



## **BOARD OF DIRECTORS REGULAR MEETING AGENDA**

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

**JOIN BY COMPUTER:** <https://meet.goto.com/241359565>

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

**ACCESS CODE:** 241-359-565

*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))*

**March 19, 2024, at 6:00 pm.**

- 1. Call meeting to order.**
- 2. Roll call**
- 3. Approval of the minutes:** February 20, 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:
  - 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 February 16, 2024, to March 15, 2024, in the amount of:

Payables \$ 87,146.87

Payroll \$ 51,684.13

Total \$138,831.00

## 7. Board action and/or discussion

- a) FY 22/23 Financial Audit Statements and Reports. (C. Fanning) -Attachment
  - a. Recommended Action: Receive and file FY 22/23 Financial Audit.
- b) Approve Resolution 20240319: FY 22/23 Financial Audit. (Etchart) –Attachment
  - a. Recommended Action: Approve Resolution 20240319: FY22/23 Financial Audit.
- c) Approve Hwy 33 12" AC Main Line Pipe Removal Contractor and expense of \$9,829.90, and approve replacement materials cost of \$13,011.00, total not to exceed \$30,000. (Martinez) – Attachments
  - a. Recommended Action: Approve Toro Enterprises with an expense of \$9,829.90 and replacement materials expense of \$13,011, for a total not to exceed of \$30,000.
- d) Authorize Staff to approve and issue Will-Serve Letters based on the approved District process and policies. (Martinez/Ward) – Attachment
  - a. Recommended Action: Authorize Staff to approve and issue Will-Serve Letters based on the approved District process and policies, any requests not covered by the policies or other matters will continue to require committee approval.

## 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 – Rate Study

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

**13. Adjournment:** The next scheduled Regular Board meeting is April 16, 2024 at 6:00 pm.

Regular Meeting  
February 20, 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 6:01 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. Attorney Present: Stuart Nielson.

**Absent:** Summer Ward, Board Secretary.

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

**Approval of January 16, 2024, Regular Board Meeting minutes.**

Director Etchart made the motion to approve the January 16, 2024, Regular Meeting minutes. Director Cooper seconded the motion.

No Public Comment.

Etchart/Cooper

(5) Ayes- M/S/C

### **4. Public Comments**

- None

***\*\*The Board went into closed session at 6:03 pm.\*\****

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

- 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 6:14 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 January 16, 2024, to February 15, 2024, in the amount of:**

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

Director Kentosh made the motion to approve the Payroll and Payables from January 16, 2024, to February 15, 2024. Director Oakland seconded the motion.

No Public Comment.

Kentosh/Oakland

(5) Ayes – M/S/C

7. **Board Discussion/Actions**

a). **Review Draft FY22/23 Financial Audit Statements and Reports. (Martinez)**

Mr. Martinez presented the draft FY22/23 Financial Audit Statements and Reports, which Cindy Fanning will present next month. Mr. Martinez requested that any questions or comments be provided so Ms. Fanning can respond next month.

Director Kentosh asked if the draft packet included the Management letter stating it was a clean audit. Mr. Martinez responded that the letter will be included with the packet presented next month. Director Cooper requested clarification on calculating pension liabilities based on state averages. Does that get “trued-up” at any point? Would the District get money back if its actuals were less than the state average? Director Oakland asked if the staff worked on any of the recommended action items from previous audits. Mr. Martinez explained that staff has been working on various recommended actions and explained the work done on the asset list as an example.

No Public Comment.

No Motion.

**b). SDRMA Director Position candidate nomination. (Etchart)**

Mr. Martinez shared the notice from SDRMA that there is an open Director position, so if the Board is interested in nominating a Director, the District can begin the process.

Director Cooper read that meetings are held in Sacramento 8-12 times per year.

Director Etchart noted that there was no interest at this time.

No Public Comment.

No Motion.

**c). Approve the Hydrant Upgrade Project for El Camino Drive Contractor and expenses not to exceed \$30,000. (Martinez)**

Mr. Martinez reported that during the water main break repair last month on El Camino, it was identified that the wharf head valve at 167 El Camino was broken and leaking. The 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 near the culvert is another 4" wharf head, and the valve servicing that wharf head is also broken. This location is more complex due to the 2" service line feeding St. Thomas Aquinas Church. In an emergency, MOWD staff would be unable to isolate the church from the distribution system and require all of El Camino to shut down for any repairs. It is recommended that this wharf head also be upgraded to a fire hydrant.

Mr. Martinez stated there is a \$75,000 approved budget for valve replacements/repairs. Four contractors responded to the RFP. Mr. Martinez noted that the District has recently used Sam Hill and Toro and would like to expand the contractor pool. Gruber Grading & Ag and Shirck Underground are both local and proposed amounts within the range of Sam Hill and Toro. Mr. Martinez stated that he would be confident and open to any of these contractors. The Board noted less than a \$450 difference between Sam Hill and Gruber Grading & Ag.

Director Oakland made the motion to approve Gruber Grading & Ag for the Hydrant Upgrade Project on El Camino, not to exceed \$30,000. Director Pangea seconded the motion.

No Public Comment.

Oakland/Pangea

(5) Ayes – M/S/C

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

Mr. Martinez reported that the Casitas Lake level is 83.5%. Seasonal rainfall totals, as of 2/14/2024: M.O. Fire Station 16.10", Casitas Dam 18.58", Matilija Dam 21.45" and Nordhoff Ridge 24.29." Due to abundant rainfall and water flowing near our wells, the District had to stop pumping and turn on the Casitas connection on 2/8/2024. Staff completed the Lead & Copper inventory for each connection in the District and are currently working on exporting the data from Ziptility to the State report template. The Field Staff have installed all the AMI meters received, with 80 new meters delivered. Staff will begin installing those meters following the February meter reading. Staff is working with Beacon and Tyler Technologies on the AMI interface and training. Ferranti Electrical Engineering is still pending on the design plans for the District Office emergency generator. Southern CA Edison is relocating the upgraded panel to the N. Pueblo side of the office building, closer to the Edison line. Mr. Martinez observed that the Hwy 33 shoulder has dropped further with recent rain events, but the main line is still holding. According to Mr. Martinez, Union Engineering is still waiting for CalTrans to approve the materials list before work to expose the main line completely. Mr. Martinez and staff are working on a scope of work to send out for bid to remove and properly dispose of the AC line. Staff is actively working on the Treatment Plant grant application documents. Mr. Martinez reported that two will-serve letters were issued; one was for a manufactured ADU for an existing service, and one conditional will-serve was finalized after the purchase of the additional water allocation from Casitas MWD. A few leaks occurred, including a main line leak on El Camino Dr and a service line leak on S. Pueblo. The repairs for both were completed by Sam Hill & Sons. Mr. Martinez reviewed the 2024 Nitrate levels for January, which increased from December; however, it is expected that those levels will drop again following the recent rains.

No Public Comment.

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

Mr. Martinez presented Ms. Ward's monthly Board Secretary report. He highlighted that the C.A. Water & Wastewater Arrearage Assistance Program announced they are extending the program to include arrearages between June 16, 2021 – December 31, 2022, the application was submitted and approved, Ms. Ward is awaiting the funding of \$17,804. The SWRCB eAR is due by April 15, 2024. The District is waiting on the annual Consumer Confidence Report form FGL. Form 700 Conflict of Interest filings are due by April 1. 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. Mr. Martinez noted that security cameras were installed outside the District Office, Ms. Ward has access to the camera footage and alerts remotely and from within the office. Staff continue to work on the required documents for the Replacement Treatment Plant grant application. Ms. Ward has been working on the updated Employee Policy Handbook, as well as Emergency and Operations plans and procedures, which will go to the Committees for review before Board approval and implementation. Staff continues to work on scanning and archiving policies, procedures, deeds, easements, and historical maps.

No Public Comment.

**10. Board Committee Reports**

- Executive & Personnel Committee: No report.
- UVRGA: Meeting was cancelled.
- 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: Call with SWRCB scheduled for tomorrow.

**11. Old Business**

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

**12. Director Announcements/Reports**

- Director Kentosh: Discussed the 2023 Casitas MWD rate increase and stated that the Casitas GM had reached out stating he was open to discussing rates with MOWD and VRWD. Director Kentosh asked if any Directors would help perform a rate analysis with him. Directors Oakland and Cooper responded, affirming interest in the rate analysis. Additionally, Director Kentosh wanted to bring to the attention of the Board and Attorney a point of consideration from another agency regarding Ex Parte, reporting out any communications that Directors have had. Attorney Nielson stated that Directors need to report any bias or conflict of interest for agenda items.
- Director Oakland: No report.
- Director Pangea: No report.
- Director Cooper: Recommends the GM look at the District insurance deductible for the Hwy 33 repairs, including costs associated with purchasing water while wells 1 and 2 are offline.
- Director Etchart: No report.

**13. Meeting Adjournment**

The next meeting will be held on March 19, 2024 at 6:00 pm. There being no further business to conduct at this time, Board President Mike Etchart adjourned the meeting at 7:11 pm.

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**Board Secretary**

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**Board President**



### Report of Income as of 2/29/2024

Income	Month of February	Year To Date	Budget Appropriation	Appropriation Balance
Interest	6,441.19	37,491.19	--	37,491.19
Taxes	1,705.23	120,866.77	--	120,866.77
Pumping Charges	266.51	3,206.14	--	3,206.14
Fire Protection	130.16	1,066.36	--	1,066.36
Meter & Inst. Fees	--	--	--	0.00
Water Sales	51,163.29	687,527.79	1,214,753.00	527,225.21
<sup>1</sup> Casitas Water/Standby	902.53	7,695.19	--	7,695.19
MWAC Charges	54,366.21	447,209.03	552,960.00	105,750.97
MCC Chg.	6,656.18	54,848.18	85,000.00	30,151.82
<sup>2</sup> Misc. Income	18,204.01	28,607.15	--	28,607.15
Late & Delinquent Chgs.	2,211.74	24,946.03	--	24,946.03
Conservation Penalty	--	--	--	0.00
Capital Improvement	4,289.37	4,289.37	--	4,289.37
Drought Surcharge	276.44	(599.91)	--	599.91
Fire Flow/Will Serve Letters	--	4,109.74	6,000.00	1,890.26
		--	--	0.00
		--	--	0.00
<b>TOTAL INCOME</b>	<b>146,612.86</b>	<b>1,421,263.03</b>	<b>1,858,713.00</b>	<b>437,449.97</b>

Note:

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

<sup>2</sup> Hartmann Allocation, Will Serve & Fire Flow (222 S. Padre Juan), & CA Arrearage Program



# Meiners Oaks County Water District, CA

## Check Report

By Vendor Name

Date Range: 02/16/2024 - 03/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<b>Bank Code: AP Bank-AP Bank</b>						
AQUA-F	Aqua-Flo Supply	03/13/2024	Regular	0.00	4.15	11161
<a href="#">512267413</a>	Invoice	02/27/2024	Parts for Job at Besant	0.00	4.15	
AT&T	AT&T	02/27/2024	Regular	0.00	592.24	11145
<a href="#">4009276802</a>	Invoice	02/19/2024	SCADA Phone Lines	0.00	592.24	
AUTOSU	Automotive Supply - Ojai	03/13/2024	Regular	0.00	13.61	11162
<a href="#">587834</a>	Invoice	02/21/2024	Power Steering Fluid	0.00	13.61	
BADGER	Badger Meter	02/27/2024	Regular	0.00	18,549.46	11146
<a href="#">1639506</a>	Invoice	02/26/2024	135 - Endpoints	0.00	18,549.46	
BADGER	Badger Meter	03/13/2024	Regular	0.00	977.40	11163
<a href="#">80153290</a>	Invoice	02/28/2024	Service Agreement	0.00	977.40	
CALPERS	California Public Employees' Retirement	02/29/2024	Bank Draft	0.00	3,998.06	DFT0002035
<a href="#">INV0002537</a>	Invoice	02/15/2024	Health	0.00	3,998.06	
CALPERS	California Public Employees' Retirement	02/26/2024	Bank Draft	0.00	25.59	DFT0002044
<a href="#">021424</a>	Invoice	02/14/2024	Active Premium	0.00	25.59	
CALPERS	California Public Employees' Retirement	02/29/2024	Bank Draft	0.00	3,998.02	DFT0002046
<a href="#">INV0002549</a>	Invoice	02/29/2024	Health	0.00	3,998.02	
CAL-STATE	Cal-State	03/13/2024	Regular	0.00	258.09	11164
<a href="#">268637</a>	Invoice	02/29/2024	Portable Toilet	0.00	126.23	
<a href="#">269001</a>	Invoice	03/05/2024	Portable Toilet	0.00	131.86	
CASH	CASH	02/27/2024	Regular	0.00	15.00	11147
<a href="#">012424</a>	Invoice	02/26/2024	Water For Office	0.00	5.00	
<a href="#">022624</a>	Invoice	02/26/2024	Water For Office	0.00	5.00	
<a href="#">122823</a>	Invoice	02/26/2024	Water For Office	0.00	5.00	
CMWD	Casitas Municipal Water District	03/13/2024	Regular	0.00	3,431.09	11165
<a href="#">261150224</a>	Invoice	02/29/2024	Fairview Standby	0.00	1,585.02	
<a href="#">262000224</a>	Invoice	02/29/2024	Hartmann Allocation	0.00	261.05	
<a href="#">300650224</a>	Invoice	02/29/2024	Tico & La Luna Standby	0.00	1,585.02	
CLEANCO	Cleancoast Janitorial	02/27/2024	Regular	0.00	640.00	11148
<a href="#">3024</a>	Invoice	02/26/2024	January Janitorial	0.00	320.00	
<a href="#">3023</a>	Invoice	02/23/2024	February Janitorial	0.00	320.00	
DATAP	Dataprose LLC	03/13/2024	Regular	0.00	2,027.94	11166
<a href="#">DP2400722</a>	Invoice	02/29/2024	Billing & Postage	0.00	2,027.94	
EJHAR	E. J. Harrison Roloffs, Inc.	02/27/2024	Regular	0.00	177.82	11149
<a href="#">2313C0224</a>	Invoice	02/14/2024	Office Trash	0.00	165.60	
<a href="#">994260224</a>	Invoice	02/14/2024	3 Yard Dumpster	0.00	12.22	
E H D	Environmental Health Division	03/13/2024	Regular	0.00	1,155.60	11167
<a href="#">IN0249259</a>	Invoice	02/27/2024	Hazardous Materials Business Plan	0.00	1,155.60	
FAMCON	Famcon Pipe and Supply, Inc	03/13/2024	Regular	0.00	67.08	11168
<a href="#">5100120947.001</a>	Invoice	02/09/2024	Field Flange for Artesian Meter Install	0.00	67.08	

## Check Report

Date Range: 02/16/2024 - 03/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
FGLENV	FGL Environmental	02/27/2024	Regular	0.00	1,184.00	11150
<a href="#">401170A</a>	Invoice	02/20/2024	Samples	0.00	39.00	
<a href="#">401171A</a>	Invoice	02/20/2024	Samples	0.00	39.00	
<a href="#">401473A</a>	Invoice	02/13/2024	Samples	0.00	265.00	
<a href="#">401794A</a>	Invoice	02/19/2024	Samples	0.00	615.00	
<a href="#">401795A</a>	Invoice	02/20/2024	Samples	0.00	113.00	
<a href="#">402139A</a>	Invoice	02/22/2024	Samples	0.00	113.00	
FGLENV	FGL Environmental	03/13/2024	Regular	0.00	496.00	11169
<a href="#">402140A</a>	Invoice	02/29/2024	Samples	0.00	79.00	
<a href="#">402141A</a>	Invoice	02/29/2024	Samples	0.00	39.00	
<a href="#">402438A</a>	Invoice	03/01/2024	Samples	0.00	113.00	
<a href="#">402797A</a>	Invoice	03/05/2024	Samples	0.00	113.00	
<a href="#">402878A</a>	Invoice	03/05/2024	Samples	0.00	73.00	
<a href="#">402883A</a>	Invoice	03/06/2024	Samples	0.00	79.00	
FTB	Franchise Tax Board	02/27/2024	Regular	0.00	233.58	11151
<a href="#">2019-4</a>	Invoice	02/26/2024	Earnings Withholding - Maxwell	0.00	233.58	
FTB	Franchise Tax Board	03/13/2024	Regular	0.00	233.58	11170
<a href="#">2019-5</a>	Invoice	03/12/2024	Earnings Withholding - Maxwell	0.00	233.58	
GUARDIAN	Guardian	02/27/2024	Regular	0.00	610.61	11143
<a href="#">INV0002538</a>	Invoice	02/15/2024	Dental	0.00	305.33	
<a href="#">INV0002550</a>	Invoice	02/29/2024	Dental	0.00	305.28	
HACHCO	Hach Company	02/27/2024	Regular	0.00	495.94	11152
<a href="#">13918098</a>	Invoice	02/12/2024	DPD Free Chlorine RGT,DPD Total,Sample	0.00	495.94	
HLTHNE	Health Net Life Insurance Company	02/27/2024	Regular	0.00	113.40	11153
<a href="#">61790224</a>	Invoice	02/05/2024	Life Insurance	0.00	113.40	
HCS	Herum/Crabtree/Suntag	03/13/2024	Regular	0.00	65.99	11171
<a href="#">111044</a>	Invoice	02/26/2024	SBCK vs VTA	0.00	65.99	
MOAR	Meiners Oaks Auto Repair	03/13/2024	Regular	0.00	83.69	11172
<a href="#">055825</a>	Invoice	02/27/2024	Oil Change Service - G Lockwood's Truck	0.00	83.69	
MOHARD	Meiners Oaks Hardware	03/13/2024	Regular	0.00	267.17	11173
<a href="#">069710</a>	Invoice	02/01/2024	Car Cleaning Supplies	0.00	24.32	
<a href="#">070098</a>	Invoice	02/01/2024	Filter Bag,Cloth Plumber,Contact Cleaner,	0.00	162.23	
<a href="#">070106</a>	Credit Memo	02/01/2024	Tire Guages - Return	0.00	-10.80	
<a href="#">070459</a>	Invoice	02/05/2024	Single Cut Key, Key Ring	0.00	7.76	
<a href="#">070614</a>	Invoice	02/07/2024	Bolts & Screws For Brake Light	0.00	1.38	
<a href="#">071401</a>	Invoice	02/14/2024	Adjustable Wrench,Menderhose,Bolts & S	0.00	20.39	
<a href="#">072124</a>	Invoice	02/22/2024	Silicone,Funnel,Bolts & Screws,etc.	0.00	44.74	
<a href="#">69681</a>	Invoice	02/01/2024	Bolts & Screws	0.00	17.15	
MKN&A	Michael K. Nunley & Associates, Inc.	03/13/2024	Regular	0.00	6,095.30	11174
<a href="#">103999569</a>	Invoice	03/12/2024	Treatment Plant Final Design	0.00	6,095.30	
MITEC	MiTec Solutions LLC	02/27/2024	Regular	0.00	446.52	11154
<a href="#">100624</a>	Invoice	02/15/2024	SplashTop	0.00	20.00	
<a href="#">100708</a>	Invoice	02/15/2024	Monthly AntiVirus	0.00	50.00	
<a href="#">100760</a>	Invoice	02/15/2024	Elevate Comm./Business VoIP	0.00	237.11	
<a href="#">1068740</a>	Invoice	02/13/2024	Grandstream Fax Adapter	0.00	139.41	
MITEC	MiTec Solutions LLC	03/13/2024	Regular	0.00	894.82	11175
<a href="#">100930</a>	Invoice	03/01/2024	Exchange,Web Hosting,ShareSync	0.00	316.82	
<a href="#">100959</a>	Invoice	03/01/2024	Off Site Back Up	0.00	98.00	
<a href="#">100991</a>	Invoice	03/01/2024	X 360 Recover	0.00	240.00	
<a href="#">1070087</a>	Invoice	03/06/2024	Monthly Maintenance	0.00	240.00	

## Check Report

Date Range: 02/16/2024 - 03/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
NCK&K	Nelson Cornis Kettle & Kinney, LLP	03/13/2024	Regular	0.00	812.50	11176
<a href="#">12241</a>	Invoice	03/08/2024	Attorney Fees	0.00	812.50	
OFFDEP	Office Depot	03/13/2024	Regular	0.00	306.03	11177
<a href="#">357500030001</a>	Invoice	02/29/2024	Shredder	0.00	268.11	
<a href="#">357501029001</a>	Invoice	03/01/2024	Sticky Notes, Calculator Spool	0.00	37.92	
PATHIAN	Pathian Administrators	02/27/2024	Regular	0.00	114.47	11144
<a href="#">INV0002540</a>	Invoice	02/15/2024	HSBS	0.00	57.24	
<a href="#">INV0002552</a>	Invoice	02/29/2024	HSBS	0.00	57.23	
PERS	Public Employees' Retirement System	02/29/2024	Bank Draft	0.00	700.00	DFT0002034
<a href="#">INV0002536</a>	Invoice	02/15/2024	457 Withholdings	0.00	700.00	
PERS	Public Employees' Retirement System	02/29/2024	Bank Draft	0.00	4,168.53	DFT0002036
<a href="#">INV0002539</a>	Invoice	02/15/2024	PERS	0.00	4,168.53	
PERS	Public Employees' Retirement System	02/29/2024	Bank Draft	0.00	700.00	DFT0002045
<a href="#">INV0002548</a>	Invoice	02/29/2024	457 Withholdings	0.00	700.00	
PERS	Public Employees' Retirement System	02/29/2024	Bank Draft	0.00	3,956.07	DFT0002047
<a href="#">INV0002551</a>	Invoice	02/29/2024	PERS	0.00	3,956.07	
PERS	Public Employees' Retirement System	03/12/2024	Bank Draft	0.00	2,772.17	DFT0002055
<a href="#">10000001746821</a>	Invoice	03/01/2024	Unfunded Accrued Liability	0.00	2,772.17	
RWC	Robert William Company	03/13/2024	Regular	0.00	1,835.17	11178
<a href="#">4-612</a>	Invoice	02/01/2024	33 Water Main Relocation	0.00	1,835.17	
SCE	Southern California Edison Co.	02/27/2024	Regular	0.00	5,227.40	11155
<a href="#">OFFELE0224</a>	Invoice	02/26/2024	Office Electricity	0.00	204.16	
<a href="#">TNKFRM0224</a>	Invoice	02/26/2024	Tank Farm	0.00	45.96	
<a href="#">WELL1-0224</a>	Invoice	02/26/2024	Well 1	0.00	108.98	
<a href="#">WELL2-0224</a>	Invoice	02/26/2024	Well 2	0.00	101.05	
<a href="#">WELL4&amp;70224</a>	Invoice	02/26/2024	Wells 4&7	0.00	4,144.62	
<a href="#">WELL8-0224</a>	Invoice	02/26/2024	Well 8	0.00	133.82	
<a href="#">Z-10224</a>	Invoice	02/26/2024	Zone 1	0.00	108.19	
<a href="#">Z-2FIRE0224</a>	Invoice	02/26/2024	Zone 2 Fire	0.00	63.80	
<a href="#">Z-2PWR0224</a>	Invoice	02/26/2024	Zone 2 Power	0.00	299.33	
<a href="#">Z-3FIRE0224</a>	Invoice	02/26/2024	Zone 3 Fire	0.00	17.49	
SCGAS	Southern California Gas Co.	03/13/2024	Regular	0.00	88.84	11179
<a href="#">0851</a>	Invoice	02/28/2024	Office Heat	0.00	88.84	
SPECTRUM	Spectrum	03/13/2024	Regular	0.00	89.98	11180
<a href="#">0299421032724</a>	Invoice	02/27/2024	Internet	0.00	89.98	
SWRCB-EAR	State Water Resources Control Board DFA- Ext	02/27/2024	Regular	0.00	2,024.26	11156
<a href="#">21524</a>	Invoice	02/15/2024	Extended Arrearage Program	0.00	2,024.26	
SWRCB-DWOC	State Water Resources Control Board DWOC	02/27/2024	Regular	0.00	70.00	11157
<a href="#">T11G2024</a>	Invoice	02/22/2024	T1 - J. Groves	0.00	70.00	
WHARF	The Wharf	03/13/2024	Regular	0.00	184.21	11181
<a href="#">194333</a>	Invoice	02/15/2024	Work Boots - J. Groves	0.00	184.21	
TYLER	Tyler Technologies, Inc.	02/27/2024	Regular	0.00	12,280.34	11158
<a href="#">025-454646</a>	Invoice	02/26/2024	Annual Maint. Fee 2024-25	0.00	12,280.34	
UAOFSC	Underground Service Alert of So.Ca.	03/13/2024	Regular	0.00	29.25	11182
<a href="#">220240448</a>	Invoice	03/01/2024	Digalerts	0.00	29.25	

## Check Report

Date Range: 02/16/2024 - 03/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
USBANK	US Bank Corporate Pmt. System	03/13/2024	Regular	0.00	1,866.17	11183
<a href="#">AAS050824</a>	Invoice	02/08/2024	Stamps	0.00	75.75	
<a href="#">AMAZON012524</a>	Invoice	02/01/2024	Rain Jacket, Gloves, Trash Bags	0.00	136.32	
<a href="#">AMAZON021224</a>	Invoice	02/12/2024	Hooks	0.00	9.64	
<a href="#">AMAZON021324</a>	Invoice	02/16/2024	Beanies	0.00	85.76	
<a href="#">AMAZONBLINKS</a>	Invoice	02/07/2024	Office Security Cameras	0.00	266.15	
<a href="#">BRT00LO20124</a>	Invoice	02/01/2024	Wrench	0.00	84.91	
<a href="#">COASTC021524</a>	Invoice	02/15/2024	Starter Generator for Golf Cart	0.00	501.92	
<a href="#">COASTC022124</a>	Credit Memo	02/21/2024	Starter Generator for Golf Cart - Return	0.00	-501.92	
<a href="#">COASTC022224</a>	Invoice	02/21/2024	Service On Gas Golf Cart	0.00	278.76	
<a href="#">EIOT012524</a>	Invoice	02/01/2024	Security Data Renewal	0.00	15.00	
<a href="#">EIOT012524</a>	Invoice	02/01/2024	Security Data Renewal	0.00	15.00	
<a href="#">EIOT012924</a>	Invoice	02/01/2024	Security Data Renewal	0.00	15.00	
<a href="#">EIOT022024</a>	Invoice	02/24/2024	Security Data Renewal	0.00	15.00	
<a href="#">GOTO021624</a>	Invoice	02/16/2024	Remote Meetings	0.00	10.00	
<a href="#">HOSEMAN02012</a>	Invoice	02/01/2024	Hose Assembly Casitas Connection	0.00	360.82	
<a href="#">OSS020924</a>	Invoice	02/09/2024	Storage Facility	0.00	184.00	
<a href="#">SCTRAILER02012</a>	Invoice	02/01/2024	Hitch	0.00	314.06	
VERIZON	Verizon Wireless	03/13/2024	Regular	0.00	368.22	11185
<a href="#">9957704890</a>	Invoice	02/26/2024	Cell Phones	0.00	368.22	
WEX	WEX BANK	02/27/2024	Regular	0.00	2,177.46	11159
<a href="#">95138566</a>	Invoice	02/15/2024	Fuel	0.00	2,177.46	
ZEEMED	ZEE MEDICAL SERVICE	02/27/2024	Regular	0.00	224.05	11160
<a href="#">34-103046</a>	Invoice	02/23/2024	Medical Re-Stock	0.00	224.05	

## Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	100	42	0.00	66,828.43
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	8	8	0.00	20,318.44
EFT's	0	0	0.00	0.00
	<b>108</b>	<b>50</b>	<b>0.00</b>	<b>87,146.87</b>

PR

51,684.13

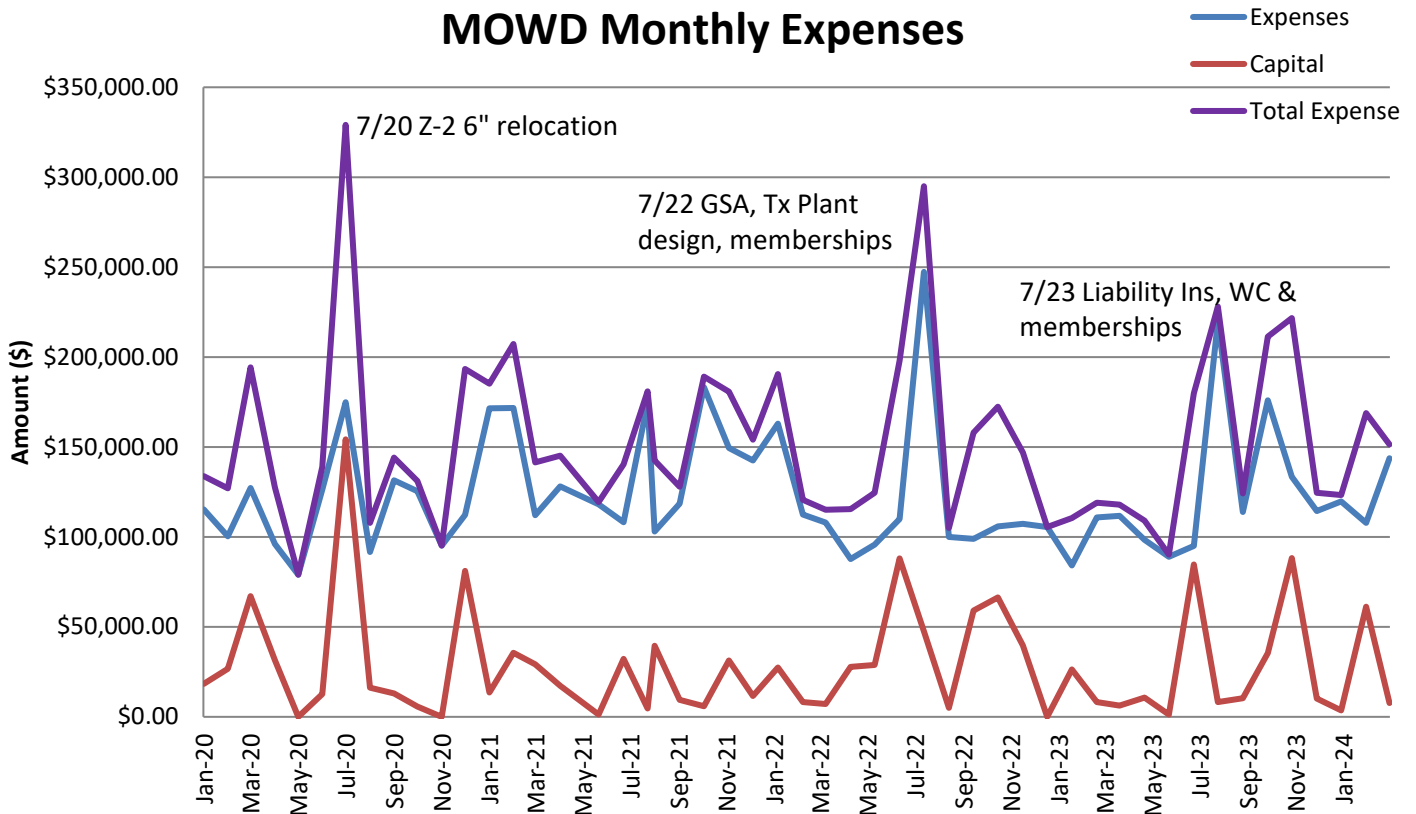
Meiners Oaks Water District

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

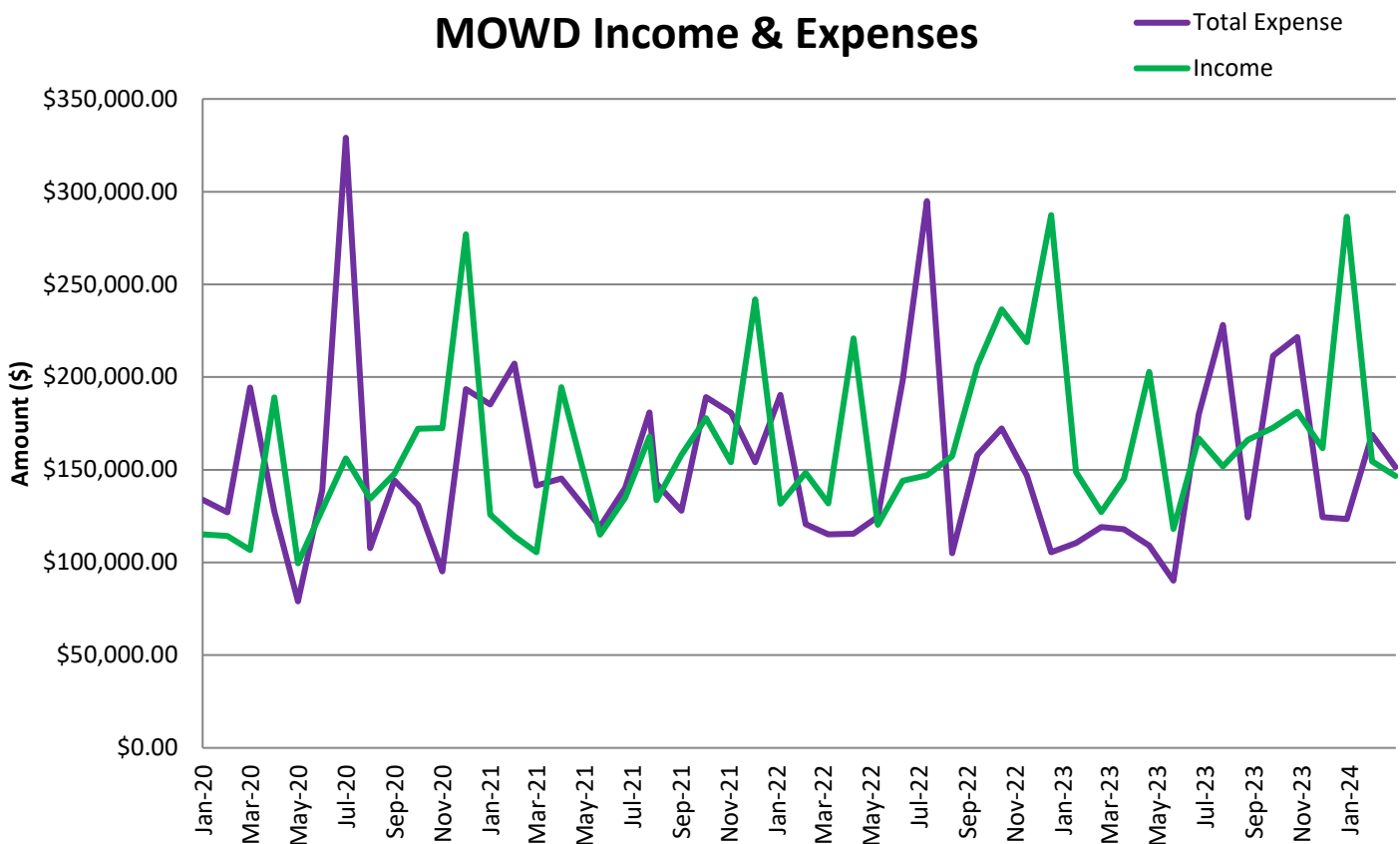
<b>Expenditures</b>	<b>Month of February</b>	<b>Year To Date</b>	<b>Budget Approp</b>	<b>Approp Bal 02/29/24</b>	<b>Current March</b>	<b>Approp FY Bal To Date</b>
Salaries	52,618.90	421,704.04	650,000.00	228,295.96	-	228,295.96
Payroll Taxes	4,200.71	34,366.70	45,000.00	10,633.30	-	10,633.30
Retirement Contributions	7,148.44	56,761.35	73,000.00	16,238.65	-	16,238.65
Group Insurance	7,579.75	55,336.08	96,000.00	40,663.92	-	40,663.92
Company Uniforms	269.97	2,736.62	4,500.00	1,763.38	-	1,763.38
Phone Office	682.22	5,497.45	7,000.00	1,502.55	-	1,502.55
Janitorial Service	1,024.32	4,751.09	6,500.00	1,748.91	131.86	1,617.05
Refuse Disposal	177.82	2,724.16	5,000.00	2,275.84	-	2,275.84
Liability Insurance	-	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	377.44	4,587.98	3,500.00	(1,087.98)	-	(1,087.98)
Office Equipment Maintenance	879.60	3,935.60	7,500.00	3,564.40	-	3,564.40
Security System	425.00	2,023.16	1,000.00	(1,023.16)	-	(1,023.16)
Cell Phones	368.22	3,212.02	4,500.00	1,287.98	-	1,287.98
System Maintenance	1,011.90	34,824.60	60,000.00	25,175.40	-	25,175.40
Safety Equipment	360.37	6,353.92	6,000.00	(353.92)	-	(353.92)
Laboratory Services	1,257.00	10,091.00	14,500.00	4,409.00	378.00	4,031.00
Membership and Dues	750.00	9,932.00	10,000.00	68.00	-	68.00
Printing and Binding	-	-	2,000.00	2,000.00	-	2,000.00
Office Supplies	302.75	6,607.89	6,000.00	(607.89)	37.92	(645.81)
Postage and Express	2,103.69	8,954.09	13,000.00	4,045.91	-	4,045.91
B.O.D. Fees	1,500.00	16,500.00	30,000.00	13,500.00	-	13,500.00
Engineering & Technical Services	-	1,323.19	50,000.00	48,676.81	-	48,676.81
Computer Services	14,629.08	31,403.16	25,000.00	(6,403.16)	894.82	(7,297.98)
Other Prof. & Regulatory Fees	3,287.86	25,570.32	40,000.00	14,429.68	29.25	14,400.43
Public and Legal Notices	-	-	2,000.00	2,000.00	-	2,000.00
Attorney Fees	747.50	12,420.00	40,000.00	27,580.00	812.50	26,767.50
GSA Fees	-	63,000.00	90,000.00	27,000.00	-	27,000.00
VR/SBC/City of VTA Law Suit	65.99	4,237.69	75,000.00	70,762.31	-	70,762.31
Rental Equipment	-	-	10,000.00	10,000.00	-	10,000.00
Audit Fees	-	11,500.00	26,000.00	14,500.00	-	14,500.00
Small Tools	84.91	3,754.85	5,000.00	1,245.15	-	1,245.15
Election Supplies	-	-	2,500.00	2,500.00	-	2,500.00
Treatment Plant	495.94	6,243.41	10,000.00	3,756.59	-	3,756.59
Fuel	2,177.46	13,418.28	20,000.00	6,581.72	-	6,581.72
Travel Exp./Seminars	-	717.72	2,000.00	1,282.28	-	1,282.28
Utilities	293.00	2,730.45	3,500.00	769.55	-	769.55
Power and Pumping	5,023.24	64,860.83	80,000.00	15,139.17	-	15,139.17
Meters	33,957.42	66,546.03	80,000.00	13,453.97	-	13,453.97
Online AutoPay Transactions Fees	-	-	10,000.00	10,000.00	-	10,000.00
<b>Total Expenditures</b>	<b>143,800.50</b>	<b>1,128,930.05</b>	<b>1,751,000.00</b>	<b>622,069.95</b>	<b>2,284.35</b>	<b>619,785.60</b>

<b>Water Distribution System</b>	-	-	-	-	-	-
<i>New Well</i>	-	-	25,000.00	25,000.00	-	25,000.00
<i>Valve Replacements</i>	-	-	75,000.00	75,000.00	-	75,000.00
<i>Rehab Well 4</i>	-	-	30,000.00	30,000.00	-	30,000.00
<i>Meiners Rd. Tank/Zone</i>	-	-	75,000.00	75,000.00	-	75,000.00
<b>Structures and Improvements</b>	-	-	-	-	-	-
<i>Treatment Plant 100% Eng. Design</i>	5,822.90	49,664.04	160,000.00	110,335.96	6,095.30	104,240.66
<i>TP Grant &amp; Environmental Assistance</i>	-	-	60,000.00	60,000.00	-	60,000.00
<i>Field Truck 3/4 Ton</i>	-	63,312.84	70,000.00	6,687.16	-	6,687.16
<i>Office HVAC System</i>	-	19,786.00	20,000.00	214.00	-	214.00
<i>Emergency Generator Electrical Design</i>	-	10,625.00	15,000.00	4,375.00	-	4,375.00
<b>Field Equipment</b>	-	-	-	-	-	-
<i>Chlorine Alarms</i>	-	-	20,000.00	20,000.00	-	20,000.00
<i>Air Compressor</i>	-	-	6,500.00	6,500.00	-	6,500.00
<i>Generator Welder</i>	-	-	6,500.00	6,500.00	-	6,500.00
<b>Appropriations for Contingencies</b>	1,835.17	81,354.43	100,000.00	18,645.57	-	18,645.57
<b>Total CIP Spending</b>	<b>7,658.07</b>	<b>224,742.31</b>	<b>663,000.00</b>	<b>438,257.69</b>	<b>6,095.30</b>	<b>432,162.39</b>
<b>GRAND TOTAL</b>	<b>151,458.57</b>	<b>1,353,672.36</b>	<b>2,414,000.00</b>	<b>1,060,327.64</b>	<b>8,379.65</b>	<b>1,051,947.99</b>

## MOWD Monthly Expenses



## MOWD Income & Expenses





# Draft 3-14-2024

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

March \_\_, 2024

In planning and performing our audit of the financial statements of Meiners Oaks Water District (District) as of and for the year ended June 30, 2023 in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

However, during our audit, we became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. This letter does not affect our report dated March \_\_, 2024 on the financial statements of Meiners Oaks Water District.

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

## Organizational Structure

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

## Capital Assets (updated prior year comment)

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

## Trust Fund (prior year comment)

The District has a separate bank account referred to as the Trust Fund. The purpose of the Trust Fund is to hold customers' deposits in accordance with the District's deposit policy. The balance of the Trust Fund at June 30, 2023 was \$5,568. The balance of the Customer Service Deposit account at the same date was \$4,080. We recommend these two accounts be analyzed and reconciled.



# Draft 3-14-2024

## Accounts Payable (prior year comment)

There is an unreconciled difference of \$4,244 between the accounting records and the supporting detail listing of accounts payable as of June 30, 2023. We recommend the difference be analyzed and adjusted accordingly.

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

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

Fanning & Karrh

# 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**

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# Final Draft (2-8-2024)

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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.

# Final Draft (2-8-2024)

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.

	<u>2023</u>	<u>2022</u>
<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>
<u>Net Position</u>		
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
<b>CURRENT ASSETS</b>			
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
<b>TOTAL CURRENT ASSETS</b>		<u>2,057,193</u>	<u>1,957,364</u>
<b>CAPITAL ASSETS</b>			
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)
<b>NET CAPITAL ASSETS</b>	3	<u>3,161,172</u>	<u>3,206,896</u>
<b>TOTAL ASSETS</b>		<u>5,218,365</u>	<u>5,164,260</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources related to pensions	4	257,921	110,801
Deferred outflows of resources related to OPEB	5	141,529	164,821
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>		<u>399,450</u>	<u>275,622</u>
<b>LIABILITIES</b>			
<b>CURRENT LIABILITIES</b>			
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
<b>TOTAL CURRENT LIABILITIES</b>		<u>180,981</u>	<u>147,683</u>
<b>LONG-TERM LIABILITIES</b>			
Net pension liability	4	473,981	197,606
Net other postemployment benefit liability	5	538,451	573,080
<b>TOTAL LONG-TERM LIABILITIES</b>		<u>1,012,432</u>	<u>770,686</u>
<b>TOTAL LIABILITIES</b>		<u>1,193,413</u>	<u>918,369</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources related to pensions	4	13,463	181,670
Deferred inflows of resources related to OPEB	5	672,348	564,563
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>		<u>685,811</u>	<u>746,233</u>
<b>NET POSITION</b>			
Net investment in capital assets		3,161,172	3,206,896
Unrestricted		577,419	568,384
<b>TOTAL NET POSITION</b>		<u>\$ 3,738,591</u>	<u>\$ 3,775,280</u>

See accompanying notes to financial statements.

# Final Draft (2-8-2024)

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>
<b>OPERATING REVENUES</b>			
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
<b>TOTAL OPERATING REVENUES</b>		<u>1,885,168</u>	<u>1,705,863</u>
<b>OPERATING EXPENSES</b>			
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
<b>TOTAL OPERATING EXPENSES</b>		<u>2,219,933</u>	<u>1,996,232</u>
<b>LOSS FROM OPERATIONS</b>		<u>(334,765)</u>	<u>(290,369)</u>
<b>NON-OPERATING REVENUES AND EXPENSES</b>			
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
<b>TOTAL NON-OPERATING REVENUES AND EXPENSES</b>		<u>298,076</u>	<u>221,516</u>
<b>CHANGE IN NET POSITION</b>		<u>(36,689)</u>	<u>(68,853)</u>
<b>NET POSITION - Beginning of year</b>		<u>3,775,280</u>	<u>3,844,133</u>
<b>NET POSITION - End of year</b>	\$	<u>3,738,591</u>	<u>\$ 3,775,280</u>

See accompanying notes to financial statements.

# Final Draft (2-8-2024)

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.

# Final Draft (2-8-2024)

## 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>	Increases	Decreases	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		
Benefit formula	2% @ 60	2% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50	52
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	8.630%	7.470%

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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.

# Final Draft (2-8-2024)

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.

# Final Draft (2-8-2024)

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>

# Final Draft (2-8-2024)

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:

# Final Draft (2-8-2024)

	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:

# Final Draft (2-8-2024)

	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.



# Final Draft (2-8-2024)

## 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
<b>Total OPEB Liability</b>						
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>
<b>Plan Fiduciary Net Position</b>						
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>
<b>Net OPEB liability - ending</b>	<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.



Meiners Oaks Water District  
Resolution 20240319:  
Financial Audit FY 2022-2023

On the 19<sup>th</sup> day of March 2024, the Board of Directors of Meiners Oaks Water District proposed and approved the following resolution:

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

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

NOW, therefore be it resolved by the Meiners Oaks Water District Board of Directors that the annual audit for the year 2022-2023, prepared by Fanning & Karrh, CPAs, and presented in the annual audit report titled Meiners Oaks Water District Financial Statements year end June 30, 2023, is

Passed, Approved and Adopted this 19<sup>th</sup> day of March 2024.

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Board President  
Michel Etchart

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Board Secretary  
Summer Ward



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## **Hwy 33 Slide Project**

### **Summary:**

On March 16, 2023, it was brought to the attention of Meiners Oaks Water District that a big crack on the edge of Hwy 33, south of the Treatment Plant, was starting to form. Upon immediate investigation by District staff, it was determined that the hillside was actively moving and may put MOWD's water main, from the Treatment Plant to the Tank Farm, in jeopardy. The slide grew over the following two weeks, exposing MOWD 12" water main.

District staff contacted FEMA on March 22, 2023, hoping to file a claim and secure emergency funding for the repair cost. A FEMA representative explained that the California DR-4683-CA incident period was already closed for applications, and the other option was to apply for a Small Business Administration Disaster loan.

District staff contacted our insurance provider, SDRMA, on February 22, 2024, and was told the insurance does not cover underground pipes.

After one year of waiting, discussing, and planning, construction finally began to make the necessary repairs to the hillside and roadway. To make these repairs MOWD's 12" water main must be removed from the work area temporarily. Union Engineering has agreed to expose MOWD's water main and prepare a safe work site, as this is part of their already planned scope of work. The District must remove and dispose of the AC water main properly.

MOWD has prepared an RFP for the AC water main removal and presented it to four interested contractors.

- VenTerra Environmental, Inc. \$15,900.00
- Toro Enterprises \$ 9,829.90
- Sam Hill & Sons \$14,800.00
- Travis Ag (No interest; VenTerra would be their sub)



When the time comes, Union Engineering has agreed to work with MOWD to reinstall the 12" water main. This task will be within Union Engineers scope of work. As they are responsible for backfill and compaction per Caltrans standards.

**Recommendations:**

The General Manager recommends that the MOWD's BOD approve Toro Enterprises to remove and dispose of the MOWD 12" AC water main on Maricopa Hwy, with a lump sum of \$9,829.90. Additionally, the General Manager recommends that the BOD approve the purchase of the materials needed to replace the 12" water main that Union Engineering and District staff will install.

**Toro Enterprises:** \$9,829.90

**Famcon Pipe:** \$13,011.00

**Approval Request:** Not to Exceed \$30,000

**Budget Appropriations:** Valve Replacement \$47,751.92



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## Hwy 33 Pipe Removal Project

(Request For Proposal)

Contractor Name: \_\_\_\_\_ License No: \_\_\_\_\_

Address: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Phone #: \_\_\_\_\_

Email: \_\_\_\_\_ Fax No: \_\_\_\_\_

Meiners Oaks Water District is accepting proposals to remove 210' of 12" AC water main pipe on Hwy 33.

**Location:**

1. Hwy 33, approximately 1000' South of Cozy Dell Trailhead

**Scope of Work:**

- Union Engineering will expose the line and make it ready for removal before this scope of work starting
- Per CalTrans, no permits are required as this scope of work is within their worksite
- The contractor will coordinate a work date with MOWD and Union Engineering. Water shutdown and dewatering of the water main will be performed by MOWD field staff.
- The contractor is to coordinate all proper traffic control with Union Engineering and allow access to residents affected by construction.
- The contractor is to remove approximately 210' of 12" AC water pipe.
- The contractor shall be certified by DTSC to handle and transport the A/C pipe. All materials shall be transported to an approved disposal site per <https://dtsc.ca.gov/managing-asbestos-waste-fact-sheet>.
- The contractor shall provide the District with disposal tickets from the approved disposal site.



- The contractor is to cap the 12" water main that will remain in place on either end of the excavation site. 2-wide range bolted Romac Caps will be provided by MOWD.
- The contractor will need to non-ox and wrap with plastic, all buried material as necessary.

### **SAFETY**

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

### **PROPOSAL DEADLINE**

3/8/2024 @ 3:30 pm

### **Contractor Invitation**

Toro Enterprises

Sam Hill and Sons

Venterra Environmental Inc

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

The proposal can be emailed to [Justin@meinersoakswater.com](mailto:Justin@meinersoakswater.com) or dropped off in person at our District Office: 202 W. El Roblar Dr., Ojai, CA, 93023





## Proposal and Contract

Toro Enterprises, Inc.

P.O. Box 6285

Oxnard, CA. 93031

P: 805-483-4515

F: 805-483-2001

03/14/2024

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

License No. 710580 A

CA DIR #1000002410

Toro Enterprises, Inc. Is an  
Equal Opportunity Employer

QUOTE M.O.W.D. DEMO 12" WATERLINE

BID #14172

TO Meiners Oaks Water District - Justin Martinez

Client #	Description	Quantity	U/M	Unit Price	Ext Price
1	MOBILIZATION	1.000	EA	\$1,138.50	\$1,138.50
2	EXCAVATE & REMOVE 12" AC PIPE	1.000	LS	\$4,321.40	\$4,321.40
3	BIN RENTAL & DISPOSAL	1.000	LS	\$4,370.00	\$4,370.00
Grand Total:					\$9,829.90

ESTIMATOR: Brett Franklin

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

### STANDARD CONDITIONS

1. THE ABOVE PRICES EXPIRE ON 5/31/2024
2. ALL PROPOSALS MUST BE SIGNED AND RETURNED WITHIN 30 DAYS OF BID IN ORDER TO SECURE MATERIAL PRICES AND AVAILABILITY.
3. THE ABOVE PRICE IS BASED ON 1 MOVE IN. COST FOR ADDITIONAL MOVES ARE \$1,000.00 EACH
4. PRICES ARE SUBJECT TO CHANGE IF THERE ARE ANY VARIATIONS TO THE ABOVE QUALIFIED STRUCTURAL SECTIONS AND FINISH.
5. PRICING IS FOR ONLY THE ITEMS OUTLINED ABOVE. IT SHOULD NOT BE INFERED THAT ANY OTHER ITEMS SHOWN ON THE PLANS IS INCLUDED IN OUR SCOPE OF WORK.

6. THIS PROPOSAL AND TERMS MUST BE ACCEPTED AS PART OF THE CONTRACT AND SO SPECIFIED IF A SPECIAL CONTRACT FORM IS USED.
7. FOUR WEEK ADVANCE NOTICE IS REQUIRED FOR SCHEDUELING.
8. 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: 95% 30 DAYS. 5% RETENTION WITHIN 30 DAYS OF COMPLETION.
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. 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.
13. ENGINEERING COMPACTION TEST, CONCRETE TESTING, & SUFFICIENT CONCRETE STAKING, INCLUDING A SET OF CURB AND GUTTER AND CROSSGUTTER STAKES TO BE PROVIDED BY OTHERS.
14. QUANTITIES ARE APPROXIMATE AND ACTUAL QUANTITIES WILL BE FIELD MEASURED AT COMPLETION OF WORK TO DETERMINE PAYMENT AT THE ABOVE UNIT PRICES.
15. THE ABOVE QUANTITIES AND UNIT PRICES ARE SUBJECT TO CHANGE WHEN FINAL PLANS HAVE APPROVED AND SUBMITTED TO TORO ENTERPRISES, INC.
16. TORO ENTERPRISES, INC. IS NOT RESPONSIBLE FOR DAMAGE TO CONCRETE AND/OR UTILITIES CAUSED BY OTHERS.
17. PROTECTION OF CONCRETE AFTER PLACEMENT IS THE RESPONSIBILITY OF THE GENERAL CONTRACTOR.
18. ALL UNIT PRICES ARE SUBJECT TO THE AVAILABILITY OF MATERIALS FROM LOCALLY APPROVED SUPPLIERS.
19. 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.
20. TIME AND MATERIAL (RENTAL) IF REQUIRED TO BE PAID IN FULL MONTHLY, WITH NO RETENTION HELD.
21. IF QUANTITIES DECREASE MORE THAN 15%, UNIT PRICES ARE SUBJECT TO CHANGE.
22. IF WORK IS NOT COMPLETED BY 5/31/2024 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. EXCAVATION, SUBGRADE PREPARATION, REMOVALS, SAWCUTTING, AND BACKFILL.
4. IMPORT
5. STRIPING, MARKING, AND SIGNAGE.
6. CLEARING AND GRUBBING, TREE REMOVAL
7. LIGHT POLE BASES.
8. ANY AND ALL STRUCTURAL CONCRETE UNLESS STATED ABOVE.
9. REMOVAL OR HANDLING OF HAZARDOUS, TOXIC AND LEAD MATERIALS IS EXCLUDED.
10. STORM WATER POLLUTION CONTROL PLAN OR IMPLEMENTION.
11. COMPACTION TESTING
12. LIQUIDATED DAMAGES
13. SPECIFICALLY EXCLUDED FROM THIS PROPOSAL ARE BACK-FILL OF CONCRETE.
14. EROSION CONTROL
15. UNLESS SPECIFICALLY STATED ELSEWHERE, CLEANUP OF SPOILS CAUSED BY "OTHERS" IS EXCLUDED.
16. TORO ENTERPRISES, INC. ASSUMES NO RESPONSIBILITY FOR SETTLEMENT WITHIN THE LIMITS OF UTILITY TRENCHES DONE BY OTHERS.
17. BASE MATERIAL
18. SAWCUTS / LAYOUT
19. HOME OWNER NOTIFICATION
20. LANDSCAPE RESTORATION

21. IRRIGATION RELOCATION
22. GATE TRACK FOOTING
23. INSTALLATION AND/OR RELOCATION AND/OR HANDLING OF TEMPORARY AND/OR PERMANENT FENCING OF ANY KIND. IN CASE OF ANY FENCING WORK DIRECTED BY OWNER OR GC, SUCH WORK WILL BE CONSIDERED AS EXTRA WORK, AND TORO SHALL BE PAID FOR IT ON T&M BASIS.

**Fuel & Lubricants Price Escalation:**

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

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

rea

**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 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. materials prices on final bid date and profit.*



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

<b>To:</b>	Meiners Oaks Water District	<b>Contact:</b>	Justin Martinez
<b>Address:</b>	202 W. El Roblar Drive Ojai, CA 93023	<b>Phone:</b>	(805) 646-2114
<b>Project Name:</b>	Meiners Oaks Water District - HWY33 Pipe Removal	<b>Fax:</b>	
<b>Project Location:</b>	HWY 33 - 1000' S. Cozy Dell Trailhead, Ojai, CA	<b>Bid Number:</b>	
		<b>Bid Date:</b>	3/13/2024

Item #	Item Description	Estimated Quantity	Unit	Unit Price	Total Price
1	Remove & Dispose Of 12" AC Water Pipe Approx. 210'	1.00	LS	\$14,800.00	\$14,800.00

**Total Bid Price: \$14,800.00**

**Notes:**

- **Included:** One move-in, Cut and Remove AC Pipe, Haul Off & Disposal by Black Gold Industries
- **Excluded:** Permits, fees, bonds, engineering, staking, construction water meter/source, traffic control, excavation/backfill or pipe or trench, thrust blocks
- Union Engineering to expose section of pipe to be removed at start of work, if pipe is not fully exposed and requires either trenching/digging by Sam Hill and Sons, and/or if there is any delays due to pipe not being fully exposed at start of work, additional costs will be incurred on a T&M Basis
- Construction Water Source Required, if no source is provided additional costs will be incurred on a T&M Basis
- Union Engineering to operate Union Engineering's loader on-site, to take pipe from trench to roll-off.
- Meiners Oaks Water District to supply material to cap water main.
- Trench plates, barricades & caution tape for work on-site will be provided as requested, on a T & M Basis.
- Proposal is Non-Divisible; All Items are to be accepted in order to effect line item pricing.
- Price is good for 30 days from date of quote.
- **DIR** #1000008073

<p><b>ACCEPTED:</b></p> <p>The above prices, specifications and conditions are satisfactory and are hereby accepted.</p> <p><b>Buyer:</b> _____</p> <p><b>Signature:</b> _____</p> <p><b>Date of Acceptance:</b> _____</p>	<p><b>CONFIRMED:</b></p> <p><b>Sam Hill &amp; Sons, Inc.</b></p> <p><b>Authorized Signature:</b> _____</p> <p><b>Estimator:</b> Caleb Litten 805-432-5739 caleb@samhillandsons.com</p>
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## PROPOSAL/AGREEMENT

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March 1, 2024

**CLIENT:** Meiners Oaks Water District      **Office:** (805) 646-2114  
Attention: Justin Martinez      **Fax:**  
202 W. El Roblar Dr.      **Email:** [Justin@meinersoakswater.com](mailto:Justin@meinersoakswater.com)  
Ojai, CA, 93023

**PROJECT ADDRESS:** HWY 33 Pipe Removal  
1000' South of Cozy Dell Trailhead

**PROJECT NUMBER:** 8776-MOW

VenTERRA Environmental, Inc. (VTE) is pleased to submit this Proposal/Agreement to provide all supervision, labor using the California Prevailing Wage Rates, materials, equipment, and tools necessary to remove asbestos containing transite pipe at the above project address as follows:

**1. SCOPE OF WORK:**

- A. Remove approximately 210 linear feet of asbestos containing 12" transite pipe alongside of HWY 33.
- B. Transite pipe sections will be wrapped individually with 6-mil plastic sheeting, manifested and placed into 40 yard bins.
- C. Provide Ventura County APCD 14 day notification and fees for removal of transite pipe.
- D. Provide manifesting, transportation and disposal for non-friable asbestos containing waste.
- E. Work to be performed during normal working hours Monday-Friday using California Prevailing Wage Rates.
- F. VTE will need assistance from Union Engineering to load wrapped sections into waste bins.

**GC / CLIENT** is responsible for:

- Providing reasonable access to work areas.
- Removing all debris and any other obstructions in the areas to be abated, prior to start date, unless otherwise stated in the SCOPE OF WORK.
- Remaining outside of all contained areas during the removal process.

**NOTICE of EXCLUSIONS.** VTE is not responsible for:

- Due to CAL/OSHA and EPA isolation requirements and procedures, **VTE** will not be responsible for the rebuilding, repairing, repainting, or refinishing of walls and ceilings, wall texture, wood surfaces, or any other finished or unfinished surfaces due to any damage resulting from the abatement process.
- **VTE** will not be responsible for replacing, repairing, and/or reinstalling items that are removed in order to access asbestos/lead materials. These items may include, but are not limited to: ceiling fans, smoke alarms, light fixtures, vent covers, closet doors, closet door hangers, moldings, and bathroom fixtures.

- **VTE** will not be responsible for any additional work or costs outside of the **SCOPE OF WORK**, or caused by hidden, latent, or unforeseeable conditions in general.

## **2. ISOLATION AND REMOVAL PROCEDURES:**

- A. Isolation of the work area/s using layers of 4-mil and/or 6 mil plastic sheeting on walls/floors necessary for appropriate containment of the affected area/s.
- B. A decontamination unit will be set up at the entrance of work area for employees and authorized visitors to enter and exit the work area.
- C. The asbestos/lead containing materials will be removed using manual and wet techniques.

## **3. AIR SAMPLING:**

**VTE** will perform personal air monitoring during the asbestos abatement activities to comply with CAL/OSHA requirements. Air clearance sampling is not included in this contract and a third-party agency will need to be contacted if air clearances are desired.

## **4. DISPOSAL OF WASTE:**

All asbestos waste will be double bagged, manifested, transported and disposed of as per Federal, State and Local regulations to an E.P.A. approved landfill.

## **5. SCHEDULING AND NOTIFICATIONS:**

**VTE** anticipates that it will commence and complete project 8776-MOW in 1 day if there are no unforeseen interruptions or work stoppages outside of the control of **VTE**. Written notice of 72 hours is required for the postponement or cancellation of all work associated with this Agreement. Failure to notify will result in a charge of \$500.00 regardless of work performed.

## **6. WARRANTY**

**VTE** does not provide any warranty, express or implied, unless specifically provided for in this Agreement.

## **7. INDEPENDENT CONTRACTOR**

**CLIENT** understands that **VTE** is an independent contractor for **CLIENT** and is not an employee, agent, joint-venturer, or partner of the **CLIENT** and/or owner.

**CLIENT** understands that this Agreement is solely for the benefit of **CLIENT** and is not intended to benefit any third party.

## **8. ARBITRATION, CHOICE OF LAW, AND FORUM**

Any controversy or claim arising out of this contract, or the breach thereof, shall be settled by arbitration in accordance with the construction industry rules of the American Arbitration Association. At the request of either party, such controversy or claim under \$5,000.00 may be litigated in small claims court in lieu of arbitration.

The laws of the State of California shall apply, and jurisdiction over any and all matters shall be had in the County of Ventura, California.

## **9. SITE SECURITY:**

**VTE** does not provide on-site security and does not assume any responsibility for the care and custody of the property in the event of vandalism, breaking and entering, theft, or other events. **VTE** requests that all valuable items be removed prior to the start of asbestos removal work.

**10. MISCELLANEOUS:**

In case one or more of the provisions of this agreement, or any application thereof, shall be held invalid, unenforceable or illegal, the validity, enforceability and any other application shall not in any way be impaired thereby. This integrated Agreement represents the full agreement between **VTE** and **CLIENT**, and any and all prior representations, agreements, or understandings, written or oral, are hereby superseded.

**11. SCHEDULE OF PAYMENT:**

Payment will be due upon completion of work. Property owner is responsible for payment. Any invoices not paid within thirty (30) days of date of invoice, are subject to a service charge of two-and-a-half (2½%) percent, compounded monthly, until invoice is paid in full.

**12. PROPOSAL PRICE:**

**Abatement Costs:.....\$ 15,900.00**

Thank you for allowing us the opportunity to be of service. Please contact me if you have any questions. We hope to work with you on this project.

Regards,

Keith Baker  
Project Manager

Cell: 805.587.1823  
[keith@VTenv.com](mailto:keith@VTenv.com)  
Proposal # 8776-MOW



Famcon Pipe & Supply, Inc  
200 Lambert St  
OXNARD, CA 93036  
Phone 805-485-4350  
Fax 805-485-3070



## Quotation

EXPIRATION DATE	QUOTE NUMBER
04/28/2024	S100123123
Famcon Pipe & Supply, Inc 200 Lambert St OXNARD, CA 93036 Phone 805-485-4350 Fax 805-485-3070	
PAGE NO. 1 of 1	

QUOTE TO:

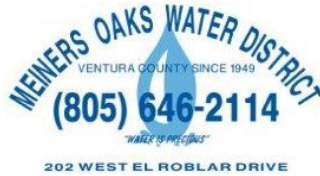
SHIP TO:

MEINERS OAKS COUNTY WATER DISTRICT  
ATTN: JUSTIN MARTINEZ  
202 W. EL ROBLAR  
OJAI, CA 93023

MEINERS OAKS COUNTY WATER DISTRICT  
ATTN: JUSTIN MARTINEZ  
202 W. EL ROBLAR  
OJAI, CA 93023

CUSTOMER NUMBER	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON		
298	12" C900		Doug Hampton		
WRITER		SHIP VIA	TERMS	SHIP DATE	FREIGHT ALLOWED
Doug Hampton			Net 30 Days	03/13/2024	No
ORDER QTY	DESCRIPTION		UNIT PRICE		EXT PRICE
220ft	PDR1812 PIPE, 12" DR18 CL235 C900 TS		52.550/ft		11561.00
2ea	XR50112 12"ROMAC XR501-14.41X7 WIDE RANGE BLTED CPL. W/EPOXY+S.S. B+N		659.000/ea		1318.00
1ea	LUBEQT QUART PIPE LUBE 30600		6.000/ea		6.00
1ea	12G500I WIRE, HMWPE BLUE INSULATED COPPER 12GA X 500' SOL		126.000/ea		126.00





March 19, 2024

## **Will-Serve Letter Request – Staff Authorization**

### **Summary**

Meiners Oaks Water District implemented the new Will-Serve Letter application form and process in February 2022, following the implementation of the Allocation Program. The Board of Directors adopted the New Meters & Expansion of Services Policy on December 20, 2022. The Board of Directors directed staff to bring all Will-Serve Letter requests to the New Meters & Expansion of Services Committee for review and approval before issuance to ensure that the process and policy worked effectively.

### **Recommended Actions**

Staff and the Committee have been reviewing and approving the issuance of Will-Serve Letters according to the District process and policy during the 18-24 months since implementation. The application process and policy are working effectively, and the majority of the requests fall within the policy formula for allocation adjustments. Considering fiscal responsibility regarding the costs (\$700/committee meeting), evaluating and considering authorizing staff to review and issue Will-Serve Letter requests that fall within the approved policy without convening a committee meeting seems prudent. Further, staff would report the issued Will-Serve Letters to the Board monthly. Additionally, staff recommends convening the committee for any requests that fall outside the policy and/or complicated cases, waiver requests, or other matters.

### **Request:**

Authorize staff to approve and issue Will-Serve Letters that fall within the approved District policy.



## District Summary/Update

- **Casitas Lake Level:** 91.4% 3/14/24
- **Wells:** MOWD is 100% on Wells 4A & 7, as of 3/13/2024
- **Rain Fall Totals (Season):**

	Casitas Dam	29.46"
	Matilija Dam	35.03"
3/11/24	M.O. Fire Station	22.59"
	Stewart Canyon	21.66"
	Nordhoff Ridge	40.04"
- **AMI Meter Installations:** Waiting on 55-1" Meters to be delivered (Maricopa Hwy & S. La Luna; In Progress)
- **Emergency Generator Office:** Electrical Design Plans (Pending, Structural Design)
- **Hwy 33 Slide:** Union Engineering has removed asphalt for the entire stretch of the work site and grubbed the surrounding hillside
- **Treatment Plant Project:** MKN grant assistance (In Progress)
- **Small Scale Water Efficiency Project:** Bureau of Reclamation; AMI Grant (Deadline: July 9th)
- **Staff:** Jeffrey Groves; Passed T-1 Exam 2/23/24

<u>Type of Work</u>	<u>Cause</u>	<u>Date</u>	<u>Location</u>	<u>Contractor</u>	<u>Amount \$</u>
Fire Hydrant Upgrade	Age	3/11/2024.	El Camino	Gruber Gading & Ag	\$27,248.06

### Current Well Levels and Specific Capacity

<b>WELL #1</b>	<b>JAN 24'</b>	<b>FEB 24'</b>	<b>MAR 24'</b>	<b>APR 24'</b>	<b>MAY 24'</b>	<b>JUN 24'</b>	<b>JUL 24'</b>	<b>AUG 24'</b>	<b>SEP 24'</b>	<b>OCT 24'</b>	<b>NOV 24'</b>	<b>DEC 24'</b>
STATIC (ft)	24.8'	18.8'	19.7'									
RUNNING (ft)												
DRAW DOWN (ft)												
Gallons Per Minute (GPM)												
Specific Capacity (gal/ft DD)												
<b>WELL #2</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
STATIC (ft)	24.3'	18.8'	19.8									
RUNNING (ft)												
DRAW DOWN (ft)												
Gallons Per Minute (GPM)												
Specific Capacity (gal/ft DD)												
<b>WELL #4A</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
STATIC (ft)	35.6'	28'	26.1									
RUNNING (ft)	57.25'											
DRAW DOWN (ft)	21.65'											
Gallons Per Minute (GPM)	384											
Specific Capacity (gal/ft DD)	17.7											
<b>WELL #7</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
STATIC (ft)	32'	17.5'	14.3									
RUNNING (ft)	33.8'											
DRAW DOWN (ft)	1.8'											
Gallons Per Minute (GPM)	323											
Specific Capacity (gal/ft DD)	179											
<b>WELL #8</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
STATIC (ft)	61.4	45.8'	36.6'									
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	6.0										
Ranchitos	14.4	13.4										

### 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	4.20	20.14	23.62	\$51,163.29
MAR				
APR				
MAY				
JUN				
JUL				
AUG				
SEP				
OCT				
NOV				
DEC				
<b>YTD 2024</b>	36.54	20.14	51.31	\$134,731.75
<b>TOTAL 2023</b>	441.18	107.75	499.61	\$865,783.96
<b>TOTAL 2022</b>	451.43	216.43	615.38	\$823,145.74
<b>TOTAL 2021</b>	411.94	266.57	640.95	\$648,269.32
<b>TOTAL 2020</b>	485.71	197.26	635.47	\$657,912.06

**Reserve Funds**

* Balance at the County of Ventura	\$ 1,502,101.88
Total Taxes	\$1,705.23
Total Interest from reserve account#	\$ 6,440.95

**Fiscal Year Total Revenues**

July 1 <sup>st</sup> – February 28 <sup>th</sup>	2023	\$1,529,198.17
July 1 <sup>st</sup> – February 28 <sup>th</sup>	2024	\$1,421,263.03

**Bank Balances**

* LAIF Balance	\$ 210,196.510
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$0.00
* Money Market (Mechanics Bank)	\$ 7,626.18
Amount Transferred to Mechanics from County this month	\$ 0.00
Amount Transferred to General Fund from Money Market	\$ 0.00
Monthly Interest received from Money Market	\$ .12
General Fund Balance	\$ 75,848.22
Trust Fund Balance	\$ 6,249.85
* Capital Improvement Fund	\$ 17,876.64
(#) Quarterly Interest from Capital Account	\$ .24
Total Interest accrued	\$ 0.00



## Board Secretary Report

**March 2024**

### **Administrative**

- CA Water & Wastewater Arrearage Program extension for funding arrearages incurred between June 2021 – December 2022; awarded \$17,804, funds were applied to 41 customer accounts, and \$2,042 was returned back to SWRCB, as required.
- Annual SWRCB eAR report is in process, due by 4/15/2024.
- Annual Ventura County Form 700 Conflict of Interest filings are due by 4/1/2024.
- Annual Ventura County Elected Officials Salary Report was submitted on 3/12/2024.
- *NEW* Advanced Clean Fleets Regulation – CA Air Resources Board, transition to Zero Emissions fleet vehicles. Annual reports due by April 1, effective January 1, 2024. MOWD's first report is 80% complete and will be submitted by March 29, 2024.
- Staff will be preparing an RFQ for the Financial Auditing Service.

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

- FY 2022-2023 Financial Audit presentation March 19, 2024.
- Low Income Household Water Assistance Program FY 22-23 Total: \$4,306.00; FY 23-24: \$3510. The program ends March 31, 2024; the remaining state funds will be distributed as supplemental assistance to each household that received an award anytime during the LIHWAP period, with an estimated fixed amount of \$200-300/household. The state anticipates those funds will arrive in May 2024.

### **Billing/Customer Service**

Month	#Total Service Orders	# Account Owner Changes	Total HCF Billed	Monthly Customer Bill Total
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
Feb 24	84	4	10,629	\$109,034.47

- 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)
<b>Christian Oakland</b>	<b>Vice President</b>	<b>2024</b>	<b>Long Term (Elected 2020)</b>
James Kentosh	Director	2026	Long Term (Re-elected 2022)
<b>Christy Cooper</b>	<b>Director</b>	<b>2024</b>	<b>Short-Term Re-elect for 2 yr term to 2024</b>
Joe Pangea	Director	2026	Long Term (Elected 2022)

## **Projects**

- Staff is working on the Replacement Treatment Plant Upgrade Project grant application documents.
- Employee Handbook 2024 – draft updates are 90% complete, it will go to the Executive Committee prior to 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.

