



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

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

**JOIN BY COMPUTER:** <https://meet.goto.com/915934621>

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

**ACCESS CODE:** 915-934-621

*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))*

**June 17, 2025, at 6:00 pm.**

- 1. Call meeting to order.**
- 2. Roll call**
- 3. Approval of the Minutes:** May 20, 2025, Regular Meeting
- 4. Public comment for items not appearing on the agenda**

Right to be heard: Members of the public have a right to address the Board directly on any item of interest to the public that is within the subject matter jurisdiction of the Board, provided that no action shall be taken on any item not appearing on the agenda unless the action is otherwise authorized by subdivision (b) of Section 54954.2.

Please Note: If you have comments on a specific agenda item(s), please fill out a comment card or send a virtual “chat” note to the Board Secretary. The Board President will call on you for your comments at the appropriate time, either before or during the Board’s consideration of that item.

**Closed Session Agenda** - Adjourn to Closed Session (**Estimated 6:10 pm**): *It is the intention of the Board of Directors to meet in Closed Session to consider the following items:*

### **5. Closed Session Items**

- The Board of Directors may hold a closed session to discuss the following items:
  - CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION  
(Paragraph (1) of subdivision (d) of Gov. Code § 54956.9)  
Name of case: *Santa Barbara Channelkeeper v. State Water Resources Control Board, et al.*, Los Angeles County Superior Court Case No. 19STCP01176

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

**6. Financial matters**

Approval of Payroll and Payables from May 16, 2025, to June 15, 2025, in the amount of:

Payables \$119,071.71

Payroll     \$ 49,503.33

Total        \$168,575.04

**7. Board action and/or discussion**

- a) Presentation of FY 25-26 Budget and Adoption of Resolution 20250617: FY 25-26 Budget. (Martinez/Cooper) - Attachment  
Recommended Action: Approve FY 25-26 Budget and Adopt Resolution 20250617: FY 25-26 Budget.
- b) Authorize the GM and Board President to sign the Nigro & Nigro, PC FY 24-25 Financial Audit Engagement Letter for the pre-approved and budgeted expense of \$20,500. (Ward) – Attachment  
Recommended Action: Authorize the GM and Board President to sign the Nigro & Nigro, PC FY 24-25 Financial Audit Engagement Letter.

**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 July 15, 2025, at 6:00 pm.

Regular Meeting  
May 20, 2025  
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, and Board Secretary, Summer Ward. Attorneys Present: Stuart Nielson and Jeanne Zolezzi (closed session only).

**Absent:** None.

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

**Approval of the April 15, 2025, Regular Board Meeting minutes.**

Director Cooper made the motion to approve the April 15, 2025 meeting minutes. Director Oakland seconded the motion.

No Public Comment.

Cooper/Oakland

(5) Ayes – M/S/C

### **4. Public Comments**

None.

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

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

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

***\*\*The Board ended closed session at 6:51 pm.\*\****

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

6. **Financial Matters**

a) **Approval of Payroll and Payables from April 16, 2025, to May 15, 2025, in the amount of:**

Payables:	\$ 224,010.26
Payroll:	<u>\$ 49,652.54</u>
Total:	\$ 273,758.39

Director Oakland made the motion to approve the Payroll and Payables from April 16, 2025, to May 15, 2025. Director Cooper seconded the motion.

No Public Comment.

Oakland/Cooper

(5) Ayes – M/S/C

7. **Board Discussion/Actions**

a) **Receive Well 4a Rehab Report and discuss and approve the purchase of the down-hole equipment for Well 4a.**

Mr. Martinez introduced Curtis Hopkins of Hopkins Groundwater. Mr. Hopkins presented the report of findings from the Well 4a Rehabilitation. He summarized that the rehabilitation work resulted in double the performance, and the well will be able to produce more for longer than ever before. Curtis noted that the equipment downhole had significant iron bacteria due to dis-similar metals and needed to be removed. Mr. Martinez reviewed the three options for replacing the downhole equipment. Option 1 Cast Iron Pump End (\$111,704): would corrode again quickly; Option 2 Cast Iron Pump End Epoxy Coated (\$115,304): any blemish in the coating would create a spot for corrosion; Option 3 Stainless Steel Pump End (\$149,571): Expected life 15+ years

(Hopkins recommended). Mr. Martinez requested that the Board include a small buffer in the approved expense for a potential increase in material costs due to timing.

Director Oakland made the motion to approve Option 3 Stainless Steel equipment for \$149,571, plus \$10,000, for a maximum expense of \$159,571. Director Kentosh seconded the motion.

No Public Comment.

Oakland/Kentosh

(5) Ayes – M/S/C

**b) Approve Cross Connection Control Plan Consultation expense for \$7,500.**

Ms. Ward reviewed the transition of the Cross Connection Control program from the County of Ventura's Environmental Health Division to the individual water purveyors. Districts received notice that the County would be terminating contracted services as of July 1, 2025. MOWD has contracted with the County program since 1973. Due to the new California Cross Connection Control Plan (CCCCP) requirements, the County will no longer provide these services. The new state regulation has several components. MOWD has subscribed to an online system (Backflow Solutions Inc. (BSI)) that automatically sends out all customer notifications of testing dates, tracks all completed customer backflow tests, verifies backflow tester credentials, and ensures that testing kit calibrations meet the new requirements. Separately, the District will contract with a Cross Connection Specialist to conduct hazard assessments of all properties within the District, as required by the new regulations. Today, Ms. Ward noted that staff are requesting approval to contract with BSI Online for a one-time fee of \$7,500 for consultation on the creation of the MOWD CCCC and related documents, including resolutions and/or ordinances, to ensure compliance with the new California regulation. Ms. Ward noted that there are adequate budget funds in the Other Professional and Regulatory line item.

Mr. Martinez provided an overview of what a cross-connection/backflow preventer is and its importance.

Director Cooper made the motion to approve the BSI Consulting expense of \$7,500. Director Pangea seconded the motion.

No Public Comment.

Cooper/Pangea

(5) Ayes – M/S/C

c) **Approve FY25/26 Cost of Living Adjustment of 3% for staff effective 7/1/2025.**

Director Etchart presented the FY25/26 Cost of Living Adjustment of 3% for staff, effective July 1, 2025. Director Cooper requested clarification that the CPI data reflected the previous 12 months and was effective in the new fiscal year. Ms. Ward confirmed that, yes, the District uses the most recent annual Consumer Price Index (CPI) for the yearly Cost of Living Adjustment (COLA) for staff.

Director Kentosh made the motion to approve the 3% COLA for staff, effective July 1, 2025. 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 95.8%. Wells 1, 2, and the Treatment Plant are back online but not in use. Staff are seeking one additional CalARP consultant bid. The Sanitary Survey Inspection report and response have been completed. Field staff resolved all requests and followed up with pictures for DDW; all backlogged samples have been completed and are awaiting analysis. CIT continues to clean up the SCADA computer programming and reports. The Well 4a Redevelopment work has been completed successfully. Weed abatement is underway throughout District properties, conducted by field staff. AMI meters to complete route 5 are being received and will be installed. Will-Serve letters were provided for 311 Mesa, 706 Mesa, 215 N Encinal, and a Conditional letter for 124 S. Padre Juan.

Director Oakland requested an update on Well 8. Mr. Martinez reviewed the nitrate levels with the cost of blending and determined that it would not be beneficial for the District at this time. Director Oakland inquired about the feasibility of adding a separate AG pipeline, to which Mr. Martinez replied that the infrastructure costs involved are not financially feasible.

No Public Comment.

9. **Board Secretary's Report**

Ms. Ward highlighted that the annual Consumer Confidence Report for 2025 (based on 2024 Data) has been uploaded to the SWRCB and MOWD websites, and notices were included in the April 30 customer bills. Hard copies are available in the office. Ms. Ward requested that each Director sign and initial the annual bank signer forms so that they can update records for approved check signers. The backflow device tracking database and

customer notification system are being developed in conjunction with BSI Online. MOWD issued notices to all device owners within the District regarding the upcoming transition. Additionally, Ms. Ward created a dedicated Cross-Connection/Backflow Prevention page on the MOWD website. Beacon AMI meter reading data file issues have been resolved, and the District's billing and meter reading software can now communicate. Staff will begin working on setting up the EyeOnWater app. Ms. Ward stated that the Water Rate Study RFP has been drafted and will be reviewed by the Budget & Rate Committee before publishing. The FY 25/26 Budget is being drafted by staff and will be reviewed by the Budget and Rate Committee before being presented to the Board in June. FY 24/25 financial audit work has begun, with an on-site workday that occurred on May 5, 2025. Ms. Ward requested that directors who have not yet done so complete the required bi-annual trainings. Anyone needing assistance logging into the software should contact Ms. Ward.

No Public Comment.

**10. Board Committee Reports**

- Executive & Personnel Committee: No report.
- UVRGA: April meeting canceled.
- Budget/Rate Committee: Will be scheduled to meet prior to the June Board meeting.
- Emergency Management Committee: No report.
- Allocations, New Meters & Expansion of Services Committee: No report.
- Grants: No report.
- Treatment Plant Design Ad Hoc Committee: No report.

**11. Old Business**

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

**12. Director Announcements/Reports**

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

**13. Meeting Adjournment**

The next meeting will be held on June 17, 2025, at 6:00 pm. Since there was no further business to conduct, Board President Mike Etchart adjourned the meeting at 8:01 pm.

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**Board Secretary**

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**Board President**



### Report of Income as of 5/31/2025

Income	Month of May	Year To Date	Budget Appropriation	Appropriation Balance
Interest	7,970.16	56,357.63	--	56,357.63
Taxes	1,716.70	233,770.57	--	233,770.57
Pumping Charges	212.68	3,893.27	--	3,893.27
Fire Protection	(36.64)	1,378.79	--	1,378.79
Meter & Inst. Fees		--	--	0.00
Water Sales	90,085.78	1,047,346.84	1,528,500.00	481,153.16
<sup>1</sup> Casitas Water/Standby	3,237.53	11,947.97	--	11,947.97
MWAC Charges	58,234.12	626,865.37	764,208.00	137,342.63
MCC Chg.	7,274.76	80,026.78	89,736.00	9,709.22
<sup>2</sup> Misc. Income	3,156.15	36,280.20	--	36,280.20
Late & Delinquent Chgs.	1,571.46	28,144.84	--	28,144.84
Conservation Penalty		--	--	0.00
Capital Improvement		--	--	0.00
Drought Surcharge		2.27	--	2.27
Fire Flow/Will Serve Letters	1,599.48	5,065.13	6,000.00	934.87
		--	--	0.00
		--	--	0.00
<b>TOTAL INCOME</b>	<b>175,022.18</b>	<b>2,131,079.66</b>	<b>2,388,444.00</b>	<b>257,364.34</b>

Note:

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

<sup>2</sup> Hartmann Allocation, Union Engineering Temp.

Hydrant Meter Rental Invoices 7 & 9, State Tax

Overpayment Refund, & Granite Construction Temp.

Hydrant Rental Deposit



# Meiner's Oaks County Water District, CA

## Check Report

By Vendor Name

Date Range: 05/16/2025 - 06/15/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP Bank-AP Bank						
AQUA-F	Aqua-Flo Supply	06/11/2025	Regular	0.00	93.78	11769
<u>512540416</u>	Invoice	05/30/2025	Ball Valve & Brass Nipple	0.00	93.78	
AUTOSU	Automotive Supply - Ojai	06/11/2025	Regular	0.00	64.29	11770
<u>617809</u>	Invoice	05/02/2025	Hitch For Jeffrey's Truck	0.00	64.29	
BSI	Backflow Solutions Inc.	05/28/2025	Regular	0.00	7,500.00	11758
<u>10351</u>	Invoice	05/22/2025	Plan Review/Consultation Fee	0.00	7,500.00	
BADGER	Badger Meter	06/11/2025	Regular	0.00	8,914.68	11771
<u>1736309</u>	Invoice	06/03/2025	1" Meters	0.00	7,397.05	
<u>80197354</u>	Invoice	05/29/2025	Beacon Hosting & Annual Service License	0.00	1,517.63	
CALPERS	California Public Employees' Retirement	05/31/2025	Bank Draft	0.00	4,837.50	DFT0002384
<u>INV0002897</u>	Invoice	05/15/2025	Health	0.00	4,837.50	
CALPERS	California Public Employees' Retirement	05/22/2025	Bank Draft	0.00	23.23	DFT0002393
<u>051425</u>	Invoice	05/14/2025	Health Premium	0.00	23.23	
CALPERS	California Public Employees' Retirement	05/31/2025	Bank Draft	0.00	4,837.50	DFT0002395
<u>INV0002909</u>	Invoice	05/30/2025	Health	0.00	4,837.50	
CAL-STATE	Cal-State	05/28/2025	Regular	0.00	258.09	11759
<u>304433</u>	Invoice	05/22/2025	Portable Toilet	0.00	126.23	
<u>304743</u>	Invoice	05/27/2025	Portable Toilet	0.00	131.86	
CMWD	Casitas Municipal Water District	06/11/2025	Regular	0.00	52,416.83	11772
<u>261150525</u>	Invoice	05/30/2025	Fairview Standby	0.00	1,970.05	
<u>261150525-2</u>	Invoice	05/30/2025	Fairview Purchased Water	0.00	48,189.58	
<u>262000525</u>	Invoice	05/30/2025	Hartmann Allocation	0.00	287.15	
<u>300650525</u>	Invoice	05/30/2025	Tico/La Luna Standby	0.00	1,970.05	
CLEANCO	Cleancoast Janitorial	05/28/2025	Regular	0.00	425.00	11760
<u>3699-1</u>	Invoice	05/05/2025	May Janitorial	0.00	425.00	
CVTDEP	County of Ventura Transport. Dept.	06/11/2025	Regular	0.00	245.00	11773
<u>394951</u>	Invoice	06/02/2025	170 S. Padre Juan	0.00	245.00	
EJHAR	E. J. Harrison Rolloffs, Inc.	05/28/2025	Regular	0.00	447.73	11761
<u>281300525</u>	Invoice	05/15/2025	Office Trash	0.00	185.40	
<u>994260525</u>	Invoice	05/15/2025	2680 Maricopa Hwy.	0.00	262.33	
FGLENV	FGL Environmental	05/28/2025	Regular	0.00	1,565.00	11762
<u>501278A</u>	Invoice	05/20/2025	Samples	0.00	274.00	
<u>506923A</u>	Invoice	05/13/2025	Samples	0.00	154.00	
<u>506924A</u>	Invoice	05/14/2025	Samples	0.00	700.00	
<u>506926A</u>	Invoice	05/13/2025	Samples	0.00	34.00	
<u>507442A</u>	Invoice	05/16/2025	Samples	0.00	113.00	
<u>507941A</u>	Invoice	05/20/2025	Samples	0.00	177.00	
<u>508394A</u>	Invoice	05/23/2025	Samples	0.00	113.00	
FGLENV	FGL Environmental	06/11/2025	Regular	0.00	2,970.00	11774
<u>507937A</u>	Invoice	06/02/2025	Samples	0.00	2,045.00	
<u>507940A</u>	Invoice	06/02/2025	Samples	0.00	615.00	
<u>508801A</u>	Invoice	06/03/2025	Samples	0.00	79.00	
<u>508802A</u>	Invoice	06/02/2025	Samples	0.00	39.00	
<u>508803A</u>	Invoice	06/04/2025	Samples	0.00	113.00	

## Check Report

Date Range: 05/16/2025 - 06/15/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
508998A	Invoice	06/03/2025	Samples	0.00	79.00	
GRAINGER	Grainger	06/11/2025	Regular	0.00	1,035.69	11775
9532508273	Invoice	06/06/2025	Pipe Threader	0.00	1,035.69	
GUARDIAN	Guardian	05/28/2025	Regular	0.00	539.15	11756
INV0002898	Invoice	05/15/2025	Dental	0.00	269.60	
INV0002910	Invoice	05/30/2025	Dental	0.00	269.55	
GUARDIAN	Guardian	05/28/2025	Regular	0.00	71.45	11763
7690460525	Invoice	05/15/2025	Dental	0.00	71.45	
HCS	Herum/Crabtree/Suntag	06/11/2025	Regular	0.00	2,272.05	11776
114994	Invoice	05/27/2025	SBCK vs VTA	0.00	2,088.45	
114995	Invoice	05/27/2025	SBCK vs VTA	0.00	183.60	
HOPKINS	Hopkins Groundwater Consultants	06/11/2025	Regular	0.00	1,950.00	11777
12061	Invoice	06/02/2025	Well 4 Redevelopment Program	0.00	1,950.00	
LYTWAVE	Lytwave	05/28/2025	Regular	0.00	237.11	11764
13557	Invoice	05/15/2025	VoIP/Elevate Communications	0.00	237.11	
MOHARD	Meiners Oaks Hardware	06/11/2025	Regular	0.00	421.49	11778
114304	Invoice	05/01/2025	Dish Soap,Batteries	0.00	18.11	
114436	Invoice	05/01/2025	Spray Paint,Glue,Dish Soap,etc.	0.00	118.50	
114611	Invoice	05/01/2025	Pressure Washer Hose	0.00	78.07	
114672	Invoice	05/02/2025	Bolts & Screws,Hose Adapter,Coupling,etc	0.00	19.77	
115021	Invoice	05/06/2025	Parts for Hose at Yard & Pressure Washer	0.00	9.75	
115618	Invoice	05/12/2025	Folding Table,Freezer Packs,Cooler For Sa	0.00	132.57	
115684	Invoice	05/13/2025	Spray Nozzle,Cloth Plumber, Turbo Jet,etc.	0.00	42.00	
115778	Invoice	05/14/2025	Air Plug	0.00	2.72	
MITEC	MiTec Solutions LLC	05/28/2025	Regular	0.00	4,383.24	11765
1073262	Invoice	05/22/2025	Migrate Current Email Exchange to Micros	0.00	3,925.00	
QB1927	Invoice	05/15/2025	SplashTop	0.00	20.00	
QB1947	Invoice	05/15/2025	O365 Bus. Standard,X360Cloud, ProofPoi	0.00	383.24	
QB1979	Invoice	05/15/2025	AntiVirus	0.00	55.00	
MITEC	MiTec Solutions LLC	06/11/2025	Regular	0.00	1,109.82	11779
1073326	Invoice	06/03/2025	Remote Labor	0.00	60.00	
1073327	Invoice	06/03/2025	Remote Labor	0.00	120.00	
1073339	Invoice	06/04/2025	Monthly Maintenance	0.00	270.00	
QB2044	Invoice	06/01/2025	Exchange,Web Hosting,ShareSync	0.00	321.82	
QB2091	Invoice	06/01/2025	Off Site Back Up	0.00	98.00	
QB2096	Invoice	06/01/2025	X360Recover	0.00	240.00	
NCK&K	Nelson Comis Kettle & Kinney, LLP	06/11/2025	Regular	0.00	1,462.50	11780
15416	Invoice	06/02/2025	Attorney Fees	0.00	1,462.50	
OTV	Ojai True Value	06/11/2025	Regular	0.00	111.77	11781
54210	Invoice	05/29/2025	Grinding Wheels	0.00	32.15	
54212	Invoice	05/29/2025	Hose for Tank Cleaning	0.00	52.85	
54224	Invoice	05/29/2025	Pressure Washer Adapter	0.00	12.85	
54239	Invoice	05/29/2025	Spray Nozzels	0.00	13.92	
PATHIAN	Pathian Administrators	05/28/2025	Regular	0.00	114.47	11757
INV0002900	Invoice	05/15/2025	HSBS	0.00	57.24	
INV0002912	Invoice	05/30/2025	HSBS	0.00	57.23	
POWER	Power Machinery Center	06/11/2025	Regular	0.00	109.01	11782
W95445	Invoice	05/29/2025	Golf Cart Maintenance	0.00	109.01	
PERS	Public Employees' Retirement System	05/31/2025	Bank Draft	0.00	700.00	DFT0002383
INV0002896	Invoice	05/15/2025	457 Withholdings	0.00	700.00	

## Check Report

Date Range: 05/16/2025 - 06/15/2025

Vendor Number Payable #	Vendor Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
PERS <u>INV0002899</u>	Public Employees' Retirement System Invoice	05/15/2025	05/31/2025 PERS	Bank Draft	0.00 0.00	3,924.34 3,924.34	DFT0002385
PERS <u>INV0002908</u>	Public Employees' Retirement System Invoice	05/30/2025	05/31/2025 457 Withholdings	Bank Draft	0.00 0.00	700.00 700.00	DFT0002394
PERS <u>INV0002911</u>	Public Employees' Retirement System Invoice	05/30/2025	05/31/2025 PERS	Bank Draft	0.00 0.00	3,924.35 3,924.35	DFT0002396
PERS <u>10000001793767</u>	Public Employees' Retirement System Invoice	06/01/2025	06/10/2025 Unfunded Accrued Liability	Bank Draft	0.00 0.00	57.58 57.58	DFT0002404
PERS <u>10000001793766</u>	Public Employees' Retirement System Invoice	06/01/2025	06/10/2025 Unfunded Accrued Liability	Bank Draft	0.00 0.00	3,393.67 3,393.67	DFT0002405
SCE <u>OFFELE-0525</u>	Southern California Edison Co. Invoice	05/22/2025	05/28/2025 Office Electricity	Regular	0.00 0.00	3,021.85 194.99	11766
<u>TNKFRM0525</u>	Invoice	05/22/2025	Tank Farm		0.00	26.01	
<u>WELL1-0525</u>	Invoice	05/22/2025	Well 1		0.00	416.72	
<u>WELL2-0525</u>	Invoice	05/22/2025	Well 2		0.00	326.22	
<u>WELL4&amp;70525</u>	Invoice	05/22/2025	Well 4&7		0.00	1,279.04	
<u>WELL8-0525</u>	Invoice	05/22/2025	Well 8		0.00	177.18	
<u>Z-1-0525</u>	Invoice	05/22/2025	Zone 1		0.00	100.27	
<u>Z-2FIRE0525</u>	Invoice	05/22/2025	Zone 2 Fire		0.00	79.12	
<u>Z-2PWR0525</u>	Invoice	05/22/2025	Zone 2 Power		0.00	405.63	
<u>Z-3FIRE0525</u>	Invoice	05/22/2025	Zone 3 Fire		0.00	16.67	
SCGAS <u>1131</u>	Southern California Gas Co. Invoice	05/29/2025	06/11/2025 Office Heat	Regular	0.00 0.00	12.57 12.57	11783
UAOFSC <u>520250460</u>	Underground Service Alert of So.Ca. Invoice	06/01/2025	06/11/2025 Digalerts	Regular	0.00 0.00	54.40 54.40	11784
USBANK <u>ADOBE050225</u>	US Bank Corporate Pmt. System Invoice	05/02/2025	06/11/2025 Adobe Program	Regular	0.00 0.00	3,454.82 239.88	11785
<u>AMAZON042325</u>	Invoice	05/01/2025	Hand Soap		0.00	19.13	
<u>AMAZON042825</u>	Invoice	05/01/2025	Hand Soap		0.00	23.92	
<u>AMAZON050825</u>	Invoice	05/08/2025	Attachable Type T for Hose		0.00	23.60	
<u>AMAZON051425</u>	Invoice	05/14/2025	Prime Membership		0.00	16.08	
<u>AMAZON051625</u>	Invoice	05/16/2025	Adapters		0.00	30.00	
<u>AMAZON051925</u>	Invoice	05/20/2025	Adapters		0.00	47.46	
<u>AMAZON052025</u>	Invoice	05/20/2025	Label Tape		0.00	24.30	
<u>AMAZON052125</u>	Invoice	05/20/2025	Label Maker Tape		0.00	19.20	
<u>AMHAY051425</u>	Invoice	05/14/2025	New Gate @ Trail Head		0.00	306.89	
<u>GOTO051625</u>	Invoice	05/16/2025	Remote Meetings Annual Fee		0.00	384.00	
<u>GRAINGER05012</u>	Invoice	05/01/2025	Waterproof Pocket Meter		0.00	123.58	
<u>GRAMMAR05022</u>	Invoice	05/02/2025	Grammarly Program		0.00	144.00	
<u>LOWES050225</u>	Invoice	05/02/2025	Hose		0.00	65.00	
<u>OSS051225</u>	Invoice	05/12/2025	Storage Unit		0.00	202.00	
<u>PRECISION05092</u>	Invoice	05/09/2025	Helmet System & Helmet		0.00	131.44	
<u>PRECISION05152</u>	Invoice	05/15/2025	Face Guard		0.00	124.14	
<u>SPECTRUM05162</u>	Invoice	05/16/2025	Internet		0.00	121.25	
<u>STARLINK052225</u>	Invoice	05/22/2025	Starlink Internet		0.00	136.85	
<u>USPS050525</u>	Invoice	05/05/2025	Pre-Stamped Envelopes		0.00	1,272.10	
VERIZON <u>6114556513</u>	Verizon Wireless Invoice	06/25/2025	06/11/2025 Cell Phones	Regular	0.00 0.00	377.79 377.79	11787

Check Report

Date Range: 05/16/2025 - 06/15/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
WEX	WEX BANK	05/28/2025	Regular	0.00	1,033.96	11767
<u>104772990</u>	Invoice	05/15/2025	Fuel	0.00	1,033.96	

Bank Code AP Bank Summary

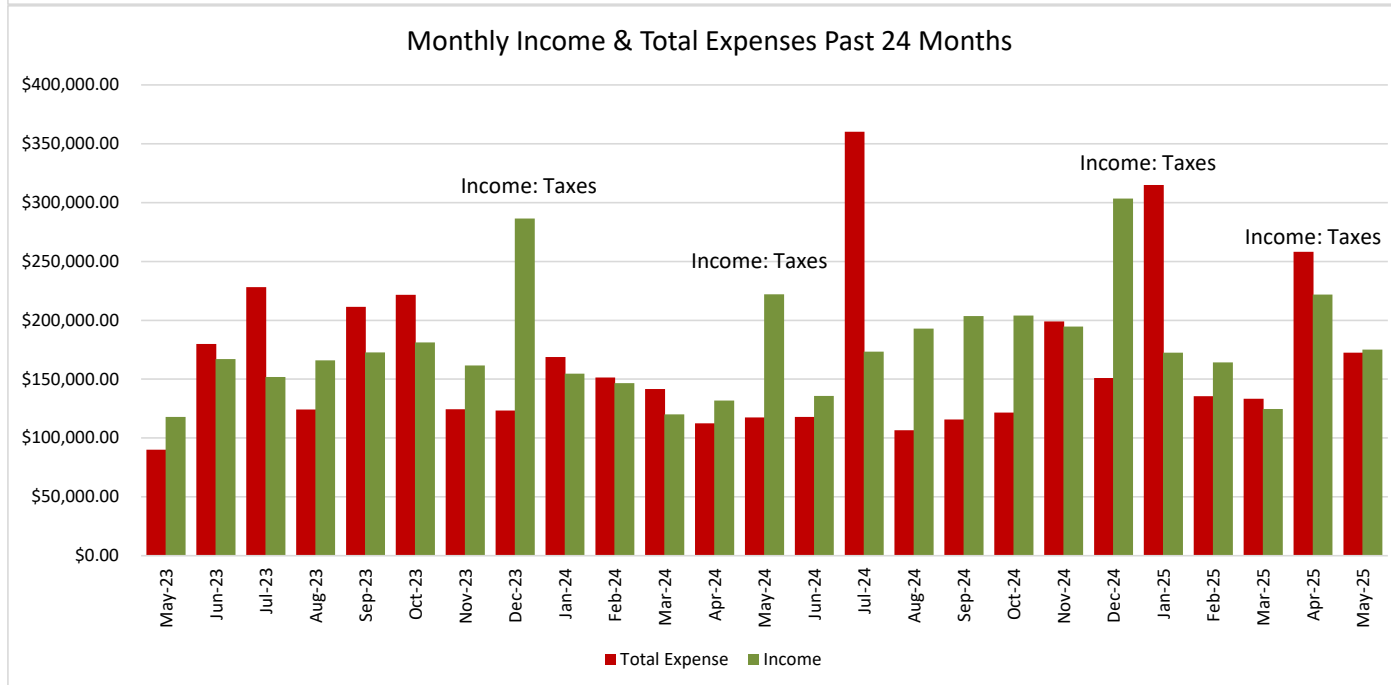
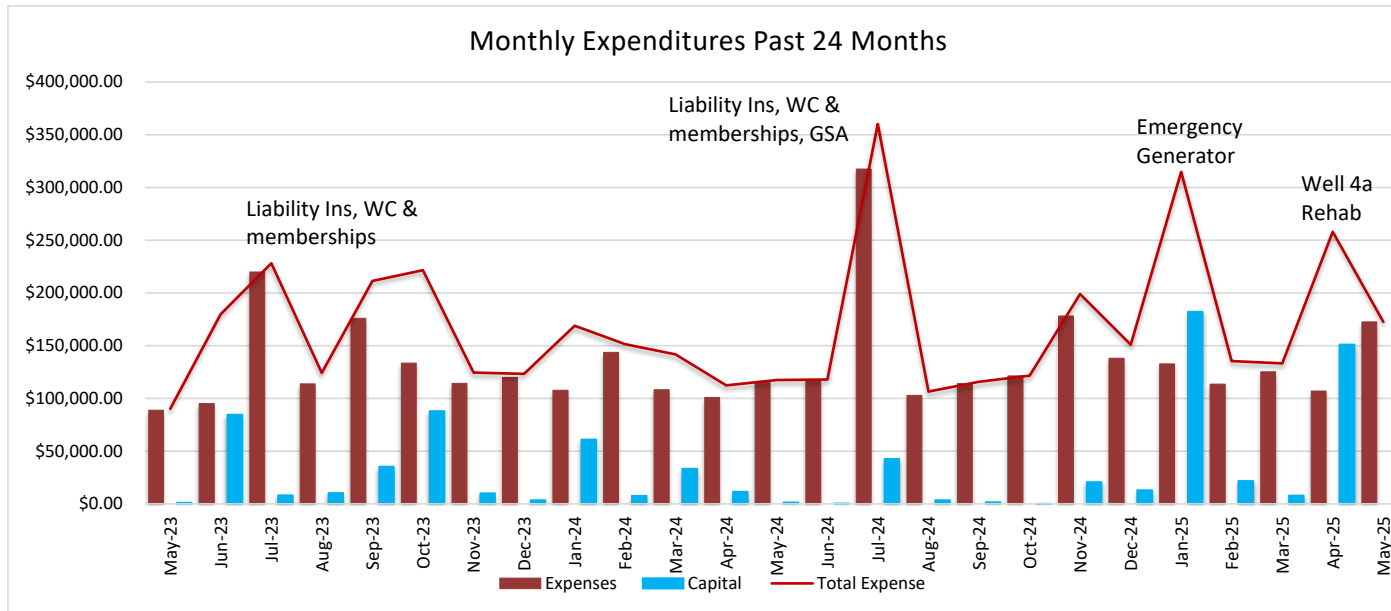
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	96	30	0.00	96,673.54
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	9	9	0.00	22,398.17
EFT's	0	0	0.00	0.00
	<b>105</b>	<b>39</b>	<b>0.00</b>	<b>119,071.71</b>

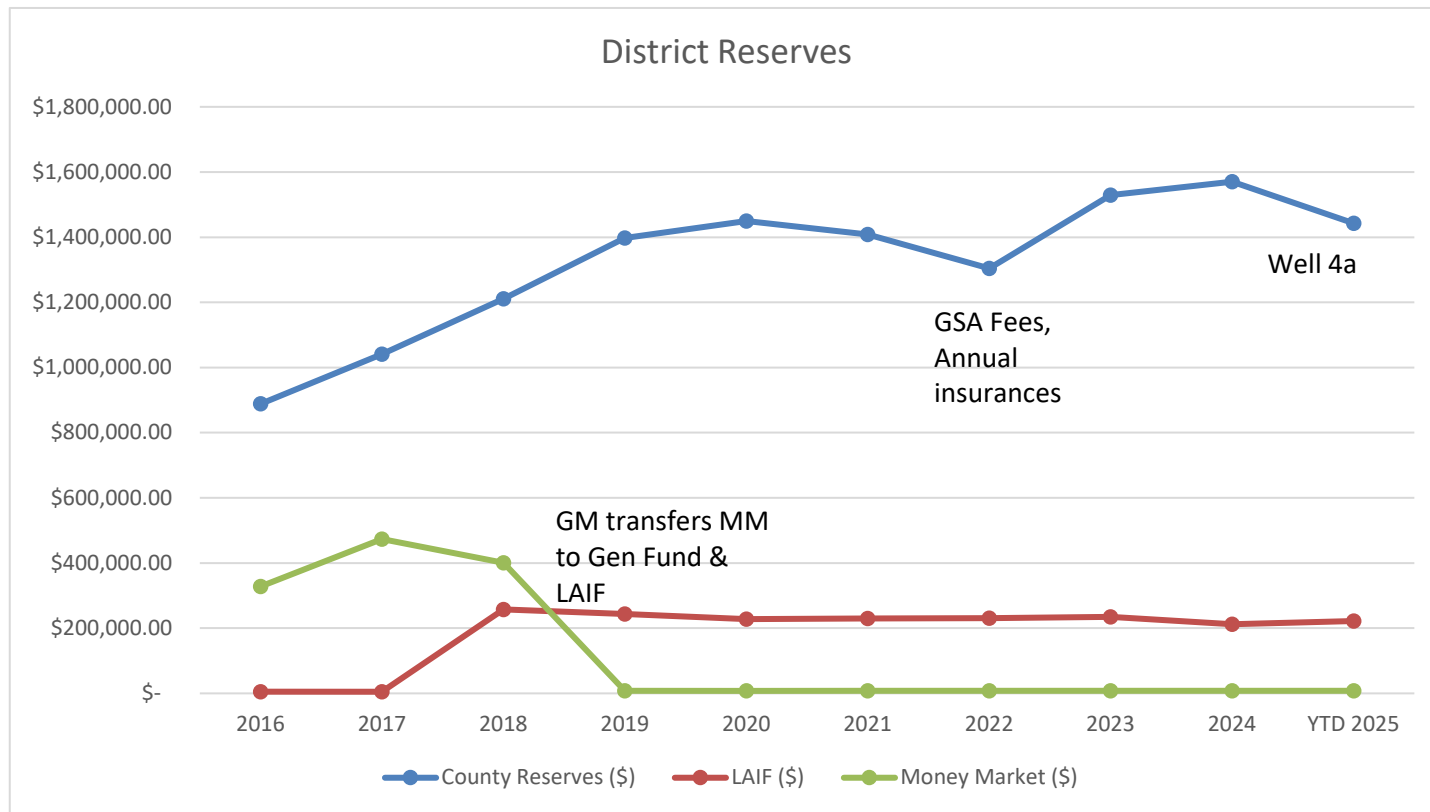
PR 49,503.33

Meiners Oaks Water District

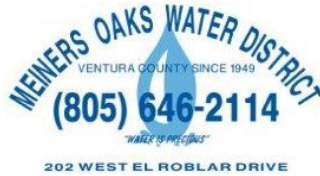
**Report of Expenses and Budget Appropriations, Current Bills and Appropriations To Date**

<b>Expenditures</b>	<b>Month of May</b>	<b>Year To Date</b>	<b>Budget Approp</b>	<b>Approp Bal 05/31/25</b>	<b>Current June</b>	<b>Approp FY Bal To Date</b>
Salaries	50,219.76	614,193.12	675,000.00	60,806.88	-	60,806.88
Payroll Taxes	3,973.12	49,308.08	54,000.00	4,691.92	-	4,691.92
Retirement Contributions	7,749.73	89,491.23	90,000.00	508.77	-	508.77
Group Insurance	8,889.26	100,485.25	96,000.00	(4,485.25)	-	(4,485.25)
Company Uniforms	-	2,385.28	3,500.00	1,114.72	-	1,114.72
Phone Office	237.11	3,190.61	4,000.00	809.39	-	809.39
Janitorial Service	1,023.09	7,177.08	6,000.00	(1,177.08)	-	(1,177.08)
Refuse Disposal	447.73	4,925.03	5,000.00	74.97	-	74.97
Liability Insurance	-	94,634.35	96,000.00	1,365.65	-	1,365.65
Workers Compensation	-	41,449.82	41,000.00	(449.82)	-	(449.82)
Wells	-	13,710.43	8,000.00	(5,710.43)	-	(5,710.43)
Truck Maintenance	173.30	6,986.44	5,000.00	(1,986.44)	-	(1,986.44)
Office Equipment Maintenance	992.61	5,444.87	5,500.00	55.13	-	55.13
Security System	101.85	1,134.39	2,000.00	865.61	-	865.61
Cell Phones	377.79	4,144.63	4,500.00	355.37	-	355.37
System Maintenance	1,479.15	47,294.97	60,000.00	12,705.03	1,280.69	11,424.34
Safety Equipment	-	12,136.74	14,500.00	2,363.26	-	2,363.26
Laboratory Services	1,900.00	14,299.00	14,500.00	201.00	2,970.00	(2,769.00)
Membership and Dues	-	9,594.00	10,000.00	406.00	-	406.00
Printing and Binding	-	-	1,000.00	1,000.00	-	1,000.00
Office Supplies	1,128.61	6,841.95	6,000.00	(841.95)	-	(841.95)
Postage and Express	1,272.10	11,912.39	13,000.00	1,087.61	-	1,087.61
B.O.D. Fees	2,500.00	25,500.00	25,000.00	(500.00)	-	(500.00)
Engineering & Technical Services	-	8,943.75	15,000.00	6,056.25	-	6,056.25
Computer Services	6,844.19	35,279.80	28,000.00	(7,279.80)	1,109.82	(8,389.62)
Other Prof. & Regulatory Fees	9,079.00	27,988.73	40,000.00	12,011.27	54.40	11,956.87
Public and Legal Notices	-	-	2,000.00	2,000.00	-	2,000.00
Attorney Fees	1,527.50	14,710.00	30,000.00	15,290.00	1,462.50	13,827.50
GSA Fees	-	72,210.00	75,000.00	2,790.00	-	2,790.00
VR/SBC/City of VTA Law Suit	2,272.05	27,730.63	30,000.00	2,269.37	-	2,269.37
Rental Equipment	-	3,534.32	10,000.00	6,465.68	-	6,465.68
Audit Fees	-	21,050.00	30,000.00	8,950.00	-	8,950.00
Small Tools	-	5,205.34	5,000.00	(205.34)	-	(205.34)
Election Supplies	-	567.83	2,500.00	1,932.17	-	1,932.17
Treatment Plant	-	10,176.40	10,000.00	(176.40)	-	(176.40)
Fuel	1,033.96	19,705.61	20,000.00	294.39	-	294.39
Travel Exp./Seminars	-	1,946.31	2,000.00	53.69	-	53.69
Utilities	207.56	3,336.32	4,000.00	663.68	-	663.68
Power and Pumping	2,826.86	86,648.63	97,000.00	10,351.37	-	10,351.37
Meters	13,794.87	28,929.33	55,100.00	26,170.67	7,397.05	18,773.62
Purchased Water	48,189.58	48,189.58	48,189.58	-	-	-
CMWD Standby	4,227.25	34,064.45	34,064.45	-	-	-
Online AutoPay Transactions Fees	-	7,006.00	8,000.00	994.00	-	994.00
<b>Total Expenditures</b>	<b>172,468.03</b>	<b>1,623,462.69</b>	<b>1,785,354.03</b>	<b>161,891.34</b>	<b>14,274.46</b>	<b>147,616.88</b>
<b>Water Distribution System</b>	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
<i>Valve Replacements</i>	-	2,960.35	66,500.00	63,539.65	-	63,539.65
<i>Rehab Well 4</i>	-	155,617.00	180,000.00	24,383.00	1,950.00	22,433.00
	-	-	-	-	-	-
<b>Structures and Improvements</b>	-	-	-	-	-	-
	-	-	-	-	-	-
<i>Trmnt. Plant 100% Eng. Design &amp; Grant Asst.</i>	-	5,874.61	30,000.00	24,125.39	-	24,125.39
<i>Emergency Generator</i>	-	174,268.14	140,000.00	(34,268.14)	-	(34,268.14)
	-	-	-	-	-	-
<b>Field Equipment</b>	-	-	-	-	-	-
	-	-	-	-	-	-
<i>Chlorine Alarms</i>	-	6,500.00	10,000.00	3,500.00	-	3,500.00
<i>Welding Machine</i>	-	3,093.24	3,500.00	406.76	-	406.76
<i>Air Compressor</i>	-	4,245.51	7,500.00	3,254.49	-	3,254.49
<i>Generator - Truck</i>	-	860.92	1,200.00	339.08	-	339.08
	-	-	-	-	-	-
Appropriations for Contingencies	-	91,596.56	100,000.00	8,403.44	-	8,403.44
<b>Total CIP Spending</b>	-	<b>445,016.33</b>	<b>538,700.00</b>	<b>93,683.67</b>	<b>1,950.00</b>	<b>91,733.67</b>
<b>GRAND TOTAL</b>	<b>172,468.03</b>	<b>2,068,479.02</b>	<b>2,324,054.03</b>	<b>255,575.01</b>	<b>16,224.46</b>	<b>239,350.55</b>









## Budget for Fiscal Year 2025-2026

June 17, 2025

### **Budget Summary (Table 1)**

The budget for Fiscal Year 25-26 is summarized in the attached table. The table shows the projected expenditures and capital spending for FY 25-26 compared to the projected revenues and reserves. The District implemented new rates in FY 22-23, establishing a three-year water rates schedule that will end in FY 24-25. MOWD will publish a Water Rate Study RFP in FY 25-26, with potential new rates taking effect in FY 26-27. Effective June 1, 2023, Stage 1 Conditions were implemented, which increased all customers' allocations to baseline and discontinued the drought surcharge. The District proposes a slight decrease in overall expenses, with no anticipated increase in revenue, and is seeking grant funding for the replacement treatment plant.

### **Projected Expenses (Table 2)**

The operating expenses are budgeted at \$1,929,000, and capital expenses are budgeted at \$215,000, totaling \$2,144,000.00. This is a total budgeted expense reduction of \$84,200 from FY 24-25. The operating expenses in select categories are increasing compared to the previous three years, largely due to salaries, retirement, insurance, engineering and technical services, professional consulting expenses for new regulations, the new backflow program, and safety equipment. However, there are decreases in expenses for phones, liability and workers' compensation insurance, audit fees, election supplies, and attorney services. Capital expenses vary from year to year; however, some of the FY 25-26 priorities will address these capital projects.

Some highlights of the projected expenses are:

- New Backflow Program (previously managed by Ventura County) requires ongoing professional and hazard assessment contractor expenses;
- CalARP Chlorine Safety Program requires initial professional hazard assessments and program development consultation;
- Capital Expense:
  - Valve Replacements: The District has identified valves that require replacement or upgrade, totaling \$66,500, with priority given to the most critical valves.
  - Evaluation of battery backup power (i.e. Tesla batteries) for the District Office, \$30,000.
  - Completion of the chlorine alarm tie-in to SCADA at all locations, \$10,000.
  - Installation of a large storage container at the yard, \$8,500.
  - Appropriations for contingencies will remain at \$100,000.



### **Projected Revenues (Table 3)**

The projected revenue of \$2,203,672.00 is summarized in Table 3 and is based on the FY 25-26 water rates at Stage 1 conditions, assuming minimal change in total water consumption from FY 24-25. The District implemented Stage 1 conditions on June 1, 2023, discontinuing the drought surcharge. Additionally, the District continues to seek grant funding for the Replacement Treatment Plant, which would provide the District with \$335,000 in grant funds to cover the MKN design expenses already paid out. The total projected revenue from all sources for FY 25-26 is \$2,203,672.00 (non-grant-related funds), which is an increase of \$150,228 from FY 24-25. The total revenue minus total costs projected for FY 25-26 is estimated to be \$59,672.00.

### **Rates & Rate Structure (Table 4)**

A Proposition 218 Public Hearing for new water rates was previously held on June 30, 2022, providing a 3-year rate schedule that ends with FY 24-25. A Water Rate Study RFP will be published in July 2025, with Prop 218 anticipated in the spring of 2026.

FY 25-26 water rates will remain at the FY 24-25 rates:

- Rate per unit remains at \$3.95;
- Monthly Water Availability Charge will stay at \$36.00;
- Meter Capacity Charges will remain at the set amount for each meter size;
- Drought surcharge is discontinued under Stage 1 conditions.
- Casitas standby charges reflect current Casitas fees;



- Capital Improvement Fees:

**New Service Connection Fees**  
**FY 2025-2026**

Meter size	Multiplier	FY2025-26
5/8" & 3/4"	1.00	\$4,004.33
1"	1.66	\$6,647.19
1.5"	2.50	\$10,010.83
2"	5.33	\$21,343.08
3"	11.66	\$46,690.49
4"	33.33	\$133,464.32

**Fire Flow New Service Connection Fees**

Meter size	FY2025-26
1"	\$4,087.33
2"	\$4,857.13
3"	\$8,085.33
4"	\$37,334.33

**Formulas:**

Capital Fee =  $\frac{\text{Total Net Assets}}{\text{Total Service Connections}}$  \$ 4,004.33  
(Use most recent Financial Audit Net Assets)

Fire Flow Fee =

1"	50 GPM x 1.66 = \$83.00 + \$4,004.33
2"	160 GPM x 5.33 = \$852.80 + \$4,004.33
3"	350 GPM x 11.66 = \$4,081.00 + \$4,004.33
4"	1000 GPM x 33.33 = \$33,330.00 + \$4,004.33



---

**Table 1: Budget Summary for Fiscal Year 2025-2026**

Total Operating Expenditures	\$1,929,000.00
Capital Expenses	<u>\$215,000.00</u>
Total Operating & Capital Expenses	\$2,144,000.00
Projected Total Income	\$2,203,672.00
<hr/>	
Projected Total Income – Projected Total Expenses	\$59,672.00
Reserves Beginning	\$1,655,605.00
Reserves Estimated Ending	\$1,750,000.00

Table 2: Report of Expenses and Budget Appropriations To Date						
	2025-2026	2024-2025	2024-2025	2024-2025	2023-2024	2022-2023
Expenditures	Budget	Budget v Actual	Actuals YTD*	Budget	Actuals	Actuals
Salaries	\$ 708,000.00	\$ 60,806.88	\$ 614,193.12	\$ 675,000.00	\$ 628,130.90	\$ 544,040.24
Payroll Taxes	\$ 56,500.00	\$ 4,691.92	\$ 49,308.08	\$ 54,000.00	\$ 51,209.52	\$ 45,556.81
Retirement Contributions	\$ 98,000.00	\$ 508.77	\$ 89,491.23	\$ 90,000.00	\$ 85,201.90	\$ 76,861.49
Group Insurance	\$ 110,000.00	\$ (4,485.25)	\$ 100,485.25	\$ 96,000.00	\$ 90,007.19	\$ 82,497.82
Company Uniforms	\$ 3,500.00	\$ 1,114.72	\$ 2,385.28	\$ 3,500.00	\$ 2,780.32	\$ 3,419.10
Phone Office	\$ 3,500.00	\$ 809.39	\$ 3,190.61	\$ 4,000.00	\$ 8,536.02	\$ 12,832.51
Janitorial Service	\$ 7,500.00	\$ (1,177.08)	\$ 7,177.08	\$ 6,000.00	\$ 7,577.17	\$ 6,551.17
Refuse Disposal	\$ 5,000.00	\$ 74.97	\$ 4,925.03	\$ 5,000.00	\$ 4,615.55	\$ 4,432.08
Liability Insurance	\$ 88,000.00	\$ 1,365.65	\$ 94,634.35	\$ 96,000.00	\$ 84,151.62	\$ 66,833.38
Workers Compensation	\$ 30,000.00	\$ (449.82)	\$ 41,449.82	\$ 41,000.00	\$ 42,682.68	\$ 15,313.30
Wells	\$ 10,000.00	\$ (5,710.43)	\$ 13,710.43	\$ 8,000.00	\$ 3,528.89	\$ 3,599.59
Truck Maintenance	\$ 5,000.00	\$ (1,986.44)	\$ 6,986.44	\$ 5,000.00	\$ 5,012.02	\$ 8,535.49
Office Equip. Maintenance	\$ 5,500.00	\$ 55.13	\$ 5,444.87	\$ 5,500.00	\$ 5,605.86	\$ 5,665.16
Cell Phones	\$ 4,500.00	\$ 355.37	\$ 4,144.63	\$ 4,500.00	\$ 4,684.32	\$ 4,781.11
System Maintenance	\$ 60,000.00	\$ 12,705.03	\$ 47,294.97	\$ 60,000.00	\$ 45,226.69	\$ 49,564.77
Safety Equipment	\$ 15,000.00	\$ (6,136.74)	\$ 12,136.74	\$ 6,000.00	\$ 6,686.68	\$ 1,759.51
Security	\$ 2,000.00	\$ 865.61	\$ 1,134.39	\$ 2,000.00	\$ 2,883.01	\$ 386.40
Laboratory Services	\$ 14,500.00	\$ 201.00	\$ 14,299.00	\$ 14,500.00	\$ 15,840.00	\$ 17,382.00
Membership and Dues	\$ 10,000.00	\$ 406.00	\$ 9,594.00	\$ 10,000.00	\$ 9,932.00	\$ 9,389.00
Printing and Binding	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 16.50	\$ 777.31
Office Supplies	\$ 6,000.00	\$ (841.95)	\$ 6,841.95	\$ 6,000.00	\$ 8,573.39	\$ 9,938.56
Postage and Express	\$ 13,000.00	\$ 1,087.61	\$ 11,912.39	\$ 13,000.00	\$ 13,269.49	\$ 16,453.60
B.O.D. Fees	\$ 25,000.00	\$ (500.00)	\$ 25,500.00	\$ 25,000.00	\$ 31,500.00	\$ 33,335.69
Engineering & Technical Services	\$ 60,000.00	\$ 6,056.25	\$ 8,943.75	\$ 15,000.00	\$ 2,868.20	\$ 21,234.15
Computer Services	\$ 30,000.00	\$ (7,279.80)	\$ 35,279.80	\$ 28,000.00	\$ 35,854.78	\$ 37,911.00
Other Prof. & Regulatory Fees	\$ 80,000.00	\$ 12,011.27	\$ 27,988.73	\$ 40,000.00	\$ 33,726.80	\$ 45,674.05
Public and Legal Notices	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ 698.00
Attorney Fees	\$ 20,000.00	\$ 15,290.00	\$ 14,710.00	\$ 30,000.00	\$ 16,515.00	\$ 30,698.00
GSA Fees	\$ 80,000.00	\$ 2,790.00	\$ 72,210.00	\$ 75,000.00	\$ 63,000.00	\$ 74,444.00
VR/SBC/City of VTA Law Suit	\$ 30,000.00	\$ 2,269.37	\$ 27,730.63	\$ 30,000.00	\$ 23,564.55	\$ 4,980.58
Rental Equipment	\$ 10,000.00	\$ 6,465.68	\$ 3,534.32	\$ 10,000.00	\$ 1,167.67	\$ -
Audit Fees	\$ 22,000.00	\$ 8,950.00	\$ 21,050.00	\$ 30,000.00	\$ 27,002.00	\$ 26,350.00
Small Tools	\$ 5,000.00	\$ (205.00)	\$ 5,205.00	\$ 5,000.00	\$ 3,948.93	\$ 4,833.12
Election Supplies	\$ 1,000.00	\$ 1,932.17	\$ 567.83	\$ 2,500.00	\$ -	\$ 3,166.52
Treatment Plant	\$ 12,000.00	\$ (176.40)	\$ 10,176.40	\$ 10,000.00	\$ 11,743.97	\$ 5,224.78
Fuel	\$ 20,000.00	\$ 294.39	\$ 19,705.61	\$ 20,000.00	\$ 20,071.25	\$ 17,394.49
Travel Exp./Seminars	\$ 2,000.00	\$ 53.69	\$ 1,946.31	\$ 2,000.00	\$ 717.72	\$ 1,993.47
Utilities	\$ 3,500.00	\$ 663.68	\$ 3,336.32	\$ 4,000.00	\$ 3,619.97	\$ 3,564.13
Power and Pumping	\$ 97,000.00	\$ 10,351.37	\$ 86,648.63	\$ 97,000.00	\$ 80,417.50	\$ 48,735.24
Purchased Water	\$ 50,000.00	\$ (48,189.58)	\$ 48,189.58		\$ 59,661.36	\$ 334,037.67
CMWD Standby Passthrough Fees	\$ 40,000.00	\$ (29,837.00)	\$ 29,837.00		\$ 33,106.28	\$ 27,344.28
Meters	\$ 50,000.00	\$ 21,070.67	\$ 28,929.33	\$ 50,000.00	\$ 80,260.93	\$ 7,151.81
Backflow Program	\$ 25,000.00					
Online Bill AutoPay Transaction Fees	\$ 8,000.00	\$ 994.00	\$ 7,006.00	\$ 8,000.00	\$ 7,449.50	
<b>Total Expenditures</b>	<b>\$ 1,929,000.00</b>	<b>\$ 70,265.10</b>	<b>\$ 1,619,234.90</b>	<b>\$ 1,689,500.00</b>	<b>\$ 1,662,348.13</b>	<b>\$ 1,715,341.38</b>
YTD 5/31/25						
Table 2: Report of Expenses and Budget Appropriations To Date						
	2025-2026	2024-2025	2024-2025	2024-2025	2023-2024	2022-2023
Capital Expenditures	Budget	Budget v Actual	Actuals YTD	Budget	Actuals	Actuals
<b>Water Distribution System</b>						
Wells 4 & 7						
Wells 1 & 2 Rehab						
Zone 1 Booster/MCC Upgrade						
Well 1,2 VFD Upgrade						
Well 8 Nitrate Removal/Blending						
Relocate 6" Main for Z-2						
Tank Cleaning						
Valve Replacements	\$ 66,500.00	\$ 63,539.65	\$ 2,960.35	\$ 66,500.00	\$ 27,248.06	\$ 55,259.65
New Well					\$ -	
Rehab Well 4a		\$ 24,383.00	\$ 155,617.00	\$ 180,000.00	\$ -	
Meiners Rd. Tank/Zone		\$ -			\$ -	
<b>Structures and Improvements</b>						
Generator/Panel Upgrades						
Well 4 Development Work						
1-Ton Service Truck						
Treatment Plant 100% Eng. Design & Grant Assistance		\$ 24,125.39	\$ 5,874.61	\$ 30,000.00	\$ 65,738.24	\$ 221,047.12
Field Truck 3/4-ton					\$ 63,312.84	
Office HVAC System					\$ 19,786.00	
Emergency Generator Electrical Design					\$ 14,300.00	
Emergency Generator		\$ (34,268.14)	\$ 174,268.14	\$ 140,000.00		
Office Backup Battery Power	\$ 30,000.00					
<b>Furniture and Fixtures</b>						
New Meter Reading Handhelds/Software						
<b>Field Equipment</b>						
Leak Detector						
GIS Equipment & Software						\$ 12,928.51
Chlorine Alarms	\$ 10,000.00	\$ 3,500.00	\$ 6,500.00	\$ 10,000.00	\$ -	
Welding Machine		\$ 406.76	\$ 3,093.24	\$ 3,500.00	\$ -	
Air Compressor		\$ 3,254.49	\$ 4,245.51	\$ 7,500.00	\$ -	
Generator—Truck		\$ 339.08	\$ 860.92	\$ 1,200.00		
Storage Container - Yard	\$ 8,500.00					
<b>Appropriations for Contingencies</b>	<b>\$ 100,000.00</b>	<b>\$ 8,403.44</b>	<b>\$ 91,596.56</b>	<b>\$ 100,000.00</b>	<b>\$ 81,404.43</b>	<b>\$ 66,068.08</b>
<b>Total CIP Spending</b>	<b>\$ 215,000.00</b>	<b>\$ 93,683.67</b>	<b>\$ 445,016.33</b>	<b>\$ 538,700.00</b>	<b>\$ 271,789.57</b>	<b>\$ 355,303.36</b>
<b>GRAND TOTAL</b>	<b>\$ 2,144,000.00</b>	<b>\$ 163,948.77</b>	<b>\$ 2,064,251.23</b>	<b>\$ 2,228,200.00</b>	<b>\$ 1,934,137.70</b>	<b>\$ 2,070,644.74</b>
YTD 5/31/25						
	2025-2026	2024-2025	2024-2025	2024-2025	2023-2024	2022-2023
Income	Budget	Budget v Actual	Actuals YTD	Budget	Actuals	Actuals
Total Revenue	\$ 2,203,672.00	\$ 77,635.66	\$ 2,131,079.66	\$ 2,053,444.00	\$ 1,895,354.47	\$ 2,162,235.52
Grant Reimbursements	\$ -	\$ (335,000.00)	\$ -	\$ 335,000.00		\$ 24,150.00
Total Income	\$ 2,203,672.00	\$ (257,364.34)	\$ 2,131,079.66	\$ 2,388,444.00	\$ 1,895,354.47	\$ 2,186,385.52
YTD 5/31/25						
<b>Total Revenue - Total Expenses</b>	<b>\$ 59,672.00</b>	<b>\$ (93,415.57)</b>	<b>\$ 66,828.43</b>	<b>\$ 160,244.00</b>	<b>\$ (38,783.23)</b>	<b>\$ 115,740.78</b>
<b>County Reserves</b>	<b>\$ 1,500,000.00</b>	<b>\$ (206,454.12)</b>	<b>\$ 1,433,265.88</b>	<b>\$ 1,639,720.00</b>	<b>\$ 1,554,720.43</b>	<b>\$ 1,529,574.06</b>
<b>LAIF</b>	<b>\$ 250,000.00</b>	<b>\$ 2,338.87</b>	<b>\$ 222,338.87</b>	<b>\$ 220,000.00</b>	<b>\$ 212,442.41</b>	<b>\$ 234,368.30</b>

**Table 3: Rates Based Revenue**  
**FY 2025-2026**

**1) Meter Charges**

Meter size	No. of Accts/Dwellings	Monthly WAC	Monthly MCC	Annual Revenue
5/8"-3/4"	1584	\$36.00	\$0.00	\$684,288
1"	161	\$36.00	\$17.60	\$103,555
1 1/2"	7	\$36.00	\$39.70	\$6,359
2"	18	\$36.00	\$114.70	\$32,551
3"	2	\$36.00	\$282.20	\$7,637
4"	0	\$36.00	\$855.50	\$0
6"	1	\$36.00	\$1,737.50	\$21,282
	1773	<b>TOTAL METER CHARGE REVENUE</b>		<b>\$855,672</b>

**2) Annual Water Sales**

	Units	Rate	Annual Revenue
Stage 1 Condition Consumption (Assume no increase over previous yr, use 5 yr avg as high end)	260,000	\$3.95	\$1,027,000
<del>Over-alloc surcharge</del>	<del>45,000</del>	<del>\$5.00</del>	
	<b>TOTAL WATER SALES REVENUE</b>		<b>\$1,027,000</b>

**3) Water Bill Late Fees**

	Annual Revenue
Total Annual Late Fees Collected	\$40,000
<b>TOTAL LATE FEE REVENUE</b>	<b>\$40,000</b>

**4) Property Taxes**

	Annual Revenue
Property Tax Revenue Collected	\$215,000
<b>TOTAL PROPERTY TAX REVENUE</b>	<b>\$215,000</b>

**5) Interest Income**

	Annual Revenue
Total interest income	\$60,000
<b>TOTAL INTEREST REVENUE</b>	<b>\$60,000</b>

**6) Administrative Fees**

	Annual Revenue
Total Administrative Fees	\$6,000
<b>TOTAL ADMINISTRATIVE REVENUE</b>	<b>\$6,000</b>

**TOTAL PROJECTED ANNUAL REVENUE    \$2,203,672**

**Table 4: Water Rates for 2022 - 2025**

**1) Monthly Water Availability Charge (MWAC)**

Meter size	Approved				Current
	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26
All	\$35.91	\$36.00	\$36.00	\$36.00	\$36.00

**2) Monthly Meter Capacity Charge (MCC)**

Meter size	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26
5/8"&3/4"	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
1"	\$16.00	\$16.00	\$16.80	\$17.60	\$17.60
1.5"	\$36.00	\$36.00	\$37.80	\$39.70	\$39.70
2"	\$104.00	\$104.00	\$109.20	\$114.70	\$114.70
3"	\$256.00	\$256.00	\$268.80	\$282.20	\$282.20
4"	\$776.00	\$776.00	\$814.80	\$855.50	\$855.50
6"	\$1,576.00	\$1,576.00	\$1,654.80	\$1,737.50	\$1,737.50

**3) Unit Rate per HCF for all water used**

Meter size	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26
All	\$2.34	\$3.85	\$3.90	\$3.95	\$3.95

**4) Over-Allocation Penalty (Additional charge for use exceeding a customer's monthly allocation.)**

Meter size	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26
All	\$1.00/Unit	The Over-Allocation Penalty will be set at Casitas MWD's Over-Allocation Penalty then in effect (Currently \$5.00/HCF). The amount is additional to the unit rate.			

**5) Casitas Surcharge & Standby Fee**

Meter size	FY2021-22	FY2022-23	FY2023-24	FY2024-25	FY2025-26
All	The cost of purchasing water from Casitas MWD is collected as a "Casitas Surcharge" added to a customer's bill in proportion to the amount of water used that month. Standby Connection fees are based on Casitas billed rates, are evenly distributed amongst all accounts. (NO CHANGE)				

**6) Other Fees and Charges**

See our website for special rates and conditions.

Note: 1 Unit = 100 cubic feet = 1 HCF = 748 gallons

# Meiners Oaks Water District

## New Service Connection Fees FY 2025-2026

Meter size	Multiplier	FY2025-26
5/8"&3/4"	1.00	\$4,004.33
1"	1.66	\$6,647.19
1.5"	2.50	\$10,010.83
2"	5.33	\$21,343.08
3"	11.66	\$46,690.49
4"	33.33	\$133,464.32

### Fire Flow New Service Connection Fees

Meter size	FY2025-26
1"	\$4,087.33
2"	\$4,857.13
3"	\$8,085.33
4"	\$37,334.33

Formulas:

Capital Fee =  $\frac{\text{Total Net Assets}}{\text{Total Service Connections}}$  \$ 4,004.33  
(Use most recent Financial Audit Net Assets)

Fire Flow Fee =

1"	50 GPM x 1.66 = \$83.00 + \$4,004.33
2"	160 GPM x 5.33 = \$852.80 + \$4,004.33
3"	350 GPM x 11.66 = \$4,081.00 + \$4,004.33
4"	1000 GPM x 33.33 = \$33,330.00 + \$4,004.33





## **Meiners Oaks Water District Resolution 20250617: Adoption of FY 2025-2026 Budget**

The Board of Directors of Meiners Oaks Water District on this 17<sup>th</sup> Day of June 2025, the following resolution was proposed and approved by the Board:

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

WHEREAS, It is the responsibility of the Board of Directors to establish policy to uphold and support the mission statement and to agree and pass an annual budget for the Meiners Oaks Water District, and

NOW, therefore, be it resolved that the Meiners Oaks Water District Board of Directors adopts the annual budget for the fiscal year 2025-2026.

Passed, Approved, and Adopted this 17<sup>th</sup> day of June 2025.

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Meiners Oaks Water District  
President of the Board

Attest:

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Meiners Oaks Water District  
Secretary of the Board



May 1, 2025

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, 2025.

### **Audit Scope and Objectives**

We will audit the business-type activities of the District, as of June 30, 2025 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.

### **Scheduling**

Scheduling of the Audit Final-Fieldwork Dates will be based on an agreeable timetable with the District. We ask that the District prepare a completed and finalized Trial Balance and General Ledger in Excel form as of the June 30, 2025 date with all Balance Sheet accounts properly reconciled in Excel or PDF form and uploaded into the Suralink Portal System by the date scheduled. Failure to complete all the above noted items by the date scheduled will result in a \$1,000 extra fee charge and postponement of the audit to a later date. A 30-day notice before the initial scheduled Audit Final-Fieldwork date is required to change the date and avoid the extra \$1,000 fee. However, if a December or January date is chosen for the re-scheduled Audit Final-Fieldwork date, the \$1,000 fee will still apply to cover Overtime costs incurred during those months and will only guarantee the audit will be completed by January 31, 2026.

### **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:

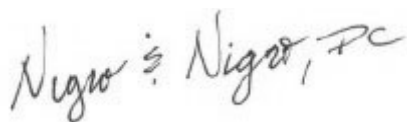
- a) Our view about the qualitative aspects of the District's significant accounting practices;
- b) Significant difficulties, if any, encountered during the audit;
- c) Uncorrected misstatements, other than those we believe are trivial, if any;
- d) Disagreements with management, if any;
- e) Other 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: \_\_\_\_\_



## District Summary/Update

- **Lake Level:** Casitas Dam is at 95.4%
- **Wells:** All Wells off line due to Well #4A rehab Project  
Turned on Casitas connection 4/10/2025
- **SCADA:** CIT continues to clean up our SCADA computer by cleaning up programming and reports.
- **Starlink:** District now has internet at the Treatment Plant
- **Asbestos Sampling:** No Detection across the district
- **Well, #4A Redevelopment Project:** Downhole equipment has started arriving.
- **Chlorine Gas Safety:** Three consultant proposals have been submitted from CalARP enrollment assistance.
- **Weed Abatement:** In progress by field staff.
- **AMI Meters:** District has received meters and endpoints to complete Route #5; S. La Luna and S. Rice
- **Will Serve Letters:** 216 Carrizo Ave, 528 N Rice Rd
- **Rain Fall Totals (Season):**

	Casitas Dam	9.46"
	Matilija Dam	13.40"
6/12/25	M.O. Fire Station	5.99"
	Stewart Canyon	8.97"
	Nordhoff Ridge	15.39"

<u>Type of Work</u>	<u>Cause</u>	<u>Date</u>	<u>Location</u>	<u>Contractor</u>	<u>Amount \$</u>
Leak	Age	6/5/25	Zone #2 Hydro Tank	Staff	N/A
Valve Replacement	Broken	6/11/25	982 Oso Rd	Gruber	Time, TBD

### Current Well Levels and Specific Capacity

WELL #1	JAN 25'	FEB 25'	MAR 25'	APR 25'	MAY 25'	JUN 25'	JUL 25'	AUG 25'	SEP 25'	OCT 25'	NOV 25'
STATIC (ft)	29.1'	27.3	25.9'	27.8'	29'						
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF						
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF						
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF						
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF						
WELL #2	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
STATIC (ft)	28.6'	28'	26.2	27.8'	28.9'						
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF						
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF						
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF						
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF						
WELL #4A	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
STATIC (ft)	35.9'	35.3'	34.7'	29.9'	33.4'						
RUNNING (ft)	55.3"	53.97'	54.2'	OFF	OFF						
DRAW DOWN (ft)	19.4"	18.67'	19.5	OFF	OFF						
Gallons Per Minute (GPM)	366	361	377	OFF	OFF						
Specific Capacity (gal/ft DD)	18.9	19.33	19.33	OFF	OFF						
WELL #7	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
STATIC (ft)	33.2'	31.2'	30.7'	30.2'	33.9'						
RUNNING (ft)	33.7'	33.5'	33.7'	33.1'	OFF						
DRAW DOWN (ft)	2.5'	2.3'	3'	2.9'	OFF						
Gallons Per Minute (GPM)	310	309	305	325	OFF						
Specific Capacity (gal/ft DD)	124	134.34	101.66	112.06	OFF						
WELL #8	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV
STATIC (ft)	63.6'	62.7'	62.3	61.6	63.1'						
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF						
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF						
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF						
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF						

## Non-Reportable Nitrate Levels 2025

	January	February	March	April	May	June	July	August	September	October	November	December
Well #8	11.1	11.2	10.3	10.8	10.6	10.6						
Ranchitos	17.1	18.1	16.7	16.4	17.2	17						

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

MONTH	PUMPED (AF)	PURCHASED (AF)	TOTAL SUPPLY (AF)	FLUSHED (AF)	SOLD (AF)	% DIFFERENCE	NOTES
2025 JAN	53.12	0	53.12	0.04	56.68	6%	
FEB	38.81	0	38.81	0.14	32.28	16.5%	Service Leak 2/18
MAR	31.10	0	31.10	0.3	30.26	1.7%	
APR	13.34	37.89	51.23	0	48.82	5%	
MAY	0.05	52.39	52.44	0.13	47.73	8.6%	
JUN							
JUL							
AUG							
SEP							
OCT							
NOV							
DEC							
<b>YTD 2025</b>	36.42	90.28	226.70	0.61	215.77	5%	
<b>TOTAL 2024</b>	589.17	48.58	637.76	0.78	584.54	8%	*Flushing Tracker started Sep 2024
<b>TOTAL 2023</b>	441.18	107.75	548.93		499.61	9%	
<b>TOTAL 2022</b>	451.43	216.43	667.86		615.38	9%	
<b>TOTAL 2021</b>	411.94	266.57	678.51		640.95	6%	
<b>TOTAL 2020</b>	485.71	197.26	682.97		635.47	7.5%	

**Reserve Funds**

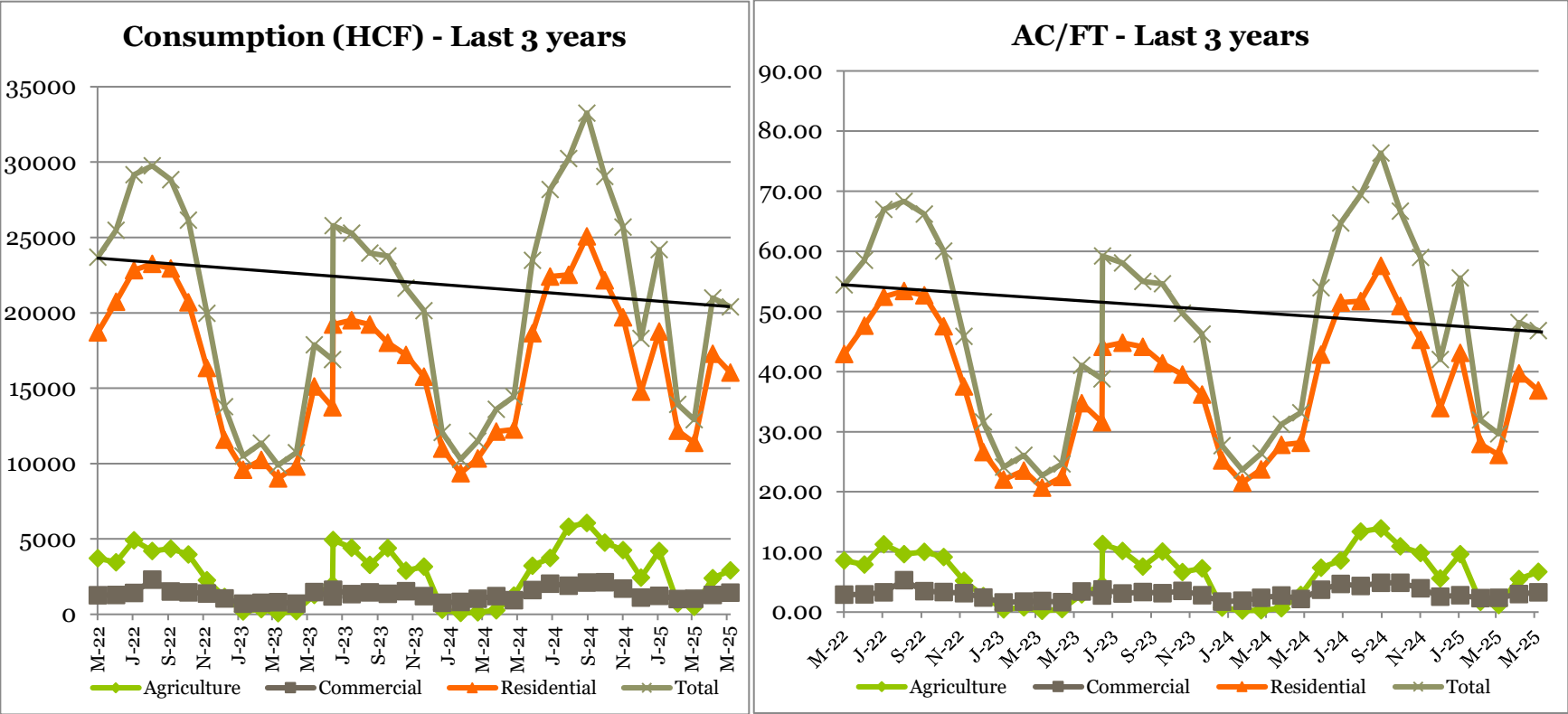
* Balance at the County of Ventura	\$ 1,442,952.43
Total Taxes	\$ 1,716.70
Total Interest from reserve account#	\$ 7,969.85

**Fiscal Year Total Revenues**

July 1 <sup>st</sup> – May 31st	2024	\$ 1,895,354.47
July 1 <sup>st</sup> – May 31st	2025	\$ 2,130,511.55

**Bank Balances**

* LAIF Balance	\$ 222,338.87
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$ 0.00
* Money Market (Mechanics Bank)	\$ 7,628.10
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	\$ 165,965.37
Trust Fund Balance	\$ 6,439.62
* Capital Improvement Fund	\$ 22,013.47
(#) Quarterly Interest from Capital Account	\$ 0.18
Total Interest accrued	\$ 0.31



AG	CONSUMPTION HCF								AC/FT							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
JUL	8401.00	6047.00	5261.00	6556.00	5000.00	4909.00	4937.00	3740.00	19.29	13.88	12.08	15.05	11.48	11.27	11.33	8.59
AUG	9793.00	6475.00	4447.00	7125.00	5375.00	4205.00	4419.00	5818.00	22.48	14.86	10.21	16.36	12.34	9.65	10.14	13.36
SEP	10336.00	4846.00	5425.00	7994.00	5563.00	4364.00	3286.00	6064.00	23.73	11.12	12.75	18.35	12.77	10.02	7.54	13.92
OCT	8686.00	3714.00	4726.00	6496.00	4110.00	3981.00	4392.00	4757.00	19.94	8.53	10.85	14.91	9.44	9.14	10.08	10.92
NOV	5893.00	3875.00	5401.00	4820.00	2310.00	2259.00	2906.00	4269.00	13.53	8.90	12.40	11.07	5.30	5.19	6.67	9.80
DEC	6606.00	681.00	1204.00	4162.00	1808.00	1148.00	3160.00	2430.00	15.17	24.44	2.76	9.55	4.15	2.64	7.25	5.58
JAN	3389.00	1212.00	437.00	1923.00	229.00	196.00	308.00	4205.00	7.78	2.78	1.00	4.41	0.53	0.45	0.71	9.65
FEB	4487.00	163.00	2109.00	1345.00	1818.00	344.00	105.00	728.00	10.30	0.37	4.84	3.09	4.17	0.79	0.24	1.67
MAR	881.00	288.00	1742.00	1579.00	3075.00	77.00	128.00	497.00	2.02	0.66	4.00	3.62	7.06	0.18	0.29	1.14
APR	3025.00	2415.00	253.00	3476.00	1633.00	215.00	273.00	2401.00	6.94	5.54	0.58	8.03	3.75	0.49	0.63	5.51
MAY	5511.00	2541.00	3802.00	4114.00	3730.00	1278.00	1243.00	2910.00	12.65	5.83	8.73	9.44	8.56	2.93	2.85	6.68
JUN	4677.00	2470.00	5904.00	5371.00	3448.00	1954.00	3219.00		10.74	5.67	13.55	12.33	7.92	4.49	7.39	
TOTAL	71685.00	34727.00	40711.00	54961.00	38099.00	24930.00	28376.00	37819.00	164.57	102.58	93.75	126.21	87.47	57.24	65.12	86.82

COM	CONSUMPTION HCF								AC/FT							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
JUL	2409.00	2384.00	2384.00	1683.00	2154.00	1420.00	1634.00	2036.00	5.53	5.47	5.47	3.86	4.94	3.26	3.75	4.67
AUG	2590.00	2513.00	2165.00	2103.00	2147.00	2300.00	1347.00	1894.00	5.95	5.77	4.97	4.83	4.93	5.28	3.09	4.35
SEP	2202.00	2183.00	2324.00	2386.00	2166.00	1509.00	1449.00	2112.00	5.06	5.01	5.34	5.48	4.97	3.46	3.33	4.85
OCT	2221.00	2114.00	2326.00	2057.00	2205.00	1460.00	1366.00	2132.00	5.10	4.85	5.34	4.72	5.06	3.35	3.14	4.89
NOV	2484.00	2167.00	2098.00	2157.00	2005.00	1373.00	1535.00	1711.00	5.70	4.97	4.82	4.95	4.60	3.15	3.52	3.93
DEC	2159.00	1788.00	1624.00	2340.00	1052.00	1050.00	1213.00	1106.00	4.96	4.10	3.73	5.37	2.42	2.41	2.78	2.54
JAN	2179.00	1582.00	1686.00	1669.00	683.00	702.00	762.00	1223.00	5.00	4.25	3.87	3.83	1.57	1.61	1.75	2.81
FEB	1750.00	1417.00	1636.00	1620.00	945.00	766.00	822.00	1020.00	4.02	3.25	3.76	3.72	2.17	1.76	1.89	2.34
MAR	1433.00	1447.00	1551.00	1706.00	1010.00	800.00	1027.00	1034.00	3.29	3.32	3.56	3.92	2.32	1.84	2.36	2.37
APR	1631.00	1712.00	1257.00	1943.00	1068.00	717.00	1203.00	1292.00	3.74	3.93	2.89	4.46	2.45	1.65	2.76	2.97
MAY	2137.00	1775.00	1437.00	1985.00	1262.00	1481.00	940.00	1438.00	4.91	4.07	3.30	4.56	2.90	3.40	2.16	3.30
JUN	2141.00	1640.00	1883.00	2281.00	1284.00	1196.00	1615.00		4.92	3.76	4.32	5.24	2.95	2.75	3.71	
TOTAL	25336.00	22722.00	22371.00	23930.00	17981.00	14774.00	14913.00	16998.00	58.18	52.75	51.37	54.94	41.28	33.92	34.24	39.02

RES	CONSUMPTION HCF								AC/FT							
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
JUL	19982.00	21976.00	19416.00	21196.00	21715.00	22839.00	19220.00	22415.00	45.87	50.45	44.57	48.66	49.85	52.43	44.12	51.46
AUG	21012.00	22974.00	19398.00	22501.00	23949.00	23252.00	19519.00	22529.00	48.24	52.74	44.53	51.66	54.98	53.38	44.81	51.72
SEP	21428.00	19943.00	21446.00	25351.00	21234.00	22955.00	19219.00	25078.00	49.19	45.78	49.23	58.20	48.75	52.70	44.12	57.57
OCT	19992.00	18079.00	18096.00	21738.00	18469.00	20707.00	18020.00	22164.00	45.90	41.50	41.54	49.90	42.40	47.54	41.37	50.88
NOV	17067.00	16304.00	17937.00	18552.00	14446.00	16345.00	17204.00	19709.00	39.18	37.43	41.18	42.59	33.16	37.52	39.49	45.25
DEC	17147.00	10645.00	10734.00	17100.00	14994.00	11581.00	15767.00	14767.00	39.36	24.44	24.64	39.26	34.42	26.59	36.20	33.90
JAN	14041.00	11567.00	11961.00	13986.00	10875.00	9600.00	10991.00	18771.00	32.23	26.55	27.46	32.11	24.97	22.04	25.23	43.09
FEB	14009.00	8243.00	10800.00	12614.00	15770.00	10254.00	9363.00	13925.00	32.16	18.92	24.79	28.96	36.20	23.54	21.49	27.95
MAR	9375.00	8000.00	11737.00	12984.00	16386.00	9019.00	10342.00	11381.00	21.52	18.37	26.94	29.81	37.62	20.70	23.74	29.64
APR	12018.00	13199.00	10119.00	17235.00	15279.00	9798.00	12120.00	17290.00	27.59	30.30	23.23	39.57	35.08	22.49	27.82	39.69
MAY	16387.00	13427.00	17132.00	17320.00	18701.00	15122.00	12259.00	16048.00	37.62	30.82	39.33	39.76	42.93	34.72	28.14	36.84
JUN	19252.00	12470.00	21274.00	22071.00	20749.00	13745.00	18647.00		44.20	28.63	48.84	50.67	47.63	31.55	42.81	
TOTAL	201710.00	176827.00	190050.00	222648.00	212567.00	185217.00	182671.00	204077.00	463.06	405.93	436.28	511.15	487.99	425.20	419.34	467.99
ALL	298731.00	234276.00	253132.00	301539.00	268647.00	224921.00	225960.00	258894.00	685.81	561.26	581.40	692.30	616.74	516.36	518.70	593.83



## Board Secretary Report – June 2025

### **Administrative**

- The backflow device tracking database and customer notification system are being finalized with BSI Online. MOWD has updated its Backflow webpage and is actively working with the BSI consultant to create the MOWD Cross Connection Control Plan and Resolution.
- The Beacon AMI meter reading data file issue has been resolved, and the District's billing and meter reading software can now communicate. Some fine-tuning is in progress. Staff are working on creating the instructions and personalized customer notifications for the EyeOnWater app.
- The Water Rate Study RFP will be published in July 2025.
- The FY 25/26 Budget has been reviewed and approved by the Budget/Rate Committee.
- Management is updating all job descriptions to ensure uniformity and inclusion of the performance management core benchmarks. The updated Employee Handbooks will also be reprinted and reviewed with staff.

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

- The Financial Audit FY 24-25 pre-work commenced on May 1, 2025, and is scheduled to resume in August.

### **Billing/Customer Service**

Month	#Total Service Orders	# Account Owner Changes	Total HCF Billed	Monthly Customer Bill Total
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
Oct 24	90	6	30,431	\$182,605.47
Nov 24	69	7	27,161	\$170,218.85
Dec 24	52	3	19,292	\$141,151.22
Jan 25	76	11	25,441	\$163,916.67
Feb 25	67	7	14,649	\$123,322.95
Mar 25	56	8	13,350	\$118,749.73
Apr 25	90	5	22,087	\$155,164.02
May 25	78	10	21,291	\$151,505.06

- 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.
- Oct 24 Service Orders: 42 were re-reads during the meter reading process; 7 leak checks, and 23 Misc.
- Apr 25 Service Orders: 74 were re-reads during the meter reading process due to increased consumption; 2 pressure checks, 4 leaks, 3 stuck meters with 1 meter replacement, and 1 meter box relocation

## **Board of Directors**

Board Member	Position	Term Ends	Term Type
Michel Etchart	President	2026	Long Term (Re-elected 2022)
Christian Oakland	Vice President	2026	Short Term (Appointed 2024)
James Kentosh	Director	2026	Long Term (Re-elected 2022)
Christy Cooper	Director	2028	Long Term (Re-elected 2024)
Joe Pangea	Director	2026	Long Term (Elected 2022)

- Biennial Director Trainings:
  - Antiharrassment Training for Supervisors & Managers is due.
  - CA Local Agency Ethics Training is due.

## **Projects**

- CalARP consultant proposals are being evaluated.
- Staff has developed a centralized policy/procedure/resolution repository on a secure, shared network file. A policy management structure will include identifying controlled, unclassified information for policies and procedures. Additionally, staff are working on creating additional policies, procedures, and plans for the District.

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

**Attachments:** None.