



75th Anniversary

BOARD OF DIRECTORS REGULAR MEETING AGENDA

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

JOIN BY COMPUTER: <https://meet.goto.com/365041437>

DIAL-IN (US TOLL-FREE): 1 866 899 4679

ACCESS CODE: 365-041-437

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))

February 20, 2024, at 6:00 pm.

- 1. Call meeting to order.**
- 2. Roll call**
- 3. Approval of the minutes:** January 16, 2024, 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

- The Board of Directors may hold a closed session to discuss the following items:
 - PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE
(Gov. Code § 54957)
 - 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

Regular Agenda (*Reconvene Regular Meeting, Estimated Time 6:20 pm***)**

6. Financial matters

Approval of Payroll and Payables from January 16, 2024, to February 15, 2024, in the amount of:

Payables	\$136,407.55
<u>Payroll</u>	<u>\$ 55,175.92</u>
Total	\$191,583.47

7. Board action and/or discussion

- a) Draft FY 22/23 Financial Audit Statements and Reports. (Martinez/Ward) -Attachment
 - a. Recommended Action: Receive and provide direction to staff.
- b) SDRMA Director position candidate nomination. (Etchart) –Attachment
 - a. Recommended Action: Receive information and approve nomination, if desired.
- c) Approve Hydrant Upgrade Project for El Camino Drive Contractor and expense not to exceed \$30,000. (Martinez) – Attachments
 - a. Recommended Action: Approve Sam Hill & Sons as the contractor and quote for valve replacements on El Camino Dr, not to exceed \$30,000.

8. General Manager's Report

The Board will receive an update from the General Manager on District operations and maintenance.

9. Board Secretary's Report

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

10. Board Committee Reports

- Executive & Personnel Committee
- Upper Ventura River Groundwater Agency
- Allocation, New Meters & Expansion of Services Committee
- Budget & Rate Committee
- Grants Committee
- Emergency Management Committee
- Treatment Plant Design Ad Hoc Committee

11. Old Business

- State Water update
- Matilija Dam removal update
- Casitas Water Rates

12. Director Announcements/Reports

13. Adjournment: The next scheduled Regular Board meeting is March 19, 2024 at 6:00 pm.

Regular Meeting
January 16, 2024
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 Board President, Mike Etchart, called the meeting to order at 6:03 pm. The meeting was also available via teleconference.

2. Roll Call

Present: Board President, Mike Etchart, Board Directors: Christian Oakland, James Kentosh, 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 December 19, 2023, Regular Board Meeting minutes.

Director Pangea made the motion to approve the December 19, 2023, Regular Meeting minutes. Director Cooper seconded the motion.

No Public Comment.

Pangea/Cooper

(5) Ayes- M/S/C

4. Public Comments

- None

*****The Board went into closed session at 6:04 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.

- PUBLIC EMPLOYEE DISCIPLINE/DISMISSAL/RELEASE (Gov. Code § 54957)
- 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

*****The Board ended closed session at 6:12 pm.*****

Attorney S. Nielson reported that the Board discussed the two closed-session items, and there are no actions to report.

6. **Financial Matters**

Approval of Payroll and Payables from December 16, 2023, to January 15, 2024, in the amount of:

Payables: \$ 71,381.68

Payroll: \$ 52,880.96

Total: \$ 124,262.64

Director Cooper made the motion to approve the Payroll and Payables from December 16, 2023, to January 15, 2024. Director Oakland seconded the motion.

No Public Comment.

Cooper/Oakland

(5) Ayes – M/S/C

7. **Board Discussion/Actions**

a). **Approve Resolution 20240116: Appointing Director and Alternate Director to the Board of Directors of the Upper Ventura Groundwater 2024-2026. (Ward/Etchart)**

Ms. Ward presented the Resolution 20240116, replacing the interim Resolution 20230815. In August 2023, the Board updated the Director from Etchart to Kentosh and the Alternate from Kentosh to Martinez. Resolution 20240116 maintains the Director and Alternate for the upcoming two-year period.

Director Kentosh made the motion to approve Resolution 20240116: Appointing Director and Alternate Director to the Board of Directors of the Upper Ventura Groundwater 2024-2026. Director Pangea seconded the motion.

No Public Comment.

Kentosh/Pangea

(5) – Ayes – M/S/C

b). Election of the Board Officers. (Etchart)

Ms. Ward reminded the Board that there would be two separate nominations and votes for the President and Vice President.

Director Cooper made the motion to nominate Director Oakland to the position of Board Vice President for one year. Director Kentosh seconded the motion.

No Public Comment.

Cooper/Kentosh

(5) Ayes – M/S/C

Director Cooper made the motion to nominate Director Etchart to the position of Board President for one year. Director Oakland seconded the motion.

No Public Comment.

Cooper/Oakland

(5) Ayes – M/S/C

Director Etchart thanked everyone for their continued support.

c). Board Committee Membership 2024. (Etchart)

Director Etchart reviewed the membership of each 2023 Board Committee and MOWD Representative, re-appointing each with no changes.

No Public Comment.

No Motion.

d). Approve Curtis Hopkins quote for Well 4a Rehabilitation Specifications (Task 1) expense not exceeding \$7,500. (Martinez/Kentosh)

Mr. Martinez presented the Hopkins Groundwater Consultants (HGC) quote for the Well 4a Rehabilitation. Curtis Hopkins presented to the Board in August 2023. The District learned that due to the Well4a geophysical conditions and low water table at the time the well was initially drilled and developed, rehabilitation with the water table up could lead to higher production. The total quote is for creating the scope of work, including specifications, assistance with the bid process, oversight during the rehabilitation work and subsequent reports. Mr. Martinez stated that he discussed the project with Director

Kentosh and Curtis Hopkins, and all agreed that the District should proceed with Task 1 Specifications so the District can obtain official bids to assist with budgeting for the work to be completed in FY 24-25. Director Kentosh added that it is essential that the District start the process since the timeline for bringing wells 1 and 2 back online is uncertain. Mr. Martinez recommends approving Task 1 Specifications expenses not exceeding \$7,500.

Director Oakland made the motion to approve Curtis Hopkins quote for Well 4a Rehabilitation Specifications (Task 1) expense not exceeding \$7,500. Director Kentosh seconded the motion.

No Public Comment.

Oakland/Kentosh

(5) Ayes – M/S/C

8. General Manager's Report

Mr. Martinez reported that the Casitas Lake level is 72%. Seasonal rainfall totals, as of 1/12/2024: M.O. Fire Station 5.21", Casitas Dam 6.06", Matilija Dam 6.06" and Nordhoff Ridge 9.80." Staff completed the Lead & Copper inventory for each connection in the District. The Field Staff have installed all of the AMI meters received, with more pending delivery. Ferranti Electrical Engineering is currently working on the design plans for the District Office emergency generator. Highway 33 MOWD plans were approved by CalTrans, pending SCE pole relocation work to be completed; RWC is still working on the MOWD Relocation Claim letter. Staff is actively working on the Treatment Plant grant application documents. MKN is also nearly done working on the peer review of the Meiners Road project. Mr. Martinez stated there have been a few leaks and a hydrant hit-and-run on S. La Luna, which has occurred a few times. A service leak on S. Pueblo occurred due to poor installation. This past week, there was a service leak on the other end of that service line on S. Pueblo at Mesa. Additionally, there was a service leak on El Camino Drive. During the meter swap out at the Ojai Valley Estates, the valve broke in the closed position, requiring an emergency repair. Mr. Martinez reviewed the 2023 Nitrate (N) levels for Wells 8 & Ranchitos. He discussed the potential of bringing Well 8 back online in the future with the DDW's approval, contingent on continuous nitrate monitoring and auto-shut-off parameters.

No Public Comment.

9. **Board Secretary's Report**

Ms. Ward presented the monthly Board Secretary report. As mentioned last month, the District participated in a C.A. Water & Wastewater Arrearage Assistance Program in 2021, assisting customers with arrearages incurred between March 2020 – June 15, 2021; the State announced they are extending the program to include arrearages between June 16, 2021 – December 31, 2022. Ms. Ward submitted the application to the SWRCB in December and is pending approval in January 2024, with funds to assist MOWD customers totaling \$ 17,804. The annual CERS reports on hazardous materials, emergency plans, notifications, and evacuation training were submitted to the County in December. The SWRCB quarterly Drought & Conservation and new Annual Inventory reports were submitted on January 15, 2024. The SWRCB eAR will be released on February 1 and is due by April 15, 2024. Form 700 Conflict of Interest filings are due by April 1; Ms. Ward thanked those who had already completed the annual filing. Ms. Ward noted that the staff has only one more pending item to submit to the auditor for the FY 22-23 Financial Audit. The District had another eligible customer receive assistance from the Low Income Household Water Assistance Program for \$2,495, bringing that customer current on their account. Ms. Ward noted an abnormally high number of service orders completed in December; of the 149 service orders, 110 were re-reads due to the heavy rainfall during meter reading, requiring field staff to return to read the meters. Ms. Ward noted Ms. McCleary's investigative effort to research and log each deed and easement in the archives in preparation for the Treatment Plant grant application.

No Public Comment.

10. **Board Committee Reports**

- Executive & Personnel Committee: No report.
- UVRGA: Met, presentation on the monitoring plans.
- Budget/Rate Committee: No report.
- Emergency Management Committee: No report.
- Allocations, New Meters & Expansion of Services Committee: No report.
- Grants: No report.
- Treatment Plant Design Ad Hoc Committee: No report.

11. **Old Business**

- State Water: No report.
- Matilija Dam Removal Update: No report.

12. **Director Announcements/Reports**

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

13. **Meeting Adjournment**

The next meeting will be held on February 20, 2024 at 6:00 pm. There being no further business to conduct at this time, Board President Mike Etchart adjourned the meeting at 6:46 pm.

Board Secretary

Board President

DRAFT

Report of Income as of 1/31/2024

Income	Month of January	Year To Date	Budget Appropriation	Appropriation Balance
Interest	2,090.87	31,050.00	--	31,050.00
Taxes	--	119,161.54	--	119,161.54
Pumping Charges	164.47	2,939.63	--	2,939.63
Fire Protection	107.63	936.20	--	936.20
Meter & Inst. Fees	--	--	--	0.00
Water Sales	83,568.46	636,364.50	1,214,753.00	578,388.50
¹ Casitas Water/Standby	871.63	6,792.66	--	6,792.66
MWAC Charges	56,651.43	392,842.82	552,960.00	160,117.18
MCC Chg.	6,692.31	48,192.00	85,000.00	36,808.00
² Misc. Income	438.12	10,403.14	--	10,403.14
Late & Delinquent Chgs.	3,791.49	22,734.29	--	22,734.29
Conservation Penalty	--	--	--	0.00
Capital Improvement	--	--	--	0.00
Drought Surcharge	4.86	(876.35)	--	876.35
Fire Flow/Will Serve Letters	200.00	4,109.74	6,000.00	1,890.26
		--	--	0.00
		--	--	0.00
TOTAL INCOME	154,581.27	1,274,650.17	1,858,713.00	584,062.83

Note:

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

² Hartmann Allocation, State of California Unclaimed Property Payment,
Will Serve Letters for 2231 Maricopa Hwy. & 1911 Meiners Rd.

Meiners Oaks Water District

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

Expenditures	Month of January	Year To Date	Budget Approp	Approp Bal 01/31/24	Current February	Approp FY Bal To Date
Salaries	55,637.67	369,085.14	650,000.00	280,914.86	-	280,914.86
Payroll Taxes	5,335.46	30,165.99	45,000.00	14,834.01	-	14,834.01
Retirement Contributions	7,246.47	49,612.91	73,000.00	23,387.09	-	23,387.09
Group Insurance	7,469.13	47,756.33	96,000.00	48,243.67	-	48,243.67
Company Uniforms	432.63	2,466.65	4,500.00	2,033.35	-	2,033.35
Phone Office	677.22	4,815.23	7,000.00	2,184.77	-	2,184.77
Janitorial Service	258.09	3,726.77	6,500.00	2,773.23	258.09	2,515.14
Refuse Disposal	165.60	2,546.34	5,000.00	2,453.66	-	2,453.66
Liability Insurance	1,843.98	84,151.62	77,000.00	(7,151.62)	-	(7,151.62)
Workers Compensation	-	42,682.68	42,000.00	(682.68)	-	(682.68)
Wells	-	3,470.07	16,000.00	12,529.93	-	12,529.93
Truck Maintenance	13.06	4,210.54	3,500.00	(710.54)	-	(710.54)
Office Equipment Maintenance	184.00	3,056.00	7,500.00	4,444.00	695.60	3,748.40
Security System	60.00	1,598.16	1,000.00	(598.16)	98.85	(697.01)
Cell Phones	353.00	2,843.80	4,500.00	1,656.20	-	1,656.20
System Maintenance	5,193.60	33,812.70	60,000.00	26,187.30	-	26,187.30
Safety Equipment	-	5,993.55	6,000.00	6.45	-	6.45
Laboratory Services	1,194.00	8,834.00	14,500.00	5,666.00	(45.00)	5,711.00
Membership and Dues	-	9,182.00	10,000.00	818.00	-	818.00
Printing and Binding	-	-	2,000.00	2,000.00	-	2,000.00
Office Supplies	191.81	6,305.14	6,000.00	(305.14)	-	(305.14)
Postage and Express	937.02	6,850.40	13,000.00	6,149.60	-	6,149.60
B.O.D. Fees	1,750.00	15,000.00	30,000.00	15,000.00	-	15,000.00
Engineering & Technical Services	-	1,323.19	50,000.00	48,676.81	-	48,676.81
Computer Services	1,445.51	16,774.08	25,000.00	8,225.92	924.82	7,301.10
Other Prof. & Regulatory Fees	104.50	22,282.46	40,000.00	17,717.54	38.00	17,679.54
Public and Legal Notices	-	-	2,000.00	2,000.00	-	2,000.00
Attorney Fees	845.00	11,672.50	40,000.00	28,327.50	747.50	27,580.00
GSA Fees	-	63,000.00	90,000.00	27,000.00	-	27,000.00
VR/SBC/City of VTA Law Suit	2,962.95	4,171.70	75,000.00	70,828.30	-	70,828.30
Rental Equipment	-	-	10,000.00	10,000.00	-	10,000.00
Audit Fees	1,500.00	11,500.00	26,000.00	14,500.00	-	14,500.00
Small Tools	-	3,669.94	5,000.00	1,330.06	-	1,330.06
Election Supplies	-	-	2,500.00	2,500.00	-	2,500.00
Treatment Plant	-	5,747.47	10,000.00	4,252.53	-	4,252.53
Fuel	1,765.46	11,240.82	20,000.00	8,759.18	-	8,759.18
Travel Exp./Seminars	-	717.72	2,000.00	1,282.28	-	1,282.28
Utilities	283.57	2,437.45	3,500.00	1,062.55	-	1,062.55
Power and Pumping	6,421.45	59,837.59	80,000.00	20,162.41	-	20,162.41
Meters	3,491.06	32,588.61	80,000.00	47,411.39	15,407.96	32,003.43
Online AutoPay Transactions Fees	-	-	10,000.00	10,000.00	-	10,000.00
Total Expenditures	107,762.24	985,129.55	1,751,000.00	765,870.45	18,125.82	747,744.63
Water Distribution System	-	-	-	-	-	-
	-	-	-	-	-	-
New Well	-	-	25,000.00	25,000.00	-	25,000.00
Valve Replacements	-	-	75,000.00	75,000.00	-	75,000.00
Rehab Well 4	-	-	30,000.00	30,000.00	-	30,000.00
Meiners Rd. Tank/Zone	-	-	75,000.00	75,000.00	-	75,000.00
Structures and Improvements	-	-	-	-	-	-
	-	-	-	-	-	-
Treatment Plant 100% Eng. Design	1,297.80	43,841.14	160,000.00	116,158.86	5,822.90	110,335.96
TP Grant & Environmental Assistance	-	-	60,000.00	60,000.00	-	60,000.00
Field Truck 3/4 Ton	-	63,312.84	70,000.00	6,687.16	-	6,687.16
Office HVAC System	-	19,786.00	20,000.00	214.00	-	214.00
Emergency Generator Electrical Design	9,050.00	10,625.00	15,000.00	4,375.00	-	4,375.00
Field Equipment	-	-	-	-	-	-
	-	-	-	-	-	-
Chlorine Alarms	-	-	20,000.00	20,000.00	-	20,000.00
Air Compressor	-	-	6,500.00	6,500.00	-	6,500.00
Generator Welder	-	-	6,500.00	6,500.00	-	6,500.00
	-	-	-	-	-	-
Appropriations for Contingencies	50,803.18	79,519.26	100,000.00	20,480.74	-	20,480.74
Total CIP Spending	61,150.98	217,084.24	663,000.00	445,915.76	5,822.90	440,092.86
GRAND TOTAL	168,913.22	1,202,213.79	2,414,000.00	1,211,786.21	23,948.72	1,187,837.49



Meiners Oaks County Water District, CA

Check Report

By Vendor Name

Date Range: 01/16/2024 - 02/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP Bank-AP Bank						
AQUA-F	Aqua-Flo Supply	02/13/2024	Regular	0.00	126.32	11117
S12246388	Invoice	01/09/2024	PVC Cap,PVC Pipe	0.00	126.32	
AWAVC	Association of Water Agencies	02/13/2024	Regular	0.00	750.00	11118
06-15436	Invoice	02/01/2024	2024 Membership Fees	0.00	750.00	
AT&T	AT&T	01/29/2024	Regular	0.00	592.24	11100
8085595806	Invoice	01/19/2024	SCADA Phone Lines	0.00	592.24	
AUTOSU	Automotive Supply - Ojai	02/13/2024	Regular	0.00	13.06	11119
584691	Invoice	01/04/2024	Blinker & Brake Light	0.00	27.53	
584772	Credit Memo	01/05/2024	Transmission Fix Return	0.00	-14.47	
BADGER	Badger Meter	01/29/2024	Regular	0.00	3,491.06	11101
1629716	Invoice	01/15/2024	1" Meters	0.00	3,491.06	
BADGER	Badger Meter	02/13/2024	Regular	0.00	15,485.36	11120
1636262	Invoice	02/12/2024	5/8" x 3/4" Meters	0.00	15,407.96	
80150426	Invoice	01/31/2024	Beacon Hosting	0.00	77.40	
DRAGANCHUK	Boyd & Associates	02/13/2024	Regular	0.00	98.85	11121
320136	Invoice	02/01/2024	Office Alarm	0.00	98.85	
CALPERS	California Public Employees' Retirement	01/31/2024	Bank Draft	0.00	3,998.06	DFT0002013
INV0002513	Invoice	01/15/2024	Health	0.00	3,998.06	
CALPERS	California Public Employees' Retirement	01/26/2024	Bank Draft	0.00	28.37	DFT0002022
011524	Invoice	01/16/2024	Active Premium	0.00	28.37	
CALPERS	California Public Employees' Retirement	01/31/2024	Bank Draft	0.00	3,998.02	DFT0002024
INV0002525	Invoice	01/31/2024	Health	0.00	3,998.02	
CAL-STATE	Cal-State	02/13/2024	Regular	0.00	389.95	11122
262310	Invoice	01/31/2023	Portable Restroom	0.00	131.86	
266656	Invoice	02/01/2024	Portable Restroom	0.00	126.23	
266986	Invoice	02/06/2024	Portable Restroom	0.00	131.86	
CMWD	Casitas Municipal Water District	02/13/2024	Regular	0.00	2,278.69	11123
261150124	Invoice	01/31/2024	Fairview Standby	0.00	1,033.31	
262000124	Invoice	01/31/2024	Hartmann Allocation	0.00	212.07	
300650124	Invoice	01/31/2024	Tico & La Luna Standby	0.00	1,033.31	
CVTDEP	County of Ventura Transport. Dept.	02/13/2024	Regular	0.00	400.00	11124
368873	Invoice	01/12/2024	Mesa Drive (207 PuebloAve)	0.00	400.00	
DATAP	Dataprose LLC	02/13/2024	Regular	0.00	937.02	11125
DP2400204	Invoice	01/31/2024	Bulk Billing & Postage	0.00	937.02	
DOCUPRO	DocuProducts Corporation	02/13/2024	Regular	0.00	695.60	11126
275773	Invoice	02/06/2024	Copier Maintenance	0.00	695.60	
EJHAR	E. J. Harrison Rolloffs, Inc.	01/29/2024	Regular	0.00	165.60	11102
281300124	Invoice	01/15/2024	Office Trash	0.00	165.60	

Check Report

Date Range: 01/16/2024 - 02/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
FAMCON	Famcon Pipe and Supply, Inc	02/13/2024	Regular	0.00	5,819.66	11127
S100118657.002	Invoice	01/05/2024	Inventory	0.00	939.02	
S100118657.003	Invoice	01/12/2024	Inventory	0.00	76.21	
S100118674.001	Invoice	01/05/2024	Inventory	0.00	935.33	
S100119016.001	Invoice	01/12/2024	Artesian Meter Replacement/Inventory	0.00	504.66	
S100119169.001	Invoice	01/12/2024	Ojai Valley Estates	0.00	1,762.12	
S100119268.001	Invoice	01/26/2024	181 El Camino Main Break	0.00	1,122.91	
S100119498.001	Invoice	01/26/2024	1" Air Vac	0.00	337.84	
S100120123.001	Invoice	01/26/2024	Hand Pump	0.00	141.57	
CFANN	Fanning & Karrh	02/13/2024	Regular	0.00	1,500.00	11128
013124	Invoice	01/31/2024	Special Districts Fiancial Transactions Rep	0.00	1,500.00	
FERRANTI	Ferranti Engineering	01/29/2024	Regular	0.00	5,250.00	11103
24-1	Invoice	01/19/2024	MOWD Generator	0.00	5,250.00	
FGLENV	FGL Environmental	01/29/2024	Regular	0.00	187.00	11104
400066A	Invoice	01/12/2024	Samples	0.00	114.00	
400674A	Invoice	01/24/2024	Samples	0.00	73.00	
FGLENV	FGL Environmental	02/13/2024	Regular	0.00	554.00	11129
400414A	Invoice	01/26/2024	Samples	0.00	113.00	
400415A	Invoice	01/31/2024	Samples	0.00	39.00	
400416A	Invoice	01/31/2024	Samples	0.00	103.00	
400599A	Invoice	01/31/2024	Samples	0.00	45.00	
400599B	Credit Memo	02/01/2024	Credit	0.00	-45.00	
400618A	Invoice	01/26/2024	Samples	0.00	73.00	
400765A	Invoice	01/29/2024	Samples	0.00	113.00	
401173A	Invoice	01/31/2024	Samples	0.00	113.00	
FTB	Franchise Tax Board	01/29/2024	Regular	0.00	233.58	11105
2019-2	Invoice	01/26/2024	Earnings Withholding - Maxwell	0.00	233.58	
FTB	Franchise Tax Board	02/13/2024	Regular	0.00	233.58	11130
2019-3	Invoice	02/12/2024	Earnings Withholding - Maxwell	0.00	233.58	
GUARDIAN	Guardian	01/29/2024	Regular	0.00	610.61	11098
INV0002514	Invoice	01/15/2024	Dental	0.00	305.33	
INV0002526	Invoice	01/31/2024	Dental	0.00	305.28	
HCS	Herum/Crabtree/Suntag	02/13/2024	Regular	0.00	2,962.95	11131
104654	Invoice	01/31/2024	SBCK vs VTA (Sept. 2022)	0.00	904.10	
105033	Invoice	01/31/2024	SBCK vs VTA (Oct. 2022)	0.00	399.20	
108539	Invoice	01/31/2024	SBCK vs VTA (May 2023)	0.00	1,048.00	
109257	Invoice	01/31/2024	SBCK vs VTA (July 2023)	0.00	109.81	
109627	Invoice	01/31/2024	SBCK vs VTA (Sept. 2023)	0.00	501.84	
JENSEN	Jensen Design & Survey, Inc.	01/29/2024	Regular	0.00	3,800.00	11106
55793	Invoice	01/01/2024	Site Survey & CAD Map	0.00	3,800.00	
MOHARD	Meiners Oaks Hardware	02/13/2024	Regular	0.00	581.33	11132
066869	Invoice	01/01/2024	Spring Snap	0.00	4.27	
066942	Invoice	01/01/2024	Air Vac Spray/Cutoff Wheels/Anchors	0.00	58.09	
067245	Invoice	01/03/2024	Inventory	0.00	32.19	
067343	Invoice	01/04/2024	Wiper Fluid/Touch Up Paint/Round Up	0.00	148.59	
067711	Invoice	01/08/2024	Batteries	0.00	5.85	
067730	Invoice	01/08/2024	Asphalt Patch (207 S. Pueblo)	0.00	117.87	
067732	Invoice	01/09/2024	Concrete Ballard Installs on La Luna	0.00	35.97	
068592	Invoice	01/17/2024	RoundUp	0.00	126.87	
069204	Invoice	01/23/2024	Inventory	0.00	16.58	
069298	Invoice	01/24/2024	Paint for Valve Covers	0.00	23.39	
069413	Invoice	01/25/2024	Couplings & Blue Paint	0.00	11.66	

Check Report

Date Range: 01/16/2024 - 02/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
MKN&A	Michael K. Nunley & Associates, Inc.	02/13/2024	Regular	0.00	5,822.90	11133
10399986	Invoice	02/12/2024	Treatment Plant Final Design	0.00	5,822.90	
MITEC	MiTec Solutions LLC	01/29/2024	Regular	0.00	269.29	11107
99620	Invoice	01/15/2024	SplashTop	0.00	20.00	
99702	Invoice	01/15/2024	Monthly Antivirus	0.00	50.00	
99759	Invoice	01/15/2024	Elevate/VoIP System	0.00	199.29	
MITEC	MiTec Solutions LLC	02/13/2024	Regular	0.00	924.82	11134
100155	Invoice	02/01/2024	Exchange/Web Hosting/ShareSync	0.00	316.82	
100205	Invoice	02/01/2024	Off Site Back Up	0.00	98.00	
100267	Invoice	02/01/2024	X360Recover	0.00	240.00	
1068685	Invoice	02/07/2024	Monthly Maintenance	0.00	270.00	
NCK&K	Nelson Cornis Kettle & Kinney, LLP	02/13/2024	Regular	0.00	747.50	11135
12034	Invoice	02/01/2024	Attorney Fees	0.00	747.50	
NCR	Nightly Cinnamon Roll LLC	02/13/2024	Regular	0.00	150.00	11136
1112	Invoice	01/29/2024	General Web Labor	0.00	150.00	
OFFDEP	Office Depot	01/29/2024	Regular	0.00	181.81	11108
350393294001	Invoice	01/11/2024	Paper,Batteries,Stamp,etc.	0.00	104.02	
350410155001	Invoice	01/10/2024	Binders	0.00	49.75	
350410156001	Invoice	01/11/2024	Clipboards	0.00	20.15	
350410157001	Invoice	01/09/2024	Stamp	0.00	7.89	
PATHIAN	Pathian Administrators	01/29/2024	Regular	0.00	114.47	11099
INV0002516	Invoice	01/15/2024	HSBS	0.00	57.24	
INV0002528	Invoice	01/31/2024	HSBS	0.00	57.23	
PERS	Public Employees' Retirement System	01/31/2024	Bank Draft	0.00	700.00	DFT0002012
INV0002512	Invoice	01/15/2024	457 Withholdings	0.00	700.00	
PERS	Public Employees' Retirement System	01/31/2024	Bank Draft	0.00	4,168.53	DFT0002014
INV0002515	Invoice	01/15/2024	PERS	0.00	4,168.53	
PERS	Public Employees' Retirement System	01/31/2024	Bank Draft	0.00	700.00	DFT0002023
INV0002524	Invoice	01/31/2024	457 Withholdings	0.00	700.00	
PERS	Public Employees' Retirement System	01/31/2024	Bank Draft	0.00	4,128.61	DFT0002025
INV0002527	Invoice	01/31/2024	PERS	0.00	4,128.61	
PERS	Public Employees' Retirement System	02/12/2024	Bank Draft	0.00	2,772.17	DFT0002033
10000001743753	Invoice	02/01/2024	Unfunded Accrued Liability	0.00	2,772.17	
SAMHIL	Sam Hill & Sons, Inc.	01/29/2024	Regular	0.00	30,241.94	11109
4759	Invoice	01/08/2024	Leak - 181 S. Pueblo	0.00	2,734.00	
4730	Invoice	01/19/2024	Leak - 167 El Camino Dr.	0.00	15,891.94	
4731	Invoice	01/18/2024	Leak - 181 S. Pueblo	0.00	11,616.00	
SCE	Southern California Edison Co.	01/29/2024	Regular	0.00	6,623.81	11110
OFFELE0124	Invoice	01/26/2024	Office Electricity	0.00	202.36	
TNKFRM0124	Invoice	01/26/2024	Tank Farm	0.00	35.52	
WELL1-0124	Invoice	01/26/2024	Well 1	0.00	102.96	
WELL2-0124	Invoice	01/26/2024	Well 2	0.00	95.16	
WELL4&70124	Invoice	01/26/2024	Wells 4&7	0.00	5,441.08	
WELL3-0124	Invoice	01/26/2024	Well 8	0.00	228.98	
Z-10124	Invoice	01/26/2024	Zone 1	0.00	96.60	
Z-2FIRE0124	Invoice	01/19/2024	Zone 2 Fire	0.00	89.99	
Z-2PWR0124	Invoice	01/26/2024	Zone 2 Power	0.00	313.57	
Z-3FIRE0124	Invoice	01/26/2024	Zone 3 Fire	0.00	17.59	
SCGAS	Southern California Gas Co.	02/13/2024	Regular	0.00	81.21	11137
0823	Invoice	01/29/2024	Office Heat	0.00	81.21	

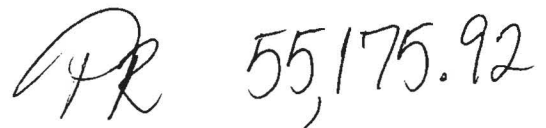
Check Report

Date Range: 01/16/2024 - 02/15/2024

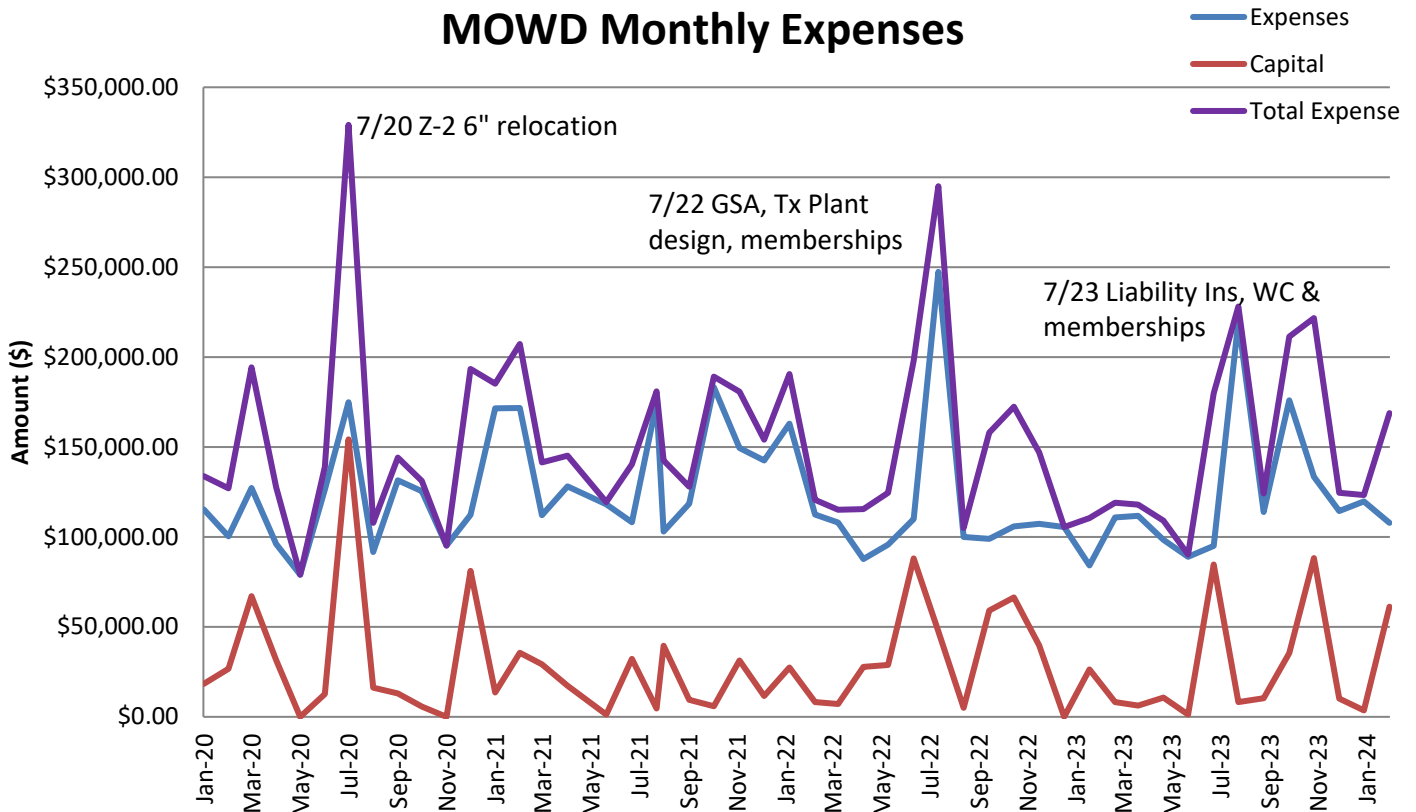
Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
SDRMA 74973	Special District Risk Management Auth. Invoice	01/02/2024	01/29/2024 Addition of New Truck	Regular	0.00 0.00	1,843.98 1,843.98	11111
SPECTRUM 0299421022724	Spectrum Invoice	01/27/2024	02/13/2024 Internet	Regular	0.00 0.00	84.98 84.98	11138
TORO 17474	Toro Enterprises, Inc. Invoice	01/31/2024	02/13/2024 4" Water Emergency Repair	Regular	0.00 0.00	17,558.34 17,558.34	11139
TRI-COUNTY 44-373044	Tri-County Transportation Invoice	01/23/2024	01/29/2024 Base	Regular	0.00 0.00	1,190.98 1,190.98	11112
UAOFSC 120240441	Underground Service Alert of So.Ca. Invoice	02/01/2024	02/13/2024 Digalerts	Regular	0.00 0.00	38.00 38.00	11140
USBANK CATALINA011024 EIOT012224 EIOT122623 EIOT122723 EIOT122923 GOTO011624 INDESIGNS12292 OSS010924 SECORP011524	US Bank Corporate Pmt. System Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice Invoice	01/10/2024 01/22/2024 01/01/2024 01/01/2024 01/01/2024 01/16/2024 01/01/2024 01/09/2024 01/15/2024	02/13/2024 Hydrant Paint Security Camera Data Renewal Security Camera Data Renewal Security Camera Data Renewal Security Camera Data Renewal Remote Meetings Embroidery Storage Unit Oxygen for SCBA	Regular	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	764.84 56.66 15.00 15.00 15.00 15.00 10.00 432.63 184.00 21.55	11141
VERIZON 9955249884	Verizon Wireless Invoice	01/26/2024	02/13/2024 Cell Phones	Regular	0.00 0.00	353.00 353.00	11142
WEX 94513199	WEX BANK Invoice	01/15/2024	01/29/2024 Fuel	Regular	0.00 0.00	1,765.46 1,765.46	11113

Bank Code AP Bank Summary

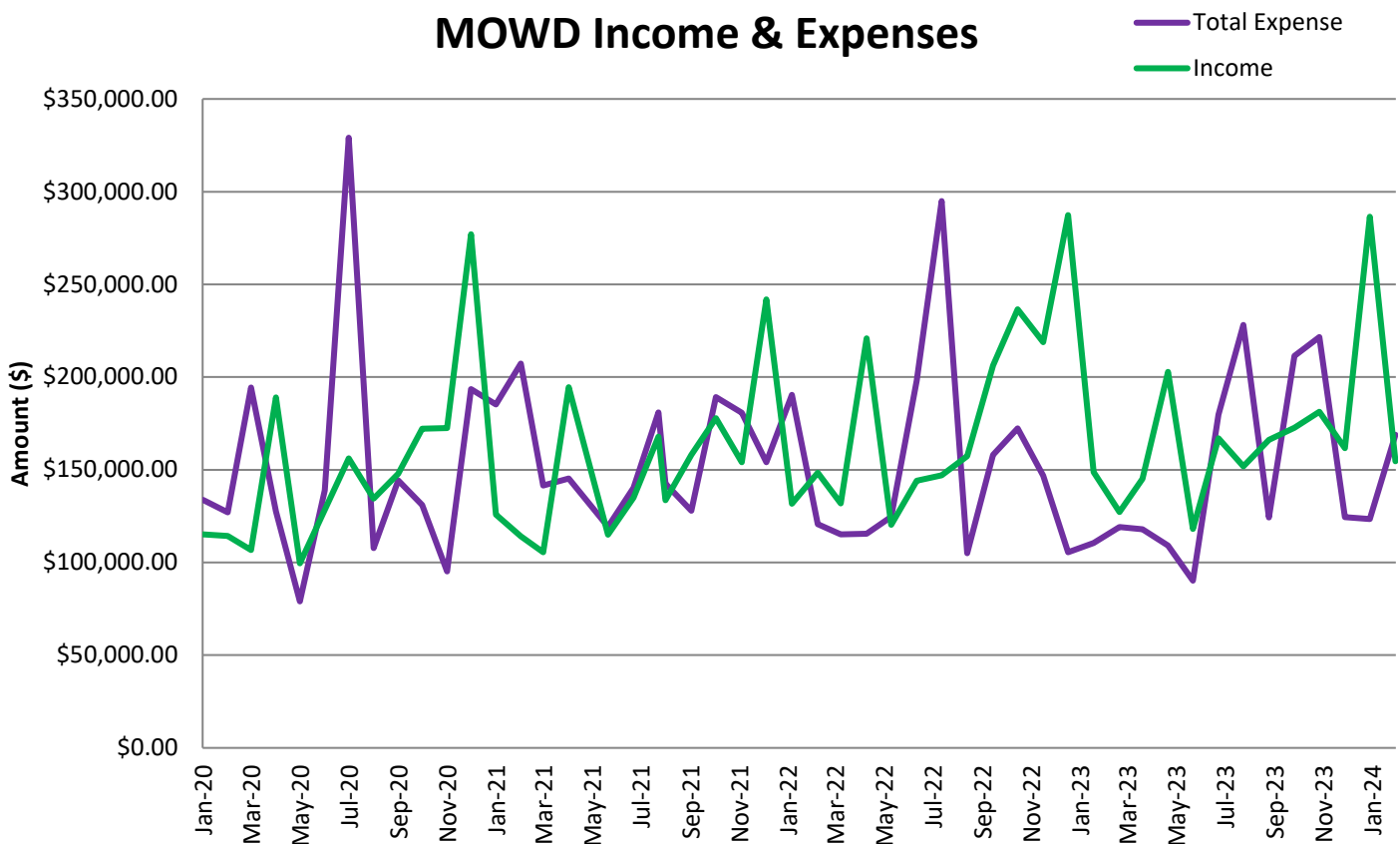
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	106	42	0.00	115,913.79
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	8	8	0.00	20,493.76
EFT's	0	0	0.00	0.00
	114	50	0.00	136,407.55



MOWD Monthly Expenses



MOWD Income & Expenses



Final Draft (2-8-2024)

MEINERS OAKS WATER DISTRICT

Financial Statements for the
Years Ended June 30, 2023 and 2022
And Independent Auditor's Report

Fanning & Karrh

Certified Public Accountants

A Professional Corporation

Final Draft (2-8-2024)

MEINERS OAKS WATER DISTRICT Table of Contents

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Final Draft (2-8-2024)

MEINERS OAKS WATER DISTRICT
Governing Board of Directors and Management
June 30, 2023

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

Final Draft (2-8-2024)

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, 2023 and 2022, 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, 2023 and 2022 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.

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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
March __, 2024

Final Draft (2-8-2024)

MEINERS OAKS WATER DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS For the Year Ended June 30, 2023

This discussion and analysis of Meiners Oaks Water District's (District) financial performance during the fiscal year ended June 30, 2023 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 \$5,218,365. Of this amount, \$3,161,172 represents capital assets net of accumulated depreciation and \$2,057,193 represents current assets consisting of cash and cash equivalents and receivables.
- The District's total liabilities were \$1,193,413. Of this amount, \$180,981 represents current liabilities and \$1,012,432 represents long-term liabilities.
- Deferred Outflows of Resources and Deferred Inflows of Resources related to pensions and other postemployment benefits amounted to \$399,450 and \$685,811, respectively.
- Operating revenues for the year ended June 30, 2023 were \$1,885,168 and primarily consisted of water sales and water availability charges.
- Operating expenses for the year ended June 30, 2023 were \$2,219,933. Significant expenses included salaries and employees benefit expenses of \$830,367, source of water supply of \$434,793, repairs and maintenance expense of \$142,184, professional fees of \$239,579 and depreciation expense of \$231,748.

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, 2023 and 2022 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.

Final Draft (2-8-2024)

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.

	2023	2022
<u>Assets and Deferred Outflows</u>		
Current assets	\$ 2,057,193	\$ 1,957,364
Capital assets	<u>3,161,172</u>	<u>3,206,895</u>
Total assets	5,218,365	5,164,259
Deferred outflows of resources	<u>399,450</u>	<u>275,622</u>
Total Assets and Deferred Outflows of Resources	<u>5,617,815</u>	<u>5,439,881</u>
<u>Liabilities and Deferred Inflows of Resources</u>		
Current liabilities	180,981	147,683
Long-term liabilities	<u>1,012,432</u>	<u>770,686</u>
Total liabilities	1,193,413	918,369
Deferred Inflows of Resources	<u>685,811</u>	<u>746,233</u>
Total Liabilities and Deferred Inflows of Resources	<u>1,879,224</u>	<u>1,664,602</u>
Net Position		
Invested in capital assets	3,161,172	3,206,896
Unrestricted	<u>577,419</u>	<u>568,384</u>
Total Net Position	<u>\$ 3,738,591</u>	<u>\$ 3,775,280</u>

The net position of the District decreased slightly (0.97%) and is comprised of the following changes:

- Current assets increased by 5.10% (\$99,829) mostly due to increases in customer and interest receivables.
- A decrease in capital assets of 1.43% (\$45,723) primarily due to improvements to the District's water distribution system, offset by depreciation expense.
- Current liabilities increased by 22.55% (\$33,298) primarily due to a recognized liability to a customer for overpayments.
- Long-term liabilities increased by 31.37% (\$241,746) 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 44.93% (\$123,828) and a decrease in deferred inflows of resources of 8.10% (\$60,422) is due to changes in the actuarially calculated pension and other postemployment benefit activities.

Final Draft (2-8-2024)

Statement of Revenues, Expenses and Changes in Net Position

	2023	2022
<u>Operating Revenue</u>		
Water sales and charges	\$ 1,808,629	\$ 1,637,158
Late and delinquency charges	46,163	25,857
Other	30,376	42,848
Total operating revenue	<u>1,885,168</u>	<u>1,705,863</u>
<u>Non-Operating Revenues (Expenses)</u>		
Property taxes	205,054	191,723
Interest income	42,052	5,877
Other	50,970	3,540
Gain on disposition of capital assets	-	20,373
Total non-operating revenue	<u>298,076</u>	<u>221,513</u>
<u>Operating Expenses</u>		
Salaries and employee benefits	830,367	772,852
Water purchases	434,793	308,685
Repairs and maintenance	142,184	151,471
Professional fees	239,579	240,866
Other	341,262	290,015
Depreciation expense	231,748	232,343
Total operating expenses	<u>2,219,933</u>	<u>1,996,232</u>
Change in Net Position	<u>\$ (36,689)</u>	<u>\$ (68,856)</u>

The District's activities decreased net position by \$36,689.

- Total operating revenues reflect an increase of 10.51% (\$179,305) resulting from an increase in water rates of 34%. The increase in rates were offset by a decrease in water usage in the current year as compared to the prior year.
- Total non-operating revenues and expenses increased 34.56% (\$76,563), primarily resulting from interest earnings and the receipt of miscellaneous refunds.
- Total operating expenses increased 11.21% (\$223,701) mostly because of increased water purchases. Significant winter storms necessitated the shutting down of existing District wells during the period of surface water proximity and highway damage and therefore relying on purchased water.

Final Draft (2-8-2024)

Actual Results Compared to Budget

	<u>Actual</u>	<u>Budget</u>
Total Operating Revenue	\$ 1,885,168	\$ 2,055,544
Less: Operating Expenses		
Salaries and benefits	(830,367)	(842,000)
Water purchases	(434,793)	(80,000)
Repairs and maintenance	(142,184)	(137,000)
Professional fees	(239,579)	(320,000)
Other	<u>(341,262)</u>	<u>(226,000)</u>
Net Operating Revenue (Loss)	<u>\$ (103,017)</u>	<u>\$ 450,544</u>
<u>Non-Operating Revenues (Expenses)</u>		
Property taxes	\$ 205,054	\$ -
Interest income	42,052	-
Other	50,970	-
Loss on disposition of capital assets	<u>-</u>	<u>-</u>
Total non-operating revenue	<u>\$ 298,076</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.

Final Draft (2-8-2024)

MEINERS OAKS WATER DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2023 and 2022

ASSETS	Notes	2023	2022
CURRENT ASSETS			
Cash and cash equivalents	2	\$ 1,822,078	\$ 1,807,939
Receivables:			
Customers, net of allowance for doubtful accounts of \$45,000 at June 30, 2023 and 2022, respectively		214,496	146,812
Interest		20,619	2,613
TOTAL CURRENT ASSETS		2,057,193	1,957,364
CAPITAL ASSETS			
Capital assets not being depreciated		500,785	369,712
Capital assets being depreciated		7,188,837	7,257,072
Total		7,689,622	7,626,784
Less: Accumulated depreciation and amortization		(4,528,450)	(4,419,888)
NET CAPITAL ASSETS	3	3,161,172	3,206,896
TOTAL ASSETS		5,218,365	5,164,260
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources related to pensions	4	257,921	110,801
Deferred outflows of resources related to OPEB	5	141,529	164,821
TOTAL DEFERRED OUTFLOWS OF RESOURCES		399,450	275,622
LIABILITIES			
CURRENT LIABILITIES			
Accounts payable		77,791	113,093
Accrued other liabilities		60,319	-
Accrued compensated absences		24,700	16,099
Customer service deposits		4,080	4,260
Deferred revenue		14,091	14,231
TOTAL CURRENT LIABILITIES		180,981	147,683
LONG-TERM LIABILITIES			
Net pension liability	4	473,981	197,606
Net other postemployment benefit liability	5	538,451	573,080
TOTAL LONG-TERM LIABILITIES		1,012,432	770,686
TOTAL LIABILITIES		1,193,413	918,369
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources related to pensions	4	13,463	181,670
Deferred inflows of resources related to OPEB	5	672,348	564,563
TOTAL DEFERRED INFLOWS OF RESOURCES		685,811	746,233
NET POSITION			
Net investment in capital assets		3,161,172	3,206,896
Unrestricted		577,419	568,384
TOTAL NET POSITION		\$ 3,738,591	\$ 3,775,280

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, 2023 and 2022

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
OPERATING REVENUES			
Water sales	\$	858,636	\$ 613,637
Water availability charges		695,873	738,997
Meter capacity charges		83,934	80,576
Drought surcharges		123,388	60,642
Casitas passthrough charges		46,798	143,306
Late and delinquency charges		46,163	25,857
Other revenue		30,376	42,848
TOTAL OPERATING REVENUES		<u>1,885,168</u>	<u>1,705,863</u>
OPERATING EXPENSES			
Salaries and employee benefits		830,367	772,852
Source of water supply		434,793	308,685
Repairs and maintenance		142,184	151,471
Professional fees		239,579	240,866
Utilities		55,439	65,234
Insurance		66,833	53,917
Outside services		86,908	61,648
Postage and printing		17,231	13,536
Treatment plant supplies		5,225	13,469
Communications		17,614	14,735
Travel and fuel		19,495	19,855
Dues and memberships		9,389	8,066
Supplies		19,201	31,798
Board member fees		33,336	6,700
Other		10,591	1,057
Depreciation and amortization		231,748	232,343
TOTAL OPERATING EXPENSES		<u>2,219,933</u>	<u>1,996,232</u>
LOSS FROM OPERATIONS		<u>(334,765)</u>	<u>(290,369)</u>
NON-OPERATING REVENUES AND EXPENSES			
Property taxes		205,054	191,726
Interest income		42,052	5,877
Other revenue		50,970	3,540
Gain on disposition of capital assets		-	20,373
TOTAL NON-OPERATING REVENUES AND EXPENSES		<u>298,076</u>	<u>221,516</u>
CHANGE IN NET POSITION		<u>(36,689)</u>	<u>(68,853)</u>
NET POSITION - Beginning of year		<u>3,775,280</u>	<u>3,844,133</u>
NET POSITION - End of year	\$	<u>3,738,591</u>	<u>\$ 3,775,280</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, 2023 and 2022

	<u>2023</u>	<u>2022</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from user charges	\$ 1,877,663	\$ 1,724,396
Cash payments to employees	(764,270)	(703,436)
Cash payments for operating expenses	(1,193,120)	(926,412)
Cash payments from deposits	<u>(180)</u>	<u>300</u>
NET CASH (USED FOR) PROVIDED BY OPERATING ACTIVITIES	<u>(79,907)</u>	<u>94,848</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Purchase of capital assets	(186,024)	(166,872)
Proceeds from disposition of capital assets	<u>-</u>	<u>20,776</u>
NET CASH USED FOR CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(186,024)</u>	<u>(146,096)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Property taxes collected	205,054	191,726
Other revenue	<u>50,970</u>	<u>3,540</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	<u>256,024</u>	<u>195,266</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	<u>24,046</u>	<u>4,570</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	14,139	148,588
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>1,807,939</u>	<u>1,659,351</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$ 1,822,078</u>	<u>\$ 1,807,939</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating loss	(334,765)	\$ (290,369)
Adjustments to reconcile operating loss to net cash (used for) provided by operating activities:		
Depreciation and amortization	231,748	232,342
Changes in assets, deferred outflows, liabilities and deferred inflows:		
Accounts receivable - customers	(67,684)	13,902
Deferred outflows of resources	(123,828)	(47,996)
Accounts payable	(35,302)	64,626
Other accrued liabilities	60,319	-
Accrued compensated absences	8,601	(371)
Customer service deposits	(180)	300
Deferred revenue	(140)	4,631
Net pension liability	276,375	(191,698)
Other postemployment benefits	(34,629)	(207,342)
Deferred inflows of resources	<u>(60,422)</u>	<u>516,823</u>
NET CASH (USED FOR) PROVIDED BY OPERATING ACTIVITIES	<u>\$ (79,907)</u>	<u>\$ 94,848</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 assets 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, 2023 and 2022, 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, 2023.

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, 2023 and 2022, 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 March __, 2024, 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 \$57,958 and \$272,916 at June 30, 2023 and 2022, respectively. The corresponding bank balance was \$172,542 and \$311,855, 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>2023</u>	<u>2022</u>
County of Ventura Investment Pool	\$ 1,529,574	\$ 1,304,472
State of California - Local Agency Investment Fund	<u>234,368</u>	<u>230,373</u>
Total	<u>\$ 1,763,942</u>	<u>\$ 1,534,845</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 <u>June 30, 2022</u>	<u>Increases</u>	<u>Decreases</u>	Balance <u>June 30, 2023</u>
Capital assets not being depreciated -				
Land and permanent easements	\$ 57,035	\$ -	\$ -	\$ 57,035
Water rights	231,500	-	-	231,500
Construction in progress	81,177	131,073	-	212,250
Total capital assets not being depreciated	369,712	131,073	-	500,785
Capital assets being depreciated:				
Buildings	61,472	-	-	61,472
Water distributions system	5,653,203	32,094	(110,398)	5,574,899
Structures and improvements	435,152	-	-	435,152
Equipment	226,390	-	(3,869)	222,521
Transportation	257,198	-	-	257,198
Furniture and fixtures	40,946	-	-	40,946
Office machines	64,342	22,857	(8,920)	78,279
Communication equipment	19,159	-	-	19,159
SCADA water project	499,210	-	-	499,210
Total capital assets being depreciated	7,257,072	54,951	(123,187)	7,188,836
Less accumulated depreciation	(4,419,888)	(231,748)	123,187	(4,528,449)
Total capital assets being depreciated and amortized, net	2,837,184	(176,797)	-	2,660,387
Total capital assets, net	\$ 3,206,896	\$ (45,724)	\$ -	\$ 3,161,172

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, 2023, as summarized as follows:

	Prior to <u>January 1, 2013</u>	On or after <u>January 1, 2013</u>
Hire date	2% @ 60	2% @ 62
Benefit formula	5 years of service	5 years of service
Benefit vesting schedule	monthly for life	monthly for life
Benefit payments	50	52
Retirement age	7.000%	6.750%
Required employee contribution rates	8.630%	7.470%
Required employer contribution rates		

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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, 2023 was \$35,897.

Total contributions made by the District for the years ended June 30 2023 and 2022 were \$76,161 and \$66,597, respectively.

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

As of June 30, 2023, the District's reported net liability for its proportionate share of the net pension liability was \$473,981.

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, 2022, 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, 2021 rolled forward to June 30, 2022 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, 2023 and 2022 was as follows:

Proportion - June 30, 2022	0.01041%
Proportion - June 30, 2023	0.01013%
Change - Increase (Decrease)	-0.00028%

For the year ended June 30, 2023, the District recognized pension expense of \$37,208. At June 30, 2023, 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	\$ 76,161	\$ -
Net differences between projected and actual earnings on plan investments	86,821	-
Difference between expected and actual experiences	9,518	6,375
Changes in assumptions	48,569	-
Differences between actual contributions and proportionate share of contributions	-	7,088
Change in employer's proportion	36,852	-
Total	\$ 257,921	\$ 13,463

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The \$76,161 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, 2024. 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
2024	\$ 49,510
2025	42,040
2026	23,644
2027	53,103
Total	\$ 168,297

Actuarial Methods and Assumptions - For the measurement period ended June 30, 2022 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2021 total pension liability determined in the June 30, 2021 actuarial accounting valuation. The June 30, 2022 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Service
Mortality	Derived using CalPERS' Membership Data
Post Retirement Benefit Increase	Contract COLA up to 2.30% until purchasing power protection allowance floor on purchasing power applies, 2.30% thereafter

The mortality table was developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details, please refer to the 2021 experience study report that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 6.9%. The discount rate is equal to the long-term expected rate of return of the plan assets and is net of investment expenses but not reduced for administrative expenses. The fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 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.

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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	Strategic Allocation	Real Return (1) (2)
Global Equity - Cap-weighted	30.00%	4.54%
Global Equity - Non-Cap-weighted	12.00%	3.84%
Private Equity	13.00%	7.28%
Treasury	5.00%	0.27%
Mortgage-backed Securities	5.00%	0.50%
Investment Grade Corporates	10.00%	1.56%
Inflation Assets	0.00%	0.77%
High Yield	5.00%	2.27%
Emerging Market Debt	5.00%	2.48%
Private Debt	5.00%	3.57%
Real Assets	15.00%	3.21%
Leverage	-5.00%	-0.59%

(1) An expected inflation of 2.30% used for this period

(2) Figures are based on the 2021-2022 Asset Liability Management study

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.

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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 EARS 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 6.90%, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.15%) or 1 percentage point higher (8.15%) higher than the current year:

	1% Decrease 5.90%	Current Discount Rate 6.90%	1% Increase 7.90%
District's proportionate share of the net pension liability	\$ 727,200	\$ 473,981	\$ 265,644

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, 2023, the District reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2023.

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>

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

B. Net OPEB Liability

The District's net OPEB liability was measured as of June 30, 2022 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of July 1, 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 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	3.69%
Inflation rate	2.50%
Salary increases	3.00%
Medical cost trend rate	5.20% for 2022 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 3.69% 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	\$538,451
Plan fiduciary net position	\$ 0
Net OPEB liability	\$538,451

Measurement date	July 1, 2021 to June 30, 2022
Reporting date	July 1, 2022 to June 30, 2023

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, 2022	\$ 573,080	\$ -	\$ 573,080
Changes for the year:			
Service cost	144,780	-	144,780
Interest	13,783	-	13,783
Changes of benefit terms	-	-	-
Plan experience differences	-	-	-
Changes in assumptions	(193,192)	-	(193,192)
Contributions - employers	-	-	(3,512)
Benefit payments	-	-	-
Administrative expenses	-	-	-
Net changes	(34,629)	-	(38,141)
Balances at June 30, 2023	\$ 538,451	\$ -	\$ 534,939

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 2.69%	Current Discount Rate 3.69%	1% Increase 4.69%
Net OPEB Liability	\$ 637,826	\$ 538,451	\$ 458,643

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	\$ 436,199	\$ 538,451	\$ 671,876

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

For the year ended June 30, 2023, the District recognized OPEB expenses of \$96,448. At June 30, 2023, 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		465,454
Changes in assumptions	<u>141,529</u>	<u>206,894</u>
Total	<u>\$ 141,529</u>	<u>\$ 672,348</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
2024	\$ (62,115)
2025	(62,115)
2026	(62,115)
2027	(62,115)
2028	(48,421)
Thereafter	<u>(233,938)</u>
Total	<u>\$ (530,819)</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 \$74,444 and \$42,903 were paid during the years ended June 30, 2023 and 2022, 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.

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REQUIRED SUPPLEMENTARY INFORMATION

Final Draft (2-8-2024)

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%
6/30/23	0.01013%	\$ 473,981	\$ 441,754	107.30%	74.48%

* 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%
6/30/23	\$ 76,161	\$ 76,161	\$ -	\$ 501,332	15.19%

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

Final Draft (2-8-2024)

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

	Measurement Date 6/30/22	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	\$ 144,780	\$ 113,878	\$ 93,745	\$ 82,703	\$ 59,403	\$ 57,673
Interest	13,783	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	(193,192)	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	(34,629)	(207,342)	190,716	(76,035)	13,340	72,149
Total OPEB liability - beginning	573,080	780,422	589,706	665,741	652,401	580,252
Total OPEB liability - ending	<u>\$ 538,451</u>	<u>\$ 573,080</u>	<u>\$ 780,422</u>	<u>\$ 589,706</u>	<u>\$ 665,741</u>	<u>\$ 652,401</u>
Plan Fiduciary 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>	<u>\$ -</u>
Net OPEB liability - ending	<u>\$ 538,451</u>	<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	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered employee payroll	<u>\$ 501,332</u>	<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	107.40%	129.73%	181.08%	149.29%	189.38%	180.24%

Notes to Schedule:

Changes in assumptions: none

Benefit changes - none

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



1112 I Street, Suite 300
Sacramento, California 95814-2865
T 916-231-4141 or 800-537-7790 • F 916-231-4111

Maximizing Protection. Minimizing Risk. • www.sdrma.org

January 31, 2024

Brandi Malone
Office Manager
Meiners Oaks Water District
202 West El Roblar Drive
Ojai, California 93023

RECEIVED
FEB 05 2024
BY:

RE: Notice of Director Vacancy

Dear Brandi Malone,

On behalf of the SDRMA Board of Directors, I'm writing to notify members of a vacant Director's seat on SDRMA's Board of Directors effective December 23, 2023. The term of the current vacancy will expire on December 31, 2025 and will be filled by appointment of the Board of Directors based on an application and interview process.

The appointment will be based on the following procedures according to SDRMA Bylaws and Election/Appointment Policy No. 2023-05:

Candidate Qualifications

Interested candidates must be a Board member or a management employee (see Policy No. 2023-05, Section 4.1) and be an active member agency of both SDRMA's Property/Liability and Workers' Compensation Programs. Only one representative from any member agency may serve on the Board of Directors at one time. Member Districts/Agencies which already have representatives serving on the Board are:

Herlong Public Utility District
Groveland Community Services District
Honey Lake Valley Resource Conservation District
Costa Mesa Sanitary District
Kern Mosquito and Vector Control District
Clovis Veterans Memorial District

These districts/agencies are not eligible to nominate another representative for the vacancy.

Candidate Documents and Information – Enclosed are candidate documents and information including a Board of Director fact sheet, sample resolution, Election/Appointment Policy No. 2023-05 and the 2024 Board Meeting Calendar. For your convenience, these documents can be accessed through the NOTIFICATIONS drop down after you login to [MemberPlus™](#).

Application Packet

Candidates shall submit the following;

- a) A letter of interest; and
- b) A resume, with particular emphasis on the candidate's knowledge of special districts and risk management; and
- c) A resolution from, or a letter approved by the candidate's Governing Body nominating the candidate.
- d) Completed application packets must be received in SDRMA's office no later than 5:00 P.M. **April 12, 2024.**

Interview Process

- a) Qualified candidates who have submitted an approved application packet will be advised via email acknowledging the receipt of their application packet and confirming the date, time and location of their interview.
- b) Interviews will be conducted by SDRMA's Board of Directors on **Wednesday, May 1, 2024** in **Sacramento at SDRMA's office.**

Selection

The Board of Directors anticipates making the selection and notifying candidates of the final selection on May 2, 2024. Candidates will be advised via email of the Board's selection. The selected candidate will be seated at the June Board Meeting.

SPECIAL NOTE: As a part of our normal election process, four Board seats will be up for election during 2025. One of the four seats up for election in 2025 is being filled by this appointment for a 19 month term. Therefore, whichever candidate is appointed by the Board, that Board member must then stand for election during the regular election process in 2025 and be successful in order to remain in that seat beyond December 31, 2025.

SDRMA is governed by its members for the benefit of its members. This is an important opportunity for our members to participate in their Risk Management Program. Please contact Management Analyst, Candice Richardson, at 800-537-7790 or crichardson@sdrma.org if you have any questions regarding the Board vacancy or the appointment process.

Sincerely,



Sandy Seifert-Raffelson, President
Board of Directors

cc: SDRMA Board of Directors

2024 Application Packet Checklist



SDRMA BOARD OF DIRECTORS APPLICATION GUIDELINES

Due to a vacancy on the SDRMA Board of Directors, the appointment of a replacement Director will be made by the remaining members of the SDRMA Board. The term of the current vacancy will expire on December 31, 2025 and will be filled by appointment based on an application and interview process. Eligible candidates are encouraged to apply for appointment.

For your convenience we have enclosed the necessary application packet documents. All required documents must be submitted to SDRMA via mail or email by **Friday, April 12, 2024**. Please contact Candice Richardson at 800-537-7790 if you have any questions regarding the Board vacancy or the appointment process.

- **SDRMA Board of Directors Fact Sheet:** This document reviews the Board of Directors' Roles and Responsibilities along with other important information.
- **Sample Resolution for Candidate Nomination:** A resolution of the Governing Body of the Agency nominating a candidate for the Special District Risk Management Authority Board of Directors.
- **SDRMA Election Policy No. 2023-05:** A Policy of the Board of Directors of the Special District Risk Management Authority establishing guidelines for Director elections.
- **2024 Adopted Board Meeting Schedule:** SDRMA's 2024 Board Meeting and Conferences Schedule.

Please complete and return all required documents via email to crichardson@sdrma.org or by mail:

SDRMA Election Committee
Special District Risk Management Authority
1112 "I" Street, Suite 300
Sacramento, California 95814

SDRMA BOARD OF DIRECTORS ROLE AND RESPONSIBILITIES

Special District Risk Management Authority (SDRMA) is a public entity Joint Powers Authority established to provide cost-effective property/liability, worker's compensation, health benefit coverages and comprehensive risk management programs for special districts and other public agencies throughout California. SDRMA is governed by a Board of Directors elected from the membership by the programs' members.

Number of Board Members SDRMA Board of Directors consists of **seven Board Members**, who are elected at-large from members participating in both programs.

Board of Directors' Role SDRMA Board of Directors provide effective governance by supporting a unified vision, ensuring accountability, and setting direction based on SDRMA's mission and purpose, as well as establishing and approving policy to ensure SDRMA meets its obligations and commitment to its members.

Board of Directors' Responsibilities Board Member responsibilities include a commitment to: serve as a part of a unified governance body; govern within Board of Directors' policies, standards and ethics; commit the time and energy to be effective; represent and make policy decisions for the benefit, and in the best interest, of all SDRMA members; support collective decisions; communicate as a cohesive Board of Directors with a common vision and voice; and, operate with the highest standards of integrity and trust.

One Seat Open Elections for Directors are staggered and held every two years, four seats during one election and three seats in the following election. Due to a recent vacancy, one seat is up to serve the remaining balance of the unexpired term.

Term of Directors Directors are elected to **four-year terms**. The term for this current vacancy will end on December 31, 2025.

Board Member Travel Reimbursement Board Members are reimbursed for reasonable travel and lodging in accordance with SDRMA Board Ordinance No. 2022-01 and applicable laws and are allowed to claim a stipend of \$235 per meeting day or for each day's service rendered as a Member of the Board.

Number of Meetings per Year The Board meets from **seven to ten times annually** with an average of eight board meetings per year. Generally, the Board does not meet more than one meeting per month.

Meeting Location SDRMA office in Sacramento, CA and at two conference locations.

Meeting Dates Typically the first Wednesday and Thursday of the month.

Meeting Starting Times Meetings are typically held **2:00 to 5:00 p.m. Wednesday** and **8:00 to 10:00 a.m. Thursday**.

Meeting Length Meetings are **four to six hours** on average.

Average Time Commitment Commitment per month ranges from **15 to 20 hours**.

"The mission of Special District Risk Management Authority is to provide excellent risk financing and risk management services through a financially sound pool to California public agencies, delivered in a timely and responsive cost-efficient manner."



Fire Hydrant Upgrade Project 2024

Summary:

Meiners Oaks Water District needs a few system upgrades on El Camino. During the water main break on El Camino in January, it was discovered that the wharf head valve at 167 El Camino was broken and leaking. This broken valve needs to be replaced, and the 4" wharf head should be upgraded to a 6" fire hydrant.

At the end of El Camino is another 4" wharf head. The valve servicing this 4" wharf head is also broken. This location is more complex because the 2" service line feeding Saint Thomas Aquinas Church comes off this line. This means that in an emergency, MOWD staff would not be able to isolate the church from our distribution system. The District would have to shut down all of El Camino for one customer. This wharf head should also be upgraded to an actual fire hydrant.

MOWD sent out an RFP on 2-1-2024 to make these necessary repairs and upgrades.

R. Meier Construction	No Bid
Sam Hill & Sons	\$26,800.00
Guber Gading and Ag	\$27,248.06
Shirk Underground	\$28,606.96
Toro Enterprises	\$31,845.73

Recommendation:

The GM recommends that the BOD approve Sam Hill & Sons to upgrade both wharf heads to fire hydrants and install a new 2" service line for Saint Thomas Aquinas Church, with an expense not to exceed \$30,000.

Budget Appropriations: Valve Replacement \$75,000



P.O. Box 5670
Ventura, CA 93005
Phone: (805) 644-6278
Fax: (805) 644-2813

To:	Meiners Oaks Water District	Contact:	Justin Martinez
Address:	202 W. El Roblar Drive Ojai, CA 93023	Phone:	(805) 646-2114
Project Name:	Meiners Oaks - El Camino Dr - Hydrants, Valves, Service	Fax:	
Project Location:	146 El Camino Dr & 253 El Camino Dr, Meiners Oaks, CA	Bid Number:	
		Bid Date:	2/14/2024

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
167 El Camino Dr					
	Upgrade 6"x4" Tee & 4" Wharf To 6" Tee & 6" Residential Hydrant	1.00	EACH	\$11,800.00	\$11,800.00
Total Price for above 167 El Camino Dr Items:					\$11,800.00
253 El Camino Dr					
	Upgrade 4" Wharf To 6" Residential Hydrant	1.00	EACH	\$10,000.00	\$10,000.00
	Replace 2" Service Line	1.00	EACH	\$5,000.00	\$5,000.00
Total Price for above 253 El Camino Dr Items:					\$15,000.00

Total Bid Price: \$26,800.00

Notes:

- **Included:** Excavation, native backfill, compaction, trench spoils to be taken to M.O.W.D. dump site, fill-sand bedding & shade as required, one move-in, shoring as required, set all boxes to finish grade one time, swab pipe & fittings for disinfection, two way traffic control using signage & delineators (no flaggers), schedule inspections for our work.
- **Excluded:** Permits, fees, bonds, engineering, staking, compaction tests, import backfill, grading, dewatering, over-excavation, rock for trench stabilization, construction water meter/source, traffic control plan, removal or replacement of existing Asphalt or Concrete, SWPPP, handling or disposal of hazardous materials, conflicts with existing utilities, cylinder testing of concrete, landscaping, irrigation, testing, chlorination by injection, Bac-T's (by Agency), door hangers/notifications, Engineered Shoring Plans, flaggers for traffic control.
- Existing landscaping, private hardscape, curb & gutter are excluded from this proposal. Property owner to clear prior to start of work or have repaired by others after completion of the proposed scope of work within this proposal.
- Material in the proposal is based on the "Proposed Parts List" in request for proposal. If changes are made in field or material required differs, additional material cost will be incurred.
- If bell/existing joint is located at hot tap location, additional excavation to locate proper hot tap location will be charged on a time and materials (T&M) rate.
- Rock or hard material that cannot be trenched in a productive manner, will be removed & disposed of on a (T&M) rate.
- Proposal is Non-Divisible; All Items are to be accepted in order to effect line item pricing.
- Working Hours 7:00am - 3:30pm Monday - Friday
- Price is good for 30 days from date of quote.
- **DIR #1000008073**

ACCEPTED: The above prices, specifications and conditions are satisfactory and are hereby accepted. Buyer: _____ Signature: _____ Date of Acceptance: _____	CONFIRMED: Sam Hill & Sons, Inc. Authorized Signature: _____ Estimator: Caleb Litten 805-432-5739 caleb@samhillandsons.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
EST0062

DATE
Feb 13, 2024

TOTAL
USD \$27,248.06

TO
Meiners Oaks Water District

202 West el Roblar dr.
Ojai CA
93023
805-646-2114
justin@mienersoakswater.com

DESCRIPTION	RATE	QTY	AMOUNT
146 El Camino and 253 El Camino fire hydrant and water service replacement 146 El Camino -replace existing wharf head with new 6" fire hydrant 253 El Camino -replace existing wharf head with new 6" fire hydrant -replace existing water service with new 2" service line	\$27,248.06	1	\$27,248.06
TOTAL			USD \$27,248.06

- 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 Includes 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 Excludes asphalt paving.
- 14 Includes prevailing wage rates.

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 2/13/2024

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



Proposed Parts List

Qty.	167 El Camino Dr.
1	6" Tee MJxFLG
1	6" Gate Valve FLGxMJ
2	6" XR501 Bolted Coupling
1	Hyd. Bury
1	Residential Fire Hydrant; Jones 4040
1	B&T Valve Box
1	6" Valve Stack; SDR 35
4	6" MJ bolt Kits PVC
1	6" Plated Bolt Kit & Drop-in Gasket
1	Break Off Bolt Kit & Full-face Hyd. Gasket
	Locating wire as needed

Qty.	253 El Camino Dr.
1	6" MJ Gate Valve
1	Hyd. Bury
2	MJ Bolt Kits PVC
1	MJ Bolt Kit D.I.
1	Residential Fire Hydrant; Jones 4040
1	Break off bolt Kit & Full-face Hyd. Gasket
1	B&T Valve Box
1	6" Valve Stack; SDR 35
1	6"x2" tapping saddle; PVC
1	2" Corp. Stop; IPT x CTS Pack Joint
1	2" 90; CTS Pack Joint x CTS Pack Joint
1	2" AMS x CTS Pack Joint
1	2" Customer Service Valve FIPT x MTR FLG
15'	2" Type-K Copper
	Locating wire as needed



- 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 all buried material with plastic 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 is to backfill with sand and compacted dirt
- MOWD will provide an adequate site to take all excavated material
- 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 pertaining to their construction site but not limited to the public, traffic, staff, and MOWD personnel.

PROPOSAL DEADLINE

Wednesday, February 14, 2024 @ 3pm

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 in person at our District Office: 202 W. El Roblar Dr., Ojai, CA, 93023



Valve Replacement Project

(Request For Proposal)

Contractor Name: Erober Grading and AG License No: 1087839
Address: 326 Larmier Ave Oak View CA 93022
Contact Person: Jason Gruber Phone #: 805-794-9950
Email: eroberggrading@gmail.com Fax No: N/A

Meiners Oaks Water District is accepting proposals for two 4" wharf head to fire hydrant upgrades and one 2" service line replacement. Both sites will be located on El Camino Dr. in Meiners Oaks, CA.

Locations and Scope of Work:

1. 146 El Camino Dr.
 - Upgrade 1- 6" x 4" Tee and 4" wharf head to a 6" Tee and 6" fire Hydrant with gate valve
 2. 253 El Camino Dr.
 - Upgrade 1-4" wharf head to 6" fire hydrant and gate valve
 - Replace 1-2" service line
- MOWD will be responsible for an 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. Water shutdown 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 the construction.
 - The contractor is to excavate all locations. Replace/install valves, tee, and service line as stated in sections 1-2



Valve Replacement Project

(Request For Proposal)

Contractor Name: SHIRCK UNDERGROUND License No: 1088196
Address: P.O. BOX 559 OAK VIEW, CA. 93022
Contact Person: SAM SHIRCK Phone #: 805-290-8480
Email: SAM@SHIRCKUNDERGROUND.COM Fax No: N/A

Meiners Oaks Water District is accepting proposals for two 4" wharf head to fire hydrant upgrades and one 2" service line replacement. Both sites will be located on El Camino Dr. in Meiners Oaks, CA.

Locations and Scope of Work:

1. 146 El Camino Dr.
 - Upgrade 1- 6" x 4" Tee and 4" wharf head to a 6" Tee and 6" fire Hydrant with gate valve
 2. 253 El Camino Dr.
 - Upgrade 1-4" wharf head to 6" fire hydrant and gate valve
 - Replace 1-2" service line
- MOWD will be responsible for an 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. Water shutdown 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 the construction.
 - The contractor is to excavate all locations. Replace/install valves, tee, and service line as stated in sections 1-2



General Engineering Contractor

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

Proposal

Project Name: Meiners Oaks Water District Valve Replacement Project

Project Address: 146 & 253 El Camino Drive.

Plan Date: N/A

Date: 02/13/2024

Shirck Underground, Inc. (SUI) proposes the following work to be performed in accordance with project documents and the 02/09/2024 site walk with Justin Martinez. All Wages to be Prevailing based on DIR wage scale.

SOW Inclusions:

1. Traffic Control
2. USA Dig Alert
3. Excavation and upgrade replacement of 4" to 6" hydrant with a gate valve at Site 1.
4. Excavation and upgrade replacement of 4" to 6" hydrant with gate valve, with a 2" service line replacement at Site 2.

Total Project Cost: \$28,606.96

STANDARD CONDITIONS:

1. THE ABOVE PRICE EXPIRES 30 DAYS OF DATE IB 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 IN ORDER TO SECURE MATERIAL PRICES AND AVAILABILITY.
4. PRICES ARE SUBJECT TO CHANGE IF THERE ARE ANY VARIATIONS TO DRAWINGS.
5. PRICING IS FOR ONLY THE ITEMS OUTLINED ABOVE. IT SHOULD NOT BE INFERED THAT ANY OTHER ITEMS SHOWN ON THE PLANS IS INCLUDED IN OUR SCOPE OF WORK.
6. THIS PROPOSAL AND TERMS MUST BE ACCEPTED AS PART OF THE CONTRACT AND SO SPECIFIED IF A SPECIAL CONTRACT FORM IS USED.
7. 3 WEEK ADVANCE NOTICE IS REQUIRED FOR SCHEDUELING.
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 FOR 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 FINAL PROJECT COMPLETION. MATERIALS WILL BE BILLED FOR WHEN ON SITE AND PAYABLE WITHIN 30 DAYS.**
11. THE ABOVE BID IS NOT DIVISIBLE. ALL ITEMS IN THIS QUOTATION MUST BE ACCEPTED FOR THE PRICES SET FORTH ABOVE TO BE EFFECTIVE.
12. SUI IS NOT RESPONSIBLE FOR DAMAGE TO EXISTING ADJACENT ASPHALT/CONCRETE AND/OR UTILITIES CAUSED BY OTHERS.
13. ALL UNIT PRICES ARE SUBJECT TO THE AVAILABILITY OF MATERIALS FROM LOCALLY APPROVED SUPPLIERS.
14. TIME AND MATERIAL (RENTAL) IF REQUIRED TO BE PAID IN FULL MONTHLY, WITH NO RETENTION HELD.
15. IF QUANTITIES DECREASE MORE THAN 15%, UNIT PRICES ARE SUBJECT TO CHANGE.
16. SCHEDULING OF EASMENT ACCESS WITH NEIGHBORS TO BE DONE BY OTHERS



General Engineering Contractor

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

STANDARD EXCLUSIONS:

1. THIS CONTRACT DOES NOT INCLUDE ANY UNION APPRENTICE OR JOURNEYMAN.
2. TRAFFIC CONTROL, TRAFFIC CONTROL PLAN, TEMPORARY FENCING, CONSTRUCTION SIGNS, POSTING.
3. ENGINEERING, PERMITS, BONDS, SPECIAL INSURANCE, SWPP.
4. ITEMS NOT SPECIFICALLY MENTIONED IN SOW INCLUSIONS/ASSUMPTIONS ABOVE.
5. ANY AND ALL CONCRETE WORK.
6. TRENCH PLATING, CORING, SLEEVES, FOOTINGS OF ANY KIND.
7. OVER-EXCAVATION
8. UTILITY LOCATING, GPR, POTHOLING, CORE DRILLING FOR UTILITIES.
9. REMOVAL OR HANDLING OF HAZARDOUS, TOXIC AND LEAD MATERIALS IS EXCLUDED.
10. STORM WATER POLLUTION CONTROL PLAN OR IMPLEMENTATION.
11. COMPACTION TESTING
12. LIQUIDATED DAMAGES
13. EROSION CONTROL
14. DEWATERING
15. LANDSCAPE RESTORATION
16. IRRIGATION RELOCATION
17. DUST CONTROL AFTER SUI IS OFF SITE, T&M BASIS AFTERWORDS.
18. 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 SHALL BE PAID FOR IT ON T&M BASIS.
19. PROTECTION OF LANDSCAPE, REPAIRS, AND TREE/LANDSCAPE REPLACEMENT.
20. WE ARE NOT RESPONSIBLE FOR LOCATING/PROTECTING ANY UTILITIES NOT CLEARLY MARKED BY DIG ALERT. INCLUDING PRIVATELY OWNED.

Sincerely,

Sam Shirck -President

C: 805-290-8480

E: Sam@Shirckunderground.com



Proposal and Contract

Toro Enterprises, Inc.

P.O. Box 6285

Oxnard, CA. 93031

P: 805-483-4515

F: 805-483-2001

02/14/2024

www.toroenterprises.com

License No. 710580 A

CA DIR #1000002410

Toro Enterprises, Inc. Is an
Equal Opportunity Employer

QUOTE M.O.W.D. FIRE HYDRANT R&R

BID #14068

TO Meiners Oaks Water District / Justin Martinez

Client #	Description	Quantity	U/M	Unit Price	Ext Price
1	MOBILIZATION	1.000	EA	\$1,452.00	\$1,452.00
2	EXCAVATE, INSTALL & BACKFILL F.H. / 167 EL CAMINO DR	1.000	EA	\$11,972.37	\$11,972.37
3	EXCAVATE, INSTALL & BACKFILL F.H. / 253 EL CAMINO DR	1.000	EA	\$10,874.95	\$10,874.95
4	EXCAVATE, INSTALL & BACKFILL 2" SERVICE	1.000	EA	\$7,546.41	\$7,546.41
Grand Total:					\$31,845.73

ESTIMATOR:

Date: _____ Accepted By: _____

STANDARD CONDITIONS

1. THE ABOVE PRICES EXPIRE ON 4/30/2024
2. ALL PROPOSALS MUST BE SIGNED AND RETURNED WITHIN 30 DAYS OF BID IN ORDER TO SECURE MATERIAL PRICES AND AVAILABILITY.
3. CONSTRUCTION WATER.

4. PRICES ARE SUBJECT TO CHANGE IF THERE ARE ANY VARIATIONS TO THE ABOVE QUALIFIED STRUCTURAL SECTIONS AND FINISH.
5. ALL OF THE ABOVE ITEMS ARE BID WITH 2500 PSI CONCRETE UNLESS SPECIFICALLY STATED ABOVE.
6. 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.
7. THIS PROPOSAL AND TERMS MUST BE ACCEPTED AS PART OF THE CONTRACT AND SO SPECIFIED IF A SPECIAL CONTRACT FORM IS USED.
8. FOUR WEEK ADVANCE NOTICE IS REQUIRED FOR SCHEDUELING.
9. 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.
10. IF ROCK OR ANY OTHER UNSUITABLE MATERIAL IS ENCOUNTERED IT WILL BE PAID ON A TIME AND MATERIAL BASIS.
11. REMOVAL OR HANDLING OF WET OR UNSUITABLE MATERIAL WILL BE PAID FOR ON A TIME AND MATERIAL BASIS.
12. TERMS OF PAYMENT: 95% 30 DAYS. 5% RETENTION WITHIN 30 DAYS OF COMPLETION.
13. THE ABOVE BID IS NOT DIVISIBLE. ALL ITEMS IN THIS QUOTATION MUST BE ACCEPTED FOR THE PRICES SET FORTH ABOVE TO BE EFFECTIVE.
14. 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.
15. ENGINEERING COMPACTION TEST, CONCRETE TESTING, & SUFFICIENT CONCRETE STAKING, INCLUDING A SET OF CURB AND GUTTER AND CROSSGUTTER STAKES TO BE PROVIDED BY OTHERS.
16. QUANTITIES ARE APPROXIMATE AND ACTUAL QUANTITIES WILL BE FIELD MEASURED AT COMPLETION OF WORK TO DETERMINE PAYMENT AT THE ABOVE UNIT PRICES.
17. THE ABOVE QUANTITIES AND UNIT PRICES ARE SUBJECT TO CHANGE WHEN FINAL PLANS HAVE APPROVED AND SUBMITTED TO TORO ENTERPRISES, INC.
18. TORO ENTERPRISES, INC. IS NOT RESPONSIBLE FOR DAMAGE TO CONCRETE AND/OR UTILITIES CAUSED BY OTHERS.
19. PROTECTION OF CONCRETE AFTER PLACEMENT IS THE RESPONSIBILITY OF THE GENERAL CONTRACTOR.
20. ALL UNIT PRICES ARE SUBJECT TO THE AVAILABILITY OF MATERIALS FROM LOCALLY APPROVED SUPPLIERS.
21. 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.
22. TIME AND MATERIAL (RENTAL) IF REQUIRED TO BE PAID IN FULL MONTHLY, WITH NO RETENTION HELD.
23. IF QUANTITIES DECREASE MORE THAN 15%, UNIT PRICES ARE SUBJECT TO CHANGE.
24. 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.
25. 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.
26. ALL ASPHALT OR OIL BASED ITEMS ARE VALID FOR 30 DAYS ONLY.
27. IF WORK IS NOT COMPLETED BY 4/30/2024 PRICES ARE SUBJECT TO CHANGE.

STANDARD EXCLUSIONS

1. TRAFFIC CONTROL, TRAFFIC CONTROL PLAN, CONSTRUCTION SIGNS, POSTING.
2. ENGINEERING, TESTING, PERMITS, BONDS, SURVEY STAKING, SPECIAL INSURANCE.
3. REMOVAL/REPLACEMENT/RELOCATION OF WATER METER BOXES/VALVES/UTILITIES
4. JOINT SEALANT, CAULKING, DOWELS.
5. BIKE RACK, ROOF DRAINS, SPLASH PADS, HANDRAIL, CORING, SLEEVES, TRANSFORMERPAD, BOLLARDS, WALLS AND FOOTINGS OF ANY KIND, MONUMENT SIGN.
6. IMPORT / EXPORT

7. LOCAL DEPRESSIONS, FRAMES AND GRATES, AREA DRAINS, CATCH BASINS, FILTERS.
8. PARKWAY DRAINS
9. TRENCH DRAINS
10. TRUNCATED DOMES AND WARNING STRIPS
11. STRIPING, MARKING, AND SIGNAGE.
12. CLEARING AND GRUBBING, TREE REMOVAL
13. ROOT PRUNING OR GRINDING.
14. ASPHALT SLOT PATCH
15. ANY AND ALL STRUCTURAL CONCRETE UNLESS STATED ABOVE.
16. REMOVAL OR HANDLING OF HAZARDOUS, TOXIC AND LEAD MATERIALS IS EXCLUDED.
17. CURB BACKFILL
18. STORM WATER POLLUTION CONTROL PLAN OR IMPLEMENTION.
19. COMPACTION TESTING
20. LIQUIDATED DAMAGES
21. WEED KILL
22. PRIME COAT, SLURRY SEAL, FOG SEAL.
23. HAUL OFF
24. SPECIFICALLY EXCLUDED FROM THIS PROPOSAL ARE BACK-FILL OF CONCRETE.
25. EROSION CONTROL
26. UNLESS SPECIFICALLY STATED ELSEWHERE, CLEANUP OF SPOILS CAUSED BY "OTHERS" IS EXCLUDED.
27. TORO ENTERPRISES, INC. ASSUMES NO RESPONSIBILITY FOR SETTLEMENT WITHIN THE LIMITS OF UTILITY TRENCHES DONE BY OTHERS.
28. CONCRETE PAVING HEADER
29. REDWOOD HEADER
30. BASE MATERIAL
31. SAWCUTS / LAYOUT
32. HOME OWNER NOTIFICATION
33. LANDSCAPE RESTORATION
34. IRRIGATION RELOCATION
35. GATE TRACK FOOTING
36. 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.

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.*



District Summary/Update

- **Casitas Lake Level:** 79.1% 2/14/24
- **Wells:** MOWD is 100% on Casitas, as of 2/8/2024
-Due to an abundant amount of rainfall, water flowing within proximity of wells.
- **Rain Fall Totals (28 day/Season):**

	Casitas Dam	12.59"/18.58"
	Matilija Dam	15.39"/21.45"
2/14/24	M.O. Fire Station	10.89"/16.10"
	Stewart Canyon	9.33"/14.41"
	Nordhoff Ridge	14.72"/24.29"
- **GIS Mapping:** LCRR (inventory complete); next phase is consolidating data into a publicly accessible report.
- **AMI Meter Installations:** (In Progress)
- **Emergency Generator Office:** Electrical Design Plans (Pending)
- **Hwy 33 Slide:** Project on hold, Union Engeneering is waiting on Caltrans to approval materials (Pending)
- **Treatment Plant Project:** MKN grant assistance (In Progress)
- **Will Serve Letters: (Issued)**
 - 1027 El Camino Dr
 - 351 S. Padre Juan Ave.

<u>Type of Work</u>	<u>Cause</u>	<u>Date</u>	<u>Location</u>	<u>Contractor</u>	<u>Amount \$</u>
Main Leak	Age	1/2/2024	167 El Camino Dr.	Sam Hill & Sons	\$15,891.94
Service Leak	Poor Bedding	1/16/2024.	207 S. Pueblo Ave	Sam Hill & Sons	\$11,616.00

Current Well Levels and Specific Capacity

WELL #1	JAN 24'	FEB 24'	MAR 24'	APR 24'	MAY 24'	JUN 24'	JUL 24'	AUG 24'	SEP 24'	OCT 24'	NOV 24'	DEC 24'
STATIC (ft)	24.8'	18.8'										
RUNNING (ft)												
DRAW DOWN (ft)												
Gallons Per Minute (GPM)												
Specific Capacity (gal/ft DD)												
WELL #2	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	24.3'	18.8'										
RUNNING (ft)												
DRAW DOWN (ft)												
Gallons Per Minute (GPM)												
Specific Capacity (gal/ft DD)												
WELL #4A	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	35.6'	28'										
RUNNING (ft)	57.25'											
DRAW DOWN (ft)	21.65'											
Gallons Per Minute (GPM)	384											
Specific Capacity (gal/ft DD)	17.7											
WELL #7	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	32'	17.5'										
RUNNING (ft)	33.8'											
DRAW DOWN (ft)	1.8'											
Gallons Per Minute (GPM)	323											
Specific Capacity (gal/ft DD)	179											
WELL #8	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	61.4	45.8'										
RUNNING (ft)												
DRAW DOWN (ft)												
Gallons Per Minute (GPM)												
Specific Capacity (gal/ft DD)												

Non-Reportable Nitrate Levels 2024

	January	February	March	April	May	June	July	August	September	October	November	December
Well #8	11.5											
Ranchitos	14.4											

Water Pumped, Sold, Purchased & Water Sales

MONTH	PUMPED (AF)	PURCHASED (AF)	SOLD (AF)	WATER SALES (\$)
2024 JAN	32.34	0.00	27.69	\$83,568.46
FEB				
MAR				
APR				
MAY				
JUN				
JUL				
AUG				
SEP				
OCT				
NOV				
DEC				
YTD 2024				
TOTAL 2023	441.18	107.75	499.61	\$865,783.96
TOTAL 2022	451.43	216.43	615.38	\$823,145.74
TOTAL 2021	411.94	266.57	640.95	\$648,269.32
TOTAL 2020	485.71	197.26	635.47	\$657,912.06

Reserve Funds

* Balance at the County of Ventura	\$ 1,493,955.70
Total Taxes	\$0.00
Total Interest from reserve account#	\$ 0.00

Fiscal Year Total Revenues

July 1 st – January 31st	2023	\$1,401,997.99
July 1 st – January 31st	2024	\$1,274,650.17

Bank Balances

* LAIF Balance	\$ 210,196.510
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$2,090.61
* Money Market (Mechanics Bank)	\$ 7,626.06
Amount Transferred to Mechanics from County this month	\$ 0.00
Amount Transferred to General Fund from Money Market	\$ 0.00
Monthly Interest received from Money Market	\$.14
General Fund Balance	\$ 144,997.38
Trust Fund Balance	\$ 6,613.32
* Capital Improvement Fund	\$ 13,603.76
(#) Quarterly Interest from Capital Account	\$.12
Total Interest accrued	\$ 2,090.87



Board Secretary Report

February 2024

Administrative

- CA Water & Wastewater Arrearage Program extension for funding arrearages incurred between June 2021 – December 2022; application submitted 12/13/2023 for \$17,804, was approved awaiting funding.
- Annual SWRCB eAR report is now available 2/1/2024, due by 4/15/2024.
- Annual Ventura County Form 700 Conflict of Interest filings due by 4/1/2024.

Financial (any items not covered in separate Financials Report)

- Draft FY 2022-2023 Financial Audit available; anticipate final FY22/23 Audit reports in March 2024.
- Low Income Household Water Assistance Program FY 22-23 Total: \$4,306.00; FY 23-24: \$1015, with a new received payment of \$2,495. The program payments are extended through March 31, 2024.

Billing/Customer Service

Month	#Total Service Orders	# Account Owner Changes	Total HCF Billed	Monthly Customer Bill Total
Jan 23	134	4	10,498	\$122,495.23
Feb 23	81	3	11,364	\$121,590.44
Mar 23	64	9	9,896	\$113,382.75
Apr 23	53	7	10,730	\$115,712.99
May 23	110	10	17,881	\$152,408.32
Jun 23	75	11	16,895	\$134,304.67
Jul 23	164	7	25,791	\$167,342.66
Aug 23	106	13	26,563	\$168,236.03
Sep 23	139	12	25,216	\$161,828.48
Oct 23	89	7	25,209	\$160,983.08
Nov 23	93	3	22,876	\$152,824.26
Dec 23	149	1	21,255	\$147,061.27
Jan 24	128	6	12,636	\$116,133.98

- Jan 23 Service Orders: 10 leak checks and 105 re-reads during meter reading for abnormal consumption.
- May 23 Service Orders: 80 re-reads during meter reading for abnormal consumption, 10 account changes and 7 leak checks.
- Jul 23 Service Orders: 142 Re-reads mainly due to abnormally high consumption, and some leaks, but most were customer-increased outside irrigation.
- Sep 23 Service Orders: 110 Re-reads, mainly due to a software glitch.
- Dec 23 Service Orders: 121 Re-reads, due to heavy rainfall during meter reading; 9 new meter installs (replaced with AMI meters)

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

- Security cameras were installed outside the District Office in February 2024.
- Staff is working on the Replacement Treatment Plant Upgrade Project grant application documents.
- Employee Handbook 2024 – draft updates are 90% complete; they will go to the Executive Committee before the Board for approval and implementation.
- Emergency and Operations-related policies and procedures drafts are 75% complete and will go to the Safety/Emergency Committee for review.
- Staff working on scanning, archiving District documents, including deeds, easements, and historical maps.

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

Attachments: None.