

AGENDA

FINANCE AND AUDIT COMMITTEE MEETING

Monday, October 3, 2022, at 9:00 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 9:00 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 September 6, 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. October 12, 2022, Board Meeting Motion Agenda Item(s)

There are no motions for the Finance and Audit Committee review in advance of the October 12, 2022, UWCD Board of Directors meeting.

5. Fiscal Year 2021-2022 Year End Financial Reports (July 1, 2021 – June 30, 2022)

Information Item

The Committee will review and discuss the fiscal year 2021-2022 financial reports, Capital Improvement Projects status, and the Investment Benchmark report. The Committee will provide direction to staff, as necessary, to ensure the fiscal stability of the District.

6. Monthly Investment Report (August 2022)

Information Item

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

Continues...



7. Monthly Pipeline Delivery Report (August 2022)

Information Item

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

8. Board Requested Cost Tracking Items

Information Item

The Committee will receive and review the costs through August 31, 2022, 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 general environmental mandates, and CESA;
- c) in relation to litigation with the City of Ventura, Wishtoyo Foundation, Fifth Amendment takings, 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.

9. Monthly Administrative Services Department 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.

10. 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: _____

Mauricio E. Guardado Jr., General Manager

Approved: _____

Anthony E. Emmert, Assistant General Manager

Posted: (date) September 29, 2022

(time) 3:15 p.m.

(attest) Jackie Lozano

At: www.unitedwater.org

Posted: (date) September 29, 2022

(time) 3:30 p.m.

(attest) Jackie Lozano

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

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, September 6, 2022 – 10:30 a.m.
UWCD Headquarters, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

COMMITTEE MEMBERS PRESENT:

Lynn E. Maulhardt, chair
Mohammed A. Hasan, director

COMMITTEE MEMBER ABSENT:

Sheldon G. Berger, director

STAFF PRESENT:

Mauricio E. Guardado Jr., general manager
Nyvee De Leon, accounting technician
Jackie Lozano, administrative assistant
Josh Perez, chief human resources officer
Zachary Plummer, technology systems manager
Daryl Smith, controller
Ambry Tibay, senior accountant
Brian Zahn, chief financial officer

PUBLIC PRESENT:

None

OPEN SESSION 10:37 a.m.

Chair Lynn Maulhardt called the meeting to order at 10:37 a.m.

Committee Members Roll Call

The Clerk called roll. Chair Maulhardt as well as Director Hasan were present. Director Berger was absent from the meeting.

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 Hasan; Second, Chair Maulhardt. Voice vote, two ayes (Hasan, Maulhardt); none opposed; one absent (Berger). Motion carries, 2/0/1.

EXECUTIVE (CLOSED) SESSION 10:39 a.m.

Chair Maulhardt moved the Committee meeting into Executive (Closed) Session at 10:39 a.m.

3. Conference with Legal Counsel-Anticipated Litigation

Pursuant to Government Code Section 54956.9(d)(2), 19 cases.



SECOND OPEN SESSION 11:03 a.m.

Chair Maulhardt opened the Second Open Session of the Committee meeting at 11:03 a.m.

4. Oral Report Regarding Executive (Closed) Session

Legal Counsel Jeffrey Frey 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 May 31, 2022. Motion to approve the Committee meeting minutes, Director Hasan; Second, Chair Maulhardt. Voice vote, two ayes (Hasan, Maulhardt); none opposed; one absent (Berger). Motion carries, 2/0/1.

6. September 12, 2022, Board Meeting Agenda Items

The Committee reviewed the following agenda items to be considered for approval at the September 14, 2022, Board of Directors meeting:

6a. Board Motion Item 5.1: Resolution 2022-37 Approving a Change of United Water Conservation District's Banking Relationship from Bank of the Sierra to Citizens Business Bank

Chief Financial Officer Brian Zahn presented this motion to the Committee. After a brief discussion between Chair Maulhardt and Mr. Zahn, the Committee members were in favor of recommending approval of the motion to the full Board.

No comments or further questions from the Committee. No public comments or questions were offered.

7. Fourth Quarter Fiscal Year 2021-2022 District Staff and Board Member Reimbursement Report (July 1, 2021 – June 30, 2022)

Information Item

The Committee received and reviewed the expense reimbursement report for all reimbursements of business expenses to staff and board members for the fourth quarter of fiscal year 2021-2022. There were no comments or questions from the Committee. No public comments or questions were offered.

8. Monthly Investment Report (June-July 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.

9. Pipeline Delivery Report (June-July 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.



10. Board Requested Cost Tracking Items

Information Item

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

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

There were no comments or questions from the Committee. No public comments or questions were offered.

11. Monthly Administrative Services Update

Information Item

Financial updates for the previous months were presented by Mr. Zahn (presentation attached). During the Cash Collections portion of the presentation, Chair Maulhardt requested staff to please provide a year-over-year comparison so that the Committee could see the trends in the numbers. He suggested replacing the images on the slide with graphics. Human Resources Officer Josh Perez added Lake Piru cash collections were up two to three percent over last year. He also mentioned how well Tommy's Boat rental sales were doing, and the great work being done to improve the hiking trails. Mr. Perez continued to present his monthly updates on Administration, Human Resources, Risk Management, and Information Technology.

At the conclusion of the presentations, Chair Maulhardt requested staff to please keep the Committee updated on the status of the District's collection efforts, at least once per quarter or every other month. More so, on a quarterly basis. Also, he requested that staff brief the Committee regarding collection tools that are being used as well as what is working.

There were no further comments or questions from the Committee. No public comments or questions were offered.

12. Future Agenda Items

No agenda items were brought forward from the Committee.

ADJOURNMENT 11:31 a.m.

Chair Maulhardt adjourned the meeting at 11:31 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 September 6, 2022.

ATTEST: _____
Chair Lynn E. Maulhardt



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
MONTHLY UPDATE

September 6, 2022

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FINANCIAL UPDATE

CHIEF FINANCIAL OFFICER
BRIAN H. ZAHN

2

CASH COLLECTIONS - JUNE

Pipeline: \$ 1.3M

Groundwater: \$ 8K



Property Tax: \$ 210K


2020 COP: \$ 3.2M

Rent: \$ 40K

Lake Piru: \$ 126K

Total: \$ 5M





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LAKE PIRU
CASH COLLECTIONS - JUNE

Day Use: \$ 25K

Concessions: \$9K

Boating & Watercraft: \$ 6K

Boat Storage: \$ 2K

Camping: \$ 67K

Miscellaneous: \$ 17K

Total: \$ 126K





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CASH COLLECTIONS - JULY

Pipeline: \$ 576K


Groundwater: \$ 5.4M


Property Tax: \$ 129K

Rent: \$ 21K

Lake Piru: \$ 124K

Total: \$ 6.3M





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5

LAKE PIRU
CASH COLLECTIONS - JULY

Day Use: \$ 32K

Concessions: \$12K

Boating & Watercraft: \$ 7K

Boat Storage: \$ 2K

Camping: \$ 56K

Miscellaneous: \$ 15K

Total: \$ 124K





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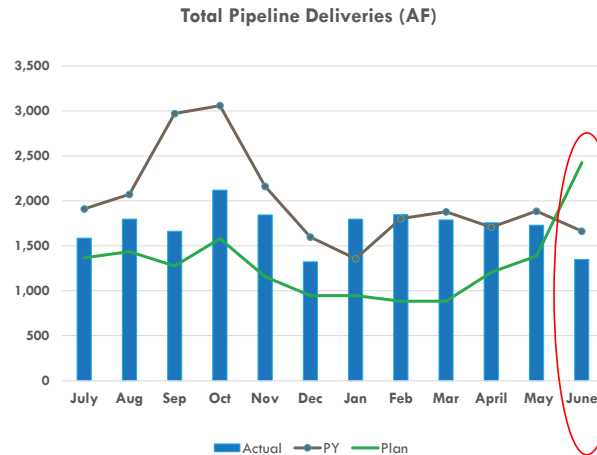
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UWCD Finance and Audit Committee Meeting Agenda
Item 11 Monthly Administrative Services Update

JUNE 2022 PIPELINE

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$563K	838	1,955	(1,117)
PT	\$274K	493	470	23
PV	\$28K	16	-	16

- Year-to-date June deliveries 26% ahead of Plan and -14% below PY
- Year-to-date June deliveries 28% ahead of Plan and -5% below PY excluding PV



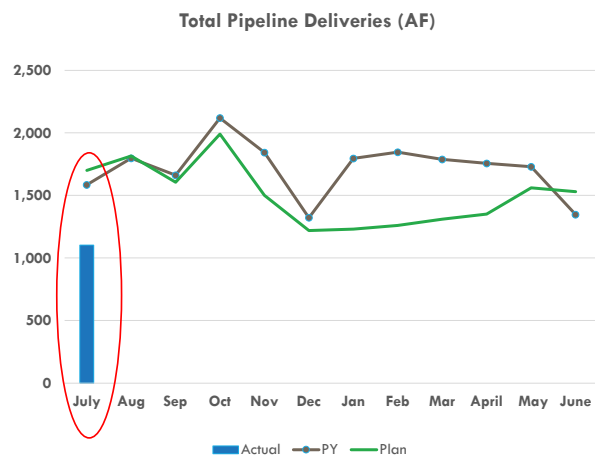
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JULY 2022 PIPELINE

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$717K	795	1,330	(535)
PT	\$200K	309	370	(61)
PV	\$26K	-	-	-


- Year-to-date July deliveries - 35% ahead of Plan and -30% below PY



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UWCD Finance and Audit Committee Meeting Agenda
Item 11 Monthly Administrative Services Update



BOARD MOTION ITEMS with FISCAL IMPACT						
Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
5.4	Engineering	Authorize a Contract with GEI Consultants, Inc. to Develop the 90% Design Phase of the Santa Felicia Dam Outlet Works Improvement Project	Y	051-400-81020-8002-815	\$1,502,018	N/A
5.5	Engineering	Authorize a Contract with GEI Consultants, Inc. to Develop the 60% Design Phase of the Santa Felicia Dam Spillway Improvement Project	Y	051-400-81020-8003-815	\$917,004	N/A
5.6	Operations and Maintenance	Five-year Purchase of State Water from Casitas Municipal Water District. *Fiscal impact is based on a scale of 5-100% of deliveries of Table A allocations	Y	120-910-56015	\$250,000 – \$2,875,000	N/A
				TOTAL	\$2,669,022 – \$5,294,022	

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FINANCE DEPARTMENT	
<ul style="list-style-type: none"> Collected over \$5.4 million in payments for groundwater pumping in July. Continued the billing and estimate process for groundwater, which will be completed the first week of September. Communicated with Department Managers their FY 2021-2022 total spend and created their Budget to Actuals reports and analysis. Began the fiscal year-end close process for FY 2021-2022. Planned for auditor year-end fieldwork, which will take place in the second half of September. New Accountant II continued training on Accounts Payables. 	



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UWCD Finance and Audit Committee Meeting Agenda
Item 11 Monthly Administrative Services Update



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- With the assistance and support of Board President and Director Naumann as well as the General Manager, their attendance at the annual CSDA conference will save the District approximately \$39,966 in next years annual insurance premiums based on this year's rates.
- 457 Plan has begun transition initiation period and recurring calls with Lincoln are taking place weekly. Anticipated timeline of completion is late October 2022.
- Began preparation of new Healthcare rates for preparation of upcoming CalPERS Healthcare Open Enrollment period.
- Entered new FY 22-23 rates into Financial systems such as workers compensation, life insurance.
- Coordinated preparation of and dissemination of cost-of-living increases and administrative leave memos.

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UWCD Finance and Audit Committee Meeting Agenda
Item 11 Monthly Administrative Services Update




CURRENT EMPLOYEE RECRUITMENTS

Field Technician:
Selection pending – Department is reviewing candidates based on recent interviews

Park Ranger Cadet
Job posting closed – interviews completed, physical exams scheduled for September 9th.


Environmental Services Manager:
Position is posted, Linda Purpus will be retiring at the end of April






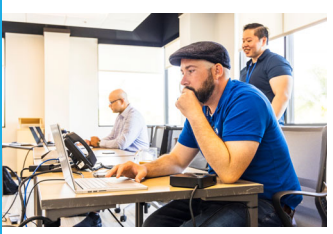
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- Transitioned annual occupational hearing testing from utilizing third-party contractor to internally; completed testing of staff covered within District's Hearing Conservation Program and consulted testing results with Program Supervisor (who is a licensed audiologist) as required by Cal/OSHA; also provided a quick refresher course on hearing conservation during safety meeting.
- Completed American Red Cross CPR Instructor Renewal for the latest revision (course content) and earned new Instructor Certificate.
- Delivered an overview of overview of cyber security resources to regional water agencies alongside counterpart from Calleguas during the July AWA VC Emergency Subcommittee Meeting.
- Managed response and required notification to District COVID-19 cases.





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- Additional Audio Video enhancements are in various stages of progress but is anticipated to be completed by the end of this calendar year.
- Technology Systems, Human Resources, and Risk and Safety compiled a district response to a Cyber Inquiry made to the district from the Ventura County Grand Jury to water agencies within its jurisdiction.
- Technology Systems developed, in conjunction with HR a new onboarding tool to ensure process control measures to the effort. The process utilizes Microsoft SharePoint and Microsoft Power Automate for information intake, processing, and messaging.
- The Technology Systems team developed Standard Operating Procedure for Radio Communications that will soon be implemented at the Park Ranger facility.

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Future Agenda Items



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ADJOURNMENT

Thank you!

United Water Conservation District
"Conserving water since 1927"

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Staff Report

To: UWCD Finance and Audit Committee Members

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

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

Date: September 26, 2022 (October 3, 2022 meeting)

Agenda Item: 5. **Fiscal Year 2021-2022 Year End Financial Reports (July 1, 2021 – June 30, 2022)**
Information Item

Staff Recommendation:

The Committee will receive, and staff will provide a presentation of the Fiscal Year 2021-2022 Financial Reports for the period of July 1, 2021, through June 30, 2022.

Discussion:

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

This report represents the full twelve months of financial information for District operations for FY 2021-22 (or 100 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures and water deliveries, and 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.

The following budget modifications are being recommended as of the fourth quarter review:

- Staff currently offers no recommendations for budget adjustments.

Attachments:

Attachment A – FY 2021-22 Fourth Quarter Report, Capital Improvement Projects
Attachment B – FY 2021-22 Fourth Quarter Financial Reports



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

General Manager
Mauricio E. Guardado, Jr.

Legal Counsel
David D. Boyer

October 3, 2022

Board of Directors
United Water Conservation District

Subject: Fiscal Year 2021-22 Fourth Quarter Financial Report

Dear Board Members:

Enclosed for your review is the District's FY 2021-22 Fourth Quarter (April 1, 2022, through June 30, 2022) Financial Report. This report represents twelve 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 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 June 30, 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)*
No new updates.
- *Freeman Diversion Expansion (CIP Project # 8001)*
Staff, USBR, University of Iowa, Stantec and NHC continued to participate in rotating weekly calls with NMFS and CDFW to provide updates on physical modeling, CFD modeling and design alternations. Staff also traveled to the USBR and the University of Iowa several times to witness the physical modeling of the fish passage alternative.
- *Santa Felicia Dam Outlet Works Rehabilitation (CIP Project # 8002)*
The 60% design analyses continued during this reporting period. The deliverable dates of the design technical memorandums were revised by GEI Consultants (GEI). Staff received six (6) draft TMs by the end of June 2022. Staff completed their review of these TMs and provided comments to GEI.

On June 6, minor comments were received from the California Water Resources Division of Safety of Dams (DSOD) on the 30% design of the Outlet Works Improvement Project. No modification is expected for the current outlet works design based on these comments.

Staff coordinated the next Board of Consultants (BOC) meeting date with FERC, DSOD, and BOC. The next BOC meeting (meeting No. 6) is scheduled for September 28-29, 2022. On June 7, staff prepared and submitted the Board of Consultants (BOC) meeting No. 6 invitations to FERC, DSOD, BOC, and GEI.

Staff prepared and submitted their observation notes from April 6 visit to San Vicente and Olivenhain dams to GEI for review and further consideration in the design of the SFD outlet works improvement project.

Staff finalized the Santa Felicia Dam Quagga Mussels Veliger Filtration Memorandum. The memorandum includes Engineering and Environmental Services Departments' staff evaluations of Amiad's filtering system and the pilot study that may be required to verify the quagga mussel veliger filtration system effectiveness.



Copy of the 30% release channel design technical memorandum and the design plans was submitted to the California Department of Fish and Wildlife along with a letter that provided status update of the release channel on April 20.

Staff attended a coordination meeting with GEI and Catalyst to review design modifications of the new outlet works discharge channel. The revised design includes a baffle piers system as an energy dissipation method to reduce the velocity during conservation releases at flows up to 500 cubic feet per second. On June 10, staff reviewed and discussed with Catalyst/Cardno and GEI the revised design of the new outlet channel. The design team determined that the modified design will not impact the design of the new natural release channel currently in the design process by Catalyst/Cardno. Staff requested that GEI proceed with the baffle piers design and prepare the associate TM.

On June 14, staff received draft Biological Assessment (BA) from Catalyst. Staff is planning to submit the draft Biological Assessment (BA) report to FERC by the end of July to minimize potential delays in completing the permitting process.

As of June 30, the 60% design of outlet works improvement project is 68% complete and \$557,744 of the approved budget remains.

Staff received a Request for Information (RFI) from Cal OES regarding the District's Hazard Mitigation Grant Program (HMGP) sub-application. Staff met with Cal OES to review the RFI and Cal OES requested modifications to the sub-application. Staff developed a response to Cal OES and submitted the revised sub-application on May 6. Staff received an acceptance notice from Cal OES on May 12 related to the receipt of the PrepareCA Match grant application for the Santa Felicia Dam Outlet Works Retrofit Project. Staff were informed that Cal OES had received and reviewed the sub-application and had no further questions.

Staff revised the WIFIA loan application to include a third component, the new release channel. The revised requested amount of the WIFIA loan is increased to \$63.69 million or 49% of the revised total estimated project cost of \$129.981 million. The WIFIA loan application along with the application fee of \$100,000 was submitted to EPA on May 2. Staff was informed on May 10 that EPA had published a proposed waiver to the Build America, Buy America Act (BABAA) requirements for the eligible projects that initiated project design plans prior to May 14, 2022. EPA requested comments on the proposed waiver by May 20. Staff provided a letter response to EPA on May 18 in favor of the waiver to the BABAA requirements for the WIFIA program.

On May 25, Staff received a request for additional information and a request for a "kick-off call" between the WIFIA staff and District staff to review the Santa Felicia Safety Improvement project. On June 22, Engineering and Finance staff met with the WIFIA program team. Chief Engineer and Chief Financial Officer presented the project purpose and benefits, project progress and timing, and District finance credits, respectively. Both presentations and a memo including the responses to questions and information requested by the WIFIA loan underwriter were transmitted to the team via email.



- *Santa Felicia Dam Probable Maximum Flood Containment (CIP Project # 8003)*

The 30% design analyses continued during this reporting period. Staff received three (3) draft Technical Memorandums (TM) from GEI. Staff completed their review of these TMs and provided comments to GEI as well as attended bi-weekly progress meetings and discussed the design progress with GEI.

On June 14, staff met with DWR to discuss the 2022 Rehabilitation of High Hazard Potential Dams (HHPD) grant requirements. Based on the limited available fund of \$11.6M for planning and design projects in California, the estimated grant award to each project would generally range between \$50,000 to \$200,000 and the grant Period of Performance (POP) may be from September 2022 to September 2025. Staff prepared and submitted a project description, including two spillway design related tasks (60% design structural and constructability analyses) to be considered by DSOD for the 2022 HHPD grant application. DSOD will submit the grant application to FEMA by July 15, 2022.

On June 22, staff prepared and submitted hard copies of the Geotechnical Data Report (GDR) and the Geotechnical Investigation Report (GIR) to DSOD to close-out the 2020 drilling program application.

As of June 30, the 30% design of spillway improvement project is 72% complete and \$161,734 of the approved budget remains.

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)*

No activity.

- *Lower River Quagga Mussel Management Project (Invasive Species Control) (CIP Project # 8006)*

No activity.

- *Oxnard Hueneme Pipeline Iron and Manganese Treatment Facility (CIP Project # 8007)*

On April 7, Change Order No. 7 to the construction agreement with GSE Construction was executed. The total amount of the change order was \$524,492.64.

On April 25, Change Order No. 8 to the construction agreement with GSE Construction was executed. The total amount of the change order was \$44,422.15.

On April 25, Change Order No. 9 to the construction agreement with GSE Construction was executed. The total amount of the change order was \$30,954.00.

On April 25, Change Order No. 10 to the construction agreement with GSE Construction was executed. The total amount of the change order was \$67,123.09.

Staff submitted the 4th quarterly progress report to DWR for the IRWMP grant, on April 29.



On May 25, Change Order No. 11 to the construction agreement with GSE Construction was executed. The total amount of the change order was \$72,971.00

On June 30, 2022, a reimbursement request for \$1,986,891.47 was submitted to the DOD's Office of Local Defense Community Cooperation.

As of June 30, 2022, GSE Construction is at approximately forty-nine percent (49%) construction completion. GSE Construction has expended \$5,030,354.22 to date. The tentative date for construction completion and implementation is January 3, 2023. A total of five (5) inclement weather days have been counted.

- *Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP Project # 8018)*
NHC completed 90% of the design of the Inverted Siphon Replacement.
- *Extraction Barrier and Brackish Water Treatment (CIP Project # 8019)*
On April 14, staff received a formal invitation to apply for the State Water Resources Control Board (SWRCB) Groundwater Grant Program (GWGP) Round 3 application. The District then entered into an agreement with Kennedy Jenks to assist in the preparation of this grant application and to support the administrative functions for several other grant activities. The total amount for this grant application task was \$22,787.

On April 18, 2022, District staff held a meeting with U.S. Navy staff to initiate processing of a license agreement to carry out Phase 1 planning, design, environmental and permitting work. The draft license agreement was completed on May 10, 2022.

On April 18, 2022, GEI Consultants completed a CEQA Initial Study. On June 8, 2022, the Board of Directors adopted a resolution finding the Phase 1A or "Exploration Phase" project to be categorically exempt.

In the third quarter of FY 2021-22, the Engineering and Water Resources teams had submitted a grant application through the Fox Canyon Groundwater Management Agency to DWR for construction of up to six monitoring wells in support of the project. On May 3 the District received notification of award in the amount of \$1,317,900.

Between April 20 and 21, 2022, Blaine Tech Services and Eurofins Laboratory completed baseline groundwater sampling at three existing monitoring wells.

On May 23, 2022, Trussell Technologies completed the final technical memorandum entitled "Extended Desktop Modeling Evaluation Coastal Brackish Groundwater Extraction and Treatment Project".

On June 8, the Board of Directors approved Resolution 2022-28 for authorizing and designating the District's General Manager to enter into a grant funding agreement for the Phase 1B "Demonstration Phase" Project.



On June 21, 2022, District staff held a meeting with SWRCB Division of Drinking Water (DDW) staff to review the GWGP Round 3 grant application. On June 30, District staff held a meeting with Los Angeles Regional Water Quality Control Board (LA RWQCB) staff to review the GWGP Round 3 grant application.

- *Rice Ave. Overpass PTP (CIP Project # 8021)*

CalTrans request for a Permanent Fee parcel comprising an area of 3,000 square feet, and a Temporary Construction Easement parcel comprising an area of 1,436 square feet both located at the Pumping Trough Pipeline (PTP) well site No. 4 would considerably restrict site access and minimize available space for well repair and maintenance activities by the District Staff. In a letter of intent dated July 6, 2021 addressed to the District, the County of Ventura stated that there is property available on the southeast side of the PTP well site No. 4, which would provide the additional space and access required for maintenance, repair and replacement tasks at the PTP well site No. 4, however, the property cannot be granted to the District until after the construction of the Rice Avenue Grade Separation project is completed pending the Ventura County Board of Supervisors approval. In a letter dated July 6, 2022, the District requested CalTrans to work with the County of Ventura to secure a guarantee to the District that the property would be granted to the District in exchange for District's granting the permanent easement to CalTrans. The District is awaiting a response from CalTrans in August.

Assemblywoman Jacqui Irwin has successfully secured a \$2 million state funding to help with the replacement costs of an approximately 810 feet of the 30-inch PTP pipeline along Rice Avenue north of Fifth Street in Oxnard. The new pipe, which is a segment of the 30-inch PTP transmission pipeline, will be buried under 14 feet or more cover soil material needed to support the new overpass. The City of Oxnard's engineering cost estimate for the pipe replacement is \$990,000.

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

On April 19, staff met with DWR to discuss the possibility of extending the grant deadline by another two years. On June 7, 2022, a letter was issued by the District to DWR requesting a two (2) year time extension to October 19, 2024.

On April 21, 2022, O&M staff completed installation at PTP Turnout No. 126. On June 15, 2022, O&M staff completed installation at PTP Turnout No. 120.

- *Pothole Trailhead (CIP Project # 8023)*

On May 9, Staff executed a task order with ECG in the amount of \$10,600 for preparation of easements documents related to the public use of the Pothole Trailhead and portions of the Pothole Trail that lie on UWCD property.

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

Stantec continues to develop the Preliminary Design Report (PDR) 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 (CIP Project # 8028)*

The Project permitting has been initiated with the assistance of a permit administrator/expeditor.



- *Alternative Supply Assurance Pipeline (CIP Project # 8030)*
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)*
On April 14, staff prepared and submitted the sixth quarterly report, reimbursement request, and grant management cost reimbursement request to Cal OES. The total reimbursement cost submitted to Cal OES by the end of the project is \$1,084,826. The grant management cost was \$26,581.

On April 15, staff received the grant compliance assessment report and corrective action plan from Cal OES. To fully comply with the Hazard Mitigation Grant Program requirements, Cal OES requested a Corrective Action Plan (CAP) for federally funded projects. Staff submitted the CAP to Cal OES by the due date on May 13, 2022. The CAP included the District's schedule to implement corrective actions to update the District procurement policy and standard contract in accordance with Title 2 C.F.R. 200, for the federally funded projects.

On April 20, staff attended grant compliance assessment exit meeting with Cal OES, and on April 21, Staff prepared and submitted grant close-out documents to Cal OES.

On May 17, staff received a CAP acceptance letter from Cal OES that marked the conclusion of the compliance assessment and compliance with the Hazard Mitigation Grant Program requirements by the District.

On June 27, staff prepared and submitted quarterly report No. 7 to Cal OES. Since the project was completed, Cal OES requires the District to continue submitting quarterly reports until the project is officially closed by FEMA.

- *Emergency Power Supply for UWCD Drinking Water Treatment and Supply Facilities Related to CIP Projects # 8033, 8037, 8039)*
The District was awarded \$198,612 in grant funding in 2020 as part of the FY 20 Community Power Resiliency (CPR). The grant funding supports procurement and installation of portable backup generators at three locations within the District Service Area. To date, a portable generator was procured and received for the Santa Paula Communication Tower, the installation is pending. A portable generator was procured and installed at the floc building. The portable generator for the Lake Piru Water Treatment Plant is expected to be delivered and installed by November 1, 2022.
- *Asset Management System/CMMS System (CIP Project # 8041)*
On April 15, Staff received the EOS Arrow Gold Unit in support of the project.



- *PTP Recycled Water Connection – Laguna Road Pipeline (CIP Project # 8043)*

The preliminary design phase continued during this reporting period. Staff attended the bi-weekly progress meetings and discussed the design progress with the engineering consultant Kennedy Jenks (KJ).

On April 25, staff met with the adjacent property owner (private property north of Laguna Road), Mr. Paul Debusschere and the geotechnical consultant (Yeh & Associates) to coordinate the geotechnical boring field activities. The property owner agreed to allow drilling of the proposed four (4) geotechnical borings on his property.

On April 28, and 29, four (4) borings were drilled with depths ranging from 10 to 50 feet. The deepest boring (50 feet) was converted to a temporary monitoring well to monitor the groundwater level and collect water quality samples to support the final design.

As part of the design coordination with the Pleasant Valley County Water District (PVCWD), Staff prepared and submitted to MKN (PVCWD's consultant) the standard plans for the PTP new irrigation efficiency meter installed at the PTP system turnouts. Staff attended a coordination meeting with PVCWD on June 7 to discuss the hydraulic model process and a recycled water agreement between the two districts.

Staff reviewed aerial and topographic survey data received from the Encompass Consultant Group (ECG) for Laguna Road. The survey work was completed in May 2022.

Staff coordinated the removal of the geotechnical boring drums from the private property with KJ and Yeh & Associates. The drums were removed from the site on May 20, and the property owner was notified of this activity by staff.

Staff prepared and submitted the pump performance datasheet for the new PT reservoir pump to KJ to be incorporated in the hydraulic modeling. Staff also reviewed and discussed the equipment preference list (valves, flow meters, fencing, etc.) proposed by KJ to be incorporated in the 30% design.

As of June 30, 2022, the preliminary design is 44% complete and \$93,544 of the approved budget remains.

- *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 in process of installation of updated hardware. This project is approximately 55% complete at this time.

- *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)*
On May 9, 2022, Staff executed an Agreement with Rincon Consultants (Rincon) in the amount of \$9,788 for the graphic development of interpretive signage for the Project.
- *Lake Piru Entry Kiosk Renovation (CIP Project # 8049)*
No financial activity this period.
- *Security Gate Upgrade (CIP Project # 8050)*
The primary server has been installed and is operational. As of August 12, 2022, the security systems integrator (A.T.A.C, Inc.) confirmed the receipt of all necessary parts. The next step is to coordinate the installation and programming for all applicable project sites.
- *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)*
A purchase order for the project has recently been issued (PO # 01753). Project completion is estimated for April 1, 2023.
- *Main Supply Pipeline Sodium Hypochlorite Injection (CIP Project # 8053)*
Staff met with designers from Hazen and Sawyer, received a scope of work for the project and are awaiting a proposal for the design of a liquid sodium hypochlorite injection facility at the Moss Screen. Staff received and are currently reviewing a design proposal from Hazen and Sawyer.

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CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of June 30, 2022, the District had a total of \$46.1M 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>Jun 2022</u>	<u>Jun 2021</u>
Bank of the Sierra	2,174,016	2,046,318
US Bank - 2020 COP Bond Balance	11,521,029	19,006,812
Petty Cash	4,400	3,400
County Treasury	1,729	1,644
LAIF Investments	32,417,921	27,141,128
	<u>46,119,093</u>	<u>48,199,302</u>

The only current restriction is the \$11.5M for CIP projects in the 2020 COP Bonds. Any restrictions on the remaining \$ 34.6M are listed in this report.

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

Respectfully submitted,

Mr. Brian H. Zahn
Chief Financial Officer

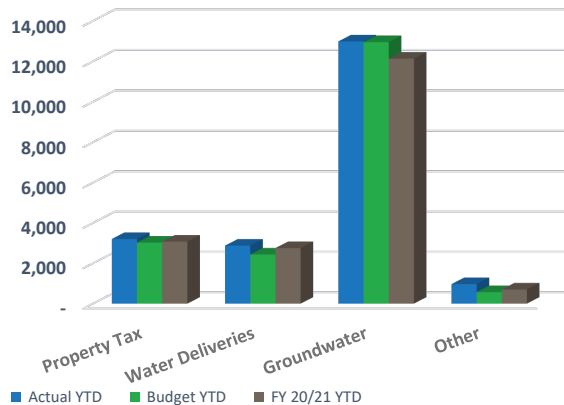
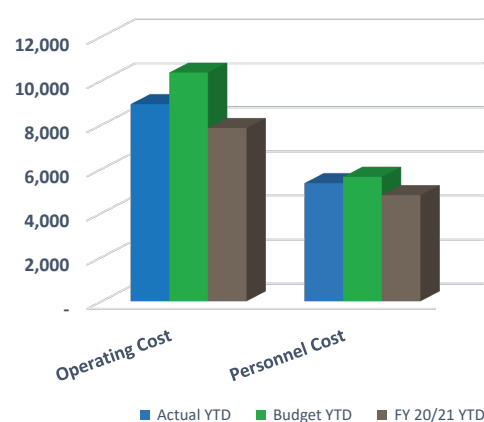
FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,877	2,436	441	18%	2,754	123	4%
Groundwater	12,986	12,951	35	0%	12,136	850	7%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	3,204	3,027	177	6%	3,075	129	4%
Earnings on Investments	(227)	151	(378)	-251%	44	(271)	-619%
Other	1,471	1,341	130	10%	1,286	185	14%
Transfers in	0	0	0	0%	1,064	(1,064)	0%
Total Revenues	20,310	19,906	403	2%	20,358	(48)	0%
Expenses							
Personnel Costs	5,352	5,641	(289)	-5%	4,809	543	11%
Operating Expenditures	8,935	10,368	(1,433)	-14%	7,852	1,083	14%
Capital Outlay	386	576	(189)	-33%	639	(252)	-40%
Transfers out	4,544	4,406	138	3%	3,382	1,162	34%
Total Expenses	19,218	20,991	(1,773)	-8%	16,682	2,536	15%
Net Surplus / (Shortfall)	1,091	(1,085)	2,177	-201%	3,676	(2,585)	-70%

Revenues
 (\$ thousands)

Expenses
 (\$ thousands)

Revenue Status vs. Budget

- Revenue received through fourth quarter is \$20.3M, \$403K (2%) above Plan primarily due to Pipeline deliveries \$441K higher than Budget, 2,931 AF more delivered than Budget for three pipelines combined. Contributing to the increase are higher Property Taxes \$177K received from County of Ventura, increased Lake Piru revenue \$205K from camping reservations and misc revenue received at the Lake and Groundwater deliveries \$35K more than Plan.
- Offsetting the favorability are Earnings on Investments which are \$378K under Plan due to a steep reduction in the rate of return combined with the LAIF mark-to-market adjustment of approximately -0.013. Also, Grant revenue of \$75K for the Brackish Water Treatment Plant lower than Plan. Grant revenues will not be earned until construction has been completed.

Revenue Status vs. Prior Year

- Q4 Revenue \$48K (.24%) lower than PY.
- Groundwater pumping \$850K higher compared to PY. Pipeline deliveries \$129K, Property Tax revenue \$129K, and Lake Piru Revenue \$321K more than prior year. PMC was contracted through Q2 of the PY and there were no revenues received through the first 6 months.
- Offsetting the increase are CIP Transfers In of \$1M, reduction in Earnings on Investments of \$271K, and Grants of \$136K compared to PY.

FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

General/Water Conservation Fund - Continued

Appropriation/Expenditure Status vs. Budget

- Total Expenditures were \$1.8M (8%) under Plan primarily due to Operating Expenditures \$1.4M under budget. Professional Fees \$1.2M from the under-utilized Admin and Finance consulting budget. Also, FERC – Fish Passage and quagga expenditures were not as aggressive as planned. Principal and interest payment was favorable \$350K due to the re-allocation of the debt proceeds, reducing the interest attributable to the General Water Conservation fund.
- Overhead costs were \$117K under Plan. Contributing to the variance is savings in Maintenance and Supplies of \$476K due to fewer "emergencies" the entire year. Savings slightly offset by overrun in Insurance Premiums of \$120K. Personnel Costs are under budget by \$289K due to vacant Water Technician, Engineer, Receptionist, Field Technician, and Controls Systems positions for the majority of the year. Capital Outlay is also under budget \$189K due to Water Resources Hydrology equipment of \$50K delayed replacement and two O&M trucks \$80K delay in purchasing.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$2.5M (15%) higher than PY, primarily due to CIP transfers of \$1M for the State Water Interconnection, Lake Piru Asphalt and Day Use Pavilion Projects . Operating expenditures were up \$1M due to additional Rangers hired to support Lake Piru operations, COLA increase and more water staff time spent on water conservation activities compared to PY. Contributing to the increase were Materials and Supplies \$673K, Overhead Costs \$293K, and Interest Payments \$856K to 2020 COP bond.
- Offsetting these increases were lower Professional Fees \$85K and financing costs \$654K due to 2001, 2005 and 2009 bonds being refinanced into the 2020 COP bond in November 2020.

Fund Balance

The ending undesignated working capital balance at the end of FY 21-22 is \$11M.

The District's reserve policy requires a \$4 - \$5 million minimum undesignated balance.

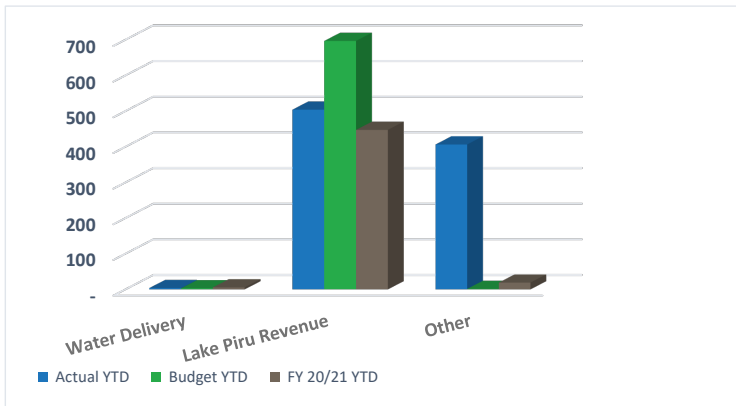
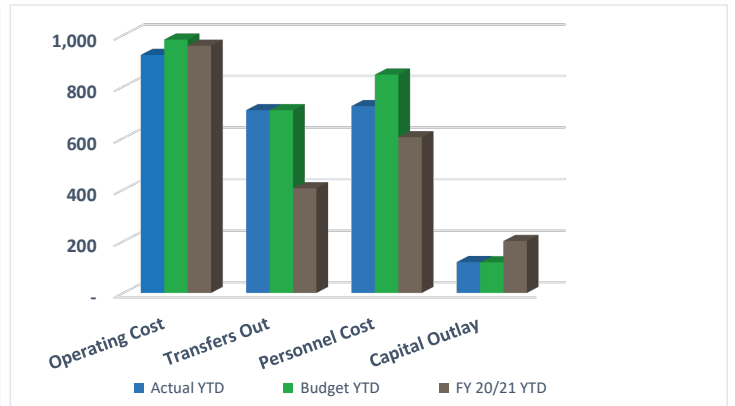
FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	4	3	1	21%	6	(2)	-35%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	504	697	(193)		447	57	0%
Other	407	1	405	28941%	19	387	2024%
Total Revenues	914	701	213	30%	472	442	94%
Expenses							
Personnel Costs	724	846	(122)	-14%	603	121	20%
Operating Expenditures	923	983	(60)	-6%	959	(36)	-4%
Capital Outlay	120	119	1	1%	201	(81)	-40%
Transfers out	709	709	0	0%	405	303	75%
Total Expenses	2,476	2,656	(181)	-7%	2,169	307	14%
Net Surplus / (Shortfall)	(1,561)	(1,955)	394	-20%	(1,696)	135	-8%

 Revenues
(\$ thousands)

 Expenses
(\$ thousands)

Revenue Status vs. Budget

- Revenue received through 4th quarter is above Budget by \$213K (30%) due to higher Day Use, Camping, Boating fees and reservations.

Revenue Status vs. Prior Year

- Q4 Operational Revenue \$444K over PY due to fees and reservations not received in Q1 or Q2 in 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 \$181K (7%) under budget primarily due to Personnel Costs savings of \$122K due to the Receptionist position being vacant for most of the year as well as other turnovers. Contributing to the variance is savings in Materials and Supplies expense of \$62K.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$307K (3%) higher than PY primarily due to CIP Transfers Out of \$303K over PY for CIP's including Lake Piru Asphalt, Entry Kiosk Renovation, and Condor Point Improvement Projects. Contributing to the variance is higher salaries \$121K due to the district hiring part time Rangers to assist with Lake Piru Operations when UWCD took over concessions from PMC. Capital Outlay is \$81K lower than prior year due to the purchase of additional Lake Piru equipment and vehicles in PY.
- The increase is slightly offset by a decrease in PMC concession fees of \$356K, although maintenance costs for landscaping services \$136K, small tools \$25K, utilities \$93K, and miscellaneous expenses \$11K were higher.

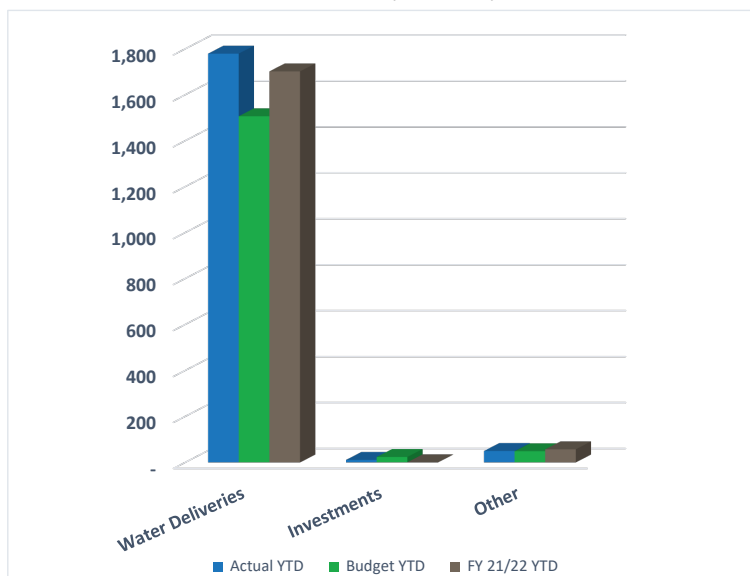


FY 2021-22 Fourth Quarter Financial Review
 July 1, 2021 through June 30, 2022
100% of Fiscal Year Completed

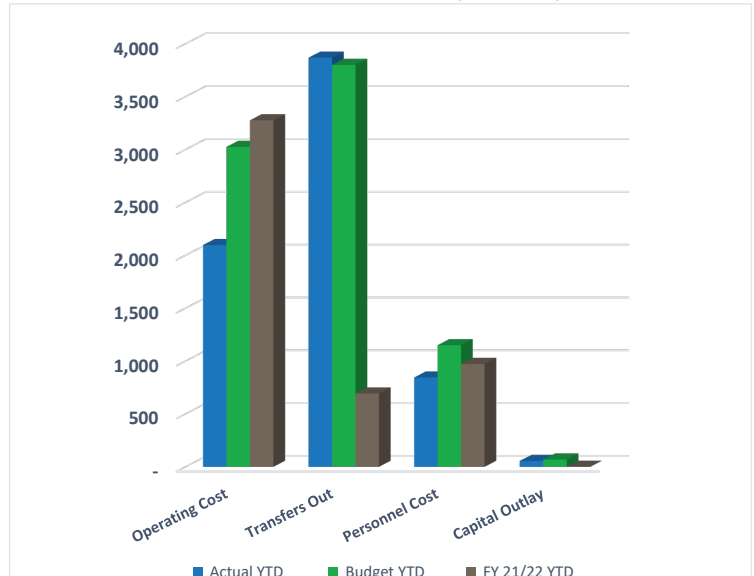
Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	3,792	3,784	9	0%	3,603	189	5%
Water Delivery	1,779	1,507	273	18%	1,702	77	5%
Earnings on Investments	11	24	(13)	-54%	1	10	1366%
Other	98	49	49	101%	125	(27)	-21%
Transfers in	0	0	0	0%	24	(24)	0%
Total Revenues	5,681	5,363	318	6%	5,456	226	4%
Expenses							
Personnel Costs	844	1,150	(306)	-27%	973	(129)	-13%
Operating Expenditures	2,097	3,025	(928)	-31%	3,276	(1,179)	-36%
Capital Outlay	56	69	(13)	0%	0	56	
Transfers out	3,869	3,801	68	2%	694	3,175	458%
Total Expenses	6,866	8,045	(1,179)	-15%	4,943	1,923	39%
Net Surplus / (Shortfall)	(1,185)	(2,681)	1,497	-56%	512	(1,697)	-331%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget

- Revenue received through Q4 \$5.7M, up \$318K (6%) due to higher Pipeline deliveries at \$273K above budget which was 4,316 AF over Plan. Grant revenues are also \$48K over budget as they were not expected to be received in the current fiscal year.
- Offsetting the increase are lower Earnings on Investments of \$13K due to lower interest rates.

Revenue Status vs. Prior Year

- Current year is higher by \$226K. The increase is primarily due to higher Groundwater deliveries at \$189K and Pipeline deliveries at \$77K.
- Slightly offsetting the increase are lower Grants revenue of \$20K and CIP Transfers In of \$24K for the Saticoy Shop.



FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

Freeman Diversion Fund (Zone B) - continued

Appropriation/Expenditure Status vs. Budget

- Total expenditures through Q4 are \$6.9M, which is approximately \$1.2M (15%) below Plan. Savings is primarily due to lower Operating Expenditures of \$928K mostly due to under-utilized Environmental Services Legal Fees of \$666K. Overhead costs are \$35K and Permits are \$93K under budget due to timing differences. Maintenance savings of \$142K due to minimal “emergencies” the entire year.
- Salaries and benefits \$306K under budget due to vacant Field Technician and Controls Technician positions. Savings is partially offset by increase in Insurance Premiums \$45K.
- Interest expense is up \$68K due to payments made during fiscal year on 2020 bonds.

Appropriation/Expenditure Status vs. Prior Year

- Total Expenditures are \$1.9M (39%) higher than PY. Increase is largely due higher CIP transfers out \$3.2M. Contributing to the variance are Overhead costs running 202K higher in current year due to higher overhead expenditures for Freeman. Capital Outlay is \$56K and Insurance premiums are \$47K greater in the current fiscal year.
- Slightly offsetting the increase are Wishtoyo legal fees \$1.5M lower than prior year. Salaries and Benefits \$129K lower in current year vs prior year due to vacant Environmental field positions for the most of the current year. There’s no Excavator Rental fees in current year due to the purchase of excavator in September 2021, resulting in savings of \$75K.
- Interest expense is up \$68K due to payments made during the fiscal year on 2020 bonds.

Fund Balance

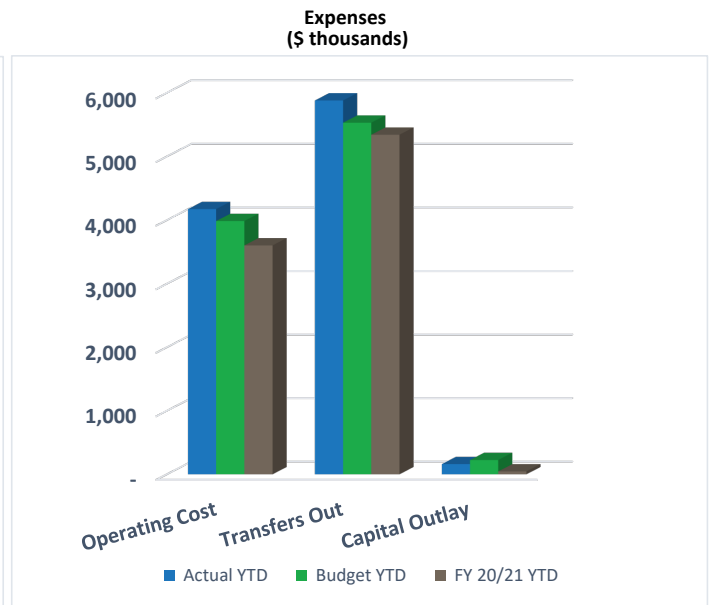
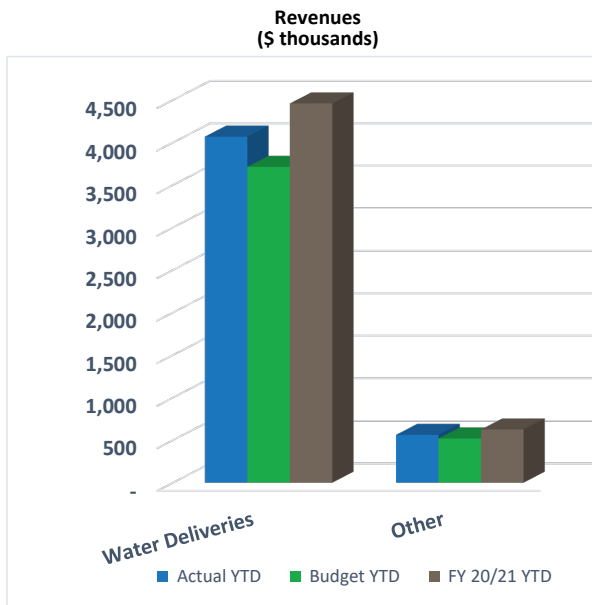
- The ending undesignated working capital balance at the end of FY 21-22 is approximately \$644K.
- The District's reserve policy requires an undesignated balance of \$1.5M.

FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed
Oxnard Hueneme Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	4,037	3,714	323	9%	4,459	(422)	-9%
Earnings on Investments	(28)	20	(48)	-242%	(1)	(28)	4088%
Grants	1,219	947	272	29%	76	1,143	
Other	590	500	90	18%	626	(36)	-6%
Total Revenues	5,818	5,180	638	12%	5,160	658	13%
Expenses							
Personnel Costs	927	751	176	23%	883	44	5%
Operating Expenditures	3,247	3,235	12	0%	2,721	526	19%
Capital Outlay	160	225	(64)	-29%	45	115	254%
Transfers out	5,880	5,531	349	6%	5,342	538	10%
Total Expenses	10,214	9,742	473	5%	8,991	1,224	14%
Net Surplus / (Shortfall)	(4,396)	(4,561)	165	-4%	(3,830)	(566)	15%


Revenue Status vs. Budget and vs. Prior Year

- Total Revenue \$638K (12%) over budget primarily due to water delivery revenue.
- Water Delivery Revenue \$323K (9%) higher than Budget; 1,987 AF (16.9%) more delivered than Plan. Deliveries are less than prior year by \$422K (564 AF). The 17% decrease in variable rates made the dollar revenue decrease much more than the actual delivery decrease.
- Fox Canyon revenues up \$79K (17%) over budget and \$135K (33%) over prior year due to higher pumping charges.
- Total Grant revenue \$272K (29%) over budget; \$575K received from CAL OES state grant for OH emergency generators and \$644K received for Iron and Manganese.
- Compared to prior year, grant revenue \$1.1M over prior year due to minimal grant revenue received in FY 2020-21.

FY 2021-22 Fourth Quarter Financial Review
July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund - continued

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

- Expenses \$473K over budget primarily due to transfers out which are \$349K more than budgeted.
- Fox Canyon \$148K over budget due to increased pumping charges. Additionally, Fox Canyon expenses were \$215K over previous year for the same reason.
- Personnel costs were \$176K over budget and \$44K over FY 2020-21 due to extra work performed by staff on the OH pipeline.
- Electrical costs were also \$247K over budget due to a 10% increase in water deliveries and higher electricity rates. The higher rates also included \$85K higher costs over the previous year.
- Bond interest was up \$218K over previous year due to several payments on the 2020 COP bond while there was only one in prior year.
- Helping to offset the over-budget expenses were professional fees which were lower by \$73K and capital outlays by \$64K. Capital outlays were up \$115K over previous year due to the purchase of new excavator. Maintenance - S&I under budget by \$120K and Equipment under by \$81K. Much of this was due to funds budgeted for emergencies or extra duty were not needed this year.

Fund Balance

- The ending undesignated working capital balance is approximately -\$4M.
- The District's reserve policy requires an undesignated balance of \$1.1M for this fund, leaving a shortfall of \$5.2M for FY 2021-22.

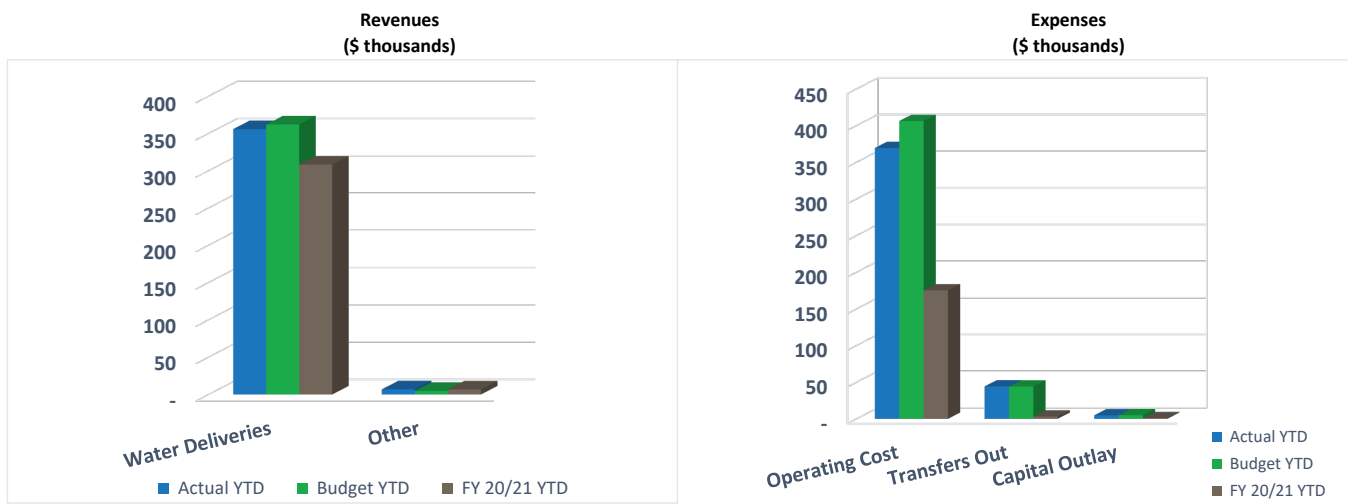
FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	356	362	(6)	-2%	308	48	15%
Earnings on Investments	(4)	3	(8)	-234%	0	(5)	-1343%
Other	7	5	2	42%	7	0	2%
Total Revenues	358	370	(12)	-3%	315	43	14%
Expenses							
Personnel Costs	75	67	8	12%	71	3	5%
Operating Expenditures	295	339	(45)	-13%	104	191	183%
Capital Outlay	5	5	(0)	0%	1	4	
Transfers out	44	44	0	0%	3	41	1313%
Total Expenses	418	455	(37)	-8%	179	239	134%
Net Surplus / (Shortfall)	(60)	(85)	25	-29%	136	(196)	-144%



Revenue Status vs. Budget & vs. Prior Year

- Revenue received through Q4 under budget by \$12K (-3%). Water Delivery revenue was \$6K (115AF) less than plan. Minimal surface water (785AF) was delivered through Q4, revenue collected is predominately from fixed costs. Earnings on Investments is also \$8K lower than Plan due to low return on investments.
- Compared to prior year, deliveries revenue increased by \$48K (15%) due to an increase in fixed costs.

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

- Operating expenditures under Budget by \$37K this fiscal year primarily due to maintenance budget not being fully utilized (38K).
- Compared to prior year, Operating Expenditures are up \$234K primarily due to \$195K spent on PV reservoir maintenance work in Q1.
- Transfers out on target at \$44K and higher than PY by \$41K for several CIP Projects.

Fund Balance

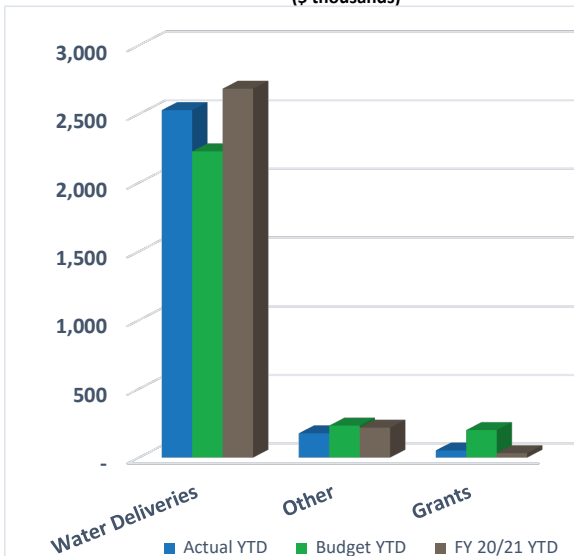
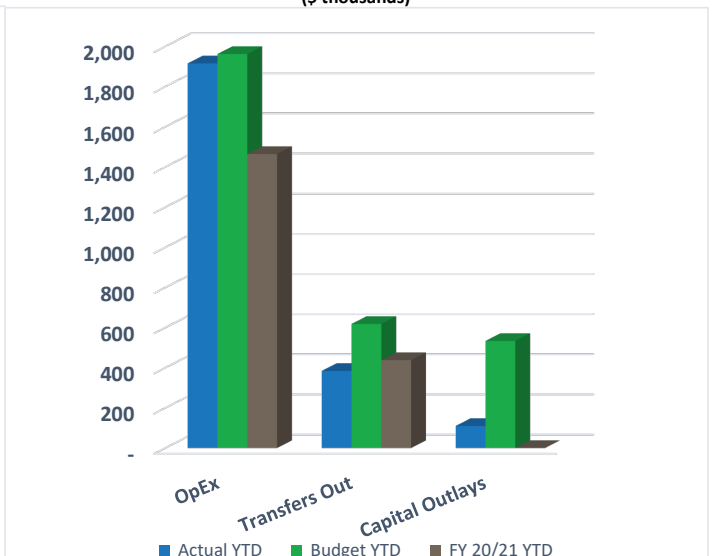
The ending undesignated working capital balance at the end of FY 21-22 is \$489K. The District's calculated reserve policy requires a \$342K minimum undesignated balance which is met.

FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed
Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,528	2,228	300	13%	2,684	(156)	-6%
Earnings on Investments	(13)	11	(23)	-221%	3	(16)	-469%
Grants	52	200	(148)	-74%	32	21	0%
Other	189	222	(33)	-15%	214	(25)	-12%
Total Revenues	2,757	2,661	96	4%	2,933	(176)	-6%
Expenses							
Personnel Costs	370	334	36	11%	434	(64)	-15%
Operating Expenditures	1,545	1,628	(83)	-5%	1,030	515	50%
Capital Outlay	110	534	(423)	-79%	0	110	
Transfers out	384	618	(234)	-38%	438	(54)	-12%
Total Expenses	2,410	3,114	(704)	-23%	1,903	507	27%
Net Surplus / (Shortfall)	347	(453)	800	-177%	1,031	(684)	-66%

 Revenues
(\$ thousands)

 Expenses
(\$ thousands)

Revenue

- Revenue received through Q4 is \$2.8M, up \$96K (4%). The increase is primarily due to higher pipeline deliveries \$300K, 1,059AF higher water delivered than Plan.
- Offsetting the increase is PTP Metering Q4 Grant \$148K reimbursement not received. Grant revenue will not be earned until construction has been completed. Contributing to the variance is Earnings on Investments below budget by \$23K due to lower interest rates.

Revenue Status vs. Prior Year

- Current fiscal year revenues down \$177K (6%) due to lower Pipeline deliveries of \$156K which is 529AF less than PY and CIP Transfers In \$145K lower due to Quagga Mussel Project in PY.

FY 2021-22 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

Pumping Trough Pipeline Fund - continued***Appropriation/Expenditure Status vs. Budget***

- Total expenditures through Q4 are \$2.4M, \$704K (23%) below Budget primarily due to lower Transfers Out \$234K to PTP Capital Improvement Projects. Contributing to the variance is lower operating expenditures \$83K. Maintenance is \$69K under budget due to emergency funds not being needed as well as less than projected maintenance on corroding PTP turnouts.
- Overhead costs are \$19K under budget. Capital outlay is \$423K lower than anticipated due to fewer than planned PTP isolation valves and VFD replacements.
- Slightly offsetting the savings is increase in Personnel Costs of \$36K, Insurance Premiums of \$22K, and Utilities are \$80K over budget.

Appropriation/Expenditure Status vs. Prior Year

- Compared to last fiscal year, expenditures are higher by \$507K (27%) primarily due to Operating expenditures at \$515K higher in current year due to maintenance at \$65K, Utilities at \$220K and insurance expense at \$24K. Overhead costs is \$81K higher than prior year due to increase in PTP expenditures. Contributing to the increase is higher Capital Outlay of \$110K compared to prior year due to the purchase of SLR excavator and PTP valve replacements.
- Offsetting the increase are lower transfers-out of \$54K for PTP Capital Improvement Projects and Personnel costs of \$64K.

Fund Balance

- The ending undesignated working capital balance is approximately \$1.8M.
- The District's reserve policy requires an undesignated balance of \$250K for this fund.



FY 2021-22 Fourth Quarter Financial Review

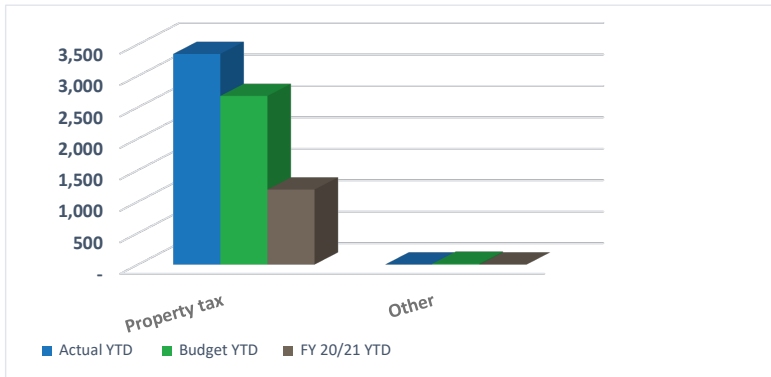
July 1, 2021 through June 30, 2022

100% of Fiscal Year Completed

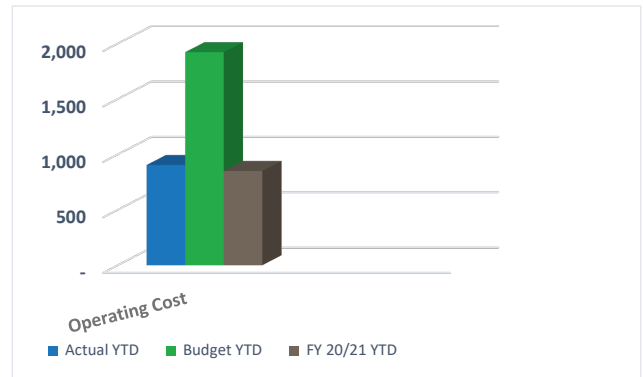
State Water Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	(40)	12	(52)	-423%	(0)	(40)	17195%
Other	3,349	2,680	669	25%	1,191	2,157	181%
Total Revenues	3,309	2,692	616	23%	1,191	2,118	178%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	904	1,922	(1,018)	-53%	851	54	6%
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	904	1,922	(1,018)	-53%	851	54	6%
Net Surplus / (Shortfall)	2,404	770	1,634	212%	341	2,064	606%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget & vs. Prior Year

- Revenue received through Q4 is \$616K (23%) above budget. This is primarily due to property taxes, specifically the secured and residual taxes. Property taxes were \$2.2M greater than the prior year due primarily to lower secured taxes requested for FY 20-21 and higher passthrough and residual taxes received in FY 21-22.

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

- Total expenditures are \$1M (53%) lower than budgeted. This is primarily due to budgeted water purchases of 3,150 AF and no water invoiced from DWR.
- Compared to last year, expenditures higher by \$54K (6%). This is primarily due to higher fixed costs in FY 21-22.

Fund Balance

- The ending working capital for FY 21-22 is \$5.8M. The District's reserve policy requires a \$3.7M reserve maximum. The ending reserve is \$2M greater than the reserve maximum.
- 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 Fourth Quarter Financial Review

July 1, 2021 through June 30, 2022

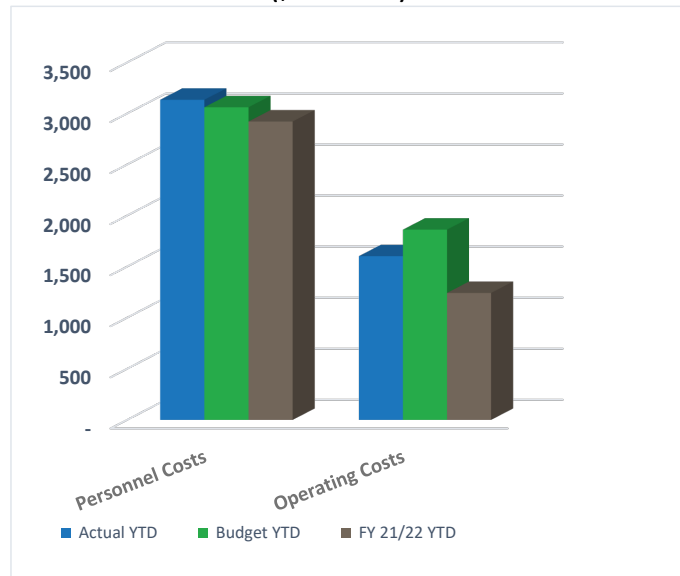
100% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	3,135	3,061	73	2%	2,922	213	7%
Operating Expenditures	1,602	1,862	(260)	-14%	1,242	360	29%
Capital Outlay	0	40	(40)	0%	0	0	0%
Total Expenses	4,737	4,963	(226)	-5%	4,164	573	14%

Expenses

(\$ thousands)



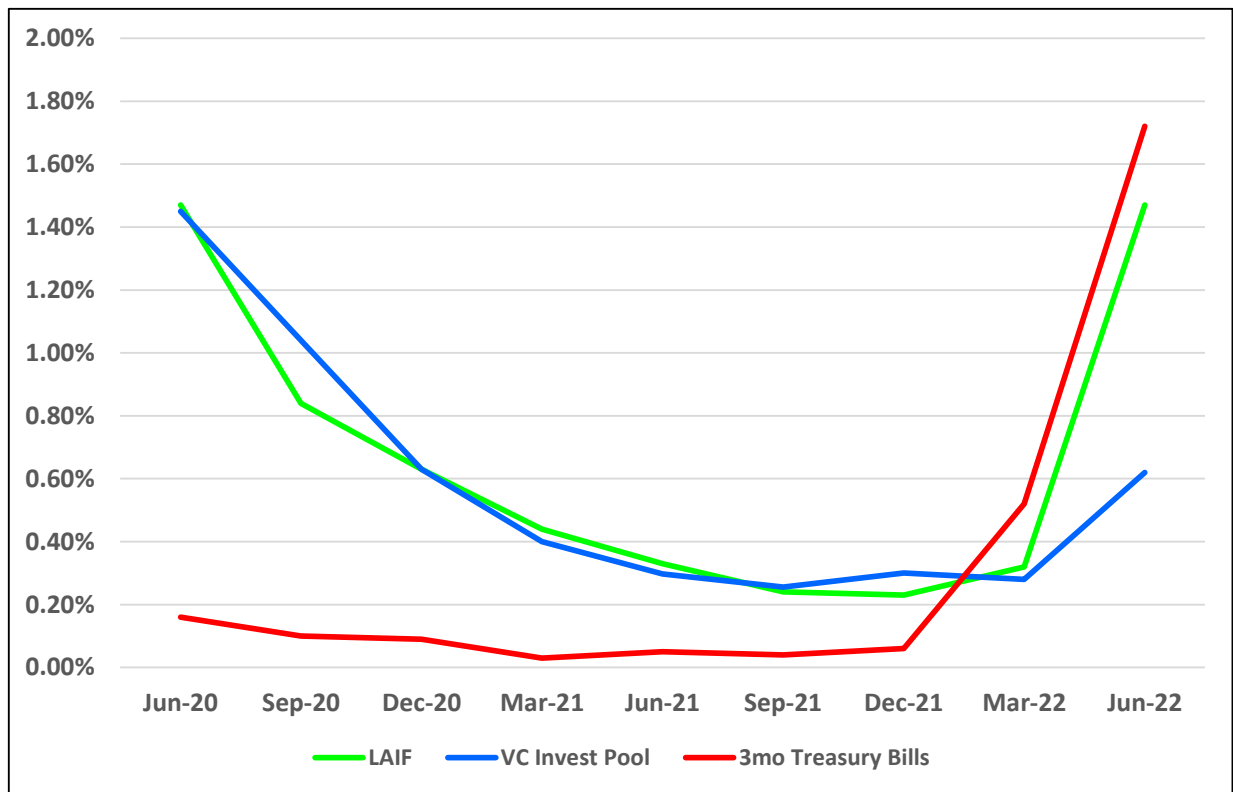
Appropriation/Expenditure Status vs. Budget & vs. Prior Year

- Expenditures under budget by \$227K (5%).
- The largest savings were in Professional Fees at \$119K due to Admin and Financial Advisory consulting not fully utilized. Salaries and Benefits are \$73K over budget due primarily to budget being transferred to cover temporary staffing but expenses met original budget. This was offset by \$72K for assorted office expenses.
- Compared to prior year, expenditures are higher by \$573K (14%). The variance is primarily from higher Professional Fees of \$219K, office expense of \$59K, safety supplies at \$26K, travel expenses at \$17K and utilities at \$24K. Contributing to the variance in personnel costs \$213K were a Board Approved 2% Cost of Living increase and annual merit increases.

United Water Conservation District															
CURRENTLY APPROPRIATED CAPITAL IMPROVEMENT PROJECT PLAN															
FY 2021-22 Available Appropriations as of June 30, 2022															
							Total	Appropriations			Expended and Encumbered			% of Total	
			1st	1st	Expected		Est Project	Total Approp	Suppl	Total				Est Project	Remaining
	Fund	Proj	Budget	Activity	End		Cost	Approved thru	Approp	Approp	Total as	Current	Total	costs spent	Appropriations
Project Description	#	#	Year	Date	Year	Class	(000s)	FY 20-21	FY 21-22	to Date	FY 20-21	FY 21-22	to date	to date	FY 21-22
Well Replacement Program Well #18	452	8000	2015-16	08/06/15	2022	I	1,618	1,590,134	27,480	1,617,614	1,190,827	123,183	1,314,010	81.21%	303,604
Freeman Diversion Rehab	421	8001	2009-10	03/23/11	2025+	II&IV	126,787	8,965,908	3,670,960	12,636,868	5,913,497	4,727,594	10,641,091	8.39%	1,995,777
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	1,617,149	5,885,312	10.26%	658,783
SFD PMF Containment		8003	2008-09	06/22/09	2025+	II	49,048	4,913,505	894,207	5,807,712	4,298,702	777,246	5,075,947	10.35%	731,765
SFD Sediment Management		8005	2013-14	05/28/14	2023	II	231	94,954	96,371	191,325	64,752	63,397	128,150	55.48%	63,176
Lower River Invasive Species Control	471	8006	2015-16	08/06/15	2022	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	2023	III	12,571	5,179,934	4,442,980	9,622,914	1,220,713	6,012,698	7,233,411	57.54%	2,389,503
Quagga Decontamination Station		8008	2016-17	06/23/17		II	292	221,974	-	221,974	56,323	140	56,463	19.34%	165,511
Ferro-Rose Recharge		8018	2006-07	03/23/07	2025+	III	38,771	1,909,329	256,354	2,165,683	1,230,181	64,639	1,294,820	3.34%	870,863
Brackish Water Treatment		8019	2015-16	07/08/15	2025+	III	196,672	399,756	584,511	984,267	176,744	558,860	735,604	0.37%	248,663
Rice Ave Overpass PTP	471	8021	2016-17	08/17/18	2022	II	86	83,320	2,984	86,304	55,502	29,692	85,194	99.06%	1,110
PTP Turnout Metering System	471	8022	2016-17	03/10/17	2022	I	1,612	1,459,840	152,549	1,612,389	1,022,222	95,289	1,117,510	69.32%	494,878
Pothole Trailhead		8023	2016-17	02/14/17	8022	I	503	502,839	-	502,839	402,552	16,868	419,419	83.38%	83,420
State Water Interconnection Project		8025	2016-17	06/15/17	2023	II	618	308,737	3,846	312,583	193,699	1,602	195,301	31.60%	117,282
El Rio Trailer		8028	2019-20			II	110	110,000	-	110,000	-	-	-	0.00%	110,000
Alternative Supply Alliance Pipeline		8030	2018-19	06/08/18	2022	II	362	361,578	-	361,578	38,156	-	38,156	10.54%	323,422
Grand Canal Modifications		8032	2018-19	06/30/19	2022	II	546	546,065	314	546,379	496,902	68,227	565,130	103.50%	(18,751)
Floc Building Emergency Generator	421	8033	2019-20	05/20/21	2022	II	78	78,416	-	78,416	17	38,696	38,713	49.63%	39,703
Lak Piru Campground Electrical Update		8034	2019-20		2022	I	73	73,424	-	73,424	-	-	-	0.00%	73,424
OH System Emergency Generator	451	8036	2020-21	12/18/20	2022	II	1,144	268,107	235,030	503,137	202,510	1,064,182	1,266,693	110.72%	(763,556)
Piru WTP Emergency Generator		8037	2020-21	05/20/21	2022	II	102	101,527	-	101,527	17	-	17	0.02%	101,510
Santa Paula Tower Emergency Generator		8039	2019-20	05/20/21	2022	II	66	65,527	49,900	115,427	17	126,016	126,033	190.96%	(10,606)
Asset Management / CMMS System		8041	2019-20	04/10/20	2024	-	289	112,780	121,235	234,015	11,273	33,806	45,079	15.60%	188,936
Recycled Water GW Replenishment/Rev	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	-	74,677	74,677	3.07%	58,149
Lake Piru e-Kiosk		8045	2020-21	04/15/22	2022	II	106	105,500	-	105,500	-	18,492	18,492	17.45%	87,008
SCADA Hardware Update		8046	2020-21	11/20/20	2022	II	801	660,260	140,900	801,160	59,450	132,283	191,733	23.94%	609,427
Lak Piru Asphalt		8047	2021-22	09/24/21	2022	I	237		237,156	237,156	-	184,570	184,570	77.88%	52,586
Condor Point Improvement Project		8048	2021-22	06/30/21	2022	I	333		397,699	397,699	367	60,007	60,374	18.13%	337,325
Lake Piru Entry Kiosk Renovation		8049	2021-22	08/27/21	2022	I	139		138,946	138,946	-	138,049	138,049	99.32%	897
Security Gate Upgrade		8050	2021-22	10/08/21	2022	I	58		58,049	58,049	-	32,278	32,278	55.65%	25,771
Server Replacement		8051	2021-22	09/24/21	2022	I	372		372,000	372,000	-	367,375	367,375	98.76%	4,625
SCADA Continuous Threat Detection		8052	2021-22		2022		100		100,000	100,000	-	-	-	0.00%	100,000
Main Supply Pipeline Sodium Hypochlorite		8053	2021-22	05/20/22	2023		281		71,200	71,200	-	366	366	0.13%	70,834
TOTAL AMOUNT PER YEAR							494,389	34,253,641	13,701,816	47,955,458	21,088,841	16,427,566	37,516,407	7.59%	10,439,050
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	June 30, 2022	1.47%
VC Invest Pool	May 31, 2022	0.62%
3mo Treasury Bills	June 30, 2022	1.72%





Staff Report

To: UWCD Finance and Audit Committee Members

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

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

Date: September 26, 2022 (October 3, 2022 meeting)

Agenda Item: 6. **Monthly Investment Report (August 31, 2022)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current investment report for August 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
August 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	4,252,335	1	8.89%
US Bank - 2020 COP Bond Balance	10,100,407	1	21.12%
Petty Cash	4,400	1	0.01%
County Treasury	1,712	1	0.00%
LAIF Investments	33,475,302	1	69.97%
Total Cash, Cash Equivalents and Securities	47,834,155		100.00%
 Investment Portfolio w/o Trustee Held Funds	 47,834,155		
Trustee Held Funds	-		
Total Funds	47,834,155		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	30,475,302	3,000,000	33,475,302
	Interest	Interest	
	Earned YTD	Received YTD	Qtrly Yield
	-	57,381	0.75%

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:

 70858E0F008D46E...
Mauricio E. Guardado, Jr., General Manager
 Signed by Anthony Emmert on behalf of Mauricio Guardado

9/26/2022
Date Certified

Anthony Emmert, Assistant General Manager

Date Certified

DocuSigned by:

 0085DB302A074A3...
Brian Zahn, Chief Financial Officer

9/26/2022
Date Certified

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
August 31, 2022			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	14,808,580	927,056	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		6,184,000	Designated for replacement, capital improvements, and environmental projects
		2,735,523	Supplemental Water Purchase Fund
General CIP Funds	8,862,769	8,862,769	Appropriated for capital projects
2020 COP Bond Funds	7,227,601	7,227,601	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	5,687,376	5,687,376	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	1,303,841	1,303,841	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	2,205,063	2,205,063	Appropriated for capital projects
OH Pipeline Fund	285,137	285,137	Delivery of water to OH customers
OH CIP Fund	4,007,380	4,007,380	Appropriated for capital projects
OH Pipeline Well Replacement Fund	528,102	528,102	Well replacement fund
PV Pipeline Fund	494,268	494,268	Delivery of water to PV customers
PV CIP Fund	235,741	235,741	Appropriated for capital projects
PT Pipeline Fund	954,024	954,024	Delivery of water to PTP customers
PT CIP Fund	1,234,273	1,234,273	Appropriated for capital projects
Total District Cash & Investments	47,834,155	47,834,155	



Staff Report

To: UWCD Finance and Audit Committee Members

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

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

Date: September 27, 2022 (October 3, 2022 meeting)

Agenda Item: 7. **Monthly Pipeline Delivery Report (August 31, 2022)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current pipeline delivery report for August 31, 2022, that are 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.

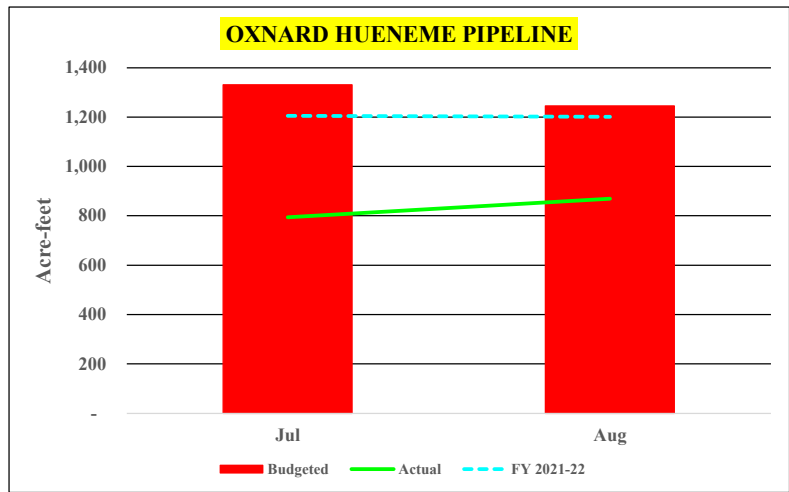
Attachments:

Attachment A – August Pipeline Delivery Report

**United Water Conservation District
Pipeline Water Deliveries (Acre-feet)
FY 2022-23 data thru August 31, 2022**

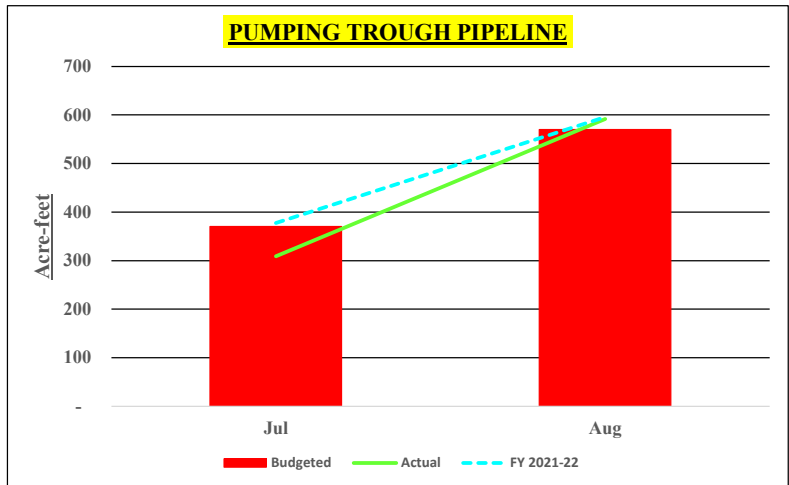
OH Pipeline 22-23			
	Projection	Actual	Difference
Jul	1,330	795	(535)
Aug	1,245	870	(375)
Sep	1,155		
Oct	1,220		
Nov	1,030		
Dec	920		
Jan	950		
Feb	890		
Mar	960		
Apr	870		
May	1,050		
Jun	1,050		
Totals	12,670	1,665	(910)
YTD	2,575	1,665	(910)

YTD Actual to Budget: -35.3%



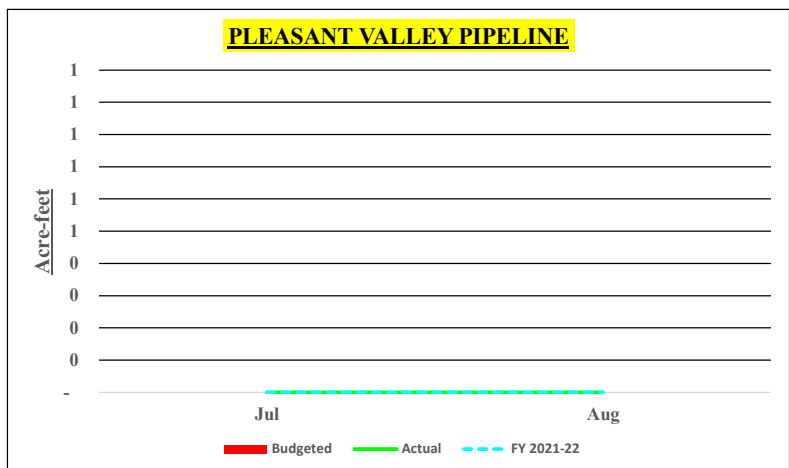
PT Pipeline 2022-23			
	Projection	Actual	Difference
Jul	370	309	(61)
Aug	570	592	22
Sep	450		
Oct	770		
Nov	470		
Dec	300		
Jan	280		
Feb	370		
Mar	350		
Apr	480		
May	510		
Jun	480		
Totals	5,400	901	(39)
YTD	940	901	(39)

YTD Actual to Budget: -4.1%



PV Pipeline 2022-23			
	Projection	Actual	Difference
Jul	-	-	
Aug	-	-	
Sep	-		
Oct	-		
Nov	-		
Dec	-		
Jan	400		
Feb	400		
Mar	100		
Apr	-		
May	-		
Jun	-		
Totals	900	-	-
YTD	-	-	-

YTD Actual to Budget: 0.0%





Staff Report

To: UWCD Finance and Audit Committee Members

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

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

Date: September 26, 2022 (October 3, 2022 meeting)

Agenda Item: 8. **Board Requested Cost Tracking Items**
Information Item

Staff Recommendation:

The Committee will 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) O. Mykiss CESA Listing
- 8) Fifth Amendment Takings Claim
- 9) Wishtoyo Litigation
- 10) All legal fees
- 11) All professional fees (excluding legal fees)
- 12) Summary of Board Motion Item(s) 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 (Attachment A) provides data through August 31, 2022.

Fiscal Impact:

As shown.

Attachments:

Attachment A – Consolidated Cost Summary

Attachment B – Summary of Board Motion Items with Fiscal Impact

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

Fiscal Year	FERC License	PMF Study	Gen/Water Conservation Environmental	Freeman Environmental	Quagga Mussels	City of Ventura Lawsuit *	O. Mykiss CESA Listing	Takings Claim	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	-	259,432	2,301,320	4,841,413	2,115,988	6,957,400
2021-22	731,766	777,246	44,037	385,341	394,269	394,491	-	237,376	1,182,593	2,957,128	1,827,256	4,784,384
2022-23	30,414	13,377	345	33,217	43,461	-	-	-	40,213	40,103	64,541	104,644
Report Total	9,275,607	5,250,517	5,016,423	8,076,001	3,264,526	3,996,560	-	496,808	13,437,621	24,354,292	22,535,878	46,890,170
Previous Report Total	9,245,194	5,237,140	5,016,077	8,042,784	3,221,065	3,996,560	-	496,808	13,397,408	24,314,189	22,471,337	46,785,526
<i>Current Activity</i>	<i>30,414</i>	<i>13,377</i>	<i>345</i>	<i>33,217</i>	<i>43,461</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>40,213</i>	<i>40,103</i>	<i>64,541</i>	<i>104,644</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

- FERC - The activity for July and August (\$30K) was primarily spent on staff time.
- PMF - The activity for July and August (\$13K) was spent on staff time.
- Gen/Wtr Cons - The activity for July and August (\$345) was spent on staff time.
- Freeman - The activity for July and August (\$33K) was spent primarily on staff time.
- Quagga - The activity for July and August (\$43K) was spent primarily on staff time (\$20K), professional fees (\$22K), and supplies (\$1K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There were no legal costs associated with the settlement of the City of Ventura Lawsuit.
- Takings Claim - There were no legal costs associated with the settlement of the Takings Claim for July and August.
- Wishtoyo - The activity for July and August (\$40K) was spent on legal fees including the 2nd year installment for the Monitoring Fund.
- Legal Fees - Includes all legal fees for the District. These fees were dominated by the Wishtoyo lawsuit including the 2nd year installment for the Monitoring Fund.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by fish passage and administrative costs.

BOARD MOTION ITEMS with FISCAL IMPACT

Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
5.1	Engineering	Contract with Northwest Hydraulic Consultants for the Freeman Diversion Hardened Ramp Additional Modeling and Design Updates	Y	421-400-81020 CIP 8001	\$645,515	N/A
5.2	Environmental	Pre-implementation Studies in Support of FERC Fish Passage Assessment – Amendment to Professional Consulting Services Agreement with Cramer Fish Sciences	Y	050-600-52220 4340-300	\$425,633	N/A
TOTAL					\$1,071,148	

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: September 26, 2022 (October 3, 2022 meeting)

Agenda Item: 9. **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 September 2022.

Discussion:

Finance

- Finalized groundwater extraction fee billing for the period of January 1 to June 30, 2022, during the first week of September.
- Completed groundwater extraction fee invoicing for Fillmore and Piru Basins GSA and Mound Basin GSA.
- Completed all year-end entries to close the books for fiscal year 2021-22 in preparation for audit fieldwork.
- Completed FY 21-22 Fourth Quarter Financial Reports and Analysis of Total Year Spend.
- Auditors began their year-end field work on September 12th and staff has spent significant time providing auditors with requested backup documentation.
- Completed FY 2021-22 Purchase Order and CIP Budget Rollovers. Closed outstanding Purchase Orders that needed to be closed out per Departments' instructions.

Administrative

- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the UWCD's Finance and Audit, Engineering and Operations, and Executive Committee meetings as well as the regular UWCD Board meeting.
 - Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Fillmore and Piru Basins Groundwater Sustainability Agency's Regular Board meeting September.
-

- Provided administrative assistance and technical support for the October 4 VCSDA membership meeting in the UWCD Boardroom.
- Continued to coordinate with AWA VC on its Board meeting and Executive Committee meeting at UWCD's Boardroom.
- Coordinated Water Sustainability Summit III planning meeting with Department Heads, drafted and distributed letters of invitation to potential speakers and panelists, following up with same. Save the Date email distribution to potential attendees has secured over 30 attendees in the first week of outreach. Secured volunteer intern to assist with social media and email promotion of WSS III participants and registration.
- Prepared for district-wide document shredding event now tentatively scheduled for November.

Human Resources

- Coordinating open enrollment for Health Care, Flexible Spending Account, and AFLAC Insurance to be effective January 1, 2023.
- Sent out open enrollment emails to all staff members and calculated new rates.
- Prepared for All-staff Health Care Overview presentation scheduled for September 20.
- Prepared for All-staff 457 Plan presentation by Lincoln Financial for September 22.
- Continued transition of 457 Plan and finalized payroll process for transition period.
- Finalized Governmentjobs.com UWCD new recruitment tool and centralized system for all future job applicants.
- Processed end of fiscal year annual evaluations.
- Onboarded and began training new Administrative Assistant III Vanessa Vasquez.
- Onboarded Part Time Engineering Kaili Taniguchi.

Safety and Risk Management












- Coordinated annual fire extinguisher servicing and training.
 - Prepared O&M staff with safety meeting presentation.
 - Participated in Potential Failure Mode Analysis (PFMA) with Engineering staff.
 - Participated in Dam Safety Owner Program audit interview.
 - Supported Engineering staff with updating FERC Security Branch recommendations.
 - Supported Engineering staff with EAP tabletop exercise planning.
 - Conducted hearing tests for remaining Engineering and Ranger staff as part of Hearing Conservation Program.
 - Delivered Headquarters Security and Emergency Response training to Administrative staff.
 - Collaborated with O&M Control Systems and District Information Technology staff on implementing new security system migration.
 - Coordinated meeting with Ventura County Sheriff's Office on security system integration for Lake Piru and Santa Felicia Dam as part of the Federated Integration Plan.
 - Supported Lake Piru Recreation Area staff with Cadet candidates' physical fitness test evaluations.
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9. Monthly Administrative Services Department Report Information Item

- Partnered with legal counsel on refinement of Unmanned Aircraft Systems (UAS) draft policy.

Technology Systems

- Established fiber optics wiring build-out in headquarters server room.
- Relocated the visual presentation equipment in the boardroom to the LAN room for noise reduction as well as future boardroom improvements slated for the fall season pending supply chain remedies.
- Created Genetec camera and area and user schematics, and provided access to the system to various subgroups. This will inevitably serve to enhance our security throughout all sites at the District.
- Met with Ventura County Sheriff's Office/Fillmore Police Department to discuss access to Genetec cameras post server migration and equipment change
- Continued contribution to IT portion of the annual Audit process
- Continued efforts with our Cybersecurity Vulnerability Assessments
- Facilitated role transition for three Finance employees and one offboarding due to staff retirement.
- Provided data storage solution for the Water Resources team.
- Provided storage solution for O&M program supervisor.
- Obtained, configured, and deployed additional mobile devices to employees.
- Supported District Board members with district-issued devices and configuration.
- Established one Ring camera at headquarters to provide better view of the area and entry ways.
 - Monthly ticket overview summarized on below:

Monthly ticket type overview - 2022													
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
 Alerts and Advisories	0	1	5	2	0	0	0	0	0	/	/	/	8
 Conference Room Support	0	0	0	0	0	0	0	0	1	/	/	/	1
 E-Mail Phishing and Spam	0	0	0	0	2	0	1	0	0	/	/	/	3
 Employee Information Update	0	0	0	0	0	6	3	0	1	/	/	/	10
 IT Projects and Change Management	0	0	0	1	7	3	0	2	0	/	/	/	13
 IT Purchase Request	1	2	0	3	6	1	1	1	0	/	/	/	15
 IT Services and Support	10	4	12	41	39	37	21	32	20	/	/	/	216
 Network Port patching	0	0	1	0	0	0	0	0	0	/	/	/	1
 New employee	0	2	2	2	0	0	0	0	0	/	/	/	6
 Offboarding Disable Account	0	0	0	0	1	0	0	0	0	/	/	/	1
 SCADA Proj. and Change Management	0	0	0	0	1	0	0	0	0	/	/	/	1
Total	11	9	20	49	56	47	26	35	22	/	/	/	275