



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

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

**JOIN BY COMPUTER:** <https://meet.goto.com/592711933>

**DIAL-IN (US):** +1 (872) 240-3212

**ACCESS CODE:** 592-711-933

*If you require special accommodations for attendance at or participation in this meeting, please notify our office at least 24 hours in advance at (805) 646-2114 ext 3 or [agenda@meinersoakswater.com](mailto:agenda@meinersoakswater.com)*

*(Govt. Code Section 94594.1 and 94594.2 (a))*

**May 19, 2026, at 6:00 pm.**

- 1. Call the meeting to order.**
- 2. Roll call**
- 3. Approval of the Minutes:** April 21, 2026, 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 6:30 pm\*\*)**

**6. Financial matters**

- a) Approval of Payroll and Payables from April 16, 2026, to May 15, 2026, in the amount of:  
Payables \$ 73,146.24

Payroll      \$ 51,149.11

Total      \$124,295.35

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

- a) Approve Resolution 20260519-1: Request a Consolidated General Election. (Ward/Martinez) – Attachment  
a. Recommended Action: Approve Resolution 20260519-1.
- b) Approve Resolution 20260519-2: Conflict of Interest Code. (Ward/Martinez) – Attachments  
a. Recommended Action: Approve Resolution 20260519-2.
- c) Authorize the GM and Board President to sign the Nigro & Nigro, PC FY 25-26 Financial Audit Engagement Letter for the approved and budgeted expense of \$20,500. (Ward) – Attachment  
Recommended Action: Authorize the GM and Board President to sign the Nigro & Nigro, PC FY 25-26 Financial Audit Engagement Letter.
- d) Approve FY26/27 Cost of Living Adjustment of 3% for staff effective 7/1/2026. (Martinez/Ward) – Attachment  
Recommended Action: Approve COLA increase of 3% for staff effective 7/1/2026.

**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 and Prop 218 Public Hearing meeting is June 16, 2026, at 6:00 pm in the Multipurpose Room at Meiners Oaks School.

Regular Meeting  
April 21, 2026  
6:00 pm

Meiners Oaks Water District  
202 W. El Roblar Drive  
Ojai, CA 93023-2211

## Minutes

### 1. Call to Order

The Board President, Mike Etchart, called the meeting to order at 6:01 pm. The meeting was also available via teleconference.

### 2. Roll Call

**Present:** Board President, Mike Etchart, Board Directors: James Kentosh, Christian Oakland, Christine Cooper, and Joe Pangea. Staff Present: General Manager, Justin Martinez, and Board Secretary, Summer Ward. Attorney Present: Stuart Nielson; and Jeanne Zolezzi (closed-session only).

**Absent:** None.

### 3. Approval of the Minutes

#### **Approval of the March 17, 2026, Regular Board Meeting minutes.**

Director Kentosh made the motion to approve the minutes from the March 17, 2026, meeting. Director Pangea seconded the motion.

No Public Comment.

Kentosh/Pangea

(4) Ayes – M/S/C

(1) Abstain – Oakland (Absent 3/17/2026)

### 4. Time Certain: Water Rate Study Updated Report and Prop 218 Preparation Presentation.

Ms. Ward introduced Anthony Elowsky with Robert D. Niehaus (RDN). Mr. Elowsky stated that the goal of the presentation is to review updates to the rate study report based on previous feedback and to discuss the Prop 218 notice and planning. Director Kentosh requested clarification on the new rate structure, specifically the fixed-rate ratio by meter size and the ratio of fixed to variable. The GM will evaluate potential requests to size meters up or down on a case-by-case basis. Additionally, Director Kentosh recommended adding slides to the Prop 218 presentation showing the current condition of some

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infrastructure, such as Tank 2. Director Cooper added that staff should consider adding figures, such as the monthly cost per customer for specific items, such as laboratory testing for water quality. Staff will work on locating a larger meeting room within the District for the public hearing scheduled for June 16, 2026.

Director Kentosh made the motion to approve the proposed rate structure, schedule, and Prop 218 notice for a public hearing on June 16, 2026. Director Cooper seconded the motion.

No Public Comment.

Kentosh/Cooper

(5) Ayes – M/S/C

5. **Public Comments**

One public member was present online, but did not comment.

***\*\*The Board went into closed session at 6:40 pm.\*\****

6. **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 7:10 pm.\*\****

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

7. **Financial Matters**

a) **Approval of Payroll and Payables from March 16, 2026, to April 15, 2026, in the amount of:**

Payables:	\$ 111,156.36
Payroll:	<u>\$ 53,180.36</u>
Total:	\$ 164,336.72

Director Pangea requested clarification on three items: 1) did the District purchase a storage container; 2) what is the EHD payment of \$1,100 for; 3) why did Granite Construction get a refund check. Mr. Martinez responded that yes, the District budgeted for a storage container and purchased a 40ft container with a roll-up door for 50% of the budgeted amount. Ms. Ward stated the EHD payment is an annual reporting expense paid to the Ventura County Environmental Health Division; the refund issued to Granite was for the hydrant meter rental. They paid a \$1000 deposit. Any final billing is retained, and if the meter and hydrant are in good repair at the end of the rental, the remaining deposit is refunded. Director Cooper asked whether the Budget Committee overestimated property tax revenue for FY26. Ms. Ward stated that funds are still pending for this FY.

Director Pangea made the motion to approve the Payroll and Payables for March 16, 2026, to April 15, 2026. Director Oakland seconded the motion.

No Public Comment.

Pangea/Oakland  
(5) Ayes – M/S/C

## 8. **Board Discussion/Actions**

### a) **Discuss and provide direction regarding Riverview Trailhead culvert failure.**

Mr. Martinez reviewed the history of the culvert at the Riverview Trailhead, beginning with notifications and discussions among Ojai Land Conservancy (OVLC), Ventura County, and MOWD regarding concerns about its condition in June 2025. Mr. Martinez reported that there was a recent incident involving his daughter and their horse, causing his daughter to be thrown off the horse and badly injuring the horse. This incident was reported to OVLC and the County. The parties met at the site to inspect the area, and the County representative recommended that MOWD submit a public records request for information regarding the culvert. Staff submitted the records request, and the County reported that they had only an original diagram of the culvert from about 1987, with no installation-, maintenance-, or easement-related documents. The culvert is attached to the drainage across S. Rice Rd to help divert water flow. Staff recommends contacting the other easement holder and sending a letter to the parties regarding the status of the culvert.

Attorney Nielsen recommended sending a letter to the County of Ventura. The Board asked Mr. Martinez for a rough estimate to repair that section of pipe, and he responded with \$20,000.

The Board directed staff to contact the other easement holder, Attorney Nielsen, to send a letter to the County of Ventura, and for Mr. Martinez to obtain quotes for replacing the culvert pipe.

No Public Comment.

No Motion.

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

Mr. Martinez reported that the Casitas Lake level is at 99.8% as of April 16, 2026. The Well 4a area is being prepped for the reinstallation of the fencing. The eAR was completed and submitted on time. The 2026 Consumer Confidence Report (2025 data) is pending. The PFAS monitoring is complete, and none were detected in the lab results. Staff is working on creating SOPs, Safety procedures, and recommended corrections based on the CalARP hazard assessment performed by Resource Compliance. There was a service leak on W. El Roblar in March, related to age. This leaking service line, which ran under part of W. El Roblar, did not connect to any existing service and has been abandoned.

No Public Comment.

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

Ms. Ward provided a summary of administrative activities. Ms. Ward reported that 100% of the annual Form 700s were submitted to the County before the April 1 deadline. The CalARP onsite compliance meeting with Resource Compliance with the District's new representative was held on March 24, 2026. The SWRCB eAR was submitted on the new state portal on March 26, 2026. The quarterly SWRCB Drought Reporting was submitted on April 17, 2026. The Water Rate Study conducted by RDN was presented earlier in the agenda; staff will be preparing to send out the Prop 218 notices. The Financial Audit for FY 25-26 pre-work meeting with the auditors is scheduled for May 4, 2026. Ms. Ward will present the updated resolutions for requesting a consolidated election and a conflict of interest policy next month, in preparation for the upcoming election requirements.

No Public Comment.

#### 11. **Board Committee Reports**

- Executive & Personnel Committee: No report.
- UVRGA: Met; routine meeting.
- Budget/Rate Committee: Ms. Ward noted that a meeting will be scheduled soon.
- Emergency Management Committee: Ms. Ward noted that a meeting will be scheduled soon.
- Allocations, New Meters & Expansion of Services Committee: No report.

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- Grants: No report.
- Treatment Plant Design Ad Hoc Committee: No report.

12. **Old Business**

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

13. **Director Announcements/Reports**

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

14. **Meeting Adjournment**

The next meeting will be held on May 19, 2026, at 6:00 pm. Since there was no further business to conduct, Board President Mike Etchart adjourned the meeting at 7:56 pm.

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**Board Secretary**

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**Board President**

**Report of Income as of 4/30/2026**

<b>Income</b>	<b>Month of April</b>	<b>Year To Date</b>	<b>Budget Appropriation</b>	<b>Appropriation Balance</b>
Interest	7,828.32	59,409.27	60,000.00	590.73
Taxes	96,599.32	239,290.16	215,000.00	(24,290.16)
Pumping Charges	769.89	4,022.75	--	4,022.75
Fire Protection	102.00	1,153.36	--	1,153.36
Meter & Inst. Fees		--	--	0.00
Water Sales	74,831.03	913,844.92	1,027,000.00	113,155.08
<sup>1</sup> Casitas Water/Standby	3,967.65	149,785.32	--	149,785.32
MWAC Charges	56,204.49	572,950.98	765,936.00	192,985.02
MCC Chg.	6,563.80	68,418.77	89,736.00	21,317.23
<sup>2</sup> Misc. Income	1,924.54	36,443.88	--	36,443.88
Late & Delinquent Chgs.	1,624.40	15,284.78	40,000.00	24,715.22
Conservation Penalty		--	--	0.00
Capital Improvement		4,334.42	--	4,334.42
Drought Surcharge		--	--	0.00
Fire Flow/Will Serve Letters	400.00	4,357.80	6,000.00	1,642.20
		--	--	0.00
		--	--	0.00
<b>TOTAL INCOME</b>	<b>250,815.44</b>	<b>2,069,296.41</b>	<b>2,203,672.00</b>	<b>134,375.59</b>

Note:

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

<sup>2</sup> Hartmann Allocation, Granite/Union

Engineering/Ventura County/ACCU Construction -

Temp Hydrant Meter Rentals

Meiners Oaks Water District

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

Expenditures	Month of April	Year To Date	Budget Approp	Approp Bal 04/30/26	Current May	Approp FY Bal To Date
Salaries	52,167.85	580,949.25	708,000.00	127,050.75	-	127,050.75
Payroll Taxes	4,016.01	46,433.23	56,500.00	10,066.77	-	10,066.77
Retirement Contributions	8,609.53	88,678.98	98,000.00	9,321.02	-	9,321.02
Group Insurance	9,671.41	96,410.82	110,000.00	13,589.18	-	13,589.18
Company Uniforms	31.82	942.66	3,500.00	2,557.34	-	2,557.34
Phone Office	237.11	2,371.10	3,500.00	1,128.90	-	1,128.90
Janitorial Service	557.16	6,398.31	7,500.00	1,101.69	-	1,101.69
Refuse Disposal	465.57	4,548.66	5,000.00	451.34	-	451.34
Liability Insurance	-	82,825.19	88,000.00	5,174.81	-	5,174.81
Workers Compensation	-	28,212.93	30,000.00	1,787.07	-	1,787.07
Wells	225.21	4,305.65	10,000.00	5,694.35	-	5,694.35
Truck Maintenance	8.03	8,450.05	5,000.00	(3,450.05)	-	(3,450.05)
Office Equipment Maintenance	212.00	3,927.94	5,500.00	1,572.06	734.43	837.63
Security System	556.00	1,134.42	2,000.00	865.58	101.85	763.73
Cell Phones	355.38	4,368.63	4,500.00	131.37	-	131.37
System Maintenance	423.38	26,488.06	60,000.00	33,511.94	-	33,511.94
Safety Equipment	845.79	6,233.94	15,000.00	8,766.06	-	8,766.06
Laboratory Services	815.00	13,299.15	14,500.00	1,200.85	949.00	251.85
Membership and Dues	-	10,274.00	10,000.00	(274.00)	-	(274.00)
Printing and Binding	-	367.46	1,000.00	632.54	-	632.54
Office Supplies	658.59	9,568.40	6,000.00	(3,568.40)	-	(3,568.40)
Postage and Express	-	10,571.22	13,000.00	2,428.78	232.56	2,196.22
B.O.D. Fees	1,500.00	19,250.00	25,000.00	5,750.00	-	5,750.00
Engineering & Technical Services	-	24,031.78	60,000.00	35,968.22	-	35,968.22
Computer Services	1,135.61	35,343.48	30,000.00	(5,343.48)	1,492.95	(6,836.43)
Other Prof. & Regulatory Fees	4,095.20	54,751.52	80,000.00	25,248.48	6,562.95	18,685.53
Public and Legal Notices	-	-	2,000.00	2,000.00	-	2,000.00
Attorney Fees	-	11,435.00	20,000.00	8,565.00	3,055.00	5,510.00
GSA Fees	-	82,992.00	80,000.00	(2,992.00)	-	(2,992.00)
VR/SBC/City of VTA Law Suit	9,304.90	22,570.57	30,000.00	7,429.43	-	7,429.43
Rental Equipment	1,307.19	1,307.19	10,000.00	8,692.81	-	8,692.81
Audit Fees	-	20,500.00	22,000.00	1,500.00	-	1,500.00
Small Tools	186.04	2,791.31	5,000.00	2,208.69	-	2,208.69
Election Supplies	-	-	1,000.00	1,000.00	-	1,000.00
Treatment Plant	5,153.15	8,600.03	12,000.00	3,399.97	-	3,399.97
Fuel	1,744.37	15,043.18	20,000.00	4,956.82	-	4,956.82
Travel Exp./Seminars	-	1,317.29	2,000.00	682.71	-	682.71
Utilities	200.35	2,947.19	3,500.00	552.81	-	552.81
Power and Pumping	8,898.45	62,816.61	97,000.00	34,183.39	-	34,183.39
Purchased Water	-	400,263.41	50,000.00	(350,263.41)	-	(350,263.41)
CMWD Standby Passthrough Fees	5,228.19	45,275.32	40,000.00	(5,275.32)	-	(5,275.32)
Meters	396.25	41,767.26	50,000.00	8,232.74	392.93	7,839.81
BackFlow Program	-	910.00	25,000.00	24,090.00	-	24,090.00
Online AutoPay Transactions Fees	-	7,690.50	8,000.00	309.50	-	309.50
<b>Total Expenditures</b>	<b>119,005.54</b>	<b>1,898,363.69</b>	<b>1,929,000.00</b>	<b>30,636.31</b>	<b>13,521.67</b>	<b>17,114.64</b>
<b>Water Distribution System</b>	-	-	-	-	-	-
<i>Valve Replacements</i>	-	28,530.97	66,500.00	37,969.03	-	37,969.03
	-	-	-	-	-	-
<b>Structures and Improvements</b>	-	-	-	-	-	-
<i>Office BackUp Battery Power</i>	-	-	30,000.00	30,000.00	-	30,000.00
	-	-	-	-	-	-
<b>Field Equipment</b>	-	-	-	-	-	-
<i>Chlorine Alarms</i>	-	-	10,000.00	10,000.00	-	10,000.00
<i>Storage Container - Yard</i>	4,000.00	4,000.00	8,500.00	4,500.00	-	4,500.00
	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Appropriations for Contingencies</b>	-	286,608.07	100,000.00	(186,608.07)	-	(186,608.07)
<b>Total CIP Spending</b>	<b>4,000.00</b>	<b>319,139.04</b>	<b>215,000.00</b>	<b>(104,139.04)</b>	-	<b>(104,139.04)</b>
<b>GRAND TOTAL</b>	<b>123,005.54</b>	<b>2,217,502.73</b>	<b>2,144,000.00</b>	<b>(73,502.73)</b>	<b>13,521.67</b>	<b>(87,024.40)</b>



Meiner's Oaks County Water District, CA

# Check Report

By Vendor Name

Date Range: 04/16/2026 - 05/15/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<b>Bank Code: AP Bank-AP Bank</b>						
ACCU	ACCU Construction, Inc.	04/28/2026	Regular	0.00	974.10	12175
<u>3</u>	Invoice	04/15/2026	Hydrant Rental Refund	0.00	974.10	
AQUA-F	Aqua-Flo Supply	05/13/2026	Regular	0.00	138.41	12188
<u>SI2722725</u>	Invoice	04/06/2026	Parts for EyeWash Station Drain	0.00	17.20	
<u>SI2725212</u>	Invoice	04/09/2026	Parts for Check Valve Assembly @ TP	0.00	19.50	
<u>SI2726112</u>	Invoice	04/09/2026	Pressure Switch for TP/Stock	0.00	101.71	
AUTOSU	Automotive Supply - Ojai	05/13/2026	Regular	0.00	8.03	12189
<u>641016</u>	Invoice	04/24/2026	Gasket Seal	0.00	8.03	
BSI	Backflow Solutions Inc.	05/13/2026	Regular	0.00	995.00	12190
<u>11370</u>	Invoice	05/01/2026	BSI Annual Subscription	0.00	995.00	
BADGER	Badger Meter	05/13/2026	Regular	0.00	1,689.18	12191
<u>80228828 (R)</u>	Invoice	05/06/2026	ORION Cellular/BEACON Hosting - Replac	0.00	392.93	
<u>80228828-2 (R)</u>	Invoice	05/06/2026	Service Agreement - Replacement PMT	0.00	900.00	
<u>80235400</u>	Invoice	04/29/2026	ORION Cellular/BEACON Hosting	0.00	396.25	
DRAGANCHUK	Boyd & Associates	05/13/2026	Regular	0.00	101.85	12192
<u>377609</u>	Invoice	05/01/2026	Office Security System	0.00	101.85	
CALPERS	California Public Employees' Retirement	04/30/2026	Bank Draft	0.00	5,369.76	DFT0002637
<u>INV0003159</u>	Invoice	04/15/2026	Health	0.00	5,369.76	
CALPERS	California Public Employees' Retirement	04/22/2026	Bank Draft	0.00	8.56	DFT0002646
<u>041426</u>	Invoice	04/14/2026	Admin Fee	0.00	8.56	
CALPERS	California Public Employees' Retirement	04/30/2026	Bank Draft	0.00	5,369.74	DFT0002648
<u>INV0003171</u>	Invoice	04/30/2026	Health	0.00	5,369.74	
CASH	CASH	05/13/2026	Regular	0.00	18.00	12193
<u>022626</u>	Invoice	04/01/2026	Water For Office	0.00	6.00	
<u>032526</u>	Invoice	04/01/2026	Water For Office	0.00	6.00	
<u>043026</u>	Invoice	04/30/2026	Water For Office	0.00	6.00	
CMWD	Casitas Municipal Water District	05/13/2026	Regular	0.00	5,228.19	12194
<u>261150426</u>	Invoice	04/30/2026	Fairview Standby	0.00	2,448.05	
<u>262000426</u>	Invoice	04/30/2026	Hartmann Allocation	0.00	332.09	
<u>300650426</u>	Invoice	04/30/2026	Tico/La Luna Standby	0.00	2,448.05	
CLEANCO	Cleancoast Janitorial	05/13/2026	Regular	0.00	340.00	12195
<u>16</u>	Invoice	04/28/2026	April Janitorial	0.00	340.00	
DATAP	Dataprose LLC	05/13/2026	Regular	0.00	232.56	12196
<u>3P104230</u>	Invoice	05/01/2026	Customer Contact Info Form	0.00	232.56	
DOCUPRO	DocuProducts Corporation	05/13/2026	Regular	0.00	734.43	12197
<u>329732</u>	Invoice	05/06/2026	Copier Maint. Contract	0.00	734.43	
EJHAR	E. J. Harrison Roloffs, Inc.	04/28/2026	Regular	0.00	465.57	12176
<u>281300426</u>	Invoice	04/16/2026	Office Trash	0.00	192.78	
<u>994260426</u>	Invoice	04/16/2026	2680 Maricopa Hwy.	0.00	272.79	

Check Report

Date Range: 04/16/2026 - 05/15/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
FGLENV	FGL Environmental	04/28/2026	Regular	0.00	338.00	12177
<u>606374A</u>	Invoice	04/14/2026	Samples	0.00	44.00	
<u>606376A</u>	Invoice	04/14/2026	Samples	0.00	125.00	
<u>607055A</u>	Invoice	04/21/2026	Samples	0.00	44.00	
<u>607057A</u>	Invoice	04/22/2026	Samples	0.00	125.00	
FGLENV	FGL Environmental	05/13/2026	Regular	0.00	1,426.00	12198
<u>603378A</u>	Invoice	05/11/2026	Samples	0.00	92.00	
<u>606373A</u>	Invoice	04/28/2026	Samples	0.00	70.00	
<u>606375A</u>	Invoice	05/06/2026	Samples	0.00	732.00	
<u>607054A</u>	Invoice	04/28/2026	Samples	0.00	86.00	
<u>607058A</u>	Invoice	04/29/2026	Samples	0.00	196.00	
<u>607664A</u>	Invoice	04/29/2026	Samples	0.00	125.00	
<u>608240A</u>	Invoice	05/06/2026	Samples	0.00	125.00	
FH PUMPS	FH Pumps	04/28/2026	Regular	0.00	1,256.97	12178
<u>96034</u>	Invoice	04/07/2026	Pump	0.00	1,256.97	
FIRMAS	FireMaster	04/28/2026	Regular	0.00	322.60	12179
<u>0001418834</u>	Invoice	04/17/2026	Annual Fire Extinguisher Maintenance	0.00	322.60	
HLTHNE	Health Net Life Insurance Company	04/28/2026	Regular	0.00	67.20	12180
<u>61790426</u>	Invoice	04/06/2026	Life Insurance	0.00	67.20	
HCS	Herum/Crabtree/Suntag	05/13/2026	Regular	0.00	9,304.90	12199
<u>117877</u>	Invoice	04/27/2026	SBCK vs VTA	0.00	9,060.10	
<u>117878</u>	Invoice	04/27/2026	SBCK vs VTA	0.00	244.80	
LYTWAVE	Lytwave	04/28/2026	Regular	0.00	237.11	12181
<u>21691</u>	Invoice	04/15/2026	VoIP/Elevate Communications	0.00	237.11	
MOHARD	Meiners Oaks Hardware	05/13/2026	Regular	0.00	1,215.31	12200
<u>145111</u>	Invoice	04/01/2026	Coil Chain/Quick Link/Bolt Snap,etc	0.00	109.98	
<u>145445</u>	Invoice	04/01/2026	Clamp Hose/Vinyl Tubing	0.00	11.16	
<u>145612</u>	Invoice	04/01/2026	Window AC Unit for Power Building Wells	0.00	225.21	
<u>145951</u>	Invoice	04/06/2026	Weed Killer	0.00	87.83	
<u>145997</u>	Invoice	04/06/2026	Items for Pump Install @ TP	0.00	16.80	
<u>146031</u>	Invoice	04/06/2026	Bolts & Screws/Drill Bit	0.00	9.24	
<u>146066</u>	Invoice	04/07/2026	Hole Saw/Fasteners	0.00	31.70	
<u>146182</u>	Invoice	04/08/2026	No Kink Faucet/Bolt Snap	0.00	21.64	
<u>146241</u>	Invoice	04/08/2026	WindShield Wash/Ace 39 Gal Bag	0.00	26.99	
<u>146269</u>	Invoice	04/08/2026	Parts for TP Sink Repair	0.00	16.27	
<u>146313</u>	Invoice	04/09/2026	Parts for TP Pump Assembly	0.00	113.43	
<u>146330</u>	Invoice	04/09/2026	Replacement Parts TP Pump Assembly	0.00	11.30	
<u>146382</u>	Invoice	04/09/2026	Plastic Shim/Strap	0.00	12.82	
<u>146431</u>	Invoice	04/10/2026	Plastic Tube Kit/Adapter	0.00	3.89	
<u>146696</u>	Invoice	04/13/2026	Towel/Grounded Switch/Remover	0.00	26.50	
<u>146975</u>	Invoice	04/16/2026	Line Level Set	0.00	4.48	
<u>147049</u>	Invoice	04/17/2026	Utility Knife/Silicone/Tape Measure,etc.	0.00	116.64	
<u>147469</u>	Invoice	04/21/2026	Parts for Gates @ TP	0.00	51.60	
<u>147702</u>	Invoice	04/24/2026	PostHole Concrete for Well 4a	0.00	37.57	
<u>147729</u>	Invoice	04/24/2026	SprayPaint	0.00	17.55	
<u>147741</u>	Invoice	04/24/2026	Drill Driver Set for Crew Truck	0.00	174.88	
<u>147803</u>	Invoice	04/24/2026	Weed Killer	0.00	87.83	
MITEC	MiTec Solutions LLC	04/21/2026	Regular	0.00	-459.23	12064
MITEC	MiTec Solutions LLC	04/28/2026	Regular	0.00	478.71	12182
<u>QB4506</u>	Invoice	04/15/2026	SplashTop	0.00	20.00	
<u>QB4515</u>	Invoice	04/15/2026	O365 Business/X360Cloud	0.00	398.71	
<u>QB4561</u>	Invoice	04/15/2026	Monthly AntiVirus	0.00	60.00	
MITEC	MiTec Solutions LLC	05/13/2026	Regular	0.00	592.95	12202
<u>1075766</u>	Invoice	05/06/2026	Monthly Maintenance	0.00	240.00	

Check Report

Date Range: 04/16/2026 - 05/15/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<u>QB4608</u>	Invoice	05/01/2026	Web Hosting/ShareSync	0.00	74.95	
<u>QB4610</u>	Invoice	05/01/2026	X360Recover	0.00	180.00	
<u>QB4703</u>	Invoice	05/01/2026	Off Site Back Up	0.00	98.00	
NCK&K	Nelson Comis Kettle & Kinney, LLP	05/13/2026	Regular	0.00	3,055.00	12203
<u>17796</u>	Invoice	05/01/2026	Attorney Fees	0.00	3,055.00	
PATHIAN	Pathian Administrators	04/28/2026	Regular	0.00	114.47	12173
<u>INV0003162</u>	Invoice	04/15/2026	HSBS	0.00	57.24	
<u>INV0003174</u>	Invoice	04/30/2026	HSBS	0.00	57.23	
PRINCIPAL	Principal	04/28/2026	Regular	0.00	358.15	12174
<u>INV0003160</u>	Invoice	04/15/2026	Dental	0.00	179.10	
<u>INV0003172</u>	Invoice	04/30/2026	Dental	0.00	179.05	
PRINCIPAL	Principal	04/28/2026	Regular	0.00	44.99	12183
<u>9511671610426</u>	Invoice	04/22/2026	Maxwell's Premium	0.00	44.99	
PERS	Public Employees' Retirement System	04/30/2026	Bank Draft	0.00	400.00	DFT0002636
<u>INV0003158</u>	Invoice	04/15/2026	457 Withholdings	0.00	400.00	
PERS	Public Employees' Retirement System	04/30/2026	Bank Draft	0.00	4,102.97	DFT0002638
<u>INV0003161</u>	Invoice	04/15/2026	PERS	0.00	4,102.97	
PERS	Public Employees' Retirement System	04/30/2026	Bank Draft	0.00	400.00	DFT0002647
<u>INV0003170</u>	Invoice	04/30/2026	457 Withholdings	0.00	400.00	
PERS	Public Employees' Retirement System	04/30/2026	Bank Draft	0.00	4,102.97	DFT0002649
<u>INV0003173</u>	Invoice	04/30/2026	PERS	0.00	4,102.97	
PERS	Public Employees' Retirement System	05/06/2026	Bank Draft	0.00	3,974.33	DFT0002657
<u>10000001828629</u>	Invoice	05/01/2026	Unfunded Accrued Liability	0.00	3,974.33	
PERS	Public Employees' Retirement System	05/06/2026	Bank Draft	0.00	129.92	DFT0002658
<u>10000001828630</u>	Invoice	05/01/2026	Unfunded Accrued Liability	0.00	129.92	
QUINNRNTL	Quinn Rental Services	04/28/2026	Regular	0.00	1,307.19	12184
<u>34989401</u>	Invoice	04/22/2026	Skip Loader	0.00	1,307.19	
RESCOMP	Resource Compliance Inc.	05/13/2026	Regular	0.00	1,165.00	12204
<u>INV7240</u>	Invoice	05/01/2026	Chlorine Safety Agreement	0.00	1,165.00	
RDN	Robert D. Niehaus, Inc.	05/13/2026	Regular	0.00	4,365.00	12205
<u>10023</u>	Invoice	05/11/2026	Water Rate Study	0.00	4,365.00	
SCE	Southern California Edison Co.	04/28/2026	Regular	0.00	9,088.90	12185
<u>OFFELE-0426</u>	Invoice	04/23/2026	Office Electricity	0.00	190.45	
<u>TNKFRM0426</u>	Invoice	04/23/2026	Tank Farm	0.00	10.30	
<u>WELL1-0426</u>	Invoice	04/23/2026	Well 1	0.00	185.24	
<u>WELL2-0426</u>	Invoice	04/23/2026	Well 2	0.00	1,237.01	
<u>WELL4&amp;70426</u>	Invoice	04/23/2026	Wells 4&7	0.00	6,501.12	
<u>WELL8-0426</u>	Invoice	04/23/2026	Well 8	0.00	270.54	
<u>Z-1-0426</u>	Invoice	04/23/2026	Zone 1	0.00	112.60	
<u>Z-2FIRE0426</u>	Invoice	04/23/2026	Zone 2 Fire	0.00	88.50	
<u>Z-2PWR0426</u>	Invoice	04/23/2026	Zone 2 Power	0.00	512.41	
<u>Z-3FIRE0426</u>	Credit Memo	04/23/2026	Zone 3 Fire	0.00	-19.27	
SCGAS	Southern California Gas Co.	05/13/2026	Regular	0.00	9.90	12206
<u>1309</u>	Invoice	04/29/2026	Office Heat	0.00	9.90	
UAOFSC	Underground Service Alert of So.Ca.	05/13/2026	Regular	0.00	37.95	12207
<u>420260468</u>	Invoice	05/01/2026	DigAlerts	0.00	37.95	

Check Report

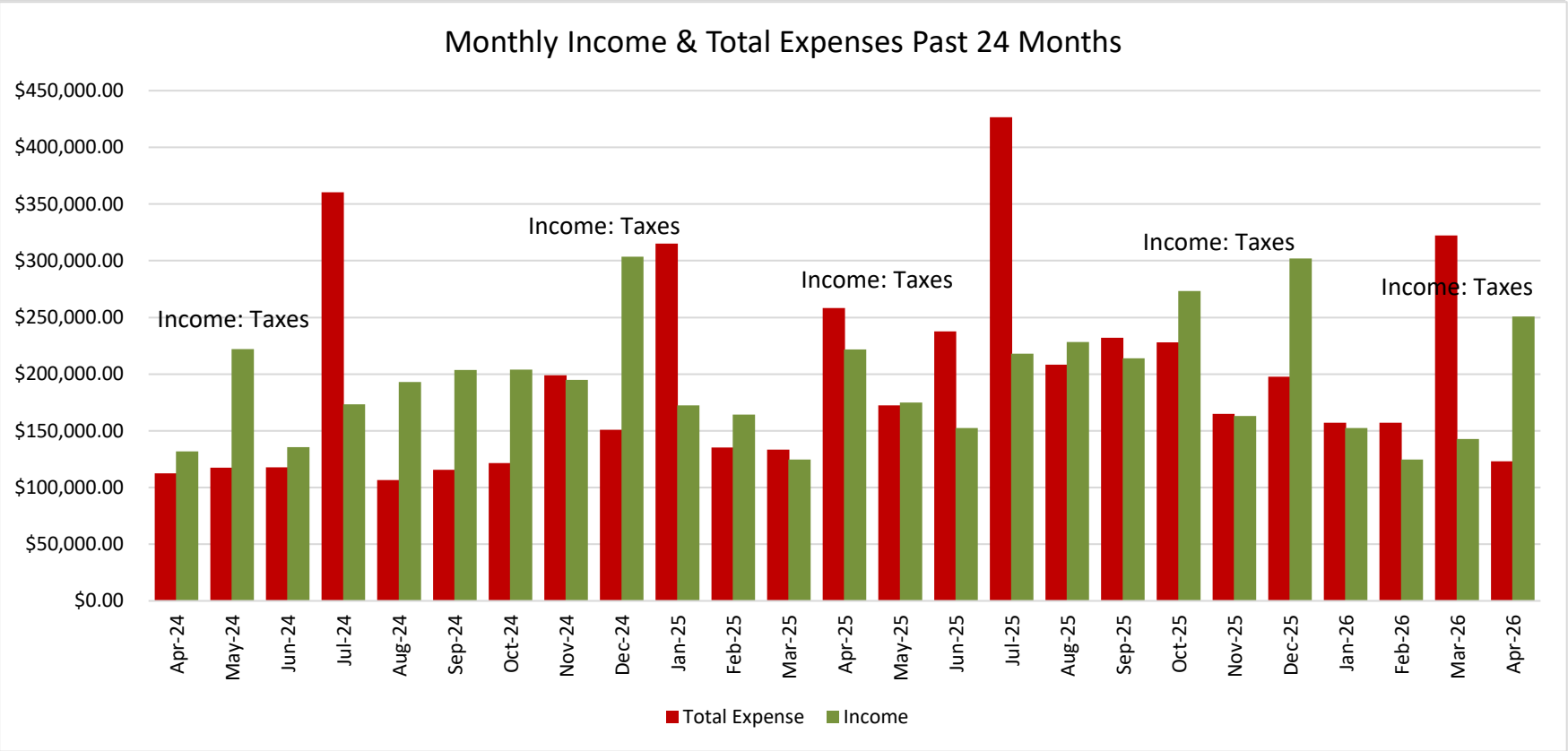
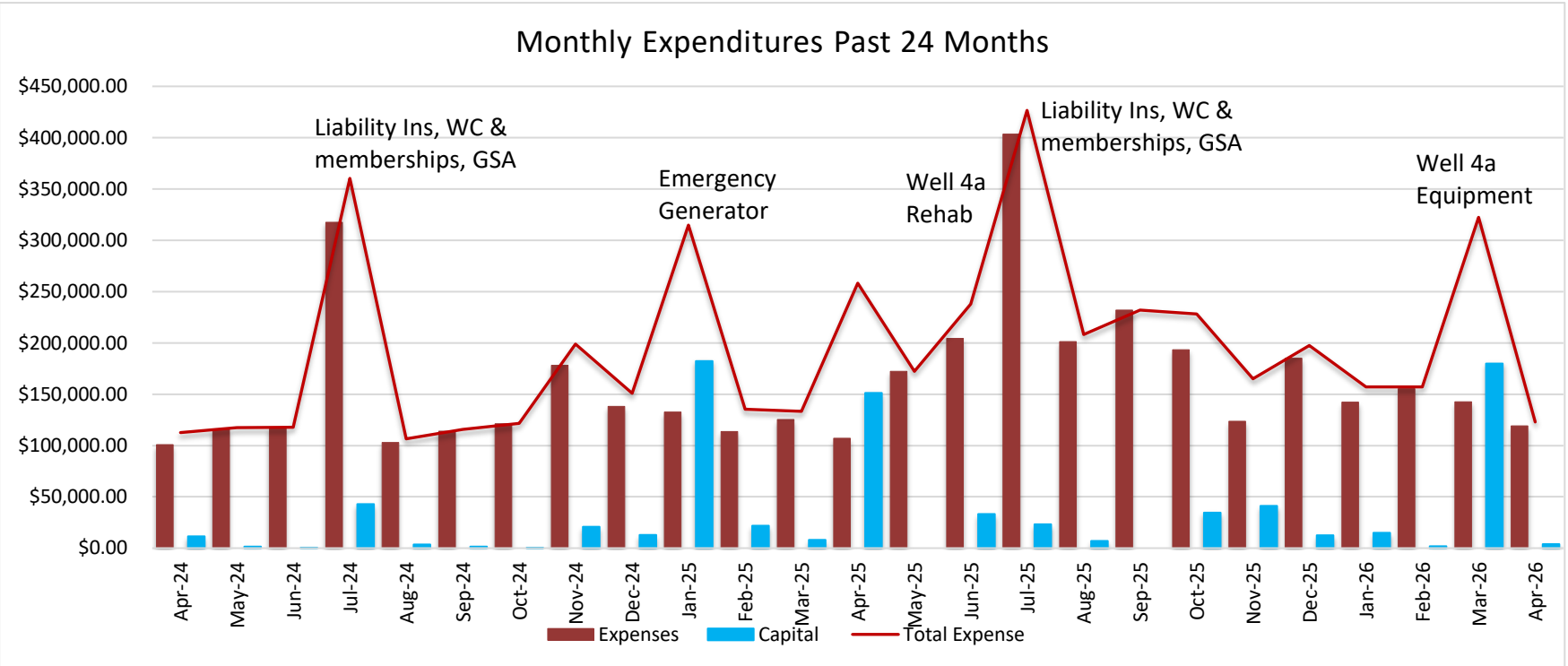
Date Range: 04/16/2026 - 05/15/2026

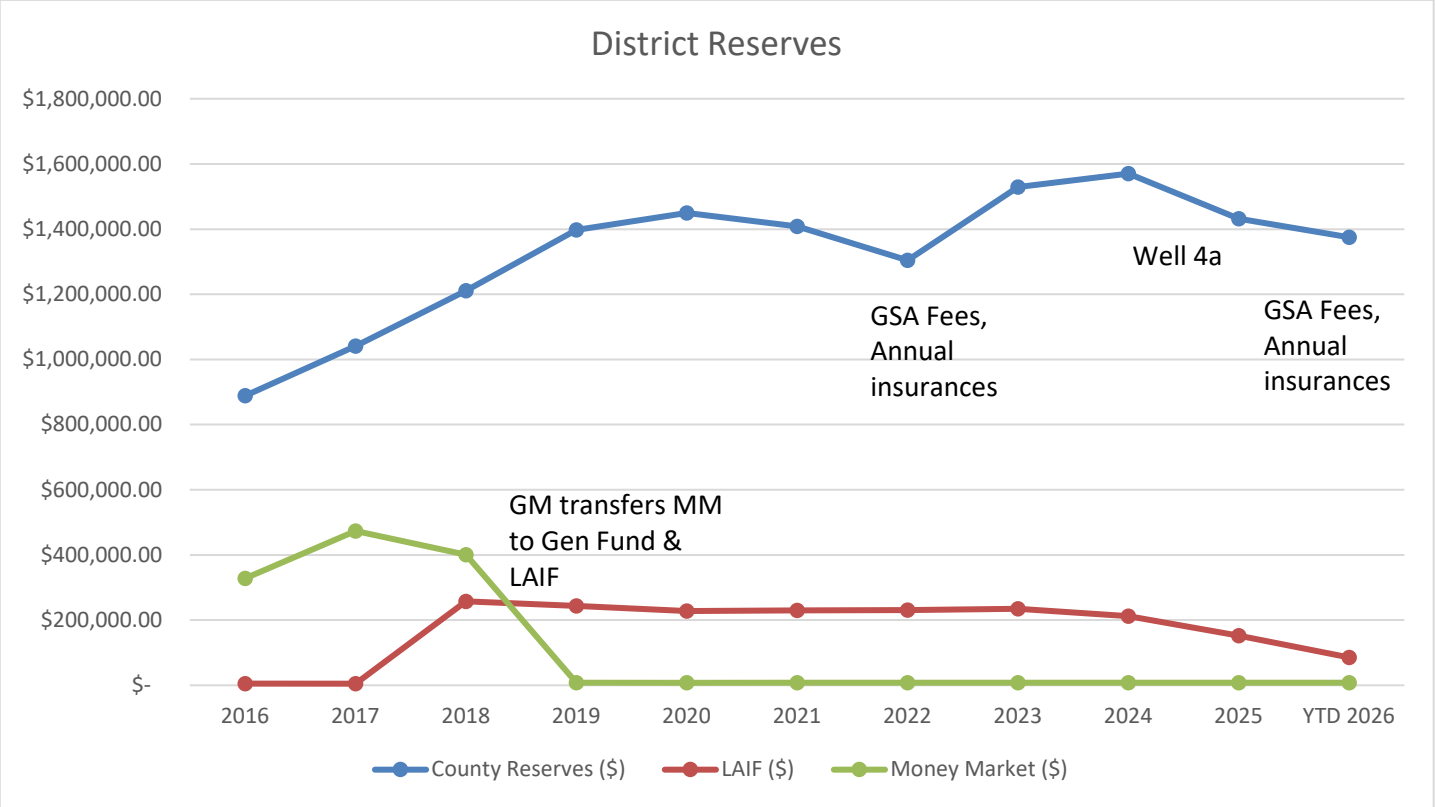
Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
USBANK	US Bank Corporate Pmt. System	05/13/2026	Regular	0.00	1,935.85	12208
<u>AMAZON032426</u>	Invoice	04/01/2026	Hand Soap	0.00	18.21	
<u>AMAZON032626</u>	Invoice	04/01/2026	Hand Soap	0.00	17.86	
<u>AMAZON033026</u>	Invoice	04/01/2026	Furniture Spray	0.00	4.27	
<u>AMAZON033126</u>	Invoice	04/01/2026	KeyPads for ToughPads	0.00	76.12	
<u>AMAZON040126</u>	Invoice	04/01/2026	Keyboard	0.00	26.80	
<u>AMAZON042226</u>	Invoice	04/22/2026	Long Sleeve Shirts	0.00	31.82	
<u>COMPO32626</u>	Invoice	04/01/2026	Safety Labels	0.00	396.01	
<u>EIOT041026</u>	Invoice	04/10/2026	Security Camera Annual Data Renewal	0.00	139.00	
<u>EIOT041426</u>	Invoice	04/14/2026	Security Camera Annual Data Renewal	0.00	139.00	
<u>EIOT041626</u>	Invoice	04/15/2026	Security Camera Annual Data Renewal	0.00	139.00	
<u>EIOT041726</u>	Invoice	04/17/2026	Security Camera Annual Data Renewal	0.00	139.00	
<u>JWENT040326</u>	Invoice	04/03/2026	Portable Restrooms	0.00	217.16	
<u>OSS041026</u>	Invoice	04/10/2026	Storage Unit	0.00	212.00	
<u>PRECISION04102</u>	Invoice	04/10/2026	Weed Wacker String	0.00	72.19	
<u>PRIME041426</u>	Invoice	04/14/2026	Membership	0.00	16.08	
<u>REALVNC032626</u>	Invoice	04/01/2026	RealVNC Connect	0.00	50.08	
<u>SPECTRUM04162</u>	Invoice	04/16/2026	Internet - Office	0.00	121.25	
<u>STARLINK040626</u>	Invoice	04/06/2026	Internet	0.00	120.00	
VERIZON	Verizon Wireless	05/13/2026	Regular	0.00	355.38	12210
<u>6142122231</u>	Invoice	04/26/2026	Cell Phones	0.00	355.38	
WEX	WEX BANK	04/28/2026	Regular	0.00	1,744.37	12186
<u>111892897</u>	Invoice	04/15/2026	Fuel	0.00	1,744.37	

Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	108	35	0.00	49,747.22
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	-459.23
Bank Drafts	9	9	0.00	23,858.25
EFT's	0	0	0.00	0.00
	<b>117</b>	<b>45</b>	<b>0.00</b>	<b>73,146.24</b>

*PR* 51,149.11







## RESOLUTION NO. 20260519

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF MEINERS OAKS WATER DISTRICT**

REQUESTING THAT THE GENERAL DISTRICT ELECTION  
TO BE HELD ON NOVEMBER 3, 2026, BE CONSOLIDATED  
WITH THE STATEWIDE ELECTION TO BE HELD ON THE SAME DAY

**WHEREAS**, a general district election shall be conducted for Meiners Oaks Water District pursuant to the Uniform District Election Law, Elections Code Sec. 10500 *et seq.*, on November 3, 2026, for the purpose of electing four (4) directors; and

**WHEREAS**, the Board of Directors wishes the Elections Division of the Office of the Ventura County Clerk-Recorder & Registrar of Voters to conduct said election; and

**WHEREAS**, pursuant to Section 10400 *et seq.* of the Elections Code, said election may be consolidated with other elections to be held on the same day; and

**WHEREAS**, the Board of Directors desires to request that this District's election be consolidated with the statewide election to be held on the same date.

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

1. Pursuant to Section 10403 of the Elections Code, the Board of Directors hereby requests that the general district election of this District to be held on November 3, 2026 be consolidated with the statewide election to be held on the same date.
2. The elective offices to be voted upon and filled at the election shall consist of four (4) directors of the District, to be elected from the District at large. Three (3) of the director positions will be for a full term of four years, and one (1) of the director positions will be for a short term of two years.
3. The Board of Directors acknowledges that the consolidated election will be held and conducted in the manner prescribed in Section 10418 of the Elections Code.
4. Pursuant to Section 10002 of the Elections Code, the Board of Directors hereby requests that the Ventura County Board of Supervisors permit the County elections official to render such services to the District as may be necessary for the conduct of the consolidated election in accordance with this Resolution and, in connection therewith, the

District shall reimburse the County in full for the services performed upon presentation of a bill to the District.

**PASSED, APPROVED AND ADOPTED** this 19<sup>th</sup> day of May 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ATTEST:**

---

Michel Etchart  
President of the Board

---

Summer Ward  
Secretary of the Board



## **RESOLUTION NO. 20260519-2: CONFLICT OF INTEREST CODE**

### **A RESOLUTION OF THE BOARD OF DIRECTORS OF MEINERS OAKS WATER DISTRICT**

**WHEREAS**, pursuant to Chapter 7, Article 3 of the Political Reform Act, Government Code Section 81000 *et seq.*, every local government agency is required to adopt and promulgate a Conflict of Interest Code and to amend such Conflict of Interest Code when necessitated by certain specified changed circumstances; and

**WHEREAS**, the California Fair Political Practices Commission (FPPC) has adopted a regulation, 2 Cal. Code Regs. Section 18730, which contains the terms of a standard Conflict of Interest Code, which may be amended by the FPPC to conform to amendments in the Political Reform Act after public notice and hearings; and

**WHEREAS**, the incorporation by reference of such regulation along with the designation of employees and the formulation of disclosure categories as set forth therein constitute the adoption and promulgation of a Conflict of Interest Code within the meaning of Government Code Section 87300 or the amendment of a conflict of interest code within the meaning of Government Code Section 87306.

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

- 1) The terms of 2 Cal. Code Regs. Section 18730, and any amendments to it duly adopted by the FPPC, along with the attached Exhibit A (which designates positions requiring disclosure), Exhibit B (which sets forth disclosure categories for each designated position), and "Appendix - Designating Officials Who Manage Public Investments" are hereby incorporated by reference and constitute the Conflict of Interest Code of Meiners Oaks Water District.
- 2) Persons holding positions designated in Exhibit A shall file Form 700 Statements of Economic Interests with the Clerk of the Ventura County Board of Supervisors, which shall be the Filing Officer.



- 3) In preparing the Form 700, designated filers need only disclose those financial interests falling within the disclosure categories designated for that filer's position, as stated in Exhibits A and B.
  
- 4) This Resolution 20260519-2 shall replace and supersede in its entirety Resolution 20220719-4 previously adopted by the Board of Directors.

**PASSED, APPROVED AND ADOPTED** this 19<sup>th</sup> day of May 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

**ATTEST:**

\_\_\_\_\_  
Michel Etchart  
President of the Board

\_\_\_\_\_  
Summer Ward  
Secretary of the Board



**EXHIBIT A – DESIGNATED POSITIONS AND FILING OFFICERS**

<b># of Positions</b>	<b>Position Title</b>	<b>Disclosure Categories</b>	<b>Filing Officer</b>
5	Director	Category 1	COB
1	General Manager	Category 1	COB
1	Board Secretary	Category 1	COB
1	District Legal Counsel	Category 1	COB
0	Consultant <sup>1</sup>	NA	COB

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<sup>1</sup>The disclosure, if any, required of a consultant will be determined on a case-by-case basis by the head of the agency or designee. The determination of whether a consultant has disclosure requirements should be made in writing on a Fair Political Practices Commission Form 805. The determination should include a description of the consultant’s duties and, based upon that description, a statement of the extent, if any, of the disclosure requirements. Each Form 805 is a public record and should be retained for public inspection either in the same manner and location as the Conflict of Interest Code or with appropriate documentation at the location where the Conflict of Interest Code is maintained, cross-referencing to the Form 805.



## **EXHIBIT B – DISCLOSURE CATEGORIES**

The terms *italicized* below have specific meanings under the Political Reform Act. In addition, the financial interests of a spouse, domestic partner, and dependent children of the public official holding the designated position may require reporting. Consult the instructions and reference pamphlet of Form 700 for an explanation.

### **Category 1 – BROADEST DISCLOSURE**

[SEE FORM 700 SCHEDULES A-1, A-2, B, C, D, and E]

- (1) All Sources of *income, gifts, loans, and travel payments*;
- (2) All *interests in real property*; and
- (3) All *investments and business positions in business entities*.

### **Category 2 – REAL PROPERTY**

[SEE FORM 700 SCHEDULE B]

All interests in real property, including interests in real property, held by business entities and trusts in which the public official holds a business position or has an investment or other financial interest.

### **Category 3 – LAND DEVELOPMENT, CONSTRUCTION, AND TRANSACTION**

[SEE FORM 700 SCHEDULES A-1, A-2, C, D, and E]

All investments, business positions, and sources of income, gifts, loans, and travel payments, from sources that engage in land development, construction, or real property acquisition or sale.

### **Category 4 – PROCUREMENT**

[SEE FORM 700 SCHEDULES A-1, A-2, C, D, and E]

All investments, business positions, and sources of income, gifts, loans, and travel payments, from sources that are subject to the regulatory, permitting, or licensing authority of, or have an application or license pending before, the designated position's agency or department.

### **Category 6 – FUNDING**

[SEE FORM 700 SCHEDULES A-1, A-2, C, D, and E]

All investments, business positions, and sources of income, gifts, loans, and travel payments, from sources that receive grants or other funding from or through the designated position's agency or department.



## **APPENDIX – DESIGNATING OFFICIALS WHO MANAGE PUBLIC INVESTMENTS**

Pursuant to Government Code section 87200 et seq., certain city and county officials, as well as all “other officials who manage public investments,” are required to disclose their economic interests in accordance with the Political Reform Act. This Appendix provides the relevant definitions for determining which public officials qualify as “other officials who manage public investments,” designates the agency’s position that qualifies as such, and states the Filing Officer for each designated position.

### **APPLICABLE DEFINITIONS**

As set forth in 2 California Code of Regulations Section 18700.3, the following definitions apply for Government Code section 87200:

- (1) “Other public officials who manage public investments” means:
  - a. Members of boards and commissions, including pension and retirement boards or commissions, or of committees thereof, who exercise responsibility for the management of public investments;
  - b. High-level officers and employees of public agencies who exercise primary responsibility for the management of public investments, such as chief or principal investment officers or chief financial managers. This category shall not include officers and employees who work under the supervision of the chief or principal investment officers or the chief financial managers; and
  - c. Individuals who, pursuant to a contract with a state or local government agency, perform the same or substantially all the same functions that would otherwise be performed by the public officials described in (1)(b) above.
- (2) “Public investments” means the investment of public moneys in real estate, securities, or other economic interests for the production of revenue or other financial return.
- (3) “Public moneys” means all moneys belonging to, received by, or held by, the state, or any city, county, town, district, or public agency therein, or by an officer thereof acting in the officer's official capacity, and includes the proceeds of all bonds and other evidences of indebtedness, trust funds held by public pension and retirement systems, deferred compensation funds held for investment by public agencies, and public moneys held by a financial institution under a trust indenture to which a public agency is a party.
- (4) “Management of public investments” means the following non-ministerial functions: directing the investment of public moneys; formulating or approving investment policies; approving or establishing guidelines for asset allocations; or approving investment transactions.



**DESIGNATED POSITIONS AND FILING OFFICERS**

Based on the foregoing, the following agency positions and/or consultants qualify as “other officials who manage public investments”. They shall file Statements of Economic Interests (Form 700) pursuant to Government Code section 87200 et seq. with the below-designated Filing Officers:

# of Positions	Position Title/Consultant	Filing Officer
None		



April 1, 2026

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, 2026.

### **Audit Scope and Objectives**

We will audit the business-type activities of the District, as of June 30, 2026, 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

Jeff Nigro, CPA, CFE | Elizabeth Nigro, CPA | Shannon Bishop, CPA | Peter Glenn, CPA, CFE | Paul J. Kaymark, CPA  
Jessica Miller, CPA | Angelika Yartikyan, CPA | Jared Solmosen, CPA | Oscar Gonzalez, CFE

MURRIETA OFFICE 25220 Hancock Avenue, Suite 400, Murrieta, CA 92562 • P: (951) 698-8783 • F: (951) 698-3064  
WALNUT CREEK OFFICE 2121 N. California Blvd, Suite 290, Walnut Creek, CA 94596 • P: (844) 557-3111 • F: (844) 557-3444

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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, 2026, 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, 2027.

### **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: \_\_\_\_\_



## **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 & Hardy, Inc.*

May 1, 2024



April 1, 2026

### **Governance Board and Management:**

This letter is provided in connection with our engagement to audit the financial statements of the entity as of and for the year ended June 30, 2026. Professional standards require that we communicate with you certain items including our responsibilities with regard to the financial statement audit and the planned scope and timing of our audit, including significant risks we have identified.

### **Our Responsibilities**

As stated in our engagement letter dated April 1, 2026, we are responsible for conducting our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* for the purpose of forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit does not relieve you or management of your respective responsibilities.

Our responsibility relating to other information, whether financial or nonfinancial information (other than financial statements and the auditor's report thereon), included in the entity's annual report includes only the information identified in our report. We have no responsibility for determining whether the introductory information is properly stated. We require that we receive the 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, or if that is not possible, as soon as practicable and, in any case, prior to the entity's issuance of such information.

### **Planned Scope of the Audit**

Our audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Our audit is designed to provide reasonable, but not absolute, assurance about whether the financial statements as a whole are free of material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations. Because of this concept of reasonable assurance and because we will not examine all transactions, there is a risk that material misstatements may exist and not be detected by us.

Our audit will include obtaining an understanding of the entity and its environment, including its internal control, sufficient to assess the risks of material misstatement of the financial statements and as a basis for designing the nature, timing, and extent of further audit procedures, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting.

However, we will communicate to you at the conclusion of our audit any material weaknesses or significant deficiencies identified. We will also communicate to you:

- Any violation of laws or regulations that come to our attention;
- Our views relating to qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures;
- Significant difficulties, if any, encountered during the audit;
- Disagreements with management, if any, encountered during the audit;
- Significant unusual transactions, if any;
- The potential effects of uncorrected misstatements on future-period financial statements; and
- Other significant matters that are relevant to your responsibilities in overseeing the financial reporting process.

Certain significant risks are presumptive in most audits and merit attention by the auditors due to the direct impact over financial reporting and internal control processes. Although we are currently in the planning stage of our audit, the following presumptive significant risks are applicable to our audit and require special audit considerations:

- *Management's override of internal controls over financial reporting:* Auditors must consider and respond to the risk of management override of internal controls, which is the intervention by management in handling financial information and making decisions contrary to internal control policy.
- *Revenue recognition:* Auditors must consider and respond to the risk of management subversion of generally accepted accounting principles in determining how and when revenue is recognized.
- *Significant estimates:* Auditors must consider and respond to the risk of management bias in significant accounting estimates. Financial statement areas containing significant estimates can include, but are not limited to, net pension liability and related deferred inflows/outflows, net OPEB liability and related deferred inflows/outflows, leases receivable and related deferred inflows of resources, lease and subscription liabilities, right-to-use assets, depreciation and amortization expense, fair value measurements and compensated absence liabilities.

We expect to begin our audit in approximately May 2026. Paul J. Kaymark, CPA and Jared Solmons, CPA will serve as the engagement and technical review partners and are responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

This information is intended solely for the information and use of the governance board and management of the entity and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully,

A handwritten signature in blue ink that reads "Nigro & Nigro, PC". The signature is written in a cursive, flowing style.

Nigro & Nigro, PC



## Cost of Living Adjustment (COLA) FY 2026-2027

**Summary:**

Historically, the Board of Directors has determined the annual cost-of-living increases for staff based on the Bureau of Labor Statistics Los Angeles area Consumer Price Index, effective at the start of the new fiscal year. The April 2026 CPI is 3.7% for April 2025 – April 2026. Previous COLA increases approved were: FY25/26: 3%; FY24/25: 7% (catch-up from FY22/23); FY23/24: 5%; FY22/23: 4% (CPI was 8%).

**Fiscal Impact:**

The budgeted salaries for FY 25/26 totaled \$708,000, including base salaries, standby pay, overtime pay, and the incentive pay pool. Payroll taxes and retirement were on separate budget line items, \$56,500 and \$98,000, respectively. Due to variable monthly payroll amounts depending on overtime, standby time, and the number of days within the pay period, the amounts due for payroll taxes and retirement contributions vary. Historically, those percentages have been about 8% and 14% of salaries, with some fluctuations, respectively.

Projected FY 25/26 salaries, payroll taxes, and retirement contribution budgets as of April 30, and the impact of applying a 3% COLA:

	Projected FY25/26	Adjusted for 3% COLA (Budget FY26/27)
Annual Salaries (w/OT)	\$700,000.00	\$721,000.00
Payroll Taxes (8%)	\$ 56,000.00	\$ 57,000.00
Retirement Contributions (15%)	\$ 107,000.00	\$ 110,000.00
Total	\$863,000.00	\$888,000.00

Total Annual Impact: \$25,000.

**Recommended Action:**

Based on the Los Angeles area Consumer Price Index for 2026, it is recommended that the Board approve a 3% cost-of-living base salary increase for staff, effective July 1, 2026.

# Western Information Office

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## News Release Information

26-738-SAN  
Tuesday, May 12, 2026

## Contacts

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[www.bls.gov/regions/west](http://www.bls.gov/regions/west)

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## Related Links

[CPI historical databases](#)

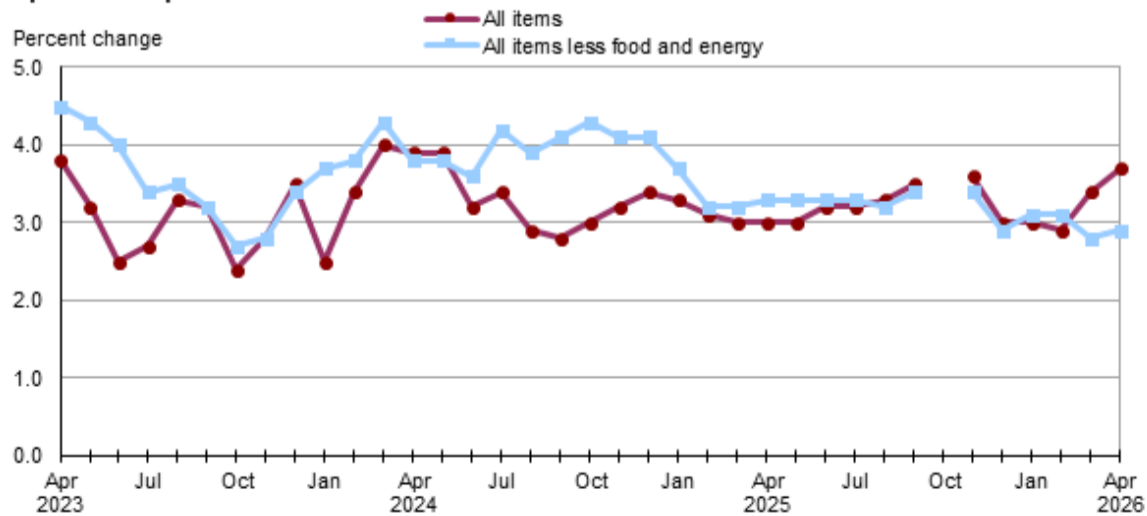
## Consumer Price Index, Los Angeles area — April 2026

**Area prices were up 0.8 percent over the past month, up 3.7 percent from a year ago**

The Consumer Price Index for All Urban Consumers (CPI-U) for Los Angeles-Long Beach-Anaheim advanced 0.8 percent in April, the U.S. Bureau of Labor Statistics (BLS) reported today. Regional Commissioner Chris Rosenlund noted that the energy index increased 4.7 percent. The food index rose 0.7 percent, and the index for all items less food and energy rose 0.5 percent. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

The Los Angeles area all items CPI-U advanced 3.7 percent for the 12 months ending in April. The index for all items less food and energy increased 2.9 percent over the year. Food prices increased 3.3 percent. Energy prices rose 14.7 percent.

**Chart 1. Over-the-year percent change in CPI-U, Los Angeles-Long Beach-Anaheim, CA, April 2023–April 2026**



Note: The October 2025 data values are not available due to the 2025 lapse in appropriations.  
Source: U.S. Bureau of Labor Statistics.

[View Chart Data](#)

## Food

Food prices advanced 0.7 percent for the month of April. Prices for food at home (grocery store purchases) advanced 1.0 percent, with higher prices in 3 of the 6 major grocery store food groups. Prices for food away from home (restaurant, cafeteria, and vending purchases) increased 0.4 percent for the same period.

Food prices increased 3.3 percent over the year. Prices for food at home increased 4.3 percent, with higher prices in 4 of the 6 major grocery store food groups. Prices for food away from home increased 2.0 percent.

## Energy

The energy index rose 4.7 percent over the month. Gasoline prices increased 8.3 percent.

Energy prices rose 14.7 percent over the year. Gasoline prices rose 24.5 percent.

### All items less food and energy

The index for all items less food and energy increased 0.5 percent in April. Among the index's components, prices were higher for other goods and services (+5.8 percent) and shelter (+0.6 percent). In contrast, prices were lower for apparel (-2.1 percent).

The index for all items less food and energy increased 2.9 percent over the year. Components contributing to the increase included other goods and services (+10.1 percent) and shelter (+2.9 percent). In contrast, prices were lower for recreation (-2.7 percent) and education and communication (-1.1 percent).

**Table A. Los Angeles-Long Beach-Anaheim, CA, CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted**

Month	2022		2023		2024		2025		2026	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January	1.1	7.5	1.9	5.8	1.0	2.5	0.9	3.3	0.9	3.0
February	0.3	7.4	-0.3	5.1	0.5	3.4	0.3	3.1	0.2	2.9
March	1.5	8.5	0.1	3.7	0.7	4.0	0.7	3.0	1.1	3.4
April	0.5	7.9	0.7	3.8	0.6	3.9	0.6	3.0	0.8	3.7
May	0.8	8.0	0.1	3.2	0.1	3.9	0.1	3.0		
June	1.1	8.6	0.5	2.5	-0.2	3.2	0.0	3.2		
July	-0.2	7.7	0.0	2.7	0.2	3.4	0.2	3.2		
August	0.1	7.6	0.7	3.3	0.1	2.9	0.3	3.3		
September	0.5	7.8	0.3	3.2	0.2	2.8	0.4	3.5		
October	0.6	7.5	-0.1	2.4	0.0	3.0	-	-		
November	-0.8	6.0	-0.4	2.8	-0.2	3.2	-	3.6		
December	-0.6	4.9	0.0	3.5	0.2	3.4	-0.3	3.0		

Note: The October 2025 data values are not available due to the 2025 lapse in appropriations

The May 2026 Consumer Price Index for the Los Angeles area is scheduled to be released on June 10, 2026.

### Rebasing of Selected Consumer Price Index Series

Effective with this release, several CPI series were rebased to December 2024 = 100. When new base years are introduced, BLS recalculates each index back to the beginning of that series to ensure continuity. A complete list of indexes that were rebased is available at [www.bls.gov/cpi/additional-resources/rebased-series.htm](http://www.bls.gov/cpi/additional-resources/rebased-series.htm)

### Technical Note

The [Consumer Price Index](#) (CPI) is a measure of the average change in prices over time in a fixed market basket of goods and services. The Consumer Price Index for Los Angeles is published monthly. The set of components and sub-aggregates published for regional and metropolitan indexes is more limited than at the U.S. city average level; these indexes are byproducts of the national CPI program. Each local index has a much smaller sample size than the national or regional indexes and is, therefore, subject to substantially more sampling and other measurement error. As a result, local-area indexes are more volatile than the national or regional indexes. In addition, local indexes are not adjusted for seasonal influences. **NOTE: Area indexes do not measure differences in the level of prices between cities; they only measure the average change in prices for each area since the base period.**



A full all-items data series history for the original index value and for 1-month, 2-month, 3-month, 6-month, and 12-month percent changes can be accessed via BLS data query tools. A direct link to the all-items series is provided in Table 1 of this release under historical data.

The Los Angeles-Long Beach-Anaheim, CA Core Based Statistical Area includes Los Angeles and Orange Counties in California.

Refer to the national [CPI news release technical note](#) or the [Handbook of Methods](#) for more information.

If you are deaf, hard of hearing, or have a speech disability, please dial 7-1-1 to access telecommunications relay services.

**Table 1. Los Angeles-Long Beach-Anaheim, CA, CPI-U by expenditure category for April 2026, not seasonally adjusted (1982-84=100 unless otherwise noted)**

Expenditure category	Indexes				Percent change from -		
	Historical data	Feb. 2026	Mar. 2026	Apr. 2026	Apr. 2025	Feb. 2026	Mar. 2026
All items		348.361	352.221	355.166	3.7	2.0	0.8
All items (1967=100)		1,029.213	1,040.617	1,049.319			

#### Footnotes

- (1) Indexes on a December 1977=100 base.
- (2) Indexes on a December 1982=100 base.
- (3) Indexes on a December 1997=100 base.
- (4) Special index based on a substantially smaller sample.
- (5) Indexes on a December 1993=100 base.
- (6) Indexes on a December 2024=100 base.

- Data not available.

NOTE: Index applies to a month as a whole, not to any specific date.

Special aggregate index							Historical data	Indexes			Percent change from -	
							2026	2026	2026	2026	2026	
							Feb.	Mar.	Apr.	Apr.	Feb.	
							2026	2026	2025	2026	2026	
							Mar.	Mar.	Apr.	Mar.	Mar.	
All items							348.361	352.221	355.166	3.7	2.0	0.8
Food							360.819	362.276	364.801	3.3	1.1	0.7
Energy							388.145	433.683	454.252	14.7	17.0	4.7
All items less food and energy							345.916	347.477	349.352	2.9	1.0	0.5
All items less energy							348.011	349.555	351.528	2.9	1.0	0.6

- Data not available.  
NOTE: Index applies to a month as a whole, not to any specific date.













Footnotes  
(1) Indexes on a December 1982=100 base.

**Table 2. Los Angeles-Long Beach-Anaheim, CA, CPI-U by special aggregate index for April 2026, not seasonally adjusted (1982-84=100 unless otherwise noted)**

Expenditure category												Historical data	Indexes			Percent change from -
												2026	2026	2026	2026	2026
												Feb.	Mar.	Apr.	Apr.	Feb.
												2026	2026	2025	2026	2026
												Mar.	Mar.	Apr.	Mar.	Mar.
Food and beverages							357.645	359.170	361.360	3.2	1.0	0.6				
Food							360.819	362.276	364.801	3.3	1.1	0.7				
Food at home							339.865	341.225	344.495	4.3	1.4	1.0				
Cereals and bakery products							355.639	354.662	361.112	4.2	1.5	1.8				
Meats, poultry, fish, and eggs							370.040	366.012	369.291	-1.5	-0.2	0.9				
Dairy and related products							292.787	294.884	289.919	-5.1	-1.0	-1.7				
Fruits and vegetables							443.562	448.589	466.286	11.5	5.1	3.9				
Nonalcoholic beverages and beverage materials(1)							334.475	333.019	331.189	3.1	-1.0	-0.5				
Other food at home							283.943	289.100	288.679	8.1	1.7	-0.1				
Food away from home							378.545	380.092	381.447	2.0	0.8	0.4				
Alcoholic beverages							287.493	290.140	286.359	0.1	-0.4	-1.3				
Housing							404.146	404.174	405.989	2.8	0.5	0.4				
Shelter							465.384	465.589	468.367	2.9	0.6	0.6				
Rent of primary residence							493.909	494.377	495.716	2.9	0.4	0.3				
Owners' equiv. rent of residences(2)							485.272	484.734	486.876	3.0	0.3	0.4				
Owners' equiv. rent of primary residence(2)							485.244	484.706	486.848	3.0	0.3	0.4				
Household furnishings and operations							130.062	130.677	130.715	1.9	0.5	0.0				
Apparel							127.522	129.096	126.346	1.7	-0.9	-2.1				
Transportation							280.576	300.827	308.454	10.5	9.9	2.5				
Private transportation							283.490	301.715	309.274	9.0	9.1	2.5				
New and used motor vehicles(3)							107.875	108.095	108.420	-1.1	0.5	0.3				
New vehicles(1)							193.305	193.510	193.624	0.3	0.2	0.1				
Used cars and trucks(1)							335.740	336.639	340.192	-3.7	1.3	1.1				
Motor fuel							347.839	421.848	457.168	24.8	31.4	8.4				
Gasoline (all types)							338.924	410.868	445.027	24.5	31.3	8.3				
Gasoline, unleaded regular(4)							338.676	411.888	446.495	24.8	31.8	8.4				
Gasoline, unleaded midgrade(4)(5)							325.393	391.866	424.074	24.0	30.3	8.2				
Gasoline, unleaded premium(4)							327.925	393.066	424.504	23.4	29.5	8.0				
Medical care							620.441	620.137	620.474	1.8	0.0	0.1				
Recreation(3)							124.254	122.050	122.027	-2.7	-1.8	0.0				
Education and communication(3)							156.594	157.565	157.543	-1.1	0.6	0.0				
Tuition, other school fees, and child care(5)							104.145	104.579	104.580	3.1	0.4	0.0				
Other goods and services							570.463	569.290	602.095	10.1	5.5	5.8				

- Data not available.  
NOTE: Index applies to a month as a whole, not to any specific date.

Footnotes  
(1) Indexes on a December 1977=100 base.  
(2) Indexes on a December 1982=100 base.  
(3) Indexes on a December 1997=100 base.  
(4) Special index based on a substantially smaller sample.  
(5) Indexes on a December 1993=100 base.  
(6) Indexes on a December 2024=100 base.

Special aggregate index	Indexes			Percent change from -			
	Historical data	Feb. 2026	Mar. 2026	Apr. 2026	Apr. 2025	Feb. 2026	Mar. 2026
All items less medical care		336.501	340.525	343.572	3.8	2.1	0.9
All items less shelter		296.306	301.718	304.720	4.2	2.8	1.0
Commodities		223.491	229.010	232.025	4.5	3.8	1.3
Commodities less food		164.180	171.162	174.298	5.7	6.2	1.8
Commodities less food & beverages		158.729	165.694	168.933	5.9	6.4	2.0
Durables		97.399	97.551	98.040	0.0	0.7	0.5
Nondurables		293.684	302.713	307.325	5.7	4.6	1.5
Nondurables less food & beverages		227.247	243.677	250.663	9.6	10.3	2.9
Nondurables less food		234.055	250.037	256.579	9.1	9.6	2.6
Services		460.074	462.184	464.968	3.3	1.1	0.6
Services less rent of shelter(1)		465.119	470.066	472.944	3.8	1.7	0.6
Services less medical care services		444.413	446.626	449.576	3.4	1.2	0.7
<b>Footnotes</b>							
(1) Indexes on a December 1982=100 base.							
- Data not available.							
NOTE: Index applies to a month as a whole, not to any specific date.							

**Last Modified Date:** Tuesday, May 12, 2026

U.S. BUREAU OF LABOR STATISTICS Western Information Office Attn: EA & I, 90 Seventh Street Suite 14-100 San Francisco, CA 94103-6715

Telephone: 415-625-2270\_ [www.bls.gov/regions/west](http://www.bls.gov/regions/west) [Contact Western Region](#)



**District Summary/Update**

- **Lake Level:** Casitas Dam is at 99.5% 5/14/2026
- **Wells:** Wells 2, 4A and 7 Back On-Line 1/14/2026
- **Well #4A:** Site fencing has been reinstalled by staff
- **Consumer Confidence Report:** Complete
- **River View Trailhead:** Provide Update
- **Safety/Resource Compliance:** Creating SOP and Safety Procedures, Hazard Assessment Recommendation Report; Corrections in Progress

• <b>Rainfall Totals (Season):</b>    5/14/26	Casitas Dam	29.90"
	Matilija Dam	43.33"
	Matilija Canyon	47.44"
	M.O. Fire Station	27.53"
	Stewart Canyon	27.25"
	Nordhoff Ridge	52.99"

<u>Type of Work</u>	<u>Cause</u>	<u>Date</u>	<u>Location</u>	<u>Contractor</u>	<u>Amount \$</u>
Repair Fencing	Well Rehab	4/28/26	Well # 4A	Staff	
Leak	Corrosion	4/29/26	Zone # 1	Staff	
Install Window AC Unit	High VFD Temps	4/30/26	Well # 4A & 7 Power Building	Staff	\$300

**Current Well Levels and Specific Capacity**

<b>WELL #1</b>	<b>JAN 25'</b>	<b>FEB 25'</b>	<b>MAR 25'</b>	<b>APR 25'</b>	<b>MAY 25'</b>	<b>JUN 25'</b>	<b>JUL 25'</b>	<b>AUG 25'</b>	<b>SEP 25'</b>	<b>OCT 25'</b>	<b>NOV 25'</b>	<b>Dec 25'</b>
STATIC (ft)	20.6'	20.9'	21.7'	23.7								
RUNNING (ft)	OFF	OFF	OFF	OFF								
DRAW DOWN (ft)	OFF	OFF	OFF	OFF								
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF								
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF								
<b>WELL #2</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
STATIC (ft)	21.1'	21.9'	22'	23.4'								
RUNNING (ft)	27.8'	28.2'	27.9'	27.7'								
DRAW DOWN (ft)	6.7'	6.3'	5.9'	4.3'								
Gallons Per Minute (GPM)	155	130	120	110								
Specific Capacity (gal/ft DD)	23.1	20.63	20.33	25.58								
<b>WELL #4A</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>Nov</b>	<b>DEC</b>
STATIC (ft)	40.9'	25.3'	17.4'	22.9'								
RUNNING (ft)	52.9'	32.6'	43.7'	53.8'								
DRAW DOWN (ft)	11'	7.3'	26.3'	30.9'								
Gallons Per Minute (GPM)	495	480	655	630								
Specific Capacity (gal/ft DD)	45	65.73	24.9	19.14								
<b>WELL #7</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
STATIC (ft)	14.9'	17.9'	18.8'	24.2'								
RUNNING (ft)	16.4'	19.5'	22.5'	26.3'								
DRAW DOWN (ft)	2.5'	1.6'	3.7'	2.1'								
Gallons Per Minute (GPM)	262	245	215	204								
Specific Capacity (gal/ft DD)	104.8	153.12	58.1	97.14								
<b>WELL #8</b>	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>MAY</b>	<b>JUN</b>	<b>JUL</b>	<b>AUG</b>	<b>SEP</b>	<b>OCT</b>	<b>NOV</b>	<b>DEC</b>
STATIC (ft)	48.1'	45.8'	45.66	54.5								
RUNNING (ft)	OFF	OFF	OFF	OFF								
DRAW DOWN (ft)	OFF	OFF	OFF	OFF								
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF								
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF								

Non-Reportable Nitrate Levels 2025												
	January	February	March	April	May	June	July	August	September	October	November	December
Well #8	2.1	2.1	2.0	2.4								

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

MONTH	PUMPED (AF)	PURCHASED (AF)	TOTAL SUPPLY (AF)	FLUSHED (AF)	SOLD (AF)	% DIFFERENCE	NOTES
2026 JAN	15.03	16.01	31.04	0.70	32.84	(5%)	Well 4a & 7, dead-end flushing, Wharf head
FEB	33.97	3.29	37.26	1.24	32.49	14%	Well 4a & 7, dead-end flushing, main leak
MAR	44.79	0.00	44.79	0.01	42.46	5%	
APR	49.84	0.00	49.84	0.01	47.21	5%	
MAY							
JUN							
JUL							
AUG							
SEP							
OCT							
NOV							
DEC							
<b>YTD 2026</b>	143.63	19.30	162.93	1.96	155.00	5%	
<b>TOTAL 2025</b>	161.77	391.17	652.94	3.29	624.64	4%	*Well 4a Rehab
<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	\$ 1,374,975.16
Total Taxes	\$ 96,599.32
Total Interest from reserve account#	\$ 6,807.61

**Fiscal Year Total Revenues**

July 1 <sup>st</sup> – April 30th	2025	\$ 1,956,057.48
July 1st – April 30th	2026	\$ 2,069,296.41

**Bank Balances**

* LAIF Balance	\$ 85,290.60
Transferred from L.A.I.F. to General	\$ 0.00
(#) Quarterly Interest from LAIF	\$ 1,020.00
* Money Market (Mechanics Bank)	\$ 7,629.51
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	\$ 7,472.74
Trust Fund Balance	\$ 7,171.28
* Capital Improvement Fund	\$ 26,196.76
(#) Quarterly Interest from Capital Account	\$ 0.22
Total Interest accrued	\$ 0.35





## Board Secretary Report – May 2026

### Administrative

- Water Rate Study & Prop 218 Public Hearing – 1290 notices were printed, folded, sealed, and mailed out by staff on April 30, 2026, directly to parcel owners based on the Ventura County Assessor’s roll. Additionally, the notice was included as a bill stuffer in the April 30, 2026, customer billing statements. The Prop 218 Hearing will be held on Tuesday, June 16, 2026, at 6:00 pm in the Multi-Purpose Room at Meiners Oaks School. RDN consultants will be present to assist with the presentation and to answer any questions. The rate study report and notices were translated into Spanish using Google Translate and made available on the District website and in hard copy at the office. Protest ballots are being collected at the office.
- Mr. Martinez & Ms. Ward participated in the Ventura County Office of Emergency Services Hazard Mitigation Plan update meetings held on April 21 and 28, 2026.
- The Consumer Confidence Report (2025 Data) will be published by May 29, 2026. A notice will be included in the monthly billing statement; the report will be made available on the District website; hard copies will be available in the office; and the report will be mailed to customers upon request.
- SWRCB approved the eAR submission on May 14, 2026.

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

- The Financial Audit FY 25-26 staff met with the auditing team on May 4, 2026.

### Billing/Customer Service

Month	#Total Service Orders	# Account Owner Changes	Total HCF Billed	Monthly Customer Bill Total
April 25	90	5	22,087	\$155,164.02
May 25	78	10	21,291	\$151,505.06
June 25	137	34	26,425	\$201,428.69
July 25	192	7	29,638	\$218,697.61
August 25	163	12	29,725	\$219,075.88
September 25	137	10	33,789	\$238,778.08
October 25	72	7	23,552	\$160,259.56
November 25	96	4	20,089	\$147,343.47
December 25	134	15	15,756	\$131,663.49
January 26	102	12	14,573	\$127,309.38
February 26	44	4	14,430	\$127,058.18
March 26	118	14	19,250	\$145,178.63
April 26	82	12	20,491	\$153,054.27

## **Board of Directors**

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

**Notice of General Election**, November 3, 2026, posted on website and outside District Office on April 30, 2026.

**Nomination Period:** July 13, 2026 – August 7, 2026 (Extension Period ending August 12, 2026).

**Ventura County Elections Division:** Hall of Administration, 800 S. Victoria Ave, Ventura, CA 93009. Phone: (805) 654-2664. Make an appointment online at <https://recorder.countyofventura.org/elections/>

### **Biennial Director Trainings:**

- Antiharassment Training for supervisors and managers is due. (2 remaining)
- CA Local Agency Ethics Training is due. (2 remaining)
- *NEW 2026:* Fiscal and Financial Training

### **Projects:**

No updates.

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

### **Attachments:**

- 1) Notice of Elections – How to Apply
- 2) General Election Calendar 2026



## **General Election November 3, 2026**

*MOWD: 4 Directors (3 Full-term & 1 Short-term)*

Nomination Period: July 13, 2026 - August 7, 2026

(Extension period ending August 12, 2026)

### **To submit Candidate Nomination Documents:**

Ventura County Elections Division: <https://recorder.countyofventura.org/elections/>

Go to: "Candidate Filing Guide, Forms & Calendars"

Click on: "Elections Division Appointment"

All Nomination Paperwork will be processed through the County Elections Division – *NOT at the Meiners Oaks District Office.*

### **Ventura County Elections Division**

**Office Hours: Monday – Friday from 8am to 5pm (excluding holidays)**

Hall of Administration, Lower Plaza

800 South Victoria Avenue, Ventura, CA 93009-1200

Phone: (805) 654-2664 Fax: (805) 648-9200

**Michelle Ascencion  
Clerk-Recorder & Registrar of Voters  
Statewide General Election Calendar  
November 3, 2026**

<b>May 15, 2026</b> E-172	Last day to file petitions regarding measures and/or initiatives.
<b>June 8</b> E-148	Governor’s Proclamation of the Statewide General election.
<b>June 29</b> E-127	Last day to request consolidation by delivering resolution for cities, schools, and special districts for offices to be filled, including ballot text for all initiative measures including County initiatives.  <b>NOTE:</b> Resolutions requesting consolidation for measures received after <b>June 29</b> may have shortened and/or no Argument/Rebuttal periods.  Last day to submit a redistricting resolution with map in consolidation of the election.  Ballot title and summary, tax rate statement, and full text of measure due to County Elections Office.
<b>June 30</b> to <b>July 15</b> E-126 – E-111	Measures to County Counsel (or City Attorney) to prepare Impartial Analysis.
<b>July 13</b> E-113 (estimated)	Publication of Notice of Election and Ballot Label of Measures with dates of Arguments/Rebuttals. Public examinations open for 10 days immediately upon receipt of documents.
<b>July 13</b> to <b>August 7</b> E-113 – E-88	Nomination Period – All Candidates
<b>July 17</b> to <b>July 26</b> E-109 – E-100	Argument filing period. Public exam <b>July 27 through August 5.</b>
<b>July 27</b> to <b>August 5</b> E-99 – E-90	Rebuttal filing period. Public exam <b>August 6 through August 15.</b>
<b>August 7</b> E-88	Declaration of Candidacy and Nomination Period ends at 5 p.m.
<b>August 8</b> to <b>August 12</b> E-87 – E-83	Extension of nomination period if eligible incumbent does not file.

<b>August 13</b> E-82	Random alpha drawing for names appearing on the ballot.
<b>August 21</b> E-74	County Voter Information Guide pages to printers.
<b>September 7</b> to <b>October 20</b> E-57 – E-14	Write-in candidate filing period.
<b>September 24</b> to <b>October 13</b> E-40 – E-21	Mail County Voter Information Guides to voters.
<b>October 5</b> to <b>October 27</b> E-29 – E-7	Vote By Mail ballots are available.
<b>October 19</b> E-15	Last day to register to vote. On-line registration will be available at <a href="http://registertovote.ca.gov">registertovote.ca.gov</a>
<b>October 24</b> to <b>November 2</b> E-10 – E-1	Early Voting Days. Vote Centers open <b>9 a.m. – 5 p.m.</b>
<b>November 3</b> <b>Election Day!</b>	Election Day. Vote Centers open <b>7 a.m. to 8:00 p.m.</b>
<b>November 5</b> E+ 2	Official Canvass begins.
<b>November 25</b> to <b>December 3</b> E+ 22 – E+30	Completion of Official Canvass.

Revised 4/24/26