

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING
Monday, February 5, 2024, at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

OPEN SESSION – CALL TO ORDER 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 January 3, 2024, Finance and Audit Committee meeting and approve as submitted or direct staff to revise as necessary to accurately reflect the discussion and action(s) taken during the meeting.

4. February 14, 2024, UWCD Board of Directors Meeting Agenda Item(s)

The Committee will review and discuss the following agenda item(s) to be considered for approval at the February 14, 2024, Board meeting. The Committee will formulate a recommendation to the entire Board based on the discussions with staff. The Committee will discuss the following item(s):

4.1 Authorization of the General Manager to Approve Check Point Infinity Total Protection Agreement for the District

Board Motion

The Committee will review and consider recommending to the full Board for approval the authorization of the General Manager to execute the Check Point Infinity Total Protection Agreement for the District as attached. This agreement provides advanced security technologies and services for our network and workforce, ensuring robust protection and support.

4.2 Approving the Purchase of Two New Vehicles for the Operations and Maintenance Department

Board Motion

The Committee will review and consider recommending to the full Board for its approval the procurement of two new Operations and Maintenance (O&M) vehicles in an amount not-to-exceed \$86,000 for both vehicles.

5. First Quarter Fiscal Year 2023-24 Financial Reports

Information Item

The Committee will receive and review the District's first quarter fiscal year 2023-24 financial reports for the period of July 1, 2023 through September 30, 2023, as well as a presentation from the Chief Financial Officer.



6. District Staff and Board Member Reimbursement Report (October 1 – December 31, 2023)
Information Item

The Committee will review the expense reimbursement report for all reimbursements of business expenses to staff and board members for the second quarter of fiscal year 2023-2024.

7. Monthly Investment Report (December 2023)
Information Item

The Committee will receive, review, and discuss the District's investment portfolio and cash position as of December 31, 2023.

8. Monthly Pipeline Delivery Report (December 2023)
Information Item

The Committee will receive, review, and discuss the District's pipeline water activities as of December 31, 2023.

9. Board Requested Cost Tracking Items (December 2023)
Information Item

The Committee will receive and review the costs that the District has incurred through November 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.

10. 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.

11. Future Agenda Items

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

ADJOURNMENT

Directors:

Chair Lynn E. Maulhardt
Catherine P. Keeling

Staff:

Mauricio E. Guardado
Tracy Oehler
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, Jr., General Manager

Approved: 
Brian H. Zahn, Chief Financial Officer



Finance and Audit Committee Meeting AGENDA
February 5, 2024
Page 3

Posted: (date) February 1, 2024

(time) 5:00 p.m.

(attest) *Jackie Lozano*

At: www.unitedwater.org

Posted: (date) February 1, 2024

(time) 5:15 p.m.

(attest) *Jackie Lozano*

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

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
Wednesday, January 3, 2024, at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

COMMITTEE MEMBERS PRESENT:

Lynn E. Maulhardt, chair
Sheldon G. Berger, director
Catherine P. Keeling, director (arrived at 9:07 a.m.)

STAFF PRESENT:

Mauricio Guardado, Jr., general manager
Anthony Emmert, assistant general manager
Josh Perez, chief human resources officer
Brian Zahn, chief financial officer
Marissa Caringella, environmental services manager
Zachary Plummer, technology systems manager
Sara Guzman, senior accountant
Jackie Lozano, administrative assistant/clerk of the committee

PUBLIC PRESENT:

None.

OPEN SESSION 9:00 a.m.

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

Committee Members Roll Call

Two Committee members were present (Berger, Maulhardt) and one was absent (Keeling).

1. Public Comment

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

2. Approval of Agenda

Motion

Motion to approve the Committee meeting agenda, Director Berger; seconded by Chair Maulhardt. Voice vote, two ayes (Berger, Maulhardt); none opposed; one absent (Keeling). Motion carries 2/0/1.

3. Approval of Minutes

Motion

The Committee received and reviewed the draft Committee meeting Minutes of December 4, 2023. Motion to approve the Committee meeting minutes, Director Berger; seconded by Chair Maulhardt. Voice vote, two ayes (Berger, Maulhardt); none opposed; one absent (Keeling). Motion carries 2/0/1.



4. January 10, 2024, UWCD Board of Directors Meeting Agenda Items

The Committee reviewed and discussed the following agenda items to be considered for approval at the January 10, 2024, Board of Directors meeting:

4.1 Request from Pleasant Valley County Water District to Waive Charges for Late Payment

Board Motion

Chief Financial Officer Brian Zahn presented the motion to the Committee for their consideration to the Board. If approved, penalties and interest charges of \$5,684.32 for a late payment would be waived per a request from Pleasant Valley County Water District. After a brief discussion, Committee members agreed to move this request forward to the Board of Directors for approval.

4.2 Recommend the Authorization of a Supplemental Appropriation of Funds for Pleasant Valley Reservoirs Treatment Chemicals

Board Motion

Assistant General Manager Tony Emmert and Mr. Zahn presented the motion to the Committee for their consideration to the Board. If approved, Finance would secure funds for the purchase of treatment chemicals not to exceed \$140,000. Director Catherine Keeling arrived and joined the meeting. After a discussion between Committee members and staff, it was mentioned that other chemical treatments would be researched further and budgeted for as part of an ongoing preventative maintenance program. Committee members agreed to move this request forward to the Board for approval. When presenting this motion to the Board, Chair Maulhardt requested staff to brief Board members as it would be helpful to go through the discussion that took place during this meeting.

5. Business Phone System Review

Information Item

Chief Human Resources Officer Josh Perez and Technology Systems Manager Zachary Plummer provided information to the Committee on the milestones and status of the new phone system. The Committee members appreciated the update and Chair Maulhardt requested staff to briefly mention at the Board of Directors meeting key aspects of the new system such as how its saving the District money (money well spent), more efficient, eliminating robocalls, state of the art equipment, and it makes sense (logical). Chair Maulhardt requested staff to remind him of this during the Board meeting should this be discussed.

6. Monthly Investment Report (November 2023)

Information Item

The Committee received and reviewed the District's investment portfolio and cash position as of November 30, 2023.

7. Monthly Pipeline Delivery Report (November 2023)

Information Item

The Committee received and reviewed the District's pipeline water activities as of November 30, 2023.

8. Board Requested Cost Tracking Items (November 2023)

Information Item

The Committee received and reviewed the costs that the District has incurred through November 30, 2023:



- a) as part of the FERC licensing efforts 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.

9. Monthly Administrative Services Department Update

Information Item

The Finance Department monthly update was presented by Mr. Zahn. Mr. Perez presented updates on Human Resources, Risk Management, and Information Technology (presentation attached).

In closing, Chair Maulhardt provided feedback on the process of how to make the Committee meeting process more functional. He appreciated today's meeting being that it was more of a discussion and was pleased with the direction the Committee meetings are going. Directors prefer bullet points and a cut-to-the-chase presentation approach to ask the questions of the Committee. The presentation today was a big improvement from the past.

10. Future Agenda Items

There were no future agenda items requested by the Committee members.

ADJOURNMENT 10:01 a.m.

Chair Maulhardt adjourned the meeting at 10:01 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 January 3, 2024.

ATTEST: _____

Chair Lynn E. Maulhardt



1



2

November Cash Collections

UWCD

Pipeline: \$ 1.7M

Groundwater: \$ 42K

Rent: \$ 10K

Lake Piru: \$ 35K

Misc.: \$ 5.7M

TOTAL: \$ 7.5M

Lake Piru

Day Use: \$ 5K

Concessions: \$ 3K

Boating/Watercraft: \$ 1K

Boat Storage: \$ 2K

Camping: \$ 20K

Miscellaneous: \$4K

Prior Year Total: \$ 28K

TOTAL: \$ 35K

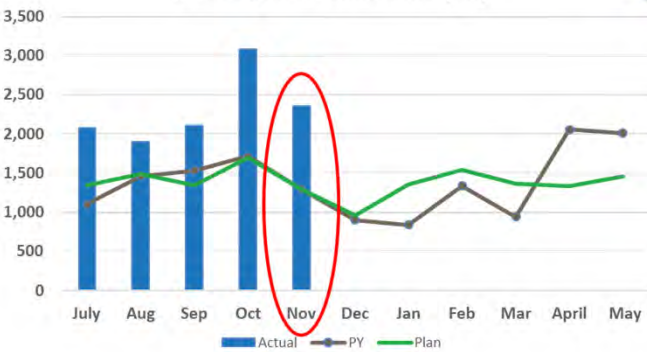


November 2023 Pipeline

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$869K	1,171	840	330
PT	\$369K	525	450	75
PV	\$186K	661	0	661


- Year-to-date November deliveries are 61% above plan and 62% above prior year.

Total Pipeline Deliveries (AF)



Board Motion Items with Fiscal Impact


Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
Finance and Audit	Request from Pleasant Valley County Water District to Waive Charges for Late Payment	N/A	Revenue	\$5,685.32	N
Finance and Audit	Recommend the Authorization of a Supplemental Appropriation of Funds for Pleasant Valley Reservoirs Treatment Chemicals	N	Revenue	\$140K	N
Eng. and Ops.	Recommend the Authorization of a Supplemental Appropriation of Funds for the Freeman Diversion Expansion Project (CIP 8001), Authorize approval of a Contract with GEI Consultants, Inc. for the Hardened Ramp 90% Design	N	Reserves	\$2.1M	N



5

Finance Department

- Financial audit is currently in the second week of the audit
- FY 2024-25 Budget templates distributed to all budget owners
- 2023-24 rates letter being distributed with January Groundwater Statements
- Leadership and Manager Budget Workshop scheduled for January 9, 2024
- Finalizing selection of fleet management software to manage District fleet
- Groundwater sustainability agency audit complete and financial statements issued




6



7

Human Resources

- Promotions:
 - Park Ranger Cadet to Park Ranger I
Natalie Everton, Michael Groeneveld, and Matt Lundberg
 - Reservations Coordinator to Administrative Assistant I
Katie Prado
 - Recharge O&M Worker I to Water Treatment Operator II
Thomas Gonzalez
- New hire:
 - **Anthony Gonzalez** Water Treatment Operator II starts January 8, 2024
- Annual service awards for tenured employees set for the Board meeting in January
- Processed into Incode:
 - Health insurance to reflect 2024 rates for all health plans
 - End-of-year updates for SDI, SUI, miscellaneous allowances, etc.

8

8

Human Resources (continued)

- Assigned Anti-Harassment Training to all employees as required by California employment law.
- Drafted new License Agreement for staff volunteers and paid staff residing at Lake Piru Recreation Area.
- Provided HR documents in support of Annual Financial Audit.
- Processed the annual Special District Risk Management Authority (SDRMA) insurance renewal.



9

9

Current Employee Recruitments

- Working on recruitments for the following positions, scheduled to close January 2:

Control Systems Supervisor

Interviews
scheduled for next
week

Senior Park Ranger

Interviews
scheduled for this
week



10

10

Risk Management

- Collaborated with Cal OES on uploading disaster recovery documents and answering questions on FEMA Grants Portal.
- Aided HR and the Recreation Department in the Park Ranger I interviews as a selection panel participant.
- In coordination with Engineering staff, completed annual SFD Security Plan Update, 10-year Public Safety Plan revision, and EAP Status.
- Completed annual audit of District's Hearing Conservation Program with program's professional supervisor (licensed audiologist).
- Coordinated First Aid cabinets and vehicle kits restocking across all District facilities.
- Certified five District employees in Adult & Pediatric CPR/AED/First Aid.



December 9 Wildfire near
Freeman Diversion



11

11

Technology Systems

- **Total Tickets Closed: 21**
- **Key Issue Types:**
 - IT services and support: 17
 - Employee information update: 3
 - Other: 1
- **Priority Distribution:**
 - Low: 20
 - High: 1
- **30-Day Ticket Creation:**
 - Tickets created during the last 30 days (into December 2023): 50
 - Significant number of tickets
 - Represents a substantial workload
- **Tickets Not Closed:**
 - Open tickets: 41



12

12





Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Josh Perez, Chief Human Resources Officer
Zachary Plummer, Information Technology Manager

Date: January 29, 2024 (February 5, 2024, meeting)

Agenda Item: **4.1 Authorization of the General Manager to Approve Check Point Infinity Total Protection Agreement for the District Board Motion**

Staff Recommendation:

The Committee will review and consider recommending to the full Board for approval the authorization of the General Manager to execute the Check Point Infinity Total Protection Agreement for the District as attached. This agreement provides advanced security technologies and services for our network and workforce, ensuring robust protection and support.

Discussion:

The Check Point Infinity Total Protection Agreement delivers a robust security solution tailored to our District's needs. It combines advanced threat prevention technologies with a unified platform, offering top-tier protection and simple procurement at predictable costs. This package includes essential software, hardware, and real-time security services. Importantly, it encompasses comprehensive training for IT staff and all employees, enhancing cybersecurity awareness and skills. With flexible technology utilization, a central management console, and 24x7 Direct Premium PRO support, this agreement significantly strengthens our cybersecurity posture.

Fiscal Impact:

The execution of the Check Point Infinity Total Protection Agreement will have a fiscal impact on the District's budget. The agreement is structured over a five-year period, with the District being invoiced annually. For the first year of the contract, a sum of approximately \$160,000 has been allocated, reflecting the financial commitment necessary for this agreement. This allocation is in line with our strategic goals for enhancing cybersecurity and is an integral part of our fiscal planning. Future annual costs for the remainder of the contract term should be anticipated and incorporated into the budget for the upcoming fiscal years to ensure the seamless implementation and maintenance of the services provided. The total cost of the five-year contract is approximately \$719,000.

Attachment:

Check Point Infinity Total Protection Agreement



Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer

Date: January 25, 2024 (February 5, 2024, meeting)

Agenda Item: **4.2 Approving the Purchase of Two New Vehicles for the Operations and Maintenance Department**
Board Motion

Staff Recommendation:

The Committee will review and consider recommending to the full Board for its approval the procurement of two new Operations and Maintenance (O&M) vehicles in an amount not-to-exceed \$86,000 for both vehicles.

Background:

In the 2021-22 budget, two new vehicles were approved for the O&M team to replace older vehicles that required significant repairs. Purchase orders were generated for the purchase, but at the time, and in subsequent years, there were no vehicles available to purchase through the state vehicle purchase program, so vehicles were never purchased.

The District O&M team needs a vehicle for the chief operations officer and another to replace a 2008 Chevrolet pickup truck (truck #4) with 141,000 miles and a blown engine. The vehicle is non-operational and the costs to repair the vehicle far exceed what the vehicle is worth.

Fiscal Impact:

The \$86,000 for this purchase was budgeted for in the FY2021-22 budget and the associated purchase orders have been rolled over each year. There will be no impact on the current budget.

Attachment:

None.



Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer

Date: January 31, 2024 (February 5, 2024, meeting)

Agenda Item: 5. **Fiscal Year First Quarter 2023-2024 Financial Reports
(July 1, 2023 – September 30, 2023)
Information Item**

Staff Recommendation:

The Committee will review the Fiscal Year First Quarter (FY Q1) 2023-24 Financial Reports for the period of July 1, 2023, through September 30, 2023, as well as receive a presentation from the Chief Financial Officer.

Discussion:

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

This report represents three months of financial information for District operations for FYQ1 2023-24 (25 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures, and water deliveries, as well as discussion of any significant variances. This report is based on unaudited financial data and therefore is subject to revision as staff makes any necessary adjustments that may occur during the year.

While some funds appear to have some savings potential, adjustment recommendations may not be made at this time because the potential savings may be the result of delays in timing and therefore may not materialize.

Staff currently offer no recommendations for budget adjustments.

Attachments:

- A – CIP Status FYQ1 2023-24 Financial Reports
 - B – FY 2023-24 First Quarter Financial Reports
-



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

General Manager
 Mauricio E. Guardado, Jr.

Legal Counsel
 David D. Boyer

February 5, 2024

Board of Directors
 United Water Conservation District

Subject: First Quarter Fiscal Year 2023-2024 Financial Reports

Dear Board Members:

Enclosed for your review are the District's Fiscal Year (FY) 2023-2024 First Quarter Financial Reports. These reports represent three months of financial information for District operations and Capital Improvement Project (CIP) updates (July 1 through September 30, 2023).

The report focuses primarily on the operating funds of the District and corresponding CIP funds:

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

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

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

OPERATING FUNDS

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



CAPITAL IMPROVEMENT PROGRAM STATUS

A one-page summary of the District's current Five-Year Capital Improvement Program appears along with Benchmark Interest Rates as part of Attachment B. **As of September 30, 2023**, all CIP expenditures are within the total amount appropriated by the Board.

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

- ***Well Replacement Program (CIP # 8000)***

Bakersfield Well and Pump completed the construction of Well No. 20. A contract with General Pump was executed for the pump and motor for the well.

- ***Freeman Diversion Expansion (CIP # 8001)***

Contracts were executed with GEI Consultants and Northwest Hydraulic Engineers (NHC) for the 60% design of the Hardened Ramp fish passage alternative. Operational Work Groups were convened consisting of consultants, special advisors, staff, and regulators.

- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***

A new contract with GEI Consultants, Inc. (GEI) was fully executed in the amount of \$867,980 to develop the final design and bid documents. As of September 30, 2023, the final design was 19% complete. During this reporting period, progress meetings were held with GEI to review and discuss the design progress. Engineering Staff further reviewed and evaluated the proposed intake facility in relation to the historical discharges and reservoir levels, additional environmental constraints, and recommendations from the previous Board of Consultants (BOC) meeting. As a result, additional design changes are anticipated to be included in the final design. Engineering Staff also received and reviewed the Construction Manager, Black & Veatch (BV), 90% design review report. Staff participated in several meetings with BV to discuss construction sequencing, schedule, and construction bid strategies. In addition, a new amendment to Catalyst Environmental Solutions (Catalyst) contract in the amount of \$248,351 was fully executed to develop the 60% design of the new release channel. The 60% design of the new release channel is scheduled to be completed by the end of 2023.

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

During this reporting period, Engineering Staff continued their review of the 60% design Technical Memorandums and attended progress meetings with GEI in preparation for the upcoming BOC meeting in November. As of September 30, 60% of the design was 83% complete. Engineering Staff began preparation for the upcoming Design Potential Failure Mode Analysis (PFMA) that is scheduled to be held on January 22-25, 2024. The Design PFMA will be a four-day workshop which will be facilitated by BV and will likely include the Federal Energy Regulatory Commission (FERC), GEI, California Department of Water Resources Division of Safety of Dams (DSOD), various subject matter experts, and District staff.

- ***Santa Felicia Dam Sediment Management (CIP # 8005)***

No updates to report.



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

As of September 30, 2023, construction is approximately 95% complete. During this quarter, weekly coordination meetings were held between Engineering Staff and the District's construction manager (HDR) and weekly construction progress meetings were hosted by HDR and attended by GSE Construction (contractor), Taft Electric (subcontractor), Kennedy Jenks (KJ) Consultants (design engineer) and Engineering and O&M Staff. GSE submitted four (4) submittal packages and four (4) Requests for Information (RFIs) that HDR and KJ reviewed and provided responses. Thirty-nine (39) Change Orders (COs) have been fully executed to date in the total amount of \$1,437,652.08 which represents 15.4% of the original construction contract amount of \$9,342,900. Four (4) of these COs amount to \$662,910.19 or 7.1% of the original contract amount are directly related to compliance with the Buy American Act (BAA) which is a federal grant requirement (the project was not originally bid with this requirement in place). Start-up and testing activities continued through September 2023 and successful Iron and Manganese removal was achieved as confirmed by third-party laboratory testing. Construction activities that are still pending are completion of start-up and testing activities, asphalt pavement installation, construction punch list items, and completion of Division of Drinking Water (DDW) and Federal and State grant deliverables.

- ***Freeman Conveyance System Upgrade–Freeman to Ferro Recharge Basin (CIP # 8018)***

NHC and its sub-consultant Gannett Fleming delivered 90% design drawings for the Three Barrel Culvert. Staff issued a Task Order to HDR for the conceptual design of a water conveyance system from Noble Basin No. 3 to the Ferro Basin.

- ***Extraction Barrier and Brackish Water Treatment (CIP # 8019)***

Several agreements are in process including: (1) New Monitoring Wells: An amendment is needed to an existing license agreement that covers access, maintenance, operation, and data collection for existing monitoring wells (22, A1, A-2, CM-1, CM-2, CM-1A, CM-6 and Q2). This amendment is pending site approval by the Navy which is expected to be done by late-2023. (2) The Navy provided the final draft Memorandum of Agreement (MOA) between UWCD and the Navy to develop roles and responsibilities for the Phase 1 project which has been reviewed by both parties' legal counsels. The MOA will be executed by UWCD's General Manager and Admiral Rosen and presented to the Board of Directors as an informational item in late-2023. (3) The draft Letter of Request (LOR) initiating the Navy's real estate process for an outgrant easement for the Phase 1 project was prepared and submitted to the Navy for review and comment on May 9, 2023. Revisions are currently underway including one extraction well site relocation (EBB2) which will be resubmitted to the Navy in late 2023.

Activities related to grants include: (1) the District held a kick-off meeting with State Water Resources Control Board (SWRCB) Division of Financial Assistance (DFA) staff for the grant award of \$8,449,062 that was approved on March 6, 2023, for the Phase 1 project. Execution of the grant agreement is anticipated by December 2023. The District submitted a grant application on June 23 with assistance from KJ requesting \$20M in Federal funding assistance under the Defense Community Infrastructure Program (DCIP) provided by the Office of Local Defense Community Cooperation. This included a third-party cost validation prepared by HDR. The maximum grant award is \$20 million with a 30% local cost match requirement. The District received notice on August 8, 2023, and a meeting has been requested with the OLDCC to review the application in October 2023.



Held weekly internal meetings between Engineering, Environmental, and Water Resources staff to discuss progress on agreements with the Navy (MOA, Outgrant Easement), grants (SGM, GWGP, DCIP), CEQA/NEPA documentation preparation, permitting agency engagement, discharge, and pipeline alternatives evaluation, well site suitability analysis, coastal water quality sampling and groundwater flow modeling. Held NEPA/CEQA “Drumbeat” Meetings with District, ESA Consultants and Navy NEPA staff and Subject Matter Experts (SMEs). District staff held bi-weekly progress meetings with the Phase 1 project design team, Kennedy/Jenks Consultants and the CEQA and permitting team, ESA Consultants. Held monthly progress meetings with Navy staff to discuss priority items including finalization of the MOA, LOR for an Outgrant Easement, monitoring well design and installation progress, finalization of the Discharge Alternatives TM, draft Pipeline Alternatives TM, and progress of environmental surveys within the Mugu Lagoon.

ESA Consultants is developing a scope of work for Mugu Lagoon environmental surveys and studies as needed. ESA Consultants is currently developing the CEQA Project Description for the Phase 1 project. District staff is in the process of soliciting proposals to conduct geotechnical exploration activities and prepare a geotech report along the proposed pipeline alignments and extraction well sites.

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

On February 10, 2023, CalTrans (Plaintiff) filed an action to acquire portions of UWCD's property at PTP Well Site No. 4 by eminent domain, including a permanent easement of 3,000 sq. ft. (Fee Acquisition) indicated as Parcel No. 81216-1 and a Temporary Construction Easement (TCE) consisting of 1,436 sq. ft. indicated as Parcel No. 81216-2. On May 26, 2023, the Plaintiff filed a Motion for Order of Possession of the Fee Acquisition and TCE against UWCD (defendant). United's Legal Counsel visited the site on May 17 to develop a better understanding of the impacts on the site footprint and prepared a draft declaration for Staff review on June 22, 2023. Staff reviewed and submitted the signed declaration to the legal counsel. On June 23, 2023, UWCD opposed the motion because the TCE/Fee Acquisition would restrict adequate access to and from the site and limit the maintenance and repair activities at the well site during and after construction of the Project. A court hearing with CalTrans was scheduled for August 30. Both the Chief Engineer and Engineering Manager attended the court hearing. Despite the dispute, Plaintiff and UWCD agreed to prepare a Stipulation to satisfy UWCD's alleged need to have adequate access and/or room to be able to maintain/repair Well Site No. 4, while also allowing Plaintiff to have pre-judgment possession of the TCE/Fee Acquisition to facilitate the Project. A joint stipulation dated September 13, 2023, was reached between United and CalTrans on the ingress and egress around the PTP Well Site No. 4. Additionally, United received a letter from the City of Oxnard on September 12 confirming that during the construction of the project, United will be given access to the site. In addition, the City committed to include in the construction contract specifications for the project a condition allowing UWCD access the site through the existing farm area located along the southerly side of the site.

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

Total number of meters installed: 45 of 60 or 75% complete. An additional eight (8) meter installations are planned by late-2023 (Turnout Nos. 102, 109, 113, 114, 132, 134, 161, 162). Easement acquisition completion: 33 of 40 obtained or 82.5% complete. Utility easement deeds for Turnout Nos. 147 and 161 have been filed with the County Clerk and Recorder's Office. Additional property owners related to Turnout No. 120 have signed the utility easement deed. There are over 20 signatories to the utility easement deed. Litigation at the property that is served



by Turnout No. 107 has been completed. There is a new property owner that can now execute a utility easement deed. Hamner Jewell and Associates (HJA) is working with the new owner's attorney. Minor language modifications have been requested for the utility easement deed related to Turnout Nos. 145, 147, 150, 156 and 161. The modifications are considered non-substantial and the District plans to proceed with execution. The property owner for Turnout Nos. 145, 150 and 156 has requested a site meeting to discuss the project before signing the utility easement deeds. The property owners at Turnout Nos. 142, 144 and 154 have been non-responsive or non-cooperative and District staff will review options for proceeding forward.

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

Staff met with the City of Ventura (City), and their consultant, Stantec to discuss the locations of United's turn outs of the Interconnection on June 6. United discussed the proposed location of the turnout on Rose Avenue and proposed an additional blow off in the Ferro recharge basin for flush water discharge. Staff met with the City of Ventura on August 3 to discuss the 60% design plans. Staff provided feedback on the plan details associated with the proposed turnout and blow off facilities at Noble Basin. The City requested temporary construction and permanent easements from the District and provided Staff with two utility easement deed templates (The City's Easement Deed for water lines and United's utility easement deed templates) to choose from. The legal counsel reviewed the two templates and provided comments and recommended revisions to be included in the City's easement deed template that appears to be more appropriate for this request. Staff provided comments to the City for their consideration and inclusion in the City's easement template. Staff requested the City to prepare two separate easement deeds; one for the permanent easement and a separate one for the temporary construction easement.

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

The vendor who I've been dealing with, Sunshine Homes, is working up a price this week for the modular home that will potentially replace the current EL Rio break room trailer. The cost of the home, permit fees, and construction costs will be in the range of \$280,000. This CIP is scheduled to be completed in FY 2023/2024.

- ***Asset Management System/CMMS System (CIP # 8041)***

No update to report.

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

A new contract with MKN & Associates, Inc. (MKN) in the amount of \$298,352 was fully executed to develop the final design of Phase 1 of the PTP Recycled Water Connection, Laguna Road Pipeline Project, and 30% design of Phase 2 of the new booster pump station. During this reporting period, Engineering Staff attended progress meetings, discussed hydraulic model concerns, and prepared and submitted the requested data related to the PTP system to MKN. As of September 30, the final design of Phase 1 is 13% complete. Engineering Staff also attended coordination meetings with Pleasant Valley County Water District and UWCD to review and discuss the draft agreement for the recycled water delivery.

- ***Piru Early Warning System Replacement (CIP # 8058)***

This CIP is being deferred. The resources are being reallocated to the radio system upgrade, which is directly related to the early warning system. The CIP will remain in the budget and additional resources will be requested in FY 2024/2025.



- **OH Well 13 Rehabilitation (CIP # 8059)**
No updates to report this quarter.
- **OH Well 14 Energy Efficiency Upgrades (CIP # 8060)**
No updates to report this quarter.

CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of September 30, 2023, the District had a total of \$41.1M in cash and investments. As noted on the cash position report, some of the District's resources are readily available for use while other funds have restrictions that limit how they can be used. The District must adhere to any legal, bond or contractual restrictions placed on funds. However, some restrictions are based on Board designations and can be redirected for other uses if the Board so determines.

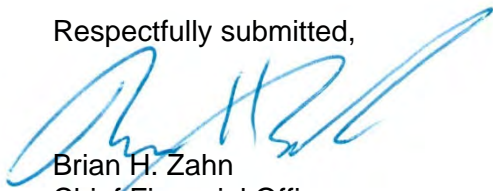
The District's cash, cash equivalents and securities held in the various accounts as compared to the prior year are as follows:

	Sep-23	Sep-22
Bank of Sierra	\$ 3,539,638	\$ 3,707,294
Citizens Business Bank	\$ 4,409,150	\$ -
US Bank - 2020 COP Bond Balance	\$ 5,978,766	\$ 10,137,144
Petty Cash	\$ 4,400	\$ 4,400
County Treasury	\$ 1,712	\$ 1,712
LAIF Investments	\$ 27,209,962	\$ 31,475,302
Total	\$ 41,143,628	\$ 45,325,852

The only current restriction is the \$6.0M for CIP projects in the 2020 COP Bonds. Any restrictions on the remaining \$ 35.2M are listed in this report.

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

Respectfully submitted,



Brian H. Zahn
Chief Financial Officer

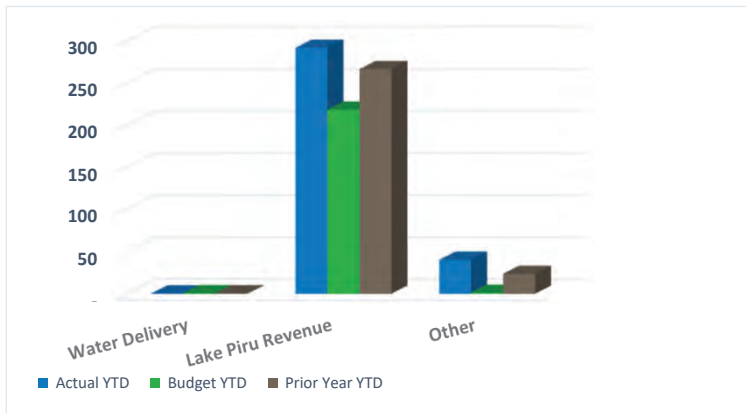
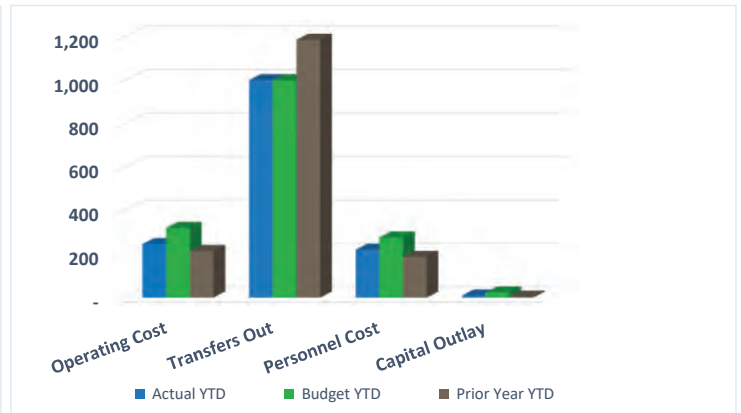
FY 2023-24 First Quarter Financial Review

July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	0	1	(0)	-42%	1	(0)	-40%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	292	219	73	34%	267	25	9%
Other	40	1	39	2895%	24	17	70%
Total Revenues	333	221	112	51%	291	42	14%
Expenses							
Personnel Costs	221	277	(56)	-20%	187	33	18%
Operating Expenditures	246	321	(75)	-23%	214	33	15%
Capital Outlay	10	24	(14)	-58%	4	6	131%
Transfers out	1,001	1,001	0	0%	1,186	(186)	-16%
Total Expenses	1,477	1,622	(145)	-9%	1,591	(114)	-7%
Net Surplus / (Shortfall)	(1,145)	(1,401)	257	-18%	(1,300)	156	-12%

 Revenues
(\$ thousands)

 Expenses
(\$ thousands)

Revenue Status vs. Budget

- Operational Revenue received through First Quarter above Budget by \$112K (51%) due to higher Day Use, Camping, Boating fees and reservations.

Revenue Status vs. Prior Year

- First Quarter Operational Revenue \$42K (14%) higher due to increased day use and reservations in the Current Year.

Appropriation/Expenditure Status vs. Budget

- Total expenditures of \$1.5M, \$145K (9%) under Budget primarily due to Operating Expenditures \$75K. Professional Fees \$35K under due to under-utilized Grant Solicitation and Legal fees. Maintenance \$58K due to Land Maintenance not being needed in Q1 but expected to be fully utilized by end of the fiscal year. Office Expense \$7K and Overhead \$28K due to timing differences.
- Contributing to the variance is Salaries and Benefits \$56K due to vacant Park Ranger and Seasonal Park Ranger positions.
- Savings are partially offset by an increase in Insurance Premiums of \$26K.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$114K (7%) lower than Prior Year primarily due to CIP Transfers Out \$186K in PY for the Lake Piru Campground and Recreation Area Renovations.
- Decrease slightly offset by an increase in Operating Expenditures \$33K (15%) due to higher Miscellaneous Expenses \$21K and Utilities \$17K in Prior Year. Contributing to the variance is higher Salaries and Benefits \$33K (18%) due to the Board Approved 4%

FY 2023-24 First Quarter Financial Review

July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

General/Water Conservation Fund - Continued

Appropriation/Expenditure Status vs. Budget

- Total Expenditures were \$12M, \$4M (25%) under Plan primarily due to CIP Transfers Out \$2.5M lower than budget due to expected FEMA reimbursement. Contributing to the variance are Operating Expenditures \$1.6M (44%) under budget. Professional Fees \$1M savings from under-utilized Admin consulting and legal budget, Environmental Services FERC – Fish Passage and CESA Fisheries due to timing difference of invoices. Overhead costs \$375K under due to timing difference. Savings in Maintenance \$70K, Office Expense \$87K and Travel \$35K expected to be fully utilized by the end of the fiscal year. Principal payments \$151K due to 2020 COP Payments budgeted as expense but paid to liability. Interest expense \$178K due to 2020 COP Payments budgeted in Fund 710 which is the fund used for long term liabilities. Salaries and Benefits \$244K under budget due to vacant Park Ranger Cadet, Field Technician, Park Ranger Assistants, and Part-Time Engineer positions.
- Savings slightly offset by overrun in Insurance Premiums \$307K and Salaries and Benefits \$113K.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$4.1M (50%) higher than Prior Year, primarily due CIP transfers out \$3.8M for the FEMA related Projects. Operating expenditures were up \$271K (15%) due to higher Environmental Professional Fees \$46K, Overhead Costs \$55K, and Maintenance Expense \$39K. Also contributing to the variance are higher Salaries and Benefits \$38K due to Board Approved 4% COLA increase and annual merit increases.
- Offsetting these increases were lower Capital Outlay expenditures \$11K (19%) due to the equipment purchased in Prior Year.

Fund Balance

The projected ending undesignated working capital balance at the end of FY 23-24 is approximately \$2M.

The District's reserve policy requires a \$4 - \$5 million minimum undesignated balance. If the expected expenditures are realized, the fund is expected to finish the year under the District anticipated reserves.



FY 2023-24 First Quarter Financial Review

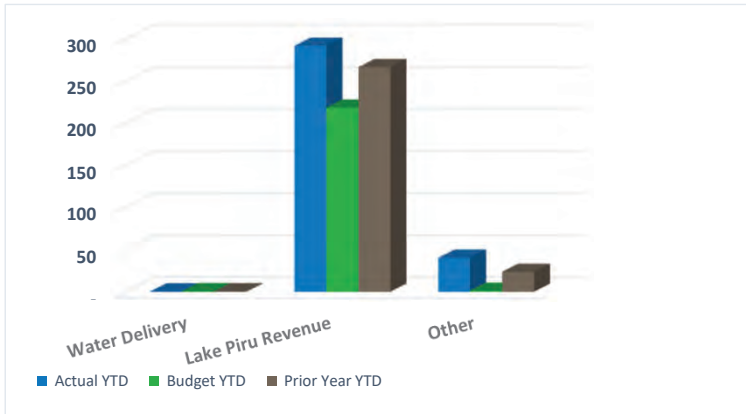
July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

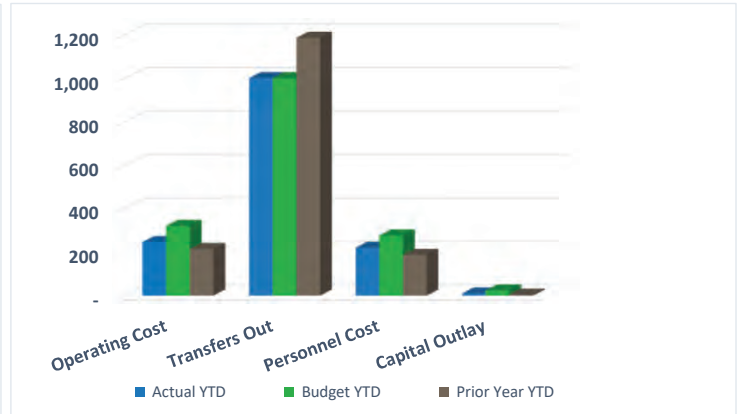
Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	0	1	(0)	-42%	1	(0)	-40%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	292	219	73	34%	267	25	9%
Other	40	1	39	2895%	24	17	70%
Total Revenues	333	221	112	51%	291	42	14%
Expenses							
Personnel Costs	221	277	(56)	-20%	187	33	18%
Operating Expenditures	246	321	(75)	-23%	214	33	15%
Capital Outlay	10	24	(14)	-58%	4	6	131%
Transfers out	1,001	1,001	0	0%	1,186	(186)	-16%
Total Expenses	1,477	1,622	(145)	-9%	1,591	(114)	-7%
Net Surplus / (Shortfall)	(1,145)	(1,401)	257	-18%	(1,300)	156	-12%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget

- Operational Revenue received through First Quarter above Budget by \$112K (51%) due to higher Day Use, Camping, Boating fees and reservations.

Revenue Status vs. Prior Year

- First Quarter Operational Revenue \$42K (14%) higher due to increased day use and reservations in the Current Year.

Appropriation/Expenditure Status vs. Budget

- Total expenditures of \$1.5M, \$145K (9%) under Budget primarily due to Operating Expenditures \$75K. Professional Fees \$35K under due to under-utilized Grant Solicitation and Legal fees. Maintenance \$58K due to Land Maintenance not being needed in Q1 but expected to be fully utilized by end of the fiscal year. Office Expense \$7K and Overhead \$28K due to timing differences.
- Contributing to the variance is Salaries and Benefits \$56K due to vacant Park Ranger and Seasonal Park Ranger positions.
- Savings are partially offset by an increase in Insurance Premiums of \$26K.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$114K (7%) lower than Prior Year primarily due to CIP Transfers Out \$186K in PY for the Lake Piru Campground and Recreation Area Renovations.
- Decrease slightly offset by an increase in Operating Expenditures \$33K (15%) due to higher Miscellaneous Expenses \$21K and Utilities \$17K in Prior Year. Contributing to the variance is higher Salaries and Benefits \$33K (18%) due to the Board Approved 4%



FY 2023-24 First Quarter Financial Review

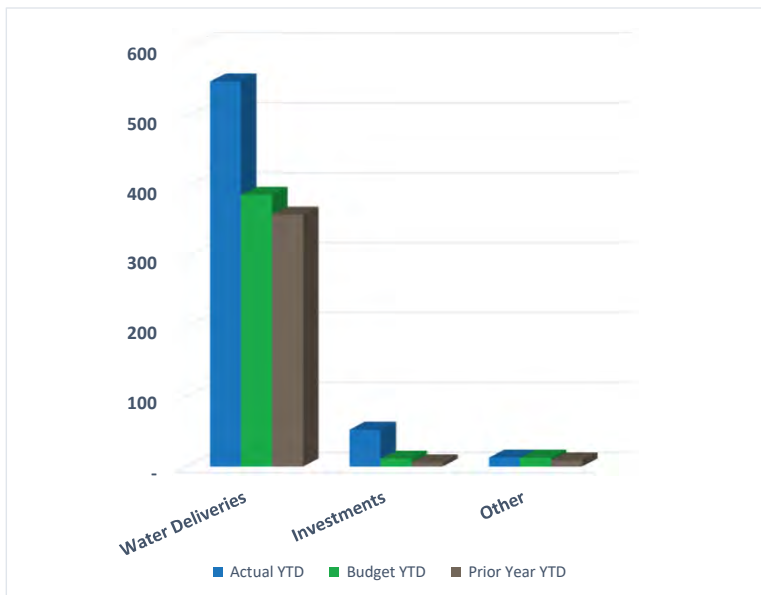
July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

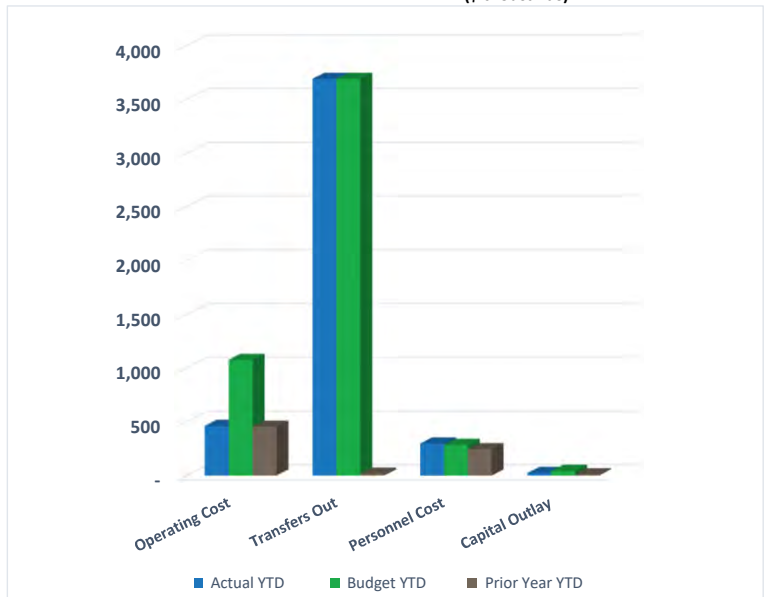
Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	(9)	0	(9)		(2)	(7)	380%
Water Delivery	551	389	162	42%	360	190	53%
Earnings on Investments	53	11	42	375%	6	47	813%
Other	13	13	0	2%	23	(10)	-43%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	608	413	195	47%	387	221	57%
Expenses							
Personnel Costs	298	286	12	4%	245	53	22%
Operating Expenditures	460	1,075	(614)	-57%	453	7	2%
Capital Outlay	23	42	(19)	0%	11	12	106%
Transfers out	3,690	3,690	0	0%	17	3,673	21311%
Total Expenses	4,472	5,093	(621)	-12%	726	3,745	516%
Net Surplus / (Shortfall)	(3,864)	(4,680)	816	-17%	(340)	(3,524)	1038%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget

- Revenue received First Quarter \$608K, up \$195K (47%) primarily due to Pipeline deliveries up \$162K (42%) which was 1,913AF over Plan for all routes. LAIF to Market value adjustment also up \$42K.

Revenue Status vs. Prior Year

- Current Year higher by \$221K (57%). The increase is primarily due to Pipeline deliveries up \$190K (53%) which is 272AF more than Prior Year. Earnings on investments are also up \$47K.
- Slightly offsetting increase is are lower late fees collected by \$10K in the current year.



FY 2023-24 First Quarter Financial Review

July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

Freeman Diversion Fund (Zone B) - continued

Appropriation/Expenditure Status vs. Budget

- Total expenditures through First Quarter are \$4.5M, which is \$621K (12%) below Plan. Savings predominantly in Operating Expenditures of \$614K (57%). Under-utilized Environmental Services \$135K, Admin Legal Services \$190K and Overhead costs \$107K all due to timing difference. Additional items under budget are Permits \$12K, Misc. Expenses \$31K and Water Chemical \$16K. Principal payments \$143K due to 2020 COP payments budgeted as expense but paid directly to liability.
- Savings are partially offset by increase in Salaries and Benefits \$12K and Insurance Premiums \$90K due to payments higher than originally allocated amount.

Appropriation/Expenditure Status vs. Prior Year

- Total Expenditures are \$3.7M higher than Prior Year. The variance is largely due to higher CIP transfers out \$3.6M related to the Freeman Expansion Project.
- Contributing to the variance is higher Capital Outlay of \$12K due to a desilt exit gate actuator purchased in current year. Salaries and Benefits \$53K (22%) higher than PY due to Board approved 4% COLA increase, annual merit increases and unfunded liability payment. Additional increases in Insurance Expense \$8K, Maintenance \$45K and Overhead Costs \$15K.

Fund Balance

- The projected ending undesignated working capital balance at the end of FY 23-24 is approximately \$67K.
- The District's reserve policy requires an undesignated balance of \$1.5M.

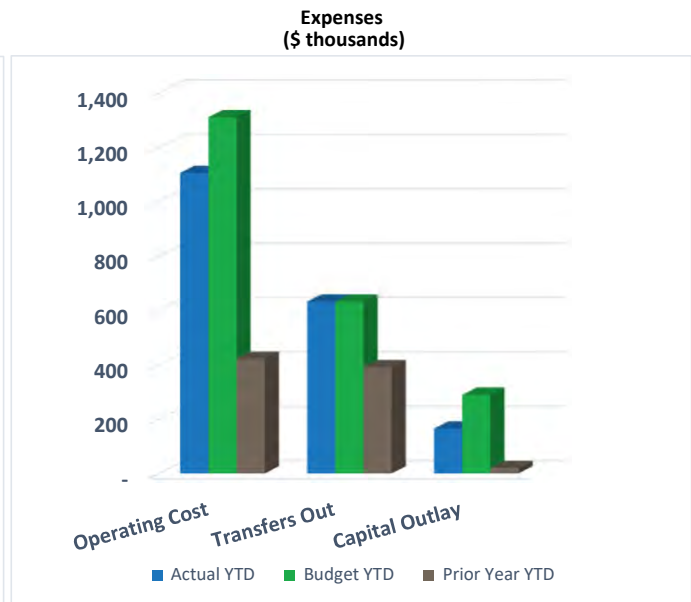
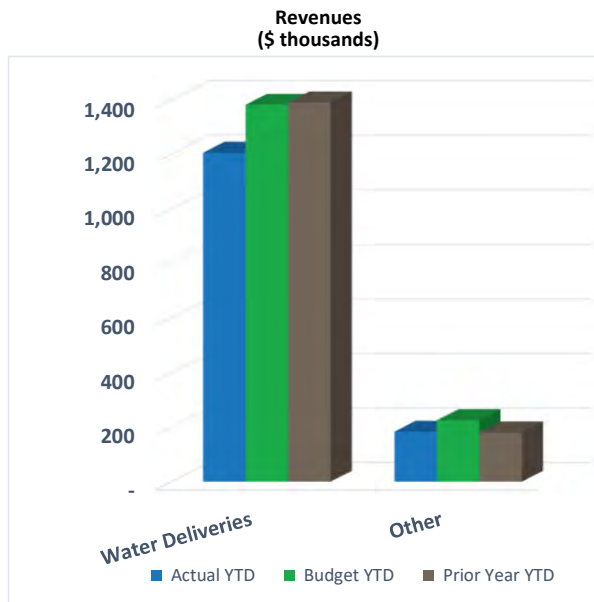
FY 2023-24 First Quarter Financial Review

July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1,206	1,382	(176)	-13%	1,390	(184)	-13%
Earnings on Investments	38	16	22	141%	59	(22)	-36%
Grants	0	63	(63)	-100%	4,345	(4,345)	-100%
Other	145	209	(64)	-31%	121	24	20%
Total Revenues	1,389	1,669	(280)	-17%	5,916	(4,527)	-77%
Expenses							
Personnel Costs	357	256	102	40%	292	65	22%
Operating Expenditures	748	1,054	(306)	-29%	129	619	479%
Capital Outlay	165	289	(124)	-43%	20	145	731%
Transfers out	632	632	(0)	0%	391	241	62%
Total Expenses	1,902	2,231	(329)	-15%	832	1,070	129%
Net Surplus / (Shortfall)	(514)	(562)	49	-9%	5,084	(5,597)	-110%



Revenue Status vs. Budget and vs. Prior Year

- Total Revenue \$280K (17%) under Budget for the first quarter of FY 2023-24, which was primarily due to a decrease in Water Delivery Revenue.
- Water Delivery Revenue \$176K (13%) lower than Budget; 484 AF (17%) less delivered than Plan. Deliveries less than prior year's first quarter by 284 AF (\$103K).
- Fox Canyon revenues are also below budget \$69K (35%) due to the decrease in water deliveries. Conversely, Fox Canyon revenue was up \$24K (23%) over the prior year due to GMA rate increase.
- Grant Revenue below Budget by \$63K due to timing of grant funds received related to Iron and Manganese Project.
- Compared to the prior year, Grant Revenue \$4.3M lower due to multiple grants being completed

FY 2023-24 First Quarter Financial Review
July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund - continued

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

- Total Expenses \$329K under Budget for the first quarter of FY 2023-24, which was primarily due to lower-than-expected Operating (\$306K) and Capital Outlay Expenditures (\$124K).
- Utilities \$104K below Budget due to lower water deliveries, which resulted in less electricity used for pumping.
- Contractual Services (\$36K) below Budget due to OH infrastructure analysis being delayed.
- Maintenance Cost (\$59K) were also lower than Plan but expected to pick up later in the fiscal year.
- Overhead Cost \$99K under Budget but projected to be utilized by end of the fiscal year.
- Principal payments \$71K under Plan due to payments budgeted as expense but paid directly to liability.
- Offsetting this is Insurance Expense (\$90K) and Personnel Cost (\$102K), which was primarily due to SDRMA and Unfunded Liability payments being paid in July, but budgets distributed evenly throughout the entire fiscal year.
- Compared to the last fiscal year, Personnel Cost (\$65K), Operating Expenditures (\$619K), Capital Outlay (\$145K), and Transfers Out (\$241K) were higher in FY 2023-24.
- Fox Canyon fees were budgeted in Q2 in the current fiscal year and budgeted throughout the fiscal year in the prior year. In addition, there was a credit accrual for delayed GMA payments in FY 2022-23 Q1, which resulted in a \$302K variance between the two fiscal years.
- Utilities (\$170K), Insurance Expense (\$41K), and Water Treatment Chemicals (\$41K) were also higher in FY 2023-24 compared to the previous fiscal year. This was due to an increase in prices in the current fiscal year.

Fund Balance

- The projected ending undesignated working capital balance for FY 23-24 is approximately \$510K.
- The District's reserve policy requires an undesignated balance of \$1.1M for this fund, which is not expected to be met.

FY 2023-24 First Quarter Financial Review

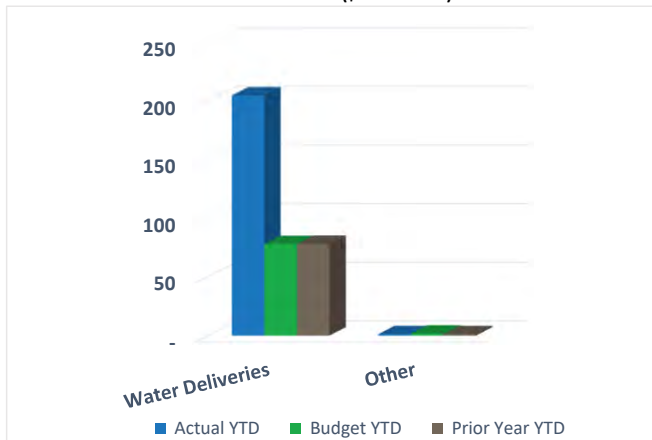
July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

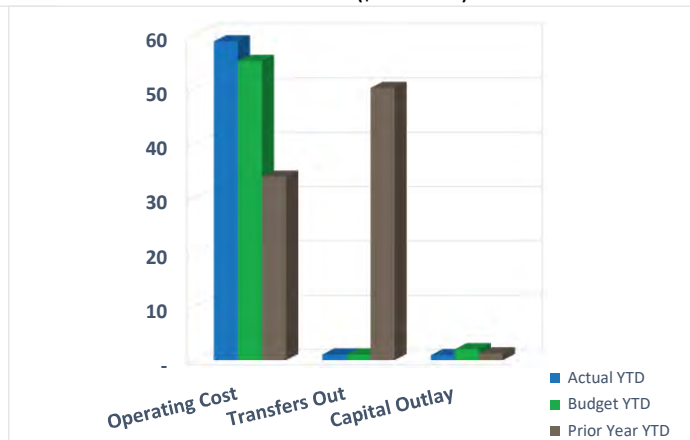
Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	205	78	127	162%	78	127	162%
Earnings on Investments	16	4	13	343%	8	8	103%
Other	1	2	(0)	-28%	1	0	1%
Total Revenues	222	84	139	166%	87	135	154%
Expenses							
Personnel Costs	30	16	14	88%	17	13	80%
Operating Expenditures	29	39	(10)	-26%	17	12	68%
Capital Outlay	1	2	(1)	0%	1	(0)	
Transfers out	1	1	0	0%	50	(49)	-98%
Total Expenses	61	58	3	4%	85	(24)	-29%
Net Surplus / (Shortfall)	162	25	136	537%	2	159	7134%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget and vs. Prior Year

- Revenue received in Q1 exceeds budgeted by 166% (\$139K) predominately due to Water Delivery \$127K (162%) over budget (2,303AF delivered).
- Revenue is up \$135K from prior fiscal year due mainly to Water Delivery revenue \$127K (162%) as there was no water delivered in Q1 of FY 22-23. Also up \$8K in Earnings on Investments due to the GAAP market value adjustment to LAIF.

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

- Operating expenditures under budget by \$10K (26%) in First Quarter. Variance due to maintenance \$8K lower than Budget due to emergency funds not being needed but expected to be utilized by end of the fiscal year. Offsetting savings are Personnel Costs which are \$14K over plan.
- Compared to prior year, Operating Expenditures have increased \$12K primarily due to higher electricity expense that what was budgeted. Salaries and benefits are also up \$13K from prior year.

Fund Balance

The projected ending undesignated working capital balance at the end of FY 23-24 is approximately \$807K. The District's reserve policy requires a \$288K minimum undesignated balance which is projected to be met.



FY 2023-24 First Quarter Financial Review

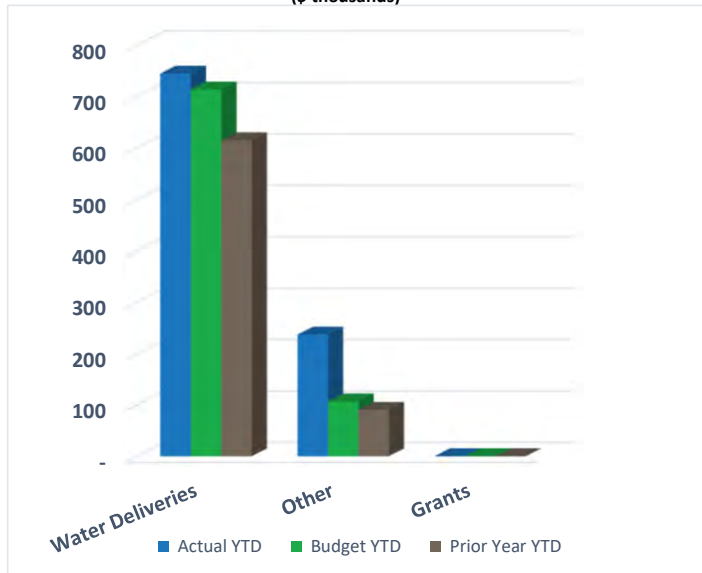
July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

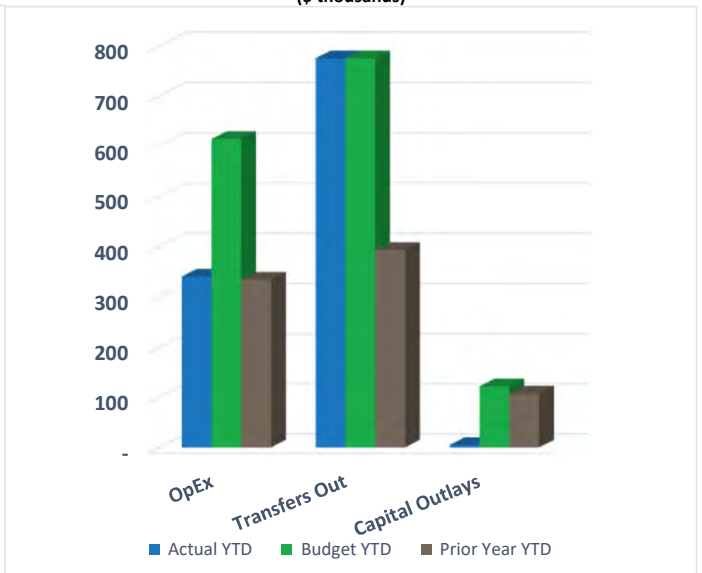
Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	744	713	31	4%	614	130	21%
Earnings on Investments	34	8	26	328%	27	7	25%
Grants	0	0	0		0	0	0%
Other	203	99	104	105%	63	139	221%
Total Revenues	981	820	161	20%	705	276	39%
Expenses							
Personnel Costs	119	93	26	28%	135	(16)	-12%
Operating Expenditures	222	522	(300)	-58%	200	22	11%
Capital Outlay	5	122	(117)	-96%	107	(102)	
Transfers out	775	775	0	0%	393	382	97%
Total Expenses	1,120	1,511	(390)	-26%	835	285	34%
Net Surplus / (Shortfall)	(140)	(691)	551	-80%	(130)	(10)	7%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget

- Revenue received through Q1 \$981K, up \$161K (20%). The increase is due higher LAIF to Market value adjustment \$26K and transfers in of \$198K. Offsetting the increase was Fox Canyon fees which were \$94K under budget as there were significant surface water deliveries in Q1.

Revenue Status vs. Prior Year

- Revenue up \$276K (39%) from prior year. This is primarily due to higher transfers in of \$198K and \$130K (21%) increase in water delivery. There was 33AF less delivered in FY 23-24 but an increase in rates resulted in higher revenue.



FY 2023-24 First Quarter Financial Review

July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

Pumping Trough Pipeline Fund - continued

Appropriation/Expenditure Status vs. Budget

- Total expenditures through Q1 are \$1.1M, \$390K (26%) below budget primarily due to lower Operating Expenditures \$300K (58%). Maintenance is \$57K under budget due to emergency funds not being needed in the First Quarter as well as delayed projects. Overhead costs \$48K and Utilities \$103K under due to timing difference. Principal payments \$88K under due to 2020 COP payments budgeted as expense but paid directly to liability.
- Contributing to the variance is Capital outlay is \$117K lower than anticipated due to fewer than planned PTP isolation valves and VFD replacements. Professional fees also underutilized by \$19K.
- Slightly offsetting the savings is an increase in Insurance Premiums of \$36K and benefits over plan by \$44K due to unfunded liability payment.

Appropriation/Expenditure Status vs. Prior Year

- Compared to last fiscal year, expenditures are higher by \$285K (34%) predominantly due to higher CIP transfers out of \$382K for PTP Recycled Water Connection and Critical Well Environmental projects. Additionally, Operating Expenditures up \$22K due to Fox Canyon accrual in prior year.
- Offsetting expenditures is decrease in Capital Outlay from prior year of \$102K due to a delay in PTP isolation valves being replaced.

Fund Balance

- The projected ending undesignated working capital balance is approximately \$(298K).
- The District's reserve policy requires an undesignated balance of \$1M for this fund.



FY 2023-24 First Quarter Financial Review

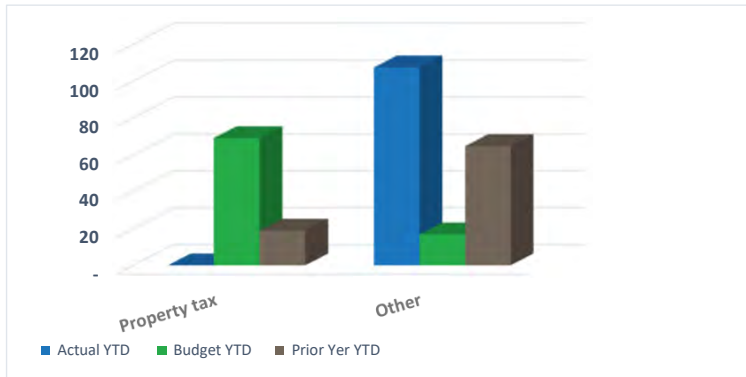
July 1, 2023 through September 30, 2023

25% of Fiscal Year Completed

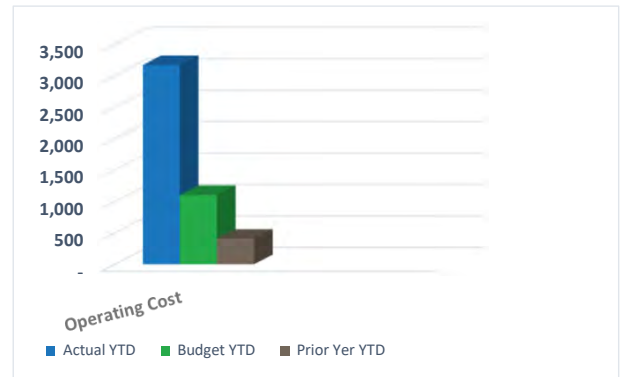
State Water Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	107	17	91	540%	64	43	66%
Property Taxes	0	69	(69)	-100%	19	(19)	-100%
Total Revenues	107	86	22	25%	83	24	29%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	3,165	1,100	2,066	188%	404	2,761	683%
Capital Outlay	0	0	0	0%	0	0	0%
Debt Service	0	0	0	0%	0	0	0%
Transfers out	0	0	0	0%	0	0	0%
Total Expenses	3,165	1,100	2,066	188%	404	2,761	683%
Net Surplus / (Shortfall)	(3,058)	(1,014)	(2,044)	202%	(321)	(2,737)	853%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status vs. Budget and vs. Prior Year

- Revenue received through Q1 is above plan by \$22K (25%). This is primarily due to the higher interest received in LAIF investments of \$91K. Offsetting increase is lower property taxes by \$69K due to timing difference.
- Compared to Prior Year, revenue is up \$24K (29%) due to higher LAIF to Market Value adjustments.

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

- Total expenditures of \$3.1M over budget by \$2M (188%). This is primarily due to higher variable costs from State Water Purchases.
- Compared to Prior Year, expenditures are up by \$2.7M (683%). This is also due to higher fixed costs in FY 23-24.

Fund Balance

- The projected ending undesignated working capital balance for FY 23-24 is approximately \$7.7M. Assuming FY 2023-24 activity is consistent with the approved budget; the projected ending balance is higher than the District's fund reserve maximum of \$5.5M.
- The entire fund balance is designated for the fixed and variable costs related to the District's State Water Project allocation of 5,000 AF per year, plus allowable Table A water.

FY 2023-24 First Quarter Financial Review

July 1, 2023 through September 30, 2023

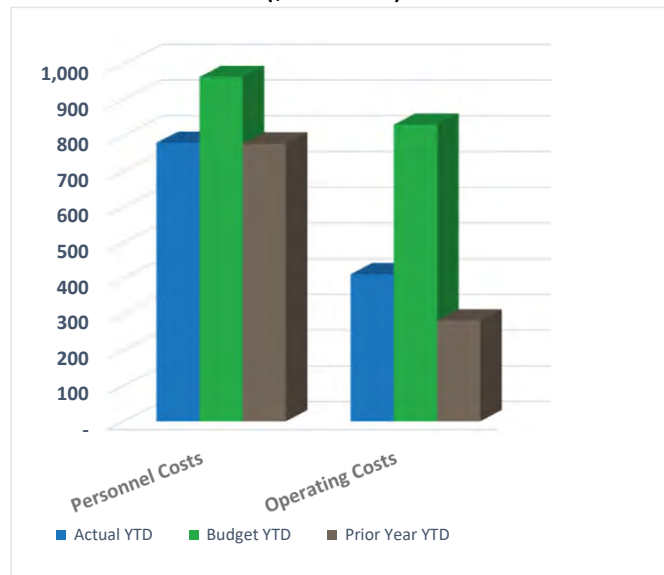
25% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	779	964	(185)	-19%	777	2	0%
Operating Expenditures	412	830	(419)	-50%	282	130	46%
Capital Outlay	0	88	(88)	0%	0	0	0%
Total Expenses	1,191	1,882	(692)	-37%	1,059	131	12%

Expenses

(\$ thousands)



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

- Expenditures under budget by \$692K (37%).
- The largest savings were in Professional Fees \$471K primarily due to Admin Consulting Fees and Legal Counsel being underutilized. Contributing to the variance are Salaries and Benefits \$185K under budget due to vacant Receptionist, Finance Manager and Finance Supervisor positions. Safety Supplies under \$11K and Travel \$14K are expected to be fully utilized by the end of the year. Slightly offsetting the savings are Office Expenses, which were \$86K over plan.
- Capital Outlay \$88K under budget due to the purchase of a Ceragon radio link replacement and a Siklu radio monitoring software which is expected to be purchased this year.
- Compared to prior year, Expenditures are lower by \$131K (12%). The variance is mainly due to office expenses lower by \$115K, travel \$5K and maintenance by \$14K.



Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer

Date: January 23, 2024 (February 5, 2024, meeting)

Agenda Item: 6. **District Staff and Board Member Reimbursement Report
(September 30, 2023–December 31, 2023)
Information Item**

Staff Recommendation:

The Committee will review and discuss the report detailing the reimbursement of expenses to District staff members and members of the Board in compliance with Government Code §53065.5.

Discussion:

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

Please find attached the report detailing the reimbursements made during the Second Quarter of Fiscal Year 2023-2024.

Attachment:

A - List of Employees and Directors Reimbursements for Second Quarter 2023-2024

UNITED WATER CONSERVATION DISTRICT
CHECK REPORT
QUARTER ENDED 12/31/2023

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
DESTINY RUBIO	REIMBURSEMENT FOR CALPERS ANNUAL FORUM 10/02-04	\$841.68	\$841.68	10/12/2023	858
KRIS SOFLEY	REIMBURSEMENT FOR Fe/Mn CERTIFICATE FRAMES	\$117.97	\$117.97	10/12/2023	869
SARA JOHNSTON	REIMBURSEMENT FOR CALPERS ANNUAL FORUM 10/02-04	\$807.71	\$807.71	10/12/2023	876
JOSH PEREZ	REIMBURSEMENT FOR RETIREMENT GIFTS PURCHASED	\$1,072.52	\$1,072.52	10/23/2023	898
ROBERT RICHARDSON	REIMBURSEMENT FOR SWRCB OPERATOR CERT. RENEWALS	\$120.00	\$120.00	10/23/2023	902
EVAN LASHLY	REIMBURSEMENT FOR PERSONAL VEHICLE MILEAGE	\$172.38	\$172.38	10/27/2023	919
MIKE KAMINSKI	REIMBURSEMENT FOR CLA-VAL TRAINING EXPENSES	\$243.50	\$243.50	11/02/2023	955
ROBYN NICHOLE GORECKI	REIMBURSEMENT FOR BOOT ALLOWANCE FY 23	\$300.00	\$300.00	11/02/2023	958
STEVEN KADOWAKI	REIMBURSEMENT FOR CLA-VAL TRAINING EXPENSES	\$248.61	\$248.61	11/02/2023	961
JACKIE LOZANO	REIMBURSEMENT OF EXPENSES AND MILEAGE	\$111.24	\$111.24	11/08/2023	975
DESTINY RUBIO	REGISTRATION FOR JPIA TRAINING & MILEAGE COSTS	\$167.31	\$167.31	11/16/2023	994
ADRIAN QUIROZ	REIMBURSEMENT FOR FY 23-24 SAFETY BOOT ALLOWANCE	\$278.59	\$278.59	11/30/2023	1022
TESSA LENZ	REIMBURSEMENT FOR FY 23-24 SAFETY BOOTS	\$300.00	\$300.00	11/30/2023	1044
TONY HUYNH	REIMBURSEMENT FOR FY 23-24 SAFETY BOOTS	\$270.27	\$270.27	11/30/2023	1045
BRAM SERCU	TRAVEL COSTS REIMBURSEMENT / STATE WATER	\$252.42	\$252.42	12/14/2023	1079
BRUCE DANDY	TRAVEL REIMBURSEMENT / NOVEMBER 2023	\$1,776.91	\$1,776.91	12/21/2023	1105
MOHAMMED HASAN	TRAVEL REIMBURSEMENT / NOVEMBER 2023	\$648.46	\$648.46	12/21/2023	1121
ADRIANA STOVALL	FY 23-24 BOOT ALLOWANCE REIMBURSEMENT	\$300.00	\$300.00	10/05/2023	301137
SHELDON BERGER	TRAVEL REIMBURSEMENT / AUGUST 2023	\$22.93	\$104.15	10/12/2023	301185
	TRAVEL REIMBURSEMENT / SEPT 2023	\$81.22			
THOMAS GONZALEZ	TUITION REIMBURSEMENT	\$960.00	\$960.00	10/12/2023	301188
JESSE MITCHELL	REIMBURSEMENT FOR CAMPING SUPPLIES / CRAMER PROJ.	\$160.78	\$160.78	10/23/2023	301212
EVA IBARRA	MILEAGE REIMBURSEMENT / FILLMORE CITY HALL	\$112.38	\$112.38	10/27/2023	301242
THOMAS GONZALEZ	REIMBURSEMENT FOR HOTEL / CLA VAL TRAINING	\$149.11	\$149.11	10/27/2023	301258
TRACY OEHLER	REIMBURSEMENT FOR ITEMS PURCHASED / DIST BIRTHDAYS	\$50.56	\$125.56	11/02/2023	301289
	REIMBURSEMENT FOR HALLOWEEN GIFT CARDS PURCHASED	\$75.00			
ANDY CAMPOSAGRADO	REIMBURSEMENT FOR RENEWAL OF T2 CERTIFICATE	\$110.00	\$110.00	11/16/2023	301325
JORDAN LUNDBERG	REIMBURSEMENT FOR PFSA COURSE MILEAGE & LUNCHES	\$283.72	\$283.72	11/30/2023	301375
NATALIE EVERTON	REIMBURSEMENT FOR DRONE KNOWLEDGE EXAM	\$175.00	\$175.00	11/30/2023	301382
NATHANIEL SUMMERVILLE	REIMBURSEMENT FOR AWCA CONFERENCE COSTS	\$243.38	\$243.38	11/30/2023	301383
		\$10,453.65	\$10,453.65		



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: January 31, 2024 (February 5, 2024, meeting)

Agenda Item: 7. **Monthly Investment Report (December 31, 2023)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current investment report for December 31, 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:

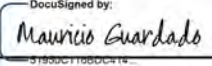
Combined Monthly Investment Report

United Water Conservation District
Monthly Investment Report
December 31, 2023

<u>Investment Recap</u>	<u>G/L Balance</u>	<u>Weighted Avg Days to Maturity</u>	<u>Diversification Percentage of Total</u>
Citizens Business Bank	7,849,619	1	21.11%
US Bank - 2020 COP Bond Balance	73,611	1	0.20%
Petty Cash	4,400	1	0.01%
County Treasury	1,884	1	0.01%
LAIF Investments	29,258,812	1	78.67%
Total Cash, Cash Equivalents and Securities	37,188,326		100.00%
 Investment Portfolio w/o Trustee Held Funds	 37,188,326		
Trustee Held Funds	-		
Total Funds	37,188,326		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	32,458,812	(3,200,000)	29,258,812
	Interest	Interest	
	Earned YTD	Received YTD	Qtrly Yield
	547,025	798,674	4.00%

II 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:

 31530C110B0C414
Mauricio E. Guardado, Jr., General Manager

1/31/2024

Date Certified

DocuSigned by:

 70D98ECF004046
Anthony Emmert, Assistant General Manager

1/31/2024

Date Certified

DocuSigned by:

 6B6C0B387A074A5
Brian H. Zahn, Chief Financial Officer

1/31/2024

Date Certified

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
December 31, 2023			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	4,779,215	(8,914,624)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		4,633,064	Designated for replacement, capital improvements, and environmental projects
		4,098,775	Supplemental Water Purchase Fund
General CIP Funds	14,487,075	14,487,075	Appropriated for capital projects
2020 COP Bond Funds	5,803,491	5,803,491	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	7,279,738	7,279,738	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(2,419,732)	(2,419,732)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	3,990,161	3,990,161	Appropriated for capital projects
OH Pipeline Fund	(2,415,361)	(2,415,361)	Delivery of water to OH customers
OH CIP Fund	2,374,342	2,374,342	Appropriated for capital projects
OH Pipeline Well Replacement Fund	(109,366)	(109,366)	Well replacement fund
PV Pipeline Fund	940,854	940,854	Delivery of water to PV customers
PV CIP Fund	244,584	244,584	Appropriated for capital projects
PT Pipeline Fund	906,223	906,223	Delivery of water to PTP customers
PT CIP Fund	1,327,103	1,327,103	Appropriated for capital projects
Total District Cash & Investments	37,188,326	37,188,326	



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: January 31, 2024 (February 5, 2024, meeting)

Agenda Item: 8. **Monthly Pipeline Delivery Report (December 31, 2023)**
Information Item

Staff Recommendation:

The Committee will review and discuss the most current pipeline delivery report for December 31, 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.

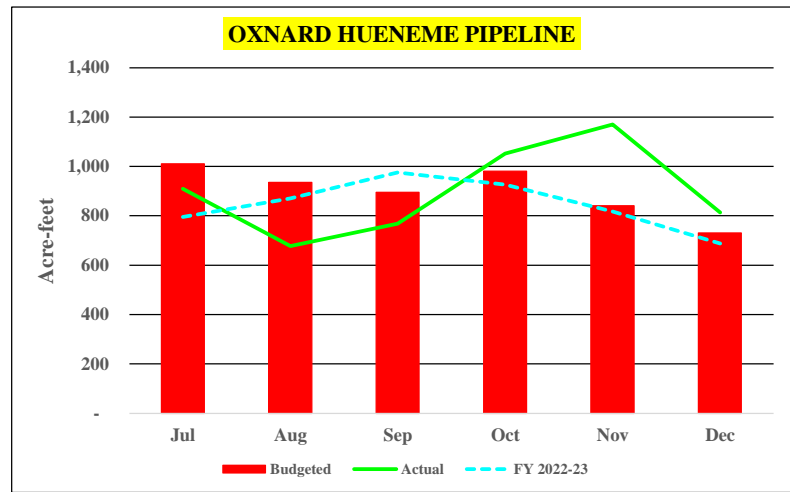
Attachment:

Pipeline Delivery Report

**United Water Conservation District
Pipeline Water Deliveries (Acre-feet)
FY 2023-24 data thru December 31, 2023**

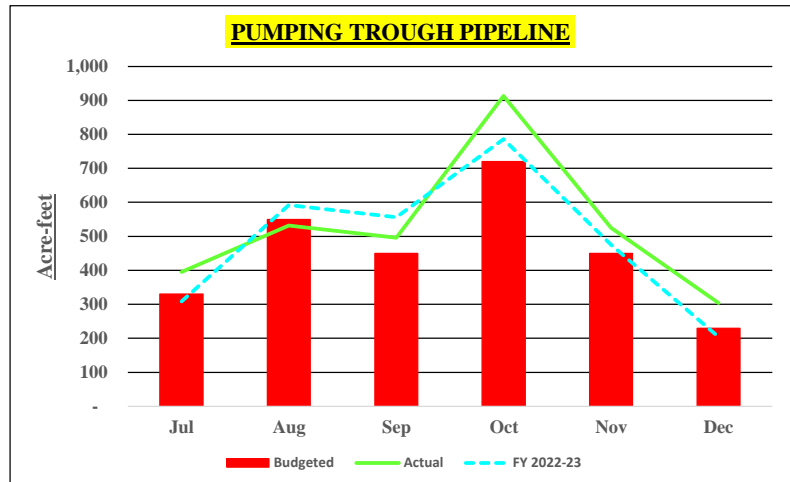
OH Pipeline 2023-24			
	Projection	Actual	Difference
Jul	1,010	909	(101)
Aug	935	678	(257)
Sep	895	768	(127)
Oct	980	1,052	72
Nov	840	1,171	331
Dec	730	814	84
Jan	710		
Feb	750		
Mar	850		
Apr	850		
May	960		
Jun	870		
Totals	10,380	5,393	3
YTD	5,390	5,393	3

YTD Actual to Budget: 0.1%



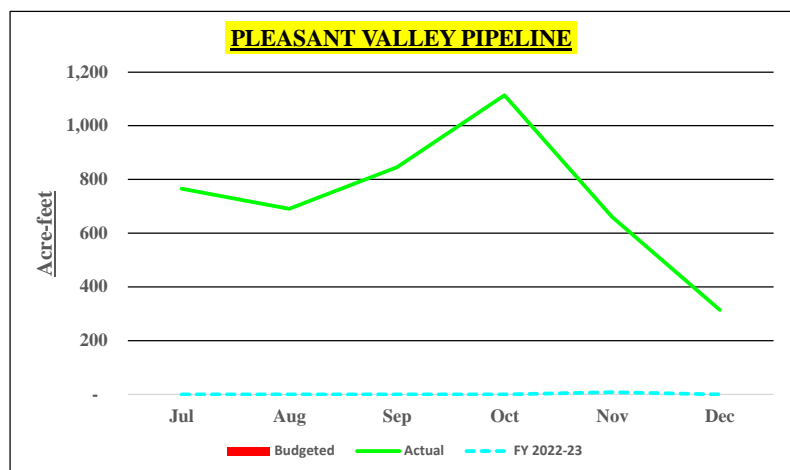
PT Pipeline 2023-24			
	Projection	Actual	Difference
Jul	330	396	66
Aug	550	532	(18)
Sep	450	496	46
Oct	720	913	193
Nov	450	525	75
Dec	230	304	74
Jan	240		
Feb	390		
Mar	410		
Apr	480		
May	500		
Jun	450		
Totals	5,200	3,166	436
YTD	2,730	3,166	436

YTD Actual to Budget: 16.0%



PV Pipeline 2023-24			
	Projection	Actual	Difference
Jul	-	766	766
Aug	-	691	691
Sep	-	846	846
Oct	-	1,114	1,114
Nov	-	661	661
Dec	-	314	314
Jan	400		
Feb	400		
Mar	100		
Apr	-		
May	-		
Jun	-		
Totals	900	4,393	4,393
YTD	-	4,393	4,393

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: January 31, 2024 (February 5, 2024, meeting)

Agenda Item: **9. Board Requested Cost Tracking Items**
Information Item

Staff Recommendation:

The Committee will receive and review the costs that the District has incurred through December 31, 2023:

- a) as part of the FERC licensing efforts 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.

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 December 31, 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 December 31, 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	255,135	472,458	8,332	259,134	193,659	42,416	17,680	61,035	434,335	3,389,581	1,169,364	4,558,945
Report Total	10,408,061	6,631,470	5,033,599	8,909,608	3,703,406	4,254,038	62,199	852,180	15,580,995	31,097,544	92,818,789	123,916,333
Previous Report Total	10,272,807	6,485,399	5,033,599	8,841,940	3,660,099	4,247,872	56,803	842,678	15,424,030	28,767,074	92,503,533	121,270,607
<i>Current Activity</i>	<i>135,255</i>	<i>146,070</i>	<i>3,002</i>	<i>67,668</i>	<i>43,307</i>	<i>6,166</i>	<i>5,396</i>	<i>9,503</i>	<i>156,965</i>	<i>2,330,469</i>	<i>315,256</i>	<i>2,645,725</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

FERC - The activity for December (\$135K) was spent on staff time (\$23K), permit fees (\$3K) and professional services (\$109K).

PMF - The activity for December (\$146K) was spent on staff time (\$22K), Permitting (\$11K) and Professional Services (\$113K).

General/Water Cons - There were minimal salary and legal costs associated for December.

Freeman - The activity for December (\$68K) was spent on staff time (\$60K) and professional services (\$8K).

Quagga - The activity for December (\$43K) was spent on staff time (\$17K) and professional services (\$26K) related to quagga mussel eradication and the scientific dive agreement.

Ventura - There are legal costs of \$6K associated with the settlement of the City of Ventura Lawsuit.

O. Mykiss CESA - December's activity (\$5K) was spent on staff time.

Takings Claim - Legal fees of \$9K associated with the Takings Claim.

Wishtoyo - The activity for December (\$157K) was spent on salaries (\$K) and legal fees (\$156K) related to the Wishtoyo complaint.

Legal Fees - Includes all legal fees for the District. These fees were dominated by the OPV adjudication, 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

Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
Eng. and Operations	Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin – Inverted Siphon Replacement Project Construction Contract	Y	051-400-81020 Project 8018	\$891,000	None
Finance and Audit	Check Point Infinity Total Protection Agreement to provide advanced network security	Y	510-100-80410	\$160,000 (annually, for five years)	None
Finance and Audit	District purchase of two new vehicles for Operations and Maintenance Dept.	Y	2021-22 Budget	\$86,000	None
TOTAL				\$1,137,000	





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: January 31, 2024 (February 5, 2024, meeting)

Agenda Item: **10. Monthly Administrative Services Department Report**
Information Item

Staff Recommendation:

The Committee will receive this staff report and presentation from the Administrative Services Department about its activities for January 2024.

Discussion:

Finance

- Finance staff began calculating the 2024-25 budget February 1, 2024.
- The 2022-23 Financial Audit is wrapping up.
- Finance staff met with Southside Improvements Board members on January 30, 2024.

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following Committee meetings, Water Resources (Jan. 2), Finance and Audit (Jan. 3), and Engineering and Operations (Jan. 4) as well as the regular Board of Directors meeting (Jan. 10); and additionally, Fillmore and Piru Basins Groundwater Sustainability Agency meeting (Jan. 18) held at the City of Fillmore and Mound Basin Groundwater Sustainability Agency (Jan. 22) held at the City of Ventura.
 - Provided administrative assistance with printing meeting materials (booklets, name badges, directional sign, sign-in sheets), and purchasing consumables, including Board Room and beverage/breakfast/lunch/snack setup for the four-day Santa Felicia Dam PFMA workshop.
 - Coordinated logistical support with room and beverage setup for the following outside agencies: AWA VC Board of Directors meeting (Jan. 4), CA Avocado Commission Board meeting (Jan. 9), AWA Member Water Issues Committee meeting (Jan. 16), AWA Water Wise meeting (Jan. 18), and room set up (Jan. 31) for AWA VC Executive Committee meeting being held on Feb. 1.
-

10. Monthly Administrative Services Department Report Information Item

Human Resources

- Working on recruitments for the following positions:
 - Engineering – two positions (Morgan and Kadeh backfill)
 - Seasonal Park Ranger Assistant position to close on January 30, 2024
- Promotions
 - Technology Systems Specialist Edward Reese to Control Systems Supervisor
 - Engineering Manager Craig Morgan to Chief Operations Officer
- New Hire
 - Bernard Riedel, Jr. selected for Senior Park Ranger position, will start February 12, 2024
- Ordered and prepared for issuance of Annual Service Awards for January's Board of Directors meeting.
- Collaborated with Information Technology (IT) and Risk and Safety Departments to issue District phones for full time staff.
- Coordinated employee Department of Transportation (DOT) quarterly testing to comply with DOT-regulated testing requirements.
- Began processing the 2024 1094C and 1095C for full time employees required by the Department of Treasury and due to employees by January 28, 2024.
- Updated all employee benefit packets to reflect 2024 CalPERS compensation limits, etc.

Safety and Risk Management

- Updated Rangers Policy Manual with new state laws in partnership with Human Resources (HR) staff.
- Conducted onboarding hearing and respirator fit testing for new staff; conducted off-boarding/exit hearing test for departing staff (Clayton Strahan and Michel Kadeh).
- Updated COVID-19 Prevention Plan with revised State Public Health Order. The policy update provides fewer restrictions than past orders.
- Collaborated with HR and Finance staff to print and post Annual Summary of Work-Related Injuries and Illness as required by Cal/OSHA.
- Coordinated execution of Regional Radio System Memorandum of Understanding with the County of Ventura.
- Delivered two courses in Adult & Pediatric CPR/AED/First Aid to additional staff in Finance and O&M Departments.
- Served on Senior Park Ranger interview panel.
- Led Hand and Power tool Safety Training at monthly safety meeting.

Technology Systems

- Efficiently provided IT support to several key committees of the United Water Conservation District (UWCD) Board of Directors, including Finance and Audit, Engineering and Operations, and Water Resources. This support enabled effective decision-making processes, detailed engineering discussions, and strategic water resource management. Our efforts ensured seamless technological operations during these critical committee meetings.
 - Contributed IT expertise to the AWA Board of Directors and the California Avocado Commission, reinforcing our commitment to sector-wide leadership in water management.
-

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

- Delivered critical support for IT/OT budget workshops, laying the groundwork for informed fiscal planning and resource distribution for the year ahead.
- Provided dedicated IT support, which played a pivotal role in the success of the Santa Felicia Improvement Project Design Workshop and aided in strategic planning for water resource management improvements.
- Advanced network security by implementing comprehensive updates to firewall configurations and endpoint management, covering desktops, laptops, and servers.
- Conducted additional maintenance and upgrades to enhance the maturity of our cybersecurity infrastructure, thereby reinforcing the protection of our digital assets.
- Resolved a technical compatibility issue that temporarily limited access to our financial application, with no data breach or security compromise, maintaining the integrity of our financial operations.
- Successfully managed the renewal and installation of the Exchange Server Secure Certificate, ensuring continuous protection and seamless email communications.
- Continued the rollout and deployment of district-owned and managed mobile devices to operations staff, a key step in enhancing field communication and operational efficiency.
- Enhanced our Mobile Device Management (MDM) strategies to ensure robust security and effective usage of these devices, aligning with our cybersecurity and operational goals.
- Improved the accessibility and responsiveness of our constituent services by enhancing the phone system with human-centric answering prompts, fostering a more engaging user experience.
- Engaged in ongoing negotiations with VoIP telecommunications service providers to reduce costs and further our transition from traditional phone lines, underscoring our commitment to cost-effective and modern communication strategies.
- Acquired and deployed necessary hardware and networking equipment across the district to ensure continuous equipment performance and network reliability.
- Initiated discussions for the renewal and acquisition of replacement copier machines, aligning with our strategy to modernize and maintain efficient office equipment as current agreements approach their term dates.

Monthly Technology Systems Ticket Analysis - January 2024

- Unassigned: 18 (Open: 16, In Progress: 1, Awaiting Reply: 0, Pending 3rd Party: 1, Waiting for Approval: 0)
- Total: 53 (Open: 21, In Progress: 18, Awaiting Reply: 13, Pending 3rd Party: 1, Waiting for Approval: 0)

Ticket Type:

- IT Projects and Change Management: 7 (Open: 4, In Progress: 2, Awaiting Reply: 1, Pending 3rd Party: 0, Waiting for Approval: 0)
 - IT Purchase Request: 1 (Open: 0, In Progress: 1, Awaiting Reply: 0, Pending 3rd Party: 0, Waiting for Approval: 0)
 - IT Services and Support: 45 (Open: 17, In Progress: 15, Awaiting Reply: 12, Pending 3rd Party: 1, Waiting for Approval: 0)
 - Total: 53
-

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

Monthly Ticket Type Overview – January 2024:

- Employee Information Update: 5
- IT Projects and Change Management: 1
- IT Services and Support: 44
- Software Services and Support: 1
- Tech Questions: 4
- Total: 55

Monthly Ticket Priority Overview – January 2024:

- Low: 54
- Medium: 1
- Total: 55

Monthly Ticket Source Overview – January 2024:

- Email: 44
- Website: 11
- Total: 55