



BOARD OF DIRECTORS REGULAR MEETING AGENDA

District Office: 202 W. El Roblar Drive, Ojai, CA 93023

JOIN BY COMPUTER: <https://meet.goto.com/813513357>

DIAL-IN (US TOLL-FREE): 1 877 309 2073

ACCESS CODE: 813-513-357

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))

April 18, 2023, at 6:00 pm.

- 1. Call meeting to order**
- 2. Roll call**
- 3. Approval of the minutes:** March 21, 2023, 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 or send a virtual “chat” note 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 (**Estimated 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

Regular Agenda (Reconvene Regular Meeting, Estimated Time 6:30 pm**)**

6. Financial matters

Approval of Payroll and Payables from March 16, 2023, to April 15, 2023, in the amount of:

Payables – \$ 59,353.87

Payroll – \$ 46,255.11

Total – \$105,608.98

7. Board action and/or discussion

- a) Approval of Coastal Instrumentation & Telemetry (CIT) quote to replace and upgrade the District auto-dialer and software, not to exceed \$20,000. (Martinez) – Attachments
Recommended Action: Approve CIT quote and not to exceed budget of \$20,000.
- b) Review and discussion of Draft Resolution 20230516: Stage 1 Conditions. (Martinez/Ward) – Attachment
Recommended Action: Receive, discuss and provide direction to staff.
- c) Review of Draft Financial Audit Reports for FY 2021-2022 . (Martinez/Ward) – Attachment
Recommended Action: Receive and provide staff with any questions/comments for the Auditor prior to presentation of final audit report scheduled for May 16, 2023.
- d) Cost of Living Adjustment for staff, an increase of 5%, based on Bureau of Labor Statistics Los Angeles area, effective July 1, 2023. (Etchart) – Attachment
Recommended Action: Approve 5% cost of living increase for staff, effective July 1, 2023.
- e) Approval of Compensatory Time policy. (Martinez/Etchart) – Attachment
Recommended Action: Approval of Compensatory Time policy.
- f) Approval of Temporary Part-time Utility Worker Helper position from June 1 – November 30, 2023, not to exceed \$40,000. (Martinez/Etchart) – Attachments
Recommended Action: Approval of hiring a Temporary Part-time Utility Worker Helper position from June 1 – Nov 30, 2023, not to exceed \$40,000.

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 & Personnel Committee
- Upper Ventura River Groundwater Agency

- Allocation, New Meters & Expansion of Services Committee
- Budget & Rate Committee
- Grants Committee
- Emergency Management Committee
- Treatment Plant Design Ad Hoc Committee

11. Old Business

- State Water update
- Matilija Dam removal update
- Collaboration on drought response measures.

12. Director Announcements/Reports

13. Adjournment: The next scheduled Regular Board meeting is May 16, 2023.

Regular Meeting

March 21, 2023

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, Christian Oakland, Joe Pangea, and Christy Cooper. Staff Present: General Manager, Justin Martinez, and Board Secretary, Summer Ward. Attorney Present: Stuart Nielson (via videoconference).

Absent: None

3. Approval of the Minutes

Approval of February 21, 2023, Regular Board Meeting minutes.

Director Oakland made the motion to approve February 21, 2023, Regular meeting minutes. Director Pangea seconded the motion.

No Public Comment.

Oakland/Pangea

(5) Ayes- M/S/C

4. Public Comments

- None

****The Board went into closed session at 6:03 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 vs. SWRCB, San Francisco Supreme Court, Case# CPF-14-513875

****The Board adjourned closed session at 6:16 pm - Due to connectivity issues open session resumed at 6:26 pm****

Attorney S. Nielson stated that the Board discussed pending litigation in a closed session, and no action was taken.

6. **Financial Matters**

Approval of Payroll and Payables from February 16, 2023, to March 15, 2023, in the amount of:

Payables:	\$113,659.55
Payroll:	<u>\$ 43,147.98</u>
Total:	\$156,807.53

Director Cooper made the motion to the Payroll and Payables from February 16, 2023, to March 15, 2023. Director Kentosh seconded the motion.

No Public Comment.

Cooper/Kentosh

(5) Ayes – M/S/C

7. **Board Discussion/Actions**

a. Approval of reducing Artesian Monthly Water Availability Charge from 64 dwelling units (\$2,304) to 4 dwelling units (\$144). (Martinz/Ward)

Ms. Ward presented the recommendation from the New Meters & Expansion of Services Committee to reduce the Artesian MWAC fee from 64 dwelling units to 4 dwelling units. Ms. Ward reviewed the account's history, including the timing of the meter installation, account creation, allocation, and subsequent adjustment. In addition, Ms. Ward provided a summary of other similar accounts, including the only other commercial assisted living account, which pays 1 MWAC per building. Directors discussed the allocation history and weighed the fee structure options.

Director Kentosh made the motion to approve the annual allocation of 120 fixed units and 1,555 base variable units and reduce the MWAC from 64 dwelling units to 4 dwelling units. Director Oakland seconded the motion.

No Public Comment.

Kentosh/Oakland

(5) Ayes – M/S/C

8. **General Manager's Report**

Mr. Martinez reported that the Casitas Lake level is 61%, up 45 vertical ft since January 1, 2023. Seasonal rainfall totals were unavailable due to technical issues: Matilija Dam 60.71", M.O. Fire Station 39.18", and Nordhoff Ridge 67.6". The GIS mapping of the District has been completed by staff, and work attaching detailed asset information to each mapped item has been delayed while staffing is low. Work continues on the Treatment Plant Design, and the Well Sighting Study from Curtis Hopkins has been received. Mr. Martinez will send a copy of the Well Siting Study to Directors for review and will invite Curtis Hopkins to a future board meeting to discuss the report and recommendations. The approved initial purchase of AMI smart meters has been ordered, estimated delivery 6-8 months. Mr. Martinez has had initial conversations with Ventura Energy regarding potential backup batteries for some facility sites, including the District Office. The District has offered Jeffrey Groves the Water Utility Worker I/II position, with a planned start date of April 3. Mr. Martinez reported that Caltrans notified the District last Thursday afternoon that a section of Highway 33 near the Treatment Plant and Wells 1 & 2. Caltrans does not have an estimated timeline for repair, and the District mainline runs along that section of the road. Anticipating the road breaking down the hillside and potentially breaking the mainline, that section of the main was turned off, and the District turned the Casitas connection back on. Currently, Wells 4a & 7 cannot be turned on due to the proximity of the surface water from recent storms. As soon as the surface water is at least 150ft away from those well sites, the Casitas connection can be turned off and back on MOWD wells. Status updates have been posted on the District website and social media pages.

No Public Comment.

9. **Board Secretary's Report**

Ms. Ward presented the monthly Board Secretary report highlighting that the District received an update from Kennedy Communications that the final report will be submitted to the CA State agencies at the end of March; we should anticipate results in early April. Ms. Ward reminded the Directors to complete their bi-annual Ethics and Anti-Harassment training, to be completed by April 1. The County of Ventura annual Conflict of Interest Form 700 is due by April 1. No accounts were disconnected for non-payment this past month. Ms. Ward noted that the work to migrate the phones and internet from AT&T to Mitec has begun.

No Public Comment.

10. **Board Committee Reports**

- Executive & Personnel Committee: Met and authorized a temporary GM salary adjustment for one month and requested the GM work on an alternate payment method, Comp policy. Mr. Martinez is working with the Labor Attorney to draft a policy.
- UVRGA: Met and discussed challenges with getting well-pumping data reports from well owners.

- Budget/Rate Committee: No report.
- Emergency Management Committee: Met and reviewed current plans and examples. Ms. Ward will be reviewing and revising the pandemic response section, and Mr. Martinez will be adding specific procedures for scenarios.
- Allocations, New Meters & Expansion of Services Committee: Met, discussed, and approved four Will-Serve Letters and allocation adjustments.
- Grants: Met and submitted the pre-application to the SWRCB for construction of the replacement treatment plant, which was authorized at the February Regular Board meeting.
- Treatment Plant Design Ad Hoc Committee: No report.

11. **Old Business**

- State Water: No update.
- Matilija Dam Removal Update: No update.
- Collaboration on drought response measures: Ms. Ward shared that she has communicated with the Casitas MWD and VRWD Assistant General Managers and has a coordinated timeline for adjusting the upcoming drought stage.

12. **Director Announcements/Reports**

- Director Kentosh: No report.
- Director Oakland: No report.
- Director Pangea: No report.
- Director Cooper: No report.
- Director Etchart: No report.

13. **Meeting Adjournment**

The next meeting will be held on April 18, 2023. There being no further business to conduct at this time, Board President Mike Etchart adjourned the meeting at 7:37 pm.

Board Secretary

Board President

Report of Income as of 3/31/2023

Income	Month of March	Year To Date	Budget Appropriation	Appropriation Balance
Interest	0.25	13,293.18	--	13,293.18
Taxes	40.26	114,673.15	--	114,673.15
Pumping Charges	279.88	3,195.77	--	3,195.77
Fire Protection	78.06	1,334.88	--	1,334.88
Meter & Inst. Fees	--	--	--	--
Water Sales	51,820.20	707,538.89	--	(707,538.89)
¹ Casas Water/Standby	1,436.05	33,420.87	--	33,420.87
MWAC Charges	61,195.83	526,518.88	--	(526,518.88)
MCC Chg.	6,306.10	58,370.84	--	(58,370.84)
² Misc. Income	13,936.87	65,122.58	--	65,122.58
Late & Delinquent Chgs.	3,048.48	31,893.93	--	31,893.93
Conservation Penalty	--	5,390.91	--	(5,390.91)
Capital Improvement	--	--	--	--
Drought Surcharge	6,540.81	108,527.08	--	108,527.08
Fire Flow/Will Serve Letters	400.00	5,000.00	--	(5,000.00)
	--	--	--	--
	--	--	--	--
TOTAL INCOME	145,082.79	1,674,280.96	--	(1,674,280.96)

Note:

¹ This line item is necessary because these sales are tracked in the expenditures

² Hartmann Allocation plus a payment from Custom
Contour Construction for Water Service Repair &
Funds for the Income Grant Survey



Meiners Oaks County Water District, CA

Check Report

By Vendor Name

Date Range: 03/16/2023 - 04/15/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP Bank-AP Bank						
ADVANTAGE	Anvantage Physical Therapy	04/12/2023	Regular	0.00	500.00	10706
MOWD12	Invoice	03/30/2023	Pre-Employment Testing	0.00	500.00	
AT&T	AT&T	03/29/2023	Regular	0.00	844.48	10691
01840323	Invoice	03/13/2023	Office Phones	0.00	260.74	
9538547708	Invoice	03/19/2023	Office Phones	0.00	583.74	
AUTOSU	Automotive Supply - Ojai	04/12/2023	Regular	0.00	212.43	10707
564677	Invoice	03/17/2023	Battery	0.00	206.86	
564679	Invoice	03/17/2023	Sprayer	0.00	5.57	
BADGER	Badger Meter	04/12/2023	Regular	0.00	77.10	10708
80123788	Invoice	03/29/2023	Beacon Hosting	0.00	77.10	
CALPERS	California Public Employees' Retirement	03/31/2023	Bank Draft	0.00	3,033.42	DFT0001795
INV0002278	Invoice	03/15/2023	Health	0.00	3,033.42	
CALPERS	California Public Employees' Retirement	03/28/2023	Bank Draft	0.00	20.02	DFT0001804
031423	Invoice	03/14/2023	Health Premium	0.00	20.02	
CALPERS	California Public Employees' Retirement	03/31/2023	Bank Draft	0.00	3,033.38	DFT0001806
INV0002290	Invoice	03/31/2023	Health	0.00	3,033.38	
CAL-STATE	Cal-State	04/12/2023	Regular	0.00	258.09	10709
242735	Invoice	03/30/2023	Portable Toilet	0.00	126.23	
243017	Invoice	04/04/2023	Portable Toilet	0.00	131.86	
CMWD	Casitas Municipal Water District	04/12/2023	Regular	0.00	2,308.72	10710
251150323	Invoice	03/31/2023	Fairview Standby	0.00	1,033.31	
261150323-2	Invoice	03/31/2023	Fairview Purchased Water	0.00	30.03	
262000323	Invoice	03/31/2023	Hartmann Allocation	0.00	212.07	
300650323	Invoice	03/31/2023	Tico & La Luna Standby	0.00	1,033.31	
CLEANCO	Cleancoast Janitorial	03/29/2023	Regular	0.00	272.00	10692
1515	Invoice	03/24/2023	March Janitorial	0.00	272.00	
DATAP	Dataprose LLC	04/12/2023	Regular	0.00	1,961.45	10711
DP2301076	Invoice	03/31/2023	Bulk Billing/Postage	0.00	1,961.45	
EJHAR	E. J. Harrison Rolloffs, Inc.	03/29/2023	Regular	0.00	396.79	10693
231300323	Invoice	03/15/2023	Office Trash	0.00	153.24	
994260323	Invoice	03/15/2023	3 Yard Dumpster	0.00	243.55	
E H D	Environmental Health Division	04/12/2023	Regular	0.00	624.28	10712
IN0237188	Invoice	03/27/2023	Hazardous Materials	0.00	624.28	
FGLNV	FGL Environmental	03/29/2023	Regular	0.00	177.00	10694
302394A	Invoice	03/15/2023	Samples	0.00	35.00	
302396A	Invoice	03/15/2023	Samples	0.00	35.00	
303322A	Invoice	03/16/2023	Samples	0.00	107.00	
GRAINGER	Grainger	03/29/2023	Regular	0.00	253.57	10695
9630133941	Invoice	03/06/2023	BackPack Sprayer	0.00	253.57	
GUARDIAN	Guardian	03/29/2023	Regular	0.00	699.54	10689
INV0002279	Invoice	03/15/2023	Dental	0.00	349.79	
INV0002291	Invoice	03/31/2023	Dental	0.00	349.75	

Check Report

Date Range: 03/16/2023 - 04/15/2023

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
GUARDIAN 7590450323	Guardian Invoice	03/16/2023	03/29/2023 Dental Admin. Fee	Regular	0.00 0.00	8.00 8.00	10696
GUARDIAN HLTHNE 61790323	Guardian Health Net Life Insurance Company Invoice	03/29/2023 03/29/2023 03/13/2023	03/29/2023 03/29/2023 Life Insurance	Regular Regular	0.00 0.00 0.00	-8.00 51.00 51.00	10696 10697
HLTHNE 61790423	Health Net Life Insurance Company Invoice	04/03/2023	04/12/2023 Life Insurance	Regular	0.00 0.00	48.15 48.15	10713
LEVI 164795512	Levi Maxwell Invoice	03/26/2023	03/29/2023 Work Pants Reimbursement	Regular	0.00 0.00	200.00 200.00	10698
LGABLER 72184	Light Gabler Invoice	04/07/2023	04/12/2023 Employment Consulting	Regular	0.00 0.00	315.00 315.00	10714
MKENNEDY 033023	Maria Elena Kennedy Invoice	03/30/2023	04/12/2023 MHI Survey	Regular	0.00 0.00	9,660.00 9,660.00	10715
MOAR 052189	Meiners Oaks Auto Repair Invoice	03/13/2023	03/29/2023 Oil Change	Regular	0.00 0.00	78.65 78.65	10699
MOHARD 034830 035081 035593 035651 035710 035809 035909 036494	Meiners Oaks Hardware Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	02/28/2023 03/02/2023 03/07/2023 03/08/2023 03/08/2023 03/09/2023 03/10/2023 03/16/2023	04/12/2023 Storage Containers Tie Down Bolts & Screws Superglue Air Compressor Oil Hasp Fxd Stpl Bolts & Screws Shop Towels,Ball Valve, Hillman Fastening	Regular	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	221.19 118.98 25.73 1.37 4.87 29.24 7.22 2.38 31.40	10716
MKN&A 102233	Michael K. Nunley & Associates, Inc. Invoice	04/03/2023	04/12/2023 Treatment Plant Design	Regular	0.00 0.00	10,015.98 10,015.98	10717
MITEC 1065373 39579 39643	MiTec Solutions LLC Invoice Invoice Invoice	03/15/2023 03/15/2023 03/15/2023	03/29/2023 Remote Labor Splashtop,Antivirus Anti-Virus	Regular	0.00 0.00 0.00	155.00 60.00 55.00 40.00	10700
MITEC 1066109 90073 90130 90275	MiTec Solutions LLC Invoice Invoice Invoice Invoice	04/06/2023 04/01/2023 04/01/2023 04/01/2023	04/12/2023 Monthly Maintenance Exchange, Web Hosting, ShareSync Off Site Back Up X360 Recover	Regular	0.00 0.00 0.00 0.00	714.84 300.00 256.84 98.00 60.00	10718
NCK&K 9662	Nelson Comis Kettle & Kinney, LLP Invoice	04/04/2023	04/12/2023 Attorney Fees	Regular	0.00 0.00	747.50 747.50	10719
OFFDEP 301303087001 301307093001	Office Depot Invoice Invoice	03/07/2023 03/07/2023	03/29/2023 Folders,Envelopes,Canned Air,etc. Receipt Books	Regular	0.00 0.00 0.00	164.31 78.89 85.42	10701
OFFDEP 302073959001 302082057001	Office Depot Invoice Invoice	03/28/2023 03/28/2023	04/12/2023 Paper Towels Trash Bags	Regular	0.00 0.00 0.00	91.69 70.60 21.09	10720
PATHIAN INV0002281 INV0002293	Pathian Administrators Invoice Invoice	03/15/2023 03/31/2023	03/29/2023 HSBS HSBS	Regular	0.00 0.00 0.00	93.93 46.97 46.96	10690
PERS INV0002277	Public Employees' Retirement System Invoice	03/15/2023	03/31/2023 457 Withholdings	Bank Draft	0.00 0.00	700.00 700.00	DFT0001794
PERS	Public Employees' Retirement System		03/31/2023	Bank Draft	0.00	3,126.18	DFT0001796

Check Report

Date Range: 03/16/2023 - 04/15/2023

Vendor Number Payable #	Vendor Name Payable Type	Payment Date Post Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
INV0002280	Invoice	03/15/2023	PERS	0.00	3,126.18	
PERS INV0002239	Public Employees' Retirement System Invoice	03/31/2023	03/31/2023 Bank Draft 457 Withholdings	0.00	700.00	DFT0001805
PERS INV0002292	Public Employees' Retirement System Invoice	03/31/2023	03/31/2023 Bank Draft PERS	0.00	3,069.24	DFT0001807
PERS 10000001712818	Public Employees' Retirement System Invoice	04/01/2023	04/11/2023 Bank Draft Unfunded Accrued Liability	0.00	137.58	DFT0001815
PERS 10000001712813	Public Employees' Retirement System Invoice	04/01/2023	04/11/2023 Bank Draft Unfunded Accrued Liability	0.00	2,853.83	DFT0001816
QUINNRRNTL 24208601	Quinn Rental Services Invoice	03/13/2023	03/29/2023 Regular Skip Loader	0.00	736.02	10702
SCE OFFELE0323 TNKERM0323 WELL1-0323 WELL2-0323 WELL4&70323 WELL30323 Z-10323 Z-2FIRE0323 Z-2PWVR0323 Z-3FIRE0323	Southern California Edison Co. Invoice Credit Memo Invoice Invoice Invoice Invoice Invoice Credit Memo Invoice Credit Memo	03/28/2023 03/28/2023 03/28/2023 03/28/2023 03/28/2023 03/28/2023 03/28/2023 03/28/2023 03/28/2023 03/28/2023 03/28/2023	03/29/2023 Regular Office Electricity Tank Farm Well 1 Well 2 Wells 4 & 7 Well 8 Zone 1 Zone 2 Fire Zone 2 Power Zone 3 Fire	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	6,213.27 106.19 -39.81 1,480.57 804.44 3,355.24 207.62 73.57 -1.40 281.72 -54.87	10703
SCGAS 0753	Southern California Gas Co. Invoice	03/01/2023	04/12/2023 Regular Office Heat	0.00 0.00	95.43 95.43	10721
SUMMER 12523 3223 41023	Summer Ward Invoice Invoice Invoice	04/11/2023 04/11/2023 04/11/2023	04/12/2023 Regular Water for Office Water for Office Water for Office	0.00 0.00 0.00	15.00 5.00 5.00 5.00	10722
OVNEWS 77952023	The Ojai Valley News Invoice	04/11/2023	04/12/2023 Regular Subscription Online & Print	0.00 0.00	91.00 91.00	10723
TYLER 025-416051	Tyler Technologies, Inc. Invoice	03/15/2023	03/29/2023 Regular Server Migration Services	0.00 0.00	1,250.00 1,250.00	10704
TYLER 025-413392	Tyler Technologies, Inc. Invoice	03/31/2023	04/12/2023 Regular Insite Transaction Fees	0.00 0.00	325.00 325.00	10724
UAOFSC 320230452	Underground Service Alert of So.Ca. Invoice	04/01/2023	04/12/2023 Regular Digalerts	0.00 0.00	41.50 41.50	10725
USBANK AAS030523 AMAZON031323 AMAZON031423 AMAZON032023 DROPBOX032023 FERGUSON031523 GOTO031523 OSS030923 PRIME032023	US Bank Corporate Pmt. System Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	03/06/2023 03/13/2023 03/13/2023 03/20/2023 03/20/2023 03/15/2023 03/16/2023 03/09/2023 03/20/2023	04/12/2023 Regular Mailing Badge Machine Laminating Pouches Showerheads Drop Box Victaulic Coupling Remote Meetings Storage Unit Membership	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1,623.88 24.30 857.99 15.00 167.16 90.00 259.35 10.00 184.00 16.08	10726
VERIZON 9931130326	Verizon Wireless Invoice	03/26/2023	04/12/2023 Regular Cell Phones	0.00 0.00	429.73 429.73	10727

Check Report

Date Range: 03/16/2023 - 04/15/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
WEX	WEX BANK	03/29/2023	Regular	0.00	716.70	10705
878743661	Invoice	03/15/2023	Fuel	0.00	716.70	

Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	83	39	0.00	42,688.22
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-8.00
Bank Drafts	9	9	0.00	16,673.65
EFT's	0	0	0.00	0.00
	92	49	0.00	59,353.87

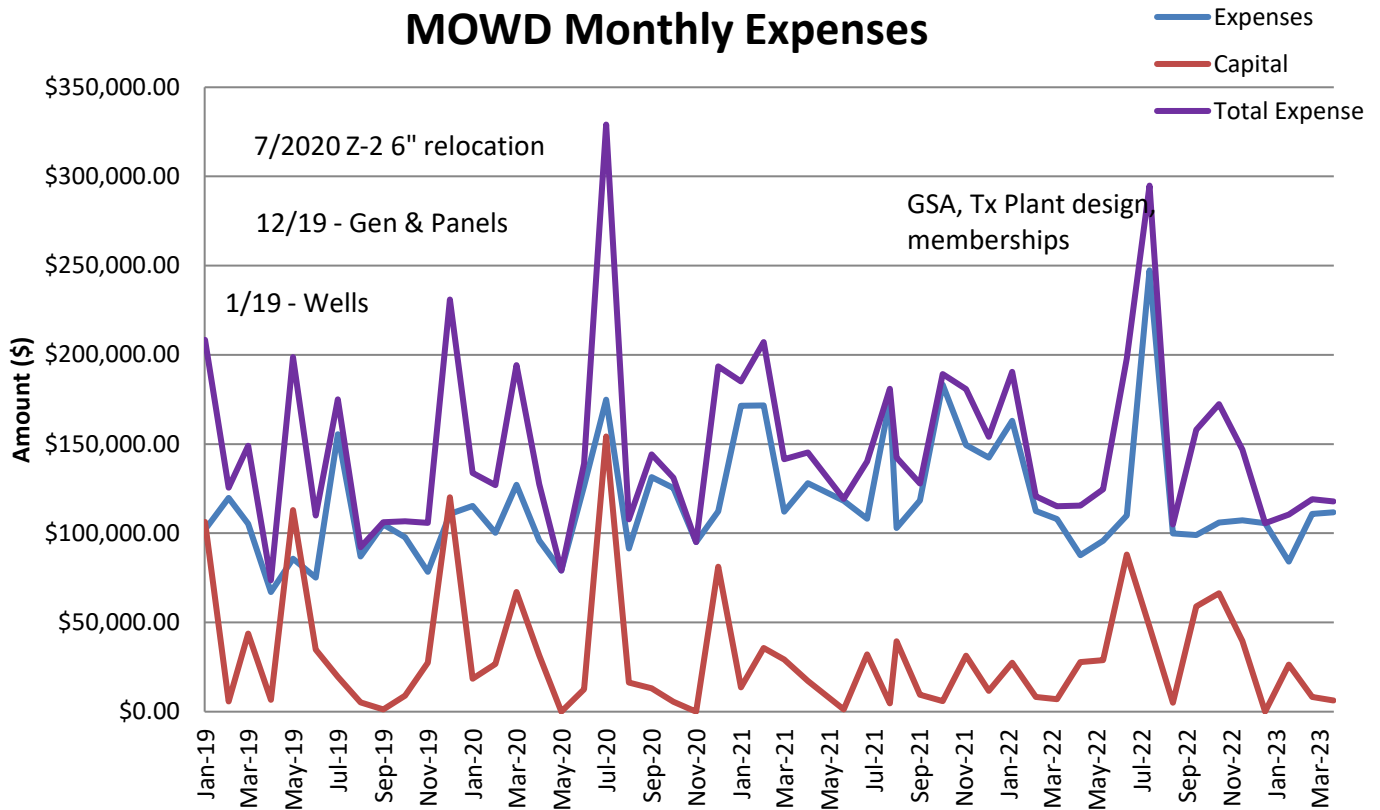
PR 46,255.11

Meiners Oaks Water District

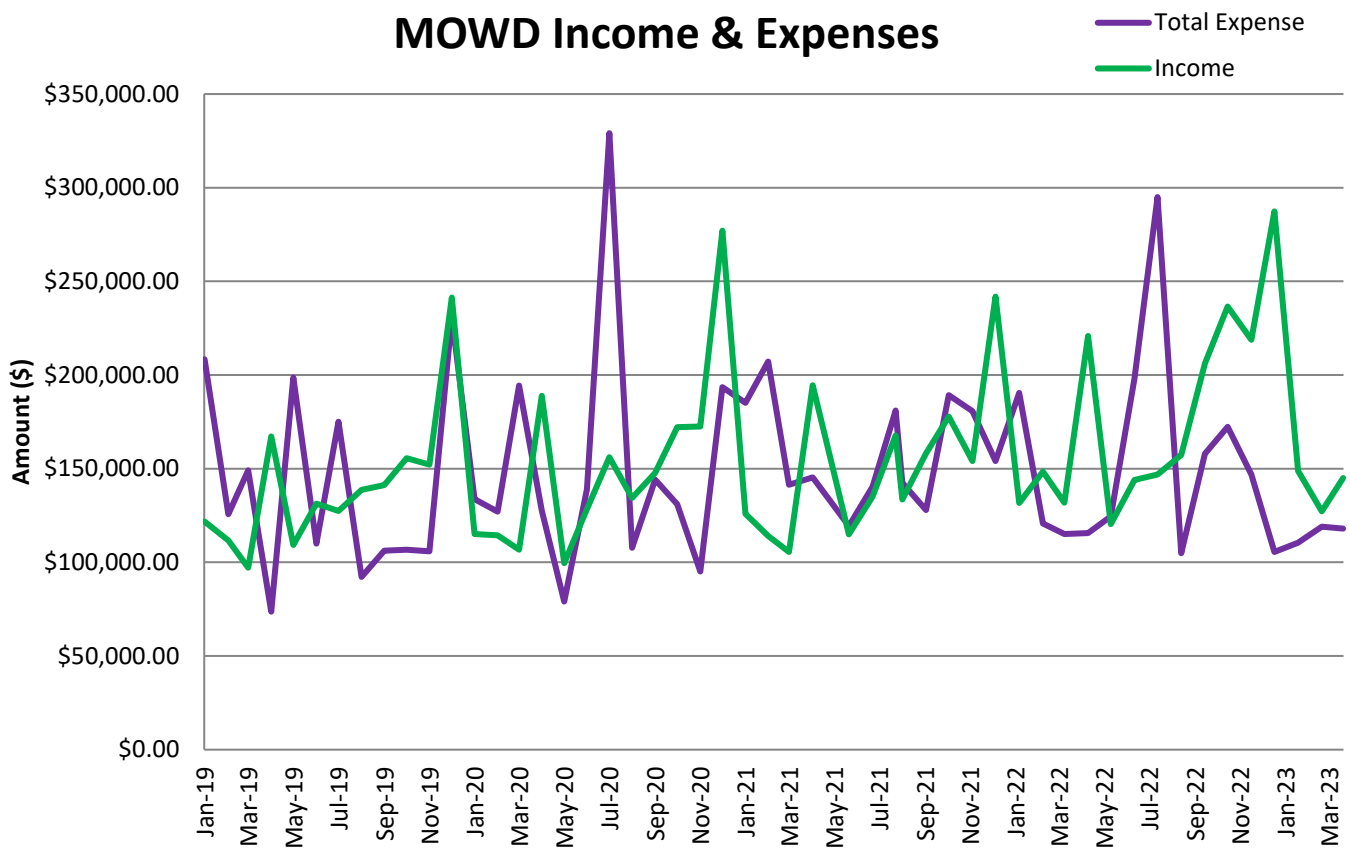
Report of Expenses and Budget Appropriations, Current Bills and Appropriations To Date

Expenditures	Month of March	Year To Date	Budget Approp	Approp Bal 03/31/23	Current April	Approp FY Bal To Date
Salaries	43,962.77	412,338.69	600,000.00	187,661.31	-	187,661.31
Payroll Taxes	3,712.70	34,602.02	55,000.00	20,397.98	-	20,397.98
Retirement Contributions	6,335.53	57,992.86	75,000.00	17,007.14	-	17,007.14
Group Insurance	5,749.55	64,100.00	96,000.00	31,900.00	-	31,900.00
Company Uniforms	200.00	2,541.56	4,500.00	1,958.44	-	1,958.44
Phone Office	844.48	9,076.46	10,000.00	923.54	-	923.54
Janitorial Service	656.32	4,829.04	6,000.00	1,170.96	131.86	1,039.10
Refuse Disposal	396.79	3,241.71	5,000.00	1,758.29	-	1,758.29
Liability Insurance	-	65,376.96	66,000.00	623.04	-	623.04
Workers Compensation	-	15,313.30	16,000.00	686.70	-	686.70
Wells	-	2,941.34	5,000.00	2,058.66	-	2,058.66
Truck Maintenance	291.08	8,414.59	3,500.00	(4,914.59)	-	(4,914.59)
Office Equipment Maintenance	184.00	4,124.42	4,000.00	(124.42)	-	(124.42)
Security System	-	287.55	1,000.00	712.45	-	712.45
Cell Phones	429.73	3,475.02	4,500.00	1,024.98	-	1,024.98
System Maintenance	1,135.92	22,814.13	79,000.00	56,185.87	-	56,185.87
Safety Equipment	-	1,156.75	6,000.00	4,843.25	-	4,843.25
Laboratory Services	611.00	12,893.00	14,500.00	1,607.00	-	1,607.00
Membership and Dues	-	9,389.00	9,000.00	(389.00)	-	(389.00)
Printing and Binding	-	777.31	2,000.00	1,222.69	-	1,222.69
Office Supplies	1,412.23	6,663.02	6,000.00	(663.02)	106.00	(769.02)
Postage and Express	1,985.75	12,609.41	12,000.00	(609.41)	-	(609.41)
B.O.D. Fees	4,250.00	24,335.69	27,000.00	2,664.31	-	2,664.31
Engineering & Technical Services	14,500.00	21,234.15	50,000.00	28,765.85	-	28,765.85
Computer Services	2,461.94	27,809.58	17,000.00	(10,809.58)	714.84	(11,524.42)
Other Prof. & Regulatory Fees	10,843.28	42,466.82	40,000.00	(2,466.82)	41.50	(2,508.32)
Public and Legal Notices	-	349.00	2,000.00	1,651.00	-	1,651.00
Attorney Fees	3,980.00	23,508.00	50,000.00	26,492.00	1,062.50	25,429.50
GSA Fees	-	74,444.00	80,000.00	5,556.00	-	5,556.00
VR/SBC/City of VTA Law Suit	-	3,823.65	75,000.00	71,176.35	-	71,176.35
Rental Equipment	-	-	-	-	-	-
Audit Fees	-	20,850.00	25,000.00	4,150.00	-	4,150.00
Small Tools	253.57	4,597.66	5,000.00	402.34	-	402.34
Election Supplies	-	-	2,500.00	2,500.00	-	2,500.00
Treatment Plant	360.11	4,835.43	10,000.00	5,164.57	-	5,164.57
Fuel	716.70	14,627.53	20,000.00	5,372.47	-	5,372.47
Travel Exp./Seminars	-	1,893.47	2,000.00	106.53	-	106.53
Utilities	339.52	2,959.62	3,500.00	540.38	-	540.38
Power and Pumping	6,107.08	44,618.05	80,000.00	35,381.95	-	35,381.95
Meters	-	4,381.16	36,000.00	31,618.84	-	31,618.84
Total Expenditures	111,720.05	1,071,691.95	1,605,000.00	533,308.05	2,056.70	531,251.35
Water Distribution System	-	-	-	-	-	-
	-	-	-	-	-	-
Well 8 Nitrate Removal/Blending	-	-	60,000.00	60,000.00	-	60,000.00
Valve Replacements	-	-	50,000.00	50,000.00	-	50,000.00
Tank Cleaning	-	-	-	-	-	-
Meiners Rd. Tank/Zone	-	-	75,000.00	75,000.00	-	75,000.00
Structures and Improvements	-	-	-	-	-	-
	-	-	-	-	-	-
Treatment Plant 100% Eng. Design	6,212.71	181,504.97	350,000.00	168,495.03	10,015.98	158,479.05
Field Equipment	-	-	-	-	-	-
	-	-	-	-	-	-
GIS Equipment & Software	-	12,928.51	15,000.00	2,071.49	-	2,071.49
Air Compressor	-	-	3,500.00	3,500.00	-	3,500.00
	-	-	-	-	-	-
	-	-	-	-	-	-
Appropriations for Contingencies	-	64,070.88	100,000.00	35,929.12	-	35,929.12
Total CIP Spending	6,212.71	258,504.36	653,500.00	394,995.64	10,015.98	384,979.66
GRAND TOTAL	117,932.76	1,330,196.31	2,258,500.00	928,303.69	12,072.68	916,231.01

MOWD Monthly Expenses



MOWD Income & Expenses





Scada & Auto-Dialer Upgrade

Summary:

Meiners Oaks Water District's SCADA system needs a software upgrade, and the 25-year-old Zetron eight-channel auto dialer requires replacement. Pete Zeppeiro, the owner of Coastal Instrumentation & Telemetry (CIT), has saved its oldest laptop from being able to log into and work on MOWD's auto-dialer. As a result, the dialer is limited in sending site-specific alarms and the number of alarms it can send. Replacing the auto-dialer will allow the District to create multiple site-specific alarms. This will help troubleshoot in the field and allow better management of our water systems. Additionally, newer equipment will get our dialer away from a dial-up line to an internet-based system. Maintenance and repairs by our tech support in the future will become user-friendly. Finally, programming and installing Win-911 software will allow the District to have up to 200 specific alarms.

Fiscal Impact: \$20,000 (System Maintenance Budget)

Recommendation:

The General Manager recommends that CIT update the District's SCADA software and replace the outdated auto-dialer. The GM requests the Board of Directors approve this scope of work with a not to exceed a budget of \$20,000. The District has adequate funds in the System Maintenance budget to cover this expense.



Meiners Oaks Water District
202 W. El Roblar Dr
Ojai, Ca 93023
O: (805) 646-2114

03/21/2023

Project Scope & Quote

The proposed system consists of upgrading and replacing the 25-year-old Zetron eight channel auto dialer, which is showing signs of failure, and has reached a point that replacement is warranted. Not only because of age, but also in need of a technology upgrade, as this dialer utilizes an older phone line. Nowadays, most companies are replacing their phone systems with cost effective internet-based systems which save money. Additionally, this auto-dialer will not work on this type of phone line and works best with internet-based systems.

CIT Provides:

Winn-911 software for one computer

One year of support from Win-911

Programing and installation of Win-911 software

Programing new alarms, up to 200 different alarms and 2 to 3 days of programing on/off sight

Not Provided by CIT:

A working internet connection with 24/7 conductivity to the SCADA computer

Yearly ongoing support fee for Win-911 paid to that company (not CIT), this price is about \$900.00 per year

Price for this project is \$12,500.00, the upfront fee for parts is \$ 7,500.00 which is required to purchase equipment/software. This will leave a balance of \$ 5,000.00 at the completion of startup plus tax and shipping cost will need to be paid at this time.

Upgrading of the SCADA software, if needed and the ongoing support is paid and up to date. It would take an estimated 2 to 2.5 days, not to exceed price of \$3,000.00

This price does not include shipping and taxes

This price is valid for 30 days from date of proposal

Thank you,

Peter Zeppeiro



Resolution 20230516

RESOLUTION DECLARING A STAGE 1 CONDITION FOR ALL MEINERS OAKS WATER DISTRICT CUSTOMERS

WHEREAS, on May 17, 2016 the Board of Directors of the Meiners Oaks Water District adopted Resolution 20160517 declaring that a Stage 3 water supply condition did exist at Lake Casitas, and

WHEREAS, on June 21, 2016 the Board of Directors adopted Resolution 062116 establishing a temporary drought surcharge of \$1.00/unit applied to water use exceeding each customer's allocation; and

WHEREAS, on August 16, 2016 the Board of Directors adopted Resolution 20160816-1: Drought Contingency Plan; and

WHEREAS, on February 18, 2020 the Board of Directors adopted Resolution 20200218: Allocation Program; and

WHEREAS, on July 19, 2022 the Board of Directors adopted Resolution 20220719-1 increasing the drought surcharge to \$5.00/unit for water use over customer's allocation; and

WHEREAS, as of April 2023, significant rainfall has occurred in the Ventura River Watershed in recent months, and Lake Casitas storage is approximately 70% of its full capacity of 237,975 Acre-Feet, and

WHEREAS, the 2023-2024 Water Supply Assessment produced by Casitas MWD's General Manager predicts that Lake Casitas will remain above 50% of full capacity prior to the end of the 2023-2024 fiscal year and potentially longer, and

WHEREAS, the Casitas Water Efficiency and Allocation Program adopted on May 12, 2021 and revised on March 22, 2023 identifies greater than (50) percent of storage available in Lake Casitas as the possible Stage 1 condition and subject to voluntary water demand reduction measures to preserve the Lake Casitas water supply for drought conditions; and

WHEREAS, while water supply conditions have improved in recent months, next winter's hydrology is uncertain and ongoing customer efforts to use water efficiently and preserve water supplies remain important in the event of future dry conditions; and

WHEREAS, Article X, Section 2 of the California Constitution declares that the general welfare requires that water resources be put to beneficial use, that waste or unreasonable use or unreasonable method of use of water be prevented and that conservation of water be fully exercised with a view to the reasonable and beneficial use thereof; and

WHEREAS, California Water Code, Section 375, authorizes a water supplier to adopt and enforce a comprehensive water conservation program to reduce water consumption and conserve water supplies; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Meiners Oaks Water District as follows:

- 1) Meiners Oaks Water District hereby declares that a Stage 1 Condition exists within the service area of the Meiners Oaks Water District; and
- 2) The Board of Directors hereby directs staff to take the following actions:
 - a) Effective upon adoption of this Resolution:
 - i. Continue the public information campaign within Meiners Oaks Water District that reduced water use within allocated amounts is encouraged during Stage 1 conditions.
 - ii. Continue measures to inform and educate all water users within Meiners Oaks Water District as to methods for reducing water use.
 - iii. Maintain the current level of public outreach in relation to a specific Stage 1 message.
 - b) Effective June 1, 2023, implement the following Stage 1 actions and measures:
 - i. Rescind Resolutions 20160517 and 062116 adopted for Stage 3 measures; and
 - ii. Increase the allocation of every customer by thirty (30) percent back to the baseline Stage 1 allocation amount; and
 - iii. Discontinue the drought surcharge for water usage exceeding monthly allocations for residential customers and annual allocations for all other customers; and
- 3) The Stage 1 Condition shall be presumed to continue unchanged unless and until a contrary finding is made by the Board by resolution or ordinance.

NOW THEREFORE, the Board of Directors hereby resolves as follows:

Adopted this 16th day of May, 2023 by a majority vote of the members of the Board, as follows:

AYES:
NOES:
ABSTAIN:
ABSENT:

Board Secretary
Summer Ward

Board President
Michel Etchart

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT

Financial Statements for the
Years Ended June 30, 2022 and 2021
And Independent Auditor's Report

Fanning & Karrh

Certified Public Accountants

A Professional Corporation

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT Table of Contents

	<u>Page</u>
Governing Board of Directors and Management	1
Independent Auditor's Report	2 - 3
Management's Discussion and Analysis	4 - 7
Statements of Net Position, June 30, 2022 and 2021	8
Statements of Revenues and Expenses and Changes in Net Position for the Years Ended June 30, 2022 and 2021	9
Statements of Cash Flow for the Years Ended June 30, 2022 and 2021	10
Notes to the Financial Statements	11 - 22
<u>Required Supplementary Information</u>	
Cost Sharing Defined Benefit Pension Plan - Schedule of Proportionate Share of Net Pension Liability and Schedule of Contributions	23
Schedule of Changes in the Net OPEB Liability and Related Ratios	24

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT
Governing Board of Directors and Management
June 30, 2022

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

DRAFT (4-13-2023)

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 as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Meiners Oaks Water District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Meiners Oaks Water District as of June 30, 2022 and 2021 and the changes in its financial position and its cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Meiners Oaks Water District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit opinion. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management 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, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Meiners Oaks Water District's ability to continue as a going concern for twelve months beyond the financial statements date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accept auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

DRAFT (4-13-2023)

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Meiners Oaks Water District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Meiners Oaks Water District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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 for the Cost Sharing Defined Benefit Pension Plan on page 23, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 24 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

Ventura, California
May __, 2023

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2022

This discussion and analysis of Meiners Oaks Water District's (District) financial performance during the fiscal year ended June 30, 2022 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 \$5,164,260. Of this amount, \$3,206,896 represents capital assets net of accumulated depreciation and \$1,957,364 represents current assets consisting of cash and cash equivalents and receivables.
- The District's total liabilities were \$918,369. Of this amount, \$147,683 represents current liabilities and \$770,686 represents long-term liabilities.
- Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions and other postemployment benefits amounted to \$275,622 and \$746,233, respectively.
- Operating revenues for the year ended June 30, 2022 were \$1,705,863 and primarily consisted of water sales and water availability charges.
- Operating expenses for the year ended June 30, 2022 were \$1,996,232. Significant expenses included salaries and employees benefit expenses of \$772,852, source of water supply of \$308,685, repairs and maintenance expense of \$151,471, professional fees of \$240,866 and depreciation expense of \$232,343.

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 provide the results of operations for the years ended June 30, 2022 and 2021 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.

DRAFT (4-13-2023)

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.

	2022	2021
<u>Assets and Deferred Outflows</u>		
Current assets	\$ 1,957,364	\$ 1,821,371
Capital assets	<u>3,206,896</u>	<u>3,272,769</u>
Total assets	5,164,260	5,094,140
Deferred outflows of resources	<u>275,622</u>	<u>227,626</u>
Total Assets and Deferred Outflows of Resources	<u>5,439,882</u>	<u>5,321,766</u>
<u>Liabilities and Deferred Inflows of Resources</u>		
Current liabilities	147,683	78,497
Long-term liabilities	<u>770,686</u>	<u>1,169,726</u>
Total liabilities	918,369	1,248,223
Deferred Inflows of Resources	<u>746,233</u>	<u>229,410</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,664,602</u>	<u>1,477,633</u>
Net Position		
Invested in capital assets	3,206,896	3,272,769
Unrestricted	<u>568,384</u>	<u>571,364</u>
Total Net Position	<u>\$ 3,775,280</u>	<u>\$ 3,844,133</u>

The net position of the District decreased slightly and is comprised of the following changes:

- Current assets increased by 7.47% (\$135,993) resulting from current year revenues over expenses.
- A decrease in capital assets of 2.01% (\$65,873) primarily due to improvements to the District's water distribution system, offset by depreciation expense.
- Current liabilities increased by 88.14% (\$69,186) primarily due to professional fees and water distribution system improvement costs that were incurred in June 2022.
- Long-term liabilities decreased by 34.11% (\$399,040) and is due to changes in the actuarially calculated net pension liability and net other postemployment benefit liability.
- An increase in deferred outflows of resources of 21.09% (\$47,996) and an increase in deferred inflows of resources of 225.28% (\$516,823) is due to changes in the actuarially calculated pension and other postemployment benefit activities.

DRAFT (4-13-2023)

Statement of Revenues, Expenses and Changes in Net Position

	2022	2021
<u>Operating Revenue</u>		
Water sales and charges	\$ 1,637,158	\$ 1,671,150
Late and delinquency charges	25,857	-
Other	42,848	5,918
Total operating revenue	<u>1,705,863</u>	<u>1,677,068</u>
<u>Non-Operating Revenues (Expenses)</u>		
Property taxes	191,726	183,686
Interest income	5,877	9,105
Other	3,540	8,171
Gain on disposition of capital assets	20,373	-
Total non-operating revenue	<u>221,516</u>	<u>200,962</u>
<u>Operating Expenses</u>		
Salaries and employee benefits	772,852	823,704
Water purchases	308,685	274,431
Repairs and maintenance	151,471	243,986
Professional fees	240,866	182,118
Other	290,015	245,902
Depreciation expense	232,343	221,811
Total operating expenses	<u>1,996,232</u>	<u>1,991,952</u>
Change in Net Position	<u>\$ (68,853)</u>	<u>\$ (113,922)</u>

- Total operating revenues reflect an increase of 1.71% (\$28,795) resulting from an increase in late and delinquency charges which were suspended at the onset of the COVID-19 pandemic and reinstated during the year ended June 30, 2022 and an increase in other revenue resulting from receipt of funding from other governmental entities. This was offset by a slight decrease in water usage in the current year as compared to the prior year.
- Total non-operating revenues and expenses increased 10.22% (\$20,554), primarily resulting from recognized gain on disposition of capital assets.
- Operating expenses reflect a slight increase of \$4,280 primarily due to additional purchased water and increased professional fees; offset by a reduction in repairs and maintenance expenses.

DRAFT (4-13-2023)

Actual Results Compared to Budget

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenue	\$ 1,705,863	\$ 1,734,284
Less: Operating Expenses		
Salaries and benefits	(772,852)	(814,000)
Water purchases	(308,685)	(170,000)
Repairs and maintenance	(151,471)	(133,000)
Professional fees	(240,866)	(245,000)
Other	<u>(290,015)</u>	<u>(333,500)</u>
Net Operating Revenue (Loss)	<u>\$ (58,026)</u>	<u>\$ 38,784</u>
<u>Non-Operating Revenues (Expenses)</u>		
Property taxes	\$ 191,726	\$ -
Interest income	5,877	-
Other	3,540	-
Loss on disposition of capital assets	<u>20,373</u>	<u>-</u>
Total non-operating revenue	<u>\$ 221,516</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 operations 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.

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT STATEMENTS OF NET POSITION JUNE 30, 2022 and 2021

ASSETS	Notes	2022	2021
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 1,807,939	\$ 1,659,351
Receivables:			
Customers, net of allowance for doubtful accounts of \$45,000 at June 30, 2022 and 2021, respectively		146,812	160,714
Interest		2,613	1,306
TOTAL CURRENT ASSETS		<u>1,957,364</u>	<u>1,821,371</u>
CAPITAL ASSETS			
Capital assets not being depreciated		369,712	296,933
Capital assets being depreciated		<u>7,257,072</u>	<u>7,261,453</u>
Total		7,626,784	7,558,386
Less: Accumulated depreciation and amortization		<u>(4,419,888)</u>	<u>(4,285,617)</u>
NET CAPITAL ASSETS	3	<u>3,206,896</u>	<u>3,272,769</u>
TOTAL ASSETS		<u>5,164,260</u>	<u>5,094,140</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	4	110,801	119,354
Deferred outflows of resources related to OPEB	5	<u>164,821</u>	<u>108,272</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES		<u>275,622</u>	<u>227,626</u>
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable		113,093	48,467
Accrued compensated absences		16,099	16,470
Customer service deposits		4,260	3,960
Deferred revenue		<u>14,231</u>	<u>9,600</u>
TOTAL CURRENT LIABILITIES		<u>147,683</u>	<u>78,497</u>
LONG-TERM LIABILITIES			
Net pension liability	4	197,606	389,304
Net other postemployment benefit liability	5	<u>573,080</u>	<u>780,422</u>
TOTAL LONG-TERM LIABILITIES		<u>770,686</u>	<u>1,169,726</u>
TOTAL LIABILITIES		<u>918,369</u>	<u>1,248,223</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	4	181,670	17,679
Deferred inflows of resources related to OPEB	5	<u>564,563</u>	<u>211,731</u>
TOTAL DEFERRED INFLOWS OF RESOURCES		<u>746,233</u>	<u>229,410</u>
NET POSITION			
Net investment in capital assets		3,206,896	3,272,769
Unrestricted		<u>568,384</u>	<u>571,364</u>
TOTAL NET POSITION		<u>\$ 3,775,280</u>	<u>\$ 3,844,133</u>

See accompanying notes to financial statements.

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT
STATEMENTS OF REVENUES AND EXPENSES AND CHANGES IN NET POSITION
For the Years Ended June 30, 2022 and 2021

	Notes	2022	2021
OPERATING REVENUES			
Water sales	\$	613,637	\$ 704,525
Water availability charges		738,997	731,153
Meter capacity charges		80,576	79,741
Drought surcharges		60,642	82,370
Casitas passthrough charges		143,306	73,361
Late and delinquency charges		25,857	-
Other revenue		42,848	5,918
TOTAL OPERATING REVENUES		<u>1,705,863</u>	<u>1,677,068</u>
OPERATING EXPENSES			
Salaries and employee benefits		772,852	823,704
Source of water supply		308,685	274,431
Repairs and maintenance		151,471	243,986
Professional fees		240,866	182,118
Utilities		65,234	63,866
Insurance		53,917	40,101
Outside services		61,648	50,408
Postage and printing		13,536	15,065
Treatment plant supplies		13,469	13,206
Communications		14,735	14,032
Travel and fuel		19,855	10,922
Dues and memberships		8,066	7,895
Supplies		31,798	14,067
Board member fees		6,700	12,700
Other		1,057	3,640
Depreciation and amortization		232,343	221,811
TOTAL OPERATING EXPENSES		<u>1,996,232</u>	<u>1,991,952</u>
LOSS FROM OPERATIONS		<u>(290,369)</u>	<u>(314,884)</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		191,726	183,686
Interest income		5,877	9,105
Other revenue		3,540	8,171
Gain on disposition of capital assets		20,373	-
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>221,516</u>	<u>200,962</u>
CHANGE IN NET POSITION		<u>(68,853)</u>	<u>(113,922)</u>
NET POSITION - Beginning of year		<u>3,844,133</u>	<u>3,958,055</u>
NET POSITION - End of year		<u>\$ 3,775,280</u>	<u>\$ 3,844,133</u>

See accompanying notes to financial statements.

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT
STATEMENTS OF CASH FLOWS
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 1,724,396	\$ 1,648,184
Cash payments to employees	(703,436)	(716,006)
Cash payments for operating expenses	(926,412)	(942,557)
Cash payments from deposits	<u>300</u>	<u>(8,435)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>94,848</u>	<u>(18,814)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(166,872)	(280,385)
Proceeds from disposition of capital assets	<u>20,776</u>	<u>-</u>
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(146,096)</u>	<u>(280,385)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	191,726	183,686
Other revenue	<u>3,540</u>	<u>8,171</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>195,266</u>	<u>191,857</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	<u>4,570</u>	<u>17,132</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	148,588	(90,210)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,659,351</u>	<u>1,749,561</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,807,939</u>	<u>\$ 1,659,351</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	(290,369)	\$ (314,884)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation and amortization	232,342	221,811
Changes in assets, deferred outflows, liabilities and deferred inflows:		
Accounts receivable - customers	13,902	(6,835)
Deferred outflows of resources	(47,996)	(66,447)
Accounts payable	64,626	3,880
Accrued compensated absences	(371)	(8,767)
Customer service deposits	300	(8,435)
Deferred revenue	4,631	(22,049)
Net pension liability	(191,698)	40,251
Other postemployment benefits	(207,342)	190,716
Deferred inflows of resources	<u>516,823</u>	<u>(48,055)</u>
NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES	<u>\$ 94,848</u>	<u>\$ (18,814)</u>

See accompanying notes to financial statements.

DRAFT (4-13-2023)

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.

DRAFT (4-13-2023)

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, 2022 and 2021, the District determined that an allowance for uncollectible accounts of \$45,000 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, 2022.

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, 2022 and 2021, 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.

DRAFT (4-13-2023)

Subsequent Events – The District has evaluated subsequent events through May ____, 2023, 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 \$272,916 and \$20,621 at June 30, 2022 and 2021, respectively. The corresponding bank balance was \$311,855 and \$53,028, 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>2022</u>	<u>2021</u>
County of Ventura Investment Pool	\$ 1,304,472	\$ 1,408,820
State of California - Local Agency Investment Fund	<u>230,373</u>	<u>229,732</u>
Total	<u>\$ 1,534,845</u>	<u>\$ 1,638,552</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.

DRAFT (4-13-2023)

3. CAPITAL ASSETS

	Balance June 30, 2021	Increases	Decreases	Balance June 30, 2022
Capital assets not being depreciated -				
Land and permanent easements	\$ 57,035	\$ -	\$ -	\$ 57,035
Water rights	231,500	-	-	231,500
Construction in progress	8,398	81,177	(8,398)	81,177
Total capital assets not being depreciated	296,933	81,177	(8,398)	369,712
Capital assets being depreciated:				
Buildings	61,472	-	-	61,472
Water distributions system	5,646,595	34,384	(27,776)	5,653,203
Structures and improvements	396,422	38,730	-	435,152
Equipment	240,284	6,083	(19,977)	226,390
Transportation	293,023	14,896	(50,721)	257,198
Furniture and fixtures	40,946	-	-	40,946
Office machines	64,342	-	-	64,342
Communication equipment	19,159	-	-	19,159
SCADA water project	499,210	-	-	499,210
Total capital assets being depreciated	7,261,453	94,093	(98,474)	7,257,072
Less accumulated depreciation	(4,285,617)	(232,342)	98,071	(4,419,888)
Total capital assets being depreciated and amortized, net	2,975,836	(138,249)	(403)	2,837,184
Total capital assets, net	\$ 3,272,769	\$ (57,072)	\$ (8,801)	\$ 3,206,896

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, 2022, as summarized as follows:

	Prior to January 1, 2013	On or after January 1, 2013
Hire date	2% @ 60	2% @ 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	monthly for life	monthly for life
Benefit payments	50	52
Retirement age	7.000%	6.750%
Required employee contribution rates	8.650%	7.590%
Required employer contribution rates		

DRAFT (4-13-2023)

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, 2022 was \$30,629.

For the year ended June 30, 2022, the contributions recognized as part of pension expense were \$66,597.

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

As of June 30, 2022, the District's reported net liability for its proportionate share of the net pension liability was \$197,606.

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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2022 and 2021 was as follows:

Proportion - June 30, 2021	0.00923%
Proportion - June 30, 2022	0.01041%
Change - Increase (Decrease)	0.00118%

For the year ended June 30, 2022, the District recognized pension expense of \$47,443. At June 30, 2022, 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	\$ 66,597	\$ -
Net differences between projected and actual earnings on plan investments	-	172,499
Difference between expected and actual experiences	22,159	-
Changes in assumptions	-	-
Differences between actual contributions and proportionate share of contributions	-	9,172
Change in employer's proportion	22,045	-
Total	\$ 110,801	\$ 181,671

DRAFT (4-13-2023)

The \$66,597 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, 2023. 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
2023	\$ 24,832
2024	28,686
2025	36,279
2026	47,670
Total	\$ 137,467

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2021 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2020 total pension liability determined in the June 30, 2020 actuarial accounting valuation. The June 30, 2021 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
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, 2020 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 scheduled 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

DRAFT (4-13-2023)

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.

Asset Class	New	Real Return	
	Strategic Allocation	Years 1 - 10 (a)	Years 11+ (b)
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

DRAFT (4-13-2023)

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	\$ 439,322	\$ 197,606	\$ (2,217)

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, 2022, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2022.

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 2021, the District contributes up to 70% 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. The District does not offer vision, dental, or life benefits for retirees.

Plan membership – As of the June 30, 2021 measurement date, membership consisted of the following:

Retirees or beneficiaries receiving benefit payments	0
Active eligible employees	5
Total	<u>5</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

DRAFT (4-13-2023)

The District's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 2021 (June 30, 2021). Standard actuarial update procedures were used to project/discount from valuation to measurement dates.

Actuarial assumptions – The total OPEB liability in the July 1, 2021 (June 30, 2021) actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	1.92%
Inflation rate	2.50%
Salary increases	3.00%
Medical cost trend rate	5.20% for 2021 through 2034; 5.00% for 2035 through 2049; 4.50% for 2050 through 2064; and 4.00% for 2065 and later years

Mortality rates were based on the most recent experience study for CalPERS members.

The actuarial assumptions used in the July 1, 2021 valuation were based on the results of an actuarial experience study and a review of plan experience during the period July 1, 2019 to June 30, 2021.

Discount rate – A discount rate of 1.92% was used in the valuation. GASB 75 requires the use of a discount rate that considers the availability of the OPEB's plan's fiduciary net position associated with the OPEB of current active and inactive employees and the investment horizon of those resources. For OPEB plans that do not have irrevocable trust accounts, GASB 75 requires a discount rate equal to the yield or index rate for 20-year, tax-exempt general obligations municipal bonds with an average rating of AA/Aa or higher. The District does not have an irrevocable trust account for prefunding OPEB liabilities. The discount rate used to measure the total OPEB liability was based on the Fidelity GO AA 20-year municipal index.

The components of the net OPEB liability are as follows:

Total OPEB liability	\$573,080
Plan fiduciary net position	\$ 0
Net OPEB liability	\$573,080
Measurement date	June 30, 2021
Reporting date	June 30, 2022

Changes in the Net OPEB Liability

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

DRAFT (4-13-2023)

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Total OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2021	\$ 780,422	\$ -	\$ 780,422
Changes for the year:			
Service cost	113,878	-	113,878
Interest	21,868	-	21,868
Changes of benefit terms	-	-	-
Plan experience differences	(421,726)	-	(421,726)
Changes in assumptions	82,150	-	82,150
Contributions - employers	-	3,512	(3,512)
Benefit payments	(3,512)	(3,512)	-
Administrative expenses	-	-	-
Net changes	(207,342)	-	(207,342)
Balances at June 30, 2022	\$ 573,080	\$ -	\$ 573,080

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, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease 0.92%	Current Discount Rate 1.92%	1% Increase 2.92%
Net OPEB Liability	\$ 692,603	\$ 573,080	\$ 479,122

Sensitivity of the net OPEB liability to changes in the healthcare cost trend rates – The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current healthcare cost trend rates:

	1% Decrease (4.20% current, 3.00% ultimate, 3.00% Medicare)	Trend Rate (5.20% current, 4.00% ultimate, 4.00% Medicare)	1% Increase (6.20 current, 5.00% ultimate, 5.00% Medicare)
Net OPEB Liability	\$ 456,511	\$ 573,080	\$ 727,830

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

For the year ended June 30, 2022, the District recognized OPEB expenses of \$88,941. At June 30, 2022, the District reported deferred outflows of resources and inflows of resources related OPEB from the following sources:

DRAFT (4-13-2023)

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ -	\$ -
Difference between expected and actual experience		528,181
Changes in assumptions	164,821	36,382
Total	\$ 164,821	\$ 564,563

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Measurement Period Ending June 30:	Deferred Outflows (Inflows) of Resources, Net
2023	\$ (45,602)
2024	(45,602)
2025	(45,602)
2026	(45,602)
2027	(45,602)
Thereafter	(171,732)
Total	\$ (399,742)

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. Extraction fees of \$42,903 and \$42,903 were paid during the years ended June 30, 2022 and 2021, 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 not be material to the basic financial statements of the District.

DRAFT (4-13-2023)

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT (4-13-2023)

MEINERS OAKS WATER DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
California Public Employees' Retirement System
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	0.00872%	\$ 349,053	\$ 351,533	99.29%	79.15%
6/30/21	0.00923%	\$ 389,304	\$ 395,018	98.55%	77.36%
6/30/22	0.01041%	\$ 197,606	\$ 430,973	45.85%	89.21%

* 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%
6/30/21	\$ 60,865	\$ 60,865	\$ -	\$ 430,973	14.12%
6/30/22	\$ 66,597	\$ 66,597	\$ -	\$ 441,754	15.08%

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

DRAFT (4-13-2023)

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

	Measurement Date 6/30/21	Measurement Date 6/30/20	Measurement Date 6/30/19	Measurement Date 6/30/18	Measurement Date 6/30/17
Total OPEB Liability					
Service cost	\$ 113,878	\$ 93,745	\$ 82,703	\$ 59,403	\$ 57,673
Interest	21,868	21,283	26,966	20,337	18,105
Changes of benefit terms	-	-	-	-	-
Differences between expected and actual experience	(421,726)	-	(223,758)	-	-
Changes of assumptions	82,150	82,711	45,147	(61,050)	-
Benefit payments	(3,512)	(7,023)	(7,093)	(5,350)	(3,629)
Net change in total OPEB liability	(207,342)	190,716	(76,035)	13,340	72,149
Total OPEB liability - beginning	780,422	589,706	665,741	652,401	580,252
Total OPEB liability - ending	\$ 573,080	\$ 780,422	\$ 589,706	\$ 665,741	\$ 652,401
PlanFiduciary Net Position					
Contribution - employer	\$ 3,512	\$ 7,023	\$ 7,093	\$ 5,350	\$ 3,629
Net investment income	-	-	-	-	-
Benefit payments	(3,512)	(7,023)	(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	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 573,080	\$ 780,422	\$ 589,706	\$ 665,741	\$ 652,401
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered employee payroll	\$ 441,754	\$ 430,973	\$ 395,018	\$ 351,533	\$ 361,962
Net OPEB liability as a percentage of covered employee payroll	129.73%	181.08%	149.29%	189.36%	180.24%

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.



Cost of Living Adjustment (COLA) FY 2023-2024

Summary:

Throughout past years the Board of Directors of Meiners Oaks Water District has determined Cost of Living increases for staff based on the Bureau of Labor Statistics Los Angeles/Riverside Consumer Price Index following the new fiscal year. In 2022, the CPI was 8%, and the District approved a staff COLA of 4%. To assist with budgeting for FY 23/24, the February 2023 Los Angeles area CPI is 5.1%. The increase, if approved, is applied to the salary table for each employee's job title.

Fiscal Impact:

The budgeted salaries for FY 22/23 were \$600,000, including base salaries, standby, and overtime pay. Payroll taxes and retirement were on separate budget line items, \$55,000 and \$75,000, respectively. Due to variable monthly payroll amounts depending on overtime, standby time, and the number of days within the pay period, the amounts due for payroll taxes and retirement contributions vary. Historically, those percentages have been about 8% and 14% of salaries, respectively.

Projections for FY 23/24 salaries, payroll taxes, and retirement contribution budgets, with a 5% COLA, based on projected annual salaries as of April 15, 2023 pay rates:

	FY22/23	Adjusted for 5% COLA
Annual Salaries (w/OT)	\$551,457.00	\$579,030.00
Payroll Taxes (8%)	\$ 41,717.00	\$ 46,322.00
Retirement Contributions (14%)	\$ 73,000.00	\$ 81,064.00
Total	\$636,174.00	\$706,416.00

Total Fiscal Impact: \$70,242.00

If a 5% COLA increase is approved, the recommended salary budget items for FY 23/24 will be salaries of \$625,000, payroll taxes of \$60,000, and retirement contributions of \$90,000.

Recommended Action:

The Los Angeles area Consumer Price Index for February 2023 is an increase of 5.1%; see attached. Therefore, it is recommended the Board approve a 5% cost of living salary increase for staff, effective July 1, 2023.

Western Information Office

- Western Home
- Western Geography
- Western Subjects
- Western Archives
- Contact Western

ERRATA

Index and average price data for electricity in Los Angeles for May through November 2022 were incorrectly published in the database. The error also includes related aggregate data within Los Angeles and several related areas. A list of affected series and the corrected indexes and average price values is available at <https://www.bls.gov/bls/errata/data-series-affected-by-consumer-price-index-data-suppression-for-utilities-and-related-series-in-2022.htm>.

Corrections to be made on 3/30/23.

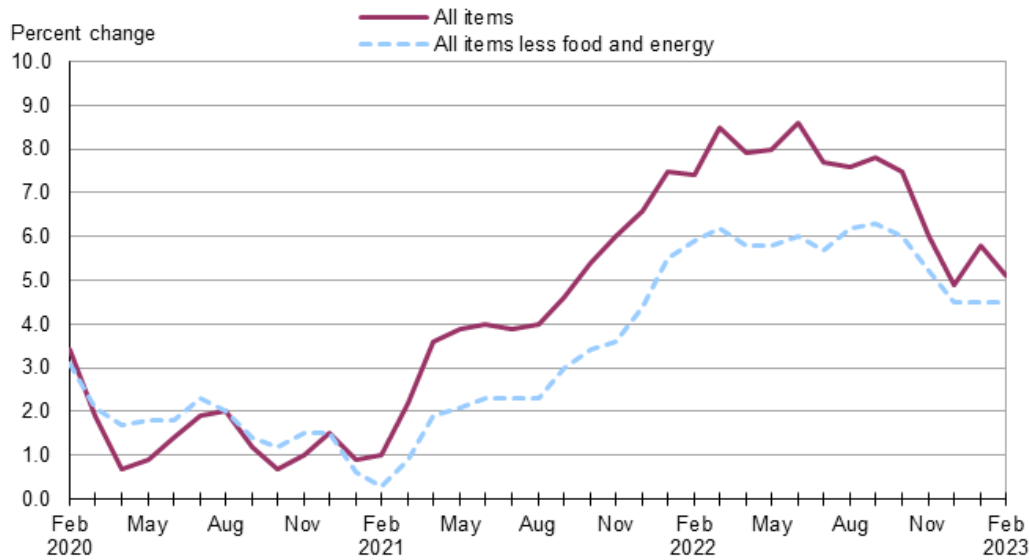
Consumer Price Index, Los Angeles area — February 2023

Area prices were down 0.3 percent over the past month, up 5.1 percent from a year ago

Prices in the Los Angeles area, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), declined 0.3 percent in February, the U.S. Bureau of Labor Statistics reported today. (See [table A](#).) Regional Commissioner Chris Rosenlund noted that the February decrease was influenced by lower prices for natural gas service. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U advanced 5.1 percent. (See [chart 1](#) and [table A](#).) Food prices increased 7.8 percent. Energy prices rose 6.4 percent, largely the result of an increase in the price of natural gas service. The index for all items less food and energy increased 4.5 percent over the year. (See [table 1](#).)

Chart 1. Over-the-year percent change in CPI-U, Los Angeles-Long Beach-Anaheim, CA, February 2020–February 2023



Source: U.S. Bureau of Labor Statistics.

[View Chart Data](#)

Food

Food prices increased 0.7 percent for the month of February. (See [table 1](#).) Prices for food at home increased 0.7 percent, with higher prices in five of the six grocery categories. Prices for food away from home increased 0.6 percent for the same period.

Over the year, food prices increased 7.8 percent. Prices for food at home rose 8.7 percent since a year ago. Price increases across food at home expenditure categories ranged from 2.6 percent for fruits and vegetables to 15.5 percent for cereals and bakery products. Prices for food away from home advanced 6.7 percent.

Energy

The energy index fell 9.8 percent over the month. The decrease was mainly due to lower prices for natural gas service (-51.9 percent). Prices for gasoline increased 4.8 percent for the same period.

Energy prices rose 6.4 percent over the year, largely due to higher prices for natural gas service (35.3 percent). Prices for gasoline fell 0.9 percent during the past year.

All items less food and energy

The index for all items less food and energy advanced 0.4 percent in February. Higher prices for household furnishings and operations (2.2 percent) and apparel (2.0 percent) were partially offset by lower prices for used cars and trucks (-1.1 percent) and medical care (-0.4 percent).

Over the year, the index for all items less food and energy increased 4.5 percent. Components contributing to the increase included shelter (5.2 percent) and medical care (3.6 percent). Partly offsetting the increases were price decreases in used cars and trucks (-11.9 percent) and household furnishings and operations (-0.8 percent).

Table A. Los Angeles-Long Beach-Anaheim, CA, CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2019		2020		2021		2022		2023	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January	0.7	3.2	0.8	3.1	0.2	0.9	1.1	7.5	1.9	5.8
February	0.1	2.5	0.3	3.4	0.4	1.0	0.3	7.4	-0.3	5.1
March	0.6	2.7	0.7	1.9	0.5	2.2	1.5	8.5		
April	1.0	3.3	-0.3	0.7	1.1	3.6	0.5	7.9		

News Release Information

23-511-SAN
Tuesday, March 14, 2023

Contacts

Technical information:
(415) 625-2270
BLInfoSF@bls.gov
www.bls.gov/regions/west
Media contact:
(415) 625-2270

Related Links

[CPI historical databases](#)

Month	2019		2020		2021		2022		2023	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
May	0.2	3.1	0.4	0.9	0.6	3.9	0.8	8.0		
June	0.0	3.3	0.5	1.4	0.6	4.0	1.1	8.6		
July	0.1	3.3	0.6	1.9	0.6	3.9	-0.2	7.7		
August	0.0	3.0	0.1	2.0	0.2	4.0	0.1	7.6		
September	0.5	3.0	-0.3	1.2	0.3	4.6	0.5	7.8		
October	0.7	3.2	0.2	0.7	0.9	5.4	0.6	7.5		
November	-0.3	3.2	0.1	1.0	0.6	6.0	-0.8	6.0		
December	-0.6	3.0	-0.2	1.5	0.4	6.6	-0.6	4.9		

The March 2023 Consumer Price Index for the Los Angeles area is scheduled to be released on April 12, 2023.

Technical Note

The Consumer Price Index (CPI) is a measures of the average change in prices over time in a fixed market basket of goods and services. The Bureau of Labor Statistics publishes CPIs for two population groups: (1) a CPI for All Urban Consumers (CPI-U) which covers approximately 93 percent of the total U.S. population and (2) a CPI for Urban Wage Earners and Clerical Workers (CPI-W) which covers approximately 29 percent of the total U.S. population. The CPI-U includes, in addition to wage earners and clerical workers, groups such as professional, managerial, and technical workers, the self-employed, short-term workers, the unemployed, and retirees and others not in the labor force.

The CPI is based on prices of food, clothing, shelter, and fuels, transportation fares, charges for doctors' and dentists' services, drugs, and the other goods and services that people buy for day-to-day living. Each month, prices are collected in 75 urban areas across the country from about 6,000 housing units and approximately 22,000 retail establishments—department stores, supermarkets, hospitals, filling stations, and other types of stores and service establishments. All taxes directly associated with the purchase and use of items are included in the index.

The index measures price changes from a designated reference date; for most of the CPI-U the reference base is 1982-84 equals 100. An increase of 7 percent from the reference base, for example, is shown as 107.000. Alternatively, that relationship can also be expressed as the price of a base period market basket of goods and services rising from \$100 to \$107. For further details see the CPI home page on the Internet at www.bls.gov/cpi and the CPI section of the BLS Handbook of Methods available on the internet at www.bls.gov/opub/hom/cpi/.













In calculating the index, price changes for the various items in each location are averaged together with weights that represent their importance in the spending of the appropriate population group. Local data are then combined to obtain a U.S. city average. Because the sample size of a local area is smaller, the local area index is subject to substantially more sampling and other measurement error than the national index. In addition, local indexes are not adjusted for seasonal influences. As a result, local area indexes show greater volatility than the national index, although their long-term trends are quite similar. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**













































The Los Angeles-Long Beach-Anaheim, CA metropolitan area includes Los Angeles and Orange Counties in California.

Information in this release will be made available to sensory impaired individuals upon request. Voice phone: 202-691-5200; Telecommunications Relay Service: 7-1-1.

Table 1. Consumer Price Index for All Urban Consumers (CPI-U): Indexes and percent changes for selected periods

Los Angeles-Long Beach-Anaheim (1982-84=100 unless otherwise noted)

Item and Group	Indexes				Percent change from-		
	Historical data	Dec. 2022	Jan. 2023	Feb. 2023	Feb. 2022	Dec. 2022	Jan. 2023
Expenditure category							
All items		312.601	318.591	317.571	5.1	1.6	-0.3
All items (1967=100)		923.563	941.261	938.247	-	-	-
Food and beverages		321.802	324.189	326.720	7.6	1.5	0.8
Food		323.511	326.080	328.229	7.8	1.5	0.7
Food at home		311.773	314.820	317.053	8.7	1.7	0.7
Cereals and bakery products		343.326	348.891	349.789	15.5	1.9	0.3
Meats, poultry, fish, and eggs		334.607	339.692	339.260	4.2	1.4	-0.1
Dairy and related products		304.564	305.558	307.305	11.4	0.9	0.6
Fruits and vegetables		415.162	414.795	415.390	2.6	0.1	0.1
Nonalcoholic beverages and beverage materials ⁽¹⁾		296.778	298.893	301.326	6.6	1.5	0.8
Other food at home		246.420	249.856	255.402	14.7	3.6	2.2
Food away from home		330.302	331.980	333.904	6.7	1.1	0.6
Footnotes							
(1) Indexes on a December 1977=100 base.							
(2) This index series was calculated using a Laspeyres estimator. All other item stratum index series were calculated using a geometric means estimator.							
(3) Indexes on a December 1982=100 base.							
(4) Special index based on a substantially smaller sample.							
(5) Indexes on a December 1993=100 base.							
(6) Indexes on a December 1997=100 base.							
- Data not available							
NOTE: Index applies to a month as a whole, not to any specific date.							

Item and Group	Indexes				Percent change from-		
	Historical data	Dec. 2022	Jan. 2023	Feb. 2023	Feb. 2022	Dec. 2022	Jan. 2023
Alcoholic beverages		277.343	277.175	284.531	3.3	2.6	2.7
Housing		357.653	367.057	361.568	5.3	1.1	-1.5
Shelter		407.918	409.720	410.139	5.2	0.5	0.1
Rent of primary residence(2)		431.608	433.967	434.905	5.1	0.8	0.2
Owners' equiv. rent of residences(2)(3)		423.324	424.353	424.743	5.2	0.3	0.1
Owners' equiv. rent of primary residence(1)(2)		423.299	424.329	424.718	5.2	0.3	0.1
Fuels and utilities		455.633	580.765	477.230	13.9	4.7	-17.8
Household energy		-	-	-	-	-	-
Energy services(2)		-	-	-	-	-	-
Electricity(2)		-	-	-	-	-	-
Utility (piped) gas service(2)		374.276	839.299	403.709	35.3	7.9	-51.9
Household furnishings and operations		129.346	130.530	133.353	-0.8	3.1	2.2
Apparel		115.256	118.080	120.473	2.2	4.5	2.0
Transportation		252.037	255.814	259.474	3.6	3.0	1.4
Private transportation		253.882	256.904	260.013	2.3	2.4	1.2
New and used motor vehicles(4)		109.260	111.654	111.731	3.4	2.3	0.1
New vehicles(1)		193.987	194.759	195.514	1.4	0.8	0.4
Used cars and trucks(1)		360.256	354.971	350.910	-11.9	-2.6	-1.1
Motor fuel		345.571	341.285	357.624	-0.5	3.5	4.8
Gasoline (all types)		336.196	332.026	348.035	-0.9	3.5	4.8
Gasoline, unleaded regular(4)		336.482	332.348	348.609	-1.0	3.6	4.9
Gasoline, unleaded midgrade(4)(5)		322.786	318.398	333.499	-0.6	3.3	4.7
Gasoline, unleaded premium(4)		323.438	319.306	333.803	-0.5	3.2	4.5
Medical care		548.472	558.533	556.341	3.6	1.4	-0.4
Recreation(6)		120.139	120.785	121.814	5.4	1.4	0.9
Education and communication(6)		155.475	155.327	155.873	2.5	0.3	0.4
Tuition, other school fees, and child care(1)		2,183.845	2,178.794	2,179.863	4.8	-0.2	0.0
Other goods and services		484.586	502.040	500.949	6.3	3.4	-0.2
Commodity and service group							
All items		312.601	318.591	317.571	5.1	1.6	-0.3
Commodities		212.695	213.853	215.603	2.9	1.4	0.8
Commodities less food & beverages		157.607	158.273	159.604	-0.5	1.3	0.8
Nondurables less food & beverages		216.237	218.373	222.267	1.9	2.8	1.8
Durables		101.657	101.579	101.582	-2.9	-0.1	0.0
Services		400.839	411.538	407.703	6.2	1.7	-0.9
Special aggregate indexes							
All items less medical care		302.215	308.024	307.054	5.2	1.6	-0.3
All items less shelter		270.398	278.306	276.631	5.1	2.3	-0.6
Commodities less food		162.816	163.474	164.958	-0.4	1.3	0.9
Nondurables		270.350	272.642	275.948	5.2	2.1	1.2
Nondurables less food		222.808	224.834	228.989	2.0	2.8	1.8
Services less rent of shelter(3)		401.295	426.829	415.924	8.0	3.6	-2.6
Services less medical care services		386.537	397.345	393.426	6.5	1.8	-1.0
Energy		374.597	432.933	390.509	6.4	4.2	-9.8
All items less energy		310.916	314.015	315.304	5.0	1.4	0.4
All items less food and energy		308.824	312.000	313.159	4.5	1.4	0.4
Footnotes							
(1) Indexes on a December 1977=100 base.							
(2) This index series was calculated using a Laspeyres estimator. All other item stratum index series were calculated using a geometric means estimator.							
(3) Indexes on a December 1982=100 base.							
(4) Special index based on a substantially smaller sample.							
(5) Indexes on a December 1993=100 base.							
(6) Indexes on a December 1997=100 base.							
- Data not available							
NOTE: Index applies to a month as a whole, not to any specific date.							

Last Modified Date: Tuesday, March 14, 2023

U.S. BUREAU OF LABOR STATISTICS Western Information Office Attn: EA & I, 90 Seventh Street Suite 14-100 San Francisco, CA
94103-6715
[Telephone:1-415-625-2270](tel:1-415-625-2270) www.bls.gov/regions/west [Contact Western Region](#)



Compensatory Time Policy

Compensatory time off may be approved in lieu of overtime pay for irregular or occasional overtime work when the employee requests CTO in writing in lieu of overtime compensation and the employee is regularly scheduled to work no fewer than 40 hours in a workweek.

Non-Exempt Employees may accrue up to 40 hrs of compensatory time in one calendar year. Compensatory time may not be transferred from one calendar year to the next. For example, if accrued compensatory time off is not used before the 24th pay period time limit, the time shall be converted back to OT, and the employee must be paid for the earned compensatory time off at the overtime rate in effect when earned.

Exempt Employees may accrue compensatory time under special circumstances upon the MOWD Board of Directors' approval. An employee may accrue up to 240 hours of CTO. We will pay overtime to employees who accrue more than 240 hours for any additional overtime work.

At the employee's request, we will pay overtime in cash in lieu of earned CTO for at least two pay periods.

We will permit employees to use the accrued time within a reasonable period after making the request, if such use does not unduly disrupt our operations.

Compensatory time will be recorded on the employee time sheets and in the electronic MOWD payroll system.

Compensatory Time Calculation: 1 hr. OT = 1.5 hr. Compensatory Time



Temporary Staffing – Utility Worker Helper

Summary:

Meiners Oaks Water District has been challenged to maintain consistent staffing in the field. Having an extra set of hands would help MOWD keep up the daily maintenance and duties throughout the District. An additional part-time (36 hrs per week) employee will allow for safer working conditions during certain tasks throughout the District, such as traffic control, lifting heavy items, and working in remote locations. Along with working towards the goal of having another licensed operator on staff in the future. During the DDW 2021 Sanitary Survey, it was the recommendation of our state regulator to consider additional field staffing.

“DDW recommends that MOWD evaluate and record the number and levels of staffing required for the continued and reliable operation of its water system in its Operations, Maintenance, and Monitoring Plan or other appropriate document, and ensure that it consistently meets those needs.”

Estimated Salary Expense: up to \$40,000 (No medical, dental, vision or retirement benefits will be offered)

Recommendation:

The GM recommends adding one Temporary Water Utility Worker Helper position to the MOWD team. The existing job description is included in this board report. This position will be good through November 30, 2023. At that time, the District can reassess the need to continue the position or transition it to a permanent helper position.

Transfer \$40,000 budget funds from the Well 8 Nitrate/Blending budget of \$60,000 to salaries, payroll tax, liability insurance and workers compensation, to cover the temporary position.

Temporary Water Utility Worker Helper - Non-Exempt (Part Time)

Job Expires November 30, 2023

Salary \$16 - 22 hr.

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

Meiners Oaks Water District

Temporary Water Utility Worker Helper

Job Expires _____

Salary \$ 16 - 22 hr.

Non-Exempt (Part Time)

1. General Job Description

Works under direct supervision, performs a variety of semi-skilled tasks related to the maintenance, repair and upkeep of a domestic water system; and related duties as assigned.

2. Qualifications/Requirements

- Must have a valid class "C" California driver's license.
- Must have a High School Diploma or GED.
- Must be able to pass a fitness for duty physical exam and pre-employment drug test.

3. Basic Work Hours

- Normal work hours are
Monday - Thursday 8 AM to 5 PM.
Friday 8 AM -12 PM
- Compensation will be made at an hourly rate.

4. Essential Job Duties

The Temporary Water Utility Worker Helper will perform the following tasks under direct or limited supervision:

- Perform work in maintenance, construction and repair of Water District facilities as assigned
- Assist Water Utility Workers in repairs of any water leaks in the water district distribution system.
- Reading of water meters
- Weed abatement using weed whips and applying weed control chemicals around district facilities.
- Fire hydrant maintenance; Cleaning, painting, exercising, and applying lubrication to threads and steams as needed
- Valve exercising
- Observing treatment processes and assisting in basic treatment plant maintenance and calibration

- Other duties may apply as directed

This is a part time, entry level position. General understanding of construction, equipment maintenance and mechanical ability preferred.

5. Physical Demand, Work Environmental or Elements

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. Must possess mobility to work in the field, in District buildings and facilities; strength, stamina, and mobility to perform light to medium physical work, to work in confined spaces, around machines, to walk on uneven terrain, and to climb and descend ladders. Operate varied hand and power tools and construction equipment. Specific vision abilities required by this job include close vision, distance vision, depth perception and color vision. Ability to communicate in person and over the telephone or radio. The job involves fieldwork requiring frequent walking in operational areas to identify problems or hazards. The employee is required to have manual dexterity sufficient to operate a District vehicle, computers and standard office machines such as fax, calculator, telephone, copiers, etc. Positions in this classification bend, stoop, kneel, reach and climb to perform work and inspect work sites. Employees must possess the ability to lift, carry, push, and pull materials and objects weighing up to 150 pounds.

Employees work indoors and outdoors and may be exposed to cold and hot temperatures, inclement weather conditions, loud noise levels, vibrations, confining workspaces, chemicals, mechanical and electrical hazards, and hazardous physical substances and fumes. Employees may interact with emotionally distraught public and private representatives, staff, and contractors in interpreting and enforcing district policies and procedures.

Employee Signature

Date



District Summary/Update

- **Casitas Lake Level:** 71% +55.9' January 1st – 4/12/23
- **Wells:** MOWD is 100% on Casitas as of 3/18/2023 due to a slide on Hwy 33
- **Income Survey:** Waiting on a final report from Kennedy Communications
- **Rain Fall Totals (Season):**

Casitas Dam	--. --"
Matilija Dam	63.33"
M.O. Fire Station	41.38"
Stewart Canyon	--. --"
Nordhoff Ridge	70.37"
- **GIS Mapping:** GIS mapping of the district has been Completed. Staff is currently attaching info to each asset
- **Valve Replacement:** Budget \$50,000; 3 locations proposed, out for bid
- **Treatment Plant Project:** MKN & Associates are working towards final design, waiting on revisions from sub-consultants
- **Battery Back-Up Power:** Ventura Energy, Clara Nagy McBane, need to schedule a committee meeting to review contract
- **Well Siting Study:** Curtis Hopkins; In review
- **Hwy 33 Slide:** Core Soil Samples of the slide have been taken and in review prior to engineering
- **Staff:** Levi Maxwell will be on Military leave from April 24, 2023 through July 25, 2023
Jeffery Groves Water Utility Worker I, Start of employment with MOWD April 3, 2023

Current Well Levels and Specific Capacity

WELL #1	JAN 23'	FEB 23'	MAR 23'	APR 23'	MAY 23'	JUN 23'	JUL 23'	AUG 23'	SEP 23'	OCT 23'	NOV 23'	DEC 23'
STATIC (ft)	14.53'	19.3'	15.52'	18.4								
RUNNING (ft)	OFF	21.9'	OFF	OFF								
DRAW DOWN (ft)	OFF	2.6'	OFF	OFF								
Gallons Per Minute (GPM)	OFF	299	OFF	OFF								
Specific Capacity (gal/ft DD)	OFF	115	OFF	OFF								
WELL #2	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	16.36'	20'	16.86'	19.3								
RUNNING (ft)	OFF	25'	OFF	OFF								
DRAW DOWN (ft)	OFF	5'	OFF	OFF								
Gallons Per Minute (GPM)	OFF	220	OFF	OFF								
Specific Capacity (gal/ft DD)	OFF	44	OFF	OFF								
WELL #4a	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	23.6'	26.6'	22.9'	24.8								
RUNNING (ft)	OFF	46.2'	OFF	OFF								
DRAW DOWN (ft)	OFF	1.7'	OFF	OFF								
Gallons Per Minute (GPM)	OFF	350	OFF	OFF								
Specific Capacity (gal/ft DD)	OFF	18.6	OFF	OFF								
WELL #7	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	31.10'	33.7'	30.5'	32.1								
RUNNING (ft)	OFF	35.7'	OFF	OFF								
DRAW DOWN (ft)	OFF	1.7'	OFF	OFF								
Gallons Per Minute (GPM)	OFF	350	OFF	OFF								
Specific Capacity (gal/ft DD)	OFF	176	OFF	OFF								
WELL #8	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	33'	OFF	OFF	OFF								
RUNNING (ft)	OFF	OFF	OFF	OFF								
DRAW DOWN (ft)	OFF	OFF	OFF	OFF								
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF								
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF								

Water Pumped, Sold, Purchased & Water Sales

MONTH	PUMPED (AF)	SOLD (AF)	PURCHASED (AF)	WATER SALES (\$)
2023 JAN	1.12	24.10	24.10	\$58,971.14
FEB	28.40	26.09	0	\$44,193.07
MAR	13.58	22.72	10.27	\$51,820.20
APR				
MAY				
JUN				
JUL				
AUG				
SEP				
OCT				
NOV				
DEC				
YTD 2023	43.10	72.91	34.37	\$154,984.41
TOTAL 2022	451.43	615.38	216.43	\$823,145.74
TOTAL 2021	411.94	640.95	266.57	\$648,269.32
TOTAL 2020	485.71	635.47	197.26	\$657,912.06

Reserve Funds

* Balance at the County of Ventura	\$ 1,430,010.07
Total Taxes	\$40.26
Total Interest from reserve account#	\$ 0.00

Fiscal Year Total Revenues

July 1 st – March 31st	2022	\$1,445,210.68
July 1 st – March 31st	2023	\$1,674,280.96

Bank Balances

* LAIF Balance	\$ 232,799.27
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$0.00
* Money Market (Mechanics Bank)	\$ 7,624.77
Amount Transferred to Mechanics from County this month	
Amount Transferred to General Fund from Money Market	\$ 0.00
Monthly Interest received from Money Market	\$.13
General Fund Balance	\$ 112,192.83
Trust Fund Balance	\$ 7,897.79
* Capital Improvement Fund	\$ 13,774.116
(#) Quarterly Interest from Capital Account	\$.12
Total Interest accrued	\$ 0.25

Capital Improvement Projects for 2022-2023
Budgeted Capital Funds \$ 653,500 FY 2022-2023

1. Well #8 Nitrate Removal/Blending (Tabled)
2. Valve Replacement
3. Meiners Rd. Tank/Zone (Pending)
4. Treatment Plant 100% Design (In-Progress)
5. GIS Equipment & Software (Complete, Data entry in progress)
6. Air Compressor for Crew Truck
7. Appropriations for Contingencies (In-Progress)

Board Secretary Report

April 2023

Administrative

- Income Survey – results pending submission to State agencies.
- Annual Conflict of Interest Form 700s were all filed by April 3 deadline.
- Bi-Annual Harassment & Ethics Training – pending for 2 Directors.
- SWRCB 2022 Annual Water Use Report – submitted January 2023
- SWRCB eAR 2022 – in progress, released March 13, 2023 due by May 13, 2023
- New SWRCB Drought & Conservation Reporting – in progress due quarterly, initial Jan – Mar 2023 reporting due by April 30, 2023.
- Annual Consumer Confidence Report – in progress, pending data report from FGL.

Financial (any items not covered in separate Financials Report)

- Financial Audit FY 21-22 presentation planned for May 2023. – Fanning & Karrh, CPA.
- Accounts Receivable –SB 998 timeline for disconnects for non-payment (>\$200 @ 60 days) is in effect. Late fees and District past-due processes resumed as of March 26, 2022. *As of February 16, 2023, one account has been shut off for non-payment, is vacant, and the phone is no longer in service; mailed notices and door hangers have been unsuccessful (\$449.20).*

Billing/Customer Service

Month	#Total Service Orders	# Account Owner Changes	Monthly Customer Bill Total	Over-Allocation \$ (drought)	Other Conservation Penalties
Jan 22	110	5	\$110,228.55	\$882.00	\$0
Feb 22	72	10	\$124,078.38	\$4,993.00	\$0
Mar 22	80	7	\$123,073.26	\$5,308.00	\$0
Apr 22	72	14	\$113,351.51	\$2,131.00	\$0
May 22	101	6	\$129,660.69	\$2,294.00	\$0
Jun 22	68	7	\$133,628.56	\$4,311.00	\$0
Jul 22	110	6	\$142,448.60	\$4,095.00	\$100
Aug 22	109	8	\$195,707.04	\$5,236.00	\$0
Sep 22	81	6	\$211,050.86	\$28,070.00	\$0
Oct 22	81	6	\$214,082.52	\$35,420.00	\$0
Nov 22	78	5	\$174,076.68	\$19,655.00	\$0
Dec 22	119	5	\$138,726.38	\$7,935.00	\$0
Jan 23	134	4	\$122,495.23	\$6,800.00	\$0
Feb 23	81	3	\$121,590.44	\$7,940.00	\$0
Mar 23	64	9	\$113,382.75	\$6,330.00	\$0

- Sep – Nov 22 Over-allocation fees were elevated due to several customer leaks, who subsequently received DSUR relief.

- Jan 23 Service Orders: 10 leak checks and 105 re-reads during meter reading for abnormal consumption.

Board of Directors

Board Member	Position	Term Ends	Term Type
Michel Etchart	President	2026	Long Term (Re-elected 2022)
Christian Oakland	Vice President	2024	Long Term (Elected 2020)
James Kentosh	Director	2026	Long Term (Re-elected 2022)
Christy Cooper	Director	2024	Short-Term Re-elect for 2 yr term to 2024
Joe Pangea	Director	2026	Long Term (Elected 2022)

Projects

- a) Policy & Procedure, Resolution & Ordinance web posting – in progress.
 - Financial Audit recommended policies and procedures – ad hoc committee
- b) Employee Handbook – Draft in process.
- c) Staff evaluation of multimedia and document scanning, archiving, and search/edit software – in progress.
- d) Phone & Internet migration from AT&T to Mitec Solutions – in progress.

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

Attachments: None.