

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

General Manager Mauricio E. Guardado, Jr.

Legal Counsel David D. Boyer

AGENDA FINANCE AND AUDIT COMMITTEE MEETING Monday, March 4, 2024, 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.

Approval of Agenda 2. Motion

3. **Approval of Minutes** Motion

The Committee will review the Minutes from the February 5, 2024, Finance and Audit Committee meeting and approve as submitted or direct staff to revise as necessary to accurately reflect the action(s) taken during the meeting.

4. **UWCD Board of Directors Meeting Agenda Items**

The Committee will review and discuss the following agenda items to be considered for approval at the March 13, 2024, or a future 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):

Approve Payment Plan for Southside Improvement Company January 2024 4.1 **Groundwater Billing**

Board Motion

The Committee will review and consider recommending to the full Board to approve a payment plan for Southside Improvement Company January 2024 Groundwater billing.

4.2 A Resolution of the Board of Directors of United Water Conservation District Ordering the Operator of Well No. 03N20W02H05S to Cease Extraction of Groundwater per Water Code Section 75637, Subdivision (b). **Board Motion**

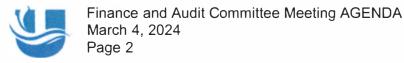
The Committee will review and consider recommending for Board approval a resolution

ordering the operator of Well No. 03N20W02H05S to cease extraction of groundwater due to delinquent groundwater extraction charges.

4.3 A Resolution Establishing Lake Piru Recreation Area Fees, Fee Administration, and Loyalty Rewards Program

Board Motion

The Committee will consider recommending the adoption of a Resolution establishing Lake Piru Recreation Area (LPRA) Fees, Fee Administration, and Loyalty Rewards Program to the full Board.



5. Second Quarter Fiscal Year 2023-24 Financial Reports Information Item

The Committee will receive and review the District's second quarter fiscal year 2023-24 financial reports for the period of July 1, 2023 through December 31, 2023, as well as a presentation from the Chief Financial Officer.

6. Monthly Investment Report (January 2024)

Information Item

The Committee will receive, review, and discuss the District's investment portfolio and cash position as of January 31, 2024.

7. Monthly Pipeline Delivery Report (January 2024) Information Item

The Committee will receive, review, and discuss the District's pipeline water activities as of January 31, 2024.

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 Catherine P. Keeling Staff: Mauricio E. Guardado Tracy Oehler Brian H. Zahn Sara Guzman Jackie Lozano

Anthony Emmert Josh Perez Tony Huynh Zachary Plummer

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 all least 48 hours prior to the meeting will enable the District to make appropriate arrangements.

Approved:

Mauricio E. Guardado, Jr., General Manager

Posted: (date) February 29, 2024 At: <u>www.unitedwater.org</u> (time) 4:30 p.m.

Approved

FOR MEG

Brian A. Zahn, Chief Financial Officer

(attest) Jackie Lozano

Posted: (date) February 29, 2024(time) 4:45 p.m.(attest) Jackie LozanoAt: United Water Conservation District Headquarters, 1701 N. Lombard Street, Oxnard, CA 93030



Staff Report

То:	UWCD Finance and Audit Committee Members
Through:	Anthony A. Emmert, Assistant General Manager Josh Perez, Chief Human Resources Officer Brian H. Zahn, Chief Financial Officer
From:	Jackie Lozano, Administrative Assistant III/Clerk of the Committee
Date:	February 27, 2024 (March 4, 2024, meeting)
Agenda Item:	3. Approval of the February 5, 2024, Committee Meeting Minutes <u>Motion</u>

Staff Recommendation:

Review the Minutes from the February 5, 2024, Finance and Audit Committee meeting and approve as submitted or direct staff to revise as necessary to accurately reflect the action(s) taken during the meeting.

Attachment:

Draft Meeting Minutes and Presentation(s)



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

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

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 (Keeling, Maulhardt). One seat is currently vacant.

1. Public Comment

No public speakers.

2. Approval of Agenda

<u>Motion</u>

Per staff's request, agenda item *4.1 Authorization of the General Manager to Approve Check Point Infinity Total Protection Agreement for the District* was pulled from the agenda. Item to be discussed at a later date. Motion to approve the Committee meeting agenda as amended, Director Keeling. Seconded by Chair Maulhardt. Voice vote, two ayes (Keeling, Maulhardt); none opposed. Motion carries 2/0.

3. Approval of Minutes <u>Motion</u>

Action: M/S/C (Keeling/Maulhardt) to approve the January 3, 2024, minutes.

Vote: Ayes: Keeling and Maulhardt; Noes: None; Absent: None

4. February 14, 2024, UWCD Board of Directors Meeting Agenda Items

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

This agenda item was pulled for further review, as noted under agenda item 2. Approval of Agenda.

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

Chief Financial Officer Zahn presented the motion to the Committee members for their consideration. If approved, Finance would procure two new Operations and Maintenance (O&M) vehicles in an amount not-to-exceed \$86,000 for both vehicles. After a brief discussion, the Committee members voiced their agreement to recommend this motion to the full Board of Directors for approval.

5. First Quarter Fiscal Year 2023-24 Financial Reports Information Item

Reviewed the District's first quarter fiscal year 2023-24 financial reports and received a presentation from Mr. Zahn (presentation attached). Prompted by information provided during the pipeline portion, Director Maulhardt suggested staff highlight to users how United is correctly receiving and capturing water during wet years (i.e., operationally knowing when to release water, etc.) and believed there was a huge paradigm shift relating to ag customers who now are pumping rainfall water. General Manager Guardado added users may have concerns because they draw out water that is rainwater, then United bills users when groundwater is pumped out of the ground. Initiating discussions in the future to address their concerns and explaining aquifer return would provide clarity so users understand how the system works.

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

Received and reviewed 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

Received and reviewed the District's investment portfolio and cash position as of December 31, 2023.

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

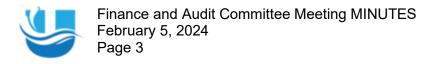
Received and reviewed the District's pipeline water activities as of December 31, 2023.

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

Received and reviewed the costs that the District has incurred through December 31, 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.

Finance and Administrative staff were encouraged to please bring to their attention any changes they would like to make and how often the monthly reports should be presented, whether it be monthly or quarterly, to streamline things. It was determined the *Board Requested Cost Tracking Items* be presented quarterly. When staff is evaluating its reporting processes, the Committee does want to hear about pending challenges or ongoing problems, ensuring to find a balance without compromising what is required to be reported from an auditing standpoint. General Manager Guardado stated sharing the information tells the story of the value of what people are paying for and how the District is fiscally responsible. The Committee members also suggested scaling down the written information and honing on what the Board/Committee is responsible for such as fiscal information on organization, money, and policies in a way to make reporting more efficient, so as long as staff is getting its tasks accomplished. Staff was encouraged to present any changes that would make the meetings more productive.



10. Monthly Administrative Services Department Update Information Item

The Finance Department monthly update was presented by Mr. Zahn, as well as an update on the costs of the repair to District well no. 12. Chief Human Resources Officer Perez presented monthly updates from Human Resources, Risk Management, and Information Technology Departments (presentation attached).

After hearing updates on the rollout of the new iPhones for the District, Chair Maulhardt raised concerns about security. He requested the General Manager and Technology Information Systems team to look at the technology being used by the Board. Mr. Perez added the District would be presenting a Brown Bag lunch presentation regarding the use of District-assigned electronic devices.

11. Future Agenda Items

There were no future agenda items requested.

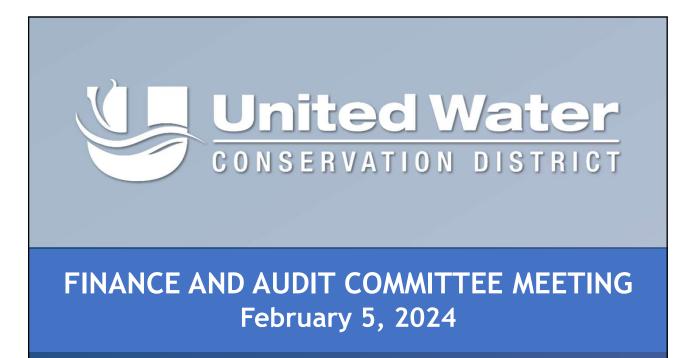
ADJOURNMENT

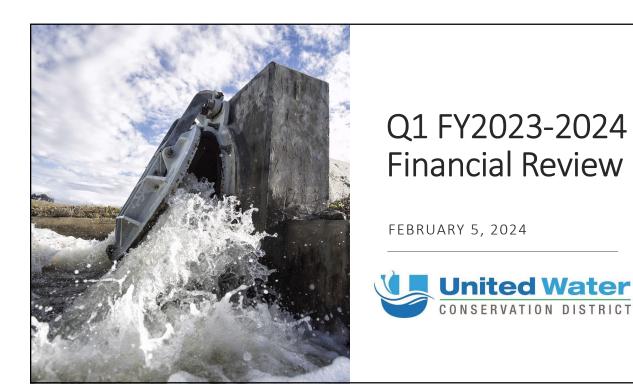
The meeting was adjourned at 9:58 a.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of February 5, 2024.

ATTEST:

Chair Lynn E. Maulhardt





Highlights GRANTS REVENUE DRIVE UNFAVOURABILITY TO BUDGET **REVENUE** Total operating revenue is \$1.7M or 26% unfavorable to budget Pipeline revenue is favorable to budget by \$0.2M or 5% Groundwater revenue is flat to budget (first billing in January 2024) ٠ Taxes are unfavorable to budget by \$0.2K or 100% Other Operating Revenue is flat to budget Non-Operating Revenue is unfavorable to budget by \$1.6M or 63% primarily due \$2.0M in Federal ٠ Grants and \$0.3M in State Grants that did not materialize yet, which was off-set by higher interest income and unrealized gain in \$000's Q1 FY23-24 Q1 FY23-24 Q1 FY22-23 Actual Actual Budget 0 157 36 Taxes Water Delivery/Fixed Cost 3,529 3,189 3,362 Groundwater (118)(6) Other Operating Revenue 292 219 267 Non-Operating Revenue 950 2,570 2,484

\$

4,653

\$

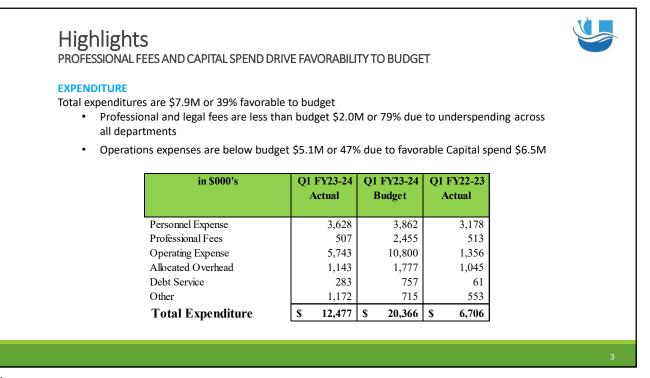
6,308

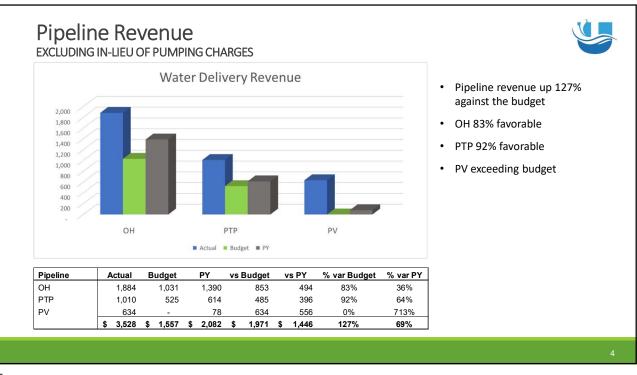
\$

5,970

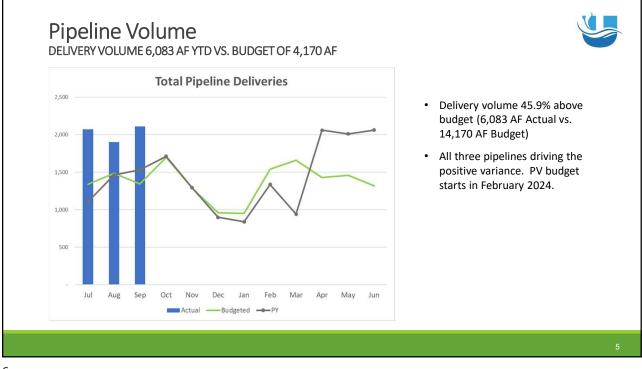
Total Revenue

3









	Top AG Users	
CUSTOMER	TOTAL AF	Total Revenue
PVCWD	297.90	\$ 180,205.67
OceanView	213.63	\$ 145,478.90
Laubacher Farms Inc	164.91	\$ 108,156.44
Reiter Brothers Inc	118.36	\$ 78,515.73
3H Custom Farming Inc	96.93	\$ 64,870.18
Sorrento Berry Farms	95.53	\$ 67,128.73
Catalinos Berry Farms	75.42	\$ 54,323.69
Chas Nakama Inc	74.12	\$ 50,345.91
Tom Vujovich	72.27	\$ 49,167.92
Laguna Farms	46.84	\$ 32,975.37
Total	1,255.91	\$ 831,168.54

op M&I Pipeline Custom		
Т	otal M&I Users	
CUSTOMER	TOTAL AF	Total Revenue
City of Oxnard	2,302.80	\$ 634,701.9
Port Hueneme Water Agency	1,110.40	\$ 894,125.3
Vineyard Estates	836.24	\$ 691,785.8
Dempsey Road MWC	45.15	\$ 38,408.1
Cypress Mutual	34.66	\$ 28,208.5
Saviers Road MWC	12.98	\$ 11,210.6
USNCBC (PHWA)	9.09	\$ 7,469.7
Rio Del Valle	7.74	\$ 4,846.2
E & H Land Company, LLC	1.45	\$ 8,299.4
Total	4,360.51	2,319,056.0

	Q1	2023-24	Q1	2023-24	PY	Var to	% Var to	V	/ar to	% Var to		
\$000's	A	ctual	В	udget	Actual	Budget	Budget		PY	PY		
Regular Salary		1,801		2,268	1,500	468	21%		301	20%	•	Salaries are favorable to
Over-time Salary		60		64	38	5	7%		22	57%		budget \$0.5M or 20%
Part-time		115		146	85	31	21%		30	35%		budget \$0.5101 of 20%
Salaries	\$	1,975	\$	2,479	\$ 1,623	503	20%	\$	352	22%	•	Employee Benefits are unfavorable to budget
Retirement- Classic		1.097		480	162	(616)	-128%		935	577%		\$0.3M or 19% primaril
Retirement - PEPRA		78		86	1.035	(8	9%		-957	-92%		
Soc Sec/457b Expense		113		136	92	23	17%		21	22%		due to:
Medicare Expense		28		35	24	7	20%		4	17%		
SUIExpense		2		5	1	3	54%		1	136%		Higher Retirement
Medical Ins Exp		231		301	168	70	23%		63	38%		costs
LTD		5		6	5	1	11%		0	4%		
Life Insurance		5		8	4	2	32%		1	29%		
Worker's Comp Expense		54		78	40	24	31%		14	35%		
OPEB		9		-	7	(9)	0%		2	34%		
Deferred Comp		17		6	17	(11)	-175%		-1	0%		
Other		13		242	-	229	0%		13	0%		
Employee Benefits	\$	1,652	\$	1,383	\$ 1,555	-269	-19%	\$	97	6%		
Personnel Expenses	\$	3,628	\$	3,862	\$ 3,178	234	6%	\$	450	14%		

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Operating Expenses PROFESSIONAL AND LEGAL FEES DRIVE BUDGET FAVORABILITY

	Q1 :	2023-24	Q1	2023-24	PY	١	/ar to	% Var to	1	/ar to	% Var to
000's	A	ctual	E	Budget	Actual	в	udget	Budget		PY	PY
Profess Fees - Engineering		22		77	48		(55)	-71%		(26)	-54%
Prof. Fees - Environmental		129		635	91		(506)	-80%		38	41%
Prof. Fees - IT consulting		19		37	2		(18)	-48%		17	866%
Prof. Fees - GW Consulting		11		18	4		(7)	-38%		7	172%
Prof. Fees - Other		250		609	98		(359)	-59%		152	155%
Professional Fees	\$	431	\$	1,376	\$ 243	\$	(945)	-69%	\$	188	77%
Legal Fees	\$	76	\$	1,079	\$ 269	\$	(1,002)	-93%	\$	(193)	-72%
Utilities		382		587	212		(205)	-35%		170	80%
Maintenance		348		555	252		(207)	-37%		96	38%
Field Supplies		19		13	65		6	43%		(46)	-71%
Insurance		776		249	695		527	212%		81	12%
Office Expenses		304		318	20		(15)	-5%		284	1418%
Miscellaneous		243		338	266		(95)	-28%		(23)	-9%
Travel, Trainings and Meetings		39		92	16		(53)	-58%		23	141%
Gasoline, Diesel, Fuel		54		56	51		(2)	-3%		3	7%
Fox Canyon GMA		0		0	(375)		- ''	#DIV/0!		375	-100%
Safety, supplies, clothing		25		34	43		(9)	-26%		(18)	100%
Telephone		17		20	15		(3)	-16%		2	14%
General Operating Expenses	\$	2,207	\$	2,264	\$ 1,260	\$	(57)	-3%	\$	947	75%
State Water Import Costs	\$	3,165	\$	1,069	\$ 428	\$	2,096	196%	\$	2,737	100%
Total Operating Expenses	\$	5,879	\$	5,788	\$ 2,200	\$	91	2%	\$	3,679	167%



- Professional Fees are favorable to budget by \$0.9M
- Legal Fees are favorable to budget by \$1.0M
- Operating Expenses are flat to budget Key variances include:
 - ➢ Utilities \$205K favorable
 - ➤ Maintenance \$207K favorable
 - Off-set by unfavorable Insurance \$527K
- State Water Import Costs higher due to state water purchases

o 10 Accounts Payable Vendors	5	
Q1 Top 10 Vendors FY 23-24		
Vendor	Payr	ment Amount
CASITAS MUNICIPAL WATER	\$	3,442,660
US BANK NATIONAL ASSOCIATION	\$	1,264,116
SPECIAL DISTRICT RISK	\$	992,491
GEI CONSULTANTS, INC	\$	569,957
GSE CONSTRUCTION COMPANY INC	\$	512,259
SO. CALIFORNIA EDISON	\$	507,062
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$	411,222
J & H ENGINEERING GENERAL	\$	237,409
BAKERSFIELD WELL & PUMP C	\$	186,438
TRAVIS AGRICULTURAL	\$	178,907

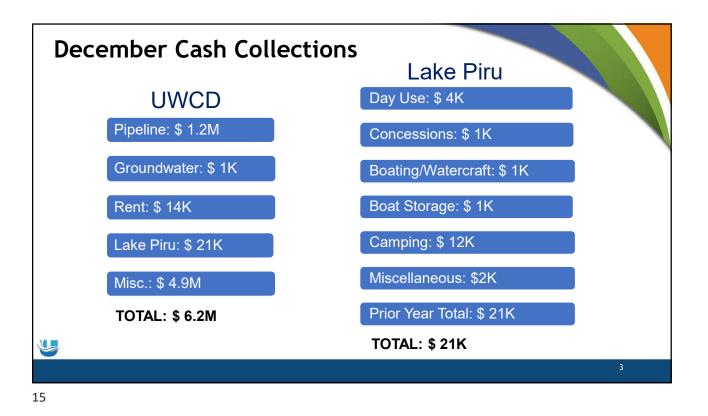
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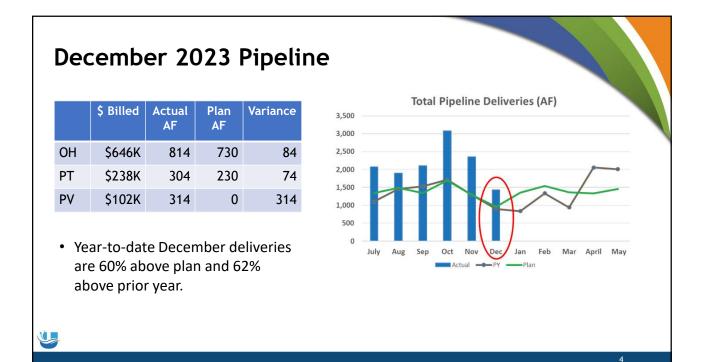
		U
SUPPLEMENTAL WATER PU	RCHASE FUND	
STATUS UPDAT	E	
Beginning Balance - July 1, 2023	Revenue (\$000'S) \$3,582	
Changes in Surcharge	\$408	
Other	\$0	
Ending Balance - September 30, 2023	\$3,990	
		11





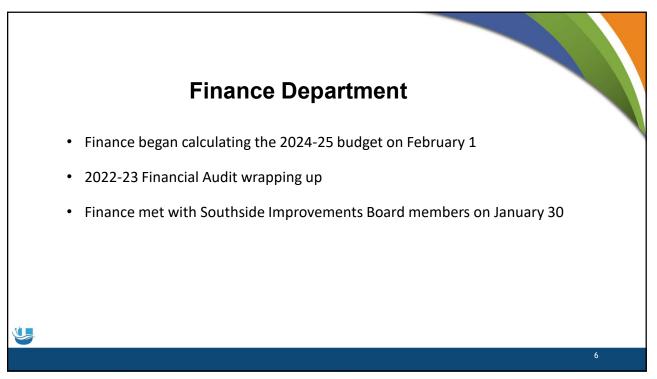






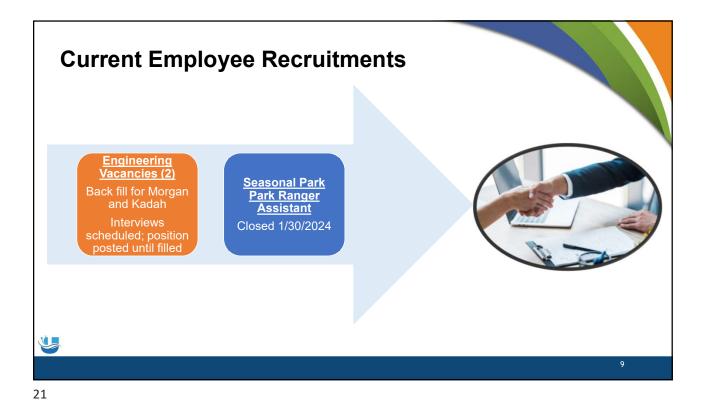
Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
ing. and Operations	Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin – Inverted Siphon Replacement Project Construction Contract	Y	051-400-81020 Project 8018	\$891,000	None
inance and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

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Memorandum

Agenda Item:	4.1 Approve Payment Plan for Southside Improvement Company January 2024 Groundwater Billing <u>Board Motion</u>
Date:	February 22, 2024 (March 4, 2024, meeting)
From:	Brian H. Zahn, Chief Financial Officer
Through:	Mauricio E. Guardado, Jr., General Manager
То:	UWCD Finance and Audit Committee Members

Staff Recommendation:

The Committee will review and consider recommending to the full Board to approve a payment plan for Southside Improvement Company's (Southside) January 2024 Groundwater billing.

Background:

The Board of Directors for Southside was recently replaced with new members that are working to improve the conditions within their service area. The prior Board of Directors did not take into account the rate increases United Water Conservation District (the District) implemented on July 1, 2023, and Southside now finds itself unable to pay the January 2024 Groundwater bill of \$99,186.41. Southside has requested from the District to make payments to pay off the balance due.

Southside has agreed to the following:

- Balance due \$99,186.41
- Monthly payments of \$10,000
- Interest charged at a rate of 1% per month
- Total payments under the agreement: \$104,990.79

The District has not had any payment issues with Southside in the past, however, it must be noted that the District is currently looking into historical reporting errors from Southside that have resulted in under reporting of approximately 24,709 AF of water, representing approximately \$2.2 million.

Fiscal Impact:

The only financial impact to the District is that the current plan will straddle between two fiscal years, but in total it has no material impact.

Attachment: Payment schedule

Month	est 1% per month	Payment	Balance
January 2024	\$ -	\$ -	99,186.41
March 2024	\$ 991.86	\$ 10,000.00	90,178.27
April 2024	\$ 901.78	\$ 10,000.00	81,080.06
May 2024	\$ 810.80	\$ 10,000.00	71,890.86
June 2024	\$ 718.91	\$ 10,000.00	62,609.77
July 2024	\$ 626.10	\$ 10,000.00	53,235.86
August 2024	\$ 532.36	\$ 10,000.00	43,768.22
Sept 2024	\$ 437.68	\$ 10,000.00	34,205.90
Oct. 2024	\$ 342.06	\$ 10,000.00	24,547.96
Nov 2024	\$ 245.48	\$ 10,000.00	14,793.44
Dec 2024	\$ 147.93	\$ 10,000.00	4,941.38
Jan. 2025	\$ 49.41	\$ 4,990.79	_

Total

\$

5,804.38 \$ 104,990.79



Staff Report

Agenda Item:	4.2 A Resolution of the Board of Directors of United Water Conservation District Ordering an Operator of Well No. 03N20W02H05S to Cease Extraction of Groundwater per Water Code Section 75637, Subdivision (b). Board Motion
Date:	February 27, 2024 (March 4, 2024, meeting)
From:	Anthony Emmert, Assistant General Manager
Through:	Mauricio E. Guardado, Jr., General Manager
То:	UWCD Finance and Audit Committee Members

Staff Recommendation:

Staff requests Committee members consider recommending approval of a resolution (Attachment A) ordering an operator of Well No. 03N20W02H05S to cease extraction of groundwater due to delinquent groundwater extraction charges to the full Board of Directors for approval.

Background:

Water Code section 75500 *et seq.* authorizes United Water Conservation District ("District") to levy groundwater extraction charges upon well operators within the District's jurisdictional boundaries. An operator is required to provide the District with a semi-annual (each an "Installment") groundwater production statement on or before January 31st and on or before July 31st of each year. (Wat. Code § 75611.) The groundwater production statements must include the total production in acre-feet of water for the preceding six-month period, a general description or number locating each well, and the method or basis of the computation of such water production. (*Ibid.*) The groundwater production statements are also signed by the well operator.

If an operator fails to file a groundwater production statement with the District for an Installment, the Water Code authorizes the District to charge interest at a rate of 1% each month on the delinquent amount of the groundwater charge and to charge a one-time penalty of 10% of the amount found by the District to be due. (Wat. Code §§ 75615, 75616.)

Pursuant to Water Code section 75637, subdivision (b), the Board may conduct a public hearing regarding a proposed order to cease extraction of groundwater from a well until all delinquent fees and charges are paid. In order to conduct such public hearing, the District must provide notice to the operator of the well not less than 15 days in advance of the public hearing.

Discussion:

Mr. Alan Van Wagner ("Operator") is one of three owners and/or operators of Well No. 03N20W02H05S ("Well H05S"), which is located within the District's jurisdictional boundaries.

Agenda Item 4.2 A Resolution of the Board of Directors of United Water Conservation District Ordering an Operator of Well No. 03N20W02H05S to Cease Extraction of Groundwater per Water Code Section 75637, Subdivision (b). Board Motion

The Operator is delinquent in the payment of groundwater charges for Well H05S from June 30, 2019, through August 23, 2023, in the amount of approximately \$44,323.00, which includes amounts for penalties and interest (although such interest is on-going).

On February 22, 2024, the District provided the Operator with notice by certified mail of a public hearing regarding the Operator's delinquency (Attachment B). On February 28, 2024, the District also published notice of the public hearing in the *Ventura County Star* newspaper.

The Board will open the public hearing regarding this issue. After a presentation from District staff, the Board will call for public comments regarding delinquent groundwater extraction charges and a potential order to the Operator to cease pumping groundwater.

Following the close of the public hearing, the Board will consider a resolution which will authorize an order to be sent to the Operator to cease extracting groundwater at Well H05S until all delinquencies are brought current.

Fiscal Impact:

No fiscal impact, unless and until the Operator brings the outstanding delinquencies current.

Attachments:

Attachment A – Resolution Attachment B – February 22, 2024, Letter to Operator

RESOLUTION NO.

A RESOLUTION OF THE BOARD OF DIRECTORS OF UNITED WATER CONSERVATION DISTRICT ORDERING AN OPERATOR OF WELL NO. 03N20W02H05S TO CEASE EXTRACTION OF GROUNDWATER PER WATER CODE SECTION 75637, SUBDIVISION (b).

WHEREAS, United Water Conservation District ("District") is authorized to levy groundwater extraction charges upon well operators within the District's jurisdictional boundaries per Water Code section 75500 *et seq.*; and

WHEREAS, a well operator must provide the District with a semi-annual groundwater production statement on or before January 31st and on or before July 31st of each year (Wat. Code § 75611); and

WHEREAS, the groundwater production statements must set forth: (a) the total production in acre-feet of water for the preceding six-month period; (b) a general description or number locating each water-producing facility; and (c) the method or basis of the computation, of such water production (Wat. Code § 75611); and

WHEREAS, if an operator of a groundwater well fails to file a semi-annual groundwater production statement with the District, the District's policy and practice is to send a written notice to the operator that includes a District-prepared informational groundwater production statement based on a 3-year average of reporting for the same period; and

WHEREAS, the District's above-mentioned notice also informs the delinquent operator that the District may charge interest at the rate of one percent (1%) each month on the delinquent amount of the groundwater charge and a one-time penalty of ten percent (10%) of the amount found by the District to be due (Wat. Code §§ 75615 & 75616); and

WHEREAS, the District may order, after a public hearing, an operator to cease extraction of groundwater from a water-producing facility until all delinquent fees and charges are paid (Wat. Code § 75637, subd. (b)); and

WHEREAS, the District must give notice to the operator of the aforementioned public hearing by certified mail not less than 15 days in advance of the public hearing (Wat. Code § 75637, subd. (b)); and

WHEREAS, Mr. Alan Van Wagner ("Operator") is one of three owners and/or operators of Well No. 03N20W02H05S ("Well H05S"), located at 2632 Aliso Canyon Rd., Santa Paula, California 93060, which is within the District's jurisdictional boundaries; and

WHEREAS, Well H05S features four meters: one at the main well (#15-13526) and one at each of the three turnouts; and

WHEREAS, the District understands that the meter at the Operator's specific turnout (#16-15006-06) was not installed until July 17, 2021 and, consequently, in all prior groundwater

reporting, the Operator provided readings solely from the main well meter, resulting in an overestimation of groundwater usage; and

WHEREAS, the District has determined that the meter readings on the Operator's groundwater statements are inaccurate, which is primarily due to the absence of groundwater statements filed with the District since June 30, 2019; and

WHEREAS, the last reported accurate meter reading received from the Operator dates back to the June 30, 2019 groundwater statement, with a recorded reading of 911.877 from the main well meter (#15-13526); and

WHEREAS, on June 30, 2021, the District received a copy of the Operator's main well meter (#15-13526) reading of 346.746, but did not receive a statutorily required groundwater statement; and

WHEREAS, subsequent communications with the Operator, including an email dated September 8, 2023, included a picture of a new meter (#16-15006-06) installed at the Operator's specific turnout, displaying a reading of 315.174 as of August 28, 2023 (the District presumes that, upon installation, the Operator's specific turnout meter read 000.000); and

WHEREAS, based on all information available to the District, the District has calculated the Operator's water usage from June 30, 2019, through August 23, 2023, as follows:

- From June 30, 2019, to June 30, 2021: total usage amounted to 434.87 acre feet of water;
- From July 1, 2021, to August 28, 2023: total usage amounted to 315.17 acre feet of water;
- During the period from June 30, 2016, to June 30, 2021, the District determined that the Operator overpaid for 242.14 Acre Feet of water while utilizing the main well meter for readings;
- Consequently, the Operator's total usage for the period spanning June 30, 2019, to August 28, 2023, equates to 507.90 acre feet of water (434.87 + 315.17 242.14); and

WHEREAS, upon converting the foregoing water usage into dollars, the District has determined that the Operator is delinquent in the payment of groundwater charges for Well H05S in the amount of <u>\$44,323.00</u>, which includes amounts for penalties and interest (although such interest is on-going); and

WHEREAS, on February 22, 2024, by certified mail, the District provided the Operator with notice of a public hearing regarding a potential order ordering the Operator to cease pumping groundwater due to the Operator's delinquency; and

WHEREAS, on February 28, 2024, the District also published notice of the public hearing in the *Ventura County Star* newspaper; and

WHEREAS, on March 13, 2024, the District's Board of Directors held a public hearing regarding a proposed order to the Operator to cease extraction of groundwater at Well H05S, with a call for public comment; and

WHEREAS, all persons were given an opportunity to present public comments during the public hearings; and

WHEREAS, following the close of the public hearings, District staff recommends that the Board of Directors order the Operator to cease extraction of groundwater from Well H05S until all delinquent groundwater fees and charges are paid per Water Code section 75637, subdivision (b).

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. <u>Recitals</u>. All of the above-listed recitals are incorporated herein by this reference and shall hereinafter be deemed to be the findings of the Board of Directors ("Board").

Section 2. Order. Pursuant to Water Code section 75637, subdivision (b), the Board hereby orders the Operator to cease extraction of groundwater from Well H05S until all delinquent groundwater fees and charges are paid. The Board also authorizes the General Manager, or the General Manager's designee(s), to issue a written notice of the foregoing order to the Operator.

Section 3. <u>Other Acts; Delegation</u>. The Board hereby approves a delegation of authority and appoints its General Manager, or the General Manager's designee(s), who is/are hereby authorized and directed to take any other action to carry out the terms or intent of this Resolution including, but not limited to, investigating compliance with the Board's orders hereunder and/or enforcing the Board's orders per any statute or any other legal or equitable means.

Section 4. <u>Severability</u>. If a court of competent jurisdiction determines, for any reason, that any language, part, section, provision, or requirement of this Resolution is invalid or unenforceable, such determination shall not invalidate or render unenforceable any other language, part, section, provision, or requirement of this Resolution. In such event, the language, parts, sections, provisions, or requirements that are not the subject of the court's determination shall be interpreted, to the extent permitted by law, in a manner that is consistent with the intent and purpose underlying the invalid or unenforceable language, part, section, provision, or requirement.

Likewise, if a court of competent jurisdiction determines, for any reason, that any language, part, section, provision, or requirement of this Resolution is invalid or unenforceable as applied to a specific person or entity, such determination shall not affect the applicability of such language, part, section, provision, or requirement to other persons or entities. In such event, the language, parts, sections, provisions, or requirements that are not the subject of the court's determination shall be interpreted, to the extent permitted by law, in a manner that is consistent with the intent and purpose underlying the inapplicable language, parts, sections, provisions, or requirements.

Section 5. <u>Effective Date of Resolution</u>. This Resolution shall take effect immediately upon its adoption.

ADOPTED, SIGNED, AND APPROVED this 13th day of March 2024.

THE BOARD OF DIRECTORS OF UNITED WATER CONSERVATION DISTRICT

By: _____

President of the Board of Directors of United Water Conservation District

ATTEST:

By: _____

Secretary/Treasurer of the Board of Directors of United Water Conservation District

STATE OF CALIFORNIA)
) ss.
COUNTY OF VENTURA)

I, Catherine P. Keeling, Secretary/Treasurer of the Board of Directors of United Water Conservation District, do hereby certify that the foregoing Resolution No. _____ was duly adopted by the Board of Directors of United Water Conservation District at a meeting thereof held on the 13th day of March, 2024, at which meeting a quorum of such Board was present and acting throughout and for which notice and an agenda was prepared and posted as required by law, and that such Resolution was so adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

I, Catherine P. Keeling, Secretary/Treasurer of the Board of Directors of United Water Conservation District, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. ______ of such Board and that the same has not been amended, rescinded, or repealed.

Dated this 13th day of March, 2024.

Secretary/Treasurer of the Board of Directors of United Water Conservation District





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

General Manager Mauricio E. Guardado, Jr.

Legal Counsel David D. Boyer

February 22, 2024

VIA CERTIFIED MAIL--RETURN RECEIPT

Mr. Alan Van Wagner 2632 Aliso Canyon Rd. Santa Paula, California 93060

Re: United Water Conservation District - Notice of public hearing regarding proposed order to cease extraction of groundwater at Well No. 03N20W02H05S (Water Code § 75637, subd. (b))

Dear Mr. Van Wagner:

My name is Brian H. Zahn, and I am the Chief Financial Officer for the United Water Conservation District ("District"). The District is a Water Conservation District organized pursuant to the Water Conservation District Law of 1931 (Water Code § 74000 *et seq.*). The District provides groundwater management and conservation services to all well owners and operators of groundwater wells within the District's boundaries. As you know, the District levies groundwater extraction charges upon well operators within the District's jurisdictional boundaries pursuant to Water Code section 75590 *et seq.*

You are the owner and/or operator of a groundwater well that is located within the District's jurisdiction. This letter concerns the groundwater well registered as Well No. 03N20W02H05S ("Well H05S"), which is located at 2632 Aliso Canyon Rd., Santa Paula, California 93060. With respect to Well H05S, you are delinquent in the payment of groundwater charges.

Because you are delinquent in the payment of ground water charges for Well H05S, Water Code section 75637, subdivision (b), authorizes the District's Board of Directors ("Board") to order that you stop pumping groundwater from Well H05S until all delinquencies are paid:

"As an additional remedy, the [District] may order, after a public hearing, an operator to **<u>cease extraction of groundwater</u>** from a water-producing facility until all delinquent fees and charges are paid. The [District] shall give notice to the operator by certified mail not less than 15 days in advance of the public hearing." (Emphasis added.)

Please accept this letter as notice under Water Code section 75637, subdivision (b), that the Board will hold a public hearing on whether to issue you an order to cease extracting groundwater from Well H05S. **The public hearing will occur on <u>March 13, 2024</u>.** Following the foregoing public hearing, the Board will consider adopting a Resolution that orders you to cease pumping groundwater from Well H05S until all delinquencies are paid. **The Board's meeting will begin at 12:00 p.m. in the Board Room of the District's headquarters located at 1701 N. Lombard Street, Oxnard, California 93030.**

The public hearing will consider delinquencies from the years 2019, Installment #1 to 2023, Installment #2. The District has calculated that you are delinquent in the amount of **\$44,323.00**.

Mr. Van Wagner February 22, 2024 Page 2

You may attend the above-referenced public hearing and present the Board with evidence (whether oral or written) demonstrating that you are not delinquent.

Please contact us if you have any questions.

Very truly yours,

Brian H. Zahn Chief Financial Officer



Staff Report

Agenda Item:	4.3 A Resolution Establishing Lake Piru Recreation Area Fees, Fee Administration, and Loyalty Rewards Program <u>Board Motion</u>
Date:	February 29, 2024 (March 4, 2024, meeting)
From:	Bernard Riedel, Senior Park Ranger
Through:	Mauricio E. Guardado, Jr., General Manager Craig Morgan, Chief Operations Officer
То:	UWCD Finance and Audit Committee Members

Staff Recommendation:

The Committee will consider recommending the adoption of a Resolution establishing Lake Piru Recreation Area (LPRA) Fees, Fee Administration, and Loyalty Rewards Program, to the full Board.

Discussion:

In March of 2022, the Board adopted a revised draft fee schedule for fees at the Lake Piru Recreation Area after assuming the operations of the park from the former concessions service, Parks Management Company (PMC). As part of the 2022 proposed fees, the Board also adopted a loyalty rewards program. After evaluating fees based on two full years of operation, and looking at what other facilities charge, staff has once again evaluated park fees and the Loyalty Rewards Program. Staff has highlighted several proposed changes to the park's fee schedule and proposed an updated Loyalty Rewards Program from 2022.

Based on Staff's evaluation of the current fees for the Lake Piru Recreation Area and the existing Loyalty Rewards Program, staff has identified changes and/or additions to the existing fee schedule as noted below:

- 1. Propose increasing the Vehicle Annual Permit from \$130 to \$150.
- 2. Propose increasing the Senior Vehicle Annual Permit from \$75 to \$90.
- 3. Propose increasing the 2nd Vehicle Annual Permit from \$50 to \$75.
- Propose increasing the Senior Vessel (Motorized) Annual Permit from \$75 to \$90.
- 5. Propose increasing the Pet Annual Permit from \$25 to \$50.
- 6. Propose increasing the Basic Campsite fees from \$25 to \$28 Non-Peak, and from \$32 to \$36 Peak Season. (Increase of 12%, and 12.5 %)
- 7. Propose increasing the Electric Campsite fees from \$28 to \$32 Non-Peak, and from \$38 to \$43 Peak Season. (Increase of 14%, and 13%)
- 8. Propose increasing the Full Hookup Campsite fees from \$40 to \$45 Non-Peak, and from \$50 to \$56 Peak Season. (Increase of 12.5%, and 12%)
- 9. Propose increasing the Extra Vehicle Campsite fees from \$15 to \$20.

4.3 A Resolution Establishing Lake Piru Recreation Area Fees, Fee Administration, and Loyalty Rewards Program

- 10. Propose increasing the Weekly Basic Campsite fees as follows:
 - a) Non-Peak from \$140 per week to \$167 per week.
 - b) Peak from \$180 to \$214.
- 11. Propose increasing the Weekly Electric Campsite fees as follows:
 - a) Non-Peak from \$170 to \$190.
 - b) Peak from \$225 to \$256.
- 12. Propose increasing the Weekly Full Hookup site fees as follows:
 - a) Non-peak from \$250 to \$268.
 - b) Peak from \$300 to \$333.
- 13. The weekly rates are calculated by the nightly fee times 7, and then multiplied by 0.85. (Example (28*7)*0.85=\$166.7 rounded down or up)
- 14. Establishing a Basic Monthly Campsite fee as follows:
 - a) Non-Peak \$670.
 - b) Peak \$860.
- 15. Propose increasing the Monthly Electric Campsite as follows:
 - a) Non-Peak from \$700 to \$765 per month.
 - b) Establishing a Peak season rate as \$1030.
- 16. Propose increasing the Monthly Full Hookup Campsite fee as follows:
 - a) Non-Peak from \$950 to \$1080.
 - b) Establish a Peak season rate as \$1,340.
- 17. The establishment of the peak season monthly rates are intended to cover the special times the District allows for long term camping. The District has occasionally had contractors, or long-term nurse clients contact us needing monthly camping/lodging for the temporary relocation due to work.
- 18. The monthly rates are calculated by the nightly fee times 30, and then multiplied by 0.80. (Example (28*30)*0.80=\$672 rounded down or up)
- 19. Propose revising the language on the Reservation, and Convenience Fee to state "Processing Fee."
 - a) The language associated with the Reservation, and Convenience Fee is confusing to guests and has created challenges for staff.
- 20. Propose changing both the fees associated with group camp #2 as follows:
 - a) Propose increasing the Daily Peak fee for Group Camp #2 from \$450 per day to \$475 per day.

In addition to the proposed fee changes, staff is requesting the Board approve an updated Loyalty Rewards Program as part of the 2024 Lake Piru Fee Schedule to appeal to, attract and encourage greater visitation among various organizations, nonprofits, and/or military service members. The proposed changes to the Loyalty Rewards Program for 2024 are noted below and highlighted at the bottom of Attachment A. Loyalty rewards and incentives apply only to camping fees. All other fees apply.

- 1. Fifteen percent (15%) discount on camping for all Active-Duty Military, Law Enforcement, and Fire/EMS. Must present badge and/or I.D.
- 2. Ten percent (10%) discount on camping (excluding all major holidays) for those with an active AAA, Airstream, AARP, or Good Sam Membership.

4.3 A Resolution Establishing Lake Piru Recreation Area Fees, Fee Administration, and Loyalty Rewards Program

- 3. Fall Special (October): Pay for two weeknights of camping and get one weeknight free (Non-Peak Season). The offer is valid Monday to Thursday only.
- 4. Thanksgiving Special (November): Pay for three nights of camping (or more) and receive one free night.
- 5. Holiday Special (Dec. and Jan.): Buy one night of camping and receive one night free, limited to two free nights per visit. All additional fees apply.
- 6. Peak Promotion (Peak Season): Pay for two weeknights of camping and get one weeknight free (Peak Season). The offer is valid Monday to Thursday only.
- 7. Multiplier Promotion: Rent four or more camp sites (two-night minimum) during the Non-Peak Season and receive a 15% discount.
- 8. Organizational Group Rates: Organizational groups shall receive a 20% discount on all camping fees with the approval of the District's Chief Park Ranger or designee (Scouts, nonprofits, schools, and church groups).

A copy of the proposed 2024 Lake Piru fee schedule is attached to this report as Attachment B.

Fiscal Impact:

The proposed changes are anticipated to result in a net increase in revenue. It is not anticipated that there will be any net loss of visitation with the proposed changes. They are intended to increase visitation based on customer feedback received over the last year.

Attachments:

Attachment A – Resolution 2024-0X Attachment B – 2024 Draft Fee Schedule

RESOLUTION 2024-0X

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UNITED WATER CONSERVATION DISTRICT APPROVING THE 2024 LAKE PIRU RECREATION FEE SCHEDULE, FEE ADMINISTRATION, AND LOYALTY REWARDS PROGRAM

WHEREAS, on May 11, 2022, the Board of Directors ("Board") of United Water Conservation District ("District") adopted the Amended and Restated Ordinance No. 15 ("Ordinance No. 15"), establishing rules and regulations for public use of properties owned by United, including the Lake Piru Recreation Area; and

WHEREAS, Section 3.1 of Ordinance No. 15 provides for the Board to establish by resolution public use fees for entering into and use of various Lake Piru Recreation Area facilities; and

WHEREAS, at its regularly scheduled April 13, 2022, Board meeting, the District Board approved the 2022 Lake Piru Area Fee Schedule, Fee Administration, and Loyalty Rewards Program; and

WHEREAS, United staff have since identified changes, additions, and/or removals to be made to the existing Lake Piru Area Fee Schedule, Fee Administration, and Loyalty Rewards Program as noted herein to be effective _____, 2024:

- 1. Propose increasing the Vehicle Annual Permit from \$130 to \$150.
- 2. Propose increasing the Senior Vehicle Annual Permit from \$75 to \$90.
- 3. Propose increasing the 2nd Vehicle Annual Permit from \$50 to \$75.
- 4. Propose increasing the Senior Vessel (Motorized) Annual Permit from \$75 to \$90.
- 5. Propose increasing the Pet Annual Permit from \$25 to \$50.
- 6. Propose increasing the Basic Campsite fees from \$25 to \$28 Non-Peak, and from \$32 to \$36 Peak Season. (Increase of 12%, and 12.5%)
- 7. Propose increasing the Electric Campsite fees from \$28 to \$32 Non-Peak, and from \$38 to \$43 Peak Season. (Increase of 14%, and 13%)
- 8. Propose increasing the Full Hookup Campsite fees from \$40 to \$45 Non-Peak, and from \$50 to \$56 Peak Season. (Increase of 12.5%, and 12%)
- 9. Propose increasing the Extra Vehicle Campsite fees from \$15 to \$20.
- 10. Propose increasing the Weekly Basic Campsite fees as follows:
 - a) Non-peak from \$140 per week to \$167 per week.
 - b) Peak from \$180 to \$214.
- 11. Propose increasing the Weekly Electric Campsite fees as follows:
 - a) Non-Peak from \$170 to \$190.
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- 12. Propose increasing the Weekly Full hookup Campsite fees as follows:
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- 13. The weekly rates are calculated by the nightly fee times 7, and then multiplied by 0.85. (Example (28*7)*0.85=\$166.7 rounded down or up)
- 14. Establishing a Basic Monthly Campsite fee as follows:
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- 17. The establishment of the Peak Season Monthly rates are intended to have a written fee for the special times we allow for long-term camping. We occasionally have had contractors, or long-term nurse clients contact us needing monthly camping/lodging for the temporary relocation due to work.
- 18. The monthly rates are calculated by the nightly fee times 30, and then multiplied by 0.80. (Example (28*30)*0.80=\$672 rounded down or up)
- 19. Propose revising the language on the Reservation, and Convenience Fee to state "Processing Fee."
 - a) The language associated with the Reservation and Convenience Fee is confusing to guests and has created challenges for staff.
- 20. Propose changing both the fees associated with Group Camp #2 as follows:
 - a) Propose increasing the daily peak fee for Group Camp #2 from \$450 per day to \$475 per day.

WHEREAS, United staff is also recommending an updated Loyalty Rewards and Incentives Program as part of the 2024 Lake Piru Fee Schedule to appeal to, attract and encourage greater visitation among various organizations, nonprofits, and/or military service members as noted herein:

- 1. Fifteen percent (15%) discount on camping for all Active-Duty Military, Law Enforcement, and Fire/EMS. Must present badge and/or I.D.
- 2. Ten percent (10%) discount on camping (excluding all major holidays) for those with an active AAA, Airstream, AARP, or Good Sam Membership.
- 3. Fall Special (October): Pay for two weeknights of camping and get one weeknight free (Non-Peak Season). The offer is valid Monday to Thursday only.
- 4. Thanksgiving Special (November): Pay for three nights of camping (or more) and receive one free night.
- 5. Holiday Special (Dec. and Jan.): Buy one night of camping and receive one night free, limited to two free nights per visit. All additional fees apply.
- 6. Peak Promotion (Peak Season): Pay for two weeknights of camping and get one weeknight free (Peak Season). The offer is valid Monday to Thursday only.
- 7. Multiplier Promotion: Rent four or more camp sites (two-night minimum) during the Non-Peak Season and receive a 15% discount.

8. Organizational Group Rates: Organizational groups shall receive a 20% discount on all camping fees with the approval of the District's Chief Park Ranger or designee (Scouts, nonprofits, schools, and church groups).

WHEREAS, it should be noted that the Lake Piru Recreation Area Loyalty Rewards and Incentive offers apply only to overnight camping rates and all other fees still apply.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of United Water Conservation District approves the 2024 Lake Piru Recreation Area Fee schedule, Fee Administration, and Loyalty Rewards Program to be effective on _____, 2024.

PASSED AND ADOPTED THIS ____ DAY OF ____ 2024.

Sheldon G. Berger, President

Catherine P. Keeling, Secretary/Treasurer

ATTACHMENT B

y Use- Access to Marina and Day Use Areas Vehicle - Day Use			(Apr- Sept
Venicie - Day Ose	Per Vehicle, Per Day	\$10	\$14
Serier Day Head (Manday Thursday Only) 60 yrs	Per Vehicle. Per Day	\$10	
Senior -Day Use (Monday-Thursday Only) 60 yrs. R.V. & Bus - Day Use	Per Bus/RV, Per Day	32 + \$2 pp o	
Motorcycle - Day Use	Per Motorcycle, Per Day	32 + \$2 pp 0	
Annual Permit-Regular Day Use	Per Vehicle, Per Year	\$15	
Annual Permit- Senior Day Use (60 yrs.)	Per Vehicle, Per Year	\$9	
Annual Permit- Day use - Extra Vehicle	Per Vehicle, Per Year	\$3	
Annual Permit - Motorcycle	Per Motorcycle, Per Year	\$12	
Walk in/Bicycle/Extra Person (Hiker/Biker/Walk In)	Per Person/Bike, Per Day	\$5	
Pets	Per Pet, Per Day	\$3	
Annual Pet Pass- Per Pet	Per Pet, Per Year	\$5	
ating and Watercraft		\$	•
Daily Vessel Permit (Motorized)	Per Vessel. Per Day	\$8	2
Daily Vessel Permit (Non- Motorized)	Per Vessel, Per Day	\$5	
Daily Vessel Fermit (Non- Motorized) Daily Personal Watercraft (PWC) Permit	Per PWC, Per Day	\$8	
Annual Vessel Permit (Motorized)	Per Vessel, Per Vear	\$13	
Annual Vessel Permit (Non-Motorized)	Per Vessel, Per Year	\$1	
Annual Vessel Permit - Senior (60 yrs.)	Per Vessel, Per Year	\$9	
Non-Emergency Vessel Tow	Per Occurrence	پې No Ch	
mping	Per Occurrence		aige
Basic- No Hookups	1 Vehicle, 4 ppl, Per Night	\$28	\$36
Electric - Electric Hookup	1 Vehicle, 4 ppl, Per Night	\$32	\$43
			\$43 \$56
Full Hookup - Water, Sewer, Electric Extra Vehicle - 2nd Vehicle	1 Vehicle, 4 ppl, Per Night	\$45 \$2	
Weekly- Basic	Per Night (Max 4 ppl)	_{عد} \$167	0 \$214
Weekly - Electric	1 Vehicle, 4 ppl, Per Week 1 Vehicle, 4 ppl, Per Week	\$190	\$256
Weekly - Full Hookup	1 Vehicle, 4 ppl, Per Week	\$268	\$333
Weekly- Extra Vehicle	Per Vehicle, Per Week	\$75	\$100
Monthly-Basic	1 Vehicle, 4 ppl, Per Month	\$670	\$860
Monthly- Electric	1 Vehicle, 4 ppl, Per Month	\$765	\$1,030
Monthly - Full Hookup	1 Vehicle, 4 ppl. Per Month Per Vehicle, Per Month	\$1,080	\$1,340
Monthly- Extra Vehicle		\$300	\$400
Cancellation Fee	Per Occurrence	\$1	
Site Change Fee	Per Occurrence	\$1 \$10_\\/oll	
Reservation Fee (Non-Refundable)	Per Reservation	\$10, Walk	(-IN \$3
oup Event Area			
Group (Up to 100 people)	Per Reservation	\$1	
Reservation Fee (Non-Refundable)	Per Reservation	\$4	
Deposit - Cleaning Deposit	Per Reservation	\$10	00
oup and Overflow Camping (2 Night Minimum and 3 Night)	Per Night	\$2	50
oup Camp #1 (50 people, 8 Vehicles) up to 4 extra oup Camp #2 (Up to 125 people, 15 vehicles)	Per Night	\$350	\$475
and up to 15 additional vehicles Group #2 -	Ū.		
(Individual Site Charges) Extra Vehicle Fee	Per Night	\$3	
Overflow Camping	Per Night, Per Vehicle	\$2	
Reservation Fee (Non-Refundable)	Per Vehicle, Per Night	\$2	
	Per Reservation	\$3	80
prage and Miscellaneous Fees	Des Halt Des M. C.		20
Monthly Dry Storage Dump Fee	Per Unit, Per Month Per Use	\$10	
Wi-Fi Fee	Per Use	پې \$9 day / \$22 we	
	ards Program***	•	

Fail Special (October): Pay for two weeknights of camping and get one weeknight free (Non-Peak Season). 1
 Thanksgiving Special (November): Pay for three nights of camping (or more) and receive one free night.

5. Holiday Special (December and January): Buy one night of camping and receive one night free, limited to two free nights per visit. All additional fees apply.

6. Peak promotion (Peak Season): Pay for two weeknights of camping and get one weeknight free (Peak Season). The offer is valid Monday to Thursday only.

7. Multiplier Promotion: Rent four or more camp sites (two-night minimum) during the Non-Peak Season and receive a 15% discount.

8. Organizational Group Rates: Organizational groups shall receive a 20% discount on all camping fees with the approval of the District's Chief Park Ranger or designee. (Scouts, nonprofits, schools, and church groups).



Staff Report

То:	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:	February 28, 2024 (March 4, 2024, meeting)							
Agenda Item:	5. Fiscal Year Second Quarter 2023-2024 Financial Reports (October 1, 2023 – December 31, 2023) Information Item							

Staff Recommendation:

The Committee will review the Fiscal Year Second Quarter (FY Q2) 2023-24 Financial Reports for the period of October 1, 2023, through December 31, 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 six months of financial information for District operations for FYQ2 2023-24 (50 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 FYQ2 2023-24 Financial Reports
- B FY 2023-24 Second Quarter Financial Reports



ATTACHMENT A

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

General Manager Mauricio E. Guardado, Jr.

Legal Counsel David D. Boyer

March 1, 2024

Board of Directors United Water Conservation District

Subject: Second Quarter Fiscal Year 2023-2024 Financial Reports

Dear Board Members:

Enclosed for your review are the District's Fiscal Year (FY) 2023-2024 Second Quarter Financial Reports. These reports represent six months of financial information for District operations (July 1 through December 31, 2023) and Capital Improvement Project (CIP) updates (October 1 through December 31, 2023).

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

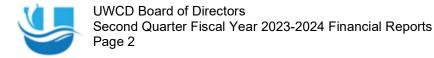
- General/Water Conservation Fund
- Recreation and Ranger Activities Sub-fund
- Freeman Fund
- Oxnard/Hueneme Pipeline (OHP) Fund
- Pleasant Valley Pipeline (PVP) Fund
- Pumping Trough Pipeline (PTP) Fund
- State Water Import Fund
- Overhead Fund

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 December 31, 2023**, all CIP expenditures are within the total amount appropriated by the Board.

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

- *Well Replacement Program (CIP # 8000)* This quarter, piping, electrical, the pump, column pipe, shaft and tube and discharge head were installed.
- Freeman Diversion Expansion (CIP # 8001)

The Operational Plan was completed and submitted to the agencies. The Hardened Ramp 60% design plans were continued to be developed.

• Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)

On December 14, the Board of Directors approved an amendment to GEI Consultants (GEI) existing contract in amount of \$1,158,211 to complete the final design of the new outlet works. The total contract amount, including this amendment, is \$2,026,191. The amendment includes additional modifications to GEI's scope of work to (1) optimize flow releases from the lake during future dry periods, (2) implement and respond to the Project Construction Manager, Black & Veatch, review comments related to the constructability report and design plans in order to reduce risk and minimize change orders and cost overrun during construction, and (3) additional efforts required from GEI to complete and participate in the design Potential Failure Mode Analysis (PFMA) workshop. The design PFMA is required by the Federal Energy Regulatory Commission (FERC) to be completed prior to the start of construction.

Staff prepared a revised overall project schedule based on the anticipated completion dates of the environmental permitting. The revised schedule indicates the construction start date of the outlet works improvement project as July 2025. The revised schedule was submitted to the FERC and California Department of Water Resources Division Safety of Dams (DSOD) on October 30, 2023.

Staff participated in several meetings with the Construction Manager Black & Veatch to discuss the design PFMA workshop. The Design PFMA workshop is scheduled to be held at the District Headquarters on January 22-25, 2024. The completion of the Design PFMA prior to the start of construction is required by FERC.

Staff reviewed and commented on the 60% Design Report for lower Piru Creek New Release Channel prepared by the environmental consultant, Catalyst Environmental Solutions (Catalyst) and Stantec. The 60% Design Report of the New Release Channel will be included in the revised draft Biological Assessment (BA) submittal package. In addition, Staff reviewed and commented on the revised FERC license amendment documents prepared by GEI and Catalyst. The revised FERC license amendment application documents and the revised draft BA are scheduled to be submitted to FERC on January 2, 2024.



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

On October 31, Staff submitted 60% design technical memorandums, reports, plans, and specifications to FERC, DSOD, and the Board of Consultants (BOC) in preparation for the Santa Felicia Dam Safety Improvement Project BOC meeting No. 8.

The BOC meeting was held at the District headquarters on November 15 and 16 with the participation from FERC, DSOD, GEI, Black & Veatch, and the District Staff. GEI presented the 60% design documents to the BOC and received a few comments and recommendations.

Following the BOC meeting and as required by FERC, Staff finalized and e-filed with FERC the BOC Final Report and updated BOC Comments Tracking Form that includes plan and schedule to address BOC recommendations. The BOC final report was submitted to FERC and DSOD on December 14 and 19 respectively.

• Santa Felicia Dam Sediment Management (CIP # 8005)

A professional consulting services agreement in the amount of \$43,645 was executed with Fugro USA Marine, Inc. on November 14, 2023, for the purpose of conducting the 2023 Lake Piru Bathymetric Survey. The goal of the bathymetric survey was to quantify the sedimentation in the reservoir following the historic levels of precipitation observed during the 2022-23 wet season. The bathymetric survey of the Lake Piru Reservoir was completed on November 29, 2023.

The survey demonstrated that the reservoir storage capacity was reduced to 80,523 acre-feet from the 82,067 acre-feet measured during the 2020 bathymetric survey, approximately 1.9% (1543 acre-feet) reduction in storage since 2020.

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

Between the months of October and December 2023, GSE Construction continued to advance the startup and testing activities for the new Iron and Manganese Treatment Plant. Numerous issues have been encountered during this time period which has resulted in delays including the inability to provide sufficient flow for the high-rate backash step of the filter vessel backwash sequence and improper functionality of the air scour blower.

On October 3, 2023, Change Order No. 40, to the Construction Agreement was executed in the amount of \$12,412.11, bringing the total contract amount to \$10,792,976.20 and the total change order amount to \$1,450,076.20. This change order provided for the removal of the anti-cavitation trim on the BWS pipeline so that sufficient flow can be achieved to allow for a high-rate backwash.

On November 8, 2023, Change Order No. 41 to the Construction Agreement was executed in the amount of \$20,145.98 bringing the total contract amount to \$10,813,122.18 and the total change order amount to \$1,470,222.18. This change order provided for the procurement of an additional meter and a Programmable Logic Controller.

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

For the Three Barrel Culvert Replacement Project, permitting efforts continued during this reporting period. Staff submitted the project to Ventura County Watershed Protection District for review and comment. Staff also contracted Pax Environmental to prepare a Cultural Survey (Contract Amount \$18,000), a requirement to submit the project to the Army Corp of Engineers for a 408 Permission.

The Inverted Siphon Replacement Project was advertised for public bidding on December 7, 2023, and bidding closed on January 11, 2023. Five bids were received, and Granite



Construction was the lowest responsible bidder with a bid of \$891,000. A motion to approve a construction agreement with Granite Construction is included in the February Board Agenda.

For the Vineyard Avenue Crossing Project, staff contracted HDR to complete the preliminary design, which was completed on January 18, 2024. Motion Item 5.11 in the December Board meeting approved authorization of a design contract with HDR up to \$350,000. Staff has received HDR's scope and fee proposal, and execution of a contract for \$219,800 is in process.

• Extraction Barrier and Brackish Water Treatment (CIP # 8019)

New Monitoring Wells:

An amendment to an existing license agreement is in process by Navy Region Southwest Real Estate for access, maintenance, operation, and data collection for monitoring wells (22, A1, A-2, CM-1, CM-2, CM-1A, CM-6, and Q2). This includes new monitoring wells (EM-1 through 5) planned for installation in 2024. Minor adjustments to site locations are under review by District staff, pending Navy site approval expected by early-2024.

Memorandum of Agreement (MOA):

An MOA between Commander, Navy Region Southwest, and the United Water Conservation District (N69232-20231016-12760) establishing roles and responsibilities for the Phase 1 Project was fully executed on November 9, 2024.

Letter of Request (LOR):

On October 26, 2023, the LOR was submitted to the Navy requesting an outgrant easement for the Phase 1 project.

Grants:

Staff continued to work with Division of Financial Assistance (DFA) staff on a grant agreement for the \$8,449,062 grant approved on March 6, 2023, for Phase 1. Execution is expected in early 2024. A debrief meeting with the Office of Local Defense Community Cooperation (OLDCC) was held on October 31, 2023, related to the notice of non-award received on August 8, 2023, for a \$20 million grant application under the Defense Community Infrastructure Program (DCIP).

Meetings:

Weekly internal meetings held discussing progress on agreements, grants, CEQA/NEPA documentation, permitting, discharge, pipeline alternatives, well site analysis, and environmental processes. Monthly NEPA/CEQA "Drumbeat" meetings held with Navy staff. Progress meetings held with Phase 1 project design and CEQA/permitting teams, as well as monthly progress meetings with Navy staff.

Design:

Conducted extraction well site reconnaissance field visit for Preliminary Design Report (PDR) on October 3, 2023. Well Site Suitability TM is under development, including evaluation of well construction and development options. Proposed equipment pre-procurement approach for long-lead time procurements is underway to meet the Groundwater Grant Program (GWGP) grant requirement of construction completion by February 2026.

Geotech/Hydrogeology:

Staff conducted various modeling simulations for extraction well sites, received proposals from geotechnical consulting firms and successfully negotiated a scope of work and fee with Earth Systems for geotechnical exploration activities starting in early 2024.



• Rice Ave. Overpass PTP (CIP # 8021)

Background is provided for clarity. On February 10, 2023, Caltrans (Plaintiff) filed an action to acquire portions of United (Defendant) property at the 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. This eminent domain request is in support of the Rice Avenue Grade Separation Project (Project). The Project includes the construction of a bridge over State Route 34 and railroad tracks north of the PTP Well Site No. 4. The Project will re-align the existing Rice Avenue approximately 250 feet to the east. Upon completion of the Project, the City of Oxnard will transfer the TCE back to United and the Fee Acquisition to the County of Ventura ("County"). The Fee Acquisition will be used to construct a retaining wall, a sidewalk, and a shoulder for the realigned Rice Avenue and the TCE will be temporarily used to assist in the construction.

On May 26, 2023, the Plaintiff filed a Motion for Order of Possession of the Fee Acquisition and TCE against United. On June 23, 2023, United 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. Despite this dispute, Plaintiff and United agreed to prepare a Stipulation to satisfy United's need for adequate access and/or space for maintain/repair activities while also allowing Plaintiff to have pre-judgment possession of the TCE/Fee Acquisition to facilitate the Project. The joint stipulation was fully executed on September 11, 2023.

Regarding a separate legal matter, on October 12, 2023, United's Chief Engineer and Engineering Manager provided two individual declarations to the Counsel regarding a Motion for Order to possess filed by Caltrans against Pegh Investments, LLC (Pegh), other private companies and public agencies including United in the Ventura County. United holds easements used to access a 30-inch pipeline as the main component of the PTP system on the property owned by Pegh. On December 4, 2023, a joint stipulation prepared by the Plaintiff and United was filed with the Court. This stipulation satisfies United's need for adequate access to the pipeline on the Pegh Property/ United easement while allowing Plaintiff to have ore-judgement possession on the Pegh property to build the Project. The next Court Hearing regarding this matter is scheduled for January 23, 2024.

• PTP Metering Improvement Project (CIP # 8022)

The total number of meters installed is 48 out of 60 total, or 80% complete. Five additional meter installations are planned by 2024 (Turnout Nos. 102, 114, 132, 134, 161). Total easement acquisition completion is 33 out of 40 obtained or 82.5% complete.

• State Water Interconnection (CIP # 8025)

Stantec, the City of Ventura's (City) consultant submitted the draft 90% plans, specs and estimate for the State Water Interconnection Project (Project) to the City in October 2023. The City was planning to comment on the 90% design documents by December 2023. A copy of the design documents was provided to United for comments.

• Replace El-Rio Trailer (CIP # 8028)

Project is ongoing. Escrow financial documents were signed by UWCD in December 2023. The entire replacement of the current EL Rio trailer is slated to be completed in April 2024.



• Asset Management System/CMMS System (CIP # 8041)

In the 2023/2024 CIP Budget process, funding was budgeted for updating the District access to geospatial tools through ESRI with a Small Utility Agreement. On November 13, 2023, District technical and IT staff met with ESRI to discuss implementation of online and enterprise GIS software. The Small Utility Agreement was executed on January 16, 2024 (outside of this reporting period), giving staff access to the latest GIS tools and setting the District up to move forward with developing an asset registry, a key component of the Asset Management Program. The annual license fee is \$28,400 plus tax and includes GIS software for all Water Resources, Environmental, Engineering, and Operations and Maintenance Staff.

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

The 60% design effort continued during this reporting period. Staff reviewed and discussed with the engineering consultant, MKN and Associates, the detailed project schedule, hydraulic model scenarios, estimated construction cost for the proposed pipeline alignment alternatives, and the Ventura County requirements for Laguna Road encroachment permit and Revlon Slough crossing.

The District decided to pursue the pipeline alignment alternative within the Laguna Road publicright-of-way. The decision was made after evaluating two pipeline alignment alternatives: a pipeline alignment within the public right-of-way or a pipeline alignment within a private property north of Laguna Road. Staff met with the private landowner a few times, evaluated the construction cost associated with each alternative and the timeline needed to secure applicable easements. On December 19, Staff directed MKN Associates to proceed with the 60% design documents for the pipeline alignment within the public right-of-way. The 60% design phase is anticipated to be completed in April 2024.

The District continued coordination meetings with the Pleasant Valley County Water District (PVCWD) to develop a water delivery agreement between the two agencies. Staff provided comments on the revised draft Agreement to PVCWD for further consideration.

• SCADA Hardware Update (CIP # 8046)

Major upgrades occurred on the El Rio Gas Engines control site, Saticoy Wellfield, and Dos Diego control site. Planned Upgrades include El Rio Chlorination site and El Rio Booster Stations control sites. Project is 70% completed; 20 controller sites remain out of 65 total control sites. Quotes from contractors are acquired and vetted.

- Lake Piru Recreation Area Pavement Maintenance Program (CIP # 8047) No activities to report this quarter.
- Condor Point Improvement Project (CIP # 8048) A construction contract with MDJ Management, LLC was executed on December 7, 2023, in the amount of \$109,754.00 for construction of the new Condor Point Swim Beach. Construction was completed on December 28, 2023.
- *Main Supply Pipeline Sodium Hypochlorite Injection Facility (CIP # 8053)* No activities to report this quarter.



- Lake Piru Campground and Recreation Area Renovations (CIP # 8055) No activities to report his quarter.
- **OHP Low-Flow Upgrade (CIP # 8056)** No activities to report his quarter.
- Critical Well Environmental Improvement (CIP # 8057) No activities to report this quarter.
- *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 activities to report this quarter.
- OH Well 14 Energy Efficiency Upgrades (CIP # 8060)

Staff performed a qualifications-based assessment to select a design consultant. Six firms were invited to provide proposals. Two firms responded and MNS Engineers, Inc. (MNS) was selected as the most qualified firm. Staff executed a contract with MNS for \$219,610 for preliminary design, survey, geotechnical, and final design. The project Kick-off meeting and site visit was held on January 12, 2024.

CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of December 31, 2023, the District had a total of \$37.2M in cash and investments. As noted in 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:

	Dec-23			Dec-22		
Bank of Sierra	\$	-	\$	3,470,309		
Citizens Business Bank	\$	7,849,619	\$	2,778,457		
US Bank - 2020 COP Bond Balance	\$	73,611	\$	10,203,188		
Petty Cash	\$	4,400	\$	4,400		
County Treasury	\$	1,884	\$	1,712		
LAIF Investments	\$	29,258,812	\$	27,587,193		
Total	\$	37,188,326	\$	44,045,259		

The only current restriction is the \$73K for CIP projects in the 2020 COP Bonds. Any restrictions on the remaining \$37.1M 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



2023-24 First Quarter Financial Review

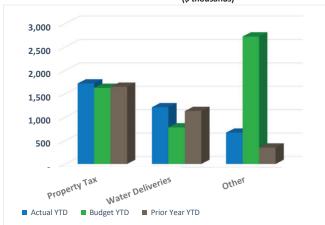
July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

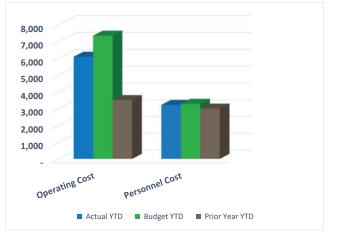
General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1,213	781	431	55%	1,131	81	7%
Groundwater	(105)	0	(105)	0%	68	(173)	-255%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	1,720	1,626	94	6%	1,648	72	4%
Earnings on Investments	615	147	468	318%	457	158	34%
Other	1,061	5,660	(4,598)	-81%	786	275	35%
Transfers in	98	98	0	0%	5	92	0%
Total Revenues	4,601	8,311	(3,710)	-45%	4,096	505	12%
Expenses							
Personnel Costs	3,216	3,277	(61)	-2%	2,992	224	7%
Operating Expenditures	6,082	7,335	(1,253)	-17%	3,500	2,582	74%
Capital Outlay	181	376	(195)	-52%	68	113	168%
Transfers out	8,521	11,046	(2,525)	-23%	4,772	3,748	79%
Total Expenses	17,999	22,035	(4,035)	-18%	11,333	6,667	59%
Net Surplus / (Shortfall)	(13,398)	(13,723)	325	-2%	(7,236)	(6,162)	85%

Revenues (\$ thousands)







Revenue Status vs. Budget

- Revenue received through Second Quarter is \$4.6M, \$3.7M (45%) below Plan. This is predominantly due to Grant revenue being under Plan by \$2.5M. Grant revenue pertains to FEMA reimbursement for Lake Piru Flooding and SGM Grant for CIP Projects Ferro-Rose Recharge and Brackish Water Treatment. This is a timing variance as the budget is front loaded.
- Proceeds from Financing related to the WIFIA Laon are also under Budget (\$2.5M) but expected to happen later in the fiscal year.
- Groundwater Revenue below Budget (\$105K) due to revisions of groundwater statements from prior fiscal years.
- Lake Piru Revenue is also below projections by \$56K but expected to pick up in the future months.
- Shortfall offset by increases in Earnings on Investments (\$468K), Water Delivery (\$431K), and Property Taxes (\$94K).
- Investment increase is due to higher interest earnings and market value adjustments for LAIF.
- Water Deliveries \$431K (55%) higher than Plan, which is caused by 4,832 AF more deliveries for the OH, PV, and PTP Pipelines combined.
- Property taxes increase is due to a timing difference as property taxes are budgeted over 12 months and most are paid in December and April.

Revenue Status vs. Prior Year

- Second Quarter Revenue \$505K (12%) higher than the prior year mainly due to higher Earnings on Investments (\$158K), Property Taxes (\$72K), Transfers-In (\$92K), and Miscellaneous Revenue (\$317K) related to SDRMA Reimbursement.
- Pipeline deliveries (\$81K) are also higher than in the prior fiscal year attributable to 4,949 (62%) more deliveries in FY 2023-24.
- Offsetting the increase is lower Groundwater Revenue (\$173K) due to billing adjustments.
- Grant Revenue also lower in current fiscal year by \$71K caused by multiple grants being completed in FY 2022-23.

FY 2023-24 First Quarter Financial Review July 1, 2023 through December 31, 2023 50% of Fiscal Year Completed General/Water Conservation Fund - Continued

Appropriation/Expenditure Status vs. Budget

- Total Expenditures were \$18M, \$4M (18%) under Plan primarily due to a delay of CIP Transfers Out (\$2.5M) for Debt Proceeds related to CIP Projects SFD Outlet and SFD PMF, as well as lower than expected Operating Expenditures (\$1.3M).
- Overhead costs (\$562K) are below Budget due to timing differences and expected to pick up later in the fiscal year.
- Principal (\$303K) and Interest payments (\$356K) related to 2020 COP Payments are budgeted as expense but paid directly to liability.
- Salaries (\$213K) are also under Budget due to vacant Park Ranger Cadet, Field Technician, Park Ranger Assistants, and Part-Time Engineer positions.
- Office Expense (\$196K) lower than Budget, which is caused by a delay in public and community outreach. However, funds are expected to be used by the end of the fiscal year.
- Maintenance (\$116K), Travel Expenses (\$82K), and Capital Outlay (\$195K) are also below Plan but anticipated to be utilized later in the fiscal year.
- Offsetting savings are Professional Fees (\$217K) mainly related to the City of Ventura first installment payment made in December 2023.
- Benefits (\$152K) and Insurance Expense (\$156K) also over Budget. However, this was due to payments being made in July 2023 and funds budgeted over 12 months.

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$6.7M (59%) higher than the prior year primarily due to CIP Transfers out (\$3.7M) and Operating Expenditures (\$2.6M).
- Professional Fees up \$2.1M, which was mainly due to the first installment payment for the City of Ventura settlement.
- Salaries and Benefits (\$224K) higher in the current fiscal year, which is caused by a Board approved 4% COLA increase and annual merit increases.
- Maintenance (\$158K), Overhead Costs (\$108K), and Capital Outlay (\$113K) are also higher in FY 2023-24 compared to the prior fiscal 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.



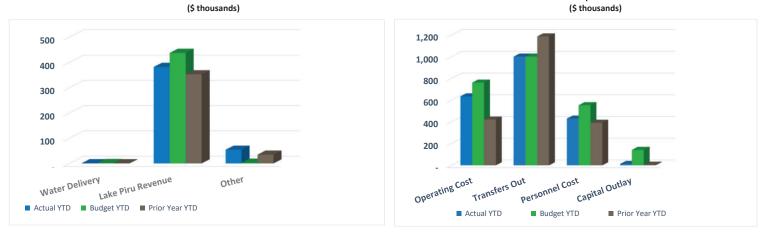
FY 2023-24 First Quarter Financial Review

July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1	2	(1)	-41%	1	0	5%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	382	437	(56)	-13%	353	29	8%
Other	54	3	52	1912%	35	19	55%
Total Revenues	437	442	(5)	-1%	389	48	12%
Expenses							
Personnel Costs	430	553	(124)	-22%	392	38	10%
Operating Expenditures	634	761	(127)	-17%	421	213	51%
Capital Outlay	13	142	(130)	-91%	6	7	127%
Transfers out	1,001	1,001	0	0%	1,186	(186)	-16%
Total Expenses	2,078	2,457	(380)	-15%	2,005	73	4%
Net Surplus / (Shortfall)	(1,641)	(2,016)	375	-19%	(1,616)	(24)	2%



Expenses

Revenue Status vs. Budget

• Operational Revenue received through Second Quarter is below budget by \$5K (1%), which is approximately on target with Budget. The slight revenue decrease was due to lower than planned Day Use, Camping, Boating fees and reservations.

Revenue Status vs. Prior Year

• Second Quarter Operational Revenue \$48K (12%) higher due to increased day use and reservations in the Current Year.

Appropriation/Expenditure Status vs. Budget

- Total expenditures of \$2.1M, \$380K (15%) under Budget due to Capital Outlay (\$130K), Operating Expenditures (\$127K), and Personnel Costs (\$124K).
- Capital Outlay purchases related to District Radios and Patrol Vehicle have been delayed to later in the fiscal year.
- Salaries and Benefits (\$124K) below Plan due to vacant Park Ranger and Seasonal Park Ranger positions.
- Professional Fees (\$43K) under Budget due to under-utilized Grant Solicitation and Legal fees.
- Maintenance (\$62K) also below Budget due to Land Maintenance not being needed through the first half of FY 2023-24 but is expected to be fully utilized by end of the fiscal year.
- Overhead Costs (\$41K) and Office Expenses (\$18K) are lower than forecast due to timing differences.
- Savings are partially offset by an increase in Insurance Premiums (\$19K).

Revenues

Appropriation/Expenditure Status vs. Prior Year

- Expenditures are \$73K (4%) higher in the current year primarily due to higher Operating Expenditures (\$213K). Maintenance (\$122K), Utilities (\$28K), and Overhead Cost (\$19K) are higher in FY 2023-24.
- Salaries and Benefits (\$38K) are also higher in the current fiscal year due to the Board Approved 4% COLA increase and annual merits increases.
- Offsetting increase is higher CIP Transfers Out (\$186K) in PY for the Lake Piru Campground and Recreation Area Renovations.



July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

		Freeman Dive	rsion Fund (Zo	one B)			
in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	(6)	0	(6)		64	(70)	-110%
Water Delivery	1,175	756	419	55%	700	475	68%
Earnings on Investments	81	22	58	263%	19	62	328%
Other	45	586	(541)	-92%	53	(9)	-16%
Transfers in	0	0	0	0%	86	(86)	0%
Total Revenues	1,294	1,364	(70)	-5%	922	372	40%
Expenses							
Personnel Costs	578	571	7	1%	502	76	15%
Operating Expenditures	1,734	2,166	(432)	-20%	827	907	110%
Capital Outlay	32	68	(36)	-53%	14	18	136%
Transfers out	3,690	3,690	0	0%	20	3,670	18097%
Total Expenses	6,034	6,496	(462)	-7%	1,363	4,671	343%
Net Surplus / (Shortfall)	(4,741)	(5,132)	391	-8%	(441)	(4,300)	974%
	Revenues (\$ thousands)				(Expenses \$ thousands)	
1,200				4,000			
				3,500			
1,000				3,000			
800				2,500			
600				2,000			
400				1,500			
200				1,000			
				500			
Water Deliveries	hents Othe	21		Operating Cost Transfe	Personnel Cost Ca	pital Outlay	
Actual YTD	Budget YTD Prior Y	Year YTD		Actual YTD		Prior Year YTD	

Revenue Status vs. Budget

- Revenue received Second Quarter \$1.3M, down \$70K (5%) primarily due to Proceeds from Financing of 560k being delayed due to timing issues.
- Offsetting the deficit is Water Deliveries revenue being \$419K (55%) higher than Plan, which is caused by 4,832 AF more deliveries for the OH, PV, and PTP Pipelines combined.
- Earnings on Investments also over Budget by \$58K this Quarter due to higher interest rates.

Revenue Status vs. Prior Year

- Current Year higher by \$372K (40%). The increase is primarily due to Pipeline Deliveries increasing by 4,949 AF creating a 68% (\$475K) increase over FY 2022-23. Earnings on Investments also up \$62K.
- Slightly offsetting the increase is lower revenue from Groundwater (\$70K) due to billing adjustments being higher in the prior fiscal year. Transfers In (\$86K) also less in FY 2023-24 compared to the prior year.



FY 2023-24 Second Quarter Financial Review July 1, 2023 through December 31, 2023 50% of Fiscal Year Completed Freeman Diversion Fund (Zone B) - continued

Appropriation/Expenditure Status vs. Budget

- Total expenditures through the Second Quarter are \$6.5M, which is \$462K (7%) below Plan. Savings predominantly in Operating Expenditures of \$432K (20%) and under-utilized Capital Outlay costs of \$36k due to timing difference.
- Overhead cost (\$160K) under Budget due to timing differences and expected to pick up later in the fiscal year.
- Principal (\$287K) and Interest (\$31K) payments related to 2020 COP are budgeted as expense but paid directly to liability.
- Additional Operating Expenditures under Budget are Rents and Leases (\$18k) and Fuel Expense (\$11K). However, expected to be used by the end of the fiscal year.
- Savings are partially offset by an increase in Professional Fees of \$29k and Water Chemicals (\$16K).
- Insurance Premiums (\$53K) also over Plan due to payments being made in July 2023 and funds budgeted over 12 months.

Appropriation/Expenditure Status vs. Prior Year

- Total Expenditures are \$4.7M higher than Prior Year, which is largely due to higher CIP transfers out \$3.7M related to the Freeman Expansion Project.
- Operating Expenditures (\$907K), Personnel Cost (\$76K), and Capital Outlay (\$18K) are also higher in FY 2023-24.
- Contributing to the Operating Expenditures variance are Water Treatment Chemicals (\$41k), Maintenance (\$94K), and Overhead costs (\$28K).
- Salaries and Benefits (\$76K) also higher than PY due to the Board approved 4% COLA increase, annual merit increases and unfunded liability payment.

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.

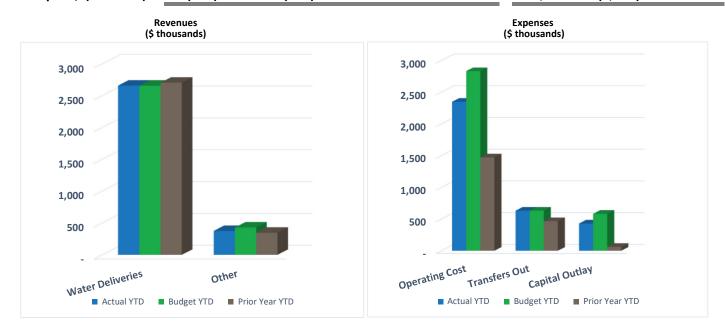


July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,659	2,658	1	0%	2,705	(46)	-2%
Earnings on Investments	46	31	15	47%	77	(31)	-40%
Grants	0	125	(125)	-100%	4,289	(4,289)	-100%
Other	330	399	(69)	-17%	270	60	22%
Total Revenues	3,035	3,213	(178)	-6%	7,341	(4,306)	-59%
Expenses							
Personnel Costs	612	512	100	20%	495	117	24%
Operating Expenditures	1,736	2,319	(583)	-25%	976	760	78%
Capital Outlay	429	582	(153)	-26%	62	368	596%
Transfers out	632	632	(0)	0%	466	165	35%
Total Expenses	3,409	4,045	(636)	-16%	1,999	1,410	71%
Net Surplus / (Shortfall)	(374)	(833)	458	-55%	5,342	(5,716)	-107%



Revenue Status vs. Budget and vs. Prior Year

- Total Revenue \$178K (6%) under Budget for the second quarter of FY 2023-24, which was near the forecasted Budget.
- Under budget is primarily due to the timing of Grant Revenue (\$125K) received which is related to Iron and Manganese Project. Compared to the prior year, Grant Revenue is \$4.3M lower due to multiple grants being completed in FY 2022-23.
- Fox Canyon Revenue was also below Budget \$81K (21%) due to GMA rate increase that was budgeted but not approved for current fiscal year. Compared to the prior fiscal year, Fox Canyon revenue was up \$57K (19%).
- Water Delivery Revenue was on target with FY 2023-24 Plan, and deliveries higher than prior year's second quarter by 320 AF (\$46K).



July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund - continued

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

- Total Expenses \$636K under Budget for the second quarter of FY 2023-24, which was primarily due to lower-than-expected Operating (\$583K) and Capital Outlay Expenditures (\$153K).
- Utilities (\$137K) below Budget due to delayed Edison invoices. November and December 2023 invoices were not received and paid in quarter two. However, Budget should be met by the end of fiscal year.
- Contractual Services (\$63K) below Budget due to SCADA troubleshooting, Allen Bradley tech support, and OH infrastructure analysis being delayed. Should pick up later in the fiscal year.
- Maintenance Cost (\$49K) and Overhead Costs (\$148K) lower than Plan but expected to pick up later in the fiscal year.
- Fox Canyon expenses (\$73K) lower than Budget due to delayed invoices from Fox Canyon GMA.
- Principal payments \$143K under Plan due to payments budgeted as expense but paid directly to liability.
- Slightly offsetting this is Insurance Expense (\$60K) and Water Chemicals (\$45K). Insurance Expense over Budget due to SDRMA payment paid in July, but budget was distributed evenly throughout the fiscal year. Treatment Chemicals over Budget due to a price increase per gallon.
- Personnel Cost (\$100K) were also higher than Plan, which was primarily due to SDRMA and Unfunded Liability payments being paid in July, but budget distributed evenly throughout the entire fiscal year. Secondly, there was also higher than expected work for the OH Pipelines, OH Booster Plant, and OH Well repairs.
- Compared to the last fiscal year, Personnel Cost (\$117K), Operating Expenditures (\$760K), Capital Outlay (\$368K), and Transfers Out (\$165K) were higher in FY 2023-24.
- Fox Canyon expenses over \$223K between the two fiscal years, which was due to a credit accrual for delayed GMA payments in FY 2022-23.
- Utilities (\$178K), Insurance Expense (\$41K), Maintenance (\$41K) and Water Treatment Chemicals (\$124K) 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 for operating expenses.

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.



July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	398	156	242	155%	205	193	94%
Earnings on Investments	26	7	19	254%	16	10	60%
Other	3	4	(1)	-28%	1	1	102%
Total Revenues	426	167	259	155%	222	204	92%
Expenses							
Personnel Costs	68	32	36	113%	30	38	127%
Operating Expenditures	72	78	(6)	-8%	29	43	148%
Capital Outlay	2	4	(3)	0%	1	1	64%
Transfers out	1	1	0	0%	1	0	0%
Total Expenses	142	115	27	23%	61	81	134%
Net Surplus / (Shortfall)	284	52	233	449%	162	123	76%
	evenues housands)				Expenses (\$ thousands)		
400				140			
350				120			
300							
250				100			
200				80			
150				60			
100				40			
50							
50				20			
Water Deliveries	Other			perating Cost Transf	ers Out Capital Out	av	Actual YTDBudget YTD
	Budget YTD 🛛 🔳 Pric	or Year YTD	Of	Jere Itane	Capita		Prior Year YTD

Revenue Status vs. Budget & vs. Prior Year

- Revenue received in Q2 exceeds what was budgeted by 155% (\$259K) predominately due to water delivery \$242K (155%) over budget (4,393AF).
- Revenue is up \$204K from prior fiscal year due mainly to Water Delivery revenue \$193K (94%) as there was minimal water delivered in Q2 in FY 22-23. Also overrun of \$10K in Earnings on Investments due to the GAAP market value adjustment to LAIF.

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

- Expenses for Q2 of \$142K, over plan by \$27K (23%) primarily due to Personnel Costs which are \$36K over plan. Offsetting overrun are Operating Expenditures (\$6K) and Capital Outlay (\$3K).
- Compared to prior year expenses are up \$81K. Operating Expenditures have increased \$43K primarily due to higher electricity expense of \$7K and Maintenance \$22K. Salaries and Benefits also up \$38K from prior year.

Fund Balance

The projected ending undesignated working capital balance at the end of FY 23-24 is approximately \$641K. The District's reserve policy requires a \$258K minimum undesignated balance which is projected to be met.

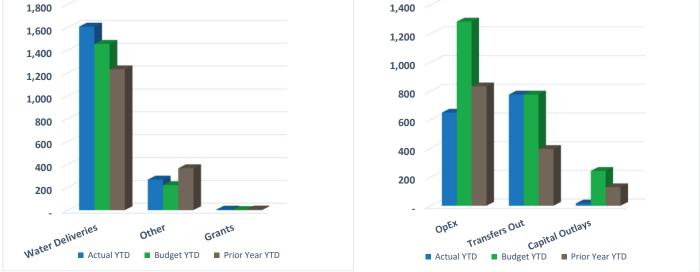


July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

Pumping Trough Pipeline Fund

		i uniping noug	, i i ipenne	i unu			
in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1,606	1,454	152	10%	1,232	374	30%
Earnings on Investments	54	16	39	243%	37	18	49%
Grants	4	0	4		5	(1)	0%
Other	212	203	9	5%	330	(118)	-36%
Total Revenues	1,877	1,673	204	12%	1,603	273	17%
Expenses							
Personnel Costs	194	185	9	5%	209	(15)	-7%
Operating Expenditures	455	1,098	(643)	-59%	623	(168)	-27%
Capital Outlay	16	243	(227)	-93%	129	(113)	-88%
Transfers out	775	775	0	0%	395	380	96%
Total Expenses	1,440	2,301	(861)	-37%	1,356	84	6%
Net Surplus / (Shortfall)	437	(628)	1,065	-170%	247	190	77%
	Revenues thousands)				Expenses (\$ thousands)		
1,800			1,400				
1,600			1,200				
1,400							
1,200			1,000				
1,000			800				
800			600				
600							



Revenue Status vs. Budget

- Revenue received through Q2 \$1.9M, up \$204K (12%). This is due to higher Water Deliveries \$152K (10%) • Transfers In (\$198K), and Earnings on Investments (\$39K) being over projection.
- Water Deliveries 436 AF (16%) over Plan. .
- Offsetting the increase was Fox Canyon fees which were \$188K under Budget as there were significant surface water deliveries in Q2 and GMA did not have anticipated rate increase in new water year.

Revenue Status vs. Prior Year

- Revenue up \$273K (17%) from prior year. This is primarily due to \$374K (30%) increase in water delivery. . There was 244 AF more water deliveries in FY 2023-24.
- Earnings on investments up \$18K (49%) from prior year due to higher interest rates.
- Offsetting increase was Fox Canyon fees (\$135K), which is lower this fiscal year versus last fiscal year. •



July 1, 2023 through December 31, 2023 50% of Fiscal Year Completed Pumping Trough Pipeline Fund - continued

Appropriation/Expenditure Status vs. Budget

- Total expenditures through Q2 are \$1.4M, \$861K (37%) below Budget predominantly due to lower Operating Expenditures of \$643K (59%).
- Utilities (\$183K), Maintenance (\$108K), Overhead costs (\$72K), and Water Chemicals (\$19K) under Plan but expected to pick up later in the fiscal year.
- Fox Canyon expense (\$54K) under projection due to more surface water deliveries and a delay in invoicing.
- Principal payments \$177K under Budget due to 2020 COP payments budgeted as expense but paid directly to liability.
- Professional fees also underutilized by \$24K due to delayed infrastructure analysis.
- Capital outlay (\$227K) also lower than anticipated due to fewer than planned PTP isolation valves and VFD replacements.
- Slightly offsetting the savings is an increase in Insurance Premiums of \$13K, which was caused by SDRMA payments made in July 2023 and budget distributed throughout 12 months.
- Salary and benefits also slightly over Plan by \$9K due to unfunded liability payment.

Appropriation/Expenditure Status vs. Prior Year

- Compared to last fiscal year, expenditures are higher by \$84K (6%) predominantly due to higher CIP transfers out of \$380K for PTP Recycled Water Connection and Critical Well Environmental projects.
- Offsetting expenditures increase is Capital Outlay (\$113K), which is due to a delay in PTP isolation valves being replaced.
- Operating Expenditures are also lower by \$168K (27%) in FY 2023-24 compared to last fiscal year. This predominately due to lower electricity costs due to significant surface water deliveries in the current fiscal year. Personnel costs also down \$15K (7%) from prior year.

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.



July 1, 2023 through December 31, 2023

50% of Fiscal Year Completed

		St	ate Water Fi	Ind			
in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	144	33	110	330%	85	59	70%
Property Taxes	3,206	2,892	314	11%	1,291	1,915	148%
Total Revenues	3,350	2,925	425	15%	1,376	1,974	143%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	3,581	2,199	1,382	63%	576	3,005	522%
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	3,581	2,199	1,382	63%	576	3,005	522%
Net Surplus / (Shortfall)	(231)	726	(957)	-132%	800	(1,031)	-129%



Revenue Status vs. Budget and vs. Prior Year

- Revenue received through Q2 is above plan by \$425K (15%).
- Property tax revenue was favorable by \$314K (11%) largely due to higher than budgeted unsecured taxes. Earnings on investments also over Plan by \$110K due to GAAP market value adjustment to LAIF in addition to increase in rate of return.
- Compared to Prior Year, revenue is up \$2M (143%) due to an increase in property taxes.

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

- Total expenditures of \$3.6M over budget by \$1.4M (63%). This is primarily due to higher variable costs from State Water Purchases.
- Compared to Prior Year, expenditures are up by \$3M (522%). 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.



July 1, 2023 through December 31, 2023 50% of Fiscal Year Completed

Overhead Fund									
in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance		
Expenses									
Personnel Costs	1,810	1,928	(117)	-6%	1,712	98	6%		
Operating Expenditures	909	1,629	(720)	-44%	672	237	35%		
Capital Outlay	0	208	(208)	0%	0	0	0%		
Total Expenses	2,719	3,765	(1,046)	-28%	2,384	335	14%		

Expenses



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

- Expenditures under budget by \$1M (28%).
- The largest savings were in Professional Fees \$644K primarily due to Admin Consulting Fees and Legal Counsel being underutilized. Contributing to the variance are Salaries and Benefits \$117K under budget due to vacant Receptionist, Finance Manager and Finance Supervisor positions. Safety Supplies \$16K and Travel \$29K are expected to be fully utilized by the end of the year. Slightly offsetting the savings are Telephone Expenses, which were \$8K over plan due to rollout of new District cell phones.
- Capital Outlay \$208K under budget due to the purchase of a Ceragon radio link replacement and for a Siklu radio monitoring software which is expected to be purchased later in year.
- Compared to prior year, expenditures are lower by \$335K (14%). The variance is mainly due to office expenses lower by \$109K, travel \$7K and maintenance by \$20K.



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:	February 28, 2024 (March 4, 2024, meeting)
Agenda Item:	6. Monthly Investment Report (January 31, 2024) Information Item

Staff Recommendation:

The Committee will review and discuss the most current investment report for January 31, 2024, 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 January 31, 2023

<u>Investment Recap</u> Citizens Business Bank Petty Cash County Treasury	G/L Balance 9,703,675 4,400 1,884	Weighted Avg Days to <u>Maturity</u> 1 1	Diversification Percentage of Total 24.71% 0.01% 0.00%
LAIF Investments	29,556,987	1	75.26%
Total Cash, Cash Equivalents and Securities	39,266,947		100.00%
Investment Portfolio w/o Trustee Held Funds Trustee Held Funds	39,266,947		
Fotal Funds	39,266,947		
Local Agency Investment Fund (LAIF)	Beginning Balance 29,258,812	Deposits (Disbursements) 298,175	Ending Balance 29,556,987
	Interest	Interest	
	Earned YTD 547,025	Received YTD 798,674	Qtrly Yield 4.00%

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

On behalf of DocuSigned by: Mauricio E. Guardado	2/28/2024	
Mauricio E. Guardado, Jr., General Manager	Date Certified	
DocuSigned by:	2/28/2024	
Anthony Emmert, Assistant General Manager	Date Certified	
Brian H Zalun	2/28/2024	
Brian H. Zahn, Chief Financial Officer	Date Certified	

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		Water Conservation Di Cash Position	
January 31, 2023			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	7,011,942	(6,717,636)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		4,633,064	Designated for replacement, capital improvements, and environmental projects
		4,134,514	Supplemental Water Purchase Fund
General CIP Funds	14,075,115	14,075,115	Appropriated for capital projects
	5,729,880	5,729,880	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	7,880,986	7,880,986	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(2,440,567)	. (2,440,567)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
	3,402,104	3,402,104	Appropriated for capital projects
Freeman CIP Fund	5,102,101	•,••=,•••	
Freeman CIP Fund OH Pipeline Fund	(2,136,404)	(2,136,404)	Delivery of water to OH customers
OH Pipeline Fund	(2,136,404)	(2,136,404)	Delivery of water to OH customers
OH Pipeline Fund OH CIP Fund OH Pipeline Well Replacement Fund PV Pipeline Fund	(2,136,404) 2,260,840	(2,136,404) 2,260,840	Delivery of water to OH customers Appropriated for capital projects
OH Pipeline Fund OH CIP Fund OH Pipeline Well Replacement Fund	(2,136,404) 2,260,840 (122,890)	(2,136,404) 2,260,840 (122,890)	Delivery of water to OH customers Appropriated for capital projects Well replacement fund
OH Pipeline Fund OH CIP Fund OH Pipeline Well Replacement Fund PV Pipeline Fund PV CIP Fund PT Pipeline Fund	(2,136,404) 2,260,840 (122,890) 982,109 244,539 1,107,227	(2,136,404) 2,260,840 (122,890) 982,109 244,539 1,107,227	Delivery of water to OH customers Appropriated for capital projects Well replacement fund Delivery of water to PV customers Appropriated for capital projects Delivery of water to PTP customers
OH Pipeline Fund OH CIP Fund OH Pipeline Well Replacement Fund PV Pipeline Fund PV CIP Fund	(2,136,404) 2,260,840 (122,890) 982,109 244,539	(2,136,404) 2,260,840 (122,890) 982,109 244,539	Delivery of water to OH customers Appropriated for capital projects Well replacement fund Delivery of water to PV customers Appropriated for capital projects



Staff Report

То:	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:	February 27, 2024 (March 4, 2024, meeting)
Agenda Item:	7. Monthly Pipeline Delivery Report (January 31, 2024) Information Item

Staff Recommendation:

The Committee will review and discuss the most current pipeline delivery report for January 31, 2024, 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

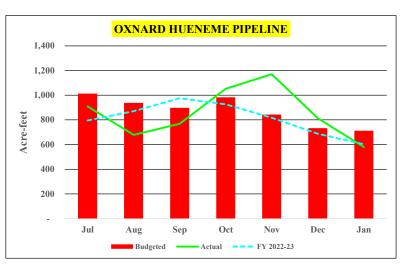
United Water Conservation District Pipeline Water Deliveries (Acre-feet) FY 2023-24 data thru January 31, 2024

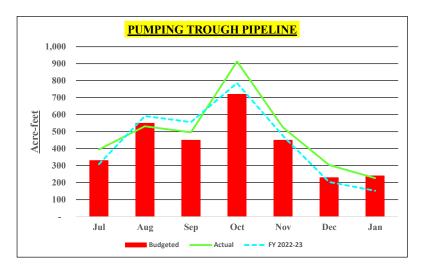
	OH Pipe	line 2023-2	24
	Projection	Actual	Difference
Jul	1,010	909	(101)
Aug	935	678	(257)
Sep	895	768	(127)
Oct	980	1,052	72
Nov	840	1,171	331
Dec	730	814	84
Jan	710	581	(129)
Feb	750		
Mar	850		
Apr	850		
May	960		
Jun	870		
Totals	10,380	5,974	(126)
YTD	6,100	5,974	(126)
	YTD Actual t	o Budget:	<u>-2.1%</u>

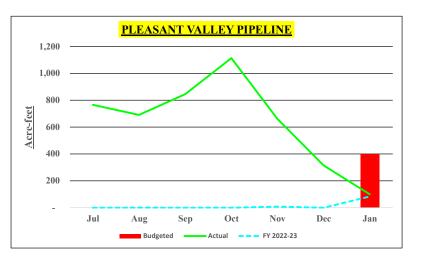
	PT Pipeli	ine 2023-2	24
	Projection	Actual	Difference
Jul	330	396	66
Aug	550	532	(18)
Sep	450	496	46
Oct	720	913	193
Nov	450	525	75
Dec	230	304	74
Jan	240	227	(13)
Feb	390		
Mar	410		
Apr	480		
May	500		
Jun	450		
Totals	5,200	3,393	423
YTD	2,970	3,393	423
	YTD Actual to	Budget:	<u>14.2%</u>

	PV Pipel	ine 2023-2	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	100	(300)
Feb	400		
Mar	100		
Apr	-		
May	-		
Jun	-		
Totals	900	4,493	4,093
YTD	400	4,493	4,093

YTD Actual to Budget: 1023.2%







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Staff Report

То:	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:	February 29, 2024 (March 4, 2024, meeting)
Agenda Item:	8. Administrative Services Department Monthly Report Information Item

Staff Recommendation:

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

Discussion:

Finance

- In-person timekeeping training was conducted with Operations and Maintenance staff.
- Received initial FY 2024-25 budget information.
- GM and AGM budget review is scheduled for the week of March 4.
- Preliminary budget highlights for Finance and Audit Committee April 1.
- Obtaining resale license for Lake Piru store sales.

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following Committee meetings, Engineering and Operations (Feb. 1), Finance and Audit (Feb. 5), Executive (Feb. 5), as well as the regular Board of Directors meeting (Feb. 14); and additionally, Fillmore and Piru Basins Groundwater Sustainability Agency meeting (Feb. 15) held at the City of Fillmore and Mound Basin Groundwater Sustainability Agency (Feb. 26) held at the City of Ventura.
- Coordinated logistical support with room and beverage setup for the following outside agency meetings: AWA VC Board of Directors (Feb. 1), AWA Waterwise Breakfast (Feb. 15), Avocado Growers (Feb. 15), AWA Water Issues Committee (Feb. 20), Ventura County Women for Agriculture (Feb 20), CA Avocado Commission Board of Directors (Feb. 22), and Santa Clara River Watershed (Feb. 29).

Human Resources

- Pending Recruitments:
 - Associate Engineer position open, one interview held January 31
 - Engineer position open
 - Senior Engineer position open, one interview held February 22
 - Engineering Assistant position to close on March 3
 - Technology Systems Intern position to close on March 3
 - Seasonal Park Ranger Assistants interviews held February 20
- New Hire:
 - Technology Systems intern selected, tentative start date of March 4
- Completed all ACA Reporting and issued 1095-C documentation to staff as required by the IRS.
- Met with Lincoln Financial to ensure Secure 2.0 Act changes into 457 Plan by Internal Revenue Service deadline of February 1.
- Attended a demonstration for a payroll vendor on February 6.
- Attended a demonstration for an employee wellness vendor on February 7.
- Attended an Associate of Public Works Agencies meeting on February 8 to aid in our recruiting efforts for Engineering staff.
- Distributed 2024 Brown Bag Schedule, first Brown Bag topic was presented on February 28 on District Technology.
- Finalized rollout of District cell phones to designated staff.
- Assisted in posting OSHA Form 300A and Regulatory Compliance Posters at all District facilities.
- Developed and completed budget requests and gathered personnel requests from Departments for FY24-25.
- Assisted Risk and Safety in reporting damages from storms to SDRMA.

Safety and Risk Management

- Responded to FEMA EHP Request for Information for Public Assistance Grant stemming from January 2023 Winter Storms; all remaining projects are pending FEMA obligation.
- Completed CSDA ChatGPT/A.I. virtual workshop.
- Completed hearing test for new staff (including Senior Park Ranger).
- Assisted Environmental Services with compiling Lake Piru Recreation signage updates as part of reported activities to FERC.
- Collaborated with Environmental Services in virtualizing Historical Properties Management Plan (HPMP) annual training in District's learning management system (Target Solutions).
- Coordinated electrical safety (NFPA 70E) and aerial lift safety training for Operations and Maintenance staff.
- Coordinated with admin staff on Five-Year Sprinkler Test and Inspection and check valve replacement for HQ building.
- Certified additional District staff from multiple departments in Adult & Pediatric CPR/AED/First Aid.
- Attended legal webinar on new Workplace Violence Prevention Plan requirement under Cal/OSHA (Feb. 27).

Technology Systems

- Provided critical IT support to UWCD's Water Resources, Finance, and Engineering and Operations Committees, ensuring effective technology integration for essential discussions.
- Offered comprehensive IT assistance to the AWA Board of Directors, the California Avocado Commission, and Ventura County Women for Agriculture, promoting efficient hybrid meeting environments.
- Supported key workshops and meetings, enabling productive hybrid meeting environments including:
 - SFD Outlet Works Improvement Project 90% Design E&I Review Workshop
 - AWA Waterwise Breakfast
 - AWA Water Issues Committee
 - FPB GSA and Mound Basin GSA Board of Directors Meetings
 - o Santa Felica Improvement Project Design Workshop
- Executed a significant update to our management systems, enhancing cloud connectivity and backup protocols to ensure data integrity and system reliability.
- Coordinated with IT service providers for advanced system upgrades, reinforcing our cybersecurity infrastructure.
- Developed and implemented the OT Ticketing System, optimizing the tracking and management of operational technology issues.
- Conducted strategic discussions and upgrades for the UWCD network and firewall, enhancing security and synchronization across our systems.
- Completed a threat detection system upgrade, ensuring the latest system functionalities with comprehensive backup and restoration processes.
- Reviewed SCADA system integration, focusing on improving security posture, data integration, and reporting capabilities.
- Conducted Technology Systems site surveys at Lake Piru for retail operations, preparing for future infrastructure installations at the storefront.
- Initiated procurement for Water Resources modeling computers to enhance their capabilities and performance in their roles that heavily rely on our technology to achieve exceptional results.
- Hosted knowledge-sharing and technology Brown Bag sessions to discuss modern IT solutions. These included attending a KnowBe4 demonstration on Learning Management Software systems.
- Engaged in webinars and training for enhanced understanding of technology systems safety and governance.
- Held cadence meetings with regional radio and security integration teams, ensuring our services remain at the cutting edge.