



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

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

**JOIN BY COMPUTER:** <https://meet.goto.com/573266869>

**DIAL-IN (US):** +1 (408) 650-3123

**ACCESS CODE:** 573-266-869

*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))*

**October 15, 2024, at 6:00 pm.**

- 1. Call meeting to order.**
- 2. Roll call**
- 3. Approval of the minutes:** September 17, 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 6:05 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 6:25 pm\*\*)**

## 6. Financial matters

Approval of Payroll and Payables from September 16, 2024, to October 15, 2024, in the amount of:

Payables \$ 60,343.91

Payroll \$ 56,986.54

Total \$117,330.45

## 7. Board action and/or discussion

**\*\*TIME CERTAIN 6:45 PM\*\***

- a. Review and approve Well 4a Rehabilitation Project bid proposals. (Martinez/C. Hopkins) - Attachments
  - a. Recommended Action: Approve contractor, budget adjustments and total expense not exceeding \$180,000.
- b. Approve and adopt Resolution 20241015: Auditing Services Agreement with Nigro & Nigro for FYs ending June 30, 2024 - 2026. (Martinez/Ward) - Attachments
  - a. Recommended Action: Approve and adopt Resolution 20241015.

## 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

**12. Director Announcements/Reports**

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

Regular Meeting  
September 17, 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 6:00 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, Summer Ward, Board Secretary. Attorney Present: Jeanne Zolezzi (closed session only)

**Absent:** Attorney, Stuart Nielson

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

**Approval of August 20, 2024, Regular Board Meeting minutes.**

Director Cooper made the motion to approve the August 20, 2024 meeting minutes. Director Pangea seconded the motion.

No Public Comment.

Cooper/Pangea

(5) Ayes- M/S/C

### **4. Public Comments**

- D. Hill: Stated that it had been a while and wanted to revisit discussions regarding the easement on his property. He is evaluating some changes and would like to discuss options to address the pipes and electrical that run through the easement. Mr. Hill also noted the noise generated by the water pumps. Mr. Martinez will reach out to Mr. Hill to schedule a time to discuss.

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

- CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION

Regular Meeting Minutes  
September 17, 2024

(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 6:59 pm.\*\***

Director Etchart reported that the Board discussed pending litigation, and there are no actions to report.

## 6. Financial Matters

**Approval of Payroll and Payables from August 16, 2024, to September 15, 2024, in the amount of:**

Payables:	\$ 52,969.50
Payroll:	<u>\$ 54,974.47</u>
Total:	\$ 107,943.97

Director Oakland made the motion to approve the Payroll and Payables from August 16, 2024, to September 15, 2024. Director Pangea seconded the motion.

No Public Comment.

Oakland/Pangea

(5) Ayes – M/S/C

## 7. Board Discussion/Actions

### a. **Discuss Well 4a Rehabilitation Project bid proposals.**

Mr. Martinez presented the bids received for the Well 4a Rehabilitation project. The original budget was set at \$60,000; however, that estimate did not account for prevailing wages. The District received four bids, including Layne Christiansen Co, General Pump Co, Cascade Well and Pump Co, and Barbour Well Inc. Hopkins Groundwater Consultants expressed the highest confidence in Cascade Well and Pump, \$149,800. Cascade has the specialty equipment to meet the project specifications and has successfully completed similar projects. Due to budgeted funds being less than all bids, the District would need to redistribute funds to complete this project. The total project cost, including the remaining expenses related to Hopkins Groundwater Consultants and Cascade Well and Pump, is \$172,560. Mr. Martinez is requesting discussion and direction from the Board.

Director Cooper asked where costs could be reduced within the project. Mr. Martinez will review expenses with Curtis Hopkins.

Director Kentosh asked why one bid (Barbour) was much lower than the other three. Mr. Martinez will review and report back.

Director Pangea requested clarification on whether the District will be allowed to continue using the well after the rehabilitation. Mr. Martinez stated that the SWRCB will allow continued use. Director Pangea asked Mr. Martinez to confirm the number of jetting days; some of the bids are unclear.

Mr. Martinez will discuss all questions and expenses with Curtis Hopkins and ask him to attend the October meeting.

No Public Comment.

No Motion.

- b. **Call for Nominations for Ventura LAFCo Special District Regular Member and possible adoption of nominating resolution 20240917, should the Board decide to nominate a board member to LAFCo.**

Director Etchart presented the call for nominations for the Ventura LAFCo Special District. No Directors were nominated; therefore, no resolution was adopted.

No Public Comment.

No Motion.

- c. **Receive and file County of Ventura Office of Elections notice of no election for the November 5, 2024 General Election.**

Director Etchart presented the Ventura County Elections Office notice stating that Director Cooper was the only candidate for the two open positions. MOWD will not appear on the November 5, 2024 General Election ballot. The Board will appoint a Director to the remaining open seat at the November meeting.

No Public Comment.

No Motion.

- d. **Approve selling the 2015 Dodge Ram 2500 via GovDeals auction and allocate the funds to the AMI meter budget.**

Mr. Martinez reported that the District's 2015 Dodge Ram 2500 requires another major repair. The transmission is slipping so severely that the vehicle is undrivable. Three mechanics have diagnosed the truck, and all agree that the transmission must be rebuilt or replaced. In 2022, the District replaced the camshaft and lifters, which cost \$6,000. The estimated cost of transmission will be between \$5,265 - \$8,310. The current JD Power average condition value of the truck is \$13,725. With Mr. Maxwell's upcoming one-year leave of absence, his field truck will be available for use, making this repair less urgent. It is recommended that the GM not repair the 2015 Dodge Ram but instead sell the truck as is through GovDeals online auction. The funds from the sale can be applied to the AMI meter budget and hold off on the replacement truck until FY25/26.

Director Kentosh made the motion to approve the sale of the 2015 Dodge Ram 2500 via GovDeals auction and allocate the funds to the AMI budget. Director Oakland seconded the motion.

No Public Comment.

Kentosh/Oakland  
(5) Ayes- M/S/C

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

Mr. Martinez reported that the Casitas Lake level is at 98.5%. The District was challenged to keep the tank levels up during the extreme heat, when temperatures were 110-115 degrees, and the wells did not turn off for ten days straight. The Ventura River is dry under the Hwy 150 bridge, and staff are back to monitoring the leading edge of the river weekly. Red Cross First Aid & CPR training was completed for all staff on 9/11/2024. DDW provided a list of requirements to reactive Well 8; Pete Zepeiro, CIT, is finalizing the proposal to tie Well 8 instruments into SCADA; HACH instrumentation is \$37,567.79. Union Engineers continues work on the Hwy 33 slide. The Treatment Plant Project grant application is still being processed. The Well 4a Rehabilitation Project bids have been received and were presented tonight. Levi Maxwell will be on military leave from 10/11/2024 -10/12/2025. The District had paving work done by Wingate Earthworks on Felix following a service line repair. Staff replaced a leaking AMS valve and service line on S. Lomita, and Gruber Grading completed the paving. Another AMS valve was replaced by staff on S. Rice Rd.

Public Comment.

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

Ms. Ward presented the monthly Board Secretary report. There were no state or local agency reports due in August. Ms. Ward has been working with Nigro & Nigro to prepare the Auditing Services Agreement. 149 service orders were completed in August, within the normal range. Ms. Ward noted that the Director appointment for the open seat will occur at the November regular board meeting.

No Public Comment.

10. **Board Committee Reports**

- Executive & Personnel Committee: Mr. Martinez noted the employee surveys are done and ready to move forward with meetings.
- UVRGA: The September meeting was canceled at the time of the meeting due to illnesses.
- Budget/Rate Committee: No report.
- Emergency Management Committee: No report.
- Allocations, New Meters & Expansion of Services Committee: No report.
- Grants: No report.
- Treatment Plant Design Ad Hoc Committee: No report.

11. **Old Business**

- State Water: No report.
- Matilija Dam Removal Update: GM is waiting on a letter from Ventura County to include with the Treatment Plant grant application.

12. **Director Announcements/Reports**

- Director Kentosh: The OVSD is considering implementing 20% salary increases to help improve recruitment efforts.
- Director Oakland: No report
- Director Pangea: No report
- Director Cooper: No report
- Director Etchart: No report

13. **Meeting Adjournment**

The next meeting will be held on October 15, 2024, at 6:00 pm. There being no further business to conduct at this time, Board President Mike Etchart adjourned the meeting at 7:53 pm.

---

**Board Secretary**

---

**Board President**



### Report of Income as of 9/30/2024

Income	Month of September	Year To Date	Budget Appropriation	Appropriation Balance
Interest	0.32	10,591.05	--	10,591.05
Taxes	8,659.71	12,174.67	--	12,174.67
Pumping Charges	456.14	1,316.09	--	1,316.09
Fire Protection	234.88	583.33	--	583.33
Meter & Inst. Fees	--	--	--	0.00
Water Sales	111,362.96	321,408.54	1,528,500.00	1,207,091.46
<sup>1</sup> Casitas Water/Standby	844.34	2,637.49	--	2,637.49
MWAC Charges	55,532.25	172,224.89	764,208.00	591,983.11
MCC Chg.	7,853.89	21,643.35	89,736.00	68,092.65
<sup>2</sup> Misc. Income	15,386.23	18,360.27	--	18,360.27
Late & Delinquent Chgs.	2,409.36	8,125.49	--	8,125.49
Conservation Penalty	--	--	--	0.00
Capital Improvement	--	--	--	0.00
Drought Surcharge	0.05	0.62	--	0.62
Fire Flow/Will Serve Letters	900.00	1,500.00	6,000.00	4,500.00
		--	--	0.00
		--	--	0.00
<b>TOTAL INCOME</b>	<b>203,640.13</b>	<b>570,565.79</b>	<b>2,388,444.00</b>	<b>1,817,878.21</b>

Note:

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

<sup>2</sup> Hartmann Allocation, US Bank NASPO Contract Pmt.,  
& Union Engineering Hydrant Rental Invoice # 1 Pmt.



# Meiner's Oaks County Water District, CA

## Check Report

By Vendor Name

Date Range: 09/16/2024 - 10/15/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP Bank-AP Bank						
AUTOSU	Automotive Supply - Ojai	10/10/2024	Regular	0.00	391.52	11436
<a href="#">601739</a>	Invoice	09/06/2024	Fuel Filter/Air Filter/Fuel & Water Seperat	0.00	261.65	
<a href="#">602172</a>	Invoice	09/13/2024	Oil Pressure Switch/Drain Pan/Motor Oil/	0.00	122.91	
<a href="#">602205</a>	Invoice	09/13/2024	Thread Sealant	0.00	6.96	
BADGER	Badger Meter	10/10/2024	Regular	0.00	1,917.70	11437
<a href="#">1687243</a>	Invoice	09/18/2024	12 EndPoints	0.00	1,717.43	
<a href="#">1688647</a>	Invoice	10/09/2024	Tamper Resist	0.00	122.81	
<a href="#">80173114</a>	Invoice	09/30/2024	Beacon Hosting	0.00	77.46	
CALPERS	California Public Employees' Retirement	09/30/2024	Bank Draft	0.00	4,867.20	DFT0002193
<a href="#">INV0002705</a>	Invoice	09/13/2024	Health	0.00	4,867.20	
CALPERS	California Public Employees' Retirement	09/20/2024	Bank Draft	0.00	23.36	DFT0002202
<a href="#">091624</a>	Invoice	09/16/2024	Active Premium	0.00	23.36	
CALPERS	California Public Employees' Retirement	09/30/2024	Bank Draft	0.00	4,867.16	DFT0002204
<a href="#">INV0002717</a>	Invoice	09/30/2024	Health	0.00	4,867.16	
CAL-STATE	Cal-State	09/26/2024	Regular	0.00	258.09	11422
<a href="#">283358</a>	Invoice	09/12/2024	PortableToilet	0.00	126.23	
<a href="#">283631</a>	Invoice	09/17/2024	Portable Toilet	0.00	131.86	
CASH	CASH	09/26/2024	Regular	0.00	15.00	11423
<a href="#">080624</a>	Invoice	09/01/2024	Water For Office	0.00	5.00	
<a href="#">082824</a>	Invoice	09/01/2024	Water For Office	0.00	5.00	
<a href="#">092024</a>	Invoice	09/20/2024	Water For Office	0.00	5.00	
CMWD	Casitas Municipal Water District	10/10/2024	Regular	0.00	3,431.09	11438
<a href="#">261150924</a>	Invoice	09/30/2024	Fairview Standby	0.00	1,585.02	
<a href="#">262000924</a>	Invoice	09/30/2024	Hartmann Allocation	0.00	261.05	
<a href="#">300650924</a>	Invoice	09/30/2024	Tico/La Luna Standby	0.00	1,585.02	
CLEANCO	Cleancoast Janitorial	09/26/2024	Regular	0.00	425.00	11424
<a href="#">3045</a>	Invoice	09/24/2024	September Janitorial	0.00	425.00	
C I T	Coastal Instrumentation & Telemetry	10/10/2024	Regular	0.00	643.55	11439
<a href="#">24-011</a>	Invoice	09/30/2024	Fixed Auto Dialer Issue - SCADA	0.00	643.55	
DATAP	Dataprose LLC	10/10/2024	Regular	0.00	990.19	11440
<a href="#">DP2404412</a>	Invoice	09/30/2024	Bulk Billing & Postage	0.00	990.19	
EJHAR	E. J. Harrison Rolloffs, Inc.	09/26/2024	Regular	0.00	447.73	11425
<a href="#">281300924</a>	Invoice	09/16/2024	Office Trash	0.00	185.40	
<a href="#">994250924</a>	Invoice	09/16/2024	2680 Maricopa Hwy.	0.00	262.33	
FAMCON	Famcon Pipe and Supply, Inc	10/10/2024	Regular	0.00	399.24	11441
<a href="#">S100131795.004</a>	Invoice	09/18/2024	Repair Clamp & Stock	0.00	29.65	
<a href="#">S100134130.003</a>	Invoice	09/18/2024	5 1/4 Meter Box	0.00	117.44	
<a href="#">S100136537.001</a>	Invoice	09/18/2024	Rubber Gaskets/Anti Friction Rings	0.00	13.51	
<a href="#">S100137230.001</a>	Invoice	09/18/2024	Stock	0.00	181.79	
<a href="#">S100137539.001</a>	Invoice	09/18/2024	Inventory	0.00	49.34	
<a href="#">S100137539.002</a>	Invoice	09/18/2024	Inventory	0.00	7.51	
FGLENV	FGL Environmental	09/26/2024	Regular	0.00	113.00	11426
<a href="#">414251A</a>	Invoice	09/13/2024	Samples	0.00	113.00	

## Check Report

Date Range: 09/16/2024 - 10/15/2024

Vendor Number Payable #	Vendor Name Payable Type	Payment Date Post Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
FGLENV	FGL Environmental	10/10/2024	Regular	0.00	724.00	11442
<a href="#">414724A</a>	Invoice	09/25/2024	Samples	0.00	113.00	
<a href="#">414725A</a>	Invoice	09/25/2024	Samples	0.00	143.00	
<a href="#">414726A</a>	Invoice	09/25/2024	Samples	0.00	39.00	
<a href="#">414727A</a>	Invoice	09/25/2024	Samples	0.00	39.00	
<a href="#">414728A</a>	Invoice	09/30/2024	Samples	0.00	79.00	
<a href="#">414930A</a>	Invoice	09/25/2024	Samples	0.00	85.00	
<a href="#">415187A</a>	Invoice	09/25/2024	Samples	0.00	113.00	
<a href="#">415644A</a>	Invoice	10/02/2024	Samples	0.00	113.00	
FTB	Franchise Tax Board	09/26/2024	Regular	0.00	331.45	11427
<a href="#">20222019-2</a>	Invoice	09/26/2024	Earnings Withholding - Maxwell	0.00	331.45	
FTB	Franchise Tax Board	10/10/2024	Regular	0.00	331.45	11443
<a href="#">20222019-3</a>	Invoice	10/08/2024	Earnings Withholding - Maxwell	0.00	331.45	
GUARDIAN	Guardian	09/26/2024	Regular	0.00	610.61	11420
<a href="#">INV0002706</a>	Invoice	09/13/2024	Dental	0.00	305.33	
<a href="#">INV0002718</a>	Invoice	09/30/2024	Dental	0.00	305.28	
GUARDIAN	Guardian	09/26/2024	Regular	0.00	9.99	11428
<a href="#">7690460924</a>	Invoice	09/12/2024	Admin. Fee	0.00	9.99	
HLTHNE	Health Net Life Insurance Company	09/26/2024	Regular	0.00	62.70	11429
<a href="#">61790924</a>	Invoice	09/05/2024	Life Insurance	0.00	62.70	
HCS	Herum/Crabtree/Suntag	10/10/2024	Regular	0.00	3,113.75	11444
<a href="#">112987</a>	Invoice	09/25/2024	SBCK vs VTA	0.00	2,690.45	
<a href="#">112988</a>	Invoice	09/25/2024	SBCK vs VTA	0.00	423.30	
JCI	JCI Jones Chemical, Inc.	10/10/2024	Regular	0.00	3,316.78	11445
<a href="#">952616</a>	Invoice	10/03/2024	Chlorine	0.00	4,216.78	
<a href="#">952619</a>	Credit Memo	10/03/2024	Container Return	0.00	-900.00	
LGABLER	Light Gabler	10/10/2024	Regular	0.00	315.00	11446
<a href="#">85309</a>	Invoice	10/08/2024	Employment Consulting	0.00	315.00	
MOHARD	Meiners Oaks Hardware	10/10/2024	Regular	0.00	638.44	11447
<a href="#">091064</a>	Invoice	09/01/2024	Truck Brush/Push Broom Handle	0.00	16.96	
<a href="#">091238</a>	Invoice	09/01/2024	Carabiner/Hose/Split Key Rings	0.00	59.20	
<a href="#">091304</a>	Invoice	09/01/2024	Brass Nipple	0.00	14.03	
<a href="#">091350</a>	Invoice	09/01/2024	Asphalt Patch	0.00	123.23	
<a href="#">091423</a>	Invoice	09/01/2024	Dry Concrete Mix	0.00	84.62	
<a href="#">091972</a>	Invoice	09/04/2024	ClothPlumber/Slip Caps	0.00	16.90	
<a href="#">092369</a>	Invoice	09/09/2024	Tie Down/Plugs/Buckets/Bolts & Screws	0.00	53.15	
<a href="#">092520</a>	Invoice	09/10/2024	Disposable Gloves	0.00	30.02	
<a href="#">092596</a>	Invoice	09/11/2024	Steel Stakes/Twine	0.00	26.69	
<a href="#">092641</a>	Invoice	09/11/2024	Vinyl Tubing/Shop Towels/Folding Utility	0.00	39.96	
<a href="#">093416</a>	Invoice	09/18/2024	Battery Charger	0.00	50.40	
<a href="#">093861</a>	Invoice	09/23/2024	Parts for Box Bed Swap	0.00	51.80	
<a href="#">093879</a>	Invoice	09/23/2024	Parts for Box Transplant	0.00	42.26	
<a href="#">093990</a>	Invoice	09/24/2024	Nipple for Well 7 Water Lube Line	0.00	2.53	
<a href="#">094067</a>	Invoice	09/25/2024	Inventory	0.00	26.69	
MKN&A	Michael K. Nunley & Associates, Inc.	10/10/2024	Regular	0.00	261.62	11449
<a href="#">001050000650</a>	Invoice	10/02/2024	Water Treatment Plant Final Design	0.00	261.62	
MITEC	MiTec Solutions LLC	09/26/2024	Regular	0.00	220.00	11431
<a href="#">1071510</a>	Invoice	09/12/2024	Onsite Labor (Update)	0.00	145.00	
<a href="#">QB0221</a>	Invoice	09/15/2024	SplashTop	0.00	20.00	
<a href="#">QB0270</a>	Invoice	09/15/2024	AntiVirus	0.00	55.00	
MITEC	MiTec Solutions LLC	10/10/2024	Regular	0.00	864.82	11450
<a href="#">1071571</a>	Invoice	10/02/2024	Monthly Maintenance	0.00	210.00	

## Check Report

Date Range: 09/16/2024 - 10/15/2024

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount	Payment Amount Payable Amount	Number
<a href="#">Q80364</a>	Invoice	10/01/2024	Exchange/Web Hosting/ShareSync		0.00	316.82	
<a href="#">Q80374</a>	Invoice	10/01/2024	Off Site Back Up		0.00	98.00	
<a href="#">Q80334</a>	Invoice	10/01/2024	X360Recover		0.00	240.00	
ELEVATE	MITEC Solutions		09/26/2024	Regular	0.00	237.11	11430
<a href="#">6979</a>	Invoice	09/15/2024	VolP/Elevate Communications		0.00	237.11	
NCK&K	Nelson Comis Kettle & Kinney, LLP		10/10/2024	Regular	0.00	682.50	11451
<a href="#">13629</a>	Invoice	10/01/2024	Attorney Fees		0.00	682.50	
PATHIAN	Pathian Administrators		09/26/2024	Regular	0.00	114.47	11421
<a href="#">INV0002708</a>	Invoice	09/13/2024	HSBS		0.00	57.24	
<a href="#">INV0002720</a>	Invoice	09/30/2024	HSBS		0.00	57.23	
PERS	Public Employees' Retirement System		09/30/2024	Bank Draft	0.00	850.00	DFT0002192
<a href="#">INV0002704</a>	Invoice	09/13/2024	457 Withholdings		0.00	850.00	
PERS	Public Employees' Retirement System		09/30/2024	Bank Draft	0.00	4,267.24	DFT0002194
<a href="#">INV0002707</a>	Invoice	09/13/2024	PERS		0.00	4,267.24	
PERS	Public Employees' Retirement System		09/30/2024	Bank Draft	0.00	850.00	DFT0002203
<a href="#">INV0002716</a>	Invoice	09/30/2024	457 Withholdings		0.00	850.00	
PERS	Public Employees' Retirement System		09/30/2024	Bank Draft	0.00	4,332.69	DFT0002205
<a href="#">INV0002719</a>	Invoice	09/30/2024	PERS		0.00	4,332.69	
PERS	Public Employees' Retirement System		10/08/2024	Bank Draft	0.00	3,393.67	DFT0002214
<a href="#">10000001769062</a>	Invoice	10/01/2024	Unfunded Accrued Liability		0.00	3,393.67	
PERS	Public Employees' Retirement System		10/08/2024	Bank Draft	0.00	57.58	DFT0002215
<a href="#">10000001769062</a>	Invoice	10/01/2024	Unfunded Accrued Liability		0.00	57.58	
SECORP	Secorp Industries		10/10/2024	Regular	0.00	21.55	11452
<a href="#">10090146</a>	Invoice	10/08/2024	Refill Cylinder		0.00	21.55	
SCE	Southern California Edison Co.		09/26/2024	Regular	0.00	2,010.42	11432
<a href="#">OFFELE-0924</a>	Invoice	09/25/2024	Office Electricity		0.00	379.66	
<a href="#">TNKFRM0924</a>	Invoice	09/25/2024	Tank Farm		0.00	39.96	
<a href="#">WELL1-0924</a>	Invoice	09/25/2024	Well 1		0.00	256.75	
<a href="#">WELL2-0924</a>	Invoice	09/25/2024	Well 2		0.00	293.02	
<a href="#">WELL8-0924</a>	Invoice	09/25/2024	Well 8		0.00	255.61	
<a href="#">Z-10924</a>	Invoice	09/25/2024	Zone 1		0.00	130.66	
<a href="#">Z-2FIRE0924</a>	Invoice	09/25/2024	Zone 2 Fire		0.00	167.26	
<a href="#">Z-2PWR0924</a>	Invoice	09/25/2024	Zone 2 Power		0.00	470.57	
<a href="#">Z-3FIRE0924</a>	Invoice	09/25/2024	Zone 3 Fire		0.00	16.93	
SCGAS	Southern California Gas Co.		10/10/2024	Regular	0.00	4.69	11453
<a href="#">0904</a>	Invoice	09/27/2024	Office Heat		0.00	4.69	
SDRMA	Special District Risk Management Auth.		09/30/2024	Bank Draft	0.00	2,167.65	DFT0002213
<a href="#">76431</a>	Invoice	09/09/2024	Annual Workers' Comp. Reconciliation 20		0.00	2,167.65	
SPECTRUM	Spectrum		10/10/2024	Regular	0.00	116.23	11454
<a href="#">0299421102724</a>	Invoice	09/27/2024	Internet		0.00	116.23	
TYLER	Tyler Technologies, Inc.		10/10/2024	Regular	0.00	2,280.75	11455
<a href="#">025-431368</a>	Invoice	09/30/2024	Insite Transaction Fees		0.00	2,280.75	
UAOFSC	Underground Service Alert of So.Ca.		10/10/2024	Regular	0.00	39.60	11456
<a href="#">920240445</a>	Invoice	10/01/2024	Digalerts		0.00	39.60	

Check Report

Date Range: 09/16/2024 - 10/15/2024

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
USBANK	US Bank Corporate Pmt. System		10/10/2024	Regular		0.00	1,106.39 11457
<a href="#">AAS090124</a>	Invoice	09/11/2024	Shipping Pipe Feezer		0.00	259.23	
<a href="#">AAS090224</a>	Invoice	09/02/2024	Shipping Roto Meter Head		0.00	12.30	
<a href="#">APPLE092024</a>	Invoice	09/20/2024	Security Camera App Renewal		0.00	79.99	
<a href="#">DHS090624</a>	Invoice	09/06/2024	Fuel Tank Cap		0.00	67.06	
<a href="#">GRAMMARLY091</a>	Invoice	09/16/2024	Grammarly Program		0.00	139.95	
<a href="#">MOTION090624</a>	Invoice	09/06/2024	Oil Change/Labor		0.00	118.42	
<a href="#">QSS091024</a>	Invoice	09/10/2024	Storage Unit		0.00	202.00	
<a href="#">PRIME090424</a>	Invoice	09/04/2024	Membership		0.00	191.98	
<a href="#">VONS091224</a>	Invoice	09/12/2024	Drinks/Snacks for CPR Training		0.00	31.18	
<a href="#">VONS091324</a>	Invoice	09/12/2024	Cotton Swabs		0.00	4.28	
VRCWD	Ventura River Water District		10/10/2024	Regular	0.00	976.50	11458
<a href="#">22723734</a>	Invoice	09/18/2024	First Aid/CPR/AED Training		0.00	976.50	
VERIZON	Verizon Wireless		10/10/2024	Regular	0.00	376.20	11459
<a href="#">9974883716</a>	Invoice	09/26/2024	Cell Phones		0.00	376.20	
WEX	WEX BANK		09/26/2024	Regular	0.00	1,868.23	11433
<a href="#">99661115</a>	Invoice	09/15/2024	Fuel		0.00	1,868.23	
ZIP	Ziptility		09/26/2024	Regular	0.00	5,000.00	11434
<a href="#">1625</a>	Invoice	09/20/2024	Infrastructure Management Software		0.00	5,000.00	

Bank Code AP Bank Summary

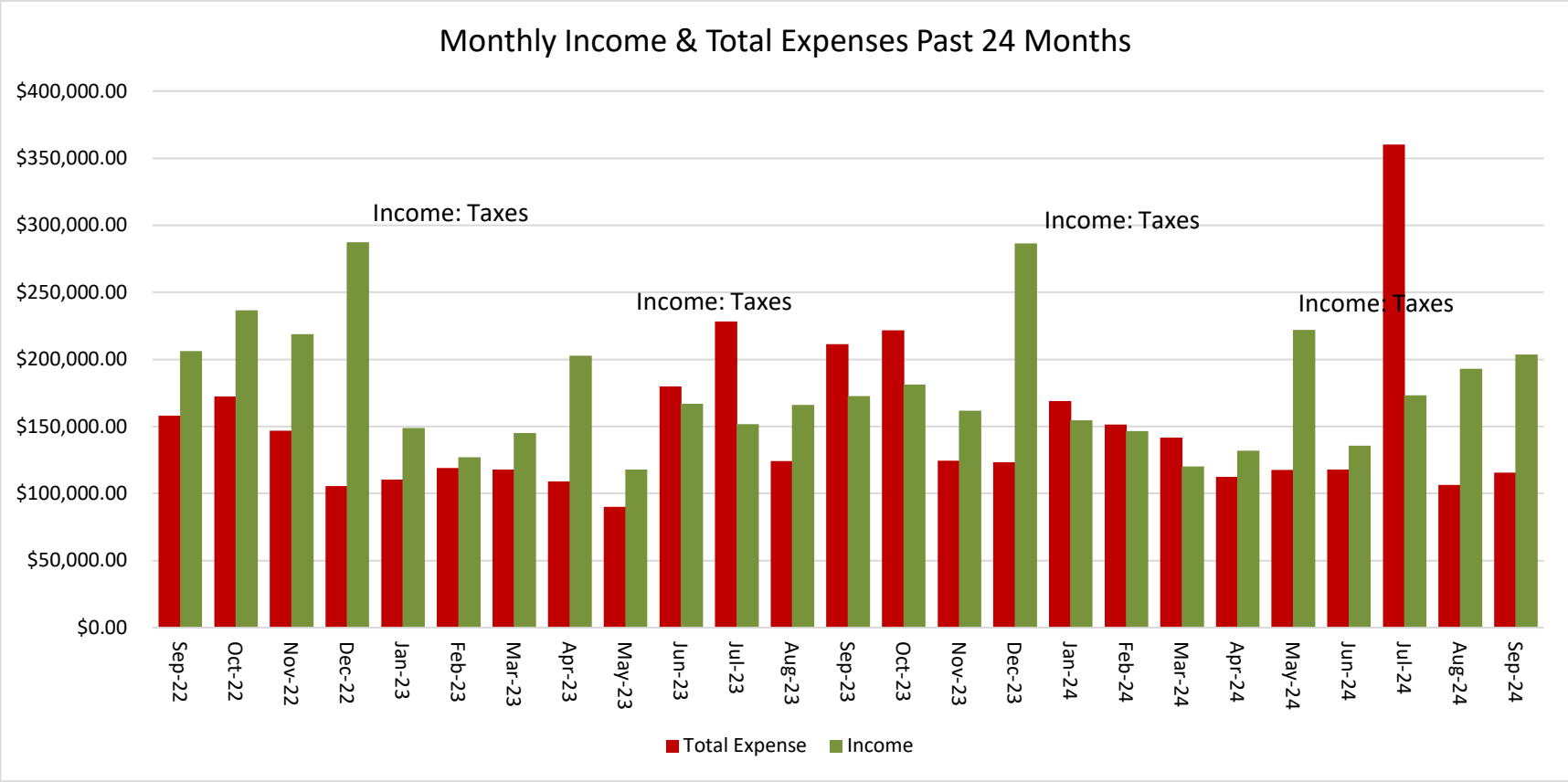
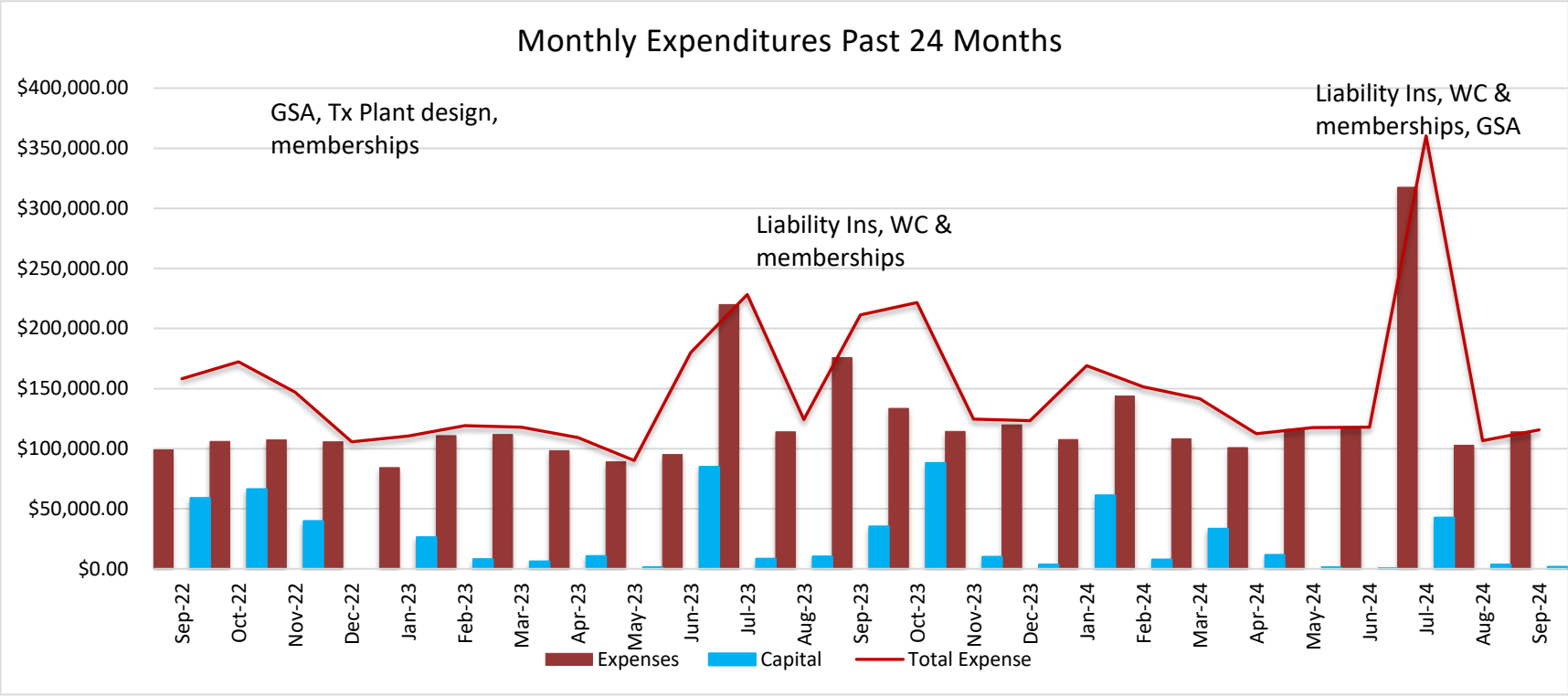
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	100	38	0.00	34,667.36
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	10	10	0.00	25,676.55
EFT's	0	0	0.00	0.00
	<b>110</b>	<b>48</b>	<b>0.00</b>	<b>60,343.91</b>

PR 56,986.54

Meiners Oaks Water District

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

Expenditures	Month of September	Year To Date	Budget Approp	Approp Bal 09/30/24	Current October	Approp FY Bal To Date
Salaries	57,573.45	173,076.57	675,000.00	501,923.43	-	501,923.43
Payroll Taxes	4,477.33	13,457.37	54,000.00	40,542.63	-	40,542.63
Retirement Contributions	8,122.06	26,159.09	90,000.00	63,840.91	-	63,840.91
Group Insurance	9,057.81	27,173.43	96,000.00	68,826.57	-	68,826.57
Company Uniforms	-	722.27	3,500.00	2,777.73	-	2,777.73
Phone Office	353.34	1,061.27	4,000.00	2,938.73	-	2,938.73
Janitorial Service	683.09	1,879.27	6,000.00	4,120.73	-	4,120.73
Refuse Disposal	447.73	1,343.19	5,000.00	3,656.81	-	3,656.81
Liability Insurance	-	94,492.17	96,000.00	1,507.83	-	1,507.83
Workers Compensation	2,167.65	41,449.82	41,000.00	(449.82)	-	(449.82)
Wells	41.52	148.80	8,000.00	7,851.20	-	7,851.20
Truck Maintenance	654.40	709.98	5,000.00	4,290.02	-	4,290.02
Office Equipment Maintenance	202.00	1,362.70	5,500.00	4,137.30	-	4,137.30
Security System	79.99	178.84	2,000.00	1,821.16	-	1,821.16
Cell Phones	376.20	1,123.36	4,500.00	3,376.64	-	3,376.64
System Maintenance	6,652.14	15,234.60	60,000.00	44,765.40	-	44,765.40
Safety Equipment	-	864.80	6,000.00	5,135.20	21.55	5,113.65
Laboratory Services	837.00	3,521.00	14,500.00	10,979.00	113.00	10,866.00
Membership and Dues	-	1,911.00	10,000.00	8,089.00	-	8,089.00
Printing and Binding	-	-	1,000.00	1,000.00	-	1,000.00
Office Supplies	346.93	754.52	6,000.00	5,245.48	-	5,245.48
Postage and Express	990.19	4,161.45	13,000.00	8,838.55	-	8,838.55
B.O.D. Fees	2,000.00	5,750.00	25,000.00	19,250.00	-	19,250.00
Engineering & Technical Services	-	-	15,000.00	15,000.00	-	15,000.00
Computer Services	2,707.28	5,016.72	28,000.00	22,983.28	864.82	22,118.46
Other Prof. & Regulatory Fees	80.30	2,264.86	40,000.00	37,735.14	39.60	37,695.54
Public and Legal Notices	-	-	2,000.00	2,000.00	-	2,000.00
Attorney Fees	715.00	2,502.50	30,000.00	27,497.50	997.50	26,500.00
GSA Fees	-	72,210.00	75,000.00	2,790.00	-	2,790.00
VR/SBC/City of VTA Law Suit	3,113.75	4,602.80	30,000.00	25,397.20	-	25,397.20
Rental Equipment	-	1,927.29	10,000.00	8,072.71	-	8,072.71
Audit Fees	-	-	30,000.00	30,000.00	-	30,000.00
Small Tools	67.06	953.63	5,000.00	4,046.37	122.81	3,923.56
Election Supplies	-	-	2,500.00	2,500.00	-	2,500.00
Treatment Plant	34.30	219.21	10,000.00	9,780.79	3,316.78	6,464.01
Fuel	1,868.23	5,802.91	20,000.00	14,197.09	-	14,197.09
Travel Exp /Seminars	1,057.68	1,057.68	2,000.00	942.32	-	942.32
Utilities	384.35	1,234.95	4,000.00	2,765.05	-	2,765.05
Power and Pumping	1,630.76	12,844.22	97,000.00	84,155.78	-	84,155.78
Meters	1,717.43	1,717.43	50,000.00	48,282.57	-	48,282.57
CMWD Standby	3,431.09	3,431.09	3,431.09	-	-	-
Online AutoPay Transactions Fees	2,280.75	2,280.75	8,000.00	5,719.25	-	5,719.25
<b>Total Expenditures</b>	<b>114,150.81</b>	<b>534,601.54</b>	<b>1,692,931.09</b>	<b>1,158,329.55</b>	<b>5,476.06</b>	<b>1,152,853.49</b>
<b>Water Distribution System</b>	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Valve Replacements	-	-	75,000.00	75,000.00	-	75,000.00
Rehab Well 4	-	-	60,000.00	60,000.00	-	60,000.00
Meiners Rd. Tank/Zone	-	-	75,000.00	75,000.00	-	75,000.00
<b>Structures and Improvements</b>	-	-	-	-	-	-
	-	-	-	-	-	-
Trmnt. Plant 100% Eng. Design & Grant Asst.	-	-	30,000.00	30,000.00	261.62	29,738.38
Emergency Generator - Office	-	-	60,000.00	60,000.00	-	60,000.00
Emergency Generator - Office Installation	-	-	80,000.00	80,000.00	-	80,000.00
	-	-	-	-	-	-
<b>Field Equipment</b>	-	-	-	-	-	-
	-	-	-	-	-	-
Chlorine Alarms	-	-	10,000.00	10,000.00	-	10,000.00
Welding Machine	-	3,093.24	3,500.00	406.76	-	406.76
Air Compressor	-	-	7,500.00	7,500.00	-	7,500.00
Generator - Truck	-	860.92	1,200.00	339.08	-	339.08
	-	-	-	-	-	-
<b>Appropriations for Contingencies</b>	1,584.62	43,958.98	100,000.00	56,041.02	-	56,041.02
<b>Total CIP Spending</b>	<b>1,584.62</b>	<b>47,913.14</b>	<b>502,200.00</b>	<b>454,286.86</b>	<b>261.62</b>	<b>454,025.24</b>
<b>GRAND TOTAL</b>	<b>115,735.43</b>	<b>582,514.68</b>	<b>2,195,131.09</b>	<b>1,612,616.41</b>	<b>5,737.68</b>	<b>1,606,878.73</b>





---

## **Well #4A Redevelopment Project**

10/9/24

### **Summary**

On 8/1/2024, Hopkins Groundwater Consultants sent out Rehabilitation Specifications for Well 4A to four drilling firms on behalf of Meiners Oaks Water District.

Layne Christensen Co.                      \$196,481.00

General Pump Co.                          \$156,149.00

Cascade Well and Pump Co.              \$149,800.00

Barbour Well Inc. \$82,776.00 (did not bid for a prevailing wage)

Hopkins Groundwater Consultants: Task 1-4 Manage Well 4A Redevelopment Project

Task 1: \$7,040 (Complete and Paid)

Task 2-4: \$22,760

Hopkins Groundwater Consultants has the most confidence in Cascade Well and Pump to do this work. They have the specialty equipment on hand to meet HGC specifications and have completed similar projects with success in the past.

### **Recommended Actions**

Due to budget restrictions, the district must redistribute funds to complete this project. The GM recommends that funds be redistributed from:

Meiners Rd Tank/Zone \$75,000 and the Reserve Account \$45,000 to Well 4A Rehabilitation's current budget of \$60,000, to a new budget total of \$180,000.

Approval of a total combined project cost for Hopkins Groundwater Consultants and Cascade Well and Pump not to exceed \$180,000.



MEINER OAKS WATER DISTRICT - WELL NO. 4 REDEVELOPMENT PROJECT					LAYNE		GENERAL PUMP CO.		CASCADE WELL AND PUMP CO.		BARBOUR WELL, INC.	
SPECIFICATION SECTION NO.	BID ITEM NO.	WORK TASK	Unit	AMOUNT	COST PER BID UNIT	TOTAL BID ITEM COST	COST PER BID UNIT	TOTAL BID ITEM COST	COST PER BID UNIT	TOTAL BID ITEM COST	COST PER BID UNIT	TOTAL BID ITEM COST
7	1	PUMP REMOVAL AND RE-INSTALLATION	LS	1	\$27,219	\$27,219	\$19,839	\$19,839	\$25,000	\$25,000	\$13,582	\$13,582
8 AND 14	2	VIDEO SURVEY	LS	2	\$1,908	\$3,816	\$1,502	\$3,003	\$2,900	\$5,800	\$3,240	\$6,480
9	3	PRE-TREATMENT DISINFECTION	LS	1	\$19,822	\$19,822	\$16,686	\$16,686	\$12,500	\$12,500	\$11,476	\$11,476
10	4	HIGH PRESSURE JETTING	LS	1	\$37,350	\$37,350	\$51,422	\$51,422	\$42,000	\$42,000	\$21,450	\$21,450
10	5	PUMPING CONCURRENT WITH HIGH PRESSURE JETTING	LS	1	\$17,870	\$17,870	\$14,600	\$14,600	\$35,500	\$35,500	\$6,500	\$6,500
11 AND 13	6	DUAL SWAB SUBMERSIBLE PUMP DEVELOPMENT	HR	5	\$3,774	\$18,870	\$5,452	\$27,260	\$3,200	\$16,000	\$1,120	\$5,600
12	7	MUD DISPERSANT PLACEMENT	LS	1	\$15,749	\$15,749	\$13,310	\$13,310	\$7,200	\$7,200	\$13,938	\$13,938
15	8	DISINFECTION	LS	1	\$7,686	\$7,686	\$10,028	\$10,028	\$5,800	\$5,800	\$3,750	\$3,750
TOTAL					SUB-TOTAL	\$148,382	TOTAL	\$156,149	SUB-TOTAL	\$149,800	SUB-TOTAL	\$82,776
1A		MOB / DEMOB / FUEL / PERDIEM	LS	1	\$48,099	\$48,099						
		EXTRA DAY JETTING (IF REQUIRED)	DAY	1							\$16,875	
		STANDBY RIG AND CREW	HR	1							\$450	
		STANDBY (RIG ONLY)	HR	1							\$250	
					TOTAL	\$196,481	TOTAL	\$156,149	TOTAL	\$149,800	TOTAL	\$82,776

## **TECHNICAL PLANS AND SPECIFICATIONS**

**For**

### **MEINERS OAKS WATER DISTRICT WELL NO. 4A REDEVELOPMENT PROJECT**

#### **CONTENTS:**

1. Technical Specifications
2. Plate 1 – Project Location Map
3. Plate 2 – Well No. 4A Construction Drawing
4. Plate 3 – Dual Swab Assembly Drawing – Top View
5. Plate 4 – Dual Swab Assembly Drawing – Side View

## **TECHNICAL SPECIFICATIONS**

### **SECTION 1 – PROJECT SCOPE OF WORK**

The intent of these Contract Documents and Specifications is to redevelop and restore production to the Meiners Oaks Water District (District) water supply well designated as Well No. 4A utilizing the materials and methods as herein specified.

All work conducted for this project shall be conducted by staff that is properly health and safety trained to handle the hazardous chemicals required to conduct the work. All work shall be completed in strict accordance with these specifications.

### **SECTION 2 - PROJECT LOCATION**

Meiners Oaks Water District Well No. 4A is located north of the intersection of Rice Avenue and West La Lomita Avenue in Meiners Oaks, California. The well is located in the Ventura River flood plain in an area where land uses consist primarily of flood plain natural habitat, recreational hikers, and equestrian uses. The project location is shown on Plate 1 – Project Location Map.

### **SECTION 3 – PROJECT SCHEDULE**

The Contractor shall conduct well rehabilitation operations on a daily basis during routine work hours (7 a.m. to 7 p.m.) or as permitted by the District. It is anticipated that well rehabilitation work will be conducted between July and September of 2024.

### **SECTION 4 – PROJECT OVERVIEW**

Well No. 4A was drilled in 2018 using the reverse circulation rotary drilling method and constructed as shown on Plate 2 – Well No. 4A Construction Drawing. The production rate of the well at the time of construction was reportedly 406 gallons per minute (gpm) with a reported specific capacity on the order of 5.7 gallons per minute per foot of drawdown (gpm/ft).

The work for this well rehabilitation project includes the furnishing of all materials, labor, equipment, fuel, tools, transportation, and services for the successful redevelopment, rehabilitation, and disinfection of the production well as described in these specifications. The general work required for well rehabilitation includes:

1. Mobilize equipment and materials specified for cleaning the well casing, screen, gravel pack, and surrounding aquifer formation materials,

2. Remove and reinstall the pump equipment from well,
3. Conduct well disinfection with a concentrated chlorine mixture (2,000 ppm) and wireline swab into well screen,
4. High pressure jet selected well screen intervals between the approximate depths of 115 to 130 and 70 to 100 feet with WellJet® (US Patent No. 8,34A,930) in strict accordance with procedures described in these specifications,
5. Concurrent with WellJet operations, pump the well **with a submersible pump** at a rate of 400 gpm or greater,
6. Conduct dual swab submersible pump cleaning of well screen sections to remove fine-grained materials loosened up by jetting operations,
7. Conduct wireline swab well development with NuWell 220 mud dispersant,
8. Conduct dual swab submersible pump cleaning of well screen sections to remove fine-grained materials and residual drilling fluid chemically loosened by mud dispersant,
9. Open end airlift fill from the bottom of the well,
10. Conduct video of well to verify the structural integrity of the well casing and screen intervals,
11. Conduct well disinfection with a concentrated chlorine mixture (1,000 ppm),
12. Reinstall the well pump assembly and column pipe, tubing, and shaft and conduct start-up operations to demonstrate well pump performance.

All work shall be conducted in accordance with these specifications.

## **SECTION 5 – WORK SITE SAFETY AND OTHER REQUIREMENTS**

Contractor shall be responsible for work site safety and shall comply with all State and local regulations regarding safety during all aspects of the project. Contractor shall provide any traffic control measures necessary to safely move all equipment and materials on and off the work site recognizing the entrance to the site is off of Rice Avenue which is a 2-lane road. As necessary, the perimeter of the work site shall be secured by Contractor in a manner that will prevent access by non-authorized pedestrians during the

course of work. The well shall always be covered and secured during aspects of the work when active downhole work is not being conducted.

Contractor's chemical treatment Project Manager, supervisor and work crew that will be at the site during chemical treatment operations shall have completed OSHA 40-hour environmental training per OSHA Publication 29CFR-Section 1910.120 with an 8-hour annual update.

## **SECTION 6 – WELL WATER DISCHARGE**

Clarified, dechlorinated, and neutralized water produced from the well during well redevelopment (pumping operations) can be discharged to an area designated for containment and infiltration located and established proximate to the well site. The dual swab discharge piping to the approved area of infiltration shall be fitted with a readily available and usable sample port for use by the District.

## **SECTION 7 - MOTOR AND PUMP ASSEMBLY REMOVAL AND INSTALLATION** (BID ITEM NO. 1)

### Scope

This item shall consist of removing and inspecting the existing pump equipment from the well. After well redevelopment and the final well disinfection, the well pump assembly shall be reinstalled in the well. The current pump assembly is assumed to be set at a depth of approximately 140 feet below ground surface (bgs) (top of bowls) and will be reinstalled to the same depth. The existing equipment consists of line-shaft turbine pump assembly.

### Pump Removal Method

Initially, the pump equipment shall be removed from the well and inspected for wear. This item includes disconnecting and removing the electric motor, discharge piping and accessories. The Contractor shall be responsible to ensure no damage is done to any of the well facility equipment at the time of removal and during all phases of well rehabilitation/redevelopment. Any damage shall be repaired at the cost of the Contractor. The pump motor, bowl assembly, column pipe, and pump shaft assembly shall be removed from the site and inspected at the request of the District and properly stored by the Contractor at a location as directed by the District.

During pump removal or during any portion of the well rehabilitation work the District may elect to delay further rehabilitation work until a successful video survey is conducted to fully assess the well's apparent structural integrity. The Contractor shall conduct a

professional video survey of the well that clearly documents existing conditions prior to resuming rehabilitation work. The video survey(s) shall be performed following the method specified below under Section 8.

### Installation Method

Upon completion of all well redevelopment work specified; the well pump equipment shall be re-installed in the well. Pump installation shall include all labor and materials to install the pump bowl assembly to the original pump depth. Pump installation also includes re-installing the electric motor, reconnecting well discharge piping and associated equipment to pre-rehabilitation conditions and startup testing of the well pump equipment.

The pump equipment shall be installed with a pump rig or crane that has a lifting capacity rated at 20,000 pounds (more than double the hanging weight of the pump assembly) and is fully capable of safely installing the specified equipment to the specified depth. All pipe joints shall be properly lubricated and threaded to completely butt the pipe ends and ensure that no cross threading has occurred. Pipe joint compound shall be NSF approved and approved by the District prior to use. Upon completion of well pump installation, the Contractor shall adjust the head nut on the pump shaft assembly to provide the manufacturer's specified setting and render the well pump fully operational.

During pump installation, the pump equipment shall be thoroughly disinfected (sprayed) with a 300 ppm chlorine solution.

### Measurement and Payment

Payment for well motor and pump assembly removal, inspection, and subsequent re-installation will be made on a lump sum basis for the unit price bid for Bid Item No. 1. Such payment shall be considered as full compensation for furnishing all labor, materials, tools, fuel, and equipment necessary and incidental to completion of this task.

## **SECTION 8 – VIDEO LOGGING** (BID ITEM NO. 2)

### Scope

This item shall consist of clarifying the well water column and performing a professional video survey of the well to inspect the structural integrity of the well. District may elect to delay further rehabilitation work until a successful video survey is conducted to fully assess the well's apparent structural integrity. Video logging shall be optional and may be conducted at any time during the project as directed by District including but not limited to after; 1) dual swab airlifting following high pressure jetting, and 2) following open-end airlift operations at the completion of well rehabilitation tasks.

### Well Video Logging Method

Following dual swab airlift operations or as otherwise requested, Contractor shall conduct a professional color video camera survey to the full depth of the well. The survey shall be performed in the presence of the District and shall result in a complete record of the well with a downhole view that is complemented by side-scan details at various points of interest.

The color video camera shall have a vertical downhole viewing lens with appropriate lighting (light bar length) to allow a clear detailed picture of the casing and screen, and a horizontal side-scan viewing lens with the capability to alternate between views. Horizontal side-scan viewing shall be controllable to allow viewing at any angle within a 360-degree rotation.

Contractor shall inject potable water and a water clarifier (if necessary) into the well for a period it believes necessary prior to the video survey to provide fluid clarity during the video survey. Fluid clarity is the sole responsibility of Contractor. If the casing wall or well screen is not clearly visible with the downhole view, Contractor shall recondition the hole and perform another video survey at no additional cost to the District. The video survey shall provide a complete documentation of the well in the downhole view, complemented by side scan surveys in areas of interest.

Contractor shall provide the District with 2 copies of the survey on USB drives data sticks upon completion of the survey. In addition, a minimum of eight (8) still glossy photographs shall be taken to show the areas of interest or general well condition and presented to the District with a written video review report. The areas to be photographed will be determined by the District. The photographs shall be approximately 2-inch X 1-1/2-inch size.

### Measurement and Payment

Video logging of the well shall be paid on a lump sum basis for the unit price bid for Bid Item No. 2. Payment shall be considered full compensation for all labor, tools, equipment and insurance for doing all the work necessary and incidental to completion of a successful well video survey.

## **SECTION 9 – PRE-TREATMENT DISINFECTION OF WELL** **(BID ITEM NO. 3)**

### Scope

This item shall consist of pre-treating (disinfecting) the well with a strong chlorine solution to breakdown polyacrylamide polymers (drill mud additives) and disinfect the well screen interval and surrounding formation against well plugging bacteria.

### Disinfectant Well Treatment

The 12.5 percent sodium hypochlorite shall be delivered to the site of the work in original closed containers bearing the original label indicating the percentage of available chlorine. The liquid sodium hypochlorite solution shall be recently purchased. Storage of liquid compounds shall not be exposed to the atmosphere or to direct sunlight. The sodium hypochlorite shall not be more than 2 weeks old.

The quantity of sodium hypochlorite added to the well shall be sufficient to produce the required concentration specified as a minimum of 2,000 parts per million (ppm) available chlorine. The total volume of the mixture is calculated to be approximately six (6) times the volume of fluid in the well casing and gravel pack. Contractor shall prepare concentrated solution of sodium hypochlorite and water in a suitable mixing tank.

### **Disinfectant Solution**

Sodium Hypochlorite (12.5% active)	220 gallons
NuWell 410 (Chlorine Enhancer)	25 gallons
Potable Water (approximately)	12,000 gallons

The chlorine solution emplaced in the well shall be pre-mixed in a minimum 1,000-gallon clean poly-tank (or larger) before being injected into the well. The total volume of chlorine solution shall be approximately 12,000 gallons of fresh water, 220 gallons of 12.5% sodium hypochlorite, and 25 gallons of NuWell 410 pre-mixed above ground with potable water.

The uniformly mixed sodium hypochlorite solution shall be pumped into the well casing from the surface. After adding the disinfectant, approximately 500 gallons of potable water shall be introduced into the well on top of the chlorine mixture to push it down and out of the blank casing section. After all fluids have been added, a stiff rubber swab with a diameter of ½-inch less than the screen inside diameter that is attached to 60 feet of 4-inch-diameter pipe shall be used to actively fan the well screen interval using a wireline. The swabbing/fanning of the well screen shall commence from the bottom of the well screen to top for a period of 2 hours of active swabbing. For the purpose of these



specifications “active” means the duration of time the swab is actively moving up and down within the well screen intervals. The dual rubber swab assembly used for airlift operations may be utilized to fan the well screen during disinfection. The disinfectant shall remain in the well overnight and until the time of high pressure jetting.

### Measurement And Payment

Payment for pre-treatment disinfection of the well will be made on a lump sum basis at the unit price bid for Bid Item No. 3. Such payment shall be considered full compensation for furnishing all labor, materials, tools and equipment and doing all the work necessary and incidental to complete this task.

## **SECTION 10 – HIGH PRESSURE JETTING**

(BID ITEM NOS. 4 and 5)

### Scope

This item shall consist of subcontracting to WellJet™ and conducting high pressure jetting operations throughout the well screen interval while actively pumping the well with a 400 gpm submersible pump.

### High Pressure Jetting Operations

WellJet™ shall be scheduled to mobilize to the site and deploy a high pressure jetting tool and conduct a minimum of four (4) high pressure jetting passes within the well screen intervals and shall start from the bottom of the well screen at a depth of approximately 130 feet and proceed uphole to the top of the well screen at a depth of 115 feet bgs and from approximately 100 to 70 feet bgs at an extraction rate of 1 foot per minute. Total active jetting shall be conducted for a minimum of approximately 180 minutes (3 hours) of active pressure jetting. For the purpose of these specifications, the term active shall be regarded as actively moving the jetting tool assembly up through the screen section while injecting water at the operational pressures specified. The jetting shall not stop or remain stationary in the well during high pressure jetting operations. Contractor shall provide the necessary equipment plumbing, valving, hose and fittings, and/or pipe to convey water to the well site and supply the required water for jetting operations.

The jetting tool shall have a minimum of 4 jetting tips with lengths that form a minimum 15-inch-tool-diameter with tips placed at 90 degrees from one another and be mounted on a rotating head. The operational pressure at the tips of the jetting tool shall range between 16,000 to 18,000 pounds per square inch (psi). The pressure drop from the pump to the tips downhole shall not exceed 1,250 psi. The flow rate from the tips shall range between 30 to 40 gpm. The head shall have a rotational range from 25 to 75

revolutions per minute. The laminar flow from the tips shall be a minimum of 10 inches and have a velocity between 1,700 to 2,000 feet per second. The jetting tool shall be fitted with a centralizing apparatus positioned above the tips and be a diameter that is slightly larger than the outside radius of the tips to provide sufficient protection. The centralizing apparatus shall not prevent the jetting tool from freely spinning within the well during jetting operations.

For the purpose of this bid item, the term “active” shall be regarded as actively pumping fluids into the well under high pressure while moving the jetting nozzle up the hole at the specified extraction rate. Set up time and running the tool in and out of the hole is not included as active, and shall be included as necessary in the bid price to conduct the active work in the well.

Concurrent with High Pressure Well Jetting, a submersible pump capable of 400 gpm minimum shall be installed to a approximate depth of 60 feet bgs after the jetting tool is deployed in the well. Discharge from the submersible pump shall be directed to and contained in the designated discharge area. Once all equipment is emplaced and connected, the submersible pump shall be started and throttled/valved to a discharge rate that produces water without breaking suction. As pumping water levels rise in the well, the discharge valve shall be opened up incrementally to produce more flow (up to the point it breaks suction). Jetting may be paused to allow the pump to remove turbid fluids and check on the well’s development if necessary. Well discharge piping shall have a gate valve, air-vac and all necessary equipment to purvey the water to the designated area.

Following high pressure well jetting and fluid evacuation operations, the well’s total depth shall be sounded. The well shall be cleaned to bottom by airlift pumping using an open-ended 4-inch-diameter pipe (or larger) to clean all sand and silt fill from the well to its total construction depth of 150 feet.

#### Measurement and Payment

High pressure jetting of the well shall be paid on a lump sum basis at the unit price bid for Bid Item No. 4 and shall include the cost of clearing the well to bottom with open an open ended airlift operation if necessary. Active submersible pump operation throughout well jetting shall be paid on a lump sum basis at the unit price bid for Bid Item No. 5. Payment shall be considered full compensation for all labor, tools, equipment, and materials necessary for doing all the work necessary and incidental to completion of these tasks.

## **SECTION 11 - DUAL SWAB PUMPING**

(BID ITEM NO. 6)

### Scope

This item shall consist of conducting a dual-swab pumping of debris from the well screen sections at a rate of 300 gpm after completion of high pressure well jetting operations.

### Dual Swab Airlift Pumping Operations

At the completion of high pressure well jetting activities and video logging (if deemed necessary by the District), the well will be actively swabbed with a submersible pump capable of a minimum of 300 gpm with a TDH of 150 feet equipped with a dual-swab assembly to evacuate debris from the well screen intervals and surrounding formation materials that were loosened by the high-pressure jetting operations. The dual swab assembly shall be designed with the submersible pump intake located within the assembly having a distance of 10 feet or less above the dual swab assembly to allow maximum drawdown from the well at the shallowest well screen setting (70 feet).

Contractor shall utilize a dual rubber swab assembly with swab plates sized at 1/2 inch less than the inside diameter of the well screen, and with a maximum 1-foot spacing between the swab plates. The swab assembly design is shown on Plate 3 – Dual Swab Assembly Drawing – Top View, and Plate 4 – Dual Swab Assembly Drawing – Side View respectively.

Dual swab pumping will proceed from the top of the well screen interval at a depth of approximately 70 feet and proceed downward. Each 20-foot-section of screen shall be actively pumped by moving the swab up and down through the well screen interval for a 60-minute-period or as directed by the District. A total of 150 minutes or 2.5 hours of total active pumping is proposed based on the total 45 feet of perforations within the well screen. The produced fluids shall be conditioned and conveyed by the Contractor to the designated discharge location or containerized onsite.

Upon completion of dual swab pumping development of the well screen, the well shall be cleaned to bottom with airlift pumping using an open-ended pipe to clean all sand and silt fill from the well to its total construction depth of 150 feet.

For the purpose of this bid item, the term “active” shall be regarded as actively pumping fluids out of the well while moving the dual swab assembly up and down within the well screen intervals. Set up time and running pipe in and out of the hole is not included as active, and shall be included as necessary in the bid price to conduct the active work specified.

### Measurement and Payment

Active dual swab pump development operations shall be paid on an hourly basis for active dual swab pumping at the unit price bid for Bid Item No. 6. The estimated cost of open ended airlift of materials from the bottom of the well shall be included in the line item price. Payment shall be considered full compensation for all labor, tools, equipment, and materials necessary for doing all the work necessary and incidental to completion of the task.

## **SECTION 12 – REDEVELOP WELL WITH MUD DISPERSANT** (BID ITEM NO. 7)

### Scope

This item shall consist of liquid dispersant chemistry treating the well to remove mud and clay from the surrounding gravel pack and aquifer materials around the well bore. Mud dispersant chemical installation shall be conducted after high pressure jetting and dual swab pumping.

### Mud Dispersant Preparation

The dispersant shall be recently purchased liquid NuWell 220 Dispersant Polymer (Johnson Screens) and delivered to the site of the work in original closed containers bearing the original label. Storage of liquid compounds shall not be exposed to the atmosphere or to direct sunlight.

The quantity of dispersant shall be premixed at the surface in a clean minimum 1,000-gallon poly tank at a rate of 1-gallon to 300 gallons of potable water. The total volume of the mixture is calculated to be approximately four times the volume of fluid in the well casing and gravel pack. The Contractor shall prepare the dispersant by thoroughly mixing the solution of NuWell 220 and water in a suitable mixing tank.

### **Mud Dispersant Solution**

NuWell 220 (Dispersant Polymer)	20 gallons
Potable Water (approximately)	6,000 gallons

The uniformly mixed dispersant solution shall be pumped into the well casing from the surface. After adding the dispersant, approximately 1,000 gallons of potable water shall be introduced into the well on top of the dispersant mixture to push it down and out of the blank casing section. After all fluids have been added, a stiff rubber swab with a diameter of ½-inch less than the screen inside diameter that is attached to approximately 60 feet

of 4-inch-diameter pipe shall be used to actively fan the well screen interval using a wireline.

The swabbing/fanning of the well screen shall commence from the bottom of the well screen to the top for a period of 4 hours. The dual rubber swab assembly used for pumping operations may be utilized to fan the well screen during the mud removal process. The mud dispersant shall remain in the well overnight and swabbed an additional 2-hours the following day prior to dual swab pump removal.

#### Measurement And Payment

Payment for redevelopment of the well with mud dispersant will be made on a lump sum basis at the unit price bid for Bid Item No. 7. Such payment shall be considered full compensation for furnishing all labor, materials, tools and equipment and doing all the work necessary and incidental to complete this task.

### **SECTION 13 - DUAL SWAB PUMPING** (BID ITEM NO. 6)

#### Scope

This item shall consist of conducting dual-swab pumping of debris from the well screen section after completion of mud dispersant placement operations.

#### Dual Swab Pumping Operations

Dual swab pumping shall be conducted in accordance with the materials and procedures specified in Section 11. The produced fluids shall be conditioned and conveyed by the Contractor to the designated discharge location or containerized onsite.

#### Measurement and Payment

Active dual swab pump development operations shall be paid on an hourly basis for active dual swab pumping at the unit price bid for Bid Item No. 6. The estimated cost of open ended airlift of materials from the bottom of the well shall be included in the line item price. Payment shall be considered full compensation for all labor, tools, equipment, and materials necessary for doing all the work necessary and incidental to completion of the task.

## **SECTION 14 – VIDEO LOGGING**

(BID ITEM NO. 2)

### Scope

This item shall consist of clarifying the well water column and performing a professional video survey of the well to inspect the structural integrity of the well and document conditions upon completion of all well rehabilitation activities. The video survey shall be conducted in accordance the work specified in Section 8.

### Measurement and Payment

Video logging of the well shall be paid on a lump sum basis for the unit price bid for Bid Item No. 2. Payment shall be considered full compensation for all labor, tools, equipment and insurance for doing all the work necessary and incidental to completion of a successful well video survey.

## **SECTION 15 – DISINFECTION OF WELL**

(BID ITEM NO. 8)

### Scope

This item shall consist of disinfecting the well against well plugging bacteria in preparation for being placed back into service.

### Disinfection

Following the final well video survey, this item shall consist of disinfecting the well against well plugging bacteria using a sodium hypochlorite solution.

The quantity of 12.5 % sodium hypochlorite added to the well shall be sufficient to produce the required concentration specified of 1,000 ppm available chlorine. The total volume of the mixture is calculated to be approximately two times the volume of fluid in the well casing and gravel pack. Contractor shall prepare the disinfectant by mixing a concentrated solution of sodium hypochlorite, an acidic additive, and fresh water above ground in a suitable mixing tank. The mixing requirements shall be the same as those described in Section 9. The quantity of disinfectant additives are shown in the table below.

#### **Chlorine Disinfectant Solution**

Sodium Hypochlorite (12.5% active)	25 gallons
NuWell 410 (Chlorine Enhancer)	5 gallons
Potable Water (approximately)	3,000 gallons

The uniformly mixed sodium hypochlorite solution shall be pumped into the well casing from the surface. After adding the disinfectant, approximately 1,000 gallons of potable water shall be introduced into the well on top of the chlorine mixture to push it down and out of the blank casing section. After all fluids have been added, a stiff rubber swab with a diameter of ½-inch less than the screen inside diameter that is attached to 60 feet of 4-inch-diameter pipe shall be used to actively fan the well screen interval using a wireline. The swabbing/fanning of the well screen shall commence from the bottom of the well screen to top for a period of 2 hours. The dual rubber swab assembly used for pumping operations may be utilized to fan the well screen during disinfection. The disinfectant shall remain in the well until the permanent pump equipment is installed.

#### Measurement And Payment

Payment for disinfection of the well will be made on a lump sum basis at the unit price bid for Bid Item No. 8. Such payment shall be considered full compensation for furnishing all labor, materials, tools and equipment and doing all the work necessary and incidental to complete this task.

**CONTRACTOR BID SHEET**

SPECIFICATION SECTION NO.	BID ITEM NO.	WORK TASK	UNIT	AMOUNT	COST PER BID UNIT	TOTAL BID ITEM COST
7	1	PUMP REMOVAL AND REINSTALLATION	LS	1		
8 AND 14	2	VIDEO SURVEY	LS	2		
9	3	PRE-TREATMENT DISINFECTION	LS	1		
10	4	HIGH PRESSURE JETTING	LS	1		
10	5	PUMPING CONCURRENT WITH HIGH PRESSURE JETTING	LS	1		
11 AND 13	6	DUAL SWAB SUBMERSIBLE PUMP DEVELOPMENT	HR	5		
12	7	MUD DISPERSANT PLACEMENT	LS	1		
15	8	DISINFECTION	LS	1		
<b>TOTAL</b>					<b>\$</b>	

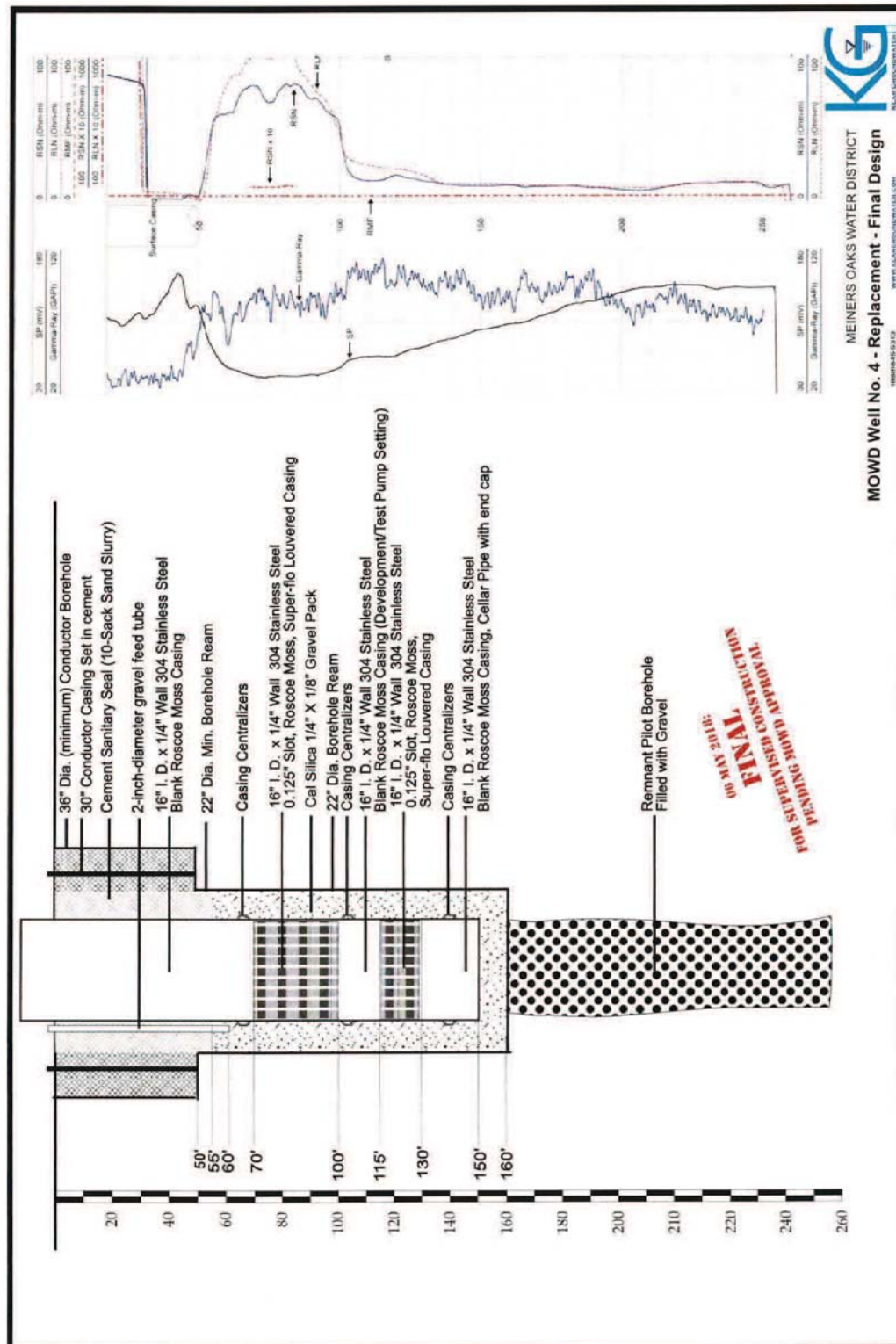


## **PLATES**



**PROJECT LOCATION MAP**  
**Well No. 4A Redevelopment Project**  
Meiners Oaks Water District  
Ojai, California

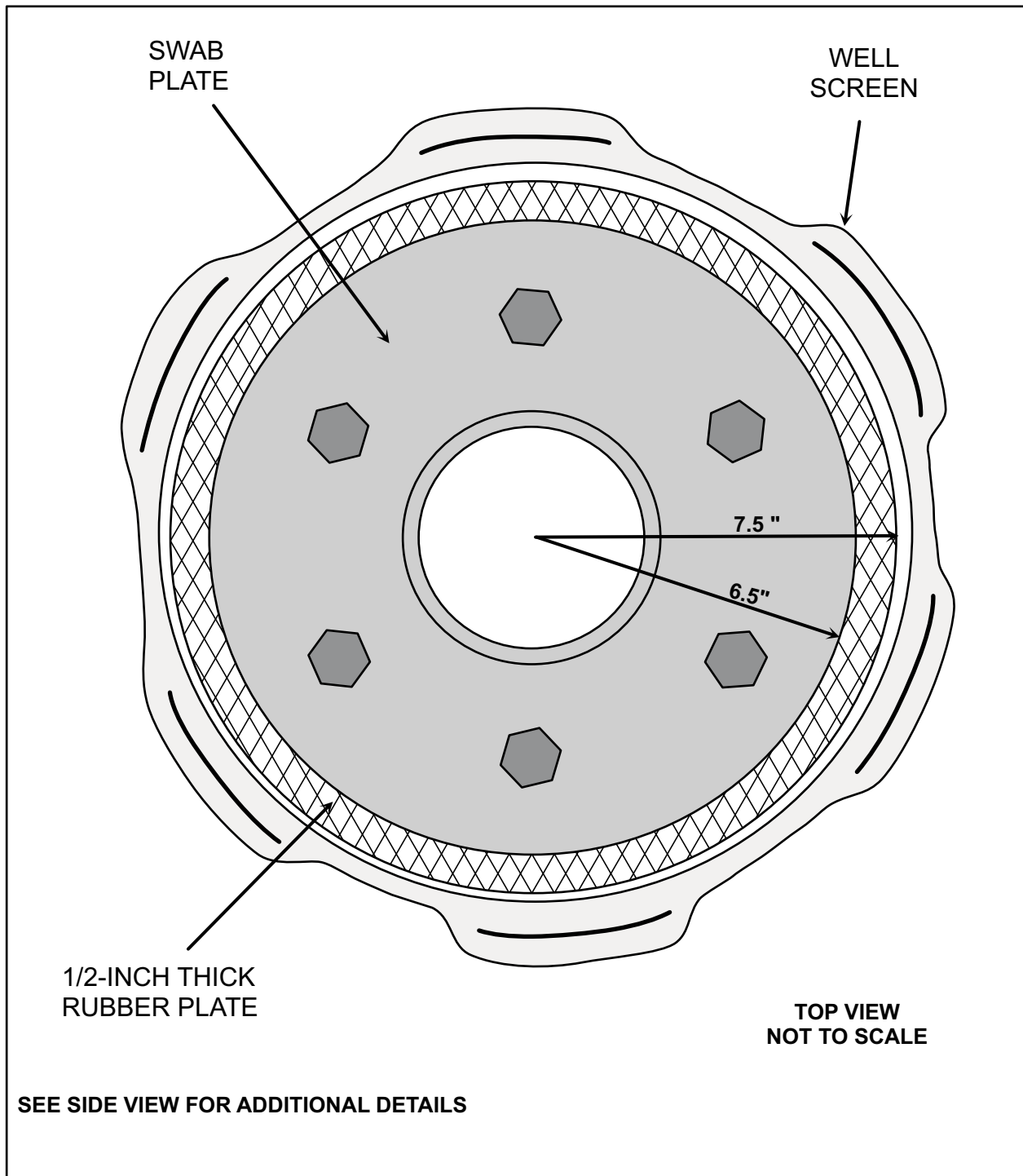
PLATE 1



**WELL NO. 4A CONSTRUCTION DRAWING**  
**Well No. 4A Redevelopment Project**  
Meiners Oaks Water District  
Ojai, California

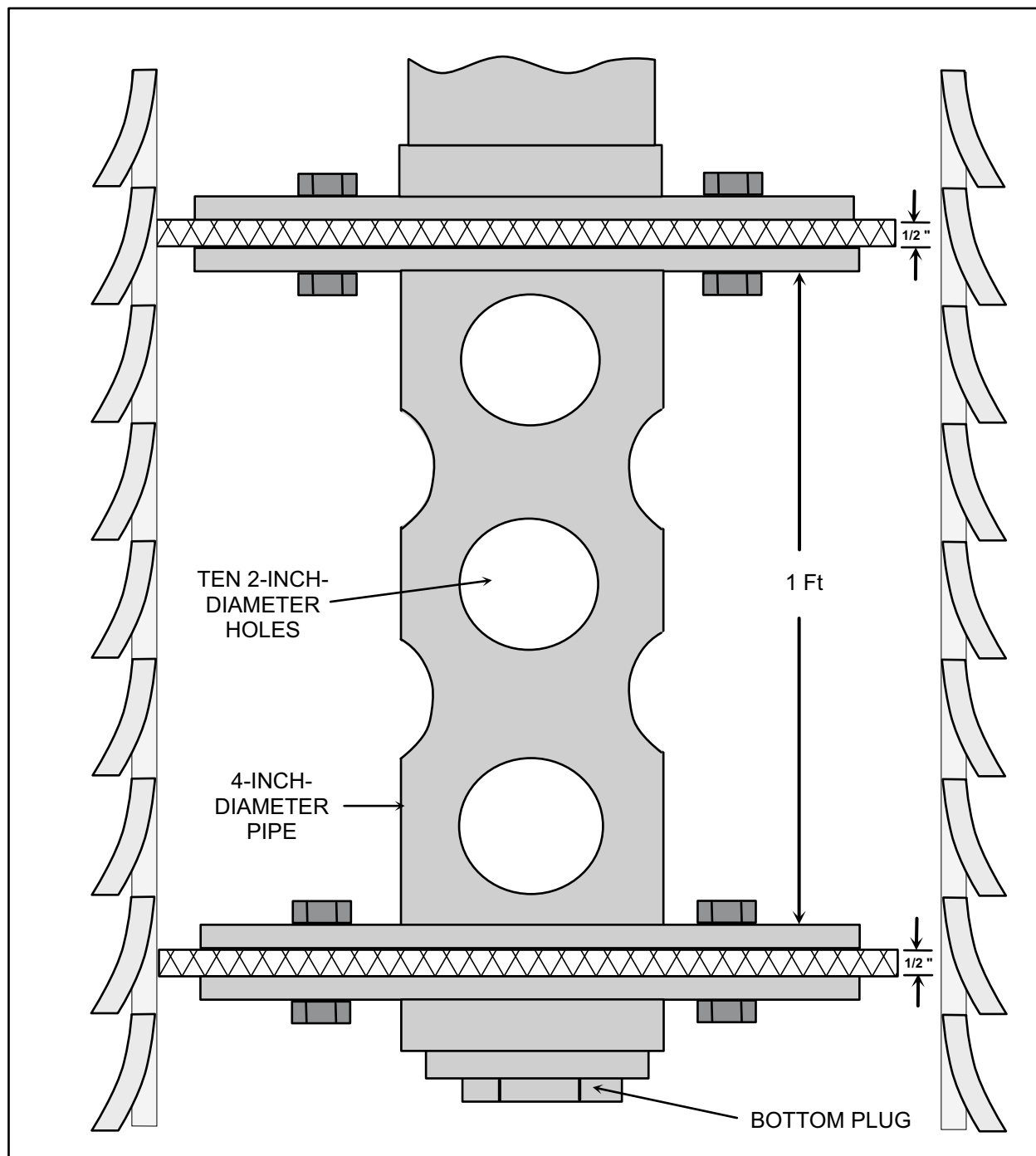
PLATE 2





**DUAL SWAB ASSEMBLY DRAWING - TOP VIEW**  
**Well No. 4A Redevelopment Project**  
Meiners Oaks Water District  
Ojai, California

PLATE 3



NOT TO SCALE

**DUAL SWAB ASSEMBLY DRAWING - SIDE VIEW**  
**Well No. 4A Redevelopment Project**  
Meiners Oaks Water District  
Ojai, California

PLATE 4

November 30, 2023

Project No. 04-033-03

Meiners Oaks Water District  
202 West El Roblar Drive  
Ojai, California 93023

Attention: Mr. Justin Martinez  
General Manager

Subject: Proposal for Well No. 4A Redevelopment Project.

Dear Mr. Martinez:

As requested, Hopkins Groundwater Consultants, Inc. (Hopkins) is pleased to provide this proposal to assist the Meiners Oaks Water District (District) with conducting potentially beneficial rehabilitation work that can be performed to improve the new well's performance to the extent practical. The work summarized in this proposal includes developing a well rehabilitation strategy, preparing project specifications for work to be performed, and observing the Contractor performing the work specified. Upon completion, Hopkins will analyze the data and compile a concise summary of operations memorandum with information about present and anticipated well performance to assist future well production operations and well pump design changes as desired by the District.

## **SCOPE OF WORK**

### **TASK NO. 1 – WELL REHABILITATION SPECIFICATIONS**

Based on the findings of previous well assessment work, Hopkins will work with District staff to develop a technical description of work tasks that will include chemical volumes, treatment methods and time of performance, etc. The work task descriptions will consist of concise well rehabilitation specifications and the specific units of payment (i.e., lump sum, hourly, etc.) for each work task for the Contractors to use to provide a quote. Hopkins will participate in a prebid meeting to discuss the more critical details of the project with the potential Contractors and the District to facilitate an informed bidding process.

Upon receipt of the Contractor bids, Hopkins will assist the District with review of the costs to determine if the quote is responsive to the work scope requested. We estimate that this work task will require approximately 28 hours to complete and recommend that the District establish a project budget for the Task No. 1 phase of work of approximately \$7,040.

## **TASK NO. 2 - WELL REHABILITATION OBSERVATION AND DOCUMENTATION**

Upon selection of a well contractor, Hopkins will assist the District with monitoring the Contractor's performance during the more critical aspects of well rehabilitation work. Hopkins will coordinate directly with District staff to minimize time during mobilization and clean up etc., as a measure to control project costs when District staff can perform this work or observation is not necessary to ensure well performance. While we cannot estimate an exact cost to conduct this work task until the scope of well rehabilitation has been fully determined and specified, we have estimated the time of work performance for rehabilitation/redevelopment, disinfection, and pump testing operations based on our experience with these types of projects.

Upon receipt of all required contract submittals, Hopkins will participate with District staff in a preconstruction meeting where well rehabilitation related details will be discussed specifically for identification and clarification of project-critical issues prior to commencement of work. Specific contacts will be identified for all the parties actively involved to facilitate communication that must be executed in a timely and succinct manner in an effort to avoid change order claims or project delays.

During well rehabilitation, Hopkins will monitor contractor activities and document compliance with the rehabilitation specifications and conversations with Contractor personnel on daily field reports, which will provide a legal basis to protect the District and minimize its liability and risks. Hopkins will review progress payment invoices from the drilling Contractor as they are received by the District to ensure that they are accurate and that the amounts being invoiced are consistent with observations documented in Hopkins' daily field reports. Upon completion of our review, the Contractor requests for payment will be forwarded to the District. If there are invoice discrepancies, the items will be identified for District review to facilitate subsequent correction of the invoice amounts.

Based on our experience with comparable well rehabilitation projects the Task No. 2 component for the time of onsite observation and documentation services may require approximately 72 man-hours and a budget of approximately \$14,460 and will vary based on the Contractor's ability to perform the work. This budget estimate is for downhole work and does not include observation of mobilization, pump removal, or site cleanup.

## **TASK NO. 3 – FINAL REPORTING**

Upon the completion of well rehabilitation and redevelopment activities, Hopkins will assemble a summary of operations letter report/memorandum that will be complete with copies of logs performed and well testing conducted to demonstrate well performance. The letter report will summarize pertinent data and information for future reference and document the effectiveness of the methods and procedures used for well rehabilitation. Three (3) bound copies and an electronic copy (pdf file) of the final report/memorandum will be provided to the District for its use and future reference. The Task No. 3 component of the project is estimated to require approximately 12 man-hours to complete and a budget of \$3,160.

## TASK NO. 4 – PROJECT MANAGEMENT

### Monthly Progress Reports and Meetings

On a monthly basis Hopkins will provide the District with progress reports of the project work status that will accompany the project invoices. The reports will summarize the project components that were completed over the previous billing period. The status report will be accompanied by a billings progress summary sheet that identifies Hopkins project work tasks, the established budget, and the amount and percentage of budget used to date. It is anticipated that throughout the project, various meetings may be required to meet with District staff and update the District on project progress, facilitate project management, and coordination of project activities. We have assumed that over the course of the project, the time required for project management related issues will total approximately 8-man hours of time to perform and a budget of \$2,440.

## PROJECT BUDGET AND SCHEDULE

**Fee.** The estimated costs for this project include the required labor, equipment rental, and travel time, etc., for the successful completion of each task. Work for this project will be performed on a time and materials basis and billed in accordance with our current Project Fee Schedule (attached). The estimated cost of services to be provided for this project is summarized in Table 1 – Project Cost Estimate. We recommend that the District establish a project budget of \$29,800 for well specifications preparation, field redevelopment management and inspection, and project reporting services. This recommended amount includes a 10 percent contingency budget of \$2,700 to be authorized for use by the District’s project manager in the event additional services are required. Additional services are only anticipated if the low bid contractor encounters fieldwork-related difficulties and additional inspection services are required for the District’s protection. The total cost of rehabilitation inspection will largely be determined by the Contractor’s ability to perform the work and the amount of effort that is required of Hopkins for inspection and documentation at the time of work performance.

**Table 1 - Project Cost Estimate**

Description	Estimated Hopkins Staff Hours	Estimated Fee
TASK 1 – WELL REHABILITATION SPECIFICATIONS	12 hrs Staff Hydrogeologist 16 hrs Principal Professional	\$ 7,040
TASK 2 – WELL REHABILITATION INSPECTION AND DOCUMENTATION SERVICES	60 hrs Staff Hydrogeologist 12 hrs Principal Professional	\$ 14,460
TASK 3 – SUMMARY OF OPERATIONS REPORT	4 hrs Staff Hydrogeologist 8 hrs Principal Professional	\$ 3,160




TASK 4 – PROJECT MANAGEMENT AND MEETINGS	8 hrs Principal Professional	\$ 2,440
<b>Estimated Project Costs</b>		<b>\$ 27,100</b>
<b>Project Contingency</b>		<b>\$ 2,700</b>
<b>Total Recommended Project Budget</b>		<b>\$ 29,800</b>

**Schedule.** It is anticipated that the total project will be completed over an approximate 2-month-period. Work for this project would be initiated within 3 weeks upon receipt of a written notice to proceed and we anticipate the proposed scope will be accomplished on a schedule established with District staff. The duration of fieldwork for the well rehabilitation portion of the project is anticipated to be conducted over an approximate 4-week-period beginning at the time the Contractor mobilizes. The project fieldwork schedule has been estimated based on our recent experiences with similar well rehabilitation projects on facilities constructed to comparable depths as the District well. The schedule assumes the Contractor will have the equipment and crews required to conduct continuous operations and will directly proceed from one work task to the next without significant delay.

We trust this proposal is responsive to the needs of the Meiners Oaks Water District. As always, Hopkins is pleased to have this opportunity to be of service. If you have questions or need any additional information, please give us a call.

Sincerely,

HOPKINS GROUNDWATER CONSULTANTS, INC.

  
Curtis J. Hopkins  
Principal Hydrogeologist

Attachment: Fee Schedule

## Project Fee Schedule

### Labor Category

Expert Witness	\$ 600
Principal Professional	\$ 305
Associate Professional	\$ 265
Senior Professional	\$ 235
Project Professional	\$ 205
Staff Professional	\$ 180
Technician	\$ 175
 Draftsman/Illustrator	 \$ 135
Word Processor	\$ 115

### Other Expenses

Travel Expenses	Cost plus 15 percent
Reproduction Expenses	Cost plus 15 percent
Outside services and materials	Cost plus 15 percent
Vehicle Mileage	IRS Rate

### Equipment Rental

	<u>Daily Rate</u>	<u>Weekly Rate</u>	<u>Monthly Rate</u>
LevelTROLL (data logger < 100 FT)	\$125	\$400	\$1,250
HERMIT 3000 (data logger)	\$175	\$575	\$2,000
Pressure Transducer (< 400 FT)	\$100	\$350	\$1,250
Pressure Transducer (< 1,000 FT)	\$140	\$400	\$1,375
Water Level Sounder or nitrogen tank	\$ 60	\$180	\$ 540
Stream Flow Meter	\$ 70	\$210	\$ 630
Grundfos RediFLo 2 Sample Pump	\$375	\$1,200	
Trash Pump (3-inch dia. discharge)	\$ 85	\$320	\$1,100
HyDAC/Hanna (Ec, pH, temp. meter)	\$ 85	\$250	\$ 750
Horiba U-10 Water Quality Probe	\$205	\$360	\$1,250
YSI 556MPS Water Quality Probe	\$155	\$320	\$1,100
Rossum Sand Tester	\$ 50	\$150	\$ 450
Mud Parameter Test Kit	\$ 55	\$175	\$ 520
Drilling Fluid/Mud Press	\$ 75	\$250	\$ 750
MFI/SDI Test Kit	\$ 45	\$145	\$ 425
Truck Rental (3/4 ton)	\$250	\$1,000	
Field Computer	\$ 80	-----	-----
Digital Camera	\$ 20	-----	-----
GA-52Cx Magnetometer	\$ 65	\$220	-----
Field Handheld GPS Unit	\$ 65	-----	-----
Water Quality Bailer (2")	\$ 65	-----	-----
Tedlar Gas Sample Bags	\$ 55	-----	-----
Nitrate or Chloride Field Test Kits	\$ 40	-----	-----
Electric Generator (220/110 W) (8 hr/day)	\$145	\$500	
Electric Power Inverter (8 hr/day)	\$ 55	\$200	\$ 425
Metal Sample Sleeves (6-inch) per Sleeve	\$ 20	-----	-----



---

## **Approval of the Auditing Services Agreement with Nigro & Nigro**

### **BACKGROUND AND ANALYSIS**

MOWD conducts an annual financial audit to meet statutory requirements. Staff released a Request for Proposal (RFP) for audit services for MOWD's next auditing cycle; the initial RFP closed in July 2024, and a second round RFP was released in August 2024. The RFPs were sent to Certified Public Accounting firms known to provide special district audits and additional firms from the region. Four responsive firms requested further information, and one submitted a proposal.

The submitted proposal from Nigro & Nigro was evaluated by staff and the MOWD Attorney and found the firm to be qualified to move forward in the RFP process based on the overall balance of experience, capabilities, and proposed costs.

### **General Requirements – Scope of Services Summary**

1. Perform an audit and prepare the financial statements under generally accepted auditing standards.
2. Prepare the Independent Auditors Report
3. Express opinion on financial statements as to whether they present fairly, in all material aspects, the financial position of the District and the changes in financial position and cash flows in conformity with Generally Accepted Accounting Principles.
4. Before preparing the final audit report, the Auditor will meet with District staff and the Board to discuss the results.
5. Communicate immediately and in writing all irregularities and illegal acts, or indications of illegal acts, of which the Auditor becomes aware.
6. Prepare and file the Annual Financial Transactions Report and Debt Transparency Report for the State Controller.
7. Provide Financial Statements with all components 1 hardbound and 1 PDF file, Annual Reports of Financial Transactions 1 PDF, and Debt Transparency Report 1 PDF.



### Experience

The firm was established in 1999 and expanded in 2013. Offices are located in Murrieta and Walnut Creek. The firm has five partners and eighteen accountants, providing a full spectrum of services. The office serves clients of all sizes and industries, focusing on government agencies. The firm conducts over 100 government audits annually; local water agencies include Palmdale Water District, Montecito Water District, and Calleguas Municipal Water District.

### Pricing

The pricing of the audit services was reviewed, and it is similar to MOWD's previous auditing services. It was deemed reasonable and competitive.

*Annual Fixed Fee Total:* \$20,500 [Financial Statements & Reports= \$20,000 + State Controller's Report = \$500]

*MOWD Annual Auditing Budget:* \$30,000.

### **RECOMMENDATION:**

1. Adopt a resolution approving the agreement with Nigro & Nigro, PC for independent audit services;
2. Adopt a resolution authorizing the General Manager to finalize and execute the agreement for independent auditing services in consultation with the MOWD Attorney.

The term for FYs ending June 30, 2024 – 2026, with an option to extend for two additional years.

### **ATTACHMENTS:**

- Nigro & Nigro proposal for auditing services
- Nigro & Nigro Auditing Services Agreement
- Resolution 20241015: Approving Financial Auditing Services Agreement with Nigro & Nigro, PC and Authorize the General Manager to execute the agreement.

**TECHNICAL PROPOSAL  
FOR  
PROFESSIONAL AUDITING SERVICES  
Meiners Oaks Water District**

**For the Fiscal Years Ending  
June 30, 2024-2026  
(with option for two subsequent years)**



***Respectfully Submitted on September 13, 2024 by:***

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

**Murrieta Office:** 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064  
**Walnut Creek:** 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

*Let's Work Together!*



*By applying our financial expertise,  
we partner with our clients to build  
valuable relationships that inspire success.*

## TABLE OF CONTENTS

---

Letter of Transmittal	1
License to Practice in California	3
Profile of the Firm	
Statement of Independence	3
Size of Our Firm	3
Size and Location of Offices	4
Range of Activities	4
Peer Review	5
Meet Your Audit Leadership Team	5
Resumés	6
Training & Resources	14
Similar Engagements with Other Water & Wastewater Districts	15
References	15
Scope of the Audit	16
Segmentation of Engagement	17
Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment	17
Sample Size and the Extent to Which Statistical Sampling is to be Used	17
Type and Extent of Analytical Procedures to be Used	17
Approach to be Taken to Gain & Document an Understanding of Internal Control Structure	18
Approach to be Taken in Determining Laws & Regulations That Will be Subject to Audit Test Work	18
Approach to be Taken in Drawing Audit Samples	18
Use of Technology/Remote Proficiency	18
Proposing Firm Warranties	18
Additional Documents	
Peer Review Letter	
Certificate of Insurance	



September 13, 2024

Mr. Justin Martinez, General Manager  
Meiners Oaks Water District  
202 W El Roblar Dr.  
Ojai, CA 93023

Dear Mr. Martinez:

Thank you for the opportunity to submit this proposal to provide audit services for the Meiners Oaks Water District (District). Our understanding of the work to be done is: the annual audit of the District's financial statements for the fiscal years ending June 30, 2024-2026, with an option to extend for two additional years. Based on our history with other water and wastewater districts, we believe our firm would be a great fit, and we would develop a great working relationship. Our staff works hard to help ensure our audits are completed with the highest level of service and meet all deadlines.

**Currently, our current State Water Project clients are as follows:**

Palmdale Water District, Littlerock Creek Irrigation District and San Geronio Pass Water Agency

Although many people think that all water and wastewater agencies function in the same manner, we know that's not the case. The audit leadership team we've assigned to your District, including myself, will take the time to learn the intricacies of your organization. We find that by delving deep into our client's structure and operations we are able to make recommendations that are not only useful, but also practical to implement.

At Nigro & Nigro, PC, our greatest strengths correspond to your most critical needs; we possess the full spectrum of resources needed to most effectively help the District's management team and Board members meet their goals – all at a very competitive rate. We believe we are your best choice.

- **Credibility, Reputation, and Resources of a Large Firm** without sacrificing the small-firm touch. Our CPAs and consultants can help you analyze and address financial, operational, and regulatory issues so you can focus attention on serving your citizens. We were originally formed in 1999, and now perform annual audits for approximately 100+ public agencies annually.
- **State-Wide Reach with Local Presence.** At Nigro & Nigro, we have the benefit of having the resources of a state-wide firm while serving you from our Murrieta (Headquarters) and Walnut Creek offices.
- **Efficiency.** Our use of portal software allows you to upload audit documentation at any time, which will minimize disruption to your staff and enable timely completion of all deliverables.



- **An Efficient and Effective Work Plan.** We currently serve over 100+ governmental entities state-wide, which enables our staff to understand the scope of the audit. We also understand the District's complexities, not just from a compliance standpoint but also from an operational point of view. We have developed an effective work plan that takes into consideration your needs for high quality audit services, as well as timely deliverables. As a result of our efficient work plan, we commit to meeting your deadlines to complete our auditing services within the time-period you have specified.
- **Thought Leadership.** Members of our firm have been actively involved as presenters in numerous industry conferences and programs, including the GFOA, CSDA, and CSMFO. We have incorporated our experience with these committees into our audit framework.
- **Engagement Team.** We know that quality people drive quality results, which is why our commitment to you starts with the engagement team members who are selected based on their experience, focus on serving local government agencies, and who are the best fit for you. Each of the District's engagement team members have completed and exceeded the mandatory requirement for continuing professional education hours as requested in the RFP. Paul Kaymark, Partner, will be the main contact for the District regarding this project.
- **A Focus on Providing Consistent, Dependable Service to Government Entities.** Nigro & Nigro is organized by industry, affording our clients with industry-specific expertise supplemented by valuable local service and insight. Therefore, the District will enjoy the service of members of our Governmental Audit Services Team who have experience with similar governmental entities and understand the issues and environment critical to you. You will not have to train our auditors.

You may have many options in selecting a professional audit firm. By choosing Nigro & Nigro, you will gain value-added accounting and operational insights. We are the right fit for the District, as we have the expertise and depth of resources within our firm to offer you exceptional service while maintaining a sincere and honest relationship. We understand the work, we are committed to meeting your deadlines, and we would like the opportunity to continue to be your auditors. We also commit to meeting or exceeding your expectations.

Thank you once again for the opportunity to present our qualifications. If you have any questions about our offerings, please do not hesitate to contact me.

Sincerely,



Paul J. Kaymark, CPA  
Audit Services Partner

## LICENSE TO PRACTICE IN CALIFORNIA

The Firm and its entire CPA staff hold licenses to practice in the State of California. The Firm's CPA's are all members in good standing with the California Society of CPA's and the AICPA. We will assign a California licensed CPA as the auditor in charge of the audit.

## PROFILE OF THE FIRM

### Statement of Independence

Our standards require that we be without bias with respect to your operations. The Firm is independent of all entities listed in the RFP, as defined by auditing standards generally accepted in the United States of America and the U.S. General Accounting Office's "Governmental Auditing Standards". In addition, the Firm shall give the District written notice of any relevant professional relationships entered into during the period of this agreement.

### Experience

Nigro & Nigro team members are highly trained in governmental accounting and auditing, which sets us apart as being able to add value beyond the basic attest engagement. We are comfortable working with clients of various sizes. Within the past five years, we have worked with numerous governmental clients with revenues ranging from \$200,000 to over \$300 million.

Prior to any audit engagement, our engagement team leader will meet with the Board, Audit Committee and Management to gain a full understanding of the philosophy, objectives and policies for operating the organization, as well as to discuss significant business, regulatory and accounting matters that will affect the audit. At the conclusion of the audit, we will communicate the results of the audit with the Board, Audit Committee and Management.

Areas of specialization include:

- Audit and Review Services
- Government Auditing Standards & Single Audits
- Annual Report of Financial Transactions
- Agreed Upon Procedures Engagements
- Annual Comprehensive Financial Report (ACFR) development

## PROFILE OF THE FIRM (CONTINUED)

### Size of Our Firm

Firm-wide, we have the following staffing for our governmental audit services:

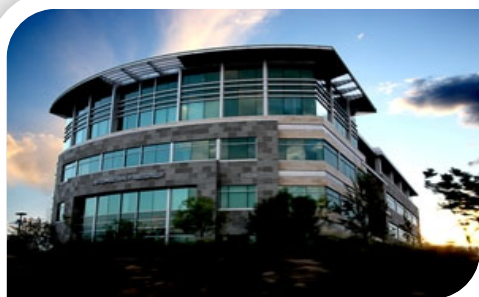
Position	Number of Employees	Number of Licensed CPA's
<b>Partner*</b>	7	7
<b>Senior Manager</b>	1	1
<b>Manager</b>	3	3
<b>Supervisor</b>	1	-
<b>Senior</b>	8	-
<b>Associates</b>	13	-
<b>Support Staff</b>	3	-
<b>Total</b>	<b>36</b>	<b>11</b>

*\*Although the term "partner" is used throughout this proposal to avoid confusion, the firm is organized as a Professional Corporation, and the firm's owners are "shareholders."*

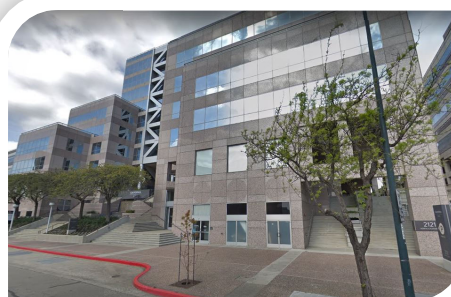
### Size and Location of Offices

The firm was originally established in 1999. In 2013, we opened our second office in Northern California in order to better serve our growing client base of agencies in the San Francisco Bay Area. The Firm now has five partners and a professional staff of 18 accountants and expects to add more in the coming years as we continue to grow. We are a full service firm, providing audit and review, tax, consulting, and accounting services to local government, non-profit organizations, charter schools, commercial businesses and homeowners' associations. The office serves clients of all sizes and industries, however, we focus on government agencies, just like yours.

*We are prepared to do what it takes to provide the extra level of service required to maintain a long-term business relationship.*



MURRIETA OFFICE



WALNUT CREEK OFFICE

### Range of Activities Performed

- Consulting and other services for numerous other agencies and not-for-profits
- Tax services for individuals, corporations, and non-profit organizations

## PROFILE OF THE FIRM (CONTINUED)

### Peer Review

Our firm's most recently issued peer review report can be found under the "Additional Documents" section of the proposal. A firm can receive a "Fail", "Pass with Deficiencies", or a "Pass" rating. The firm's most recent peer review report rating was a Pass. This rating indicates that the firm's system of quality control has been suitably designed and complied with to provide the audit organization with reasonable assurance of performing and reporting in conformity with professional standards and applicable legal and regulatory requirements in all material respects. As required by our membership in the Government Audit Quality Center (GAQC), the peer review included a selection of a sample of governmental audit engagements.

### Meet Your Audit Leadership Team

Listed on the following pages are the resumes of the management team that will be assigned to your audit. As mentioned previously, our staff members have considerable governmental audit experience. This gives us a pool to draw on in addition to the group listed.

Name	Role	Years of Experience in Audits
<b>Paul J. Kaymark, CPA</b>	Lead Partner	30
<b>Peter Glenn, CPA</b>	Review Partner	17
<b>Jared Solmons, CPA</b>	Audit Senior Manager	6
<b>Stacy Macias, CPA</b>	Audit Manager – Federal Compliance	6
<b>Anabel Cruz, CPA</b>	Audit Manager	5
<b>Tyler Cook</b>	Audit Supervisor	2
<b>Angelina Paunkov</b>	Audit Senior	1

# Paul J. Kaymark, CPA

## Lead Audit Partner

Paul joined the firm in 2019 and has more than 30 years of public accounting and auditing governmental entities experience. Paul is our choice for new governmental audit clients, having extensive experience in the areas of governmental entities. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

### Audit Services:

Mr. Kaymark has been working on audit engagements of governmental agencies, not-for-profit organizations, as well as for-profit corporations and companies. His previous experience includes audit and consulting work for large and small businesses with a focus on client service. Paul strives to build strong relationships with his clients by assisting them with any emerging issues and being available as a resource.

### Consulting Services:

Mr. Kaymark has experience in a variety of governmental issues, garnered from his auditing experience over the years. He regularly consults with clients in areas of:

### Special District Accounting:

- Internal controls
- Financial reporting
- Annual report of financial transactions

### Financial Reporting:

- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections
- Pension and OPEB accounting

### Some Agencies Served:

- Metropolitan Water District of So Cal
- Palmdale Water District
- Oxnard Harbor District
- Western Municipal Water District
- El Toro Water District
- East Orange County Water District
- Trabuco Canyon Water District



**California Special  
Districts Association**  
*Districts Stronger Together*

CSDA Workshop Speaker



### Education:

Bachelor of Science, Business  
Administration, Accountancy  
California State University, Long Beach  
1994

### Licenses and Certifications:

- Certified Public Accountant, California
- GFOA Certificate for Excellence in Financial Reporting - Reviewer

### Professional Affiliations:

- Government Finance Officers Association (GFOA)
- California Society of Municipal Finance Officers (CSMFO)
- California Special District Association (CSDA)

### Continuing Education:

Various municipal accounting courses offered by the AICPA, CalCPA Education Foundation including:

- Governmental and Nonprofit Annual Update
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Grant Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates



<b>Water and Wastewater Clients Audited and/or Consulted With Over My Career</b>
--

---

**Water and Wastewater**

Metropolitan Water District of Southern California  
 Los Angeles County Sanitation District  
 Long Beach Water Department  
 Glendale Water and Power  
 Colton Public Utilities  
 Baldy Mesa Water District  
 Bear Valley Community Services District  
 Beaumont-Cherry Valley Water District  
 Big Bear City Community Services District  
 Cabazon Water District  
 California Domestic Water Company  
 Casitas Municipal Water District  
 Castaic Lake Water Agency  
 Chino Basin Water Conservation District  
 Chino Basin Watermaster  
 Coachella Valley Water District  
 Diablo Water District  
 East Orange County Water District  
 El Toro Water District  
 Farm Mutual Water Company  
 Golden Hills Community Services District  
 Goleta Water District  
 Hi-Desert Water District  
 Inverness Public Utilities District  
 Irvine Ranch Water District  
 Joshua Basin Water District  
 Jurupa Community Services District  
 Leucadia Wastewater District  
 Mesa Consolidated Water District  
 Mojave Water Agency  
 Monte Vista Water District  
 Montecito Water District  
 North Coast County Water District  
 North Marin Water District  
 Novato Sanitary District  
 Palmdale Water District

---

**Water and Wastewater, continued**

Phelan Pinon Hills Community Services District  
 Pomona Valley Protective Agency  
 Purissima Hills Water District  
 Rincon del Diablo Water District  
 Rosamond Community Services District  
 Rossmoor Los Alamitos Area Sewer District  
 Sacramento Suburban Water District  
 San Bernardino Valley Water Conservation District  
 San Gabriel Valley Municipal Water District  
 San Lorenzo Valley Water District  
 Santa Ana Watershed Project Authority  
 Santa Margarita Water District  
 Saticoy Sanitary District  
 Solano County Water Agency  
 Soquel Creek Water District  
 Stallion Springs Community Services District  
 Summerland Sanitary District  
 Trabuco Canyon Water District  
 Tres Pinos Water District  
 Triunfo Sanitation District  
 Twentynine Palms Water District  
 Vallecitos Water District  
 Valley County Water District  
 Ventura Regional Sanitation District  
 Victor Valley Water District  
 Victor Valley Wastewater Reclamation Authority  
 Victorville Water District  
 Water Facilities Authority - Joint Power Agency  
 Water Replenishment District  
 West County Agency  
 West County Wastewater District  
 West Valley Water District  
 Westborough Water District  
 Western Municipal Water District  
 Western Riverside County Regional Wastewater  
 Yorba Linda Water District

# Peter Glenn, CPA

## Review Partner

Peter joined the firm in 2011 after nearly three years of previous public accounting and auditing experience. Peter will work under the general direction of the partner. Peter is our choice for new governmental audit clients, having successfully worked on each of the Firm's clients since beginning with the Firm. His main responsibilities include assistance in the preliminary planning of audit work, review of assistants' work, and performing audit procedures in more complex audit areas.

### Audit Services:

Peter Glenn began his auditing career with Nigro & Nigro in 2011, participating in audits of special districts, LEAs, other governmental audits, and agreed-upon procedure engagements. Prior to joining the firm, he worked for three years at another public accounting firm, developing his auditing skills. He has previously been the in-charge accountant for some of the firm's largest clients.

### Consulting Services:

Mr. Glenn has experience in a variety of governmental accounting issues, derived from his auditing experience at the firm. He regularly consults with clients in areas of:

### Special District Accounting:

- Internal controls
- Financial reporting & GASB 34
- Annual report of financial transactions

### Financial Reporting:

- Uniform Guidance
- Performance Audits
- Year-end closing procedures
- Cash flows
- Budget development and projections
- Multi-Year projections

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Business Administration, Accounting  
California State University,  
San Marcos, 2008, Magna Cum Laude

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- CASBO Annual Conference
- SSC Finance & Management Conferences
- Government Accounting & Auditing Conference
- In-house training for audit staff (presenter)





# Jared Solmonsén, CPA

## Audit Senior Manager

After completing his degree, Jared went to work for a midsize construction company where he worked as an estimator and project manager before transitioning into more of an accounting and finance role. It was working in this role that led him to the decision to pursue the goal of becoming a Certified Public Accountant. He continues to hone his skills and expand his knowledge as he branches out into different areas of accounting services and working with various governmental agencies and not-for-profit organizations. Jared will work with the audit partner and oversee staff as they work together through different audit areas.

### Audit Services:

Jared began his career with Nigro & Nigro in 2019 focusing on special districts and not-for-profit organizations. He has a customer-oriented approach to auditing, striving to build strong relationships by working with clients to help them navigate the ever-changing world of accounting rules and standards.

### Consulting Services:

Jared has experience with a variety of governmental and not-for-profit accounting issues, as well as other tax and audit concerns, derived from his audit and consulting experience at the firm.

### Special District Accounting:

- Internal control policies, procedures, and best practices
- Year-end closing procedures
- Capital asset and depreciation schedule

### Financial Reporting:

- Federal and state compliance
- Single audits
- Revenue and expense tracking by program/grant
- Statement of functional expense
- Compiling financial statements
- Disclosure requirements
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Business Administration, Finance  
California State University,  
San Marcos, 2013

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

### Additional Areas:

- Tax preparation
- QuickBooks knowledge



# Stacy Macias, CPA

## Audit Manager – Federal Compliance

Stacy joined the firm in 2018 as a staff accountant after completing her degree at California State University, Chico and has worked her way up to Audit Manager. Stacy continues to expand her knowledge as she branches out into different areas of accounting services and working with varying governmental and not-for profit clients. Stacy will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

### Audit Services:

Stacy began her auditing career on audit engagements of governmental agencies, and non-for-profit organizations. Stacy enjoys auditing governmental agencies and non-for-profit due to their varying structures and sizes. Stacy truly values customer service and building client relationships. Her friendly demeanor makes clients comfortable in reaching out to her during the audit process or throughout the year.

### Consulting Services:

Stacy has experience in a variety of governmental and not-for-profit accounting, tax, and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Internal control policies and procedures and best practices
- Compiling Financial Statements
- Revenue and Expense tracking by program/grant
- Statement of Functional Expenses
- Capital assets and depreciation schedules
- Disclosure requirements
- Federal and State compliance
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Additional Areas:

- Tax preparation
- QuickBooks knowledge

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Business Administration, Accounting  
California State University, Chico, 2018

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

# Anabel Cruz, CPA

## Audit Manager

Anabel began her career in public accounting in 2019 with Nigro & Nigro, PC. Previous to joining the firm, she worked as an Accountant at private sector companies. Her audit experience includes audits of governmental and not-for-profit organizations, Anabel values building quality relationships with clients while providing timely and reliable services. Anabel will work under the general direction of the audit partner and oversee staff as they work together through different audit areas.

### Audit Services:

Anabel enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Anabel has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Finance and Accountancy  
California State University, Northridge,  
2014

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff
- Spidell Tax Seminar
- Western CPE Tax update webinars
- In-house training for audit staff (presenter)

# Tyler Cook

## Audit Supervisor

Tyler began his career in public accounting in 2022 with Nigro & Nigro, PC. Tyler's audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Tyler values building quality relationships with clients while providing timely and reliable services. Tyler is working under the general direction of the Audit Manager.

### Audit Services:

Tyler enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Tyler has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from his audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Accountancy  
BYU Hawaii – 2022  
Master's in Accountancy  
San Diego State University – 2023

### Licenses and Certifications:

- CPA License Candidate

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

# Angelina Paunkov

## Audit Senior

Angelina began her career in public accounting in 2023 with Nigro & Nigro, PC. Angelina’s audit experience includes audits of governmental and not-for-profit organizations such as cemeteries, resource conservation districts, water districts, fire protection districts and community service districts. Angelina values building quality relationships with clients while providing timely and reliable services. Angelina is working under the general direction of the Audit Supervisor.

### Audit Services:

Angelina enjoys auditing governmental agencies and non-for-profits due to their varying structures and sizes.

### Consulting Services:

Angelina has experience in a variety of governmental and not-for-profit accounting and audit concerns, derived from her audit and consulting experience with those industries.

### Financial Reporting:

- Year-end closing procedures
- Agreed upon procedures
- Internal control policies and procedures and best practices
- Capital assets and depreciation schedules
- GASB 68 Pensions
- GASB 75 OPEB
- GASB 87 Leases
- GASB 96 SBIA's

### Other Agencies Served:

- Calleguas Municipal Water District
- Costa Mesa Sanitary District
- East Orange County Water District
- Hi-Desert Water District
- Oxnard Harbor District
- Montecito Water District
- North Coast County Water District
- Palmdale Water District
- San Geronio Pass Water Agency



### Education:

Bachelor of Science, Accountancy  
California State University, San Marcos,  
2023

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

- Government Accounting & Auditing Conference
- Not-For-Profit Organizations Conference
- In-house training for audit staff

## PROFILE OF THE FIRM (CONTINUED)

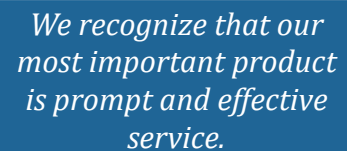
### Training & Resources

The Firm is committed to a continuing professional education program, which emphasizes the areas of expertise of each member of our professional staff. The Firm is required to comply with the *Government Auditing Standards* for each professional practicing in the area of governmental accounting and auditing. We are committed to follow those standards, which result in quality audit services, including continuing education for all staff of 60-80 hours each year, specifically in school districts and governmental auditing. As required by *Government Auditing Standards*, all governmental audit staff receives the required continuing education in the area of governmental auditing and accounting. These policies are monitored internally, reviewed annually and certified periodically by independent peer review.

Library facilities are maintained which include current professional literature and specific information for the industries that we serve. The Firm library is also reviewed as part of the external quality review program. The Firm has in-house training programs specific to our school district clients. We also perform auditing and accounting updates for our clients that are organized by our staff. These practices ensure the quality of our staff over the term of the engagement.

Our staff participates in activities relating to government accounting and reporting issues through our membership and involvement with the following organizations:

- a. American Institute of CPA's Governmental Audit Quality Center
- b. California Society of CPAs
- c. Government Finance Officers Association (GFOA)
- d. California Special Districts Association (CSDA)
- e. Government Accounting Standards Board (GASB)
- f. Association of Certified Fraud Examiners (ACFE)



*We recognize that our most important product is prompt and effective service.*

Through our participation in these organizations and continuing education provided by them, the Firm continues to stay abreast of all current governmental accounting and reporting issues. Some of the professional education our audit team members have either presented at or attended in the last two years include:

- SSC Annual Finance and Management Conference
- SSC Governor's Budget Workshop
- CSDA Annual Conference
- CSMFO Conference
- GFOA Annual Conference
- Various other governmental workshops

We recognize that our most important product is prompt and effective service. We believe the District should work with its CPA firm throughout the entire year. We are available at any time throughout the year to provide any assistance you may need.

## PROFILE OF THE FIRM (CONTINUED)

### Similar Engagements with Other Water and Wastewater Districts

We currently conduct over 100+ government audits each year and have well rounded experience with local governmental agencies. We are excited for the opportunity to devote our attention to you and your specific needs. Below is a partial list of some similar governmental clients we are currently auditing.

Please contact our clients for a Reference of our services!

Let's start with our State Water Contractor clients:

Palmdale Water District – Dennis Hoffmeyer, CFO (661) 456-1021

Littlerock Creek Irrigation District – Gina Burroughs, OM (661) 944-2015

San Gorgonio Pass Water Agency – Thomas Todd, CFO (951) 845-2577

Here is a Local Client to the District's Location:

Montecito Water District – Olivia Rojas, BM (805) 969-2271

ACFR Preparation Clients:

Costa Mesa Sanitary District – Kaitlin Tran, FM (949) 645-8400

Hi-Desert Water District – Tanya Gruwell, CFO (760) 228-6271

Las Gallinas Valley Sanitary District – Dale McDonald, ASM (415) 526-1519

Scotts Valley Water District – Nicolas Kuns, FM (831) 600-1904

Trabuco Canyon Water District – Michael Perea, AGM (949) 858-0277

Other Water District Clients:

Calleguas Municipal Water District – Dan Smith, MAS – (805) 579-7132

Rowland Water District – Myra Malner, DF (562) 697-1726

**\* Please check the websites of these above noted clients to review the Financials prepared by our Firm.**

## SCOPE OF THE AUDIT

We will audit the basic financial statements of the District for the fiscal year ended June 30, 2023-2025 in accordance with the following standards:

- Auditing Standards Generally Accepted in the United States of America
- *Government Auditing Standards*, issued by the Comptroller General of the United States
- Minimum Audit Requirements and Reporting Guidelines for Special Districts

Our audit will be for the purpose of expressing an opinion on the basic financial statements, and will include such auditing procedures as considered necessary to accomplish this purpose. We will also provide an "in-relation-to" opinion on any other supplemental information and statistical schedules. We anticipate issuing the following reports:

- Independent Auditors' Report on the basic financial statements.
- Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.

In addition, we will provide the District with a management letter that will give written appraisals of its accounting and related systems. This letter will identify any control deficiencies, significant control deficiencies or material weaknesses that are identified during the audit. We will work with management before audit fieldwork and during the course of the audit to assess internal controls and review mitigating controls in place in an effort to reduce the control deficiencies, significant control deficiencies and material weaknesses that need to be reported to management in writing, assuming there are mitigating controls in place. The letter will also offer recommendations for the elimination of weaknesses that we identify, and we will suggest any methods we discover to help improve efficiency and effectiveness.

We will schedule an appearance with the Board and the Audit Committee that allows an opportunity for us to present the audit and management letter. This is an excellent time for the District to resolve any questions it has regarding our audit or management letter. As mentioned earlier, the value in hiring our Firm comes from not only the audit, but from our experience and the education, we can provide. We hope that as questions or concerns arise throughout the year, the District staff will contact us and draw on our knowledge and experience.

Non-significant deficiencies discovered during the audit process shall be reported in a separate letter to management, the Board and the Audit Committee, which shall be referred to in the report(s) on internal controls. This separate letter also informs the Board and the Audit Committee of the following:

- 1) The auditor's responsibility under auditing standards generally accepted in the United States of America.
- 2) Significant accounting policies.
- 3) Management judgments and accounting estimates.
- 4) Significant audit adjustments.
- 5) Other information in documents containing audited financial statements.
- 6) Disagreements with management.
- 7) Management consultation with other accountants.
- 8) Major issues discussed with management prior to retention.
- 9) Difficulties encountered in performing the audit.

All working papers and reports will be retained at the Firm's expense for a minimum of seven (7) years, unless the Firm is notified in writing by the District of the need to extend the retention period.



## SCOPE OF THE AUDIT(CONTINUED)

### Segmentation of Engagement

#### ***STEP 1: Planning***

Our goal in preliminary fieldwork is to gain a thorough understanding of your internal controls, processes and procedures. Our goal is to accomplish as much interim fieldwork as possible so that our stay during final fieldwork is kept to a minimum. Our preliminary work focuses on planning and internal control documentation.

#### ***STEP 2: Interim Field Work***

##### **Internal Control Documentation**

Our internal control documentation usually occurs during interim fieldwork. Our documentation process will be as follows:

- 1) Gather or update documentation for significant processes defined in our preliminary fieldwork.
- 2) Perform a "walk-through" of these significant processes.
- 3) Ask "what can go wrong" questions.
- 4) Identify controls in place. This will include both preventative and detective controls.
- 5) Evaluate the design of internal controls.
- 6) Decide whether to test and rely on controls.
- 7) Summarize preliminary fieldwork and submit management letter of all areas of concern.

#### ***STEP 3: Final Fieldwork***

We assess risks, design procedures and obtain evidence to support financial statement amounts and disclosures during final fieldwork. Our Firm utilizes a methodology designed specifically for special districts. Our process emphasizes continuous communication with our staff.

##### **Assess Risks and Design Procedures**

As outlined in the risk based statements of audit standards (SAS 104 to 111), our Firm uses a risk-based approach to the audit. Our procedures to assess risks and design procedures are as follows:

- 1) Assess risk of material misstatement from errors or fraud based on internal controls combined with inherent risk of significant accounts.
- 2) Design procedures to test controls if considered necessary.
- 3) Design procedures to test details of account balances and classes of transactions based on risk.

##### **Interim and Year End Testing**

- 1) Perform tests of controls if considered necessary.
- 2) Perform tests of details of account balances and classes of transactions.
- 3) Evaluate quality and sufficiency of audit evidence.
- 4) Evaluate misstatements.

#### ***STEP 4: Audit Completion***

##### ***Preparation of Audit Report and Management Letter***

After reviewing the financial statements, notes and required supplementary schedules, we will agree the data to our working papers and provide a thorough review of all information by using written Firm standards and checklists. We will also review and incorporate any statistical data. This will verify appropriate presentation and disclosure. We will also at this time prepare our management letter that identifies financial trends and recommendations for improvement, reports required communications to the governing board, and discusses change in the environment in which the District operates.



## SCOPE OF THE AUDIT (CONTINUED)

### Proposed Schedule/Level of Staff & Number of Hours Assigned to Each Segment

We will provide a detailed audit plan and prepare a list of schedules upon proposal acceptance. The following table summarizes our proposed segmentation of the engagement by date, segment, and level of staff as we have estimated based on the RFP timeline:

Date/Segment	Total Hours			Total
	Partner/Manager	Supervisor	Staff/Admin	
<b>April/May</b>				
Preliminary planning and fieldwork	8	8	8	24
<b>May/June</b>				
Interim fieldwork	12	12	20	44
<b>September/October</b>				
Final fieldwork, report preparation, review, finalization, and presentation	16	26	28	70
<b>Total hours</b>	<b>36</b>	<b>46</b>	<b>56</b>	<b>138</b>
Preliminary planning and fieldwork	8	8	8	24
Control	12	12	20	44
Substantive	8	20	28	56
Reporting	8	6	0	14
	36	46	56	138

### Sample Size and the Extent to Which Statistical Sampling is to be Used

We perform sampling techniques and determine sample size after assessing the risk associated with specific transaction classes. No single “cookie-cutter” approach will be followed in regards to sampling techniques, but the District can be assured that an appropriate sampling methodology will be utilized. We use the following methods of sampling during our audits: statistical, haphazard, and judgmental. For statistical sampling we use guidance provided by the AICPA and by federal guidelines in accordance with industry standards, which typically recommends sample sizes between 40 to 60 items.

### Type and Extent of Analytical Procedures to be Used

We will perform analytical procedures throughout the course of our audit. Professional standards require that analytical procedures be performed in the planning and wrap-up stages of the audit. Analytical review will be used during our expenditure, revenue, budget information as well as many other areas.

These procedures typically entail a review of interim reports, budgets, and comparisons to prior year data. We also use financial statement amounts to calculate certain ratios to determine whether any unusual or unexpected relationships exist in the financial data.

These procedures are then followed by inquiry of key District personnel to corroborate the auditors' expectations based on the data.

## SPECIFIC AUDIT APPROACH (CONTINUED)

### Approach to be Taken to Gain and Document an Understanding of Internal Control Structure(s)

Our audit approach will entail interviews with key personnel in the District involved in the design and implementation of internal controls. In conjunction with the interviews, we will perform tests and observations of how well the controls function. Key areas of internal control generally include: cash receipting, accounts payable/purchasing, payroll/personnel, technology, facilities, and maintenance and operations.

### Approach to be Taken in Determining Laws and Regulations That Will be Subject to Audit Test Work

We are required to obtain an understanding of the possible financial statement effect of laws and regulations that have a direct and material effect on the determination of financial statement amounts. The determination of laws and regulations is addressed in the planning stage through reading available grant documentation, inquiry of the client, a preliminary review of finance system accounts and search of the Board minutes. We also have working knowledge of the types of laws and regulations under which California special districts operate. We also obtain further information about federal laws and regulations through the Catalog of Federal Domestic Assistance (CFDA) and the Uniform Guidance.

### Approach to be Taken in Drawing Audit Samples

Since each program or grant agreement is different, we use many different approaches to sampling in our tests of compliance. The size of the sample considers many factors; size and risk of the program, program maturity, complexity, level of oversight and prior audit findings. AICPA Guidelines generally recommend sample sizes of 25, 40, or 60 items when the population is greater than 250. Ultimately, our professional judgment determines that a representative number of transactions have been selected. You can be confident in our judgment because our peer reviews and an outside review by the U.S. Department of Education have all accepted our audit sampling techniques and procedures.

### Use of Technology/Remote Proficiency

In order to facilitate the exchange of data between us and our clients in a secured manner throughout the course of the audit, we employ the use of an online secured portal. Our clients have appreciated this unique and forward-thinking platform which helps minimize duplicate requests and unnecessary email and phone exchanges to request and receive audit documentation. The software is very user-friendly and easy to understand. This also allows us to perform much of the audit remotely without being onsite to reduce our carbon footprint.

### Proposing Firm Warranties

1. The firm is willing and able to obtain an Errors and Omissions Insurance Policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
2. The firm will not delegate or subcontract its responsibilities under an agreement without the express prior written permission of the District.
3. All information provided by the firm in connection with this proposal is true and correct.
4. The firm will acknowledge and agree with all terms and conditions stated in this Request for Proposal.



Paul J. Kaymark, CPA  
Audit Services Partner

**COST PROPOSAL  
FOR  
PROFESSIONAL AUDITING SERVICES  
Meiners Oaks Water District**

**For the Fiscal Years Ending  
June 30, 2024-2026  
(with option for two subsequent years)**



***Respectfully Submitted on June 12, 2024 by:***

Paul J. Kaymark, CPA

Nigro & Nigro, PC

pkaymark@nncpas.com

Federal Tax ID: 30-0636241

Nncpas.com

**Murrieta Office:** 25220 Hancock Ave. #400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 699-1064  
**Walnut Creek:** 2121 N. California Blvd. #290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

## COST PROPOSAL

### Proposed Pricing Per Professional Staff Member

Professional	Hours	Rates		Total
		Standard	Quoted	
Partner	12.00	\$ 225.00	\$ 200.00	\$ 2,400.00
Manager	24.00	200.00	175.00	4,200.00
Supervisor	46.00	175.00	150.00	6,900.00
Staff Members	56.00	150.00	125.00	7,000.00
Admin	-	125.00	100.00	-
<b>Subtotal</b>	<b>138.00</b>			<b>20,500.00</b>
<b>Out-of-Pocket - Included in Rates (We Are Local)</b>				<b>-</b>
<b>Total Max</b>				<b>\$ 20,500.00</b>

Fiscal Year	FY 2024	FY 2025	FY 2026	Total
District Financials	\$ 20,000	\$ 20,000	\$ 20,000	\$ 60,000
State Controller's	\$ 500	\$ 500	\$ 500	\$ 1,500
<b>Total</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	<b>\$ 20,500</b>	<b>\$ 61,500</b>

Same Price for FY 2027 and FY 2028

Federal Single-Audit \$5,000 per major program if not clustered

## ADDITIONAL INFORMATION

### Testimonial

"Few people have the opportunity to work with someone who was a coach and a mentor-but I did when I worked with Paul. I had the pleasure working directly under Paul's supervision and I was particularly impressed by his ability to handle even the toughest clients - and effortlessly. That skill often takes years to develop, but it seemed to come perfectly natural to him. Paul was one of those rare partners who also naturally serve as an inspiring mentor for the whole staff and I was grateful to learn a lot from him."

*Deana Miller*  
Accounting Manager  
PolyCera, Inc.

### Fraud Hotline



Throughout the audit process, we will make available our fraud hotline reporting service at no additional charge over the period of the contract to ensure the District has an effective anti-fraud program.



# **ADDITIONAL DOCUMENTS**

## **Report on the Firm's System of Quality Control**

To Nigro & Nigro, PC  
and the Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC, (the firm) in effect for the year ended August 31, 2023. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported on in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### **Firm's Responsibility**

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of the applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

### **Required Selection and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, in determining the nature and extent of our procedures.

## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Nigro & Nigro, PC in effect for the year ended August 31, 2023, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. Nigro & Nigro, PC has received a peer review rating of *pass*.

*Spafford & Landry, Inc.*

May 1, 2024



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/1/2023

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> <b>RANCHO CAL INSURANCE SERVICES</b> 29930 Hunter Rd Ste 106 Murrieta, CA 92563	<b>CONTACT NAME:</b> James Mitchell <b>PHONE (A/C No. Ext):</b> (951)260-0190 <b>E-MAIL ADDRESS:</b> jim@ranchoins.com <b>FAX (A/C, No):</b> (951)260-0189														
<b>INSURED</b>  Nigro & Nigro, PC PO Box 1247 Murrieta, CA 92564	<table><tr><th>INSURER(S) AFFORDING COVERAGE</th><th>NAIC #</th></tr><tr><td>INSURER A : Ohio Security Insurance Company</td><td>24082</td></tr><tr><td>INSURER B : Amaran Fire and Casualty Company</td><td>24066</td></tr><tr><td>INSURER C : Sequoia Insurance Company</td><td>22985</td></tr><tr><td>INSURER D : Swiss Re Corporate Solutions</td><td>29874</td></tr><tr><td>INSURER E :</td><td></td></tr><tr><td>INSURER F :</td><td></td></tr></table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Ohio Security Insurance Company	24082	INSURER B : Amaran Fire and Casualty Company	24066	INSURER C : Sequoia Insurance Company	22985	INSURER D : Swiss Re Corporate Solutions	29874	INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : Ohio Security Insurance Company	24082														
INSURER B : Amaran Fire and Casualty Company	24066														
INSURER C : Sequoia Insurance Company	22985														
INSURER D : Swiss Re Corporate Solutions	29874														
INSURER E :															
INSURER F :															

**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	X	X	BZS64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ <b>1,000,000</b> DAMAGE TO RENTED PREMISES (Ea occurrence) \$ <b>500,000</b> MED EXP (Any one person) \$ <b>15,000</b> PERSONAL & ADV INJURY \$ <b>1,000,000</b> GENERAL AGGREGATE \$ <b>2,000,000</b> PRODUCTS - COMP/OP AGG \$ <b>2,000,000</b>
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	X	X	BAS64971750	8/15/2023	8/15/2024	COMBINED SINGLE LIMIT (Ea accident) \$ <b>1,000,000</b> BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$			ESA64971750	8/15/2023	8/15/2024	EACH OCCURRENCE \$ <b>3,000,000</b> AGGREGATE \$ <b>3,000,000</b>
C	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y / N	N / A	QWC1302193	8/15/2023	8/15/2024	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ <b>1,000,000</b> E.L. DISEASE - EA EMPLOYEE \$ <b>1,000,000</b> E.L. DISEASE - POLICY LIMIT \$ <b>1,000,000</b>
D	<b>Cyber Insurance</b>			C-4MQ8-065674-CYBER-2023	8/24/2023	8/24/2024	\$ <b>1,000,000</b>

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

**CERTIFICATE HOLDER****CANCELLATION**

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE





October 15, 2024

Board of Directors and Mr. Justin Martinez, General Manager  
Meiners Oaks Water District  
202 W El Roblar Dr.  
Ojai, CA 93023

We are pleased to confirm our understanding of the services we are to provide Meiners Oaks Water District (District) as of and for the year ended June 30, 2024.

### **Audit Scope and Objectives**

We will audit the business-type activities of the District, as of June 30, 2024 and for the year then ended and the related notes, which collectively comprise the District's basic financial statements as listed in the table of contents of the financial statements.

The objectives of our audit 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 opinion. 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 auditing standards generally accepted in the United States of America (GAAS) and, if applicable, in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists.

Misstatements, including omissions, can arise from fraud or error and 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.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that certain required supplementary information (RSI) such as management's discussion and analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the GASB, 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.

As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (U.S. GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by U.S. GAAP. This RSI will be subjected to certain limited procedures but will not be audited:

1. Management's Discussion and Analysis
2. Schedule of Proportionate Share of the Net Pension Liability
3. Schedule of Pension Contributions
4. Schedule of Changes in the Net OPEB Liability and Related Ratios
5. Schedule of OPEB Contributions

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will include a paragraph that states (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The paragraph will also state that the report is not suitable for any other purpose. If during our audit we become aware that the District is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

### **Auditor Responsibilities**

We will conduct our audit in accordance with GAAS and in accordance with *Government Auditing Standards*. As part of an audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. 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, misrepresentations, or the override of internal control.
2. 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 the District's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
3. 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, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
4. Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and in accordance with *Government Auditing Standards*.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

## Compliance with Laws and Regulations

As previously discussed, as part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## Management Responsibilities

Our audit will be conducted on the basis that management acknowledge and understand that they have responsibility:

- a) For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;
- b) For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements; and
- c) To provide us with:
  - i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the basic financial statements such as records, documentation, and other matters;
  - ii. Additional information that we may request from management for the purpose of the audit;
  - iii. Unrestricted access to persons within the District from whom we determine it necessary to obtain audit evidence.
  - iv. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
  - v. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.
- d) For including the auditor's report in any document containing basic financial statements that indicates that such basic financial statements have been audited by us;
- e) For identifying and ensuring that the District complies with the laws and regulations applicable to its activities;
- f) For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the basic financial statements as a whole; and
- g) For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
- h) For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
- i) For informing us of any known or suspected fraud affecting the District involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials; and
- j) For the accuracy and completeness of all information provided.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility:

- a) for the preparation of the supplementary information in accordance with the applicable criteria;
- b) to provide us with the appropriate written representations regarding supplementary information;
- c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and
- d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make

the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

### **Nonattest Services**

With respect to any nonattest services we perform,

At the end of the year, we agree to perform the following:

- a) Propose adjusting or correcting journal entries detected during the audit, if applicable, to be reviewed and approved by the District's management.
- b) Word process the financial statements using information provided by management.

We will not assume management responsibilities on behalf of the District. However, we will provide advice and recommendations to assist management of the District in performing its responsibilities.

The District's management is responsible for:

- a) making all management decisions and performing all management functions;
- b) assigning a competent individual to oversee the services;
- c) evaluating the adequacy of the services performed;
- d) evaluating and accepting responsibility for the results of the services performed; and
- e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- a) We will perform the services in accordance with applicable professional standards
- b) The nonattest services are limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise the District with regard to tax positions taken in the preparation of the tax return, but the District must make all decisions with regard to those matters.

### **Reporting**

We will issue a written report upon completion of our audit of the District's basic financial statements. Our report will be addressed to the Board of Directors of the District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of Government Auditing Standards, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance will not be an objective of the audit and, therefore, no such opinion will be expressed.

## ***Preparation of State Controller Report***

### **Our Responsibilities**

The objective of our engagement is to prepare the annual Financial Transactions Report (FTR) in accordance with the California State Controller's Office Instructions based on information provided by you. We will conduct our engagement in accordance with Statements on Standards for Accounting and Review Services (SSARs) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's Code of Professional Conduct, including the ethical principles of integrity, objectivity, professional competence, and due care.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion or provide any assurance on the FTR.

Our engagement cannot be relied upon to identify or disclose any FTR misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the District or noncompliance with laws and regulations.

### **Management Responsibilities**

The engagement to be performed is conducted on the basis that management acknowledges and understands that our role is to prepare the FTR in accordance with the State Controller's Office Instructions. Management has the following overall responsibilities that are fundamental to our undertaking the engagement to prepare your FTR in accordance with SSARs:

- a) The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements
- b) 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
- c) The prevention and detection of fraud
- d) To ensure that the District complies with the laws and regulations applicable to its activities
- e) The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement to prepare financial statements
- f) To provide us with:
  - i. Documentation, and other related information that is relevant to the preparation and presentation of the financial statements,
  - ii. Additional information that may be requested for the purpose of the preparation of the financial statements, and
  - iii. Unrestricted access to persons of whom we determine necessary to communicate.

As part of our engagement, we will issue a disclaimer that will state that the FTR were not subjected to an audit, review, or compilation engagement by us and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

### **Engagement Fees**

Our fixed fees for the services previously outlined will be as follows:

Financial Statements and Auditor Reports	\$20,000
Preparation of the State Controller's Report	500
<b>Total</b>	<b>\$20,500</b>

If significant changes occur in the District's audit requirements with the implementation of new Governmental Accounting Standards Board (GASB) Standards, Government Auditing Standards or the Audit and Accounting Guide for State and Local Governments issued by the AICPA for attest and/or nonattest services, this may render additional services needed which may increase the above noted fixed fee.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if the District's account becomes 60 days or more overdue and may not be resumed until the District's account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. The District will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from District personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate before we incur the additional costs.

Additionally, our fees are dependent on the availability, quality, and completeness of the District's records and, where applicable, upon the District's personnel providing the level of assistance identified in the "prepared by client" request list distributed at the end of our planning work (e.g., District employees preparing confirmations and schedules we request, locating documents selected by us for testing, etc.).

We will schedule the engagement based in part on deadlines, working conditions, and the availability of District key personnel. We will plan the engagement based on the assumption that District personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, District personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

If circumstances occur related to the condition of District records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

Should our assumptions with respect to these matters be incorrect, or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we may adjust our fees and planned completion dates. If significant additional time is necessary, we will discuss it with management and arrive at a new fee estimate as soon as reasonably practicable.

### **Other Engagement Matters**

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications.

Government Auditing Standards require that we document an assessment of the skills, knowledge, and experience of management, should we participate in any form of preparation of the basic financial statements and related schedules or disclosures as these actions are deemed a non-audit service.

**Paul J Kaymark, CPA** is the engagement partner responsible for supervising the engagement and signing the report.

During the course of the audit we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.



You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

The audit documentation for this engagement is the property of Nigro & Nigro, PC and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulatory agencies pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Nigro & Nigro, PC's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to regulatory agencies. The regulatory agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will notify the District of any such request.

### **Conflict Resolution**

Should any litigation or adverse action (such as audits by outside governmental agencies and/or threatened litigation, etc.), by third parties arise against the District or the board of directors subsequent to this engagement, which results in the subpoena of documents from Nigro & Nigro, PC and/or requires additional assistance from us to provide information, depositions or testimony, the District hereby agrees to compensate Nigro & Nigro, PC (at our standard hourly rates) for additional time charges and other costs (copies, travel, etc.), and to indemnify us for any attorney's fees to represent Nigro & Nigro, PC.

If any dispute arises among the parties hereto, the parties agree to first try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its applicable rules for resolving professional accounting and related services disputes before resorting to litigation. The costs of any mediation proceeding shall be shared equally by all parties.

The District and Nigro & Nigro, PC both agree that any dispute over fees charged by the auditor to the District will be submitted for resolution by arbitration in accordance with the applicable rules for resolving professional accounting and related services disputes of the American Arbitration Association, except that under all circumstances the arbitrator must follow the laws of California. Such arbitration shall be binding and final. **IN AGREEING TO ARBITRATION, WE BOTH ACKNOWLEDGE THAT IN THE EVENT OF A DISPUTE OVER FEES CHARGED BY THE ACCOUNTANT, EACH OF US IS GIVING UP THE RIGHT TO HAVE THE DISPUTE DECIDED IN A COURT OF LAW BEFORE A JUDGE OR JURY AND INSTEAD WE ARE ACCEPTING THE USE OF ARBITRATION FOR RESOLUTION.** The prevailing party shall be entitled to an award of reasonable attorneys' fees and costs incurred in connection with the arbitration of the dispute in an amount to be determined by the arbitrator.

### **Insurance**

At all times during the performance of services on behalf of the District, we agree to and shall maintain commercial general liability and professional errors and omission insurance policies pertaining to the performance of our services and providing such coverages in such amounts no less than the coverages evidenced by the certificate(s) of insurance presented to the District prior to the execution of this engagement letter. We will provide the District with certificates evidencing the renewal or replacement of such insurance policies at least thirty (30) days prior to termination of the existing policies.

## Conclusion

At the conclusion of our audit engagement, we will communicate to the Board of Directors the following significant findings from the audit:


- a) Our view about the qualitative aspects of the District's significant accounting practices;
- b) Significant difficulties, if any, encountered during the audit;
- c) Uncorrected misstatements, other than those we believe are trivial, if any;
- d) Disagreements with management, if any;
- e) Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- f) Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- g) Representations we requested from management;
- h) Management's consultations with other accountants, if any; and
- i) Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the basic financial statements including our respective responsibilities.

Enclosed, as required by *Government Auditing Standards*, is a copy of the report on the most recent peer review of our firm.

We appreciate the opportunity to provide these services and believe this letter accurately summarizes the significant terms of our engagement.

Very truly yours,



Nigro & Nigro, PC

The services and arrangements described in this letter are in accordance with our understanding and are acceptable to us.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Governance signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_





## RESOLUTION NO. 20241015

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MEINERS OAKS WATER DISTRICT APPROVING A FINANCIAL AUDITING SERVICES AGREEMENT WITH NIGRO & NIGRO, PC AND AUTHORIZE THE GENERAL MANAGER TO EXECUTE THE AGREEMENT**

**WHEREAS**, in April 2024, MOWD requested proposals for the audit services, a second round of requests in August 2024, and;

**WHEREAS**, pursuant to such request, Nigro & Nigro, PC submitted a proposal, and;

**WHEREAS**, staff and general counsel has reviewed and recommend Nigro & Nigro to the MOWD Board of Directors;

**NOW THEREFORE, BE IT RESOLVED THAT THE MEINERS OAKS WATER DISTRICT BOARD OF DIRECTORS** does hereby:

1. Adopt Resolution 20241015, approving the audit services agreement with Nigro & Nigro, PC for FYs ending June 20, 2024-2026, with an option to extend for two additional years, and;
2. Authorize the Office Administrator to make necessary accounting and budgetary entries, and;
3. Authorize the General Manager to execute the services agreement on behalf of MOWD, subject to final review and approval by the MOWD attorney.

**PASSED, APPROVED AND ADOPTED** by the Meiners Oaks Water District Board of Directors at a regular meeting duly held on the 15<sup>th</sup> day of October 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

\_\_\_\_\_  
Board President  
Michel Etchart

ATTEST:

\_\_\_\_\_  
Secretary to the Board  
Summer Ward



## District Summary/Update

- **Casitas Lake Level:** 98.2% 10/8/24
- **Wells:** MOWD on Wells 4A & 7 4/17/24
- **Hwy 33 Slide:** Union Engineering; work continues
- **Treatment Plant Project:** MKN grant assistance (In Progress)
- **Tank Cleaning:** MOWD's Two Bolted Steel Tanks are due to be cleaned & Inspected, an RFP has been issued to three tank companies
- **Well #4A Redevelopment Project:** Hopkins Groundwater Consultants; All proposals received
- **Derek Hill/Meiners Rd:** Update
- **Service Truck:** Will be listed on GovDeals this month
- **Will Serve Letters Issued:** 223 S Pueblo Ave; ADU & New Service for separate parcel  
309 N Poli Ave; Garage to ADU Conversion
- **Staff:** Staff Reviews ( In-Progress)  
Levi Maxwell; Military Leave, Returning to work 10/2025

<u>Type of Work</u>	<u>Cause</u>	<u>Date</u>	<u>Location</u>	<u>Contractor</u>	<u>Amount \$</u>
Leak, Service Line	Poor Installation	10/7/2024	642 S. Rice Rd	Staff	n/a
Leak, Replace AMS	Age	10/8/2024	1071 S. La Luna	Staff	\$150

### Current Well Levels and Specific Capacity

WELL #1	JAN 24'	FEB 24'	MAR 24'	APR 24'	MAY 24'	JUN 24'	JUL 24'	AUG 24'	SEP 24'	OCT 24'	NOV 24'	DEC 24'
STATIC (ft)	24.8'	18.8'	19.7'	21.5'	22.5'	22.02	24.4'	24.6'	25.8'			
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
WELL #2	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	24.3'	18.8'	19.8	20.7'	21.6'	22.18	24.2'	24.3'	25.2'			
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
WELL #4A	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	35.6'	28'	26.1	28.5'	29'	30.7'	31.4'	31.9'	33.6'			
RUNNING (ft)	57.25'	OFF	OFF	OFF	51.5'	53.4'	57.21'	57.3'	58.7'			
DRAW DOWN (ft)	21.65'	OFF	OFF	OFF	22.5'	23'	25.81	25.4'	25.1'			
Gallons Per Minute (GPM)	384	OFF	OFF	OFF	397	385	366	365	351			
Specific Capacity (gal/ft DD)	17.7	OFF	OFF	OFF	17.64	16.7	13.01	10.4	14			
WELL #7	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	32'	17.5'	14.3	18.5	20.1'	37.7'	38.3'	25.7	29.1'			
RUNNING (ft)	33.8'	OFF	OFF	OFF	23.2'	38.6'	40'	28.9'	30.9'			
DRAW DOWN (ft)	1.8'	OFF	OFF	OFF	3.1'	1.1'	1.7	3.2'	1.8'			
Gallons Per Minute (GPM)	323	OFF	OFF	OFF	340	327	333	331	328			
Specific Capacity (gal/ft DD)	179	OFF	OFF	OFF	109.67	297	195.88	103.4	182			
WELL #8	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	61.4	45.8'	36.6'	43.8'	47'	N/A	58.4'	57.4	59.5			
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF			

## Non-Reportable Nitrate Levels 2024

	January	February	March	April	May	June	July	August	September	October	November	December
Well #8	11.5	6.0	2.5	2.6	2.6	2.4	3.3	5.6	6.7			
Ranchitos	14.4	13.4	12.4	13	14.4	15.4	15.9	16.4	16.3			

### Water Pumped, Sold, Purchased & Water Loss (by Billing Period)

MONTH	PUMPED (AF)	PURCHASED (AF)	SOLD (AF)	Flushed (AF)	%Total Water Loss	Notes
2024 JAN	36.16	0.00	27.69	*	23%	Hydrant S. LL; Leaks El Camino & S Pueblo, Valve Hwy 33
FEB	13.44	13.29	23.62	*	12%	
MAR	15.68	13.46	26.39	*	13%	Main removal Hwy 33 slide
APR	17.13	15.36	31.21	*	4%	
MAY	35.17	5.98	33.15	*	19%	Hydrant Fairview
JUN	55.63	0	53.90	*	3%	
JUL	70.63	0	64.71	*	8%	Main breaks Meiners & S Rice
AUG	76.44	0	69.42	*	9%	Services Felix, Alvarado, S Lomita
SEP	74.54	0	76.34	0.15	0%	*2 AF storage tank used
OCT						
NOV						
DEC						
YTD 2024	394.83	48.09	406.43	0.15	8.59%	*Tracker started Sep 2024
TOTAL 2023	441.18	107.75	499.61		8.9%	
TOTAL 2022	451.43	216.43	615.38		7.9%	
TOTAL 2021	411.94	266.57	640.95		5.5%	
TOTAL 2020	485.71	197.26	635.47		6.9%	

### Reserve Funds

* Balance at the County of Ventura	\$ 1,380,668.48
Total Taxes	\$ 0.00
Total Interest from reserve account#	\$ 8,659.71

### Fiscal Year Total Revenues

July 1 <sup>st</sup> – September 30th	2023	\$ 490,616.67
July 1st – September 30th	2024	\$ 569,997.68

### Bank Balances

* LAIF Balance	\$ 214,839.39
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$0.00
* Money Market (Mechanics Bank)	\$ 7,627.08
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	\$ .13
General Fund Balance	\$ 158,490.93
Trust Fund Balance	\$ 5,970.83
* Capital Improvement Fund	\$ 22,128.80
(#) Quarterly Interest from Capital Account	\$ 0.19
Total Interest accrued	\$ 0.32



## Board Secretary Report – October 2024

### Administrative

- SWRCB Drought Reports for July – September are due by October 31, 2024.
- Leslie met with the Ventura County Surveyors Office-Engineering Services Department to research some of the remaining historical grant deeds and easements.
- Bureau of Automotive Repair- Annual Report of fleet vehicle smog checks, profile and BAR number established. Initial smogs completed for 2009 Ford Ranger & 2013 Dodge Ram were required to complete a smog test for the first time; 2015 Dodge Ram will be smogged prior to December 31, 2024 (or sale).
- Annual CERS (CA Environmental Reporting System) for Hazardous Materials is in the process of being completed, due before December 31, 2024.

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

- The Financial Auditing Services Agreement is to be discussed under action items.

### Billing/Customer Service

Month	#Total Service Orders	# Account Owner Changes	Total HCF Billed	Monthly Customer Bill Total
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
Mar 24	156	5	11,892	\$113,136.99
Apr 24	66	9	14,099	\$121,095.65
May 24	62	5	15,200	\$124,874.84
Jun 24	119	5	24,833	\$159,557.69
Jul 24	230	6	29,616	\$177,956.38
Aug 24	149	7	31,844	\$188,551.64
Sep 24	162	8	34,955	\$199,500.81

- Mar 24 Service Orders: 88 New AMI Meters installed and 41 Re-reads.
- Jun 24 Service Orders: 99 were re-reads conducted during the meter reading process.
- Jul 24 Service Orders: 167 were re-reads conducted during the meter reading process; 34 new meters installed.
- Sep 24 Service Orders: 96 were re-reads conducted during the meter reading process; 8 leak checks and 37 misc, which included 29 AMI endpoint number rechecks.

## **Board of Directors**

<b>Board Member</b>	<b>Position</b>	<b>Term Ends</b>	<b>Term Type</b>
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)

## **Ventura County Elections Division:**

*Notice of no election, two seats- one candidate. MOWD will not appear on the November 5, 2024 ballot.*

## **Projects**

- Staff continues working on the Replacement Treatment Plant Upgrade Project grant application documents.
- Staff continues working on the Bureau of Reclamation Small Scale Water Project – AMI infrastructure grant application.
- Staff completed the Lead & Copper inventory and received confirmation of submission from the State.

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

**Attachments:** None.