



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

AGENDA FINANCE AND AUDIT COMMITTEE MEETING

**Monday, September 30, 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 Comments
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. Consent Calendar

All matters listed under the Consent Calendar are considered routine by the Committee and will be enacted by one motion. There will be no separate discussion of these items unless a Committee member pulls an item from the Calendar. Pulled items will be discussed and acted on separately by the Committee. Members of the public who want to comment on a Consent Calendar item should do so under Public Comments. (ROLL CALL VOTE REQUIRED)

**2.1 Approval of Agenda
Motion**

Approve the September 30, 2024, UWCD Finance and Audit Committee Meeting Agenda.

**2.2 Approval of Minutes
Motion**

Approve the Minutes from the June 3, 2024, UWCD Finance and Audit Committee Meeting.

**2.3 District Staff and Board Member Reimbursement Quarterly Report
Information Item**

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

**2.4 Board Requested Cost Tracking Items
Information Item**

Review the costs that the District has incurred through June 30, 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; and
- d) in relation to professional fees over the past several fiscal years.

**2.5 Investment Monthly Report
Information Item**

Review the District's investment portfolio and cash position as of August 31, 2024.

**2.6 Pipeline Delivery Monthly Report
Information Item**

Review the District's pipeline water activities as of August 31, 2024.

3. UWCD Board of Directors Meeting Agenda Items

Review and discuss the following agenda items to be considered for approval at the October 9, 2024, Board of Directors meeting. The Committee will formulate a recommendation to the entire Board based on the discussions with staff.

**3.1 Request from Sierra Pacific Farms, Inc. to Waive the 2023-2 Penalties and Interest Charges for Late Submission and Payment
Motion**

Review and consider recommending approval of Sierra Pacific Farms, Inc.'s request to waive penalties and interest charges of \$11,079.48 for a late payment and filing for well numbers 04N19W26P02S, 04N18W19P02S, 03N20W03P01S, 03N20W03J02S, 04N19W26J03S, and 04N18W30E01S to the full Board.

**4. Fiscal Year 2023-2024 Fourth Quarter Financial Report
Information Item**

Review the District's fourth quarter financial report for the period of April 1 through June 30, 2024, as well as receive a presentation from the chief financial officer.

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

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

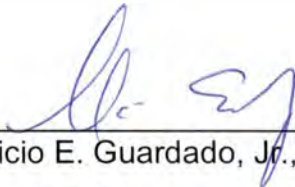
6. Future Agenda Items


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

7. Adjournment

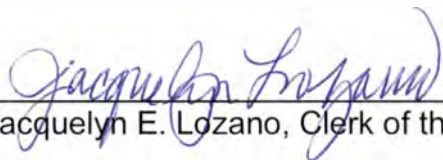
The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, the District's services, programs or activities because of any disability. If you need special assistance to participate in this meeting, or 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 Friday, September 27, 2024, at 7:45 a.m. at the United Water Conservation District Headquarters, Oxnard, CA, and on its website at www.unitedwater.org.


Jacquelyn E. Lozano, Clerk of the Committee



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: Jackie Lozano, Clerk of the Committee

Date: September 26, 2024 (September 30, 2024, October meeting)

Agenda Item: 2.2 Approval of the June 3, 2024, Finance and Audit Committee Meeting Minutes
Motion

Staff Recommendation:
Approve the attached minutes.



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

FINANCE AND AUDIT COMMITTEE MEETING

Monday, June 3, 2024, at 9:00 a.m.
 UWCD Headquarters, First Floor, Board Room
 1701 N. Lombard Street, Oxnard CA 93030

OPEN SESSION

The meeting was called to order at 9:05 a.m.

Committee Members Roll Call

All Committee members were present (Huber, Keeling, and Maulhardt).

1. **Public Comment**
Information Item

No speakers.

2. **Approval of Agenda**
Motion

Action: M/S/C (Maulhardt, Huber) to approve the June 3, 2024, agenda.

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

3. **Approval of Minutes**
Motion

Action: M/S/C (Keeling, Maulhardt) to approve the April 29, 2024, (May meeting) minutes.

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

4. **Annual Comprehensive Financial Report**
Information Item

Received a presentation (Attachment A) from Certified Public Accountant (CPA) Ryan Domino of Lance, Soll & Lunghard, LLP.

Action: The Committee felt it beneficial to show the presentation at its Board of Directors meeting on June 12, 2024. Staff will work with the CPA to agendize.

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

Reviewed and discussed the following agenda items to be considered for approval at the June 12, 2024, Board of Directors meeting:

5.1 **Adopt Resolution for 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**
Motion



Action: M/S/C (Huber, Maulhardt) to recommend approval of a resolution 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, to the full Board.

Vote: Ayes: Huber, Keeling, Maulhardt; Noes: None; Absent: None.

5.2 Adopt a Resolution 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

Motion

Action: Staff will work with the General Manager to provide a briefing on Propositions 26 and 218 to Director Huber for his understanding.

M/S/C (Maulhardt, Huber) to recommend approval of adopting a resolution 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, to the full Board.

Vote: Ayes: Keeling, Huber, Maulhardt; Noes: None; Absent: None.

6. Third Quarter Fiscal Year 2023-2024 Financial Report

Information Item

Received a presentation (Attachment B) and discussed the District's third quarter financial report for the period of January 1 through March 31, 2024.

Action: There was discussion among the Committee members and staff during the presentation (slide three *Total Revenue*) regarding unfavorable groundwater revenue. During that conversation, the following was requested of staff with the General Manager's guidance:

- Director Maulhardt suggested contacting the Agricultural Commission to gather information to determine how much fallow ground is showing within the Districts' boundaries and to take the time internally to see if there is an anticipated trend. With that data, consider adjusting based on anticipated trends that affect the budget.
- Director Keeling had inquired where the change may be coming from. Staff suggested consulting with the District's Water Resources staff.
- Director Keeling would like to know, regionally, where the changes are in weather conditions and recommended staff start with the Farm Bureau and Agriculture Commission to obtain data on crops.
- Director Maulhardt mentioned, the County of Ventura is going through a crop change that growers have seen and requested staff to question and research to see if this is something the District needs to plan for. He made mention that the agriculture community is going through hard times and the fees the Districts' recommending needs



to be backed up on hard facts. Director Keeling concurred and mentioned that there could be a change in groundwater pumping and the subject would need to be brought up at some point to the Committee and/or Board. Water Resources staff noted they were working on groundwater pumping trends through September 2023. With General Manager approval, staff is hoping to present that information at the next UWCD Water Resources Committee meeting in July which would highlight both surface and groundwater trends.

7. Investment Monthly Report (April 2024)

Information Item

Received and reviewed the District's investment portfolio and cash position as of April 30, 2024.

8. Pipeline Delivery Monthly Report (April 2024)

Information Item

Received and reviewed the District's pipeline water activities as of April 30, 2024.

9. Administrative Services Department Monthly Report

Information Item

Received and reviewed the monthly report from the Administrative Services team as well as received a verbal presentation (Attachment C) of its highlights.

10. Future Agenda Items

Per Director Maulhardt's earlier comment regarding groundwater trends, provide an explanation of what has been occurring that is impacting the revenue. Director Keeling offered her assistance to follow-up with the Ag Commissioner.

ADJOURNMENT

The meeting was adjourned at 10:32 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 June 3, 2024.

Approved: _____
Catherine P. Keeling, Chair



2023 Financial Audit

Presented by:
Ryan Domino, CPA, Partner

June 12, 2024

lslcpas.com




1




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*



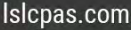

lslcpas.com

2




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

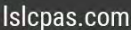



3




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.

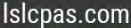



4




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.

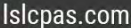



5





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

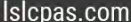



6





Financial Highlights

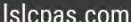

- Net position (reserves) increased \$15.6M to \$137.5M at EOY
- Unrestricted net position represented 80% of operating expenses and 21% of total reserves.
- Capital assets increased \$19.7M or 17%.
- Long-term debts decreased \$0.9M or 3%.
- Pension liability increased \$7.4M due to CalPERS ROI.
- OPEB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



7



Questions



8



www.lslcpas.com

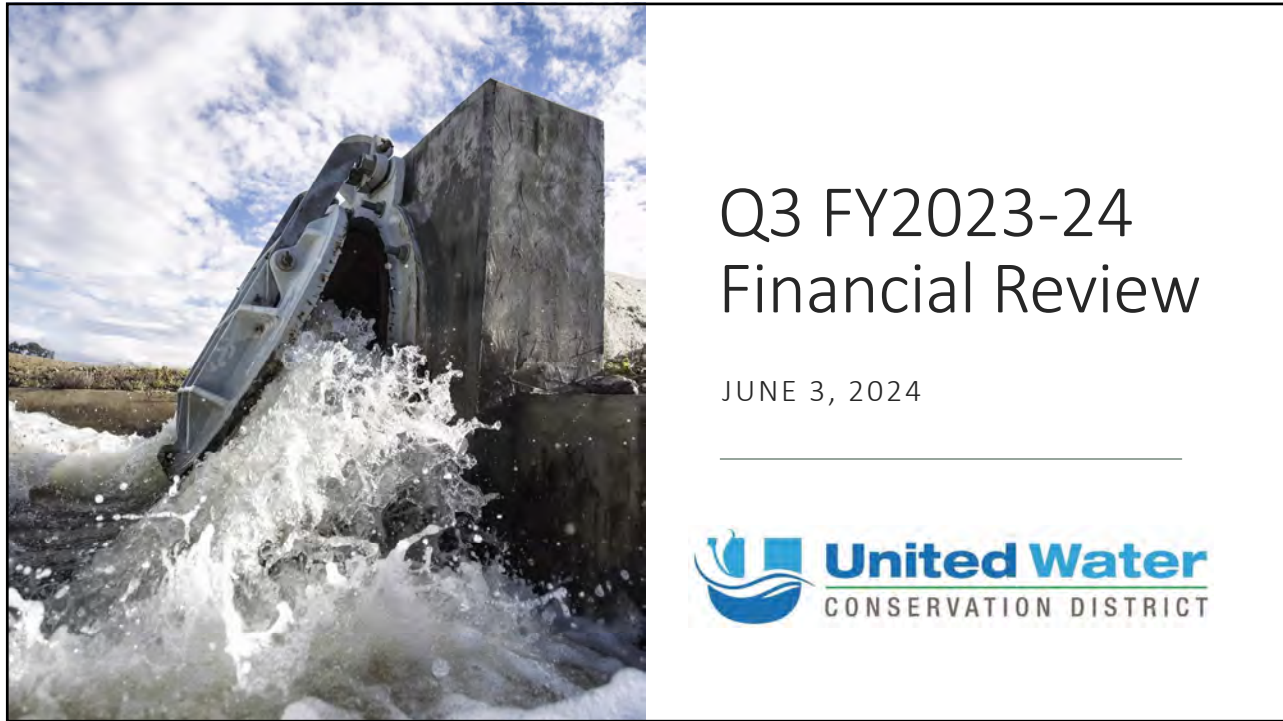
contact.us@lslcpas.com

CALIFORNIA: [Brea](#) | [Santa Ana](#) | [Laguna Hills](#) | [Sacramento](#)

TEXAS: [The Woodlands](#)




lslcpas.com



1

Highlights

GROUNDWATER, WIFIA LOAN AND GRANTS REVENUE DRIVE UNFAVORABILITY TO BUDGET



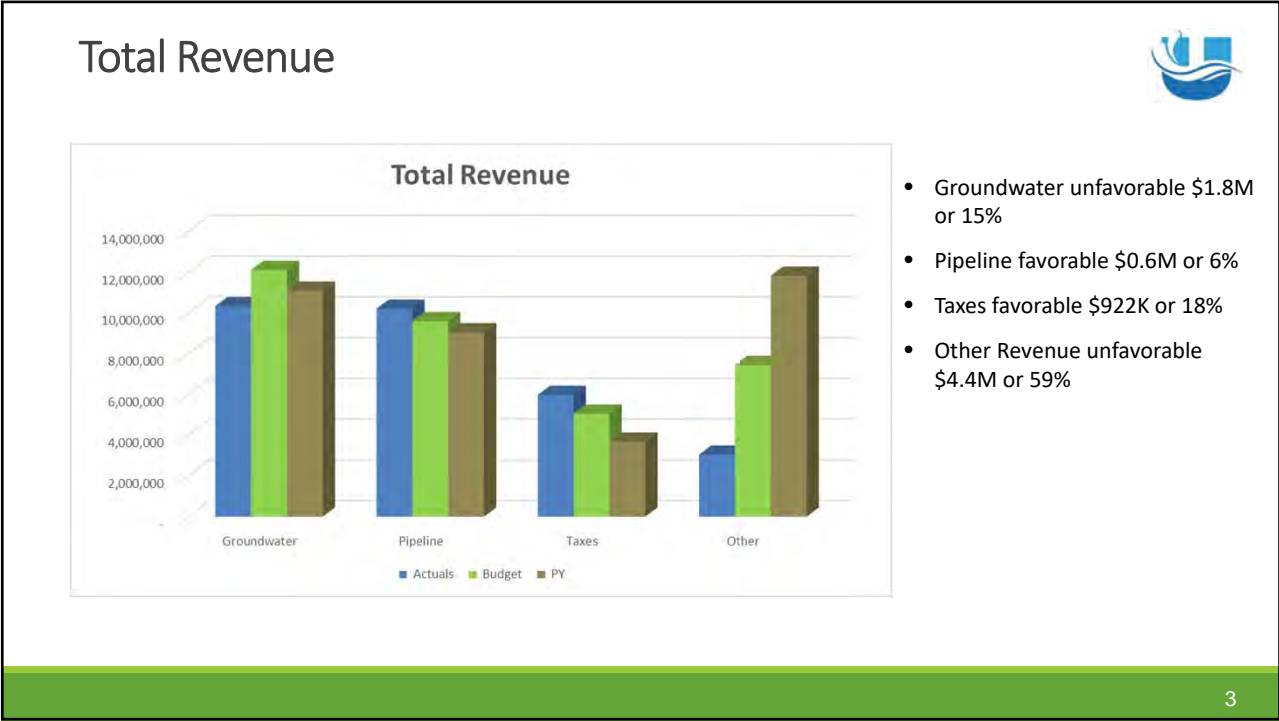
in \$000's	Q3 FY23-24 Actual	Q3 FY23-24 Budget	Q3 FY22-23 Actual
Taxes	5,982	5,060	3,680
Water Delivery/Fixed Cost	10,215	9,607	9,061
Groundwater	10,343	12,118	11,100
Other Operating Revenue	542	656	3,932
Non-Operating Revenue	2,508	6,796	7,900
Total Revenue	\$ 29,590	\$ 34,238	\$ 35,673

REVENUE

Total operating revenue is \$4.7M or 14% unfavorable to budget

- Pipeline revenue is favorable to budget by \$0.6M or 6%
- Groundwater revenue is unfavorable to budget by \$1.8M or 15%
- Taxes are favorable to budget by \$0.9M or 18%
- Other Operating Revenue is unfavorable to budget by \$113K or 17%
- Non-Operating Revenue is unfavorable to budget by \$4.2M or 63% primarily due \$2.0M in FEMA reimbursement and \$0.6M in State Grants that did not materialize yet along with \$3.0M due to funding not requested yet from the WIFIA loan which is off-set by positive variances in Interest income.

2



3

Highlights

PROFESSIONAL FEES AND CAPITAL SPEND DRIVE FAVORABILITY TO BUDGET

in \$000's	Q3 FY23-24 Actual	Q3 FY23-24 Budget	Q3 FY22-23 Actual
Personnel Expense	10,104	11,562	9,244
Professional Fees	6,344	8,073	3,131
Operating Expense	23,323	35,897	15,748
Allocated Overhead	3,880	5,330	3,489
Debt Service	832	2,272	862
Other	1,692	2,396	1,378
Total Expenditures	\$ 46,176	\$ 65,531	\$ 33,852

EXPENDITURES

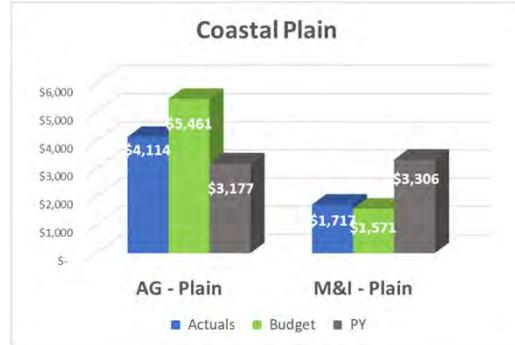
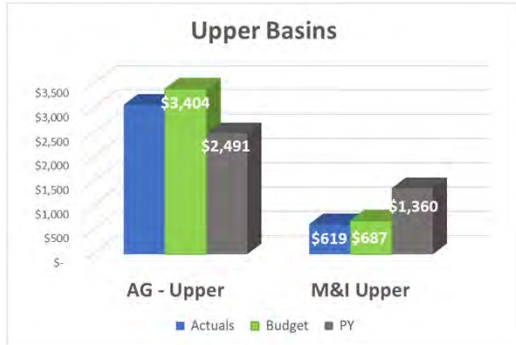
Total expenditures are \$19.4M or 30% favorable to budget

- Professional and legal fees are favorable to budget \$1.7M or 21% due to underspending across all departments
- Operations expenses are below budget \$12.6M or 35% due completely to favorable Capital spend \$1.0M and favorable CIP spend 17.0M (Design, Construction and CEQA Permits) offset by unfavorable State Water purchases \$6.2M.
- Allocated Overhead favorable to budget due to Professional Fees \$1.0M and Capital Equipment \$0.3M.

4

Groundwater Revenue

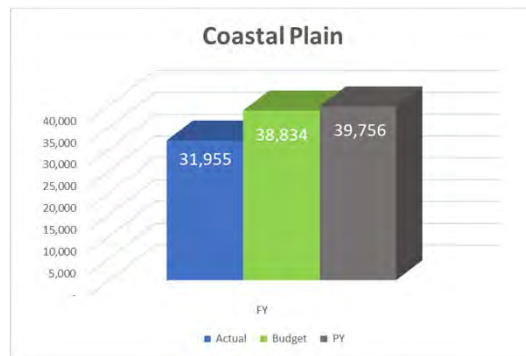
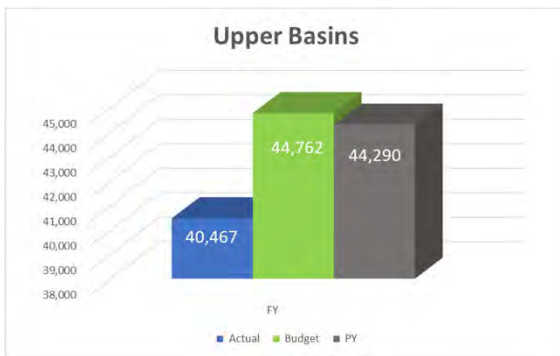
UPPER BASINS AND COASTAL PLAIN



In \$000's	Groundwater	Actuals	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
Zone A	AG - Upper	\$ 3,080	\$ 3,404	\$ 2,491	(324)	589	-10%	24%
	M&I Upper	\$ 619	\$ 687	\$ 1,360	(68)	(741)	-10%	-54%
Zone B	AG - Plain	\$ 4,114	\$ 5,461	\$ 3,177	(1,347)	937	-25%	29%
	M&I - Plain	\$ 1,717	\$ 1,571	\$ 3,306	146	(1,589)	9%	-48%
		\$ 9,530	\$ 11,123	\$ 10,334	\$ (1,593)	\$ (804)	-14%	-8%

Groundwater Volume

UPPER BASINS AND COASTAL PLAIN

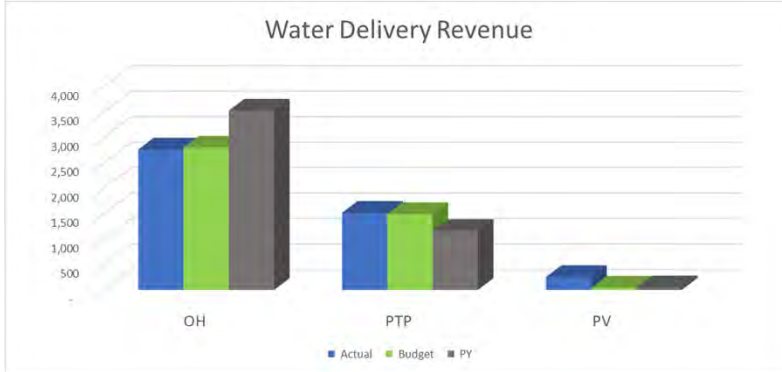


In AF		1st Half	2nd Half	FY
Upper Basins	Actual	40,467	-	40,467
	Budget	44,762	-	44,762
	PY	44,290	-	44,290
	Variance	90%	0%	90%

In AF		1st Half	2nd Half	FY
Costal Plain	Actual	31,955	-	31,955
	Budget	38,834	-	38,834
	PY	39,756	-	39,756
	Variance	82%	0%	82%

Pipeline Revenue

EXCLUDING IN-LIEU OF PUMPING CHARGES

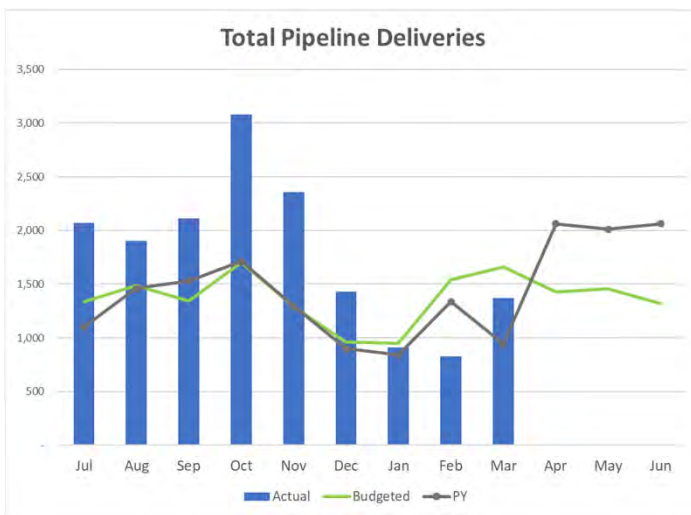


- Pipeline revenue favorable to budget 5%
- OH 1% unfavorable
- PTP 2% favorable
- PV 475% favorable

Pipeline	Actual	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
OH	2,758	2,796	3,523	(38)	(764)	-1%	-22%
PTP	1,515	1,489	1,159	25	355	2%	31%
PV	253	44	50	209	204	475%	0%
	\$ 4,526	\$ 4,330	\$ 4,732	\$ 197	\$ (205)	5%	-4%

Pipeline Volume

DELIVERY VOLUME 16,056 AF YTD VS. BUDGET OF 12,270 AF



- Delivery volume 31% above budget (16,056 AF Actual vs. 12,270 AF Budget)
- All three pipelines driving the positive variance



Top 10 AG Customers

Customers	TOTAL AF	Total Revenue
PVCWD	4,602.70	\$ 1,346,703
Ocean View	784.12	\$ 474,330
Sorrento Berry Farms	443.74	\$ 315,584
Reiter Brothers Inc	366.36	\$ 271,600
Laubacher Farms Inc	347.86	\$ 237,842
Catalinos Berry Farms	302.16	\$ 195,183
3H Custom Farming Inc	241.61	\$ 159,782
Laguna Farms	197.19	\$ 159,463
Tom Vujovich	178.47	\$ 113,514
Chas Nakama Inc	165.75	\$ 115,547
Total	7,629.96	\$ 3,389,548

9

9



Top 10 M&I Customers

Customers	TOTAL AF	Total Revenue
City of Oxnard	4,167.63	\$ 3,262,887
Port Hueneme Water Agency	2,373.34	\$ 2,069,436
Vineyard Estates	112.02	\$ 110,492
Dempsey Road MWC	81.25	\$ 75,887
Cypress Mutual	37.18	\$ 36,175
Saviers Road MWC	24.79	\$ 20,027
USNCBC (PHWA)	12.62	\$ 9,222
Rio Del Valle	3.65	\$ 26,937
E & H Land Company, LLC	1.06	\$ 2,193
Total	6,813.54	\$ 5,613,256

10

10

Personnel Expenses

SALARIES DRIVE BUDGET FAVORABILITY



\$000's	Q3 2023-24 Actual	Q3 2023-24 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	6,315	7,509	5,718	1,194	16%	597	10%
Over-time Salary	158	193	209	36	18%	-51	-24%
Part-time	338	437	173	99	23%	165	95%
Salaries	\$ 6,811	\$ 8,139	\$ 6,100	1,329	16%	\$ 711	12%
Retirement- Classic	1,437	1,441	590	3	0%	847	144%
Retirement - PEPRA	266	257	1,174	(8)	-3%	-908	-77%
Soc Sec/457b Expense	372	408	335	36	9%	38	11%
Medicare Expense	97	106	87	9	8%	9	11%
SUI Expense	15	15	14	0	1%	1	11%
Medical Ins Exp	747	904	653	157	17%	93	14%
LTD	20	18	16	(2)	-13%	4	23%
Life Insurance	17	23	18	6	25%	0	-2%
Worker's Comp Expens	181	234	158	53	23%	23	15%
OPEB	30	-	23	(30)	0%	7	30%
Deferred Comp	50	18	30	(32)	-179%	20	0%
Other	61	-	47	(61)	0%	15	0%
Employee Benefits	\$ 3,293	\$ 3,423	\$ 3,145	130	4%	\$ 149	5%
Personnel Expenses	\$ 10,104	\$ 11,562	\$ 9,244	1,458	13%	\$ 860	9%

- Salaries are favorable to budget \$1.3M or 16%
- Employee Benefits are favorable to budget \$0.1M or 4%

11

11

Operating Expenses

PROFESSIONAL FEES DRIVE BUDGET FAVORABILITY




\$000's	Q3 2023-24 Actual	Q3 2023-24 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Profess Fees - Engineering	191	321	265	(131)	-41%	(74)	-28%
Prof. Fees - Environmental	836	2,105	743	(1,269)	-60%	93	12%
Prof. Fees - IT consulting	46	111	20	(65)	-59%	26	136%
Prof. Fees - GW Consulting	11	53	21	(42)	-79%	(10)	-47%
Prof. Fees - Other	1,254	2,247	825	(993)	-44%	429	52%
Professional Fees	\$ 2,337	\$ 4,838	\$ 1,874	\$ (2,500)	-52%	\$ 464	25%
Legal Fees	\$ 4,006	\$ 3,236	\$ 1,257	\$ 771	24%	\$ 2,749	219%
Utilities	1,328	1,823	1,192	(495)	-27%	136	11%
Maintenance	1,371	1,716	1,093	(345)	-20%	278	25%
Field Supplies	44	40	554	3	9%	(510)	-92%
Insurance	789	747	700	42	6%	89	13%
Office Expenses	445	483	369	(39)	-8%	76	20%
Miscellaneous	888	1,113	2,067	(225)	-20%	(1,179)	-57%
Travel, Trainings and Meetings	143	646	79	(503)	-78%	64	81%
Gasoline, Diesel, Fuel	136	159	141	(22)	-14%	(5)	-4%
Fox Canyon GMA	142	269	89	(127)	-47%	54	61%
Safety, supplies, clothing	128	103	112	24	24%	15	100%
Telephone	65	61	51	3	6%	14	28%
General Operating Expenses	\$ 5,478	\$ 7,162	\$ 6,447	\$ (1,683)	-24%	\$ (969)	-15%
State Water Import Costs	\$ 9,487	\$ 3,208	\$ 944	\$ 6,279	196%	\$ 8,543	100%
Total Operating Expenses	\$ 21,310	\$ 18,443	\$ 10,522	\$ 2,867	16%	\$ 10,788	103%

- Professional Fees are favorable to budget by \$2.5M
- Legal Fees are unfavorable to budget by \$0.8M
- Operating expenses are favorable to budget \$1.0M.
Key variances include:
 - Travel/Training \$503K favorable
 - Utilities \$495K favorable
 - Maintenance \$345K favorable
 - Miscellaneous \$225K favorable
- State Water Import Costs higher due to State Water purchases

12

12




Top 10 AP Vendors

Vendor	Payment Amount
Casitas Municipal Water	\$ 4,475,904
Santa Clarita Valley Water Agency	\$ 1,200,000
GEI Consultants, Inc.	\$ 1,151,400
Atkinson, Andelson, Loya, Ruud and Romo	\$ 462,808
US Bank National Association	\$ 448,680
Summer Construction, Inc.	\$ 414,739
Palmdale Water District	\$ 382,600
So. California Edison	\$ 374,310
Cramer Fish Sciences. Inc.	\$ 333,026
Northwest Hydraulic Consultants	\$ 307,406

13

13



SUPPLEMENTAL WATER PURCHASE FUND

STATUS UPDATE

	<u>Revenue (\$000'S)</u>
Beginning Balance - July 1, 2023	\$3,582
Changes in Surcharge	\$1,495
Other	\$0
Ending Balance - March 31, 2024	\$5,077

14

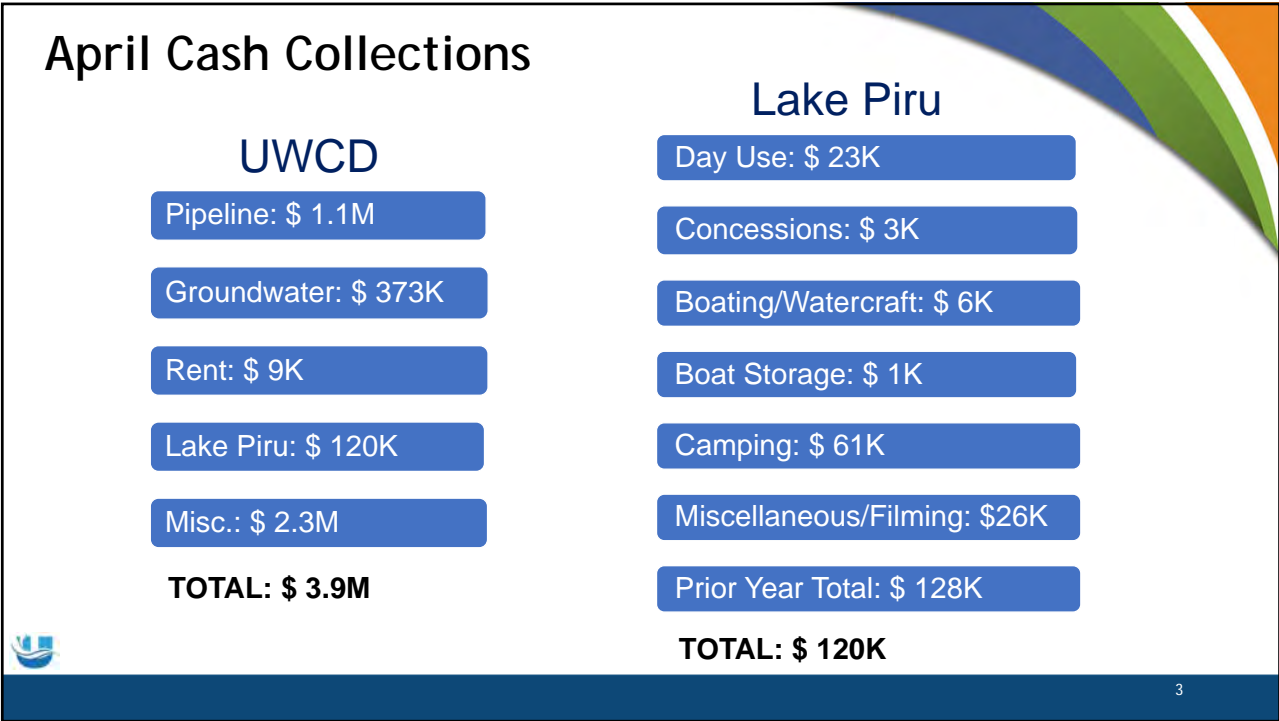
14



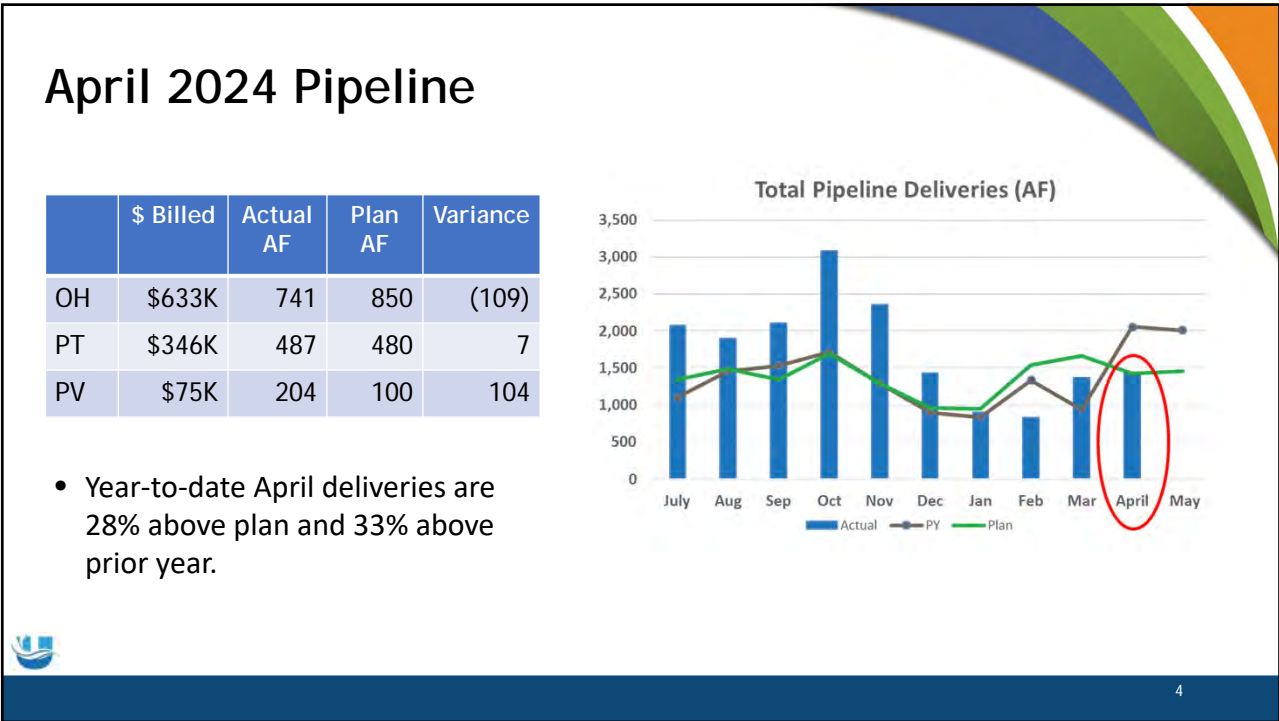
1



2




3



4


Finance Department

- Fiscal Year (FY) 2024-25 Proposed Budget ready for Board approval on June 12, 2024
- FY 2022-23 annual audit complete with no findings
 - Annual Comprehensive Financial Report is currently in draft stage
- Finance staff completed the draft FY 2024-25 budget for Fillmore and Piru Basins, and Mound Basin Groundwater Sustainability Agencies



5

5



Administrative Update

Josh Perez
Chief Human Resources Officer

6

6

Human Resources

- Onboarded two new Engineering Assistants, secured an employment agreement with a new Associate Engineer, and a new Associate Environmental Scientist.
- Worked with Lake Piru and Environmental Services staff on candidate interviews.
- Developed a robust list of hotel options for administrative staff in the key cities of Sacramento and Washington, D.C. to support continued efforts on legislative outreach. Continuous review of prospective hotels for these critical conferences will ensure the best value and services for our ratepayers.
- Attended the USC Sol Price School of Public Policy on Special District Resiliency Measures.
- Attended and participated in sessions at the ACWA Conference.
- Registered for the CSDA (California Special Districts Association) conference in September which reduces District insurance costs.
- Reviewed annual renewals with Special District Risk Management Authority on insurance related to Property/Liability and Workers Compensation.

7

7

Current Employee Recruitments

Associate Environmental Scientist

Selection pending GM approval

Seasonal Staff at Lake Piru

Interviewing additional candidates



8

8

Risk Management

- Led UWCD's multi-department participation in Cybersecurity and Infrastructure Security Agency (CISA) Dams Sector Information Sharing Drill, focused on Information and Operational Technology cyber security. Participation resulted in FERC Security Branch credit.
- Coordinated Confined Space Safety Training delivered by subject matter expert; staff were able to get hands-on experience with the instructor.
- Delivered Heat Illness Prevention Training.
- Coordinated call with CISA cyber security advisor on potential support of data recovery drill.
- Continued FEMA disaster recovery efforts with various stakeholders, culminating in insurance determination for the Lake Piru Marina damages.



2024 Dams Sector
Information Sharing Drill
(May 8, 2024)



Confined Space Safety Training at HQs
(May 16, 2024)



Technology Systems

- Provided critical technology service in support of District Board and Committee meetings as well as GSA Board Meetings ensuring effective technology integration for essential discussions.
- Provided comprehensive technology assistance to the AWA Board of Directors, the California Avocado Commission, and Ventura County Women for Agriculture promoting efficient hybrid meeting environments.
- Supported vital workshops and meetings enabling productive hybrid meeting environments which include AWA Waterwise Breakfast, AWA Water Issues Committee, and AWA Annual Symposium 2024.
- After diligent efforts over several years, the department has achieved a significant milestone in enhancing District cyber security measures by reducing the risk of unauthorized access.
- Completed Office 365 updates for staff photo management to enhance user experience and aiding District staff to recognize peers in e-mails virtually using software tools like Outlook, Teams, Word, and Excel collaboration features.





11



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: September 19, 2024 (September 30, 2024, October meeting)

Agenda Item: **2.3 District Staff and Board Member Reimbursement Report
(April 1, 2024–June 30, 2024)
Information Item**

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 Fourth Quarter of Fiscal Year 2023-2024.

Attachment:

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

UNITED WATER CONSERVATION DISTRICT
CHECK REPORT
QUARTER ENDED 06/30/2024

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
JACKIE LOZANO	REIMBURSEMENT FOR MILEAGE & PURCHASES MADE	\$150.77	\$150.77	4/11/2024	1478
JOSH PEREZ	REIMBURSEMENT FOR SDRMA CONFERENCE COSTS	\$1,079.75	\$1,079.75	4/11/2024	1480
BRAM SERCU	REIMBURSEMENT FOR BSMAR CONFERENCE COSTS	\$336.43	\$336.43	4/17/2024	1494
JOSH PEREZ	REIMBURSEMENT FOR RETIREMENT GIFT PURCHASED	\$330.95	\$330.95	4/17/2024	1510
ADRIAN QUIROZ	REIMBURSEMENT FOR USSD CONFERENCE COSTS	\$194.31	\$194.31	5/2/2024	1538
ADRIAN QUIROZ	REIMBURSEMENT FOR PE LICENSE RENEWAL COSTS	\$180.00	\$180.00	6/6/2024	1660
STEPHEN HUBER	TRAVEL REIMBURSEMENT / MAY 2024	\$642.05	\$642.05	6/6/2024	1683
MARYAM BRAL	REIMBURSEMENT FOR MEAL PURCHASED / BOC MEETING	\$15.10	170.32	6/20/2024	1735
	REIMBURSEMENT FOR STAFF LUNCH	\$116.66		6/20/2024	
	REIMBURSEMENT FOR MEAL PURCHASED / CALDESAL CONF.	\$38.56		6/20/2024	
MIKE KAMINSKI	REIMBURSEMENT FOR QAL/QAC APPLICATOR TEST	\$190.00	\$190.00	6/20/2024	1737
JORDAN LUNDBERG	REIMBURSEMENT FOR INLAND BOAT OPERATOR TRAINING	\$454.24	\$454.24	4/3/2024	301910
ANDY CAMPOSAGRADO	REIMBURSEMENT FOR RENEWAL OF D2 CERTIFICATION	\$160.00	\$160.00	4/17/2024	301966
DANIEL EMERSON	REIMBURSEMENT FOR DOT PHYSICAL	\$120.00	\$120.00	4/17/2024	301971
MAURICIO GUARDADO	REIMBURSEMENT FOR AWCA TRAVEL COSTS	\$121.08	\$121.08	4/17/2024	301981
THOMAS GONZALEZ	TUITION REIMBURSEMENT	\$990.00	\$990.00	4/17/2024	301993
SHELDON BERGER	TRAVEL REIMBURSEMENT / MARCH 2024	\$117.92	249.14	5/2/2024	302050
	TRAVEL REIMBURSEMENT / APRIL 2024	\$131.22		5/2/2024	
RANDALL MCINVALE	REIMBURSEMENT FOR BOOT ALLOWANCE FY 23-24	\$163.88	\$163.88	5/16/2024	302114
EVA IBARRA	REIMBURSEMENT FOR MILEAGE DRIVEN / FPBGSA	\$117.92	\$117.92	5/30/2024	302154
CATHERINE KEELING	TRAVEL REIMBURSEMENT / MAY 2024	\$471.02	\$471.02	6/6/2024	302173
KELLEN EVERTON	TUITION REIMBURSEMENT FY 23-24 / O&M	\$243.00	\$243.00	6/13/2024	302215
BERNARD RIEDEL JR.	REIMBURSEMENT FOR PEACE OFFICERS TRAINING CLASS	\$216.50	\$216.50	6/27/2024	302257
EVA IBARRA	REIMBURSEMENT FOR MILEAGE DRIVEN / FPBGSA	\$154.10	\$154.10	6/27/2024	302265
		\$6,735.46	\$6,735.46		



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: July 31, 2024 (September 30, 2024, October meeting)

Agenda Item: 2.4 Board Requested Cost Tracking Items
Information Item

Staff Recommendation:

Receive and review the costs that the District has incurred through June 30, 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; and
- d) in relation to professional fees over the past several fiscal years.

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 provides data through June 30, 2024.

Fiscal Impact:

As shown.

Attachment:

Consolidated Cost Summary

United Water Conservation District
 Consolidated Cost Summary Report
 Through June 30, 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	803,160	701,326	61,666	460,580	365,313	65,031	64,150	183,790	717,094	4,870,208	3,535,191	8,405,399
Report Total	10,956,086	6,860,337	5,086,933	9,111,054	3,875,060	4,276,654	108,669	974,935	15,863,754	32,578,171	95,184,616	127,762,787
Previous Report Total	10,675,957	6,818,341	5,056,905	9,051,576	3,786,403	4,267,059	80,595	903,598	15,685,569	31,602,206	93,986,901	125,589,107
<i>Current Activity</i>	<i>280,129</i>	<i>41,996</i>	<i>30,027</i>	<i>199,265</i>	<i>88,657</i>	<i>9,595</i>	<i>28,075</i>	<i>71,337</i>	<i>178,185</i>	<i>975,965</i>	<i>1,197,715</i>	<i>2,173,679</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

- FERC - The activity for Q4 (\$280K) was spent on staff time (\$42K), legal fees (\$11K) and professional services (\$227K).
- PMF - The activity for Q4 (\$42K) was spent on staff time (\$17K), Permitting (\$20K) and Equipment (\$5K).
- General/Water Cons - There were salary costs (\$19K), material costs (\$6K) and legal costs (\$5K) in Q4.
- Freeman - The activity for Q4 (\$199K) was spent on staff time (\$144K), materials (\$4K) and professional services (\$51K).
- Quagga - The activity for Q4 (\$89K) was spent on staff time (\$54K) and professional services (\$35K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There are Professional Services costs of \$10K associated with the settlement of the City of Ventura Lawsuit.
- O. Mykiss CESA - Quarter three activity (\$28K) was spent on staff time.
- Takings Claim - Legal fees of \$71K associated with the Takings Claim.
- Wishtoyo - The activity for Q4 (\$178K) was spent on salaries (\$9K) and legal fees (\$169K) 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.



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: September 23, 2024 (September 30, 2024, October meeting)

Agenda Item: 2.5 Investment Monthly Report (August 2024)
Information Item

Staff Recommendation:

Review and discuss the most current investment reports for the month August 31, 2024.

Discussion:

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

Fiscal Impact:

As shown.

Attachment:

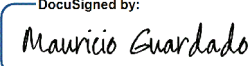
Combined Investment Monthly Report – August 2024

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


Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	6,738,704	1	18.46%
Petty Cash	5,400	1	0.01%
County Treasury	1,884	1	0.01%
LAIF Investments	29,759,145	1	81.51%
Total Cash, Cash Equivalents and Securities	36,505,133		100.00%
Investment Portfolio w/o Trustee Held Funds	36,505,133		
Trustee Held Funds	-		
Total Funds	36,505,133		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	29,759,145	-	29,759,145
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	-	345,209	4.55%

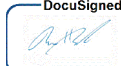
|| District investments are shown above and conform to the District's Investment Policy. All investment transactions during this period are included in this report. Based on budgeted cash flows the District appears to have the ability to meet its expenditure requirements for the next six months.

DocuSigned by:

 51950C116BDC414...
Mauricio E. Guardado, Jr., General Manager

9/24/2024
Date Certified

DocuSigned by:

 70D59ECF0D8D46E...
Anthony Emmert, Assistant General Manager

9/23/2024
Date Certified

DocuSigned by:

 6685DB362A674A3...
Brian H. Zahn, Chief Financial Officer

9/23/2024
Date Certified

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
August 31, 2024			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:		Revenue collected for district operations	
General/Water Conservation	8,722,398	(3,806,810)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		1,715,556	Designated for replacement, capital improvements, and environmental projects
		5,851,651	Supplemental Water Purchase Fund
General CIP Funds	12,878,882	12,878,882	Appropriated for capital projects
	5,301,352	5,301,352	Reserved for CIP Projects
Special Revenue Funds:		Revenue collected for a special purpose	
State Water Project Funds	3,564,470	3,564,470	Procurement of water/rights from state water project
Enterprise Funds:		Restricted to fund usage	
Freeman Fund	(1,253,426)	(1,253,426)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	2,338,437	2,338,437	Appropriated for capital projects
OH Pipeline Fund	(69,876)	(69,876)	Delivery of water to OH customers
OH CIP Fund	1,713,886	1,713,886	Appropriated for capital projects
OH Pipeline Well Replacement Fund	(149,977)	(149,977)	Well replacement fund
PV Pipeline Fund	974,322	974,322	Delivery of water to PV customers
PV CIP Fund	241,019	241,019	Appropriated for capital projects
PT Pipeline Fund	1,367,812	1,367,812	Delivery of water to PTP customers
PT CIP Fund	875,835	875,835	Appropriated for capital projects
Total District Cash & Investments	36,505,133	36,505,133	



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: September 23, 2024 (September 30, 2024, October meeting)

Agenda Item: 2.6 Pipeline Delivery Monthly Report (June to August 2024)
Information Item

Staff Recommendation:

Review and discuss the most current pipeline delivery reports for June, July, and August 2024, that are 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.

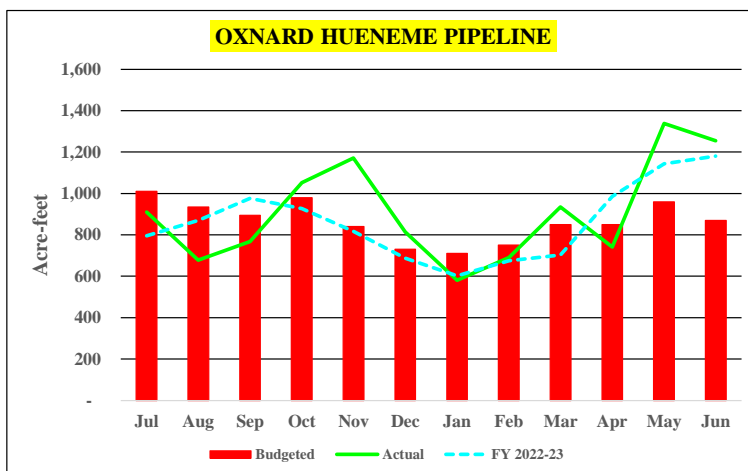
Attachments:

- A - June 2024 Pipeline Delivery Report
- B - July 2024 Pipeline Delivery Report
- C - August 2024 Pipeline Delivery Report

United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2023-24 data thru June 30, 2024

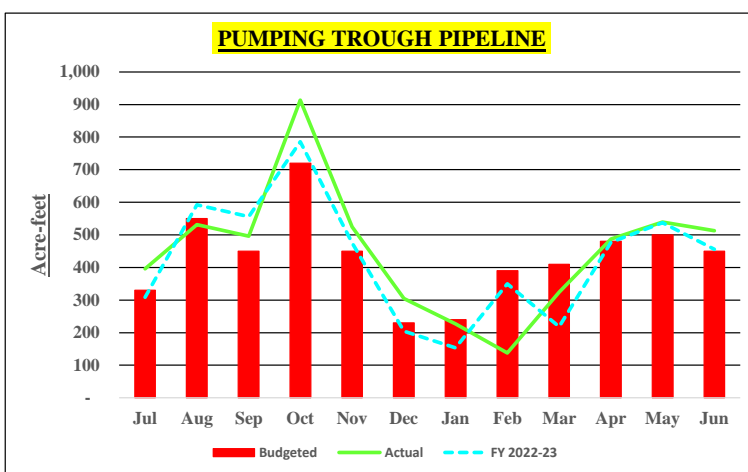
OH Pipeline 2023-24			
	Projection	Actual	Difference
Jul	1,010	909	(101)
Aug	935	678	(257)
Sep	895	768	(127)
Oct	980	1,052	72
Nov	840	1,171	331
Dec	730	814	84
Jan	710	581	(129)
Feb	750	690	(60)
Mar	850	934	84
Apr	850	741	(109)
May	960	1,339	379
Jun	870	1,254	384
Totals	10,380	10,931	551
YTD	10,380	10,931	551

YTD Actual to Budget: 5.3%



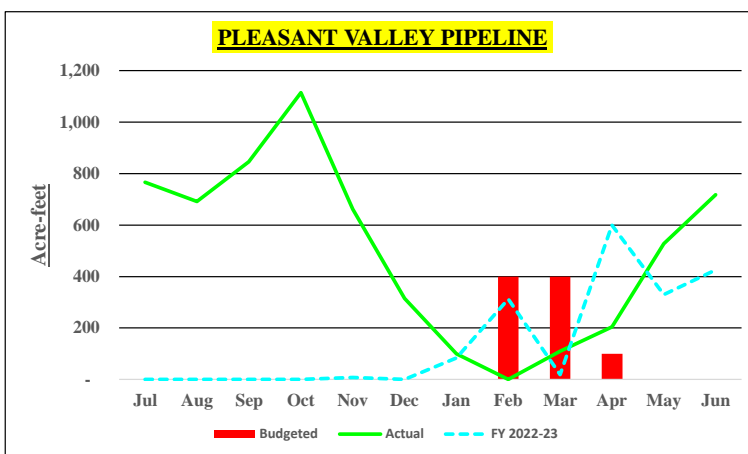
PT Pipeline 2023-24			
	Projection	Actual	Difference
Jul	330	396	66
Aug	550	532	(18)
Sep	450	496	46
Oct	720	913	193
Nov	450	525	75
Dec	230	304	74
Jan	240	227	(13)
Feb	390	138	(252)
Mar	410	325	(85)
Apr	480	487	7
May	500	539	39
Jun	450	513	63
Totals	5,200	5,394	194
YTD	5,200	5,394	194

YTD Actual to Budget: 3.7%



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	204	104
May	-	528	528
Jun	-	718	718
Totals	900	6,052	5,152
YTD	900	6,052	5,152

YTD Actual to Budget: 572.5%

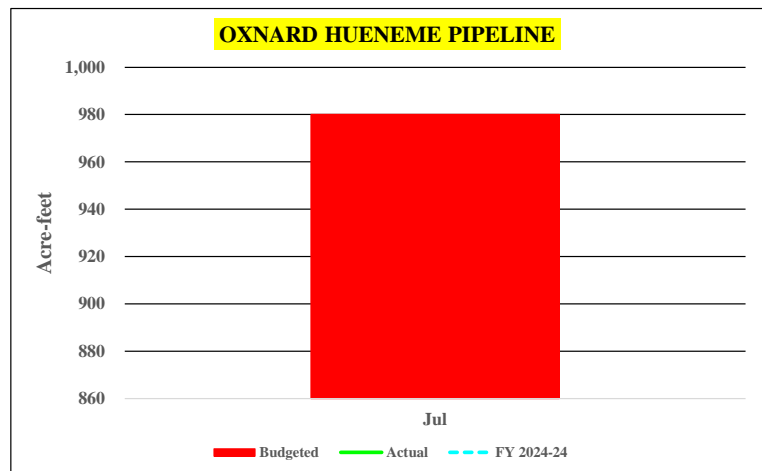


United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2024-25 data thru July 31, 2024

OH Pipeline 2024-25			
	Projection	Actual	Difference
Jul	980	966	(14)
Aug	900		
Sep	920		
Oct	1,020		
Nov	940		
Dec	780		
Jan	710		
Feb	740		
Mar	800		
Apr	820		
May	980		
Jun	930		
Totals	10,520	966	(14)
YTD	980	966	(14)

YTD

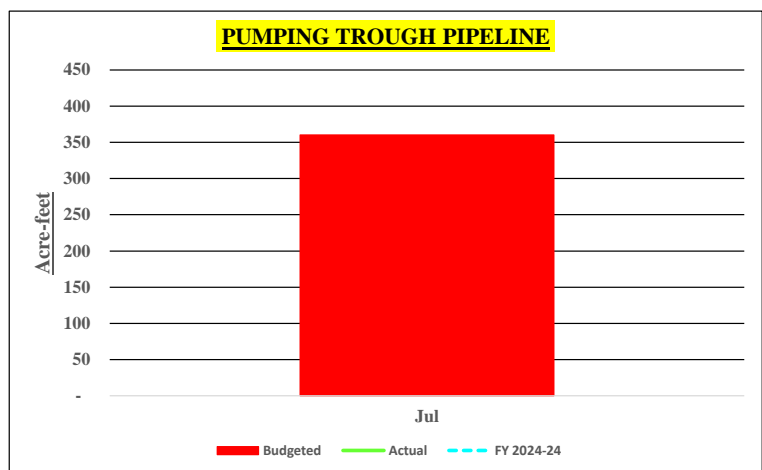
YTD Actual to Budget: -1.4%



PT Pipeline 2024-25			
	Projection	Actual	Difference
Jul	360	276	(84)
Aug	580		
Sep	490		
Oct	800		
Nov	490		
Dec	270		
Jan	270		
Feb	430		
Mar	390		
Apr	500		
May	540		
Jun	470		
Totals	5,590	276	(84)
YTD	360	276	(84)

YTD

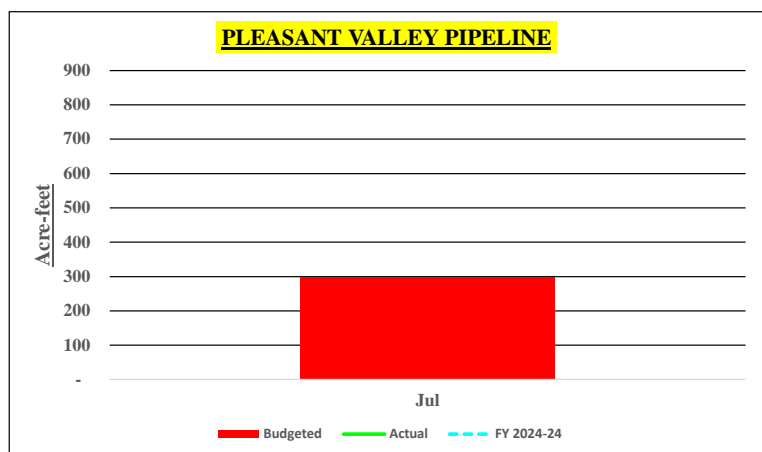
YTD Actual to Budget: -23.2%



PV Pipeline 2024-25			
	Projection	Actual	Difference
Jul	300	704	404
Aug	300		
Sep	300		
Oct	300		
Nov	300		
Dec	300		
Jan	300		
Feb	-		
Mar	-		
Apr	-		
May	-		
Jun	-		
Totals	2,100	704	404
YTD	300	704	404

YTD

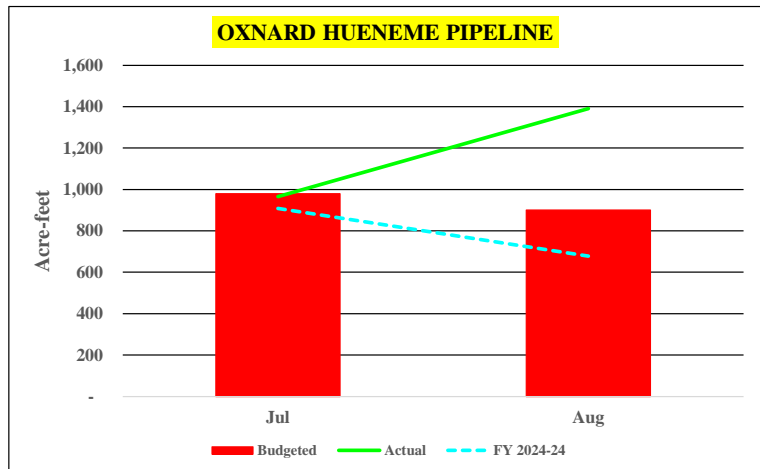
YTD Actual to Budget: 134.8%



United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2024-25 data thru August 31, 2024

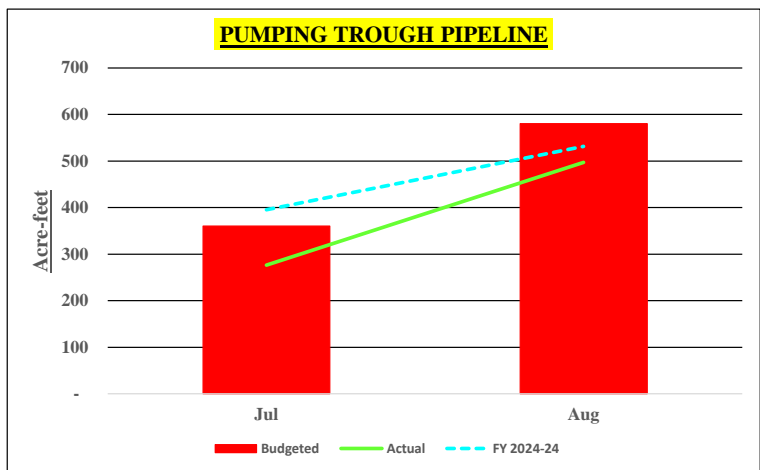
OH Pipeline 2024-25			
	Projection	Actual	Difference
Jul	980	966	(14)
Aug	900	1,392	492
Sep	920		
Oct	1,020		
Nov	940		
Dec	780		
Jan	710		
Feb	740		
Mar	800		
Apr	820		
May	980		
Jun	930		
Totals	10,520	2,358	478
YTD	1,880	2,358	478

YTD Actual to Budget: 25.4%



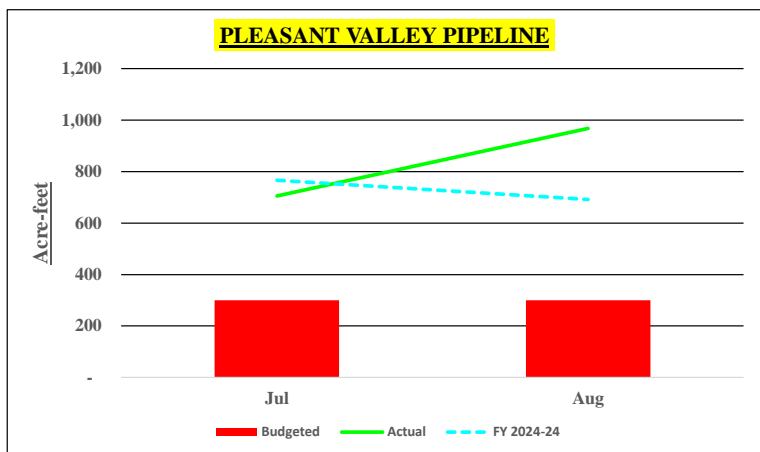
PT Pipeline 2024-25			
	Projection	Actual	Difference
Jul	360	276	(84)
Aug	580	497	(83)
Sep	490		
Oct	800		
Nov	490		
Dec	270		
Jan	270		
Feb	430		
Mar	390		
Apr	500		
May	540		
Jun	470		
Totals	5,590	774	(166)
YTD	940	774	(166)

YTD Actual to Budget: -17.7%



PV Pipeline 2024-25			
	Projection	Actual	Difference
Jul	300	704	404
Aug	300	967	667
Sep	300		
Oct	300		
Nov	300		
Dec	300		
Jan	300		
Feb	-		
Mar	-		
Apr	-		
May	-		
Jun	-		
Totals	2,100	1,671	1,071
YTD	600	1,671	1,071

YTD Actual to Budget: 178.6%





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: September 19, 2024 (September 30, 2024, October meeting)

Agenda Item: **3.1 Request from Sierra Pacific Farms, Inc. to Waive the 2023-2 Penalties and Interest Charges for Late Submission and Payment Motion**

Staff Recommendation:

Review and consider recommending approval of Sierra Pacific Farms, Inc.’s (Sierra) request to waive penalties and interest charges of \$11,079.48 for a late payment and filing for well numbers 04N19W26P02S, 04N18W19P02S, 03N20W03P01S, 03N20W03J02S, 04N19W26J03S, and 04N18W30E01S to the full Board.

Discussion:

Sierra has requested a waiver for \$11,079.48 in penalty and interest charges due to the late reporting and payment for July to December 2023. Their Accounts Payable Manager Mr. Alex Morales explained that he emailed the statements to gwreporting@gmail.com instead of the correct address, gwreporting@unitedwater.org. He forwarded the email to the District to show that Sierra submitted the statements before the due date.

The District received full payment from Sierra on March 7, 2024, for the groundwater production of all their wells.

Fiscal Impact:

Forfeiture of \$11,079.48 of General Water Conservation Funds, which were not previously anticipated or included in the adopted budget.

Breakdown of Penalty and Interest Charges:

Well Number	GW 2023-2 P&I	Previous 3 Year P&I Waiver
04N19W26P02S	\$1,053.03	No
04N18W19P02S	\$388.97	No
03N20W03P01S	\$2,240.70	No
03N20W03J02S	\$91.84	No
04N19W26J03S	\$2,324.96	No
04N18W30E01S	\$4,979.98	No
Total:	\$11,079.48	



Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer

Date: September 24, 2024 (September 30, 2024, October meeting)

**Agenda Item: 4. Fiscal Year 2023-2024 Fourth Quarter Financial Report
(July 1, 2023 – June 30, 2024)
Information Item**

Staff Recommendation:

The Committee will review the Fiscal Year End (FYE) 2023-24 Financial Reports for the period of July 1, 2023, through June 30, 2024, as well as receive a presentation from the Chief Financial Officer.

Discussion:

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

This report represents twelve months of financial information for District operations for FYE 2023-24 (100 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures, and water deliveries, as well as discussion of any significant variances. This report is based on unaudited financial data and, therefore, is subject to revision as staff makes any necessary adjustments that may occur during the year.

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

Staff currently offer no recommendations for budget adjustments.

Attachments:

- A – CIP Status FY2023-24 4Q Financial Reports
- B – FY2023-24 Fiscal Year End Financial Reports



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

September 26, 2024

Board of Directors
United Water Conservation District

Subject: Fourth Quarter Fiscal Year 2023-2024 Financial Reports

Dear Board Members:

Enclosed for your review are the District's Fiscal Year (FY) 2023-2024 Fourth Quarter Financial Reports. These reports represent 12 months of financial information for District operations (July 1, 2023, through June 30, 2024) and Capital Improvement Project (CIP) updates (April 1 through June 30, 2024).

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

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

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

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



OPERATING FUNDS

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

CAPITAL IMPROVEMENT PROGRAM STATUS

A one-page summary of the District's current Five-Year Capital Improvement Program appears along with Benchmark Interest Rates as part of Attachment B. **As of June 30, 2024**, all CIP expenditures are within the total amount appropriated by the Board.

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

- ***Well Replacement Program (CIP # 8000)***
Construction and equipping of Well 20 is complete and waiting for the California Department of Drinking Water to amend the District's permit in order to put Well 20 in service.
- ***Freeman Diversion Expansion (CIP # 8001)***
GEI Consultants (GEI) continued to advance the engineering design drawings to the 90% level. Hydroscience and Engineering staff continued work on the sediment model.
- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***
 - On May 23, 2024, Engineering and O&M staff along with construction management services consultants from Black and Veatch Corporation (BV) conducted a constructability review site visit for the Outlet Works Improvement Project. In addition, the group reviewed a three-dimensional model of the proposed Outlet Works Facility to ensure that there is appropriate access, clearance, and egress in the Intake Control Facility and Downstream Control Facility for day-to-day operations and maintenance.
 - On June 19, 2024, staff received a finalized proposal from BV for Amendment No. 1 to the Professional Consulting Services Agreement (PCSA) for Construction Management and Inspection Services for the Outlet Works Improvement Project. The proposed not-to-exceed fee for the services included in this amendment is \$1,780,888, which would bring the total contract amount to \$3,279,511 to date. The contract term would span from July 2024 through June 2025.
 - On June 21, 2024, staff submitted a request for authorization to construct the Santa Felicia Dam (SFD) 72" Butterfly Valve Redundancy Plan to the Federal Energy Regulatory Commission (FERC). If authorized by FERC, construction of this project would take place in September 2024.
 - Design Potential Failure Mode Analysis (PFMA) Workshop - The design PFMA workshop was conducted at District Headquarters from January 22 to 25, 2024, and three virtual overflow days were conducted on February 2, February 5, and March 11, 2024. The final report was electronically filed with FERC on June 7, 2024.



- ***Santa Felicia Dam Probable Maximum Flood Containment (CIP # 8003)***
On June 21, 2024, staff received a finalized proposal from GEI for the 90% Design, 100% Design, and Bid Phase Support Services for the Santa Felicia Dam (SFD) Spillway Improvement Project. The proposed not-to-exceed fee for these services is in the amount of \$2,154,576 and the contract term would span from July 2024 through June 2028.
- ***Santa Felicia Dam Sediment Management (CIP # 8005)***
The feasibility study was completed in 2022. No updates to report.
- ***Oxnard Hueneme Pipeline Iron and Manganese Treatment Facility (CIP # 8007)***
 - Construction achieved substantial completion on April 10, 2024, and delivery of treated water to the Oxnard Hueneme Pipeline (OHP) commenced.
 - Certified laboratory sampling and analysis confirmed successful iron and manganese removal which was reported to the State Water Resources Control Board's Division of Drinking Water (DDW).
 - Change Order No. 43 in the amount of \$21,387.56 for various electrical and instrumentation modifications was executed on June 5, 2024.
 - Change Order No. 44 in the amount of \$76,316.75 for various Air Scour System modifications was executed on June 18, 2024.
 - The District's Board of Directors approved a supplemental appropriation in the amount of \$343,126 at the May 15, 2024, Board of Director's Meeting.
 - Amendment No. 5 to the Professional Services Agreement for Construction Management Services in the amount of \$38,479 was issued to HDR, Inc. on June 5, 2024.
 - Submitted Amendment No. 2 to the Office of Local Defense Community Cooperation for time extension related to Defense Community Infrastructure Program Grant through December 31, 2024.
 - GSE's work in this reporting period included the following:
 - Buried and replaced a 24" filtered water butterfly valve.
 - Washwater recovery tank dolphin strainer hose replaced.
 - Vertical turbine pump maintenance at the Filter Drain Pump Station.
 - Filter vessel air scour electrically actuated valve repairs.
 - Multiple programming corrections made by GSE's system integrator (RoviSys) to improve process reliability and facilitate continued facility startup and commissioning.
 - New filter level instrument probes were installed to address an outstanding issue with faulty level readings.
 - The three-month operational period to comply with the DDW requirements for demonstrating full treatment efficacy started on April 10, 2024.
- ***Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP # 8018)***
A construction contract was issued to Granite Construction Company for the Inverted Siphon Replacement Project. A contract was also awarded to HERC Rentals for the diversion bypass operation. An application was submitted by the County of Ventura to



ACOE for a 408 permit for the Three-Barrel Culvert Replacement Project. Design progressed to the pre-final milestone for the Vineyard Avenue Undercrossing Project and a permit application was submitted to Caltrans.

- ***Extraction Barrier and Brackish Water Treatment (CIP # 8019) – Robert Richardson***
 - *New Monitoring Wells:*
 - ABC Liovin mobilized to Naval Base Ventura County Point Mugu the week of May 20, 2024.
 - As of June 30, 2024:
 - Ten wells were installed in the semi-perched aquifer.
 - One well was installed in the Oxnard aquifer.
 - A piezometer was installed in the Fox Canyon aquifer.
 - Five wells in the Oxnard aquifer and four wells in the Mugu aquifer remain to be drilled.
 - Jacobs Engineering Group has provided field support and managed characterization of investigation derived waste.
 - *Grants:*
 - Grant application requesting \$20M in Federal funds for the Phase 1 Project submitted on June 17, 2024, to the Office of Local Defense Community Cooperation related to the FY2024 Defense Community Infrastructure Program.
 - Started to prepare grant application requesting \$300K in Federal funds for the United States Bureau of Reclamation Desalination and Water Purification Research Program: Pitch to Pilot Grant for Phase 2 Project Treatment Pilot Testing.
 - *Environmental Documentation:*
 - On April 22, 2024, a draft Description of Proposed Action and Alternatives was delivered to United States Navy staff.
 - *Design:*
 - In April to May 2024, spearhead locating services performed field utility markings and Encompass Consultant Group performed land surveying in preparation for topographic survey for the Phase 1 project.
 - In April to May 2024, Earth Systems completed geotechnical exploration work in preparation of a geotechnical report for the Phase 1 project.
 - In June 2024, Environmental Science Associates conducted a shear vane study in the Mugu Lagoon to assist in the Phase 1 discharge alternatives design.
 - In June 2024, Water Resources staff conducted a velocity study in the Mugu Lagoon to assist in the Phase 1 discharge alternatives design.
 - Kennedy Jenks Consultants (the design engineer) developed multiple discharge alternative concepts.



- ***Rice Avenue Overpass Pumping Trough Pipeline (CIP # 8021)***

The City of Oxnard has included a “Coordination Clause” in the project bid documents. The Coordination Clause will provide the District access to Well Site No. 4 and a segment of the 30-inch Pumping Trough Pipeline (PTP) main line on Rice Avenue northwest of the Union Pacific Railroad right-of-way during the construction phase.
- ***Pumping Trough Pipeline Metering Improvement Project (CIP # 8022)***
 - Fully executed Task Order No. 3 with Hamner, Jewell & Associates for acquisition of outstanding easements.
 - Purchase order issued for eight (8) battery operated electro-magnetic flow meters (includes spare part inventory).
 - Utility easement deeds for PTP Turnout Nos. 120, 142, 145 and 150 fully executed and recorded with the Ventura County Recorder’s Office.
- ***State Water Interconnection (CIP # 8025)***

The 100% design documents for the project were nearly complete in this reporting period. The interconnection is designed to flow in both directions, delivering water to the Calleguas Municipal Water District (Calleguas) on one end and the City of Ventura (City) on the other. It has a capacity of up to 13,150 acre-feet per year (AFY) and will enable the City to access its State Water Project (SWP) allocation of 10,000 AFY. A connection from the interconnection to the District facilities, once designed and constructed by the District, could deliver the District’s SWP allocation of 3,150 AFY. The City is planning to advertise for bids in August 2024.
- ***Replace El-Rio Trailer (CIP # 8028)***

Final installation and construction tasks for this project have been completed as of July 1, 2024.
- ***Asset Management System – CMMS System (CIP # 8041)***

Staff is in the process of developing an asset management system. In May 2024, Engineering and Operations staff met with Calleguas to learn about their Condition Assessment Program. Staff continued to meet internally to prepare for a shutdown of the OHP planned for November 2024, in connection with the construction of an emergency connection to the OHP by CalAm. Staff are planning to utilize the opportunity to assess the condition of a short segment of the OHP.
- ***Pumping Trough Pipeline Recycled Water Connection – Laguna Road Pipeline (CIP # 8043)***
 - Mott MacDonald Group, Inc. (MacDonald) was awarded a Construction Management and Inspection Services contract (\$470,969 including 10% contingency) that included a scope to provide constructability review through the final design.
 - Design was progressed to 100% by MKN and Associates with multiple reviews and input provided by staff and MacDonald.
 - Initial comments and Mitigated Negative Declaration went through public review with minor public comments and Notice of Determination was submitted to the County of Ventura (County) and the State of California.



- County permits (Watershed Protection District and Public Works Agency) were initiated, with staff working with County staff to acquire conditional permits prior to construction award for California Department of Water Resources CEQA review.
- Staff is currently working to finalize the Design and preparing all necessary bid items to release projects for construction bidding in July 2024. Construction is anticipated to be awarded in September 2024 and begin in October 2024.

- ***SCADA Hardware Update (CIP # 8046)***
Staff are currently working on upgrading PLCs for the moss screen and the El Rio VFDs. Also, the install of a new PLC for the Aux and Smolt Bypass flow meters. Additionally, added a level transducer to the Saticoy Master PLC for the Inverted Siphon Project.

- ***Lake Piru Recreation Area Pavement Maintenance Program (CIP # 8047)***
No updates to report.

- ***Condor Point Improvement Project (CIP # 8048)***
No updates to report. This project is complete.

- ***Main Supply Pipeline Sodium Hypochlorite Injection Facility (CIP # 8053)***
This project has been postponed until further notice.

- ***Lake Piru Campground and Recreation Area Renovations (CIP # 8055)***
The 30% design phase for this project was advanced during this reporting period. The 30% design phase remains on track to be completed by December 2024.

- ***Oxnard Hueneme Pipeline Low-Flow Upgrade (CIP # 8056)***
This project has been postponed until further notice.

- ***Critical Well Environmental Improvement (CIP # 8057)***
No updates to report.

- ***Piru Early Warning System Replacement (CIP # 8058)***
Staff has met with a potential contractor to discuss requirements for the new early warning system, specifically migrating from analog to digital with additional functionality and compatibility with the new District radios in the 700 MHz Public Safety Band that ties into the County's Regional Radio Project.

- ***Oxnard Hueneme Well No. 13 Rehabilitation (CIP # 8059)***
This project has been postponed until further notice.

- ***OH Well 14 Energy Efficiency Upgrades (CIP # 8060)***
Staff reviewed the draft Preliminary Design Report (PDR) and provided comments to the design consultant, MNS Engineers, Inc. A revised PDR was submitted for review.



CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of June 30, 2024, the District had a total of \$35.6M in cash and investments. As noted in the cash position report, some of the District’s resources are readily available for use while other funds have restrictions that limit how they can be used. The District must adhere to any legal, bond or contractual restrictions placed on funds. However, some restrictions are based on Board designations and can be redirected for other uses if the Board so determines.

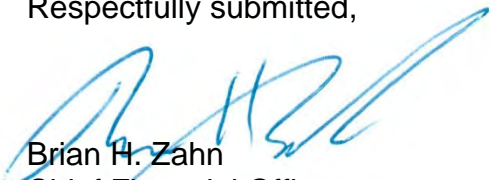
The District’s cash, cash equivalents and securities held in the various accounts as compared to the prior year are as follows:

	Jun-24	Jun-23
Bank of Sierra	\$ -	\$ 3,631,299
Citizens Business Bank	\$ 6,158,652	\$ 4,910,151
US Bank - 2020 COP Bond Balance	\$ -	\$ 6,113,344
Petty Cash	\$ 5,400	\$ 4,400
County Treasury	\$ 1,884	\$ 1,712
LAIF Investments	\$ 29,413,935	\$ 29,958,313
Total	\$ 35,579,871	\$ 44,619,219

Any restrictions on the remaining \$35.6M are listed in this report.

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

Respectfully submitted,



Brian H. Zahn
 Chief Financial Officer



FY 2023-24 Fourth Quarter Financial Review

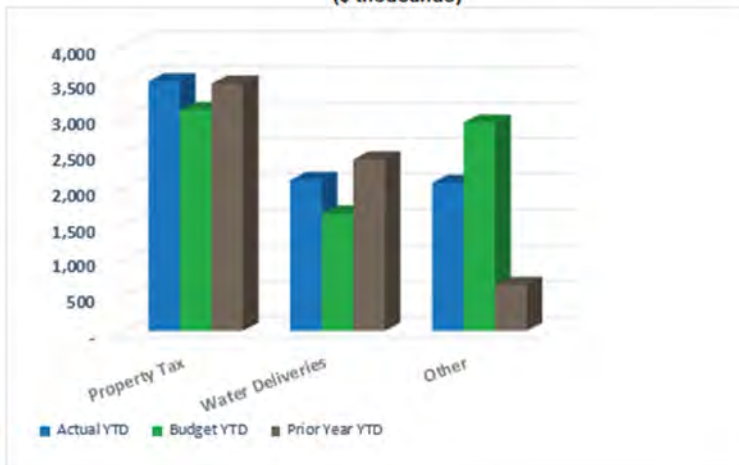
July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

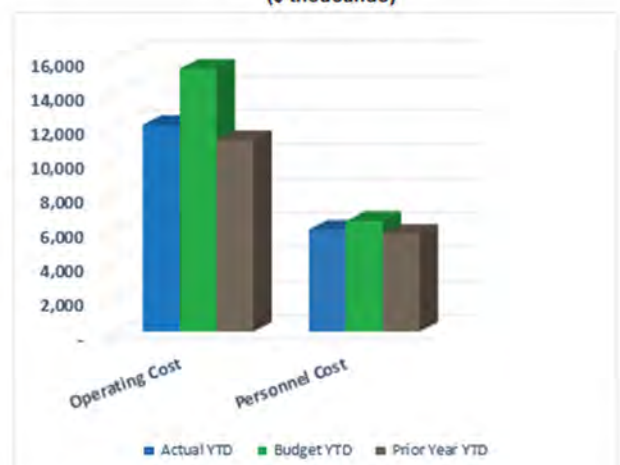
General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,114	1,641	473	29%	2,402	(288)	-12%
Groundwater	10,264	13,618	(3,355)	-25%	12,133	(1,870)	-15%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	3,501	3,097	404	13%	3,466	34	1%
Earnings on Investments	1,021	294	727	247%	447	574	129%
Other	3,230	6,795	(3,564)	-52%	1,668	1,563	94%
Transfers in	549	0	549	0%	451	98	0%
Total Revenues	20,679	25,444	(4,765)	-19%	20,567	112	1%
Expenses							
Personnel Costs	5,984	6,485	(500)	-8%	5,749	235	4%
Operating Expenditures	12,093	15,386	(3,293)	-21%	11,198	895	8%
Capital Outlay	1,612	1,861	(249)	-13%	94	1,518	1618%
Transfers out	9,679	12,204	(2,525)	-21%	9,164	515	6%
Total Expenses	29,368	35,935	(6,567)	-18%	26,205	3,163	12%
Net Surplus / (Shortfall)	(8,689)	(10,491)	1,802	-17%	(5,638)	(3,051)	54%

Revenues (\$ thousands)



Expenses (\$ thousands)



Revenue Status v. Budget

- Revenue received through FY 2023-24 is \$20.7M, \$4.8M (19%) below Plan. This is predominantly due to a 25% (37,125 AF) decrease in Groundwater Pumping, which resulted in a \$3.4M Budget shortfall.
- Grant revenue also contributed to the revenue decrease, which was \$2.7M under Plan. Grant revenue pertains to FEMA reimbursement for Lake Piru Flooding and SGM Grant for CIP Projects Ferro-Rose Recharge and Brackish Water Treatment. FEMA reimbursement is delayed and not considered a grant. Funds will be categorized differently in the upcoming fiscal year.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Proceeds from Financing related to the WIFIA Loan are also under Budget (\$2.5M) due to a timing difference. Funds were expected to be received in FY 2023-24, but now projected to be collected in FY 2024-25.
- Underrun is offset by an SDRMA reimbursement of \$1.2M for the Lake Piru Marina Project.
- Earnings on Investments (\$727K), Water Delivery (\$473K), Property Taxes (\$404K), and CIP Transfers In (\$549K) also offset revenue deficit.
- Investment increase is due to higher interest earnings and market value adjustments for LAIF.
- Water Deliveries 29% higher than Plan, which is caused by 5,238 AF more deliveries for the OH, PV, and PTP Pipelines combined.
- Property taxes revenue was higher than predicted.
- Piru Early Warning System Replacement Project (CIP 8058) was put on hold, and therefore funds of \$98K were transferred back to fund 050 to be used for the purchase of New District Radios.
- Alternative Supply Assurance Pipeline Project (CIP 8030) was also completed in FY 2023-24. The remaining \$323K funds were transferred back to fund 050.
- Higher than expected Revenue Reimbursements from the City of San Buenaventura for consulting services (\$267K), a rise in Lake Piru Filming Revenue (\$105K), and a surge in GW/Pipeline Late Fees (\$100K) also helped offset decrease in revenue.

Revenue Status v. Prior Year

- FY 2023-24 Revenue was in line with the prior fiscal year's Revenue with only \$112K (1%) increase in current fiscal.
- Groundwater Revenue is \$1.9M lower in the current fiscal year. Decrease in Groundwater Revenue was the result of a decline in pumping of 14,853 AF (13%) compared to the prior fiscal year.
- Water Deliveries were higher in current fiscal year by 5,087 AF. However, Water Delivery Revenue was lower by \$288K (12%) due to the reduction in M&I Rate that took effect in FY 2023-24.
- Offsetting decreases is an increase in Other/Miscellaneous Revenue (\$1.4M), which consists of the SDRMA reimbursement payment received in FY 2023-24 for the Lake Piru Marina Repairs as well as Filming Revenue.
- Earnings on Investments were also \$574K higher in current fiscal year due to higher interest earnings in FY 2023-24.
- CIP Transfers-In \$98K higher in current fiscal year which was attributed to savings from the Alternative Supply Assurance Pipeline Project (CIP 8030).
- Lake Piru Revenue (\$84K), Grant Revenue (\$53K), and Property Taxes (\$34K) were also higher in the current fiscal year, which contributed to the revenue decrease offset.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$29M, \$6.6M (18%) under Plan primarily due to lower than expected Operating Expenditures (\$3.3M) and a delay of CIP Transfers Out (\$2.5M) for Debt Proceeds related to CIP Projects SFD Outlet and SFD PMF.
- Overhead costs \$924K lower than anticipated for FY 2023-24 due to lower expenses charged to Fund 510.
- Principal (\$606K) and Interest payments (\$707K) related to 2020 COP Payments are budgeted as expenses but paid directly to liability.
- Professional Fees (\$513K), related to Public Relations Consulting Services and Environmental Professional Services, are lower than anticipated due to funds not being needed.
- Office Expense \$315K lower than Budget, which is caused lower than expected public and community outreach.
- Personnel Cost (\$500K) also under Plan due to vacant Full-Time positions Environmental Services and Recreation Department.
- Insurance Expense \$142K lower than Plan, which was caused by a decrease in property and liability costs for FY 2023-24 SDRMA Insurance.
- Travel Expenses showed savings of \$137K due to a decline in travel from the Board of Directors and General Manager.
- Capital Outlay (\$249K) also below Budget as a result of a FY 2023-24 End of Year GASB journal entry for the District's subscriptions.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$3.2M (12%) higher in the current fiscal year largely due to an increase in Capital Outlay Expense of \$1.5M.
- Capital Outlay increase was caused by supplemental funds approved by the Board for the Lake Piru Marina Replacement Project, which is anticipated to be reimbursed by FEMA. In addition, there were new vehicle purchases for the General Manager, Chief Operations Officer, and a Patrol Vehicle for the Recreation Department. Lastly, there were also purchases of New District Radios, Gator Vehicle for El Rio, and two Can-Am Defenders for Saticoy.
- Operating Expenditures (\$895K) are also higher in FY 2023-24 compared to the last fiscal year.
- Professional Fees up \$631K, which was attributed to the first installment payment for a lawsuit settlement.
- Maintenance in the current fiscal year increased by \$232K due to an increase in maintenance in Lake Piru Recreation and aging District Equipment/Vehicles.
- Office Expense higher in FY 2023-24 by \$97K due to Checkpoint Software purchase that was budgeted in fund 510 and expensed using overhead allocation.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Salaries and Benefits (\$235K) are higher in the current fiscal year, which is caused by a Board approved 4% COLA increase and annual merit increases.
- Transfers-Out for Capital Improvement Projects higher by \$515K in FY 2023-24, which is caused by multiple projects transitioning into construction phase.

Fund Balance

- The ending undesignated working capital balance at the end of FY 23-24 is approximately \$4.1M.
- The District's reserve policy requires a \$4 to \$5M undesignated balance, which has been met.

FY 2023-24 Fourth Quarter Financial Review

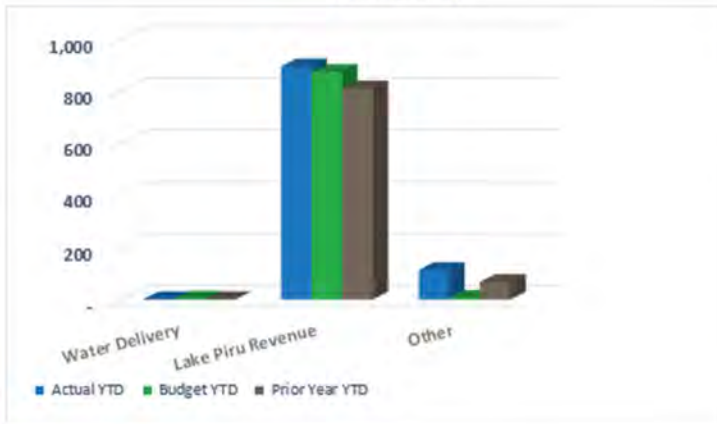
July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

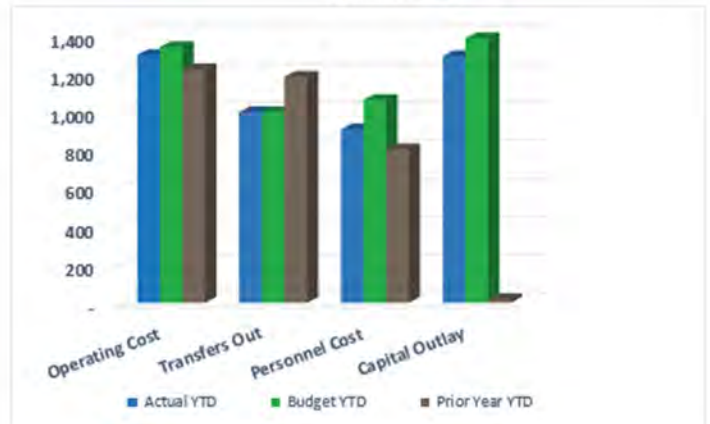
Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1	3	(2)	-60%	1	0	18%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	896	875	21	2%	812	84	10%
Other	113	5	108	1998%	68	46	67%
Total Revenues	1,011	883	127	14%	881	130	15%
Expenses							
Personnel Costs	910	1,065	(155)	-15%	805	105	13%
Operating Expenditures	1,300	1,342	(42)	-3%	1,225	75	6%
Capital Outlay	1,295	1,389	(94)	-7%	19	1,276	6845%
Transfers out	1,001	1,001	0	0%	1,186	(186)	-16%
Total Expenses	4,506	4,797	(291)	-6%	3,235	1,270	39%
Net Surplus / (Shortfall)	(3,495)	(3,913)	418	-11%	(2,355)	(1,140)	48%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Operational Revenue received through FY 2023-24 above Budget by \$127K (14%), which is mainly due to Other/Miscellaneous Revenue (\$108K) that consist of Filming Fees, Shower Fees and Misc. Sales. Lake Piru Revenue (\$21K) was also higher than Plan which was related to Day Use, Camping, Boating fees and reservations. Slightly offsetting increase is Water Delivery Revenue (\$2K).

Revenue Status v. Prior Year

- FY 2023-24 Operational Revenue \$130K (15%) higher due to increases in Day Use, Camping, Boating fees, reservations, and filming fees in the Current Year.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

Appropriation/Expenditure Status v. Budget

- Total expenditure were \$4.5M, \$291K (6%) under Budget due to Personnel Costs (\$155K), Capital Outlay (\$94K), and Operating Expenditures (\$42K).
- Salaries and Benefits below Plan due to two vacant Park Ranger Cadet positions and resignation of Chief Park Ranger.
- Capital Outlay under Budget caused by Supplemental Appropriation funds for Lake Piru Marina Project not fully used. Also due to a delay in purchase of a Recreation Department Replacement Truck and 4000 Gallon Water Truck.
- Professional Fees (\$35K) under Budget due to under-utilized Grant Solicitation and Legal fees.
- Overhead Costs (\$68K), Permits/Licenses (\$15K), and Office Expenses (\$13K) are lower than forecast due to delay in needed expenses.
- Savings are partially offset by an increase in Miscellaneous Expenses (\$43K) that pertained to higher-than-expected restroom rentals and unplanned inventory purchases for the new Lake Piru Store.
- Maintenance is also higher than Budget by \$15K, due to aging vehicles within the department.
- Utilities higher than anticipated by \$24K which is related to ongoing rate increases.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$1.3M (39%) higher in the current year mainly due to an increase in Capital Outlay Expenses (\$1.3M).
- Capital Outlay increase pertains to a Board approved Supplemental Appropriation for the Lake Piru Marina Project, which was a total of \$1.1M. As well as the purchase of District Radios and Lake Piru Security System.
- Salaries and Benefits (\$105K) are also higher in the current fiscal year due to the Board Approved 4% COLA increase and annual merits increases.
- Maintenance (\$203K), Overhead Cost (\$24K), and Miscellaneous Expenses (\$12K) are also higher in FY 2023-24 versus the prior fiscal year.
- Offsetting increase are lower CIP Transfers Out (\$186K) in PY for the Lake Piru Campground and Recreation Area Renovations.
- Utilities (\$92K), Permits/Licenses (\$46K), Office Expense (\$23K), and Water Chemicals (\$15K) also offset increase in current fiscal year.

FY 2023-24 Fourth Quarter Financial Review

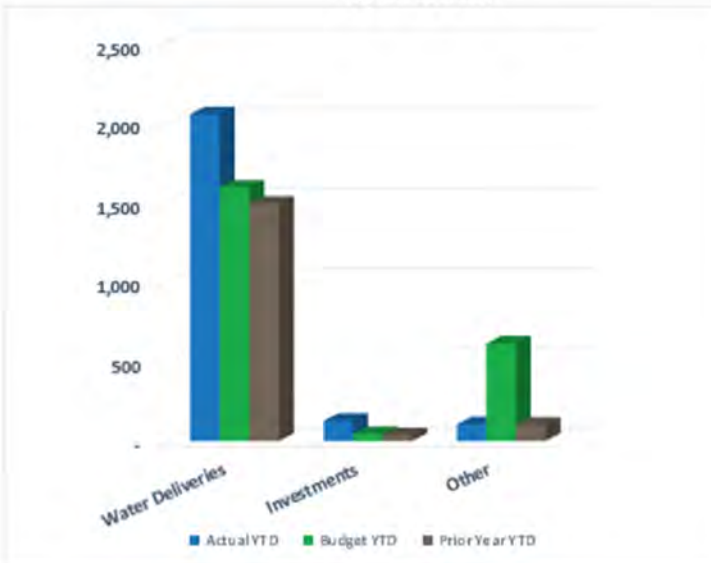
July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

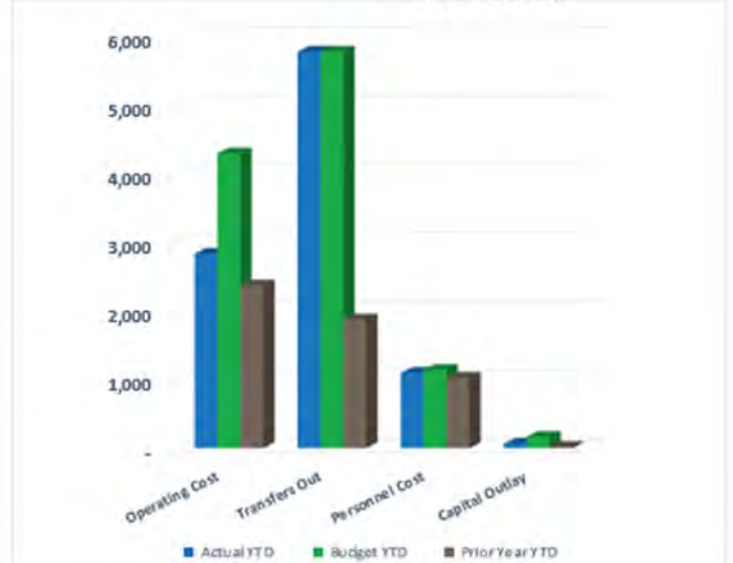
Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	4,502	6,117	(1,615)	-26%	3,822	680	18%
Water Delivery	2,048	1,587	460	29%	1,487	561	38%
Earnings on Investments	126	44	82	185%	37	89	242%
Other	185	611	(426)	-70%	116	69	59%
Transfers in	0	0	0	0%	86	(86)	0%
Total Revenues	6,861	8,359	(1,498)	-18%	5,548	1,314	24%
Expenses							
Personnel Costs	1,099	1,143	(44)	-4%	1,027	72	7%
Operating Expenditures	2,841	4,304	(1,464)	-34%	2,375	466	20%
Capital Outlay	65	166	(101)	-61%	17	48	283%
Transfers out	5,790	5,790	0	0%	1,879	3,911	208%
Total Expenses	9,795	11,403	(1,608)	-14%	5,298	4,497	85%
Net Surplus / (Shortfall)	(2,934)	(3,044)	110	-4%	250	(3,184)	-1275%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Revenue received through year was \$6.9M, down \$1.5M (18%) primarily caused by Groundwater revenue down \$1.6M (26%) due to less AF pumped throughout the year.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Proceeds from Financing also down from plan \$560K delayed due to timing issues.
- Offsetting the deficit is Water Deliveries revenue \$460K (29%) higher than Plan, which is caused by 5,898AF more than budgeted deliveries for the OH, PV, and PTP Pipelines combined.
- Earnings on Investments also exceeded the Budget by \$82K (185%) through the year.

Revenue Status v. Prior Year

- Current Year revenue is higher by \$1.3M (24%). The increase is primarily due to Pipeline Deliveries up \$561K as 5,122AF more were delivered in FY 23-24 amongst three pipelines and Groundwater deliveries were up \$680K (18%).
- Grant Revenue received is higher by \$65K (472%) compared to FY 22-23 for funding related to NFWF grant.
- Slightly offsetting the increase is lower Transfers In by \$86K in FY 22-23 for completed Floc Building and Recycled Water Projects.

Appropriation/Expenditure Status v. Budget

- Total expenditure through year are \$9.8M, which is \$1.6M (14%) below Plan. Savings predominantly in Operating Expenditures of \$1.5M (34%) and under-utilized Capital Outlay costs of \$101K due to delay in purchase of Freeman flow meters and gear box.
- Professional services down \$503K primarily due to savings in Environmental consultants. Additional savings in salaries \$44K and Overhead costs by \$262K.
- Principal (\$574K) and Interest (\$20K) payments related to 2020 COP are budgeted as expense but paid directly to liability.
- Additional Operating Expenditures under Budget are Rents and Leases (\$31K), Fuel Expenses (\$30K) and Permits/Licenses (\$31K).
- Savings are partially offset by an increase in purchases for Safety Supplies of \$6K and Office Expenses of \$23K.

Appropriation/Expenditure Status v. Prior Year

- Total Expenditures are \$4.5M (85%) higher than in the Prior Year, which is largely due to higher CIP transfers out of \$3.9M related to the Freeman Expansion Project.
- Operating Expenditures (\$466K), Personnel Cost (\$72K), and Capital Outlay (\$48K) are also higher in FY 2023-24.
- Contributing to the Operating Expenditures overrun from prior year are Professional Fees (\$411K) Water Treatment Chemicals (\$41K), Maintenance (\$115K), and Overhead costs (\$30K).
- Salaries and Benefits (\$72K) are also higher than prior year due to the Board approved 4% COLA increase, annual merit increases and unfunded liability payment.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

Fund Balance

- The ending undesignated working capital balance at the end of FY 23-24 is approximately -\$943K.
- The District's reserve policy requires an undesignated balance of \$1.5M which has not been met.

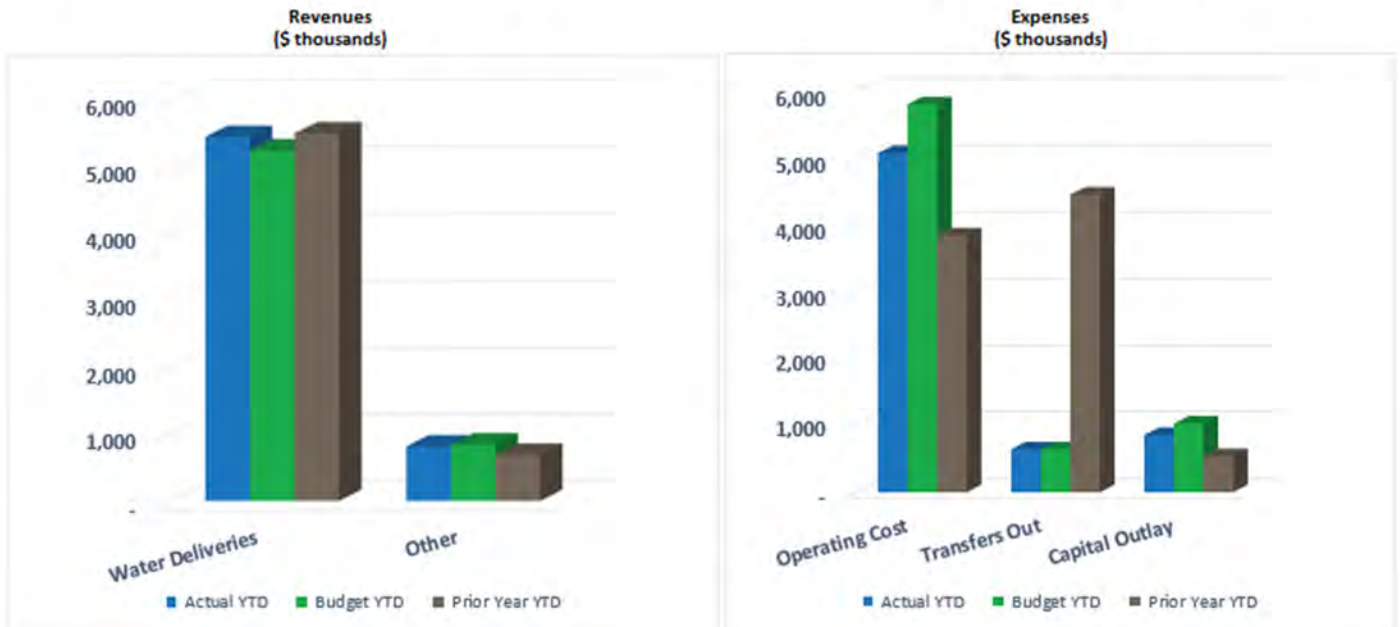
FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	5,307	5,246	62	1%	5,498	(190)	-3%
Earnings on Investments	66	63	3	5%	88	(21)	-24%
Grants	0	250	(250)	-100%	6,276	(6,276)	-100%
Other	736	769	(33)	-4%	590	146	25%
Total Revenues	6,109	6,328	(218)	-3%	12,451	(6,342)	-51%
Expenses							
Personnel Costs	1,195	1,024	171	17%	883	312	35%
Operating Expenditures	3,887	4,786	(899)	-19%	2,968	919	31%
Capital Outlay	848	1,019	(172)	-17%	533	315	59%
Transfers out	632	632	(0)	0%	4,461	(3,829)	-86%
Total Expenses	6,561	7,461	(900)	-12%	8,844	(2,283)	-26%
Net Surplus / (Shortfall)	(452)	(1,133)	681	-60%	3,608	(4,059)	-113%



Revenue Status v. Budget and v. Prior Year

- Total Revenue \$218K (3%) under Budget for the fourth quarter of FY 2023-24, which was near the forecasted Budget.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Under budget is primarily due to the timing of Grant Revenue (\$250K) for Prop 1 Round 2 IRWM Grant revenue expected to be received in FY 24-25. Compared to the prior year, Grant Revenue is \$6.3M lower due to multiple grants being completed in FY 2022-23.
- Fox Canyon Revenue was under Budget by \$125K for year and down \$34K compared to the prior year due to the decrease in water deliveries.
- Slightly offsetting decrease was transfers in of \$70K, up by \$67K compared to FY 2022-23, this was due to CIP 8036 being completed and remaining funds transferred in.
- Water Deliveries also above budget by \$197K due to 551AF (5%) more water delivered than planned.

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

- Total Expenses \$900K under Budget for FY 2023-24, which was primarily due to lower-than-expected Operating Expenditures (\$900K).
- Utilities (\$60K) below Budget due to decreased costs on Edison invoices.
- Contractual Services (\$84K) below Budget primarily due to underutilized Environmental professional fees.
- Maintenance Costs of \$371K were also lower (\$187K) than Plan but increased by \$41K compared to the prior year.
- Capital Outlay Expenditures (\$172K) shortcoming caused by a delay in gas engine piping improvements and Overhead costs under by \$243K.
- Principal payments \$285K under Plan due to payments budgeted as expense but paid directly to liability.
- Offsetting savings are Personnel Cost of \$171K (17%) as there was higher than expected work for the OH Pipelines, OH Booster Plant, and OH Well repairs resulting in increased salary costs.
- Compared to the last fiscal year, total expenditures were lower by \$2.3M (26%) in the current fiscal year. This was predominantly attributable to a decrease in Transfers-Out (\$3.8M) for CIP Projects.
- Offsetting savings over the prior year are increases in Personnel Costs (\$312K), Maintenance (\$41K), Insurance (\$42K), Treatment Chemicals (170K) Utilities (\$379K), and Capital Outlay (\$315K).

Fund Balance

- The ending undesignated working capital balance for FY 23-24 is approximately \$542K.
- The District's reserve policy requires an undesignated balance of \$1.1M for this fund which was not met.

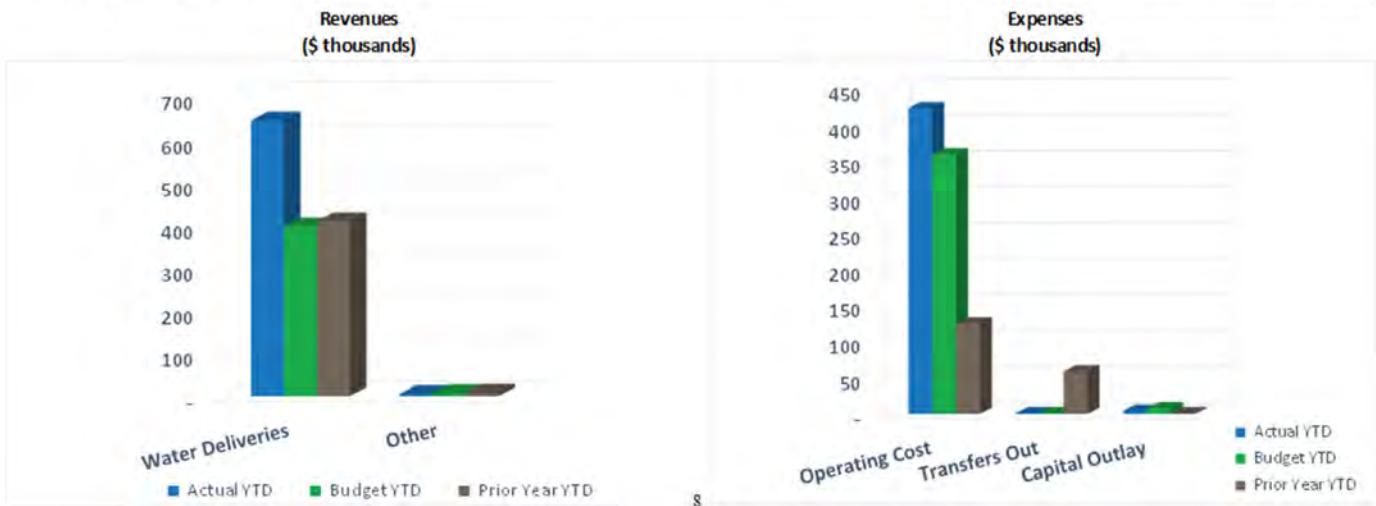
FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	645	398	247	62%	410	235	57%
Earnings on Investments	50	15	36	244%	10	41	419%
Other	5	7	(2)	-33%	8	(3)	-42%
Total Revenues	701	420	280	67%	428	272	64%
Expenses							
Personnel Costs	118	63	55	87%	52	66	127%
Operating Expenditures	305	297	8	3%	74	232	313%
Capital Outlay	4	8	(4)	-47%	1	3	341%
Transfers out	1	1	0	0%	59	(58)	-98%
Total Expenses	429	370	59	16%	186	243	131%
Net Surplus / (Shortfall)	272	51	221	438%	243	29	12%



Revenue Status v. Budget and v. Prior Year

- Revenue received \$701K through year end, over budget by approximately \$280K (67%).
- Water Delivery revenue greater than Budget by \$247K (62%). Due to availability of surface water, 5,152 AF more than budgeted water was delivered through year end.
- Revenue has an increase of \$272K (64%) from prior fiscal year, as there was 4,274 AF more water delivered in FY 23-24.

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

- Total Expenditures are over Budget by \$59K (16%) this fiscal year. Operating Expenditures were higher than planned primarily in utility costs (\$20K), this was due to an increase in electricity usage. Treatment chemicals specifically for the Moss Screen was also higher than budgeted.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Additionally contributing to the overrun are Salaries and Benefits by \$55K (87%) due to additional staff time spent working on Pleasant Valley Pipeline.
- Slightly offsetting the overrun are savings in Capital Outlay (\$4K), Professional Fees (\$6K) and Overhead costs (\$13K).
- Compared to prior year, expenses are up \$243K principally due to Operating Expenditures up \$232K due to PV Reservoir maintenance work. Salaries and Benefits are also higher by \$66K from the prior year because of board approved 4% COLA increase and annual merit increases.

Fund Balance

- The ending undesignated working capital balance at the end of FY 23-24 is approximately \$961K.
- The District's reserve policy requires a \$258K minimum undesignated balance which is met.

FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

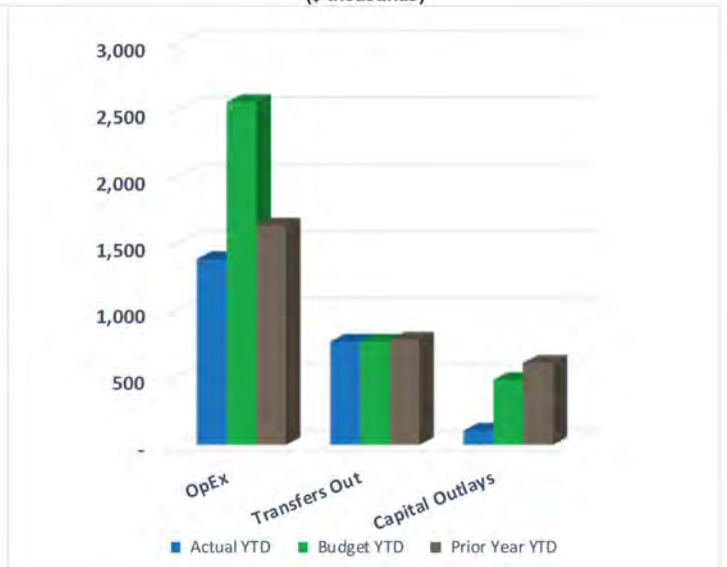
Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,849	2,806	43	2%	2,232	617	28%
Earnings on Investments	108	32	76	241%	42	66	158%
Grants	61	0	61		239	(179)	0%
Other	227	387	(160)	-41%	343	(117)	-34%
Total Revenues	3,245	3,225	21	1%	2,857	388	14%
Expenses							
Personnel Costs	367	370	(3)	-1%	317	50	16%
Operating Expenditures	1,026	2,195	(1,169)	-53%	1,326	(299)	-23%
Capital Outlay	109	488	(379)	-78%	615	(506)	-82%
Transfers out	775	775	0	0%	789	(14)	-2%
Total Expenses	2,277	3,829	(1,552)	-41%	3,046	(769)	-25%
Net Surplus / (Shortfall)	968	(604)	1,572	-260%	(189)	1,157	-611%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Revenue received through year end was \$3.2M, which was on target with Budget.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Slight surplus of \$21K (1%) was primarily caused by State Grants in the amount of \$61K which was offset by lower Fox Canyon GMA Revenue (\$356K) due to more surface water deliveries. CIP Transfers In also over budget (\$198K) related to a CIP Board approved allocation correction.
- Earnings on Investments over budget by \$76K due to Market Value Adjustment and higher than anticipated rates.
- Water Deliveries over Plan by \$76K which was caused by 195 AF (4%) more deliveries than expected.

Revenue Status v. Prior Year

- Revenue is up \$388K (14%) from prior year. This is primarily due to \$617K (28%) increase in Water Delivery Revenue which was attributed to higher rates and 281 AF more water deliveries in FY 2023-24.
- Earnings on Investments up \$66K (158%) from prior year due to higher interest rates.
- Offsetting Revenue increase was Grants (\$178K) and Fox Canyon GMA Revenue of (\$133K), due to more surface water deliveries in current fiscal.

Appropriation/Expenditure Status v. Budget

- Total expenditures through fourth quarter are \$2.3M, \$1.6M (41%) below Budget predominantly due to lower Operating Expenditures of \$1.2M (53%).
- Utilities were \$298K lower than projected which was caused by less electricity used for well pumping.
- Maintenance \$186K and Overhead costs \$118K under Plan.
- Fox Canyon GMA expenditure \$103K under projection because of more surface water deliveries.
- Principal payments of \$354K under Budget due to 2020 COP payments budgeted as expense but paid directly to liability.
- Professional fees underutilized by \$52K because of a delay in PTP infrastructure analysis.
- Capital outlay also \$379K lower than anticipated due to fewer than planned PTP isolation valves and VFD replacements.

Appropriation/Expenditure Status v. Prior Year

- Compared to prior fiscal year, expenditures are lower by \$769K (25%) predominantly due to lower Capital Outlay expenditures of \$506K (82%). This was attributed to PTP Booster Replacement and PTP Pump #3 Rehabilitation that occurred in FY 2022-23.
- Operating Expenditures are also lower by \$299K (23%) in FY 2023-24 compared to last fiscal year. This is largely caused by lower electricity costs and Fox Canyon charges due to significant surface water deliveries in the current fiscal year.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Offsetting expenditures decrease is higher Personnel Costs (\$50K) due to recent new hires and filling of open District positions in FY 2023-24.

Fund Balance

- The ending undesignated working capital balance at the end of FY 2023-24 is approximately \$1.7M.
- The District's reserve policy requires an undesignated balance of \$1M for this fund which has been met.

FY 2023-24 Fourth Quarter Financial Review

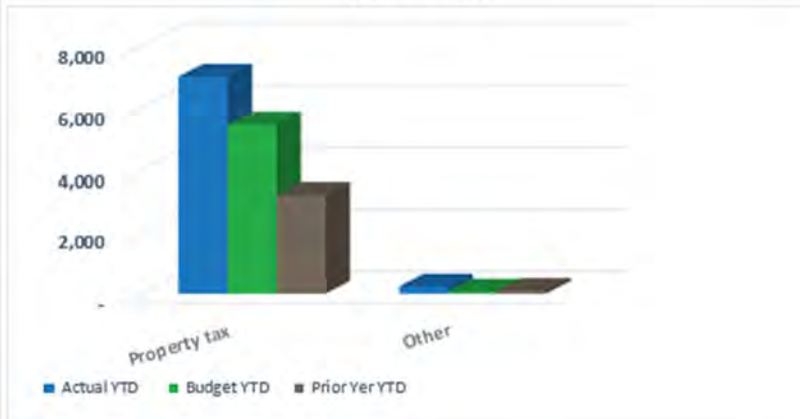
July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

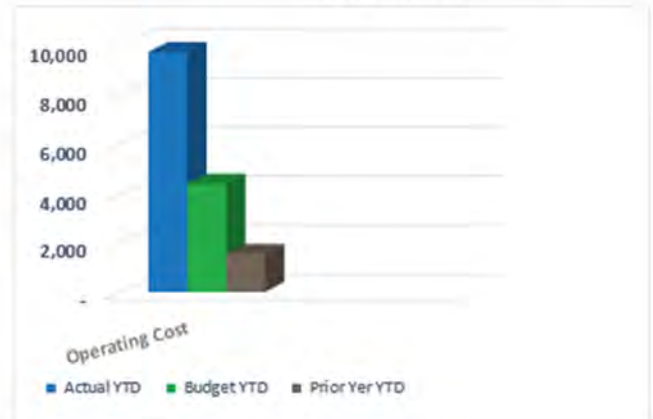
State Water Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	230	67	163	244%	80	150	187%
Property Taxes	7,018	5,460	1,558	29%	3,205	3,813	119%
Total Revenues	7,249	5,527	1,722	31%	3,286	3,963	121%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	9,790	4,401	5,390	122%	1,558	8,233	529%
Capital Outlay	0	0	0	0%	0	0	0%
Debt Service	0	0	0	0%	0	0	0%
Transfers out	0	0	0	0%	0	0	0%
Total Expenses	9,790	4,401	5,390	122%	1,558	8,233	529%
Net Surplus / (Shortfall)	(2,541)	1,126	(3,668)	-326%	1,728	(4,269)	-247%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget and v. Prior Year

- Revenue received through Q4 was \$7.2M, up by \$1.7M (31%) over budget.
- Property tax revenue was favorable by \$1.6M (28%) largely due to higher than budgeted secured and passthrough taxes. Earnings on investments also over Plan by \$163K due to GAAP market value adjustment to LAIF and an increased rate of return.
- Compared to Prior Year, revenue is up \$4M (121%) due to increase in property taxes (119%) and increase in Earnings (187%).

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

- Total expenditures of \$9.7M over budget by \$5.4M (122%). This is due to higher variable costs from State Water Purchases and additional water purchases from Casitas Mutual Water, Palmdale Water and Santa Clarita Valley Water.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

100% of Fiscal Year Completed

- Compared to Prior Year, expenditures are up by \$8.2M (529%). This is also due to water purchases in FY 23-24.

Fund Balance

- The ending undesignated working capital balance at the end of FY 23-24 is approximately \$5.0M. This is within the District's fund reserve maximum of \$5.5M.
- The entire fund balance is designated for the fixed and variable costs related to the District's State Water Project allocation of 5,000 acre feet per year plus allowable Table A water.



FY 2023-24 Fourth Quarter Financial Review

July 1, 2023, through June 30, 2024

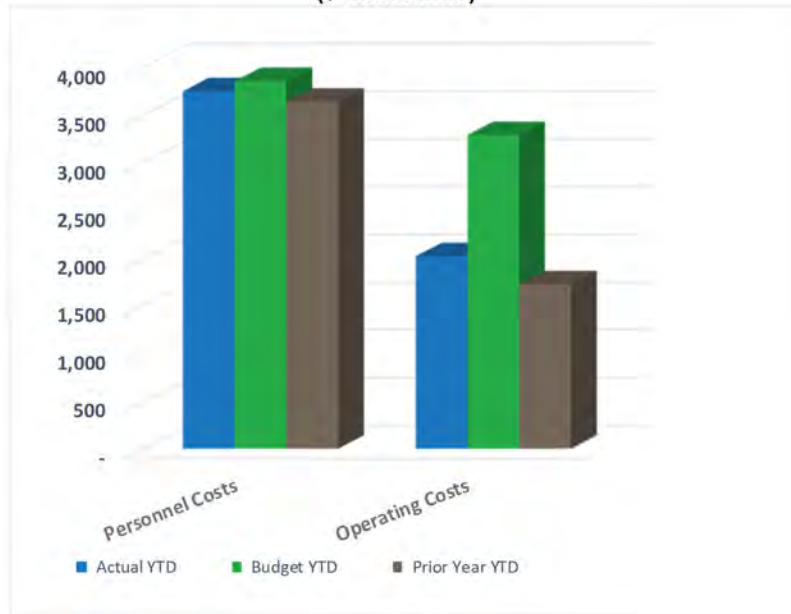
100% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	3,745	3,853	(107)	-3%	3,636	110	3%
Operating Expenditures	2,018	3,286	(1,268)	-39%	1,724	294	17%
Capital Outlay	0	385	(385)	0%	0	0	0%
Total Expenses	5,764	7,523	(1,760)	-23%	5,360	404	8%

Expenses

(\$ thousands)



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

- Expenditures under budget by \$1.8M (23%).
- The largest savings were in Professional Fees, \$1.1M primarily due to Prof. Fees – Other savings of \$500K. Contributing to the variance are Personnel Costs \$107K, Office Exp \$123K with savings of \$61K in Computer licensing/Support and underutilized Travel of \$47K.
- Slightly offsetting the savings are Telephone Expenses, which were \$25K over plan mainly due to District Telephone – Landlines expenses increasing with additional district cellphones being issued.
- Capital Outlay expenditures of \$385K for Checkpoint Enterprise and new District Radios were distributed out of Overhead Fund using the District Overhead allocation.
- Compared to prior year, expenditures are higher by \$404K (8%). This is mainly due to Office Expenses of \$127K, Prof Fees \$102K and salaries \$110K.



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: September 26, 2024 (September 30, 2024, October meeting)

Agenda Item: 5. **Administrative Services Department Monthly Report**
Information Item

Staff Recommendation:

Receive and review this staff report from the Administrative Services Department as well as receive a verbal presentation of its highlights for September 2024.

Discussion:

Finance

- Finalizing the development of a Strategic Rates Model to forecast water rates through 2040 based on various scenarios.
- Allowance for Doubtful Account to increase by \$460K for 06/30/24.
- FEMA out of money for 2024 year.
- Once payments begin, \$98M WIFIA loan will have a cost of \$7.2M per year for 30 years.

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for two Committee meetings, Recreation (Sep. 4) and Finance and Audit Committee (Sep. 30), as well as the regular Board of Directors meeting (Sep. 11). Additionally, Fillmore and Piru Basins Groundwater Sustainability Agency meetings (Sep. 5, 26) held at the City of Fillmore.
- Coordinated logistical support with room and beverage setup for the following outside agency meetings: UC Cooperative Extension (Sep. 13, 20), AWA Board of Directors (Sep. 5), and AWA Water Issues Committee (Sep 17).

5. Administrative Services Department Monthly Report Information Item

Human Resources

- Coordinating open enrollment season for District Health Care, Flexible Spending Account, and AFLAC insurance to be effective January 1, 2025.
- Sent out open enrollment emails to all staff members and calculated new rates.
- Attended many CalPERS webinars to understand PPO Provider change and impacts.
- Continued to process end of fiscal year employee evaluations.
- Held second mandatory workplace violence prevention policy training on August 27th.
- Attended Active Incident Preparedness Event at the Ventura County Office of Education on August 28th.
- Held annual benefits presentation for all eligible District staff on September 18th.

Working on recruitments for the following positions:

- Chief Water Treatment Operator, interviews held September 18 and 23
- Park Ranger Cadet, initial interviews held September 20
- Assistant General Manager, position closed September 15

New Hires:

- Finalized selection of Luis Perez who will start in November as a Senior Control Systems Technician.

Risk and Safety Management

- Conducted annual fire safety and fire extinguisher training across multiple Departments (O&M, Environmental Services, Engineering, Finance, and Administrative Services).
- Provided security technology, dam siren, and radio communications updates to public safety partners at Annual Law Enforcement/Public Safety Consultation meeting at Santa Felicia Dam.
- Coordinated dam siren activation practice session for staff with the new radios.
- Implemented new security measures for Birders visiting Saticoy Facility.
- Separated FEMA Cat A Debris Project into Two Projects to capture 100% cost share for eligible work period.
- Also received \$32,000 in FEMA reimbursement through Cal OES on disaster recovery project at Freeman.
- In partnership with Control Systems team, hosted Calleguas Municipal Water District staff at District HQ to share security, radio, and IT systems and capabilities.
- Finalized hearing tests for selected Water Resources staff with field exposure to noise; also completed annual audit of the District's Hearing Conservation Program with Professional Supervisor (licensed Audiologist).
- Deployed new radios to key Executive Management staff.
- Supported Control Systems Team and Grant Task Force with Cybersecurity Grant.

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

Technology Systems

Infrastructure and Device Management:

- **E-Waste Cleanup:**
 - Completed a district-wide e-waste cleanup, eliminating obsolete technology and streamlining the asset inventory. This initiative reduced unnecessary equipment storage and aligned with overall device lifecycle management strategies.

- **New Technology Acquisition for 3D Modeling:**
 - Acquired advanced 3D modeling equipment to enhance infrastructure mapping. This investment leverages existing GIS tools, providing improved visualization and planning capabilities for key infrastructure projects. The equipment has already been deployed in ongoing assessments, delivering more accurate data for future projects.

- **Wi-Fi Service at Lake Piru:**
 - Supported the paid Wi-Fi service at Lake Piru by updating the inventory systems for another annual period of Wi-Fi sales. This ensures accurate device tracking and consistent service delivery, contributing to uninterrupted connectivity and sustained revenue generation.

Communications and Operational Support:

- **Cybersecurity Campaigns:**
 - Baseline cybersecurity training was successfully rolled out, with the majority of staff completing the training on time. Ongoing phishing campaign reviews demonstrated positive results, significantly raising awareness of cybersecurity risks and reducing vulnerabilities.

- **Virtual Meeting Support:**
 - Provided critical support for several virtual meetings, ensuring smooth operations for:
 - **MBGSA** (Mound Basin Groundwater Sustainability Agency),
 - **FPGSA** (Fillmore and Piru Basins Groundwater Sustainability Agency),
 - **UWCD Board of Directors Committee and General Meetings**,
 - **AWA** (Association of Water Agencies),
 - **Farm Bureau of Ventura**,
 - **California University Extended Education Seminars**, supporting water sustainability and management best practices.

Strategic Planning and Maintenance:

- **Software Upgrade Preparation:**
 - Actively preparing for a major software upgrade of a critical software suite used daily across departments. Detailed planning is in progress to ensure a smooth transition with minimal disruption to business operations, and the

5. Administrative Services Department Monthly Report Information Item

upgrade is expected to improve system performance and enhance operational efficiencies.

- **Ongoing Network Improvements:**
 - Gradual **network infrastructure improvements** were made across key operational facilities, focusing on optimizing performance and securing data flow. These enhancements contribute to overall network stability and ensure reliable connectivity for critical applications.
- **Grant Application for Cybersecurity Enhancements:**
 - The **Grants Task Force** (Operations, HR, Risk, Finance, Environmental Sciences, and IT departments) collaborated to submit an about **~\$250,000 grant** application to the federal government for **cybersecurity enhancements** to the SCADA OT (Operational Technology) environments. Special credit goes to the Control Systems, Risk and Safety, and our Grant Task Force for their integral role in this process.
- **SCADA Disaster Recovery Drill:**
 - On **August 22, 2024**, the district successfully conducted a **SCADA Disaster Recovery Drill**, with key contributions from a **Cybersecurity Advisor from CISA**. The agency's feedback provided invaluable insights into improving the district's **Cybersecurity Incident Response Plan**, addressing previously overlooked gaps. Their involvement also strengthened the team's confidence in handling potential cybersecurity incidents and laid the groundwork for enhanced response capabilities in future disaster recovery scenarios.

Infrastructure and Network Management

- **Network Enhancements:**
 - Significant progress was made in optimizing district-wide network infrastructure. A key accomplishment in September involved updating the systems inventory for the paid Wi-Fi service at Lake Piru.
 - The team also focused on gradual improvements across the network, aimed at enhancing system performance, security, and management capabilities.
- **LAN Segmentation:**
 - The district's LAN (Local Area Network) was successfully segmented into four distinct locations—Lombard, El Rio, Saticoy, and Piru—which has laid the groundwork for more secure and efficient network operations.
 - Each site now operates as a unique network object, providing improved control, management, and security across critical systems. These enhancements are especially important for high-priority applications that require uninterrupted service, contributing to the district's network reliability and scalability.