

**AGENDA**  
**FINANCE AND AUDIT COMMITTEE MEETING**  
**Monday, April 29, 2024, at 9:00 a.m.**  
**UWCD Headquarters, First Floor, Board Room**  
**1701 N. Lombard Street, Oxnard CA 93030**

**OPEN SESSION - ROLL CALL**

**1. Public Comment**  
**Information Item**

The public may comment on any matter not on the agenda within the jurisdiction of the Committee. All comments are subject to a five-minute time limit.

**2. Approval of Agenda**  
**Motion**

Review and approve the April 29, 2024, Finance and Audit Committee meeting agenda.

**3. EXECUTIVE (CLOSED) SESSION 9:05 A.M.**

**3.1 Conference with Legal Counsel—Anticipated Litigation**

Pursuant to Government Code Section 54956.9(d)(2), one (1) case.

**SECOND OPEN SESSION 9:35 A.M.**

**4. Oral Report Regarding Executive (Closed) Session**

Presented by legal counsel David D. Boyer.

**5. Approval of Minutes**  
**Motion**

Review the Minutes from the April 1, 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.

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

Review and discuss the following agenda item(s) to be considered for approval at the May 15, 2024, Board of Directors meeting. The Committee will formulate a recommendation to the entire Board based on the discussions with staff on the following items:

**6.1 Request from the City of Santa Paula to Waive Penalties and Interest Charges for Late Submission and Payment**

**Motion**

Review and consider recommending for full Board approval a request from the City of Santa Paula (City) to waive penalties and interest charges of \$25,299.82 for a late payment and filing for wells 03N21W09R05S, 03N21W11J02S, 03N21W15C06S, 03N21W16A02S, and 03N21W16A03S.



**6.2 Request to Write-off Unrecovered Fraud Payment**

**Motion**

Review and consider recommending to the Board writing off \$13,734.68 of unrecovered funds erroneously issued to a fraudulent individual claiming to be the employee of an established United Water Conservation District (District) vendor.

**6.3 Adopt Resolution to Amend the 2020 Revenue Certificates of Participation Bond Agreement for the Rebate Arbitrage Analysis**

**Motion**

Review and consider recommending to the full Board the adoption of a Resolution approving an amendment of the 2020 Revenue Certificates of Participation (COP) Bond Agreement to adjust the Rebate Arbitrage Analysis computation from an annual requirement to every five years requirement.

**7. District Staff and Board Member Reimbursement Third Quarter Report**

**Information Item**

Receive and review the expense reimbursement report for all reimbursements of business expenses to staff and board members for the third quarter of fiscal year 2023-2024.

**8. Board Requested Cost Tracking Items Third Quarter Report**

**Information Item**

Receive and review the costs that the District has incurred through March 31, 2024:

- 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.

**9. Monthly Investment Report (March 2024)**

**Information Item**

Receive and review the District's investment portfolio and cash position as of March 31, 2024.

**10. Monthly Pipeline Delivery Report (March 2024)**

**Information Item**

Receive and review the District's pipeline water activities as of March 31, 2024.

**11. Monthly Administrative Services Department Update**

**Information Item**

Receive and review the monthly report from the Administrative Services team as well as receive a verbal presentation of its highlights.

**12. Future Agenda Items**

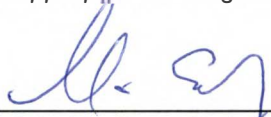
Suggest topics or issues for discussion at future meetings.



## ADJOURNMENT

*The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, the District's services, programs or activities because of any disability. If you need special assistance to participate in this meeting, or if you require agenda material in an alternative format, please contact the District Office at (805) 525-4431. Notification of at least 48 hours prior to the meeting will enable the District to make appropriate arrangements.*

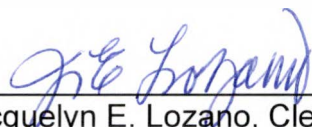
Approved: \_\_\_\_\_

  
Mauricio E. Guardado, Jr., General Manager

Approved: \_\_\_\_\_

  
Brian H. Zahn, Chief Financial Officer

This agenda was posted Thursday, April 25, 2024, at 4:55 p.m. at the United Water Conservation District Headquarters, Oxnard, CA and [www.unitedwater.org](http://www.unitedwater.org).

  
Jacquelyn E. Lozano, Clerk of the Committee



# United Water

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## CONSERVATION DISTRICT

### STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Jackie Lozano, Clerk of the Committee

**Date:** April 24, 2024 (April 29, 2024, meeting)

**Agenda Item: 5. Approval of the April 1, 2024, Finance and Audit Committee Meeting Minutes**  
**Motion**

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**Staff Recommendation:**  
Approve the minutes.



**MINUTES**  
**FINANCE AND AUDIT COMMITTEE MEETING**

**Monday, April 1, 2024, at 9:00 a.m.**  
**UWCD Headquarters, First Floor, Board Room**  
**1701 N. Lombard Street, Oxnard, CA 93030**

**OPEN SESSION 9:00 A.M.**

The meeting was called 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 speakers.

**2. Approval of Agenda**  
**Motion**

Action: M/S/C (Keeling, Maulhardt) to approve the April 1, 2024, agenda.

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

**3. Approval of Minutes**  
**Motion**

Action: M/S/C (Keeling, Maulhardt) to approve the March 4, 2024, minutes.

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

**4. 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**

Action: M/S/C (Keeling, Maulhardt) to recommend approval authorizing the General Manager to execute the Check Point Infinity Total Protection Agreement for the District to the full Board.

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

**4.2 Approve Resolution Authorizing the General Manager or Designee to Execute a Funding Agreement with the California Department of Water Resources**

**Board Motion**

Action: M/S/C (Keeling, Maulhardt) to recommend approval of a Resolution authorizing the General Manager or designee to execute a funding agreement with the California Department of Water Resources to the full Board.

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



**5. Budget Overview**  
**Information Item**

Received a presentation of the preliminary version of the District's FY 2024-25 Financial Budget from the District's chief financial officer that is attached.

Director Keeling recommended a letter be mailed notifying the rate payers of the rate increases, including an explanation of why the fees will be increasing. She also recommended including similar information front and center on the home page of the District's website. The sooner the message gets out the better customers can plan accordingly.

Action: Staff will work with the General Manager and CV Strategies to develop the outreach program.

Chair Maulhardt recommended staff bring forward highlights of the presentation (Groundwater Rates Analysis, Capital Improvement Projects timeline) and present at the April 10 UWCD Board of Directors meeting, including identifying items that are regulatory-driven.

Action: Staff will work with General Manager to amend the presentation for the Board meeting.

Director Keeling recommended staff to create a prominent area on the District's website on how customers and the public can get involved ("what *you* can do") to assist United with projects and funding, in order to keep rates as low as possible. Chair Maulhardt agreed.

Action: Staff will work with General Manager and CV Strategies to provide a website section on how the public can get involved.

Chair Maulhardt expressed concerns regarding rate increases negatively affecting the viability of the Pumping Trough Pipeline (PTP) system, which serves a vital role in combating seawater intrusion. The General Manager stated future opportunities exist to improve the effectiveness of the system, and he recommended the District hold a future strategic planning session to look at potential opportunities for improvements to system operations and financial viability.

Action: Staff will work with General Manager to plan a future strategic planning workshop for the Board.

Chair Maulhardt recommended small group meetings with stakeholders to provide an overview of the proposed rates, the drivers for rates, regulatory impacts, successes of past grant applications, the importance of future grant funding, and how stakeholders can help the District with regulatory issues and to obtain grant funding.

Action: Staff will work with General Manager to plan budget stakeholder outreach meetings.



**6. Monthly Investment Report (February 2024)**

**Information Item**

Received and reviewed the District's investment portfolio and cash position as of February 29, 2024.

**7. Monthly Pipeline Delivery Report (February 2024)**

**Information Item**

Received and reviewed the District's pipeline water activities as of February 29, 2024.

**8. Monthly Administrative Services Department Update**

**Information Item**

Received and reviewed the monthly activities report from the Administrative Services Department for the month of March 2024.

**9. Future Agenda Items**

Chair Maulhardt requested staff to update the Committee and share feedback received on the suggested actions with regards to the groundwater rates.

**ADJOURNMENT**

The meeting was adjourned at 10:33 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 April 1, 2024.

ATTEST: \_\_\_\_\_  
Chair Lynn E. Maulhardt

## Item 4.1 - Board Motion

### Check Point Infinity Total Protection Agreement

- Tailored security solution with advanced threat prevention
- Unified approach combining software, hardware, and services
- Predictable cost structure for efficient procurement
- Comprehensive training programs for IT and staff
- Flexibility in technology use and centralized management
- 24x7 Direct Premium support to bolster security defenses




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## Why upgrade now?

- Mitigate Emerging Threats**
  - Staying ahead of fifth-generation cyber attacks is crucial; delaying could leave us vulnerable to evolving threats.
- Leverage Strategic Advancements**
  - Building on our 10-year relationship with Check Point ensures access to the latest security technologies.
- Cost Efficiency**
  - Adopting the new agreement now locks in significant cost savings, optimizing our cybersecurity budget.
- Compliance and Data Protection**
  - Upgrading reinforces our compliance with new regulations and mitigating legal and financial risks.




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## Committee Recommendation to Board

To review and consider recommending to the full Board for approval the authorization of the General Manager to execute the Check Point Infinity Total Protection Agreement for the District.



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# Questions



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**Water Supply and Reliability**

## Motion Item 4.2

### Resolution to Authorize General Manager or Designee to Execute Funding Agreement with California Department of Water Resources

- Resolution for DWR Funding to Support Flood Diversion and Recharge Enhancement
  - Potential funding up to \$480,000
  
- Operations and Maintenance
  - Portable pump for basin maintenance
  - Budget: \$130,000 for purchase or lease
  - Yield estimate: 1,000 ac-ft during wet years
  
- Inverted Siphon Replacement Project (CIP 8018)
  - Temporary bypass during construction
  - Budget: \$350,000 for equipment rental, fuel, and staff time
  - Yield estimate: 4,000 ac-ft







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## Revenue

	10 / 50 General/Water Conservation Fund	110 State Water Fund	120 Water Purchase Fund	420 Freeman Fund	450 OH Pipeline Fund	460 PV Pipeline Fund	470 PT Pipeline Fund	Total
<b>Proposed Budget 2024-25</b>								
Property Tax	3,609	4,832	-	-	-	-	-	\$ 8,441
Water Deliveries	4,186	-	-	2,862	8,191	293	5,163	\$ 20,695
Groundwater	27,469	-	-	8,643	-	-	-	\$ 36,112
Other	12,725	87	1,953	128	707	18	3,354	\$ 18,972
<b>Revenue</b>	<b>\$ 47,989</b>	<b>\$ 4,920</b>	<b>\$ 1,953</b>	<b>\$ 11,633</b>	<b>\$ 8,897</b>	<b>\$ 311</b>	<b>\$ 8,517</b>	<b>\$ 84,220</b>
<b>Budget 2023-24</b>								
Property Tax	3,097	5,460	-	-	-	-	-	\$ 8,557
Water Deliveries	1,581	-	-	1,530	5,246	412	2,806	\$ 11,575
Groundwater	13,618	-	-	6,117	-	-	-	\$ 19,735
Other	8,378	67	2,146	655	1,082	22	419	\$ 12,769
<b>Revenue</b>	<b>\$ 26,674</b>	<b>\$ 5,527</b>	<b>\$ 2,146</b>	<b>\$ 8,302</b>	<b>\$ 6,328</b>	<b>\$ 433</b>	<b>\$ 3,225</b>	<b>\$ 52,635</b>
<b>Variance</b>								
Property Tax	513	(628)	-	-	-	-	-	\$ (115)
Water Deliveries	2,604	-	-	1,332	2,945	(119)	2,357	\$ 9,120
Groundwater	13,851	-	-	2,526	-	-	-	\$ 16,377
Other	4,347	20	(193)	(528)	(375)	(4)	2,936	\$ 6,203
<b>Revenue</b>	<b>\$ 21,315</b>	<b>\$ (607)</b>	<b>\$ (193)</b>	<b>\$ 3,331</b>	<b>\$ 2,570</b>	<b>\$ (122)</b>	<b>\$ 5,293</b>	<b>\$ 31,585</b>

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## Groundwater Rates Analysis

Groundwater Extraction Changes RATES	Current	Proposed	\$ Change
Extraction- Zone A - AG	\$ 89.75	\$ 216.30	\$ 126.55
Extraction- Zone A - M&I	\$ 100.52	\$ 242.26	\$ 141.74
Extraction- Zone A - AG (B)	\$ 89.75	\$ 216.30	\$ 126.55
Extraction- Zone A - M&I (B)	\$ 100.52	\$ 242.26	\$ 141.74
Extraction- Zone B - AG	\$ 87.00	\$ 148.00	\$ 61.00
Extraction- Zone B - M&I	\$ 97.44	\$ 165.76	\$ 68.32
Water Purchase Surcharge - Ag Zone A	\$ 10.00	\$ 10.00	\$ -
Water Purchase Surcharge - Ag Zone B	\$ 10.00	\$ 10.00	\$ -
Water Purchase Surcharge - M&I Zone A	\$ 10.00	\$ 10.00	\$ -
Water Purchase Surcharge - M&I Zone B	\$ 10.00	\$ 10.00	\$ -
Zone S Surcharge - AG	\$ 26.79	\$ 26.79	\$ -
Zone S Surcharge - M&I	\$ 30.01	\$ 30.01	\$ -

Zone	Cost/AF
Zone A AG	\$ 226.30
Zone B AG	\$ 374.30
Zone A M&I	\$ 252.26
Zone B M&I	\$ 418.02

- Zone S charge still in development and not included.

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## Groundwater (AF)

### Groundwater Pumping Volume History

<i>in acre-feet</i>	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	Average
	Actual	Actual	Actual	Actual	Actual	Projection	5-Year
<b>July - Dec</b>	<b>19-2</b>	<b>20-2</b>	<b>21-2</b>	<b>22-2</b>	<b>23-2</b>	<b>24-2</b>	<b>Average</b>
Zone A AG	35,909	43,600	38,754	37,471	34,310	38,213	38,009
Zone B AG	33,173	31,743	29,504	29,519	23,279	29,602	29,444
Zone A M&I	7,185	6,929	6,556	6,819	6,158	6,766	6,729
Zone B M&I	7,328	8,552	7,076	10,238	8,675	8,419	8,374
Zone S AG	-	-	-	-	289	186	-
Zone S M&I	-	-	-	-	8,388	8,270	-
<b>Total</b>	<b>83,595</b>	<b>90,823</b>	<b>81,890</b>	<b>84,046</b>	<b>72,423</b>	<b>83,000</b>	<b>82,555</b>
<b>% of FY Total</b>	<b>58.9%</b>	<b>54.3%</b>	<b>53.1%</b>	<b>67.3%</b>	<b>55.4%</b>	<b>66.9%</b>	<b>57.4%</b>
<b>Jan - June</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Forecasted</b>	<b>Projection</b>	<b>5-Year</b>
	<b>20-1</b>	<b>21-1</b>	<b>22-1</b>	<b>23-1</b>	<b>24-1</b>	<b>25-1</b>	<b>Average</b>
Zone A AG	25,187	36,091	33,611	17,472	26,237	18,624	27,720
Zone B AG	20,481	27,003	23,581	11,707	19,981	13,807	20,551
Zone A M&I	5,635	5,728	6,668	4,379	5,378	3,734	5,558
Zone B M&I	7,001	7,516	8,438	7,314	6,685	4,966	7,391
Zone S AG	-	-	-	-	167	186	-
Zone S M&I	-	-	-	-	7,443	8,270	-
<b>Total</b>	<b>58,304</b>	<b>76,338</b>	<b>72,298</b>	<b>40,872</b>	<b>58,282</b>	<b>41,130</b>	<b>61,219</b>
<b>% of FY Total</b>	<b>41.1%</b>	<b>45.7%</b>	<b>46.9%</b>	<b>32.7%</b>	<b>44.6%</b>	<b>33.1%</b>	<b>42.6%</b>
<b>FY Total</b>	<b>141,898.83</b>	<b>167,161.30</b>	<b>154,187.58</b>	<b>124,918.17</b>	<b>130,704.47</b>	<b>124,129.85</b>	<b>143,774.07</b>

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## OH Pipeline Rates

RATES	Current	FY 24-25 Proposed	Increase (Decrease)	% Change
Extraction- Zone A - AG	\$ 89.75	\$ 216.30	\$ 126.55	141.0%
Extraction- Zone A - M&I	\$ 100.52	\$ 242.26	\$ 141.74	141.0%
Extraction- Zone B - AG	\$ 87.00	\$ 135.00	\$ 48.00	55.2%
Extraction- Zone B - M&I	\$ 97.44	\$ 151.20	\$ 53.76	55.2%
Variable O&M	\$ 363.17	\$ 533.20	\$ 170.03	46.8%
Unrecoverable Variable	\$ 363.17	\$ 533.20	\$ 170.03	46.8%
Marginal O&M	\$ 161.45	\$ 237.94	\$ 76.49	47.4%
Fixed Monthly - Peak	\$ 26,434.00	\$ 48,678.76	\$ 22,244.76	84.2%
Well Replacement	\$ 24.40	\$ 24.40	\$ -	0.0%
Surcharge - Ag Zone B	\$ 10.00	\$ 10.00	\$ -	0.0%
Surcharge - Zone B M&I	\$ 10.00	\$ 10.00	\$ -	0.0%
GMA - Fee	\$ 55.00	\$ 55.00	\$ -	0.0%

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## OH Pipeline (AF)

ALL OH SYSTEM								
	2017-18	2018-19	2019-20	2020-21	2021-22	2023-24	5-year Average	2024-25
Jul	1,211.09	1,240.24	1,484.10	1,205.48	794.49	909.21	1,126.71	980.23
Aug	1,041.62	1,173.79	1,251.46	1,200.96	870.33	678.36	1,034.98	900.43
Sep	765.22	1,067.65	1,328.00	1,174.77	975.64	768.36	1,062.88	924.71
Oct	917.50	988.85	1,467.38	1,449.96	926.65	1,052.29	1,177.03	1,024.01
Nov	720.17	806.09	1,277.97	1,317.58	817.63	1,170.71	1,078.00	937.86
Dec	600.48	811.61	1,059.27	1,136.81	687.68	813.99	901.87	784.63
Jan	696.79	857.87	927.37	1,118.58	603.11	580.79	817.54	711.26
Feb	617.32	844.36	996.27	965.04	674.22	745.96	845.17	735.30
Mar	768.68	749.27	1,100.51	1,190.89	703.11	850.04	918.76	799.32
Apr	1,056.05	854.51	993.09	1,039.58	979.61	847.08	942.77	820.21
May	1,021.32	1,190.35	1,253.99	1,098.96	1,143.85	962.81	1,129.99	983.09
June	1,037.32	1,265.51	1,161.60	838.49	1,223.54	874.04	1,072.64	933.19
Total	10,453.56	11,850.10	14,301.01	13,737.11	10,399.86	10,253.64	12,108.34	10,534.26

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## PTP Pipeline Rates

RATES	Current	Proposed	\$ change	% change
Extraction- Zone A - AG	\$ 89.75	\$ 216.30	\$ 126.55	141.0%
Extraction- Zone B - AG	\$ 87.00	\$ 135.00	\$ 48.00	55.2%
Variable O&M	\$ 395.00	\$ 775.00	\$ 380.00	96.2%
Fixed Monthly - All Others	\$ 1,050.00	\$ 1,200.00	\$ 150.00	14.3%
Fixed Monthly - Upper	\$ 745.50	\$ 852.00	\$ 106.50	14.3%
Saticoy Well Field	\$ 30.00	\$ -	\$ (30.00)	-100.0%
Surcharge - Ag Zone B	\$ 10.00	\$ 10.00	\$ -	0.0%
GMA - Fee	\$ 55.00	\$ 55.00	\$ -	0.0%

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## PTP Pipeline (AF)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Projected 2024-25	5-year Average
Jul	349.60	381.90	385.32	378.15	309.00	395.68	360.00	370.01
Aug	576.67	554.17	683.23	596.03	591.42	531.82	580.00	591.33
Sep	489.15	492.00	479.71	485.81	555.90	496.27	490.00	501.94
Oct	766.82	877.62	841.04	669.20	786.16	913.02	800.00	817.41
Nov	487.80	425.33	540.08	525.37	475.13	524.99	490.00	498.18
Dec	214.37	175.93	524.51	170.24	204.30	304.41	270.00	275.88
Jan	180.08	247.04	410.81	334.79	152.70	226.90	270.00	274.45
Feb	130.35	447.03	433.48	576.13	350.27	360.00	430.00	433.38
Mar	258.58	305.68	512.75	596.85	218.55	350.00	390.00	396.77
Apr	428.41	396.58	648.21	617.25	476.62	490.00	500.00	513.41
May	377.82	561.72	632.48	621.97	537.30	510.00	540.00	546.26
June	395.35	538.14	501.80	492.66	455.76	460.00	470.00	476.74
<b>Total</b>	<b>4,655</b>	<b>5,403</b>	<b>6,593</b>	<b>6,064</b>	<b>5,113</b>	<b>5,563</b>	<b>5,590</b>	<b>5,696</b>

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## PV Pipeline Rates

RATES	Current	Proposed	\$ change	% change
Extraction- Zone A - AG	\$ 89.75	\$ 216.30	\$ 126.55	141.0%
Extraction- Zone B - AG	\$ 87.00	\$ 135.00	\$ 48.00	55.2%
Variable O&M	\$ 55.00	\$ 25.00	\$ (30.00)	-54.5%
Fixed Monthly	\$ 26,000.00	\$ 20,000.00	\$ (6,000.00)	-23.1%
Saticoy Well Field	\$ 30.00	\$ 30.00	\$ -	0.0%
C-Customer -Fixed	\$ 17.00	\$ 17.00	\$ -	0.0%
Water Purchase Surcharge	\$ 10.00	\$ 10.00	\$ -	0.0%

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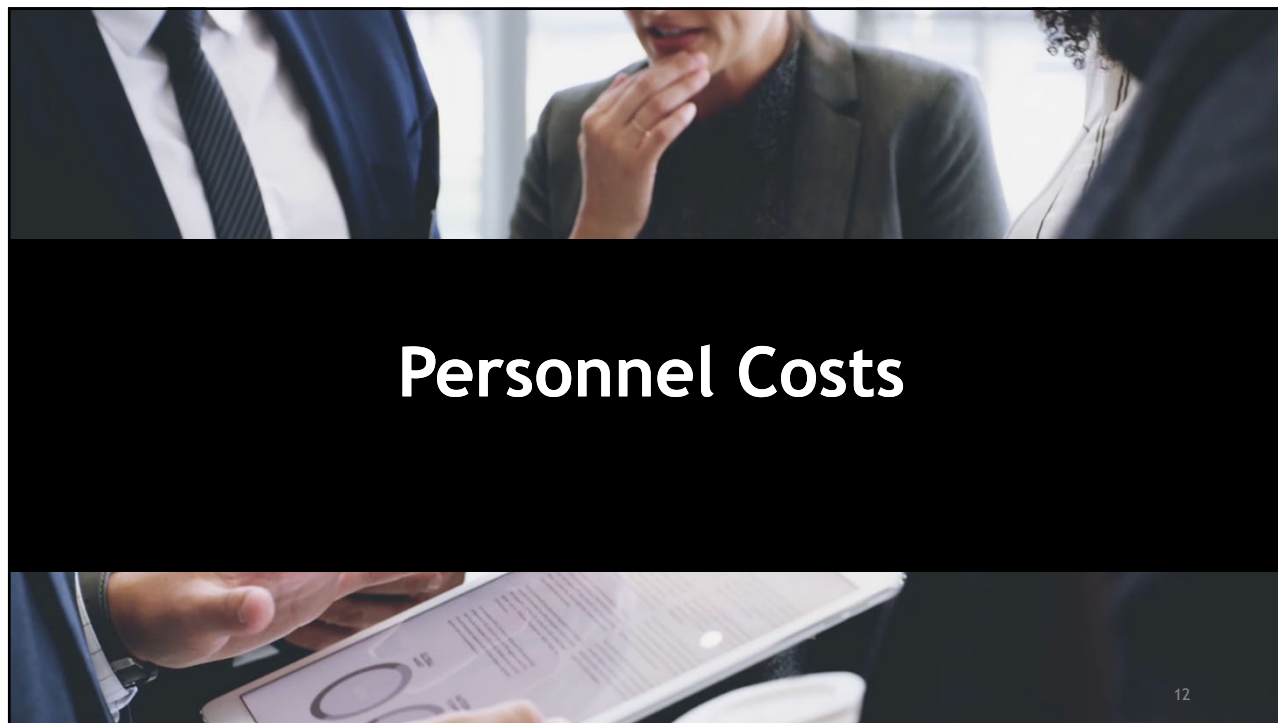
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## PV Pipeline (AF)

PVP								
	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>Projected 2024-25</u>	<u>5-year Average</u>
Jul	-	445.77	41.30	-	-	766.10	300.00	250.63
Aug	-	19.30	138.20	-	-	691.10	300.00	169.72
Sep	-	-	1,162.97	-	-	845.60	300.00	401.71
Oct	-	-	751.94	-	0.30	1,114.20	300.00	373.29
Nov	-	-	343.88	-	-	661.10	300.00	201.00
Dec	-	-	13.36	15.20	7.90	314.40	300.00	70.17
Jan	-	72.58	16.87	342.30	84.30	100.04	300.00	123.22
Feb	-	291.50	371.76	304.90	312.80	-	-	256.19
Mar	-	97.60	265.90	-	18.90	-	-	76.48
Apr	-	7.70	64.70	96.50	598.80	100.00	-	173.54
May	-	-	-	-	330.00	330.00	-	132.00
June	87.00	96.20	-	-	425.10	330.00	-	170.26
<b>Total</b>	-	<b>1,030.65</b>	<b>3,170.88</b>	<b>758.90</b>	<b>1,778.10</b>	<b>5,252.54</b>	<b>2,100.00</b>	<b>2,398.21</b>

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## Personnel Costs

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## Total Personnel Costs

( thousands)	Actual FY 2022-23	Projected FY 2023/24	Proposed Budget FY 2024-25	Variance	Variance %
Regular Salaries	\$ 8,407	\$ 5,417	\$ 5,709	\$ 292	5.4%
Part-Time Salaries	\$ 268	\$ 341	\$ 269	\$ (72)	-21.1%
Overtime Salaries	\$ 333	\$ 220	\$ 303	\$ 83	37.9%
Employee Benefits	\$ 3,949	\$ 3,575	\$ 3,504	\$ (71)	-2.0%
<b>Total Personnel Cost</b>	<b>\$ 12,957</b>	<b>\$ 9,552</b>	<b>\$ 9,784</b>	<b>\$ 232</b>	<b>2.4%</b>
<b>Full-Time Equivalent</b>	<b>73</b>	<b>77</b>	<b>77</b>		

### Budget Assumptions 2024-25

COLA 3%	\$273K	Medical 12.3%	\$108K
Merit 5%	\$225K		
Promotions	\$ 82K		

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## Promotions

### Water Resources

- Principal Hydrologist - Promotion
- Sr. Water Resource Technician - Promotion

### Recreation

- (2) Park Ranger II - Promotion

### Environmental

- Lead Field Technician - Promotion

### Operations

- Sr. Control System Technician - Promotion

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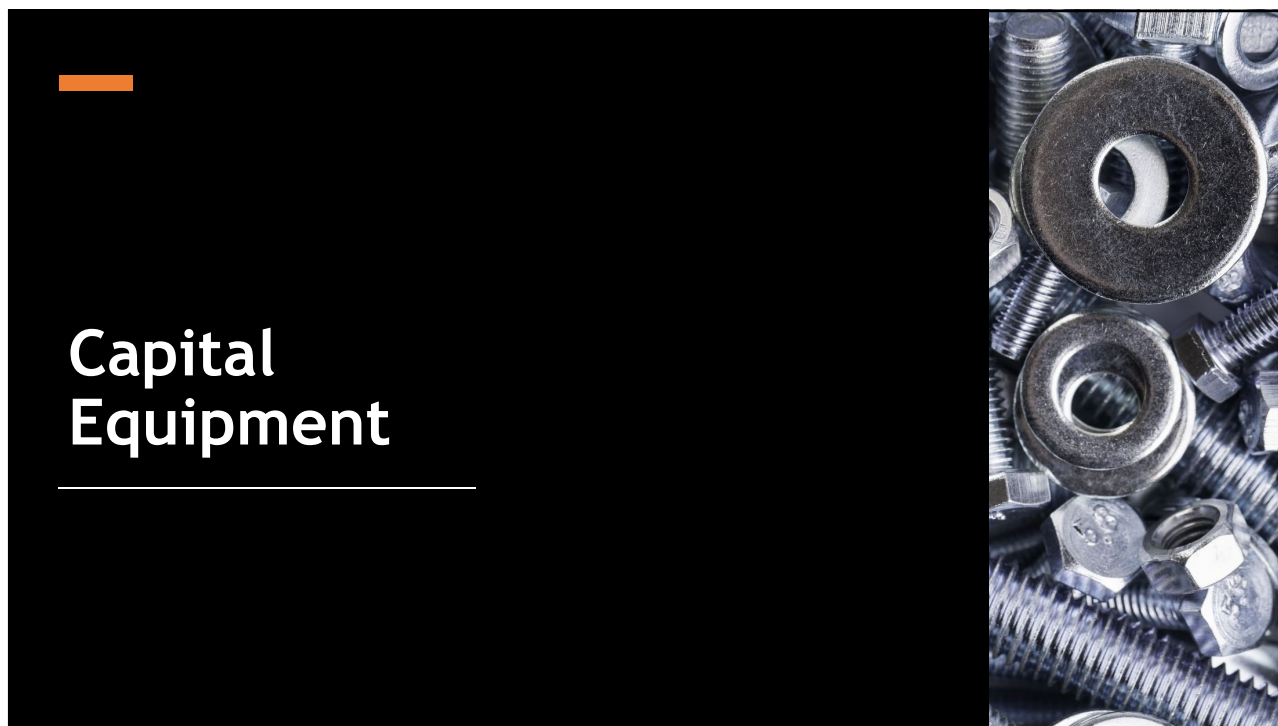
## Supplies and Services

( thousands)	Actual FY 2022-23	Projected FY 2023/24	Proposed Budget FY 2024-25	Variance	Variance %
Operating Expenditures	\$ 13,733	\$ 25,673	\$ 22,628	\$ (3,045)	-11.9%
Replacement/Depreciation	\$ 1,836	\$ 2,653	\$ 2,653	\$ -	0.0%
Allocated Overhead	\$ 5,382	\$ 6,176	\$ 7,274	\$ 1,098	17.8%
Debt Service	\$ 5,394	\$ 2,614	\$ 2,833	\$ 219	8.4%
Capital Outlay	\$ 1,311	\$ 2,110	\$ 3,486	\$ 1,376	65.2%
<b>Total Costs</b>	<b>\$ 27,656</b>	<b>\$ 39,227</b>	<b>\$ 38,875</b>	<b>\$ (352)</b>	<b>-0.9%</b>

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Account	Dept	Description	Total	FY 23-24	Change
80210 Strct & Improv	300 Operations & Maintenance	OH Pipeline Valves	400,000	400,000	-
80210 Strct & Improv	300 Operations & Maintenance	PIP Turnout Valves Program	300,000	300,000	-
80210 Strct & Improv	300 Operations & Maintenance	Saticoy Delsilt Clean Out - Contractor Assistance	287,250	-	287,250
80210 Strct & Improv	300 Operations & Maintenance	Gas Engine Piping Improvements	280,000	400,000	(120,000)
80210 Strct & Improv	300 Operations & Maintenance	EL Rio Pond Inlet Piping	200,000	-	200,000
80210 Strct & Improv	300 Operations & Maintenance	EL Rio Storage Shed	185,000	-	185,000
80210 Strct & Improv	300 Operations & Maintenance	Cover for 800k generator site	100,000	-	100,000
80210 Strct & Improv	300 Operations & Maintenance	EL Rio Pond Scraping	100,000	-	100,000
80210 Strct & Improv	300 Operations & Maintenance	Protective Canopy for Fe/Mn Filters	100,000	-	100,000
80210 Strct & Improv	300 Operations & Maintenance	Traveling screens 1&3 rebuild	82,000	-	82,000
80210 Strct & Improv	300 Operations & Maintenance	OH Well Motors and Enclosure Ready Spare	80,000	80,000	-
80210 Strct & Improv	300 Operations & Maintenance	Saticoy Pond Scraping - F & G	78,160	-	78,160
80210 Strct & Improv	300 Operations & Maintenance	New El Rio Side Entrance Gate	65,000	-	65,000
80210 Strct & Improv	300 Operations & Maintenance	Saticoy Well Inspection	60,000	-	60,000
80210 Strct & Improv	300 Operations & Maintenance	Bathroom at Fe/Mn Plant	50,000	-	50,000
80210 Strct & Improv	300 Operations & Maintenance	OH Well Concrete Curbing	40,000	-	40,000
80210 Strct & Improv	300 Operations & Maintenance	El Rio Run Off V-Ditch	32,000	-	32,000
80210 Strct & Improv	300 Operations & Maintenance	Asphalt Fe/Mn Plant Backwash Tank base	25,000	-	25,000
80210 Strct & Improv	300 Operations & Maintenance	El Rio residence exterior siding/door/roof repair	23,100	35,000	(11,900)
80210 Strct & Improv	300 Operations & Maintenance	Painting El Rio Residence 1 & 2	20,000	-	20,000
80210 Strct & Improv	300 Operations & Maintenance	El Rio Gas Engine Pump / rotating assembly inspection	14,520	22,000	(7,480)
80210 Strct & Improv	300 Operations & Maintenance	Replace bathroom tub/sink/toilet/main drains El Rio Resid	13,000	-	13,000
80210 Strct & Improv	300 Operations & Maintenance	EL Rio CL2 sample pumps	10,000	20,300	(10,300)
80210 Strct & Improv	110 Finance	Shipping Container for Storage	6,750	-	6,750
80210 Strct & Improv	300 Operations & Maintenance	Trash Rack Bearing replacements & Ready Spares	1,900	-	1,900
80410 Equipment	100 Administration	Checkpoint Enterprise	190,000	190,000	-
80410 Equipment	300 Operations & Maintenance	El Rio Trailer Mounted Valve Exercise Device	125,000	-	125,000
80410 Equipment	100 Administration	Ceragon Radio Link Radio Replacement - I&E Notation	60,000	60,000	-
80410 Equipment	300 Operations & Maintenance	El Rio spare water quality analyzers	40,000	40,000	-
80410 Equipment	300 Operations & Maintenance	Hach E22003 Total Manganese Analyzer	40,000	-	40,000
80410 Equipment	300 Operations & Maintenance	Backup Pumps NH3 and NAOCL	20,000	-	20,000
80410 Equipment	100 Administration	Human Resources Neogov Application Tracking Software	16,500	15,000	1,500
80410 Equipment	100 Administration	Enterprise Learning Management Software	9,000	9,000	-
80410 Equipment	100 Administration	Sikiu Radio Monitoring Software	6,000	6,000	-
80410 Equipment	300 Operations & Maintenance	Water buffalo or truck mounted skid - spraying ops	6,000	-	6,000
80510 Vehides	300 Operations & Maintenance	Crane Truck-7500lb hydraulic crane, 4x4, diesel	230,000	-	230,000
80510 Vehides	300 Operations & Maintenance	Compact track loader	125,000	-	125,000
80510 Vehides	300 Operations & Maintenance	To replace vehicle #66 141K miles	65,000	-	65,000
Subtotal of filtered columns			3,486,180	1,815,300	1,670,880

Capital Equipment for 2024-25

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## Capital Improvement Projects

- Major projects for 2024-25 include:
  - EBB Water - \$10.1 million
  - Santa Felicia Dam - \$7.2 million
  - Freeman to Ferro Expansion - \$7.6 million
  - PTP Recycled Water Connection - \$5.4 million
  - Freeman Diversion Expansion - \$4.2 million
- Capital Improvement Projects increased year-over-year from \$16.8 million to \$36.3 million (a 116.5% increase).

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## Capital Improvement Projects - Costs

Project Name	Fund	Project #	Approved Allocation thru 6-30-24	CURRENT YEAR STATUS		FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29 and Beyond	Project Total
				Est Exp Thru End of Year	Est Balance to Carryover						
Well Replacement Program	452	8000	2,719,183	2,302,672	416,511	20,463	1,170,000	-	-	-	3,909,646
Freeman Diversion Expansion	421	8001	20,785,154	20,182,669	602,485	4,189,526	71,000,000	95,000,000	50,000,000	-	240,974,680
SFD Outlet Works Rehabilitation	051	8002	12,371,939	11,381,322	990,617	4,022,822	35,605,480	36,520,600	20,653,100	626,000	109,799,941
SFD Probable Maximum Flood Containment	051	8003	7,196,378	6,651,343	545,035	3,205,606	940,452	620,965	23,684,000	56,620,600	92,268,001
SFD Sediment Management	051	8005	294,950	173,716	121,234	-	300,000	-	-	-	594,950
OHP Iron and Manganese Treatment Facility	451	8007	14,221,954	14,239,448	(17,494)	22,025	-	-	-	-	14,243,979
Freeman Conveyance System Upgrade - Freeman to Ferro Recharge Basin	051	8018	2,919,940	2,919,940	-	7,630,328	30,000	-	-	-	10,580,267
Extraction Barrier Brackish Water Treatment	051	8019	10,467,755	4,024,503	6,443,252	10,143,901	40,607,055	6,191,350	26,803,841	324,932,181	419,146,083
Rice Avenue Overpass PTP	471	8021	194,440	367,783	(173,344)	14,058	-	-	-	-	208,498
PTP Metering Improvement Project	471	8022	1,749,675	1,293,653	456,022	85,121	-	-	-	-	1,834,795
State Water Interconnection Project	051	8025	343,665	225,692	117,973	6,064	-	-	-	-	349,729
Asset Management/CMMIS System	Multiple	8041	347,095	259,094	88,000	345,508	200,000	-	-	-	892,603
PTP Recycled Water Connection - Laguna Road Pipeline	471	8043	808,479	629,210	179,269	5,366,090	1,625,000	-	-	-	7,789,570
Lake Piru Recreation Area Pavement Maintenance Program	051	8047	702,104	677,428	24,677	437	250,000	250,000	-	-	1,202,541
Main Supply Pipeline Sodium Hypochlorite Injection Facility	Multiple	8053	596,544	1,837	594,707	21,774	-	-	-	-	618,318
Lake Piru Campground and Recreation Area Renovations	051	8055	1,164,223	230,741	933,482	374,384	328,200	-	-	-	1,866,807
OHP Low-Flow Upgrades	451	8056	206,600	474	206,127	219	-	-	-	-	206,819
Piru Early Warning System Replacement	051	8058	97,500	97,500	-	97,500	-	-	-	-	195,000
OH Well 13 Rehabilitation	451	8059	-	8,500	(8,500)	615,056	-	-	-	-	615,056
OH Well 14 Energy Efficiency Upgrades	451	8060	355,250	323,250	32,000	72,478	2,197,000	-	-	-	2,624,728
EI Rio Office Rehabilitation	Multiple	8061	-	-	-	95,000	330,000	-	-	-	425,000
<b>TOTAL</b>			<b>80,023,370</b>	<b>66,898,050</b>	<b>13,125,320</b>	<b>36,328,360</b>	<b>154,583,187</b>	<b>138,562,914</b>	<b>121,140,941</b>	<b>382,178,781</b>	<b>912,837,554</b>



# Budget Summary and Overhead Allocation Rates

# Budget Summary

## Adopted Operating Budget Summary FY 2024-25

(\$ thousands)	General Water Conservation Fund	Water Purchase Fund	State Water Fund	Freeman Fund	O/H Pipeline Fund	PV Pipeline Fund	PTP Pipeline Fund	TOTAL
<b>CASH RESERVATIONS/WORKING CAPITAL</b>								
Projected Beginning Balance July 1, 2024	13,712	5,985	3,743	(721)	37	932	1,201	24,890
<b>REVENUES</b>								
Property Tax	3,609	-	4,832	-	-	-	-	8,441
Water Deliveries/Fixed Costs	4,186	-	-	2,862	8,191	293	5,163	20,695
Groundwater Revenue	27,469	-	-	8,643	-	-	-	36,112
Unrecovered Variable	-	-	-	-	-	-	-	-
Fox Canyon GMA	-	-	-	-	579	-	307	886
Recreation	1,000	-	-	-	-	-	-	1,000
Grant Revenue	3,183	-	-	-	22	-	2,995	6,200
Rents & Leases	235	-	-	22	32	5	15	310
Investment/ Interest Earnings	340	23	87	56	53	11	33	604
Repayment of Interfund Loan	523	-	-	-	-	-	-	523
Proceeds from Financing	7,229	-	-	-	-	-	-	7,229
Water Purchase Surcharge	-	1,930	-	-	-	-	-	1,930
Other	215	-	-	50	20	2	4	291
<b>Total Revenues</b>	<b>47,989</b>	<b>1,953</b>	<b>4,920</b>	<b>11,633</b>	<b>8,997</b>	<b>311</b>	<b>8,517</b>	<b>84,220</b>
<b>EXPENDITURES</b>								
Personnel Costs	6,774	-	-	1,327	894	215	602	9,802
Operating Expenditures	9,578	-	5,646	1,932	3,547	219	1,707	22,628
Replacement/Depreciation	970	-	-	412	510	74	687	2,653
Allocated Overhead	4,182	-	-	1,106	1,345	49	592	7,274
Debt Service	1,279	-	114	637	293	3	507	2,833
Capital Outlay	1,277	-	-	153	1,582	15	460	3,486
Transfers Out-CIP	25,729	-	-	4,252	796	13	5,520	36,311
<b>Total Expenditures</b>	<b>49,788</b>	<b>-</b>	<b>5,760</b>	<b>9,819</b>	<b>8,957</b>	<b>588</b>	<b>10,075</b>	<b>84,987</b>
Net Surplus/(Shortfall)	(1,799)	1,953	(840)	1,814	(60)	(277)	(1,558)	(767)
Reservations/Designations	(9,046)	-	-	-	-	-	-	(9,046)
Add back Depreciation	970	-	-	412	510	74	687	2,653
Projected Cash Reserves/Working Capital June 30, 2024	3,838	7,938	2,902	1,505	487	729	330	17,730
Reserve requirement	4,000	-	-	1,500	1,220	288	1,000	
Surplus/(Shortfall)	(162)	-	-	5	(732)	441	(670)	

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# Overhead Allocation Rates

Fund	FY 2020-21 Overhead Allocation Rate	FY 2021-22 Overhead Allocation Rate	FY 2022-23 Overhead Allocation Rate	FY 2023-24 Overhead Allocation Rate	FY 2024-25 Overhead Allocation Rate	Change from FY 2023-24 to FY 2024-25
General/Water Conservation Fund	61.53%	60.21%	61.80%	59.21%	57.49%	-1.72%
Freeman Fund	15.60%	17.98%	17.66%	16.80%	15.20%	-1.60%
OH Pipeline Fund	12.41%	10.91%	11.53%	15.57%	18.49%	2.92%
PV Pipeline Fund	1.13%	0.99%	0.79%	0.85%	0.68%	-0.17%
PT Pipeline Fund	9.33%	9.91%	8.22%	7.57%	8.14%	0.57%
<b>TOTAL</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	

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## STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Brian Zahn, Chief Financial Officer

**Date:** April 17, 2024 (April 29, 2024, meeting)

**Agenda Item: 6.1 Request from the City of Santa Paula to Waive Penalties and Interest Charges for Late Submission and Payment  
Motion**

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### **Staff Recommendation:**

Review and consider recommending for full Board approval a request from the City of Santa Paula (City) to waive penalties and interest charges of \$25,299.82 for a late payment and filing for wells 03N21W09R05S, 03N21W11J02S, 03N21W15C06S, 03N21W16A02S, and 03N21W16A03S.

### **Discussion:**

On behalf of the City, Water Operations Superintendent Mr. Frank Ramirez Almazan has requested a waiver of **\$25,299.82** in penalties and interest charges resulting from the late submission of groundwater statements and payment for July to December 2023. United Water Conservation District (District) received full payment from the City on April 1, 2024. In Mr. Almazan's email, he stated that the City might have lost its groundwater 2023-2 statements due to changes in Accounts Payable Department staff, and promptly delivered the groundwater statement and payment to the District office immediately upon receiving the District's reminder. Staff do not believe that the late payment is due to negligence by the City. Additionally, this is the first time the City has submitted late statements and requested a waiver of their penalty and interest. Therefore, the staff recommends that the Board approve the waiver of penalties and interest charges.

### **Fiscal Impact:**

Forfeiture of \$25,299.82 of General Water Conservation Funds, which were not previously anticipated or included in the adopted fiscal year 2023-24 budget.

### **Attachments:**

UWCD memorandum and supporting documents.

**United Water  
Conservation District**

# Memo

**To:** Mauricio Guardado  
**From:** Nyvee de Leon  
**cc:** Brian Zahn  
**Date:** April 16, 2024  
**Re:** Penalty Waiver Request

---

Frank Ramirez from the City of Santa Paula has requested a waiver of penalty and interest charges for the 2023-2 groundwater wells number: 03N21W09R05S, 03N21W11J02S, 03N21W15C06S, 03N21W16A02S, and 03N21W16A03S, totaling **\$25,299.82**.

In the attached email, Mr. Ramirez mentioned that they lost the groundwater 2023-2 statements due to changes in their Accounts Payable Department staff.

Please be advised that this is the first time in the City of Santa Paula's history that they have had late submissions and a waiver request. Furthermore, after receiving the District's first notice, Mr. Frank immediately came to the office to submit the 2023-2 statements and payment. Therefore, I recommend that the board approve the penalty waiver.

## COURTESY WAIVER OF PENALTIES & INTEREST REQUEST

Please see the attached email from Mr. Frank Ramirez of the City of Santa Paula requesting a waiver of penalty for the five wells owned by the City of Santa Paula. Waiver of the penalty charges is for 2023-2 groundwater billing. We received the \$229,997.65 payment on April 1st, 2024, for the base water production of the five wells. They have not had any penalties waived in the past three years.

Waived within the last three years: Yes \_\_\_\_\_ No X \_\_\_\_\_

Waiver request \$ 25,299.82

Approved \_\_\_\_\_ Denied \_\_\_\_\_

DocuSigned by:  
Signature Brian H Zahn Date 4/16/2024  
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Brian Zahn, Chief Financial Officer

DocuSigned by:  
Signature [Signature] Date 4/16/2024  
70D59ECF0D8D46E...

Mauricio E. Guardado, Jr., General Manager

Signed by Tony Emmert on behalf of  
Mauricio Guardado

## Nyvee De Leon

---

**From:** Frank Ramirez Almazan <jalmazan@spcity.org>  
**Sent:** Wednesday, April 3, 2024 8:31 AM  
**To:** Nyvee De Leon; Jacob Tapp  
**Cc:** Nick Lane  
**Subject:** RE: First Notice 2023-2 Semi Annual Ground Water Production Statement

**Proceed with caution.** This email originated from outside the District.

Good morning Nyvee,

Thanks for the follow up phone call yesterday. Just to give a quick recap, We didn't receive the initial statements at our office and it may be because we had some personnel change at the AP or they got lost somehow, and then there was some confusion afterward. I miscommunicated to my staff. I have since delivered the payment for the initial amount on Friday to Sara. I am also formally requesting that the past due penalty considering we have been prompt in all of our previous payments.

---

**From:** Nyvee De Leon [mailto:NyveeD@unitedwater.org]  
**Sent:** Friday, March 8, 2024 2:55 PM  
**To:** Jacob Tapp <jtapp@spcity.org>  
**Cc:** Frank Ramirez Almazan <jalmazan@spcity.org>; Nick Lane <NLane@spcity.org>  
**Subject:** RE: First Notice 2023-2 Semi Annual Ground Water Production Statement

Hi Jacob,

The district confirms that we received your signed statement and meter photo.

The District's Finance Division appreciates your efforts in submitting your statement and meter photo. This allows the district to better assist you in calculating your usage.

Thank you for your time; it is greatly appreciated.

Regards,

*Nyvee de Leon / Accountant*  
Main (805) 525-4431



<b>Well#</b>	<b>GW 2023-2 Production</b>	<b>Total P&amp;I</b>
03N21W09R05S	7,326.37	805.94
03N21W11J02S	92,942.90	10,223.72
03N21W15C06S	4,505.90	495.65
03N21W16A02S	5,397.80	593.77
03N21W16A03S	119,824.68	13,180.74
	<b>229,997.65</b>	<b>25,299.82</b>



REC. 03-29-24  
 ✓ # 230982  
 \$230,002.19

**UNITED WATER CONSERVATION DISTRICT**  
 1701 N. Lombard Street, Suite 200 Oxnard, CA 93030  
 Phone (805) 525-4431  
**SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT**

300 0985 1007685 SAN0056

Reporting Period: 07/01/2023 through 12/31/2023

State Well Number <u>03N21W09R05S</u> State Recordation Number <span style="background-color: black; color: black;">XXXXXXXXXX</span> Well Operator (Mailing Address)  SANTA PAULA, CITY OF PO BOX 569 SANTA PAULA, CA 93061	Well Owner: <u>CITY OF SANTA PAULA</u> Name of Well: <u>#13</u> Well Use: <u>MI</u> Acres Irrigated: <u>0.00</u> Crops Grown:  Telephone: <u>(805) 933-4282</u> Email: <u>jalmazan@spcity.org</u>
--	--

Signed statement with payment due on or before: 01/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: SPARLING S/N M080622913 Unit of Measure: GAL  
 Meter Read: Ending: 2224675 - Beginning: 2203073 = Total Units: 21,602 x Multiplier: 000.0000 ÷ Divider: 325,851 = Production: 66.29  
 Date of last flow meter calibration test: 28 Feb 2023 **Please include meter photo.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_  
 Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_  
 Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

Total Production (Round to the nearest hundredth AF xxx.xx): \_\_\_\_\_

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = Total Domestic Usage: \_\_\_\_\_ AF  
 Livestock(number of head):  x 2,760 gallons per head ÷ 325,851(gallons in an AF) = Total Non-AG Usage: \_\_\_\_\_ AF

EXEMPTIONS: *Inactive Well*

TOTAL AGRICULTURAL WATER USAGE:	Total Production	<u>9</u> x Rate: \$99.75 =	\$ <u>9</u>
TOTAL NON-AG/DOMESTIC WATER USAGE:	Total Production	<u>66.29</u> x Rate: \$110.52 =	\$ <u>7,326.37</u>
<b>TOTAL CURRENT CHARGES:</b>			
		Previous Balance Due(Add)	\$ 4.20
		Previous Credit(Subtract)	\$ 0.00
DELINQUENT PENALTY CHARGES:	<i>If statement is postmarked after 02/10/2024 add 10% of Total Charges</i>		\$ <u>0</u>
DELINQUENT INTEREST CHARGES:	<i>If payment is postmarked after 03/01/2024 add 1% of Total Charges for each month the statement is past due</i>		\$ <u>0</u>
<b>TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT</b>			<b>\$ <u>7,330.57</u></b>

I DECLARE under the penalties of perjury that this water production statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Date: 8 March 2024 Signature: XXXXXXXXXX

*This Statement is not complete unless signed.* Please Print Signature: Jacob Lopez

The production charge determined in this statement represents a charge for pumping ground water. United Water uses these funds in its' mission to replenish groundwater throughout the District. Section 74508 of the California Water Code grants a Water Conservation District the right to charge for groundwater production as a means to cover the cost of groundwater replenishment and Section 75611 requires each operator of each water production facility (well) to file with the District a statement providing production in the preceding six month period. There is no additional filing fee to file this statement with United Water pursuant to California Water Code 5009. Upon good cause shown, an amended statement of water production may be filed or a correction of the records may be made at any time prior to the final date for filing the next semi-annual water production statement pursuant to California Water Code 75618.

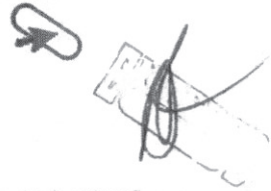
Rec. 0329.24  
✓#3360982  
8/230,002.19

**UNITED WATER CONSERVATION DISTRICT**  
1701 N. Lombard Street, Suite 200 Oxnard, CA 93030  
Phone (805) 525-4431  
**SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT**

300 1010 1007710 SAN0040

Reporting Period: 07/01/2023 through 12/31/2023

State Well Number <u>03N21W11J02S</u>	Well Owner: <u>CITY OF SANTA PAULA</u>
State Recordation Number <u>[REDACTED]</u>	Name of Well: <u>#12</u>
Well Operator (Mailing Address)	Well Use: <u>MI</u>
<u>SANTA PAULA, CITY OF</u>	Acres Irrigated: <u>0.00</u>
<u>PO BOX 569</u>	Crops Grown:
<u>SANTA PAULA, CA 93061</u>	Telephone: <u>(805) 933-4282</u>
	Email: <u>jsira@spoity.org</u>



Signed statement with payment due on or before: 01/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: SPARLING SERIAL # M099971106 Unit of Measure: GAL  
 Meter Read: Ending: 10250201 - Beginning: 9976174 = Total Units: 274,027 x Multiplier: 000.0000 ÷ Divider: 325,851 = Production: 840.95  
 Date of last flow meter calibration test: 28 Feb 2023 Please include meter photo.  
**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_  
 Date of last flow meter calibration test: \_\_\_\_\_  
**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_  
 Date of last Southern California Edison Efficiency Test: \_\_\_\_\_  
 Total Production (Round to the nearest hundredth AF xxx.xx): \_\_\_\_\_

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = Total Domestic Usage: \_\_\_\_\_ AF  
 Livestock(number of head):  x 2,760 gallons per head ÷ 325,851(gallons in an AF) = Total Non-AG Usage: \_\_\_\_\_ AF

**EXEMPTIONS:** *Inactive Well*

<b>TOTAL AGRICULTURAL WATER USAGE:</b>	Total Production	<u>0</u> x Rate: \$99.75 =	\$	<u>0</u>
<b>TOTAL NON-AG/DOMESTIC WATER USAGE:</b>	Total Production	<u>840.95</u> x Rate: \$110.52 =	\$	<u>92,941.79</u>
<b>TOTAL CURRENT CHARGES:</b>				
		Previous Balance Due(Add)	\$	0.00
		Previous Credit(Subtract)	\$	-0.07
<b>DELINQUENT PENALTY CHARGES:</b>	<i>If statement is postmarked after 02/10/2024 add 10% of Total Charges</i>		\$	<u>0</u>
<b>DELINQUENT INTEREST CHARGES:</b>	<i>If payment is postmarked after 03/01/2024 add 1% of Total Charges for each month the statement is past due</i>		\$	<u>0</u>
<b>TOTAL AMOUNT ENCLOSED PAYABLE TO:</b>	<u>UNITED WATER CONSERVATION DISTRICT</u>		\$	<u>92,941.72</u>

I DECLARE under the penalties of perjury that this water production statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Date: 8 March 2024

Signature: [REDACTED]

This Statement is not complete unless signed.

Please Print Signature: Jacob Tapp

The production charge determined in this statement represents a charge for pumping ground water. United Water uses these funds in its' mission to replenish groundwater throughout the District. Section 74508 of the California Water Code grants a Water Conservation District the right to charge for groundwater production as a means to cover the cost of groundwater replenishment and Section 75611 requires each operator of each water production facility (well) to file with the District a statement providing production in the preceding six month period. There is no additional filing fee to file this statement with United Water pursuant to California Water Code 5009. Upon good cause shown, an amended statement of water production may be filed or a correction of the records may be made at any time prior to the final date for filing the next semi-annual water production statement pursuant to California Water Code 75618.



Rec. 03-2A-2A  
 ✓ # 336982  
 #230,002.14

**UNITED WATER CONSERVATION DISTRICT**  
 1701 N. Lombard Street, Suite 200 Oxnard, CA 93030  
 Phone (805) 525-4431  
**SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT**

300 1030 1007730 SAN0042

Reporting Period: 07/01/2023 through 12/31/2023

State Well Number 03N21W15C06S  
 State Recordation Number [REDACTED]  
 Well Operator (Mailing Address)

SANTA PAULA, CITY OF  
 PO BOX 569  
 SANTA PAULA, CA 93061

Well Owner: CITY OF SANTA PAULA  
 Name of Well: #1-B  
 Well Use: MI  
 Acres Irrigated: 0.00  
 Crops Grown:

Telephone: (805) 933-4282

Email: jsira@spcity.org j.almaraz@spcity.org

Signed statement with payment due on or before: 01/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: WTR SPECIALTIES S/N 86134 Unit of Measure: AF  
 Meter Read: Ending: 365870 - Beginning: 361793 = Total Units: 4077 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 40.77

Date of last flow meter calibration test: \_\_\_\_\_ Please include meter photo.

WATER METER #2: Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

ELECTRIC POWER METHOD: Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

Total Production (Round to the nearest hundredth AF xxx.xx): \_\_\_\_\_

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = Total Domestic Usage: \_\_\_\_\_ AF

Livestock(number of head):  x 2,760 gallons per head ÷ 325,851(gallons in an AF) : Total Non-AG Usage: \_\_\_\_\_ AF

EXEMPTIONS: *Inactive Well*

TOTAL AGRICULTURAL WATER USAGE: Total Production 0 x Rate: \$99.75 = \$ 0

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production 40.77 x Rate: \$110.52 = \$ 4505.90

TOTAL CURRENT CHARGES:  
 Previous Balance Due(Add) \$ 0.00  
 Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 02/10/2024 add 10% of Total Charges* \$ \_\_\_\_\_

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 03/01/2024 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 4,505.90

I DECLARE under the penalties of perjury that this water production statement has been examined and to the best of my knowledge and belief is a true, correct and complete statement.

Date: 8 March 2024

Signature: [REDACTED]

This Statement is not complete unless signed.

Please Print Signature: Jacob Tapp

The production charge determined in this statement represents a charge for pumping ground water. United Water uses these funds in its' mission to replenish groundwater throughout the District. Section 74508 of the California Water Code grants a Water Conservation District the right to charge for groundwater production as a means to cover the cost of groundwater replenishment and Section 75611 requires each operator of each water production facility (well) to file with the District a statement providing production in the preceding six month period. There is no additional filing fee to file this statement with United Water pursuant to California Water Code 5009. Upon good cause shown, an amended statement of water production may be filed or a correction of the records may be made at any time prior to the final date for filing the next semi-annual water production statement pursuant to California Water Code 75618.

KCC. 03-29-24  
✓ # 336982  
\$ 230,002.14

**UNITED WATER CONSERVATION DISTRICT**  
1701 N. Lombard Street, Suite 200 Oxnard, CA 93030  
Phone (805) 525-4431  
**SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT**

300 1040 1007740 SAN0043

Reporting Period: 07/01/2023 through 12/31/2023

State Well Number 03N21W16A02S  
State Recordation Number [REDACTED]  
Well Operator (Mailing Address)

SANTA PAULA, CITY OF  
PO BOX 569  
SANTA PAULA, CA 93061



Well Owner: CITY OF SANTA PAULA  
Name of Well: #11  
Well Use: MI  
Acres Irrigated: 0.00  
Crops Grown:

Telephone: (805) 933-4282

Email: jsira@spoity.org

Signed statement with payment due on or before: 01/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: SPARLING #M217064618 Unit of Measure: GAL  
Meter Read: Ending: 274596 - Beginning: 258682 = Total Units: 15914 x Multiplier: 000.0000 ÷ Divider: 325.851 = Production: 48.83

Date of last flow meter calibration test: 28 Feb 2024 Please include meter photo.

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

Total Production (Round to the nearest hundredth AF xxx.xx): \_\_\_\_\_

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = Total Domestic Usage: \_\_\_\_\_ AF

Livestock(number of head):  x 2,760 gallons per head ÷ 325,851(gallons in an AF) = Total Non-AG Usage: \_\_\_\_\_ AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 48.83 x Rate: \$99.75 = \$ 4,869.68

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production \_\_\_\_\_ x Rate: \$110.52 = \$ \_\_\_\_\_

TOTAL CURRENT CHARGES: \_\_\_\_\_

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 02/10/2024 add 10% of Total Charges* \$ 4

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 03/01/2024 add 1% of Total Charges for each month the statement is past due* \$ 4

TOTAL AMOUNT ENCLOSED PAYABLE TO: **UNITED WATER CONSERVATION DISTRICT** \$ 5,398.33

I DECLARE under the penalties of perjury that this water production statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Date: 8 March 2024 Signature: [REDACTED]

This Statement is not complete unless signed. Please Print Signature: Jacob Topp

The production charge determined in this statement represents a charge for pumping ground water. United Water uses these funds in its' mission to replenish groundwater throughout the District. Section 74508 of the California Water Code grants a Water Conservation District the right to charge for groundwater production as a means to cover the cost of groundwater replenishment and Section 75611 requires each operator of each water production facility (well) to file with the District a statement providing production in the preceding six month period. There is no additional filing fee to file this statement with United Water pursuant to California Water Code 5009. Upon good cause shown, an amended statement of water production may be filed or a correction of the records may be made at any time prior to the final date for filing the next semi-annual water production statement pursuant to California Water Code 75618.



Rec. 03-29-24  
V# 336982

UNITED WATER CONSERVATION DISTRICT # 230, 002.14  
1701 N. Lombard Street, Suite 200 Oxnard, CA 93030  
Phone (805) 525-4431

SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

300 1045 1007745 SAN0059

Reporting Period: 07/01/2023 through 12/31/2023

State Well Number <u>03N21W16A03S</u>	Well Owner: <u>CITY OF SANTA PAULA</u>
State Recordation Number <u>[REDACTED]</u>	Name of Well: <u># 14 - NEW</u>
Well Operator (Mailing Address)	Well Use: <u>MI</u>
<u>SANTA PAULA, CITY OF</u>	Acres Irrigated: <u>0.00</u>
<u>PO BOX 569</u>	Crops Grown:
<u>SANTA PAULA, CA 93061</u>	Telephone: <u>(805) 933-4282</u>
	Email: <u>jalmaran@spcity.org</u>



Signed statement with payment due on or before: 01/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: SPARLING S/N M187245114 Unit of Measure: GAL

Meter Read: Ending: 4887517 Beginning: 4534234 =Total Units: 353,283 x Multiplier: 000.0000 ÷ Divider: 325,851 = Production: 1084.18

Date of last flow meter calibration test: 28 Feb 2024

Please include meter photo.

WATER METER #2: Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_

Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ =Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

ELECTRIC POWER METHOD: Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_

KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

Total Production (Round to the nearest hundredth AF xxx.xx): \_\_\_\_\_

NON-AG/DOMESTIC USE

Number of People:  x 0.2 per person or .50 minimum = Total Domestic Usage: \_\_\_\_\_ AF

Livestock(number of head):  x 2,760 gallons per head ÷ 325,851(gallons in an AF) Total Non-AG Usage: \_\_\_\_\_ AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 4 x Rate: \$99.75 = \$ 399.00

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production 1084.18 x Rate: \$110.52 = \$ 119,823.57

TOTAL CURRENT CHARGES:

Previous Balance Due(Add) \$ 2.05

Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 02/10/2024 add 10% of Total Charges* \$ 9.99

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 03/01/2024 add 1% of Total Charges for each month the statement is past due* \$ 1.19

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 119,825.62

I DECLARE under the penalties of perjury that this water production statement has been examined by-me and to the best of my knowledge and belief is a true, correct and complete statement.

Date: 8 March 2024

Signature: [REDACTED]

This Statement is not complete unless signed.

Please Print Signature: Jacob Topp

The production charge determined in this statement represents a charge for pumping ground water. United Water uses these funds in its' mission to replenish groundwater throughout the District. Section 74508 of the California Water Code grants a Water Conservation District the right to charge for groundwater production as a means to cover the cost of groundwater replenishment and Section 75611 requires each operator of each water production facility (well) to file with the District a statement providing production in the preceding six month period. There is no additional filing fee to file this statement with United Water pursuant to California Water Code 5009. Upon good cause shown, an amended statement of water production may be filed or a correction of the records may be made at any time prior to the final date for filing the next semi-annual water production statement pursuant to California Water Code 75618.



# United Water

## CONSERVATION DISTRICT

### STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Brian Zahn, Chief Financial Officer  
Sara Guzman, Finance Supervisor

**Date:** April 17, 2024 (April 29, 2024, meeting)

**Agenda Item:** **6.2 Request to Write-off Unrecovered Fraud Payment Motion**

---

#### **Staff Recommendation:**

Review and consider recommending to the Board writing off \$13,734.68 of unrecovered funds erroneously issued to a fraudulent individual claiming to be the employee of an established United Water Conservation District (District) vendor.

#### **Discussion:**

On October 14, 2021, the District issued payment to B.C. Rincon (BCR) for the completion of a reseal project at the Saticoy facility. On October 16, 2021, District staff received an email request from what was believed to be at the time, BCR requesting that the payment method be changed from check to automatic clearing house (ACH). The email was not from BCR, but from a fraudulent individual claiming to be a BCR employee. District staff communicated with the fraudulent individual, obtained the request to change the payment type, proceeded to void the check and re-issue payment in the form of an ACH to the indicated Wells Fargo account.

On October 25, 2021, District staff were contacted by the real BCR stating that they received the e-mail notification about the ACH, and they also had the physical check (which had a stop payment placed on it). District staff realized during the conversation that a fraud had taken place and immediately made every effort to get the ACH recalled with District bank, Bank of the Sierra (BOS) and contacted Wells Fargo regarding the fraudulent account.

On November 4, 2021, District staff filed a police report with the City of Oxnard. BCR also filed a case with the Ventura County Sheriff's department and contacted Wells Fargo as well. Due to BOS taking four days to review the ACH transaction, the money had been transferred out of the account and could not be pulled back.

**Agenda Item: 6.2 Request to Write-off Unrecovered Fraud Payment of \$13,734.68**  
**Motion**

---

The fraudulent payment was made in the amount of \$36,282.93. On May 10, 2022, the District received reimbursement of \$22,548.25 from Wells Fargo who was able to grain some of the District's money. After a year of communications with Wells Fargo and Bank of the Sierra they have considered the case closed and the remaining funds (\$13,734.68) are considered uncollectable.

**Fiscal Impact:**

Forfeiture of \$13,734.68 receivables from General Water Conservation and Enterprise Funds. Recovery of these funds was not previously anticipated nor included in the adopted fiscal year 2023-24 budget.

**Attachment:**

Oxnard Police Department Incident Report

## OXNARD POLICE DEPARTMENT SUMMARY INCIDENT REPORT

REPORT NUMBER: 2021-90002217



## INCIDENT INFORMATION

INCIDENT CODE <b>THEFT - SCAMS</b>	INCIDENT TYPE <b>THEFT - SCAMS</b>	INITIAL SUPP	<input checked="" type="checkbox"/>	DATE/TIME STARTED <b>10/16/2021 01:15 AM</b>	DATE/TIME ENDED <b>10/26/2021 12:00 PM</b>	DATE/TIME REPORTED <b>11/04/2021 12:31 PM</b>
REPORT FILED FROM ***	TRACKING NUMBER <b>T21002697</b>	Location of Occurance <b>1701 N. Lombard Street, Suite 200, Oxnard, CA 93030</b>			APPROVED BY: <b>4839/Crystal Palm</b>	
LOCATION TYPE	THEFT TYPE	METHOD OF ENTRY	METHOD OF EXIT	PT OF ENTRY	PT OF EXIT	ENTRY LOC

## PERSON LISTINGS

TYPE	LAST NAME	DOB	RACE	SEX	DRIVER LIC NO	LIC ST			
1	<b>VICTI</b>	<b>United Water Conservation District</b>							
	SSN	ETHNICITY	RESIDENT	EYE COLOR	HAIR COLOR	AGE	HEIGHT	WEIGHT	CELL PHONE
	EMAIL	RESIDENCE ADDRESS				HOME PHONE			
	EMPLOYER NAME <b>United Water Conservation District</b>	BUSINESS ADDRESS ***			WORK PHONE <b>805-695-3655</b>				
TYPE	LAST NAME	FIRST NAME	MIDDLE NAME	DOB	RACE	SEX	DRIVER LIC NO	LIC ST	
2	<b>REPOR</b>	<b>Smith</b>	<b>Daryl</b>						
	SSN	ETHNICITY	RESIDENT	EYE COLOR	HAIR COLOR	AGE	HEIGHT	WEIGHT	CELL PHONE
	EMAIL <b>daryls@unitedwater.org</b>	RESIDENCE ADDRESS ***				HOME PHONE ***			
	EMPLOYER NAME <b>United Water Conservation District</b>	BUSINESS ADDRESS ***			WORK PHONE ***				

## NARRATIVE

Email was phished mid-stream between AP and Vendor approx. Oct 16. Was not noticed that email was no longer going to vendor, but rather the scammer acting as the Vendor. Scammer asked that we stop payment and issue ACH as they were having difficulties with their financial institution. Submitted an ACH form to us, we completed the transaction for \$36,282.93 on Oct 25. On Oct 25, our AP was contacted by Vendor inquiring about payment. Our AP responded stating that she had already taken care of it with Kyle (scammer), forwarded the information back to Vendor. A few days later, Vendor followed-up stating ACH had not been received. They discussed this over the phone and realized that we had sent the funds to an erroneous account that was supplied by the scammer, not the Vendor. As of today, Nov 4, 2021, our bank, Bank of the Sierra and the scammers bank, Wells Fargo do not know if we will be able to retrieve these funds.

The Vendor had contacted the Ventura County Sherriff, who then contacted us notifying us of the need to file a report with OPD. Deputy Baxter, [REDACTED] out of the Govt. Center office. We have a detailed chronology and supporting documents, but the system would not accept them when I attempted to upload them. email that was phished [REDACTED] scammer email - [REDACTED], MS Outlook was the system used. Wells Fargo acct # used by scammer [REDACTED]





# United Water

## CONSERVATION DISTRICT

### STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Brian Zahn, Chief Financial Officer

**Date:** April 13, 2024 (April 29, 2024, meeting)

**Agenda Item:** **6.3 Adopt Resolution to Amend the 2020 Revenue Certificates of Participation Bond Agreement for the Rebate Arbitrage Analysis Motion**

---

#### **Staff Recommendation:**

Review and consider recommending to the full Board the adoption of a Resolution approving an amendment of the 2020 Revenue Certificates of Participation (COP) Bond Agreement to adjust the Rebate Arbitrage Analysis computation from an annual requirement to every five years requirement.

#### **Discussion:**

The original 2020 Revenue COP Bond Agreement was written requiring a Rebate Arbitrage Analysis computation be performed annually. This computation needs to be performed by a third-party actuary. During the review of the Districts WIFIA loan agreements, Bond Counsel commented that this is not the normal language included in a bond agreement. The standard practice is to perform the calculation every five years and they recommended the District amend the agreement to change this.

#### **Fiscal Impact:**

Eliminating the annual computation will save the District \$2,500 annually.

#### **Attachments:**

- A – Corporation Amendment No. 1 to Trust Agreement
- B – Corporation Resolution for Amendment No. 1
- C – District Resolution for Amendment No. 1 to Trust Agreement

**AMENDMENT NO. 1 TO TRUST AGREEMENT**

**by and among**

**U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION,  
as Trustee**

**UNITED WATER CONSERVATION DISTRICT PUBLIC  
FACILITIES FINANCING CORPORATION,  
as Corporation**

**and**

**UNITED WATER CONSERVATION DISTRICT,  
as District**

**Dated as of \_\_\_\_\_ 1, 2024**

**Relating to**

**\$26,665,000**

**UNITED WATER CONSERVATION DISTRICT  
2020 REVENUE CERTIFICATES OF PARTICIPATION**

## **AMENDMENT NO. 1 TO TRUST AGREEMENT**

This AMENDMENT NO. 1 TO TRUST AGREEMENT (the “Amendment No. 1 to Trust Agreement”) is executed and entered into as of \_\_\_\_\_ 1, 2024 by and among U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, a national banking association that is duly organized and existing under and by virtue of the laws of the United States, as successor trustee (the “Trustee”), UNITED WATER CONSERVATION DISTRICT PUBLIC FACILITIES FINANCING CORPORATION, a nonprofit public benefit corporation duly organized and existing under the laws of the State of California (the “Corporation”) and UNITED WATER CONSERVATION DISTRICT, a water conservation district duly organized and existing under the laws of the State of California (the “District”).

### *WITNESSETH:*

WHEREAS, the Trustee, the Corporation, and the District previously executed and entered into a Trust Agreement (the “Trust Agreement”), dated as of November 1, 2020, in connection with the execution and delivery of the \$26,665,000 United Water Conservation District 2020 Revenue Certificates of Participation (the “Certificates”); and

WHEREAS, Section 9.1(b)(2) of the Trust Agreement permits the Trust Agreement to be amended at any time, without the consent of the Owners of any Certificates, to cure, correct or supplement any ambiguous or defective provision contained in the Trust Agreement or in regard to questions arising under the Trust Agreement, as the Corporation or the District may deem necessary or desirable and which shall not materially adversely affect the interests of the Owners of the Certificates;

WHEREAS, Sections 5.5(a)(i) and (ii) of the Trust Agreement provide that the District shall annually perform certain calculations and transfers with respect to the District’s obligation under the Code to pay Rebatale Arbitrage to the United States Treasury;

WHEREAS, in accordance with the Code and Section 9.1(b) of the Trust Agreement, the District and the Corporation desire to amend Sections 5.5(a)(i) and (ii) of the Trust Agreement to provide that such calculations and transfers shall be performed within fifty-five (55) days of the end of every fifth Certificate Year; and

WHEREAS, this Amendment No. 1 to Trust Agreement does not materially, adversely affect the interests of the Owners of the Certificates.

NOW, THEREFORE, IN CONSIDERATION OF THE MUTUAL COVENANTS HEREIN CONTAINED AND FOR OTHER VALUABLE CONSIDERATION, THE PARTIES HERETO DO HEREBY AGREE AS FOLLOWS:

**SECTION 1.** Amendments to Section 5.5(a)(i) of the Trust Agreement. Section 5.5(a)(i) of the Trust Agreement hereby amended to read, in its entirety, as follows:

(i) Annual Computation. Within fifty-five (55) days of the end of every fifth Certificate Year (as such term is defined in the Tax Certificate), the District shall calculate or cause to be calculated the amount of rebatable arbitrage, in accordance with Section 148(f)(2) of the Code and Section 1.148-3 of the Treasury Regulations (taking into account any applicable exceptions with respect to the computation of the rebatable arbitrage, described, if applicable, in the Tax Certificate (e.g., the temporary investments exceptions of Section 148(f)(4)(B) and the construction expenditures exception of Section 148(f)(4)(C) of the Code), and taking into account whether the election pursuant to Section 148(f)(4)(C)(vii) of the Code (the “1½% Penalty”) has been made), for this purpose treating the last day of the applicable Certificate Year as a computation date, within the meaning of Section 1.148-1(b) of the Treasury Regulations (the “Rebatable Arbitrage”). The District shall obtain expert advice as to the amount of the Rebatable Arbitrage to comply with this Section.

**SECTION 2.** Amendments to Section 5.5(a)(ii) of the Trust Agreement. Section 5.5(a)(i) of the Trust Agreement hereby amended to read, in its entirety, as follows:

(ii) Annual Transfer. Within fifty-five (55) days of the end of every fifth Certificate Year, upon the Written Request of the District, an amount shall be deposited to the Rebate Fund by the Trustee from any Revenues legally available for such purpose (as specified by the District in the aforesaid Written Request), if and to the extent required so that the balance in the Rebate Fund shall equal the amount of Rebatable Arbitrage so calculated in accordance with (i) of this Subsection (a). In the event that immediately following the transfer required by the previous sentence, the amount then on deposit to the credit of the Rebate Fund exceeds the amount required to be on deposit therein, upon Written Request of the District, the Trustee shall withdraw the excess from the Rebate Fund and transfer such excess to the District for deposit in the Revenue Fund.

**SECTION 3.** Definitions. The terms not defined herein shall have the meaning ascribed to them in the Trust Agreement.

**SECTION 4.** Governing Law. This Amendment No. 1 to Trust Agreement shall be governed by the laws of the State of California.

**SECTION 5.** Counterparts. This Amendment No. 1 to Trust Agreement may be executed in any number of counterparts, each of which shall be an original and all of which shall constitute but one and the same instrument.

*[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK.]*

IN WITNESS WHEREOF, the parties hereto have executed and entered into this Amendment No. 1 to Trust Agreement by their officers thereunto duly authorized as of the day and year first above written.

U.S. BANK TRUST COMPANY, NATIONAL ASSOCIATION, as Trustee

By: \_\_\_\_\_  
Authorized Officer

UNITED WATER CONSERVATION DISTRICT

By: \_\_\_\_\_  
President of the Board of Directors

ATTEST:

\_\_\_\_\_  
Secretary of the Board of Directors

UNITED WATER CONSERVATION DISTRICT  
PUBLIC FACILITIES FINANCING  
CORPORATION

By: \_\_\_\_\_  
President

ATTEST:

\_\_\_\_\_  
Secretary

**RESOLUTION 2024-****RESOLUTION OF THE BOARD OF DIRECTORS OF THE UNITED WATER CONSERVATION DISTRICT PUBLIC FACILITIES FINANCING CORPORATION APPROVING THE EXECUTION AND DELIVERY OF AN AMENDMENT NO. 1 TO TRUST AGREEMENT AND OTHER MATTERS IN CONNECTION THEREWITH**

WHEREAS, the United Water Conservation District Public Facilities Financing Corporation (the “**Corporation**”), a nonprofit public benefit corporation that is duly organized and existing under and by virtue of the laws of the State of California has the powers, among others, to issue bonds and notes and to finance and refinance water facilities on behalf of United Water Conservation District (the “**District**”); and

WHEREAS, the District previously caused the execution and delivery of \$26,665,000 United Water Conservation District 2020 Revenue Certificates of Participation (the “**Certificates**”) pursuant to a Trust Agreement, dated as of November 1, 2020 (the “**Trust Agreement**”), by and among U.S. Bank Trust Company, National Association, as successor trustee (the “**Trustee**”), the Corporation and the District; and

WHEREAS, Section 9.1(b)(2) of the Trust Agreement permits the Trust Agreement to be amended at any time, without the consent of the Owners of any Certificates, to cure, correct or supplement any ambiguous or defective provision contained in the Trust Agreement or in regard to questions arising under the Trust Agreement, as the Corporation or the District may deem necessary or desirable and which shall not materially adversely affect the interests of the Owners of the Certificates; and

WHEREAS, Sections 5.5(a)(i) and (ii) of the Trust Agreement provide that the District shall annually perform certain calculations and transfers with respect to the District’s obligation under the Code to pay Rebatable Arbitrage to the United States Treasury (as such terms are defined in the Trust Agreement); and

WHEREAS, in accordance with the Code and Section 9.1(b) of the Trust Agreement, the District and the Corporation desire to amend Sections 5.5(a)(i) and (ii) of the Trust Agreement to provide that such calculations and transfers shall be performed within fifty-five (55) days of the end of every fifth Certificate Year; and

WHEREAS, there has been presented to the Board of Directors of the Corporation (the “**Board**”) at this meeting a form of an Amendment No. 1 to Trust Agreement (the “**Amendment No. 1 to Trust Agreement**”), by and among the Trustee, the Corporation and the District;

**NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE UNITED WATER CONSERVATION DISTRICT PUBLIC FACILITIES FINANCING CORPORATION HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:**

Section 1. The foregoing recitals are true and correct, and are incorporated herein by this reference.

Section 2. The Amendment No. 1 to Trust Agreement is hereby approved in substantially the form on file with the Secretary of the Corporation, with such additions thereto and changes therein as are approved by Corporation General Legal Counsel (“**General Counsel**”) and the law firm of Stradling Yocca Carlson & Rauth LLP (“**Special Counsel**”). The President, the Chief Executive Officer or the written designee thereof, or the Secretary of the Corporation (each, an “**Authorized Officer**”), are each hereby individually authorized and directed to execute and deliver such Amendment No. 1 to Trust Agreement with such changes, insertions and omissions as may be recommended by General Counsel or Special Counsel and approved by the person executing the same, said execution being conclusive evidence of such approval.

Section 3. The Authorized Officers, and such other officers of the Corporation are authorized and directed, individually, to do any and all things and to execute and deliver any and all documents which they deem necessary or advisable in order to consummate the execution and delivery of the Amendment No. 1 to Trust Agreement, and otherwise effectuate the purposes of this Resolution.

Section 4. Unless otherwise defined herein, all terms used herein and not otherwise defined shall have the meanings given such terms in the Trust Agreement unless the context otherwise clearly requires.

Section 5. This Resolution shall take effect immediately upon adoption.

*[This space is intentionally left blank.]*



We, the undersigned, being duly qualified and current President and Secretary, respectively of the Board of Directors of United Water Conservation District Public Facilities Financing Corporation, do hereby certify that the above and foregoing resolution was duly and regularly adopted and passed by resolution of the Board of Directors of said water conservation district at a meeting thereof held on \_\_\_\_\_ day of \_\_\_\_\_, 2024, by the following vote:

In favor thereof, Directors:

Abstain, Directors:

Not in favor, Directors:

Attest: \_\_\_\_\_  
Brian Zahn, Chief Financial Officer

**RESOLUTION NO. 2024-****RESOLUTION OF THE BOARD OF DIRECTORS OF THE UNITED WATER CONSERVATION DISTRICT, COUNTY OF VENTURA, STATE OF CALIFORNIA, APPROVING THE EXECUTION AND DELIVERY OF AN AMENDMENT NO. 1 TO TRUST AGREEMENT AND OTHER MATTERS IN CONNECTION THEREWITH**

WHEREAS, the United Water Conservation District (the "**District**") is a water conservation district that is organized and operating pursuant to the provisions of the California Water Code within the County of Ventura, State of California (the "**State**"); and

WHEREAS, the District previously caused the execution and delivery of \$26,665,000 United Water Conservation District 2020 Revenue Certificates of Participation (the "**Certificates**") pursuant to a Trust Agreement, dated as of November 1, 2020 (the "**Trust Agreement**"), by and among U.S. Bank Trust Company, National Association, as successor trustee (the "**Trustee**"), the United Water Conservation District Public Facilities Financing Corporation (the "**Corporation**") and the District; and

WHEREAS, Section 9.1(b)(2) of the Trust Agreement permits the Trust Agreement to be amended at any time, without the consent of the Owners of any Certificates, to cure, correct or supplement any ambiguous or defective provision contained in the Trust Agreement or in regard to questions arising under the Trust Agreement, as the Corporation or the District may deem necessary or desirable and which shall not materially adversely affect the interests of the Owners of the Certificates; and

WHEREAS, Sections 5.5(a)(i) and (ii) of the Trust Agreement provide that the District shall annually perform certain calculations and transfers with respect to the District's obligation under the Code to pay Rebatale Arbitrage to the United States Treasury (as such terms are defined in the Trust Agreement); and

WHEREAS, in accordance with the Code and Section 9.1(b) of the Trust Agreement, the District and the Corporation desire to amend Sections 5.5(a)(i) and (ii) of the Trust Agreement to provide that such calculations and transfers shall be performed within fifty-five (55) days of the end of every fifth Certificate Year; and

WHEREAS, there has been presented to the Board of Directors of the District (the "**Board**") at this meeting a form of an Amendment No. 1 to Trust Agreement (the "**Amendment No. 1 to Trust Agreement**"), by and among the Trustee, the Corporation and the District;

**NOW, THEREFORE, BE IT RESOLVED THAT THE BOARD OF DIRECTORS OF THE UNITED WATER CONSERVATION DISTRICT HEREBY RESOLVES, DETERMINES AND ORDERS AS FOLLOWS:**

Section 1. The foregoing recitals are true and correct, and are incorporated herein by this reference.

Section 2. The Amendment No. 1 to Trust Agreement is hereby approved in substantially the form on file with the Secretary of the Board, with such additions thereto and changes therein as are approved by District General Legal Counsel (“**General Counsel**”) and the law firm of Stradling Yocca Carlson & Rauth LLP (“**Special Counsel**”). The President, the General Manager or the written designee thereof, or the Secretary of the Board of Directors (each, an “**Authorized Officer**”), are each hereby individually authorized and directed to execute and deliver such Amendment No. 1 to Trust Agreement with such changes, insertions and omissions as may be recommended by General Counsel or Special Counsel and approved by the person executing the same, said execution being conclusive evidence of such approval.

Section 3. The Authorized Officers, and such other officers of the District are authorized and directed, individually, to do any and all things and to execute and deliver any and all documents which they deem necessary or advisable in order to consummate the execution and delivery of the Amendment No. 1 to Trust Agreement, and otherwise effectuate the purposes of this Resolution.

Section 4. Unless otherwise defined herein, all terms used herein and not otherwise defined shall have the meanings given such terms in the Trust Agreement unless the context otherwise clearly requires.

Section 5. This Resolution shall take effect immediately upon adoption.

We, the undersigned, being duly qualified and current President and Secretary, respectively of the Board of Directors of United Water Conservation District, do hereby certify that the above and foregoing resolution was duly and regularly adopted and passed by resolution of the Board of Directors of said water conservation district at a meeting thereof held on \_\_\_\_\_ day of \_\_\_\_\_, 2024, by the following vote:

In favor thereof, Directors:

Abstain, Directors:

Not in favor, Directors:

Attest: \_\_\_\_\_  
Sheldon G. Berger, President

Attest: \_\_\_\_\_  
Catherine P. Keeling, Secretary/Treasurer



## STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Brian H. Zahn, Chief Financial Officer

**Date:** April 16, 2024 (April 29, 2024, meeting)

**Agenda Item: 7. District Staff and Board Member Reimbursement Report  
(January 01, 2024–March 31, 2024)  
Information Item**

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**Staff Recommendation:**

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

**Discussion:**

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

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

**Attachment:**

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



**UNITED WATER CONSERVATION DISTRICT  
CHECK REPORT  
QUARTER ENDED 03/31/2024**

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
DANIEL NAUMANN	TRAVEL REIMBURSEMENT / SEPTEMBER 2023	\$44.54	\$739.76	01/05/2024	1135
	TRAVEL REIMBURSEMENT / NOVEMBER 2023	\$593.31			
	TRAVEL REIMBURSEMENT / OCTOBER 2023	\$62.74			
	TRAVEL REIMBURSEMENT / DECEMBER 2023	\$39.17			
STEVEN KADOWAKI	TUITION REIMBURSEMENT - FY 23-24	\$2,604.00	\$2,604.00	01/05/2024	1157
STEVEN KADOWAKI	REIMBURSEMENT FOR SAFETY BOOTS 2024	\$300.00	\$300.00	01/25/2024	1232
TESSA LENZ	MILEAGE REIMBURSEMENT FOR MISC TRAINING	\$153.27	\$153.27	01/25/2024	1233
JESSE MITCHELL	REIMBURSEMENT FOR ANNUAL BOOT ALLOWANCE	\$300.00	\$300.00	02/29/2024	1339
TRACY OEHLER	REIMBURSEMENT FOR HOLIDAY PARTY PURCHASES	\$140.40	\$140.40	01/05/2024	301534
MAURICIO GUARDADO	REIMBURSEMENT FOR TRAVEL / AWCA MEETINGS	\$163.99	\$163.99	01/25/2024	301614
GROENEVELD, MICHAEL	REIMBURSEMENT FOR BART HALL TRADE SHOW TRAVEL	\$359.64	\$359.64	02/01/2024	301637
KATHRYN PRADO	REIMBURSEMENT FOR BART HALL SHOW TRAVEL COSTS	\$248.20	\$248.20	02/22/2024	301726
MAURICIO GUARDADO	REIMBURSEMENT FOR AWCA LEGISLATIVE CONFERENCE	\$142.84	\$142.84	02/22/2024	301728
MAURICIO GUARDADO	AWCA CONFERENCE REIMBURSEMENT	\$123.68	\$123.68	02/29/2024	301760
LYNN MAULHARDT	TRAVEL REIMBURSEMENT / JULY 2023	\$36.29	\$141.29	03/07/2024	301786
	TRAVEL REIMBURSEMENT / AUGUST 2023	\$23.36			
	TRAVEL REIMBURSEMENT / SEPTEMBER 2023	\$19.91			
	TRAVEL REIMBURSEMENT / OCTOBER 2023	\$29.74			
	TRAVEL REIMBURSEMENT / NOVEMBER 2023	\$21.94			
	TRAVEL REIMBURSEMENT / FEBRAURY 2024	\$10.05			
MAURICIO GUARDADO	REIMBURSEMENT FOR ACWA CONFERENCE COSTS	\$185.63	\$185.63	03/07/2024	301787
SHELDON BERGER	TRAVEL REIMBURSEMENT / FEBRUARY 2024	\$121.94	\$121.94	03/07/2024	301793
PATRICK O'CONNELL	REIMBURSEMENT FOR MILEAGE TO FPBGSA MEETINGS	\$155.38	\$155.38	03/28/2024	301879
		<b>\$5,880.02</b>	<b>\$5,880.02</b>		



## 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, Finance Supervisor

**Date:** April 16, 2024 (April 29, 2024, meeting)

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

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### **Staff Recommendation:**

Receive and review the costs that the District has incurred through March 31, 2024:

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

Based on the information provided and the ensuing discussion, provide any necessary direction to staff.

### **Discussion:**

The Finance and Audit Committee requested a monthly update of the accounting being maintained by the District for costs being incurred for various items. The attached report (Attachment A) provides data through March 31, 2024.

### **Fiscal Impact:**

As shown.

### **Attachments:**

A – Consolidated Cost Summary

B – Board Motion Items with Fiscal Impact Summary

United Water Conservation District  
 Consolidated Cost Summary Report  
 Through March 31, 2024

Fiscal Year	FERC License	PMF Study	Gen/Water Conservation Environmental	Freeman Environmental	Quagga Mussels	City of Ventura Lawsuit *	O. Mykiss CESA Listing	Takings Claim	Wishtoyo Complaint	Legal Fees	Other Professional Fees	Total Professional Fees
2001-02	27,083	-	-	-	-	-	-	-	-	-	-	-
2002-03	137,116	-	-	-	-	-	-	-	-	-	-	-
2003-04	395,575	-	-	-	-	-	-	-	-	-	-	-
2004-05	527,191	53,364	-	-	-	-	-	-	-	-	-	-
2005-06	169,655	16,486	3,170	148,847	-	-	-	-	-	-	-	-
2006-07	74,929	10,554	71,678	170,323	-	-	-	-	-	-	-	-
2007-08	105,950	-	304,745	170,995	-	-	-	-	-	-	-	-
2008-09	364,883	-	1,483,036	458,887	-	-	-	-	-	1,267,547	822,498	2,090,045
2009-10	258,473	68,839	524,532	548,673	-	-	-	-	-	324,553	860,496	1,185,049
2010-11	407,597	123,915	306,071	374,490	-	-	-	-	-	255,183	992,758	1,247,941
2011-12	789,792	87,059	479,648	138,686	-	353,598	-	-	-	533,216	902,051	1,435,267
2012-13	531,196	6,942	568,207	291,674	-	52,222	-	-	-	261,810	1,316,817	1,578,627
2013-14	771,128	97,340	499,114	434,354	186,505	365,903	-	-	169,167	770,488	1,244,116	2,014,604
2014-15	968,028	120,094	116,393	725,345	232,259	227,522	-	-	85,654	505,973	1,811,454	2,317,427
2015-16	469,632	53,062	137,400	605,003	311,047	161,858	-	-	230,513	690,261	1,463,670	2,153,931
2016-17	435,599	257,750	139,791	666,810	613,210	23,373	-	-	1,029,773	1,030,758	1,535,352	2,566,110
2017-18	363,051	617,564	119,971	546,179	413,501	272,526	-	-	2,410,909	2,931,575	2,153,367	5,084,942
2018-19	735,757	436,136	137,761	659,368	431,494	193,240	-	-	1,174,589	2,104,842	2,526,710	4,631,553
2019-20	682,306	818,753	57,942	1,184,780	290,047	411,440	-	-	4,812,891	5,839,441	2,898,804	8,738,246
2020-21	298,484	1,692,037	22,583	533,030	348,733	1,540,385	-	259,432	2,301,320	4,841,413	2,115,988	6,957,400
2021-22	731,766	777,246	44,037	385,341	394,269	394,491	-	237,376	1,182,593	2,957,128	1,827,256	4,784,384
2022-23	907,733	921,871	9,189	607,690	288,682	215,063	44,519	294,337	1,749,252	3,393,774	69,178,088	72,571,862
2023-24	523,030	659,330	31,639	401,101	276,656	55,436	36,075	112,453	538,909	3,894,243	2,337,476	6,231,720
<b>Report Total</b>	<b>10,675,957</b>	<b>6,818,341</b>	<b>5,056,905</b>	<b>9,051,576</b>	<b>3,786,403</b>	<b>4,267,059</b>	<b>80,595</b>	<b>903,598</b>	<b>15,685,569</b>	<b>31,602,206</b>	<b>93,986,901</b>	<b>125,589,107</b>
<b>Previous Report Total</b>	<b>10,408,061</b>	<b>6,631,470</b>	<b>5,033,599</b>	<b>8,909,608</b>	<b>3,703,406</b>	<b>4,254,038</b>	<b>62,199</b>	<b>852,180</b>	<b>15,580,995</b>	<b>31,097,544</b>	<b>92,818,789</b>	<b>123,916,333</b>
<i>Current Activity</i>	<i>267,896</i>	<i>186,871</i>	<i>23,306</i>	<i>141,968</i>	<i>82,997</i>	<i>13,021</i>	<i>18,396</i>	<i>51,418</i>	<i>104,575</i>	<i>504,663</i>	<i>1,168,112</i>	<i>1,672,775</i>

\* Does not include City of San Buenaventura judgment

**Current Activity Narrative:**

- FERC - The activity for Q3 (\$268K) was spent on staff time (\$30K), legal fees (\$11K) and professional services (\$227K).
- PMF - The activity for Q3 (\$187K) was spent on staff time (\$41K), Permitting (\$40K) and Professional Services (\$106K).
- General/Water Cons - There were salary costs (\$8K) and legal costs (\$15K) in Q3.
- Freeman - The activity for Q3 (\$142K) was spent on staff time (\$121K) and professional services (\$21K).
- Quagga - The activity for Q3 (\$83K) was spent on staff time (\$38K) and professional services (\$45K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There are legal costs of \$13K associated with the settlement of the City of Ventura Lawsuit.
- O. Mykiss CESA - Quarter three activity (\$18K) was spent on staff time.
- Takings Claim - Legal fees of \$51K associated with the Takings Claim.
- Wishtoyo - The activity for Q3 (\$105K) was spent on salaries (\$12K) and legal fees (\$93K) related to the Wishtoyo complaint.
- Legal Fees - Includes all legal fees for the District. These fees were dominated by the OPV adjudication, FCGMA SGMA, SFD FERC and General Counsel.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by fish passage, SFD EAP, quagga related services, storm clean up and administrative costs.

**United Water Conservation District  
Board Motion Items with Fiscal Impact for May 2024**

Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
Finance	Request from the City of Santa Paula to Waive Penalties and Interest Charges	N	GW Revenue	\$25,300	None
Finance	Request to Write-off Unrecovered Fraud Payment	N	General Revenue	\$13,735	None
Engineering	Amendment to Agreement with Northwest Hydraulic Consultants (CIP 8018)	Y	CIP #8018	\$49,460	None
Engineering	Authorize Supplemental Appropriation of Funds for the Iron and Manganese Treatment Project (CIP 8007)	N	CIP Reserve Fund	\$344,126	None
Engineering	Authorize GM to Award a Construction Management and Inspection Services Contract for Phase 1 of the PTP Recycled Water Connection – Laguna Road Pipeline Project (CIP 8043)	Y	CIP #8043	\$249,000	None
			<b>TOTAL</b>	<b>\$681,621</b>	



## 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:** April 25, 2024 (April 29, 2024, meeting)

**Agenda Item:** 9. **Monthly Investment Report (March 31, 2024)**  
**Information Item**

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**Staff Recommendation:**

Review and discuss the most current investment report for March 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

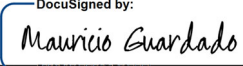


**United Water Conservation District  
Monthly Investment Report  
March 31, 2024**


<b>Investment Recap</b>	<b>G/L Balance</b>	<b>Weighted Avg Days to Maturity</b>	<b>Diversification Percentage of Total</b>
Citizens Business Bank	2,360,646	1	6.86%
Petty Cash	4,400	1	0.01%
County Treasury	1,884	1	0.01%
LAIF Investments	32,056,987	1	93.11%
<b>Total Cash, Cash Equivalents and Securities</b>	<b>34,423,918</b>		<b>100.00%</b>
<b>Investment Portfolio w/o Trustee Held Funds</b>	<b>34,423,918</b>		
<b>Trustee Held Funds</b>	<b>-</b>		
<b>Total Funds</b>	<b>34,423,918</b>		

<b>Local Agency Investment Fund (LAIF)</b>	<b>Beginning Balance</b>	<b>Deposits (Disbursements)</b>	<b>Ending Balance</b>
	34,556,987	(2,500,000)	32,056,987
	<b>Interest Earned YTD</b>	<b>Interest Received YTD</b>	<b>Qtrly Yield</b>
	547,025	798,674	4.00%

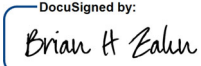
All District investments are shown above and conform to the District's Investment Policy. All investment transactions during this period are included in this report. Based on budgeted cash flows the District appears to have the ability to meet its expenditure requirements for the next six months.

DocuSigned by:  
  
51950C116BDC414...  
**Mauricio E. Guardado, Jr., General Manager**

4/25/2024  
**Date Certified**

DocuSigned by:  
  
70D59ECF08D48E...  
**Anthony Emmert, Assistant General Manager**

4/23/2024  
**Date Certified**

DocuSigned by:  
  
6695DB362AB74A3...  
**Brian H. Zahn, Chief Financial Officer**

4/23/2024  
**Date Certified**

<b><i>United Water Conservation District</i></b>			
<b><i>Cash Position</i></b>			
<b>March 31, 2024</b>			
<b>Fund</b>	<b>Total</b>	<b>Composition</b>	<b>Restrictions/Designations</b>
<b>General/Water Conservation Fund:</b>			<b>Revenue collected for district operations</b>
General/Water Conservation	6,958,777	(4,965,864)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		1,886,171	Designated for replacement, capital improvements, and environmental projects
		5,076,470	Supplemental Water Purchase Fund
General CIP Funds	13,962,115	13,962,115	Appropriated for capital projects
	5,456,051	5,456,051	Reserved for CIP Projects
<b>Special Revenue Funds:</b>			<b>Revenue collected for a special purpose</b>
State Water Project Funds	2,367,427	2,367,427	Procurement of water/rights from state water project
<b>Enterprise Funds:</b>			<b>Restricted to fund usage</b>
Freeman Fund	(2,249,362)	(2,249,362)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	4,603,304	4,603,304	Appropriated for capital projects
OH Pipeline Fund	(2,238,020)	(2,238,020)	Delivery of water to OH customers
OH CIP Fund	2,215,113	2,215,113	Appropriated for capital projects
OH Pipeline Well Replacement Fund	(189,150)	(189,150)	Well replacement fund
PV Pipeline Fund	960,033	960,033	Delivery of water to PV customers
PV CIP Fund	243,495	243,495	Appropriated for capital projects
PT Pipeline Fund	1,152,165	1,152,165	Delivery of water to PTP customers
PT CIP Fund	1,181,970	1,181,970	Appropriated for capital projects
<b>Total District Cash &amp; Investments</b>	<b>34,423,918</b>	<b>34,423,918</b>	



## 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, Finance Supervisor

**Date:** April 23, 2024 (April 29, 2024, meeting)

**Agenda Item: 10. Monthly Pipeline Delivery Report (March 31, 2024)**  
**Information Item**

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**Staff Recommendation:**

Review and discuss the most current pipeline delivery report for March 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.

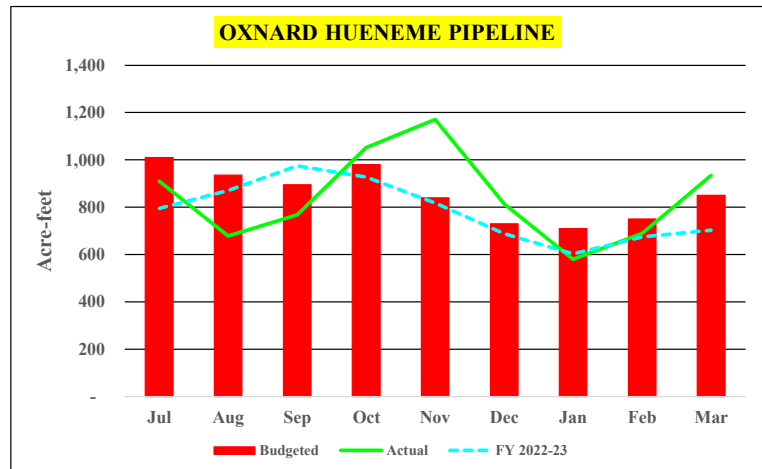
**Attachment:**

Pipeline Delivery Report

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

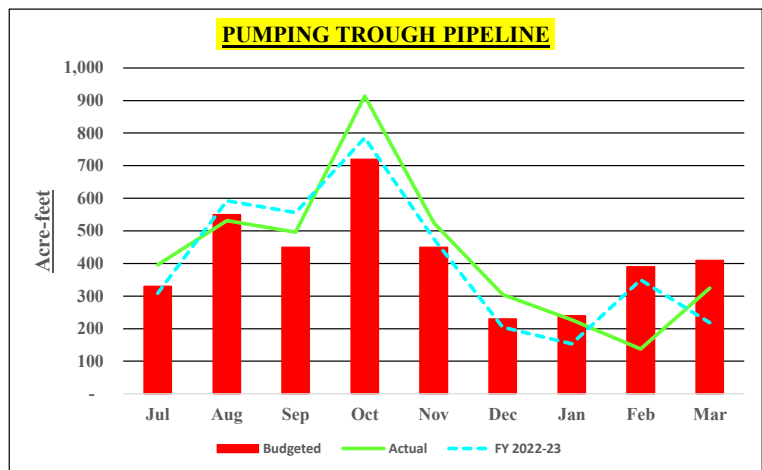
OH Pipeline 2023-24			
	Projection	Actual	Difference
Jul	1,010	909	(101)
Aug	935	678	(257)
Sep	895	768	(127)
Oct	980	1,052	72
Nov	840	1,171	331
Dec	730	814	84
Jan	710	581	(129)
Feb	750	690	(60)
Mar	850	934	84
Apr	850		
May	960		
Jun	870		
Totals	10,380	7,598	(102)
YTD	7,700	7,598	(102)

YTD Actual to Budget: -1.3%



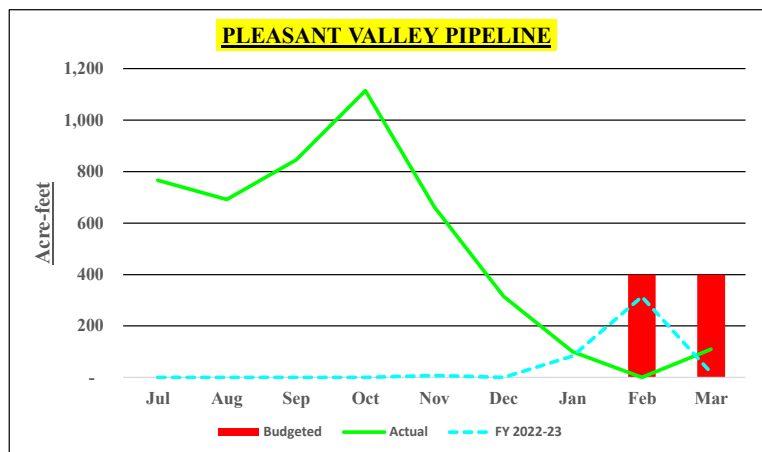
PT Pipeline 2023-24			
	Projection	Actual	Difference
Jul	330	396	66
Aug	550	532	(18)
Sep	450	496	46
Oct	720	913	193
Nov	450	525	75
Dec	230	304	74
Jan	240	227	(13)
Feb	390	138	(252)
Mar	410	325	(85)
Apr	480		
May	500		
Jun	450		
Totals	5,200	3,855	85
YTD	3,770	3,855	85

YTD Actual to Budget: 2.3%



PV Pipeline 2023-24			
	Projection	Actual	Difference
Jul	-	766	766
Aug	-	691	691
Sep	-	846	846
Oct	-	1,114	1,114
Nov	-	661	661
Dec	-	314	314
Jan	-	100	100
Feb	400	-	(400)
Mar	400	110	(290)
Apr	100		
May	-		
Jun	-		
Totals	900	4,603	3,803
YTD	800	4,603	3,803

YTD Actual to Budget: 475.3%





## STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Josh Perez, Chief Human Resources Officer  
Brian H. Zahn, Chief Financial Officer  
Tony Huynh, Risk and Safety Manager  
Zachary Plummer, Technology Systems Manager  
Tracy Oehler, Executive Assistant/Clerk of the Board

**Date:** April 25, 2024 (April 29, 2024, meeting)

**Agenda Item:** **11. Administrative Services Department Monthly Report**  
**Information Item**

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### **Staff Recommendation:**

Receive and review this staff report and a presentation from the Administrative Services Department about its activities for April 2024.

### **Discussion:**

#### **Finance**

- The Proposed Budget finalized and out for printing.
- The FY2022-23 audit has been completed and the Annual Comprehensive Financial Report is to be completed in May 2024.
- The Audit report will be presented to the committee in June 2024.
- The first draw on the WIFIA loan will occur in May 2024.

#### **Administrative Services**

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following Committee meetings: Finance and Audit (April 1), Executive (April 2), as well as the regular Board of Directors meeting (April 10); and additionally, Fillmore and Piru Basins Groundwater Sustainability Agency meetings (April 4 and 18) held at the City of Fillmore.
- Coordinated logistical support with room and beverage setup for the following outside agency meetings: AWA Executive Committee (April 8), VCCWA (April 16), California Avocado Commission (April 23), Santa Clara Watershed (April 25),

#### **Human Resources**

- Pending Recruitments:
    - Associate Environmental Scientist, position closed on April 14, 2024; 44 candidates under review.
-

## 11. **Administrative Services Department Monthly Report** **Information Item**

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- Wellhub initial trial period implementation
- New Hires:
  - Technology Systems Intern William Zacharia Morrison was selected and will start in April 2024.
  - Engineering Assistants Sonja Flores and Lia Monaco were selected and will start with the District in May 2024.
  - Associate Engineer Kimberly Badescu was selected and will start on June 10, 2024.
- Assisted Finance staff in finalization of the new organizational chart and updates to classifications to prepare for implementation if adopted by the Board of Directors.

### **Safety and Risk Management**

- Coordinated and participated as a member of the Process Hazard Analysis (PHA) team with Water Treatment Operations Supervisor and consultants as part of the Risk Management Plan (RMP) five-year update for chlorine and ammonia covered processes.
  - This RMP is required under California Code of Regulations, Title 19 Section 5130.6, and the updated plan will be submitted to the local Certified Unified Program Agency (CUPA) once finalized.
- Provided Valley Fever training at the monthly safety meeting. This training is required by Cal/OSHA since Ventura is listed as one of the endemic counties in the state.
- Conducted annual respirator fit testing for O&M staff. In the past, this would have cost the District \$1,500 per day for a third party to come on site.
- Conducted baseline and exit hearing tests for new and departing staff, respectively.
- Coordinated UHF programming on new Motorola APX Next radios with Ventura County IT partners. This capability will allow park rangers to communicate internally with Lake Piru Recreation Area staff and volunteers as well as Ventura County public safety partners with one single radio instead of having to carry two radios.
- Collected additional information from the field pertaining to Lake Piru Disaster Recovery Project in response to FEMA RFIs alongside O&M and Environmental Services staff.
- Drafted letter to FEMA Region IX Administrator and Cal OES on requesting an extension of the Lake Piru Marina Replacement project.

### **Technology Systems**

The following is a quick summary of the month's efforts:

- Service Desk Operations and Collaboration: In April 2024, the District's Service Desk handled various IT issues and requests, successfully addressing operational needs, and supporting district-wide technology utilization. The summary below outlines its activities, highlighting critical areas of impact.
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## 11. **Administrative Services Department Monthly Report** **Information Item**

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- **Total Tickets Handled:** 85 tickets were actively supported by technology staff during the month, with a significant focus on timely and effective resolutions.
    - **Types of Issues:** Most tickets pertained to IT services and support, including software installation requests, system updates, and troubleshooting and 91.76% of tickets were resolved within the month.
    - **System Upgrades:** Completed Office 365 updates for staff photo management, enhancing user experience and aiding District staff to recognize peers in e-mails virtually using software tools like Outlook, Teams, Word, and Excel collaboration features.
    - **Software Deployments:** Responded to multiple requests for essential software like Adobe and Microsoft services, ensuring tools were available for optimal staff productivity.
    - **Hardware Issues:** Technology staff addressed urgent hardware concerns, including the repair of toner bleed on the main copier with the support of our third-party maintenance firm, resulting in minimal downtime.
    - **IT Support:** Provided comprehensive support for new and ongoing IT needs, including offboarding processes and new employee onboarding, and two new district directors, ensuring seamless transitions and continuous operational capability.
  - Provided critical IT support to the District's Committee and Board meetings as well as Fillmore and Piru Basins Groundwater Sustainability Agency Board meetings, ensuring effective technology integration for essential discussions.
    - Provided comprehensive IT assistance to the AWA Board, the California Avocado Commission, and Ventura County Women for Agriculture, by promoting efficient hybrid meeting environments.
    - Supported vital workshops and meetings, enabling productive hybrid meeting environments, including:
      - AWA Waterwise Breakfast
      - AWA Water Issues Committee
      - AWA Annual Symposium 2024
  - Technological Advancements at Lake Piru:
    - **Internet Service Installation:** The initiation of the first new internet service under a new agreement is nearing completion. Scheduled for final testing and formal handover to the Technology Systems department on April 23, 2024, this project marks a pivotal upgrade for the Lake Piru facilities.
    - **Lake Piru Store Developments:** After the March reporting period, specifically from March 26 to 27, 2024, a selected vendor concluded the cabling work required to retrofit the Lake Piru Recreation Area concessions shop. Technology Systems personnel have transported the initial batch of technical equipment intended for operational use within the store, aligning with broader efforts to modernize and enhance service efficiency at this venue.
    - **Lake Piru Physical Security Enhancements:** In a collaborative effort with the Risk and Safety Department, the IT team has diligently worked to activate new network equipment at the store location.
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