

AGENDA

FINANCE AND AUDIT COMMITTEE MEETING

Monday, October 30, 2023, (November meeting) 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 Agenda
Motion**

**3. Approval of Minutes
Motion**

The Committee will review the Minutes from the September 5, 2023, 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. A cancellation notice was emailed and posted regarding the October 2, 2023, Finance and Audit Committee meeting.

4. November 8, 2023, UWCD Board of Directors Meeting Agenda Item

The Committee will review and discuss the following agenda item to be considered for approval at the November 8, 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 item:

**4a. Approving the General Manager to Conduct Budget Transfers and Expenditures for Radio System Enhancement along with Execution of Memorandum of Understanding with the County of Ventura
Board Motion**

The Committee will review and consider recommending the motion approving the General Manager to transfer budget funds and to subsequently procure items required for a radio systems enhancement. The General Manager will also execute a Memorandum of Understanding (MOU) with the County of Ventura (County) as part of this proposal.

**5. Monthly Investment Report (September 2023)
Information Item**

The Committee will receive, review, and discuss the District's investment portfolio and cash position as of September 30, 2023.



6. Monthly Pipeline Delivery Report (September 2023)

Information Item

The Committee will receive, review, and discuss the District's pipeline water activities as of September 30, 2023.

7. Board Requested Cost Tracking Items (September 2023)

Information Item

The Committee will receive and review the costs that the District has incurred through September 30, 2023:

- 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) a summary of motion item(s) which have a fiscal impact.

8. 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.

9. Future Agenda Items

The Committee will suggest topics or issues for discussion at future meetings.

ADJOURNMENT

Directors:

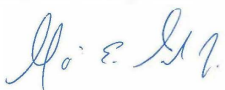
Chair Lynn E. Maulhardt
Sheldon G. Berger
Catherine P. Keeling

Staff:

Mauricio E. Guardado
Brian H. Zahn
Sara Guzman
Jackie Lozano

Anthony Emmert
Josh Perez
Tony Huynh
Zachary Plummer
Ed Reese

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, General Manager

Approved:  10/23/2023
6685DB362A674A3
Brian H. Zahn, Chief Financial Officer

Posted: (date) October 26, 2023

(time) 4:55 p.m

(attest) Jackie Lozano

At: www.unitedwater.org

Posted: (date) October 26, 2023

(time) 5:00 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 5, 2023, 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
Catherine P. Keeling, director

STAFF PRESENT:

Mauricio Guardado, Jr., general manager
Anthony Emmert, assistant general manager
Marissa Caringella, environmental services manager
Sara Guzman, senior accountant
John Lindquist, water resources supervisor
Jackie Lozano, administrative assistant
Josh Perez, chief human resources officer
Zachary Plummer, technology systems manager
Clayton Strahan, chief park ranger
Brian Zahn, chief financial officer

PUBLIC PRESENT:

Burt Handy

OPEN SESSION 9:00 a.m.

Chair Lynn Maulhardt called the meeting to order at 9:00 a.m. At that time, he led the room in a Happy Birthday song in celebration of Director Sheldon Berger's birthday.

Committee Members Roll Call

The Clerk of the Committee Jackie Lozano observed that all Committee members (Berger, Keeling, and Maulhardt) were in attendance.

1. Public Comment

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

2. Approval of the Agenda

Motion

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



3. Approval of Minutes

Motion

The Committee received and reviewed the draft Committee meeting Minutes of June 5, 2023, and July 3, 2023. Motion to approve the Committee meeting Minutes, Director Maulhardt; Second, Director Berger. Voice vote, three ayes (Berger, Keeling, and Maulhardt); none opposed. Motion carries, 3/0.

4. September 13, 2023, Board Meeting Agenda Items

The Committee reviewed and discussed the following agenda items to be considered for approval at the September 13, 2023, Board of Directors meeting:

4a. State Water Project Water Transfer Agreement with Palmdale Water District

Board Motion

Assistant General Manager Tony Emmert presented this motion to the Committee for its recommendation to the Board. If approved, this agreement would allow the transfer of 2,000 acre-feet of Table A State Water Project water to the District. Mr. Emmert mentioned there were two proposals for water transfers that are being presented to the Committee, one with Palmdale Water District and the other with Santa Clarita Valley Water District. Those transfers would need to occur within a short period of time (before January 1, 2024). During that time, the District would also be receiving water from Casitas Municipal Water District from a transfer agreement that was approved earlier this year.

There were questions and discussion between the Directors and staff regarding the availability of funds for this type of water transfer, how the water was being released, and water storage capacity when the District experiences another rainy season. Staff mentioned funds for these transfers were included in the fiscal year 2023-24 budget. General Manager Mauricio Guardado assured the Committee that staff takes into consideration the prevention of spillage and would take advantage as much as possible to draw down the lake which would make room to store water for future use. With this, the District will explore other opportunities to help people and growers in Ventura County.

All Committee members were in support of and would recommend this motion to the full Board for its approval. There were no further comments or questions from the Committee. No public comment or questions were offered.

4b. State Water Project Water Transfer Agreement with Santa Clarita Valley Water District

Board Motion

Mr. Emmert introduced the motion to the Committee for its recommendation. If approved, this agreement would allow the transfer of 2,000 acre-feet of Table A State Water Project water to the District. He added that there was sufficient budget to cover the water transfer purchase. After a brief discussion among the Committee and staff, there was a unanimous agreement by the Committee members to recommend this motion to the full Board. There were no further comments or questions from the Committee. No public comments or questions were offered.



5. FY 2022-23 Third Quarter Financial Report

Information Item

The Committee received and reviewed the FY 2022-23 Third Quarter Financial Report for the period of July 1, 2022, through March 31, 2023, as well as a presentation from the District Chief Financial Officer Brian Zahn. Upon the conclusion of the presentation, there were no comments or questions from the Committee. No comments or questions were offered by the public.

6. District Staff and Board Member Reimbursement Report (April 1 through June 30, 2023)

Information Item

The Committee members 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 2022-2023. There were no comments or questions from the Committee. No public comments or questions were offered.

7. Monthly Investment Report (June 2023)

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.

8. Monthly Pipeline Delivery Report (June-July 2023)

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.

9. 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; and
- d) in relation to the professional fees over the past several fiscal years.

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

10. Monthly Administrative Services Department Update

Information Item

The Finance Department monthly update was presented by Mr. Zahn (presentation attached). When presenting on Lake Piru Cash Collections (slide 4), Chair Maulhardt inquired about the recreation area's services through Tommy's Boat Rentals (Tommy's). Mr. Zahn mentioned that revenue for Tommy's was captured under "Concessions" for the Committee's awareness. Chief Park Ranger Clayton Strahan added that Tommy's is doing a really good job and there have been no customer complaints. He also mentioned that a Tommy's representative flew out from



Michigan to address a previously reported problem in person. Tommy's has on order 13 new boats for 2024. Chair Maulhardt said this is the first time he's heard that the District has a good boat rental process and was pleased to see the turnaround as compared to the number of discussions in the past about rental boats that were inoperable.

Mr. Zahn continued his presentation with an update on the District's Fleet Vehicle Program (slide 7), which he is also looking into big vehicle maintenance for heavy equipment. Chair Maulhardt felt the District's strategy made sense and agreed with staff to further their research into these vehicle programs for the District. Staff provided a correction to slide 8. The start date of the new Accountant is September 18 and not September 11. The Committee had no further comments or questions for Mr. Zahn.

Chief Human Resources Officer Josh Perez presented updates on Administration, Human Resources, Risk Management, and Information Technology (presentation attached). There were no further comments or questions from the Committee. No public comments or questions were offered.

11. Future Agenda Items

Chair Maulhardt asked the Committee members if there were any agenda items they wished to bring forward to future meetings. No requests were offered by the Committee.

ADJOURNMENT 9:51 a.m.

Chair Maulhardt adjourned the meeting at 9:51 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 5, 2023.

ATTEST: _____
Chair Lynn E. Maulhardt



ATTACHMENT A

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

ATTENDANCE LIST

MEETING DATE: Tuesday, September 5, 2023

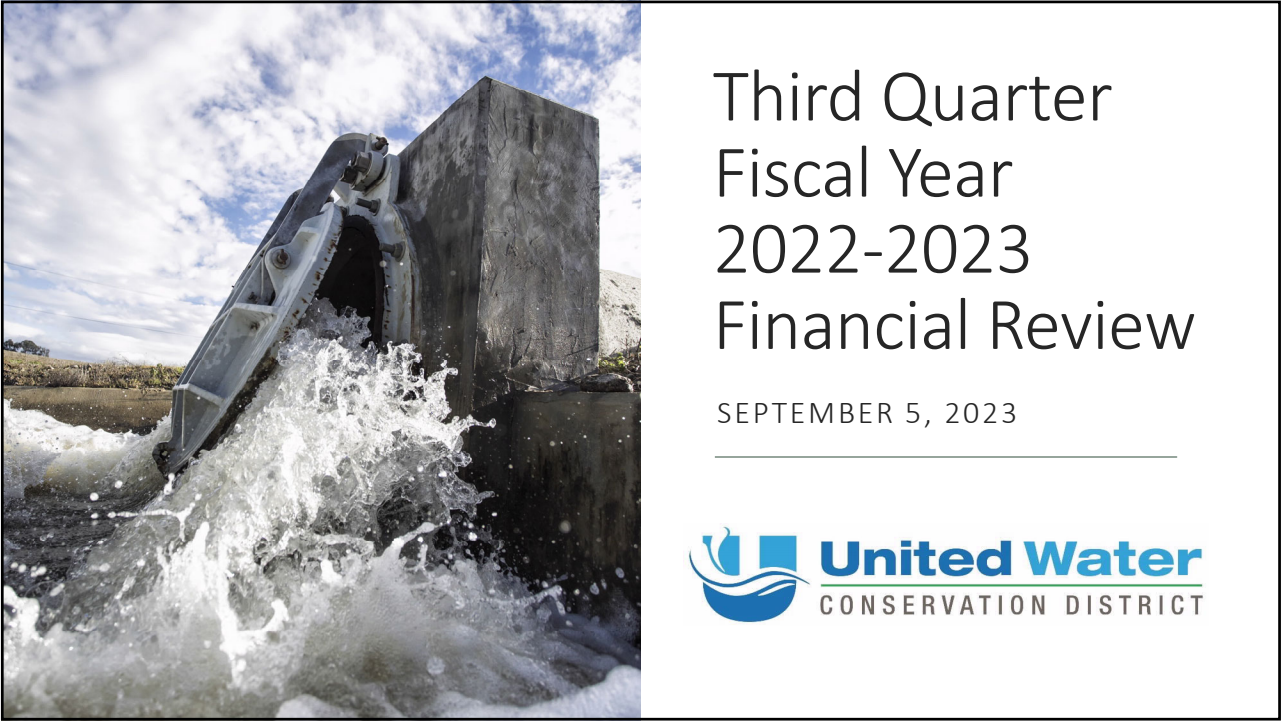
MEETING: UWCD Finance and Audit Committee Meeting

The signing or registering of your name on this sign-up form is not required but is voluntary. All persons may attend the meetings of the Board of Directors of United Water Conservation District without signing or registering their names on this form.

Name (Please Print)

Representing


BURT HANNEY



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Highlights

REVENUE FAVORABLE TO BUDGET



REVENUE

- Total operating revenue is \$1.3M or 4% unfavorable to budget
 - Pipeline revenue is unfavorable to budget by \$2.1M or 19%
 - Groundwater revenue is favorable to budget by \$1.0M or 10%
 - Taxes are favorable to budget by \$636K or 21%
 - Other Operating revenue is unfavorable to budget by \$1.8M or 32% primarily due to Recreation being under budget
 - Non-Operating revenue is favorable to budget by \$936K or 13% primarily due to Federal Grants coming in under budget

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Highlights

EXPENSES FAVORABLE TO BUDGET

EXPENDITURE

- Total expenditures are \$22.5M or 40% favorable to budget
 - Personnel expenses are below budget \$1.5M or 14.0% with Retirement \$973, and Salaries \$400K favorable to budget
 - Professional and legal fees are below budget \$5.3M or 63% due to underspending across all departments
 - Operations expenses are below budget \$12.6M or 44% with Capital spend \$11.2M favorable to budget



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Overview

PIPELINE VOLUME AND RECREATION REVENUE DRIVES REVENUE DOWNSIDE


in \$000's	Q3 FY22-23 Actual	Q3 FY22-23 Budget	Q3 FY21-22 Actual
Taxes	3,680	3,044	3,634
Water Delivery/Fixed Cost	9,061	11,147	9,065
Groundwater	11,100	10,083	8,847
Other Operating Revenue	3,932	5,747	2,139
Non-Operating Revenue	7,900	6,965	805
Total Revenue	\$ 35,673	\$ 36,985	\$ 24,490
Personnel Expense	9,244	10,789	8,402
Professional Fees	3,131	8,441	2,915
Operating Expense*	15,748	28,327	14,809
Allocated Overhead	3,489	5,059	3,185
Debt Service	862	1,903	900
Other	1,378	1,795	381
Total Expenditure	\$ 33,852	\$ 56,314	\$ 30,591

REVENUE

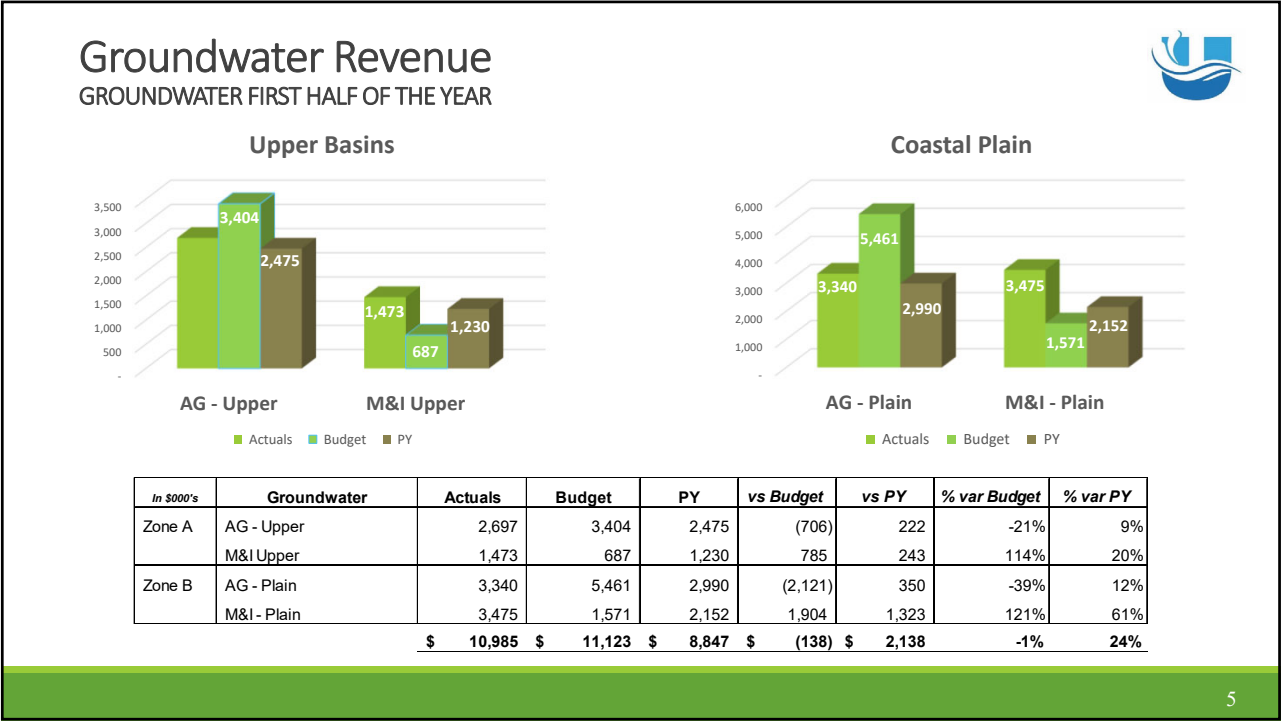
- Revenue is less than budget \$1.3M
 - Pipeline unfavorable \$2.1M
 - Taxes favorable \$636K
 - Groundwater favorable \$1.0M
 - Other Revenue unfavorable \$1.8M
 - Non-Op Revenue favorable \$936K

EXPENDITURE

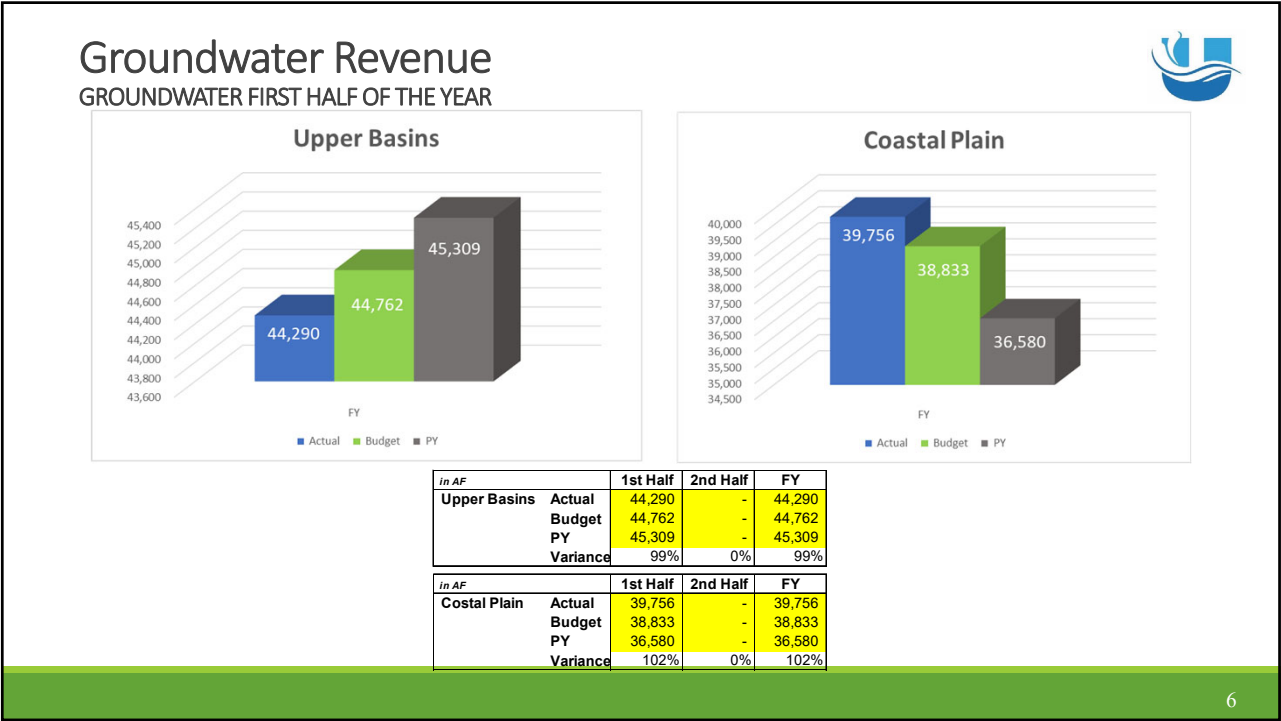
- Total expenditures are favorable \$22.5M
 - All categories favorable to budget
 - Professional and Legal Fees are favorable \$5.3M
 - Operating Expense (w/depreciation) are favorable \$12.6M



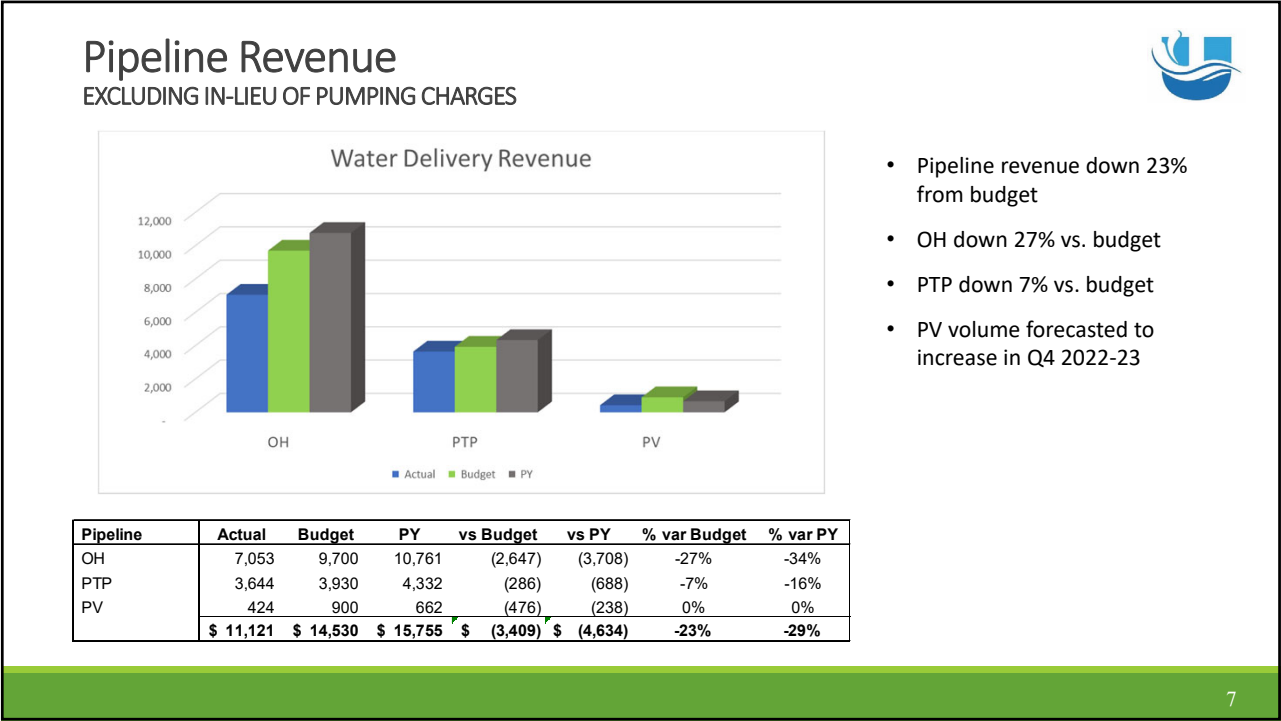
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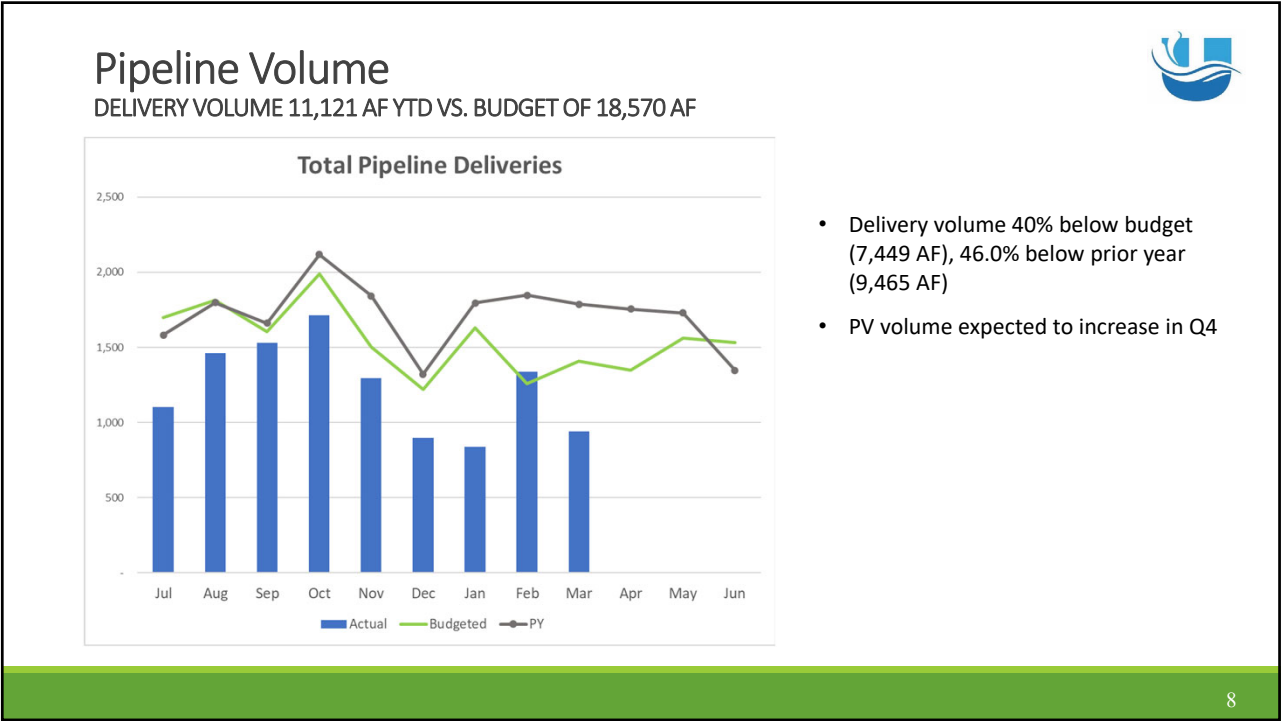
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Top 10 AG Customers



Top 10 Groundwater AG Customers - Q3 2022-23		
CUSTOMER	AG USAGE	AG Revenue
PLEASANT VALLEY CO WTR, FARMERS IRRIGATION CO.	6,389.23	\$ 722,941.39
FISH AND WILDLIFE	5,141.07	\$ 370,054.24
REITER BROTHERS INC,	4,662.98	\$ 335,641.30
SOUTHLAND SOD FARMS,	2,815.60	\$ 292,755.61
DUDA FARM FRESH FOODS INC	2,315.89	\$ 262,042.98
SESPE AGRICULTURAL WATER,	2,216.63	\$ 239,875.34
DEL NORTE WATER COMPANY,	2,173.11	\$ 156,420.48
NAUMANN RANCH	1,126.34	\$ 127,445.39
LIMONEIRA COMPANY	983.05	\$ 111,232.19
	1,326.00	\$ 95,445.49

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Top 10 M&I Customers



Top 10 Groundwater M&I Customers - Q3 2022-23		
CUSTOMER	M&I Usage	M&I Revenue
OXNARD - WTR DIV, CITY OF	5,011.2	\$ 1,700,998.32
SAN BUENAVENTURA, CITY OF	5,998.2	\$ 1,638,028.83
SANTA PAULA, CITY OF	1,829.2	\$ 394,979.17
CAMARILLO (A/P), CITY OF	1,079.0	\$ 366,255.76
FILLMORE, CITY OF	1,124.8	\$ 242,880.23
RIVER RIDGE GOLF COURSE	385.5	\$ 130,854.12
STERLING HILLS GOLF CLUB,	159.3	\$ 54,072.79
WARRING WATER SERVICE,	177.8	\$ 38,385.88
CALIFORNIA AMERICAN WATER	103.3	\$ 35,070.95
WESTERN AG GROUP, LLC	100.0	\$ 33,944.00

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Personnel Expenses



\$000's	Q3 2022-23 Actual	Q3 2022-23 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	5,718	5,987	4,747	269	4%	971	20%
Over-time Salary	209	337	96	128	38%	113	117%
Part-time	173	168	240	(5)	-3%	-67	-28%
Salaries	\$ 6,100	\$ 6,492	\$ 5,083	392	6%	\$ 1,017	20%
Retirement- Classic	590	1,609	1,370	1,019	63%	-780	-57%
Retirement - PEPRA	1,174	1,128	154	(46)	-4%	1,020	662%
Soc Sec/457b Expense	335	372	316	37	10%	19	6%
Medicare Expense	87	96	73	9	9%	14	20%
SUI Expense	14	14	10	1	4%	4	37%
Medical Ins Exp	653	813	537	159	20%	116	22%
LTD	16	20	13	3	17%	3	24%
Life Insurance	18	22	15	4	20%	3	18%
Worker's Comp Expense	158	182	182	24	13%	-24	-13%
OPEB	23	23	46	(0)	0%	-23	-50%
Deferred Comp	30	18	-	(12)	-69%	30	
Other	47	-	-	(47)	0%		0%
Employee Benefits	\$ 3,145	\$ 4,297	\$ 2,716	1,152	27%	\$ 382	14%
Personnel Expenses	\$ 9,244	\$ 10,789	\$ 7,799	1,544	14%	\$ 1,445	19%

- Salaries are favorable to budget 6%
- Employee Benefits are favorable to budget 27% primarily due to:
 - Lower Retirement
 - Lower actuals in Medical Insurance Expense

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Operating Expenses

PROFESSIONAL AND LEGAL FEES DRIVE BUDGET FAVORABILITY



\$000's	Q2 2022-23 Actual	Q2 2022-23 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Profess Fees - Engineering	265	381	54	(116)	-30%	211	391%
Prof. Fees - Environmental	743	1,554	452	(811)	-52%	291	64%
Prof. Fees - IT consulting	20	180	25	(161)	-89%	(5)	-22%
Prof. Fees - GW Consulting	21	96	26	(75)	-79%	(5)	-21%
Prof. Fees - Other	825	2,683	531	(1,858)	-69%	294	55%
Professional Fees	\$ 1,874	\$ 4,895	\$ 1,088	\$ (3,021)	-62%	\$ 786	72%
Legal Fees	\$ 1,257	\$ 3,546	\$ 1,798	\$ (2,289)	-65%	\$ (541)	-30%
Utilities	1,192	1,485	1,247	(293)	-20%	(55)	-4%
Maintenance	1,093	1,837	1,032	(744)	-40%	61	6%
Field Supplies	554	849	266	(295)	-35%	288	108%
Insurance	700	268	558	432	161%	142	25%
Office Expenses	369	642	284	(273)	-43%	85	30%
Miscellaneous	2,067	1,989	2,292	78	4%	(225)	-10%
Travel, Trainings and Meetings	79	260	64	(180)	-70%	15	24%
Gasoline, Diesel, Fuel	141	153	130	(11)	-7%	11	9%
Fox Canyon GMA	89	472	(176)	(383)	-81%	265	-150%
Safety, supplies, clothing	112	102	81	11	11%	31	100%
Telephone	51	62	49	(12)	-19%	2	4%
General Operating Expenses	\$ 6,447	\$ 8,118	\$ 5,827	\$ (1,671)	-21%	\$ 620	11%
State Water Import Costs	\$ 944	\$ 1,118	\$ 827	\$ (174)	-16%	\$ 117	100%
Total Operating Expenses	\$ 10,522	\$ 17,677	\$ 9,540	\$ (7,155)	-40%	\$ 982	10%

- Professional Fees are favorable to budget by \$3.0M
- Legal fees are favorable to budget by \$2.3M
- Operating expenses are \$1.7M favorable primarily driven by Maintenance \$744K, Fox Canyon GMA \$383K and Utilities \$293K and off-set by and over-run in Insurance \$432K

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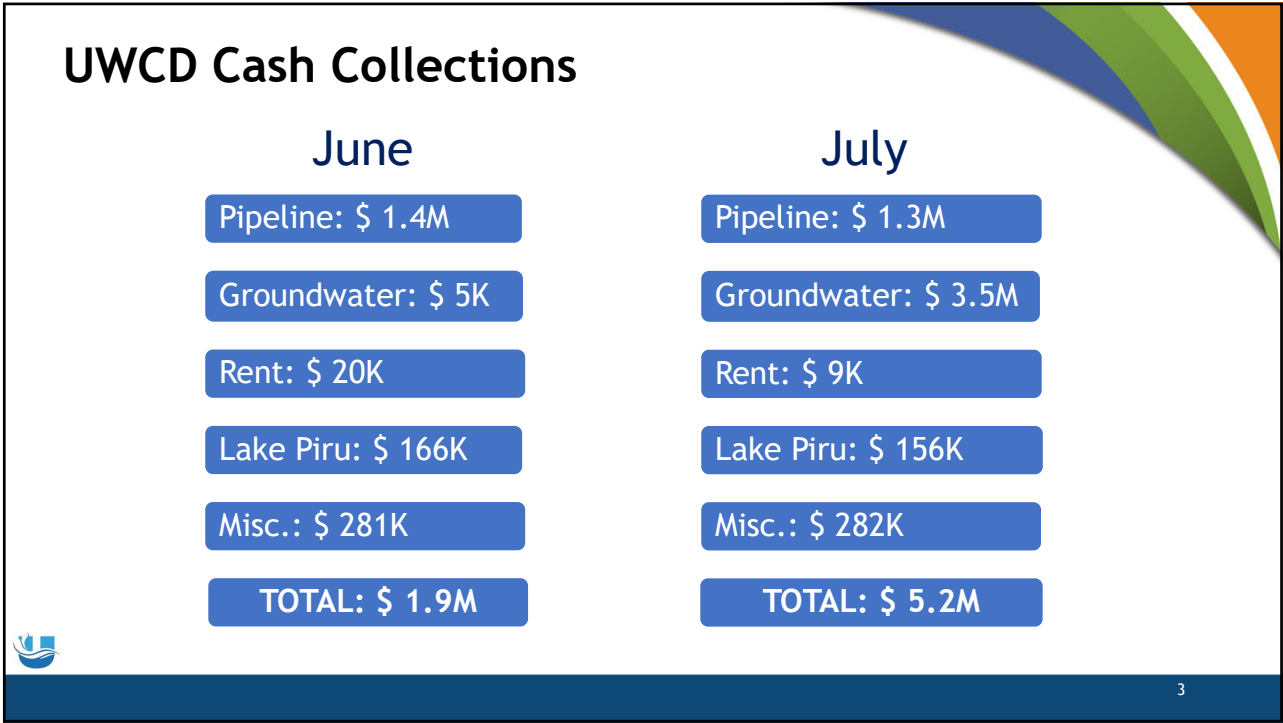
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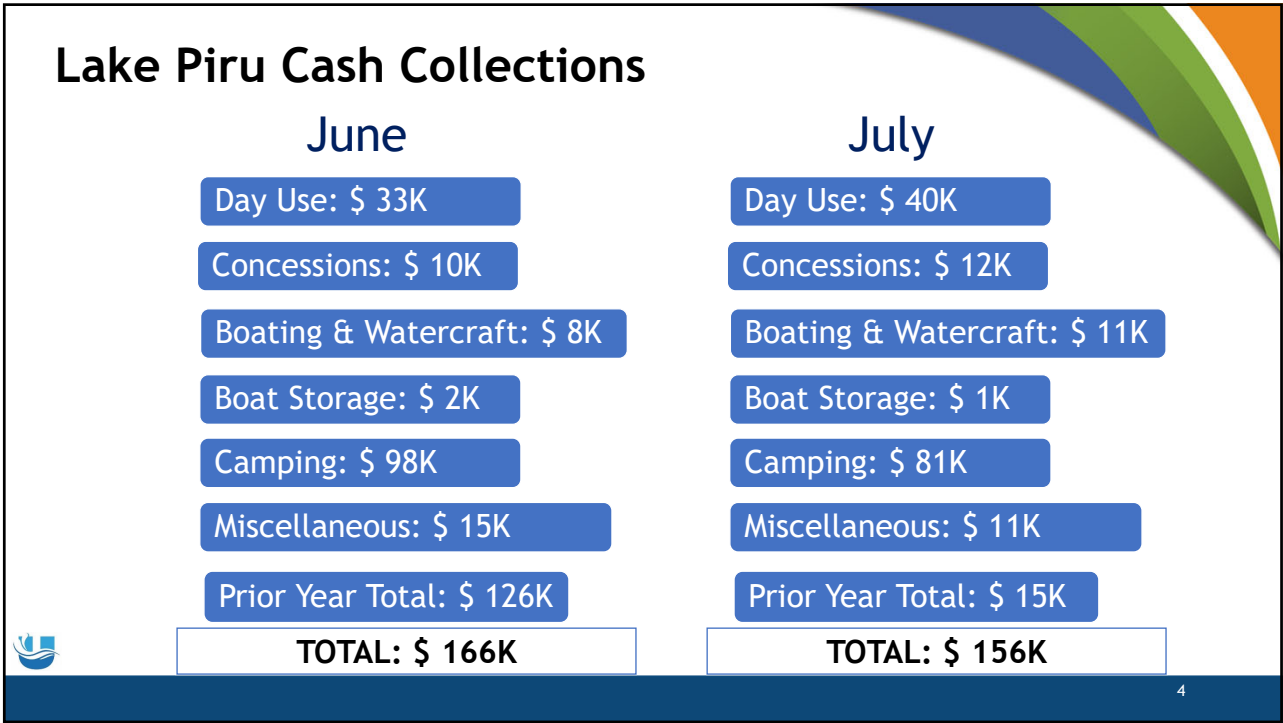
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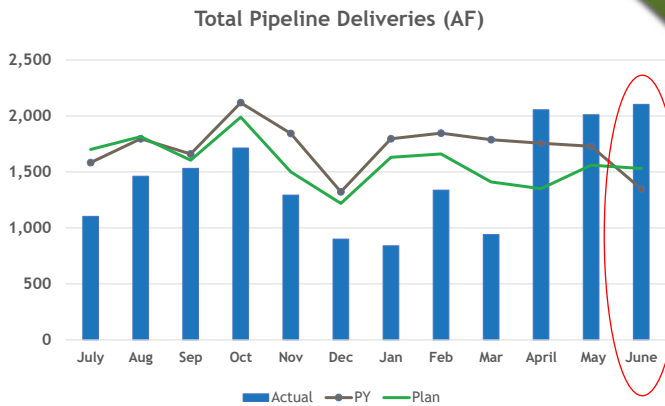


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June 2023 Pipeline

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$987K	1182	1050	132
PT	\$247K	456	480	(24)
PV	\$98K	425	0	425

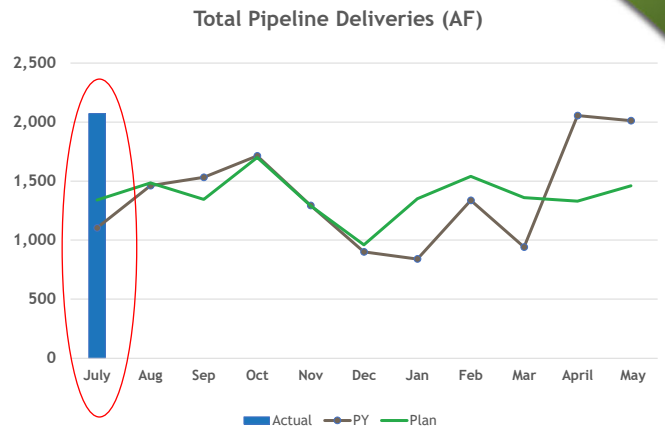
- Year-to-date June deliveries 9% below Plan and 16% below PY
- Year-to-date (excluding PV) June deliveries 13% below Plan and 22% below PY



July 2023 Pipeline

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$705K	909	1010	(100)
PT	\$291K	396	330	66
PV	\$211K	766	0	766

- Year-to-date July deliveries are 55% above Plan



Fleet Vehicle Program

Vehicle Type	# of Type	Average Age (years)	Average Annual Mileage
Mid Size SUV 4x4	3	8.8	4,700
Mid Size SUV 4x4-ERV	1	6.4	4,700
Compact Pickup Ext 4x2	1	4.4	4,500
Compact Pickup Ext 4x4	3	11.5	4,700
Compact Pickup Quad 4x2	2	20.1	4,800
Compact Pickup Quad 4x4	1	10.5	4,800
1/2 Ton Pickup Ext 4x4	8	10.5	4,800
1/2 Ton Pickup Quad 4x2	2	10.5	4,700
1/2 Ton Pickup Quad 4x4	2	3.9	4,500
3/4 Ton Pickup Reg 4x2	4	17.1	4,800
3/4 Ton Pickup Reg 4x4	4	14.5	4,800
3/4 Ton Pickup Ext 4x4	4	4.9	4,400
3/4 Ton Pickup Quad 4x4	1	6.4	4,700
Totals/Averages	36		



Finance Department

- Current estimate for emergency work performed on OH pipeline for the blockage removal is \$275K. Once the cost is final, this will be brought to the committee and board for supplemental appropriations.
- WIFIA loan for design costs closed on August 29, 2023.
- Selection has been made for the open Accountant position and the start date is September 11, 2023.
- Year-end financials to be presented in the October committee meeting.
- Financial audit is beginning the week of September 11, 2023.



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Human Resources

- Finalized MOU with SEIU 721 and implemented policy changes in early July.
- Held an all-staff Lincoln Financial Group presentation on August 15.
- Calculated 2024 Health Insurance rates and scheduled an all-staff employee benefits presentation for September 14.
- Promotions:
 - Promoted Hydrogeologist Dr. Zachary Hanson to Water Resources Engineer.
 - Promoted Associate Engineer Adrian Quiroz to Engineer.
 - Promoted Associate Control Systems Programmer Kevin Ortega to Control Systems Programmer.





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Current Employee Recruitments

Senior Engineer
Offer accepted,
starts on 05-Sep

Senior Control
Systems
Programmer
Position posted,
closes on 04-Sep



Park Ranger
Cadet
Position posted,
closes on 01-Sep



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Risk Management

- Certified seven staff members in Adult and Pediatric First Aid/CPR/AED. In addition, added hands-on tourniquet training as part of our enhanced element of CPR training.
- Provided oversight of license plate reader security camera installation with support from Technology Systems.
- Conducted training and annual hearing exam for Operations and Maintenance, and Engineering staff as part of the District’s Hearing Conservation Program.



Red Cross First Aid/CPR/AED Training

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Technology Systems

- Phone System Upgrade Plan developed and provided an in-person demonstration to the Administrative staff.
- Provided off-site technical assistance for the Fillmore and Piru Basins Groundwater Sustainability Agency meeting held at Fillmore city hall as well as at United’s 4 million acre feet of water recharge celebration.
- Provided detailed descriptions of United’s IT processes in relationship to financial processes to new audit firm.

Technology Systems Specialist Ed Reese
providing IT support in the field



Questions



Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Anthony A. Emmert, Assistant General Manager
Brian H. Zahn, Chief Financial Officer
Josh L. Perez, Chief Human Resources Officer
Clayton W. Strahan, Interim Chief Operations Officer
Tony Huynh, Risk and Safety Manager

Date: October 23, 2023 (October 30, 2023, November meeting)

Agenda Item: 4a. **Approving the General Manager to Conduct Budget Transfers and Expenditures for Radio System Enhancement along with Execution of Memorandum of Understanding with the County of Ventura**
Board Motion

Staff Recommendation:

The Committee will review and consider recommending the motion approving the General Manager to transfer money, within the current budget, and to subsequently procure items required for a radio systems enhancement. The General Manager will also execute a Memorandum of Understanding (MOU) with the County of Ventura (County) as part of this proposal.

Background:

Staff have been evaluating existing radio hardware and infrastructure. While testing the capabilities of existing radio equipment in activating the Santa Felicia Dam siren, staff consulted with County OES and IT partners and became aware of the County's new regional radio system. On June 20, 2023, the Ventura County Board of Supervisors approved \$32,239,081.00 for the upgrade of the existing County radio and microwave system to digital operating on the 700 MHz Public Safety Band. Local law enforcement agencies along with the District Attorney's Office and Probation Agency have agreed to upgrade their radios and participate in this County-led regional radio system.

The District's Park Rangers are currently communicating with the Ventura County Sheriff's Office and Ventura County Fire Department on the 460 MHz band. Once the County transitions to the 700 MHz band, Rangers staff will be unable to communicate with Sheriff's dispatch. From a public safety perspective, the ability to communicate in real-time with the Sheriff's office is critical to the public safety of Lake Piru visitors and staff. Additionally, this radio system would not only future proof the District radio capabilities, but also provide access to the County Information Technology resources for technical support. All maintenance and repairs will be handled by

**Agenda Item: 4a. Approving the General Manager to Conduct Budget Transfers and Expenditures for Radio System Enhancement along with Execution of Memorandum of Understanding with the County of Ventura
Board Motion**

Ventura County Information Technology. The Ventura County Board of Supervisors recently approved a similar process for their CEO to execute.

A review of existing radio inventory also determined that some existing District radios are currently more than two decades old. Some parts are no longer produced or serviceable. This new radio system would be incorporated into both day-to-day operations as well as emergency response capabilities and routinely tested by staff. The radio system would be complementary to the AT&T FirstNet services currently in place and provide additional redundancy. Furthermore, the dual-bands radios that are part of this effort would also be compatible with the activation of the Santa Felicia Dam sirens.

By participating in this regional radio system, the District would also benefit from the 40% discount offered to agencies who sign on by December 15, 2023, and provide us one seat on the Ventura County Radio System Oversight Committee regarding radio systems. This cost-savings translates to a saving of an estimated \$167,935.00 versus the retail price if a decision is made after this deadline.

Fiscal Impact:

Upfront expenses for hardware, accessories and implementation plus subscription fees total to \$274,894.24. Budgets transfers are coming from various GL accounts and transfer of funds from CIP 8058.

The annual subscription fee to Motorola Solutions is \$1,484.30 while the annual cost to participate in the County regional radio system is \$11,736.48 (at \$19.96 per radio/month plus an automatic 4% COLA annual increase). Staff reviewing the request have assessed the current cost of maintenance for our system annually to be far greater than the cost above. Thus, it is anticipated outside of the acquisition of assets, that an annual cost savings will ultimately result while dramatically enhancing responsiveness, communication, and efficiency.

Attachment:

None.



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
Sara Guzman, Senior Accountant

Date: October 25, 2023 (October 30, 2023, November meeting)

Agenda Item: 5. **Monthly Investment Report (September 30, 2023)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current investment report for September 30, 2023, that is attached.

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:

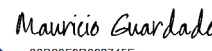

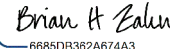
Combined Monthly Investment Report

United Water Conservation District
Monthly Investment Report
September 30, 2023

<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	3,539,638	1	8.60%
Citizens Business Bank	4,409,150	1	10.72%
US Bank - 2020 COP Bond Balance	5,978,766	1	14.53%
Petty Cash	4,400	1	0.01%
County Treasury	1,712	1	0.00%
LAIF Investments	27,209,962	1	66.12%
Total Cash, Cash Equivalents and Securities	41,143,628		100.00%
 Investment Portfolio w/o Trustee Held Funds	 41,143,628		
Trustee Held Funds	-		
Total Funds	41,143,628		

Local Agency Investment Fund (LAIF)	Beginning Balance 27,209,962	Deposits (Disbursements)	Ending Balance 27,209,962
	Interest Earned YTD -	Interest Received YTD 251,649	Qtrly Yield 3.15%

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.

<p>DocuSigned by:  <small>36D23F9D982745E...</small> Mauricio E. Guardado, Jr., General Manager</p>	<p>10/25/2023 Date Certified</p>
<p>DocuSigned by:  <small>70D59ECF0D8D46E...</small> Anthony Emmert, Assistant General Manager</p>	<p>10/24/2023 Date Certified</p>
<p>DocuSigned by:  <small>6685DB362A674A3...</small> Brian H. Zahn, Chief Financial Officer</p>	<p>10/23/2023 Date Certified</p>

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
September 30, 2023			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	6,272,392	(7,431,842)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		4,751,849	Designated for replacement, capital improvements, and environmental projects
		3,990,385	Supplemental Water Purchase Fund
General CIP Funds	15,681,910	15,681,910	Appropriated for capital projects
2020 COP Bond Funds	6,560,921	6,560,921	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	4,577,828	4,577,828	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(1,189,024)	(1,189,024)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	4,502,958	4,502,958	Appropriated for capital projects
OH Pipeline Fund	(1,897,854)	(1,897,854)	Delivery of water to OH customers
OH CIP Fund	3,033,833	3,033,833	Appropriated for capital projects
OH Pipeline Well Replacement Fund	443,951	443,951	Well replacement fund
PV Pipeline Fund	865,986	865,986	Delivery of water to PV customers
PV CIP Fund	244,584	244,584	Appropriated for capital projects
PT Pipeline Fund	205,816	205,816	Delivery of water to PTP customers
PT CIP Fund	1,840,326	1,840,326	Appropriated for capital projects
Total District Cash & Investments	41,143,628	41,143,628	



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
Sara Guzman, Senior Accountant

Date: October 23, 2023 (October 30, 2023, November meeting)

Agenda Item: 6. **Monthly Pipeline Delivery Report (September 30, 2023)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current pipeline delivery report for September 30, 2023, that is enclosed.

Fiscal Impact:

As shown.

Discussion:

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

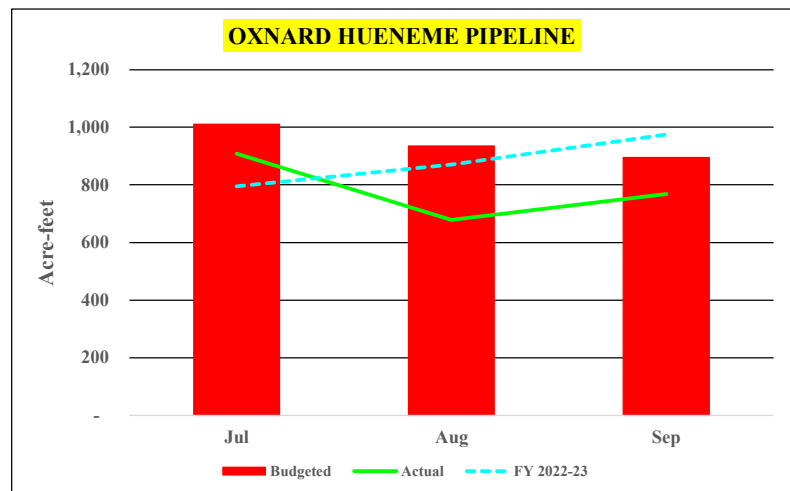
Attachment:

September Pipeline Delivery Report

**United Water Conservation District
Pipeline Water Deliveries (Acre-feet) FY
2023-24 data thru September 30, 2023**

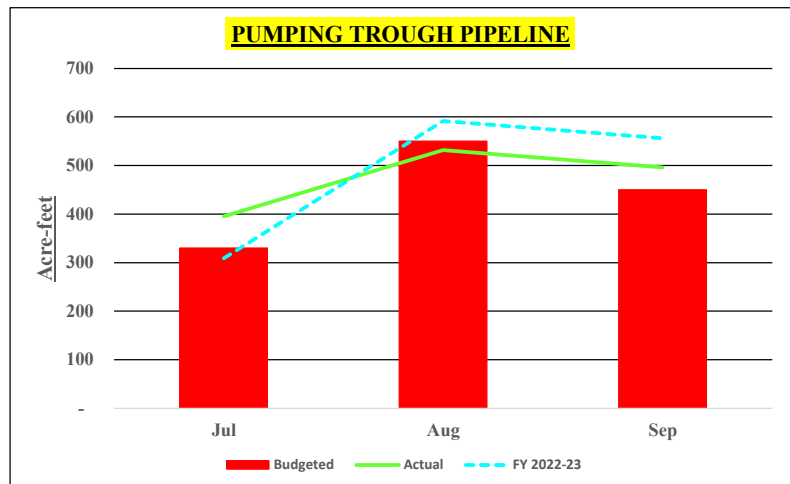
OH Pipeline 2023-24			
	Projection	Actual	Difference
Jul	1,010	909	(101)
Aug	935	678	(257)
Sep	895	768	(127)
Oct	980		
Nov	840		
Dec	730		
Jan	710		
Feb	750		
Mar	850		
Apr	850		
May	960		
Jun	870		
Totals	10,380	2,356	(484)
YTD	2,840	2,356	(484)

YTD Actual to Budget: -17.0%



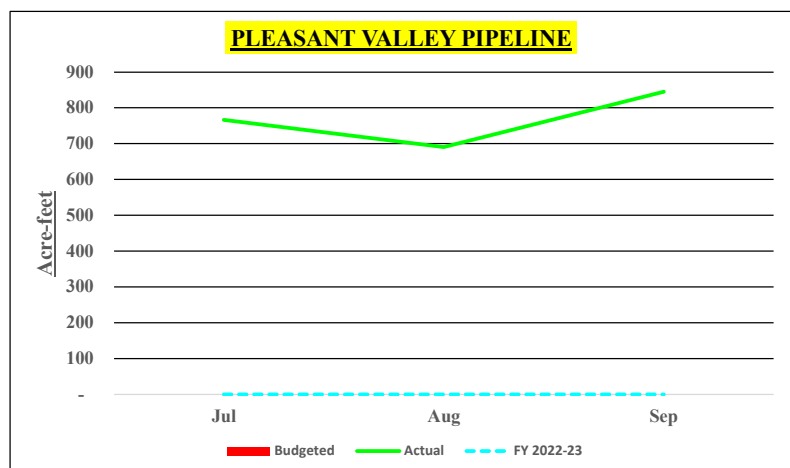
PT Pipeline 2023-24			
	Projection	Actual	Difference
Jul	330	396	66
Aug	550	532	(18)
Sep	450	496	46
Oct	720		
Nov	450		
Dec	230		
Jan	240		
Feb	390		
Mar	410		
Apr	480		
May	500		
Jun	450		
Totals	5,200	1,424	94
YTD	1,330	1,424	94

YTD Actual to Budget: 7.1%



PV Pipeline 2023-24			
	Projection	Actual	Difference
Jul	-	766	766
Aug	-	691	691
Sep	-	846	846
Oct	-		
Nov	-		
Dec	-		
Jan	400		
Feb	400		
Mar	100		
Apr	-		
May	-		
Jun	-		
Totals	900	2,303	2,303
YTD	-	2,303	2,303

YTD Actual to Budget:





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
Sara Guzman, Senior Accountant

Date: October 23, 2023 (October 30, 2023, November meeting)

Agenda Item: 7. **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) 5th 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 September 30, 2023.

Fiscal Impact:

As shown.

Attachments:

Attachment A – Consolidated Cost Summary

Attachment B – Board Motion Items with Fiscal Impact Summary

**United Water Conservation District
Consolidated Cost Summary Report
Through September 30, 2023**

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	907,733	921,871	9,189	607,690	288,682	215,063	44,519	294,337	1,749,252	3,393,774	69,178,088	72,571,862
2023-24	44,242	35,130	3,603	108,177	93,768	13	7,388	-	16,261	76,473	417,726	494,199
Report Total	10,197,168	6,194,141	5,028,870	8,758,651	3,603,515	4,211,635	51,908	791,145	15,162,922	27,784,436	92,067,151	119,851,587
Previous Report Total	10,170,079	6,173,545	5,028,719	8,702,778	3,568,321	4,211,627	50,045	791,145	15,160,857	27,737,744	91,760,794	119,498,538
<i>Current Activity</i>	<i>27,090</i>	<i>20,596</i>	<i>150</i>	<i>55,873</i>	<i>35,195</i>	<i>8</i>	<i>1,863</i>	<i>-</i>	<i>2,065</i>	<i>46,693</i>	<i>306,356</i>	<i>353,049</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

FERC - The activity for September (\$27K) was spent on staff time (\$11K) and professional services (\$16K).

PMF - The activity for September (\$20K) was spent on staff time (\$10K), Permitting (\$7K) and Legal Fees (\$3K).

General/Water Cons - There were minimal salary costs associated for September.

Freeman - The activity for September (\$56K) was spent on staff time (\$43K) and professional services (\$13K).

Quagga - The activity for September (\$35K) was spent on staff time (\$18K) and professional services (\$17K) related to quagga mussel eradication and the scientific dive agreement.

Ventura - There were minimal salary costs associated with the settlement of the City of Ventura Lawsuit.

O. Mykiss CESA - September's activity (\$2K) was spent on staff time.

Takings Claim - No Activity associated with the Takings Claim.

Wishtoyo - The activity for September (\$2K) was spent on salaries related to the Wishtoyo complaint.

Legal Fees - Includes all legal fees for the District. These fees were dominated by the Ventura Lawsuit, FCGMA SGMA, SFD FERC 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, storm clean up and administrative costs.

Board Motion Items with Fiscal Impact

Motion No.	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
4a.	Finance and Audit	Acquisition of new radios, District-wide, to allow for effective communication between Santa Felicia Dam, O&M, and headquarters	N	Multiple budget transfers and CIP 8058	\$275,000	\$12K annual expense
TBD	Recreation	Acquisition of new vehicle for increase in Lake Piru Recreation Area staff	Y	020-200-80510	\$60,000	-
				TOTAL	\$335,000	





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 H. Zahn, Chief Financial Officer
Tony Huynh, Risk and Safety Manager
Zachary Plummer, Technology Systems Manager
Tracy Oehler, Executive Assistant/Clerk of the Board

Date: October 26, 2023 (October 30, 2023, November meeting)

Agenda Item: 8. **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 of October 2023.

Discussion:

Finance

- Current estimate for emergency work performed on OH pipeline for the blockage removal is \$210K. We anticipate having the final cost in December and will bring it to the committee and board for supplemental appropriations.
- The District is planning to purchase new radios for internal use in the amount of \$260K. These new radios will be paid for using existing budgeted dollars that will be transferred to this project.
- The finance team is conducting a review of our budgeting processes as we prepare files for the 2024-25 Financial Budget.
- The Quest Diagnostics lease has been executed and will be extended through September 30, 2030.
- Year-end 2022-2023 financials to be presented in the December committee meeting.
- A financial audit is beginning the second week of December.

Administrative Services

- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Water Resources (Oct. 3), Recreation (Oct. 4) and Engineering and Operations (Oct. 5), Committee meetings as well as the regular UWCD Board of Directors meeting (Oct. 11); and additionally, the Fillmore and Piru Basins GSA meeting (Oct. 19) at City of Fillmore.
-

8. Monthly Administrative Services Department Report

Information Item

- Hosted the UWCD exhibit table at the Farm Bureau Ventura County Agri-Tech Fair on October 23 at the Marriott in Oxnard.
- Provided administrative assistance and support for drafting and printing materials, room setup, purchasing consumables, follow-up with registrants, and hosting the Water Sustainability Conference at District Headquarters on October 26.
- Provided administrative support, coordination, and assistance to CA Avocado Commission Executive Committee for its meeting in the UWCD Boardroom on October 3; the AWA VC Executive Committee meeting on October 5; and Water Issues Committee meeting on October 17 in the UWCD Board Room.

Human Resources

- Successfully onboarded the following personnel:
 - Operations Supervisor, Water Treatment – Position closed, and interviews will be held October 17.
 - Operations Supervisor, Water Supply and Distribution – Position closed and pending interview.
 - Park Ranger Cadet – Physical Agility Exams are scheduled for October 30.
 - Human Resources Specialist – Position closed and selection pending general manager approval.
- Promotions
 - Promoted Senior Engineer Robert Richardson to Principal Engineer.
 - Promoted Senior Accounting Technician Nyvee De Leon to Accountant.
- Calculated 2024 health insurance rates and processed all employee open enrollment changes.
- Processed exit documents for staff that submitted retirement letters during the month of October (including three retirements of staff).
- Attended the 2023 CalPERS Educational Forum and Annual Fire Extinguisher Training.
- Attended the Ventura County Confined Space Training.

Safety and Risk Management

- Coordinated confined space and hazmat training for staff at the Ventura County Fire Department Training Center.
 - Coordinated and confirmed the Piru Siren Activation of additional vehicle fleets.
 - Collaborated with O&M and Technology Systems staff on transitioning to new Dig Alert Intake Process.
 - Certified O&M in Adult & Pediatric CPR/AED/First Aid which included new staff and the recertification (every two years) for current staff).
 - Investigated incidents, including sharing information with Ventura County Sheriff's office.
 - Supported Technology Systems in identifying and assigning cyber security training as part of National Cybersecurity Awareness Month.
 - Coordinated procurement of FirstNet devices for wider District deployment.
 - Managed the transition of fire and intrusion alarm monitoring services to new vendor.
 - Collaborated with District engineer and dam operator in developing Saticoy duty operator cross-training for Santa Felicia Dam Emergency Action Plan.
-

8. **Monthly Administrative Services Department Report** **Information Item**

Technology Systems

- Worked on deployment of new domain controller.
- Equipped new onboarded staff members with workstations and devices to perform their core functions in various departments.
- Addressed advanced phishing tactics and email anomalies, coordinating with security vendors to reinforce our defenses against malicious threats. This dissemination aligns with National Cyber Security and Awareness Month.
- Finalized user lists for the phone system upgrade (currently scheduled for November 1, 2023) and other deliverables to advance the VOIP Phone migration. In addition, Information Technology staff made advancements with the notification process as the Districts' enhanced physical security system is put into action.
- Technology and Instrumentation Departments procured networking and wireless controllers intended for the Iron and Manganese Lab at El Rio. While the equipment has arrived, it is currently undergoing pre-configuration. Coordination for setting installation dates is in progress.
- Collaborated with an array of internal departments and external collaborators, notably AT&T, to align our technological endeavors with operational objectives. Staff conducted discussions with the AT&T FirstNet account team, concentrating on the finalization of equipment (iPhone 14 with SOS alert feature) at no cost. Mobile device deployment and management with Apple Business, and interactions with our software partners were also a key component of these meetings. Deployment anticipated by the end of the year.
- **Volume of Tickets Closed**
 - October 2023: 53 tickets closed.
 - Compared to September 2023: An increase of 16 tickets (43.24%).
 - Compared to October 2022: An increase of 25 tickets (89.29%).
 - Ticket resolution is high because of increased awareness, staff adjustments, and increasing demand for services as well as additional staff training that has been provided.