MEINERS OAKS WATER DISTRICT

BOARD OF DIRECTORS REGULAR MEETING AGENDA

Meeting Location: 202 W. El Roblar Drive, Ojai, CA 93023

Members of the public may attend and participate in person at the District Office or by using the remote access information listed below. The physical meeting location is open and accessible to the public.

HYBRID MEETING PARTICIPATION INFORMATION:

JOIN BY COMPUTER: https://meet.goto.com/251576629

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

ACCESS CODE: 251-576-629

In compliance with the Americans with Disabilities Act and the Ralph M. Brown Act, any person who requires a disability-related accommodation to attend or participate in this meeting should contact the District office at least 24 hours before the meeting at (805) 646-2114 ext. 3 or agenda@meinersoakswater.com to allow the District reasonable time to arrange accommodation. Gov. Code § 54954.2(a)(1)(C))

September 15, 2026, at 6:00 p.m.

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **APPROVAL OF MINUTES**

   a) Regular Board Meeting August 18, 2026.

   Recommended Action: Approve the minutes as presented or amended.

4. **FINANCIAL MATTERS**

   a) Approval of Payroll and Payables from August 16, 2026, to September 15, 2026, in the following amounts:

   Payables: $ 90,453.96

   Payroll: $ 75,004.13

   Total: $165,458.09

   Recommended Action: Approve payroll and payables as presented.

5. PUBLIC COMMENT ON NON-AGENDA ITEMS

Members of the public may address the Board on any matter within the subject matter jurisdiction of the District that is not listed on this agenda. The Board may briefly respond, ask clarifying questions, or refer the matter to staff, but may not discuss or take action on non-agenda items except as authorized by Government Code section 54954.2(b). Public comment on agenda items will be received before or during the Board's consideration of each item.

Members of the public wishing to speak should notify the Board Secretary if attending in person, or use the meeting chat or another platform function if attending remotely. The Board President will call on speakers at the appropriate time and may establish reasonable time limits for public comments consistent with applicable law. Written comments received before the meeting will be provided to the Board and, as appropriate, included in the meeting record.

Closed Session Agenda - Adjourn to Closed Session (**Estimated 6:05 p.m.**): *The Board may recess to closed session to consider the following item:*

6. CLOSED SESSION

- 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 (formerly San Francisco County Superior Court Case No. CPF-14-513875) case update.

- Discuss threats to critical infrastructure controls, cybersecurity information, and security of essential public drinking water systems.

  (Gov. Code §54957(a))

  Title: Cybersecurity & Billing Data Security Policies

Regular Agenda (Reconvene Open Session, Estimated Time 6:30 p.m.)

Upon reconvening in open session, the Board will report any reportable action taken in Closed Session as required by the Brown Act.

7. ACTION AND DISCUSSION ITEMS

a) Authorize the General Manager to execute a service agreement with HydroCorp for Cross-Connection Control Hazard Assessment Surveys, approve Year 1 expenses for $17,205.79, and acknowledge the total five-year cost of $93,186.06, with Year 1 costs included within the approved FY 26/27 budget of $27,000. (Martinez) – Attachments

Recommended Action: Authorize the General Manager to execute a service agreement with HydroCorp for Cross-Connection Control Hazard Assessment Surveys and approve Year 1 expenses for $17,205.79, with a total five-year cost of $93,186.06.

b) Approve the purchase of 84 x 5/8”, 15 x 1”, 1 x 1.5” AMI meters, 100 cellular endpoints, and associated subscription fees for a total of $43,843.68, within the approved FY26/27 budget of $50,000. (Martinez) – Attachment

Recommended Action: Approve the purchase of AMI meters, endpoints, and cellular subscriptions for $43,843.68.

c) Second Reading and Consider Adoption of Resolution 20260915: Adopting the Administrative Policies and Procedures Manual, including new and updated Financial, Administrative, Cybersecurity, Records, Grant, Debt, Payroll, Accounts Payable, Accounts Receivable, Surplus Property, Billing Data Security, Fixed Assets, and Unbilled Receivables Policies and Procedures. (Ward) – Attachments

Recommended Action: Adopt Resolution 20260915 approving the Administrative Policies and Procedures Manual.

d) Receive an update on adoption of the District’s new Safety Programs for an Automated External Defibrillator (AED) Device and Nasal Naloxone (Narcan) Spray availability. (Ward/Martinez) – Attachments

Recommended Action: Receive an update and review the District’s new programs for the new AED Device and Nasal Naloxone (Narcan) availability.

e) Consider Adoption of Resolution 20260915-1: Nomination to fill the regular/alternate Special District member term on the Ventura Local Agency Formation Commission from January 1, 2027, through December 31, 2030. (Ward) – Attachments

Recommended Action: Consider adoption of Resolution 20260915-1 nominating a MOWD Director to the regular/alternate Ventura LAFCo for a four-year term.

8. GENERAL MANAGER'S DISTRICT OPERATIONS REPORT

The Board will receive an informational update from the General Manager on District operations and maintenance. No action will be taken except to provide direction to staff, if appropriate.

9. BOARD SECRETARY'S ADMINISTRATIVE REPORT

The Board will receive an informational update from the Board Secretary on District administrative and related matters. No action will be taken except to provide direction to staff, if appropriate.

10. BOARD COMMITTEE REPORTS

The Board may receive brief informational updates from standing and ad hoc committees. No action will be taken except to provide direction to staff, if appropriate.

- Upper Ventura River Groundwater Agency – *Met 9/10*
- Executive & Personnel Committee – *no meeting*
- Allocation, New Meters & Expansion of Services Committee – *no meeting*
- Budget & Rate Committee – *no meeting*
- Grants Committee – *no meeting*
- Safety & Emergency Management Committee – *Met on 9/11*
- Treatment Plant Design Ad Hoc Committee – *no meeting*

11. OLD BUSINESS

- State Water Project update.
- Matilija Dam Removal Project update.

12. DIRECTOR ANNOUNCEMENTS/REPORTS

13. ADJOURNMENT

The next regular meeting of the Board is scheduled for October 20, 2026, at 6:00 p.m. at the District Office.

MEINERS OAKS WATER DISTRICT

BOARD OF DIRECTORS REGULAR MEETING MINUTES

Meeting Location: 202 W. El Roblar Drive, Ojai, CA 93023

AUGUST 18, 2026, at 6:00 PM

1. **CALL TO ORDER**

The Board President, Mike Etchart, called the meeting to order at 6:04 PM. The meeting was also available via teleconference.

2. **ROLL CALL**

Present: Board President, Mike Etchart; Board Directors: Christian Oakland, James Kentosh, Joe Pangea, and Christine Cooper. Staff Present: General Manager, Justin Martinez, Board Secretary, Summer Ward. Attorney Present: Stuart Nielson

Absent: None.

3. **APPROVAL OF MINUTES**

Approval of July 21, 2026, Regular Board Meeting and August 6, 2026, Special Board Meeting minutes.

Director Cooper moved to approve the minutes of the July 21, 2026, and August 6, 2026, meetings. Director Oakland seconded the motion.

No Public Comment.

Cooper/Oakland

(5) Ayes – M/S/C

4. **FINANCIAL MATTERS**

Approval of Payroll and Payables from July 16, 2026, to August 15, 2026, in the amount of:

Payables:	$ 100,549.90
Payroll:	$ 64,302.65
Total:	$ 164,852.55

Director Cooper moved to approve Payroll and Payables for July 16, 2026, through August 15, 2026. Director Pangea seconded the motion.

<u>No Public Comment.</u>

Cooper/Pangea

(5) Ayes – M/S/C

5. **<u>PUBLIC COMMENT ON NON-AGENDA ITEMS</u>**

No comments.

The Board went into CLOSED SESSION at 6:08 PM.

6. **<u>CLOSED SESSION:</u> 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

- Discuss threats to critical infrastructure controls, cybersecurity information, and security of essential public drinking water systems.
  (Gov. Code §54957(a))

  Title: Cybersecurity & Billing Data Security Policies

- Public Employee Performance Evaluation
  (Gov. Code §54957(b))
  Title: General Manager and Assistant General Manager/Board Secretary

The Board ended CLOSED SESSION at 7:08 PM

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

7. **BOARD DISCUSSION/ACTIONS**

a) **Approve incentive/merit pay for the General Manager and the Assistant General Manager/Board Secretary, based on the July 2025-June 2026 performance evaluations.**

Director Oakland gave a hearty thank-you to General Manager Justin Martinez. Director Oakland gave a hearty thank-you to Assistant General Manager & Board Secretary Summer Ward, stating she has been indispensable and really stepped up this past year. Director Etchart reported that the Board is granting Justin Martinez, General Manager, a $3,000 lump-sum merit bonus, and to Summer Ward, Assistant General Manager & Board Secretary, a $3,000 lump-sum merit bonus and a 4% merit pay increase, effective July 1, 2026.

Director Oakland moved to approve a $3,000 lump-sum merit bonus for the General Manager, a $3,000 lump-sum merit bonus and a 4% merit pay increase for the Assistant General Manager/Board Secretary, effective July 1, 2026. Director Pangea seconded the motion.

No Public Comment.

Oakland/Pangea

(5) Ayes – M/S/C

b) **Authorize the Assistant General Manager to initiate recruitment for the Administrative Coordinator position and recruit and hire a qualified replacement, including authorization for a limited period of employment overlap, if necessary, to support training, transition, and continuity of District operations.**

Ms. Ward reported that the current Administrative Coordinator has given the District notice that she is planning to move out of the area and is in the process of selling her house. After discussion with the Executive Committee, given that the District has not been given a definite timeline, it is recommended that recruitment begin. Further, the Executive Committee and Management request authorization for a limited period of employment overlap, if necessary, to support the training, transition, and continuity of operations.

The board was in consensus that the Assistant General Manager is authorized to initiate recruitment and hire a qualified replacement for the Administrative Coordinator position, and short-term employment overlap if necessary.

No Public Comment.

No Motion.

c) **Discussion and possible action regarding a trial process for Meter Size Change Requests and development of a related policy statement for the New Meters & Expansion of Services Policy.**
Mr. Martinez stated that because of the new rate structure, staff has received a few inquiries about down-sizing meters. Staff developed a draft policy statement and related worksheets to help evaluate requests. This draft was presented to the New Meters & Expansion of Services Committee. The Committee had some modifications and recommended a pilot program to evaluate the process.
Director Kentosh stated this is similar to our Allocation Program process used to develop the program policy. Additionally, he ran statistical models to examine meter size and water consumption and feels the District is in a good position to test this pilot program. Director Cooper asked if the District would charge for the labor. Mr. Martinez stated that at this time the answer is no; a typical meter change-out takes a few minutes, so the customer will only be paying for the meter and endpoint.

Director Kentosh moved to authorize a pilot program for the Meter Size Change Request process. Director Pangea seconded the motion.

No Public Comment.

Kentosh/Pangea

(5) Ayes – M/S/C

d) **Review and consider Resolution 20260818: Adoption of District Administrative Policies and Procedures Manual, including new and updated Financial, Administrative, Cybersecurity, Records, Grant, Debt, Payroll, Accounts Payable, Accounts Receivable, Surplus Property, Billing Data Security, Fixed Assets, and Unbilled Receivables Policies and Procedures.**

Ms. Ward reported that she proposes an action to approve the District's first comprehensive Administrative Policy & Procedure Manual, including both updates and new policies and procedures intended to fill gaps, formalize current practices, and provide clearer Board-level directions. Overall, the documents are intended to modernize policy language, clarify roles and responsibilities, improve documentation and review requirements, strengthen fiscal and operational controls, and better reflect current legal, financial, administrative, and cybersecurity expectations. The manual includes policies recently approved, including the Conflict of Interest, Purchasing Goods & Services, and Reserve Funds policies. Ms. Ward noted that approving the new and updated policies and procedures will reduce reliance on informal practices by establishing written guidelines for core functions.

Director Etchart appreciated the tremendous amount of work that Ms. Ward put into this manual. Director Kentosh also noted the great work and stated that he would recommend bringing this back at the next regular meeting to allow more time to read each policy and procedure.

Ms. Ward to include on the September 15 board meeting agenda.

No Public Comment.

No Motion.

8. **GENERAL MANAGER'S DISTRICT OPERATIONS REPORT**

Mr. Martinez reported that the Casitas Lake level is at 96.7% as of August 12. Wells 2, 4a & 7 are running. Well 1 replacement: pump, motor, and wellhead have been ordered, with an estimated rehab start date of September 1. Mr. Martinez provided an update on the Riverview Trailhead culvert repair. The County provided a draft letter regarding the repair, which is currently being reviewed by Attorney Nielsen. The Zone 2 HydroTank replacement pump and motor are in hand, and staff will be installing them. Oilfield Electric completed the work with the electrical contractors in the power panel. Good progress has been made with the recommended actions for the Chlorine Safety and CalARP program requirements. The next meeting with Resource Compliance is scheduled for October 15. Lead and copper samples with reporting completed. SWRCB drought reporting completed. Mr. Martinez reported a water main break near 202 S. La Luna. The section developed a crack due to poor bedding, and we are awaiting the Toro repair invoice. Well levels and nitrate levels are holding steady.

No Public Comment.

9. **BOARD SECRETARY'S ADMINISTRATIVE REPORT**

Ms. Ward provided a summary of key activities completed or underway in August 2026. Ms. Ward submitted a request for information from LAFCo by the New Meters & Expansion of Services Committee regarding inclusion of 2 APNs that are not currently served by MOWD. The EyeOnWater App is now available for customers with Smart Meters; customer letters were mailed out on August 3. Additionally, Ms. Ward reported that progress is being made regarding the District's updated Cybersecurity controls and hardware. The District is awaiting award announcements for the Bureau of Reclamation for the application related to purchasing 520 5/8" AMI meters and endpoints, submitted on June 1. Ms. Ward reported that she and Mr. Martinez met with the So. Cal Bureau of Reclamation Environmental Compliance team on July 21 regarding the Tank 2 project, and she subsequently submitted the grant application on July 27. The initial draft annex section of the Ventura County MHMP was submitted on July 30, with additional revisions expected by the end of August. The full draft plan will be presented to the Board of Directors for approval. Ms. Ward has completed the new water rate structure and rates in the billing software, as well as updates to the billing statement template to improve readability. Ms. Ward stated that the District's 2017 Canon copier is at the end of its service life and has been replaced with a leased model as of August 30. The 2017 copier was listed on

GovDeals for auction August 11, closing August 25. Ms. Ward prepared and made Executive Committee-recommended revisions to the proposed Administrative Policy & Procedure Manual. The District received four public record requests, all of which were responded to appropriately within 7 days. The District is on track to complete the FY25/26 financial audit for presentation to the Board in October. As of August 12, the District had three 4-year seats up for election, of which three qualified candidates completed nomination paperwork; the one 2-year seat did not have a candidate, so the District will need to appoint a short-term Director to the open seat. Ms. Ward reminded the Board that the new Fiscal and Financial Training is available on the Target Solutions platform.

No Public Comment.

10. **BOARD COMMITTEE REPORTS**
- Upper Ventura River Groundwater Agency: Met 8/13, already discussed.
- Executive & Personnel Committee: scheduled for 8/6 & 8/11, already discussed.
- Allocations, New Meters & Expansion of Services Committee: Met 7/30, already discussed.
- Budget/Rate Committee: No report.
- Grants: Met 7/24, grant application submitted 7/27/2026.
- Emergency Management Committee: Scheduled to meet 9/11.
- Treatment Plant Design Ad Hoc Committee: No report.

11. **OLD BUSINESS**
- State Water: No report.
- Matilija Dam Removal Update: No report.

12. **DIRECTOR ANNOUNCEMENTS/REPORTS**
- Director Kentosh: No report.
- Director Oakland: No report.
- Director Pangea: No report.
- Director Cooper: No report.
- Director Etchart: No report.

13. **ADJOURNMENT**

The next meeting will be held on September 15, 2026, at 6:00 PM, at the District Office. Since there was no further business to conduct, Board President Mike Etchart adjourned the meeting at 7:46 PM.

Board Secretary **Board President**

Report of Income as of 8/31/2026

Income	Month of August	Year To Date	Budget Appropriation	Appropriation Balance
Interest	6,907.36	7,712.64	60,000.00	52,287.36
Taxes	--	9,177.35	230,000.00	220,822.65
Pumping Charges	531.18	1,142.34	--	1,142.34
Fire Protection	132.82	348.66	--	348.66
	--	--	--	
Water Sales	108,530.82	229,212.28	1,231,400.00	1,002,187.72
	--	--	--	
MMC (Monthly Meter Charge)	66,893.76	138,523.01	994,234.00	855,710.99
	--	--	--	--
[2] Misc. Income	1,739.65	2,392.02	--	2,392.02
Late & Delinquent Chgs.	1,557.86	3,089.80	25,000.00	21,910.20
	--	--	--	
Capital Improvement	--	4,334.12	--	4,334.12
	--	--	--	
Fire Flow/Will Serve Letters	600.00	900.00	6,000.00	5,100.00
	--	--	--	
	--	--	--	
TOTAL INCOME	**186,893.45**	**396,832.22**	**2,546,634.00**	**2,149,801.78**

Note:
[1] This line item is necessary because these sales are tracked in the expenditures
[2] Hartmann Allocation, County of Ventura Temp.
Hydrant Meter, Union Egineering Temp. Hydrant Meter
and Shimmick Construction Temp. Hydrant Meter

Check Report

Meiner's Oaks County Water District, CA

By Vendor Name

Date Range: 08/16/2026 - 09/15/2026

Vendor Number	Vendor Name		Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description		Discount Amount	Payable Amount	
Bank Code: AP Bank-AP Bank							
AQUA-F	Aqua-Flo Supply		09/11/2026	Regular	0.00	209.42	12346
SI2811432	Invoice	08/13/2026	Check Valves		0.00	117.24	
SI2813462	Invoice	08/17/2026	Marking Flags,Pipe Tape,Pipe Insulation,e		0.00	92.18	
BADGER	Badger Meter		09/11/2026	Regular	0.00	406.93	12347
80248812	Invoice	08/27/2026	Orion Cellular,Beacon Hosting		0.00	406.93	
CALPERS	California Public Employees' Retirement		08/31/2026	Bank Draft	0.00	5,896.20	DFT0002725
INV0003255	Invoice	08/14/2026	Health		0.00	5,896.20	
CALPERS	California Public Employees' Retirement		08/21/2026	Bank Draft	0.00	1,063.15	DFT0002734
081426	Invoice	08/14/2026	Premium		0.00	1,063.15	
CALPERS	California Public Employees' Retirement		08/31/2026	Bank Draft	0.00	5,896.18	DFT0002736
INV0003267	Invoice	08/31/2026	Health		0.00	5,896.18	
GASB	CALPERS		09/11/2026	Bank Draft	0.00	350.00	DFT0002757
10000001842386	Invoice	09/10/2026	GASB 68		0.00	350.00	
CMWD	Casitas Municipal Water District		09/11/2026	Regular	0.00	5,228.19	12348
261150826	Invoice	08/31/2026	Fairview Standby		0.00	2,166.28	
261150826-A	Invoice	08/31/2026	Adjudication Fee		0.00	281.77	
262000826	Invoice	08/31/2026	Hartmann Allocation		0.00	332.09	
300650826	Invoice	08/31/2026	Tico/La Luna Standby		0.00	2,166.28	
300650826-A	Invoice	08/31/2026	Adjudication Fee		0.00	281.77	
CLEANCO	Cleancoast Janitorial		08/27/2026	Regular	0.00	425.00	12328
20	Invoice	08/25/2026	August Janitorial		0.00	425.00	
DATAP	Dataprose LLC		08/27/2026	Regular	0.00	1,628.46	12329
DP2603577	Invoice	08/01/2026	Postage & Bulk Billing		0.00	1,628.46	
EJHAR	E. J. Harrison Rolloffs, Inc.		08/27/2026	Regular	0.00	515.67	12330
281300826	Invoice	08/14/2026	Office Trash		0.00	192.78	
994260826	Invoice	08/10/2026	2680 Maricopa Hwy.		0.00	322.89	
FGLENV	FGL Environmental		08/27/2026	Regular	0.00	1,294.00	12331
614238A	Invoice	08/11/2026	Samples		0.00	196.00	
615078A	Invoice	08/21/2026	Samples		0.00	593.00	
615084A	Invoice	08/12/2026	Samples		0.00	125.00	
615559A	Invoice	08/21/2026	Samples		0.00	86.00	
615560A	Invoice	08/19/2026	Samples		0.00	125.00	
615701A	Invoice	08/19/2026	Samples		0.00	89.00	
615703A	Invoice	08/21/2026	Samples		0.00	80.00	
FGLENV	FGL Environmental		09/11/2026	Regular	0.00	446.00	12349
615702A	Invoice	08/28/2026	Samples		0.00	196.00	
616106A	Invoice	08/26/2026	Samples		0.00	125.00	
616514A	Invoice	09/02/2026	Samples		0.00	125.00	
FH PUMPS	FH Pumps		08/27/2026	Regular	0.00	1,904.68	12332
96660	Invoice	08/24/2026	Z2 Hydro Motor Replacement		0.00	1,904.68	
FH PUMPS	FH Pumps		09/11/2026	Regular	0.00	53.88	12350
96673	Invoice	08/26/2026	Bearings		0.00	53.88	

Vendor Number / Payable #	Vendor Name / Payable Type	Post Date	Payment Date / Payable Description	Payment Type	Discount Amount / Discount Amount	Payment Amount / Payable Amount	Number
GRAINGER	Grainger		09/11/2026	Regular	0.00	440.01	12351
9071114152	Invoice	09/08/2026	Pipe Fitting Gaskets		0.00	440.01	
HACHCO	Hach Company		08/27/2026	Regular	0.00	630.54	12333
15124304	Invoice	08/14/2026	Chlorine Free Reagent Sets		0.00	630.54	
HLTHNE	Health Net Life Insurance Company		08/27/2026	Regular	0.00	67.20	12334
61790826	Invoice	08/06/2026	Life Insurance		0.00	67.20	
HCS	Herum/Crabtree/Suntag		09/11/2026	Regular	0.00	5,468.73	12352
118755	Invoice	08/25/2026	SBCK vs VTA		0.00	5,223.93	
118756	Invoice	08/25/2026	SBCK vs VTA		0.00	244.80	
JCI	JCI Jones Chemical, Inc.		08/27/2026	Regular	0.00	2,325.64	12335
1004679	Invoice	08/17/2026	Chlorine		0.00	2,925.64	
1004699	Credit Memo	08/17/2026	Container Return		0.00	-600.00	
JEFFREY	Jeffrey Groves		08/27/2026	Regular	0.00	15.06	12336
03650	Invoice	08/21/2026	Work Pants		0.00	15.06	
LYTWAVE	Lytwave		08/27/2026	Regular	0.00	237.11	12337
24546	Invoice	08/15/2026	VoIP/Elevate Communications		0.00	237.11	
MOHARD	Meiners Oaks Hardware		09/11/2026	Regular	0.00	688.35	12353
156280	Invoice	08/01/2026	Shop Towels,Duct Tape,Pliers,etc.		0.00	87.96	
156317	Invoice	08/01/2026	Plastic Bucket,Metal Wheel T1		0.00	37.90	
156459	Invoice	08/01/2026	Marking Paint, Screwdriver		0.00	33.14	
156654	Invoice	08/01/2026	Bushings,PTFE Tape		0.00	8.37	
156812	Invoice	08/03/2026	Air Plug,Air Blow Gun,Fuse Puller, etc.		0.00	51.74	
156988	Invoice	08/04/2026	Iron Bolt Snap,Quick Link,Fasteners,etc.		0.00	40.09	
157070	Invoice	08/05/2026	Coupling,Pipe Sealant		0.00	12.62	
157082	Invoice	08/05/2026	Power Washer,Sprayer,Adapter,etc.		0.00	61.97	
157226	Invoice	08/07/2026	Batteries		0.00	17.51	
157425	Invoice	08/10/2026	Couplings		0.00	16.38	
157736	Invoice	08/13/2026	Tape Measure, Wire Brush, Pipe Wrap		0.00	33.25	
157758	Invoice	08/13/2026	Utility Knife, Pipe Insulation		0.00	34.74	
157770	Invoice	08/13/2026	Bolts & Screws		0.00	2.08	
157898	Invoice	08/14/2026	Rubbing Alcohol,Rain-X		0.00	11.99	
157920	Invoice	08/14/2026	Hex Plug, Ball Valve, Bushing		0.00	33.33	
157943	Invoice	08/14/2026	Wash Brush,Hose Nozzle,Jet Power Wash,		0.00	88.95	
158118	Invoice	08/17/2026	Batteries,Duct Tape,Electrical Tape,etc.		0.00	38.15	
158149	Invoice	08/17/2026	Parts for Zone 1 Bleed Valve Pump 1		0.00	14.81	
158426	Invoice	08/20/2026	Pipe Wrap		0.00	9.75	
158774	Invoice	08/24/2026	Tape Measure, Windshield Wash, AJAX		0.00	27.30	
158933	Invoice	08/25/2026	Marking Paint		0.00	26.32	
MITEC	MiTec Solutions LLC		08/27/2026	Regular	0.00	1,033.47	12338
1076464	Invoice	08/13/2026	Assisted Tyler Tech		0.00	60.00	
1076466	Invoice	08/13/2026	Assisted Tyler Tech		0.00	120.00	
1076541	Invoice	08/24/2026	New Static IP Block - Spectrum		0.00	326.25	
1076546	Invoice	08/24/2026	Remote Labor		0.00	90.00	
QB5592	Invoice	08/15/2026	O365 Business/X360 Cloud		0.00	437.22	
MITEC	MiTec Solutions LLC		09/11/2026	Regular	0.00	1,904.95	12355
1076610	Invoice	09/02/2026	Monthly Maintenance		0.00	480.00	
QB5661	Invoice	09/01/2026	Web Hosting,ShareSync		0.00	74.95	
QB5784	Invoice	09/05/2026	MSP+,MSP Server		0.00	1,350.00	
NCK&K	Nelson Comis Kettle & Kinney, LLP		09/11/2026	Regular	0.00	3,835.00	12356
18908	Invoice	09/03/2026	Attorney Fees		0.00	3,835.00	

Vendor Number / Payable #	Vendor Name / Payable Type	Post Date	Payment Date / Payable Description	Payment Type	Discount Amount	Payment Amount	Number
PATHIAN	Pathian Administrators		08/27/2026	Regular	0.00	114.47	12326
INV0003258	Invoice	08/14/2026	HSBS		0.00	57.24	
INV0003270	Invoice	08/31/2026	HSBS		0.00	57.23	
PRINCIPAL	Principal		08/27/2026	Regular	0.00	416.91	12327
INV0003256	Invoice	08/14/2026	Dental		0.00	201.60	
INV0003268	Invoice	08/31/2026	Dental		0.00	215.31	
PRINCIPAL	Principal		08/27/2026	Regular	0.00	13.65	12344
1205804-0826	Invoice	08/27/2026	Dental		0.00	13.65	
PERS	Public Employees' Retirement System		08/31/2026	Bank Draft	0.00	600.00	DFT0002724
INV0003254	Invoice	08/14/2026	457 Withholdings		0.00	600.00	
PERS	Public Employees' Retirement System		08/31/2026	Bank Draft	0.00	4,624.29	DFT0002726
INV0003257	Invoice	08/14/2026	PERS		0.00	4,624.29	
PERS	Public Employees' Retirement System		08/31/2026	Bank Draft	0.00	600.00	DFT0002735
INV0003266	Invoice	08/31/2026	457 Withholdings		0.00	600.00	
PERS	Public Employees' Retirement System		08/31/2026	Bank Draft	0.00	4,930.60	DFT0002737
INV0003269	Invoice	08/31/2026	PERS		0.00	4,930.60	
PERS	Public Employees' Retirement System		09/09/2026	Bank Draft	0.00	60.00	DFT0002745
10000001841546	Invoice	09/01/2026	Social Security Admin. Annual Fee		0.00	60.00	
PERS	Public Employees' Retirement System		09/09/2026	Bank Draft	0.00	4,616.17	DFT0002746
10000001841338	Invoice	09/01/2026	Unfunded Accrued Liability		0.00	4,616.17	
RPM	RACEWAY PROMOTIONS, INC.		08/27/2026	Regular	0.00	117.99	12339
188766	Invoice	08/13/2026	Logo for Safety Vests		0.00	117.99	
RESCOMP	Resource Compliance Inc.		09/11/2026	Regular	0.00	1,165.00	12357
INV8423	Invoice	09/01/2026	Chlorine Safety Agreement		0.00	1,165.00	
SECORP	Secorp Industries		09/11/2026	Regular	0.00	555.00	12358
I0101929	Invoice	08/28/2026	Training Fit Testing		0.00	555.00	
SCE	Southern California Edison Co.		08/27/2026	Regular	0.00	14,237.44	12340
OFFELE-0826	Invoice	08/21/2026	Office Electricity		0.00	397.55	
TNKFRM0826	Invoice	08/21/2026	Tank Farm		0.00	33.00	
WELL1-0826	Invoice	08/21/2026	Well 1		0.00	274.20	
WELL2-0826	Invoice	08/21/2026	Well 2		0.00	2,602.44	
WELL4&70826	Invoice	08/21/2026	Wells 4 & 7		0.00	9,850.55	
WELL8-0826	Invoice	08/21/2026	Well 8		0.00	162.93	
Z-1-0826	Invoice	08/21/2026	Zone 1		0.00	147.66	
Z-2FIRE0826	Invoice	08/21/2026	Zone 2 Fire		0.00	132.77	
Z-2PWR0826	Invoice	08/21/2026	Zone 2 Power		0.00	619.94	
Z-3FIRE0826	Invoice	08/21/2026	Zone 3 Fire		0.00	16.40	
SCGAS	Southern California Gas Co.		09/11/2026	Regular	0.00	6.34	12359
1324	Invoice	09/01/2026	Office Heat		0.00	6.34	
TORO	Toro Enterprises, Inc.		08/27/2026	Regular	0.00	5,798.48	12341
20396	Invoice	08/19/2026	Main Line Leak Repair 202 S La Luna		0.00	5,798.48	
UAOFSC	Underground Service Alert of So.Ca.		09/11/2026	Regular	0.00	62.25	12360
820260465	Invoice	09/01/2026	Digalerts		0.00	62.25	

Vendor Number / Payable #	Vendor Name / Payable Type	Post Date	Payment Date / Payable Description	Payment Type	Discount Amount / Discount Amount	Payment Amount / Payable Amount	Number
USBANK	US Bank Corporate Pmt. System		09/11/2026	Regular	0.00	6,658.60	12361
AMAZON072326	Invoice	08/01/2026	Number Pads, Sunscreen, USBA Splitter,et		0.00	95.89	
AMAZON072426	Invoice	08/01/2026	Caps		0.00	146.44	
AMAZON072726	Invoice	08/01/2026	Shirts		0.00	111.46	
AMAZON072826	Invoice	08/01/2026	Shirts		0.00	139.34	
AMAZON073126	Invoice	08/01/2026	Glossy Paper		0.00	63.81	
AMAZON080526	Invoice	08/05/2026	Toilet Paper/Paper Towels		0.00	84.81	
AMAZON080626	Invoice	08/06/2026	Phone Holsters/Car Mount Holsters		0.00	92.94	
AMAZON080726	Invoice	08/05/2026	Batteries		0.00	55.76	
AMAZON080826	Invoice	08/06/2026	Car Mount Charger		0.00	22.00	
AMAZON082026	Invoice	08/20/2026	Lithium Batteries		0.00	4.28	
AMAZON082126	Invoice	08/21/2026	AED Defibrillator, Case,First Aid Kit,etc.		0.00	1,704.20	
AMAZON082220	Invoice	08/20/2026	Outdoor Brochure Holder		0.00	26.80	
AMAZON082326	Invoice	08/21/2026	Outside Display Case		0.00	156.61	
AMAZON082426	Invoice	08/24/2026	Med Kits, CPR Mask Kit		0.00	139.31	
AMAZON082526	Invoice	08/24/2026	AED/First Aid Signs & Stickers		0.00	129.71	
DLOE072426	Invoice	08/01/2026	Battery & Starter		0.00	670.97	
DONUTH082026	Invoice	08/20/2026	Donuts for CPR Training		0.00	48.18	
GRAINGER08242	Invoice	08/24/2026	Well 7 Timer		0.00	150.15	
GRAMMAR07292	Invoice	08/01/2026	Grammarly		0.00	139.95	
HFREIGHT082426	Invoice	08/24/2026	Case for SCBA Mask		0.00	32.31	
JWENT072426	Invoice	08/01/2026	Portable Toilets		0.00	217.16	
JWENT082126	Invoice	08/21/2026	Portable Toilets		0.00	217.16	
OSS081026	Invoice	08/10/2026	Storage Unit		0.00	212.00	
RTIC072326	Invoice	08/01/2026	Water Jugs		0.00	176.83	
SPECTRUM08172	Invoice	08/17/2026	Internet		0.00	120.00	
STARLINK080426	Invoice	08/04/2026	Internet		0.00	120.00	
TOTSIGNS072426	Invoice	07/24/2026	Safety Vests, Safety Cones		0.00	1,519.12	
VONS072426	Invoice	08/01/2026	Drinks		0.00	13.98	
VONS082126	Invoice	08/21/2026	Drinks for CPR Training		0.00	47.43	
VRWD	Ventura River Water District		08/27/2026	Regular	0.00	455.00	12342
MOWD-081926	Invoice	08/10/2026	CPR Training		0.00	455.00	
VERIZON	Verizon Wireless		09/11/2026	Regular	0.00	350.58	12364
6152063486	Invoice	08/26/2026	Cell Phones		0.00	350.58	
WEX	WEX BANK		08/27/2026	Regular	0.00	3,107.37	12343
114507325	Invoice	08/15/2026	Fuel		0.00	3,107.37	

Bank Code AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	116	35	0.00	61,817.37
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	10	10	0.00	28,636.59
EFT's	0	0	0.00	0.00
	126	**45**	**0.00**	**90,453.96**

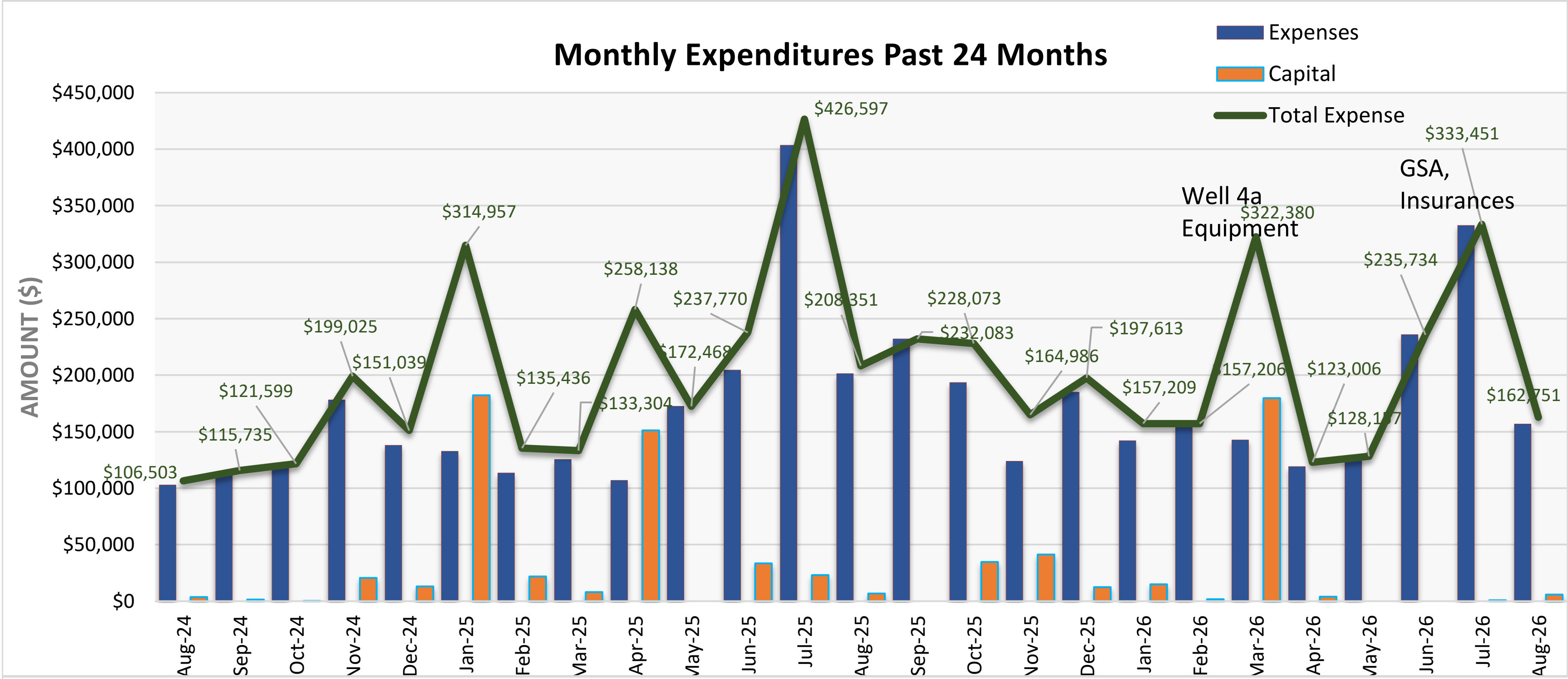
PR 75,004.13

Meiners Oaks Water District

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

Expenditures	Month of August	Year To Date	Budget Approp	Approp Bal 08/31/26	Current September	Approp FY Bal To Date
Salaries	71,407.18	135,217.35	740,000.00	604,782.65	-	604,782.65
Payroll Taxes	5,842.71	10,774.72	60,000.00	49,225.28	-	49,225.28
Retirement Contributions	9,802.59	19,829.53	115,000.00	95,170.47	-	95,170.47
Group Insurance	11,800.23	22,515.96	116,000.00	93,484.04	-	93,484.04
Company Uniforms	530.29	810.55	2,500.00	1,689.45	-	1,689.45
Phone Office	237.11	474.22	3,000.00	2,525.78	-	2,525.78
Janitorial Service	859.32	1,416.48	7,700.00	6,283.52	-	6,283.52
Refuse Disposal	515.67	981.24	5,000.00	4,018.76	-	4,018.76
Liability Insurance	-	83,714.43	85,000.00	1,285.57	-	1,285.57
Workers Compensation	-	16,932.36	17,000.00	67.64	-	67.64
Wells	158.52	185.20	10,000.00	9,814.80	-	9,814.80
Truck Maintenance	670.97	1,800.20	5,000.00	3,199.80	-	3,199.80
Office Equipment Maintenance	1,342.81	1,554.81	5,500.00	3,945.19	-	3,945.19
Security System	101.85	101.85	1,500.00	1,398.15	-	1,398.15
Cell Phones	350.58	701.16	4,500.00	3,798.84	-	3,798.84
System Maintenance	2,818.65	11,197.07	60,000.00	48,802.93	-	48,802.93
Safety Equipment	2,737.36	2,879.91	10,000.00	7,120.09	-	7,120.09
Laboratory Services	1,740.00	2,245.00	14,500.00	12,255.00	125.00	12,130.00
Membership and Dues	-	2,086.00	11,000.00	8,914.00	-	8,914.00
Printing and Binding	-	-	500.00	500.00	-	500.00
Office Supplies	941.07	1,735.87	7,000.00	5,264.13	-	5,264.13
Postage and Express	1,628.46	3,437.51	15,500.00	12,062.49	-	12,062.49
B.O.D. Fees	5,000.00	6,750.00	20,000.00	13,250.00	-	13,250.00
Engineering & Technical Services	-	-	60,000.00	60,000.00	-	60,000.00
Computer Services	3,951.34	10,203.34	33,000.00	22,796.66	1,904.95	20,891.71
Other Prof. & Regulatory Fees	1,272.40	2,641.10	60,000.00	57,358.90	1,227.25	56,131.65
Public and Legal Notices	-	-	1,000.00	1,000.00	-	1,000.00
Attorney Fees	1,202.50	1,202.50	15,000.00	13,797.50	3,835.00	9,962.50
GSA Fees	-	73,080.00	80,000.00	6,920.00	-	6,920.00
VR/SBC/City of VTA Law Suit	5,468.73	14,847.07	35,000.00	20,152.93	-	20,152.93
Rental Equipment	-	-	10,000.00	10,000.00	-	10,000.00
Audit Fees	-	10,500.00	22,000.00	11,500.00	-	11,500.00
Small Tools	51.74	220.68	5,000.00	4,779.32	-	4,779.32
Election Supplies	-	-	1,500.00	1,500.00	-	1,500.00
Treatment Plant	2,989.51	2,989.51	8,000.00	5,010.49	440.01	4,570.48
Fuel	3,107.37	5,454.21	20,000.00	14,545.79	-	14,545.79
Travel Exp./Seminars	550.61	550.61	2,000.00	1,449.39	-	1,449.39
Utilities	397.55	686.92	3,500.00	2,813.08	6.34	2,806.74
Power and Pumping	13,839.89	28,636.89	90,000.00	61,363.11	-	61,363.11
Purchased Water	-	-	100,000.00	100,000.00	-	100,000.00
CMWD Standby Passthrough Fees	5,228.19	10,456.38	52,000.00	41,543.62	-	41,543.62
Meters	406.93	812.97	50,000.00	49,187.03	-	49,187.03
BackFlow Program	-	-	27,000.00	27,000.00	-	27,000.00
Online AutoPay Transactions Fees	-	-	8,000.00	8,000.00	-	8,000.00
Total Expenditures	**156,952.13**	**489,623.60**	**1,999,200.00**	**1,509,576.40**	**7,538.55**	**1,502,037.85**

Water Distribution System	-	-	-	-	-	-
Tank 2 Engineering & Soils	-	-	30,000.00	30,000.00	-	30,000.00
Wells 1 & 2 Rehab	-	-	150,000.00	150,000.00	-	150,000.00
Chlorine Analyzers @ Well 4a & 7	-	-	36,000.00	36,000.00	-	36,000.00
Valve Replacements	-	779.92	75,000.00	74,220.08	-	74,220.08
Structures and Improvements	-	-	-	-	-	-
	-	-	-	-	-	-
Tico Booster Electricity Relocation	-	-	15,000.00	15,000.00	-	15,000.00
District Office Rehab	-	-	60,000.00	60,000.00	-	60,000.00
	-	-		-	-	-
Field Equipment	-	-	-	-	-	-
	-	-	-	-	-	-
Replace 2009 Ford Ranger (CA CARB Required)	-	-	60,000.00	60,000.00	-	60,000.00
	-	-			-	-
Appropriations for Contingencies	5,798.48	5,798.48	100,000.00	94,201.52	-	94,201.52
Total CIP Spending	**5,798.48**	**6,578.40**	**346,000.00**	**519,421.60**	-	**519,421.60**
GRAND TOTAL	**162,750.61**	**496,202.00**	**2,345,200.00**	**2,028,998.00**	**7,538.55**	**2,021,459.45**



Monthly Expenditures Past 24 Months
Expenses
Capital
Total Expense
AMOUNT ($)
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
$106,503
$115,735
$121,599
$199,025
$151,039
$314,957
$135,436
$133,304
$258,138
$172,468
$237,770
$426,597
$208,351
$232,083
$228,073
$164,986
$197,613
$157,209
$157,206
$322,380
$123,006
$128,157
$235,734
$333,451
$162,751
Well 4a Equipment
GSA, Insurances
Aug-24
Sep-24
Oct-24
Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25
Jul-25
Aug-25
Sep-25
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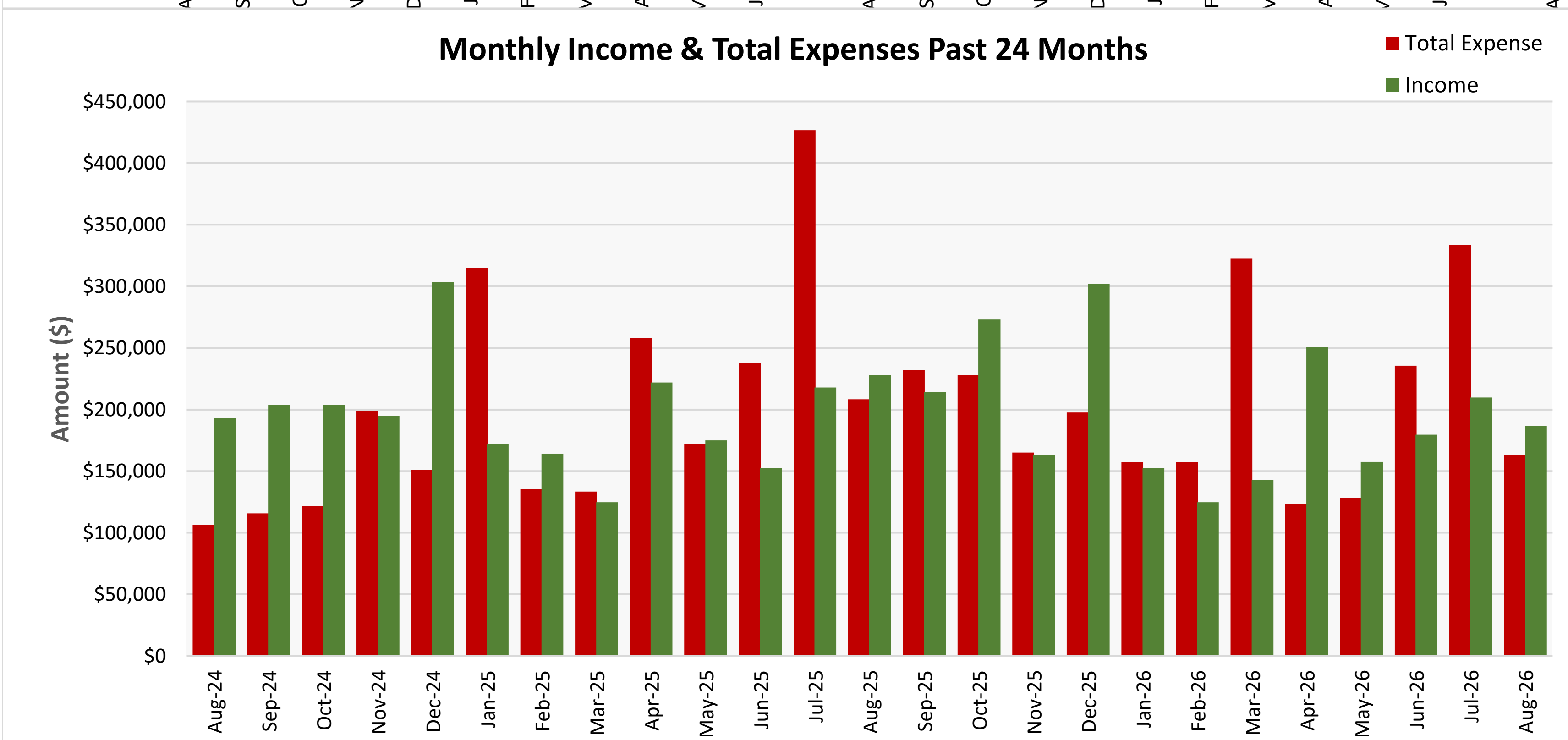
Jun-26
Jul-26
Aug-26



Monthly Income & Total Expenses Past 24 Months
Total Expense
Income
Amount ($)
$450,000
$400,000
$350,000
$300,000
$250,000
$200,000
$150,000
$100,000
$50,000
$0
Aug-24
Sep-24
Oct-24
Nov-24
Dec-24
Jan-25
Feb-25
Mar-25
Apr-25
May-25
Jun-25
Jul-25
Aug-25
Sep-25
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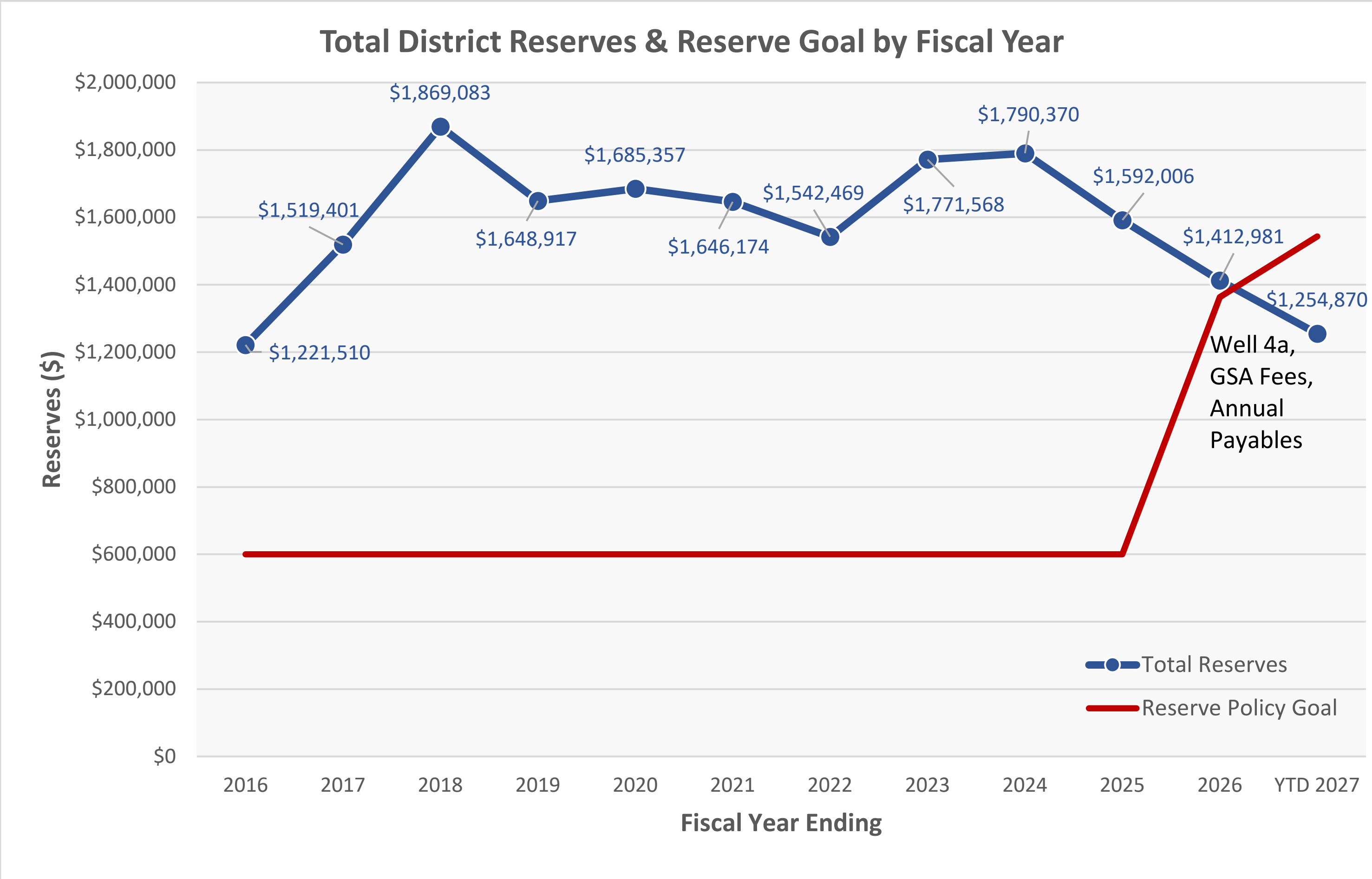
Dec-25
Jan-26
Feb-26
Mar-26
Apr-26
May-26
Jun-26
Jul-26
Aug-26



Total District Reserves & Reserve Goal by Fiscal Year
$2,000,000
$1,800,000
$1,600,000
$1,400,000
$1,200,000
$1,000,000
$800,000
$600,000
$400,000
$200,000
$0
Reserves ($)
$1,221,510
$1,519,401
$1,869,083
$1,648,917
$1,685,357
$1,646,174
$1,542,469
$1,771,568
$1,790,370
$1,592,006
$1,412,981
$1,254,870
Well 4a,
GSA Fees,
Annual
Payables
Total Reserves
Reserve Policy Goal
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025
2026
YTD 2027
Fiscal Year Ending

8-14-2026

Cross Connection Control; Hazard Assessment

Summary:

The Ventura County Environmental Health Division has managed the Cross-Connection Control Program since 2007, a service MOWD contracted with the County. The Environmental Health Division notified MOWD in January 2025 that the County was terminating its Cross-Connection Control Program, effective July 1, 2025. The County stated it does not have the resources to meet the newly revised CA regulations. Since then, MOWD has been under contract with BSI Online. BSI Online tracks all backflow devices, enforces annual testing, provides customer notifications and follow-up, ensures the backflow tester is certified and the test kit is calibrated appropriately, produce an annual state report.

Part of the MOWD CCC Program is to conduct hazard assessments for all parcels within our service boundary. Given that hazard assessments can only be performed by a certified backflow specialist. The district has been limited on options as many agencies across the state. Finding local specialists has been challenging. However, MOWD has received three proposals to complete all hazard assessments across the district in a timely manner.

So Cal Water Pros

So Cal Water Pros submitted a proposal for **Hazard Assessment Documentation and Reporting** for assessments completed within the past 1–3 years.

- Flat rate of **$127 per service connection**
- Hazard assessment documentation and reporting
- **Total proposed cost: $163,195.00**

HydroCorp

HydroCorp submitted a proposal for a **Comprehensive Cross-Connection Control Program**. The five-year scope includes:

- Up to **255 non-residential and 1,100 residential inspections**
- Backflow prevention assembly inventory and test tracking
- Customer notifications, scheduling, data management, and compliance reporting
- Development and submission of the Cross-Connection Control Plan
- Review and assistance with the local ordinance
- Annual program reviews and ongoing support
- Services beginning **September 1, 2026**
- **Total five-year contract value: $89,123.77**

Toro

Toro submitted a proposal based on a **time-and-materials approach**.

- Specialist and truck rate of **$221.00 per hour**
- Initial estimate for **six hazard assessments and reports: $910.00**
- **Total proposed cost: $194,883.00**

The time-and-materials approach provides flexibility but makes the District's total cost more difficult to establish in advance, as the final cost will depend on the time required to complete the assessments.

Recommendations:

The General Manager recommends the board approve entering a 5 yr. contract with HydroCorp to complete the required Hazard assessment across the district with an annual cost between $16,500 and $20,000. With a not-to-exceed total cost of $89,123.77.

MOWD Annual Budget: $27,000 for Backflow Program

SERVICE AGREEMENT

DEVELOPED FOR

Justin Martinez
Meiners Oaks Cwd

202 West El Roblar Drive
Ojai, CA, 93023

8/12/2026

PROTECTING PEOPLE, WATER, & CRITICAL PIPING INFRASTRUCTURE

For more than four decades, HydroCorp has been dedicated to advancing drinking water safety, compliance, and sustainability nationwide. Specializing in cross-connection control, backflow prevention, and detailed piping system schematics, HydroCorp integrates technology with deep industry expertise to streamline on-site activities, customer service, and data management.

OUR SERVICES

- Cross-Connection Control Programs
- Backflow Preventer Test Tracking
- Water Meter Replacement & Testing
- Piping Schematics
- Water Quality Management & Sampling

Corporate Office
5700 Crooks Road, Suite 100
Troy, MI 48098

844-493-7646
info@hydrocorpinc.com
hydrocorpinc.com

Statement of Work

HydroCorp™ ("Company") will provide the following services to the Meiners Oaks Community Water District ("Client"). This project is a beginning effort for an ongoing Cross-Connection Control Program and will provide the Client with the necessary data and information to maintain compliance with the California State Water Resources Control Board, Division of Drinking Water Cross Connection Control Regulations. Once this project has been approved and accepted by the Client and HydroCorp, you may expect completion of the following elements within a 60 month period. The continued components of the project include:

1.1. Program Review and Program Start-up Meeting**.** Company will conduct a Program Startup Meeting, if requested, for the Cross-Connection Control/Backflow Prevention Program. Items for discussion/review will include the following:

- Review state & local regulations
- Review local Cross-Connection Control Ordinance
- Review/establish wording and timeliness for program notifications including:
  - Inspection Notice, Compliance Notice, Non-Compliance Notices 1-2, and Penalty Notices
- Special Program Notices and Electronic use of notices/program information
- Obtain updated facility listing, address information and existing program data from Utility.
- Prioritize Inspections (Utility owned buildings, schools, high hazard facilities, special circumstances.)
- Review/establish procedure for vacant facilities.
- Establish facility inspection schedule.
- Review/establish procedures and protocols for addressing specific hazards.
- Review/establish high-hazard, complex facilities and large industrial facility inspection/containment procedures including supplemental information/notification that may be requested from these types of facilities in order to achieve program compliance.
- Review/establish program reporting procedures including electronic reporting tools, educational and public awareness brochures

1.2. Inspections. Company will perform Non-Residential & Residential Exterior initial inspections, compliance inspections, and re-inspections at individual residential, industrial, commercial, institutional facilities and miscellaneous water users within the utility served by the public water supply for cross-connections. Inspections will be conducted in accordance with the California State Water Resources Control Board, Division of Drinking Water Cross Connection Control Rules.

1.3. Inspection Schedule. Company shall determine and coordinate the inspection schedule. Inspection personnel will check in/out on a daily basis with the Client Contract Manager. The initial check-in will include a list of inspections scheduled. An exit interview will include a list of completed inspections.

1.4. Program Data. Company will generate and document the required program data for the Facility Types listed in the Services using the Company's Software Data Management Program. Program Data shall remain property of Client; however, Company's Software Data Management program shall remain the property of Company. View only and report capabilities are granted to Client. Additional Services include:

(a) Prioritize and schedule inspections
(b) Monitor inspection compliance using Company's online software management program
(c) Maintain the program to comply with all California State Water Resources Control Board, Division of Drinking Water regulations
(d) Provide data management and program notices for all inspection services throughout the term

1.5. Account Listing Information. Client shall provide the following information to Company during initial onboarding. Company will accept updates via standard account template no more often than once per month. ***Any development work to enter facility listing in Company database will be charged at the rate of $80.00 per hour. Incorrect facility addresses will be returned to the Utility contact and corrected address will be requested***. Information to include:

(a) Account Listing: Meiners Oaks Cwd to provide accurate account listing of active non-residential water customers with and without known backflow preventer assemblies.
(b) Account Listing Format: Account listing to be provided in Excel format only; Required Account Information: Service Name, Service Street Address, Service City, Service State, Service Zip, Mailing Name, Mailing Street Address, Mailing City, Mailing State, Mailing Zip.
(c) Required Device Information: Last Test Date, size, make, model, and serial number (if applicable)

1.6. Public Relations Program. Company will assist Client with a community-wide public relations program, including general awareness brochures and website cross-connection control program content. The utility/city will provide HydroCorp with an electronic copy of the utility logo or utility letterhead and all envelops for the mailing of all official program correspondence only (300 dpi in either .eps, or other high-quality image format).

1.7. Support. Company will provide ongoing support via phone, website, or email for the Term.

1.8. Facility Types. The facilities included in the program are as follows: residential, industrial; institutional; commercial; miscellaneous water users; and multifamily. Large industrial and high-hazard complexes or facilities may require inspection/survey services outside the scope of this Agreement. Company allows a maximum of up to three (3) hours of inspection time per facility. An independent cross-connection control survey (at the business owner's expense) may be required at these larger/complex facilities, and the results submitted to Client to help verify program compliance.

1.9. Inspection Terms. Company will perform a maximum of 255 non-residential inspections and 1,100 residential inspections over the Renewal Term. The total inspections include all initial inspections, compliance, and re-inspections. Additional Inspections above the contract terms will be billed separately at a rate of $127.14 for non-residential inspections and $55.24 for residential inspections. Company Personnel will not enter confined spaces. *Vacant facilities that have been provided to Company, scheduled no show, or refusal of inspection will count as an inspection/site visit for purposes of the contract*.

1.10. Compliance with California State Water Resources Control Board, Division of Drinking Water. Company will assist in compliance with California State Water Resources Control Board, Division of Drinking Water cross-connection control program requirements for all commercial, industrial, institutional, residential, multifamily, and public authority facilities.

1.11. Inventory. Company shall inventory all accessible (ground level) backflow prevention assemblies and devices. Documentation will include: location, size, make, model, and serial number (if applicable).

1.12. Annual Year-End Review. Company will conduct an annual or year-end review meeting to discuss the overall program status and specific program recommendations.

1.13.

The above services will be provided for:

Year	Annual Amount
Year 1	$16,455.12
Year 2	$17,113.65
Year 3	$17,796.57
Year 4	$18,509.30
Year 5	$19,249.13
Contract Total	$89,123.77

Contract Amount is based upon a 60 Month term and shall renew in 12-month increments after term unless written cancellation by either party received at least 60 days prior to renewal. HydroCorp will invoice Annually. Pricing is valid for 90 days from the date of the proposal.

SIGNATURES

IN WITNESS WHEREOF, the parties have duly executed this Agreement effective as of the date of 9/1/2026.

Meiners Oaks Cwd

____

By:
Title:

HydroCorp

____

By: Paul M. Patterson
Its: Senior Vice President

HYDROCORP, LLC
TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

1. Applicability. These terms and conditions (these "**Terms**") are the only terms which govern the provision of the professional services ("**Services**") by HydroCorp, LLC, a Michigan limited liability company ("**Company**") to the customer named on the attached statement of work, order form, proposal, or purchase order ("**Client**", and together with Company the "**Parties**" and each individually a "**Party**"). The attached statement of work, order form, proposal, or purchase order (the "**Proposal**") and these Terms (collectively, this "**Agreement**") comprise the entire agreement between the Parties, and supersede all prior or contemporaneous understandings, agreements, negotiations, representations and warranties, and communications, both written and oral. The Proposal is limited to and conditional upon Client's acceptance of these Terms exclusively. Any additional or different terms proposed by Client, whether in the Proposal or otherwise, are unacceptable to Company, are expressly rejected by Company, and will not become a part of the Proposal.

2. Performance of Services; Company Obligations. Company shall provide to Client the Services described and in accordance with the terms and conditions set forth in this Agreement. Additional Services may be added only by executing a new Proposal. Company shall provide Client with an electronic file copy of the utility logo or utility letterhead and all envelopes for the mailing of all official program correspondence only.

3. Client Obligations. Client shall: (a) designate one of its employees or agents to serve as its primary contact with respect to this Agreement and to act as its authorized representative with respect to matters pertaining to this Agreement (the "**Client Contract Manager**"), with such designation to remain in force unless and until a successor Client Contract Manager is appointed; (b) require that the Client Contract Manager respond promptly to any reasonable requests from Company for instructions, information, or approvals required by Company to provide the Services; (c) cooperate with Company in its performance of the Services and provide access to Client's premises, employees, contractors, and equipment as required to enable Company to provide the Services; (d) take all steps necessary, including obtaining any required licenses or consents, to prevent Client-caused delays in Company's provision of the Services; (e) comply with all responsibilities listed on the Proposal in connection with Company's provision of the Services.

4. Fees and Expenses. In consideration of the provision of the Services by Company and the rights granted to Client under this Agreement, Client shall pay the fees set out in the applicable Proposal. Payment to Company of such fees and the reimbursement of expenses pursuant to this Section 4 shall constitute payment in full for the performance of the Services. Unless otherwise provided in the applicable Proposal, all payments shall be due and payable within thirty (30) days of the date set forth on an invoice. Client shall reimburse Company for all reasonable expenses incurred in accordance with the Proposal if such expenses have been pre-approved, in writing by the Client Contract Manager, within thirty (30) days of receipt by Client of an invoice from Company accompanied by receipts and reasonable supporting documentation. Client shall be responsible for all sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any federal, state or local governmental entity on any amounts payable by Client hereunder; and to the extent Company is required to pay any such sales, use, excise, or other taxes or other duties or charges, Client shall reimburse Company in connection with its payment of fees and expenses as set forth in this Section 4. Notwithstanding the previous sentence, in no event shall Client pay or be responsible for any taxes imposed on, or regarding, Company's income, revenues, gross receipts, personnel, or real or personal property or other assets.

5. Intellectual Property; Ownership.

(a) Except as set forth in Section 5(c), Client is, and shall be, the sole and exclusive owner of all right, title, and interest in and to the Deliverables (as defined herein) upon full payment of any fees owed to Company, including all Intellectual Property Rights (as defined herein) therein. Company agrees, and will cause its employees or contractors (the "**Company Representatives**") to agree, that with respect to any Deliverables that may qualify as "work made for hire" as defined in 17 U.S.C. § 101, such Deliverables are hereby deemed a "work made for hire" for Client. To the extent that any of the Deliverables do not constitute a "work made for hire", Company hereby irrevocably assigns, and shall cause the Company Representatives to irrevocably assign to Client, in each case without additional consideration, all right, title, and interest throughout the world in and to the Deliverables, including all Intellectual Property Rights therein. Company shall cause the Company Representatives to irrevocably waive, to the extent permitted by applicable law, any and all claims such Company Representatives may now or hereafter have in any jurisdiction to so-called "moral rights" or rights of droit moral with respect to the Deliverables. As used herein: (a) "**Deliverables**" mean all documents, work product, and other materials that are delivered to Client hereunder or prepared by or on behalf of Company in the course of performing the Services; and (b) "**Intellectual Property Rights**" means all (i) patents, patent disclosures, and inventions (whether patentable or not), (ii) trademarks, service marks, trade dress, trade names, logos, corporate names, and domain names, together with all of the goodwill associated therewith, (iii) copyrights and copyrightable works (including computer programs), and rights in data and databases, (iv) trade secrets, know-how, and other confidential information, and (v) all other intellectual property rights, in each case whether registered or unregistered and including all applications for, and renewals or extensions of, such rights, and all similar or equivalent rights or forms of protection in any part of the world.

(b) Upon Client's reasonable request, Company shall, and shall cause the Company Representatives to, promptly take such further actions, including execution and delivery of all appropriate instruments of conveyance, as may be necessary to assist Client to prosecute, register, perfect, or record its rights in or to any Deliverables.

(c) Company and its licensors are, and shall remain, the sole and exclusive owners of all right, title, and interest in and to the Pre-Existing Materials (as defined herein), including all Intellectual Property Rights therein. Company hereby grants Client a limited, irrevocable, perpetual, fully paid-up, royalty-free, non-transferable, non-sublicenseable, worldwide license to use, perform, display, execute, reproduce, distribute, transmit, modify (including to create derivative works), import, make, have made, sell, offer to sell, and otherwise exploit any Pre-Existing Materials to the extent incorporated in, combined with or otherwise necessary for the use of the Deliverables solely to the extent reasonably required in connection with Client's receipt or use of the Services and Deliverables. All other rights in and to the Pre-Existing Materials are expressly reserved by Company. As used herein, "**Pre-Existing Materials**" means all documents, data, know-how, methodologies, software, and other materials, including computer programs, reports, and specifications, provided by or used by Company in connection with performing the Services, in each case developed or acquired by Company prior to the commencement or independently of this Agreement.

(d) Client and its licensors are, and shall remain, the sole and exclusive owner of all right, title, and interest in and to the Client Materials (as defined herein), including all Intellectual Property Rights therein. Company shall have no right or license to use any Client Materials except solely during the Term to the extent necessary to provide the Services to Client. All other rights in and to the Client Materials are expressly reserved by Client. As used herein, "**Client Materials**" means any documents, data, know-how, methodologies, software, and other materials provided to Company by Client.

6. Access to Company's Software Data Management Program; Management Reports.

(a) Subject to the terms and conditions in this Section 6, Client may, at Client's option, elect to access and use Company's Software Data Management Program (the "**Software**") during the Term. Company will generate and document the required program data for the facility types listed in the Proposal using the Software. Any Client Materials inserted into the Software by or on behalf of Client, or any Deliverables produced as a result of the Software, shall remain property of Client; however, the Software shall remain the property of HydroCorp.

(b) Client agrees to not (i) copy, modify, or create derivative works of the Software, in whole or in part; (ii) rent, lease, lend, sell, sublicense, assign, distribute, publish, transfer, or otherwise make available the Software; (iii) reverse engineer, disassemble, decompile, decode, adapt or otherwise attempt to derive the source code of the Software, in whole or in part; (iv) remove any proprietary notices from the Software; or (v) use the Software in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property rights of Company.

(c) Client acknowledges that, as between Client and Company, Company owns all right, title and interest, including all intellectual property rights in and to the Software and any derivative works thereof, including all changes, modification, improvements, updates, version, and new releases or any information or data generated by the Software.

(d) Company warrants as of the date of the Proposal, the Software is in functioning condition and is not delivered with viruses or malicious code. EXCEPT FOR THE WARRANTY SET FORTH ABOVE, THE SOFTWARE IS PROVIDED "AS IS" AND COMPANY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, INCLUDING BUT NOT LIMITED TO ALL IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, OR FITNESS FOR A PARTICULAR PURPOSE. COMPANY MAKES NO WARRANTY (i) THAT CLIENT'S USE OF THE SOFTWARE WILL MEET CLIENT'S REQUIREMENTS, BE ACCURATE, OR BE ERROR FREE, (ii) THAT THE SOFTWARE WILL BE AVAILABLE AT ANY PARTICULAR TIME OR LOCATION; (iii) THAT ANY DEFECTS OR ERRORS WILL BE CORRECTED; (iv) THAT CLIENT MAY RELY ON THE SOFTWARE FOR COMPLIANCE WITH ANY STATUTORY OR REGULATORY REQUIREMENTS AND/OR REPORTING OBLIGATIONS; OR (v) THAT THE SOFTWARE WILL BE COMPATIBLE WITH ANY HARDWARE OR SYSTEMS SOFTWARE CONFIGURATION.

(e) Comprehensive management reports in electronic, downloadable format on a, as applicable to Client, monthly, quarterly, and/or annual basis shall be available for access by Client. Reports to include the following information: (i) name, location, and date of inspections; (ii) number of facilities inspected/surveyed; and (iii) number of facilities compliant/non-compliant.

7. Confidentiality. From time to time during the Term, either Party (as the "**Disclosing Party**") may disclose or make available to the other Party (as the "**Receiving Party**"), non-public, proprietary, and confidential information of Disclosing Party, whether disclosed in writing or orally, and whether or not labeled as "confidential" ("**Confidential Information**"); provided, however, that Confidential Information does not include any information that: (a) is or becomes generally available to the public other than as a result of Receiving Party's breach of this Section 7; (b) is or becomes available to the Receiving Party on a non-confidential basis from a third-party source that was not legally or contractually restricted from disclosing such information; (c) the Receiving Party establishes by documentary evidence, was in Receiving Party's possession prior to Disclosing Party's disclosure hereunder; or (d) the Receiving Party establishes by documentary evidence, was or is independently developed by Receiving Party or its personnel without using any of the Disclosing Party's Confidential Information. The Receiving Party shall: (i) protect and safeguard the confidentiality of the Disclosing Party's Confidential Information with at least the same degree of care as the Receiving Party would protect its own Confidential Information, but in no event with less than a commercially reasonable degree of care; (ii) not use the Disclosing Party's Confidential Information, or permit it to be accessed or used, for any purpose other than to exercise its rights or perform its obligations under this Agreement; and (iii) not disclose any such Confidential Information to any person or entity, except to the Receiving Party's Representatives (as hereinafter defined) who need to know the Confidential Information to assist the Receiving Party, or act on its behalf, to exercise its rights or perform its obligations under this Agreement. If the Receiving Party becomes legally compelled to disclose any Confidential Information, the Receiving Party shall provide: (A) prompt written notice of such requirement so that the Disclosing Party may seek, at its sole cost and expense, a protective order or other remedy; and (B) reasonable assistance, at the Disclosing Party's sole cost and expense, in opposing such disclosure or seeking a protective order or other limitations on disclosure. If, after providing such notice and assistance as required herein, the Receiving Party remains required by applicable law to disclose any Confidential Information, the Receiving Party shall disclose no more than that portion of the Confidential Information which, on the advice of the Receiving Party's legal counsel, the Receiving Party is legally required to disclose and, upon the Disclosing Party's request, shall use commercially reasonable efforts to obtain assurances from the applicable court or agency that such Confidential Information will be afforded confidential treatment. As used herein, "**Representatives**" mean a Party's affiliates and each of their respective employees, agents, contractors, subcontractors, officers, directors, partners, shareholders, attorneys, third-party advisors, successors and permitted assigns.

8. Indemnification. Client shall defend, indemnify, and hold harmless Company and its affiliates and its and their respective members, managers, officers, directors, employees, agents, successors, and permitted assigns from and against all Losses (as defined herein) arising out of or resulting from any third-party claim arising out of or resulting from: (a) bodily injury, death of any person, or damage to real or tangible, personal property resulting from the grossly negligent or willful acts or omissions of Client; or (b) Client's breach of any representation, warranty, or obligation of Client in this Agreement. As used herein, "**Losses**" mean all losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees and the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers.

9. Representations and Warranties. Each Party represents and warrants to the other Party that: (a) if an entity, it is duly organized, validly existing and in good standing as a corporation or other entity as represented herein under the laws and regulations of its jurisdiction of incorporation, organization, or chartering, or, if a municipal agency, it has the authority under the laws of its state of jurisdiction; (b) it has the full right, power, and authority to enter into this Agreement, to grant the rights and licenses granted hereunder, and to perform its obligations hereunder; (c) the execution of this Agreement by its representative whose signature is set forth at the end hereof has been duly authorized by all necessary corporate action of the Party; and (d) when executed and delivered by such Party, this Agreement will constitute the legal, valid, and binding obligation of such Party, enforceable against such Party in accordance with its terms.

10. Limited Warranty.

(a) Company warrants that it shall perform the Services: (i) in accordance with the terms and subject to the conditions set out in the respective Proposal and this Agreement; (ii) using personnel of industry standard skill, experience, and qualifications; and (iii) in a timely, workmanlike, and professional manner in accordance with generally recognized industry standards for similar services.

(b) Company's sole and exclusive liability and Client's sole and exclusive remedy for breach of this warranty shall be as follows:

i. Company shall use commercially reasonable efforts to promptly cure any such breach; provided, that if Company cannot cure such breach within a reasonable time (but no more than thirty (30) days) after Client's written notice of such breach, Client may, at its option, terminate the Agreement by serving written notice of termination in accordance with Section 12.

ii. In the event the Agreement is terminated pursuant to Section 10(b)(i) above, Company shall within thirty (30) days after the effective date of termination, refund to Client any fees paid by Client as of the date of termination for the Service or Deliverables, less a deduction equal to the fees for receipt or use of such Deliverables or Service up to and including the date of termination on a pro-rated basis.

iii. The foregoing remedy shall not be available unless Client provides written notice of such breach within thirty (30) days after delivery of such Service or Deliverable to Client.

iv. COMPANY MAKES NO WARRANTIES EXCEPT FOR THAT PROVIDED IN SECTION 10(a) ABOVE. ALL OTHER WARRANTIES, EXPRESS AND IMPLIED, ARE EXPRESSLY DISCLAIMED.

11. Limitation of Liability. IN NO EVENT SHALL COMPANY BE LIABLE TO CLIENT OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE, OR PROFIT OR LOSS OF DATA OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE. IN NO EVENT SHALL COMPANY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID TO COMPANY PURSUANT TO THE APPLICABLE PROPOSAL GIVING RISE TO THE CLAIM.

12. Term and Termination. This Agreement shall commence on the effective date of the Proposal and shall continue thereafter (a) for the term set forth in the Proposal or (b) if the term is silent, until the Services are completed by Company, unless, in either case, earlier terminated by either Party as set forth herein (the "**Term**"). Upon commencement of each Proposal, Client acknowledges and agrees that the fees owed by Client to Company shall be subject to an annual increase equal to the Consumer Price Index for All Urban Consumers (CPI-U); U.S. City Average; All items, not seasonally adjusted, 1982–1984=100 reference base, as of such annual fee increase date, or 4%, whichever is greater. Either Party may terminate this Agreement, effective upon written notice to the other Party (the "**Defaulting Party**"), if the Defaulting Party: (i) breaches this Agreement, and such breach is incapable of cure, or with respect to a breach capable of cure, the Defaulting Party does not cure such breach within thirty (30) days after receipt of written notice of such breach; (ii) becomes insolvent or admits its inability to pay its debts generally as they become due; (iii) becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law, which is not fully stayed within seven (7) business days or is not dismissed or vacated within forty-five (45) days after filing; (iv) is dissolved or liquidated or takes any corporate action for such purpose; (v) makes a general assignment for the benefit of creditors; or (vi) has a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business. Termination of this Agreement will not automatically terminate any outstanding Proposal, and the applicable Proposal shall continue in full force and effect until (A) completion of the Services set forth in the applicable outstanding Proposal (B) termination of the applicable Proposal pursuant to additional terms set forth therein, or (C) termination of the Proposal by the non-Defaulting Party.

13. Insurance.

(a) During the term of this Agreement, Client shall, at its own expense, maintain and carry insurance with financially sound and reputable insurers, in full force and effect that includes, but is not limited to, commercial general liability on an all-risk basis and including extended coverage for matters set forth in this Agreement with financially sound and reputable insurers. Upon Company's request, Client shall provide Company with a certificate of insurance from Client's insurer evidencing the insurance coverage specified in this Agreement. The certificate of insurance shall name Company as an additional insured. Client shall provide Company with thirty (30) days' advance written notice in the event of a cancellation or material change in Client's insurance policy. Except where prohibited by law, Client shall require its insurer to waive all rights of subrogation against Company's insurers and Company.

(b) During the term of this Agreement, Company shall, at its own expense, maintain and carry the following types of insurance: (i) Comprehensive General Liability with limits no less than one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) in the aggregate; (ii) Excess Umbrella Liability with limits no less than five million dollars ($5,000,000) per occurrence and five million dollars ($5,000,000) in the aggregate; (iii) Automobile Liability with limits no less than one million dollars ($1,000,000), combined single limit; (iv) Worker's Compensation with limits no less than one million dollars ($1,000,000) per occurrence; and (v) Errors and Omissions Liability with limits no less than two million dollars ($2,000,000) per occurrence and two million dollars ($2,000,000) in the aggregate. Upon Client's request, Company shall provide Client with a certificate of insurance from Company's insurer evidencing the insurance coverage specified in this Agreement. The certificate of insurance for the Comprehensive General Liability policy shall name Client as an additional insured. Company shall provide Client with thirty (30) days' advance written notice in the event of a cancellation or material change in Client's insurance policy.

14. Entire Agreement. This Agreement, including and together with any related Proposals, exhibits, schedules, attachments, and appendices, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, regarding such subject matter.

15. Notices. All notices, requests, consents, claims, demands, waivers, and other communications under this Agreement (each, a "**Notice**") must be in writing and addressed to the other Party at its address set forth on the Proposal (or to such other address that the receiving Party may designate from time to time in accordance with this Section 15). Unless otherwise agreed herein, all Notices must be delivered by personal delivery, nationally recognized overnight courier or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) on receipt by the receiving Party; and (b) if the Party giving the Notice has complied with the requirements of this Section 15.

16. Severability. If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

17. Waiver. No waiver by any Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and

signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

18. Assignment; Successors and Assigns. Client shall not assign, transfer, delegate, or subcontract any of its rights or delegate any of its obligations under this Agreement without the prior written consent of Company. Any purported assignment or delegation in violation of this Section 18 shall be null and void. No assignment or delegation shall relieve Client of any of its obligations under this Agreement. Company may assign any of its rights or delegate any of its obligations to any affiliate or to any person acquiring all or substantially all of Company's assets without Client's consent. This Agreement is binding on and inures to the benefit of the Parties to this Agreement and their respective permitted successors and permitted assigns.

19. Relationship of the Parties. The relationship between the Parties is that of independent contractors. The details of the method and manner for performance of the Services by Company be under its own control, Client being interested only in the results thereof. Company shall be solely responsible for supervising, controlling, and directing the details and manner of the completion of the Services. Nothing in this Agreement shall give Client the right to instruct, supervise, control, or direct the details and manner of the completion of the Services. The Services must meet Client's final approval and shall be subject to Client's general right of inspection throughout the performance of the Services and to secure satisfactory final completion. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture, or other form of joint enterprise, employment, or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner whatsoever.

20. No Third-Party Beneficiaries. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

21. Choice of Law. This Agreement and all related documents including all exhibits attached hereto and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the laws of the State in which Client's principal place of business in located, without giving effect to the conflict of laws provisions thereof to the extent such principles or rules would require or permit the application of the laws of any jurisdiction other than those of the State in which Client's principal place of business in located.

22. Waiver of Jury Trial. EACH PARTY ACKNOWLEDGES THAT ANY CONTROVERSY THAT MAY ARISE UNDER THIS AGREEMENT, INCLUDING EXHIBITS, SCHEDULES, ATTACHMENTS, AND APPENDICES ATTACHED TO THIS AGREEMENT, IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LEGAL ACTION ARISING OUT OF OR RELATING TO THIS AGREEMENT, INCLUDING ANY EXHIBITS, SCHEDULES, ATTACHMENTS, OR APPENDICES ATTACHED TO THIS AGREEMENT, OR THE TRANSACTIONS CONTEMPLATED HEREBY.

23. Force Majeure. No Party shall be liable or responsible to the other Party, or be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations of Client to make payments to Company hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted Party's ("**Impacted Party**") reasonable control, including, without limitation, the following force majeure events ("**Force Majeure Event(s)**"): (a) acts of God; (b) flood, fire, earthquake, pandemics, epidemics, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest; (d) government order, law, or actions; (e) embargoes or blockades in effect on or after the date of this Agreement; (f) national or regional emergency; (g) strikes, labor stoppages, or slowdowns, or other industrial disturbances; (h) telecommunication breakdowns, power outages or shortages, lack of warehouse or storage space, inadequate transportation services, or inability or delay in obtaining supplies of adequate or suitable materials; and (i) other similar events beyond the reasonable control of the Impacted Party. The Impacted Party shall give notice within ten (10) days of the Force Majeure Event to the other Party, stating the period of time the occurrence is expected to continue. The Impacted Party shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are minimized. The Impacted Party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. In the event that the Impacted Party's failure or delay remains uncured for a period of fifteen (15) days following written notice given by it under this Section 23, the other Party may thereafter terminate this Agreement upon fifteen (15) days' written notice.

24. Publicity. Unless the a Party provides the other Party with written notice to the contrary or of any reasonable restrictions or requirements, such Party acknowledges and agrees that the other Party shall have the right to use such Party's name, likeness, and logos in any digital, online, and printed publicity or marketing materials prepared by the other Party and in presentations to current or prospective clients and others.

Appendix

Specific Qualifications & Experience

HydroCorp™ is a professional service organization that specializes in Cross Connection Control Programs. Cross Connection Control Program Management & Training is the main core and focus of our business. We are committed to providing water utilities and local communities with a cost-effective and professionally managed cross-connection control program in order to assist in protecting the public water supply.

- HydroCorp conducts over 110,000 Cross Connection Control Inspections ***annually***.
- HydroCorp tracks and manages over 135,000+ backflow prevention assemblies for our Municipal client base.
- Our highly trained staff works in an efficient manner in order to achieve maximum productivity and keep program costs affordable. We have a detailed **system** and **process** that each of our field inspectors follow in order to meet productivity and quality assurance goals.
- Our municipal inspection team is committed to providing outstanding customer service to the water users in each of the communities we serve. We teach and train customer service skills in addition to the technical skills since our team members act as representatives of the community that we service.
- Our municipal inspection team has attended training classes and received certification from the following recognized Cross Connection Control Programs: UF TREEO, UW-Madison, and USC – Foundation for Cross Connection Control and Hydraulic Research, American Backflow Prevention Association (ABPA), American Society for Sanitary Engineering (ASSE). HydroCorp recognizes the importance of Professional Development and Learning. We invest heavily in internal and external training with our team members to ensure that each Field Service and Administrative team member has the skills and abilities to meet the needs of our clients.
- We have a trained administrative staff to handle client needs, water user questions and answer telephone calls in a professional, timely, and courteous manner. Our administrative staff can answer most technical calls related to the cross-connection control program and have attended basic cross-connection control training classes.
- HydroCorp currently serves over 550 communities in Michigan, Wisconsin, Minnesota, Maryland, Delaware, Virginia, California, Idaho, Utah & Florida. We still have our first customer!
- HydroCorp and its' staff are active members in many water industry associations including: National Rural Water Association, State Rural Water Associations, National AWWA, State AWWA Groups, HydroCorp is committed to assisting these organizations by providing training classes, seminars, and assistance in the area of Cross Connection Control.
- Several Fortune 500 companies have relied on HydroCorp to provide Cross Connection Control Surveys, Program Management & Reporting to assist in meeting state/local regulations as well as internal company guidelines.

PACE SUPPLY CORP
15055 OXNARD ST
VAN NUYS CA 91411
909-936-4310

Quote#	2933630
Quote Date	08/21/26
Page#	1

QUOTATION

MEINERS OAKS WATER DISTRICT 217266-00

202 W EL ROBLAR DR
OJAI CA 93023

Ship To:

Expiration Date	12/31/26	Requested By	JUSTIN MARTINEZ
FOB	ORIGIN	Prepared By	David Blakeney dblakeney@pacesupply.com
Online Quote	2933630	Salesperson	
Job Name	E-ESERIES & ENDPOINTS		

WE ARE PLEASED TO QUOTE YOU ON THE FOLLOWING MATERIAL

Ln#	Part Number	Description	Price	Qty	Unit	Extended Price
		>>> SEGMENT: METERS - E-SERIES ULTRASONIC METERS				
1	BAM1174487	5/8"X3/4" E-SERIES G2 ULTRASONIC MTR, FT3, 5' TT, BADGER	215.56	84	EA	18107.04
2	BAM1093727	1" E-SERIES G2 ULTRASONIC MTR, FT3, 5' TT BADGER	279.51	15	EA	4192.65
3	BAM1001727	1-1/2" E-SERIES ULTRASONIC MTR, 2-BOLT EL FLG, SS HOUSING, FT3, 5' TT, BADGER	667.87	1	EA	667.87
						---------.-- 22967.56
		>>> SEGMENT: ENDPOINTS - CELLULAR ENDPOINTS				
4	BAM1162418	ORION HLG-RD CELL ENDPOINT, 8" TT, THRU LID INSTALL KIT, BADGER	160.08	100	EA	16008.00
5	BAMSUBFEE	BADGER NAAS SUBSCRIPION FEE SERVICE UNIT 68886-104	0.89	1200	EA	1068.00
						---------.-- 17076.00

Subtotal	40043.56
Estimated Sales Tax	3800.12
Estimated Freight	
Total	43843.68

RESOLUTION NO. 20260915

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MEINERS OAKS WATER DISTRICT ADOPTING THE DISTRICT'S FULL ADMINISTRATIVE POLICIES AND PROCEDURES MANUAL

WHEREAS, the Meiners Oaks Water District ("District") is a California special district governed by its Board of Directors and is responsible for establishing policies and procedures to support transparent, accountable, and effective District administration; and

WHEREAS, the District has prepared a comprehensive Administrative Policies and Procedures Manual ("Manual") containing the administrative, financial, cybersecurity, billing, records, grant, debt, payroll, accounts payable, accounts receivable, fixed asset, surplus property, and related policies and procedures listed in Exhibit A; and

WHEREAS, the purpose of the Manual is to improve clarity, formalize current District practices, strengthen internal controls, promote consistent administration, support audit readiness, protect public funds and District assets, safeguard District records and data, and assist the District in meeting applicable legal, financial, grant, debt, public records, and operational requirements; and

WHEREAS, the Board of Directors has reviewed the Manual in its entirety, including each policy and procedure identified in Exhibit A, attached hereto and incorporated herein by this reference; and

WHEREAS, notice of the Board's consideration of this Resolution and the Manual was provided in accordance with the Ralph M. Brown Act, and the Board considered the matter at a duly noticed public meeting at which members of the public were afforded an opportunity to comment; and

WHEREAS, the Board finds that adoption of the Manual is in the best interests of the District, its ratepayers, and the public.

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

Section 1. Recitals. The above recitals are true and correct and are incorporated herein as findings of the Board of Directors.

Section 2. Adoption of Full Manual. The Board of Directors hereby adopts the Manual in its entirety, including all policies and procedures identified in Exhibit A, as the official administrative policy and procedure manual of the District.

Section 3. Supersession of Prior Policies. To the extent any prior District policy, procedure, practice, resolution, motion, or administrative directive conflicts with the Manual adopted by this

Resolution, the Manual shall control, unless otherwise required by law or expressly provided by subsequent Board action.

Section 4. Administrative Implementation. The General Manager, or designee, is authorized and directed to implement the Manual, distribute the Manual to appropriate District personnel, maintain the official copy, provide training or guidance as needed, and take all administrative actions reasonably necessary to carry out this Resolution.

Section 5. Non-Substantive Updates. The General Manager, or designee, may make non-substantive administrative corrections to the Manual, including formatting, numbering, cross-references, titles, typographical corrections, and clerical updates, provided such changes do not alter policy meaning, approval authority, financial thresholds, legal requirements, rights, duties, responsibilities, or substantive procedures.

Section 6. Future Amendments. Any material amendment to the Manual, including any change that alters policy meaning, approval authority, financial thresholds, legal requirements, rights, duties, responsibilities, or substantive procedures, shall be presented to the Board of Directors for review and approval, except as otherwise authorized by Board-adopted policy or applicable law.

Section 7. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Meiners Oaks Water District at a regular meeting held on September 15, 2026, by the following vote:

AYES: ________

NOES: ________

ABSTAIN: ________

ABSENT: ________

______________________________	______________________________
Michel Etchart	Summer Ward
Board President	Board Secretary

Exhibit A

Administrative Policies and Procedures Included in the Full Manual Adopted by Resolution No. 20260915

1. General Financial Management Policy
2. Credit Card Use Policy
3. Fraud Detection and Prevention Policy
4. Cybersecurity Policy
5. Billing Data Security Procedure
6. Fixed Asset Policy
7. Unbilled Receivables Policy
8. Accounts Payable Policy
9. Accounts Receivable Policy
10. Payroll Policy
11. Debt Management Policy
12. Grant Management Policy
13. Disposal of Surplus Property and Equipment Policy
14. Policy Adoption and Amendment Policy
15. Records Retention and Destruction Policy
16. Conflict of Interest Policy
17. Purchasing Goods & Services Policy
18. Reserve Fund Policy

MEINERS OAKS WATER DISTRICT
VENTURA COUNTY SINCE 1949
(805) 646-2114
"WATER IS PRECIOUS"
202 WEST EL ROBLAR DRIVE

Review and Approval of New & Updated District Administrative Policies and Procedures

Recommended Action

Review and approve the updated District policies and procedures, including the General Financial Management Policy, Credit Card Use Policy, Fraud Detection and Prevention Policy, Cybersecurity Policy, Billing Data Security Procedure, Fixed Asset Policy, and Unbilled Receivables Policy. In addition, review and approve the new District policies and procedures presented for adoption, including the Accounts Payable Policy, Accounts Receivable Policy, Payroll Policy, Debt Management Policy, Grant Management Policy, Disposal of Surplus Property and Equipment Policy, Adoption and Amendment of Policies and Procedures, and Records Retention and Destruction Policy.

Background

The District Assistant General Manager conducted a review of several administrative, financial, cybersecurity, billing-related, records, grant, debt, payroll, accounts payable, accounts receivable, and property-management policies and procedures to improve clarity, strengthen internal controls, align documentation with current District practices, and support ongoing accountability in the management of public funds, sensitive customer information, District records, and District systems.

The proposed action includes both updates to existing District policies and procedures and adoption of new policies and procedures intended to fill gaps, formalize current practices, and provide clearer Board-level direction. Overall, the documents are intended to modernize policy language, clarify roles and responsibilities, improve documentation and review requirements, strengthen fiscal and operational controls, and better reflect current legal, financial, administrative, and cybersecurity expectations. The Fixed Asset Policy and Unbilled Receivables Policy were updated primarily to standardize formatting and clarify language, with no material changes identified.

At the regular Board meeting on August 18, 2026, the Board conducted the first reading of the Adoption Resolution and the accompanying Administrative Policies and Procedures. The Board is now requested to consider and approve the adoption of the policies.

The policy package also builds on related District policy updates previously approved by the Board, including the updated **Conflict of Interest Policy** approved on May 19, 2026, and the updated **Purchasing Goods and Services Policy** and **Reserve Fund Policy** approved on July 21, 2026.

Summary of Key Updates

The **General Financial Management Policy** has been expanded to clarify the policy's purpose, scope, and responsibilities; strengthen budget management and small-staff internal controls; establish clearer requirements for bank reconciliations, receivables, procurement, grants and loans, records retention, financial system access, data security, and periodic policy review.

The **Credit Card Use Policy** has been revised to define authorized users and allowable business uses; prohibit personal or unauthorized charges; require supporting documentation and monthly reconciliation; establish review and approval procedures; require timely payment; set card limits; and clarify that credit card records are public records subject to retention requirements.

The **Fraud Detection and Prevention Policy** has been strengthened to emphasize public-resource protection, prevention and internal controls, reporting options, confidentiality, anti-retaliation, anonymous reporting, investigation procedures, evidence preservation, corrective action, and periodic review.

The **Cybersecurity Policy** has been significantly expanded to better align with current recommended cybersecurity practices for critical infrastructure and water systems. Updates address governance, asset inventory, system classification, access controls, multi-factor authentication, backups, protections for network and telemetry systems, vulnerability management, logging, vendor risk, incident response, training, policy exceptions, annual review, and supporting implementation appendices.

The **Billing Data Security Procedure** has been updated to clarify its relationship to the District Cybersecurity Policy and to establish billing-data-specific safeguards for customer records, payment information, authorized access, payment-card handling, secure storage and transmission, physical and electronic records, incident reporting, breach-notification evaluation, training, PCI-related compliance, and annual review.

The **Fixed Asset Policy** and **Unbilled Receivables Policy** have been reformatted and clarified for consistency with the District's policy format. No material changes were identified for these two policies.

Summary of New Policies and Procedures Presented for Approval

The new **Adoption and Amendment of Policies and Procedures Policy** establishes a consistent process for adopting, amending, reviewing, distributing, maintaining, and making non-substantive administrative updates to policies and procedures. It clarifies Board authority, management responsibility for administrative procedures, initiation and review processes, Board approval requirements, interim or emergency updates, documentation, distribution, retention, and supersession of conflicting prior practices.

The new **Accounts Payable Policy** establishes consistent procedures and internal controls for reviewing, approving, documenting, recording, and paying District obligations. It addresses vendor setup, invoice review, approval authority, segregation of duties, payment processing, electronic payments, reimbursements, emergency payments, grant and restricted-fund documentation, fraud prevention, bank reconciliation, records retention, and audit support.

The new **Accounts Receivable Policy** establishes standards for billing, recording, reviewing, collecting, reconciling, reporting, adjusting, and writing off amounts owed to the District. It clarifies responsibilities, monthly review expectations, delinquency notices, late penalties, payment arrangements, disputed bills, returned payments, allowance for doubtful accounts, write-off authority, internal controls, records retention, and compliance with applicable law.

The new **Payroll Policy** establishes procedures and internal controls for payroll authorization, timekeeping, review, processing, payment, reconciliation, confidentiality, and records retention. It addresses employee setup, payroll changes, overtime and special pay, leave accruals and usage, payroll taxes and deductions, payroll corrections, system access, fraud prevention, and periodic policy review.

The new **Debt Management Policy** establishes parameters for issuing, managing, refinancing, and reporting District debt obligations. It supports prudent long-term financial planning, protects ratepayers, preserves financial flexibility, complies with California Government Code Section 8855(i), defines appropriate uses and types of debt, and establishes internal control and post-issuance compliance expectations.5/19/26

The new **Grant Management Policy** establishes Board-level direction for applying for, accepting, administering, reporting on, and closing out grants. It addresses Board authorization, staff responsibility, grant administration standards, tracking of revenues and expenditures, allowable cost documentation, procurement compliance, reporting deadlines, changes to grant scope or budget, grant-funded property, closeout, records retention, and compliance with applicable Uniform Guidance requirements for federal awards.

The new **Disposal of Surplus Property and Equipment Policy** establishes a transparent process for identifying, declaring, disposing of, and documenting surplus District property. It addresses Board and General Manager authority, surplus property lists, disposition methods, notice and payment procedures, vehicle and technology disposal, data removal, environmental and safety requirements, conflict-of-interest restrictions, proceeds, accounting, and records retention.

The **Records Retention and Destruction Policy** establishes uniform standards for identifying, maintaining, protecting, retrieving, retaining, and lawfully disposing of District records in paper, electronic, email, cloud, billing, meter, GIS, and other formats. It addresses legal holds, destruction authorization, confidentiality, electronic records, record categories, retention schedules, and compliance with applicable laws governing special district records and the California Public Records Act.

Key Benefits

Approval of the new and updated policies will provide several District-wide benefits, including clearer Board and staff roles, stronger internal controls, improved documentation and audit readiness, better protection of public funds and District assets, enhanced cybersecurity and billing-data safeguards, more consistent records retention practices, and improved compliance with legal, grant, debt, and public records requirements.

The policy package also reduces reliance on informal practices by establishing written guidance for core administrative and financial functions, supporting continuity, transparency, accountability, and sound public agency governance.

Ongoing Review

The Administrative Policy and Procedure Manual should be reviewed administratively annually and presented to the Board of Directors for comprehensive review and approval at least every three years. Bring material policy amendments, legally required updates, audit-related changes, grant or debt compliance updates, cybersecurity-related changes, or other significant revisions to the Board sooner, as needed. Non-substantive updates, such as formatting, numbering, titles, cross-references, or clerical corrections, may be made administratively when they do not change policy meaning, authority, approval thresholds, rights, duties, or compliance requirements.

Fiscal Impact

There is no direct fiscal impact associated with approval of the updated and new policies and procedures. Implementation will primarily involve staff time for administration, training, recordkeeping, review, and ongoing compliance. Any future costs associated with technology, cybersecurity, training, records management, grant administration, debt issuance, or other implementation needs would be brought to the Board or included in the budget process as appropriate.

Board Recommendation

Executive Committee and Staff recommend that the Board of Directors review and approve the new and updated District policies and procedures, and adopt them as presented. Approval will help maintain clear administrative guidance, strengthen internal controls, improve the protection of District records, data, funds, assets, and systems, support compliance with grant and debt requirements, and promote consistent policy administration across District operations.

Meiners Oaks Water District

General Financial Management Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	12/2024	Adopted	Assistant GM	Initial policy adoption
1.1	9/15/2026	Revision	Board of Directors	Clarified roles, internal controls, and relationship to other policies and procedures

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's general administrative and financial management. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

General Financial & Administrative Management Policy

Background, Purpose, and Scope

This policy incorporates policies and procedures used by Meiners Oaks Water District to meet its obligations and operate in a financially prudent manner. The purpose of this policy is to provide general fiscal guidelines, establish expectations for financial oversight and accountability, safeguard District assets and resources, promote accurate and timely financial reporting, and support compliance with applicable laws, regulations, grant or loan agreements, and Board-approved policies. This policy applies to the Board of Directors, management, staff, and any contractors or consultants acting on behalf of the District in connection with financial administration, budgeting, accounting, reporting, procurement, cash handling, payroll, grants, loans, debt, reserves, and internal controls. Internal controls are implemented to the extent feasible within the District's small-staff environment, with compensating controls used where full separation of duties is not practical.

Roles and Responsibilities

- The Board of Directors provides fiscal oversight, approves the annual budget, reviews financial reports, approves payables and major financial commitments as required by policy, adopts rates and fees, establishes reserve and financial policies, and ensures that District finances are managed in open and public meetings consistent with applicable law.
- The General Manager is responsible for implementing this policy, maintaining sound financial administration, approving expenditures within authorized limits, ensuring compliance with Board-approved policies and agreements, and reporting material financial matters to the Board.
- The Assistant General Manager, Office Administrator, or designee performs assigned accounting, billing, payroll, accounts payable, accounts receivable, reconciliation, and reporting functions in accordance with approved workflows and subject to appropriate review and approval.
- External auditors, consultants, and other professional service providers support the District by providing independent review, technical assistance, and compliance support as authorized by the Board or management.

Training

Board and staff complete ethics training as required by law, including initial and biennial training requirements. Additionally, office staff receives initial and ongoing training on district-approved accounting software.

Reporting

- All financial reports are filed on time and in compliance with applicable laws and recognized standards for best management/reporting practices (including the Local Government Financial Reporting System).
    - Comprehensive annual financial report(s)
    - Annual Audit – An external financial auditor performs a fiscal audit in accordance with auditing standards generally accepted in the United States of America, whereby the District's internal control over financial reporting is evaluated for the purpose of expressing an opinion on the financial statements.
    - State Controller's Financial Transaction Report
    - State Controller's Compensation Report
- The District requires board members and designated employees to prepare and file statements of economic interests (FPPC Form 700) to identify and disclose potential conflicts of interest. (*See References)*
- Budget Management: The Board budget committee helps develop the fiscal budget, and the budget is then approved by the full Board of Directors. Monthly expenditure reports, compared to the approved budget, are reviewed and approved by the Board. Budget amendments, material transfers between major budget categories, capital project budget changes, and expenditures expected to exceed approved appropriations require review and approval consistent with Board policy and applicable law.

Governance:

- The Board establishes and periodically reviews strategic, financial, and other goals.
- The Board approves an annual budget and capital improvement project plan in an open public meeting. Fiscal years are July 1 – June 30.

- In monthly open and public meetings, the Board reviews revenue, expenses, and accounts payable for compliance with the budget. At least annually, the Board reviews bank reconciliations and receivables aging reports in open public meetings.
- The Board sets rates and fees in compliance with applicable state laws, such as Prop 218, and the District ensures its revenues maintain financial stability and support its commitments.

Policies

- The District has written, board-approved Code of Conduct and Ethics policies, including compliance with the Conflict of Interest Code and Fraud Detection and Prevention. (*See References*)
- The Board establishes and periodically reviews the fund balances and reserves policy to meet district needs. (See Reserve Fund Policy)
- The Board establishes and periodically reviews that fiscal and internal control policies and procedures are sufficient to safeguard its assets and resources, deter and detect errors, fraud, waste, abuse, and theft, ensure the accuracy and completeness of accounting data, and produce reliable and timely financial and management information.
- The District has established workflow procedures for handling and processing receivables, payment of payables, invoice approval, authorization, and signature of bank checks, transfers, withdrawals, and use of District credit cards. (*See References*) The District has a small staff, and full separation of duties is difficult; however, compensating controls are incorporated into workflows, including documented review and approval, second-person review where feasible, Board review of payables, dual signatures or approvals, restricted system access, monthly reconciliations, and periodic management or Board review. These procedures include:
  - Cash, check, credit card, and electronic receivables are receipted, reconciled to the daily register activity, supported by payment coupons or payment receipts, deposited timely, and reviewed monthly by a second staff member where feasible.
  - Payables are reviewed and approved by the GM before processing payment. Pre-numbered checks are issued in sequence and require two signatures (the General Manager and a Director). The Board approves payables at open and public meetings.
  - Monthly customer service deposits are refunded to the customer after two years or upon account disconnection, either toward the account or paid by check if the

account is inactive. Monthly deposit reconciliation reports are provided to the Office Administrator to compare with the Trust Fund bank balance.
  - Bank-authorized signers are reviewed annually, and any mid-cycle changes in Board or staff are reported to the bank promptly.
  - Bank reconciliations are prepared monthly for all District bank accounts and reviewed by management or another authorized reviewer. Reconciliations include review of outstanding checks, deposits in transit, transfers, unusual items, and agreement to supporting accounting records.
  - Bank account access is limited and follows a 2-factor authentication process;
  - Payroll and Payable EFTs are input and scheduled by the Office Administrator or designee, then reviewed and approved for processing by the Assistant General Manager.
- The District actively adopts mechanisms to prevent, detect, and report fraud, waste, abuse, errors, and theft. Suspected fraud, waste, abuse, or misuse of District resources must be reported promptly to the General Manager, Board President, external auditor, or legal counsel as appropriate. Good-faith reporting is encouraged; retaliation is prohibited; and reported concerns will be reviewed and documented in a manner consistent with District policy and applicable law.

Financial System Access and Data Security

- Access to accounting, billing, banking, payroll, and financial reporting systems is limited to authorized users based on assigned responsibilities.
- The District uses unique user credentials, password protections, multi-factor authentication where available, and timely removal or modification of access when staff, Board, or role changes occur.
- User permissions for financial systems are reviewed periodically to confirm that access remains appropriate and consistent with job duties and internal control objectives.
- Financial records, billing data, customer information, banking credentials, and supporting documentation are stored and transmitted securely in accordance with District procedures and applicable legal requirements.

General Administration

- Board and staff travel and other expense reimbursements are supported by receipts and/or appropriate documentation. They are reviewed and approved by the General

Manager or designee to ensure that expenses are appropriate and comply with board-approved policy.

- Management reports financial information to the Board monthly in open and public meetings.
- The District has available cash funds to pay its short-term obligations on time.
- The District's revenues and funds are sufficient to meet its long-term obligations on time.
- The District has implemented accounting and bookkeeping systems and records in accordance with generally accepted accounting principles for special districts.
- If the District has received federal or state grant or loan funds, the District carefully administers the grant or loan in accordance with the applicable grant or loan agreement and related requirements. Grant and loan administration includes, where appropriate, tracking revenues and expenditures by project or fund; maintaining documentation of allowable costs; following applicable procurement and conflict-of-interest requirements; meeting reporting deadlines; retaining supporting records; and maintaining audit-ready files. For federal awards, the District complies with applicable federal requirements, including Uniform Guidance requirements when applicable.

Records Retention and Documentation

- Financial transactions must be supported by appropriate documentation, including invoices, receipts, approvals, contracts, bids or quotes, payroll records, bank statements, reconciliations, Board approvals, grant or loan records, audit reports, and other records necessary to support the transaction and demonstrate compliance.
- Records are retained in accordance with the District's records retention schedule, applicable grant or loan agreements, audit requirements, and applicable federal, state, and local laws.
- Documentation must be organized and accessible for management review, Board review, audits, grant monitoring, public records compliance, and other authorized purposes.

Procurement

- The board-approved Purchasing Goods and Services Policy (*See References)* establishes purchasing authorization levels for appropriate District positions, including authorization levels for contract change orders. It also establishes a competitive process for purchasing goods and materials.

- The District uses a competitive process to award construction and construction-related contracts, including construction, project management, architectural, engineering, and related services, in compliance with applicable state law and District policy.
- The District uses a competitive process for awarding contracts for general professional services unless documented criteria are met for not using a competitive process, such as properly justified sole-source procurement.
- Board approval or oversight is required for high-dollar, lengthy, or sensitive procurement contracts.
- Procurement decisions must be free from conflicts of interest, supported by adequate documentation, and consistent with applicable grant or loan requirements when external funding is used.
- The board-approved policy establishes emergency procurement procedures compliant with state law.

Meiners Oaks Water District

Credit Card Use Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	5/2025	Adopted	Assistant GM	Initial policy adoption
1.1	9/15/2026	Revision	Board of Directors	Comprehensive Update

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's credit card use. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Credit Card Use Policy

Purpose:

The purpose of this policy is to establish internal controls for the authorization, use, documentation, review, and payment of District credit cards to ensure that all credit card purchases are reasonable, necessary, properly approved, and made solely for lawful District business.

Scope:

This policy applies to all employees or officials authorized to use a District credit card, approve credit card charges, reconcile monthly statements, maintain supporting documentation, or process payments for credit card bills.

Implementation:

Credit cards may be issued only to positions with a demonstrated District business need, including the General Manager, the Office Administrator, and Field Operators, as authorized by the General Manager. Credit cards shall not be issued to or used by members of the Board of Directors. Board members shall use personal credit cards for lawful District expenses and seek reimbursement on a form provided by the District for that purpose.

a) District credit cards shall be used only for reasonable, necessary, and lawful District business expenses that are within the adopted budget or otherwise authorized in accordance with District purchasing and approval policies.
b) Personal expenses shall not be charged to a District credit card. If a transaction includes both personal and District business expenses, the employee shall pay for the transaction personally and request reimbursement from the District for the appropriate District portion. Accidental personal charges must be reported immediately and reimbursed to the District promptly.
c) Each credit card transaction shall be supported by third-party documentation, such as an itemized receipt, invoice, order confirmation, or other vendor documentation. The cardholder shall annotate the District's business purpose for each transaction and, when practical, identify the applicable account, project, or budget category.
d) Credit card statements shall be reviewed monthly. The Office Administrator shall reconcile receipts and supporting documentation to the statement. The General Manager shall

review and approve credit card transactions, except that the General Manager's own charges shall be reviewed by the Board President, Treasurer, or another Board member designated by the Board.

e) Credit card bills shall be paid on time to avoid late fees and finance charges. The District shall not reimburse or pay late fees or finance charges resulting from failure to submit required documentation or otherwise comply with this policy, unless approved by the General Manager due to circumstances outside the cardholder's control.

f) The following uses are prohibited: cash advances; gift cards or cash equivalents unless specifically authorized for an approved District purpose; alcohol; personal meals or entertainment not otherwise authorized by District policy; purchases that split transactions to avoid approval limits; and any purchase that violates District policy, law, or grant or contract requirements.

g) Each cardholder is responsible for safeguarding the credit card and account information. Lost or stolen cards, suspected fraud, or unauthorized charges shall be reported immediately to the card issuer and to the General Manager or Office Administrator. Disputed charges shall be documented and resolved promptly.

h) Each authorized District credit card shall have an established dollar limit. Credit limits and any single-purchase limits shall be established by the General Manager based on operational need and may be adjusted or revoked at any time. Card privileges may be suspended or terminated for misuse, failure to provide documentation, or failure to comply with this policy.

Cardholder Category	Current Credit Limit
General Manager	$10,000
District Office	$10,000
Field Staff Cards	$2,500 each

i) District records involving credit card use, including statements, receipts, invoices, approvals, reimbursement requests, dispute documentation, and related correspondence, are public records to be maintained in accordance with the District's records retention policy and applicable law.

Meiners Oaks Water District

Fraud Detection & Prevention Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	2/2022	Adopted	Assistant GM	Initial policy adoption
1.1	9/15/2026	Revision	Board of Directors	Minimal language update, Standard Formatting

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's fraud detection and prevention. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Fraud Detection & Prevention Policy

Background

This Fraud Detection and Prevention Policy is established to support the development, maintenance, and monitoring of internal controls designed to prevent, detect, and respond to fraud, waste, abuse, misappropriation, and other irregularities involving the Meiners Oaks Water District (MOWD). MOWD is committed to conducting District business with honesty, integrity, transparency, and accountability; safeguarding public assets; promoting ethical conduct; and complying with all applicable federal, state, and local laws, regulations, and District policies.

Scope of Policy

This policy applies to any actual or suspected fraud, waste, abuse, misappropriation, conflict of interest, misuse of District resources, or other irregularity involving District officials, Board members, employees, temporary employees, volunteers, consultants, vendors, contractors, outside agencies, customers, or any other party with a business relationship with MOWD.

Any investigative activity required will be conducted without regard to the suspected wrongdoer's length of service, position/title, or relationship to the District.

Policy

The General Manager, management staff, and the Board of Directors share responsibility for maintaining an effective control environment. Management is responsible for implementing internal controls, monitoring compliance, responding promptly to reported concerns, and taking corrective action when deficiencies are identified. All employees and District representatives are responsible for complying with this policy and promptly reporting known or suspected violations, including questionable accounting, procurement, contracting, payroll, billing, reimbursement, or auditing practices.

For purposes of this policy, fraud includes an intentional false representation, concealment, omission, or misuse of information or assets for personal gain, benefit to another party, or harm to the District. Management personnel must remain familiar with fraud risks within their areas of responsibility and remain alert for unusual activity, control weaknesses, or indicators of irregularity.

Any actual or suspected irregularity must be reported immediately to the General Manager or designee. If the concern involves the General Manager, the report should be made to the Board President, Board Vice President, District legal counsel, or another designated reporting channel. The District will coordinate investigations with legal counsel, law enforcement, regulatory agencies, auditors, insurers, or other affected parties when appropriate.

Prevention and Internal Controls

MOWD will maintain reasonable internal controls to reduce the risk of fraud, errors, and misuse of public resources. These controls may include, as appropriate to District staffing and operations, segregation of duties, documented approval authority, independent review of bank reconciliations and financial reports, secure access to financial systems and records, competitive procurement practices, inventory and asset controls, conflict-of-interest review, periodic management review of high-risk transactions, and regular communication of ethical expectations to employees and District representatives.

Actions Constituting Fraud

Fraud, misappropriation, waste, abuse, and other fiscal irregularities include, but are not limited to:

- Any dishonest or fraudulent act
- Misappropriation of funds, securities, supplies, or other assets
- Misrepresentation or falsification of financial statement(s), including forgery or alteration of documents
- Impropriety in the handling or reporting of money or financial transactions
- Profiteering as a result of insider knowledge of company activities
- Disclosing confidential and proprietary information to outside parties
- Unauthorized disclosure, use, alteration, destruction, or manipulation of District records, data, systems, or confidential information
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the District
- Authorizing, approving, or receiving payment for goods not received, services not performed, unsupported reimbursements, or unauthorized expenditures
- Circumventing procurement, contracting, payroll, billing, timekeeping, purchasing, or approval controls
- Destruction, removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or
- Any similar or related irregularity.

Other Irregularities

Irregularities concerning employee conduct that do not involve fraud, waste, abuse, misuse of District resources, or other matters covered by this policy should be addressed through applicable personnel, ethics, disciplinary, or governance procedures. If there is any question as to whether conduct falls within this policy, the matter should be reported for review rather than handled informally.

Questions regarding whether an action constitutes fraud or another reportable irregularity should be directed to the General Manager, designee, Board President, District legal counsel, or another appropriate reporting channel.

Investigation Responsibilities

Management, in consultation with District legal counsel and, when appropriate, under Board oversight, has primary responsibility for ensuring that suspected fraudulent acts are reviewed and investigated in a timely, objective, and legally appropriate manner.

Investigations should be planned to preserve evidence, protect confidentiality, avoid conflicts of interest, maintain appropriate documentation, and ensure that findings are communicated only to persons with a legitimate need to know.

If an investigation substantiates fraudulent activity, management will report findings and recommended corrective actions to appropriate designated personnel and, when appropriate, to the Board of Directors. Decisions regarding referral to law enforcement, regulatory agencies, external auditors, insurers, or other outside parties will be made by the Board of Directors in consultation with District legal counsel and senior management.

Confidentiality

Reports, supporting information, and investigation materials will be handled as confidentially as possible, consistent with the District's legal obligations, the need to conduct a complete investigation, and the duty to take corrective action. Employees who suspect dishonest or fraudulent activity must notify the appropriate reporting contact immediately and must not personally conduct investigations, interviews, or searches related to the suspected activity unless specifically authorized to do so.

Investigation results will not be disclosed or discussed except with persons who have a legitimate business, legal, audit, governance, or law-enforcement need-to-know. This protects the integrity of the investigation, the reputation of individuals who may be suspected but not found to have engaged in wrongdoing, and the District's legal interests.

Authorization for Investigating Suspected Fraud

The District will designate an investigative team appropriate to the nature, sensitivity, and scope of the reported concern. The team will include individuals with sufficient independence, authority, and expertise to conduct or oversee the investigation.

- The Board of Directors, in consultation with legal counsel, may assign investigative team members, which may include the Board President or Vice President, General Manager or designee, District legal counsel, external auditors, human resources or labor counsel, law enforcement, or other subject-matter experts as appropriate.
- Free and unrestricted access to all District records and premises, whether owned or rented; and
- The authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who might use or have custody of any such items or facilities when it is within the scope of their investigation.

Reporting Procedures

Reports should be made as soon as possible when fraud, waste, abuse, misappropriation, or another irregularity is discovered or suspected. Reports may be made to the General Manager, designee, Board President, Board Vice President, District legal counsel, or any reporting channel designated by the District. Reports may be made anonymously where practical; however, providing sufficient detail may assist the District in reviewing and investigating the concern.

No employee, official, contractor, vendor, or other person acting on behalf of the District may retaliate against an individual who makes a good-faith report, participates in an investigation, or refuses to participate in conduct believed to violate this policy. Retaliation includes termination, demotion, harassment, intimidation, threats, adverse employment action, or any conduct intended to discourage reporting. Retaliation should be reported immediately and may result in disciplinary or corrective action, up to and including termination of employment or termination of a business relationship.

All inquiries concerning a matter under review or investigation from the subject individual, their representative, the media, vendors, customers, or any other person should be directed to the General Manager, Board President, District legal counsel, or other designated spokesperson. No information concerning the status or substance of an investigation should be released unless authorized. The appropriate response to inquiries is: "I am not at liberty to discuss this matter." Under no circumstances should employees characterize the matter as "the allegation," "the crime," "the fraud," "the forgery," "the misappropriation," or any other specific reference unless authorized by the investigative team or legal counsel.

The reporting individual should be informed of the following:

- Do not contact the suspected individual in an effort to determine facts or demand restitution.
- Do not discuss the case, facts, suspicions, or allegations with *anyone* unless specifically asked to do so by the District Attorney or General Manager.

Termination

If an investigation results in a recommendation for discipline, termination, restitution, contract termination, referral, or other corrective action, the recommendation will be reviewed by appropriate management, the Board of Directors when required, District legal counsel, labor counsel, or outside counsel before final action is taken. Any employment action will be handled in accordance with applicable law, District policy, due process requirements, and any applicable employment agreement or memorandum of understanding.

Administration

The General Manager, or designee, is responsible for the administration, interpretation, communication, and recommended revision of this policy. The Board of Directors and management will periodically review this policy, fraud risks, internal controls, mitigation efforts, and any significant findings or corrective actions. Management will communicate fraud-prevention expectations to District staff and review mitigation practices regularly to support continuous improvement and accountability.

MEINERS OAKS WATER DISTRICT
VENTURA COUNTY SINCE 1949
(805) 646-2114
"WATER IS PRECIOUS"
202 WEST EL ROBLAR DRIVE

RESTRICTED ACCESS

CA GOV CODE 8592.30

Meiners Oaks Water District

Cybersecurity Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

RESTRICTED ACCESS

CA GOV CODE 8592.30

Meiners Oaks Water District

Billing Data Security Procedure

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Meiners Oaks Water District

Fixed Asset Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	10/2023	Adopted	Board of Directors	Initial policy adoption
1.1	9/15/2026	Revision	Board of Directors	Update Standardized Format

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's fixed assets. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

MEINERS OAKS WATER DISTRICT
VENTURA COUNTY SINCE 1949
(805) 646-2114
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202 WEST EL ROBLAR DRIVE

Fixed Asset Policy

Background

The District has a significant investment in capital assets used to provide reliable water service to customers. The purpose of this policy is to ensure that the District's capital assets are properly acquired, safeguarded, controlled, disposed of, and accounted for in accordance with applicable laws and regulations, generally accepted accounting principles, internal control standards, and audit requirements. This policy establishes requirements for fixed asset accounting, recordkeeping, inventory, depreciation, and disposal. It does not supersede or replace applicable requirements for budget approval, purchasing authorization, public works contracting, or capital project approval.

Definition of a Fixed Asset

A fixed asset is any tangible or intangible asset acquired for use in the District's operations that provides benefit for more than one fiscal year and has an acquisition cost of $10,000 or more. Fixed assets include, but are not limited to, land, water pipelines, pumps, treatment and filtration equipment, wells, storage tanks, buildings, vehicles, equipment, furniture, software, and technology systems. Assets with an acquisition cost below $10,000 shall generally be expensed in the period acquired unless they are part of a larger capital project or asset system that meets the capitalization criteria.

Asset Valuation

<u>Purchased Assets:</u>

Purchased assets shall be recorded at actual cost, including purchase price, sales tax, freight, transportation, installation, site preparation, and other directly attributable costs necessary to place the asset into service. Costs incurred after an asset is placed into service shall be capitalized only when they extend the asset's useful life, increase capacity, improve efficiency, or materially enhance the asset's functionality. Routine repairs and maintenance shall be expensed as incurred.

New Construction:

When the District constructs a fixed asset for its own use, all direct costs shall be included in the total cost of the asset. Direct costs may include construction, materials, labor, engineering, architectural, legal, permitting, inspection, consulting, and other costs directly related to preparing the asset for its intended use. Overhead costs shall be capitalized only when they are directly attributable to the construction activity and are incremental to the project.

Assets under construction shall be recorded as construction in progress until the asset is substantially complete and placed into service. Once placed into service, the asset shall be transferred to the appropriate fixed asset category and depreciation shall begin in accordance with this policy.

Fixed Assets Class & Useful Life

Estimated useful life means the expected period, in years, that an asset will provide service to the District. Assets that meet the capitalization threshold and useful life criteria described above shall be assigned to an appropriate fixed asset class. Useful lives may be adjusted when supported by manufacturer guidance, engineering estimates, operating conditions, historical experience, or changes in asset condition.

Type	**Categories**	**Useful Life (Yrs)**	**Examples**
Land	Land	Infinite	Real Estate
Improvements	Water Wells	50	Drilling, piping, concrete work
	Reservoirs	50	Tanks, foundations
	Pipelines	50	Waterlines
	Pumps/Booster	20	Motors, pumps
Buildings	Buildings	40	Offices, workshops
	Treatment plant	40	Structure, piping
Equipment	Meters	15	Meters, compound meters
	Telemetry	10	Control panels, electrical
	Heavy Equipment	15	Excavators
Vehicles	Trucks	10	Crew trucks
Office	Software	3	PCs, phones, security
	Computers	5	PCs, printers, servers
	Furniture	7	Desks

Expenditures for normal repairs and maintenance shall not be capitalized. Replacement, rehabilitation, or improvement costs shall be evaluated to determine whether the expenditure extends useful life, increases capacity, improves service reliability, or otherwise meets the capitalization criteria.

Purchasing and Receiving a Fixed Asset

Fixed assets shall be purchased in accordance with the District's approved budget, purchasing authority, and applicable procurement policies, including Board Policy F-002, as applicable. The department or employee responsible for ordering the asset shall verify that the item received matches the approved purchase, is in acceptable condition, and is supported by appropriate documentation. Packing slips, invoices, contracts, project records, and other supporting documentation shall be retained for accounts payable processing and fixed asset recordkeeping.

The District shall maintain fixed asset records sufficient to identify each capitalized asset, including asset description, acquisition date, vendor or project source, acquisition cost, funding source when applicable, location, department or responsible party, assigned asset class, estimated useful life, accumulated depreciation, net book value, and disposal information. Movable assets should be tagged or otherwise identified when practical.

Disposal/Retirement of Fixed Assets

A department may dispose of a fixed asset due to:

- Lack of need
- Obsolescence
- Impairment – wear, damage or deterioration
- Excess cost of maintenance
- Theft/loss

The General Manager shall be notified before any fixed asset is sold, transferred, scrapped, donated, or otherwise removed from service. The sale of any fixed asset shall be approved by the Board of Directors unless otherwise authorized by District policy. Disposal documentation, including the reason for disposal, method of disposition, approval, proceeds received, bill of sale if applicable, and date of removal from service, shall be provided to accounting staff for fixed asset recordkeeping. Stolen or lost assets shall be reported promptly to the General Manager; when appropriate, a police report shall be filed and retained with the asset records.

Physical Inventory of Fixed Assets

A physical inventory of inventoriable fixed assets should be conducted at least once every three (3) years. The inventory should verify the existence, condition, location, and assigned responsibility for movable assets and other assets that can reasonably be inspected.

At a minimum, the following asset classes should be included in the periodic physical inventory:

Vehicles and equipment;

Movable furniture, fixtures, technology, and other portable assets.

Due to the nature of certain stationary infrastructure assets, a physical inventory every three years may not be practical. However, the District should periodically review records for stationary assets and evaluate whether any asset has been abandoned, impaired, replaced, or removed from service. When impairment or retirement is identified, the carrying value shall be adjusted as appropriate.

Depreciation of Fixed Assets

At the time a fixed asset is acquired or placed into service, its cost shall be capitalized and depreciated using the straight-line method over the asset's estimated useful life. Depreciation shall begin in the month the asset is placed into service and continue until the asset is fully depreciated, retired, disposed of, or otherwise removed from service. Land shall not be depreciated.

For building, water system, or other infrastructure rehabilitation or renovation projects, the District shall evaluate whether a portion of the existing asset should be retired. When a partial retirement is appropriate, the District shall estimate the historical cost and accumulated depreciation of the retired portion using a reasonable and supportable methodology, such as discounting current replacement or renovation costs back to the original acquisition date or using available project records.

Accounting staff shall review fixed asset additions, disposals, depreciation, and inventory adjustments at least annually as part of the fiscal year-end close process. Material changes to capitalization thresholds, useful lives, or accounting treatment should be reviewed with the District's auditor or financial advisor before implementation.

Responsibility

The General Manager, or designee, is responsible for implementing and administering this policy, including ensuring that fixed assets are acquired, recorded, safeguarded, inventoried, depreciated, and disposed of in accordance with District policies and applicable accounting requirements. The General Manager may delegate day-to-day duties to appropriate District staff; however, responsibility for policy compliance remains with the General Manager.

Accounting staff is responsible for maintaining fixed asset records, recording additions and disposals, calculating depreciation, supporting year-end financial reporting, and coordinating with the District's auditor or financial advisor as needed. Department supervisors and employees responsible for District assets shall promptly report any acquisitions, transfers, damage, loss, theft, retirement, or disposal of assets to the General Manager or designee.

The Board of Directors is responsible for adopting this policy and approving material policy amendments. The Board shall also approve fixed asset sales or disposals when required by this policy or other District policies.

Meiners Oaks Water District

Unbilled Receivables Procedure

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	4/2025	Adopted	Assistant GM	Initial policy adoption
1.1	9/15/2026	Revision	Board of Directors	Minimal Update/Standard Format

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's unbilled receivables. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Unbilled Receivables Procedure

Background

Fiscal years run from July 1 – June 30, and meter reading is performed monthly around the 19th. This procedure establishes the process for recording unbilled receivables representing water billings for the consumption period of June 19 – June 30, captured in the June 19 – July 19 bill cycle. The unbilled receivables will be recorded as an estimate of the portion of total revenue billed on July 31.

Procedure

Accounts Receivable:

- Run the July billing register for the total billed amount.
- The total July-billed amount will be allocated 1/3 to June and 2/3 to July.

Accounts Payable:

- The entry to be made @June 30, 20xx is:
  - Dr. Accounts Receivable $ (June is 1/3 of July total billed amount).
    - Cr. Water Revenue (various accounts) $ (same amount as above)
- Then, in July, the entry will be reversed since the July billing will be recorded via the billing software.

Meiners Oaks Water District

Accounts Payable Policy

Adopted & Effective: September 15, 2026

DRAFT

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Board of Directors	Initial policy adoption
1.1				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's accounts payable. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Accounts Payable Policy

Purpose

The purpose of this Accounts Payable Policy is to establish consistent procedures and internal controls for the review, approval, recording, and payment of Meiners Oaks Water District obligations. The policy is intended to safeguard public funds, ensure timely and accurate payment of authorized expenses, support compliance with applicable laws and accounting standards, and maintain complete documentation for audit and public accountability purposes.

Scope

This policy applies to all non-payroll disbursements made by or on behalf of the District, including vendor invoices, contract payments, utility and operating expenses, reimbursements, credit card charges, permit and regulatory fees, insurance payments, debt service, and other authorized obligations. Separate District policies or procedures may govern payroll processing, investment transactions, and customer refunds.

Policy Statement

The District shall pay only valid, properly authorized, adequately documented, and budgeted obligations. All accounts payable activity shall be conducted with integrity, transparency, and responsible management of public funds. No employee, officer, or representative may authorize, approve, or process a payment for a personal, unauthorized, unsupported, or unlawful purpose.

Roles and Responsibilities

- **Board of Directors:** Adopts this policy, reviews and approves payment registers or claims in accordance with District procedures, approves budgets and contracts within Board authority, and provides oversight of District financial operations.
- **General Manager:** Oversees implementation of this policy; authorizes purchases, contracts, and payments within approved authority; verifies that expenditures are necessary and appropriate; and ensures adequate segregation of duties.
- **Administrative Staff:** Receives and reviews invoices, confirms supporting documentation, codes expenditures to the proper accounts, prepares payment batches, maintains accounts payable records, and supports audit requests.

- **Managers/Supervisors:** Confirm that goods or services were received, work was performed satisfactorily, charges are accurate, and expenses are consistent with approved budgets, purchase orders, contracts, or project authorizations.
- **Check Signers or Authorized Approvers:** Review payment documentation before approving or signing disbursements, and shall not approve payments for which they have a conflict of interest.

Segregation of Duties and Internal Controls

To the extent practicable for the District's staffing structure, accounts payable duties shall be separated so that no one individual controls all phases of a transaction. At a minimum, the District shall separate responsibility for purchase authorization, receipt or acceptance of goods and services, invoice processing, payment approval, check signing or electronic payment release, and bank reconciliation. When full segregation is not practical, the General Manager or designee shall implement compensating controls, such as documented supervisory review, Board review of warrants, dual signatures, or periodic independent review.

Vendor Setup and Maintenance

New vendors shall be established only after the District obtains sufficient documentation to verify the vendor's legal name, remittance address, tax identification information when applicable, and business purpose. Changes to vendor names, addresses, banking instructions, or contact information shall be independently verified before payment is issued. Vendor records shall be reviewed periodically to identify duplicates, inactive records, incomplete records, or suspicious records.

Invoice Receipt and Review

Invoices should be submitted directly to the District office or the designated accounts payable email address. Invoices shall be date-stamped or otherwise recorded upon receipt and reviewed for completeness, accuracy, vendor identity, duplicate payment risk, mathematical accuracy, applicable sales tax, contract or purchase order reference, and compliance with approved terms. Statements, quotes, packing slips, or estimates shall not be paid unless accompanied by an invoice or other documentation approved by the General Manager.

Approval Requirements

Each invoice shall be approved by an individual with appropriate authority and knowledge of the underlying transaction. Approval confirms that the expense is valid, goods or services were received or work was satisfactorily performed, the amount is correct, the expenditure is allowable and budgeted, and supporting documentation is complete. The District's Purchasing Goods & Services Policy shall identify approval levels for routine operating expenses, capital expenditures, contracts, emergency purchases, reimbursements, and other payment categories.

Documentation Standards

Payment files shall include sufficient documentation to support the business purpose, approval, and amount of each disbursement. Documentation may include invoices, purchase orders, contracts, Board approvals, receiving records, packing slips, written approvals, reimbursement forms, receipts, mileage logs, grant or project coding, and other relevant records. Documentation shall be retained in accordance with the District's records retention policy and applicable legal requirements.

Payment Processing

Payments shall be processed on a regular schedule established by the General Manager or designee. Payment batches shall be reviewed before release to verify vendor name, invoice number, payment amount, account coding, approval status, and due date. The District shall take advantage of prompt-payment discounts when practical and shall avoid late fees, penalties, and interest charges unless unavoidable or specifically authorized. Duplicate payments shall be prevented through invoice number review, vendor statement reconciliation, and periodic accounts payable review.

Check, ACH, Wire, and Electronic Payments

Disbursements may be made by check, ACH, wire transfer, credit card, or other approved electronic method when appropriate. Checks shall be stored securely, issued sequentially, and reconciled to bank activity. Electronic payments shall require documented approval and appropriate security controls, including restricted system access, verification of banking instructions, and dual review or release when practicable. Blank checks shall not be pre-signed. Voided checks shall be retained or documented in a manner that supports audit review.

Credit Cards and Purchasing Cards

District credit cards or purchasing cards may be used only for authorized District business and in accordance with approved spending limits. Cardholders are responsible for safeguarding cards, obtaining itemized receipts, documenting the business purpose of each charge, and submitting timely reconciliation materials. Personal charges, cash advances, split purchases intended to avoid approval limits, and purchases inconsistent with District policy are prohibited. Card statements shall be reviewed and approved by someone other than the cardholder whenever practicable.

Employee and Director Reimbursements

Reimbursements shall be limited to reasonable, necessary, and authorized District expenses incurred for a valid business purpose. Reimbursement requests shall be submitted on an approved form or equivalent documentation and include itemized receipts, dates, purpose, account or project coding, and required approvals. Mileage reimbursement, travel, meals, training, conferences, and other reimbursable costs shall comply with applicable District policies and any limits established by the Board or General Manager.

Emergency and Exception Payments

Emergency or exception payments may be authorized when necessary to protect public health and safety, maintain essential water service, avoid service interruption, comply with legal or regulatory deadlines, or address urgent operational needs. Emergency payments shall be documented as soon as practicable and shall include the reason for the exception, the approving official, the amount, the vendor, and any follow-up Board reporting required by District policy or applicable law.

Grants, Capital Projects, and Restricted Funds

Expenses charged to grants, capital projects, bond proceeds, restricted funds, or reimbursement programs shall be coded and documented to support eligibility, allowability, allocability, and auditability. The District shall maintain supporting records sufficient to demonstrate compliance with grant agreements, funding conditions, procurement requirements, retention requirements, and reimbursement claim documentation standards.

Fraud Prevention, Conflicts of Interest, and Ethics

All personnel involved in accounts payable shall act in the best interests of the District and shall avoid conflicts of interest, self-dealing, favoritism, and the appearance of impropriety. Suspected fraud, waste, abuse, duplicate billing, unauthorized purchases, or irregular payment activity shall be reported promptly to the General Manager, Board President, legal counsel, auditor, or other appropriate authority based on the nature of the concern.

Bank Reconciliation and Review

Bank accounts shall be reconciled regularly by an individual who does not have sole responsibility for initiating or approving payments, when practicable. Reconciliations shall be reviewed by the General Manager, Board Committee, or other authorized reviewer as established by District practice. Outstanding checks, unusual transactions, electronic payments, bank fees, and reconciling items shall be investigated and resolved in a timely manner.

Records Retention and Audit Support

Accounts payable records shall be maintained in an organized and accessible manner for the period required by the District's records retention schedule, applicable law, grant requirements, and audit standards. Records may be maintained electronically if they are complete, legible, secure, retrievable, and protected from unauthorized alteration or deletion.

Noncompliance

Failure to comply with this policy may result in delayed payment, denial of reimbursement, revocation of purchasing or card privileges, corrective action, referral for investigation, or other action deemed appropriate by the District. Unauthorized purchases may be considered the personal obligations of the individual who made or approved them, unless ratified by the District.

Reference.

For step-by-step procedures, staff responsibilities, and detailed processing guidance, see the separate Accounts Payable Workflow Manual.

Meiners Oaks Water District

Accounts Receivable Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Board of Directors	Initial policy adoption
1.1				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's accounts receivable. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Accounts Receivable Policy

Purpose. It is the policy of the Meiners Oaks Water District ("District" or "MOWD") to administer accounts receivable in a consistent, accurate, timely, and fiscally responsible manner. Accounts receivable are critical to the District's cash flow, financial reporting, and ability to provide reliable water service, and therefore require regular review, prompt follow-up, appropriate documentation, and effective internal controls.

Scope. This policy applies to all amounts owed to the District, including but not limited to water service charges, capacity or connection-related charges, meter installation or replacement charges, penalties, fees, deposits, reimbursements, returned payment charges, damage claims, and any other customer or non-customer receivables recorded by the District.

Responsibilities. The General Manager, or designee, is responsible for implementing this policy and ensuring that accounts receivable procedures are carried out in accordance with District ordinances, resolutions, adopted rates and fees, applicable law, and sound public agency financial practices. Assigned administrative staff are responsible for billing, posting payments, monitoring balances, preparing reports, maintaining records, and escalating delinquent or disputed accounts as required by this policy.

Billing and Recording of Receivables. Amounts due to the District shall be billed in accordance with the District's adopted rates, fees, charges, ordinances, resolutions, service rules, and approved agreements. Customer accounts shall be maintained in the District's billing system, and receivables shall be recorded in a manner that supports timely collection, accurate financial reporting, audit review, and reconciliation to the general ledger.

Monthly Review. Accounts receivable balances shall be reviewed monthly by the General Manager, or designee, together with assigned staff. The review shall identify past-due accounts, unusual or aging balances, credit balances, disputed charges, payment arrangements, and any balances requiring adjustment, allowance, or write-off consideration.

Payment Due Dates and Delinquency. Bills and invoices are due and payable by the due date stated on the bill, invoice, or other written notice. An account is considered delinquent when payment has not been received by the District by the second-to-last business day of the month it is due, unless the customer has entered into an approved payment arrangement or the amount is subject to a timely dispute or appeal under District procedures.

Delinquency Notices and Collection Follow-Up. Notices shall be sent for past-due accounts on the second-to-last day of each month. Staff shall document account activity, customer communications, payment arrangements, returned notices, disputes, and other relevant account history. The District does not currently pursue collection actions against unpaid customer balances. The District shall comply with applicable state law, including requirements governing the discontinuation of residential water service for nonpayment.

Late Penalties. Late penalties may be assessed on past-due accounts only as authorized by District ordinance, resolution, rate schedule, service rule, agreement, or applicable law. The amount and timing of any charge shall be clearly identified on customer bills or notices where required. The District Water Services Policy states that a 10% late penalty will be applied to unpaid balances on the second-to-last business day of each month.

Payment Arrangements. The District may allow payment arrangements, extensions, or other alternative payment options when authorized by District procedures and applicable law. Payment arrangements shall be documented in the account record, shall specify payment amounts and deadlines, and shall require the customer to remain current on new charges as they accrue unless otherwise approved in writing by the General Manager or designee.

Disputed Bills and Adjustments. Customers may request review of disputed charges in accordance with District procedures. Staff shall research the account, meter reads, billing history, service records, payments, and other relevant information before recommending an adjustment. Adjustments, refunds, and credit memos shall be supported by documentation and approved by the General Manager or a designee before posting. Credit memos shall not be used to bypass adopted rates, fees, or collection requirements.

Returned Payments. If a check, electronic payment, credit card payment, or other payment instrument is returned, rejected, reversed, or otherwise dishonored, the payment shall be voided, and the account shall be restored to the amount owed as though payment had not been made. Returned payment charges and related collection actions may be applied as authorized by District policy, resolution, agreement, or applicable law.

Reconciliation and Month-End Close. At month-end closing, an accounts receivable schedule or aging report shall be prepared, reviewed, and reconciled to the general ledger. The billing system trial balance shall be compared to the general ledger for accuracy. Differences shall be researched and corrected in a timely manner, and any material reconciliation issues shall be reported to the General Manager or designee.

Allowance for Doubtful Accounts. The District shall maintain an appropriate allowance for doubtful accounts on the balance sheet when warranted by generally accepted accounting principles, audit guidance, account aging, and any historical collection experience. The allowance shall be reviewed at least annually and adjusted as necessary to present the collectability of outstanding receivables fairly.

Write-Off of Uncollectible Accounts. Every reasonable attempt shall be made to collect amounts owed to the District before an account is recommended for write-off. An account may be considered for write-off when it is determined to be uncollectible, when the cost of further collection is likely to exceed the amount recoverable, when the debtor cannot be located, when the debt has been discharged through bankruptcy or other legal process, when documentation is insufficient to support continued collection, or when other facts support a determination that continued collection is not practical or cost-effective.

Write-Off Approval Authority. Accounts recommended for write-off shall be documented and reviewed by the General Manager, or designee. Write-offs within the amount of the approved allowance for doubtful accounts may be approved administratively by the General Manager, or designee, unless Board approval is otherwise required. Any write-off exceeding the approved allowance, exceeding administrative authority, involving unusual circumstances, or otherwise requiring Board review shall be submitted to the Board of Directors for approval before write-off.

Effect of Write-Off. A write-off is an accounting action to remove an uncollectible receivable from the District's active financial records. A write-off does not, by itself, forgive the debt, waive the District's legal rights, or prohibit future collection if collection later becomes practical, lawful, and cost-effective. Amounts recovered after write-off shall be recorded as revenue or recovery in the appropriate fund and accounting period.

Reporting. Staff shall provide accounts receivable information to the General Manager and Board of Directors as needed for financial oversight, audit preparation, budget monitoring, and policy compliance. Reports may include aging summaries, delinquency trends, significant past-due balances, payment arrangements, adjustments, write-offs, and other information necessary to evaluate receivable management and District cash flow.

Internal Controls and Segregation of Duties. To the extent staffing levels permit, duties related to billing, payment receipt, payment posting, account adjustments, deposits, reconciliations, and write-off approvals should be appropriately separated. Where full segregation of duties is not practical, compensating controls such as supervisory review, documented approvals, bank reconciliations, exception reports, and periodic management review shall be used.

Records Retention. Billing records, account correspondence, delinquency notices, payment arrangements, adjustments, reconciliations, write-off documentation, and related supporting materials shall be retained in accordance with the District's records retention schedule and applicable legal requirements.

Compliance with Law. This policy shall be implemented in a manner consistent with applicable federal and state law, including California requirements governing public agency utility billing, the collection of delinquent charges, customer notices, the discontinuation of residential water service for nonpayment, and protections for customers eligible for alternative payment arrangements. If a law, regulation, ordinance, or Board-adopted rule conflicts with this policy, the more specific or legally controlling requirement shall govern.

Reference. For step-by-step procedures, staff responsibilities, and detailed processing guidance, see the separate Accounts Receivable Workflow Manual.

Meiners Oaks Water District

Payroll Policy

Adopted & Effective: September 15, 2026

DRAFT

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Board of Directors	Initial policy adoption
1.1				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's payroll. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Payroll Policy

Purpose

The purpose of this Payroll Policy is to establish consistent procedures and internal controls for the authorization, calculation, review, processing, recording, and payment of wages, salaries, stipends, benefits, deductions, and related payroll obligations for Meiners Oaks Water District employees and officials. The policy is intended to ensure that payroll is accurate, timely, properly authorized, adequately documented, confidentially maintained, and compliant with applicable laws, employment agreements, Board-approved compensation schedules, and District policies.

Scope

This policy applies to all District payroll activity, including regular wages, overtime, standby or on-call pay, stipends, Board compensation, leave accruals and usage, benefit deductions, retirement contributions, payroll taxes, reimbursements processed through payroll, and other payroll-related payments. This policy applies to employees, Board members, temporary or part-time employees, and any other individuals paid through the District's payroll system. Independent contractor payments are generally governed by the District's Accounts Payable Policy and applicable contracting procedures.

Policy Statement

The District shall pay employees and officials only for authorized compensation, approved time worked, approved leave, and Board-authorized benefits or stipends. Payroll activity shall be conducted with accuracy, confidentiality, transparency, and responsible management of public funds. No employee, officer, or representative may authorize, process, approve, or receive payroll compensation that is unsupported, unauthorized, inaccurate, duplicative, or inconsistent with applicable law or District policy.

Roles and Responsibilities

- **Board of Directors:** Adopts this policy, approves compensation schedules and employment agreements within Board authority, reviews payroll-related expenditures through the regular financial review process, and provides oversight of District payroll controls.

- **General Manager:** Oversees implementation of this policy; reviews and approves employee time records, personnel changes, payroll adjustments, overtime, standby or on-call time, leave usage, schedule changes, and payroll-related payments within approved authority; and ensures adequate segregation of duties and internal controls.
- **Administrative Staff:** Maintains payroll records, processes payroll based on approved documentation, verifies employee information, records payroll entries, coordinates with payroll service providers when applicable, and supports audit and reporting requirements.
- **Employees:** Accurately report time worked and leave taken, submit time records and payroll-related forms by established deadlines, promptly report payroll errors, and comply with District timekeeping, leave, and payroll procedures.

Segregation of Duties and Internal Controls

To the extent practicable for the District's staffing structure, payroll duties shall be separated so that no one individual controls all phases of payroll. At a minimum, the District shall separate responsibility for personnel authorization, timekeeping approval, payroll preparation, payroll review, payment release, payroll tax reporting, and bank reconciliation. When full segregation is not practical, the General Manager or designee shall implement compensating controls, such as documented supervisory review, Board review of payroll expenditures, restricted system access, dual review of payroll registers, or periodic independent review.

Employee Setup and Payroll Changes

Employees shall be added to payroll only after required hiring authorization, employment documentation, tax forms, benefit elections, retirement enrollment information, direct deposit authorization, and any other required forms are completed and reviewed. Changes to pay rates, job classifications, employment status, benefit deductions, direct deposit information, tax withholding, or other payroll data shall be supported by written authorization and independently reviewed before implementation whenever practicable.

Timekeeping and Attendance

Employees shall accurately record all hours worked, leave used, standby or on-call time, overtime, and other compensable time in the District's approved timekeeping form. Time records shall be submitted by established deadlines and approved by the General Manager or designee before payroll is processed. Alterations to time records shall be documented and approved. Employees shall not record time for another employee or knowingly submit inaccurate time records.

Overtime, Standby, and Special Pay

Overtime, standby, on-call, holiday, call-back, or other special pay shall be authorized, recorded, and paid in accordance with applicable law, employment agreements, Board-approved compensation schedules, and District personnel policies. Overtime should be approved in advance when practicable. Any exception shall be documented and reviewed by the General Manager or designee.

Leave Accruals and Leave Usage

Vacation, sick leave, administrative leave, compensatory time, holiday pay, and other leave benefits shall accrue, be used, and be paid in accordance with District personnel policies, employment agreements, Board action, and applicable law. Leave usage shall be requested, recorded, and approved before payroll processing whenever practicable. Leave balances shall be reviewed periodically for accuracy and reconciled to payroll records.

Payroll Processing and Review

Payroll shall be processed twice monthly, on the 15th and the last business day of each month. Before payroll is finalized, payroll registers or summaries shall be reviewed for accuracy, including employee names, pay rates, hours worked, leave usage, overtime, deductions, benefits, retirement contributions, taxes, reimbursements, direct deposit information, and total payroll cost. Payroll variances, unusual items, manual adjustments, retroactive payments, or corrections shall be reviewed and documented before payment release.

Direct Deposit, Payroll Checks, and Payment Release

Payroll may be paid by direct deposit, check, or another approved method. Direct deposit changes shall be supported by employee authorization and, when practicable, verified before implementation. Payroll checks shall be stored securely, issued sequentially, and reconciled to payroll records and bank activity. Payroll payment files shall be released only after required review and approval. Lost, voided, or reissued payroll checks shall be documented and controlled.

Payroll Taxes, Deductions, and Benefits

Payroll taxes, retirement contributions, wage garnishments, benefit deductions, deferred compensation contributions, voluntary deductions, and other payroll withholdings shall be calculated, withheld, remitted, and reported in accordance with applicable law, employee elections, court or agency orders, benefit plan documents, and District policy. Employee deductions shall be supported by appropriate authorization unless required by law. Required filings and remittances shall be completed accurately and by applicable deadlines.

Payroll Adjustments, Corrections, and Overpayments

Payroll errors, missed payments, underpayments, overpayments, retroactive adjustments, and benefit or deduction corrections shall be reported promptly and resolved in accordance with applicable law and District procedures. Corrections shall be documented, reviewed, and approved before processing. Recovery of payroll overpayments shall be handled lawfully and with appropriate written notice and documentation.

Confidentiality and System Access

Payroll records contain confidential personnel, financial, tax, and benefit information and shall be accessed, used, disclosed, and stored only for authorized District business purposes. Access to payroll systems and records shall be limited to employees or service providers with a legitimate need to perform assigned duties. Passwords, login credentials, payroll reports, employee banking information, tax forms, and personnel data shall be protected from unauthorized access, disclosure, alteration, or destruction.

Payroll Reconciliation and Reporting

Payroll registers, payroll bank activity, general ledger postings, benefit invoices, retirement reports, tax filings, and related payroll reports shall be reconciled regularly. Unusual variances, outstanding payroll checks, returned direct deposits, benefit discrepancies, tax notices, or reconciling items shall be investigated and resolved in a timely manner. Payroll costs shall be recorded to the appropriate funds, departments, programs, grants, or projects as applicable.

Records Retention and Audit Support

Payroll records shall be maintained in an organized, secure, and accessible manner for the period required by the District's records retention schedule, applicable law, employment requirements, tax requirements, benefit plan requirements, grant requirements, and audit standards. Records may be maintained electronically if they are complete, legible, secure, retrievable, and protected from unauthorized alteration or deletion.

Fraud Prevention, Conflicts of Interest, and Ethics

All personnel involved in payroll shall act in the best interests of the District and shall avoid conflicts of interest, self-dealing, favoritism, falsification of time records, unauthorized payroll changes, and the appearance of impropriety. Suspected fraud, waste, abuse, ghost employees, inaccurate time reporting, unauthorized compensation, or irregular payroll activity shall be reported promptly to the General Manager, Board President, legal counsel, auditor, or other appropriate authority based on the nature of the concern.

Noncompliance

Failure to comply with this policy may result in payroll delays, correction of payroll records, repayment obligations, revocation of payroll system access, corrective action, referral for investigation, or other action deemed appropriate by the District. Knowingly submitting false time records, authorizing unsupported compensation, or altering payroll records without authorization may result in disciplinary action and may be referred to appropriate authorities.

Policy Review and Updates

The General Manager or designee shall review this policy periodically and recommend updates to the Board of Directors as needed to reflect changes in law, payroll systems, tax requirements, benefit plans, audit recommendations, District operations, staffing, banking practices, or internal control needs.

Reference.

For step-by-step procedures, staff responsibilities, payroll deadlines, and detailed processing guidance, see the separate Payroll Workflow Manual.

Meiners Oaks Water District

Debt Management Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Board of Directors	Initial policy adoption
1.1				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's debt management. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Debt Management Policy

Purpose and Scope. This Debt Management Policy establishes the parameters and guidance for the issuance, management, continuing evaluation, refunding, and reporting of all debt obligations of the Meiners Oaks Water District ("District" or "MOWD"). This Policy is intended to comply with California Government Code Section 8855(i) and applies to all debt issued or incurred by the District, including debt funded through the capital markets, loans, lease-purchase financings, certificates of participation, lines of credit, and other financing obligations.

a) Maintain the District's sound financial position.
b) Ensure the District has the flexibility to respond to changes in future service priorities, revenues, and operating expenses.
c) Protect the District's creditworthiness.
d) Ensure that all debt is structured to protect current and future taxpayers, ratepayers, and the District's constituents.
e) Ensure that the District's debt is consistent with the District's planning goals and objectives and capital improvement program or budget, as applicable.

The District recognizes that prudent debt management supports long-term financial stability, protects ratepayers, preserves operating flexibility, and ensures that debt-funded projects are consistent with the District's service obligations, capital needs, financial capacity, and public purposes.

Purposes for Which Debt May Be Issued

Long-Term Debt. Long-term debt may be issued to finance the construction, acquisition, rehabilitation, replacement, or improvement of capital facilities, water system infrastructure, equipment, land, and other assets owned or operated by the District. Long-term debt may be appropriate under the following circumstances:

a) When a project to be financed is necessary to provide District services.
b) When the project to be financed will benefit constituents over several years.
c) When total debt does not constitute an unreasonable burden to the District and its ratepayers.
d) When the debt is used to refinance outstanding debt to reduce the total cost of the debt or to realize other benefits of a debt restructuring, such as increased flexibility in cash and reserve use.

Long-term debt shall not generally be used to fund current operating expenses or routine maintenance. The District may use long-term debt financing only when the following conditions are satisfied:

a) The project to be financed must be approved by the District Board.

b) The District estimates that sufficient revenues will be available to service the debt through its maturity.
c) The District determines that the issuance of the debt will comply with applicable state and federal law.

Short-Term Debt. Short-term debt may be issued to address temporary cash-flow needs, provide interim financing in anticipation of grants, loans, taxes, assessments, rates, charges, or other revenues, or finance short-lived capital assets. Short-term debt may also include lease-purchase financing for equipment, provided such financing complies with applicable constitutional, statutory, and contractual limitations.

Financings on Behalf of Other Entities. The District may issue debt on behalf of another public agency or qualifying third party only when the Board of Directors determines that the financing furthers a valid District public purpose and is consistent with applicable law and this Policy. Before approving such financing, the District shall take reasonable steps to evaluate the project's financial feasibility and the borrower's or obligated party's financial capacity.

Types of Debt That May Be Issued

a) General obligation bonds (GO Bonds)
b) Bond or grant anticipation notes (BANs)
c) Lease revenue bonds, certificates of participation (COPs), and lease-purchase transactions
d) Other revenue bonds and COPs
e) Tax and other revenue anticipation notes (TRANs)
f) Land-secured financings, such as special tax revenue bonds issued under the Mello-Roos Community Facilities Act of 1982, as amended, and limited obligation bonds issued under applicable assessment statutes
g) Tax increment financing to the extent permitted under State law
h) Refunding obligations
i) State Revolving Loan Funds
j) Lines of credit

The Board of Directors may determine that other forms of debt are appropriate to further the District's public purposes and may approve such debt if permitted by law and consistent with this Policy. Debt shall generally be issued on a fixed-rate basis unless the Board makes a specific finding that a variable-rate structure or other alternative structure is in the District's best interest.

Relationship of Debt to Capital Improvement Program and Budget
The District is committed to long-term capital and financial planning. Debt may be used to implement policy decisions reflected in the District's adopted budget, capital improvement program, asset management planning, rate planning, or other Board-approved planning documents.

The District shall strive to fund the upkeep and maintenance of its infrastructure and facilities due to normal wear and tear through the expenditure of available operating revenues ("pay as you go"). The District shall seek to avoid using debt to fund infrastructure and facility improvements resulting from normal wear and tear.

The District shall integrate its debt issuances with the goals of its capital improvement program by timing debt issuances to ensure that projects are available when needed in furtherance of the District's public purposes.

Policy Goals Related to Planning Goals and Objectives

The District is committed to long-term financial planning, maintaining appropriate reserves, and employing prudent practices in governance, management, and budget administration. The District intends to issue debt for the purposes stated in this Policy and to implement policy decisions incorporated in the District's annual operations budgets.

It is a policy goal of the District to protect taxpayers, ratepayers, and constituents by using conservative financing methods and techniques so as to obtain the highest practical credit ratings (if applicable) and the lowest practical total borrowing costs.

The District will comply with applicable state and federal law as it pertains to the maximum term of debt and the procedures for levying and imposing any related taxes, assessments, rates, and charges.

When refinancing outstanding debt, the District shall seek to achieve measurable savings or other clearly documented benefits. Unless there are overriding policy, legal, operational, or restructuring considerations, the District shall generally target net present value debt service savings of approximately 3.0% or more of the refunded principal amount, after accounting for costs of issuance and any negative arbitrage in the escrow fund.

The District shall seek to avoid the use of debt to fund infrastructure and facilities improvements in circumstances when the sole purpose of such debt financing is to temporarily reduce annual budgetary expenditures. Capital investments intended to reduce District operating costs over the long term, such as improving operational efficiency, are appropriate for long-term debt.

The District shall seek to time debt issues to avoid unplanned general fund expenditures for capital improvements or equipment.

Internal Control Procedures and Post-Issuance Compliance
When issuing debt, in addition to complying with the terms of this Policy, the District shall comply with any other applicable policies regarding initial bond disclosure, continuing disclosure, post-issuance compliance, and investment of bond proceeds. Without limiting the foregoing, the District will periodically review the requirements of and will remain in compliance with the following:

a) Any continuing disclosure undertakings entered into by the District in accordance with SEC Rule 15c2-12 (17 CFR § 240.15c2-12 "Municipal securities disclosure").
b) Any federal tax compliance requirements, including, without limitation, arbitrage, and rebate compliance.
c) The District's investment policies as they relate to the use and investment of bond proceeds.

Debt proceeds shall be held either (a) by a third-party trustee or fiscal agent, which shall disburse proceeds to or upon the order of the District upon submission of written requisitions by the General Manager or other authorized designee of the District, or (b) by the District in a separate fund or account established to ensure that debt proceeds are expended only for the purposes for which the debt was issued. The District shall maintain records documenting the receipt, investment, requisition, disbursement, and expenditure of debt proceeds in accordance with applicable law, bond documents, accounting standards, and audit requirements.

MEINERS OAKS WATER DISTRICT
VENTURA COUNTY SINCE 1949
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Meiners Oaks Water District

Grant Management Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Board of Directors	Initial policy adoption
1.1				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's grant management. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Grants Management Policy

Purpose and Scope

The purpose of this policy is to establish Board-level direction for applying for, accepting, administering, reporting on, and closing out grants awarded to Meiners Oaks Water District. The District shall manage grant funds with accountability, transparency, and fiscal prudence, and shall comply with applicable federal, state, local, and grant-specific requirements. For federal awards, the District shall comply with applicable Uniform Guidance requirements. Where grant requirements are more restrictive than District policy, the more restrictive requirement shall apply.

Board Authorization and Administrative Responsibility

- The Board of Directors authorizes grant applications, acceptance of grant awards, execution of grant agreements when required, budget amendments, matching fund commitments, and other material grant-related actions.
- The General Manager, or designee, is responsible for implementing grant agreements, assigning staff responsibilities, approving grant-related expenditures within authorized limits, monitoring compliance, and reporting material grant matters to the Board.
- District staff, consultants, contractors, and professional service providers shall provide documentation necessary to support grant compliance, reimbursement, reporting, procurement, audit, and closeout requirements.

Grant Administration Standards

- Before submitting or accepting a grant, the District shall evaluate alignment with District priorities, legal authority, staffing capacity, budget impact, required match, procurement needs, and ongoing operation or maintenance obligations.
- Grant revenues and expenditures shall be tracked by grant, project, fund, account, or another method sufficient to identify the source and use of funds and support accurate financial reporting.
- Grant expenditures must be necessary, reasonable, allocable, authorized under the approved scope and budget, supported by adequate documentation, and consistent with District policy and grant requirements.

- Grant-funded procurements shall comply with the District's Purchasing Goods and Services Policy, applicable public contracting requirements, conflict-of-interest rules, and any federal or state procurement standards applicable to the award.
- Required financial, reimbursement, progress, performance, and closeout reports shall be prepared accurately, reviewed as appropriate, and submitted by required deadlines.
- Grant records shall be organized, retained, and made available for management review, Board review, grantor monitoring, audit, public records compliance, and other authorized purposes.

Changes, Property, and Closeout

- Changes to approved grant budgets, scopes of work, timelines, matching funds, key personnel, or deliverables shall be made only with required District and grantor approvals.
- Equipment, supplies, or property purchased with grant funds shall be used for authorized purposes, safeguarded, inventoried when required, and disposed of only in accordance with District policy and grant requirements.
- At grant closeout, staff shall reconcile revenues and expenditures, submit required final reports and reimbursement requests, confirm match documentation, address any questioned or disallowed costs, and preserve records for the required retention period.

Grant Administration Checklist

Phase	Required Action	Documentation to Maintain
Pre-Application	Confirm project eligibility, District priority alignment, budget capacity, required match, staffing capacity, procurement needs, and long-term obligations.	Funding notice, eligibility review, project scope, budget estimate, match documentation, staff recommendation, and Board authorization if required.
Application	Prepare and submit complete, accurate application materials by the deadline.	Application package, certifications, submitted forms, budget, scope of work, attachments, confirmation of submission, and correspondence.
Award Acceptance	Review award terms before acceptance, including period of performance, eligible costs, reimbursement process, reporting deadlines, special conditions, insurance, procurement, environmental, audit, and closeout requirements.	Award notice, grant agreement, Board approval, executed agreement, approved budget, scope, reporting schedule, and grantor contacts.
Project Setup	Establish grant files, accounting tracking, staff responsibilities, reporting calendar, procurement plan, and internal review procedures.	Grant file index, accounting codes, responsibility assignments, reporting calendar, procurement checklist, and internal control notes.
Procurement and Contracting	Follow District purchasing policy, applicable public contracting requirements, grant-specific procurement rules, conflict-of-interest standards, and debarment checks when required.	Solicitations, quotes or proposals, evaluation materials, selection justification, conflict disclosures, debarment verification if required, Board approvals, contracts, insurance, bonds, invoices, and change orders.
Financial Management	Track revenues and expenditures by grant or project, confirm cost allowability before payment, reconcile records, and submit reimbursement requests as required.	Invoices, receipts, approvals, payment records, timesheets if applicable, ledger detail, match records, reimbursement requests, grantor payment confirmations, and reconciliations.
Performance and Reporting	Monitor progress against approved scope, schedule, budget, deliverables, and performance measures; submit required reports on time.	Progress reports, performance data, photos if applicable, correspondence, deliverables, site visit notes, grantor approvals, and submitted reports.
Changes and Issues	Obtain required approvals before making scope, budget, schedule, personnel, match, or deliverable changes; report material delays, variances, compliance issues, or audit concerns.	Change requests, grantor approvals, Board approvals if required, revised budgets or schedules, issue logs, corrective actions, and related correspondence.
Property and Equipment	Safeguard and track grant-funded equipment, supplies, and property; follow grant requirements for inventory, use, maintenance, disposition, transfer, or replacement.	Inventory records, serial numbers, location records, condition notes, maintenance records, disposition approvals, and property reports.
Closeout and Retention	Submit final reports and reimbursement requests, reconcile grant activity, confirm match documentation, resolve questioned or disallowed costs, and retain records for the required period.	Final financial and performance reports, final reimbursement request, closeout confirmation, reconciliation, match documentation, audit records, and retained grant file.

Meiners Oaks Water District

Disposal of Surplus Property & Equipment Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Board of Directors	Initial policy adoption
1.1				

Supersession

This policy supersedes and replaces all prior versions, amendments, procedures, directives, or informal practices relating to the disposal of District surplus property or equipment. To the extent any prior policy, practice, or direction conflicts with this policy, this policy shall control upon approval by the Board of Directors.

Board President

Management

Disposal of Surplus Property or Equipment

Purpose and Scope

The purpose of this policy is to establish a consistent, transparent, and accountable process for identifying, declaring, disposing of, and documenting Meiners Oaks Water District surplus property, equipment, supplies, materials, vehicles, technology, and other District-owned property. This policy is intended to protect District assets, support internal controls, promote fair value recovery when practical, and ensure that surplus property is disposed of in a manner that is lawful, efficient, and in the best interest of the District.

Policy Authority

- The Board of Directors has authority to declare District property or equipment surplus and authorize its sale, transfer, donation, recycling, trade-in, disposal, or other disposition, unless such authority has been delegated by Board action or District policy.
- The General Manager or designee is responsible for identifying surplus property, maintaining appropriate records, recommending a method of disposition, and implementing Board direction consistent with this policy, applicable law, grant or loan conditions, accounting requirements, and District internal controls.
- This policy applies to property and equipment owned by the District. Disposition of real property, easements, land interests, or property subject to specialized legal requirements shall be handled separately and reviewed by legal counsel as appropriate.

Identification of Surplus Property

- Property may be identified as surplus when it is no longer needed for District operations, has reached the end of its useful life, has been replaced, is obsolete, uneconomical to repair, unsafe, damaged beyond practical use, incompatible with District systems, or has no continuing operational value.
- Before recommending disposal, staff should consider whether the property can be reassigned, reused, repaired, retained for emergency backup, used for parts, or otherwise placed back into productive District use.
- The General Manager or designee shall prepare or approve a surplus property list when practical, identifying the item, description, serial number or asset tag if applicable,

condition, estimated value, recommended disposition method, and any special handling requirements.

Declaration and Approval

- Surplus property with an estimated value, original acquisition cost, grant-funded status, public visibility, or operational significance that warrants Board review shall be presented to the Board of Directors for declaration as surplus and authorization of disposition.
- Minor, obsolete, broken, consumable, or low-value items may be disposed of administratively by the General Manager or designee when the cost of storage, handling, sale, or repair is expected to exceed the likely value recovered, provided the disposition is documented and consistent with this policy.
- Property purchased with restricted funds, grant funds, loan proceeds, or subject to contract, warranty, insurance, regulatory, or funding-agency requirements shall not be disposed of until applicable restrictions, notice requirements, repayment obligations, or approval requirements have been reviewed.

Methods of Disposition

- Surplus property may be disposed of by public auction, online government surplus marketplace, sealed bid, public sale, trade-in, transfer to another public agency, donation to an eligible public agency or nonprofit organization, recycling, scrap sale, disposal as waste, or any other method approved by the Board or General Manager consistent with this policy.
- When property has meaningful resale value, the District should use a disposition method reasonably expected to produce fair value, provide public transparency, and avoid favoritism or conflicts of interest.
- Items offered for sale shall generally be sold "as is," "where is," without warranty, guarantee, or representation regarding condition, suitability, fitness for use, title beyond the District's ownership interest, or future performance.
- The District reserves the right to reject any or all bids, withdraw items from sale, combine or separate items, establish minimum bids, negotiate when appropriate, or choose a disposal method that best serves the District's interests.

Notice, Sale, and Payment

- For sales by sealed bid, auction, or other public sale process, staff shall provide reasonable notice of the item, viewing or inspection opportunity when practical, bid or sale deadline, payment requirements, pickup requirements, and the District's right to reject any or all offers.
- Payment shall be received in a form acceptable to the District before release of the property unless the General Manager approves another arrangement that adequately protects the District.
- Purchasers are responsible for removal, loading, transport, permitting, taxes, fees, registration, title transfer, and any costs or liabilities associated with the property after release, unless otherwise approved in writing by the District.

Vehicles, Technology, and Sensitive Items

- Vehicles, trailers, and titled equipment shall be disposed of with appropriate title transfer, release of liability, registration, and documentation to protect the District from future claims or obligations.
- Computers, mobile devices, storage devices, radios, meters, network equipment, software-bearing equipment, or other technology assets shall be reviewed before disposition to remove District data, credentials, licensed software, confidential information, security configurations, customer information, and other sensitive content.
- Hazardous materials, batteries, chemicals, electronic waste, contaminated materials, and regulated equipment shall be recycled, transferred, or disposed of in accordance with applicable environmental, safety, and regulatory requirements.

Employee, Board Member, and Conflict-of-Interest Restrictions

- No District Board member, employee, consultant, contractor, or immediate family member shall receive preferential treatment, advance notice not available to the public, private access, or special pricing in connection with surplus property disposition.
- District personnel may not purchase surplus property except through a public, competitive, or otherwise transparent process available on the same terms to similarly situated members of the public, unless prohibited by law or District direction.
- Any potential conflict of interest, appearance of impropriety, or personal interest in surplus property shall be disclosed and addressed before disposition.

Proceeds and Accounting

- Net proceeds from the sale of surplus property shall be deposited into the appropriate District fund or account in accordance with District accounting practices, funding restrictions, grant or loan requirements, and auditor guidance.
- Disposition costs, including advertising, auction, transportation, recycling, title, disposal, or handling costs, may be deducted from sale proceeds or charged to the appropriate District account.
- Capital assets shall be removed or updated in District asset records after disposition, and any gain, loss, or disposal entry shall be recorded consistent with applicable accounting standards and District procedures.

Documentation and Records Retention

- The District shall maintain records sufficient to document the identification, approval, disposition method, sale price or disposal outcome, purchaser or recipient when applicable, payment, release, title transfer, data removal, recycling, and asset record update for surplus property.
- Supporting records may include staff reports, Board minutes, surplus lists, photographs, bid notices, bids received, auction records, receipts, transfer forms, disposal certificates, recycling documentation, and accounting entries.
- Records shall be retained in accordance with the District's records retention policy and any applicable legal, audit, grant, insurance, or funding requirements.

Meiners Oaks Water District

Policy Adoption and Amendment Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
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Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Board of Directors	Initial policy adoption
1.1				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's adoption and amendments of policies or procedures. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Policy Adoption and Amendment Policy

Purpose and Scope

The purpose of this policy is to establish a consistent process for the adoption, amendment, review, distribution, and maintenance of Meiners Oaks Water District policies and procedures. This policy applies to District-wide policies adopted by the Board of Directors and to administrative procedures, workflows, manuals, forms, and internal guidance used to implement Board policy and District operations.

Policy Authority

- The Board of Directors has authority to adopt, amend, suspend, or repeal District policies in open and public meetings, consistent with applicable law.
- Board-adopted policies establish the governing direction for the District and may include financial, administrative, operational, personnel, ethics, procurement, records, safety, technology, grants, reserves, debt, and other policy matters.
- The General Manager and Assistant General Manager are responsible for implementing Board-adopted policies and may approve, update, and maintain administrative procedures, workflows, forms, checklists, and internal guidance that are consistent with Board policy, applicable law, contracts, grants, and District operations.

Initiation and Review

- A new policy or policy amendment may be initiated by the Board, a Board committee, the General Manager, District staff, legal counsel, an auditor, a consultant, a grantor, an insurer, or any other authorized advisor.
- Proposed policies and amendments should be reviewed for consistency with District authority, applicable law, Board direction, existing policies, budgetary impact, staffing capacity, internal controls, operational feasibility, public transparency, and risk management needs.
- Legal counsel, the District auditor, technical consultants, or subject-matter advisors should review proposed policies when legally required or when the policy involves significant legal, financial, regulatory, employment, procurement, grant, debt, safety, cybersecurity, or operational risk.

Board Adoption or Amendment

- Board-adopted policies and material amendments shall be placed on a Board meeting agenda with sufficient description to provide public notice of the proposed action.
- The Board may adopt or amend a policy by motion, resolution, or other Board action, unless a specific law, grant condition, contract, or District requirement requires a different form of approval.
- When appropriate, a proposed policy or amendment may be presented to the Board as a first review item before final adoption at a later meeting, particularly for policies involving significant fiscal, operational, legal, personnel, ratepayer, or public impacts.
- Policies and amendments become effective upon Board approval unless the Board specifies a different effective date or implementation schedule.

Administrative Procedures and Non-Substantive Updates

- The General Manager or Assistant General Manager may approve or update administrative procedures, workflow manuals, checklists, forms, templates, implementation guidance, and staff instructions that are consistent with Board-adopted policy.
- Non-substantive updates may be made administratively, including formatting, numbering, cross-references, job titles, contact information, grammar, spelling, outdated terminology, document organization, and similar edits that do not change policy meaning, authority, rights, duties, approval thresholds, or compliance requirements.
- Administrative procedures may not conflict with Board policy, expand staff authority beyond Board authorization, waive legal requirements, materially alter financial controls, or create obligations requiring Board approval.

Interim or Emergency Updates

When immediate action is necessary to address legal compliance, safety, cybersecurity, financial control, grant compliance, emergency response, insurance, regulatory, or operational continuity needs, the General Manager or Assistant General Manager may issue interim administrative direction consistent with applicable law and Board authority. Interim direction that materially changes Board policy or requires Board approval shall be presented to the Board for ratification, amendment, replacement, or repeal as soon as reasonably practical.

Documentation, Distribution, and Retention

- Board-adopted policies shall be maintained in an organized policy manual or other official District filing system.
- Each policy should identify the title, adoption or approval date, effective date (if different from the approval date), revision history, and approving authority (when practical).
- Staff shall maintain prior versions, Board agenda materials, resolutions or motions, signed approvals when applicable, and supporting records in accordance with the District's records retention policy.
- Adopted or amended policies and related procedures shall be distributed or made available to affected Board members, staff, consultants, contractors, auditors, legal counsel, or other parties as appropriate for implementation and compliance.

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VENTURA COUNTY SINCE 1949
(805) 646-2114
"WATER IS PRECIOUS"
202 WEST EL ROBLAR DRIVE

Meiners Oaks Water District

Records Retention & Destruction Policy

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	5/2025	Adopted	Assistant GM	Initial policy adoption
1.1	9/15/2026	Revision	Board of Directors	Update, Standard Formatting

Supersession

Upon approval by the Board of Directors, this Policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's record retention and destruction policy. If any prior policy, procedure, practice, or direction conflicts with this Policy, this Policy shall control.

Board President

Management

Records Retention and Destruction Policy

Purpose

The purpose of this Records Retention and Destruction Policy is to establish uniform standards for identifying, maintaining, protecting, retrieving, retaining, and lawfully disposing of District records. This Policy is intended to support efficient District operations, preserve records with legal, fiscal, operational, historical, or regulatory value, and ensure compliance with applicable federal and state law, contractual obligations, audit requirements, grant requirements, and District business needs.

Scope

This Policy applies to all District records, regardless of format, location, or storage medium, including paper files, electronic files, email, scanned records, databases, billing system records, meter and AMI data, GIS files, photographs, audio or video recordings, text messages, collaboration platform messages, cloud-stored records, and any other recorded information created, received, owned, used, or retained by the District in the conduct of District business.

Authority and Administration

The Board of Directors authorizes the General Manager, or designee, to interpret, administer, and implement this Policy. The General Manager, or designee, may authorize destruction of records that have met the applicable retention period and otherwise qualify for destruction, provided that the destruction is consistent with this Policy, applicable law, and any required consultation with General Counsel.

This Policy is intended to be consistent with California laws governing special district records, including Government Code sections 60200 through 60204, and with the California Public Records Act as recodified in Government Code section 7920.000 et seq. Legal citations should be periodically reviewed by General Counsel to confirm current applicability.

Definitions

- Record. Any writing or recorded information containing information relating to the conduct of the public's business prepared, owned, used, or retained by the District, regardless of physical form or characteristics.

- Record Copy. The official District copy of a record retained to satisfy legal, fiscal, operational, historical, or administrative requirements.
- Duplicate or Convenience Copy. A copy maintained for reference or convenience that is not the official record copy.
- Record Series. A group of related records that are filed together or used for a common purpose and have the same retention value.
- Vital Records. Records essential to the continuation of District operations, protection of legal and financial rights, fulfillment of obligations to customers, employees, regulators, grantors, or bondholders, or recovery after an emergency or disaster.
- Retention Period. The minimum period a record must be retained before it may be considered for destruction.
- Legal Hold. A written or documented instruction requiring preservation of records because of pending or reasonably anticipated litigation, claim, audit, investigation, Public Records Act request, subpoena, or other legal or regulatory matter.

General Retention Rules

1. Retention periods in this Policy are minimum retention periods. Records shall be retained longer when required by law, contract, grant agreement, audit requirement, litigation hold, investigation, Public Records Act request, District business need, or direction of the General Manager or General Counsel.
2. Duplicate and convenience copies may be destroyed when no longer needed, unless they are subject to a legal hold, a Public Records Act request, an audit, an investigation, a contractual requirement, or another preservation obligation.
3. Drafts, notes, working papers, and transitory records may be destroyed when no longer needed, unless they document District action, support a final record, are required by law or contract, or are subject to a preservation obligation.
4. Permanent records shall be retained permanently in a reliable, accessible, and protected format. Permanent records include, but are not limited to, Board minutes, ordinances, resolutions, deeds, easements, water rights records, as-built plans, official policies, and other records with continuing legal, fiscal, historical, or operational value.
5. When a paper record is scanned or otherwise converted to electronic format, the electronic version must accurately reproduce the original in all material respects and remain accessible, searchable, readable, and protected for the full retention period before the paper original may be considered for destruction.

Electronic Records, Email, and System Data

Electronic records shall be managed according to their content and record series, not by storage location or format. Email, electronic documents, scanned records, cloud files, billing system data, customer account records, meter and AMI data, GIS data, photographs, and collaboration messages must be retained for the same period as comparable paper records when they document District business.

District systems used to store official records should preserve records in a manner that maintains authenticity, integrity, accessibility, readability, and appropriate security for the full retention period. Routine system backups are maintained for disaster recovery and are not a substitute for managing official record copies under this Policy.

Legal Holds and Exceptions

No record may be destroyed if it is subject to pending or reasonably anticipated litigation, claim, audit, investigation, subpoena, Public Records Act request, legal hold, contractual retention requirement, grant requirement, or other preservation obligation. When a legal hold is issued, routine destruction, automatic deletion, email purging, and other disposal practices must be suspended for affected records until the hold is released.

Legal holds shall be issued, modified, and released by the General Manager in consultation with General Counsel. Staff who receive notice of a legal hold must preserve all responsive records in their custody or control and must not alter, delete, or destroy such records until written release of the hold is provided.

Authorization and Destruction Procedures

1. Before records are destroyed, staff shall confirm that the applicable retention period has expired and that no legal hold, Public Records Act request, audit, investigation, grant requirement, contractual requirement, or business need requires continued retention.
2. Destruction of official record copies shall require authorization by the General Manager or designee, with consultation from General Counsel when required or appropriate.
3. The District shall maintain a destruction log documenting the record series, date range, volume or description, destruction method, authorization date, and staff or vendor responsible for destruction.
4. Confidential records shall be destroyed using secure methods appropriate to the format, including shredding, pulping, certified destruction, secure deletion, or other methods that make the records unreadable, undecipherable, and unrecoverable.

5. Destruction logs should be retained permanently or for the longest period required by applicable law, audit practice, or District business need.

Confidentiality, Privacy, and Security

The District shall protect confidential, privileged, proprietary, security-sensitive, and personally identifiable information in its custody or control. Records containing customer billing information, account information, employee personnel information, medical information, financial information, cybersecurity information, attorney-client privileged communications, or other confidential information shall be stored, accessed, retained, and destroyed in a manner that protects confidentiality and complies with applicable law.

District Record Categories

District records include, but are not limited to, the following categories: Board agendas, agenda packets, minutes, ordinances, and resolutions; customer account and billing records; meter records and AMI data; water quality monitoring and reporting records; Division of Drinking Water and State Water Resources Control Board correspondence; permits, licenses, regulatory filings, and compliance reports; water rights, production, groundwater, and surface water records; capital improvement project files; grants, reimbursements, and related audit records; contracts, agreements, bids, and procurement records; easements, rights-of-way, maps, GIS files, as-builts, and facility plans; personnel and payroll records; insurance, claims, and risk management records; financial and accounting records; and Public Records Act requests and responses.

Records Retention Schedule

The Records Retention Schedule is the District's approved schedule for retaining and disposing of records by record series. Stored records will be reviewed on a regular ongoing basis. If a record is not listed, staff shall consult the General Manager or designee before destruction. If a listed retention period conflicts with law, a contract, a grant agreement, an audit requirement, a legal hold, or another preservation obligation, the longer retention requirement shall apply. A list of destroyed records shall be recorded in the District Records Retention Destruction inventory on the shared folder.

Record Retention Schedule Table

Record Category	Minimum Retention	Notes
Board minutes, ordinances, resolutions, official policies	Permanent	Official record copy retained permanently.
Deeds, easements, rights-of-way, water rights, title records	Permanent or life of asset plus applicable period	Retain while District owns or relies on interest.
As-builts, maps, GIS, facility plans, capital asset records	Life of facility/asset, then as legally required	Retain longer for operations, claims, compliance.
Audits, annual financials, ledgers, journals, payroll registers	Permanent for final audits/core ledgers; otherwise per law/audit practice	Do not destroy while audit, grant, or claim remains open.
Invoices, warrants, POs, receipts, bank/source accounting records	At least 5 years after fiscal period, or longer if required	Retain longer for grants, audits, disputes.
Contracts, agreements, leases, grants, loans, project files	Life of agreement plus at least 7 years, or longer if required	Grantor/lender/audit rules may require longer.
Construction, CIP, bids, change orders, closeout records	At least 7 years after completion; longer for grants, claims, asset life	As-builts/facility records may be permanent.
Customer billing, accounts, payments, service, meter/AMI records	Per law, audit requirements, and District business need	Protect privacy; retain for disputes/claims/regulatory needs.
Water quality, regulatory compliance, permits, DDW/SWRCB	Per applicable regulatory program; permanent where necessary	Confirm requirements before destruction.
Personnel, payroll, medical, injury, benefits, retirement records	Per employment, payroll, benefit, and safety laws; longer if required	Restrict access; securely destroy when eligible.
Public Records Act requests and responses	At least 2 years after closure, or longer if dispute/litigation/business need	Retain request, response, exemptions, production record.
Transitory records, duplicates, drafts, notes, working/reference copies	Destroy when no longer needed	Do not destroy if preservation duty applies.

Meiners Oaks Water District

Conflict of Interest Policy

Adopted & Effective: May 19, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

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Revision History

Version	Date	Action	Approved By	Notes
1.0	8/24/1976	Adopted	Board of Directors	Initial policy adoption
1.1	11/29/1976	Amended	Board of Directors	
1.2	8/29/1979	Amended	Board of Directors	
1.3	10/21/2014	Amended	Board of Directors	
1.4	9/15/2020	Amended	Board of Directors	Comprehensive Update
1.5	7/19/2022	Amended	Board of Directors	Minimal language update
1.6	6/26/2024	Reviewed	Board of Directors	No change
1.7	5/19/2026	Amended	Board of Directors	Minimal language update
1.8				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's conflict-of-interest policy. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

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.

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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 19th day of May 2026 by the following vote:

AYES: 4
NOES: 0
ABSTAIN: 0
ABSENT: 1 - Pangea

ATTEST:

Michel Etchart
President of the Board

Summer Ward
Secretary of the Board

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EXHIBIT A – DESIGNATED POSITIONS AND FILING OFFICERS

# of Positions	Position Title	Disclosure Categories	Filing Officer
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[1]	NA	COB

[1] 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.

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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.

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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.

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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		

Meiners Oaks Water District

Purchasing Goods & Services Policy

Adopted & Effective: July 21, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	5/15/2007	Adopted	Board of Directors	Initial policy adoption
1.1	3/21/2023	Amended	Board of Directors	Minimal language, increased thresholds
1.2	7/21/2026	Amended	Board of Directors	Comprehensive update & format
1.3				

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's purchasing of goods and services. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Resolution No. 20260721-3

A Resolution of the Board of Directors of the Meiners Oaks Water District

Adopting the Purchasing Goods & Services Policy

WHEREAS, the Meiners Oaks Water District ("District") is responsible for the prudent, transparent, and accountable expenditure of public funds in support of District operations, maintenance, administration, capital projects, and public services; and

WHEREAS, the Board of Directors desires to maintain purchasing procedures that promote competition, fairness, fiscal responsibility, documentation, and compliance with applicable legal, regulatory, contractual, and funding-agency requirements; and

WHEREAS, the District has prepared a Purchasing Goods & Services Policy establishing purchasing authority, competitive procurement requirements, documentation standards, approval procedures, and exceptions for District purchases, contracts, services, public works, emergency purchases, and grant-funded procurements; and

WHEREAS, the Board of Directors has reviewed the Purchasing Goods & Services Policy and finds that its adoption is in the best interest of the District and will support consistent, efficient, and accountable purchasing practices.

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

1. Recitals. The foregoing recitals are true and correct and are incorporated herein by this reference.

2. Adoption of Policy. The Board of Directors hereby adopts the Purchasing Goods & Services Policy, attached hereto as Exhibit "A" and incorporated herein by this reference.

3. Authority to Implement. The General Manager, or designee, is authorized and directed to implement the Purchasing Goods & Services Policy and to take such administrative actions as may be necessary to carry out the policy, consistent with applicable law, approved budgets, grant requirements, and Board direction.

4. Supersession. Upon adoption, the Purchasing Goods & Services Policy shall supersede and replace all prior District policies, procedures, directives, and informal practices governing the same subject matter to the extent they conflict with the adopted policy.

5. Effective Date. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Board of Directors of the Meiners Oaks Water District at a regular meeting held on July 21, 2026, by the following vote:

AYES: 4

NOES: Ø

ABSENT: 1 - Callard

ABSTAIN: Ø

ATTEST:

Michel Etchart, Board President

Summer Ward, Board Secretary

Meiners Oaks Water District

Reserve Fund Policy

Adopted & Effective: July 21, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	2/19/2008	Adopted	Board of Directors	Initial policy adoption
1.1	7/21/2026	Amended	Board of Directors	Comprehensive update & format

Supersession

Upon approval by the Board of Directors, this policy supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's capital and emergency reserve funds. If any prior policy, procedure, practice, or direction conflicts with this policy, this policy shall control.

Board President

Management

Resolution No. 20260721-2
A Resolution of the Board of Directors of the Meiners Oaks Water District Adopting a Reserve Fund Policy

Supersedes Resolution No. 21908-1 and any prior inconsistent reserve policy direction

Whereas, the Meiners Oaks Water District operates and maintains a public water system serving customers within its service area and is responsible for maintaining the financial resources necessary to provide safe, reliable, and cost-effective water service;

Whereas, the District's reserves are necessary to provide working capital, address seasonal and timing variations in cash flow, fund capital repair and replacement, respond to emergencies, support long-term infrastructure investment, and maintain financial stability;

Whereas, the District completed a 2026 Water Rate Study as set forth in that certain Final Report prepared by Robert D. Niehaus, Inc., dated April 22, 2026, which includes financial planning, revenue requirements, cost-of-service, and rate-setting analysis for the District's water service;

Whereas, the Board of Directors desires to update and restate the District's reserve policy to reflect current financial planning practices, capital improvement needs, emergency preparedness objectives, and the assumptions incorporated into the 2026 Water Rate Study;

Whereas, the Board finds that maintaining prudent reserves is necessary to preserve District liquidity, reduce the need for short-term borrowing, provide rate stability, support timely infrastructure repair and replacement, and protect customers from avoidable service disruptions;

Whereas, reserve balances and reserve targets should be reviewed annually as part of the District's budget process and periodically through comprehensive rate studies, capital improvement planning, and long-term financial planning;

Now, Therefore, Be It Resolved, by the Board of Directors of the Meiners Oaks Water District, that the following Reserve Fund Policy is hereby adopted and shall supersede prior inconsistent reserve policy provisions:

RESERVE FUND POLICY

1. **Purpose.** The purpose of this Reserve Fund Policy is to establish clear reserve categories, target levels, funding methods, authorized uses, replenishment requirements, and review procedures to support the District's financial stability, infrastructure stewardship, emergency preparedness, and cost-based rate setting.

2. **Policy Objectives.** The District shall maintain reserves sufficient to: (a) meet routine operating obligations; (b) address seasonal and other variations in cash flow, billing, and collection timing differences; (c) fund repair, replacement, and improvement of District infrastructure; (d) respond to emergencies and unplanned events; and (e) maintain rate stability and legally defensible revenue requirements.

3. **Reserve Categories.** The District shall allocate surplus revenues to the following reserve fund categories: Operating Reserve, Capital Replacement Fund, and Emergency Reserve. The reserve categories are intended to provide working capital for District operations, fund annual capital replacement needs, and build and maintain the District's total reserve target of $2.4 million by the end of FY2031. The purpose of and policy applicable to each reserve category is further described as follows:

Reserve Category	Purpose	Policy
Operating Reserve	Provides working capital for routine operating expenses and revenue timing fluctuations.	Two months of operating expenses, calculated annually from the adopted budget.
Capital Replacement Fund	Funds repair, rehabilitation, replacement, and improvement of District facilities and infrastructure.	Annual contribution of $200,000.
Emergency Reserve	Provides liquidity for emergencies, unplanned repairs, natural disasters, regulatory response, supply disruption, or other urgent events.	The Emergency Reserve Fund is the sum of the other reserve categories, with a total reserve target of approximately $2.4 million by the end of FY2031.

4. **Reserve Targets.** The District's reserve targets for FY2026 through FY2031 based on the above reserve policy and in accordance with the District's 2026 Water Rate Study are as follows:

Reserve Target Table, FY 2026 to FY 2031

Reserve Target	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030	FY 2031
Operating Reserve	$363,401	$343,419	$360,138	$377,445	$428,129	$448,552
Capital Replacement Fund	$1,000,000	$1,200,000	$1,400,000	$1,600,000	$1,800,000	$2,000,000
Emergency Reserve	**$1,363,401**	**$1,543,419**	**$1,760,138**	**$1,977,445**	**$2,228,129**	**$2,448,552**

5. **Operating Reserve.** The Operating Reserve shall be used to provide working capital for routine District operations and to address timing differences between revenues and expenditures. The target shall be two months of annual operating expenses, recalculated annually using the adopted budget. Use of the Operating Reserve for routine purposes may be authorized through the adopted budget, subject to Board-approved appropriations.

6. **Capital Replacement Fund.** The Capital Replacement Fund shall be used to fund planned and unplanned repair, rehabilitation, replacement, and improvement of District infrastructure, including projects identified in the District's capital improvement plan, asset management records, engineering evaluations, depreciation analysis, or rate-study financial plan. The District shall make an annual contribution of $200,000 to the Capital Replacement Fund, subject to Board appropriation through the adopted budget.

7. **Emergency Reserve.** The Emergency Reserve shall be maintained for urgent, unexpected, or extraordinary events, including but not limited to emergency repairs, natural disasters, water supply interruptions, regulatory response actions, cybersecurity or operational disruptions, or other conditions requiring immediate expenditure to preserve public health, safety, water service reliability, or District property. The Emergency Reserve represents the total sum of all District reserve funds.

8. **Funding of Reserves.** Reserve funding shall be considered annually during preparation of the District's budget and shall be incorporated into rate studies, cost-of-service analyses, and long-term financial plans. Funding sources may include water rate revenues, non-rate revenues, grants, reimbursements, interest earnings, surplus revenues, or other legally available funds. The Board may phase reserve funding over time to balance financial prudence with customer affordability, provided that the reserve program remains structured to reach the total reserve target shown in the Reserve Target Table by the end of FY2031.

9. **Authorized Use of Reserves.** Reserve funds may be used only for purposes consistent with the reserve category and applicable law. Use of reserves outside the adopted budget shall require Board approval. If immediate action is necessary to protect public health, safety, water service reliability, or District property, the General Manager shall notify the Board as soon as practicable and present the action for Board review at the next regular meeting.

10. **Replenishment of Reserves.** If any reserve balance falls below its target level,

staff shall identify the shortfall and present a replenishment plan to the Board as part of the next budget cycle. The replenishment plan shall identify the cause of the shortfall, the proposed funding sources, the projected restoration schedule, and any recommended rate, budget, capital plan, or expenditure adjustments necessary to maintain progress toward the total reserve target shown in the Reserve Target Table by the end of FY2031.

11. **Annual Review and Reporting.** Staff shall report reserve balances, reserve targets, and any recommended changes to the Board at least annually during the budget process. The annual review shall compare actual balances to the Operating Reserve target, the annual Capital Replacement Fund contribution, and the Emergency Reserve total reserve target schedule shown in the Reserve Target Table; identify anticipated uses of reserves; address replenishment needs; and evaluate consistency with the District's adopted budget, capital improvement plan, rate study, and long-term financial plan.

12. **Rate-Setting and Proposition 218.** Reserve funding shall be evaluated as part of the District's rate-setting process and cost-of-service analysis. Reserve contributions funded through water rates shall be reasonably related to the District's cost of providing water service, shall support the District's revenue requirements, and shall be considered in a manner consistent with Proposition 218 and other applicable legal requirements.

13. **Investment and Accounting.** Reserve funds shall be invested and accounted for in accordance with the District's investment policy, accounting practices, applicable law, and any restrictions imposed by grant agreements or other binding obligations. Interest earnings shall be credited to the applicable reserve category or otherwise allocated as approved by the Board and permitted by law.

14. **Periodic Policy Review.** This policy shall be reviewed at least every five years, or sooner if the District completes a new rate study, adopts a major capital improvement plan, receives material grant funding, experiences a declared emergency, materially changes its financial assumptions, or determines that reserve categories or target levels should be revised.

15. **Effective Date.** This Reserve Fund Policy shall become effective upon adoption by the Board of Directors and shall remain in effect until amended, restated, or repealed by subsequent Board action.

Passed, approved, and adopted by the Board of Directors of the Meiners Oaks Water District at a regular meeting held on July 21, 2026, by the following vote:

AYES: 4
NOES: 0
ABSENT: 1 - Oakland
ABSTAIN: 0

ATTEST:

Michel Etchart, Board President

Summer Ward, Board Secretary

MEINERS OAKS WATER DISTRICT

Update on New Safety Programs: AED Device & Nasal Naloxone Spray

Background

Meiners Oaks Water District has developed two new safety programs to strengthen emergency preparedness at District facilities and worksites: the Automated External Defibrillator (AED) Program and the Nasal Naloxone (Narcan) Program. Both programs are adopted and effective as of September 15, 2026, and Management approved them as initial program implementations.

The AED Program formalizes the District's ability to provide prompt response support for suspected sudden cardiac arrest by maintaining an AED at the District Office for emergency use by employees, customers, visitors, and emergency responders. The Nasal Naloxone Program establishes guidelines for maintaining and administering intranasal naloxone for suspected opioid overdose emergencies, with clear emphasis that naloxone is an emergency measure and not a substitute for calling 911.

Discussion

AED Program. The District will maintain a Philips HeartStart M50 AED at the District Office entry lobby. The District will post signage and simple emergency instructions nearby so the device can be located quickly during an emergency. The program directs employees to call 911 immediately, retrieve the AED, begin CPR if trained and able, follow the device's voice and visual prompts, continue care until emergency responders arrive, and notify the General Manager or designee after the incident.

Nasal Naloxone Program. The District may maintain nasal naloxone kits at designated facilities, vehicles, or field locations for use by trained authorized personnel. To maximize visibility and rapid retrieval, the program calls for storing naloxone kits directly alongside or inside designated AED wall cabinets. The program also identifies overdose warning signs, including unresponsiveness combined with slow or stopped breathing, gurgling or choking sounds, blue, gray, or pale skin, or pinpoint pupils. Employees are directed to prioritize scene safety, activate emergency services, retrieve the kit, administer nasal naloxone according to the device instructions, provide rescue breathing or CPR if trained, and administer a second dose after 2 to 3 minutes if the individual remains unresponsive.

Training, awareness, and inspections. The District provides CPR/AED/First Aid training every two years and will periodically inform employees of AED location, emergency response expectations, and available training opportunities. Monthly medical device inspections will verify AED readiness, physical condition, pad and battery status, rescue kit supplies, cabinet signage and access, naloxone inventory, naloxone expiration dates, and proper storage conditions. Naloxone must be stored in temperature-controlled areas according to manufacturer specifications, generally 59°F to 77°F, and field kits must be protected from seasonal temperature extremes.

Voluntary emergency response and non-retaliation. Employee participation in CPR, AED use, or nasal naloxone administration is voluntary and should be performed only when the employee is trained, able, comfortable doing so, and can respond without placing themselves or others at risk. Employees are expected to activate emergency medical services by calling 911 as soon as safely possible and to follow dispatcher instructions. No employee will be subject to discipline, retaliation, or adverse employment action for choosing not to provide CPR, use an AED, or administer naloxone during an emergency, provided they promptly summon emergency assistance when it is safe to do so.

Registration, reporting, and recordkeeping. The AED Program requires registration with the Ventura County Emergency Medical Services agency and the PulsePoint National AED Registry, with updates completed within 14 business days of acquisition, relocation, or replacement. Registration details must also be updated with local 911 dispatch so dispatchers can identify the AED or naloxone location during an emergency. After any AED or naloxone deployment, call 911 immediately, notify the General Manager or designee, notify local EMS within 24 hours when required, and inspect, restock, and verify the device or kit before returning it to service. Retain monthly inspection logs for at least three years.

Fiscal Impact

This update has no additional fiscal impact beyond previously authorized or routine safety program costs, including AED supplies, naloxone replacement doses (free through the CA Naloxone Distribution Program), signage, inspection materials, and periodic employee training. Ongoing costs are expected to be minimal and will be managed through the District's normal operating and safety-related budget accounts.

Recommended Action

Staff recommends that the Board of Directors receive and file this update regarding implementation of the District's Automated External Defibrillator (AED) Program and Nasal Naloxone (Narcan) Program.

Meiners Oaks Water District

Automated External Defibrillator (AED) Program

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Management	Initial program adoption

Supersession

Upon Management approval, this program supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's Automated External Defibrillator (AED) Program. If any prior policy, procedure, practice, or direction conflicts with this policy, this program shall control.

Board President

Management

Automated External Defibrillator (AED) Program

The District maintains an Automated External Defibrillator (AED) at the District Office to support a prompt response to suspected sudden cardiac arrest. The AED is available for emergency use by employees, customers, visitors, and emergency responders and should be used according to the device prompts, posted instructions, manufacturer guidance, and applicable emergency procedures.

Location and Access

The AED shall be kept in a clearly visible and readily accessible location, such as the District Office entry lobby. Signage and simple instructions shall be posted nearby so the AED can be located quickly during an emergency.

Emergency Response Procedure

1. **Call 911 immediately** and provide the District Office address.
2. Retrieve the AED and direct emergency responders to the person in need.
3. Begin CPR if trained and able.
4. Turn on the AED and follow the voice and visual prompts.
5. Continue care until emergency medical personnel arrive.
6. Notify the General Manager or designee and complete any required incident documentation.

Maintenance and Inspection

The District shall inspect and maintain the AED in accordance with manufacturer guidance and applicable state and local requirements. Inspections should confirm that the AED appears operable, has no visible damage or alerts, and has current pads and batteries. Inspections, maintenance, replacements, and any AED use shall be documented.

Training and Awareness

The District encourages employees to complete CPR/AED training through a recognized provider and shall periodically inform employees of the AED location, basic emergency response expectations, and available training opportunities. The District provides CPR/AED/First Aid training every two years.

Notification and Records

The District shall maintain records of AED inspections, maintenance, battery and pad replacement, employee awareness notices, training opportunities, and any known AED use. Required notifications shall be made to the appropriate local emergency medical services agency or other authority, as applicable.

Recommended Posting Near AED

Emergency AED Instructions: Call 911. Retrieve the AED. Start CPR if trained. Turn on the AED and follow the prompts. Continue until emergency responders arrive.

Regulatory Registration & Notification

To ensure full compliance with the federal Cardiac Arrest Survival Act of 2000 and state-specific mandates (including California Health & Safety Code § 1797.196), Meiners Oaks Water District must register all automated external defibrillators (AEDs) with the **Ventura County Emergency Medical Services (EMS) agency** (805) 981-5301 or emsagency@ventura.org and the **PulsePoint National AED Registry**.

- **Responsible Party:** The General Manager, or designee, is responsible for completing, submitting, and updating all device registrations.
- **Timeline:** Registration must occur within 14 business days of device acquisition, relocation, or replacement.
- **Required Information:** Submissions to the VC EMS must include:
  - The physical address of the facility or active electrical worksite.
  - The exact location of the device: *District Office Entry Lobby*
  - The manufacturer, model, and serial number of the unit: Philips Heartstart M50, SN: A26G-07474
  - The name and contact information of the General Manager, or designee.

911 Dispatch Integration

Registration details must be updated with the local public safety answering point (911 dispatch center). This ensures that 911 dispatchers can view the device location on their system during an active emergency call and guide the caller to the AED or nasal naloxone kit.

Post-Incident Mandatory Reporting

Following the deployment or use of an AED or nasal naloxone on Meiners Oaks Water District property or worksites, strict reporting timelines must be followed to maintain Good Samaritan liability protections.

- **Emergency Services:** If an AED or naloxone is deployed, **911 must be called immediately**, regardless of whether the device delivers a shock or if the patient regains consciousness.
- **Local EMS Agency Reporting:** The General Manager, or designee, must formally notify the local EMS agency within **24 hours** of the incident. This report must include:
    - The date, time, and exact location of the incident.
    - The number of shocks delivered (for AEDs) or doses administered (for naloxone).
    - The condition of the patient when emergency personnel arrived.
- **Data Retrieval:** For AED deployments, the internal data chip or card must be pulled and provided to medical professionals or the local EMS agency as requested for clinical review.

Post-Incident Inspection & Restocking

Immediately following an incident, the device must be taken out of service until it is inspected and replenished.

- **AEDs:** Replace pads and batteries immediately.
- **Naloxone:** Restock the nasal spray doses.
- **Clearance:** The General Manager, or designee, must log the restocked items and verify the device is functional before returning it to its designated location.

Exhibit A — AED Post-Incident Report Form

Use: Complete after any AED/CPR emergency response at a District facility or worksite. Submit to the General Manager or designee and retain with AED program records.

Exhibit B — AED/Naxolone Monthly Inspection Checklist

Per California compliance standards, copies of these completed monthly logs must be retained for at least 3 years.

MEINERS OAKS WATER DISTRICT
VENTURA COUNTY SINCE 1949
(805) 646-2114
"WATER IS PRECIOUS"
202 WEST EL ROBLAR DRIVE

Exhibit A: AED Post-Incident Report Form

1. Incident Information			
Date:	Time:	Exact location:	
Person completing form:		Phone/email:	Date completed:

2. Emergency Response	
911 called? ☐ Yes ☐ No Time: ______ Caller: ________________	Responders arrived: ______
CPR started? ☐ Yes ☐ No ☐ Unknown By whom: ____________	AED retrieved/turned on? ☐ Yes ☐ No
Shock advised/delivered? ☐ Yes ☐ No ☐ Unknown Number of shocks, if known: ____	

3. Brief Description — What was observed, actions taken, and direction from emergency responders. Avoid unnecessary medical opinions or personal details.
____
____
____

4. Notifications and Follow-Up	
GM/designee notified? ☐ Yes ☐ No Date/time: _________	Local EMS notified, if required? ☐ Yes ☐ No ☐ Pending
AED data requested/provided? ☐ Yes ☐ No ☐ N/A To: ______________	Other follow-up: ______________________________

5. AED Inspection and Return to Service	
Removed from service? ☐ Yes ☐ No Date/time: _________	Pads replaced? ☐ Yes ☐ No ☐ N/A Battery checked/replaced? ☐ Yes ☐ No ☐ N/A
Ready for use? ☐ Yes ☐ No Returned to service date: _________	Verified by/signature: ______________________________

Recordkeeping: Store completed form with AED program records, including related inspection, maintenance, notification, EMS, or device data documentation.

Exhibit B: AED & Naloxone Monthly Inspection Checklist

Completed monthly logs shall be retained for at least 3 years after the AED device's life.

Facility Location / Worksite: **District Office**
Device Serial Number (AED): **Philips HeartStart M50 SN# A26G-07474**
Year / Month: 2026 / ________________________

Inspection Item	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
AED Status Indicator: Flashing Green/Checkmark (Ready State)												
AED Physical Damage: Case, screen, and cables intact & clean												
Primary Pads Check: Sealed, uncompromised, and NOT expired												
Backup Pads Check: Secondary set present in case pocket												
AED Rescue Kit Present: Razor, heavy shears, non-latex gloves, CPR mask												
Cabinet/Signage: Path unobstructed; cabinet alarm functional												
Naloxone Kit Inventory: Minimum 2 un-primed doses present												
Naloxone Expiration: Doses check out within valid shelf life												
Naloxone Storage Temp: Stored between 59°F and 77°F (Never frozen)												
Inspector Initials:												

Corrective Action Protocol: If the AED status light is **RED** or an item is expired/missing, pull the device, label the cabinet **"OUT OF SERVICE,"** and contact the Safety Coordinator immediately for replacements.

Meiners Oaks Water District

Nasal Naloxone (Narcan) Program

Adopted & Effective: September 15, 2026

202 W. El Roblar Drive, Ojai, California 93023
Tel: (805) 646-2114 Web: www.meinersoakswater.com

Revision History

Version	Date	Action	Approved By	Notes
1.0	9/15/2026	Adopted	Management	Initial program implementation

Supersession

Upon Management approval, this program supersedes and replaces all prior versions, amendments, procedures, directives, and informal practices governing the District's Nasal Naloxone (Narcan) Program. If any prior policy, procedure, practice, or direction conflicts with this policy, this program shall control.

Management

Management

Nasal Naloxone (Narcan) Program

Purpose and Scope

This program establishes guidelines for maintaining, deploying, and administering nasal naloxone (commonly known as Narcan) at Meiners Oaks Water District properties and worksites. Nasal naloxone is a safe, non-addictive medication designed to reverse the life-threatening effects of an opioid overdose temporarily. It carries zero medical risk or effect if administered to an individual who is not experiencing an overdose. The District may maintain intranasal naloxone at designated facilities, vehicles, or field locations for use by trained authorized personnel. Naloxone is not a substitute for emergency medical care; 911 shall be contacted as soon as safely possible for any suspected overdose.

No Medical Advice

This program does not provide medical advice or create a professional medical relationship. Naloxone administration is an emergency measure and shall be accompanied by activation of emergency medical services.

Storage, Access, and Maintenance

- **Co-Location:** To ensure maximum visibility and rapid retrieval, nasal naloxone kits must be stored directly alongside or inside designated Automated External Defibrillator (AED) wall cabinets.
- **Climate Control:** Because public utility environments can experience extreme heat or cold, naloxone must be stored in temperature-controlled spaces according to manufacturer specifications (controlled room temperature of **59°F to 77°F**). Kits assigned to field utility vehicles must be brought indoors during seasonal temperature extremes to prevent freezing or degradation.
- **Routine Inspection:** The General Manager, or designee, will verify kit integrity, expiration dates, and quantities during the monthly medical device inspection. Expired or compromised blister packs must be replaced immediately.

Recognizing an Opioid Overdose

Utility employees should suspect an opioid overdose if an individual is unresponsive to touch or shouting, AND exhibits any of the following symptoms:

- Extremely slow, shallow, or completely stopped breathing
- Snoring, gurgling, or choking sounds
- Blue, gray, or pale skin, lips, or fingernails
- Pinpoint (constricted) pupils

Employee Safety and Voluntary Nature of Response

Employees shall not place themselves in unsafe situations. Authorized personnel shall prioritize personal safety, scene safety, and prompt activation of emergency medical services, and shall not act beyond their training, comfort level, or assigned role.

Response Protocol (Emergency Steps)

In the event of a suspected overdose, any employee acting in good faith may execute the following emergency steps:

1. **Activate Emergency Services:** Shout for help and call 911 immediately. Inform the dispatcher: *"I have an unresponsive person who is not breathing normally, and we are deploying naloxone."* State the exact facility or worksite address.
2. **Retrieve the Kit:** Pull the naloxone kit from the nearest AED cabinet or field vehicle medical bag.
3. **Administer Nasal Naloxone:**
    - Peel back the foil off the single-dose blister pack and remove the device.
    - Hold the device with your index and middle fingers on either side of the nozzle. **Do not press or prime the plunger in advance**.
    - Tilt the person's head back, gently insert the nozzle into one nostril until your fingers touch the bottom of their nose, and press the plunger firmly to release the dose.
4. **Perform CPR/Rescue Breathing:** If trained, provide rescue breathing (one breath every 5 seconds) or chest compressions while awaiting emergency responders.
5. **Evaluate and Re-Dose:** Naloxone takes **2 to 3 minutes** to take effect. If the individual remains unresponsive after 2–3 minutes, open a new blister pack and administer a second dose into the **opposite nostril**.
6. **Post-Awakening Care:** If the person wakes up and begins breathing, place them on their side in the **Recovery Position** to prevent choking. Stay with them until local emergency services arrive.
7. **Post-Incident Report** should document, as known and appropriate, the date, time, location, responding employee, circumstances, observed overdose signs, time 911 was called, time and number of naloxone doses administered, product type, lot number and expiration date when available, first aid or CPR provided, emergency responder arrival, transfer of care, responding agencies when known, and whether supplies require replacement.

Record Retention and Review

Incident reports, inventory records, training records, and related documentation shall be retained according to the District's records retention schedule. The General Manager or designee may review incidents to determine whether follow-up training, program updates, supply replacement, employee support, or risk management consultation is needed.

Documentation and Reporting

Any administration, attempted administration, loss, theft, damage, disposal, or suspected tampering of naloxone shall be reported to the General Manager or designee as soon as practicable. Authorized personnel shall complete District documentation after any use or attempted use.

Inventory and Replacement Reporting

The General Manager or designee shall update the inventory log and arrange replacement or removal from service after any use, attempted use, expiration, disposal, loss, theft, damage, or suspected tampering.

Legal Protection and Non-Retaliation

Employees who administer naloxone in good faith during a medical emergency are protected from civil liability under California's Good Samaritan statutes. Meiners Oaks Water District enforces a strict non-retaliation policy: no employee will face disciplinary action or adverse employment consequences for administering naloxone or summoning emergency medical personnel during a suspected overdose.

Exhibit A —Post-Incident Naloxone Administration Report Form

Use: Complete after any Naloxone administration at a District facility or worksite. Submit to the General Manager or designee and retain with AED/Naloxone program records.

Exhibit B — AED/Naxolone Monthly Inspection Checklist

Per California compliance standards, copies of these completed monthly logs must be retained for at least 3 years.

Exhibit A: Post-Incident Report: Naloxone Administration

CONFIDENTIAL – MEDICAL EMERGENCY RECORD

Instructions: This form must be completed by the responding employee, General Manager, or designee within **24 hours** of any naloxone deployment. Submit the completed copy to the General Manager.

GENERAL INCIDENT INFORMATION

- **Date of Incident:** ________________________
- **Time of Incident:** _____________ AM / PM
- **Exact Location of Incident:**
  - o Main Office / Facility (Specify room/area): ____________________________________
  - o Field Worksite / Substation (Specify GPS or Cross-streets): ________________________
- **Name of Affected Individual:** ____
  - o *Status of Individual:* [ ] Employee [ ] Contractor [ ] Visitor / Member of Public

EMERGENCY RESPONDER DETAILS

- **Name of Administering Employee:** ____
- **Job Title / Department:** ____
- **Was 911 Called Immediately?** [ ] Yes [ ] No
  - o *Time 911 was contacted:* _____________ AM / PM
  - o *911 Dispatch Operator Number (if known):* _____________

PATIENT OBSERVATIONS & DEPLOYMENT

- **Initial Symptoms Observed (Check all that apply):**
  - o Unresponsive to shouting / shaking
  - o Slow, shallow, or absent breathing
  - o Gurgling, snoring, or choking sounds
  - o Blue, pale, or gray skin/lips
  - o Constricted (pinpoint) pupils
- **Naloxone Dosage Log:**
  - o **Dose 1 Time:** ____________ AM / PM | Administered in: [ ] Left Nostril [ ] Right Nostril
  - o **Dose 2 Time:** ____________ AM / PM | Administered in: [ ] Left Nostril [ ] Right Nostril *(If 2nd dose was required after 2–3 minutes)*
- **Other First Aid Administered:** [ ] Rescue Breathing [ ] CPR Chest Compressions [ ] AED Applied

INCIDENT OUTCOME

- **Patient Response Post-Naloxone:**
  - Regained consciousness / became responsive
  - Breathing improved, remained drowsy
  - No response observed before EMS arrival
- **EMS Transfer:**
  - *Time local Emergency Medical Services arrived on scene:* ____________ AM / PM
  - *Responding Agency:* [ ] Ventura County Fire [ ] AMR Ambulance [ ] Other: __________
  - *Was the patient transported to a medical facility?* [ ] Yes [ ] No [ ] Unknown

MANAGEMENT & SAFETY SIGN-OFF

- **Naloxone Lot Number / Expiration Date used:** __________________________________
- **Replacement Inventory Ordered?** [ ] Yes [ ] No (Date ordered: ___________________)
- **AED Cabinet / Field Kit Restocked & Re-verified?** [ ] Yes [ ] No

Reporting Employee Signature: _____________________ **Date:** _______________

Manager Review Signature: _______________ **Date:** _______________

Exhibit B: AED & Naloxone Monthly Inspection Checklist

Completed monthly logs shall be retained for at least 3 years after the AED device's life.

Facility Location / Worksite: **District Office**
Device Serial Number (AED): **Philips HeartStart M50 SN# A26G-07474**
Year / Month: 2026 / ________________________

Inspection Item	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
AED Status Indicator: Flashing Green/Checkmark (Ready State)												
AED Physical Damage: Case, screen, and cables intact & clean												
Primary Pads Check: Sealed, uncompromised, and NOT expired												
Backup Pads Check: Secondary set present in case pocket												
AED Rescue Kit Present: Razor, heavy shears, non-latex gloves, CPR mask												
Cabinet/Signage: Path unobstructed; cabinet alarm functional												
Naloxone Kit Inventory: Minimum 2 un-primed doses present												
Naloxone Expiration: Doses check out within valid shelf life												
Naloxone Storage Temp: Stored between 59°F and 77°F (Never frozen)												
Inspector Initials:												

Corrective Action Protocol: If the AED status light is **RED** or an item is expired/missing, pull the device, label the cabinet **"OUT OF SERVICE,"** and contact the Safety Coordinator immediately for replacements.

VENTURA LOCAL AGENCY FORMATION COMMISSION
801 S. Victoria Avenue, Suite 301, Ventura, CA 93003
(805) 654-2576
ventura.lafco.ca.gov

CALL FOR NOMINATIONS
LAFCO SPECIAL DISTRICT
REGULAR MEMBER and ALTERNATE MEMBER

August 12, 2026

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

RE: CALL FOR NOMINATIONS – Ventura LAFCo Special District Regular Member and Special District Alternate Member

Dear Chair of the Board:

The terms of LAFCo special district regular member Raul Avila and alternate member Mohammed A. Hasan will expire on December 31, 2026. As such, an appointment for each seat must be made for the subsequent four-year terms (January 1, 2027, through December 31, 2030) (Govt. Code § 56334). Pursuant to state law, LAFCo special district members are appointed by the independent special district selection committee, which consists of the presiding officer of the legislative body of each independent special district in the county (Govt. Code § 56332).

Pursuant to Govt. Code 56332(f), I have determined that a meeting of the committee for the purpose of selecting a regular and alternate member to LAFCo is not feasible due to the likelihood that a quorum will not be achieved. Thus, both the nominating process and the election itself will be conducted by mail (most special districts have consented to conducting the election via electronic mail).

If your district wishes to nominate an individual to be a candidate for either the regular special district member or alternate special district member on LAFCo, please submit a nominating resolution (attached is a sample resolution for your use) and a candidate's statement and/or resume of no more than one page to Kai Luoma, Executive Officer, at Ventura LAFCo either by mail or via email (for those districts that have previously consented to email – see attached list).

The deadline for submitting nominating resolutions and candidate statements/resumes is 5:00 p.m., Friday, October 2, 2026. Any nomination submitted after the deadline will not be considered.

If at the end of the nominating period only one candidate for either position is nominated, that candidate shall be deemed appointed. If two or more candidates are nominated, LAFCo staff will prepare and deliver a ballot and voting instructions to each eligible district. For the election to be valid, a quorum of the 29 independent special districts must submit valid ballots.

Thank you for your attention to this matter. Please let me know if you have any questions or require additional information.

Sincerely,

Kai Luoma
Executive Officer

c: General Manager

VENTURA LOCAL AGENCY FORMATION COMMISSION
801 S. VICTORIA AVENUE, SUITE 301 • VENTURA, CA 93003
TEL (805) 654-2576 • FAX (805) 477-7101
WWW.VENTURA.LAFCO.CA.GOV

INDEPENDENT SPECIAL DISTRICTS IN VENTURA COUNTY

As of August 12, 2026

1. Bardsdale Public Cemetery District
2. Bell Canyon Community Services District
3. Blanchard/Santa Paula Library District*
4. Calleguas Municipal Water District*
5. Camarillo Health Care District*
6. Camrosa Water District*
7. Casitas Municipal Water District*
8. Channel Islands Beach Community Services District*
9. Conejo Recreation & Park District*
10. El Rancho Simi Public Cemetery District*
11. Fillmore-Piru Memorial District
12. Fox Canyon Groundwater Management Agency*
13. Hidden Valley Municipal Water District
14. Meiners Oaks Water District*
15. Ojai Valley Sanitary District*
16. Ojai Water Conservation District
17. Oxnard Drainage District No. 1
18. Oxnard Drainage District No. 2*
19. Oxnard Harbor District*
20. Piru Public Cemetery District*
21. Pleasant Valley County Water District
22. Pleasant Valley Recreation & Park District*
23. Rancho Simi Recreation & Park District*
24. Saticoy Sanitary District*
25. Triunfo Sanitation District*
26. United Water Conservation District*
27. Ventura County Resource Conservation District*
28. Ventura Port District*
29. Ventura River County Water District*

* Special Districts that have provided written consent to conduct the election via email as of August 12, 2026.

RESOLUTION NO. 20260915-1

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE MEINERS OAKS WATER DISTRICT NOMINATING ______________________________ TO FILL THE ______________________ SPECIAL DISTRICT MEMBER TERM ON THE VENTURA LOCAL AGENCY FORMATION COMMISSION FROM JANUARY 1, 2027, THROUGH DECEMBER 31, 2030.

WHEREAS, the Executive Officer of the Ventura Local Agency Formation Commission (LAFCo) has notified the district of anticipated vacancies of a regular member and the alternate member on LAFCo for the four-year terms beginning January 1, 22027 and ending December 31, 2030. Pursuant to Government Code Section 56332©, the LAFCo Executive Officer has issued a call for written nominations to fill the anticipated vacancies to each eligible district; and

WHEREAS, at the time and in the manner required by law, the Meiners Oaks Water District met on September 15, 2026, to consider the call for nominations by the LAFCo Executive Officer.

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

Section 1. ________________________________ is hereby nominated to fill the anticipated independent special district __________________________ member vacancy on the Ventura LAFCo for the four-year term beginning January 1, 2027, and expiring December 31, 2030.

Section 2. Adoption of Full Manual. The General Manager, or designee, shall transmit a signed copy of this Resolution and a copy of the resume or candidate statement for __________________________________ to the Ventura LAFCo Executive Officer.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Meiners Oaks Water District at a regular meeting held on September 15, 2026, by the following vote:

AYES: ________

NOES: ________

ABSTAIN: ________

ABSENT: ________

________________________________	________________________________
Michel Etchart	Summer Ward
Board President	Board Secretary

MEINERS OAKS WATER DISTRICT
VENTURA COUNTY SINCE 1949
(805) 646-2114
"WATER IS PRECIOUS"
202 WEST EL ROBLAR DRIVE

District Summary/Update

- **Lake Level:** Casitas Dam is at 95.8% as of 9/9/26
- **Wells**: Wells #1 Pump, motor, and wellhead have been ordered. Waiting for material to arrive.
- **River View Trailhead:** County of Ventura has not set a repair date; however, an acknowledgment letter has been drafted and is in circulation.
- **Zone #2 Hydro Tank:** Derek Hill has covered the old tank site in compacted decomposed granite with authorization from the General Manager
- **Safety/Resource Compliance:** Chlorine Safety and CalARP Compliance; Some chlorine safety training has been completed and documented.
- **CPR Training:** All Staff Members (Complete)
- **Annual Employee Review:** (Complete)
- **Annual Hydrant Maintenance:** (In Progress)
- **Fire Hydrant Hit and Run 11/23/25:** The District Attorney is prosecuting the driver; MOWD has submitted damages for compensation.
- **Well #2:** Offline due to loss in production
- **Sample port Leak:** HUD Housing, 290 E. El Roblar Dr.; Service line to sample port and concrete pad have been replaced by staff.
- **Fire Flows:** 4 Fire Flows completed by Field Staff
- **Will Serve Letters:** 2 Will Serve Letters issued by Management.
- **Finalize Policies & Procedures:** Chlorine Safety Procedures, Chlorine Safety Tracking Form, Chlorine Cylinder Changeout Procedures, GASCO Chlorine Kit Bump Test Procedures, SC-04 Personal Monitor Bump Test Procedures
- **New Service Connection:** 124/130 N. Encinal Ave; Lot Split

- **Rainfall Totals (Season):**

9/10/26	Casitas Dam	29.95"
	Matilija Dam	43.40"
	Matilija Canyon	47.51"
	M.O. Fire Station	27.54"
	Stewart Canyon	27.31"
	Nordhoff Ridge	53.19"

Current Well Levels and Specific Capacity

WELL #1	JAN 25’	FEB 25’	MAR 25’	APR 25’	MAY 25’	JUN 25’	JUL 25’	AUG 25’	SEP 25’	OCT 25’	NOV 25’	Dec 25’
STATIC (ft)	20.6’	20.9’	21.7’	23.7’	23.5’	24.3’	25.7’	26’				
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF				
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF				
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF				
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF				
WELL #2	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	21.1’	21.9’	22’	23.4’	23.5’	23.9’	25.4’	26.1’				
RUNNING (ft)	27.8’	28.2’	27.9’	27.7’	OFF	OFF	31.2’	31.7’				
DRAW DOWN (ft)	6.7’	6.3’	5.9’	4.3’	OFF	OFF	5.8’	5.6’				
Gallons Per Minute (GPM)	155	130	120	110	OFF	OFF	87	86				
Specific Capacity (gal/ft DD)	23.1	20.63	20.33	25.58	OFF	OFF	15	15.35				
WELL #4A	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	Nov	DEC
STATIC (ft)	40.9’	25.3’	17.4’	22.9’	23.3’	24.6’	32.3’	34.5’				
RUNNING (ft)	52.9’	32.6’	43.7’	53.8’	55.4’	57.6’	63.8’	66.1’				
DRAW DOWN (ft)	11’	7.3’	26.3’	30.9’	32.1’	33’	31.5’	31.6’				
Gallons Per Minute (GPM)	495	480	655	630	622	630	619	618				
Specific Capacity (gal/ft DD)	45	65.73	24.9	19.14	19.37	19.09	19.65	19.5				
WELL #7	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	14.9’	17.9’	18.8’	24.2’	24.6’	25.9’	32.1’	35.7’				
RUNNING (ft)	16.4’	19.5’	22.5’	26.3’	27’	28.4’	35’	37.7’				
DRAW DOWN (ft)	2.5’	1.6’	3.7’	2.1’	2.4’	2.5’	2.9’	2				
Gallons Per Minute (GPM)	262	245	215	204	195	206	218	183				
Specific Capacity (gal/ft DD)	104.8	153.12	58.1	97.14	81.25	82.4	75.17	91.55				
WELL #8	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
STATIC (ft)	48.1’	45.8’	45.66’	54.5’	55.8	57.4	61.4	67.4’				
RUNNING (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF				
DRAW DOWN (ft)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF				
Gallons Per Minute (GPM)	OFF	OFF	OFF	OFF	OFF	OFF	OFF	OFF				
Specific Capacity (gal/ft DD)	OFF	OFF	OFF	OFF	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	3.5	4.9	5.5	8				

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	57.45	0.00	57.45	0.01	54.98	4%	*5/25 Leak will reflect on June bill cycle data
JUN	68.81	0.93	69.74	0.82	67.71	3%	Bridge Leak
JUL	66.64	0.00	66.64	0.06	64.52	3%	
AUG	76.06	0.00	76.06	0.04	70.88	7%	Hydrant & Wells 1&2 flushing, S La Luna Leak
SEP							
OCT							
NOV							
DEC							
YTD 2026	412.59	20.23	432.82	2.83	413.09	4.5%	
TOTAL 2025	161.77	391.17	652.94	3.29	624.64	4%	*Well 4a Rehab
TOTAL 2024	589.17	48.58	637.76	0.78	584.54	8%	*Flushing Tracker started Sep 2024
TOTAL 2023	441.18	107.75	548.93		499.61	9%	
TOTAL 2022	451.43	216.43	667.86		615.38	9%	
TOTAL 2021	411.94	266.57	678.51		640.95	6%	
TOTAL 2020	485.71	197.26	682.97		635.47	7.5%	

Reserve Funds

* Balance at the County of Ventura	$ 1,166,144.74
Total Taxes	$ 0.00
Total Interest from reserve account#	$ 6,906.97

Fiscal Year Total Revenues

July 1st – August 31st	2025	$ 446,185.99
July 1st – August 31st	2026	$ 396,832.22

Bank Balances

* LAIF Balance	$ 81,095.50
Transferred from L.A.I.F. to General	$ 0.00
(#) Quarterly Interest from LAIF	$ 0.00
* Money Market (Mechanics Bank)	$ 7,630.02
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	$ 0.13
General Fund Balance	$ 50,098.35
Trust Fund Balance	$ 7,592.04
* Capital Improvement Fund	$ 30,472.56
(#) Quarterly Interest from Capital Account	$ 0.26
Total Interest accrued	$ 0.39

MEINERS OAKS WATER DISTRICT
VENTURA COUNTY SINCE 1949
(805) 646-2114
"WATER IS PRECIOUS"
202 WEST EL ROBLAR DRIVE

Board Secretary & Assistant General Manager's Report

September 2026

Executive Summary

This report updates key administrative, financial, billing, governance, compliance, grant, and project activities through September 2026. Highlights include the EyeOnWater customer enrollment, implementation of the new water rates, continued cybersecurity and records management improvements, recruitment of a replacement Administrative Coordinator, staff training, and routine billing and customer service activity.

Recommended Action: Receive and file the Board Secretary's report regarding miscellaneous matters and District correspondence and provide directions to staff as appropriate.

Administrative

Recruitment:

- The Administrative Coordinator position was posted August 21, 2026, on Indeed, the District website, and the District's Facebook. The job posting ended September 11, 2026, and received over 180 resumes. Selected candidates will be scheduled for in-person interviews in the next couple of weeks.

Compliance & Reporting:

- Request for information submitted to LAFCo regarding a potential change in the District's sphere of influence to include two APNs, at the customer's request. The District will schedule a conference call to discuss the application process and recommended approach.

Customer Service:

- EyeOnWater App is fully functional and available for all MOWD customers with an AMI smart meter. Currently, 47 out of 382 customers are signed up for EyeOnWater.

Cybersecurity & Records Management:

- Cybersecurity work is ongoing.
- The District has migrated District staff emails and the website to the official meinersoakswaterdistrict.ca.gov address. Individual Director appointments with Mitec will be scheduled to assist with email migration.

Equipment:

- The 2017 Canon imageRUNNER was sold on a public GovDeals auction for $350.00.

Grants & Funding:

- The Bureau of Reclamation WaterSMART Grant application for 520 5/8" AMI smart meters was submitted on June 1, 2026, and is pending an award decision.
- The U.S. Bureau of Reclamation Drought Resiliency Grant application for the proposed Tank 2 replacement project was submitted on July 27, 2026, and is pending an award decision.

Hazard Mitigation Planning:

- The initial draft annex section of the Ventura County Multi-Jurisdictional Hazard Mitigation Plan was submitted on July 30, 2026, and additional revisions are in progress. The final annex will be brought to the Board of Directors for approval.

New Water Rate Implementation:

- The new rates and billing statement template design are effective as of the August 30, 2026, billing statements. Staff is fielding customer questions and feedback.

Policies & Procedures:

- MOWD Administrative Policy & Procedure manual adoption resolution considered at the August 18 regular board meeting, second reading and request for approval scheduled for September 15.
- MOWD new personnel safety procedures presented to the Safety & Emergency Committee for Automated External Defibrillator (AED) and Nasal Naloxone (Narcan). The District staff completed biennial CPR & AED certifications. MOWD purchased its first AED device, which it plans to install in the main lobby of the District Office, and received free Nasal Naloxone (Narcan) units from the California Department of Health Care Services Naloxone Distribution Project. These procedures support the storage, use, and recordkeeping for both.

Public Records Requests:

- MOWD received and responded to (1) PRA request from Data Branch on August 27, 2026, regarding vendor invoices from January 1, 2022 - current. MOWD provided this same information to Data Branch on October 7, 2025 for a different timeframe. MOWD responded August 27, 2026.

Financial

- The FY 2025–2026 financial audit is in progress, with an estimated presentation to the Board in October 2026.

Billing

The table below summarizes monthly customer service activity, billed water use, and customer billing totals.

Month	Total Service Orders	# Account Owner Changes	Total HCF Billed	Monthly Customer Bill Total
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
May 26	83	8	23,793	$166,522.20
June 26	136	14	29,332	$188,553.57
July 26	93	6	28,026	$183,561.62
August 26	82	9	30,850	$227,548.90

Board of Directors

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

Notice of General Election: The (1) 2-year Director seat previously held by Christian Oakland did not have a candidate file; a Director appointment at the November regular board meeting will be required.

Biennial Director Trainings – Vector (Target) Solutions Web-based Platform:

Submit certificates of completed training to the Board Secretary with a request for stipend payment.

- Anti-harassment training for supervisors and managers is due (1 remaining).
- California local agency ethics training is due (1 remaining).
- ***New for 2026:*** **Fiscal and Financial Training (SB827)– due before October 1, 2026**.

Items Requiring Board Direction

No specific Board direction is requested at this time; staff will continue implementation and return with updates as needed.

Attachments

None.