



## **MEINERS OAKS WATER DISTRICT BOARD OF DIRECTORS** **REGULAR MEETING AGENDA**

Due to the ongoing COVID-19 pandemic, all meetings of the Board will be conducted via teleconference until further notice, in accordance with CA AB 361.

**JOIN BY COMPUTER:** <https://global.gotomeeting.com/join/808412173>

**DIAL-IN (US TOLL-FREE):** [1 866 899 4679](tel:18668994679)

**ACCESS CODE:** 808-412-173

*If you require special accommodations for attendance at or participation in this meeting, please notify our office 24 hours in advance at (805) 646-2114.*

*(Govt. Code Section 94594.1 and 94594.2 (a))*

**November 16, 2021 at 6:00 pm.**

- 1. Call meeting to order**
- 2. Roll call**
- 3. Approval of the minutes:** October 11, 2021, Special Meeting  
October 19, 2021, Regular Meeting

### **4. Public comment for items not appearing on the agenda**

Right to be heard: Members of the public have a right to address the Board directly on any item of interest to the public that is within the subject matter jurisdiction of the Board, provided that no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.

Please Note: If you have comments on a specific agenda item(s), please fill out a comment card and return it to the Board Secretary. The Board President will call on you for your comments at the appropriate time, either before or during the Board's consideration of that item.

**Closed Session Agenda** - Adjourn to Closed Session (**6:10 pm**): *It is the intention of the Board of Directors to meet in Closed Session to consider the following items:*

### **5. Closed Session Items**

- a) The Board of Directors may hold a closed session to discuss personnel matters or litigation, pursuant to attorney/client privilege, as authorized by Government Code Section 54957, 54956.8, & 54956.9 and 54957.
  - State Case: SBCK vs. SWRCB, San Francisco Superior Court, Case # CPF-14-513875
  - Meiners Oaks Water District vs. Moll, Ostling and Ojai Vista Farms 56-2018-00515474-CU-OR-VTA/
  - Personnel Matters

**Regular Agenda (\*\*Reconvene Regular Meeting, Estimated Time 6:45 p.m.\*\*)**

**6. Financial matters**

Approval of Payroll and Payables from October 16, 2021, to November 15, 2021, in the amount of:

Payables – \$ 161,117.20  
Payroll – \$ 40,926.73  
Total – \$ 202,043.93

**7. Board action and/or discussion**

- a) Financial Audit FY 2019-2020. (C. Fanning) – Attachment  
Recommended Action: Receive and file Financial Audit FY 19-20.
- b) Approve Resolution 20211116-1: FY 19-20 Financial Audit (Ward) - Attachment  
Recommended Action: Approve Resolution 20211116-1: FY 19-20 Audit.
- c) Approve Resolution 20211116: AB 361 – Brown Act: Remote Meetings During a State of Emergency, subsequent to Resolution 20211019. (Ward) – Attachment  
Recommended Action: Approve Resolution 20211116: AB 361.
- d) Discuss and provide direction to staff on draft Ordinance 21-11-16: Director Compensation. (Etchart) – Attachment  
Recommended Action: Provide direction to staff on Ordinance 21-11-16, staff to publish in accordance with Water Code regulations for public comment.
- e) Select contractor and approve expense for Meiners Rd. tank demolition and removal. (Kentosh/Martinez) – Attachment  
Recommended Action: Select contractor and approve expense for tank removal.
- f) Discuss and consider approval of hiring a temporary Administrative Clerk, job description with an estimated payroll expense up to \$25,000. (Ward/Martinez) – Attachment.  
Recommended Action: Discuss and approve hiring a temporary Administrative Clerk, job description and expense up to \$25,000.
- g) Approve draft Fraud Detection & Prevention policy. (Ward/Martinez) - Attachment  
Recommended Action: Approve Fraud Detection & Prevention policy.
- h) Discuss and consider approval of request to release/sell two District vehicles. (Martinez) – Attachment  
Recommended Action: Approve release of two District vehicles for sale via GovDeals.
- i) Discuss alternative filtration options for the replacement treatment plant. (Kentosh) – Attachment  
Recommended Action: Provide direction on options for replacement treatment plant.

- j) Discuss Redemption Church will-serve letter request, provide direction to the Allocation Committee. (Engle/Kentosh)  
Recommended Action: Provide direction to Allocation Committee.
- k) Review Board Committee membership, discuss and approve any membership changes. (Etchart) - Attachment  
Recommended Action: Review and approve Board Committee membership.

#### **8. General Manager's Report**

The Board will receive an update from the General Manager on District Operations and Maintenance.

#### **9. Board Secretary's Report**

The Board will receive an update from the Board Secretary on District Administrative and related matters.

#### **10. Board Committee Reports**

- Executive Committee
- UVRGA
- Allocation Program Committee
- Budget/Rate Committee
- Emergency Management Committee
- Staff Procedures Ad-hoc Committee
- New Meters & Expansion of Services Committee

#### **11. Old Business**

- State Water
- Matilija Dam Removal Update
- Nitrate Removal – CA Wildlife Conservation Grant

#### **12. Director Announcements/Reports**

#### **13. Adjournment** The next scheduled Regular Board meeting is December 21, 2021.

Special Meeting  
October 11, 2021  
5:00 pm

Meiners Oaks Water District  
202 W. El Roblar Drive  
Ojai, CA 93023-2211

## **Minutes**

The meeting was called to order at 5:00 pm.

### **1. Call to Order**

The meeting was called to order by the Board President, Mike Etchart, at 5:00 pm via teleconference.

### **2. Roll Call**

**Present:** Board President, Mike Etchart, Board Directors: James Kentosh, Diana Engle, Loni Anderson and Christian Oakland. Staff Present: General Manager, Justin Martinez; Board Secretary, Summer Ward. Attorneys: Stuart Nielson and Greg Jones (closed session only).

**Absent:** None.

### **3. Approval of the Minutes**

No minutes to approve.

### **4. Public Comments**

Ms. Von Gunten joined the meeting at 6:38 pm, provided statement of attendance. Ms. Von Gunten tried joining the meeting at 6:00 pm, but was placed in the "waiting room." Director Etchart explained the open session started at 5:00 pm and the Board was just coming out of closed session. Ms. Von Gunten expressed concern regarding the number of special meetings held in the past year. Director Etchart stated the District is being mindful for time and cost related to meetings, unfortunately due to deadlines, personnel matters and lawsuits, the special meetings were necessary.

### **5. Board Discussion and/or Action**

#### **a) Discuss grant funding opportunities from the Ventura Watershed Instream Flow Enhancement, Water Resiliency Regional Framework and Department of Water Resources Urban and Multi-benefit Drought Relief Grants. (Etchart/R.Hirsch)**

Director Etchart introduced Regina Hirsch, Executive Director of Watershed Progressive. Ms. Hirsch assisted the District with the Nitrate Grant award, through the Ojai-Ventura Water Partnership. Ms. Hirsch reviewed three grant opportunities, the Land Resilience Partnership, VRIF block grant and the DWR 2021 Urban and Multi-benefit Drought Relief Grant Program. Ms. Hirsch noted that if a VRIF planning grant triggers CEQA, then it would require a standalone grant submission, it cannot be included in the block grant. Ms. Hirsch added that most well drilling would be exempt,

unless it is in a sensitive area. The VRIF block grant, which includes both planning and implementation, requires submission of a concept proposal by October 18, 2021. Director Engle asked for clarification on the logistics of submitting a concept proposal prior to obtaining permits. Ms. Hirsch explained that the proposal should be implementation ready within one year, with the award expected in April 2022, implement by April 2023, and would need to have permits by full proposal in January 2022. Director Engle noted that the UVRGA will review and comment on any well permits, for example the bedrock well permit requested for a lot on La Luna. The UVRGA is not regulating bedrock wells, at this time. Director Anderson asked if the grant would fund land purchase. Ms. Hirsch responded that the WCB fund would but would be a harder sell, and would require appraisals; the US Bureau of Reclamation would be better suited for assistance with land purchases. Directors Engle and Kentosh expressed support in the District seeking grants and agree to have Ms. Hirsch to assist. Director Etchart stated that the Executive Committee will meet with Ms. Hirsch to review the grant opportunities further and put together a plan.

**\*\*The Board went into closed session at 5:57pm\*\***

**\*\*G. Jones joined meeting at 6:00 pm\*\***

6. **Closed Session:** The Board of Directors held a closed session to discuss litigation, pursuant to the attorney/client privilege, as authorized by Government Code Sections §54957 & 54956.8, 54956.9, and 54957.

- Meiners Oaks Water District v. Moll, Ostling and Ojai Vista Farms 56-2018-00515474-CU-OR-VTA/

**\*\*G. Jones left the meeting at 6:35 pm\*\***

**\*\*The Board adjourned closed session at 6:38 pm\*\***

Attorney S. Nielson stated that the Board discussed pending litigation and no actions were taken.

7. **Meeting Adjournment**

There being no further business to conduct at this time, Board President, Mike Etchart adjourned the meeting at 6:44 pm.

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**Board Secretary**

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**Board President**

Regular Meeting  
October 19, 2021  
6:00 pm

Meiners Oaks Water District  
202 W. El Roblar Drive  
Ojai, CA 93023-2211

## **Minutes**

The meeting was called to order at 6:00 pm.

### **1. Call to Order**

The meeting was called to order by the Board President, Mike Etchart, at 6:00 pm via teleconference.

### **2. Roll Call**

**Present:** Board President, Mike Etchart, Board Directors: James Kentosh, Diana Engle, Christian Oakland, and Loni Anderson. Staff Present: General Manager, Justin Martinez and Board Secretary, Summer Ward. Attorney Present: Stuart Nielson, and Greg Jones (closed session only).

**Absent:** None.

### **3. Approval of the Minutes**

#### **Approval of September 21, 2021, Regular Meeting Minutes**

Director Engle made the motion to approve the September 21, 2021, regular meeting minutes. Director Kentosh seconded the motion.

No public comment.

Engle/Kentosh

#### **Roll Call Vote:**

Etchart - Y      Engle- Y      Kentosh - Y      Oakland – Y      Anderson - Y

All Ayes – M/S/C

### **4. Public Comments**

- Ms. Von Gunten provided a statement of attendance, requested assistance with opening the agenda packet (adobe pdf) on her device. Staff requested screenshot of error message, to better assist with troubleshooting.
- Ms. Korik joined the meeting to observe and listen in as they are in escrow to purchase a property in the District.

**\*\*The Board went into closed session at 6:06 pm\*\***

**\*\* G. Jones joined the meeting at 6:07 pm\*\***

5. **Closed Session:** The Board of Directors held a closed session to discuss litigation, pursuant to the attorney/client privilege, as authorized by Government Code Sections §54957 & 54956.8, 54956.9, and 54957.

- State Case: SBCK v. SWRCB, San Francisco Superior Court, Case # CPF-14-513875
- Meiners Oaks Water District v. Moll, Ostling and Ojai Vista Farms 56-2018-00515474-CU-OR-VTA/
- Personnel matters

**\*\* G. Jones left the meeting at 6:35 pm \*\***

**\*\*The Board adjourned closed session at 6:50 pm\*\***

Attorney S. Nielson stated that the Board discussed current ongoing litigation and personnel matters in closed session, and no actions were taken.

6. **Financial Matters**

**Approval of Payroll and Payables from September 16 to October 15, 2021, in the amount of:**

Payables: \$ 85,693.57

Payroll: \$ 43,342.12

Total: \$129,035.69

Director Anderson made the motion to the Payroll and Payables from September 16 to October 15, 2021. Director Oakland seconded the motion.

Director Engle requested clarification on the MKN payable. Ms. Ward stated that this was the first MKN invoice for services provided for the nitrate removal feasibility study.

No public comment.

Anderson/Oakland

**Roll Call Vote:**

Etchart - Y      Engle- Y      Kentosh - Y      Oakland – Y      Anderson - Y

All Ayes – M/S/C

7. **Board Discussion/Actions**

**a. Approve Financial Audit FY 2019-2020. (Tabled)**

**b. Approve Resolution 20211019: AB 361 – Brown Act: Remote Meetings During a State of Emergency, subsequent to Resolution 2021921: AB 361. (Ward)**

Ms. Ward presented Resolution 20211019: AB 361 – Brown Act: Remote Meetings during a State of Emergency. Ms. Ward stated that this is subsequent to Resolution

2021921, approved in September. The resolution maintains that due to the ongoing health and safety concerns, described in the most recent Ventura County Health order on September 18, 2021. Resolution 20211019 if passed, would be in effect for 30 days, and a subsequent resolution will be presented each 30 days until the health orders are lifted.

Director Kentosh made the motion to approve Resolution 20211019: AB 361 –Brown Act: Remote Meetings during a State of Emergency. Director Engle seconded the motion.

No Public Comment.

Kentosh/Engle

**Roll Call Vote:**

Etchart - Y    Engle- Y                      Kentosh - Y                      Oakland – Y                      Anderson - Y

All Ayes – M/S/C

**c. Approve 2021 Cost of Living Increase of 4% for staff, retro to July 1, 2021. (Martinez)**

Mr. Martinez presented the 2021 Cost of Living Increase of 4% based on the Consumer Price Index for Los Angeles/Orange County, retroactive to July 1, 2021.

Director Engle advised that future water rates should take into consideration inflation.

Director Engle made the motion to approve the 4% Cost of Living increase for staff retroactive to July 1, 2021. Director Anderson seconded the motion.

Engle/Anderson

**Roll Call Vote:**

Etchart - Y    Engle- Y                      Kentosh - Y                      Oakland – Y                      Anderson - Y

All Ayes – M/S/C

**d. Discuss and consider options for Director Compensation. (Etchart)**

Director Etchart reported that the MOWD Board of Directors pay rate of \$150 for board meetings was set back in 1998. There are various components to discuss, including pay rate for board meetings and committees, the number of meetings payable per month and categories of official duties that should trigger payment. Mr. Nielson added that per the Water Code regulations, the district can approve up to ten meetings per month. He will draft some categories of official duties that should constitute payment, for the board's consideration. Additionally, according to the Water Code the pay rate may be increased by up to 5% annually.



Director Kentosh recommended holding off on any board pay rate changes until after the Prop 218 process for new rates. Director Engle provided an opposing view, that significant amount of time and work has already been performed and that it is appropriate to address director compensation in a timely manner. Director Etchart added that the pay rate would be offset by not hiring an outside consultant. A recommended pay rate would be in the range of \$250 per meeting, for both full board and committee meetings.

Mr. Nielson will work with the Executive Committee and staff to draft a proposal for the next board meeting.

No Public Comment.

No Motion.

**e. Discuss new option(s) for filtration plant at wells 1 and 2. (Kentosh)**

Director Kentosh shared that he recently learned that the existing treatment plant is backwashed once monthly. The raw water is so clean that more frequent backwashing is not necessary. Director Kentosh requested time to evaluate alternative filtration methods, before sending out the previously approved RFP. Director Kentosh added that MKN Associates, Chris Martin, is an expert on filtration systems, and could be a resource for looking at alternatives. Mr. Martinez will gather information from vendors regarding the costs and duration of alternative filtration methods. The Board was in agreement to hold off on issuing the RFP until after the alternative methods are evaluated.

No Public Comment.

No motion.

**f. Discuss grant opportunities and strategic plan for new bedrock well. (Etchart/Kentosh)**

Director Etchart stated that the Executive Committee met with Regina Hirsch, Watershed Progressive and staff to discuss grant opportunities. The group discussed a few district projects, however, focused on drilling of a bedrock well. The most time sensitive submission was a concept statement for the VRIF grant, to assess the feasibility for a new water source that would potentially not be under the influence of the river, thereby improving the aquatic environment. If the District's concept statement is accepted and the grant funds are awarded, the next step would be to send out an RFP for a hydrogeologist to perform the feasibility study, including selection of the well site. There is a potential to move this project from planning to implementation, with other grant funding that will become available in the coming months.

Director Etchart noted that the Executive Committee is working to get an agreement drafted between MOWD and Regina Hirsch, for assistance with grants. Director Etchart will provide an update at the next meeting.

No Public Comment.

No motion.

**g. Discuss Meiners Rd Antenna over excavation proposals, select contractor and approve quoted expense. (Martinez)**

Mr. Martinez stated that the Earth System's soil report has been completed and it recommends over excavation of a 15'x15' area at depths of 7' and 12' on the slope. Mr. Martinez reviewed the three bids received, and recommends awarding the contract to Richard Meier at \$9,879. R. Meier has a solid reputation and work history with MOWD and has the lowest bid price for the work. The other two firms included Sam Hills & Sons at \$10,250 and Toro at \$12,576. In addition, Mr. Martinez stated that an additional \$3,500 for Earth Systems is needed for the over excavation inspection.

Director Anderson made the motion to approve Richard Meier's bid for the Meiners Rd Antenna over excavation and Earth Systems for \$16,000. Director Kentosh seconded the motion.

No Public Comment

Anderson/Kentosh

**Roll Call Vote:**

Etchart - Y   Engle- Y   Kentosh - Y   Oakland – Y   Anderson - Y

All Ayes – M/S/C

**8. General Manager's Report**

Mr. Martinez reported that the Casitas Lake level is down to 33.1%. The District is currently on Casitas water. Mr. Martinez is working with Patrick at the Division of Drinking Water on the blending pilot project. DDW is satisfied with the pilot project and residuals are within target. M. Neary has received his SCBA fit test, training and personal face mask. Mr. Martinez stated that he aims to work with Regina Hirsch on identifying potential grant funds to assist the District with converting to AMI, smart meters. Transitioning to smart meters would allow customers and the District to have real-time eyes on the water, help with leak detection and overall conservation.

No Public Comment.

**9. Board Secretary's Report**

Ms. Ward presented the monthly Board Secretary report, highlighting that the SWRCB Water & Wastewater Arrearage Payment Program survey was submitted 9/10/2021; the application window just opened and are due before 12/6/2021. CA Executive Order N-42-20, moratorium on water disconnections for non-payment extended to 12/31/2021.

The Financial Audit for FY 19-20 will be presented by Ms. Fanning in November and will then begin working on FY 20-21. Ms. Ward noted improvement with the number of customers starting to make payment arrangements for arrearages and in some cases paying off full balances. Ms. Ward noted that work on the Allocation Program continues, great progress has been made. The QBE data import file is now working for commercial and agriculture customers, which will support the tracking of annual allocations each month. Ms. Ward is currently working with DataProse, the bill printing vendor, to format the data file and bill template to capture the new allocation data by customer classification. Director Engle reminded staff and the Board that the annual allocations will need to be prorated this first year; Ms. Ward and Director Engle agreed that customized letters to the commercial and agriculture customers with their new allocation, prorated first year and reminder to submit annual VCAILG enrollment documents, would be beneficial.

No Public Comment.

**10. Board Committee Reports**

- Executive Committee: Met to discuss grant opportunities with Regina Hirsch.
- UVRGA: Director Engle reported that the GSA is collating and evaluating comment letters, many are canned responses. The good news is that none of the comments received will require policy changes. The CDFW representative that attends the UVRGA meetings mentioned that he was impressed with the GSP; it is one of the best he has reviewed and complimented the technical team.
- Allocation Committee: (See Board Secretary report)
- Budget/Rate Committee: Pending allocation program implementation.
- Emergency Management Committee: No update.
- Staff Procedures Committee: No update.
- New Meters & Expansion of Services Committee: No update.

**11. Old Business**

- State Water: No update.
- Matilija Dam Removal Update: Director Engle, Mr. Martinez and Ms. Ward attended the virtual meeting last week. Director Engle shared that the modeling shows wells 1 and 2 out of the flood plain. Additionally, the modeling predicts deposition of several feet of new sediment, and will likely affect recharge.
- Nitrate Removal: Director Kentosh reported that he and Director Oakland met with MKN, the ion exchange process is likely the best option and MKN will be presenting more information and will present the draft report in December.

12. **Director Announcements/Reports**

- Director Engle: No report.
- Director Oakland: No report.
- Director Kentosh: No report.
- Director Anderson: No report.
- Director Etchart: The timeframe for mandatory quarterly Citrus Asian Psyllid spraying has ended.

13. **Meeting Adjournment**

There being no further business to conduct at this time, Board President, Mike Etchart adjourned the meeting at 8:37 pm.

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**Board Secretary**

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**Board President**



# Meiner's Oaks County Water District, CA

## Check Report

By Vendor Name

Date Range: 10/16/2021 - 11/15/2021

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
<b>Bank Code: AP Bank-AP Bank</b>							
AQUA-F	Aqua-Flo Supply		11/10/2021	Regular	0.00	291.37	9959
<a href="#">SI1815736</a>	Invoice	10/04/2021	Weld On White Seal Teflon Paste		0.00	34.96	
<a href="#">SI1815765</a>	Invoice	10/04/2021	Nipples, Unions, Couplings, etc.		0.00	218.91	
<a href="#">SI1816302</a>	Invoice	10/05/2021	Check Valve		0.00	37.50	
AT&T	AT&T		10/27/2021	Regular	0.00	210.01	9946
<a href="#">01841021</a>	Invoice	10/13/2021	Office Phones		0.00	210.01	
AT&T	AT&T		11/10/2021	Regular	0.00	583.98	9960
<a href="#">08331021</a>	Invoice	10/19/2021	Office Phones		0.00	583.98	
DRAGANCHUK	Boyd & Associates		11/10/2021	Regular	0.00	95.85	9961
<a href="#">258031</a>	Invoice	11/01/2021	Security Alarm		0.00	95.85	
CALPERS	California Public Employees' Retirement		10/31/2021	Bank Draft	0.00	2,910.78	DFT0001393
<a href="#">INV0001857</a>	Invoice	10/15/2021	Health		0.00	2,910.78	
CALPERS	California Public Employees' Retirement		10/26/2021	Bank Draft	0.00	14.55	DFT0001408
<a href="#">101421</a>	Invoice	10/14/2021	Admin. Fee		0.00	14.55	
CALPERS	California Public Employees' Retirement		10/31/2021	Bank Draft	0.00	2,910.78	DFT0001410
<a href="#">INV0001874</a>	Invoice	10/29/2021	Health		0.00	2,910.78	
CSDA	California Special Districts Association		10/27/2021	Regular	0.00	4,913.00	9947
<a href="#">102621</a>	Invoice	10/01/2021	2022 Membership Renewal		0.00	4,913.00	
CAL-STATE	Cal-State		10/27/2021	Regular	0.00	237.09	9948
<a href="#">199646</a>	Invoice	10/13/2021	Portable Toilet		0.00	115.73	
<a href="#">199943</a>	Invoice	10/18/2021	Portable Toilet		0.00	121.36	
CAL-STATE	Cal-State		11/10/2021	Regular	0.00	121.36	9962
<a href="#">197977</a>	Invoice	10/01/2021	Portable Toilet		0.00	121.36	
CMWD	Casitas Municipal Water District		11/10/2021	Regular	0.00	70,479.13	9963
<a href="#">261151021</a>	Invoice	10/29/2021	Fairview Stby		0.00	1,033.31	
<a href="#">261151021-2</a>	Invoice	10/29/2021	Purchased Water		0.00	57,433.53	
<a href="#">262001021</a>	Invoice	10/29/2021	Hartmann Allocation		0.00	212.07	
<a href="#">300651021</a>	Invoice	10/29/2021	Tico/La Luna Stby		0.00	1,033.31	
<a href="#">300651021-2</a>	Invoice	10/29/2021	Purchased Water		0.00	10,766.91	
CLEANCO	Cleancoast Janitorial		11/10/2021	Regular	0.00	300.00	9964
<a href="#">1422</a>	Invoice	10/28/2021	October Janitorial		0.00	300.00	
VCRMA	County of Ventura, RMA		11/10/2021	Regular	0.00	313.49	9965
<a href="#">IN0219638</a>	Invoice	10/26/2021	Cross Connection Contract		0.00	313.49	
DATAP	Dataprose LLC		11/10/2021	Regular	0.00	1,692.48	9966
<a href="#">DP2103866</a>	Invoice	10/31/2021	Postage and Billing		0.00	1,692.48	
EJHAR	E. J. Harrison Rolloffs, Inc.		10/27/2021	Regular	0.00	310.80	9949
<a href="#">281301021</a>	Invoice	10/14/2021	Office Trash		0.00	89.90	
<a href="#">994261021</a>	Invoice	10/14/2021	3 Yard Dumpster		0.00	220.90	
ERTHSYS	Earth Systems Southern California, Inc.		10/27/2021	Regular	0.00	1,750.00	9950
<a href="#">829219</a>	Invoice	10/14/2021	Geotechnical Recommendations Letter		0.00	1,750.00	

## Check Report

Date Range: 10/16/2021 - 11/15/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
FAMCON	Famcon Pipe and Supply, Inc	11/10/2021	Regular	0.00	2,925.79	9967
<a href="#">S100061958.003</a>	Invoice	10/25/2021	Clamps & Valves	0.00	1,379.24	
<a href="#">S100065873.001</a>	Invoice	10/25/2021	Hand Pump,Wrench,Clamps,etc.	0.00	1,546.55	
FGLENV	FGL Environmental	10/27/2021	Regular	0.00	321.00	9951
<a href="#">113608A</a>	Invoice	10/06/2021	Samples	0.00	85.00	
<a href="#">113995A</a>	Invoice	10/21/2021	Samples	0.00	66.00	
<a href="#">114004A</a>	Invoice	10/21/2021	Samples	0.00	85.00	
<a href="#">114398A</a>	Invoice	10/21/2021	Samples	0.00	85.00	
FGLENV	FGL Environmental	11/10/2021	Regular	0.00	1,139.00	9968
<a href="#">113267A</a>	Invoice	10/29/2021	Samples	0.00	208.00	
<a href="#">113268A</a>	Invoice	10/29/2021	Samples	0.00	208.00	
<a href="#">113996A</a>	Invoice	10/27/2021	Samples	0.00	200.00	
<a href="#">113998A</a>	Invoice	10/29/2021	Samples	0.00	59.00	
<a href="#">113999A</a>	Invoice	10/29/2021	Samples	0.00	59.00	
<a href="#">114001A</a>	Invoice	10/29/2021	Samples	0.00	30.00	
<a href="#">114002A</a>	Invoice	10/29/2021	Samples	0.00	30.00	
<a href="#">114003A</a>	Invoice	11/01/2021	Samples	0.00	175.00	
<a href="#">114768A</a>	Invoice	10/27/2021	Samples	0.00	85.00	
<a href="#">115238A</a>	Invoice	11/04/2021	Samples	0.00	85.00	
GUARDIAN	Guardian	10/27/2021	Regular	0.00	535.12	9944
<a href="#">INV0001858</a>	Invoice	10/15/2021	Dental	0.00	267.57	
<a href="#">INV0001875</a>	Invoice	10/29/2021	Dental	0.00	267.55	
GUARDIAN	Guardian	10/27/2021	Regular	0.00	79.44	9952
<a href="#">7690461021</a>	Invoice	10/14/2021	Admin. Fee	0.00	79.44	
HPWP&C	Hathaway, Perrett, Webster, Powers	11/10/2021	Regular	0.00	20,488.50	9969
<a href="#">114885</a>	Invoice	10/31/2021	Attorney Fees	0.00	20,488.50	
HCS	Herum/Crabtree/Suntag	10/27/2021	Regular	0.00	2,281.34	9953
<a href="#">100993</a>	Invoice	10/01/2021	SBCK vs VTA	0.00	1,596.41	
<a href="#">100995</a>	Invoice	10/01/2021	SBCK vs VTA	0.00	684.93	
LGABLER	Light Gabler	11/10/2021	Regular	0.00	450.00	9970
<a href="#">60626</a>	Invoice	11/02/2021	Consulting	0.00	450.00	
MAR	MAR Lawn & Landscape, Inc.	11/10/2021	Regular	0.00	190.00	9971
<a href="#">12324</a>	Invoice	11/01/2021	Landscaping Maintenance	0.00	190.00	
MOHARD	Meiners Oaks Hardware	11/10/2021	Regular	0.00	137.61	9972
<a href="#">982828</a>	Invoice	10/01/2021	Spray Varnish	0.00	4.77	
<a href="#">983470</a>	Invoice	10/04/2021	Conduit	0.00	10.29	
<a href="#">983505</a>	Invoice	10/04/2021	Conduit	0.00	2.39	
<a href="#">983935</a>	Invoice	10/08/2021	Screwdriver/Batteries	0.00	23.40	
<a href="#">984556</a>	Invoice	10/14/2021	Gloves/Cloth Plumber/Towels,etc.	0.00	64.63	
<a href="#">984567</a>	Invoice	10/14/2021	Ball Valve/Liquid Chlorinator	0.00	32.13	
MKN&A	Michael K. Nunley & Associates, Inc.	11/10/2021	Regular	0.00	13,190.19	9973
<a href="#">9787</a>	Invoice	11/02/2021	Nitrate Removal Work	0.00	13,190.19	
MITEC	MiTec Solutions LLC	10/27/2021	Regular	0.00	335.00	9954
<a href="#">1061087</a>	Invoice	10/19/2021	Remote Labor	0.00	285.00	
<a href="#">74337</a>	Invoice	10/15/2021	Splashtop & Anit-Virus	0.00	50.00	
MITEC	MiTec Solutions LLC	11/10/2021	Regular	0.00	534.85	9974
<a href="#">1061230</a>	Invoice	11/03/2021	Remote Labor	0.00	190.00	
<a href="#">74770</a>	Invoice	11/01/2021	Exchange/Web Hosting/ShareSync	0.00	246.85	
<a href="#">74820</a>	Invoice	11/01/2021	Off Site Back Up	0.00	98.00	

## Check Report

Date Range: 10/16/2021 - 11/15/2021

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
NCK&K <a href="#">5317</a>	Nelson Comis Kettle & Kinney, LLP Invoice	11/01/2021	11/10/2021 Attorney Fees	Regular	0.00 0.00	4,680.00 4,680.00	9975
OFFDEP <a href="#">205275874001</a> <a href="#">205290903001</a>	Office Depot Invoice Invoice	10/22/2021 10/22/2021	11/10/2021 Wall Calendars, Paper, Post-It Notes, etc. Wall Calendar	Regular	0.00 0.00 0.00	157.42 97.11 60.31	9976
PATHIAN <a href="#">INV0001860</a> <a href="#">INV0001877</a>	Pathian Administrators Invoice Invoice	10/15/2021 10/29/2021	10/27/2021 HSBS HSBS	Regular	0.00 0.00 0.00	111.84 55.93 55.91	9945
PERS <a href="#">INV0001856</a>	Public Employees' Retirement System Invoice	10/15/2021	10/31/2021 457 Withholdings	Bank Draft	0.00 0.00	250.00 250.00	DFT0001392
PERS <a href="#">INV0001859</a>	Public Employees' Retirement System Invoice	10/15/2021	10/31/2021 PERS	Bank Draft	0.00 0.00	2,657.85 2,657.85	DFT0001394
PERS <a href="#">INV0001873</a>	Public Employees' Retirement System Invoice	10/29/2021	10/31/2021 457 Withholdings	Bank Draft	0.00 0.00	250.00 250.00	DFT0001409
PERS <a href="#">INV0001876</a>	Public Employees' Retirement System Invoice	10/29/2021	10/31/2021 PERS	Bank Draft	0.00 0.00	2,454.48 2,454.48	DFT0001411
PERS <a href="#">10000001660156</a>	Public Employees' Retirement System Invoice	11/01/2021	11/09/2021 Unfunded Accrued Liability	Bank Draft	0.00 0.00	2,443.25 2,443.25	DFT0001419
PERS <a href="#">10000001660157</a>	Public Employees' Retirement System Invoice	11/01/2021	11/09/2021 Unfunded Accrued Liability	Bank Draft	0.00 0.00	109.17 109.17	DFT0001420
SAMHIL <a href="#">3883</a>	Sam Hill & Sons, Inc. Invoice	10/01/2021	10/27/2021 Hit & Run Repair	Regular	0.00 0.00	3,928.07 3,928.07	9955
SCE <a href="#">OFFELE1021</a> <a href="#">TNKFRM1021</a> <a href="#">WELL1-1021</a> <a href="#">WELL2-1021</a> <a href="#">WELL4&amp;71021</a> <a href="#">WELL81021</a> <a href="#">Z-21021</a> <a href="#">Z-2FIR1021</a> <a href="#">Z-2PWR1021</a> <a href="#">Z-3FIR1021</a>	Southern California Edison Co. Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	10/26/2021 10/26/2021 10/26/2021 10/26/2021 10/26/2021 10/26/2021 10/26/2021 10/26/2021 10/26/2021 10/26/2021 10/26/2021	10/27/2021 Office Electricity Tank Farm Well 1 Well 2 Wells 4 & 7 Well 8 Zone 2 Zone 2 Fire Zone 2 Power Zone 3 Fire	Regular	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	8,258.83 524.54 56.49 420.56 337.25 4,940.42 238.30 187.92 247.77 794.07 511.51	9956
SCGAS <a href="#">0475</a>	Southern California Gas Co. Invoice	10/29/2021	11/10/2021 Office Heat	Regular	0.00 0.00	6.61 6.61	9977
TYLER <a href="#">025-353848</a>	Tyler Technologies, Inc. Invoice	10/01/2021	10/27/2021 Maintenance 2021/2022	Regular	0.00 0.00	2,381.18 2,381.18	9957
TYLER <a href="#">025-355144</a>	Tyler Technologies, Inc. Invoice	10/21/2021	11/10/2021 Contracts and Arrangements UB	Regular	0.00 0.00	150.00 150.00	9978
UAOFSC <a href="#">1020210435</a> <a href="#">dsb20205480</a>	Underground Service Alert of So. Ca. Invoice Invoice	11/01/2021 11/01/2021	11/10/2021 Digalerts CA State Fee	Regular	0.00 0.00 0.00	50.49 38.05 12.44	9979

## Check Report

Date Range: 10/16/2021 - 11/15/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
USBANK	US Bank Corporate Pmt. System	11/10/2021	Regular	0.00	1,967.29	9980
<a href="#">AAS102221</a>	Invoice	10/22/2021	Stamps	0.00	64.75	
<a href="#">ADOBE092821</a>	Invoice	10/01/2021	Annual Renewal	0.00	179.88	
<a href="#">AMAZON102021</a>	Invoice	10/20/2021	Membership	0.00	13.93	
<a href="#">HODGE100121</a>	Invoice	10/01/2021	Maintenance on Brad's Truck	0.00	1,246.94	
<a href="#">HOSEMAN10042</a>	Invoice	10/04/2021	Tools for Tool Truck	0.00	267.79	
<a href="#">LOGMEIN101821</a>	Invoice	10/18/2021	Remote Meetings	0.00	10.00	
<a href="#">OSS1011</a>	Invoice	10/11/2021	Storage Unit	0.00	184.00	
VERIZON	Verizon Wireless	11/10/2021	Regular	0.00	361.15	9981
<a href="#">9891562305</a>	Invoice	10/26/2021	Cell Phones	0.00	361.15	
WRIGHT EXP	WEX Bank	10/27/2021	Regular	0.00	1,157.06	9958
<a href="#">75017484</a>	Invoice	10/15/2021	Fuel	0.00	1,157.06	

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	87	38	0.00	147,116.34
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	9	9	0.00	14,000.86
EFT's	0	0	0.00	0.00
	96	47	0.00	161,117.20

PR \$40,926.73



### Report of Income as of 10/31/2021

Income	Month of October	Year To Date	Budget Appropriation	Appropriation Balance
Interest	1,006.87	2,313.36	--	2,313.36
Taxes	--	1,011.55	--	1,011.55
Pumping Charges	382.60	1,367.86	--	1,367.86
Fire Protection	179.52	560.28	--	560.28
Meter & Inst. Fees	--	--	--	--
Water Sales	75,592.16	299,436.80	--	(299,436.80)
<sup>1</sup> Casitas Water/Standby	26,038.87	28,755.50	--	28,755.50
MWAC Charges	60,236.89	235,384.63	--	(235,384.63)
MCC Chg.	6,466.27	25,374.81	--	(25,374.81)
<sup>2</sup> Misc. Income	149.78	7,676.55	--	7,676.55
Late & Delinquent Chgs.	--	35.00	--	35.00
Conservation Penalty	--	--	--	--
Capital Improvement	--	--	--	--
Drought Surcharge	7,736.61	35,342.15	--	35,342.15
	--	--	--	--
		--	--	--
		--	--	--
<b>TOTAL INCOME</b>	<b>177,789.57</b>	<b>637,258.49</b>	<b>--</b>	<b>(637,258.49)</b>

Note:

<sup>1</sup> This line item is necessary because these sales are tracked in the expenditures

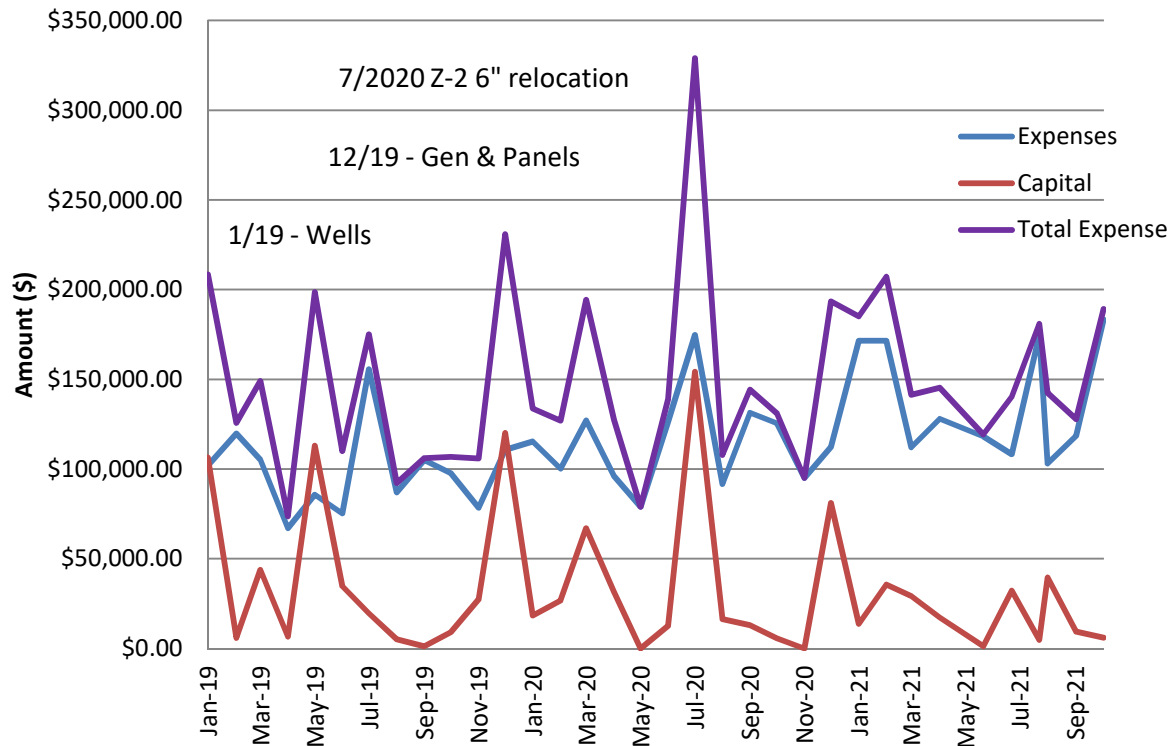
<sup>2</sup> This line item includes: Hartmann Allocation

Meiners Oaks Water District

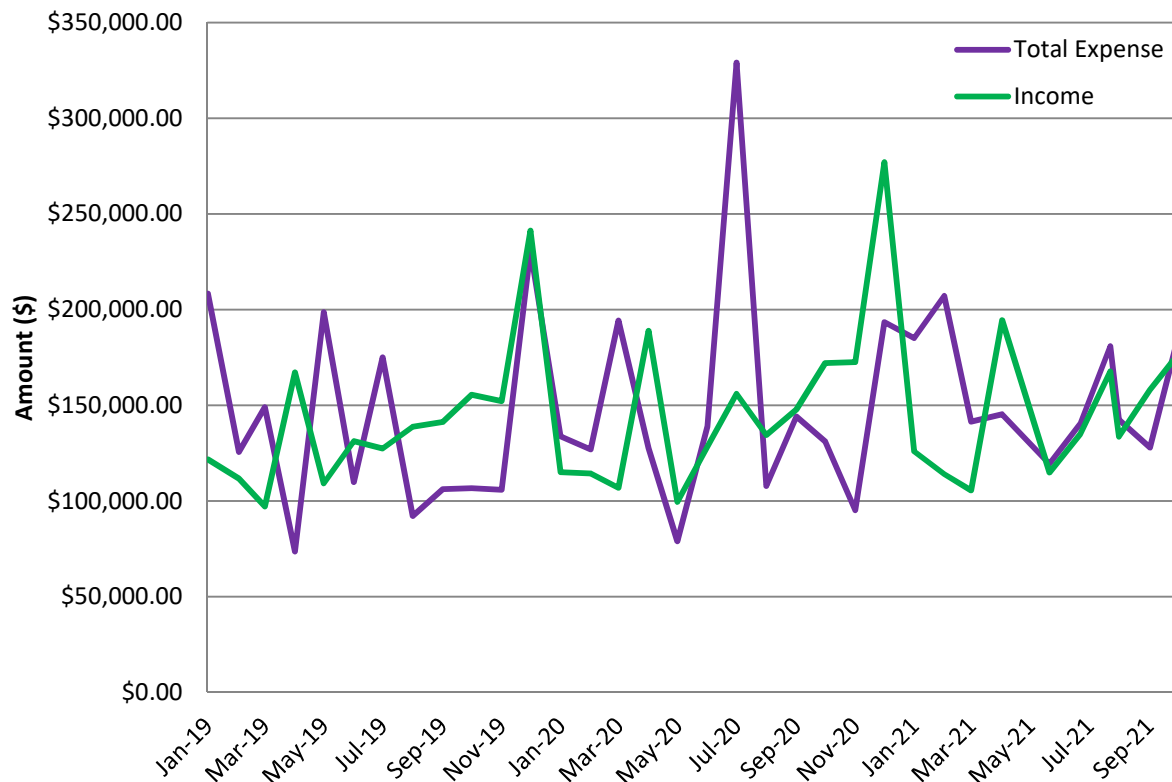
Report of Expenses and Budget Appropriations, Current Bills and Appropriations To Date

Expenditures	Month of October	Year To Date	Budget Approp	Approp Bal 10/31/21	Current November	Approp FY Bal To Date
Salaries	49,318.86	172,635.74	600,000.00	427,364.26	-	427,364.26
Payroll Taxes	3,824.10	13,709.07	45,000.00	31,290.93	-	31,290.93
Retirement Contributions	-	16,920.87	55,000.00	38,079.13	-	38,079.13
Group Insurance	5,332.69	22,570.60	96,000.00	73,429.40	-	73,429.40
Company Uniforms	-	860.71	4,500.00	3,639.29	-	3,639.29
Phone Office	793.99	3,182.18	9,000.00	5,817.82	-	5,817.82
Janitorial Service	848.45	2,813.99	4,400.00	1,586.01	190.00	1,396.01
Refuse Disposal	310.80	1,243.20	4,500.00	3,256.80	-	3,256.80
Liability Insurance	-	53,916.53	54,000.00	83.47	-	83.47
Workers Compensation	-	11,436.56	18,000.00	6,563.44	-	6,563.44
Wells	37.50	57.62	10,000.00	9,942.38	-	9,942.38
Truck Maintenance	1,316.87	1,670.12	3,500.00	1,829.88	-	1,829.88
Office Equipment Maintenance	184.00	1,234.81	5,000.00	3,765.19	-	3,765.19
Security System	-	95.85	600.00	504.15	95.85	408.30
Cell Phones	361.15	1,246.91	4,500.00	3,253.09	-	3,253.09
System Maintenance	3,317.27	7,112.12	100,000.00	92,887.88	-	92,887.88
Safety Equipment	-	787.69	6,000.00	5,212.31	-	5,212.31
Laboratory Services	1,200.00	5,078.00	12,000.00	6,922.00	260.00	6,662.00
Membership and Dues	4,913.00	7,316.00	9,000.00	1,684.00	-	1,684.00
Printing and Binding	-	21.96	2,500.00	2,478.04	-	2,478.04
Office Supplies	361.23	2,258.51	6,000.00	3,741.49	-	3,741.49
Postage and Express	1,757.23	4,695.10	11,000.00	6,304.90	-	6,304.90
B.O.D. Fees	800.00	3,700.00	15,000.00	11,300.00	-	11,300.00
Engineering & Technical Services	-	-	30,000.00	30,000.00	-	30,000.00
Computer Services	3,711.88	8,260.94	17,000.00	8,739.06	534.85	8,204.21
Other Prof. & Regulatory Fees	380.48	2,128.64	40,000.00	37,871.36	50.49	37,820.87
Public and Legal Notices	-	19.06	2,000.00	1,980.94	-	1,980.94
Attorney Fees	22,308.50	51,344.75	75,000.00	23,655.25	5,130.00	18,525.25
GSA Fees	-	21,451.57	50,000.00	28,548.43	-	28,548.43
VR/SBC/City of VTA Law Suit	2,281.34	4,942.32	75,000.00	70,057.68	-	70,057.68
Rental Equipment	-	-	-	-	-	-
Audit Fees	-	6,000.00	25,000.00	19,000.00	-	19,000.00
Small Tools	-	384.21	5,000.00	4,615.79	-	4,615.79
Election Supplies	-	-	2,500.00	2,500.00	-	2,500.00
Water Purchase	68,200.44	98,768.67	150,000.00	51,231.33	-	51,231.33
CMWD Standby Charges	2,278.69	8,913.10	20,000.00	11,086.90	-	11,086.90
Treatment Plant	-	4,005.36	20,000.00	15,994.64	-	15,994.64
Fuel	1,157.06	4,273.76	13,000.00	8,726.24	-	8,726.24
Travel Exp./Seminars	-	310.00	2,000.00	1,690.00	-	1,690.00
Utilities	531.15	1,178.06	3,500.00	2,321.94	-	2,321.94
Power and Pumping	7,734.29	24,933.47	80,000.00	55,066.53	-	55,066.53
Meters	-	1,931.44	10,000.00	8,068.56	-	8,068.56
<b>Total Expenditures</b>	<b>183,260.97</b>	<b>573,409.49</b>	<b>1,695,500.00</b>	<b>1,122,090.51</b>	<b>6,261.19</b>	<b>1,115,829.32</b>
<b>Water Distribution System</b>	-	-	-	-	-	-
<i>Fairview Connection (FY22-23)</i>	-	-	-	-	-	-
<i>Well 8 Nitrate Removal/Blending</i>	-	8,679.93	8,000.00	(679.93)	13,190.19	(13,870.12)
<i>4 Valve Replacements/Deadends</i>	-	-	100,000.00	100,000.00	-	100,000.00
<i>Tank Cleaning</i>	-	-	6,000.00	6,000.00	-	6,000.00
<i>El Sol to Lomita Tie-In Engineering</i>	-	-	5,000.00	5,000.00	-	5,000.00
<i>Repairs to Meiners Rd. 80K Gallon Tank</i>	1,750.00	3,980.00	30,000.00	26,020.00	-	26,020.00
<b>Structures and Improvements</b>	-	-	-	-	-	-
<i>Chlorine Alarms</i>	-	-	40,000.00	40,000.00	-	40,000.00
<i>T.P. Final Eng. 100% Design</i>	-	-	175,000.00	175,000.00	-	175,000.00
<i>Treatment Plant Set-Aside Fund</i>	-	-	200,000.00	200,000.00	-	200,000.00
<i>Wells 4&amp;7 CL 17</i>	-	-	15,000.00	15,000.00	-	15,000.00
<b>Office Machines</b>	-	-	-	-	-	-
<i>Radio/Cellular Meters (FY22/23)</i>	-	-	-	-	-	-
<b>Field Equipment</b>	-	-	-	-	-	-
<i>Sounder</i>	-	-	2,500.00	2,500.00	-	2,500.00
<i>New Truck Generator</i>	-	-	3,500.00	3,500.00	-	3,500.00
<i>Welder</i>	-	-	3,500.00	3,500.00	-	3,500.00
<i>Air Compressor (Tow Behind)</i>	-	-	16,000.00	16,000.00	-	16,000.00
<i>Crane for New Truck</i>	-	14,896.19	15,000.00	103.81	-	103.81
<i>New Truck Tools</i>	267.79	3,794.42	5,000.00	1,205.58	-	1,205.58
<b>Appropriations for Contingencies</b>	3,928.07	29,217.14	100,000.00	70,782.86	-	70,782.86
<b>Total CIP Spending</b>	<b>5,945.86</b>	<b>60,567.68</b>	<b>724,500.00</b>	<b>663,932.32</b>	<b>13,190.19</b>	<b>650,742.13</b>
<b>GRAND TOTAL</b>	<b>189,206.83</b>	<b>633,977.17</b>	<b>2,420,000.00</b>	<b>1,786,022.83</b>	<b>19,451.38</b>	<b>1,766,571.45</b>

## MOWD Monthly Expenses



## MOWD Income & Expenses





October 29, 2021

To the Board of Directors of  
Meiners Oaks Water District:

We have audited the financial statements of Meiners Oaks Water District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 14, 2020. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Meiners Oaks Water District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2020. We noted no transactions entered into by Meiners Oaks Water District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

##### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. The following material misstatement detected as a result of audit procedures was corrected by management:

- Adjustment of capital asset additions and repair expense

### *Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain representations from management that are included in the management representation letter dated October 29, 2021.

### *Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Meiners Oaks Water District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

### *Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Meiners Oaks Water District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

### Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and the Schedules of Proportionate Share of Net Pension Liability and of Contributions of the Cost Sharing Defined Benefit Plan and the Schedules of Changes in the Net OPEB Liability and Related Ratios, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

### Restriction on Use

This information is intended solely for the information and use of the Board of Directors and management of Meiners Oaks Water District and is not intended to be, and should not be, used by anyone other than these specified parties.

Yours truly,

A handwritten signature in cursive script, appearing to read "Fanning & Karrh", written in dark ink.

Fanning & Karrh



**Fanning & Karrh**

Certified Public Accountants

A Professional Corporation

POBox 7464

Ventura, California 93003

Telephone (805) 654-0450

To the Senior Management and  
The Board of Directors of  
Meiners Oaks Water District

October 29, 2021

In planning and performing our audit of the financial statements of Meiners Oaks Water District (District) as of and for the year ended June 30, 2020 in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated October 29, 2021 on the financial statements of Meiners Oaks Water District.

We will review the status of these comments during our next audit engagement. We have already discussed the comments with District personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional studies of the matters, or to assist staff in implementing the recommendations. Our comments are as follows:

#### Organizational Structure

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This control deficiency necessitates the continuing oversight of the Board of Directors.

#### Casitas Standby Fee and Special Assessment Fees

The District's rate structure includes the assessment of Casitas Standby fees and certain Special fees (based on agreement). The amount of these respective fees changed during the year ended June 30, 2020. Documentation to support the change in fees was not available.

Policies and procedures should be implemented to evaluate and assess these fees on an annual basis and maintain adequate documentation and approval for any changes to the fees.

#### Capital Assets (prior year comment)

The District should establish a capitalization policy for capital assets which sets a threshold, above which qualifying expenditures are recorded as capital assets, and below which they are charged to expense as incurred.

Expenditures for purchases of certain equipment were expensed during the year rather than capitalized as capital assets. Additionally, repair and maintenance expenditures were capitalized rather than expensed. Policies and procedures should be implemented to ensure the proper recording of capital assets and related expenses in accordance with a capitalization policy.

#### Trust Fund (prior year comment)

The District has a separate bank account referred to as the Trust Fund. The purpose of the Trust Fund is to hold customers' deposits in accordance with the District's deposit policy. The balance of the Trust Fund at June 30, 2020 was \$14,824. The balance of the Customer Service Deposit account at the same date was \$12,395. We recommend these two accounts be analyzed and reconciled.

#### Unbilled Receivables (prior year comment)

The District does not record accrued revenue for unbilled receivables. Unbilled receivables represent water billings for the period from the date of the meter read to the end of the month. We recommend policies and procedures be developed to evaluate the effect on an ongoing basis.

#### Accounts Payable (prior year comment)

There is an unreconciled difference of \$4,244 between the accounting records and the supporting detail listing of accounts payable as of June 30, 2020. We recommend the difference be analyzed and adjusted accordingly.

The District records accounts payable based on invoice date, i.e. accrual is made for all invoices date prior to year-end. However, we noted certain invoices with invoice dates subsequent to June 30, 2020 that were for services rendered during the year ended June 30, 2020. Policies and procedures should be implemented to properly record accounts payable based on when the services were incurred.

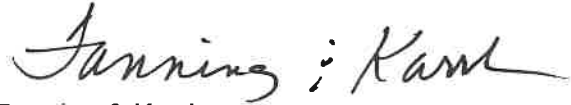
#### Fraud Risk Assessment

The District should document its assessment of fraud risk. As part of this assessment, the following should be considered:

1. Management's understanding of the risks of fraud with the District.
2. Management's knowledge of any fraud or suspected fraud.
3. District's compliance with laws and regulations.
4. Management's awareness of any allegations of fraud or suspected fraud.
5. Management's communication to employees the importance of ethical behavior and appropriate business practices.
6. Controls the District has in place to address identified fraud risk.

We wish to thank the District's staff for their support and assistance during the audit.

This report is intended solely for the information and use of the Board of Directors, management and others within the District and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script, reading "Fanning ; Karrh". The signature is written in dark ink and is positioned above the printed name.

Fanning & Karrh



**MEINERS OAKS WATER DISTRICT**

Financial Statements for the  
Years Ended June 30, 2020 and 2019  
And Independent Auditor's Report

**Fanning & Karrh**

**Certified Public Accountants**

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**A Professional Corporation**

MEINERS OAKS WATER DISTRICT  
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MEINERS OAKS WATER DISTRICT  
Governing Board of Directors and Management  
June 30, 2020

<u>Name</u>	<u>Position</u>
<u>Governing Board of Directors:</u>	
Mike Etchart	President
Jim Kentosh	Vice President
Diana Engle	Director
Christian Oakland	Director
Loni Anderson	Director
<u>Management:</u>	
Justin Martinez	General Manager
Summer Ward	Board Secretary



**Fanning & Karrh**

Certified Public Accountants

A Professional Corporation

PO Box 7464

Ventura, California 93003

Telephone (805) 654-0450

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Meiners Oaks Water District:

We have audited the accompanying financial statements of Meiners Oaks Water District (District) as of and for the years ended June 30, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. 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 and State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. 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 believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Meiners Oaks Water District as of June 30, 2020 and 2019, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 7, the Schedules of Proportionate Share of the Net Pension Liability and of Contributions on page 23, and the Schedule of Changes in the Net OPEB Liabilities and Related Ratios on page 24 be presented to supplement the 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about 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 do 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.

*Fanning & Karrh*

Ventura, California  
October 29, 2021

MEINERS OAKS WATER DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2020

This discussion and analysis of Meiners Oaks Water District's (District) financial performance during the fiscal year ended June 30, 2020 provides an overview of the District's operational activities that had an impact on the financial performance of the District.

Financial Highlights

- The District's total assets were \$5,126,968. Of this amount, \$3,214,195 represents capital assets net of accumulated depreciation and \$1,912,773 represents current assets consisting of cash and cash equivalents and receivables.
- The District's total liabilities were \$1,052,627. Of this amount, \$113,868 represents current liabilities and \$938,759 represents long-term liabilities.
- Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions and other postemployment benefited amounted to \$161,179 and \$277,465, respectively.
- Operating revenues for the year ended June 30, 2020 were \$1,474,988 and primarily consisted of water sales and water availability charges.
- Operating expenses for the year ended June 30, 2020 were \$1,687,262. Significant expenses included salaries and employees benefit expenses of \$765,143, repairs and maintenance expense of \$164,320, professional fees of \$231,292 and depreciation expense of \$203,202.

Required Financial Statements

This report consists of a series of financial statements with accompanying notes. The Statements of Net Position presents information on all the District's assets, deferred outflows, liabilities and deferred inflows. Over time, increases or decreases in net position may serve as an indicator of whether the financial position of the District is improving or deteriorating. The Statements of Revenues, Expenses and Changes in Net Position provides the results of operating for the years ended June 30, 2020 and 2019 and the effect on the District's net position due from these results.

The District's financial strength can be evaluated by reviewing the Statements of Net Position and measuring the difference between the assets the District owns and the liabilities/debt the District owes. The increase or decrease in the net position over time is an indicator of the wellbeing of the District. However, other non-financial aspects need to be considered when evaluating the District's wellbeing such as capital projects and the District's philosophy to maintain low water rates for its customers.

The District uses a single enterprise fund for accounting and reporting the results of all operations. The statements referred to above include all assets and liabilities using the accrual basis of accounting, which is similar to accounting used by most private-sector companies. Accrual of current year's revenues and expenses are taken into account regardless of when cash is received or paid.

The notes that follow the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements.

### Statements of Financial Position

The District is operated and reported as a single enterprise fund; there are no subsidiary fund financial statements presented as part of this report. The following is a summary of the net position of the District and the change in the net position from the prior fiscal year.

	2020	2019
<u>Assets and Deferred Outflows</u>		
Current assets	\$ 1,912,773	\$ 1,817,490
Capital assets	<u>3,214,195</u>	<u>3,150,214</u>
Total assets	5,126,968	4,967,704
Deferred outflows of resources	<u>161,179</u>	<u>115,184</u>
Total Assets and Deferred Outflows of Resources	<u>5,288,147</u>	<u>5,082,888</u>
<u>Liabilities and Deferred Inflows of Resources</u>		
Current liabilities	113,868	86,820
Long-term liabilities	<u>938,759</u>	<u>974,784</u>
Total liabilities	1,052,627	1,061,604
Deferred Inflows of Resources	<u>277,465</u>	<u>96,531</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,330,092</u>	<u>1,158,135</u>
Net Position		
Invested in capital assets	3,214,195	3,150,214
Unrestricted	<u>743,860</u>	<u>774,539</u>
Total Net Position	<u>\$ 3,958,055</u>	<u>\$ 3,924,753</u>

The net position of the District increased 1%, as follows:

- Current assets increased by 5.24% (\$95,283) resulting from current year earnings and increased receivables due to higher usage in June 2020 compared to June 2019.
- An increase in capital assets of 2.03% (\$63,981) primarily due to improvements to the District's wells, offset by depreciation expense.
- Current liabilities increased by 31.15% (\$27,048) primarily due to the timing of payments for operating expenses.
- An increase in deferred inflows of resources of 187.44% (\$180,934) is due to pension and other postemployment benefit activities.

Statement of Revenues, Expenses and Changes in Net Position

	2020	2019
<u>Operating Revenue</u>		
Water sales and charges	\$ 1,450,582	\$ 1,484,594
Late and delinquency charges	18,165	24,438
Other	6,241	4,910
Total operating revenue	<u>1,474,988</u>	<u>1,513,942</u>
<u>Non-Operating Revenues (Expenses)</u>		
Property taxes	172,309	164,674
Interest income	31,379	36,695
Other	42,877	6,555
Loss on disposition of capital assets	(989)	-
Total non-operating revenue	<u>245,576</u>	<u>207,924</u>
<u>Operating Expenses</u>		
Salaries and employee benefits	765,143	623,770
Water purchases	40,044	296,474
Repairs and maintenance	164,320	291,433
Professional fees	231,292	172,021
Other	283,261	241,344
Depreciation expense	203,202	194,048
Total operating expenses	<u>1,687,262</u>	<u>1,819,090</u>
Change in Net Position	<u>\$ 33,302</u>	<u>\$ (97,224)</u>

- Total operating revenues reflect a slight decrease of \$38,954 resulting from reduced pass-through charges because less outside water was purchased. This was offset slightly by an increase in water usage in the current year as compared to the prior year. Additionally, service disconnections and late fees were suspended at the onset of the COVID-19 pandemic.
- Total non-operating revenues and expenses increased 18.11% (\$37,652), primarily due reimbursement from Southern California Edison for damages and reimbursement from UVRGA for certain administrative costs.
- Operating expenses reflect a decrease of 7.25% (\$131,828) due to less purchased water and fewer repairs and maintenance expenses.



#### Actual Results Compared to Budget

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenue	\$ 1,474,988	\$ 1,871,213
Less: Operating Expenses		
Salaries and benefits	(765,143)	(665,000)
Water purchases	(40,044)	(92,000)
Repairs and maintenance	(164,320)	(107,100)
Professional fees	(231,292)	(342,000)
Other	<u>(283,261)</u>	<u>(306,000)</u>
Net Operating Revenue (Loss)	<u>\$ (9,072)</u>	<u>\$ 359,113</u>

#### Non-Operating Revenues (Expenses)

Property taxes	\$ 172,309	\$ -
Interest income	31,379	-
Other	42,877	-
Insurance recoveries	-	-
Loss on disposition of capital assets	<u>-</u>	<u>-</u>
Total non-operating revenue	<u>\$ 246,565</u>	<u>\$ -</u>

#### Conditions Affecting Current Financial Position

Economic Factors - Economic factors include wages, insurance (medical, dental, vision, etc.) and other benefit costs including retirement expenses. Other economic factors include GSA (Groundwater Sustainability Act) fees, professional fees, rises in vendor charges, including piping, fittings, disinfection products and tax rates. Most of these factors occur outside of the District, but heavily impact the financial operating of the District.

#### Request for Information

This financial report is designed to provide a general overview for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the General Manager, 202 West El Roblar Drive, Ojai, California 93023.

MEINERS OAKS WATER DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2020 and 2019

ASSETS	Notes	2020	2019
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 1,749,561	\$ 1,689,042
Receivables:			
Customers, net of allowance for doubtful accounts of \$45,000 and \$25,000, at June 30, 2020 and 2019, respectively		153,879	113,891
Interest		9,333	14,557
TOTAL CURRENT ASSETS		<u>1,912,773</u>	<u>1,817,490</u>
CAPITAL ASSETS			
Capital assets not being depreciated		288,535	309,557
Capital assets being depreciated		6,989,466	6,706,306
Total		7,278,001	7,015,863
Less: Accumulated depreciation and amortization		(4,063,806)	(3,865,649)
NET CAPITAL ASSETS	3	<u>3,214,195</u>	<u>3,150,214</u>
TOTAL ASSETS		<u>5,126,968</u>	<u>4,967,704</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	4	116,860	110,624
Deferred outflows of resources related to OPEB	5	44,319	4,560
TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u>161,179</u>	<u>115,184</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable		44,587	48,919
Accrued compensated absences		25,237	14,106
Customer service deposits		31,649	11,765
Deferred revenue		12,395	12,030
TOTAL CURRENT LIABILITIES		<u>113,868</u>	<u>86,820</u>
LONG-TERM LIABILITIES			
Net pension liability	4	349,053	309,043
Net other postemployment benefit liability	5	589,706	665,741
TOTAL LONG-TERM LIABILITIES		<u>938,759</u>	<u>974,784</u>
TOTAL LIABILITIES		<u>1,052,627</u>	<u>1,061,604</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	4	32,279	41,648
Deferred inflows of resources related to OPEB	5	245,186	54,883
TOTAL DEFERRED INFLOWS OF RESOURCES		<u>277,465</u>	<u>96,531</u>
NET POSITION			
Net investment in capital assets		3,214,195	3,150,214
Unrestricted		743,860	774,539
TOTAL NET POSITION		<u>\$ 3,958,055</u>	<u>\$ 3,924,753</u>

See accompanying notes to financial statements.

MEINERS OAKS WATER DISTRICT  
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION  
For the Years Ended June 30, 2020 and 2019

	<u>Notes</u>	<u>2020</u>	<u>2019</u>
OPERATING REVENUES			
Water sales		\$ 588,061	545,775
Water availability charges		710,039	707,515
Meter capacity charges		79,720	80,048
Drought surcharges		61,913	52,004
Casitas passthrough charges		10,849	99,252
Late and delinquency charges		18,165	24,438
Other revenue		6,241	4,910
TOTAL OPERATING REVENUES		<u>1,474,988</u>	<u>\$ 1,513,942</u>
OPERATING EXPENSES			
Salaries and employee benefits		765,143	623,770
Source of water supply		40,044	296,474
Repairs and maintenance		164,320	291,433
Professional fees		231,292	172,021
UVRGA fees	7	50,000	50,000
Utilities		60,730	33,148
Insurance		27,225	25,069
Outside services		39,693	51,958
Postage and printing		12,718	15,370
Treatment plant supplies		8,037	14,677
Communications		13,094	11,421
Travel and fuel		12,049	10,649
Dues and memberships		7,720	8,357
Supplies		16,845	7,400
Board member fees		15,150	12,650
Bad debt		20,000	-
Other		-	645
Depreciation and amortization		203,202	194,048
TOTAL OPERATING EXPENSES		<u>1,687,262</u>	<u>1,819,090</u>
LOSS FROM OPERATIONS		<u>(212,274)</u>	<u>(305,148)</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		172,309	164,674
Interest income		31,379	36,695
Other revenue		42,877	6,555
Loss on disposition of capital assets		(989)	-
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>245,576</u>	<u>207,924</u>
CHANGE IN NET POSITION		33,302	(97,224)
NET POSITION - Beginning of year		<u>3,924,753</u>	<u>4,021,977</u>
NET POSITION - End of year		<u>\$ 3,958,055</u>	<u>\$ 3,924,753</u>

See accompanying notes to financial statements.

MEINERS OAKS WATER DISTRICT  
STATEMENTS OF CASH FLOWS  
For the Years Ended June 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 1,435,365	\$ 1,510,361
Cash payments to employees	(655,098)	(569,530)
Cash payments for operating expenses	(723,249)	(1,031,999)
Cash payments from deposits	<u>19,884</u>	<u>1,050</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>76,902</u>	<u>(90,118)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	<u>(268,172)</u>	<u>(395,498)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	172,309	164,674
Other revenue	<u>42,877</u>	<u>6,555</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>215,186</u>	<u>171,229</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	<u>36,603</u>	<u>30,372</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	60,519	(284,015)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,689,042</u>	<u>1,973,057</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,749,561</u>	<u>\$ 1,689,042</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	(212,274)	\$ (305,148)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation and amortization	203,202	194,048
Changes in assets, deferred outflows, liabilities and deferred inflows:		
Accounts receivable - customers	(39,988)	(607)
Deferred outflows of resources	(45,995)	7,957
Accounts payable	(4,332)	(30,727)
Accrued compensated absences	11,131	1,920
Customer service deposits	19,884	1,050
Deferred revenue	365	(2,974)
Net pension liability	40,010	(5,498)
Other postemployment benefits	(76,035)	13,340
Deferred inflows of resources	<u>180,934</u>	<u>36,521</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ 76,902</u>	<u>\$ (90,118)</u>

See accompanying notes to financial statements.

## MEINERS OAKS WATER DISTRICT

### NOTES TO FINANCIAL STATEMENTS

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization – The Meiners Oaks Water District (District), a special district of the State of California, was organized in 1949 and formed under the County Water District Law of the State of California, as amended, Government Code Sections 30,000 et seq. The District supplies water to an unincorporated portion of Ventura County known as Meiners Oaks. The Board of Directors consists of a five-member group which has the governance responsibilities over the activities related to the District. The Directors are elected by the public for four-year terms. The Directors have the decision-making authority, the power to designate management, the responsibility to significantly influence operations and accountability for fiscal matters. All of the Directors reside within the District boundaries and either purchase water from the District or guarantee the payment of water purchases by tenants.

Reporting Entity – The District's reporting entity includes all significant operation and revenue sources which the District Board of Directors exercises oversight responsibility. Oversight responsibility is determined on the basis of selection of the governing board, designation of management, ability to significantly influence operations, accountability for fiscal matters, and the scope of public service. There are no component units included in this report.

Basis of Accounting – The Meiners Oaks Water District is accounted for as a proprietary fund in accordance with generally accepted accounting principles as applied to governmental units. Proprietary funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises – where the expenses, including depreciation, of providing goods or services to the general public are recovered through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and net income is appropriate for capital maintenance, public policy, management control, and other purposes. Because the District is accounted for as a proprietary fund, the District uses the economic resources measurement focus and the accrual basis of accounting is used for financial statement reporting purposes. Revenues are recognized when they are earned, and expenses are recognized when they are incurred. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the Statement of Net Position. Net position is segregated into investment in capital and unrestricted.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing goods and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District are charges to customers for sales and services. Operating expenses include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Principles of Presentation – The accompanying financial statements are presented utilizing the accrual method of accounting.

Use of Estimates – The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates. Significant estimates used in preparing these financial statements include:

- Depreciable lives and estimated residual value of capital assets
- Allowance for uncollectible receivables
- Accrual of net pension liability
- Accrual of other postemployment benefit liability

Cash and Cash Equivalents – For the purpose of the Statement of Cash Flows, the District considers all highly liquid investments with original maturities of 90 days or less to be cash and cash equivalents. The District considers funds in the Ventura County Treasury Fund to be cash equivalents.

Accounts Receivable – Accounts receivable are stated at net realizable value and net of related allowance for uncollectible accounts. The District uses the allowance method to account for uncollectible accounts. At June 30, 2020 and 2019, the District determined that an allowance for uncollectible accounts of \$45,000 and \$25,000, respectively, was adequate.

Capital Assets – Capital assets that are acquired and/or constructed are capitalized at historical cost. Donated property is recorded at fair market value at the date of donation. No formal capitalization policy has been established. Depreciation is recorded on a straight-line basis over the estimated service lives. The services lives of assets are as follows:

Vehicles	5 years
Furniture and fixtures	5-10 years
Water distribution system	10-60 years
Buildings and improvements	10-20 years
Equipment	5-20 years

Compensated Absences – The District's personnel policies provide for accumulation of compensated absences. Liabilities for compensated absences are recorded when benefits are earned. Payment of unused compensated absences is available to those qualified employees upon termination or retirement. Sick leave is not included in the accrual as the District does not pay for unused sick time upon employee termination.

Deferred Outflows of Resources and Deferred Inflows of Resources – Deferred outflows of resources is a consumption of net position by the District that is applicable to a future period and deferred inflows of resources is an acquisition of net position by the District that is applicable to a future reporting period. Both deferred outflows and inflows are reported in the Statement of Net Position, but are not recognized in the financial statements as revenue and expenses until the period(s) to which they relate. Deferred outflows of resources and deferred inflows of resources are related to pensions and other postemployment benefits.

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) cost-sharing multiple-employer defined benefit plan and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB) – The District follows GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions for purposes of measuring the net other postemployment liability. The District does not pre-fund the OPEB plan in a trust. The total OPEB liability represented the actuarial present value of projected OPEB benefit payments attributable to employees' past services as of June 30, 2020.

Net Position – Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources on the financial statements. Net position is classified in the following categories:

- Net investment in capital assets – This category includes capital assets, net of accumulated depreciation and reduced by any outstanding debt related to the acquisition, construction or improvement of those assets.
- Restricted – This category consists of net position with legal limitations imposed on their use by external restrictions by other governments, creditors, grantors, contributors, laws or regulations, or through constitutional provision, or enabling legislation. As of June 30, 2020 and 2019, the District did not have restricted net position.
- Unrestricted net position – This category consists of all other net position that does not meet the definition of restricted or invested in capital assets.

Subsequent Events – The District has evaluated subsequent events through October 29, 2021, the date which the financial statements were available to be issued.

Reclassifications - Certain reclassifications have been made to the prior year financial statements in order to conform to the presentation of the current year financial statements for comparative purposes. There is no material effect on the financial statements.

## 2. DEPOSITS AND INVESTMENTS

The District's carrying value of deposits with a bank was \$71,646 and \$30,024 at June 30, 2020 and 2019, respectively. The corresponding bank balance was \$129,443 and \$79,687, respectively. Of the bank balances, \$250,000 was covered by Federal deposit insurance. The California Government Code requires all financial institutions to secure a local government agency's deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 110% of an agency's deposits. California law also allows financial institutions to secure an agency's deposits by pledging first trust deed mortgage notes having a value of 150% of an agency's total deposits, and collateral is considered to be held in the name of the District. All cash held by financial institutions is, therefore, entirely insured or collateralized.

At June 30, the District had the following investments, which are included in Cash and Cash Equivalents:

	<u>2020</u>	<u>2019</u>
County of Ventura Investment Pool	\$ 1,449,936	\$ 1,396,600
State of California - Local Agency Investment Fund	<u>227,802</u>	<u>262,239</u>
Total	<u>\$ 1,677,738</u>	<u>\$ 1,658,839</u>

The County Treasurer maintains a cash investment pool for all funds of the County and other agencies for which the County treasury is the depository. Interest earned on the pooled funds is allocated and credited to these funds quarterly. Interest is apportioned to the District based on the average daily balances on deposit with the County Treasurer. Investment earnings are accrued at year-end. The investment pool operates in accordance with appropriate state laws and regulations and the investment policy of the County. The District's investment in the County of Ventura Investment Pool was rated AAA by Standard & Poor's for a primary objective of safety and SI by Standard & Poor's for a secondary objective of liquidity.

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The State Treasurer's Office audits the funds annually. The fair value of the position in the investment pool is the same as the value of the pool shares. The fair value of the District's investment in this pool is reported at amounts based upon the District's pro-rata share of the fair value provided by LAIF portfolio.

The District's investment policy established by the Board of Directors permits the District to invest in the County of Ventura investment pool, LAIF and commercial banks.

To address credit risk, the District invests its funds in accordance with state statutes and the District's investment policy. The criteria for selecting investments are, in order of priority, (1) safety – consideration of the potential loss of principal or interest, (2) liquidity – the ability to have funds available at any moment in time with a minimal potential loss and (3) yield – the optimum rate of return while preserving capital.

### 3. CAPITAL ASSETS

	Balance <u>June 30, 2019</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2020</u>
Capital assets not being depreciated -				
Land and permanent easements	\$ 57,035	\$ -	\$ -	\$ 57,035
Water rights	231,500	-	-	231,500
Construction in progress	21,022	-	(21,022)	-
Total capital assets not being depreciated	309,557	-	(21,022)	288,535
Capital assets being depreciated:				
Buildings	61,472	-	-	61,472
Water distributions system	5,372,562	102,138	(6,034)	5,468,666
Structures and improvements	396,422	-	-	396,422
Equipment	53,228	187,056	-	240,284
Transportation	212,822	-	-	212,822
Furniture and fixtures	40,946	-	-	40,946
Office machines	50,485	-	-	50,485
Communication equipment	19,159	-	-	19,159
SCADA water project	499,210	-	-	499,210
Total capital assets being depreciated	6,706,306	289,194	(6,034)	6,989,466
Less accumulated depreciation	(3,865,649)	(203,202)	5,045	(4,063,806)
Total capital assets being depreciated and amortized, net	2,840,657	85,992	(989)	2,925,660
Total capital assets, net	\$ 3,150,214	\$ 85,992	\$ (22,011)	\$ 3,214,195

### 4. DEFINED BENEFIT PENSION PLAN

#### A. General Information about the Pension Plan

Plan Description, Benefits Provided and Employees Covered – All qualified permanent and probationary employees are eligible to participate in the District's Miscellaneous Employee Pension Plan (Plan). The Plan is a cost-sharing multiple employer defined benefit pension plan administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan are established by State statute and Local Government resolution. The Plan provides retirement, death and disability benefits to plan members and beneficiaries. The benefit provisions of the plan's employees are established by statute. CalPERS issues publicly available reports that include a full description regarding number of employees covered, benefit provisions, assumptions, and membership information that can be found on the CalPERS website.

The Plan's provisions and benefits in effect at June 30, 2020, as summarized as follows:

	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Hire date		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	8.081%	6.985%



Contributions – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in rate. The Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

Beginning for the year ended June 30, 2016, CalPERS collected employer contributions towards unfunded liability as a dollar amount instead of the prior method of a contribution rate. The pool's unfunded liability is allocated to each individual plan based on the plan's total liability rather than by plan individual payroll. The District's unfunded liability payment for the year ended June 30, 2020 was \$21,212.

For the year ended June 30, 2020, the contributions recognized as part of pension expense were as follows:

Contributions - employer	\$	51,053
Contributions - employee	\$	27,177

B. Pension Liabilities, Pension Expense and Deferred Outflows/Inflows of Resources Related to Pensions

As of June 30, 2020, the District's reported net liability for its proportionate share of the net pension liability was \$349,053.

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability as of June 30, 2020 and 2019 was as follows:

Proportion - June 30, 2019	0.00820%
Proportion - June 30, 2020	0.00872%
Change - Increase (Decrease)	0.00052%

For the year ended June 30, 2020, the District recognized pension expense of \$75,458. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 51,053	\$ -
Net differences between projected and actual earnings on plan investments	-	6,104
Difference between expected and actual experiences	24,243	1,878
Changes in assumptions	16,644	5,900
Differences between actual contributions and proportionate share of contributions	-	18,397
Change in employer's proportion	24,920	-
Total	\$ 116,860	\$ 32,279

The \$51,053 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Measurement Period Ended June 30:	Deferred Outflows/(inflows) of Resources, Net
2021	\$ 27,988
2022	522
2023	3,786
2024	1,232
Total	\$ 33,528

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2019 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2018 total pension liability determined in the June 30, 2018 actuarial accounting valuation. The June 30, 2019 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.50%
Mortality	Derived using CalPERS' Membership Data
Post Retirement Benefit Increase	Contract COLA up to 2.50% until purchasing power protection allowance floor on purchasing power applies, 2.50% thereafter

The underlying mortality assumption and all other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study can be found on the CalPERS' website under Forms and Publications.

Discount Rate – The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is deemed adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS' website under the GASB 68 section.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as schedule in all future years. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11–60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by assets class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1 - 10 (a)</u>	<u>Real Return Years 11+ (b)</u>
Global Equity	50.00%	4.80%	5.98%
Fixed Income	28.00%	1.00%	2.62%
Inflation Assets	0.00%	0.77%	1.81%
Private Equity	8.00%	6.30%	7.23%
Real Estate	13.00%	3.75%	4.93%
Liquidity	1.00%	0.00%	-0.92%

(a) An expected inflation of 2.0% used for this period

(b) An expected inflation of 2.92% used for this period

Amortization of Deferred Outflows and Deferred Inflows of Resources – Under GASB 68, actuarial gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

The first amortized amounts are recognized in pension expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflow and deferred inflows of resources related to pension and are to be recognized in future pension expense.

The amortization period differs depending on the source of the gain or loss:

Net difference between projected and actual earnings on pension plan investments

5 year straight-line amortization

All other amounts

Straight-line amortization over the expected average remaining service lifetime (EARSL) of all members that are provided with pensions (active, inactive, and retired) as of the beginning of the measurement period

The net difference between projected and actual investment earnings on pension plan investments is amortized over a five-year period on a straight-line basis. One-fifth is recognized in pension expense during the measurement period, and the remaining net difference between projected and actual investment earnings on pension plan investments at the measurement date is to be amortized over the remaining four-year period. The net difference between projected and actual investment earnings on pension plan investments in the schedule of collective pension amounts represents the unamortized balance relating to the current measurement period and the prior measurement period on a net basis.

Deferred outflows of resources and deferred inflows of resources relating to differences between expected and actual experience, changes of assumptions and employer-specific amounts should be amortized over EARSL of members provided with pensions through the plan.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) higher than the current year:

	1% Decrease 6.15%	Current Discount Rate 7.15%	1% Increase 8.15%
District's proportionate share of the net pension liability	\$ 574,256	\$ 349,053	\$ 163,165

Pension Plan Fiduciary Net Position – The plan's fiduciary net position disclosed in the District's GASB 68 accounting valuation report may differ from the plan assets reported in the District's funding actuarial valuation report due to several reasons. For the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included in fiduciary net position. These amounts are excluded for rate setting purposes in the District's funding actuarial valuation. Detailed information about the pension plan's fiduciary net position is available in the separately CalPERS financial reports.

#### C. Payable to the Pension Plan

At June 30, 2020, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

### 5. OTHER POSTEMPLOYMENT BENEFITS

#### A. General Information about the OPEB Plan

Plan description – The District's defined benefit OPEB plan (Plan) provides lifetime post-employment medical insurance to eligible retirees and their spouses through the California Public Employees Medical and Hospital Care Act (PEMHCA), commonly referred to as PERS Health. PEMHCA provides health insurance through a variety of Health Maintenance Organization (HMO) and Preferred Provider Organization (PPO) options.

Benefits provided – Employees may retire directly from the District under PERS (age 50 and 5 years of PERS service) and receive a District-paid contribution towards medical premiums. The District joined PEMHCA in 2007 under the unequal contribution method, with the monthly cap being based on the Blue Shield Los Angeles single non-Medicare premium. As of 2019, the District contributes up to 60% of the non-Medicare premium. The contribution will increase 5% each year until the full non-Medicare single rate is reached in 2027. The cap is scheduled to increase not more than \$100 each year per the unequal method rule, until/unless the cap equals the Blue Shield Los Angeles single non-Medicare premium, after which the \$100 rule no longer applies. Survivor benefits are available and spouse benefits are available until the cap. The District also pays the CalPERS administrative fee of .27% of premium for 2019. The District does not offer vision, dental, or life benefits for retirees.

Plan membership – As of the June 30, 2019 measurement date, membership consisted of the following:

Inactive employees or beneficiaries currently receiving benefit payments	1
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	5
Total	<u>6</u>

Contributions – The contribution requirements of Plan members and the District are established and amended by the District. The required contribution is based on projected pay-as-you-go financing requirements. No assets are accumulated in a trust that meets the criteria in Paragraph 4 of GASB 75.

#### B. Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation using the Alternative Measurement Method as of that date. Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial assumptions – The total OPEB liability was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	3.13%
Inflation rate	3.00%
Salary increases	3.00%
Medical cost trend rate	5.9% for 2019 decreasing by 0.10 percent each year to an ultimate rate of 5.00% for 2028 and later years

Pre-retirement mortality rates were based on the RP-2014 Employee Mortality Table for Males or Females, as appropriate, without projection. Post-retirement mortality rates were based on the RP-2014 Health Annuitant Mortality Table for Males or Females, as appropriate, without projection.

Discount rate – A discount rate of 3.13% was used in the valuation. The rate, as required by GASB 75, reflects the following:

- The long-term expected rate of return on OPEB investments – to the extent that the OPEB plan's fiduciary net position (if any) is projected to be sufficient to make projected benefit payments and assets are expected to be invested using a strategy to achieve that return.
- A yield or index rate for 20-year, tax-exempt general obligations municipal bonds with an average rating of AA/Aa or higher – to the extent that the conditions in (a) are not met.

To determine a resulting single (blended) rate, the amount of the plan's projected fiduciary net position (if any) and the amount of projected benefit payments is compared in each period of projected benefit payments. The discount rate used to measure the District's total OPEB liability is based on these requirements and the following information:

Reporting date	Measurement Date	Long-Term Expected Return of Plan Investments (if any)	Municipal Bond 20- Year High Grade Rate Index	Discount Rate
June 30, 2020	June 30, 2019	4.00%	3.13%	3.13%

The components of the net OPEB liability are as follows:

Total OPEB liability	\$589,706
Plan fiduciary net position	\$ 0
Net OPEB liability	\$589,706

Measurement date	June 30, 2019
Reporting date	June 30, 2020

Changes in the Net OPEB Liability

The changes in the net OPEB liability for the Plan are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Total OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2019	\$ 665,741	\$ -	\$ 665,741
Changes for the year:			
Service cost	82,703	-	82,703
Interest	26,966	-	26,966
Changes of benefit terms	-	-	-
Plan experience differences	(223,758)	-	(223,758)
Changes in assumptions	45,147	-	45,147
Contributions - employers	-	7,093	(7,093)
Benefit payments	(7,093)	(7,093)	-
Administrative expenses	-	-	-
Net changes	(76,035)	-	(76,035)
Balances at June 30, 2020	\$ 589,706	\$ -	\$ 589,706

Sensitivity of the net OPEB liability to changes in the discount rate and health-care cost trend rates – The following presents the net OPEB liability of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease 2.13%	Current Discount Rate 3.13%	1% Increase 4.13%
Net OPEB Liability	\$ 698,744	\$ 589,706	\$ 502,386

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the District if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease 4.9% decreasing to 4%	Healthcare Cost Trend Rate 5.9% decreasing to 5%	1% Increase 6.9% decreasing to 6%
Net OPEB Liability	\$ 490,360	\$ 589,706	\$ 716,578

C. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized OPEB expenses of \$74,509. At June 30, 2020, the District reported deferred outflows of resources and inflows of resources related OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ 4,678	\$ -
Difference between expected and actual experience		196,470
Changes in assumptions	39,641	48,716
Total	\$ 44,319	\$ 245,186

The \$4,678 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized as pension expense as follows:

Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2021	\$ (27,949)
2022	(27,949)
2023	(27,949)
2024	(27,949)
2025	(27,949)
Thereafter	(65,800)

6. RISK MANAGEMENT

The District is exposed to potential losses from claims arising from its business operations. Significant losses are covered by commercial insurance. There have been no significant reductions in insured coverage. Settlement amounts have not exceeded insurance coverage.

7. JOINT POWERS AGREEMENT CREATING THE UPPER VENTURA RIVER GROUNDWATER AGENCY

The District participates as a member of the Upper Ventura River Groundwater Agency (UVRGA), to provide sustainable management of the Upper Ventura River Basin pursuant to the Sustainable Groundwater Management Act. The UVRGA is funded through contributions from member agencies and assessed extraction fees. The District made contributions of \$50,000 to UVRGA during the years ended June 30, 2020 and 2019, respectively. Extraction fees of \$22,215 and \$0 were paid during the years ended June 30, 2020 and 2019, respectively.

## 8. CONTINGENCIES

The District is involved in certain lawsuits arising in the ordinary course of business. Management believes that the potential adverse impact of these proceedings would be material to the basic financial statements of the District.

The COVID-19 pandemic developed rapidly in 2020 in the United States and around the world. Measures taken by various organizations and governments to contain the virus have affected economic activity. At this stage, the impact on the District's financial position and results of operations have not been significant. The future economic uncertainties due to the continued spread of COVID-19 and the financial impact, if any, on the District is unknown at this time. Management continues to monitor the situation closely and are taking steps they believe to be reasonable to enable the District to manage its operations.

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## REQUIRED SUPPLEMENTARY INFORMATION

MEINERS OAKS WATER DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
California Public Employees' Retirement System  
June 30, 2020  
Last 10 years \*

**Schedule of Proportionate Share of the Net Pension Liability**

Year Ended *	Proportion of the Net Pension Liability	Proportionate Share (Amount) of Net Pension Liability	Actual Covered Member Payroll	Net Pension Liability as a Percentage of Covered Payroll	Fiduciary Net Position as a Percentage of Total Pension Liability
6/30/15	0.46200%	\$ 287,230	\$ 300,506	95.58%	88.30%
6/30/16	0.79500%	\$ 218,077	\$ 325,293	67.04%	83.39%
6/30/17	0.79800%	\$ 260,208	\$ 334,923	77.69%	80.85%
6/30/18	0.74900%	\$ 314,541	\$ 344,499	91.30%	79.28%
6/30/19	0.00820%	\$ 309,043	\$ 361,962	85.38%	80.13%
6/30/20	0.00000%	\$ 349,053	\$ 351,533	99.29%	79.15%

\* The data provided in the schedule is based as of the measurement date of CalPERS net pension liability, which is as of the beginning of the District's fiscal year.

**Schedule of Contributions**

Year Ending	Statutorily Required Contributions	Actual Employer Contributions	Contribution Excess/ (Deficiency)	Actual Covered Member Payroll	Contributions as a Percentage of Covered Payroll
6/30/15	\$ 56,243	\$ 56,243	\$ -	\$ 325,293	17.29%
6/30/16	\$ 20,365	\$ 20,365	\$ -	\$ 334,923	6.08%
6/30/17	\$ 22,308	\$ 22,308	\$ -	\$ 344,499	6.48%
6/30/18	\$ 35,526	\$ 35,526	\$ -	\$ 361,962	9.81%
6/30/19	\$ 41,918	\$ 41,918	\$ -	\$ 351,533	11.92%
6/30/20	\$ 51,053	\$ 51,053	\$ -	\$ 395,018	12.92%

These schedules are intended to show information for ten years. Additional years will be displayed as they become available.

MEINERS OAKS WATER DISTRICT  
REQUIRED SUPPLEMENTARY INFORMATION  
Schedule of Changes in the Net OPEB Liability and Related Ratios  
Last Ten Years\*

	Measurement Date 6/30/19	Measurement Date 6/30/18	Measurement Date 6/30/17
<b>Total OPEB Liability</b>			
Service cost	\$ 82,703	\$ 59,403	\$ 57,673
Interest	26,966	20,337	18,105
Changes of benefit terms	-	-	-
Differences between expected and actual experience	(223,758)	-	-
Changes of assumptions	45,147	(61,050)	-
Benefit payments	(7,093)	(5,350)	(3,629)
Net change in total OPEB liability	(76,035)	13,340	72,149
Total OPEB liability - beginning	665,741	652,401	580,252
Total OPEB liability - ending	<u>\$ 589,706</u>	<u>\$ 665,741</u>	<u>\$ 652,401</u>
<b>PlanFiduciary Net Position</b>			
Contribution - employer	\$ 7,093	\$ 5,350	\$ 3,629
Net investment income	-	-	-
Benefit payments	(7,093)	(5,350)	(3,629)
Administrative expense	-	-	-
Net change in plan fiduciary net position	-	-	-
Plan fiduciary net position - beginning	-	-	-
Plan fiduciary net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Net OPEB liability - ending</b>	<u>\$ 589,706</u>	<u>\$ 665,741</u>	<u>\$ 652,401</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Covered employee payroll	<u>\$ 395,018</u>	<u>\$ 351,533</u>	<u>\$ 361,962</u>
Net OPEB liability as a percentage of covered employee payroll	<u>149.29%</u>	<u>189.38%</u>	<u>180.24%</u>

**Notes to Schedule:**

Changes in assumptions: none

Benefit changes - none

\* Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available. Fiscal year 2017-2018 was the first year of implementation.

# OTHER REPORT



**Fanning & Karrh**

Certified Public Accountants

A Professional Corporation

PO Box 7464  
Ventura, California 93003  
Telephone (805) 654-0450

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

To the Board of Directors of  
Meiners Oaks Water District:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Meiners Oaks Water District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Meiners Oaks Water District's basic financial statements, and have issued our report thereon dated October 29, 2021.

**Internal Control Over Financial Reporting**

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

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

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Fanning & Karrh*

Ventura, California  
October 29, 2021



Meiners Oaks Water District  
Financial Audit FY 2019-2020  
Resolution 20211116-1

On the 16<sup>th</sup> day of November 2021, the Board of Directors of Meiners Oaks Water District proposed and approved the following resolution:

WHEREAS, the mission of the Meiners Oaks Water District and its staff is to produce and deliver a reliable and sustainable supply of water to meet the needs of the residents and properties and the community within its boundaries, and

WHEREAS, it is the responsibility of the Board of Directors to establish policy to uphold and support the mission statement and to agree and pass an annual audit to insure that our financial statements are fairly presented and in conformity with U.S. GAAP for Meiners Oaks Water District.

NOW, therefore be it resolved by the Meiners Oaks Water District Board of Directors that the annual audit for the year 2018-2019, prepared by Fanning & Karrh, CPAs, and presented in the annual audit report titled Meiners Oaks Water District Financial Statements year end June 30, 2020, is

Passed, Approved and Adopted this 16<sup>th</sup> day of November 2021.

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President of the Board  
Michel Etchart

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Secretary to the Board  
Summer Ward

## **RESOLUTION NO. 20211121:**

### **AB 361-Brown Act: Remote Meetings During a State of Emergency (Subsequent)**

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MEINERS OAKS WATER DISTRICT PROCLAIMING A LOCAL EMERGENCY, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY CA EXECUTIVE ORDER N-29-20 MARCH 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF MEINERS OAKS WATER DISTRICT FOR THE PERIOD NOVEMBER 22, 2021 – DECEMBER 22, 2021 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the MEINERS OAKS WATER DISTRICT is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of MEINERS OAKS WATER DISTRICT's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological, or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, such conditions now exist in the District, specifically, March 4, 2020 CA Governor proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; despite sustained efforts the virus continues to spread and is impacting nearly all sectors of California; and

WHEREAS, the Ventura County Public Health Officer issued order October 18, 2021 regarding the highly transmissible Delta Variant, recommends vaccinated and unvaccinated persons to mask and social distance until health metric criteria are met or rescinded, superseded, or amended by the Health Officer; and

WHEREAS, the Board of Directors does hereby find that the ongoing risk posed by the highly transmissible COVID-19 virus, will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and



facilities of the District, and desires to proclaim a local emergency and ratify the proclamation of state of emergency by the Governor of the State of California; and

WHEREAS, as a consequence of the local emergency, the Board of Directors does hereby find that the legislative bodies of MEINERS OAKS WATER DISTRICT shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, all meeting agendas, meeting dates, times and manner in which the public may attend the meeting and offer public comment by call-in option or internet-based service option, are posted at a minimum, on the District website and physically outside the District Office.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF MEINERS OAKS WATER DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Proclamation of Local Emergency. The Board hereby proclaims that a local emergency now exists throughout the District, and the ongoing risk posed by the highly transmissible COVID-19 virus, and, Ventura County Public Health orders for social distancing has caused, and will continue to cause, conditions of peril to the safety of persons within the District.

Section 3. Re-Ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The General Manager, Board Secretary and legislative bodies of MEINERS OAKS WATER DISTRICT are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of December 22, 2021, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of MEINERS OAKS WATER DISTRICT may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of MEINERS OAKS WATER DISTRICT, this 16 day of NOVEMBER, 2021, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:



## Ordinance 21-11-16: Director Compensation (Replacing Ordinance 98-10-20)

### AN ORDINANCE TO THE BOARD OF DIRECTORS OF MEINERS OAKS WATER DISTRICT AMENDING DIRECTOR COMPENSATION

WHEREAS, pursuant to California Water Code (“Water Code”) Section 20201, the governing board of a water district may, by ordinance adopted pursuant to Division 10, Chapter 2 of the Water Code and in accordance with Water Code Section 20202, increase the compensation received by members of the governing board for each day’s attendance at meetings of the board, or for each day’s service rendered as a member of the board by request of the board; and

WHEREAS, pursuant to Water Code Section 20202, in any such ordinance increasing the amount of compensation which may be received by members of the governing board of a water district, the increase may not exceed an amount equal to five percent (5%) for each calendar year since the effective date of the last increase; and

WHEREAS, pursuant to Water Code Section 20202, any such ordinance may authorize compensation for a total of up to ten (10) days in any calendar month; and

WHEREAS, pursuant to Ordinance No. 98-10-20 adopted by the Board of Directors (“Board”) of Meiners Oaks Water District (“MOWD”) following a public hearing held on October 20, 1998, the Board last adjusted the amount of compensation authorized to be paid to the members of the Board to the amount of \$150.00 for each full meeting of the Board and \$50.00 for each committee meeting, for up to three (3) meetings in any calendar month; and

WHEREAS, the Board desires to establish the amount of compensation by way of this Ordinance in accordance with the provisions of the Water Code; and

WHEREAS, in accordance with Water Code Section 20203 and Section 6066 of the California Government Code, a public hearing was held on \_\_\_\_\_, 2021, at 6:00 p.m., or soon thereafter, and a notice of said hearing was duly published in \_\_\_\_\_, a newspaper of general circulation, once a week for two weeks as follows: on \_\_\_\_\_ and \_\_\_\_\_;

NOW THEREFORE, THE BOARD OF DIRECTORS OF MEINERS OAKS WATER DISTRICT DOES HEREBY ORDAIN AS FOLLOWS:

**Section 1** The amount of compensation to be received by the members of the Board for each day’s attendance at meetings of the Board and for each day’s service rendered by a member of the Board by request of the Board shall be in the amount of two hundred fifty dollars (\$250). Said increase does not exceed an amount equal to five percent (5%) for each calendar year since the date of the last adjustment. The categories of meetings, services, events, and other types of occasions that constitute the performance of official duties and for

which said compensation shall be paid shall be those specified in the Board Compensation Policy (“Policy”) set forth in Exhibit “A” attached hereto and incorporated herein by reference.

**Section 2** In accordance with Section 20202 of the California Water Code, no member of the Board shall receive the compensation set forth in Section 1 of this Ordinance for more than ten (10) days in any calendar month.

**Section 3** All ordinances, resolutions, or administrative actions by the Board, or parts thereof, that are inconsistent with any provision of this Ordinance are hereby superseded only to the extent of such inconsistency.

**Section 4** The President of the Board shall sign this Ordinance and the Secretary of the Board shall attest thereto, and pursuant to Section 20204 of the California Water Code, this Ordinance shall take effect sixty (60) days from the date of adoption.

**Section 5** If any section, subsection, clause or phrase in this Ordinance is for any reason held invalid, the validity of the remainder of this Ordinance shall not be affected thereby. The Board hereby declares that it would have passed this Ordinance and each section, subsection, sentence, clause, or phrase thereof, irrespective of the fact that one or more sections, subsections, sentences, clauses or phrases or the application thereof be held invalid.

**Section 6** The Recitals set forth above are incorporated herein and made an operative part of this Ordinance.

PASSED, APPROVED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2021, by the following vote:

Ayes: \_\_\_\_\_  
Noes: \_\_\_\_\_  
Absent: \_\_\_\_\_

\_\_\_\_\_  
Mike Etchart, President  
Board of Directors

ATTEST:

\_\_\_\_\_  
Summer Ward, Board Secretary

## **MEINERS OAKS WATER DISTRICT BOARD COMPENSATION POLICY**

### **General**

Directors receive \$250 per day (“daily meeting stipend”) for each day’s attendance at meetings, as defined in this policy. Such compensation is in addition to any reimbursement for meals, lodging, travel and expenses consistent with District policy.

### **Meetings And Service Subject To Daily Meeting Stipend**

To be entitled to a daily meeting stipend under this policy, the event in question must constitute one of the following:

1. A meeting of the Board within the meaning of Government Code section 54952.2(a);
2. A meeting of a District committee within the meaning of Government Code section 54952(b);
3. An advisory body meeting within the meaning of Government Code section 54952(b);
4. A conference or organized educational activity conducted in compliance with Government Code section 54952.2(c), including ethics training required by Government Code Section 53234 et seq.;
5. A meeting of any multi-jurisdictional governmental body on which the Director serves as the District’s designated representative; and
6. Any meeting attended or service provided on a given day at the request of the Board and for which the Board provides approval of payment of a daily meeting stipend, including, without limitation, attendance at member agency meetings and/or workshops, participation in District staff interviews and/or termination meetings, and production of technical/expert level work of at least two (2) or more hours.

### **Aggregate Limits**

The number of days for which a Director receives a daily meeting stipend will not exceed the aggregate limits established by state law and District policy. Said District policy provides that compensation shall not exceed ten (10) meetings/days per month.



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## **Meiners Rd. Tank Demolition**

Meiners Rd tank has failed and has been out of service for over a year. As the antenna tower project is underway it is time to start planning the demolition of the Meiners Rd Tank. The District has requested a proposal from multiple contractors.

The goal is to schedule and demolish the Meiners Rd tank by years end 2021

### **Proposals:**

Toro Enterprises Inc.:	\$17,268.00
Spiess Construction Co.:	\$24,700.00
R. Meier Construction:	No Interest
DTL Excavating:	No Interest
Sam Hill and Sons:	No Interest

It is the recommendation of the GM to have the Board of Directors approve Toro Enterprises Inc. proposal for the demolition of Meiners Rd Tank.



## Proposal and Contract

Toro Enterprises, Inc.

P.O. Box 6285

Oxnard, CA. 93031

P: 805-483-4515

F: 805-483-2001

10/14/2021

[www.toroenterprises.com](http://www.toroenterprises.com)

License No. 710580 A

CA DIR #1000002410

Toro Enterprises, Inc. Is an  
Equal Opportunity Employer

QUOTE M.O.W.D. TANK REMOVAL 11749

TO MEINERS OAKS WATER DISTRICT  
JUSTIN MARTINEZ

Client #	Description	Quantity	U/M	Unit Price	Ext Price
1	MOBILIZATION	1.000	LS	\$1,665.00	\$1,665.00
2	WATER TANK REMOVAL	1.000	LS	\$15,603.00	\$15,603.00
Grand Total:					\$17,268.00

ESTIMATOR: BRETT FRANKLIN

Date: \_\_\_\_\_ Accepted By: \_\_\_\_\_

**Important Bid Note:**

- A. Prices in Toro's bid for this project are based in part on labor and materials cost that were in effect on the date of Toro's final bid. Due to dynamic market conditions, labor & materials cost are expected to rise during the life of this project. Therefore, by entering into Contract with Toro, project Owner and/or GC agree to pay Toro for price escalation in labor and/or materials that occurred during the life of this project. In such cases, the burden of proof to demonstrate escalated cost of labor and/or materials shall rest solely on Toro, and it shall consist of proving documented difference between labor and/or materials prices on final bid date vs. prices at any given date during the life of the project. Payment to Toro for escalated prices of labor and/or materials shall be limited to actual proven cost increase, without any markup.

- B. In case that actual number of Mobilizations per specific discipline and/or phase exceed the number stipulated in Toro's Bid, then each additional mobilization for such discipline and/or phase shall be paid to Toro as an extra at unit price stipulated in the Bid. One continued operation per period in specific discipline and/or phase counts for one mobilization in that discipline and/or phase.***

### **STANDARD CONDITIONS**

1. THE ABOVE PRICES EXPIRE ON 12/31/2021
2. ALL PROPOSALS MUST BE SIGNED AND RETURNED WITHIN 30 DAYS OF BID IN ORDER TO SECURE MATERIAL PRICES AND AVAILABILITY.
3. THE ABOVE PRICE IS BASED ON 1 MOVE IN. COST FOR ADDITIONAL MOVES ARE \$1,500.00 EACH
4. PRICES ARE SUBJECT TO CHANGE IF THERE ARE ANY VARIATIONS TO THE ABOVE QUALIFIED STRUCTURAL SECTIONS AND FINISH.
5. PRICING IS FOR ONLY THE ITEMS OUTLINED ABOVE. IT SHOULD NOT BE INFERED THAT ANY OTHER ITEMS SHOWN ON THE PLANS IS INCLUDED IN OUR SCOPE OF WORK.
6. THIS PROPOSAL AND TERMS MUST BE ACCEPTED AS PART OF THE CONTRACT AND SO SPECIFIED IF A SPECIAL CONTRACT FORM IS USED.
7. FOUR WEEK ADVANCE NOTICE IS REQUIRED FOR SCHEDUELING.
8. REMOVAL OR HANDLING OF WET OR UNSUITABLE MATERIAL WILL BE PAID FOR ON A TIME AND MATERIAL BASIS.
9. TERMS OF PAYMENT: 95% 30 DAYS. 5% RETENTION WITHIN 30 DAYS OF COMPLETION.
10. THE ABOVE BID IS NOT DIVISIBLE. ALL ITEMS IN THIS QUOTATION MUST BE ACCEPTED FOR THE PRICES SET FORTH ABOVE TO BE EFFECTIVE.
11. ALL WORK IS TO BE FIELD MEASURED AND PAID FOR AT THE APPROPRIATE UNIT OR LUMP SUM PRICES. WORK FOR WHICH THERE IS NO UNIT OR LUMP SUM PRICES WILL BE PAID FOR AS EXTRA WORK.
12. ENGINEERING COMPACTION TEST TO BE PROVIDED BY OTHERS.
13. QUANTITIES ARE APPROXIMATE AND ACTUAL QUANTITIES WILL BE FIELD MEASURED AT COMPLETION OF WORK TO DETERMINE PAYMENT AT THE ABOVE UNIT PRICES.
14. THE ABOVE QUANTITIES AND UNIT PRICES ARE SUBJECT TO CHANGE WHEN FINAL PLANS HAVE APPROVED AND SUBMITTED TO TORO ENTERPRISES, INC.
15. TORO ENTERPRISES, INC. IS NOT RESPONSIBLE FOR DAMAGE TO CONCRETE AND/OR UTILITIES CAUSED BY OTHERS.
16. PROTECTION OF CONCRETE AFTER PLACEMENT IS THE RESPONSIBILITY OF THE GENERAL CONTRACTOR.
17. ALL UNIT PRICES ARE SUBJECT TO THE AVAILABILITY OF MATERIALS FROM LOCALLY APPROVED SUPPLIERS.
18. ALL WORK COMPLETED IN ANY ONE MONTH WILL BE BILLED BY THE 25TH OF SAID MONTH WITH PAYMENT OF 95% DUE BY THE 10TH OF THE FOLLOWING MONTH. THE REMAINING 5%(RETENTION) IS DUE AND PAYABLE NOT LATER THAN 35 DAYS FROM COMPLETION OF OUR CONTRACT ITEMS.
19. TIME AND MATERIAL (RENTAL) IF REQUIRED TO BE PAID IN FULL MONTHLY, WITH NO RETENTION HELD.
20. IF QUANTITIES DECREASE MORE THAN 15%, UNIT PRICES ARE SUBJECT TO CHANGE.
21. WITH THE USE OF LOCAL MATERIALS FOR CONCRETE THERE IS A PROBABILITY OF REACTIVIY IN THE ROCK AND SAND. TORO ENTERPRISES, INC. SPECIFICALLY EXCLUDES ANY WARRANTY OR GUARANTEE FOR REPAIRS OR REPLACEMENT OF CONCRETE THAT DEVELOPS POP-OUTS.
22. IF WORK IS NOT COMPLETED BY 12/31/2021 PRICES ARE SUBJECT TO CHANGE.

### **STANDARD EXCLUSIONS**

1. ENGINEERING, TESTING, PERMITS, BONDS, SURVEY STAKING, SPECIAL INSURANCE.
2. EXCAVATION, SUBGRADE PREPARATION, REMOVALS, SAWCUTTING, AND BACKFILL.
3. REMOVAL/REPLACEMENT/RELOCATION OF WATER METER BOXES/VALVES/UTILITIES
4. JOINT SEALANT, CAULKING, DOWELS.
5. BOLLARDS
6. LOCAL DEPRESSIONS, FRAMES AND GRATES, AREA DRAINS, CATCH BASINS, FILTERS.
7. PARKWAY DRAINS

8. TRENCH DRAINS
9. CLEARING AND GRUBBING, TREE REMOVAL
10. ROOT PRUNING OR GRINDING.
11. ASPHALT SLOT PATCH
12. WALLS, FOOTING, AND HARDWARE.
13. REMOVAL OR HANDLING OF HAZARDOUS, TOXIC AND LEAD MATERIALS IS EXCLUDED.
14. STORM WATER POLLUTION CONTROL PLAN OR IMPLEMENTATION.
15. COMPACTION TESTING
16. LIQUIDATED DAMAGES
17. SPECIFICALLY EXCLUDED FROM THIS PROPOSAL ARE BACK-FILL OF CONCRETE.
18. EROSION CONTROL
19. UNLESS SPECIFICALLY STATED ELSEWHERE, CLEANUP OF SPOILS CAUSED BY "OTHERS" IS EXCLUDED.
20. TORO ENTERPRISES, INC. ASSUMES NO RESPONSIBILITY FOR SETTLEMENT WITHIN THE LIMITS OF UTILITY TRENCHES DONE BY OTHERS.
21. CONCRETE PAVING HEADER
22. REDWOOD HEADER
23. SUBGRADE PREPARATION
24. BASE MATERIAL
25. BIO SWALE
26. DEWATERING
27. LANDSCAPE RESTORATION
28. IRRIGATION RELOCATION
29. GATE TRACK FOOTING
30. INSTALLATION AND/OR RELOCATION AND/OR HANDLING OF TEMPORARY AND/OR PERMANENT FENCING OF ANY KIND. IN CASE OF ANY FENCING WORK DIRECTED BY OWNER OR GC, SUCH WORK WILL BE CONSIDERED AS EXTRA WORK, AND TORO SHALL BE PAID FOR IT ON T&M BASIS.





AZ #119975 • CA #333989 • NV #0038929

**Spiess Construction Co., Inc.**

**P.O. Box 2849  
Santa Maria, CA 93457-2849  
(805) 937-5859  
Fax (805) 934-4432**

November 2, 2020

Meiners Oaks Water District  
Attn: Mr. Justin Martinez  
202 W. Roblar Dr.  
Ojai, CA. 93023

Email: [Justin@meinersoakswater.com](mailto:Justin@meinersoakswater.com)

Re: Bid Proposal for Removal of Bolted Steel Water Tank

Re: 30' Diameter by 16 feet high

Dear Mr. Martinez:

On behalf of Spiess Construction we wish to thank you for the opportunity to submit to you the following quote for demolition and legal disposal of the above referenced bolted steel water tank that we visually inspected the exterior only on 6/8/20.

**Scope of Work –**

1. We propose to cut down the existing tank using a hydraulic sheer and other power tools.
2. Above ground piping shall be cut at grade level and removed along with the steel grade band.
3. Rock inside the grade band shall be left on site.
4. All materials shall be removed from the site and delivered to a legal disposal site.

Our lump sum price to perform the above work is: \$24,700.00

**CONDITIONS:**

- The above work will require a Hot Work Permit issued by Ventura County Fire Department which we will obtain and pay for as part of the job cost.
- We will also have a 300 gallon water wagon on site during the cut down process with water to be provided at no cost by Meiner's Oaks Water.
- Spiess Construction is a non-union, open shop contractor, and work is based on payment of prevailing wages to all personnel working on the project.

**TERMS:**

- Payment shall be made in one lump sum amount, without retention, to be received within 30 days after the work has been completed and billing received by the District.
- Payment and performance bonds are not included but may be provided for an additional 1 1/2% of the contract amount.
- Full payment shall be made within 35 days after the completion of our items of work, regardless of when water is available to put the reservoir back into service.
- A finance charge of 2% or portion thereof, will be added to all outstanding balances in excess of 30 days.
- The above pricing is valid for a period of 30 days from the date hereon.

**SCHEDULE:**

After receipt of a signed agreement, we will schedule to commence the work at a mutually agreeable date.

Total estimated time to complete the above work is 2-3 workdays.

We hope that you find this bid to be both complete and favorable. Should you have any questions please do not hesitate to call us at the above listed number.

Sincerely,  
Spiess Construction Company, Inc.



Barry L. Matchett,  
Tank Division Manager

The above Proposal is hereby accepted by:

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Dated: \_\_\_\_\_



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### **Request for Administrative Clerk Position - Temporary**

Meiners Oaks Water has been experiencing an increase in administrative demands, related to regulatory requirements, District current and future projects. The administrative team is asking the Board to consider approving a **Temporary Administrative Clerk** for an initial period of 6-months. This time will allow the administrative team to meet the backlog, current and imminent administrative demands of the office, as well as an opportunity study the potential need for a permanent clerk position. This position will provide relief from daily tasks to support cross-training among administrative staff.

**Estimated Salary Expense = up to \$25,000** (Ineligible for District sponsored benefits)

**Job Description – Administrative Clerk – Temporary** (attached)



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### **Administrative Clerk - Temporary**

**Exempt /Non – Exempt:** Non-Exempt, pursuant to the Fair Labor Standards Act.

**Salary Range:** \$40,137 – \$62,264 (Annually)

#### **Definition**

The Administrative Clerk is a temporary, at-will employee who serves at the pleasure of the Assistant General Manager. Under the general supervision of the Assistant General Manager or Office Administrator, the Administrative Clerk is responsible for administrative and accounting support to the District including utility billing and meter reading functions, customer service inquiries, accounts receivable collections, telephone and counter reception, assists with accounts payable and payroll, report preparation and filing, maintenance of records in the electronic filing system, provide information to the public, and performs related work as required. The position will also coordinate closely with administration and field staff in the execution of his or her duties.

#### **Examples of Duties and Responsibilities**

- Process outgoing and incoming mail.
- Respond to customers in person, by phone and/or email.
- Maintain District files and official records, paper and electronic files.
- Completes high volume data entry of customer payments efficiently and accurately.
- Assists with monthly utility bills using electronic billing system to prepare billing data export file, processing of E-Bills and final bills.
- Assist with preparing deposits for the District banking.
- Processes new or cancelled accounts, meter change outs, or other similar utility billing activities as required.
- Prepares and tracks field service orders for completion using the electronic billing system.
- Performs monthly meter reading file uploads, import into billing system and related service orders.
- Perform a wide variety of complex, responsible and confidential clerical and administrative tasks, including assistance with accounts receivable, payroll and payables.
- Assists with the preparation of Board agenda packets, reports and related documents.
- Perform related duties and other responsibilities as required.

#### **Knowledge of:**

202 W. El Roblar Drive, Ojai, California 93023  
Tel: (805) 646-2114 Web: [www.meinersoakswater.com](http://www.meinersoakswater.com)



- District practices and procedures and policies.
- Modern office practices, methods, and equipment, including computer equipment.
- Word processing methods, techniques, and programs; basic accounting methods, procedures, and terminology; database and spreadsheet applications and programs.
- Principles of business letter writing.
- Basic principles of record keeping.
- Vocabulary, spelling, grammar, and punctuation.
- Techniques for providing a high level of customer service by effectively dealing with the public and District staff.

**Ability to:**

- Interpret and apply District policies, procedures, rules and regulations.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of business.
- Ability to utilize Microsoft Office computer programs, including Word and Excel.
- Respond to and effectively prioritize multiple phone calls and other requests for service.
- Perform responsible clerical support work with accuracy, speed, and minimal supervision.
- Organize, maintain, and update office database and records systems.
- File materials alphabetically, chronologically, and numerically.
- Enter and retrieve data from a computer with sufficient speed and accuracy to perform assigned work.
- Operate modern office equipment, including computer equipment and word - processing, database, spreadsheet, and graphics software applications programs.
- Establish, maintain, and foster positive and harmonious working relationships with those contacted in the course of work.

**Working Conditions and Physical Requirements**

Work is performed primarily in an office environment utilizing modern office equipment and technology and may require sitting for prolonged period of time using a computer. This position requires standing, walking and may twist, reach, bend, crouch and kneel. An incumbent must be able to meet the requirements of the classification and have mobility, vision, hearing and dexterity levels appropriate to the duties to be performed. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds.



### **Minimum Qualifications**

- High School Diploma, GED or Equivalent.
- Previous clerical training and experience is highly desirable.
- Ability to accurately type minimum of 40wpm.
- Ability to use 10-key
- Must have basic knowledge of Microsoft Word, Excel and Outlook.
- Must pass a fit for duty test prior to start date.

### **License Requirements**

- Possess a Class C California driver's license and a driving record acceptable to the District's insurance carrier.

### **Basic Work Hours**

- Normal work hours are: Monday - Friday 8 AM to 5 PM
- Compensation will be made at an hourly rate.





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## Fraud Detection & Prevention Policy

### Background

The District fraud policy is established to facilitate the development of controls that will aid in the detection and prevention of fraud against Meiners Oaks Water District (MOWD). It is the intent of MOWD to promote high standards of business and personal ethical conduct by providing guidelines and assigning responsibility for the development of controls and conduct of investigations. The District must practice honesty and integrity in fulfilling its responsibilities and comply with all applicable laws and regulations.

### Scope of Policy

This policy applies to any irregularity, or suspected irregularity, involving employees as well as stakeholders, consultants, vendors, contractors, outside agencies doing business with employees of such agencies, and/or any other parties with a business relationship with MOWD.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the District.

### Policy

Management is responsible for the detection and prevention of fraud, misappropriations, and other irregularities. It is the responsibility of all employees to report violations or suspected fraud, including questionable accounting or auditing practices in accordance with this policy. Fraud is defined as the intentional, false representation or concealment of a material fact for the purpose of inducing another to act upon it to his or her injury. Each member of the management team will be familiar with the types of improprieties that might occur within his or her area of responsibility, and be alert for any indication of irregularity.

Any irregularity that is detected or suspected must be reported immediately to the General Manager or designee, who coordinates all investigations with the District Attorney(s) and other affected areas, both internal and external.



## **Actions Constituting Fraud**

The term defalcation, misappropriation, and other fiscal irregularities refer to, but are not limited to:

- Any dishonest or fraudulent act
- Misappropriation of funds, securities, supplies, or other assets
- Misrepresentation or falsification of financial statement(s), including forgery or alteration of documents
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of company activities
- Disclosing confidential and proprietary information to outside parties
- Disclosing to other persons securities activities engaged in or contemplated by the company
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the District.
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related irregularity.

## **Other Irregularities**

*Irregularities* concerning an employee's moral, ethical, or behavioral conduct should be resolved by departmental management and the Board of Directors.

If there is any question as to whether an action constitutes fraud, contact the General Manager for guidance.

## **Investigation Responsibilities**

Management, in conjunction with legal counsel, has the primary responsibility for the investigation of all suspected fraudulent acts as defined in the policy. If the investigation substantiates that fraudulent activities have occurred, the management team will issue reports to appropriate designated personnel, and if appropriate, to the Board of Directors.

Decisions to prosecute or refer the examination of results to the appropriate law enforcement and/or regulatory agencies for independent investigation will be made by





the Board of Directors in conjunction with legal counsel and senior management, as will final decisions on disposition of the case.

## **Confidentiality**

Management treats all information received confidentially. Any employee who suspects dishonest or fraudulent activity will notify the General Manager or designee immediately, and *should not attempt to personally conduct investigations or interviews/interrogations* related to any suspected fraudulent act (see Reporting Procedure section below).

Investigation results *will not be disclosed or discussed* with anyone other than those who have legitimate need to know. This is important in order to avoid damaging the reputations of persons suspected but subsequently found innocent of wrongful conduct and to protect the District from potential civil liability.

## **Authorization for Investigating Suspected Fraud**

Members of the investigative team will include and have:

- The Board of Directors will assign the investigative team members to include at a minimum the Board President/Vice President, District Attorney(s), General Manager/Assistant General Manager.
- Free and unrestricted access to all District records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

## **Reporting Procedures**

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way.

An employee who discovers or suspects fraudulent activity will *contact management immediately*. The employee or other complainant may remain anonymous. No employee who in good faith reports a violation shall suffer harassment, retaliation or adverse employment consequence. An employee who retaliates against someone who has reported a violation in good faith is subject to discipline up to and including



termination of employment. All inquiries concerning the activity under investigation from the suspected individual, his or her attorney or representative, or any other inquirer should be directed to the management team or District Attorney. No information concerning the status of an investigation will be given out. The proper response to any inquiries is: "I am not at liberty to discuss this matter." *Under no circumstances* should any reference be made to "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with *anyone* unless specifically asked to do so by the District Attorney or General Manager.

## **Termination**

If an investigation results in a recommendation to terminate an individual, the recommendation will be reviewed for approval by the designated manager, Labor Law Attorney or District Attorney, and if necessary, by outside counsel, before any such action is taken. The decision to terminate an employee is made by the employee's management. Should the investigative team believe the management decision is inappropriate for the facts presented; the facts will be presented to the Board of Directors for a decision.

## **Administration**

The General Manager is responsible for the administration, revision, interpretation, and application of this policy. The policy, potential fraud risks, and mitigation efforts will be reviewed by the Board of Directors and Management regularly and will revise as needed. Management will review and discuss fraud risk and mitigation plans with District staff regularly.

## **Approval**

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Board Secretary

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Board President



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## **Release of Vehicles**

The District is requesting for approval to send one Golf Cart and the old Crew Truck to auction. We no longer need the extra golf cart as it does not meet roadway requirements. The District has a new crew truck in the fleet.

The proceeds will go towards a new meter exchange program.

GovDeals offers a simple, turnkey auction platform that addresses all the above while giving our assets exposure outside of just our local community. They have a base of buyers for everything from office furniture to vehicles, equipment, and real property. They have a partnership with The California Special Districts Association. A portion of the proceeds go back to the CSDA. GovDeal currently works with 115 Special Districts in California.



## MEINERS OAKS WATER DISTRICT

November 16, 2021

### Board Memorandum

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**To** MOWD Board of Directors

**From** Jim Kentosh, PE; Director of MOWD

**Topics** Alternative Filtration Process for Replacement Treatment Plant

MOWD operates a filtration plant to treat the water pumped from Wells 1 and 2. The plant is nearing the end of its useful life and should be replaced. At the September 2021 board meeting, the board authorized the issuance of a Request for Proposals for the design of the replacement filter plant.

In the meantime, I learned that the filter plant is backwashed only once a month, whether it needs it or not. Such a long interval suggests that pressure filtration may be overkill for our well water, and perhaps an alternative filtration process might be feasible. So, at the October board meeting I asked the board for a month to investigate that option. The board agreed with the request.

As a result of my preliminary investigation, I have concluded that alternative filtration is not cost-effective, for the following reasons:

- 1) Based on cost information provided to Justin by Harmsco, the capital cost of stainless cartridge filter housings is around \$60,000, a large cost savings relative to the capital cost of pressure filters. Unfortunately, the cost of a replacement cartridge was quoted to be \$440. The plant would use 10 cartridges at a time. If we assume that new cartridges would be required once per month, and add in shipping costs, replacement cartridges would cost around \$60,000 per year. Using an old fashioned "present worth" analysis, and assuming a 'value of money' of 4%, that annual expenditure is equivalent to a present worth of \$1.5 million. That negates the decreased capital cost. Basically, the cost of replacement cartridges is too high.
- 2) Harmsco provided a letter of approval from the California Division of Drinking Water, approving their cartridge filters as an alternative filtration process. Unfortunately, their approval is limited to very small water systems serving fewer than 500 people. Since we serve around 4,200 people, that would place the onus on

us to obtain DDW approval of an alternate filtration process for our system. That would be a costly process, partly negating any cost benefit of cartridge filters.

3) One of the California DDW reports on alternative filtration included the following wording describing several alternative treatment systems:

**The acceptance for the use of this technology has been rescinded. 3M no longer provides the Model 523A product (Mitchell 1998). Existing systems may continue to operate and use the Model 523A product purchased prior to December 31, 1999 until all cartridges have been used, or until December 31, 2001, whichever occurs first. By December 31, 2001 acceptable replacement equipment must be in use.**

This troublesome wording serves as a reminder that alternative treatment options are often proprietary and we would be dependent on a single supplier for replacement cartridges. If a supplier goes out of business or stops manufacturing replacement parts, the DDW might rescind their approval of our alternative even if we have adequate spare parts for many years.

4) To obtain approval of an alternative filtration process, we would need extensive data on the turbidity of water from Wells 1 and 2. Though we have good data on the maximum daily turbidities, we do not have the sort of data we would need for approval of alternative filtration (for example, the 95% level of exceedance). There is not enough time to collect new data over a range of groundwater conditions.

Based on my limited investigation, I recommend that we go back to the original plan to design a filtration plant based on EPD pressure filters. This sidetrack was useful for identifying a few useful tasks to add to the RFP.

Jim Kentosh

## MEINERS OAKS WATER DISTRICT

November 9, 2021

### Information from Allocation Committee Meeting

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<b>Committee</b>	Allocation Committee
<b>Meeting Date</b>	November 9, 2021 at 6:00 PM by video teleconference
<b>Attendance</b>	Justin Martinez – General Manager Diana Engle – Director Jim Kentosh – Director Summer Ward – Board Secretary General Public – None
<b>Topics</b>	<b>Background regarding request for will serve letter from Redemption Church</b>

The church has asked for a will serve letter to support construction of a primary dwelling and an ADU on an 0.79 acre property with the APN 017-0-160-060 (at the corner of Lomita and S. Rice, see picture below). This property already has a meter which provides water to miscellaneous livestock. There are no dwellings currently on the property. The allocation case number (for database purposes) is AA-0858.

Based on our Allocation Plan, this property currently enjoys an allocation based solely on the irrigable area detected by the Aerial overflight in 2016. Various sheds and stalls contributed to the impervious area, which are not assigned any water entitlement. This current **base** allocation is 286 HCF/yr – all of it subject to drought stage reductions. Currently, because we are in Stage 3 drought, the allocation for the property is 200 HCF/yr, and is distributed across months according to our adopted system for RES meters.





If we agree to provide water to the primary dwelling and ADU they are proposing, we would need to rearrange their allocation, converting portions of their base variable allocation to the fixed allocations for the principal dwelling and the ADU.

In our draft Expansion of Service and New Meters Policy document (not yet adopted by the Board), it was proposed that, in the case of new ADUs, 120 HCF/yr would be docked from the variable allocation on a property and converted to 84 HCF/yr fixed allocation (7 HCF/mo). The difference compensates for the fact that variable allocation is subject to drought-stage reductions while fixed allocations are not. Reducing the variable allocation by 120 HCF, instead of 84 HCF/yr, protects the District from providing more water to a property during drought than would have occurred if the ADU was not built.

The 120 HCF/yr offset was based on an educated guess. A more detailed analysis suggests that a 100 HCF/y offset for an ADU may be justified. (See Appendix).

We have never before been presented with a case where a customer with an existing meter and an existing allocation asked for new construction of both a principal dwelling AND an ADU at the same time. Thus, if we agree to provide a will serve letter, we need to agree on a formula for debiting the current variable allocation for this property (286 HCF/yr) by an amount to cover both a principal dwelling and an ADU. In the case of the Redemption Church property, one possible approach for an adjustment would be as follows:

Current variable allocation	286 HCF/yr
Minus debit for a new principal dwelling	-140 HCF/yr
Minus debit for ADU	-100 HCF/yr
Remaining	46 HCF/yr

After subtraction to accommodate a primary dwelling and ADU, only 46 HCF/yr would be left for outside irrigation. But some of the current impervious area (sheds and stalls) will be removed and impervious area from the combined footprint of the dwellings would be added. So there is some potential for future adjustment of allocation for the property.

## **The Big Picture**

It appears that the church property may have sufficient allocation to support a house and an ADU. In a worst case scenario, depending on the final policies and procedures adopted by the board for new meters and expansion of service, the customer might be granted a lower allocation than existing customers.

But the big policy question is whether or not granting a will-serve letter is consistent with the board's long-standing policy that new meters will not be provided for vacant lots? Does a landowner who uses water for a hobby farm have a right to build a home that others are not allowed to build? Perhaps this is an opportunity to revisit our policy as the drought continues.

Arguments can be made on both sides. Consider the following:

- 1) Until the current drought is over – the worst in recorded history, we won't know the safe yield of Lake Casitas.
- 2) Until the State Board decides on minimum flows for steelhead trout, we can't be sure of how much groundwater we can pump.
- 3) The Upper Ventura River Groundwater Agency groundwater sustainability plan has not been approved.
- 4) The result of the Ventura River adjudication process is unpredictable.
- 5) Casitas MWD's comprehensive water resources plan indicates that there is a chance that Lake Casitas could go dry during the current drought.
- 6) Given all these uncertainties, we cannot guarantee a water supply for existing customers, let alone new customers.
- 7) MOWD has had a moratorium on new meters for nearly 10 years.
- 8) Notwithstanding our own moratorium, our backup water supplier, Casitas MWD, has not implemented a moratorium on new water services.
- 9) There is an acute housing shortage in California.
- 10) MOWD does not have authority to regulate land uses.

**The Allocation Committee brings this issue to the full board for discussion and direction.**



## **Appendix – Model for Comparing Fixed and Variable Allocations**

This appendix presents a simple method for comparing fixed and variable allocations. The subtraction of 120 HCF/yr from a variable allocation to offset an additional 84 HCF/yr of fixed allocation (for an ADU) was just an educated guess.

So I created a simple model based on:

20 year drought. Full lake (238,000 AF) falling to 10% of capacity after 20 years. Drought stages and required demand reductions from the WEAP. Fixed allocations the same for all drought stages; variable reduced as required for each stage. Total demand over the 20 year period is the basis for comparison, representing water taken from lake storage.

### **Explanation:**

Drought of record was 20 or 21 years. If you created 10,000 statistically valid drought cycles and averaged them, the average lake volume would decline more or less in a monotonical way as I've assumed (non-linear due to evaporation and drought stages.) There is no statistical preference for assuming the driest years occur early versus late in the 20 years. Once the lake hits 10%, the WEAP is out the window and no irrigation will be allowed (I hope). This is only a simple model.

### **Results**

- 1) A variable allocation of 120 units/yr uses 2052 units over the 20 years, which exceeds the 1680 units total used by a fixed allocation of 84. So subtracting 120 from the variable to offset an ADU is more than adequate.
- 2) By trial and error, a fixed allocation of 84 is equivalent to a variable allocation of 98.4. (Put your guess in the box with a border around it.)
- 3) Similarly, a fixed allocation of 120 is equivalent to a variable allocation of 140.

### **Conclusion**

To offset a new ADU with a fixed allocation of 84 units/yr, I'm comfortable subtracting 100 to 120 units/yr from the variable part of the allocation.

Jim Kentosh

## Drought Period Model of Fixed vs Variable Demands

N	Storage (AF)	Storage Pct	Stage	Usage Allowed	Fixed (HCF/yr)	Variable (HCF/yr)
1	238,000	100	1	100%	84	120.0
2	227,290	96	1	100%	84	120.0
3	216,580	91	1	100%	84	120.0
4	205,870	87	1	100%	84	120.0
5	195,160	82	1	100%	84	120.0
6	184,450	78	1	100%	84	120.0
7	173,740	73	1	100%	84	120.0
8	163,030	69	1	100%	84	120.0
9	152,320	64	1	100%	84	120.0
10	141,610	60	1	100%	84	120.0
11	130,900	55	1	100%	84	120.0
12	120,190	51	1	100%	84	120.0
13	109,480	46	2	80%	84	96.0
14	98,770	42	2	80%	84	96.0
15	88,060	37	3	70%	84	84.0
16	77,350	33	3	70%	84	84.0
17	66,640	28	4	60%	84	72.0
18	55,930	24	5	50%	84	60.0
19	45,220	19	5	50%	84	60.0
20	23,800	10	5	50%	84	60.0
<b>Total</b>					1680	2052.0

## Drought Period Model of Fixed vs Variable Demands

N	Storage (AF)	Storage Pct	Stage	Usage Allowed	Fixed (HCF/yr)	Variable (HCF/yr)
1	238,000	100	1	100%	84	98.4
2	227,290	96	1	100%	84	98.4
3	216,580	91	1	100%	84	98.4
4	205,870	87	1	100%	84	98.4
5	195,160	82	1	100%	84	98.4
6	184,450	78	1	100%	84	98.4
7	173,740	73	1	100%	84	98.4
8	163,030	69	1	100%	84	98.4
9	152,320	64	1	100%	84	98.4
10	141,610	60	1	100%	84	98.4
11	130,900	55	1	100%	84	98.4
12	120,190	51	1	100%	84	98.4
13	109,480	46	2	80%	84	78.7
14	98,770	42	2	80%	84	78.7
15	88,060	37	3	70%	84	68.9
16	77,350	33	3	70%	84	68.9
17	66,640	28	4	60%	84	59.0
18	55,930	24	5	50%	84	49.2
19	45,220	19	5	50%	84	49.2
20	23,800	10	5	50%	84	49.2
<b>Total</b>					1680	1682.6

### **Board Committee Membership 2021**

<b>Executive Committee</b> Mike Etchart Jim Kentosh	The executive committee consists of the President and Vice-President of the Board; they will meet and make recommendations to the Board on legal matters, personnel matters with regard to the benefits, and major policy issues.
<b>Budget &amp; Rates</b> Jim Kentosh Chris Oakland	The budget committee will work with the General Manager to prepare and recommend the District's annual budget and proposed water rates. It will also oversee and ensure Prop 218 compliance.
<b>Drought &amp; Allocations</b> Jim Kentosh Diana Engle	The Drought committee will work with the G.M. to develop and recommend policies to the Board to help the District and its customers through all water shortage emergency declarations. Additionally, the committee is responsible for the development and implementation of the District's allocation program.
<b>New Meters &amp; Expansion of Services</b> Jim Kentosh Chris Oakland	The New Meters and Expansion of Services committee will work with the G.M. to develop and recommend policies to the Board to help the District and its customers manage issuance of new meters and services, in relation to current and future conditions.
<b>Emergency Preparedness &amp; Safety</b> Jim Kentosh (Open)	The Emergency Preparedness and Safety committee will work with the G.M. to develop and recommend policies and actions to the Board to help the District and its customers mitigate current and future safety risks.
<b>Staff Procedures</b> Jim Kentosh Mike Etchart	The Staff Procedures committee will work with the General Manager and Board Secretary to prepare and recommend the personnel policies and procedures.

### **Board Representatives:**

<b>UVRGA</b> Diana Engle  Alt: Jim Kentosh	The GSA committee monitors, reports, and makes recommendations on the GSP and will report to the Board any updates that would pertain to UVRGA. One committee member will serve on the GSA Board and the other as an alternate.
<b>Water Supplier Partnership</b> Jim Kentosh  Alt: Justin Martinez	The new Water Supplier Partnership will be a cohort of water purveyors, aimed at improving communication and coordination related to water delivery, conservation and long-term strategies. One committee member will participate in the partnership.
<b>Matilija Dam Removal</b> Justin Martinez	The G.M. will participate in the Ventura County Matilija Dam Removal project and report to the Board any updates that would pertain to MOWD.



## District Summary/Update

- **Casitas Lake Level:** 32.8% 11/10/2021
- **Purchased Water:** The demand on our system has slowed down and the south casitas connection has been turned off as of 10/28/2021. MOWD has continued limited blending with Casitas one day per week.
- **Meiners Rd Tank:** Over Excavation for the antenna tower footing has been complete 11-5-2021
- **Source Water Options:** Grant application (in process)
  - Michael Neary Full-Time 10-22-2021
  - Continue limited blending of Wells 4 & 7 with Casitas
  - Over Excavation; Antenna tower
  - 3 Yr. DDW Inspection 11-1-2021
  - Nitrate Feasability Study (in progress)
  - Levi Maxwell has returned to work 11-8-2021
  - Dig Alerts and Service Orders
- **Wells:** Wells 1, 2, are all off-line and the system is being supplied by Casitas with supplemental water from MOWDs well 4 & 7.
- **Advanced Metering Infrastructure (AMI):** Start exploring grant funding for AMI as it pertains to water conservation and early leak detection
- **Staff:** Closed Session

**Scheduled/Unscheduled Work**

<u>Type of Repair</u>	<u>Cause</u>	<u>Date</u>	<u>Leak Location</u>	<u>Contractor</u>	<u>Amount \$</u>
Over Excavation	Antenna Tower	11-1-2021		R. Meier Construction	\$9,879.00 + T&M
Soils Report	Over Excavation Certification	11-1-2021		Earth Systems	TBD; T&M
Blending MOWD & CMWD	Well 4&7 Casitas	10-19-2021 10-26-2021 11-2-2021		Staff	N/A
Crane Installation	Crew Truck	11-10-2021		Scelzi Equipment	\$14,896.19

**Well Drilled Dates & Depths**

<u>Well</u>	<u>Date Drilled</u>	<u>Drill Depth</u>
Well #1	1969	65' (Rehab 2018)
Well #2	1969	110' (Rehab 2018)
Well #4	1969	240' (Non-Op)
Well #4 (New)	2018	165'
Well #7	1961	156'
Well #8	1968	144' (Non-Op)

### Current Well Levels and Specific Capacity

WELL #1	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	OFF	OFF	31.52	27	34.74	36.1	39.2	31.5	35.35	35.3	32.5	
RUNNING (ft)	OFF	OFF	OFF	41	43.24	38.3	40.95	31.75	OFF	OFF	OFF	
DRAW DOWN (ft)	7.7	OFF	OFF	14	8.5	2.2	1.75	.25	OFF	OFF	OFF	
Gallons Per Minute (GPM)			OFF	191	187	105	104	97	OFF	OFF	OFF	
Specific Capacity (gal/ft DD)	13.0	OFF	OFF	13.86	22	47.73	59.42	ERROR	OFF	OFF	OFF	
WELL #2	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	35.5	28.9	31.23	37	37.4	37	40.95	32.3	34.1	34.4	31.8	
RUNNING (ft)	OFF	OFF	OFF	49.9	47.4	42.4	44.1	33.1	OFF	OFF	OFF	
DRAW DOWN (ft)	OFF	OFF	OFF	12.9	10	5.4	3.15	.8	OFF	OFF	OFF	
Gallons Per Minute (GPM)			OFF	126	127	82	59	59	OFF	OFF	OFF	
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	9.84	12.7	15.19	18.73	73.75	OFF	OFF	OFF	
WELL #4	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	48.9	28.9	45.70	47.9	52.40	57.6	67.3	70.3	60.8	61.7	62	
RUNNING (ft)	97.0	76.8	77.35	80.3	79.90	81.7	80.4	85.55	OFF	OFF	OFF	
DRAW DOWN (ft)	48.1	35.9	31.65	32.4	27.5	24.1	13.1	15.25	OFF	OFF	OFF	
Gallons Per Minute (GPM)			375	388	375	390	197	178	OFF	OFF	OFF	
Specific Capacity (gal/ft DD)	7.3	10.1	11.84	11.98	13.63	16.18	15.03	11.67	OFF	OFF	OFF	
WELL #7	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	53.9	46.9	50.60	54	54.70	60.3	70.2	72.9	63.3	63.7	64.65	
RUNNING (ft)	62.7	50.1	53.15	58	60.40	64.1	73.5	77.2	OFF	OFF	OFF	
DRAW DOWN (ft)	8.8	3.2	2.55	4	5.7	3.8	3.3	4.3	OFF	OFF	OFF	
Gallons Per Minute (GPM)			292	337	278	280	172	167	OFF	OFF	OFF	
Specific Capacity (gal/ft DD)	32.9	92.5	114.51	84.25	48.77	73.8	52.12	38.83	OFF	OFF	OFF	
WELL #8	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	OFF	OFF	OFF	67.6	65.7	68.3	72.6	71	73	74.05	71.5	
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	

**Water Pumped, Sold, Purchased & Water Sales**

MONTH	PUMPED (AF)	SOLD (AF)	PURCHASED (AF)	WATER SALES (\$)
JAN	0	40.35	40.35	\$55,869.54
FEB	59.13	43.26	0	\$45,273.85
MAR	45.88	37.35	0	\$38,245.86
APR	54.26	52.05	0	\$52,993.98
MAY	55.31	53.77	0	\$50,789.57
JUN	68.5	68.23	0	\$69,254.64
JUL	74.30	66.27	1.46	\$78,149.92
AUG	46.76	72.24	13.2	\$73,260.72
SEP	0.00	66.49	66.49	\$79,486.92
OCT	3.14	56.89	53.75	\$56,983.68
NOV				
DEC				
<b>TOTAL 2021</b>	229.21	382.85	175.25	\$600,308.68
<b>TOTAL 2020</b>	485.71	635.47	197.26	\$657,912.06

**Reserve Funds**

* Balance at the County of Ventura	<b>\$ 1,310,950.23</b>
Total Taxes	\$ 293.31
Total Interest from reserve account#	\$ 0.00

**Fiscal Year Total Revenues**

July 1 <sup>st</sup> – October 31 <sup>st</sup>	2020	\$ 438,360.86
July 1 <sup>st</sup> – October 31 <sup>st</sup>	2021	\$ 459,468.92



### Bank Balances

* LAIF Balance	\$ 230,058.96
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$140.00
* Money Market (Mechanics Bank)	\$ 7,622.59
Amount Transferred to Mechanics from County this month	\$0.00
Amount Transferred to General Fund from Money Market	\$ 0.00
Monthly Interest received from Money Market	\$ .12
General Fund Balance	\$ 175,364.39
Trust Fund Balance	\$ 7,622.20
* Capital Improvement Fund	\$ 14,101.18
(#) Quarterly Interest from Capital Account	\$ .11
Total Interest accrued	\$ 140.23

**Capital Improvement Projects for 2021-2022**  
**Budgeted capital funds \$ 724,000.00 FY 2021-2022**

1. Well 8 Nitrate Feasability Study (In Progress)
2. Engineer design report for the treatment plant (100% In Process)
3. Valve Replacements
4. El Sol and Lomita Tie-in (Engineerin,TBD)
5. Tank Cleaning and Inspection
6. Remove Meiners Rd Tank & Antenna Tower Install (In Progress)
7. Chlorine Gas Alarms at well sites
8. Install CL17 at Wells 4 & 7
9. Crane for New Service Truck (Complete)
10. Air Compressor
11. Service Truck Generator
12. Service Truck Welder
13. Service Truck Tool (Complete)
14. Leak Detector/Sounder
15. Appropriations and Contingencies

## November 2021

### 1. Administrative

- Public Records Request from VC Reporter on 10/18/21: 2016 to current Budgeted/Actual attorney expenses, legal cases, District real estate holdings, and District wells. Response provided 10/28/2021, follow-up request received 10/28/21 to review deeds, pending review.
- Annual PCI Control Assessment completed 11/5/2021.
- Request for temporary Administrative Clerk, see Discussion item.
- CA Executive Orders N-42-20 moratorium on customer disconnections for non-payment extended to December 31, 2021.
- Direct Deposit is available to all Directors, contact Brandi for details.

### 2. Financial (any items not covered in separate Financials Report)

- Audit for FY19-20 – *Final Draft presentation by C. Fanning & starting on FY 20-21 audit.*
- Accounts Receivable – Customer account balance aging during COVID-19 moratorium on disconnections due to non-payment. There has been progress in customer contact and payment arrangements. No flow restrictors have been implemented at this time. *The CA Executive Order 42-20 is set to expire on 12/31/2021. Customers' full balances will be due after 12/31/2021, or they can contact the office to setup a 12-month payment plan per Gov. Code §60372(2). After EO 42-20 expires, the "new" 4/1/2020 SB 998 timeline for disconnects for non-payment (>\$200 @ 60 days) will go into effect.*

Class	#Customers (>\$200 bal & >60 days)	Balances \$ >2 mo	Notes
Residential	14	\$9,378	5 RES accounts have not made a payment in the past 4 months.
Commercial	0	\$0	
Agriculture	2	\$1,887	(1) Last pmt 7/2021 of \$400 (2) Last pmt 9/2021 of \$775

### 3. Projects

- Allocation Program: (1) Dataprose bill printing vendor is configuring file templates; (2) Customer letters to Commercial & Agriculture accounts will be mailed out with program updates and reminders.
- District job description and salary table review and updates.

### 4. Billing/Customer Service

- Summary of Billing Statements & Customer Service Orders

b. Casitas Connection turned on 7/27/2021.

Month	#Total Service Orders	# Account Owner Changes	Monthly Customer Bill Total	Monthly Casitas Surcharge	Over-Allocation \$ (drought)	Other Conservation Penalties
Jan 20	88	5	\$103,517.04	\$0	\$3,060.00	\$0
Feb 20	75	11	\$102,457.21	\$0	\$1,919.00	\$0
Mar 20	109	11	\$104,012.24	\$0	\$1,849.00	\$0
Apr 20	78	9	\$ 94,817.80	\$0	\$1,106.00	\$0
May 20	112	2	\$124,586.74	\$0	\$5,220.00	\$0
Jun 20	201	7	\$144,471.57	\$0	\$9,483.00	\$0
Jul 20	246	27	\$144,736.42	\$0	\$8,937.00	\$0
Aug 20	147	18	\$148,635.97	\$0	\$10,417.00	\$0
Sep 20	210	18	\$164,667.04	\$0	\$14,472.00	\$0
Oct 20	93	12	\$172,773.27	\$23,868.19	\$9,958.00	\$0
Nov 20	79	7	\$172,514.41	\$37,554.48	\$6,779.00	\$0
Dec 20	74	5	\$130,327.05	\$0	\$5,631.00	\$0
Jan 21	89	12	\$115,479.25	\$0	\$2,730.00	\$0
Feb 21	75	13	\$108,605.39	\$0	\$2,460.00	\$0
Mar 21	73	16	\$108,985.68	\$0	\$1,936.00	\$0
Apr 21	125	9	\$127,363.90	\$0	\$5,084.00	\$0
May 21	134	11	\$129,394.85	\$0	\$5,525.00	\$0
Jun 21	72	20	\$147,682.37	\$0	\$9,566.00	\$0
Jul 21	139	8	\$145,721.09	\$0	\$8,865.00	\$0
Aug 21	151	13	\$153,370.61	\$0	\$10,660.00	\$0
Sep 21	116	10	\$174,988.52	\$29,089.01	\$8,742.00	\$0
Oct 21	93	17	\$163,260.86	\$31,512.78	\$6,206.00	\$0

Note: May 2020 over-allocation fees increase attributed to very high Ag consumption, (1) account over 500 units, and (2) accounts both over 850 units each. These reads were verified, and meters did not indicate leaks. Jun-Aug meter readings indicated significant abnormally high consumption, several customer leaks, and increased irrigation overall. Aug 2021 70% were due to abnormal consumption during meter reading.

### **Board of Directors**

Board Member	Position	Term Ends	Term Type
Michel Etchart	President	2022	Long Term (Re-elected 2018)
James Kentosh	Vice President	2022	Long Term (Re-elected 2018)
Diana Engle	Director	2024	Long Term (Re-elected 2020)
Christian Oakland	Director	2024	Long Term (Elected 2020)
Loni Anderson	Director	2022	Appointed July 2021

## **5. Complaints & Compliments**

**Recommended Actions:** *Receive an update from the Board Secretary concerning miscellaneous matters and District correspondence. Provide feedback to staff.*

**Attachments:** None.