

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING
Monday, May 2, 2022 at 8:30 A.M.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

Meeting attendees should be aware that the meetings of the Committee are, as required by law, open to the public and the District has very limited powers to regulate who attends Committee meetings. Therefore, attendees must exercise their own judgement with respect to protecting themselves from exposure to COVID-19, as the District cannot ensure that all attendees at public meetings will be free from COVID-19.

CALL TO ORDER – OPEN SESSION 8:30 A.M.

Committee Members Roll Call

1. Public Comment

The public may address the Finance and Audit Committee on any matter not on the agenda within the jurisdiction of the Committee. All comments are subject to a five-minute time limit.

**2. Approval of Agenda
Motion**

**3. Approval of Minutes
Motion**

The Committee will review the Minutes from the April 4, 2022, Finance and Audit Committee meeting and approve as submitted or direct staff to revise as necessary to accurately reflect the discussion and action(s) taken during the meeting.

4. May 11, 2022 Board Meeting Agenda Item(s)

The Committee will review and discuss the following agenda item(s) to be considered for approval at the May 11, 2022 Board meeting. The Committee will formulate a recommendation to the entire Board based on the discussions with staff. The Committee will discuss the following item(s):

4a. Agenda Item 3.E: Third Quarter FY 2021-2022 Financial Report and Budget Amendments (July 1, 2021 – March 31, 2022)
Board Motion

The Board will receive and review the FY 2021-2022 Third Quarter Financial Report for the period of July 1, 2021 through March 31, 2022, and consider approval of the proposed modifications to the FY 2021-2022 budget to the full Board.

4b. Agenda Item 5.2: FY 2022-23 Proposed Budget Workshop
Board Motion

Staff will present an overview and discuss with the Board issues concerning the Proposed FY 2022-23 District Budget. Pertinent information with respect to the budget will be discussed.



The Board may provide guidance and direction on various budget issues and recommendations. However, the Board will not consider adoption of the District budget until its June 8, 2022 Regular Board Meeting. The overview will consist of:

- Introduction and review related to the development of the proposed budget, reserve needs, corresponding rates to be charged, the budget process and related issues.
- Review of Capital Improvement Plan and recommended funding for FY 2022-23.
- Additional information in connection with and in support of the proposed FY 2022-23 Budget and the District's groundwater extraction charges.
- Questions from the Board
- Public Comments/Questions
- Board direction to staff
- Next steps for completing the District budget for FY 2022-23

5. Districts' Proposed Budget for Fiscal Year 2022-2023

Information Item

Staff prepared and posted to the UWCD website the Districts' Proposed Budget for Fiscal Year 2022-2023. The document is available for viewing via this link-path: <https://www.unitedwater.org/wp-content/uploads/2022/04/UWCD-Proposed-Budget-Book-2022-23.pdf>.

6. District Staff and Board Member Reimbursement Report

Information Item

The Committee will receive and review the expense reimbursement report for all reimbursements of business expenses to staff and Board members for the third quarter of FY 2021-2022.

7. Monthly Investment Report (March 2022)

Information Item

The Committee will receive, review and discuss the Districts' investment portfolio and cash position as of March 31, 2022.

8. Monthly Pipeline Delivery Report (March 2022)

Information Item

The Committee will receive, review and discuss the Districts' pipelines' water activities as of March 31, 2022.

9. Board Requested Cost Tracking Items

Information Item

The Committee will receive and review the costs to date that the District has incurred:

- a) as part of the licensing efforts and the probable maximum flood studies for the Santa Felicia Dam;
- b) in relation to environmental mandates;
- c) in relation to litigation with the City of Ventura, Wishtoyo Foundation, and District legal costs over the past several fiscal years;
- d) in relation to professional fees over the past several fiscal years; and
- e) summary of Board motion item(s) with fiscal impact.



10. Monthly Administrative Services Update

Information Item

The Committee will receive and review the monthly report from the Administrative Services team as well as receive a verbal presentation of its highlights.

11. Future Agenda Items

The Committee will suggest topics or issues for discussion on future agendas.

ADJOURNMENT

Directors:

Chair Lynn E. Maulhardt
Sheldon G. Berger
Mohammed A. Hasan

Staff:

Mauricio E. Guardado, Jr.
Josh Perez
Zachary Plummer
Tony Huynh

Anthony Emmert
Brian Zahn
Daryl Smith
Ambry Tibay
Jackie Lozano

The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, the District's services, programs or activities because of any disability. If you need special assistance to participate in this meeting, or if you require agenda material in an alternative format, please contact the District Office at (805) 525-4431. Notification of at least 48 hours prior to the meeting will enable the District to make appropriate arrangements.

Approved: _____

Anthony E. Emmert, Assistant General Manager

Posted: (date) April 28, 2022

(time) 5:30 P.M.

(attest) Jackie Lozano

At: www.unitedwater.org

Posted: (date) April 28, 2022

(time) 5:45 P.M.

(attest) Jackie Lozano

At: United Water Conservation District Headquarters, 1701 N. Lombard Street, Oxnard, CA 93030

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
Monday, April 4, 2022 – 8:30 A.M.
UWCD Headquarters, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

COMMITTEE MEMBERS PRESENT:

Chair Lynn E. Maulhardt
Sheldon G. Berger
Mohammed A. Hasan

STAFF PRESENT:

Mauricio E. Guardado, Jr., General Manager
Anthony Emmert, Assistant General Manager
David Boyer, Legal Counsel
Josh Perez, Chief Human Resources Officer
Brian Zahn, Chief Financial Officer
Zachary Plummer, Technology Systems Manager
Daryl Smith, Controller
Ambry Tibay, Senior Accountant
Jackie Lozano, Administrative Assistant

PUBLIC PRESENT:

Abiel Acosta (Lincoln Financial Group)
Justin Wallin (J Wallin Opinion Research)

OPEN SESSION 8:31 A.M.

Chair Lynn Maulhardt called the meeting to order at 8:31 A.M.

Committee Members Roll Call

The Clerk called roll. Chair Maulhardt as well as Director Berger and Director Hasan were present.

1. Public Comment

Chair Maulhardt asked if there were any public comments. None were offered.

2. Approval of the Agenda

Motion to approve the Committee meeting agenda, Director Berger; Second, Director Hasan. Voice vote, three ayes (Berger, Hasan, Maulhardt); none opposed. Motion carried, 3/0.

3. EXECUTIVE (CLOSED) SESSION 8:33 A.M.

Chair Maulhardt moved the Committee meeting into Executive (Closed) Session at 8:33 A.M.

3a. Conference with Legal Counsel–Anticipated Litigation

Pursuant to Government Code Section 54956.9(d)(2), one (1) case.



3b. Conference with Labor Negotiators (Government Code Section 54957.6)

Agency designated representatives: Josh Perez and David D. Boyer (legal counsel).

Employee Organization: SEIU Local 721.

SECOND OPEN SESSION 9:17 A.M.

Chair Maulhardt opened the Second Open Session of the UWCD Finance and Audit Committee meeting at 9:17 A.M.

4. Oral Report Regarding Executive (Closed) Session

Legal counsel David D. Boyer reported there was no action taken during the Executive (Closed) Session that was reportable under the Ralph M. Brown Act.

5. Approval of Minutes

The Committee received and reviewed the draft Committee meeting minutes of February 28, 2022. Motion to approve the Committee meeting minutes, Chair Maulhardt; Second, Director Hasan. Voice vote, two ayes (Maulhardt, Hasan); none opposed; one abstained (Berger, not present at last meeting). Motion carried, 2/0/1.

6. April 13, 2022, Board Meeting Agenda Items

The Committee reviewed the following agenda item to be considered for approval at the April 13, 2022, Board of Directors meeting:

6a. Agenda Item 5.1: Resolution No. 2022-09 A Resolution of the Board of Directors of United Water Conservation District Ordering the Operator(s) of Well No. 04N19W31N03S ("Well N03S"), Well No. 03N20W10D02S ("Well D02S"), and Well No. 02N21W17M03S ("Well M03S" and collectively, the "Wells") to Cease Extraction of Groundwater per Water Code Section 75637, Subdivision (b).

Board Motion

Following the Public Hearing, the Board will consider approving Resolution No. 2022-09 ordering the operator(s) of Well No. 04N19W31N03S ("Well N03S"), Well No. 03N20W10D02S ("Well D02S"), and Well No. 02N21W17M03S ("Well M03S" and collectively, the "Wells") to cease extraction of groundwater due to delinquent groundwater extraction charges.

Chief Financial Officer Mr. Brian Zahn provided an overview of the motion item for the Committee members. It was brought to the Committee's attention by District Controller Mr. Daryl Smith that the operator of the wells recently contacted Finance staff with a request to negotiate a payment agreement.

After a discussion, the Committee directed by staff to meet with the operator and develop a payment plan for consideration by General Manager Mr. Mauricio Guardado, Jr. If Mr. Guardado feels that the plan is acceptable, then he should bring it to the Board of Directors for consideration during the April 13, 2022 meeting.

The Committee would recommend for full Board approval of Resolution 2022-09. No further comments or questions from the Committee or staff. No comments or questions were offered from the public.



7. Public Outreach Awareness Campaign

Information Item

The Committee received a verbal summary from Mr. Zahn regarding the intended use of J Wallin Opinion Research (J Wallin) to gain information through a representative survey on the public's knowledge about the District and regional water issues. He explained that this information will be useful for the District as it develops its public information campaign regarding the future large water supply projects.

The Committee discussed the merits of a public opinion survey, the level of awareness the general public has regarding water issues in general and the District in particular, and where the District should invest its education efforts regarding the water supply projects. The members of the Committee were not in agreement regarding the proposed opinion survey or public education program, and asked for staff to clarify. Mr. Guardado reminded the Committee that the opinion survey is a budgeted item that is part of the District's public education plan, and that this agenda item is not asking the Committee for permission to proceed, but is merely a progress report for their information. He said that staff will proceed and bring the findings from the J Wallin survey work to the Committee, so that they can make a more informed recommendation for the Board.

Mr. Justin Wallin of J Wallin was in attendance via Zoom. In his opinion, he agreed with the Committee's observation that the members of the general public likely do not have a knowledge of the District, but that there is value in providing them with information. Mr. Wallin provided a brief overview of his proposed scope of work.

In conclusion, there was support from the Committee with the understanding that this is a work in progress and that there would be a lot of thought going into it. There were no further comments or questions from the Committee. No further comments or questions were offered from the public.

8. Presentation of the Districts' Proposed Budget for Fiscal Year 2022-2023

Information Item

Mr. Brian Zahn provided an overview and presentation of the Districts' Proposed Budget for Fiscal Year 2022-2023 to the Committee members (presentation attached). There were comments and/or discussion among Committee members and staff regarding budget vs prior year surplus, CIP expense, grants, and pipeline revenue. Director Maulhardt suggested to staff that it was important to inform the constituents of the reason for the fluctuation in pipeline rates. There was another suggestion regarding the availability of State Water funds. Director Maulhardt would like to see added to a future slide, the mechanism used to replenish the \$8M total, as shown on slide 14.

Overall, the Committee members were pleased with the 2022-23 proposed budget. There were no further comments or questions from the Committee. No public comments or questions were offered.

9. Monthly Investment Report (February 2022)

Information Item

The Committee members received and reviewed the monthly investment report as presented in the Finance and Audit Committee agenda packet.

There were no comments or questions from the Committee. No public comments or questions were offered. No action was taken by the Committee.



10. Pipeline Delivery Report (February 2022)

Information Item

The Committee members received and reviewed the pipeline delivery report as presented in the Finance and Audit Committee agenda packet.

There were no comments or questions from the Committee. No public comments or questions were offered. No action was taken by the Committee.

11. Board Requested Cost Tracking Items

Information Item

The Committee members received and reviewed the costs to date that the District has incurred:

- a) as part of the licensing efforts and the probable maximum flood studies for the Santa Felicia Dam;
- b) in relation to environmental mandates;
- c) in relation to litigation with the City of Ventura, Wishtoyo Foundation, and District legal costs over the past several fiscal years; and
- d) in relation to the professional fees over the past several fiscal years.

There were no comments or questions from the Committee. No public comments or questions were offered. No action was taken by the Committee.

12. Monthly Administrative Services Update

Information Item

The Committee members received and reviewed the Financial updates as well as updates on Administration, Human Resources, Risk Management, and Information Technology as provided on the staff report in the agenda packet. An Administrative Services Update presentation is attached for reference.

There were no comments or questions from the Committee. No public comments or questions were offered. No action was taken by the Committee.

13. Future Agenda Items

Chair Maulhardt polled the Committee as to any future agenda items. None were offered. He reiterated, regarding agenda item 7, staff needs to make sure that who the target audience is.

ADJOURNMENT 10:30 A.M.

Chair Maulhardt adjourned the meeting at 10:30 A.M.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of April 4, 2022.


ATTEST: _____
Chair Lynn E. Maulhardt



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<div>2022-23 BUDGET VS. PRIOR YEAR BUDGET</div> <div></div>		Budget 2021-22	Preliminary 2022-23	Variance	
	Taxes	4,878,999	5,094,150	215,151	4%
	Water Delivery/Fixed Costs	10,083,434	12,580,553	2,497,120	25%
	Groundwater	16,734,793	17,443,160	708,367	4%
	Grants	1,221,537	7,030,133	5,808,596	476%
	Other	9,069,351	7,365,094	(1,704,257)	-19%
	Water Surcharge	1,094,642	1,295,421	200,779	18%
	Total Revenue	<u>\$ 43,082,756</u>	<u>\$ 50,808,511</u>	7,725,755	18%
	Personnel Expense	7,940,928	8,257,636	316,708	4%
	Operating Expense	13,693,957	15,118,570	1,424,613	10%
	Allocated Overhead	4,908,892	6,747,575	1,838,683	37%
	Debt Service	3,180,737	2,538,868	(641,869)	-20%
	Other	14,904,509	17,268,837	2,364,328	16%
	Total Expenditures	<u>\$ 44,629,024</u>	<u>\$ 49,931,486</u>	5,302,462	12%
	Surplus/(Shortfall)	<u>\$ (1,546,268)</u>	<u>\$ 877,025</u>		

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<div>PERSONNEL COSTS</div> <div></div>	
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<p><u>Budget Assumptions 2022-23</u></p> <ul style="list-style-type: none"> COLA 2% \$160K Merit 5% \$168K Medical 6% \$ 70K Promotions \$ 52K New FTE \$362K FY21-22 FTE 68 FY22-23 FTE 73 <p>• 2022-23 Budgeted expenses are 8.2% higher than PY budget (\$1.0 million)</p> <p>Total Expenditures \$12.9 million</p>	<p><u>New Positions</u></p> <p>Recreation</p> <ul style="list-style-type: none"> Park Ranger Cadet position – new position <p>Water Resources</p> <ul style="list-style-type: none"> Water Resource Tech – carries over from last year <p>Environmental Services</p> <ul style="list-style-type: none"> Principal Environmental Scientist – back-fill/train <p>Administrative</p> <ul style="list-style-type: none"> Receptionist – new position HR Generalist – back-fill/train
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<div data-bbox="282 1449 544 1549"><h1>CAPITAL EXPENDITURES</h1></div> <div data-bbox="198 1806 254 1854"></div>	<div data-bbox="724 1278 1357 1585"><ul style="list-style-type: none">• Safety equipment \$50K• Security \$151K• Vehicles postponed from prior budgets \$127K• Normal repairs and maintenance \$480K</div> <div data-bbox="847 1659 1245 1692"><p>Total Expenditures \$883K</p></div>
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CIP EXPENSE

- Key projects include:
 - SFD Projects \$4.8M
 - Iron & Manganese Treatment Plant \$2.9M
 - Extraction Barrier Brackish Water Treatment Plant \$2.1M
 - Freeman Diversion Expansion \$957K
 - Freeman Conveyance System Upgrade \$754K
- 27% increase from prior year

Total CIP \$14.5M
Carry Over CIP \$7.7M

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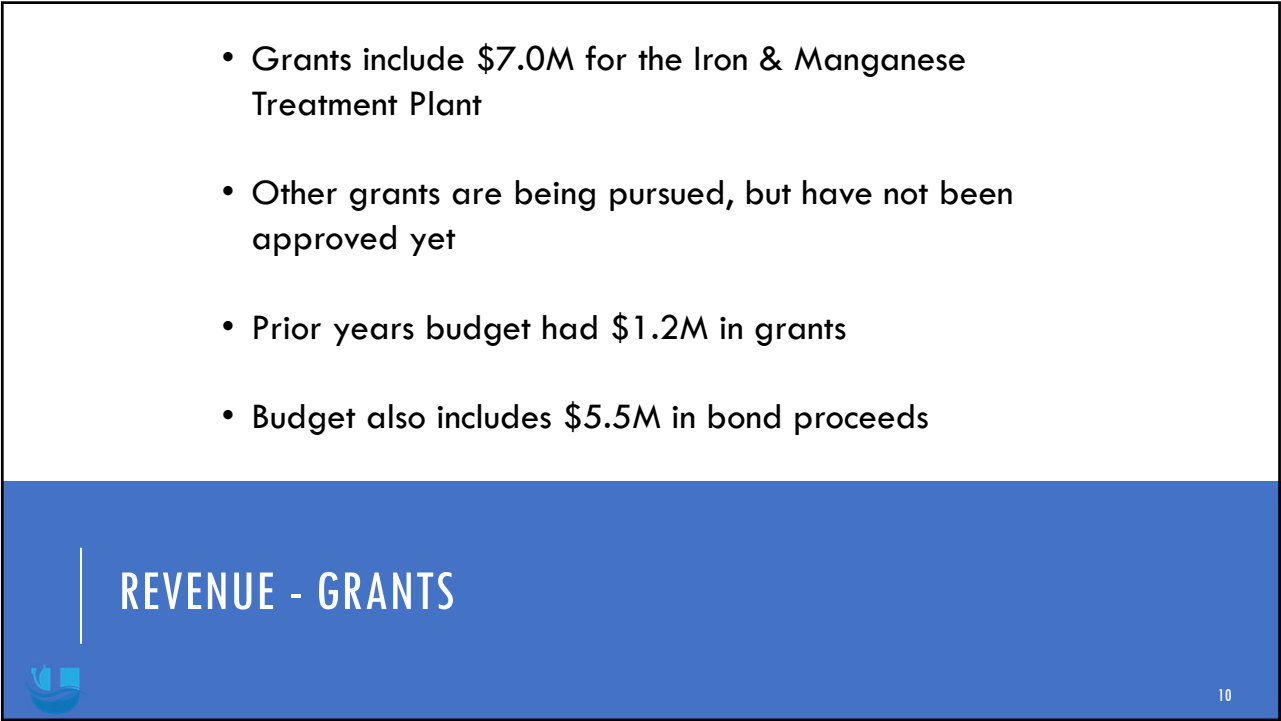
Project Name	Project #	CURRENT YEAR STATUS	FY 22-23		FY 22-23	Total Spend
		Est Balance to Carryover	1st Half	2nd Half		
Well Replacement Program	8000	299,810	-	-	806,368	1,106,178
Freeman Diversion Expansion	8001	821,250	-	-	957,463	1,778,713
SFD Outlet Works Rehab	8002	269,921	-	-	3,586,479	3,856,400
SFD PMF Containment	8003	540,490	-	-	1,102,258	1,642,748
SFD Sediment Management	8005	79,036	-	-	103,625	182,661
Lower River Quagga Mussel Management Project	8006	406,311	-	-	-	406,311
OHP Iron and Manganese Treatment Facility	8007	1,834,091	-	-	2,948,375	4,782,466
Freeman Conveyance System Upgrade	8018	794,479	-	-	754,256	1,548,736
Extraction Barrier Brackish Water Treatment	8019	291,879	-	-	2,053,103	2,344,982
Rice Avenue Overpass PTP	8021	3,009	-	-	16,503	19,512
PTP Meter Replacement	8022	505,499	-	-	134,328	639,828
Pothole Trailhead	8023	83,874	-	-	1,895	85,769
State Water Interconnection Project	8025	89,995	-	-	1,115	91,111
Replace El Rio Trailer	8028	110,000	-	-	240,000	350,000
Floc Building Emergency Generator	8033	29,860	-	-	-	29,860
Lake Piru Campground Electrical System Upgrade	8034	73,424	-	-	12,500	85,924
Piru WTP Emergency Generator	8037	16,510	-	-	-	16,510
Santa Paula Tower Emergency Generator	8039	(14,801)	-	-	312	(14,488)
Asset Management/CMMS System	8041	198,939	-	-	-	198,939
PTP Recycled Water Connection - Laguna Road Pipeline	8043	27,326	-	-	283,995	311,321
SCADA Hardware Update	8046	571,160	-	-	-	571,160
Lake Piru Recreation Area Pavement Maintenance Program	8047	49,786	-	-	209,758	259,545
Condor Point Improvement Project	8048	352,306	-	-	278,924	631,230
Lake Piru Entry Kiosk Renovation	8049	136,684	-	-	-	136,684
Security Gate Upgrade	8050	(229)	-	-	8,818	8,589
Server Replacement	8051	6,613	-	-	-	6,613
SCADA Continuous Threat Detection System	8052	100,000	-	-	-	100,000
Main Supply Pipeline Sodium Hypochlorite Injection Facility	8053	71,200	-	-	119,034	190,234
Dry Storage Fencing	8054	-	-	-	90,000	90,000
Lake Piru Campground and Recreation Area Renovations	8055	-	-	-	607,497	607,497
OHP Low-Flow Upgrades	8056	-	-	-	206,600	206,600
TOTAL		\$ 7,748,422	\$ -	\$ -	\$ 14,523,210	\$ 22,271,632

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	FY 21-22	FY 22-2	
	Actual	Projection	5 yr
July - Dec	21-2	22-2	average
Zone A AG (Upper River)	38,754	40,148	40,968
Zone B AG	29,504	33,385	34,066
Zone A M&I (Upper River)	6,556	6,788	6,927
Zone B M&I	7,076	7,359	7,510
Total	81,890	87,681	89,470
% of FY Total	56.3%	58.6%	58.6%

Jan - June	Projection	Projection	5 yr
	22-1	23-1	average
Zone A AG (Upper River)	29,213	27,845	28,413
Zone B AG	22,004	21,877	22,324
Zone A M&I (Upper River)	5,645	5,532	5,645
Zone B M&I	6,748	6,613	6,748
Total	63,611	61,868	63,131
% of FY Total	43.7%	41.4%	41.4%

FY Total

145,500.30149,548.91152,600.93

REVENUE — GROUND WATER

11

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- OH Pipeline volume forecasted at the allocated amount set by the GMA – 11,750 AF
- OH Pipeline fund balance results in higher fixed and variable rates
- PV Pipeline volume flat year over year - 900 AF
- PV Pipeline rates flat over prior year
- PTP Pipeline volume lower than 5-year average, but 4% higher than prior year – 5,290 AF
- PTP Pipeline rates flat over prior year

REVENUE — PIPELINE

12

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	10 / 50 General/Water Conservation Fund	110 State Water Fund	120 Water Purchase Fund	420 Freeman Fund	450 OH Pipeline Fund	460 PV Pipeline Fund	470 PT Pipeline Fund	Total
in USD '000's								
Proposed Budget 2022-23								
Property Tax	2,994	2,100	-	-	-	-	-	\$ 5,094
Water Deliveries	2,661	-	-	1,646	5,599	362	2,313	\$ 12,581
Groundwater	13,506	-	-	3,937	-	-	-	\$ 17,443
Other	9,160	15	1,295	1,036	3,792	8	384	\$ 15,691
Revenue	\$ 28,322	\$ 2,115	\$ 1,295	\$ 6,619	\$ 9,391	\$ 370	\$ 2,696	\$ 50,809
Budget 2021-22								
Property Tax	2,838	2,041	-	-	-	-	-	\$ 4,879
Water Deliveries	2,436	-	-	1,507	3,550	362	2,228	\$ 10,083
Groundwater	12,951	-	-	3,784	-	-	-	\$ 16,735
Other	4,344	12	1,095	763	4,560	8	604	\$ 11,386
Revenue	\$ 22,569	\$ 2,053	\$ 1,095	\$ 6,053	\$ 8,109	\$ 370	\$ 2,833	\$ 43,083
Variance								
Property Tax	156	59	-	-	-	-	-	\$ 215
Water Deliveries	225	-	-	139	2,049	-	84	\$ 2,497
Groundwater	555	-	-	153	-	-	-	\$ 708
Other	4,816	3	201	273	(767)	(0)	(220)	\$ 4,305
Revenue	\$ 5,753	\$ 62	\$ 201	\$ 565	\$ 1,282	\$ (0)	\$ (136)	\$ 7,726

REVENUE - OVERVIEW

13

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State Water Fund	\$ 4,920,000
Ground Water Surcharge	\$ 4,022,000
Total	<u>\$ 8,942,000</u>

FUNDS AVAILABLE FOR STATE WATER

(PROJECTED THROUGH 06/30/23)

14

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United Water Conservation District								
Proposed Operating Budget Summary								
FY 2022-23								
(\$ thousands)	General Water Conservation Fund	Water Purchase Fund	State Water Fund	Freeman Fund	O/H Pipeline Fund	PV Pipeline Fund	PT Pipeline Fund	TOTAL
CASH RESERVATIONS/WORKING CAPITAL								
Beginning Balance July 1, 2022	6,401	2,727	4,414	3,229	(616)	823	2,331	19,308
REVENUES								
Property Tax	2,994	-	2,100	-	-	-	-	5,094
Water Deliveries/Fixed Costs	2,661	-	-	1,646	5,599	362	2,313	12,581
Groundwater Revenue	13,506	-	-	3,937	-	-	-	17,443
Unrecovered Variable	-	-	-	-	-	-	-	-
Fox Canyon GMA	-	-	-	-	470	-	212	682
Recreation	915	-	-	-	-	-	-	915
Grant Revenue	-	-	-	-	7,030	-	-	7,030
Rents & Leases	221	-	-	20	30	5	14	290
Investment/ Interest Earnings	109	-	15	22	19	3	9	177
Repayment of Interfund Loan	2,219	-	-	-	-	-	-	2,219
Proceeds from Financing	5,403	-	-	965	(3,756)	-	142	2,753
Water Purchase Surcharge	-	1,295	-	-	-	-	-	1,295
Other	293	-	-	29	-	-	8	329
Total Revenues	28,322	1,295	2,115	6,619	9,391	370	2,696	50,809
EXPENDITURES								
Personnel Costs	5,804	-	-	1,063	933	81	377	8,258
Operating Expenditures	7,165	-	1,495	2,569	2,685	80	1,124	15,119
Replacement/Depreciation	970	-	-	412	510	74	687	2,653
Allocated Overhead	4,170	-	-	1,192	778	53	555	6,748
Debt Service	1,392	-	113	220	621	3	190	2,539
Capital Outlay	226	-	-	43	261	5	364	899
Transfers Out-CIP	8,873	-	-	965	3,311	50	518	13,717
Total Expenditures	28,600	-	1,608	6,464	9,099	346	3,815	49,931
Net Surplus/(Shortfall)	(278)	1,295	507	155	292	23	(1,118)	877
Reservations/Designations	-	-	-	-	-	-	-	-
Add back Depreciation	970	-	-	412	510	74	687	2,653
Cash Reserves/Working Capital June 30, 2023	7,093	4,022	4,920	3,796	186	920	1,900	22,838



OVERHEAD ALLOCATION RATES



United Water Conservation District						
Overhead Allocation						
	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	
	Overhead	Overhead	Overhead	Overhead	Overhead	Change from
	Allocation	Allocation	Allocation	Allocation	Allocation	FY 2021-22 to
Fund	Rate	Rate	Rate	Rate	Rate	FY 2022-23
General/Water Conservation Fund	57.16%	60.37%	61.53%	60.21%	61.80%	1.59%
Freeman Fund	15.17%	15.75%	15.60%	17.98%	17.66%	-0.32%
OH Pipeline Fund	14.04%	13.48%	12.41%	10.91%	11.53%	0.62%
PV Pipeline Fund	3.03%	1.04%	1.13%	0.99%	0.79%	-0.20%
PT Pipeline Fund	10.60%	9.36%	9.33%	9.91%	8.22%	-1.69%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	

OVERHEAD ALLOCATION RATES

QUESTIONS?



United Water

CONSERVATION DISTRICT

United Water Conservation District shall manage, protect, conserve and enhance the water resources of the Santa Clara River, its tributaries and associated aquifers, in the most cost effective and environmentally balanced manner.

ADMINISTRATIVE SERVICES DEPARTMENT

FEB-MAR 2022
UPDATES

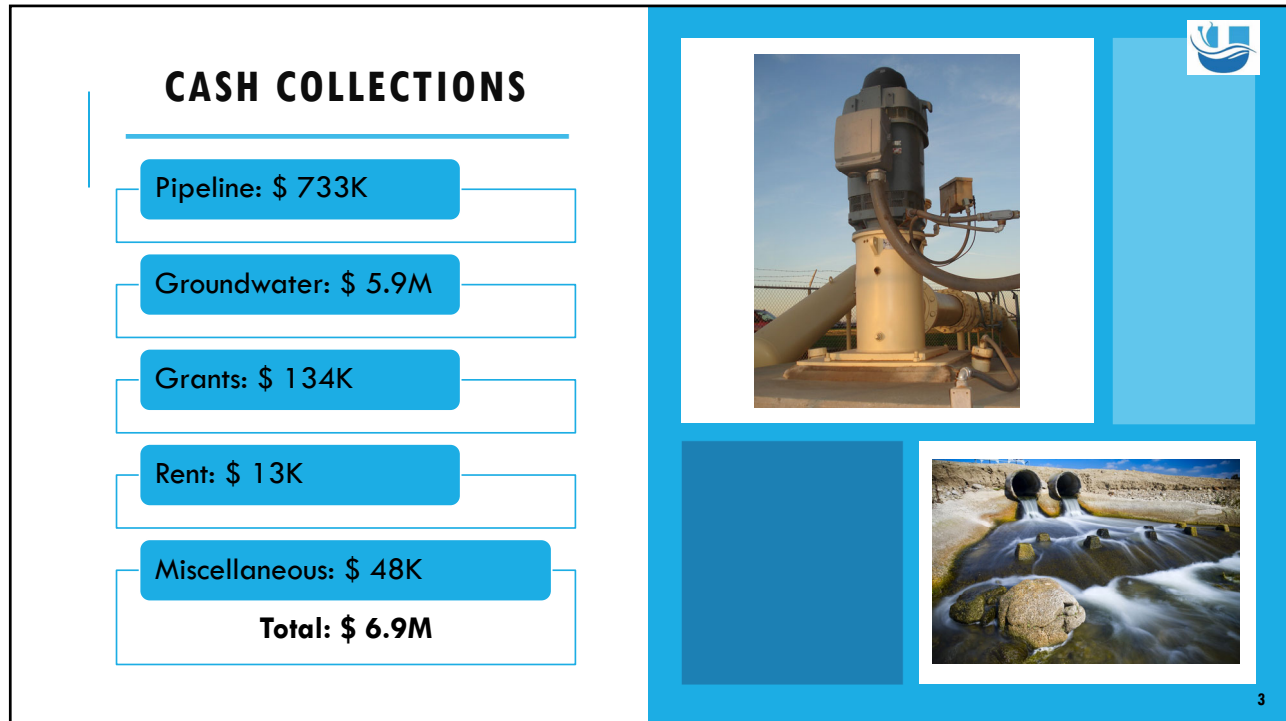
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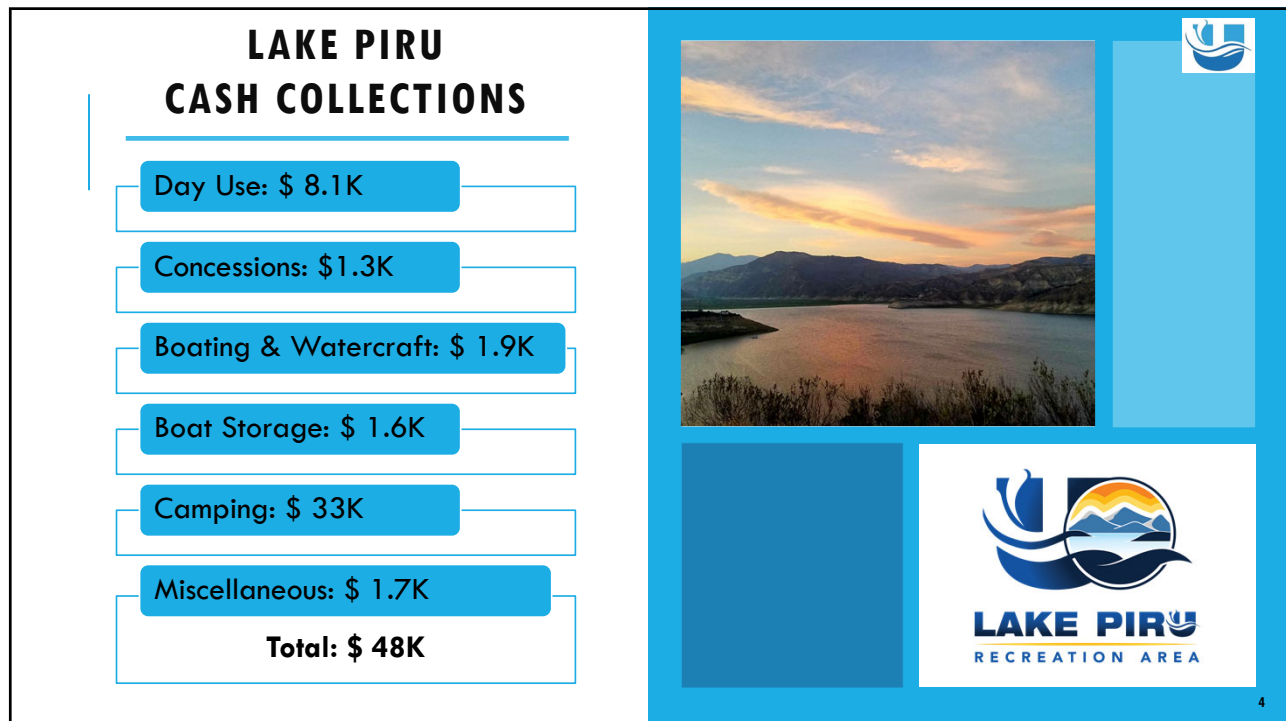
FINANCIAL UPDATE

CHIEF FINANCIAL OFFICER
BRIAN ZAHN

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8

HOSTED AWA VC WATERWISE BREAKFAST

UWCD GM Mauricio Guardado
presented "Using the Courts to Monetize
Our Water Supply"



9

FIRST QUARTER ALL STAFF MEETING

UWCD GM Mauricio Guardado updated
all District employees on the District's
Mission Statement, Vision, Strategic Plan
and Goals for the year ahead



10






- Worked with upper management staff and 457 plan retirement investment advisor to generate new potential opportunities to modernize our 457 plan and make positive changes for participants.
- Attended SDRMA Spring Day for risk management and safety certification to save future money on insurance proceeds through SDRMA Credit Incentive Program.
- Attended Emergency Management Course provided by USC Price School of Public Policy.
- Attended Cal Lutheran Internship Fair.
- Attended ACWA JPIA Regional Human Resources Conference.


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11

CURRENT EMPLOYEE RECRUITMENTS

Recreation:
Seasonal Park Ranger Assistants
 Selections made and employees have been onboarded

Administrative:
Tech Systems Specialist
 Selection made and employee onboarding with UWCD today



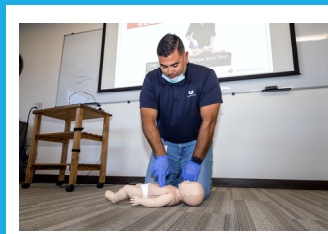


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12

UWCD Finance and Audit Committee Meeting
Monthly Administrative Services Update Item 12

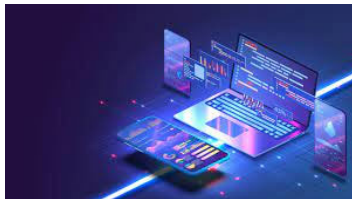
- Earned SDRMA Safety Specialist Certificate which allows the District to enjoy a \$4,497 credit towards Workers' Compensation premium and \$3,882 credit towards Property/Liability premium.
- Certified four additional District staff in Adult & Pediatric CPR/AED/First Aid and procured an additional AED device for District HQ.
- Coordinated with VCFD on a Tunnel Rescue Exercise at Santa Felicia Dam, resulting in site and staff familiarization for urban search and rescue team in the event of an emergency rescue.
- Along with O&M senior staff, procured and received hands-on training on administering Quantifit2 respirator fit testing device.
- Successfully submitted the 2021 SDRMA Annual Renewal Questionnaire related to Property and Liability Renewal Rates and Workers Compensation for FY2022-2023.



13

13

COMPUTING
NETWORK CONNECTION
INFORMATION
TECHNOLOGY
INTERNET
BUSINESS
SECURITY



- Coordinating Cyber Security testing efforts with DHS Cyber Infrastructure Security Agency.
- Partnering with UWCD consulting firms to evaluate and preform proof of concept solution for continuous threat monitoring capabilities.
- Performed network equipment upgrades at Lake Piru to support upcoming improvements.
- Completed another component of United's 2022 Server upgrade.
- Finalized a new District Data Backup appliance to protect our UWCD network and OT assets.

14

14

Future Agenda Items



15

15

ADJOURNMENT

Thank you!

United Water Conservation District
"Conserving water since 1927"



16

16



Staff Report

To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado Jr., General Manager
Anthony Emmert, Assistant General Manager

From: Brian Zahn, Chief Financial Officer
Daryl Smith, Controller

Date: April 18, 2022 (May 2, 2022, meeting)

Agenda Item: 4a. – (Board Motion Item 3.E) FY 2021-22 Third Quarter Financial Report and Budget Amendments

Staff Recommendation:

The Committee will receive a verbal presentation from staff and review the FY 2021-22 Third Quarter Financial Report for the period of July 1, 2021, through March 31, 2022, and consider recommending approval of the proposed modifications to the FY 2021-22 budget to the full Board.

Discussion:

The District prepares quarterly financial reports each quarter, which provide an analysis of District operations through the end of each quarter to highlight variances and for fiscal accountability.

This report represents the first nine months of financial information for District operations for FY 2021-22 (75 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures and water deliveries, as well as discussion of any significant variances. This report is based on unaudited financial data and therefore is subject to revisions as staff makes any necessary adjustments that may occur during the year.

While some funds appear to have some savings potential, adjustment recommendations may not be made at this time because the potential savings may be the result of delays in timing and therefore may not materialize. The following budget modifications are being recommended as of the third quarter review:

General/Water Conservation Fund

Staff recommends increasing budgeted revenue for Property Taxes by \$189,000 as the first installment exceeded the budgeted amount by the same.

Staff recommends removing the line item for the 2020 COP Principal in the amount of \$669,687. The reduction of principal on the COP Bonds is a Balance Sheet reduction of the liability, and not an expense.

4a. – (Board Item 3.E) FY 2021-22 Third Quarter Financial Report and Request of Budget Modifications

State Water Import Fund

Staff recommends increasing budgeted revenue for Property Taxes, both Secured and RDA Passthrough by \$386,000 and \$253,000 respectively as the first installments exceeded the budgeted amount in the same.

Overhead Fund

Staff recommends increasing budgeted revenue for G&A Revenue by \$9,333. This increase is to coincide with the net of the requested expenses as revenue and expenses offset one another in the Overhead Fund.

Staff recommends decreasing the budgeted Travel and Training by \$15,000. The current amount of remaining budget in comparison to the amount used during the first three quarters of the year is approximately \$26,000 or 88%.

Staff recommends adding budget to the Retirement OPEB Expense account in the amount of \$23,125.20. This is for an agreed upon amount that will be paid for a prior employee of the district but was not budgeted for.

Freeman Fund

Staff recommends decreasing Legal Counsel – Appointed by \$50,000. The account is currently underbudget by approximately \$250,000 as a result of less work being performed on a particular case.

Staff recommends removing the line item for the Principal – New Headquarters in the amount of \$438,413. The reduction of principal on the Interfund loan is a Balance Sheet reduction of the liability, and not an expense.

Oxnard Hueneme Pipeline, Pleasant Valley Pipeline, and Pumping Trough Pipeline Funds

Staff recommends removing the line item for the 2020 COP Principal in the amount of \$225,894 for OH and \$27,369 for PTP. The reduction of principal on the COP Bonds is a Balance Sheet reduction of the liability, and not an expense.

Staff recommends removing the line item for the Principal – New Headquarters in the amount of \$149,800 for OH and \$327,271 for PTP. The reduction of principal on the Interfund loan is a Balance Sheet reduction of the liability, and not an expense.

Revenues

010-910-41010	189,000	Water Conservation Fund – Property Taxes
110-910-41010	386,000	State Water Import Fund – Property Taxes
110-910-41085	253,000	State Water Import Fund – Property Taxes
510-100-53110	9,333	Overhead Fund – G&A Revenue

4a. – (Board Item 3.E) FY 2021-22 Third Quarter Financial Report and Request of Budget Modifications

Expenses

050-900-70109	(669,687)	Water Conservation Fund – Principal – 2020 COP
420-100-52500	(50,000)	Freeman Fund – Legal Counsel - Appointed
420-900-70106	(438,413)	Freeman Fund – Principal – New Headquarters
450-900-70106	(149,800)	OH Pipeline Fund – Principal – New Headquarters
450-900-70109	(225,894)	OH Pipeline Fund – Principal – 2020 COP
470-900-70106	(327,271)	PT Pipeline Fund – Principal – New Headquarters
470-900-70109	(27,369)	PT Pipeline Fund – Principal – 2020 COP
510-100-53110	(15,000)	Overhead Fund – Travel and Training
510-910-51280	23,125	Overhead Fund – Retirement OPEB Expense

Attachments: A – FY 2020-21 Third Quarter Report, Capital Improvement Projects
B – FY 2020-21 Third Quarter Financial Reports



April 26, 2022

Board of Directors
 Bruce E. Dandy, President
 Sheldon G. Berger, Vice President
 Lynn E. Maulhardt, Secretary/Treasurer
 Mohammed A. Hasan
 Edwin T. McFadden III
 Michael W. Mobley
 Daniel C. Naumann

General Manager
 Mauricio E. Guardado, Jr.

Legal Counsel
 David D. Boyer

Board of Directors
 United Water Conservation District

Subject: Fiscal Year 2021-22 Third Quarter Financial Report

Dear Board Members:

Enclosed for your review is the District's FY 2021-22 Third Quarter (July 1, 2022, through March 31, 2022) Financial Report. This report represents nine months of financial information for District operations and three months of CIP updates.

The report focuses primarily on the operating funds of the District and corresponding Capital Improvement Project (CIP) funds:

- General/Water Conservation Fund
- Recreation and Ranger Activities Sub-fund
- Freeman Fund
- Oxnard/Hueneme Pipeline (OHP) Fund
- Pleasant Valley Pipeline (PVP) Fund
- Pumping Trough Pipeline (PTP) Fund
- State Water Import Fund
- Overhead Fund

Staff provides the Board's Finance and Audit Committee with monthly cash position and pipeline delivery activities reports throughout the fiscal year. Quarterly financial reports are submitted to the Board to provide information on the financial status of the District and to assure the Directors and District customers that staff is operating within the parameters of the annual adopted budget, including any supplemental appropriations. At the end of each fiscal year, an outside certified public accounting firm performs an independent financial audit to test staff's financial reporting accuracy and internal controls. It is staff's responsibility to ensure that the Board has received adequate financial information throughout the year so that there are no surprises, and so that fiscally prudent decisions can be made when the Board is asked to consider approval of budgeted and unbudgeted expenditure requests.

This report compares the revenues and budget appropriations for the fiscal year-to-date with data to provide the Board and District customers a preliminary financial view (subject to audit adjustments at year-end). The following discussion will provide a summary of the District's projected revenues and approved spending plan compared to what actually occurred throughout the first quarter of the fiscal year. It also provides an update on approved and funded capital improvement projects.



OPERATING FUNDS

Narrative and graphical analyses are provided by fund (and the Recreation sub-fund) on the pages following the Capital Improvement Program Status.

CAPITAL IMPROVEMENT PROGRAM STATUS

A one-page summary of the District's current Five-Year Capital Improvement Program appears along with Benchmark Interest Rates as part of Attachment B. As of March 31, 2022, all capital improvement projects (CIP) expenditures are within the total amount appropriated by the Board.

The majority of the CIP's that have been funded are currently underway, either in the planning, design, or construction stages of the project.

- *Well Replacement Program (CIP Project #8000)*
In January, the Division of Drinking Water (DDW) issued the permit amendment that included Well No. 19, making it available for use. The project is now complete and there will be no further updates for this Fiscal Year.
- *Freeman Diversion Expansion (CIP Project #8001)*
From January 1 through March 31, the United States Bureau of Reclamation (BoR) completed baseline model runs in its laboratory for the 1:24 scale Hardened Ramp MOD-6 physical model. The University of Iowa (UoI) completed baseline model runs for the 1:24 scale Vertical Slot physical model runs. Lastly, the BoR presented the baseline draft report of the 1:24 scale model of the Hardened Ramp to the agencies.
- *Santa Felicia Dam Outlet Works Rehabilitation (CIP Project #8002)*
January 7 – Staff received a notification from CalOES indicating that the Santa Felicia Dam Outlet Works Improvement Project's Notice of Interest (NOI) for the 2021 FEMA Hazard Mitigation Grant Program (HMGP) was accepted and the District was invited to submit a full sub-application to CalOES by April 8, 2022. CalOES will announce the selected projects for grant award in Summer 2022, and FEMA will award the selected projects in 2023. If the project is selected, the federal share cost will be \$39 million or 75% of the cost of the new outlet works.

In January 2022, CalOES announced investment in new funding for infrastructure improvements to build community resilience in the areas of the state most susceptible to natural disasters. The goal of the new funding program is to prepare California and to protect the Californians most at risk of fires, floods, earthquakes, and other natural disasters. On February 8, Staff requested CalOES update the approved NOI for the 2020 FEMA HMGP to include the Project in the PrepareCA Match program. CalOES accepted Staff request and the NOI was updated to include the PrepareCA Match. The PrepareCA Match will provide \$85 million in state funding to cover the required 25% local cost share (non-federal share). If approved, the entire cost of the outlet works improvement project currently estimated at \$52 million will be covered by federal and state grant funding programs.



In March, staff attended the 60% design workshop with GEI and Operations staff. GEI presented 60% design modifications and received staff input and comments which will be incorporated in the final 60% design packet.

March 1 – Staff participated in a CalOES Sub-application Development Series on Structural Benefits Cost Analysis.

March 1 – Staff executed Task Order No. 3 in the amount of \$49,300 with Kennedy/Jenks to provide grant support services for the project.

March 16 – Staff attended a sub-application technical assistance support meeting with CalOES. And plans to submit in April, along with WIFIA.

- *Santa Felicia Dam Probable Maximum Flood Containment (CIP Project # 8003)*
The above updates reported for the Santa Felicia Dam Outlet Works Rehabilitation (CIP Project # 8002) regarding the WIFIA loan program are also applicable to this project.
- *Santa Felicia Dam Sediment Management (CIP Project # 8005)*
March 3 – Agreement with Earth Systems executed in the amount of \$11,500 to perform the Lake Piru Reservoir sediment sampling and testing plan.
- *Lower River Invasive Species Control (CIP Project # 8006)*
Currently, there is no update available on this project.
- *Oxnard Hueneme Pipeline Iron and Manganese Treatment Facility (CIP Project # 8007)*
January 24 – Executed Change Order No. 2 in the amount of \$57,151.55. GSE's new construction contract amount is \$9,400,051.55.

January 27 – Staff submitted the 3rd Quarterly Progress Report and Invoice for the DWR IRWMP Grant.

February 8 – Executed Change Order No. 3 in the amount of \$7,573.29. GSE's new construction contract amount is \$9,407,624.84.

February 17 – Executed Amendment No. 1 to HDR's agreement in the amount of \$18,300. The total agreement amount remains at \$701,956 (10% contingency used).

March 21 – Executed Change Order No. 4 in the amount of (\$34,920.97). GSE's new construction contract amount is \$9,372,703.87.

March 21 – Executed Change Order No. 5 in the amount of \$49,199.90. GSE's new construction contract amount is \$9,421,903.77.

March 22 – Executed Change Order No. 6 in the amount of \$8,295.00. GSE's new construction contract amount is \$9,430,198.77.



March 29 – Executed Amendment No. 2 to HDR’s agreement in the amount of \$28,600. The total agreement amount remains at \$701,956 (10% contingency used).

March 31 – Staff submitted the 2nd Quarterly Progress/Financial Report for the DOD OLDCC Grant.

As of March 31, a decision from the USBR regarding a 6-month time extension is still pending.

- *Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP Project # 8018)*
NHC continues to develop the design of the Inverted Siphon and 2 Barrel Culvert.
- *Extraction Barrier and Brackish Water Treatment (CIP Project # 8019)*
In January, Water Resources and Engineering staff submitted information related to the Phase 1 project (construction of six monitoring wells) for submission to DWR’s Sustainable Groundwater Management Grant Program through the Fox Canyon Groundwater Management Agency.
- *Rice Ave. Overpass PTP (CIP Project # 8021)*
A meeting was held on January 10 with Assemblymember Jacqui Irwin and her staff to discuss the Project and United’s utility relocation. The meeting was attended by United’s General Manager and Chief Engineer, City of Oxnard’s Public Works Director and Assistant City Attorney, Ventura County Public Works Director and other Ventura County staff, and CalTrans. The next step is for Assemblymember Jacqui Irwin’s staff to request a meeting with the California Transportation Commission.

On March 11, 2022, United received a right of way contract agreement and supporting documents including an appraisal report of the APN 218-0-011-435, State Parcels 81216-1 and 81216-2, and a summary statement relating to the purchase of real property proposed by the State of California Department of Transportation (DoT). APN 218-0-011-435 located at 910 South Rice Avenue is owned by the District and houses the PTP Well Site No. 4. The District had been informed that a portion of this parcel will be impacted by the Rice Avenue Grade Separation Project. DoT is seeking a permanent easement for Parcel 81216-1 (3000 square feet [sf]) and a temporary construction easement (TCE) for Parcel 81216-2 (1,436 sf) for a period of 45 months starting November 17, 2023, and expiring July 16, 2027, within APN 218-0-011-435.

The purchase price of \$1,000 is offered by DoT for the combined values of the two parcels. The appraisal report dated December 1, 2021, includes an appraisal value of \$6,276 less \$220,856 withheld for estimated soil remediation costs for the two parcels combined. The proposed soil remediation costs of \$220,856 are based on the soil samples results that suggest the presence of hazardous material (4.4’DDE and toxaphene in the top 7 feet of the soil. If the District decides to obtain an independent appraisal, the DoT will pay up to \$5,000 to cover the cost but the District should follow specific conditions set forth in the above listed documents.



- *PTP Metering Improvement Project (CIP Project # 8022)*

The Board authorized the General Manager to serve as its agent for the execution of a modified utility easement deed for select properties, at the January 12, 2022, Board meeting. As of March 31, 2022, thirty-four (34) of sixty-one (61) turnouts are installed and operational. Nineteen (19) easement deeds out of forty-one (41) have been signed by property owners and sixteen (16) have been recorded. The cost per turnout is currently tracking at approximately \$24,000 per turnout and the estimate budget is \$26,400 per turnout. A total amount of \$446,216.49 has been invoiced to the Department of Water Resources under the Proposition 1 Agriculture Water Use Efficiency Grant with a remaining grant amount of \$188,842.51.

- *Pothole Trailhead (CIP Project # 8023)*

Staff received a proposal from ECG Consultants on March 24, 2022, to support the District with the preparation of the legal descriptions for the easements.

- *State Water Interconnection Project (CIP Project # 8025)*

The City of Ventura received a draft copy of the hydraulic analysis TM in January. Casitas Municipal Water District (Casitas) has hired a consultant and appointed an Ad Hoc Committee to help prepare and provide input on the “Exchange Agreement” between the City and Casitas. Casitas is planning to present the Exchange Agreement previously known as the in-lieu Agreement to its Board late January or early February. Once the Exchange Agreement is adopted, the partner agencies will resume work on the Interagency Agreement which was drafted previously.

Stantec continues to develop the Preliminary Design Report and hydraulic analysis for the pipeline and may finalize the 10% design plans to help start the right of way acquisition process.

- *Replace El-Rio Trailer Project (CIP Project # 8028)*

There was no progress this quarter no progress is expected until next fiscal year 2022-23.

- *Alternative Supply Assurance Pipeline (CIP Project # 8030)*

The project is currently on hold.

- *Grand Canal Hydraulic Constraint Removal (CIP Project # 8032)*

September 13, 2021 - Notice of Completion was filed with the County of Ventura. There will be no future update on this project.

- *Lake Piru Campground Electrical System Upgrade (CIP Project # 8034)*

This project has been placed on hold as it is one part of the Facility Improvement Plan.

- *Oxnard Hueneme System Backup Generator (CIP # 8036)*

January 13 – The 4th quarterly report and reimbursement request in the amount of \$154,147 were submitted to CalOES.

January 18 – Staff received a Notification of Payment from CalOES in the amount of \$104,049. The total payment received from CalOES is \$584,478.



February 16 – After review of the final items on the project punch list staff determined that the construction was completed.

March 7 – Staff received a notification of award in the amount of \$26,581 from CalOES for subrecipient management costs related to the Project.

March 9 – Staff prepared and submitted the HMGP grant compliance assessment documentation to CalOES. An informal exit meeting will be held between CalOES and the District to discuss the results of the assessment. Staff began preparation of the grant close-out documents which will be submitted to CalOES by April 25.

March 10 – The Notice of Completion for the project was mailed to the Ventura County Recorder's Office and was recorded on March 15.

- *Emergency Power Supply for UWCD Drinking Water Treatment and Supply Facilities Related to CIP Projects # 8033, 8037, 8039)*
No new updates.

- *Asset Management System/CMMS System (CIP Project # 8041)*
As of March 31, the GNSS is still delayed pending confirmation of shipment.

- *PTP Recycled Water Connection – Laguna Road Pipeline (CIP Project # 8043)*
February 17 – Agreement executed with Kennedy/Jenks Consultants in the amount of \$152,557 to develop the Preliminary Design Report for the Project.

March 29 – Staff issued Task Order No. 1 in the amount of \$13,000 to Encompass Consultant Group to provide survey services for the Project.

- *Lake Piru E-Kiosk (CIP Project # 8045)*
This project has been foregone with the continued use of the MySites software system.
- *SCADA Hardware Update (CIP Project # 8046)*
This project is 33% complete with 14 PLCs having been installed. Materials are on order but delayed due to supply chain issues.
- *Lake Piru Recreation Area Pavement Maintenance Program (CIP Project # 8047)*
Construction was halted through late December and early January due to heavy rains. Construction resumed in late January and was completed by February 4, 2022.

- *Condor Improvement Project (CIP Project # 8048)*
January 31 – The District received the 95% design plans from MNS Engineers, Inc.

March 14 – Staff received an extension of time from FERC to complete the swim beach element of the project.

- *Lake Piru Entry Kiosk Renovation (CIP Project # 8049)*
March 21 – Agreement in the amount of \$146,146 executed with MDJ Management for construction of the Lake Piru Entry Kiosk Renovation Project.



- *Security Gate Upgrade (CIP Project # 8050)*
Materials on order but have been delayed due to supply chain issues.
- *Server Replacement (CIP Project # 8051)*
The project was completed during the third quarter of the fiscal year.
- *SCADA Continuous Threat Detection System (CIP Project # 8052)*
Order brand system test was completed. Claroty system test in progress. Gathering system data and quotes. Evaluation to be completed this fiscal year and implemented by the end of the calendar year 2022.
- *Main Supply Pipeline Sodium Hypochlorite Injection (CIP Project # 8053)*
February 2 – Staff met with Hazen and Sawyer to discuss the proposed Project scope; they will submit a proposal by April 2022.

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CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of March 31, 2022, the District had a total of \$50.5M in cash and investments. As noted on the cash position report, some of the District's resources are readily available for use while other funds have restrictions that limit how they can be used. The District must adhere to any legal, bond or contractual restrictions placed on funds. However, some restrictions are based on Board designations and can be redirected for other uses if the Board so determines.

The District's cash, cash equivalents and securities held in the various accounts as compared to the prior year are as follows:

	<u>Mar. 2022</u>	<u>Mar. 2021</u>
Bank of the Sierra	2,581,592	2,080,074
US Bank - 2020 COP Bond Balance	19,006,645	19,006,332
Petty Cash	3,400	1,800
County Treasury	1,644	1,444
LAIF Investments	28,895,890	30,608,927
	<u>50,489,171</u>	<u>51,698,578</u>

The only current restriction is the \$19M for CIP projects in the 2020 COP Bonds. Any restrictions on the remaining \$ 31.5M are listed in this report.

If you have any questions regarding this report on the financial position, please let me know.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Brian Zahn', is written over a horizontal line.

Mr. Brian Zahn
Chief Financial Officer

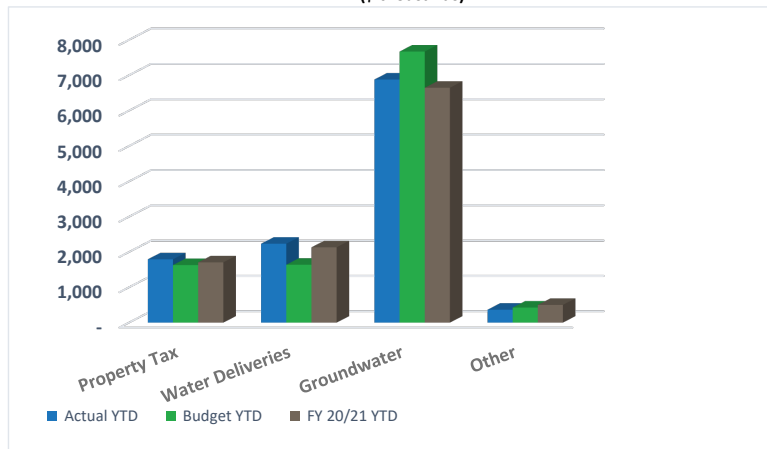
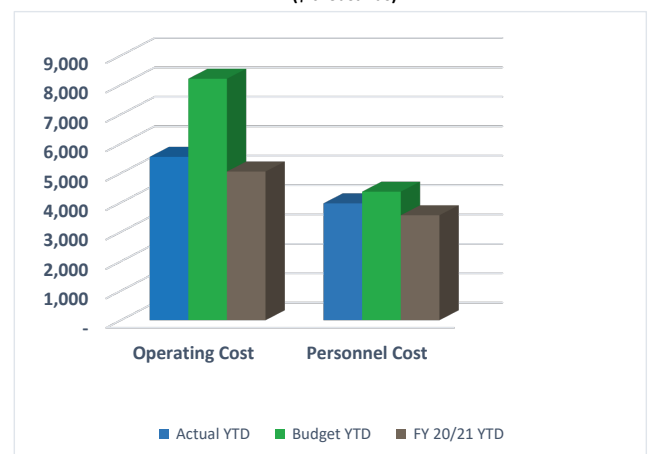
FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,236	1,641	595	36%	2,133	102	5%
Groundwater	6,880	7,670	(790)	-10%	6,648	233	4%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	1,794	1,631	162	10%	1,707	86	5%
Earnings on Investments	19	113	(94)	-83%	25	(6)	-24%
Other	938	1,005	(67)	-7%	604	334	55%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	11,867	12,061	(194)	-2%	11,118	750	7%
Expenses							
Personnel Costs	3,974	4,372	(398)	-9%	3,569	405	11%
Operating Expenditures	5,556	8,212	(2,656)	-32%	5,056	500	10%
Capital Outlay	380	397	(17)	-4%	401	(20)	-5%
Transfers out	2,470	4,406	(1,937)	-44%	499	1,971	395%
Total Expenses	12,380	17,387	(5,007)	-29%	9,525	2,855	30%
Net Surplus / (Shortfall)	(513)	(5,326)	4,814	-90%	1,593	(2,106)	-132%

 Revenues
(\$ thousands)

 Expenses
(\$ thousands)

Revenue Status vs. Budget

- Revenue received through third quarter is \$11.9M, \$194K (2%) below Budget primarily due to Groundwater deliveries \$790K lower than Budget, partially due to utility billing adjustments for Camulos Ranch, Hardscrabble Mutual, Rancho Dos Hermanas and Sterling Hills Golf for prior years. Contributing to the decrease is Earnings on investments which were \$94K under Budget due to a steep decline in the rate of return. Also, Grant revenue \$56K lower than Budget. Grant revenues will not be earned until construction has been completed.
- Slightly offsetting the decrease are Pipeline deliveries at \$595K above Budget. 4,400 AF greater than Budget were delivered through all three pipelines combined. Property tax revenue was \$162K above Budget due to a greater amount received from Ventura County. Lake Piru revenue is \$52K above Budget due to increased camping reservations and misc revenue received at the lake.

Revenue Status vs. Prior Year

- Q3 Revenue \$750K (7%) higher than PY primarily due to increased Lake Piru Operations revenue, \$472K greater than PY. PMC was contracted through Q2 of the PY and there were no revenues received through the first 6 months. Contributing to the variance is increased property tax revenue of \$86K compared to PY. Groundwater pumping is \$232K greater than prior year and pipeline deliveries are \$102K more than prior year.



FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

General/Water Conservation Fund - Continued

Appropriation/Expenditure Status vs. Budget

- Total Expenditures were \$4.8M (29%) under Budget partially due to CIP Transfers Out of \$1.9M not occurring as initially planned. Operating Expenditures were also \$2.6M under Budget in part due to reduced Professional Fees of \$1.3M from under-utilized Admin. consulting and FERC–Fish Passage and quagga expenditures timing differences of invoices. Principal and interest payments were favorable by \$536K partially due to the principal payment being budgeted to expense (\$502K) but paid directly against the liability and interest savings of \$34K from the refinancing of debt in 2020. Overhead costs \$300K under Budget due to timing differences. Contributing to the variance is savings in Maintenance, Supplies, and Permits of \$538K due to a delay in invoicing and fewer "emergencies" in the third quarter. Maintenance expenditures is expected to be fully utilized by end of the fiscal year. Savings slightly offset by overrun in Insurance Premiums \$175K. Personnel Costs under budget \$397K due to vacant Water Technician, Engineer, Receptionist, Field Technician, and Controls Systems positions.
- Expenditure underruns slightly offset by increased Capital Outlay of \$17K due to the purchase of equipment and vehicles to use at the Lake.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$2.8M (30%) higher than PY, primarily due to transfers out for CIP of \$2M in current year for SFD, Ferro Rose and Brackish Water CIP projects. Contributing to the variance is higher salaries \$404K in the current year due to COLA increase, additional Rangers hired to support Lake Piru operations and more water staff time spent on water conservation activities compared to PY.
- Operating expenditures were up \$500K due to higher professional fees \$218K, insurance premiums \$125K, maintenance \$167K, utilities \$76K, interest payments \$280K, and overhead \$161K. Offsetting these increases were the financing costs of \$656K due to 2001, 2005 and 2009 bonds being refinanced into the 2020 COP bond in November 2020.

Fund Balance

- The projected ending undesignated working capital balance at the end of FY 21-22 is approximately \$6.4M.
- The District's reserve policy requires a \$4 - \$5 million minimum undesignated balance.

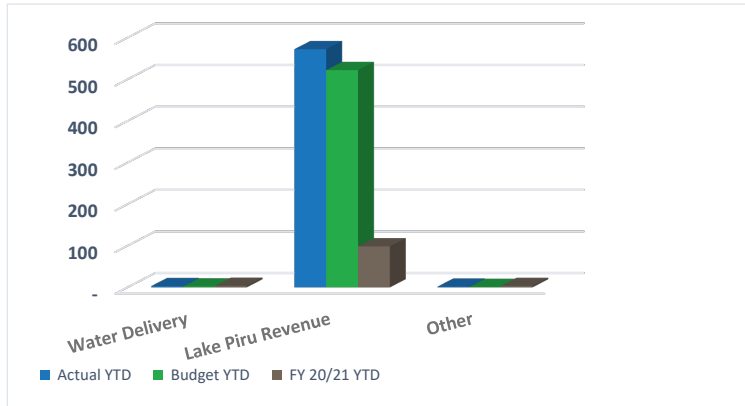
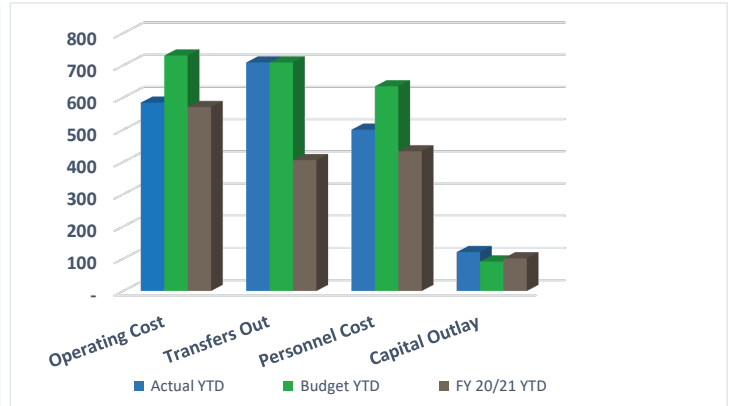
FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	3	2	1	38%	4	(1)	-15%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	573	522	50		0	573	
Other	2	1	1	77%	3	(1)	-43%
Total Revenues	578	526	52	10%	7	571	8225%
Expenses							
Personnel Costs	500	635	(135)	-21%	433	67	15%
Operating Expenditures	584	730	(146)	-20%	570	14	2%
Capital Outlay	121	91	29	32%	101	19	19%
Transfers out	709	709	0	0%	405	303	75%
Total Expenses	1,913	2,165	(251)	-12%	1,510	403	27%
Net Surplus / (Shortfall)	(1,336)	(1,639)	303	-19%	(1,503)	167	-11%

 Revenues
(\$ thousands)

 Expenses
(\$ thousands)

Revenue Status vs. Budget

- Revenue received through 3rd quarter above Budget by \$52K (10%) due to higher Day Use, Camping, Boating fees and reservations.

Revenue Status vs. Prior Year

- Q3 Revenue \$472K over PY due fees and reservations not received in Q1 or Q2 of FY 20-21. PMC was contracted through Q2 of the PY and there were no revenues received from PMC.

Appropriation/Expenditure Status vs. Budget

- Total expenditures \$251K (12%) under budget primarily due to Personnel Costs savings of \$135K from a combination of vacant Receptionist position to assist at the Lake as well as other turnover. Contributing to the variance is savings in Maintenance and Supplies expense of \$130K slightly offset by an increase in Insurance premiums of \$10K and Capital Outlay of \$21K due to the purchase of side-by-side vehicle. Maintenance and Supplies budget is expected to be fully utilized by the end of the fiscal year.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$403K (27%) higher than PY primarily due to CIP Transfers Out of \$303K for CIP's including Lake Piru Asphalt, Entry Kiosk Renovation, and Condor Point Improvement Projects. Contributing to the variance is higher salaries of \$67K due to the district hiring part time Rangers to assist with Lake Piru Operations when UWCD took over concessions from PMC. Capital Outlay is \$19K higher than prior year due to the purchase of additional Lake Piru equipment and vehicles.
- The increase is slightly offset by a decrease in PMC concession fees of \$252K, although maintenance costs for landscaping services is \$113K, small tools \$20K, utilities \$76K, and miscellaneous expenses were \$20K higher.

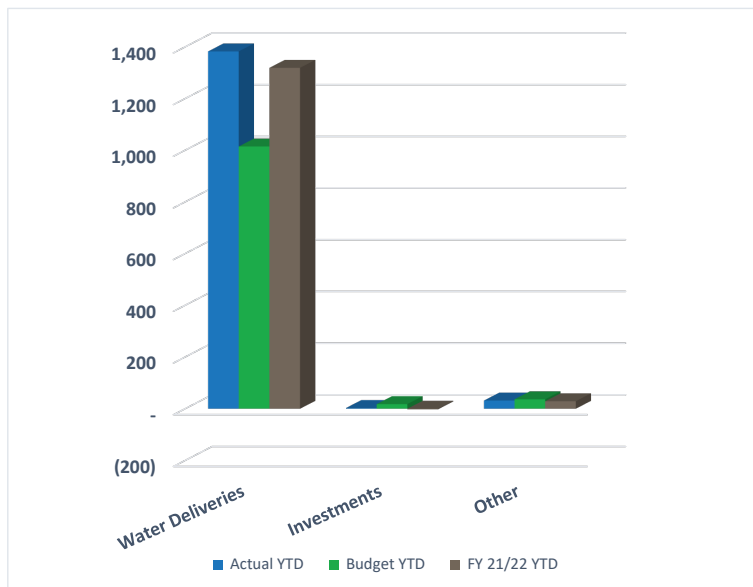
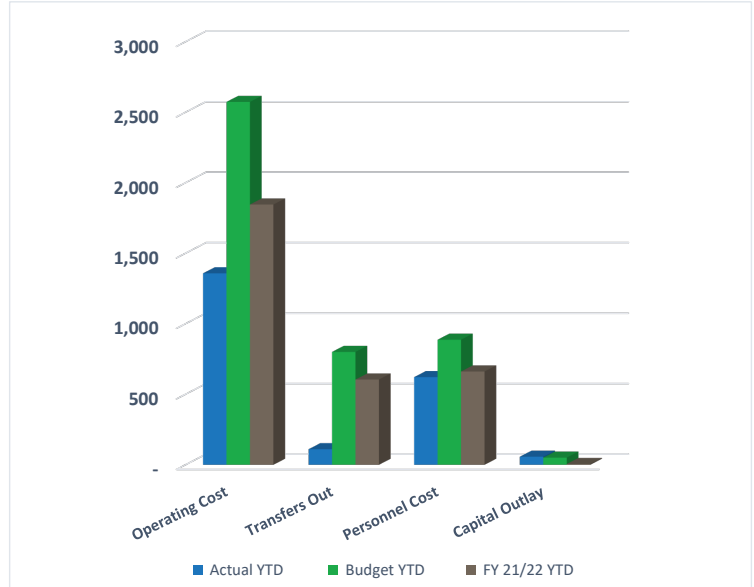
FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	1,970	2,217	(248)	-11%	1,937	32	2%
Water Delivery	1,383	1,015	368	36%	1,319	64	5%
Earnings on Investments	3	18	(15)	-84%	(2)	5	-223%
Other	77	37	41	111%	31	47	152%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	3,432	3,286	146	4%	3,285	148	5%
Expenses							
Personnel Costs	622	887	(265)	-30%	662	(40)	-6%
Operating Expenditures	1,358	2,573	(1,216)	-47%	1,846	(488)	-26%
Capital Outlay	57	51	7	0%	6	52	884%
Transfers out	111	801	(690)	-86%	605	(494)	-82%
Total Expenses	2,148	4,312	(2,164)	-50%	3,118	(970)	-31%
Net Surplus / (Shortfall)	1,285	(1,026)	2,310	-225%	167	1,118	671%

 Revenues
(\$ thousands)

 Expenses
(\$ thousands)

Revenue Status vs. Budget

- Revenue received through Q3 is \$3.4M, up \$146K (4%) due to higher pipeline deliveries \$368K, which were 4,484 AF over Plan.
- Offsetting the increase are lower Groundwater extraction fees, down \$248K and earnings on investments are down \$15K due to lower interest rates.

Revenue Status vs. Prior Year

- Current year is higher by \$148K. The increase is primarily due to higher Pipeline deliveries of \$64K, grant reimbursements of \$44K and Groundwater extraction fees of \$32K.



FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

Freeman Diversion Fund (Zone B) - continued

Appropriation/Expenditure Status vs. Budget

- Total expenditures through Q3 are approximately \$2.1M, which is approximately \$2.2M (52%) below Budget. Savings are in part due to lower CIP Transfer Out of \$690K. CIP Transfer Out of \$690K is expected in July. Contributing to the variance is lower Operating Expenditures of \$1.2M primarily due to under-utilized Environmental Services and Legal Fees \$604K. Principal and Interest savings \$351K of which \$346K of Principal was budgeted to expense but was applied directly to the liability. Overhead costs are under Budget by \$89K due to timing differences. Maintenance savings of \$108K due to having no expenditures in the third quarter. Permits recognized a savings of \$60K and Misc Expense was an additional \$22K; both are expected to be fully utilized by end of the fiscal year. Salaries and benefits are \$265K under Budget due to vacant Field Technician and Controls Technician positions. Savings are partially offset by increase in Insurance Premiums of \$59K.

Appropriation/Expenditure Status vs. Prior Year

- Total Expenditures are \$1M (31%) below PY. Decrease is largely due to Wishtoyo legal fees of \$661K in prior year and lower transfers-out of \$493K due to Freeman CIP projects in prior year. No Excavator Rental fees in current year due to the purchase of excavator in September 2021, resulting in a savings of \$75K.
- Slightly offsetting the decrease are Insurance premiums \$47K greater in the current fiscal year. Contributing to the variance are Overhead costs running 127K higher in current year due to higher overhead expenditures. Capital Outlay Costs \$51K higher than PY due to the purchase of SLR excavator.

Fund Balance

- The projected ending undesignated working capital balance at the end of FY 21-22 is approximately \$1.7M.
- The District's reserve policy requires an undesignated balance of \$1.5M for this fund, which is projected to be met at the end of Q3. With the current surplus balance, the increased revenues and decreased expenses, it is believed that this projection will continue through the end of FY 2021-22.

FY 2021-22 Third Quarter Financial Review

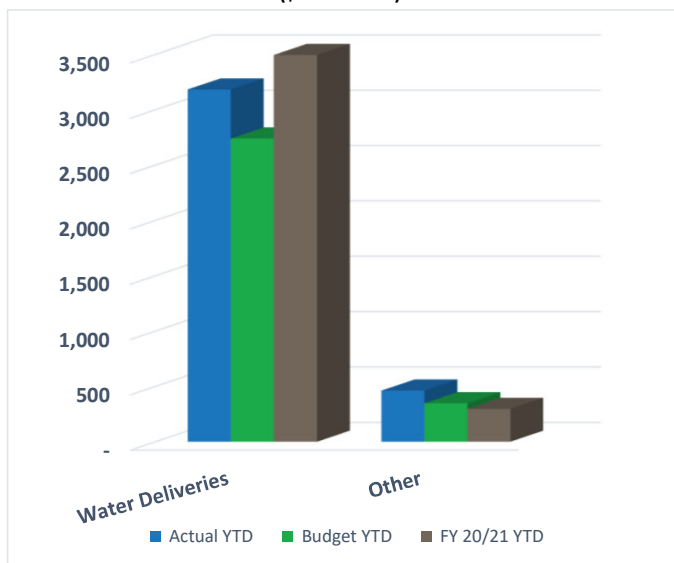
July 1, 2021 through Mar 31, 2022

75% of Fiscal Year Completed

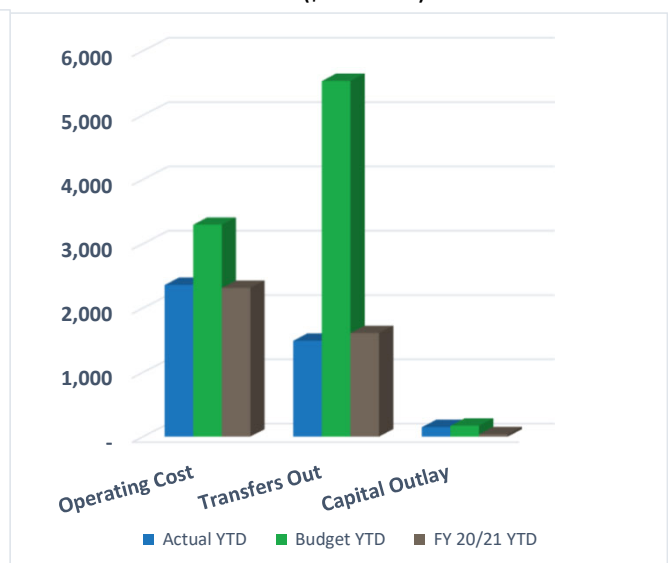
Oxnard Hueneme Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	3,184	2,741	444	16%	3,496	(312)	-9%
Earnings on Investments	5	15	(10)	-64%	(4)	9	-228%
Grants	585	710	(125)	-18%	6	579	
Other	457	333	124	37%	302	156	52%
Total Revenues	4,231	3,799	433	11%	3,799	432	11%
Expenses							
Personnel Costs	719	589	130	22%	688	31	5%
Operating Expenditures	1,639	2,706	(1,067)	-39%	1,625	14	1%
Capital Outlay	148	169	(21)	-12%	36	112	314%
Transfers out	1,491	5,531	(4,039)	-73%	1,610	(119)	-7%
Total Expenses	3,997	8,994	(4,997)	-56%	3,959	38	1%
Net Surplus / (Shortfall)	234	(5,196)	5,430	-105%	(160)	394	-247%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget and vs. Prior Year

- Total Revenue is \$433K (11%) over Budget primarily due to water delivery revenue.
- Water Delivery Revenue is \$444K (16%) higher than Budget; 3,905 AF (57%) more delivered than Budget. Deliveries are lower than prior year by \$312K (132 AF). The 17% decrease in variable rates made the dollar revenue decrease much more than the actual delivery decrease.
- Fox Canyon revenues are up \$119K (38%) over Budget and \$152K (55%) over prior year due to higher pumping charges.
- Grant revenue of \$575K received from CAL OES state grant for OH emergency generators but still under budget \$125K due to federal grant for Iron and Manganese \$300K possibly being cancelled. Compared to prior year, grant revenue is \$579K greater due to the grant received for the generators.



FY 2021-22 Third Quarter Financial Review

July 1, 2021 through Mar 31, 2022

75% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund - continued

Appropriation/Expenditure Status vs. Budget and vs. Prior Year

- Expenses are approximately \$5M under Budget primarily due to transfers out which are \$4M less than budgeted. This is a timing issue as the budgeted amount is front-loaded.
- Maintenance - S&I is under budget by \$97K and Equipment is under by \$52K. These are primarily timing issues and staff expects actuals to catch up with budget in Q4.
- Fox Canyon \$463K under budget due to delay in billing. Contributing to the variance is a \$141K extraction fee accrual from FY 20-21 carried over to the current fiscal year. The accrual will be reversed once we receive our statement and pay our fees.
- Savings in the Principal payment of \$282K as it was budgeted to expense but applied directly to the liability.
- Professional fees are lower than budget by \$58K. There was little or no need for SCADA and OH infrastructure support in the first 3 quarters, but this amount is \$18K greater than prior fiscal year.
- Slightly offsetting the budget underruns are higher personnel costs of \$130K due to extra work done by staff on OH pipeline, and higher insurance premiums of \$28K.

Fund Balance

The ending working capital balance was approximately \$2.5M, all of which is undesignated. Assuming FY 2021-22 activity is consistent with the approved budget, the projected ending undesignated balance is \$546K, which is \$596K lower than the required \$1.1M fund minimum.

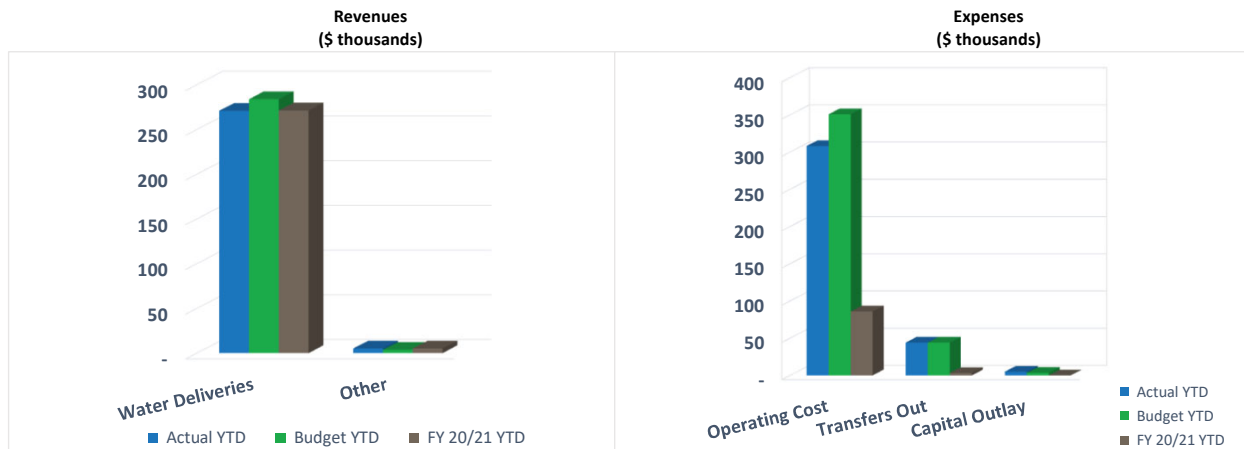
FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	271	284	(13)	-5%	271	(0)	0%
Earnings on Investments	0	2	(2)	-82%	(0)	1	-667%
Other	5	4	1	41%	5	(0)	-2%
Total Revenues	276	290	(14)	-5%	276	0	0%
Expenses							
Personnel Costs	50	52	(3)	-5%	41	8	20%
Operating Expenditures	259	298	(40)	-13%	45	214	481%
Capital Outlay	5	3	1	0%	0	5	
Transfers out	44	44	0	0%	3	41	1310%
Total Expenses	357	398	(41)	-10%	89	268	301%
Net Surplus / (Shortfall)	(81)	(108)	28	-26%	187	(268)	-143%



Revenue Status vs. Budget and vs. Prior Year

- Revenue received through Q3 under Budget by \$14K (5%).
- Water Delivery revenue less than Budget by \$13K. Minimal surface water (662AF) was delivered through Q3, revenue collected is predominately from fixed costs.
- Revenue was flat year-over-year with no variance.

Appropriation/Expenditure Status vs. Budget and vs. Prior Year

- Operating expenditures are under Budget by \$41K this fiscal year primarily due to maintenance budget not being fully utilized in Q3, however, it is expected to be fully used by the end of the fiscal year. Compared to prior year, Operating Expenditures are up \$214K primarily due to \$195K spent on PV reservoir maintenance work in Q1.
- Transfers out on target for Q3 at \$44K and higher than PY by \$41K for several CIP Projects including Main Supply Pipeline Sodium Hypochlorite Injection and Server Replacement.

Fund Balance

- FY 2020-21 ending working capital was approximately \$601K. A surplus of \$42K is planned for FY 2021-22, resulting in a projected fund balance (net of \$80K of depreciation) of \$659K at year-end.
- The District's calculated reserve policy requires a \$342K undesignated balance for this fund, which is projected to be met.

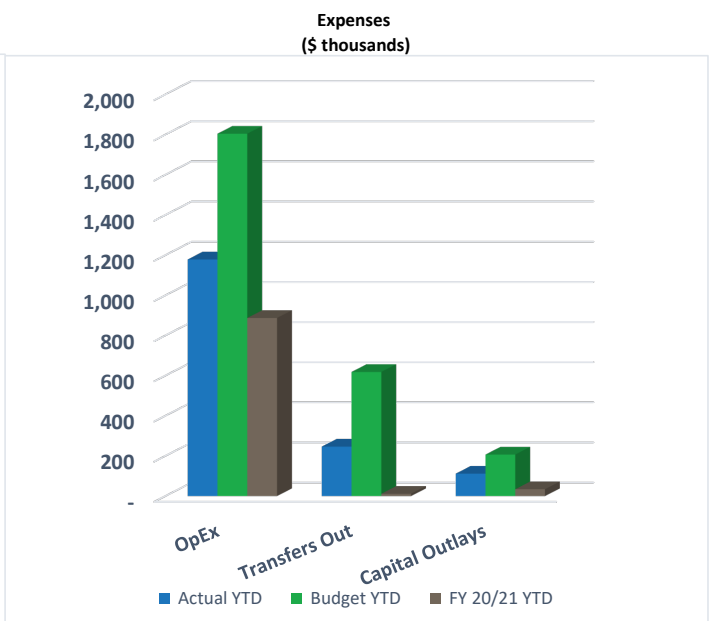
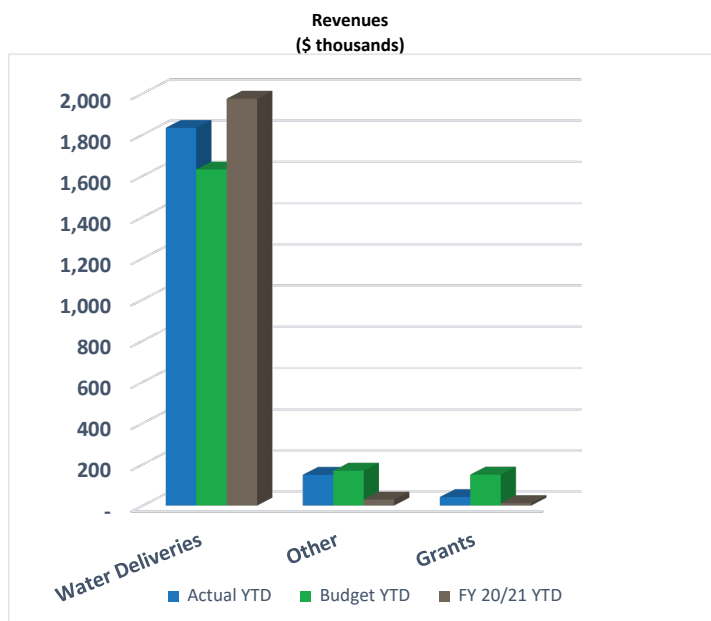
FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1,833	1,630	202	12%	1,974	(141)	-7%
Earnings on Investments	2	8	(6)	-73%	2	0	29%
Grants	41	150	(109)	-73%	12	29	0%
Other	147	161	(14)	-9%	27	120	437%
Total Revenues	2,023	1,949	74	4%	2,014	8	0%
Expenses							
Personnel Costs	269	266	3	1%	284	(14)	-5%
Operating Expenditures	909	1,538	(629)	-41%	604	306	51%
Capital Outlay	112	207	(95)	-46%	34	78	228%
Transfers out	246	618	(372)	-60%	11	235	2074%
Total Expenses	1,537	2,629	(1,093)	-42%	933	604	65%
Net Surplus / (Shortfall)	486	(680)	1,166	-171%	1,082	(596)	-55%



Revenue

- Revenue received through Q3 is \$2.0M, up \$74K (4%). The increase is primarily due to higher pipeline deliveries at \$202K, 717AF more water delivered than Budget.
- Offsetting the increase are PTP Metering Q3 Grant reimbursements of \$109K not received. Grant revenue will not be earned until construction has been completed.

Revenue Status vs. Prior Year

- Current fiscal year revenues are up \$8K (0.41%) almost equal to revenues collected last fiscal year.
- Water deliveries down \$141K due to lower deliveries of (479 AF). This was partially offset by higher Fox Canyon pumping revenue of \$117K. Grants revenue is up \$29K.



FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

75% of Fiscal Year Completed

Pumping Trough Pipeline Fund - continued

Appropriation/Expenditure Status vs. Budget

- Total expenditures through Q3 are \$1.5M, \$1.1M (42%) below Budget primarily due to lower Transfers Out of \$372K to PTP Capital Improvement Projects. Contributing to the variance is lower operating expenditures of \$629K. Maintenance is \$93K under Budget due to emergency funds not being needed in the third quarter as well as less than projected maintenance on corroding PTP turnouts. Fox Canyon expenses are down \$184K due to delay in billing. Maintenance and Supplies are expected to be fully utilized by the end of the year.
- Principal savings of \$266K was attributable to payments budgeted to expense but applied directly to the liability. Overhead costs are \$49K under Budget due to timing differences. Capital outlay is \$95K lower than anticipated due to fewer than planned PTP isolation valves and VFD replacements.
- Slightly offsetting the savings is an increase in Insurance Premiums of \$31K over Budget.

Appropriation/Expenditure Status vs. Prior Year

- Compared to last fiscal year, expenditures are higher by \$604K (65%) primarily due to transfers-out of \$235K for PTP Capital Improvement Projects in current fiscal year. Contributing to the variance is Capital outlay of \$78K more than PY due to purchase of SLR excavator.
- Operating expenditures are \$306K higher in current year due to maintenance at \$97K, utilities at \$158K and insurance expense at \$23K, all over Budget. Overhead costs \$49K higher than prior year due to increase in PTP expenditures.
- Slightly offsetting the increase is lower fox canyon charges of \$45K.

Fund Balance

- The projected ending undesignated working capital balance is approximately \$1M.
- The District's reserve policy requires an undesignated balance of between \$250K and \$300K for this fund which is expected to be met.



FY 2021-22 Third Quarter Financial Review

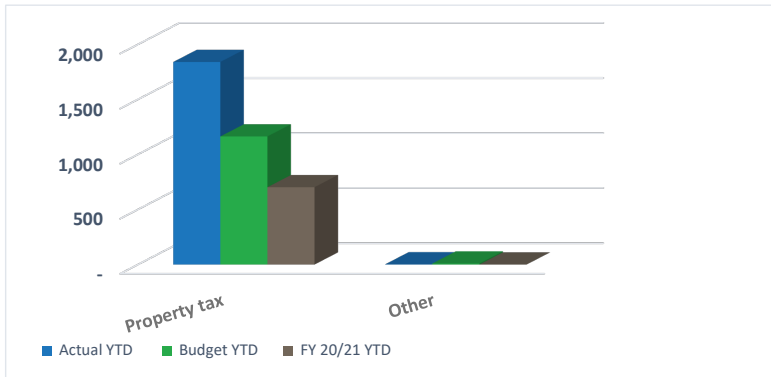
July 1, 2021 through Mar 31, 2022

75% of Fiscal Year Completed

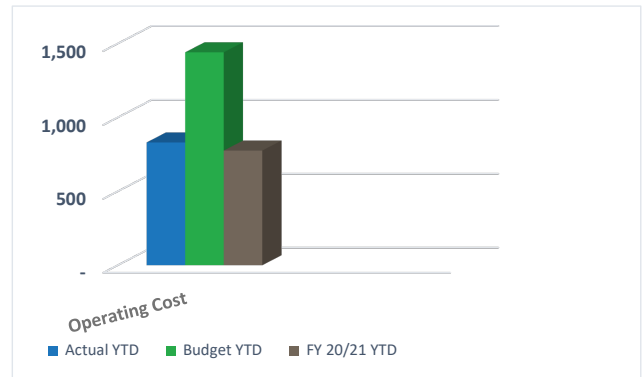
State Water Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	2	9	(7)	-76%	(2)	4	-199%
Other	1,840	1,163	677	58%	702	1,138	162%
Total Revenues	1,843	1,173	670	57%	700	1,143	163%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	831	1,441	(610)	-42%	776	55	7%
Capital Outlay	0	0	0	0%	0	0	0%
Debt Service	0	0	0	0%	0	0	0%
Transfers out	0	0	0	0%	0	0	0%
Total Expenses	831	1,441	(610)	-42%	776	55	7%
Net Surplus / (Shortfall)	1,012	(268)	1,280	-477%	(76)	1,088	-1428%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget and vs. Prior Year

- Revenue received through Q3 is \$670K (57%) above Budget. This is primarily due to property taxes, specifically the secured and pass-through taxes. Property taxes were \$1.1M greater than the prior year due primarily to lower secured taxes requested for FY 20-21 and higher pass-through taxes received in FY 21-22.

Appropriation/Expenditure Status vs. Budget and vs. Prior Year

- Total expenditures are \$610K (42%) lower than budgeted. This is primarily due to budgeted water purchases of 3,150 AF and no water invoiced from DWR.
- Compared to prior year, expenditures higher by \$55K (7%). Much of this is due to the timing of water receipts.

Fund Balance

- The beginning working capital for FY 21-22 is approximately \$3.6M.
- The District's reserve policy requires a \$2.8M balance for this fund and a \$3.7M reserve maximum. Assuming FY 2021-22 activity is consistent with the approved budget, the projected ending balance is \$3.7M and is within the budgeted range.
- The entire fund balance is designated for the fixed and variable costs related to the District's State Water Project allocation of 5,000 AF per year, plus the allowable balance of Table A water that was not purchased in prior years (1,500 AF for FY 20-21).

FY 2021-22 Third Quarter Financial Review

July 1, 2021 through March 31, 2022

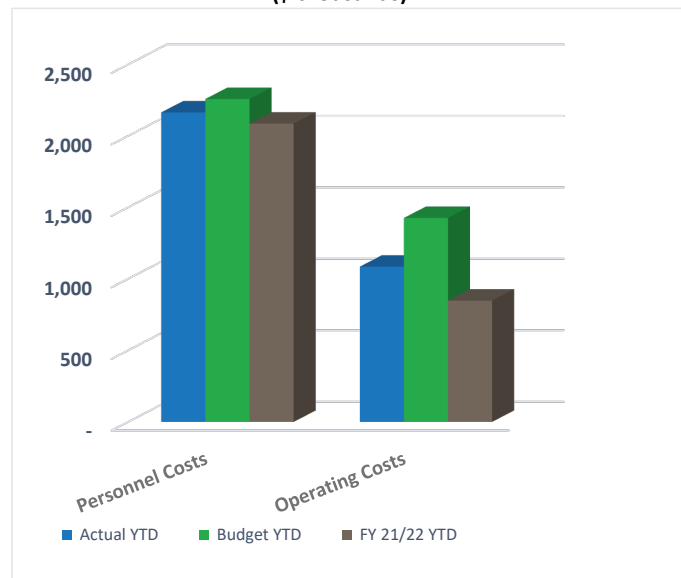
75% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	2,164	2,258	(94)	-4%	2,086	78	4%
Operating Expenditures	1,085	1,426	(341)	-24%	848	237	28%
Capital Outlay	0	0	0	0%	0	0	0%
Total Expenses	3,250	3,684	(435)	-12%	2,934	315	11%

Expenses

(\$ thousands)



Appropriation/Expenditure Status vs. Budget and vs. Prior Year

- Expenditures are under Budget by \$497K (14%).
- The largest savings were in Professional Fees, \$190K due to Admin and Financial Advisory consulting under-utilized. Costs for consulting is expected to catch up by the end of the fiscal year. Salaries and Benefits are \$94K under Budget due to budgeted HR Generalist currently not filled.
- Compared to prior year, expenditures are higher by \$315K (11%). The variance is primarily from higher Professional Fees, \$145K in current year. Contributing to the variance in personnel costs is \$78K from a Board Approved 2% Cost of Living increase and annual merit increases. Operating Expenditures are also up \$237K due to higher office expense at \$44K, safety supplies increase of \$10K, travel expenses rose \$8K and utilities are up \$20K.

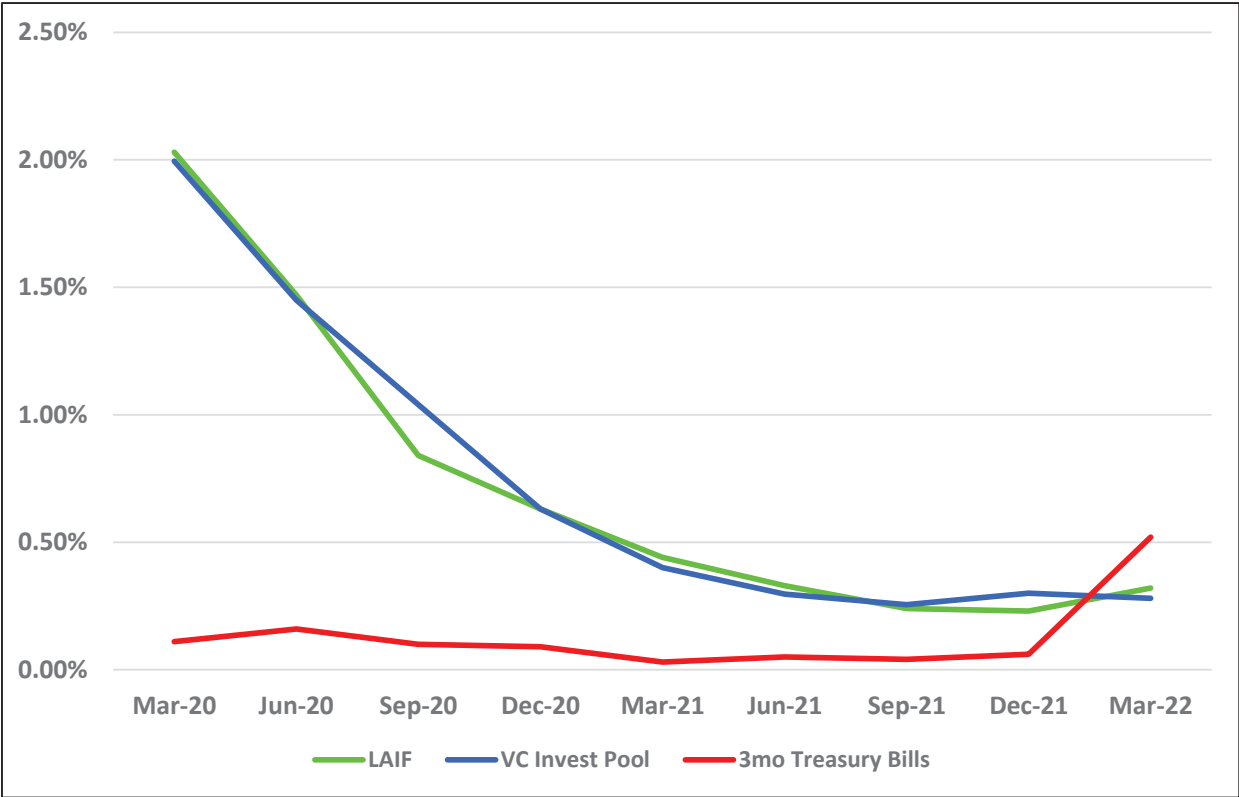
United Water Conservation District

CURRENTLY APPROPRIATED CAPITAL IMPROVEMENT PROJECT PLAN

FY 2021-22 Available Appropriations as of March 31, 2022

Project Description	Fund #	Proj #	1st Budget Year	1st Activity Date	Expected End Year	Class	Total Est Project Cost (000s)	Appropriations			Expended and Encumbered			% of Total Est Project costs spent to date	Remaining Appropriations FY 21-22
								Total Approp	Suppl	Total	Total as	Current	Total		
								Approved thru	Approp	Approp	FY 20-21	FY 21-22	to date		
								FY 20-21	FY 21-22	to Date	FY 20-21	FY 21-22	to date		
Well Replacement Program Well #18	452	8000	2015-16	08/06/15	2021	I	1,618	1,590,134	27,480	1,617,614	1,190,827	122,488	1,313,315	81.17%	304,299
Freeman Diversion Rehab	421	8001	2009-10	03/23/11	2024	II&IV	126,787	8,965,908	3,670,960	12,636,868	5,913,497	5,568,413	11,481,910	9.06%	1,154,958
SFD Outlet Works Rehab		8002	2007-08	04/20/11	2025+	I&II	57,359	5,040,547	1,503,548	6,544,095	4,268,163	2,028,343	6,296,506	10.98%	247,589
SFD PMF Containment		8003	2008-09	06/22/09	2025+	II	49,048	4,913,505	894,207	5,807,712	4,298,702	1,014,141	5,312,842	10.83%	494,870
SFD Sediment Management		8005	2013-14	05/28/14	2022	II	231	94,954	96,371	191,325	64,752	51,993	116,745	50.54%	74,580
Lower River Invasive Species Control	471	8006	2015-16	08/06/15	2023	IV	591	580,300	10,772	591,072	184,575	186	184,761	31.26%	406,311
OHP Iron and Manganese Treatment	451	8007	2015-16	08/06/15	2022	III	12,571	5,179,934	4,442,980	9,622,914	1,220,713	6,592,467	7,813,180	62.15%	1,809,734
Quagga Decontamination Station		8008	2016-17	06/23/17	2020	II	292	221,974	-	221,974	56,323	140	56,463	19.34%	165,511
Ferro-Rose Recharge		8018	2006-07	03/23/07	2023	III	38,771	1,909,329	256,354	2,165,683	1,230,181	104,815	1,334,997	3.44%	830,686
Brackish Water Treatment		8019	2015-16	07/08/15	2025+	III	196,672	399,756	584,511	984,267	176,744	531,641	708,385	0.36%	275,882
Rice Ave Overpass PTP	471	8021	2016-17	08/17/18	2021	II	86	83,320	2,984	86,304	55,502	29,895	85,397	99.30%	907
PTP Turnout Metering System	471	8022	2016-17	03/10/17	2022	I	1,612	1,259,995	352,394	1,612,389	1,022,222	86,616	1,108,837	68.79%	503,552
Pothole Trailhead		8023	2016-17	02/14/17	2021	I	503	502,839	-	502,839	402,552	16,772	419,323	83.36%	83,516
State Water Interconnection Project		8025	2016-17	06/15/17	2022	II	618	308,737	3,846	312,583	193,699	28,888	222,587	36.02%	89,996
El Rio Trailer		8028	2019-20		2022	II	110	110,000	-	110,000	-	-	-	0.00%	110,000
Alternative Supply Alliance Pipeline		8030	2018-19	06/08/18	2021	II	362	361,578	-	361,578	38,156	-	38,156	10.54%	323,422
Grand Canal Modifications		8032	2018-19	06/30/19	2021	II	546	546,065	314	546,379	496,902	69,600	566,503	103.76%	(20,124)
Floc Building Emergency Generator	421	8033	2019-20	05/20/21	2021	II	78	78,416	-	78,416	17	38,696	38,713	49.63%	39,703
Lak Piru Campground Electrical Update		8034	2019-20		2023	I	73	73,424	-	73,424	-	-	-	0.00%	73,424
OH System Emergency Generator	451	8036	2020-21	12/18/20	2021	II	1,144	268,107	875,698	1,143,805	202,510	1,090,069	1,292,580	112.99%	(148,775)
Piru WTP Emergency Generator		8037	2020-21	05/20/21	2021	II	102	101,527	-	101,527	17	64,000	64,017	62.76%	37,510
Santa Paula Tower Emergency Generator		8039	2019-20	05/20/21	2021	II	66	115,427	-	115,427	17	125,211	125,228	189.74%	(9,801)
Asset Management / CMMS System		8041	2019-20	04/10/20	2022	-	289	112,780	121,235	234,015	11,273	25,414	36,687	12.69%	197,328
Recycled Water GW Replenishment/Reu	421	8042	2020-21	12/04/20	2024	III	2	519,380	-	519,380	1,681	-	1,681	84.06%	517,699
PTP Recycled Water Connection	471	8043	2021-22	11/19/21			2,431		132,826	132,826	-	71,779	71,779	2.95%	61,047
Lake Piru e-Kiosk		8045	2020-21		2021	II	106	105,500	-	105,500	-	-	-	0.00%	105,500
SCADA Hardware Update		8046	2020-21	11/20/20	2021	II	801	660,260	140,900	801,160	59,450	79,159	138,609	17.30%	662,551
Lak Piru Asphalt		8047	2021-22	09/24/21		I	237		237,156	237,156	-	188,094	188,094	79.36%	49,062
Condor Point Improvement Project		8048	2021-22	06/30/21		I	333		397,699	397,699	367	96,803	97,170	29.18%	300,529
Lake Piru Entry Kiosk Renovation		8049	2021-22	08/27/21		I	139		138,946	138,946	-	2,753	2,753	1.98%	136,193
Security Gate Upgrade		8050	2021-22	10/08/21		I	58		58,049	58,049	-	58,278	58,278	100.48%	(229)
Server Replacement		8051	2021-22	09/24/21		I	372		372,000	372,000	-	365,387	365,387	98.22%	6,613
SCADA Continuous Threat Detection		8052	2021-22				100		100,000	100,000	-	-	-	0.00%	100,000
Main Supply Pipeline Sodium Hypochlorite		8053	2021-22				281		71,200	71,200	-	-	-	0.00%	71,200
TOTAL AMOUNT PER YEAR							494,389	34,103,696	14,492,430	48,596,126	21,088,841	18,452,043	39,540,884	8.00%	9,055,242
Class I = Infrastructure Repair or Replacement															
Class II = Structural/Hydraulic Improvement (no yield)															
Class III = Water Resource Improvement															
Class IV = ESA Improvement															

Current Benchmark Yields			
LAIF	March 31, 2022	0.32%	update
VC Invest Pool	January 31, 2022	0.28%	update
3mo Treasury Bills	March 31, 2022	0.52%	





Staff Report

To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado, Jr., General Manager
Anthony A. Emmert, Assistant General Manager

From: Brian Zahn, Chief Financial Officer
Daryl Smith, Controller
Ambry Tibay, Senior Accountant

Date: April 28, 2022 (May 2, 2022, meeting)

Agenda Item: 4b. – (Board Motion Item 5.2) FY 2022-23 Proposed Budget Workshop

Recommendation:

Staff is requesting Committee recommendation to present an overview and discuss with the Board issues concerning the [Proposed FY 2022-23 District Budget](#). Pertinent information with respect to the budget will be discussed. The Board may provide guidance and direction on various budget issues and recommendations. However, the Board will not consider adoption of the District budget until its June 8, 2022 Regular Board Meeting. The overview will consist of:

- Introduction and review related to the development of the proposed budget, reserve needs, corresponding rates to be charged, the budget process, and related issues.
- Review of Capital Improvement Plan and recommended funding for FY 2022-23.
- Additional information in connection with and in support of the proposed FY 2022-23 Budget and the District's groundwater extraction charges.
- Questions from the Board
- Public Comments/Questions
- Board Direction to Staff
- Next steps for completing the District Budget for FY 2022-23



Staff Report

To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado Jr., General Manager
Anthony Emmert, Assistant General Manager

From: Brian Zahn, Chief Financial Officer
Daryl Smith, Controller

Date: April 7, 2022 (May 2, 2022, meeting)

Agenda Item: 6 – Third Quarter Fiscal Year 2021-2022 District Staff and Board Member Reimbursement Report (January 1, 2022 – March 31, 2022)
Information Item

Staff Recommendation:

Review and discuss the report detailing the reimbursement of expenses to District staff members and members of the Board for the third quarter of FY 2021-2022 (January 1, 2022, through March 31, 2022).

Discussion:

The District's Expense Reimbursement Policy requires quarterly reporting of all expense reimbursements, in the amount of \$100 or more, made to Board Members or employees. In accordance with that policy, attached is the list of reimbursement payments for the Finance Committee's review.

Fiscal Impact:

As shown.

Attachment: Disbursements Report

**UNITED WATER CONSERVATION DISTRICT
CHECK REPORT
QUARTER ENDED 03/31/2022**

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
CHERIE WINDSOR	REIMBURSEMENT - WORK BOOTS	\$ 250.00	\$ 250.00	1/10/2022	208553
DANNY HELTON	REIMBURSEMENT FOR DIESEL TANK - SMALL TOOLS	\$ 320.00	\$ 320.00	1/10/2022	208556
BRUCE DANDY	MILEAGE & TRAVEL REIMBURSEMENT 12/21	\$ 208.96	\$ 208.96	1/14/2022	982
STEVEN KADOWAKI	REIMBURSEMENT - MEDICAL EXPENSE	\$ 149.00	\$ 149.00	1/14/2022	1003
MOHAMMED HASAN	MILEAGE & TRAVEL REIMBURSEMENT 12/21	\$ 285.12	\$ 285.12	1/14/2022	998
MICHAEL MOBLEY	MILEAGE & TRAVEL REIMBURSEMENT 12/21	\$ 198.34	\$ 198.34	1/14/2022	997
DANIEL NAUMANN	MILEAGE & TRAVEL REIMBURSEMENT 12/21	\$ 314.94	\$ 314.94	1/14/2022	208593
KRIS SOFLEY	REIMBURSEMENT - GM MEALS, STAFF INCENTIVES	\$ 273.80	\$ 273.80	1/21/2022	1021
STEVEN KADOWAKI	REIMBURSEMENT - SWRCB D5 DISTRIBUTION EXAM PRET	\$ 350.00	\$ 703.00	1/21/2022	1028
	REIMBURSEMENT - T4 CERTIFICATION APPLICATION	\$ 130.00			
	REIMBURSEMENT - ANNUAL BOOT PURCHASE	\$ 223.00			
RANDY CASTANEDA	REIMBURSEMENT - MEDICAL EXPENSE	\$ 129.00	\$ 129.00	1/21/2022	1027
EVA IBARRA	REIMBURSEMENT - MEDICAL EXPENSE	\$ 199.00	\$ 199.00	1/27/2022	208659
MARYAM BRAL	REIMBURSEMENT FOR TRAVEL	\$ 159.51	\$ 159.51	1/7/2022	967
EDWIN MCFADDEN	MILEAGE REIMBURSEMENT 01/22	\$ 100.80	\$ 100.80	2/10/2022	1081
KRIS SOFLEY	REIMBURSEMENT - PURCHASE TABLE FOR HQ MEETING ROOM	\$ 404.09	\$ 404.09	2/10/2022	1088
ZACHARY HANSON	REIMBURSEMENT - ENGINEERING EDUCATION & TRAINING	\$ 1,503.10	\$ 1,503.10	2/10/2022	208749
ERIC JAMES ELLIOTT	REIMBURSEMENT - PROF GEOLOGIST & CA SPECIFIC EXAM	\$ 425.00	\$ 425.00	2/10/2022	208711
JACKIE LOZANO	REIMBURSEMENT FOR MILEAGE	\$ 116.35	\$ 116.35	2/17/2022	1111
PETER WITMAN	REIMBURSEMENT FOR MEALS AND FUEL - TRAVEL	\$ 336.48	\$ 336.48	2/17/2022	1115
STEVEN KADOWAKI	REIMBURSEMENT - MATERIALS FOR FE&MN CEREMONY	\$ 115.59	\$ 115.59	2/24/2022	1146
TESSA LENZ	REIMBURSEMENT - ANNUAL BOOT PURCHASE	\$ 216.45	\$ 216.45	2/24/2022	1147
STEVEN KADOWAKI	REIMBURSEMENT FOR SWRCB T4 APPLICATION	\$ 105.00	\$ 105.00	3/10/2022	1191
MAURICIO GUARDADO	REIMBURSEMENT - TRANSPORTATION AT CONFERENCE	\$ 46.21	\$ 201.24	3/10/2022	208847
	REIMBURSEMENT FOR LUNCH MEETING	\$ 155.03			
MIKE KAMINSKI	DI-5 DISTRIBUTION EXAM PREP COURSE	\$ 350.00	\$ 350.00	3/3/2022	1159
STEVEN KADOWAKI	SWRCB D5 CERTIFICATION TEST	\$ 155.00	\$ 155.00	3/3/2022	1165
		7,219.77	7,219.77		



Staff Report

To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado, Jr., General Manager
Anthony A. Emmert, Assistant General Manager

From: Brian Zahn, Chief Financial Officer
Daryl Smith, Controller

Date: April 20, 2022 (May 2, 2022, meeting)

Agenda Item: **7 – (Board Item 3.C) Monthly (March 31, 2022) Investment Report
Information Item**

Staff Recommendation:

The Committee will receive, review, and discuss the most current investment report for March 31, 2022, that is enclosed.

Discussion:

Based on the information included in the attached reports, staff will present a summary and discuss key information as an overview.

Fiscal Impact:

As shown.


Attachment: Combined Investment Report

United Water Conservation District
Monthly Investment Report
March 31, 2022

<u>Investment Recap</u>	<u>G/L Balance</u>	<u>Weighted Avg Days to Maturity</u>	<u>Diversification Percentage of Total</u>
Bank of the Sierra	2,581,592	1	5.11%
US Bank - 2020 COP Bond Balance	19,006,645	1	37.64%
Petty Cash	3,400	1	0.01%
County Treasury	1,644	1	0.00%
LAIF Investments	28,895,890	1	57.22%
Total Cash, Cash Equivalents and Securities	50,489,171		100.00%
Investment Portfolio w/o Trustee Held Funds	50,489,171		
Trustee Held Funds	-		
Total Funds	50,489,171		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	30,395,890	(1,500,000)	28,895,890
	Interest	Interest	
	Earned YTD	Received YTD	Qtrly Yield
	53,538	54,762	0.32%


All District investments are shown above and conform to the District's Investment Policy. All investment transactions during this period are included in this report
Based on budgeted cash flows the District appears to have the ability to meet its expenditure requirements for the next six months.

DocuSigned by:

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On behalf of Mauricio
Guardado (GM)

4/19/2022

Mauricio E. Guardado, Jr., General Manager

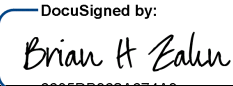
Date Certified

DocuSigned by:

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Anthony Emmert, Assistant General Manager

4/19/2022

Anthony Emmert, Assistant General Manager

Date Certified

DocuSigned by:

0685DB302A074A3...
Brian Zahn, Chief Financial Officer

4/19/2022

Date Certified

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
March 31, 2022			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	17,701,656	4,717,148	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		5,809,000	Designated for replacement, capital improvements, and environmental projects
		2,213,507	Supplemental Water Purchase Fund
General CIP Funds	4,322,102	4,322,102	Appropriated for capital projects
2020 COP Bond Funds	12,890,580	12,890,580	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	4,613,945	4,613,945	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	1,926,374	1,926,374	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	(423,200)	(423,200)	Appropriated for capital projects
OH Pipeline Fund	1,938,885	1,938,885	Delivery of water to OH customers
OH CIP Fund	4,073,678	4,073,678	Appropriated for capital projects
OH Pipeline Well Replacement Fund	477,398	477,398	Well replacement fund
PV Pipeline Fund	484,213	484,213	Delivery of water to PV customers
PV CIP Fund	185,836	185,836	Appropriated for capital projects
PT Pipeline Fund	1,414,482	1,414,482	Delivery of water to PTP customers
PT CIP Fund	883,222	883,222	Appropriated for capital projects
Total District Cash & Investments	50,489,171	50,489,171	



Staff Report

To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado, Jr., General Manager
Anthony A. Emmert, Assistant General Manager

From: Brian Zahn, Chief Financial Officer
Daryl Smith, Controller

Date: April 7, 2022 (May 2, 2022, meeting)

Agenda Item: **8 – Monthly (March 31, 2022) Pipeline Delivery Report**
Information Item

Staff Recommendation

Review and discuss the most current pipeline delivery report for March 31, 2022, that is enclosed.

Fiscal Impact

As shown.

Discussion

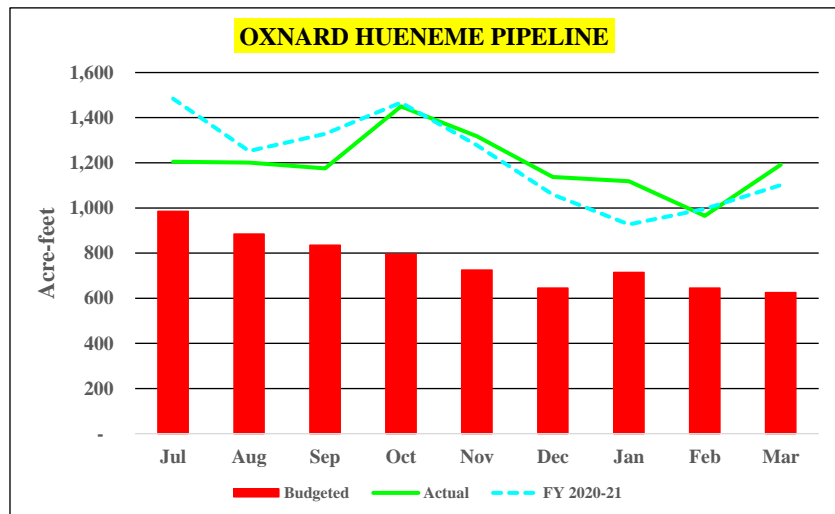
Based on the information included in the attached reports, staff will present a summary and discuss key information as an overview.

Attachment: Pipeline Delivery Report

**United Water Conservation District
Pipeline Water Deliveries (Acre-feet)
FY 2021-2022 data thru March 31, 2022**

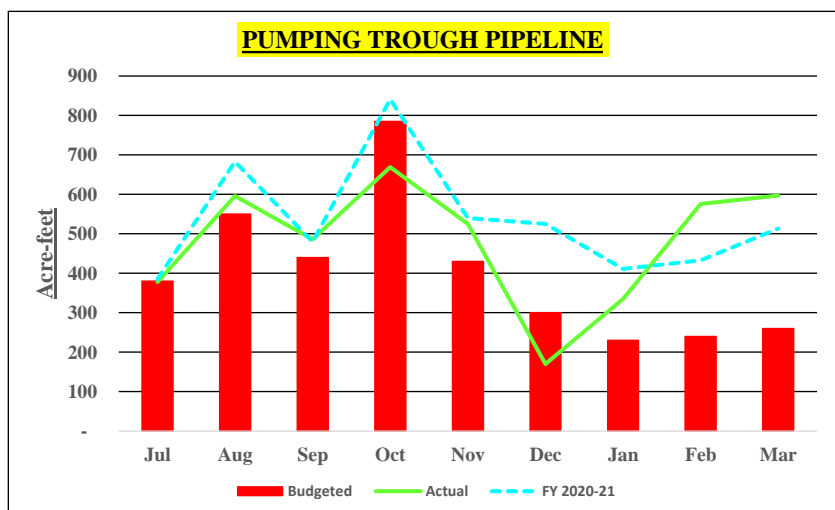
OH Pipeline 21-22			
	Projection	Actual	Difference
Jul	985	1,205	220
Aug	885	1,201	316
Sep	835	1,175	340
Oct	795	1,450	655
Nov	725	1,318	593
Dec	645	1,137	492
Jan	715	1,118	403
Feb	645	965	320
Mar	625	1,191	566
Apr	755		
May	915		
Jun	1,955		
Totals	10,480	10,760	3,905
YTD	6,855	10,760	3,905

YTD Actual to Budget: 57.0%



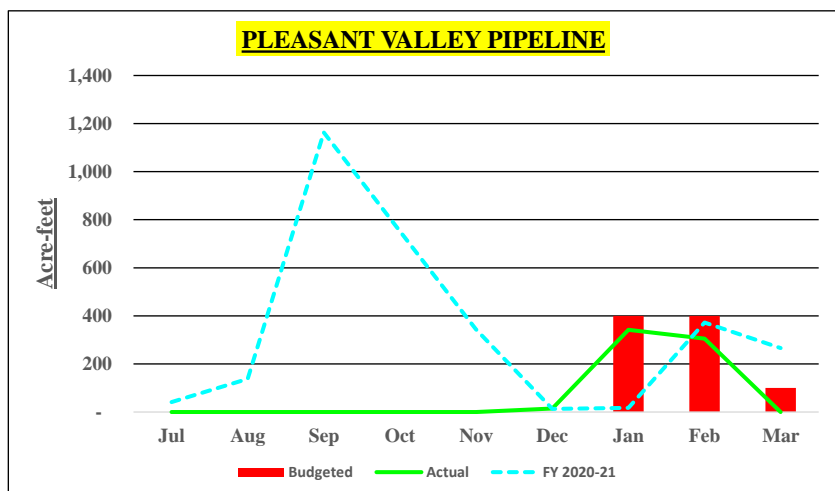
PT Pipeline 2021-22			
	Projection	Actual	Difference
Jul	380	378	(2)
Aug	550	596	46
Sep	440	486	46
Oct	785	669	(116)
Nov	430	525	95
Dec	300	170	(130)
Jan	230	335	105
Feb	240	576	336
Mar	260	597	337
Apr	450		
May	470		
Jun	470		
Totals	5,005	4,332	717
YTD	3,615	4,332	717

YTD Actual to Budget: 19.8%



PV Pipeline 2021-22			
	Projection	Actual	Difference
Jul	-	-	-
Aug	-	-	-
Sep	-	-	-
Oct	-	-	-
Nov	-	-	-
Dec	-	15	15
Jan	400	342	(58)
Feb	400	305	(95)
Mar	100	-	(100)
Apr	-		
May	-		
Jun	-		
Totals	900	662	(238)
YTD	900	662	(238)

YTD Actual to Budget: -26.4%





Staff Report

To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado, Jr., General Manager
Anthony A. Emmert, Assistant General Manager

From: Brian Zahn, Chief Financial Officer
Daryl Smith, Controller

Date: April 7, 2022 (May 2, 2022, meeting)

Agenda Item: 9 – Board Requested Cost Tracking Items
Information Item

Staff Recommendation:

Review and discuss the cost to date reports for:

- 1) FERC licensing
- 2) The Probable Maximum Precipitation/Flood Study
- 3) General/Water Conservation Fund Environmental
- 4) Freeman Fund Environmental
- 5) Quagga Mussels
- 6) City of Ventura Litigation
- 7) Wishtoyo Litigation
- 8) All legal fees
- 9) All professional fees (excluding legal fees)
- 10) Board motion items with fiscal impact

Based on the information provided and the ensuing discussion, provide any necessary direction to staff.

Discussion:

The Finance and Audit Committee requested a monthly update of the accounting being maintained by the District for costs being incurred for various items. The attached report provides data through March 31, 2022.

Fiscal Impact:

As shown.

Attachments: Attachment A – Consolidated Cost Summary
Attachment B – Summary of Board Motion Items with Fiscal Impact

ATTACHMENT A

**United Water Conservation District
Consolidated Cost Summary Report
Through March, 2022**

Fiscal Year	FERC License	PMF Study	Gen/Water Conservation Environmental	Freeman Environmental	Quagga Mussels	City of Ventura Lawsuit *	Wishtoyo Complaint	Legal Fees	Other Professional Fees	Total Professional Fees
2001-02	27,083	-	-	-	-	-	-	-	-	-
2002-03	137,116	-	-	-	-	-	-	-	-	-
2003-04	395,575	-	-	-	-	-	-	-	-	-
2004-05	527,191	53,364	-	-	-	-	-	-	-	-
2005-06	169,655	16,486	3,170	148,847	-	-	-	-	-	-
2006-07	74,929	10,554	71,678	170,323	-	-	-	-	-	-
2007-08	105,950	-	304,745	170,995	-	-	-	-	-	-
2008-09	364,883	-	1,483,036	458,887	-	-	-	1,267,547	822,498	2,090,045
2009-10	258,473	68,839	524,532	548,673	-	-	-	324,553	860,496	1,185,049
2010-11	407,597	123,915	306,071	374,490	-	-	-	255,183	992,758	1,247,941
2011-12	789,792	87,059	479,648	138,686	-	353,598	-	533,216	902,051	1,435,267
2012-13	531,196	6,942	568,207	291,674	-	52,222	-	261,810	1,316,817	1,578,627
2013-14	771,128	97,340	499,114	434,354	186,505	365,903	169,167	770,488	1,244,116	2,014,604
2014-15	968,028	120,094	116,393	725,345	232,259	227,522	85,654	505,973	1,811,454	2,317,427
2015-16	469,632	53,062	137,400	605,003	311,047	161,858	230,513	690,261	1,463,670	2,153,931
2016-17	435,599	257,750	139,791	666,810	613,210	23,373	1,029,773	1,030,758	1,535,352	2,566,110
2017-18	363,051	617,564	119,971	546,179	413,501	272,526	2,410,909	2,931,575	2,153,367	5,084,942
2018-19	735,757	436,136	137,761	659,368	431,494	193,240	1,174,589	2,104,842	2,526,710	4,631,553
2019-20	682,306	818,753	57,942	1,184,780	290,047	411,440	4,812,891	5,839,441	2,898,804	8,738,246
2020-21	298,484	1,692,037	22,583	533,030	348,733	1,540,385	2,301,320	4,841,413	2,115,988	6,957,400
2021-22	491,350	450,670	37,996	259,467	260,489	147,237	704,123	1,814,187	1,087,499	2,901,686
Report Total	9,004,778	4,910,565	5,010,036	7,916,910	3,087,285	3,749,305	12,918,938	23,171,248	21,731,580	44,902,828
Previous Report Total	8,954,228	4,821,668	5,006,361	7,897,111	3,061,402	3,746,518	12,831,376	22,966,798	21,624,988	44,591,786
<i>Current Activity</i>	<i>50,550</i>	<i>88,896</i>	<i>3,676</i>	<i>19,799</i>	<i>25,883</i>	<i>2,786</i>	<i>87,562</i>	<i>204,450</i>	<i>106,592</i>	<i>311,042</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

- FERC - The activity for March (\$51K) was primarily spent on staff time (\$27K) and noxious weed management (\$24K).
- PMF - The activity for March (\$89K) was primarily spent on staff time (\$3K), design (\$83K), and CEQA Permits (\$3K).
- Gen/Wtr Cons - The activity for March (\$4K) was spent on legal fees (\$3K) and staff time (\$1K).
- Freeman - The activity for March (\$20K) was spent primarily on staff time related to HCP support.
- Quagga - The activity for March (\$26K) was spent primarily on staff time (\$13K) and professional fees (\$13K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There were legal costs of \$3K associated with the settlement of the City of Ventura Lawsuit.
- Wishtoyo - The activity for March (\$88K) was spent on legal fees related to the Wishtoyo complaint.
- Legal Fees - Includes all legal fees for the District. These fees were dominated by the Wishtoyo lawsuit, Fox Canyon and general legal.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by environmental costs, plus advocacy and consulting fees.

UPCOMING BOARD MOTION ITEMS

Attachment B

Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
3.E	Finance	Recommended Budget adjustments - Revenue	N	Water Conservation, State Water Import and Overhead funds	Increase in cash from increased revenues \$837K	-
3.E	Finance	Recommended Budget adjustments – Expenses	N	Freeman and Overhead funds	Increase in cash due to reduced expenses \$42K	-
3.E	Finance	Recommended Budget adjustments – Balance Sheet	N	Water Conservation, Freeman, OHP and PTP funds	No cash impact, payments will continue to be made	Reduced liabilities on the Balance Sheet
5.2	Finance	Proposed Budget Workshop	N/A	District-wide	No cash Impact	-
				TOTAL	\$879K	

Staff Report

To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado, Jr., General Manager
Anthony A. Emmert, Assistant General Manager

From: Josh Perez, Chief Human Resources Officer
Brian Zahn, Chief Financial Officer
Zachary Plummer, Technology Systems Manager
Tony Huynh, Risk and Safety Manager
Kris Sofley, Executive Assistant/Clerk of the Board

Date: April 28, 2022 (May 2, 2022, meeting)

Agenda Item: 10 – Monthly Administrative Services Department Report
Information Item

Staff Recommendation:

The Board will receive this staff report and attached presentation from the Administrative Services Department regarding its activities for the month of April 2022.

Discussion:

Finance

- Compiled department requests to form Preliminary Budget and calculated proposed rates for FY 22-23. Finance met with Department Managers, General Manager, and Assistant General Manager to discuss new budget requests.
- Provided Proposed Budget Projections to rate analysts.
- Filed annual State Controller's Compensation Report.

Administrative

- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the UWCD's Executive Committee, Recreation Committee, Engineering and Operations Committee, and Finance and Audit Committee meetings as well as the regular UWCD Board meeting and a Special UWCD Board meeting in April.
 - Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Fillmore and Piru Basins Groundwater Sustainability Agency's Regular Board meeting April.
 - Progressing on UWCD Headquarters' decorating, including installation of over 40 John Carman photographs (printed on canvas and stretched on frames) throughout the second floor space.
-

Agenda Item: 10 – Monthly Administrative Services Department Report
Information Item

- Continued to host AWA VC Water Issues Committee and WaterWise Breakfast events for April at the UWCD Boardroom with support from Administrative staff and IT Manager.
- Initiated hosting of the Santa Clara River Watershed Committee meeting at the UWCD Boardroom with support from Administrative staff and IT Manager.
- Provided tour of Boardroom and demonstrations of audio, video and computer technology for a group from Calleguas Municipal Water District.
- Provided tour of Boardroom and demonstrations of audio, video and computer technology for a representative from the American Public Works Association – Ventura Chapter.

Human Resources

- Continue to work on recruitments and onboarding for several Recreation positions such as Seasonal Park Ranger Assistants and Camp Host Volunteers.
- Coordinated several mandated Department of Transportation tests for April.
- Submitted claim to SDRMA regarding recent damage to district vehicle.
- Began preparation of annual administrative leave and merit pay for designated staff members.
- Working on recruitments/promotions for following positions:
 - Environmental Services Field Technician (new hire pending initial start date)
 - Technology Systems Specialist (new hire started April 4)
 - Seasonal Park Ranger Assistants (new hires started April 4-10)
 - Controls Systems Supervisor (promotion processed in April)
 - Risk & Safety Manager (promotion processed in April)
 - Accountant II (new position open for recruitment due to recent retirement announcement)
- Processed employee evaluations and step increases that were scheduled for April.
- Meeting with NEOGOV regarding job announcement transition.

Safety and Risk Management

- Provided annual training to staff on Respiratory Protection, Valley Fever, and Protection from Wildfire Smoke in accordance with Cal/OSHA regulations.
 - Updated District's Cyber Incident Response Plan in collaboration with Technology Systems and O&M Control Systems teams.
 - Conducted respirator fit testing for O&M staff at El Rio while minimizing operational impact.
 - Reviewed DMV Employee Pull Notifications for new staff and current staff (annual reporting).
 - Evaluated Security Systems Upgrade proposal from vendor to ensure concept meets District's needs and futureproof.
 - Evaluated feasibility of conducting Occupational Hearing Test internally and potential cost-savings and operational flexibility.
 - Procured AED for District Headquarters (first floor Board Room) with device mounted by O&M department staff.
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Agenda Item: 10 – Monthly Administrative Services Department Report
Information Item

Technology Systems

- Provided IT services and assistance for various District meetings, such as:
 - Board and Committee meetings, public user groups (OH/PTP), several AWA events, and VCSDA.
- Continued effort towards Cybersecurity Document Development with United's extended Cybersecurity group.
- Completed a proof of concept workshop with cybersecurity firm for development of continuous monitoring of cyber assets.
- Onboarded new IT Technology Specialist in the month of April as well as new Lake Piru part-time Ranger assistants and volunteers.
- Met with Power Users and subject matter experts for consultation and recommendations to improve the resilience of Districts technology assets assigned within our Oxnard Headquarters data center.
- Participated in FERC's Physical and Cyber Security Recommendations and Annual Program Updates Webinar series.
- With support of O&M Instrumentation team, developed improved conference room camera and sound equipment were integrated in United's Santa Clara Conference Room which also has a dual role as its designated EOC in the event of an emergency.
- Implemented new E-mail Anti-Phishing and Anti-Exploitation Security software to protect United's subscribed cloud services.
- IT staff continue to implement additional IT Security recommendations from Federal Partners DHS/CISA and continue to prepare for additional DHS/CISA review of United Water Cyber Security program.
- Completed certification program provided by Genetec for Cameras and Physical Access Control systems.
- Acquired and deployed IT peripherals that had been requested via the IT Helpdesk program. Notable examples include:
 - Human Resources received dedicated printer for confidential information
 - New iPad for Engineering's GIS program
 - Refreshed equipment needed for virtual meetings such as headsets, webcams, etc.