



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

General Manager
Mauricio E. Guardado, Jr.

Legal Counsel
David D. Boyer

AGENDA

FINANCE AND AUDIT COMMITTEE MEETING

Monday, January 9, 2023, at 9:00 a.m.

UWCD Headquarters, First Floor, Board Room

1701 N. Lombard Street, Oxnard, CA 93030

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 Minutes

Motion

The Committee will review the Minutes from the December 5, 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.

3. January 11, 2023, Board Meeting Agenda Item(s)

The Committee will review and discuss the following agenda items to be considered for approval at the January 11, 2023, Board meeting. The Committee will formulate a recommendation to the entire Board based on the discussions with staff. The Committee will discuss the following items:

3.1 Resolution 2023-03 Authorization of the Purchase of Table A Water from Casitas Municipal Water District

Board Motion

The Committee will consider recommending adoption of Resolution 2023-03 to the full Board approving the authorization of the General Manager or his designee to execute a contract for the purchase of Table A water from Casitas Municipal Water District for a five-year term.

4. Monthly Investment Report (November 2022)

Information Item

The Committee will receive, review and discuss the Districts' investment portfolio and cash position as of November 30, 2022.

5. Monthly Pipeline Delivery Report (November 2022)

Information Item

The Committee will receive, review and discuss the Districts' pipelines' water activities as of November 30, 2022.



Finance and Audit Committee Meeting AGENDA
January 9, 2023
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6. Board Requested Cost Tracking Items

Information Item

The Committee will receive and review the costs through November 30, 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.

7. 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.

8. Future Agenda Items

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

ADJOURNMENT

Directors:

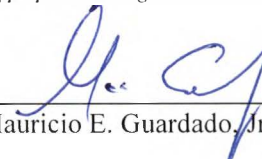
Chair Lynn E. Maulhardt
Sheldon G. Berger
Mohammed A. Hasan

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: 
Brian H. Zahn, Chief Financial Officer

Posted: (date) January 5, 2023

(time) 5:00 p.m.

(attest) Jackie Lozano

At: www.unitedwater.org

Posted: (date) January 5, 2023

(time) 5:10 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, December 5, 2022, at 9:00 a.m.
UWCD Headquarters, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

COMMITTEE MEMBERS PRESENT:

Lynn E. Maulhardt, chair
Sheldon G. Berger, director
Mohammed A. Hasan, director

STAFF PRESENT:

Mauricio E. Guardado, Jr., general manager
Anthony Emmert, assistant general manager
Jackie Lozano, administrative assistant
Josh Perez, chief human resources officer
Zachary Plummer, technology systems manager
Daryl Smith, controller
Ambry Tibay, senior accountant

PUBLIC PRESENT:

Roger Martinez, cpa, (Vasquez & Company LLP)

OPEN SESSION 9:00 a.m.

Chair Lynn Maulhardt called the meeting to order at 9:00 a.m.

Committee Members Roll Call

The Clerk called roll. All Committee members were in attendance.

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, Director Berger.
Voice vote, three ayes (Hasan, Berger, Maulhardt); none opposed. Motion carries, 3/0.

3. Approval of Minutes

The Committee received and reviewed the draft Committee meeting Minutes of October 3, 2022.
Motion to approve the Committee meeting Minutes, Director Hasan; Second, Chair Maulhardt.
Voice vote, two ayes (Hasan, Maulhardt); none opposed; one abstained (Berger) as he was not present at the October 3, 2022, meeting. Motion carries, 2/0/1.



4. Annual Comprehensive Financial Report (ACFR) presented by the Districts' Auditor Vasquez & Co.

Information Item

The District's Controller Daryl Smith introduced this item and welcomed Certified Public Accountant Roger Martinez of Vasquez & Co. to the podium to present the ACFR (presentation attached). During the presentation, Chair Maulhardt asked Mr. Martinez to define "material exceptions" which was referenced on slide 13. Mr. Martinez explained their firm performs procedures to provide assurance that the financials are free from material errors or fraud. By looking at total assets and revenue, the auditor would come up with a percentage of auditing errors which also includes the quality. For example, if the auditor discovers there is fraud in upper management, that is considered very material. Mr. Martinez mentioned looking at fraud is a qualitative error that in itself is examined. Although it is not a forensic process, the auditor would apply their audit procedures if it were suggested there was fraud. Chair Maulhardt felt it was important for the public to know the meaning.

Mr. Martinez continued with the presentation through to slide 16. Director Berger inquired about the income, specifically, the non-operating revenues and expenses, the *Other Income* line included in this section being \$2.3 million. At some point in time, Director Berger said he would like to know where the classification or occurrence came from. He then asked if staff would provide a further breakdown of how those numbers have changed, where the extra income is coming from (i.e., what made up the difference), and because it wasn't easy to read, would staff take a closer look at the data? Mr. Smith responded that he currently couldn't recall this amount, but staff would be able to look into what makes up this amount to explain the year-over-year changes as presented in the slide.

General Manager Mauricio Guardado mentioned that during the annual review at the beginning of the year or during the budget workshop, staff can break down what those costs would be. Chair Maulhardt's suggestion was to give a deeper dive, maybe at the end of the year. Director Berger said he would like an overall bullet point recap of the line items that are significant on gain or loss – not every line item, but on the significant items that changed. He didn't expect those answers tomorrow from staff, but as staff looks at those numbers, the Committee would like answers. Director Hasan agreed with Director Berger and suggested staff possibly provide something the Directors can read. Overall, Chair Maulhardt was pleased with the audit.

Further, Mr. Martinez brought to the Committee's attention that there was one open item on page 25 of the draft ACFR that was blank. An updated copy would be provided before the Board of Directors meeting on December 14, 2022. In closing, Mr. Martinez thanked District staff for all the hours they put into this project.

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

As the Committee decided it did not need to discuss District personnel issues with the auditing firm, it was agreed that items 5 and 6 were no longer needed. Chair Maulhardt moved the Committee to agenda item 7.



7. December 14, 2022, Board Meeting Agenda Item(s)

The Committee reviewed and discussed the following agenda item to be considered for approval at the December 14, 2022, Board meeting:

**7a. Resolution 2022-38 Adoption of Unmanned Aircraft System – Authorization and Operations Policy
Board Motion**

The District's Chief Human Resources Officer Josh Perez presented the Board motion to the Committee for their consideration. Board approval of Resolution 2022-38 would officially adopt the use of an Unmanned Aircraft System (UAS) Policy for District employees and authorized third parties. The Committee members recommended approval of this motion to the full Board.

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

**8. First Quarter Fiscal Year 2022-2023 Financial Reports (July 1, 2022 – September 30, 2022)
Information Item**

The Committee received a presentation from Mr. Smith and reviewed the fiscal year 2022-2023 first quarter financial reports (presentation attached).

There was little discussion between Committee members and staff regarding operating revenue and personnel expenses. No further comments or questions were offered by the Committee. No public comments or questions were offered.

**9. First Quarter Fiscal Year 2022-2023 District Staff and Board Member Reimbursement Report (July 1, 2022 – September 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 first quarter of fiscal year 2022-2023. There were no comments or questions from the Committee. No public comments or questions were offered.

**10. Monthly Investment Report (October 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.

**11. Pipeline Delivery Report (October 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.



12. 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.

13. Monthly Administrative Services Update

Information Item

Financial updates for the previous month were presented by Mr. Smith. Mr. Perez presented updates on Administration, Human Resources, Risk Management, and Information Technology (presentation attached). There was some discussion among the Committee and staff regarding job vacancies.

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

14. Future Agenda Items

Chair Maulhardt asked the Committee members if there were any agenda items they wished to bring forward to future meetings.

- Director Hasan requested staff prepare a report on how legal costs can be decreased and/or controlled.
- Director Hasan recently attended an ACWA conference and stated he would like to be informed of more opportunities to attend important meetings and ensure they are budgeted for and reserved for interested Directors.
- Director Berger suggested hosting future Finance and Audit Committee meetings on Board days in lieu of regular Finance and Audit Committee meetings.

At the conclusion of Future Agenda Items, Mr. Guardado along with the Committee members thanked the Administrative Services staff for doing an incredible job, and also expressed their appreciation of all the hard work and energy staff put into this meeting and their presentations.

To clarify what was being presented to the Board of Directors, Director Maulhardt asked that the ACFR be moved from Consent Calendar to Departmental Updates in order to give the Finance staff an opportunity to present that it was a clean audit and to celebrate this achievement in open public. No need to go through every line item, per Chair Maulhardt, but would leave it up to staff to decide how they would like to present to the Board.

There were no further comments or questions from the Committee.



ADJOURNMENT 10:06 a.m.

Chair Maulhardt adjourned the meeting at 10:06 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 December 5, 2022.

ATTEST: _____
Chair Lynn E. Maulhardt



/ INTRODUCTION

**To the Finance and Audit Committee
United Water Conservation District**

We are pleased to present this report related to our audit of the financial statements of the United Water Conservation District (the District) as of and for the year ended June 30, 2022. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process, as well as other matters that we believe may be of interest to you. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

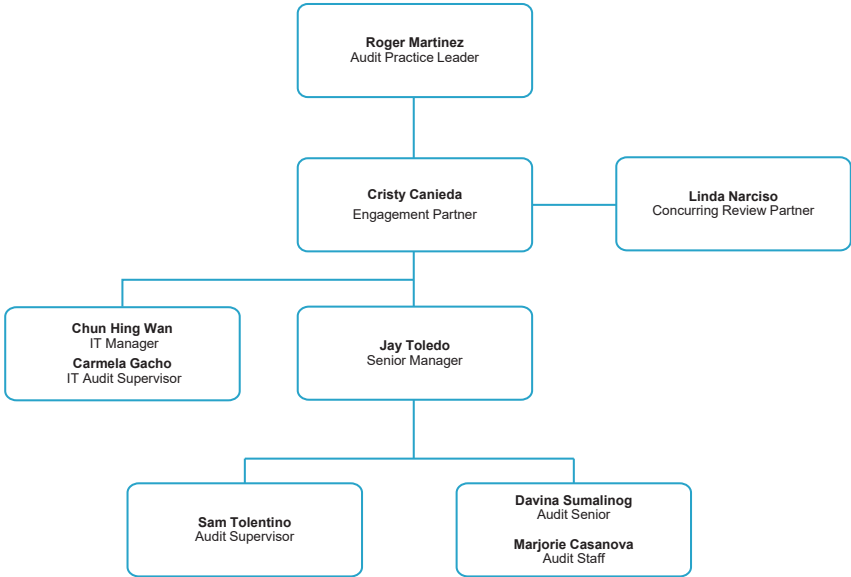
This report is intended solely for the information and use of the Finance and Audit Committee, Board of Directors and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

/ **AGENDA**

- ☐ The Engagement Team
- ☐ Independence
- ☐ Scope of Engagement
- ☐ Summary of Audit Results
 - Independent Auditor’s Report
 - Audit Areas of Emphasis
- ☐ Performance Improvement Observations
- ☐ Financial Statements
- ☐ Recently Issued Accounting Standards
- ☐ AU-C 260 Communications





/ **THE ENGAGEMENT TEAM**



/ INDEPENDENCE

There are no relationships between any of our representatives and the District that in our professional judgment may reasonably be thought to bear on independence.

Vasquez & Company LLP meets the independence requirements of the *Government Accepted Auditing Standards* as it relates to the District.

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/ SCOPE OF ENGAGEMENT

Financial statement audit

- in accordance with Generally Accepted Government Auditing Standards and the State Controller’s Minimum Audit Requirements for California Special Districts.
- as of and for the year ended June 30, 2022

Single audit

- To be completed and submitted to the Federal Audit Clearinghouse on or before March 30, 2023

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SUMMARY OF AUDIT RESULTS



/ FINANCIAL STATEMENT AUDIT

• Independent Auditor’s Report

Unmodified “Clean” Opinion on the financial statements.

- Audit performed in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the State Controller’s Minimum Audit Requirements for California Special Districts

The financial statements present fairly, in all material respects, the District’s:

- Net Position
- Revenues, Expenses and changes in Net Position
- Cash flows



/ **SIGNIFICANT AUDIT AREAS**

AN OVERVIEW

☐ Information Technology Controls

☐ Management Override of Controls – fraud risks

☐ Cash and Investments

☐ Receivables and Charges for Services, Property Taxes

☐ Capital Assets

☐ Net Pension Liability, Net OPEB Liability and the related accounts

☐ Contingencies and Claims



/ **SIGNIFICANT AUDIT AREAS**

Information Technology Controls

☐ Updated our understanding of the General IT Controls of the District. The areas reviewed include the following:

- IT Organization and Management
- IT Policies and Procedures
- Change Management
- Information Security/ User Access Management
- Computer Operations (e.g. capacity planning, network management, helpdesk)
- Incident Management
- Data Integrity (DRP, backup, restoration, retention)

Management Override of Controls (Fraud Risk)

☐ Obtained an understanding of the District's financial reporting process.

☐ Examined selected journal entries and other adjustments.

☐ Conducted procedures to evaluate fraud risks.



SIGNIFICANT
AUDIT AREAS,
Continued

Cash and Investments

Tested controls over cash receipts and disbursements.

Confirmed material cash and investment balances as of June 30, 2022.

Tested bank reconciliation statements and transfers for proper cut-off.

Reviewed valuation of investments.

No material exceptions were noted.

Receivables and Charges for Services, Property Taxes

Reviewed the revenues recognized during the fiscal year against the District's revenue recognition policy.

Performed tests of controls over cash receipts process.

Examined supporting documents for subsequent collections.

No material exceptions were noted.

VASQUEZ
+ COMPANY LLP

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RSMUS ABACUS

RSM

SIGNIFICANT
AUDIT AREAS,
Continued

Capital Assets

Examined significant additions during the year.

Tested the reasonableness of depreciation.

No material exceptions were noted.

Net Pension Liability, Net OPEB Liability, and Deferred Inflows/Outflows of Resources Related to Pension and OPEB

Obtained and reviewed the valuation reports.

Reviewed the actuarial assumptions used in the valuation reports.

Recalculated the net pension liability using the CalPERS 68 tool.

No material exceptions were noted.

Contingencies and Claims

Reviewed legal responses for any commitments made subsequent to year end and evaluated if adjustment is necessary.

All outstanding legal commitments are properly accrued and disclosed.

No material exceptions were noted.

VASQUEZ
+ COMPANY LLP

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RSMUS ABACUS

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/ PERFORMANCE IMPROVEMENT OBSERVATIONS



1. Enhance the development, approval, and implementation of IT policies and procedures to address noted observations and to ensure that overall company objectives are met. *(Repeat Finding)*
2. Obtain and review annual Tyler Incode SOC report.
3. Create/assign specific user accounts for AD Administrator accounts.
4. Remove unused system accounts in Tyler Incode and AD.
5. Establish Business Continuity Plan (BCP) and Disaster Recovery Plan (DRP), including performance of regular testing.
6. Perform regular user access reviews.

FINANCIAL STATEMENTS

/ STATEMENTS OF NET POSITION

	June 30		Increase (decrease)	
	2022	2021	\$	%
ASSETS				
Current assets				
Cash	\$ 2,174,016	\$ 2,046,318	127,698	6%
Investments	43,215,465	45,880,905	(2,665,440)	-6%
Receivables				
Accounts receivable, net	10,219,803	9,170,957	1,048,846	11%
Property taxes	535,072	97,703	437,369	448%
Interest	49,516	23,041	26,475	115%
Prepayments	258,845	246,693	12,152	5%
Total current assets	56,452,717	57,465,617	(1,012,900)	-2%
Noncurrent assets				
Restricted investments	-	-	-	
Net OPEB asset	369,583	189,136	180,447	95%
Capital assets not being depreciated	53,578,645	39,699,185	13,879,460	35%
Capital assets being depreciated, net	61,437,137	60,997,221	439,916	1%
Total noncurrent assets	115,385,365	100,885,542	14,499,823	14%
Total assets	171,838,082	158,351,159	13,486,923	9%
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows of resources related to pensions	2,671,895	2,926,737	(254,842)	-9%
Deferred outflows of resources related to OPEB	27,490	29,651	(2,161)	-7%
Total deferred outflows of resources	2,699,385	2,956,388	(257,003)	-9%
	174,537,467	161,307,547	13,229,920	8%



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/ STATEMENTS OF NET POSITION

	June 30		Increase (decrease)	
	2022	2021	\$	%
LIABILITIES				
Current liabilities				
Accounts payable	4,932,531	2,456,890	2,475,641	101%
Deposits	39,766	44,247	(4,481)	-10%
Accrued interest payable	283,524	294,923	(11,399)	-4%
Accrued wages and benefits	292,129	250,452	41,677	17%
Unearned revenue	21,972	19,737	2,235	11%
Compensated absences	1,054,701	820,814	233,887	28%
Accrued legal liability	730,743	730,743	-	0%
Long-term debt - due within one year	1,105,197	1,196,353	(91,156)	-8%
Total current liabilities	8,460,563	5,814,159	2,646,404	46%
Noncurrent liabilities				
Net pension liability	6,491,456	11,546,367	(5,054,911)	-44%
Compensated absences	647,363	604,314	43,049	7%
Accrued legal liability	-	730,743	(730,743)	-100%
Long-term debt - due in more than one year	30,735,130	31,846,928	(1,111,798)	-3%
Total noncurrent liabilities	37,873,949	44,728,352	(6,854,403)	-15%
Total liabilities	46,334,512	50,542,511	(4,207,999)	-8%
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows of resources related to pensions	6,164,159	743,354	5,420,805	729%
Deferred inflows of resources related to OPEB	142,378	6,362	136,016	2138%
Total deferred inflows of resources	6,306,537	749,716	5,556,821	741%
	52,641,049	51,292,227	1,348,822	3%
NET POSITION				
Net investment in capital assets	95,791,311	87,849,478	7,941,833	9%
Restricted for:				
Capital projects	11,510,659	19,000,000	(7,489,341)	-39%
State Water Import	4,651,640	2,170,847	2,480,793	114%
Unrestricted	9,942,808	994,995	8,947,813	899%
Total net position	\$ 121,896,418	\$ 110,015,320	\$ 11,881,098	11%



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/ STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

	Years Ended June 30		Increase (decrease)	
	2022	2021	\$	%
Operating Revenues				
Charges for services	\$ 29,633,974	\$ 28,392,365	1,241,609	4%
Total operating revenues	29,633,974	28,392,365	1,241,609	4%
Operating Expenses (income)				
Salaries and benefits	11,518,294	10,793,756	724,538	7%
Services and supplies	12,374,484	13,232,147	(857,663)	-6%
Depreciation	2,661,133	2,424,699	236,434	10%
Other (income) expenses	(168,564)	266,935	(435,499)	-163%
Total operating expenses	26,385,347	26,717,537	(332,190)	-1%
Operating income	3,248,627	1,674,828	1,573,799	94%
Non-operating revenues (expenses)				
Property taxes	6,552,274	4,265,948	2,286,326	54%
Grants and contributions	1,319,241	311,624	1,007,617	323%
Investment (loss) earnings	(298,789)	65,108	(363,897)	-559%
Other income	2,311,534	1,768,405	543,129	31%
Gain on sale of capital assets	-	12,151	(12,151)	-100%
Interest expense	(1,251,789)	(1,120,315)	(131,474)	12%
Non-operating revenues	8,632,471	5,302,921	3,329,550	63%
Change in net position	11,881,098	6,977,749	4,903,349	70%
Net position				
Net position, at beginning of year	110,015,320	103,037,571	6,977,749	7%
Net position, at end of year	\$ 121,896,418	\$ 110,015,320	11,881,098	11%

RECENTLY ISSUED ACCOUNTING STANDARDS

/ RECENTLY ISSUED ACCOUNTING STANDARDS

GASB Current Year Standards

GASB No. 87

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87 “Leases”. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB No. 89

In June 2018, the Governmental Accounting Standards Board issued Statement No. 89 “Accounting for Interest Cost Incurred before the End of a Construction Period”. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

GASB No. 92

In January 2020, the Governmental Accounting Standards Board issued Statement No. 92, “Omnibus 2020.” The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB No. 93

In March 2020, the Governmental Accounting Standards Board issued Statement No. 93, “Replacement of Interbank Offered Rates.” The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.



/ RECENTLY ISSUED ACCOUNTING STANDARDS, CONTINUED

GASB No. 97

In June 2020, the Governmental Accounting Standards Board issued Statement No. 97, “Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plan – an amendment of GASB Statements No. 14, 84, and a suppression of GASB Statement No. 32.” The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

The implementation of the above statements had no significant impact on the financial statements of the District.

GASB Pending Accounting Standards (continued)

GASB No. 91

In May 2019, the Governmental Accounting Standards Board issued Statement No. 91, “Conduit Debt Obligations.” The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.

GASB No. 94

In May 2020, the Governmental Accounting Standards Board issued Statement No. 94, “Public-Private and Public-Public Partnerships and Availability Payment Arrangements.” The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.



/ RECENTLY ISSUED ACCOUNTING STANDARDS, CONTINUED

- GASB Pending Accounting Standards (continued)**
GASB No. 96
In May 2020, the Governmental Accounting Standards Board issued Statement No. 96, "Subscription-Based Information Technology Arrangements." The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.
- GASB No. 99**
In May 2022, the Governmental Accounting Standards Board issued Statement No. 99, "Omnibus" providing clarification guidance on several of its recent statements, including GASB Statement No. 87 Leases and GASB Statement No. 96 Subscription-Based Information Technology Arrangements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.
- GASB No. 100**
In May 2022, the Governmental Accounting Standards Board issued Statement No. 100, "Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62." The requirements of this Statement are effective for reporting periods beginning after June 15, 2023
- GASB No. 101**
In May 2022, the Governmental Accounting Standards Board issued Statement No. 101, "Compensated Absences." The requirements of this Statement are effective for reporting periods beginning after December 15, 2023.



AUDITOR’S REQUIRED
COMMUNICATION TO THOSE
CHARGED WITH GOVERNANCE
(AU-C 260)



/ REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

Management's Responsibility	Management has primary responsibility for the accounting principles used, including their consistency, application, clarity and completeness.
Consultations with Other Accountants	We are not aware of any consultations by management with other accountants about accounting or auditing matters.
Difficulties with Management	We did not encounter any difficulties with management while performing our audit procedures that require the attention of the Board.
Disagreements with Management	We encountered no disagreements with management on financial accounting and reporting matters as they relates to the current year financial statements.



/ REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE, continued

Significant Accounting Policies	The District's significant accounting policies are appropriate, and management has applied its policies consistently with prior periods in all material respects.	
Management's judgments and accounting estimates	Significant items subject to estimates include:	The determination of estimated net pension liability and net OPEB liability and the related deferred inflows and deferred outflows of resources related to pension and OPEB,
		The collectability of receivable, and
		The determination of useful lives for depreciable assets.



/

REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE, continued

Controversial Issues	No significant or unusual transactions or accounting policies in controversial or emerging areas for which there is lack of authoritative guidance or consensus were identified.
Audit Adjustments	All adjustments that we proposed related to GASB 68 and GASB 75 were recorded by the District and are reflected in the financial statements.
Passed Audit Differences	There were no uncorrected misstatements (passed audit differences) .
Conditions of Retention	No significant issues were discussed, or subject to correspondence, with management prior to retention.



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REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE, continued

Material Weakness and Significant Deficiency	There were no material weakness and/or significant deficiency identified.
Irregularities, Fraud or Illegal Acts	No irregularities, fraud or illegal acts or that would cause a material misstatement of the financial statements, came to our attention as a result of our audit procedures.
Management Representations	The District will provide us with a signed copy of the management representation letter prior to issuance of our audit report.





/ Contact Information

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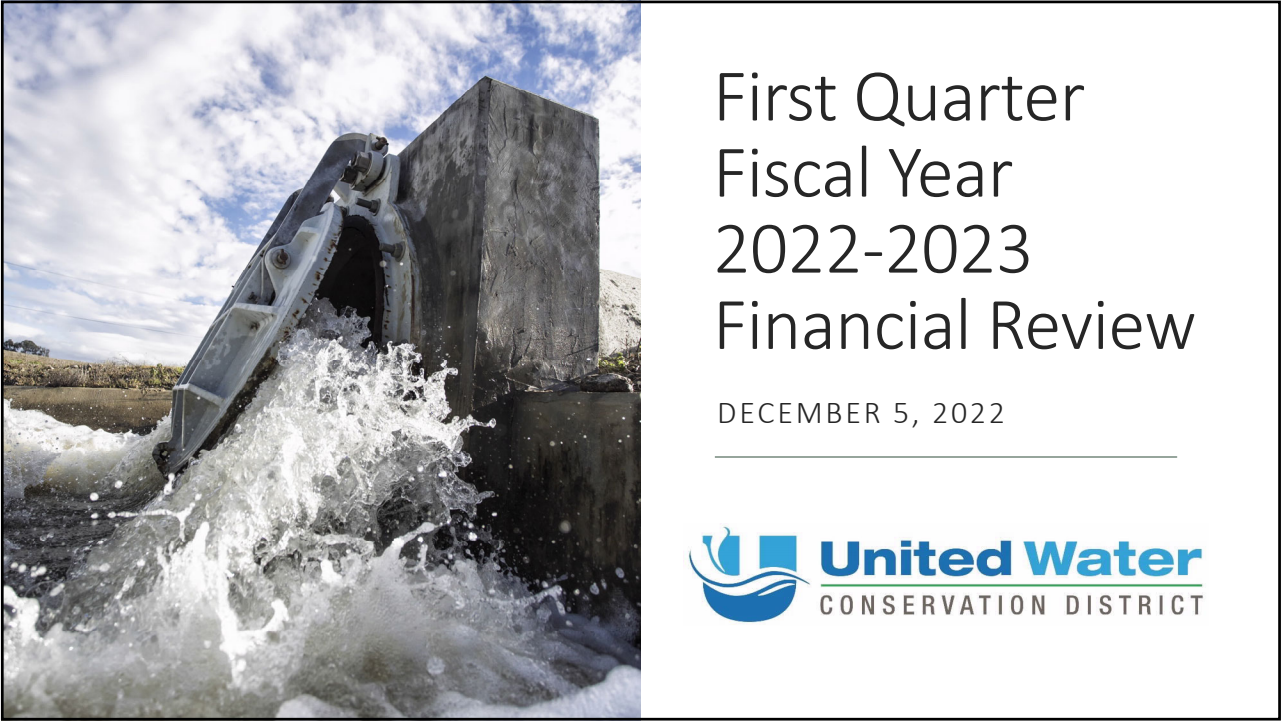


**Thank you for your time
and attention**



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1

Highlights

REVENUE UNFAVORABLE TO BUDGET WHILE AND OPERATING EXPENSES ARE FAVORABLE TO BUDGET



REVENUE

- Total operating revenue is \$1.4M or 19% unfavorable to budget
 - Pipeline revenues are unfavorable to budget by \$761K or 19%
 - Taxes are unfavorable to budget by \$118K or 77%
 - Grants are unfavorable to budget by \$952K or 33%
 - Other revenue are favorable to budget \$362K due to an unrealized gain/loss adjustment
 - Groundwater revenues for the year will begin in Q2

EXPENDITURE


- Total expenditures are \$5.1 or 43% favorable to budget
 - Personnel expenses are below budget \$538K or 14.0%
 - Professional and legal fees are below budget \$1.9M or 78.0% due to underspending across all departments. This is more of a timing difference than a savings.
 - Operating Expenses are below budget \$1.5M or 52.0%
 - Allocated Overhead is below budget \$641K or 38.0%

2

2

Overview

WATER VOLUME AND TIMING OF GRANTS DRIVES REVENUE DOWNSIDE



in \$000's	FY22-23 Actual	FY22-23 Budget	FY21-22 Actual
Taxes	36	154	11
Water Delivery/Fixed Cost	3,189	3,951	3,124
Groundwater	(6)	-	2
Other Operating Revenue	267	229	20
Non-Operating Revenue	2,484	3,074	1,017
Total Revenue	\$ 5,970	\$ 7,407	\$ 4,174
Personnel Expense	3,178	3,716	2,258
Professional Fees	513	2,357	313
Operating Expense*	1,356	2,819	1,775
Allocated Overhead	1,045	1,686	867
Debt Service	61	634	124
Other	553	598	462
Total Expenditure	\$ 6,706	\$ 11,811	\$ 5,800
Net Surplus / (Shortfall)	\$ (736)		

*Includes Depreciation

REVENUE


- Revenue is less than budget \$1.4M
 - Pipeline unfavorable \$761K
 - Taxes unfavorable \$118K
 - Grants unfavorable \$952K
 - Other favorable \$362K

EXPENDITURE

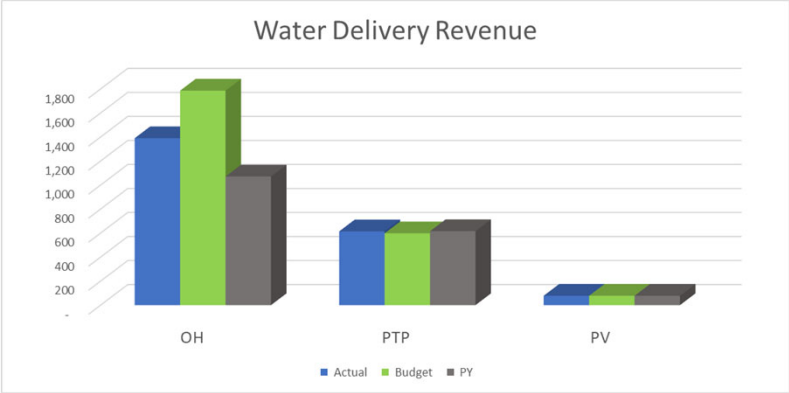
- Total expenditures are \$4.5M better than budget
 - Professional Fees and Legal Fees are \$1.9M below budget
 - With depreciation included, total Operating Expense was \$1.5M favorable to budget
 - Allocated Overhead was \$641K favorable to budget

Pipeline Revenue

EXCLUDING IN-LIEU OF PUMPING CHARGES



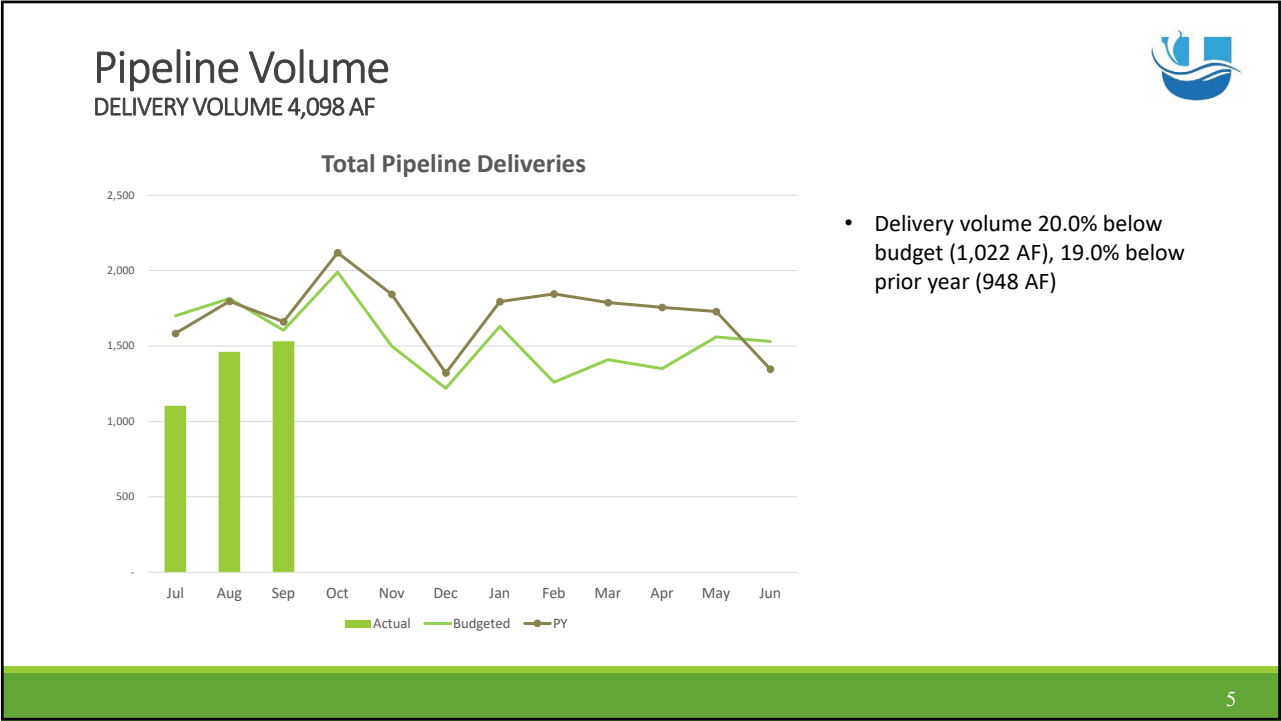
Water Delivery Revenue



	Actual	Budget	PY
OH	1,390	1,786	1,071
PTP	614	598	616
PV	78	78	78

- Pipeline revenue down 15% from budget
- OH down 22% vs. budget
- PTP up 3% vs. budget
- PV volume forecasted to increase in December 2022

Pipeline	Actual	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
OH	1,390	1,786	1,071	(396)	319	-22%	30%
PTP	614	598	616	16	(2)	3%	0%
PV	78	78	78	-	-	0%	0%
	\$ 2,082	\$ 2,462	\$ 1,765	\$ (380)	\$ 317	-15%	18%



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Personnel Expenses

	Q1 2022-23 Actual	Q1 2022-23 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	1,500	1,837	956	-336	-18%	545	57%
Over-time Salary	38	53	20	-15	-29%	17	85%
Part-time	85	112	54	-27	-24%	31	57%
Salaries	\$ 1,623	\$ 2,002	\$ 1,030	-379	-19%	\$ 593	58%
Retirement- Classic	162	1,182	962	-1,020	-86%	-799	-83%
Retirement - PEPRA	1,035	63	35	972	1546%	1,000	2878%
Soc Sec/457b Expense	92	111	66	-20	-18%	26	39%
Medicare Expense	24	29	15	-5	-18%	9	59%
SUI Expense	1	4	1	-3	-77%	0	58%
Medical Ins Exp	168	245	105	-77	-31%	63	60%
LTD	5	6	1	-1	-14%	4	695%
Life Insurance	4	7	3	-2	-36%	2	59%
Worker's Comp Expens	40	54	42	-13	-25%	-2	-5%
401(a)	17	17	-	-	-	-	-
OPEB	7	8	-	0	0%	7	100%
Employee Benefits	\$ 1,555	\$ 1,725	\$ 1,228	-170	-10%	\$ 327	27%
Personnel Expenses	\$ 3,178	\$ 3,727	\$ 2,258	-549	-15%	\$ 920	41%

- Salaries are favorable to budget
- Employee Benefits are positive to budget primarily due to:
 - Lower actuals in Medical Insurance Expense
 - Lower workers' Comp Insurance
 - Lower salaries are driving the majority of the savings

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Operating Expenses

PROFESSIONAL AND LEGAL FEES DRIVE BUDGET UNDERRUN



	Q1 2022-23 Actual	Q1 2022-23 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
\$000's							
Profess Fees - Engineering	48	127	35	(79)	-62%	13	37%
Prof. Fees - Environmental	91	584	80	(494)	-84%	11	14%
Prof. Fees - IT consulting	2	60	1	(58)	-96%	1	136%
Prof. Fees - GW Consulting	4	32	22	(28)	-87%	(18)	-81%
Prof. Fees - Other	98	415	54	(317)	-76%	44	81%
Professional Fees	\$ 243	\$ 1,219	\$ 192	\$ (975)	-80%	\$ 51	27%
Legal Fees	\$ 269	\$ 1,139	\$ 121	\$ (870)	-76%	\$ 148	123%
Utilities	212	495	216	(283)	-57%	(5)	-2%
Maintenance	252	553	393	(301)	-54%	(141)	-36%
Field Supplies	65	161	106	(96)	-60%	(41)	-39%
Insurance	695	89	549	605	677%	145	26%
Office Expenses	20	20	26	(0)	0%	(5)	-21%
Miscellaneous	266	398	52	(132)	-33%	214	410%
Travel, Trainings and Meetings	16	85	8	(69)	-81%	8	101%
Gasoline, Diesel, Fuel	51	51	31	(0)	0%	19	62%
Fox Canyon GMA	(375)	157	(176)	(532)	-338%	(199)	113%
Safety, supplies, clothing	43	34	13	9	27%	30	100%
Telephone	15	21	2	(6)	-28%	13	838%
General Operating Expenses	\$ 1,259	\$ 2,065	\$ 1,220	\$ (806)	-39%	\$ 40	3%
State Water Import Costs	\$ 428	\$ 373	\$ 272	\$ 55	15%	\$ 155	100%
Total Operating Expenses	\$ 2,200	\$ 4,795	\$ 1,806	\$ (2,595)	-54%	\$ 394	22%

- Professional Fees are favorable to budget by \$975K, primarily driven by Environmental \$495K and Other \$317K
- Legal fees are favorable to budget by \$870K
- Operating expenses \$806K favorable primarily driven by Maintenance \$301K, Utilities \$283K and Fox Canyon GMA \$532K off-set by and over-run in Insurance \$605K

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Top 10 Vendors



Vendor	FY 22-23 Q1	FY 21-22 Q1
SPECIAL DISTRICT RISK	\$ 806,497	\$ 550,253
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$ 583,344	\$ 571,877
SO. CALIFORNIA EDISON	\$ 531,750	\$ 710,587
TRAVIS AGRICULTURAL	\$ 96,489	\$ 87,034
CDW GOVERNMENT	\$ 57,351	\$ 64,328
ENVIRONMENTAL ADVOCATES	\$ 40,000	\$ 40,000
GANNETT FLEMING	\$ 35,762	\$ 12,198
DEMARIA ELECTRIC MTR SVCS	\$ 28,689	\$ -
BANK OF AMERICA	\$ 50,568	\$ 26,847
HF&H CONSULTANTS LLC	\$ 17,970	\$ 14,949
Top 10 Total	\$ 2,248,420	\$ 2,078,072

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Supplemental Water Purchase Fund	
STATUS UPDATE	
Beginning Balance - July 1, 2021	Revenue (\$000'S) \$2,740
REVENUES	
Surcharge Revenue	\$0
Water Delivery	\$48
LAIF Interest	\$6
EXPENDITURES	
2021 Carryover Water Purchase	\$0
Ending Balance September 30, 2022	\$2,794



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

December 5, 2022

1



FINANCIAL UPDATE

CONTROLLER
DARYL SMITH

2

CASH COLLECTIONS
OCTOBER

Pipeline: \$ 1.2M

Groundwater: \$ 98K



Property Tax: \$ 86K


Rent: \$ 14K

Lake Piru: \$ 47K

Grant: \$272K

Total: \$ 1.7M





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LAKE PIRU
CASH COLLECTIONS – OCTOBER

Day Use: \$ 6K

Concessions: \$ 3K

Boating & Watercraft: \$ 2K


Boat Storage: \$ 2K


Camping: \$ 23K

Miscellaneous: \$ 11K

Prior Year Total: \$ 43K

Total: \$ 47K



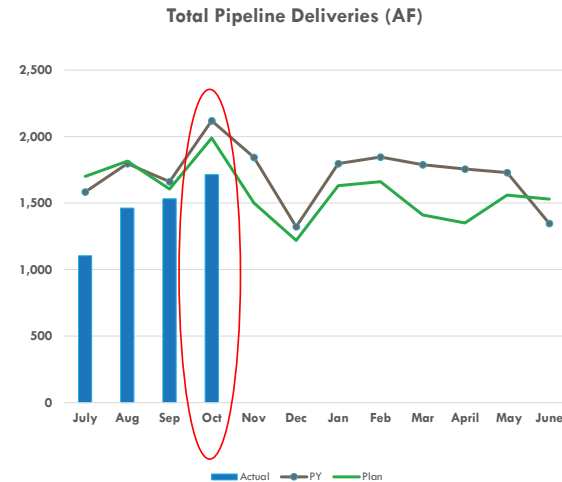


4

OCTOBER 2022 PIPELINE

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$830K	927	1,220	(293)
PT	\$426K	786	770	16
PV	\$26K	0	0	0

- Year-to-date October deliveries 18% below Plan and -1% below PY



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BOARD MOTION ITEMS with FISCAL IMPACT

Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
5.2	Environmental	Authorize a Contract with Environmental Science Associates (ESA) to provide Consulting Services for CEQA and NEPA Documentation and Regulatory Permitting for the Phase 1 of the Extraction Barrier and Brackish Water Treatment Project	Y	051-400-81080 8019-825	\$908,256	N/A
5.3	Engineering	Contract Award to Kennedy Jenks Consultants, Inc. for Design Services Related to the Phase 1 of the Extraction Barrier and Brackish Water Treatment Project	Y	051-400-81020 8019-815	\$841,700	N/A
5.4	Operations and Maintenance	Authorize an Amendment to the University of Iowa Contract for the Physical Modeling of the Vertical Slot for the Freeman Expansion Project (Approximately \$280K savings vs. the original contract)	Y	421-400-81020 8001-815	\$387,165	N/A
				TOTAL	\$2,137,121	

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FINANCE DEPARTMENT

- Continued work on FY 2021-2022 Annual Comprehensive Financial Report which will be completed by first week of December.
- Bank transfer process from Bank of the Sierra to Citizens Business Bank in progress. Bank of the Sierra account will be kept open until staff is able to ensure all deposits and checks issued are cleared.
- Started FY 2022-2023 Budget Development process. Budget kickoff meeting is scheduled for January 25, 2023.
- Finance completed all year end entries for Fillmore and Piru Basins GSA and Mound Basin GSA. Final FY 2021-2022 Financial Statements presented to the Boards in October.

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ADMINISTRATIVE SERVICES UPDATE

CHIEF HUMAN RESOURCES OFFICER
JOSH PEREZ




- Held interviews for the Environmental Services Manager
- Began onboarding process for new Lake Piru Ranger Cadet
- Continued enrollment for Health Equity FSA
- Provided health contribution spreadsheet numbers to Finance
- Processed exit documents for several part-time staff that submitted resignations as well as for one full time staff member
- Distributed total compensation sheets for all full-time employees for annual period 10/1/21 – 9/30/22
- Continued work on the salary survey
- Processed multiple annual evaluations for all staff (Step 5)
- Commenced process for employee service awards
- Completed conversion of 457 plan, routed all employee elections to Lincoln Financial Group
- Reposted Environmental Services Manager position
- Posted of Environmental Scientist Regulatory Affairs position

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CURRENT EMPLOYEE RECRUITMENTS




Environmental Services Manager
Interviews completed and position reposted


Park Ranger Cadet
Position posted and set to close in early December




10

- Finalized District’s UAS Authorization and Operations Policy for Committee and Board Consideration.
- Managed Security Project Gate Upgrade Efforts with Security Systems Integrator in collaboration with IT and O&M staff.
- Researched and evaluated request from the Mountains Recreation and Conservation Authority (MRCA) to utilize SFD for emergency response access to Hathaway Ranch.
- Completed CSDA Ethics and Sexual Harassment Prevention trainings in compliance with state law.
- Provided safety supervision and periodic visits to Desilt Project in support of O&M Department.
- Coordinated internal webinar participation of FERC-D2SI Security Branch Fall Webinar.
- Finalized SFD Vulnerability Security Risk Assessment with Engineering Staff with additional support from IT and O&M staff.
- Coordinated enrollment of NFPA 70E (Electrical Safety for Qualified Workers).






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- Technology Systems staff have been assisting the Instrumentation's staff with IT Network and IT Security components associated with the Genetec Security System upgrades.
- Technology Systems staff is now providing Tech and A/V services during the events held in United's multipurpose Board Room. This included two large hybrid webinars with AWAVC Breakfast and Learn, and Ventura County Farm Bureau Workshop.
- Technology Systems staff and the Risk and Safety Manager assisted the Operations team with tech support during the replacement of modern gas monitor system as part of United's Safety Program enhancements.
- Began efforts with a vendor to enhance the audio and visual effects in the UWCD Board Room which will eventually relocate sound equipment and is anticipated to lead to improved video capability and hybrid options offered in the meeting space.



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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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To: UWCD Finance and Audit Committee Members

Through: Mauricio E. Guardado, Jr., General Manager

From: Brian Collins, Chief Operations Officer

Date: December 28, 2022 (January 9, 2023, meeting)

Agenda Item: 3.1 **Resolution 2023-03** Authorization of the Purchase of Table A Water from Casitas Municipal Water District
Board Motion

Staff Recommendation:

The Committee will consider recommending adoption of Resolution 2023-03 to the full Board approving the authorization of the General Manager or his designee to execute a contract for the purchase of Table A water from Casitas Municipal Water District for a five-year term.

Background:

The following information is provided in regard to the State of California, Department of Water Resources (DWR) agreements related to State Water Project (SWP) water within Ventura County:

- DWR entitled Ventura County Flood Control District (VCFCD) now known as Ventura County Watershed Protection District (VCWPD) to receive up to 20,000 acre-feet of SWP water in an agreement entered into on December 2, 1963 (referred to as Table A water supply).
- VCFCD assigned its entire right of 20,000 acre-feet SWP water to Ventura River Municipal Water District, which entity later became Casitas Municipal Water District (Casitas), in an agreement entered into on June 23, 1970.
- United Water Conservation District (United) purchased an annual entitlement of 5,000 acre-feet in an agreement entered into on July 1, 1970.
- Ventura purchased an annual entitlement of 10,000 acre-feet in an agreement entered into on July 7, 1971.
- Casitas retained an annual entitlement of 5,000 acre-feet.
- United subleased 1,850 acre-feet to the Port Hueneme Water Agency on June 12, 1996.

**3.1 Resolution 2023-03 Authorization of the Purchase of Table A Water from Casitas
Municipal Water District
Board Motion**

The proposed agreement authorizes a five-year transfer of SWP water between parties authorized to receive and transfer such water under a SWP contract approved in 1963. The action taken pursuant to the SWP contract is exempt from the CEQA pursuant to Public Resources Code section 21169 and CEQA Guidelines section 15261(a) (statutory exemption for ongoing project). The transfer would use existing facilities and involves no construction or changes in land use.

The offer is consistent with United's Strategic Plan, specifically, with its strategic objective A.2 (Maximize and expand State Water Project import opportunities) of Goal A, Water Supply-Ensure Long-Term Water Supply for all users.

A copy of the definitive agreement is contained in Attachment A. The transfer would not require approval by DWR because water would not leave the State Contractor's service area (i.e., Ventura County).

Fiscal Impact:

The cost of delivery of the Table A allocation annually will be dependent upon the SWP allocation determined by DWR. The range of cost for any given year of the five-year term ranges from an estimated \$250,000 for a 5% allocation to \$2,875,000 for a 100% allocation. United has established a separate fund for water purchases which would be used to fund this purchase.

Attachments:

- A. Definitive Agreement
- B. Resolution 2023-03

**AGREEMENT FOR THE MULTI-YEAR WATER TRANSFER PROGRAM
BETWEEN UNITED WATER CONSERVATION DISTRICT AND
CASITAS MUNICIPAL WATER DISTRICT**

This Agreement (“Agreement”) is made and entered into by and between the United Water Conservation District, an independent special district and public agency formed and operating pursuant to the California Water Code Conservation Law of 1931 set forth in California Water Code Section 74000 *et seq.* (“United”) and Casitas Municipal Water District, a special district of the State of California that provides domestic and agricultural services to western Ventura County (“Casitas”), as of the later of the date upon which it is approved by the governing boards of United and Casitas or the date upon which it is fully executed by the duly authorized representatives of the parties (the “Effective Date”). United and Casitas are collectively referred to as “the Parties.”

RECITALS

WHEREAS, Casitas and United each have water supply contracts, indirectly, with the California Department of Water Resources (“DWR”) for water from the State Water Project (“SWP”); and

WHEREAS, Ventura County Watershed Protection District (“VCWPD”) is the named contractor with the State of California for 20,000 acre feet of SWP Table A water; and

WHEREAS, Casitas is the administrator of VCWPD’s SWP Water Supply Contract and has retained access to 5,000 acre feet of the total 20,000 acre feet of SWP Table A Water; and

WHEREAS, Casitas is presently unable to directly deliver SWP supplies into its service area; and

WHEREAS, without local conveyance facilities in place to currently utilize SWP water, Casitas believes it could benefit from a water transfer that delivers its SWP Table A Water to others to provide an offset of costs related to imported water supplies; and

WHEREAS, Casitas is considering options to obtain its SWP Table A water in the future through exchange or physical connection, however, an interconnection will require between three and five years to implement; and

WHEREAS, United is willing to purchase Casitas’ allocated SWP Table A Water supply and take delivery of the additional water in its service area; and

WHEREAS, the Parties agree all requirements under the California Environmental Quality Act have been met; and

WHEREAS, Casitas and United desire to initiate a multi-year SWP Table A Water Transfer Program for the Parties mutual benefit and better water management of their SWP water and other supplies.

NOW, THEREFORE, the Parties agree as follows:

1. Transfer of Casitas SWP Table A Water Allocation to United

a. Commencing the Effective Date and throughout the term of this Agreement, United shall be entitled to purchase up to 5,000 acre feet of Casitas' allocated SWP Table A Water directly from Casitas. The quantity of water available to United is reflected in Column 2 of Exhibit "A" which is attached hereto and incorporated herein, and will vary from year to year depending on the percentage allocated by the DWR as specified in Column 1 of Exhibit "A." This is exclusive of any Health and Safety allocations made pursuant to Article 18 of the VCWPD contract with DWR.

b. It is understood by the Parties that SWP Table A allocation refers to Casitas' SWP Table A Water allocation and Article 21 water supplies. Pursuant to this Agreement, United shall be permitted to convey/store Casitas' SWP Table A and Article 21 supplies under Casitas' rights within the SWP, with no rights reserved for Casitas. All water transferred must be delivered to United during the term of this Agreement. Any transferred water remaining in Casitas' allocated capacity of the storage and conveyance system upon termination of this Agreement will be subject to limitations within United's allocated capacity of the storage and conveyance system.

2. Pricing of Transferred SWP Table A Water. United shall pay Casitas the per acre foot as specified in Column 3 of Exhibit "A," corresponding to the final allocation percentage (Column 1 of Exhibit "A") for the year as determined by the DWR. United shall pay all SWP variable charges associated with the Casitas SWP Table A or Article 21 water delivered to its service area or to storage during the term of this Agreement. Casitas shall send an invoice to United no later than April 30 of each calendar year during the term of this Agreement in which United receives Casitas' final SWP Table A Water allocation amount. The invoice will be comprised of the following:

- A. Purchase Cost: The purchase cost will be based on Exhibit "A" and the final allocation from DWR typically known by April 1. If the allocation changes after the invoice is delivered to United (due to United on April 30), Casitas shall submit a subsequent invoice based on the adjusted allocation amount.
- B. Variable Costs: The projected variable costs for delivery of the final allocation amount will be estimated based on available information from DWR. Any differences between projected and actual variable costs will be reconciled in the invoice for the following year.

United shall pay Casitas no later than July 1 of each calendar year during the term of this Agreement in which it receives Casitas' final SWP Table A Water allocation. If Casitas does not receive payment of the purchase cost by July 1, Casitas reserves the right to sell the water to another willing buyer.

4. Notice. Any notice, request, information or other document to be given hereunder to any of the parties by any other parties shall be in writing and shall be deemed given and served upon delivery, if delivered personally, or three (3) days after mailing by United States mail as follows:

If to Casitas: Casitas Municipal Water District
1055 Ventura Avenue
Oak View, CA 93022
Attn: Michael Flood, General Manager

5. Resale of Transferred Casitas SWP Table A or Article 21 Water. United agrees that it will not sell or transfer water supplies outside of United's boundaries that are transferred by Casitas pursuant to this agreement.

7. Attorneys' Fees. If any legal action is necessary to enforce any of the terms or conditions of this Agreement, each party shall bear their own attorneys' fees, except as set forth above.

8. Entire Agreement; Amendment. This Agreement constitutes the entire understanding between the Parties with respect to the subject matter hereof, superseding all negotiations, prior discussions and preliminary agreements made prior to the date hereof. This Agreement may not be changed except in writing executed by both parties.

9. Ambiguities not to be Construed against Drafting Party. The doctrine that any ambiguity contained in a contract shall be construed against the party whose counsel has drafted the contract is expressly waived by each of the parties hereto with respect to this Agreement.

10. Severability. If any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

11 Scanned/Electronic Signatures. This Agreement may be executed and transmitted to any other Party by PDF, which PDF shall be deemed to be, and utilized in all respects as, an original, wet-inked document.

IN WITNESS WHEREOF, the Parties have entered into this Agreement as of the Effective Date.

United:

UNITED WATER CONSERVATION DISTRICT

By: _____

Its: _____

Casitas:

CASITAS MUNICIPAL WATER DISTRICT

By: _____

Its: _____

Exhibit “A”

Casitas-United Water Purchase Pricing Schedule			
Annual Allocation Percentage	Annual Allocation Volume in Acre-feet	Unit Purchase Price per Acre-foot	Total Purchase Price
100%	5000	\$275	\$1,375,000
95%	4750	\$275	\$1,306,250
90%	4500	\$275	\$1,237,500
85%	4250	\$275	\$1,168,750
80%	4000	\$300	\$1,200,000
75%	3750	\$325	\$1,218,750
70%	3500	\$350	\$1,225,000
65%	3250	\$375	\$1,218,750
60%	3000	\$400	\$1,200,000
55%	2750	\$425	\$1,168,750
50%	2500	\$450	\$1,125,000
45%	2250	\$475	\$1,068,750
40%	2000	\$500	\$1,000,000
35%	1750	\$525	\$918,750
30%	1500	\$550	\$825,000
25%	1250	\$575	\$718,750
20%	1000	\$600	\$600,000
15%	750	\$700	\$525,000
10%	500	\$700	\$350,000
5%	250	\$700	\$175,000

RESOLUTION 2023-03**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UNITED WATER CONSERVATION DISTRICT APPROVING AN AGREEMENT FOR THE MULTI-YEAR WATER TRANSFER PROGRAM BETWEEN UNITED WATER CONSERVATION DISTRICT AND CASITAS MUNICIPAL WATER DISTRICT**

WHEREAS, Ventura County Watershed Protection District (“VCWPD”) is the named contractor with the State of California under the State Water Project (“SWP”) contract (“SWP Water Supply Contract”) for 20,000 acre feet of SWP Table A water per year; and

WHEREAS, Casitas Municipal Water District (“Casitas”) is the administrator of VCWPD’s SWP Water Supply Contract and has retained access to 5,000 acre feet of the total 20,000 acre feet of SWP Table A water; and

WHEREAS, Casitas is presently unable to directly deliver SWP supplies into its service area; and

WHEREAS, without local conveyance facilities in place to currently utilize SWP water, Casitas believes it could benefit from a water transfer that delivers its SWP Table A Water to others to provide an offset of costs related to imported water supplies; and

WHEREAS, United Water Conservation District (“United”) is willing to purchase Casitas’ allocated SWP Table A Water supply and take delivery of the additional water in its service area; and

WHEREAS, United and Casitas now wish to enter into a multi-year agreement for the transfer of Casitas’ allocated SWP Table A Water supply (“Project”); and

WHEREAS, the proposed Project consists of United being able to purchase up to 5,000 acre feet of Casitas SWP Table A Water allocation per year; and

WHEREAS, the proposed Project will result in a multi-year transfer of SWP water between parties authorized to receive and transfer of such water under the SWP; and

WHEREAS, the proposed Project will use existing facilities and involves no construction or changes in land use and negligible expansion of use; and

WHEREAS, on January 11, 2023, United’s Board of Directors determined that the proposed Project is exempt from the provisions of the California Environmental Quality Act and said determination is set forth in Resolution 2023-02; and

WHEREAS, the terms and conditions of the proposed Project are described in the “Definitive Agreement- 12.7.22 Proposed Water Transfer Agreement between UWCD and CMWD_V3” (“Agreement”), attached hereto as Exhibit “A.”

NOW THEREFORE, the Board of Directors of United Water Conservation District does hereby **RESOLVE, DETERMINE, and ORDER** as follows:

Section 1. The above recitals are true and correct and are incorporated herein as though set forth in full.

Section 2. The Board of Directors hereby approves the Project and its implementation when deemed appropriate by the General Manager, including, but not limited to, the execution of the Agreement.

Section 3. The Board of Directors hereby directs Staff to execute and file a Notice of Exemption for the Project as permitted by law.

PASSED AND ADOPTED THIS 11th DAY OF JANUARY 2023.

ATTEST: _____
Board President Bruce E. Dandy

ATTEST: _____
Board Secretary Lynn E. Maulhardt



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: December 29, 2022 (January 9, 2023, meeting)

Agenda Item: 4. **Monthly Investment Report (November 30, 2022)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current investment report for November 30, 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:

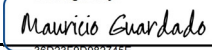
Monthly Investment Report

United Water Conservation District
Monthly Investment Report
November 30, 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	3,300,022	1	7.66%
Citizens Business Bank	2,000,000	2	4.64%
US Bank - 2020 COP Bond Balance	10,176,201	1	23.63%
Petty Cash	4,400	1	0.01%
County Treasury	1,712	1	0.00%
LAIF Investments	27,587,193	1	64.04%
Total Cash, Cash Equivalents and Securities	43,069,528		100.00%
 Investment Portfolio w/o Trustee Held Funds	 43,069,528		
Trustee Held Funds	-		
Total Funds	43,069,528		


Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	31,587,193	(4,000,000)	27,587,193
	Interest	Interest	
	Earned YTD	Received YTD	Qtrly Yield
	111,891	169,272	1.35%

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:

 36023F0D982745E...
Mauricio E. Guardado, Jr., General Manager

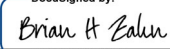
12/22/2022

Date Certified

DocuSigned by:

 70D98ECF0D8D46E...
Anthony Emmert, Assistant General Manager

12/22/2022

Date Certified

DocuSigned by:

 9B85D8362A874A3...
Brian H. Zahn, Chief Financial Officer

12/20/2022

Date Certified

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
November 30, 2022			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	13,471,914	(479,374)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		6,184,000	Designated for replacement, capital improvements, and environmental projects
		2,805,288	Supplemental Water Purchase Fund
General CIP Funds	7,637,604	7,637,604	Appropriated for capital projects
2020 COP Bond Funds	6,304,937	6,304,937	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	5,625,234	5,625,234	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	961,859	961,859	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	1,514,917	1,514,917	Appropriated for capital projects
OH Pipeline Fund	2,752,803	2,752,803	Delivery of water to OH customers
OH CIP Fund	1,191,791	1,191,791	Appropriated for capital projects
OH Pipeline Well Replacement Fund	564,663	564,663	Well replacement fund
PV Pipeline Fund	524,247	524,247	Delivery of water to PV customers
PV CIP Fund	235,546	235,546	Appropriated for capital projects
PT Pipeline Fund	1,154,801	1,154,801	Delivery of water to PTP customers
PT CIP Fund	1,129,212	1,129,212	Appropriated for capital projects
Total District Cash & Investments	43,069,528	43,069,528	



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: December 12, 2022 (January 9, 2023, meeting)

Agenda Item: **5. Monthly Pipeline Delivery Reports (November 30, 2022)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current pipeline delivery report for November 30, 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.

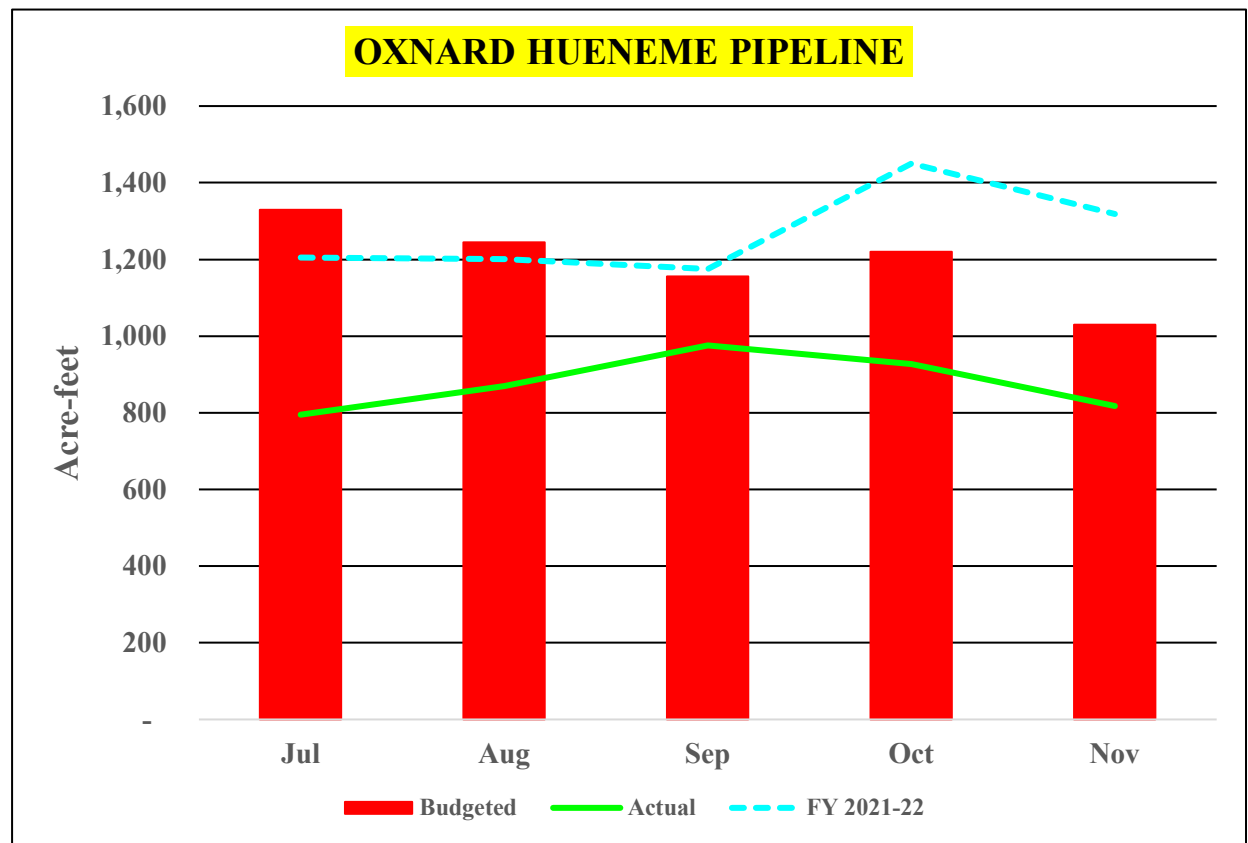
Attachments:

Attachment A – November Pipeline Delivery Report

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

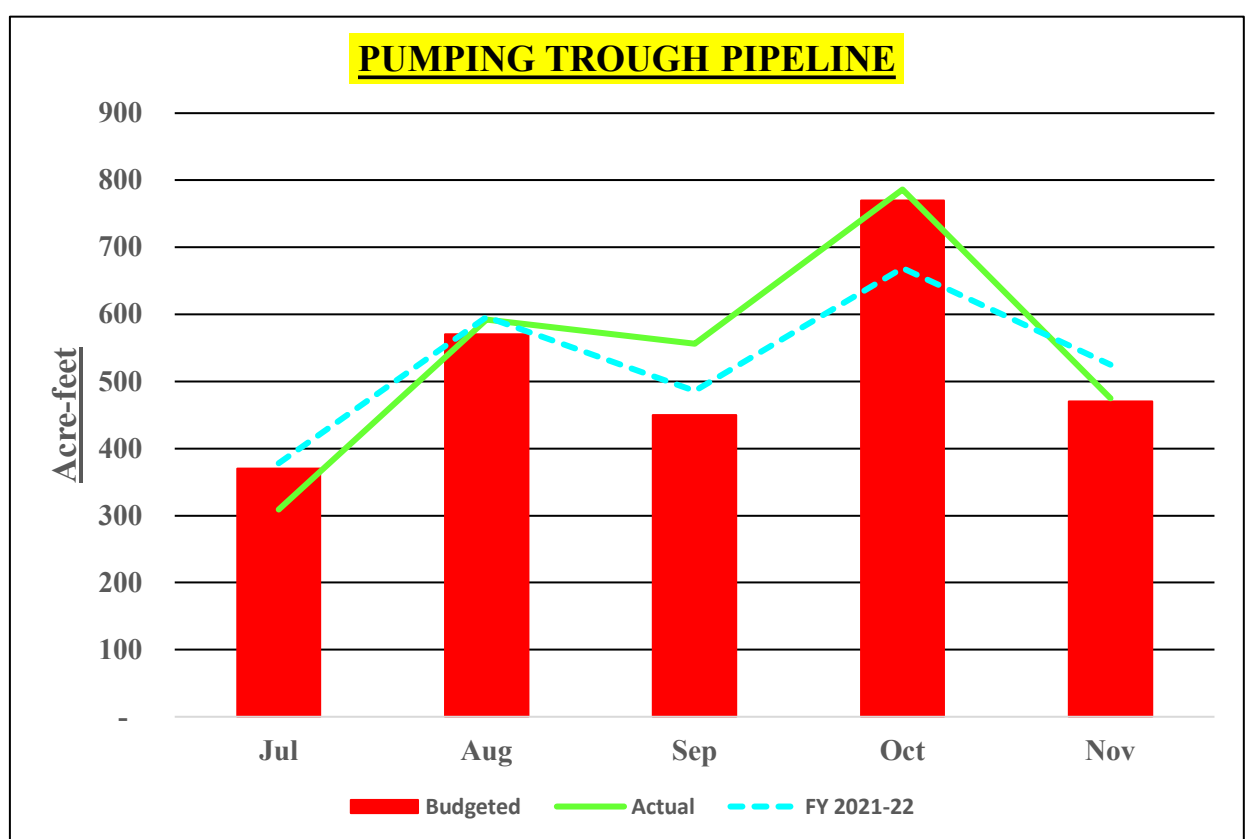
OH Pipeline 22-23			
	Projection	Actual	Difference
Jul	1,330	795	(535)
Aug	1,245	870	(375)
Sep	1,155	976	(179)
Oct	1,220	927	(293)
Nov	1,030	818	(212)
Dec	920		
Jan	950		
Feb	890		
Mar	960		
Apr	870		
May	1,050		
Jun	1,050		
Totals	12,670	4,385	(1,595)
YTD	5,980	4,385	(1,595)

YTD Actual to Budget: -26.7%



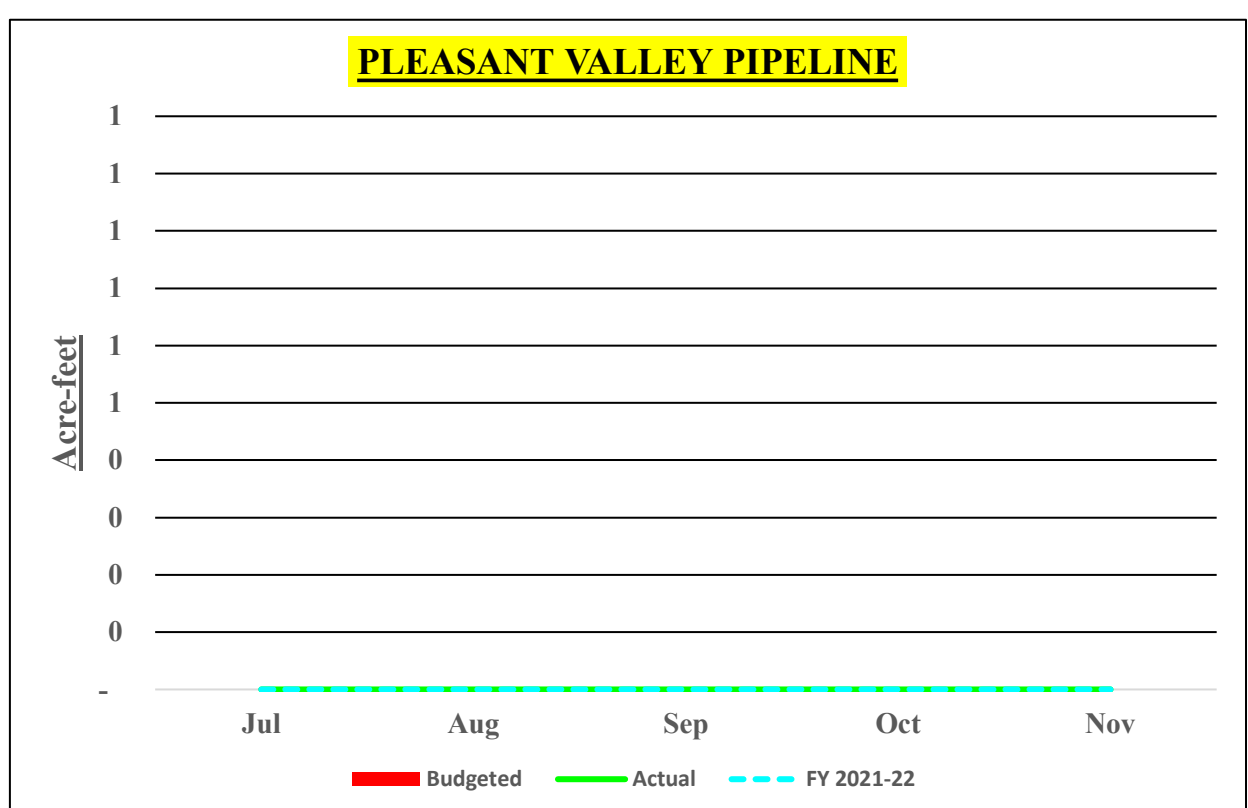
PT Pipeline 2022-23			
	Projection	Actual	Difference
Jul	370	309	(61)
Aug	570	592	22
Sep	450	556	106
Oct	770	786	16
Nov	470	475	5
Dec	300		
Jan	280		
Feb	370		
Mar	350		
Apr	480		
May	510		
Jun	480		
Totals	5,400	2,718	88
YTD	2,630	2,718	88

YTD Actual to Budget: 3.4%



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: December 29, 2022 (January 9, 2023, meeting)

Agenda Item: **6. 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 November 30, 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 November 30, 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	247,074	279,202	1,407	86,897	109,083	128,562	22,304	73,058	138,705	513,013	507,155	1,020,167
Report Total	9,492,267	5,516,342	5,017,484	8,129,682	3,330,148	4,125,122	22,304	569,866	13,536,113	24,827,201	22,978,491	47,805,693
Previous Report Total	9,372,081	5,428,737	5,017,155	8,114,547	3,318,648	4,079,993	12,087	569,866	13,508,854	24,641,297	22,842,042	47,483,339
<i>Current Activity</i>	<i>120,186</i>	<i>87,605</i>	<i>329</i>	<i>17,883</i>	<i>11,500</i>	<i>45,129</i>	<i>10,217</i>	<i>-</i>	<i>27,259</i>	<i>185,904</i>	<i>136,450</i>	<i>322,354</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

- FERC - The activity for November (\$120K) was spent on staff time (\$22K) and professional services (\$98K).
- PMF - The activity for November (\$88K) was spent on staff time (\$12K), and design professional service (\$76K).
- General/Water Cons - The activity for November (\$329) was spent on staff time.
- Freeman - The activity for November (\$18K) was spent primarily on staff time.
- Quagga - The activity for November (\$11,500) was spent primarily on staff time (\$11K) and professional fees (\$500) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There was legal costs of \$45K associated with the settlement of the City of Ventura Lawsuit.
- O. Mykiss CESA - November's activity (\$10K) was spent on staff time (\$5K) and legal fees (5K)
- Takings Claim - No fees associated with the settlement of the Takings Claim for November.
- Wishtoyo - The activity for November (\$27K) 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, Ventura Lawsuit, FCGMA SGMA and General Counsel.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by fish passage, SFD EAP, quagga related services 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
5.2	Engineering	Authorizing a supplemental appropriation of \$1.5 million for the Iron and Manganese Treatment Project (CIP 8007)	N	\$1,000,000 Debt Proceeds from 2020 COPs \$500,000 OH Pipeline Reserve Balance	\$1,000,000	N/A
5.4	Operations and Maintenance	Adoption of <u>Resolution 2023-03</u> approving the authorization of the General Manager or his designee to execute a contract for the purchase of Table A water from Casitas Municipal Water District for a five-year term	Y	Fund 110 or 120 General Revenues	Between \$250,000 and \$2,875,000	N/A
				TOTAL	\$1,250,000 to \$3,875,000	



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: December 30, 2022 (January 9, 2023 meeting)

Agenda Item: 7. **Monthly Administrative Services Department Report**
Information Item

Staff Recommendation:

The Committee will receive this staff report and presentation from the Administrative Services Department regarding its activities for the month December 2022.

Discussion:

Finance

- Completed FY 2021-22 Annual Comprehensive Financial Report (ACFR) and delivered to Board of Directors at December meeting.
- Submitted application to the Government Financial Officers Association for Award for Excellence in Financial Reporting based on FY 2021-22 ACFR.
- Started working with Auditors to complete the Single Audit process for Federal Grants received in FY 2021-22.
- Working with Auditors to complete FY 2021-22 State Controller's Reports for UWCD and GSA's. Deadline for submission is January 31, 2023.
- FY 2023-24 Budget Development process ongoing. Budget Kickoff Meeting is scheduled January 25, 2023.

Administrative

- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the UWCD Engineering and Operations Committee (12/01); Finance and Audit Committee (12/05); and Executive Committee Meeting (12/07) as well as the regular UWCD Board meeting (12/14).
 - Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Fillmore and Piru Basins Groundwater Sustainability Agency's Regular
-

7. Monthly Administrative Services Department Report

Information Item

Board meeting December 15 and preparation for the Mound Basin GSA Regular Board meeting in December, even though the meeting was canceled.

- Provided administrative assistance and support for the AWA VC Executive Committee meeting on December 1 utilizing UWCD's Boardroom and technical support.
- Organized set up, food and beverages and prizes for an All-Staff Christmas Party at District Headquarters on December 15. Event included a competition between departments that resulted in an abundant donation of toys for disadvantaged children through the Santa Paula Chamber of Commerce toy drive.
- Also organized GM's Holiday lunch with Managers on December 20, as a thank you to the District's leadership team.

Human Resources

- Working on salary survey comparison with other local agencies as we begin Labor Negotiations next month.
 - Started efforts on Labor Negotiations – Working on Union Request for Information sent to General Manager.
 - Finalized training with Lincoln Financial on new 457 plan related to Transfers and processed distribution requests for retired staff members.
 - Picked up annual service awards for tenured employees set for the January Board meeting date.
 - Finalized Promotion of Part Time Seasonal Park Assistant to Full Time Park Ranger Cadet.
 - Posted internal/external positions as follows:
 - Park Ranger Cadet (interviews held and now pending agility testing at in early January).
 - Reclassification of current Receptionist (Prado) to Lake Piru Reservations Coordinator position due to resignation.
 - Environmental Services Manager (extended the posting on Indeed and NeoGov).
 - Environmental Scientist – Regulatory Affairs (promotion awarded to Tessa Lenz).
 - HR staff submitted and processed 2023 flexible spending accounts for staff that will be effective January 1, 2023.
 - HR staff processed employee evaluations and step increases that were scheduled for December.
 - Continued efforts to work with Recreation Department to fill Volunteer Camp host positions that will set up another successful season in 2023.
 - HR staff processed employee payroll changes into Incode (address change, tax changes, changes in deductions, base pay, cash out requests).
 - HR staff updated 2023 health insurance rates into InCode to reflect 2023 rates for all health plans.
 - HR staff processed end of year updates (SDI, SUI, misc. allowances, etc.) into InCode.
-

7. Monthly Administrative Services Department Report

Information Item

Safety and Risk Management

- Managed the overall process for completion of the SFD Vulnerability Security Risk Assessment as well as SFD Security Plan update in coordination with Engineering, O&M, and Tech Systems staff
 - This internal collaborative effort saved the District \$75,000
- Supported Engineering staff with completing Annual Security Compliance Certification to FERC
- Completed Update to District's Hearing Conservation Program and completed audit of the District's program in consultation with the Program's Professional Supervisor (Licensed Medical Provider)
- Taught hybrid CPR course and certified two District staff at HQ in Adult & Pediatric First Aid/CPR/AED
- Provided individual satellite phone refresher training to O&M staff who are part of the Dams Safety Program
- Participated on Park Ranger Cadet Interview Panel with HR and Chief Park Ranger
- Collaborated with HR and Chief Park Ranger on finalizing annual updates/new laws to Rangers Policy Manual

Technology Systems

- Tech Systems staff have been assisting the O&M Control Systems staff with Technology Network and Technology Security upgrades associated with the Genetec Security System enhancements rolled out to additional sites. The installation of a badge reading systems and replacement video feed station at the Saticoy facility was recently completed.
 - Tech Systems staff performed routine security checkups with executive and professional staff. Included setting authentication requirements to require multiple factor options for remote accessible systems.
 - Tech Systems staff worked with our established security vendors to implement and evaluate a potential replacement to enhance remote access capabilities. Applicable towards UWCD District Staff, SCADA Operators, and potentially contractors working on UWCD Technologies systems. Early results are extremely promising and a recommendation to proceed with a wider adoption is likely to occur.
 - Tech Systems staff members began discussions with an IT firm assisting United with preliminary network assessments of the SCADA systems which is a prerequisite to implementing the industrial network cyber security threat detection on a larger scale throughout the District. Slated to implement in FY22-23, the project timeline will likely be extended into the following fiscal year for required revisions and modifications needed leading to the desired monitoring solution.
 - The Tech Systems, Risk Management, and HR team staff continue to provide hardware updates across departments and to staff that have equipment that is currently designated for replacement since it has fallen out of date with United's equipment standards. There has been an increasing emphasis on mobile devices during this month, including laptops and/or FirstNet capable iPad Tablets which enhance capabilities of staff.
-

7. Monthly Administrative Services Department Report Information Item

State by Ticket Type						
	Open	In Progress	Awaiting Reply	Pending 3rd party	Waiting for approval	Total
IT Projects and Change Management	4	5	0	0	0	9
IT Purchase Request	3	0	1	0	1	5
IT Services and Support	9	14	12	0	3	38
New employee	1	0	0	0	0	1
SCADA Proj. and Change Management	1	0	0	0	0	1
Total	18	19	13	0	4	54

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	0	0	0	8
Conference Room Support	0	0	0	0	0	0	0	0	1	0	0	0	1
E-Mail Phishing and Spam	0	0	0	0	2	0	1	0	0	0	0	0	3
Employee Information Update	0	0	0	0	0	6	3	0	1	1	0	0	11
IT Projects and Change Management	0	0	0	1	7	3	0	2	0	3	0	1	17
IT Purchase Request	1	2	0	3	6	1	1	1	1	0	0	0	16
IT Services and Support	10	4	12	41	39	37	21	32	23	22	16	9	266
Network Port patching	0	0	1	0	0	0	0	0	0	0	0	0	1
New employee	0	2	2	2	0	0	0	0	0	0	1	0	7
Offboarding Disable Account	0	0	0	0	1	0	0	0	0	0	0	0	1
SCADA Proj. and Change Management	0	0	0	0	1	0	0	0	0	0	0	0	1
Software Services and Support	0	0	0	0	0	0	0	0	1	0	0	0	1
Total	11	9	20	49	56	47	26	35	27	26	17	10	333

Monthly ticket priority overview - 2022													
Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
High	0	0	0	0	2	1	1	0	0	1	0	0	5
Low	11	9	20	45	51	44	24	32	27	24	17	10	314
Medium	0	0	0	4	3	2	1	3	0	1	0	0	14
Total	11	9	20	49	56	47	26	35	27	26	17	10	333