



BOARD OF DIRECTORS REGULAR MEETING AGENDA

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

JOIN BY COMPUTER: <https://meet.goto.com/843938701>

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

ACCESS CODE: 843-938-701

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))

May 16, 2023, at 6:00 pm.

- 1. Call meeting to order**
- 2. Roll call**
- 3. Approval of the minutes:** April 18, 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 the following items:

- CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION
(Paragraph (1) of subdivision (d) of Gov. Code § 54956.9)
Name of case: *Santa Barbara Channelkeeper v. State Water Resources Control Board, et al.*, Los Angeles County Superior Court Case No. 19STCP01176
- PUBLIC EMPLOYEE PERFORMANCE EVALUATION
(Gov. Code § 54957(b))
Title: General Manager and Assistant General Manager

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

6. Financial matters

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

Payables – \$ 80,916.36

Payroll – \$ 41,403.35

Total – \$122,319.71

7. Board action and/or discussion

- a) Presentation of Financial Audit for FY 2021-2022 . (C. Fanning) – Attachments
Recommended Action: Receive and file report.
- b) Approve Resolution 20230516-1: Financial Audit for FY 2021-2022 . (Martinez/Ward) – Attachment.
Recommended Action: Approve Resolution 20230516-1: Financial Audit for FY 2021-2022.
- c) Approval of Resolution 20230516: Stage 1 Conditions. (Martinez/Ward) – Attachments.
Recommended Action: Approve Resolution 20230516: Stage 1 Conditions.
- d) Review of Valve Replacement Bids and approve contractor and expenditure, not to exceed \$60,000. (Martinez) – Attachments.
Recommended Action: Approve R. Meier Construction's bids for the valve replacements, not to exceed \$60,000.
- e) Update on the Well Siting Study performed by Hopkins Groundwater Consulting. (Kentosh/Martinez) – No Attachment.
Recommended Action: Receive report and provide direction to staff.
- f) Consider approval of customer request for additional financial relief for 137 Besant due to a leak. (Martinez/Kentosh) – Attachments.
Recommended Action: Consider approval and provide direction to staff.

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 June 20, 2023.

Regular Meeting

April 18, 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.

Absent: None

3. Approval of the Minutes

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

Director Kentosh made the motion to approve March 21, 2023, Regular meeting minutes. Director Pangea seconded the motion.

No Public Comment.

Kentosh/Pangea

(5) Ayes- M/S/C

4. Public Comments

- None

****The Board went into closed session at 6:02 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 6:21 pm****

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

Regular Meeting Minutes

April 18, 2023

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

Director Cooper asked about the Southern CA Edison billing and analysis of Kwh. Mr. Martinez and Ms. Ward stated that as recently as last month, work on this started concerning conversations with Ventura Energy. This will be discussed at the Treatment Plant Committee.

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

No Public Comment.

Cooper/Oakland

(5) Ayes – M/S/C

7. **Board Discussion/Actions**

a. Approval of Coastal Instrumentation & Telemetry (CIT) quote to replace and upgrade the District auto-dialer and software, not to exceed \$20,000. (Martinez)

Mr. Martinez presented the quote Coastal Instrumentation & Telemetry (CIT) provided for replacing and upgrading the District auto-dialer and software. The MOWD SCADA system is a 25-year-old Zetron eight-channel auto-dialer that sends alarms to water operators when there is a triggering event at one of the facilities, i.e., tank low, chlorine levels, etc. The software is outdated and requires the programmer with CIT, Pete Zepperio, to retain an outdated laptop to connect to the system. Replacement of the auto-dialer and software will bring the District onto current software, providing up to 200 specific alarms, providing the staff with more details regarding the triggering event, and ultimately better water system management. This will also ensure future maintenance and repairs by technicians are more user-friendly. Mr. Martinez requested approval for an amount not to exceed \$20,000 within the System Maintenance budget, to allow for contingencies above the quoted amount of \$16,400.

Director Kentosh made the motion to approve the Coastal Instrumentation & Telemetry quote to replace and upgrade the District auto-dialer and software, not exceeding \$20,000. Director Oakland seconded the motion.

No Public Comment.

Kentosh/Oakland

(5) Ayes – M/S/C

b. Review and discussion of Draft Resolution 20230516: Stage 1 Conditions. (Martinez/Ward)

Ms. Ward presented the draft Resolution 20230516: Stage 1 Conditions for discussion and approval at the next Regular Board meeting. Ms. Ward reported communicating with the Assistant General Managers at Casitas Municipal Water District and Ventura River Water District regarding the Stage 1 conditions. The draft resolution is based on those discussions. Casitas Municipal Water District approved a resolution at April 12, 2023, Board meeting to declare Stage 1 conditions, adjust customer allocations, and discontinue the over-allocation fee, effective June 1, 2023. Ventura River Water District will be presenting a similar resolution at its next Board meeting, with the modification of reducing the over-allocation/water waste fee from \$5/unit to \$3 or \$4/unit.

The Board discussed the over-allocation fee. Ms. Ward will provide the MOWD Attorney with the various documents that reference the fee as over-allocation and drought surcharge to determine options for decreasing versus discontinuing the fee. The resolution will be presented on May 16, 2023, for approval and implementation, effective June 1, 2023.

No Public Comment.

No Motion

c. Review of Draft Financial Audit Reports for FY 2021-2022. (Martinez/Ward)

Ms. Ward presented the draft Financial Audit reports for FY 2021-2022, provided by Cindy Fanning, CPA. Ms. Ward reminded the Board that these are for review and discussion; any questions or comments will be relayed back to the auditor for consideration prior to the presentation of the Final Audit Statements and Reports at the May 16, 2023, Regular Board meeting at which Cindy Fanning, CPA will be present. The Board discussed the reports, had no questions or comments for the auditor, and looks forward to the presentation of the final statements and reports at the May meeting.

No Public Comment.

No Motion

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)

Director Etchart presented the Bureau of Labor Statistics Los Angeles area consumer price index (CPI) for February 2023, which shows a 5.1% inflation rate over last year. In August 2022, the CPI was 8%, and the Board approved a Cost of Living Adjustment (COLA) for staff of 4%. Director Kentosh requested that the Board monitor the CPI over this coming year, as the inflation rate is flattening out, and consider approving the difference of 4% from 2022 to staff. The Board agreed to consider that additional adjustment in 2024. Director Cooper asked if the newly hired operator would be eligible for the COLA. Staff recommended that since the COLA would not be effective until July 1, 2023, and that employee started April 3, 2023, they should be included in the COLA.

Director Oakland made the motion to approve the cost of living adjustment of 5% for staff, effective July 1, 2023. Director Pangea seconded the motion.

No Public Comment.

Oakland/Pangea

(5) Ayes – M/S/C

e. Approval of Compensatory Time Policy. (Martinez/Etchart)

Mr. Martinez presented the draft Compensatory Time policy, which was a result of a recommendation from the Executive Committee. Mr. Martinez referenced the staffing situation and current GM salary adjustment. The Committee recommended exploring options for alternatives to overtime pay. Mr. Martinez received input from the MOWD Labor Attorney, which is reflected in the draft policy. Director Kentosh requested consideration to change the calendar year cash out of accrued Compensatory Time to 12 months; however, the record-keeping for such a model would be complicated. Director Kentosh also recommended increasing the accrual limit from 40 to 80 hours. The Board agreed to revisit the policy if staff is reaching that limit and see if it would be appropriate to increase the limit at that time.

Director Kentosh made the motion to approve the Compensatory Time Policy. Director Oakland seconded the motion.

No Public Comment.

Kentosh/Oakland

(5) Ayes – M/S/C

f. Approval of Temporary Part-Time Water Utility Worker Helper position from June 1 – November 30, 2023, not to exceed \$40,000. (Martinez/Etchart)

Mr. Martinez presented the request to hire a Temporary Part-Time Water Utility Worker Helper position, for the initial period of June 2023 – November 30, 2023, for an amount not to exceed \$40,000. Mr. Martinez explained that funds are available in the Nitrate Blending budget line item, a project that will not be happening this year. Mr. Martinez stated that this request is almost identical to the request which led to the hiring of Mr. Neary, under similar circumstances, to aid in field staffing. If approved, Mr. Martinez would like to share this job opportunity at the local high schools for upcoming graduates and in the regular job posting areas. The Board discussed recruitment efforts for this entry-level temporary position and recommended increasing the salary range from \$16-\$22 to \$18-\$24.

Director Pangea made the motion to approve the Temporary Part-Time Water Utility Worker Helper position from June 2023 – November 30, 2023, not to exceed \$40,000. Director Oakland seconded the motion.

No Public Comment.

Pangea/Oakland

(5) Ayes – M/S/C

8. General Manager's Report

Mr. Martinez reported that the Casitas Lake level is 72%, up 55.9 feet since January 1, 2023. Some locations' seasonal rainfall totals were unavailable due to technical issues: Matilija Dam 63.33", M.O. Fire Station 41.38", and Nordhoff Ridge 70.37". The GIS mapping of the District has been completed by staff, and work attaching detailed asset information to each mapped item has been temporarily delayed while staffing is low. FY 22-23 Valve Replacement budget is \$50,000; three valve locations are currently out to bid. MKN & Associates is working toward the final design of the Replacement Treatment Plant; staff will schedule a committee meeting to review the contract. Curtis Hopkins, Hopkins Groundwater Consulting, submitted the Well Siting report with recommended sites. The Treatment Plant Committee will meet with Curtis Hopkins to review and discuss the findings and then bring the recommendations and presentation to the full Board.

Additionally, Curtis Hopkins recommends the District consider starting the further development of Well 4a now that the water table has risen. When the new Well 4a was drilled, the water table was very low and had not reached its potential production levels, likely due to plugged perforations. It is ideal for developing the well while the water table is high to open up those perforations. The GM will get bids for the development work. Core samples of the slide area of Hwy 33 near the Treatment Plant and wells have

been taken and are in review before Caltrans engineering. Levi Maxwell will be on Military leave from April 24, 2023, through July 25, 2023. Jeffrey Groves, Water Utility Worker I began employment on April 3, 2023.

No Public Comment.

9. **Board Secretary's Report**

Ms. Ward presented the monthly Board Secretary report highlighting the completed District Income Survey data collection. Kennedy Communications is in the process of sending the finalized results to the state agencies for review. Additionally, Ms. Ward reported that all annual Conflict of Interest forms were submitted by the April 3 deadline. All have completed the bi-annual Anti-Harrasment and Ethics training, except for two. Staff submitted the SWRCB 2022 Water Use Report in January 2023; the SWRCB 2022 Electronic Annual Report is in progress, released March 13 and due by May 13; the new SWRCB Drought & Conservation monthly reporting due quarterly is in progress, due by April 30. The annual Consumer Confidence Report is in progress, pending data report from FGL. The annual report will be posted on the District website, and information will be included in the customer billing statement. As part of the new EPA Lead & Copper Regulation, the District engaged with Ziptility, our GIS provider, and has a customer survey in the April 30 bill statements. Staff will then perform the investigations at any residences that do not submit a response. Generalized District-wide data will be provided on the District website by June 2024 to meet the regulation deadline. Ms. Ward noted that the transition for the District phone and internet services is in progress; some delays with the internet, but they should be on track soon.

No Public Comment.

10. **Board Committee Reports**

- Executive & Personnel Committee: Met and discussed the District's staffing needs, draft Compensatory Time policy, and staff surveys in preparation for the GM and Assistant GM performance reviews.
- UVRGA: No meeting.
- Budget/Rate Committee: No meeting.
- Emergency Management Committee: There is no meeting, but staff have been working on assignments from previous meetings.
- Allocations, New Meters & Expansion of Services Committee: No meeting.
- Grants: No meeting; we received notice from SWRCB that a project manager has been assigned to the Replacement Treatment Plant pre-application submitted and a conference call will be scheduled.
- Treatment Plant Design Ad Hoc Committee: No meeting; they are working on scheduling a meeting with Curtis Hopkins for Well Siting Study and SWRCB for the Treatment Plant grant application.

11. **Old Business**

- State Water: No update.
- Matilija Dam Removal Update: No update.
- Collaboration on drought response measures: No update.

12. **Director Announcements/Reports**

- Director Kentosh: Requested status of nitrate samples at Wells 8 and Ranchitos sites. Mr. Martinez stated they are being sampled monthly. Mr. Martinez will determine under what conditions the state regulators will allow Well 8 to return online.
- Director Oakland: No report.
- Director Pangea: No report.
- Director Cooper: No report.
- Director Etchart: Staff surveys went out last week, and staff interviews with the Executive Committee will be scheduled in the coming week.

13. **Meeting Adjournment**

The next meeting will be held on May 16, 2023. There being no further business to conduct at this time, Board President Mike Etchart adjourned the meeting at 7:51 pm.

Board Secretary

Board President

Report of Income as of 4/30/2023

Income	Month of April	Year To Date	Budget Appropriation	Appropriation Balance
Interest	5,408.81	18,701.99	--	18,701.99
Taxes	82,205.32	196,878.47	--	196,878.47
Pumping Charges	273.92	3,469.69	--	3,469.69
Fire Protection	(42.59)	1,292.29	--	1,292.29
Meter & Inst. Fees	--	--	--	--
Water Sales	42,169.34	749,708.23	--	(749,708.23)
¹ Casas Water/Standby	1,086.18	34,507.05	--	34,507.05
MWAC Charges	54,444.27	580,963.15	--	(580,963.15)
MCC Chg.	6,677.39	65,048.23	--	(65,048.23)
² Misc. Income	202.81	65,325.39	--	65,325.39
Late & Delinquent Chgs.	3,091.80	40,276.64	--	40,276.64
Conservation Penalty	--	100.00	--	(100.00)
Capital Improvement	--	--	--	--
Drought Surcharge	6,167.71	114,694.79	--	114,694.79
Fire Flow/Will Serve Letters	1,200.00	6,200.00	--	(6,200.00)
		--	--	--
		--	--	--
TOTAL INCOME	202,884.96	1,877,165.92	--	(1,877,165.92)

Note:

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

² Hartmann Allocation plus a Refund from Cal-State

Meiners Oaks Water District

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

Expenditures	Month of April	Year To Date	Budget Approp	Approp Bal 04/30/23	Current May	Approp FY Bal To Date
Salaries	44,885.34	457,224.03	638,000.00	180,775.97	-	180,775.97
Payroll Taxes	3,745.25	38,347.27	57,000.00	18,652.73	-	18,652.73
Retirement Contributions	6,416.48	64,409.34	75,000.00	10,590.66	-	10,590.66
Group Insurance	6,663.55	70,763.55	96,000.00	25,236.45	-	25,236.45
Company Uniforms	484.79	3,026.35	4,500.00	1,473.65	-	1,473.65
Phone Office	1,247.42	10,323.88	10,000.00	(323.88)	-	(323.88)
Janitorial Service	258.09	5,087.13	6,000.00	912.87	199.86	713.01
Refuse Disposal	396.79	3,638.50	5,000.00	1,361.50	-	1,361.50
Liability Insurance	1,456.42	66,833.38	66,000.00	(833.38)	-	(833.38)
Workers Compensation	-	15,313.30	16,000.00	686.70	-	686.70
Wells	658.25	3,599.59	5,000.00	1,400.41	-	1,400.41
Truck Maintenance	112.55	8,527.14	3,500.00	(5,027.14)	-	(5,027.14)
Office Equipment Maintenance	205.24	4,329.66	4,000.00	(329.66)	-	(329.66)
Security System	-	287.55	1,000.00	712.45	98.85	613.60
Cell Phones	435.51	3,910.53	4,500.00	589.47	-	589.47
System Maintenance	16,114.78	38,928.91	79,000.00	40,071.09	-	40,071.09
Safety Equipment	587.94	1,744.69	6,000.00	4,255.31	-	4,255.31
Laboratory Services	498.00	13,391.00	14,500.00	1,109.00	445.00	664.00
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	544.62	7,207.64	6,000.00	(1,207.64)	-	(1,207.64)
Postage and Express	1,226.38	13,835.79	12,000.00	(1,835.79)	-	(1,835.79)
B.O.D. Fees	2,750.00	27,085.69	27,000.00	(85.69)	-	(85.69)
Engineering & Technical Services	-	21,234.15	50,000.00	28,765.85	-	28,765.85
Computer Services	5,040.25	32,849.83	17,000.00	(15,849.83)	714.84	(16,564.67)
Other Prof. & Regulatory Fees	407.24	42,874.06	40,000.00	(2,874.06)	45.00	(2,919.06)
Public and Legal Notices	-	349.00	2,000.00	1,651.00	-	1,651.00
Attorney Fees	1,062.50	24,570.50	50,000.00	25,429.50	2,585.00	22,844.50
GSA Fees	-	74,444.00	80,000.00	5,556.00	-	5,556.00
VR/SBC/City of VTA Law Suit	1,031.47	4,855.12	75,000.00	70,144.88	-	70,144.88
Rental Equipment	-	-	-	-	-	-
Audit Fees	-	20,850.00	25,000.00	4,150.00	-	4,150.00
Small Tools	-	4,597.66	5,000.00	402.34	-	402.34
Election Supplies	-	-	2,500.00	2,500.00	3,166.52	(666.52)
Treatment Plant	-	4,835.43	10,000.00	5,164.57	-	5,164.57
Fuel	879.90	15,507.43	20,000.00	4,492.57	-	4,492.57
Travel Exp./Seminars	-	1,893.47	2,000.00	106.53	100.00	6.53
Utilities	180.35	3,139.97	3,500.00	360.03	-	360.03
Power and Pumping	1,046.82	45,664.87	80,000.00	34,335.13	-	34,335.13
Meters	-	4,381.16	36,000.00	31,618.84	2,770.65	28,848.19
Total Expenditures	98,335.93	1,170,027.88	1,645,000.00	474,972.12	10,125.72	464,846.40

Water Distribution System	-	-	-	-	-	-
	-	-	-	-	-	-
Well 8 Nitrate Removal/Blending	-	-	20,000.00	20,000.00	-	20,000.00
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	10,015.98	191,520.95	350,000.00	158,479.05	-	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	758.10	64,828.98	100,000.00	35,171.02	-	35,171.02
Total CIP Spending	10,774.08	269,278.44	613,500.00	344,221.56	-	344,221.56
GRAND TOTAL	109,110.01	1,439,306.32	2,258,500.00	819,193.68	10,125.72	809,067.96



Meiner's Oaks County Water District, CA

Check Report

By Vendor Name

Date Range: 04/16/2023 - 05/15/2023

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: AP Bank-AP Bank							
ATT 3225758120423	AT&T (Phone & Internet) Invoice	04/06/2023	04/26/2023 Office Phones/Internet	Regular	0.00 0.00	232.37 232.37	10731
AT&T 01840423	AT&T Invoice	04/13/2023	04/26/2023 Office Phones	Regular	0.00 0.00	242.32 242.32	10730
AT&T 7342887708	AT&T Invoice	04/16/2023	05/11/2023 Office Phones	Regular	0.00 0.00	588.75 588.75	10746
BADGER 1576956 1576957 80126432	Badger Meter Invoice Invoice Invoice	05/03/2023 05/03/2023 04/28/2023	05/11/2023 Meters Meters Beacon Hosting	Regular	0.00 0.00 0.00	2,847.81 1,386.52 1,384.13 77.16	10747
DRAGANCHUK 300429	Boyd & Associates Invoice	05/01/2023	05/11/2023 Security System	Regular	0.00 0.00	98.85 98.85	10748
CALPERS INV0002302	California Public Employees' Retirement Invoice	04/15/2023	04/30/2023 Health	Bank Draft	0.00 0.00	3,454.73 3,454.73	DFT0001818
CALPERS 041423	California Public Employees' Retirement Invoice	04/14/2023	04/25/2023 Active Premium	Bank Draft	0.00 0.00	22.80 22.80	DFT0001827
CALPERS INV0002314	California Public Employees' Retirement Invoice	04/28/2023	04/30/2023 Health	Bank Draft	0.00 0.00	3,454.68 3,454.68	DFT0001829
CAL-STATE 244956 245231	Cal-State Invoice Invoice	04/27/2023 05/02/2023	05/11/2023 Portable Toilet Portable Toilet	Regular	0.00 0.00 0.00	258.09 126.23 131.86	10749
CMWD 261150423 262000423 266150423 300650423	Casitas Municipal Water District Invoice Invoice Invoice Invoice	04/28/2023 04/28/2023 04/28/2023 04/28/2023	05/11/2023 Fairview Standby Hartmann Allocation Fairview Purchased Water Tico & La Luna Standby	Regular	0.00 0.00 0.00 0.00	18,977.68 1,033.31 212.07 16,698.99 1,033.31	10750
CLEANCO 1237	Cleancoast Janitorial Invoice	05/01/2023	05/11/2023 April Janitorial	Regular	0.00 0.00	68.00 68.00	10751
CIT 032123	Coastal Instrumentation & Telemetry Invoice	04/21/2023	04/26/2023 SCADA upgrade	Regular	0.00 0.00	7,500.00 7,500.00	10732
VCED 221108-123 221108-129	County of Ventura Invoice Invoice	05/08/2023 05/08/2023	05/11/2023 Full Term Short Term	Regular	0.00 0.00 0.00	3,166.52 2,716.52 450.00	10752
DATAP 3P71158 DP2301531	Dataprose LLC Invoice Invoice	04/27/2023 04/30/2023	05/11/2023 EPA Water Service Line Inventory Billing & Postage	Regular	0.00 0.00 0.00	1,226.38 295.30 931.08	10753
EJHAR 281300423 994260423	E. J. Harrison Rolloffs, Inc. Invoice Invoice	04/13/2023 04/13/2023	04/26/2023 Office Trash 3 Yard Dumpster	Regular	0.00 0.00 0.00	396.79 153.24 243.55	10733

Check Report

Date Range: 04/16/2023 - 05/15/2023

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
FAMCON	Famcon Pipe and Supply, Inc		05/11/2023	Regular		6,981.28	10754
S100094180.002	Invoice	04/17/2023	Gaskets, Flanges, Bends, etc.		0.00	959.89	
S100099081.002	Invoice	04/13/2023	Gaskets, Flanges, Valves, etc.		0.00	5,944.17	
S100099846.001	Invoice	04/13/2023	Thread Comp. Flanges		0.00	77.22	
FGENV	FGL Environmental		04/26/2023	Regular		284.00	10734
304449A	Invoice	04/19/2023	Samples		0.00	35.00	
304451A	Invoice	04/11/2023	Samples		0.00	35.00	
304452A	Invoice	04/24/2023	Samples		0.00	107.00	
304843A	Invoice	04/24/2023	Samples		0.00	107.00	
FGENV	FGL Environmental		05/11/2023	Regular		659.00	10755
303772A	Invoice	05/01/2023	Samples		0.00	107.00	
304101A	Invoice	05/01/2023	Samples		0.00	107.00	
304450A	Invoice	05/08/2023	Samples		0.00	231.00	
305390A	Invoice	04/27/2023	Samples		0.00	107.00	
305853A	Invoice	04/28/2023	Samples		0.00	107.00	
FH PUMPS	FH Pumps		04/26/2023	Regular		55.77	10735
90967	Invoice	04/20/2023	Gaskets, Gasket Flanges		0.00	55.77	
FIRMAS	FireMaster		04/26/2023	Regular		246.37	10736
0001065171	Invoice	04/19/2023	Fire Extinguishers Annual Maintenance		0.00	246.37	
GUARDIAN	Guardian		04/26/2023	Regular		636.18	10728
INV0002303	Invoice	04/15/2023	Dental		0.00	318.11	
INV0002315	Invoice	04/28/2023	Dental		0.00	318.07	
HCS	Herum/Crabtree/Suntag		04/26/2023	Regular		508.34	10737
106891	Invoice	04/25/2023	SBCK vs VTA		0.00	508.34	
HCS	Herum/Crabtree/Suntag		05/11/2023	Regular		523.13	10756
107336	Invoice	04/25/2023	SBCK vs VTA		0.00	382.88	
107337	Invoice	04/25/2023	SBCK vs VTA		0.00	140.25	
INFDEC	Informed Decision		05/11/2023	Regular		35.75	10757
15653	Invoice	04/01/2023	Background Check		0.00	35.75	
LEVI	Levi Maxwell		04/26/2023	Regular		249.99	10738
T32023	Invoice	04/23/2023	Maxwell T3		0.00	249.99	
LEVI	Levi Maxwell		05/11/2023	Regular		100.00	10758
T3EXAMfee	Invoice	05/03/2023	Reimbursement Maxwell		0.00	100.00	
LGABLER	Light Gabler		05/11/2023	Regular		245.00	10759
73290	Invoice	05/04/2023	Employment Consulting		0.00	245.00	
MATT-CHLOR	Matt-Chlor. Inc.		04/26/2023	Regular		658.25	10739
23505	Invoice	04/17/2023	Parts for Wells		0.00	658.25	
MOHARD	Meiners Oaks Hardware		05/11/2023	Regular		311.68	10760
033642	Invoice	04/05/2023	Chain Coil		0.00	29.92	
033305	Invoice	04/06/2023	Bolts & Screws		0.00	22.31	
033373	Invoice	04/07/2023	Roundup		0.00	234.21	
039573	Invoice	04/13/2023	Threadlocker, Oil, Bolts & Screws		0.00	19.39	
040743	Invoice	04/24/2023	Foot Gauge		0.00	5.85	
MITEC	MiTec Solutions LLC		04/26/2023	Regular		1,088.15	10740
1065157	Invoice	04/13/2023	Remote Labor		0.00	90.00	
1066207	Invoice	04/18/2023	Remote Labor		0.00	90.00	
1066251	Invoice	04/21/2023	Emergency Labor		0.00	813.15	
90563	Invoice	04/15/2023	Splashtop/Anti-Virus		0.00	55.00	
90634	Invoice	04/15/2023	Anti-Virus		0.00	40.00	
MITEC	MiTec Solutions LLC		05/11/2023	Regular		4,688.09	10761

Check Report

Date Range: 04/16/2023 - 05/15/2023

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
1066325	Invoice	04/26/2023	Onsite Spectrum Internet Install Work	0.00	217.50	
1066335	Invoice	04/26/2023	New Server Install	0.00	2,900.00	
1066340	Invoice	04/27/2023	Spectrum Installation Onsite Labor	0.00	855.75	
1066392	Invoice	05/03/2023	Monthly Maintenance	0.00	300.00	
91073	Invoice	05/01/2023	Exchange,Web Hosting,ShareSync	0.00	256.84	
91123	Invoice	05/01/2023	Off Site Back UP	0.00	98.00	
91286	Invoice	05/01/2023	X360	0.00	60.00	
NCK&K	Nelson Comis Kettle & Kinney, LLP	05/11/2023	Regular	0.00	2,340.00	10762
9902	Invoice	05/03/2023	Attorney Fees	0.00	2,340.00	
OILELE	Oilfield Electric Company, Inc.	04/26/2023	Regular	0.00	1,266.05	10741
2034446	Invoice	04/12/2023	Troubleshoot Motor Not Starting	0.00	1,266.05	
PATHIAN	Pathian Administrators	04/26/2023	Regular	0.00	114.47	10729
INV0002305	Invoice	04/15/2023	HSBS	0.00	57.24	
INV0002317	Invoice	04/28/2023	HSBS	0.00	57.23	
POWER	Power Machinery Center	04/26/2023	Regular	0.00	112.55	10742
W70465	Invoice	04/10/2023	Maintenance on Golf Cart	0.00	112.55	
PERS	Public Employees' Retirement System	04/30/2023	Bank Draft	0.00	700.00	DFT0001817
INV0002301	Invoice	04/15/2023	457 Withholdings	0.00	700.00	
PERS	Public Employees' Retirement System	04/30/2023	Bank Draft	0.00	3,282.97	DFT0001819
INV0002304	Invoice	04/15/2023	PERS	0.00	3,282.97	
PERS	Public Employees' Retirement System	04/30/2023	Bank Draft	0.00	700.00	DFT0001828
INV0002313	Invoice	04/28/2023	457 Withholdings	0.00	700.00	
PERS	Public Employees' Retirement System	04/30/2023	Bank Draft	0.00	3,065.86	DFT0001830
INV0002316	Invoice	04/28/2023	PERS	0.00	3,065.86	
PERS	Public Employees' Retirement System	05/10/2023	Bank Draft	0.00	137.58	DFT0001838
10000001715558	Invoice	05/01/2023	Unfunded Accrued Liability	0.00	137.58	
PERS	Public Employees' Retirement System	05/10/2023	Bank Draft	0.00	2,853.83	DFT0001839
100000017155572	Invoice	05/01/2023	Unfunded Accrued Liability	0.00	2,853.83	
SAMHIL	Sam Hill & Sons, Inc.	05/11/2023	Regular	0.00	758.10	10763
4433	Invoice	04/25/2023	Leak Repair 125 N. Alvarado	0.00	758.10	
SCE	Southern California Edison Co.	04/26/2023	Regular	0.00	1,210.89	10743
OFFELE0423	Invoice	04/25/2023	Office Electricity	0.00	164.07	
TNKFRM0423	Invoice	04/25/2023	Tank Farm	0.00	32.17	
WELL1-0423	Invoice	04/25/2023	Well 1	0.00	98.46	
WELL2-0423	Invoice	04/25/2023	Well 2	0.00	83.98	
WELL4&70423	Invoice	04/25/2023	Well 4&7	0.00	120.30	
WELL80423	Invoice	04/25/2023	Well 8	0.00	239.09	
Z-10423	Invoice	04/25/2023	Zone 1	0.00	89.73	
Z-2FIRE0423	Invoice	04/25/2023	Zone 2 Fire	0.00	53.85	
Z-2PWRO423	Invoice	04/25/2023	Zone 2 Power	0.00	313.13	
Z-3FIRE0423	Invoice	04/25/2023	Zone 3 Fire	0.00	16.11	
SCGAS	Southern California Gas Co.	05/11/2023	Regular	0.00	16.28	10764
0762	Invoice	04/26/2023	Office Heat	0.00	16.28	
SDRMA	Special District Risk Management Auth.	04/26/2023	Regular	0.00	1,456.42	10744
73234	Invoice	04/17/2023	Generators Addition	0.00	1,456.42	
SPECTRUM	Spectrum	05/11/2023	Regular	0.00	183.98	10765
0299421042723	Invoice	04/27/2023	Internet	0.00	183.98	

Check Report

Date Range: 04/16/2023 - 05/15/2023

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
OVNEWS 5170	The Ojai Valley News Invoice	04/28/2023	05/11/2023 Subscription	Regular	0.00 0.00	104.00 104.00	10766
WHARF 36396	The Wharf Invoice	04/03/2023	05/11/2023 Work Boots Groves	Regular	0.00 0.00	150.31 150.31	10767
UAOFSC 420230450	Underground Service Alert of So.Ca. Invoice	05/01/2023	05/11/2023 Digalerts	Regular	0.00 0.00	45.00 45.00	10768
USBANK AMAZON032323 AMAZON041123 AMAZON041223 AMAZON041923 AMAZON042123 AMAZON2023 CFH040723 DROPBOX042023 GOTO041723 INDESIGNS0323 OSS041123 PRIME042023 TOTALSIGNS0418	US Bank Corporate Pmt. System Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	04/01/2023 04/11/2023 04/11/2023 04/19/2023 04/20/2023 04/20/2023 04/07/2023 04/20/2023 04/17/2023 04/01/2023 04/11/2023 04/20/2023 04/18/2023	05/11/2023 Rain Pants Cell Phone Chargers Gloves/LED Light Car Charger Clip Boards Toughpad Charger,Keychain Drug/Alcohol Test DropBox Remote Meetings Garment Printing Storage Unit Membership Safety Glasses,Hard Hat,Stop Paddle,etc.	Regular	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	1,295.91 107.24 21.24 136.01 11.78 25.72 45.03 80.00 90.00 10.00 227.24 184.00 16.08 341.57	10769
VERIZON 9933517417	Verizon Wireless Invoice	04/26/2023	05/11/2023 Cell Phones	Regular	0.00 0.00	435.51 435.51	10771
WEX 88564208	WEX BANK Invoice	04/15/2023	04/26/2023 Fuel	Regular	0.00 0.00	879.90 879.90	10745

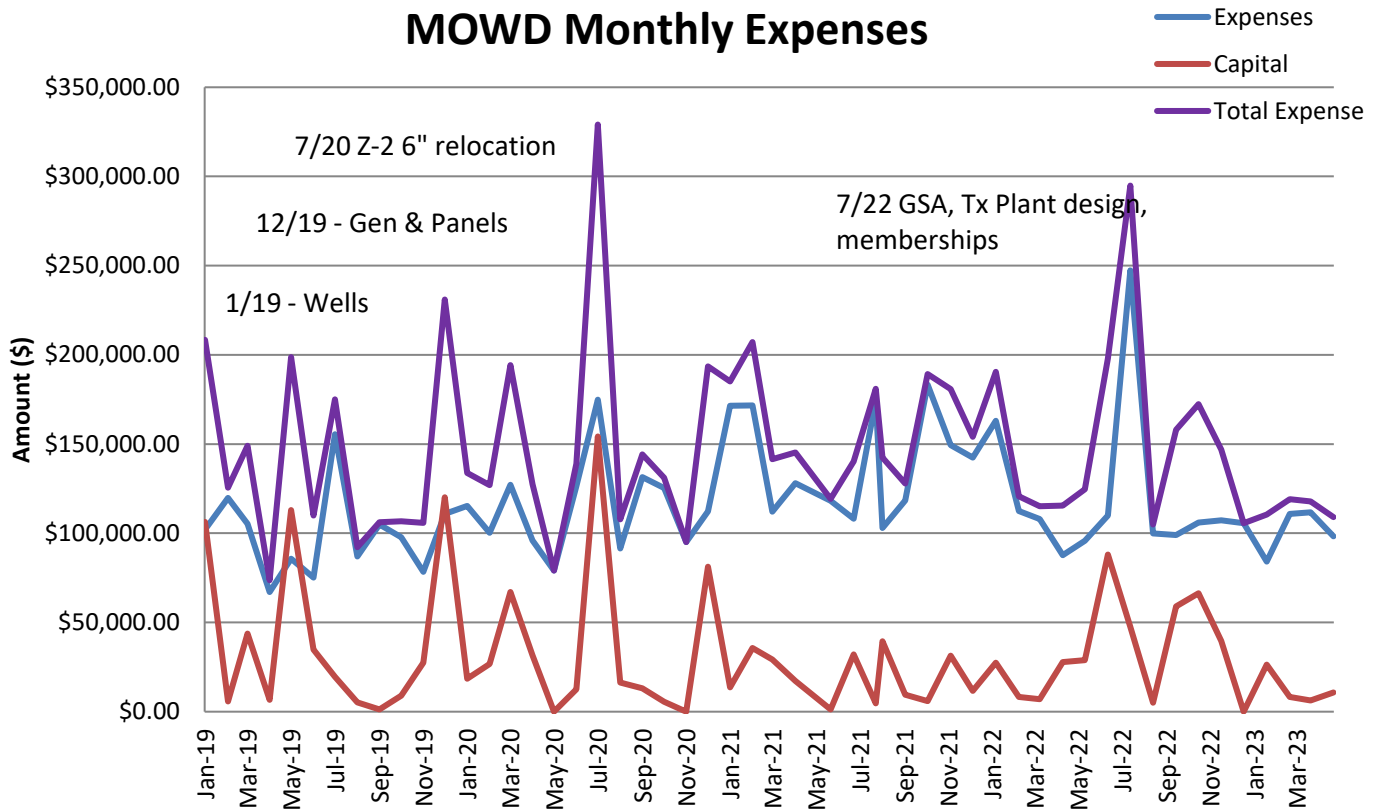
Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	99	43	0.00	63,243.91
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	9	9	0.00	17,672.45
EFT's	0	0	0.00	0.00
	108	52	0.00	80,916.36

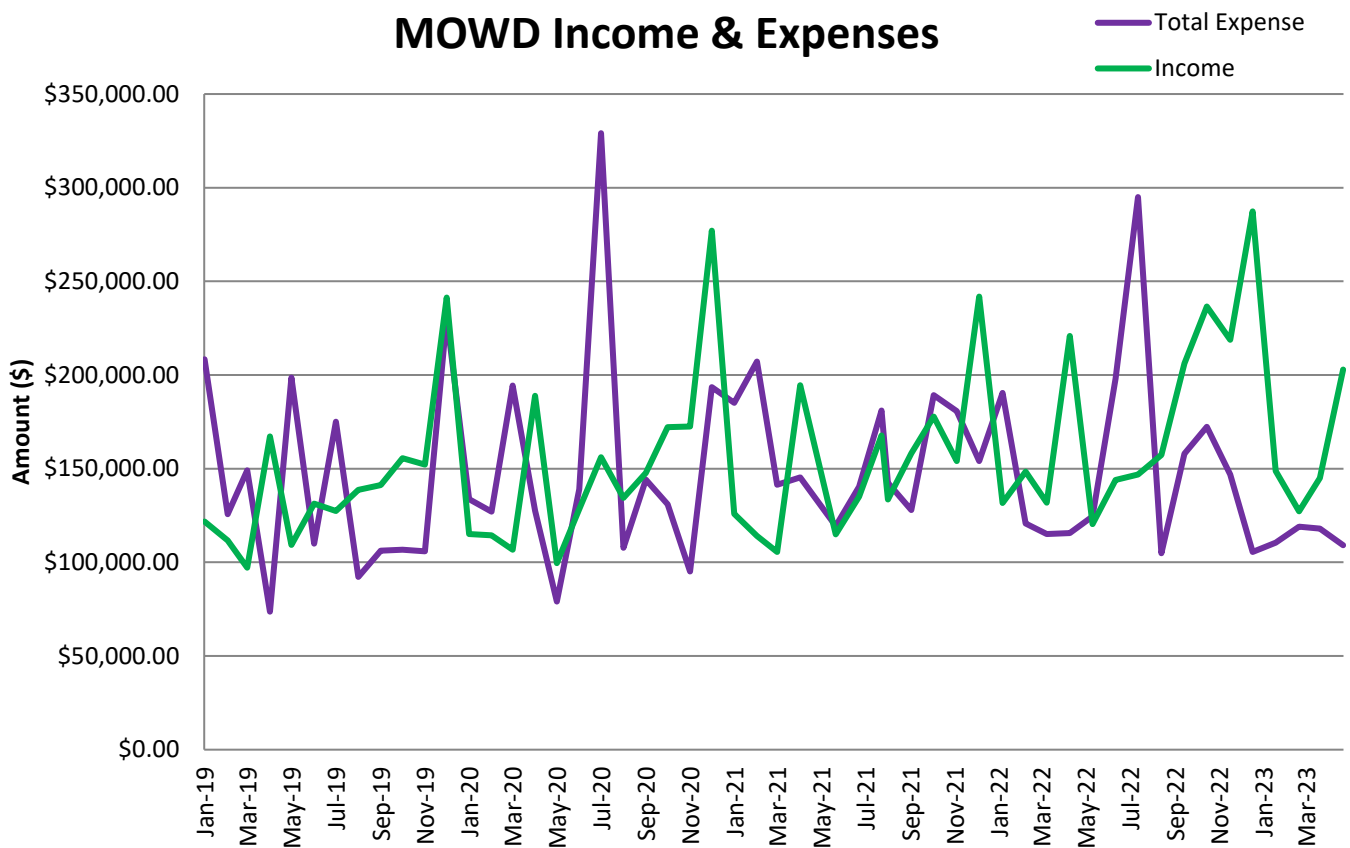
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41,403.35

MOWD Monthly Expenses



MOWD Income & Expenses



DRAFT (5-11-2023)

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

May 16, 2023

In planning and performing our audit of the financial statements of Meiners Oaks Water District (District) as of and for the year ended June 30, 2022 in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated May 16, 2023 on the financial statements of Meiners Oaks Water District.

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

Organizational Structure

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

Capital Assets (prior year comment)

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

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

DRAFT (5-11-2023)

Trust Fund (prior year comment)

The District has a separate bank account referred to as the Trust Fund. The purpose of the Trust Fund is to hold customers' deposits in accordance with the District's deposit policy. The balance of the Trust Fund at June 30, 2022 was \$6,030. The balance of the Customer Service Deposit account at the same date was \$4,260. We recommend these two accounts be analyzed and reconciled.

Unbilled Receivables (prior year comment)

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

Accounts Payable (prior year comment)

There is an unreconciled difference of \$4,244 between the accounting records and the supporting detail listing of accounts payable as of June 30, 2022. We recommend the difference be analyzed and adjusted accordingly.

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

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

Fanning & Karrh

DRAFT (5-11-2023)

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 (5-11-2023)

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DRAFT (5-11-2023)

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 (5-11-2023)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Meiners Oaks Water District:

Opinion

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.

DRAFT (5-11-2023)

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of 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 22, the Schedule of Changes in the Net OPEB Liability and Related Ratios on page 23 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 16, 2023

DRAFT (5-11-2023)

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 (5-11-2023)

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.

	<u>2022</u>	<u>2021</u>
<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 (5-11-2023)

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.

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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.

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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		7,257,072	7,261,453
Total		7,626,784	7,558,386
Less: Accumulated depreciation and amortization		(4,419,888)	(4,285,617)
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	164,821	108,272
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		14,231	9,600
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	573,080	780,422
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	564,563	211,731
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		568,384	571,364
TOTAL NET POSITION		<u>\$ 3,775,280</u>	<u>\$ 3,844,133</u>

See accompanying notes to financial statements.

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

	<u>Notes</u>	<u>2022</u>	<u>2021</u>
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		(68,853)	(113,922)
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.

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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.

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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.

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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.

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Subsequent Events – The District has evaluated subsequent events through May 16, 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. Carrying amount approximates fair value.

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.

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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		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	8.650%	7.590%

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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

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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

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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 Strategic Allocation	Real Return Years 1 - 10 (a)	Real Return 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

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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.

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B. Net OPEB Liability

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:

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	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Total OPEB Liability (Asset) (a) - (b)
Balances at June 30, 2021	<u>\$ 780,422</u>	<u>\$ -</u>	<u>\$ 780,422</u>
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	<u>-</u>	<u>-</u>	<u>-</u>
Net changes	<u>(207,342)</u>	<u>-</u>	<u>(207,342)</u>
Balances at June 30, 2022	<u>\$ 573,080</u>	<u>\$ -</u>	<u>\$ 573,080</u>

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:

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	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	<u>164,821</u>	<u>36,382</u>
Total	<u>\$ 164,821</u>	<u>\$ 564,563</u>

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	<u>(171,732)</u>
Total	<u>\$ (399,742)</u>

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.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT (5-11-2023)

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.

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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	<u>\$ 573,080</u>	<u>\$ 780,422</u>	<u>\$ 589,706</u>	<u>\$ 665,741</u>	<u>\$ 652,401</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net OPEB liability - ending	<u>\$ 573,080</u>	<u>\$ 780,422</u>	<u>\$ 589,706</u>	<u>\$ 665,741</u>	<u>\$ 652,401</u>
Plan fiduciary net position as a percentage of the total OPEB liability	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Covered employee payroll	<u>\$ 441,754</u>	<u>\$ 430,973</u>	<u>\$ 395,018</u>	<u>\$ 351,533</u>	<u>\$ 361,962</u>
Net OPEB liability as a percentage of covered employee payroll	<u>129.73%</u>	<u>181.08%</u>	<u>149.29%</u>	<u>189.38%</u>	<u>180.24%</u>

Notes to Schedule:

Changes in assumptions: none

Benefit changes - none

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



Meiners Oaks Water District
Resolution 20230516-1:
Financial Audit FY 2021-2022

On the 16th day of May 2023, the Board of Directors of Meiners Oaks Water District proposed and approved the following resolution:

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

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

NOW, therefore be it resolved by the Meiners Oaks Water District Board of Directors that the annual audit for the year 2021-2022, prepared by Fanning & Karrh, CPAs, and presented in the annual audit report titled Meiners Oaks Water District Financial Statements year end June 30, 2022, is

Passed, Approved and Adopted this 16th day of May 2023.

Board President
Michel Etchart

Board Secretary
Summer Ward



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 to the 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

Resolution by the Meiners Oaks Water District Board of Directors Establishing Water Service Rates and Fees for Fiscal Years 2016 through 2019

RESCIND (5/16/2023)

Resolution No. 062116

Whereas, the Meiners Water District Board of Directors has developed and approved a three year financial plan for the operation and maintenance of the District's facilities, and;

Whereas, the District has projected the cost of operations over the next three years, identified and prioritized its capital replacement needs, allocated its reserves and established a minimum reserve level for emergencies, and;

Whereas, the district has also projected its revenue requirement to successfully operate and maintain the district over the three year term of the financial plan, and;

Whereas, the district has developed a water rate structure that fairly allocates the cost of operating and maintaining the district to the properties served by the district, and;

Now Therefore Be It Resolved by the Meiners Oaks Water District Board of Directors that the rates and fees for water service for this year beginning July 1, 2016 and each July thereafter for a period of two years is as follows:

MWAC Rate		Water Rate	
☐	2016-17 = \$ 32.88	2016-17	\$ 2.14
☐	2017-18 = \$ 34.20	2017-18	\$ 2.24
☐	2018-19 = \$ 35.91	2018-19	\$ 2.34

MCC cost for each meter size:

MCC	GPM's	2016-17 Rate	2017-18	2018-19
1"	50	\$ 16.00	\$ 16.00	\$ 16.00
1.5"	75	\$ 36.00	\$ 36.00	\$ 36.00
2.0"	160	\$ 104.00	\$ 104.00	\$ 104.00
3.0"	350	\$ 256.00	\$ 256.00	\$ 256.00
4.0"	1000	\$ 776.00	\$ 776.00	\$ 776.00
6.0"	2000	\$ 1,576.00	\$ 1,576.00	\$ 1,576.00

Temporary Drought Surcharge - \$ 1.00/Unit to be applied to water use exceeding each customer's allocation

It is Further Resolved that the cost of supplemental water, stand by fees and over-allocation fees from Casitas Municipal Water District shall be proportionately applied to the water charge for all customers for the month such fees for water were accrued and;

Furthermore Be It Resolved that properties located in pressure zones requiring additional energy purchases by the District to deliver water shall be levied an additional lift charge based on the cost of delivery.



President, Meiners Oaks Water District
James Kentosh



Secretary to the Board
Mike Hollebrands

RESOLUTION 20160517

RESCIND (5/16/2023) Declaration of Stage 3 Drought conditions

WHEREAS, Ventura County is the midst of the worst drought in recorded history for our area. Governor Jerry Brown has declared that severe drought conditions still exist despite recent rainfall in the northern parts of the State and has extended that drought and shortage declaration (B-37-16) through January 2017; and

WHEREAS, Governor Jerry Brown also mandates that all water agencies develop and implement all aspects of their Drought Contingency Plans to increase long-term water conservation and efficiency throughout the State; and

WHEREAS, Rainfall in our area still remains at record lows, and the anticipation that MOWD's wells will become unusable once again in the fall forcing us to become 100% reliant upon Lake Casitas for the District's water needs; and

WHEREAS, Lake Casitas is at a historic low, currently at 40% capacity and expected to drop to 30% capacity by this time next year. Casitas MWD has declared a Stage 3 drought condition effective July 1st, 2016; and

WHEREAS, in accordance with Water Code Sections 350, 31020-31035, the Board of Directors of MOWD intends to take necessary steps to reduce water demand and bring it into balance with available supplies;

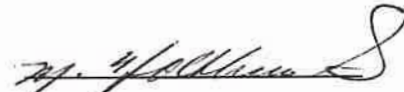
NOW, THEREFORE BE IT RESOLVED by the Board of Directors of Meiners Oaks Water District as follows:

- That a Stage 3 Water Shortage Emergency is declared within Meiners Oaks Water District service boundaries effective July 1, 2016 and that reduced supply is due to lack of rainfall and groundwater depletion.
- Installation of new or increased in size connections for new or existing customers, except as previously authorized, shall not be approved by the District.

Adopted this 17 day May 2016


James Kentosh, President

Meiners Oaks Water District


Secretary,

Meiners Oaks Water District



Valve Project 2023

Summary:

Meiners Oaks Water District (MOWD) has a handful of valves and fire hydrants needing replacement or upgrade. The General Manager has sent an RFP for replacing two valves and one 4" wharf head to a fire hydrant upgrade. This hydrant upgrade will play a strategic role in a water emergency. If in the event MOWD cannot use our current connections with Casitas Municipal Water District (CMWD); this upgrade will allow MOWD to run a highline off the suction side of CMWD's Fairview Booster Station.

Budget Appropriations: Valve Replacements \$50,000

Re-Distribute Funds: Well 8 Nitrate Removal to Valve Replacements in the amount of \$10,000

Recommendations:

It is the recommendation of the General Manager to have two valves, and one wharf head replaced. The GM requests that the Board of Directors approve R. Meier Construction to complete this scope of work with a not to exceed a budget of \$60,000. The District has adequate funds in the Valve Replacement Budget with the redistribution of \$10,000 from the Well 8 Nitrate Removal Budget to cover this expense.



Valve Replacement Project

(Request For Proposal)

Contractor Name: R. Meier Construction License No: 898702
Address: 610 Shady Lane, Ojai CA 93023
Contact Person: Richard Meier Phone #: 805 207-5592
Email: rmeierconstruction@gmail.com Fax No: _____

Meiners Oaks Water District is accepting proposals for two valve replacements and one fire hydrant relocation/upgrade. There will be three separate work sites within the District.

Locations and Scope of Work:

1. N. Arnaz Ave & Fernando Dr.
 - Replace one 4" in-line valve
 2. El Conejo Dr. & N. La Luna Ave
 - Replace on 6" in-line valve
 3. 990 Fairview Rd
 - Cut out the existing 6"x 4" "T" and replace it with a straight Section of C900
 - Cut in a 12" x 6" "T," install one 6" valve, hydrant lateral, and Fire Hydrant
- MOWD will obtain the encroachment permit with the County of Ventura.
 - The contractor is to complete an underground service alert.
 - The contractor must contact MOWD 72 hours before scheduling a water shutdown; shutdowns will be performed by MOWD field staff. The line will be energized by MOWD field staff upon the completion of work.
 - The contractor is to set up all proper traffic control and allow access to residents affected by construction.
 - The contractor is to saw-cut the proposed excavation site.
 - The contractor is to excavate all locations. Replace/install valves and tee as stated in sections 1-3.



- The contractor is to provide all parts and materials needed.
- The contractor will disinfect all materials before installation.
- The contractor will need to non-ox and wrap with plastic all buried material as necessary and reconnect or install locating wire.
- Valve stacks and cans will consist of 6" SDR 35 and B&T Valve Box.
- The contractor is to pour all necessary thrust blocks.
- The contractor will backfill with sand and slurry to the County of Ventura's standards.
- The contractor is to replace asphalt and/or concrete as necessary to the County of Ventura's Standards.
- MOWD will provide an adequate site to take all excavated material with the exclusion of AC Pipe, if necessary.
- Immediately upon completion of work, MOWD field staff will be responsible for obtaining BacT Samples as needed.

SAFETY

The contractor is responsible for all safety aspects of the construction site but not limited to the public, traffic, their staff, and MOWD personnel.

PROPOSAL DEADLINE

5/10/2023 by 4:30pm

Contractor Invitation

Toro Enterprises

Sam Hill and Sons

R. Meier Construction

Gruber Grading and Ag

Shirck Underground

Site walks can be scheduled with Justin Martinez (805) 646-2114

The proposal may be emailed to Justin@meinersoakswater.com or dropped off at our District Office: 202 W. El Roblar Dr., Ojai, Ca, 93023

R. Meier Construction

610 Shady Ln
CA 93023
(805)207-5592
Lic# 898702

Estimate

Date	Estimate #
5/9/2023	9

Name / Address
Meiners Oaks Water District 202 West El Roblar Drive Ojai CA 93023

			Project
Description	Qty	Rate	Total
Job: Valve Replacement El Conejo Dr. & N. La Luna Ave. Replace 6" inline valve: Set up traffic control- Saw cut, remove A.C. load up, haul off. Dig trench- expose 6" main and valve- cut out valve- install new valve with stub outs- connect to main with dresser couplings- sand pipe- compact sand- set valve stack- slurry street- plate street- grind for paving- base pave, cap pave. Cost of Job		12,889.00	12,889.00
Thank you for your business.		Total	\$12,889.00

R. Meier Construction

610 Shady Ln
CA 93023
(805)207-5592
Lic# 898702

Estimate

Date	Estimate #
5/9/2023	10

Name / Address
Meiners Oaks Water District 202 West El Roblar Drive Ojai CA 93023

			Project
Description	Qty	Rate	Total
Job: 990 Fairway Rd. Cut out existing "T" and replace w/ Section of C900 Install one 6" valve, hydrant lateral, and Fire Hydrant Set up traffic control- cut out 6"x4" "T" replace with straight section of C-900 connect with dresser couplings- cut in 12"x 6" "T" install 6" valve trench to edge of road install 6" C-900 Bury and new industrial Hydrant- pour kickers- sand pipes- slurry trench- plate street- grind street- base pave- cap pave. Cost of Job		32,094.05	32,094.05
Thank you for your business.		Total	\$32,094.05

R. Meier Construction

610 Shady Ln
CA 93023
(805)207-5592
Lic# 898702

Estimate

Date	Estimate #
5/9/2023	8

Name / Address
Meiners Oaks Water District 202 West El Roblar Drive Ojai CA 93023

			Project
Description	Qty	Rate	Total
Job: Valve Replacement: N. Arnaz Ave. & Fernando Dr. Replace 4" inline valve. Set up traffic control- Saw cut remove A.C. 6x6' load up, haul off- dig trench expose 4" main and valve- cut out valve install new 4" valve with stub outs- connect to main with dresser couplings- sand pipes compact sand- set valve stack- slurry street - plate street- grind for paving- base pave- cap pave. Cost of job		10,276.60	10,276.60
Thank you for your business.		Total	\$10,276.60



Valve Replacement Project

(Request For Proposal)

Contractor Name: Gruber Grading and AG License No: 1087839
Address: 326 Lormier Ave. Oak View CA 93022
Contact Person: Jason Gruber Phone #: 805-794-9850
Email: GruberGrading@gmail.com Fax No: _____

Meiners Oaks Water District is accepting proposals for two valve replacements and one fire hydrant relocation/upgrade. There will be three separate work sites within the District.

Locations and Scope of Work:

1. N. Arnaz Ave & Fernando Dr.
 - Replace one 4" in-line valve
 2. El Conejo Dr. & N. La Luna Ave
 - Replace on 6" in-line valve
 3. 990 Fairview Rd
 - Cut out the existing 6"x 4" "T" and replace it with a straight Section of C900
 - Cut in a 12" x 6" "T," install one 6" valve, hydrant lateral, and Fire Hydrant
- MOWD will obtain the encroachment permit with the County of Ventura.
 - The contractor is to complete an underground service alert.
 - The contractor must contact MOWD 72 hours before scheduling a water shutdown; shutdowns will be performed by MOWD field staff. The line will be energized by MOWD field staff upon the completion of work.
 - The contractor is to set up all proper traffic control and allow access to residents affected by construction.
 - The contractor is to saw-cut the proposed excavation site.
 - The contractor is to excavate all locations. Replace/install valves and tee as stated in sections 1-3.

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



Gruber Grading and Ag

Marisa and Jason Gruber
Gruber Grading and Ag Lic #: 1087839
326 Larmier Ave
Oak View CA
93022
805.794.9950
grubergrading@gmail.com

ESTIMATE

EST0033

DATE

May 10, 2023

TOTAL

USD \$66,576.81

TO

Mieners Oaks Water District

202 West el Roblar dr.

Ojai CA

93023

805-646-2114

justin@mienersoakswater.com

DESCRIPTION	RATE	QTY	AMOUNT
Mieners Oaks Water District Valve Replacement Project 2023 N. Arnaz ave and Fernando dr. -Setup traffic control -Saw cut and grind asphalt -Remove asphalt and trench spoils -A/C and trench spoils to be dumped and a designated MOWD yard -Cut out and replace 4" in-line valve -Non-ox and plastic wrap fittings and hardware -Sand back fill around and over pipe -Slurry backfill trench to bottom of existing asphalt per County of Ventura specs -Pave trench to match existing street per County of Ventura specs	\$66,576.81	1	\$66,576.81
El Conejo dr and N. La Luna ave -Setup traffic control -Saw cut and grind asphalt -Remove asphalt and trench spoils -A/C and trench spoils to be dumped and a designated MOWD yard -Cut out and replace 6" in-line valve -Non-ox and plastic wrap fittings and hardware -Sand back fill around and over pipe -Slurry backfill trench to bottom of existing asphalt per County of Ventura specs -Pave trench to match existing street per County of Ventura specs			
990 Fairview rd			

DESCRIPTION	RATE	QTY	AMOUNT
-Setup traffic control -Saw cut and grind asphalt -Remove asphalt and trench spoils -A/C and trench spoils to be dumped and a designated MOWD yard -Cut out existing 6"X4" "T" and replace with straight section of C900 -Abandon existing fire hydrant by cutting hydrant off flush with existing grade and backfilling pipe with concrete -Cut in a 12"X6" "T" and install one 6" valve with lateral for new fire hydrant -Install thrusts blocks where necessary -Install new "industrial fire hydrant" -Non-ox and plastic wrap fittings and hardware -Sand back fill around and over pipe -Slurry backfill trench to bottom of existing asphalt per County of Ventura specs -Pave trench to match existing street per County of Ventura specs			
TOTAL			USD \$66,576.81

STANDARD EXCLUSIONS, QUALIFICATIONS, AND REMARKS:

- 1 Excludes fees, permits, engineering, soils testing, survey-staking.
- 2 Reliable source of construction water, and associated costs, by others.
- 3 This price does not include de-watering or associated engineering, if ground water is found de-watering efforts and all associated equipment will be billed at a Time & Material basis
- 4 SWPPP plan, and permitting by others.
- 5 This proposal is for the total of all items listed above; individual items may not be removed from the scope of work without permission from Gruber Grading and Ag.
- 6 Excludes spoils hauloff.
- 7 Excludes jobsite fencing or security.
- 8 Excludes dust control when Gruber Grading and Ag is off site.
- 9 Jobsite trash container must be provided for the use of Gruber Grading and Ag
- 10 Excludes slurry backfill, unless noted above.
- 11 Excludes any asbestos, hazardous materials, or contaminated soil abatement or remediation.
- 12 Excludes any archeological monitoring; costs due to delayed work progress as a result of monitoring to be invoiced on a "Time and Materials" basis.
- 13 Includes prevailing wage rates.
- 14 If Existing utilities are conflicting with route for new fire hydrant and additional time and materials are required to install new fire hydrant they will be billed on a "time and materials" basis
- 15 If work is delayed due to insufficient water main shut downs, or delayed due to waiting for MOWD crews to shut down water mains, all stand by time will be billed on a "time and materials" basis
- 16 If County of Ventura field inspector deems hydrant abandonment goes beyond what is listed above, additional work to abandon will be done on a "time and materials" basis
- 17 Excludes traffic control plan

Payment Schedule:

Progress payments by percent completion per Gruber Grading and Ag's Schedule will be billed on or around the 1st and the 15th of each

Month and payment is due upon receipt.

Unforeseen Obstructions:

Though it is not anticipated, unknown underground obstructions may be encountered during the excavation process. Examples of these may be excessive ground water, rock, septic tanks, gasoline storage tanks, Indian artifacts, concrete caverns, contaminated soil or abandoned well casings, rock excavation that includes unknown materials and obstructions encountered which cannot be dislodged and excavated with modern track-mounted heavy-duty excavation equipment; without drilling, blasting, ripping or jack hammering. Should any of these or other types of obstructions be encountered, work will cease immediately and the owner will be notified. Work on these obstructions will then proceed on a time and material basis.

Failure to Pay:

Subcontractor shall have the right to stop work if any payment is not made when due to Subcontractor under this

Agreement. Subcontractor may keep the job idle until all payments due are received. Failure to make payment, within (30) days of due date, is a material breach of this Agreement and shall entitle Subcontractor to cease any further work. Subcontractor may treat such material breach as justifiable means to refuse to complete the balance of contract work. Invoices are due 30 days from completion. Past due invoices will be charged interest at the maximum rate allowed by state law.

Change Orders

Any alterations or deviation from the above specifications involving extra cost of material or labor will only be executed on written orders for same, and will become an extra charge over the sum mentioned in this contract. All agreements must be in writing.

Respectfully submitted,

Jason Gruber

Date May 10, 2023

The proposal may be withdrawn if not accepted within 15 days.

If Gruber Grading and Ag is required to commence any legal action to recover losses under this agreement or required to employ an attorney for any enforcement of any of its rights herein, customer agrees to pay for responsible attorney fees and costs incurred thereby.

Authorized Signature

Date

Print Name



Proposal and Contract

Toro Enterprises, Inc.

P.O. Box 6285

Oxnard, CA. 93031

P: 805-483-4515

F: 805-483-2001

05/09/2023

www.toroenterprises.com

License No. 710580 A

CA DIR #1000002410

Toro Enterprises, Inc. Is an
Equal Opportunity Employer

QUOTE M.O.W.D. (3) VALVE REPLACEMENT PROJECT

BID #13378

TO Meiners Oaks Water District

Client #	Description	Quantity	U/M	Unit Price	Ext Price
1	MOBILIZATION	1.000	EA	\$2,683.00	\$2,683.00
2	TRAFFIC CONTROL	1.000	LS	\$4,379.00	\$4,379.00
3	SAWCUT & RECESS PLATES AT ALL LOCATIONS	1.000	LS	\$3,786.00	\$3,786.00
4	EXCAVATE & ABANDON 6"X4" TEE REPLACE WITH PIPE	1.000	EA	\$6,646.00	\$6,646.00
5	EXCAVATE & INSTALL 12"X6" TEE WITH NEW FIRE HYDRANT	1.000	EA	\$20,328.00	\$20,328.00
6	EXCAVATE & INSTALL NEW 4" VALVE AT ARNAZ ST	1.000	EA	\$8,330.00	\$8,330.00
7	EXCAVATE & INSTALL NEW 6" VALVE AT EL CONEJO DR	1.000	EA	\$9,373.00	\$9,373.00
8	GRIND & PAVE ALL THREE LOCATIONS	230.000	SF	\$ 38.10	\$8,763.00
9	RE-STRIP FOG LINE & X-WALK LINE	1.000	LS	\$1,267.00	\$1,267.00
Grand Total:					\$65,555.00

ESTIMATOR: BRETT FRANKLIN

Date: _____ Accepted By: _____

STANDARD CONDITIONS

1. THE ABOVE PRICES EXPIRE ON 7/31/2023
2. ALL PROPOSALS MUST BE SIGNED AND RETURNED WITHIN 30 DAYS OF BID IN ORDER TO SECURE MATERIAL PRICES AND AVAILABILITY.
3. THE ABOVE PRICE IS BASED ON 1 MOVE IN. COST FOR ADDITIONAL MOVES ARE \$1,500.00 EACH
4. GENERAL CONTRACTOR TO PROVIDE CONSTRUCTION WATER.
5. PRICES ARE SUBJECT TO CHANGE IF THERE ARE ANY VARIATIONS TO THE ABOVE QUALIFIED STRUCTURAL SECTIONS AND FINISH.
6. ALL OF THE ABOVE ITEMS ARE BID WITH 2500 PSI CONCRETE UNLESS SPECIFICALLY STATED ABOVE.
7. PRICING IS FOR ONLY THE ITEMS OUTLINED ABOVE. IT SHOULD NOT BE INFERED THAT ANY OTHER ITEMS SHOWN ON THE PLANS IS INCLUDED IN OUR SCOPE OF WORK.
8. THIS PROPOSAL AND TERMS MUST BE ACCEPTED AS PART OF THE CONTRACT AND SO SPECIFIED IF A SPECIAL CONTRACT FORM IS USED.
9. FOUR WEEK ADVANCE NOTICE IS REQUIRED FOR SCHEDUELING.
10. IF STAKES FOR CONCRETE FORMWORK CAN NOT BE DRIVIN DUE TO FOOTINGS OR ANY OTHER OBSTRUCTIONS; IT SHALL BE PAID ON A TIME AND MATERIAL BASIS.
11. IF ROCK OR ANY OTHER UNSUITABLE MATERIAL IS ENCOUNTERED IT WILL BE PAID ON A TIME AND MATERIAL BASIS.
12. REMOVAL OR HANDLING OF WET OR UNSUITABLE MATERIAL WILL BE PAID FOR ON A TIME AND MATERIAL BASIS.
13. TERMS OF PAYMENT: 95% 30 DAYS. 5% RETENTION WITHIN 30 DAYS OF COMPLETION.
14. THE ABOVE BID IS NOT DIVISIBLE. ALL ITEMS IN THIS QUOTATION MUST BE ACCEPTED FOR THE PRICES SET FORTH ABOVE TO BE EFFECTIVE.
15. ALL WORK IS TO BE FIELD MEASURED AND PAID FOR AT THE APPROPRIATE UNIT OR LUMP SUM PRICES. WORK FOR WHICH THERE IS NO UNIT OR LUMP SUM PRICES WILL BE PAID FOR AS EXTRA WORK.
16. ENGINEERING COMPACTION TEST, CONCRETE TESTING, & SUFFICIENT CONCRETE STAKING, INCLUDING A SET OF CURB AND GUTTER AND CROSSGUTTER STAKES TO BE PROVIDED BY OTHERS.
17. QUANTITIES ARE APPROXIMATE AND ACTUAL QUANTITIES WILL BE FIELD MEASURED AT COMPLETION OF WORK TO DETERMINE PAYMENT AT THE ABOVE UNIT PRICES.
18. THE ABOVE QUANTITIES AND UNIT PRICES ARE SUBJECT TO CHANGE WHEN FINAL PLANS HAVE APPROVED AND SUBMITTED TO TORO ENTERPRISES, INC.
19. TORO ENTERPRISES, INC. IS NOT RESPONSIBLE FOR DAMAGE TO CONCRETE AND/OR UTILITIES CAUSED BY OTHERS.
20. PROTECTION OF CONCRETE AFTER PLACEMENT IS THE RESPONSIBILITY OF THE GENERAL CONTRACTOR.
21. ALL UNIT PRICES ARE SUBJECT TO THE AVAILABILITY OF MATERIALS FROM LOCALLY APPROVED SUPPLIERS.
22. ALL WORK COMPLETED IN ANY ONE MONTH WILL BE BILLED BY THE 25TH OF SAID MONTH WITH PAYMENT OF 95% DUE BY THE 10TH OF THE FOLLOWING MONTH. THE REMAINING 5%(RETENTION) IS DUE AND PAYABLE NOT LATER THAN 35 DAYS FROM COMPLETION OF OUR CONTRACT ITEMS.
23. TIME AND MATERIAL (RENTAL) IF REQUIRED TO BE PAID IN FULL MONTHLY, WITH NO RETENTION HELD.
24. IF QUANTITIES DECREASE MORE THAN 15%, UNIT PRICES ARE SUBJECT TO CHANGE.
25. WITH THE USE OF LOCAL MATERIALS FOR CONCRETE THERE IS A PROBABILITY OF REACTIVIY IN THE ROCK AND SAND. TORO ENTERPRISES, INC. SPECIFICALLY EXCLUDES ANY WARRANTY OR GUARANTEE FOR REPAIRS OR REPLACEMENT OF CONCRETE THAT DEVELOPS POP-OUTS.
26. CONCRETE TO BE POURED ON YOUR FINISHED COMPACTED GRADE. OVERPOUR OF CONCRETE DUE TO LOW GRADE WILL BE INVOICED AT \$110.00 PER CUBIC YARD. OVERPOUR WILL BE CALCULATED BASED UPON ACTUAL QUANTITY POURED LESS THEORETICAL QUANTITY.
27. ALL ASPHALT OR OIL BASED ITEMS ARE VALID FOR 30 DAYS ONLY.
28. IF WORK IS NOT COMPLETED BY 7/31/2023 PRICES ARE SUBJECT TO CHANGE.

STANDARD EXCLUSIONS

1. ENGINEERING, TESTING, PERMITS, BONDS, SURVEY STAKING, SPECIAL INSURANCE.
2. REMOVAL/REPLACEMENT/RELOCATION OF WATER METER BOXES/VALVES/UTILITIES
3. JOINT SEALANT, CAULKING, DOWELS.
4. SPLASH PADS, BOLLARDS
5. LOCAL DEPRESSIONS, FRAMES AND GRATES, AREA DRAINS, CATCH BASINS, FILTERS.
6. PARKWAY DRAINS
7. TRENCH DRAINS
8. TRUNCATED DOMES AND WARNING STRIPS
9. TRAFFIC SIGNAGE.
10. CLEARING AND GRUBBING, TREE REMOVAL
11. ROOT PRUNING OR GRINDING.
12. ANY AND ALL STRUCTURAL CONCRETE UNLESS STATED ABOVE.
13. COLD MILLING
14. REMOVAL OR HANDLING OF HAZARDOUS, TOXIC AND LEAD MATERIALS IS EXCLUDED.
15. STORM WATER POLLUTION CONTROL PLAN OR IMPLEMENTATION.
16. COMPACTION TESTING
17. LIQUIDATED DAMAGES
18. PRIME COAT, SLURRY SEAL, FOG SEAL.
19. SPECIFICALLY EXCLUDED FROM THIS PROPOSAL ARE BACK-FILL OF CONCRETE.
20. EROSION CONTROL
21. UNLESS SPECIFICALLY STATED ELSEWHERE, CLEANUP OF SPOILS CAUSED BY "OTHERS" IS EXCLUDED.
22. TORO ENTERPRISES, INC. ASSUMES NO RESPONSIBILITY FOR SETTLEMENT WITHIN THE LIMITS OF UTILITY TRENCHES DONE BY OTHERS.
23. CONCRETE PAVING HEADER
24. REDWOOD HEADER
25. SUBGRADE PREPARATION
26. BASE MATERIAL
27. TREEWELL FRAME AND GRATES
28. ROOT BARRIER
29. DEWATERING
30. SEWER BY-PASS
31. HOME OWNER NOTIFICATION
32. LANDSCAPE RESTORATION
33. IRRIGATION RELOCATION
34. GATE TRACK FOOTING
35. INSTALLATION AND/OR RELOCATION AND/OR HANDLING OF TEMPORARY AND/OR PERMANENT FENCING OF ANY KIND. IN CASE OF ANY FENCING WORK DIRECTED BY OWNER OR GC, SUCH WORK WILL BE CONSIDERED AS EXTRA WORK, AND TORO SHALL BE PAID FOR IT ON T&M BASIS.

Fuel & Lubricants Price Escalation:

Prices in Toro's bid for projects with high fuel & lubricants consumption (i.e. including but not limited to grading jobs) are based substantially on fuel & lubricants prices that were in effect on the date of Toro's final bid (**Base Price**). Due to extreme volatility in fuel & lubricants market, project Owner and/or General Contractor concur that by entering into Subcontract Agreement with Toro in this project, project Owner and/or General Contractor agree to reimburse Toro for fuel & lubricants price escalation that occurred during the life of this project as stipulated herein:

- The contractual base prices for fuel & lubricants are the prices that were in effect on the date of Toro's final bid (**Base Price**).

- Toro shall absorb the initial 10% percent increase in fuel & lubricants prices above the **Base Price**.
- Project Owner and/or General Contractor agree to reimburse Toro for fuel & lubricants price increase that exceeds the initial 10%.
- Reimbursement for fuel & lubricants price increase shall not include any markup for overhead and profit.
- The burden of proof to demonstrate fuel & lubricants price increase shall rest solely on Toro, and it shall consist of proving documented difference between fuel & lubricants prices on final bid date (**Base Price**) vs. prices at any given date during the life of the project, in which the price exceeds the **Base Price** plus 10%.
- Calculations of fuel & lubricants price increase shall be prepared and submitted by Toro to project Owner and/or General Contractor at the end of each month. Upon review and approval, project Owner and/or General Contractor shall issue an Add Change Order to reimburse Toro for the monthly increase in fuel & lubricants price.

Important Bid Note:

- A. *Prices in Toro's bid for this project are based in part on labor and materials cost that were in effect on the date of Toro's final bid. Due to dynamic market conditions, labor & materials cost are expected to rise during the life of this project. Therefore, by entering into Contract with Toro, project Owner and/or GC agree to pay Toro for price escalation in labor and/or materials, for escalation that occurs between Toro's final bid date and final completion of the project. In such cases, the burden of proof to demonstrate escalated cost of labor and/or materials rests solely on Toro, and it shall consist of proving documented difference between labor and/or materials prices on final bid date vs. prices at any given date during the life of the project. Payment to Toro for escalated prices of labor and/or materials shall be limited to actual proven cost increase, without any markup.*
- B. *In case that actual number of Mobilizations per specific discipline and/or phase exceed the number stipulated in Toro's Bid, then each additional mobilization for such discipline and/or phase shall be paid to Toro as an extra at unit price stipulated in the Bid. One continued operation per period in specific discipline and/or phase counts for one mobilization in that discipline and/or phase.*



General Engineering Contractor

CL# 1088196 | DIR # 1001000021 | P (805) 290-8480

Project Name: Meiners Oaks Water District Valve Replacement Project 2023

Address: Meiners Oaks (Various Locations)

Plan Date: N/A

Date: 05/09/2023

Shirck Underground, Inc. (SUI) proposes the following work to be performed in accordance with the project documents and the 04/28/2023 site walk with Justin Martinez.

SOW Inclusions:

1. Traffic Control.
2. USA Dig Alert
3. Saw Cut and A.C. grind for recessed road plates.
4. Excavation and valve replacement at Site 1 and 2.
5. Excavation and removal of Site 3 Hydrant. Removal of "Tee" and replace with a straight section of pipe. Cut of Bury below grade and plug with concrete on both ends.
6. Excavation to install new tee, valve, and hydrant at Site 3.
7. Provide and install thrust blocks on all necessary fittings.
8. Provide fill sand and jet/compact all lines.
9. Slurry per COV standards.
10. Pave back t-cut section per COV standards.

Total Project Cost: \$67,416.77

Standard Conditions:

1. The above price expires 30 days of date on proposal.
2. The above proposal is based on site walk and discussions.
3. All proposals must be signed and returned within 30 days of bid to secure material prices and availability.
4. Prices are subject to change if there are any variations to drawings.
5. Pricing is only for the items listed above. It should not be inferred that any other items shown on the plans are included in our scope of work.
6. This proposal and terms must be accepted as part of the contract and as specified if a special contract form is used.
7. 3-week advance notice is required for scheduling
8. If rock or any other unsuitable material is encountered, it will be paid on a time and material basis.

9. Removal or handling of wet or unsuitable material will be paid on a time and material basis.
10. Terms of payment: All invoices shall be payable within 15 days. All retention within 30-days of completion of our contracted work. Not project completion.
11. Materials will be billed when delivered to the project site and payable within 30 days.
12. SUI is not responsible for damage to existing adjacent asphalt/concrete/utilities caused by others.
13. The above bid is not divisible. All items in the proposal must be accepted for the prices set forth above to be effective.
14. All unit prices are subject to the availability of materials from locally approved suppliers.
15. Time and material (rental) if required to be paid in full monthly with no retention held.
16. If quantities decrease more than 15%, unit prices are subject to change.
17. Scheduling of easement access with neighbors to be done by others.

Standard Exclusions:

1. Parts not listed in parts list submitted. (Not listed)
2. Any alterations in a straight run of pipe. (Ex. U-section/45° sections)
3. All soils testing and special inspections to be provided by others.
4. Excessive time accumulated to shut down of valves/excessive water due to MOWD.
5. Any downtime due to MOWD staff coordination will be on a T&M basis.
6. Any alterations to hydrant & line abandonment as described in job walk will be billed on a T&M basis.
7. MOWD to provide site to receive all materials generated on site with the exclusion of A.C. pipe.
8. Traffic control plan.
9. Engineering, permits, bonds, survey staking, special insurance.
10. Over-excavation (soils report not provided)
11. Utility locating, GPR, potholing, core drilling for utilities.
12. Removal or handling of hazardous, toxic and lead materials is excluded.
13. Storm water pollution control plan or implementation.
14. Compaction testing
15. Liquidated damages
16. Erosion control
17. Protection of landscape, repairs, and tree/landscape replacement.
18. We are not responsible for locating/protecting any utilities not clearly marked by dig alert. Including privately owned.
19. If work is delayed or postponed, additional costs will be applied for move and move out of equipment.



Customer Request for Additional Financial Relief – 137 Besant Rd.

Summary:

The customer at 137 Besant had a tree fall on the property during the winter storms in March 2023. As a result, the irrigation pipe burst but was not easily detected due to the rain. The customer had the pipe repaired immediately. The historical usage of the account over the past two years is 37 units/month, with a peak of 84 units. March 2023 billed usage was 153 units, allocation of 11 units.

The General Manager approved a reduction of the drought surcharge from \$5/unit to \$1/unit, providing relief of \$568.00 (applied to the account on April 3, 2023).

The customer is requesting additional relief beyond the reduction of the drought surcharge.

Recommendation:

The New Meters, Allocation & Expansion of Services Committee reviewed and discussed this customer's request for additional relief. The Committee recommends following the District precedent for leak relief with the reduction in the drought surcharge but no further financial relief. The District has offered the customer a payment plan for the remaining balance.



MEINERS OAKS WATER DISTRICT
202 WEST EL ROBLAR DRIVE
OJAI, CA 93023
(805) 646-2114

Account Number	Amount Due
[REDACTED]	\$1,351.77
Due Date	4/25/2023
Service Address	
137 BESANT ROAD [REDACTED]	

There will be a charge on all returned checks.
Please return this portion with your payment

[REDACTED]
137 BESANT ROAD
OJAI, CA 93023

MEINERS OAKS WATER DISTRICT
202 WEST EL ROBLAR DRIVE
OJAI, CA 93023

Please return this portion with your payment.

CUSTOMER ACCOUNT INFORMATION - RETAIN FOR YOUR RECORDS

Name			Service Address		Account Number
[REDACTED]			137 BESANT ROAD [REDACTED]		[REDACTED]
Status	Service Dates		Number of Days	Bill Date	Due Date
	From	To			
Active	2/22/2023	3/21/2023	30	3/31/2023	4/25/2023

Account Summary

Previous Balance	\$91.22
Payments	\$91.22-
Adjustments	\$0.00
Penalties	\$0.00
Balance Forward	\$0.00
Current Bill	\$1,351.77
Total Due	\$1,351.77

1 HCF = 100 CUBIC FT = 748 GALLONS

CURRENT METER USAGE (IN HCF)

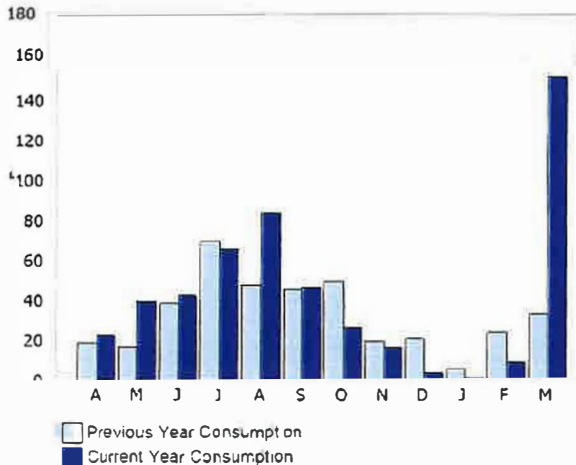
Meter	Previous	Current	Usage	Allocation
16720062	1,727	1,880	153	11

CURRENT CHARGES	Total
WATER USED	\$589.05
METER CAPACITY CHG	\$16.00
MWAC CHG	
CASITAS STANDBY CHG	\$0.72
DROUGHT SURCHARGE	\$710.00

Dwelling Units: 1

4/3/23 Drought
Sur charge reduced by
\$568

2 Year Monthly Water Usage



Current Bill	\$1,351.77
Previous Balance	\$0.00
Total Amount Due	\$1,351.77

 137 BESANT ROAD, COM OJAI, CA 93023

Transaction Notes Documents

Type Miscellaneous Adjustment
Date 1/1/2018
G/L Posting Date 1/1/2018
Due Date
Receipt #
Reference CASH ADJUSTMENT PER GYM
Previous Balance
Amount 568.00
Adjustment Code
Packet UBPKT02581

R/C	Description	Amount	Aging
750	DROUGHT S	-568.00	Current

(\$568.00)



Meiners's Oaks County Water District, CA

Consumption History Report

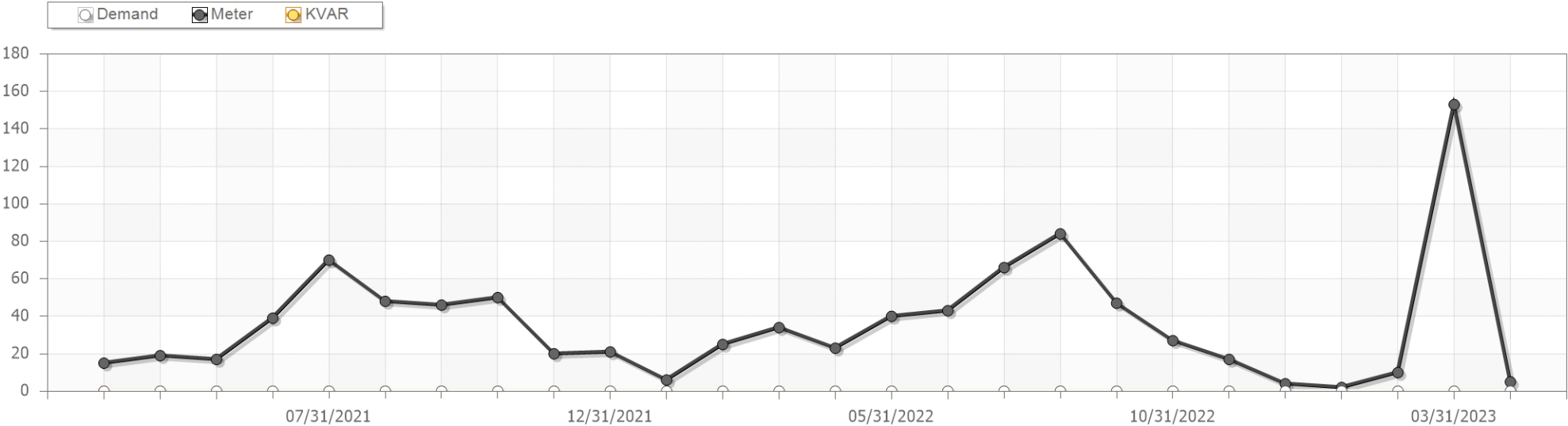
Account: [REDACTED]

Service Address: 137 BESANT ROAD COM

Service Category: WAT - WATER

Meter Number: [REDACTED]

Name: [REDACTED]



Year	Month	Bill Date	Begin Read	End Read	Billed Consumption	Metered Consumption	Demand	KVAR
2023	4	4/30/2023	1,880	1,885	5	5.00	0.00	0.00
	3	3/31/2023	1,727	1,880	153	153.00	0.00	0.00
	2	2/28/2023	1,717	1,727	10	10.00	0.00	0.00
	1	1/31/2023	1,715	1,717	2	2.00	0.00	0.00
2022	12	12/31/2022	1,711	1,715	4	4.00	0.00	0.00
	11	11/30/2022	1,694	1,711	17	17.00	0.00	0.00
	10	10/31/2022	1,667	1,694	27	27.00	0.00	0.00
	9	9/30/2022	1,620	1,667	47	47.00	0.00	0.00
	8	8/31/2022	1,536	1,620	84	84.00	0.00	0.00
	7	7/31/2022	1,470	1,536	66	66.00	0.00	0.00
	6	6/30/2022	1,427	1,470	43	43.00	0.00	0.00
	5	5/31/2022	1,387	1,427	40	40.00	0.00	0.00
	4	4/30/2022	1,364	1,387	23	23.00	0.00	0.00
	3	3/31/2022	1,330	1,364	34	34.00	0.00	0.00
	2	2/28/2022	1,305	1,330	25	25.00	0.00	0.00

2022	1	1/31/2022	1,299	1,305	6	6.00	0.00	0.00
2021	12	12/31/2021	1,278	1,299	21	21.00	0.00	0.00
	11	11/30/2021	1,258	1,278	20	20.00	0.00	0.00
	10	10/31/2021	1,208	1,258	50	50.00	0.00	0.00
	9	9/30/2021	1,162	1,208	46	46.00	0.00	0.00
	8	8/31/2021	1,114	1,162	48	48.00	0.00	0.00
	7	7/31/2021	1,044	1,114	70	70.00	0.00	0.00
	6	6/30/2021	1,005	1,044	39	39.00	0.00	0.00
	5	5/31/2021	988	1,005	17	17.00	0.00	0.00
	4	4/30/2021	969	988	19	19.00	0.00	0.00
	3	3/31/2021	954	969	15	15.00	0.00	0.00



District Summary/Update

- **Casitas Lake Level:** 73% +58.8' January 1st – 5/9/23
- **Wells:** MOWD is 100% on Casitas as of 3/18/2023 due to a slide on Hwy 33
Wells 4 & 7 have been prepped and sampled to be brought back online.
- **Rain Fall Totals (Season):**

Casitas Dam	--. --"
Matilija Dam	64.10"
M.O. Fire Station	42.08"
Stewart Canyon	--. --"
Nordhoff Ridge	71.81"
- **GIS Mapping:** GIS mapping of the district has been Completed. Staff is currently attaching info to each asset
-LCRR data entry (in progress)
- **Valve Replacement:** 4 Proposals have been submitted for "Valve Replacement Project 2023"
- **Treatment Plant Project:** MKN & Associates are working towards the final design, waiting on revisions from sub-consultants
- **Well Siting Study:** Curtis Hopkins; In review

<u>Type of Work</u>	<u>Cause</u>	<u>Date</u>	<u>Location</u>	<u>Contractor</u>	<u>Amount \$</u>
Service Line Leak	Loose Fitting	4/26/2023	125 N. Alvarado	Sam Hill & Sons	\$4,218.35
Prep Wells 4 & 7 to bring back online		5/1/2023		Staff	N/A

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	19.5'							
RUNNING (ft)	OFF	21.9'	OFF	OFF	OFF							
DRAW DOWN (ft)	OFF	2.6'	OFF	OFF	OFF							
Gallons Per Minute (GPM)	OFF	299	OFF	OFF	OFF							
Specific Capacity (gal/ft DD)	OFF	115	OFF	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	20'							
RUNNING (ft)	OFF	25'	OFF	OFF	OFF							
DRAW DOWN (ft)	OFF	5'	OFF	OFF	OFF							
Gallons Per Minute (GPM)	OFF	220	OFF	OFF	OFF							
Specific Capacity (gal/ft DD)	OFF	44	OFF	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	26'							
RUNNING (ft)	OFF	46.2'	OFF	OFF	OFF							
DRAW DOWN (ft)	OFF	1.7'	OFF	OFF	OFF							
Gallons Per Minute (GPM)	OFF	350	OFF	OFF	OFF							
Specific Capacity (gal/ft DD)	OFF	18.6	OFF	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	33'							
RUNNING (ft)	OFF	35.7'	OFF	OFF	OFF							
DRAW DOWN (ft)	OFF	1.7'	OFF	OFF	OFF							
Gallons Per Minute (GPM)	OFF	350	OFF	OFF	OFF							
Specific Capacity (gal/ft DD)	OFF	176	OFF	OFF	OFF							
WELL #8	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	33'	OFF	OFF	OFF	OFF							
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF							
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF							
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF							
Specific Capacity (gal/ft DD)	OFF	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	0.00	24.14	32.33	\$42,169.34
MAY				
JUN				
JUL				
AUG				
SEP				
OCT				
NOV				
DEC				
YTD 2023	43.10	97.05	66.70	\$197,153.75
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	\$ 1,516,054.94
Total Taxes	\$82,205.32
Total Interest from reserve account#	\$ 3,839.55

Fiscal Year Total Revenues

July 1 st – April 30th	2022	\$1,666,108.48
July 1 st – April 30th	2023	\$1,877,165.92

Bank Balances

* LAIF Balance	\$ 234,368.30
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$1,569.03
* Money Market (Mechanics Bank)	\$ 7,624.89
Amount Transferred to Mechanics from County this month	
Amount Transferred to General Fund from Money Market	\$ 0.00
Monthly Interest received from Money Market	\$.12
General Fund Balance	\$ 128,177.98
Trust Fund Balance	\$ 7,724.57
* Capital Improvement Fund	\$ 16,400.11
(#) Quarterly Interest from Capital Account	\$.11
Total Interest accrued	\$ 1,569.26

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

1. Well #8 Nitrate Removal/Blending (Tabled)
2. Valve Replacement (In Progress)
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

May 2023

Administrative

- Income Survey – results prepared and submitted to UC San Bernadino for submission to DDW, MHI \$65,000.
- Bi-Annual Harassment & Ethics Training – pending for 2 Directors.
- SWRCB eAR 2022 – submitted May 11, 2023.
- SWRCB Drought & Conservation Reporting –initial reporting period Jan – Mar 2023 submitted April 27, 2023.
- Annual Consumer Confidence Report – in progress, pending data report from FGL, estimated June 2023.
- SWRCB – New Water Shortage Contingency Plan (Water Code 10609.60), in progress and in coordination with VRWD, referencing CMWD's Urban Water Management Plan and UVRGA' GSP.
- New CA AB 1637 currently being amended in Assembly will require local agencies that maintain a website for use by the public to ensure that the internet website utilizes a “.gov” or “.ca.gov” domain, as well as public email addresses no later than January 1, 2026. MOWD is in the application process for obtaining its “.ca.gov” domain.

Financial (any items not covered in separate Financials Report)

- Financial Audit FY 21-22 Statements & Reports presented today by 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; the property is vacant.*

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
Apr 23	53	7	\$115,712.99	\$3,440.00	\$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

- Policy & Procedure, Resolution & Ordinance web posting – in progress.
 - Financial Audit recommended policies and procedures – ad hoc committee
- Employee Handbook – Draft in process.
- Staff evaluation of multimedia and document scanning, archiving, and search/edit software – in progress.
- 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.