



Board of Directors  
Sheldon G. Berger President  
Lynn E. Maulhardt, Vice President  
Catherine P. Keeling, Secretary/Treasurer  
Keith Ford  
Mohammed A. Hasan  
Steve Huber  
Gordon Kimball

General Manager  
Mauricio E. Guardado, Jr.

Legal Counsel  
David D. Boyer

## MINUTES REGULAR BOARD MEETING

Wednesday, June 12, 2024, 12:00 p.m.  
Board Room, UWCD Headquarters  
1701 N. Lombard Street, Oxnard CA 93030

### ROLL CALL

**Present:** Directors Ford, Hasan, Huber, Maulhardt, Kimball, Keeling, and President Berger

**Absent:** None

1. **FIRST OPEN SESSION:** 12:01 p.m.

1.1 **Public Comments:** None

1.2 **EXECUTIVE (CLOSED) SESSION:** 12:03 p.m.

The Board will discuss matters outlined in the attached Executive (Closed) Session Agenda (Exhibit A).

2. **SECOND OPEN SESSION AND CALL TO ORDER:** 1:00 p.m.

2.1 **Pledge of Allegiance:** Director Huber

2.2 **Public Comment:** None

2.3 **Approval of Agenda**

**Action:** M/S/C (Hasan/Huber) to approve the agenda.

**Voice Vote:** All Ayes

2.4 **Oral Report Regarding Executive (Closed) Session**

District Legal Counsel David D. Boyer stated there was no reportable action.

2.5 **Board Members' Activities Report**

Received and filed.

2.6 **General Manager's Report**

Received and filed.

**2.7 Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2023.**

Received and filed.

**3. CONSENT CALENDAR**

**Action:** M/S/C (Hasan/Maulhardt) to approve the consent calendar.

**Vote:** Ayes: Ford, Hasan, Huber, Keeling, Kimball, Maulhardt, and Berger; Noes: None; Absent: None

**3.1 Approval of the May 15, 2024 Regular Meeting Minutes and the May 28, 2024 Special Meeting Minutes**

Approved the minutes.

**3.2 Groundwater Basin Status Reports**

Received and filed.

**3.3 Monthly Investment Report for Month Ending April 30, 2024**

Received and filed.

**3.4 Fiscal Year Third Quarter 2023-2024 Financial Reports (January 1 – March 31, 2024)**

Received and filed.

**3.5 Adopt Resolution No. 2024-08 Reappointing a Board Member of United Water Conservation District to Serve on Mound Basin Groundwater Sustainability Agency's Board of Directors**

Adopted Resolution No. 2024-08 reappointing United Water Conservation District representative and Board member Catherine P. Keeling to serve as a Member Director for the Mound Basin Groundwater Sustainability Agency.

**3.6 Adopt Resolution No. 2024-09 Approving the California Environmental Quality Act (CEQA) Initial Study-Mitigated Negative Declaration (IS-MND) and issuance of the Notice of Determination (NOD) for the PTP Recycled Water Connection, Laguna Road Pipeline Project**

Adopted Resolution No. 2024-09 of the United Water Conservation District approving the IS-MND and accompanying Mitigation Monitoring and Reporting Program for the PTP Recycled Water Connection Laguna Road Pipeline Project (Project), authorizing its implementation by the General Manager, and directing the Environmental Services Manager to file a NOD in accordance with CEQA.

**4. MONTHLY REPORTS BY DEPARTMENT**

**4.1 Operations and Maintenance Department Monthly Report**

Report received and filed; no presentation was given.

**4.2 Park and Recreation Department Monthly Report**

Report received and filed; no presentation was given.

**4.3 Water Resources Department Monthly Report and Update on Activities of Local Groundwater Sustainability Agencies (GSAs)**

Report received and filed; no presentation was given.

**4.4 Administrative Services Department Monthly Report  
Josh Perez and Brian Zahn**

Report received and filed; no presentation was given.

**4.5 Engineering Department Monthly Report**

Report received and filed; no presentation was given.

**4.6 Environmental Services Department Monthly Report  
Marissa Caringella**

Report received and filed; no presentation was given.

**5. MOTION ITEMS**

**5.1 Finance Department – Brian Zahn  
Adopt Resolution No. 2024-10 to Request the County Auditor-Controller to Compute and Affix a Tax Rate for the Fiscal Year 2024-2025 Sufficient to Satisfy State Water Project Charges**

**Action:** M/S/C (Hasan/Maulhardt) to adopt Resolution No. 2024-10 requesting the County Auditor-Controller to compute and affix a tax rate for FY 2024-25 to provide approximately \$4,832,000 in property tax revenue sufficient to satisfy a portion of the voter approved debt for State Water Project costs.

**Vote:** Ayes: Ford, Hasan, Huber, Keeling, Kimball, Maulhardt, and Berger; Noes: None; Absent: None

**5.2 PUBLIC HEARING**

**Water Resources Department – Dr. Maryam Bral and John Lindquist  
Conclusion of Annual Groundwater Hearing, Acceptance of Public  
Comment, and Setting of 2024-25 Zones and Extraction Charges**

**Action:** M/S/C (Maulhardt/Huber) to adopt Resolution 2024-11 A Resolution of the Board of Directors of United Water Conservation District Making Findings and Determinations from the Evidence Submitted Concerning the Groundwater Conditions of United Water Conservation District.

**Vote:** Ayes: Ford, Hasan, Huber, Keeling, Kimball, Maulhardt, and Berger; Noes: None; Absent: None

**Action:** M/S/C (Maulhardt/Keeling) to adopt Resolution 2024-12 A Resolution of the Board of Directors of United Water Conservation District Making Additional Findings and Determinations from the Evidence Submitted Concerning Groundwater Conditions of United Water Conservation District, Determining and Establishing Groundwater Extraction Charge Zones and Levying, Assessing and Fixing Groundwater Extraction Charges Against All Persons Operating Groundwater Producing Facilities Within Such Zones for the 2024-2025 Water Year.

**Vote:** Ayes: Ford, Hasan, Huber, Keeling, Kimball, Maulhardt, and Berger; Noes: None; Absent: None

**5.3 Finance Department – Brian Zahn**

**Adopt Resolution No. 2024-13 Adopting the Proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2024-2025, and Appropriation Carryovers from Fiscal Year 2023-2024**

**Action:** M/S/C (Hasan/Huber) to adopt Resolution No. 2024-13 adopting the proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2024-25, and Appropriation Carryovers from FY 2023-24.

**Vote:** Ayes: Ford, Hasan, Huber, Keeling, Kimball, Maulhardt, and Berger; Noes: None; Absent: None

**5.4 Administration – Mauricio Guardado  
Naming of the Lake Piru Store**

**Public Speaker:** Bert Perello

**Action:** M/S/C (Hasan/Ford) to approve the Condor Point Store name for the Lake Piru store.

**Vote:** Ayes: Ford, Hasan, Huber, Keeling, Kimball, Maulhardt, and Berger; Noes: None; Absent: None

**6. BOARD OF DIRECTORS READING FILE**

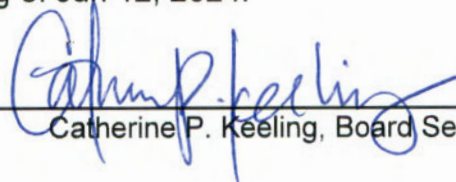
**7. FUTURE AGENDA ITEMS**

**8. ADJOURNMENT**

The meeting was adjourned at 2:14 p.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Board of Directors meeting of Jun 12, 2024.

ATTEST:



\_\_\_\_\_  
Catherine P. Keeling, Board Secretary

ATTEST:



\_\_\_\_\_  
Tracy J. Oehler, Clerk of the Board

**EXHIBIT A**  
**EXECUTIVE (CLOSED) SESSION AGENDA**

**1. LITIGATION**


**1.1 CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION**

Pursuant to Government Code Section 54956.9(d)(2), two (2) cases.

**1.2 CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION**

Pursuant to Government Code Section 54956.9 (d)(1)

- A. Wishtoyo Foundation, et al v. United Water Conservation District, U.S. District Court for the Central District of California, Case No.2:16-cv-03869 GHK (PLAx).
- B. OPV Coalition v Fox Canyon Groundwater Management Agency, Superior Court of the State of California, County of Ventura, Case No. 56-2021-00555357-CU-PT-VTA; Complaint for Comprehensive Groundwater Adjudication of the Oxnard Groundwater Subbasin (No. 4-004.02) and Pleasant Valley Subbasin (No. 4-006) Pursuant to Sections 830, *Et Seq.* of the Code of Civil Procedure; Declaratory Relief; Quiet Title; and Petition for Writs of Mandate.
- C. United Water Conservation District v United States, U.S. Court of Federal Claims, Case No. 22-542L; Complaint for Just Compensation under the 5<sup>th</sup> Amendment.
- D. State of California Department of Transportation v. Santa Elena Farms, LLC, County of Ventura, Case No. 2024CUE1019827 (assigned to Department 41); Complaint in Eminent Domain (Parcels 81213-1, 81213-2, and 81213-3).




# 2023 Financial Audit


Presented by:  
Ryan Domino, CPA, Partner

June 12, 2024

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## Scope of Engagement

- LSL has been engaged by UWCD to perform the financial statement audit in accordance with generally accepted auditing standards and *Government Auditing Standards*



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## Scope of Engagement

- Interim Fieldwork
  - June 19 – June 22, 2023
  - Examined internal controls
  - Provided feedback to management
  - Performed our audit risk assessment
  - Planned year-end audit procedures to respond to risk
- Year-End Fieldwork
  - Dec. 11 – Dec. 15, 2023
  - Detailed testing of account balances and transactions
  - Compliance testing with laws, regulations, grant agreements, contracts
  - Other procedures necessary to obtain sufficient, appropriate audit evidence



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## Results of Audit

- We issued an unmodified auditor's opinion on the financial statements.
  - Financial statements are accurate and reliable as of June 30, 2023.
- We issued the Report on Internal Control and Compliance
  - No significant deficiencies in internal control noted.
  - No material weaknesses in internal control noted.
  - No material noncompliance with laws, regulations, grants, etc. noted.



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## Results of Audit

- We had no doubts about the District’s ability to continue as a going concern as of June 30, 2023.
  - *Going concern is “accounting speak” for “continuing operations”*
  - *No doubts = entity does not appear to have likely severe financial trouble within the next 12 months*
  - *Going concern doubt = significant financial troubles likely within 12 months*
- We identified no fraud, waste, or abuse during the fiscal year ended June 30, 2023.
- We had no disagreements with management about application of accounting principles.
- Delay in audit issuance due to new accounting standard GASB 96.
- We determined that all estimates used by management in preparing the financial statements were reasonable.



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## Changes from Prior Year

- During the fiscal year ended June 30, 2023, UWCD changed accounting principles related to the accounting for subscription-based information technology arrangements (GASB 96).
- GASB 96 requires that a subscription asset and subscription liability be recognized. This resulted in:
  - A net subscription asset in the amount of \$190,159
  - A subscription liability in the amount of \$184,767



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## Financial Highlights

- Net position (reserves) increased \$15.6M to \$137.5M at EOY
- Unrestricted net position represented 80% of operating expenses and 21% of total reserves.
- Capital assets increased \$19.7M or 17%.
- Long-term debts decreased \$0.9M or 3%.
- Pension liability increased \$7.4M due to CalPERS ROI.
- OPEB asset decreased \$0.2M due to ROI.



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## Questions



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CALIFORNIA: Brea | Santa Ana | Laguna Hills | Sacramento

TEXAS: The Woodlands



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**United Water**  
CONSERVATION DISTRICT

**BOARD OF DIRECTORS MEETING**  
June 12, 2024

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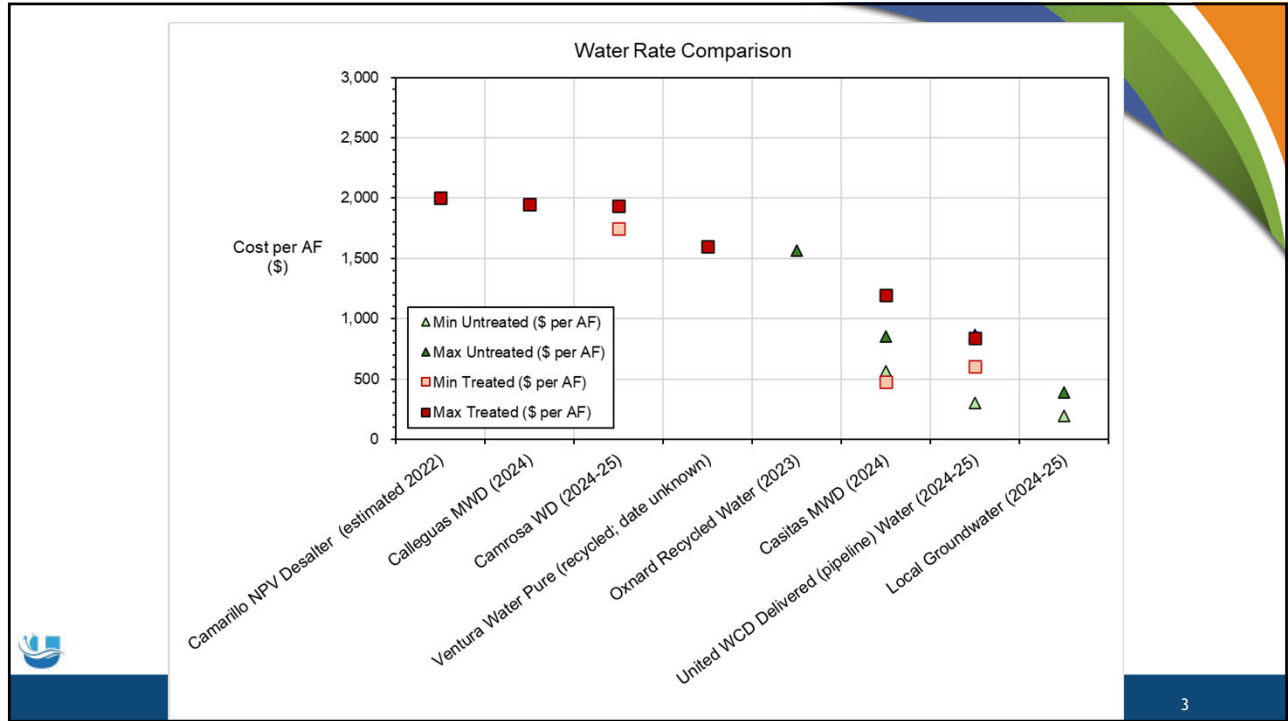


**United Water**  
CONSERVATION DISTRICT

**General Manager's Report**

June 12, 2024

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The District's mission is to *manage, protect, conserve, and enhance the water resources of the District and produce a reliable and sustainable supply of groundwater for the reasonable and beneficial use of all users.*

YEAR 2024-25	Base Rate	Regulatory Adjusted Rate	Rate Reduction
ZONE A - AG	\$ 135.07	\$ 103.21	23.6%
ZONE A - M&I	\$ 151.28	\$ 115.59	23.6%
ZONE B - AG	\$ 135.25	\$ 66.00	51.2%
ZONE B - M&I	\$ 151.48	\$ 73.92	51.2%

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