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, December 2, 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 December 2, 2024, UWCD Finance and Audit Committee Meeting Agenda.

2.2 Approval of Minutes
Motion
Approve Minutes from September 30, 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 first quarter of fiscal year 2024-2025.

2.4 Board Requested Cost Tracking Items
Information Item
Review the costs that the District has incurred through September 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 Check Recap Monthly Report
Information Item
Review the District's accounts payable recap for October 2024.

2.6 Investment Monthly Report
Information Item
Review the District's investment portfolio and cash position as of October 31, 2024.

2.7 Pipeline Delivery Monthly Report
Information Item
Review the District's pipeline water activities as of October 31, 2024.

3. UWCD Board of Directors Meeting Agenda Item
Review and discuss the following agenda item to be considered for approval at the December 11, 2024, Board of Directors meeting.

3.1 Request from Pleasant Valley County Water District to Waive Interest Charges for Late Payment
Review and consider recommending approval authorizing the General Manager to execute the Courtesy Waiver of Interest Request approving Pleasant Valley County Water District's request to waive interest charges of approximately $6,276 for late payment of their September 2024 Pipeline invoice to the full Board.

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4. Fiscal Year 2024-2025 First Quarter Financial Report
Information Item
Review the District's quarterly financial report for the period of July 1 through September 30, 2024, as well as receive a verbal presentation from its 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 Thursday, November 21, 2024, at 6:15 p.m. at the United Water Conservation District Headquarters, Oxnard, CA and www.unitedwater.org.

_____
Jacquelyn E. Lozano, Clerk of the Committee

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: November 20, 2024 (December 2, 2024, meeting)

Agenda Item: 2.2 Approval of the September 30, 2024, Finance and Audit Committee Meeting Minutes
Motion

Staff Recommendation:
Approve the attached minutes.

ATTACHMENT

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, September 30, 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 9:00 a.m.

Committee Members Roll Call
Present: Directors Huber, Maulhardt, and Keeling.
Absent: None.

1. Public Comments: None.

2. Consent Calendar

Action: M/S/C (Maulhardt, Huber) to approve the Consent Calendar.

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

2.1 Approval of Agenda
Approved the Agenda.

2.2 Approval of June 3, 2024, Committee Meeting Minutes
Approved the minutes.

2.3 District Staff and Board Member Reimbursement Quarterly Report
Received and filed.

2.4 Board Requested Cost Tracking Items
Received and filed.

2.5 Investment Monthly Report
Received and filed.

2.6 Pipeline Delivery Monthly Report
Received and filed.

3. UWCD Board of Directors 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

Action: M/S/C (Huber, Maulhardt) 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.

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

4. Fiscal Year 2023-2024 Fourth Quarter Financial Report

Received and filed the District's website Fiscal Year 2023-2024 Fourth Quarter Financial Report for the period of April 1 through June 30, 2024, as well as received a presentation from the Districts' Chief Financial Officer Brian Zahn.

Action: Capital Improvement Project # 8019 (*Grants*), Director Huber offered to provide staff with the names of the other applicants who have also applied to the Local Defense Community Cooperation for the $20K grant funding. An email to follow.

Action: Top 10 AG and M&I Groundwater Customers (slides 10 and 11), Director Huber noted the differences in acre feet and costs for each of the customers. He'd like to understand the variables used to calculate those amounts. Staff provided an explanation of the differences during the meeting but would also provide a more detailed response via email to Director Huber after the meeting.

Director Maulhardt requested to know the physical location of the District's customer Del Norte. Staff had responded to his request prior to adjournment of the meeting.

Action: Top 10 Delinquent Accounts (slide 18), in order not to lose sight of the large overdue balance one entity carries over multiple accounts, Director Maulhardt recommended the following: modify the table in the presentation to also display the combined debt for each entity; do the same with the invoice statements by combining the total amount due for those large entities when distributing for payment; and focus on those large balances of big corporations/companies.

Upon further discussion with staff on ways to get ahead of this, Director Maulhardt suggested contacting the District's state representatives to get their support on this issue. Taking the approach to support grant funding to clear the balance of unpaid bills.

Action: Director Huber requested to see payment by overdue account added to the presentation.

5. Administrative Services Department Monthly Report

<u>Information Item</u>

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

6. Future Agenda Items

No items were offered by the Committee.

Action: Committee members agreed to bring forward to the Board the Fourth Quarter Financial Report and presentation with the additional modifications and recommendations: remove Top 10 slide and replace it with what the true cost of water is for M&I and include per gallon cost; convey messages to the public and stakeholders that Finance has had a clean audit, that the cost of water is important – it is not taxed, and educate rate payers on what the District is doing.

Action: Prior to the conclusion of the meeting, the Committee agreed to add the Request from Sierra Pacific Farms, Inc. to Waive the 2023-2 Penalties and Interest Charges for Late Submission and Payment as a Motion Item to the Board's Consent Calendar on its October 9, 2024, agenda.

ADOURNMENT

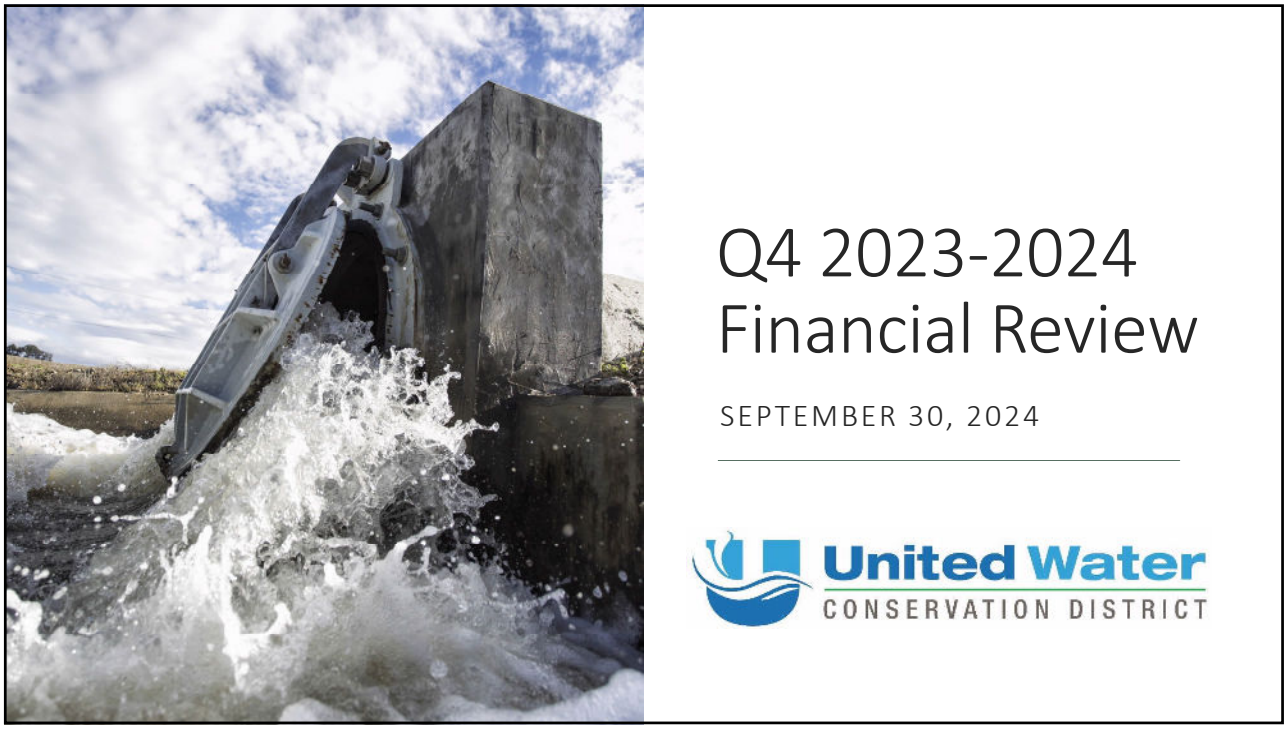
The meeting adjourned at 10:26 a.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of September 30, 2024.

Approved: _____
Catherine P. Keeling, Chair

United Water
CONSERVATION DISTRICT
FINANCE AND AUDIT COMMITTEE MEETING
September 30, 2024
(October meeting)

1


Q4 2023-2024
Financial Review
SEPTEMBER 30, 2024
United Water
CONSERVATION DISTRICT

2

Highlights

GROUNDWATER AND WIFIA LOAN PROCEEDS DRIVE UNFAVORABILITY TO BUDGET

in $000's	Q4 FY23-24 Actual	Q4 FY23-24 Budget	Q4 FY22-23 Actual
Taxes	10,519	8,557	6,658
Water Delivery/Fixed Cost	14,192	13,185	13,043
Groundwater	16,349	21,725	16,882
Other Operating Revenue	920	875	853
Non-Operating Revenue	4,508	7,367	13,996
Total Revenue	**$ 46,488**	**$ 51,708**	**$ 51,432**

REVENUE

Total operating revenue is $5.2M or 10% unfavorable to budget

- Taxes are favorable to budget, $2.0M or 23%
- Pipeline revenue is favorable to budget, $1.0M or 8%
- Groundwater revenue is unfavorable to budget, $5.4M or 25%
- Other Operating Revenue is flat to budget, $45K or 5%
- Non-Operating Revenue is unfavorable to budget, $2.9M or 39% primarily due $3.1M in WIFIA loan proceeds that were not received by year-end and $2.8M in grants not received. This was offset by positive variances in all other accounts including $1.2M Misc. Revenue, $688K LAIF Interest, and $454K Unrealized Gain.

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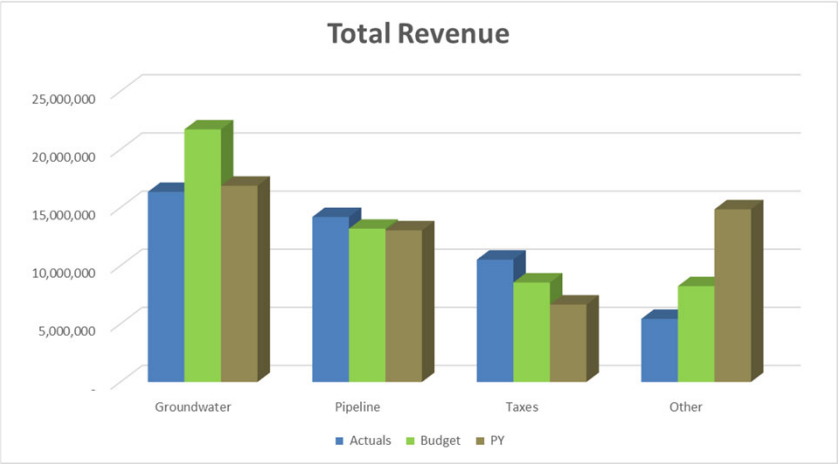
Total Revenue



- Groundwater unfavorable $5.4M or 25%
- Pipeline favorable $1.0M or 8%
- Taxes favorable $2.0M or 23%
- Other Revenue unfavorable $2.8M or 39%

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Highlights

PROFESSIONAL FEES AND CAPITAL SPEND DRIVE FAVORABILITY TO BUDGET

in $000's	Q4 FY23-24 Actual	Q4 FY23-24 Budget	Q4 FY22-23 Actual
Personnel Expense	13,814	15,384	12,958
Professional Fees	8,607	10,697	7,362
Operating Expense	33,957	48,013	23,502
Allocated Overhead	5,547	7,107	5,382
Debt Service	843	3,031	882
Other	2,661	3,608	2,201
Total Expenditure	**$ 65,428**	**$ 87,841**	**$ 52,287**

EXPENDITURE

Total Expenditures are $22.4M or 26% favorable to budget

- Professional and legal fees are favorable to budget $2.1M or 20% due to underspending across all departments
- Operating expenses are below budget $14.1M or 29% due completely to favorable Capital spend $1.1M and favorable CIP spend 17.6M (Design, Construction, and CEQA Permits) offset by unfavorable State Water purchases $5.5M
- Allocated Overhead favorable to budget $1.5M or 22% due to Professional Fees and Capital Equipment

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Recreation

- Revenue favorable to budget $151K or 17%
- Expenses favorable to budget $197K or 8%
- Total funding ($1.2M) actual vs. ($1.5M) budget
- Condor Point Store $73K in revenue and $87K expenses. $14K loss attributed to initial start-up costs.

in $000's	Q4 FY23-24 Actual	Q4 FY23-24 Budget	Variance
Camping	483	-	483
Recreation Fees	229	883	(654)
Filming Fees	54	-	54
Misc	268	-	268
Total Revenue	**$ 1,034**	**$ 883**	**$ 151**
Personnel Expense	910	1,065	(155)
Professional Fees	37	72	(35)
Operating Expense	693	646	47
Allocated Overhead	241	308	(68)
Debt Service	1	0	0
Other	328	315	12
Total Expenditure	**$ 2,210**	**$ 2,407**	**$ (197)**

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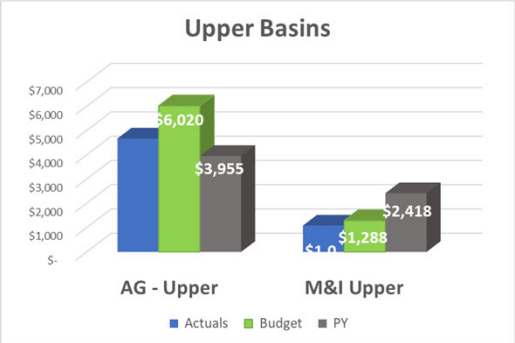
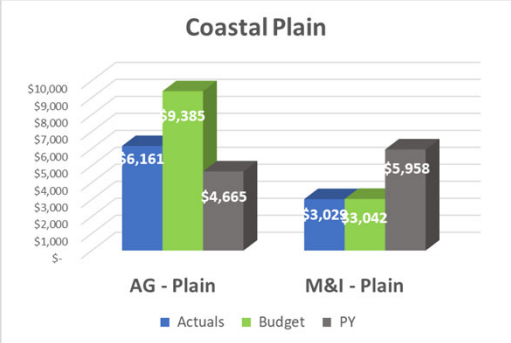
Groundwater Revenue

UPPER BASIN AND COASTAL PLAIN





In $000's	Groundwater	Actuals	Budget	PY	*vs Budget*	*vs PY*	*% var Budget*	*% var PY*
Zone A	AG - Upper	$ 4,676	$ 6,020	$ 3,955	(1,344)	721	-22%	18%
	M&I Upper	$ 1,085	$ 1,288	$ 2,418	(203)	(1,333)	-16%	-55%
Zone B	AG - Plain	$ 6,161	$ 9,385	$ 4,665	(3,224)	1,496	-34%	32%
	M&I - Plain	$ 3,029	$ 3,042	$ 5,958	(13)	(2,929)	0%	-49%
		$ 14,951	**$ 19,735**	**$ 16,995**	**$ (4,784)**	**$ (2,044)**	**-24%**	**-12%**

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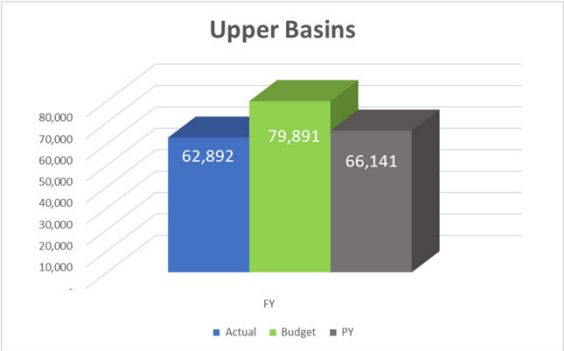
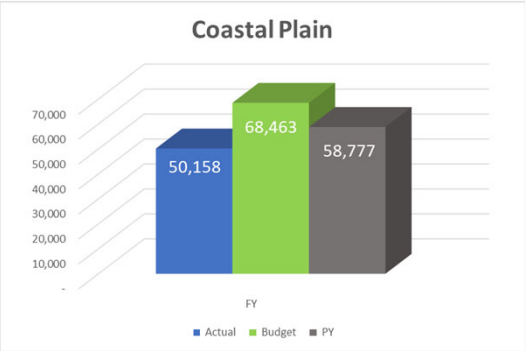
Groundwater Volume

UPPER BASIN AND COASTAL PLAIN





in AF		1st Half	2nd Half	FY
Upper Basins	**Actual**	40,467	22,425	62,892
	Budget	44,762	35,129	79,891
	PY	44,290	21,851	66,141
	Variance	90%	64%	79%

in AF		1st Half	2nd Half	FY
Costal Plain	**Actual**	31,955	18,203	50,158
	Budget	38,834	29,629	68,463
	PY	39,756	19,021	58,777
	Variance	82%	61%	73%

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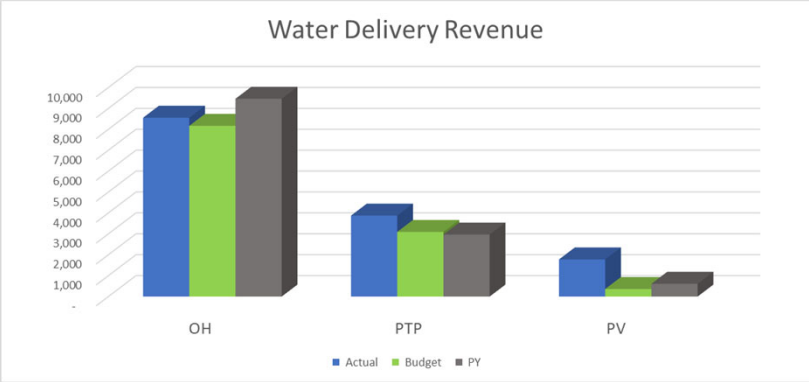
Pipeline Revenue

EXCLUDING IN-LIEU OF PUMPING CHARGES



- Pipeline Revenue favorable to budget 5%
- OH 1% unfavorable
- PTP 25% favorable
- PV 390% favorable

Pipeline	Actual	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
OH	8,554	8,167	9,461	387	(907)	5%	-10%
PTP	3,873	3,092	2,965	781	907	25%	31%
PV	1,776	362	612	1,414	1,164	390%	0%
	$ 14,203	**$ 11,621**	**$ 13,039**	**$ 2,582**	**$ 1,164**	**22%**	**9%**

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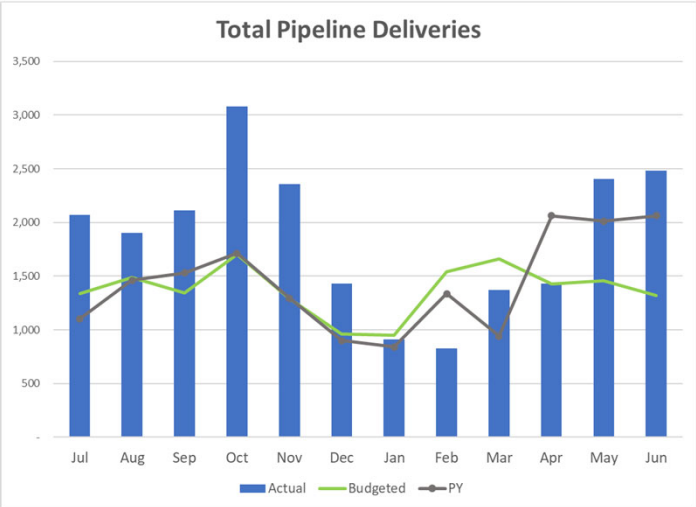
Pipeline Volume

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



- Delivery volume 36% above budget (22,377 AF Actual vs. 16,480 AF Budget)
- All three pipelines driving the positive variance

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Top 10 AG Groundwater Customers

Customers		Total Revenue	Total AF
FARMERS IRRIGATION CO.	$	686,375.76	6,880.96
SOUTHLAND SOD FARMS	$	584,271.71	3,128.63
REITER BROTHERS INC.	$	570,488.16	3,229.18
FILLMORE FISH HATCHERY	$	567,082.74	5,685.04
DUDA FARM FRESH FOODS INC	$	514,550.86	2,935.98
SESPE AGRICULTURAL WATER,	$	295,775.72	2,965.17
NAUMANN RANCH	$	274,726.09	1,471.09
LAUBACHER FARMS INC	$	265,505.95	1,403.86
DEL NORTE WATER COMPANY,	$	246,833.09	1,321.73
RUTLEDGE FARMING CO.	$	246,265.38	1,318.69
Grand Total	**$**	**4,251,875.46**	**30,340.33**

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Top 10 M&I Groundwater Customers

Customers		Total Revenue	Total AF
OXNARD - WTR DIV, CITY OF	$	1,809,654.79	7,604.55
SAN BUENAVENTURA, CITY OF	$	1,654,083.02	8,416.00
SANTA PAULA, CITY OF	$	433,909.25	3,926.07
FILLMORE, CITY OF	$	217,768.61	1,970.40
RIVER RIDGE GOLF COURSE	$	146,422.94	615.30
CALIFORNIA AMERICAN WATER	$	100,332.14	718.07
STERLING HILLS GOLF CLUB,	$	55,583.55	267.28
VINEYARD AVE ACRES MUTUAL	$	43,051.88	207.02
BOSKOVICH FARMS INC,	$	42,546.66	178.79
CAMARILLO (A/P), CITY OF	$	37,110.46	178.45
Grand Total	**$**	**4,540,463.30**	**24,081.93**

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Top 10 AG Pipeline Customers

Accounts	Total AF		Total Revenue
Ocean View	1,101.08	$	666,065.31
Sorrento Berry Farms	671.03	$	433,578.35
Reiter Brothers Inc	527.58	$	343,286.57
Catalinas Berry Farms	421.17	$	270,280.00
Laubacher Farms Inc	414.31	$	268,011.89
3H Custom Farming Inc	342.61	$	220,256.92
Laguna Farms	262.20	$	172,205.85
Tom Vujovic	235.71	$	151,138.34
Chas Nakama Inc	232.67	$	150,252.62
Colorado Farms, LLC	228.32	$	146,432.76
Grand Total	**4,436.68**	**$**	**2,821,508.61**

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Top 10 M&I Pipeline Customers

Accounts	Total AF		Total Revenue
City of Oxnard	6,248.79	$	4,674,971
Port Hueneme & USNCBC	3,232.03	$	2,696,434
PVCWD (35)	6,052.10	$	1,779,963
Vineyard Estates	150.84	$	134,999
Dempsey Road MWC	109.20	$	94,401
Cypress Mutual	49.84	$	43,543
Rio Del Valle	4.75	$	32,540
Saviers Road MWC	33.12	$	27,848
E & H Land Company, LLC	1.77	$	2,525
Grand Total	**15,882.44**	**$**	**9,487,224**

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Personnel Expenses

SALARIES DRIVE BUDGET FAVORABILITY

$000's	Q4 2023-24 Actual	Q4 2023-24 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	8,841	9,999	8,407	1,158	12%	434	5%
Over-time Salary	198	258	268	60	23%	-70	-26%
Part-time	541	583	333	42	7%	207	62%
Salaries	**$ 9,580**	**$ 10,840**	**$ 9,009**	**1,260**	**12%**	**$ 571**	**6%**
Retirement- Classic	1,651	1,922	826	271	14%	825	100%
Retirement - PEPRA	382	343	1,261	(39)	-11%	-879	-70%
Soc Sec/457b Expense	537	544	503	7	1%	34	7%
Medicare Expense	136	141	129	5	3%	7	6%
SUI Expense	18	20	16	2	12%	2	12%
Medical Ins Exp	1,017	1,184	916	167	14%	101	11%
LTD	25	23	22	(1)	-5%	3	12%
Life Insurance	24	31	25	6	21%	-1	-3%
Worker's Comp Expens	252	312	116	60	19%	135	116%
OPEB	40	-	31	(40)	0%	9	27%
Deferred Comp	68	24	41	(44)	-181%	26	0%
Other	85	-	62	(85)	0%	23	0%
Employee Benefits	**$ 4,234**	**$ 4,545**	**$ 3,949**	**311**	**7%**	**$ 284**	**7%**
Personnel Expenses	**$ 13,814**	**$ 15,384**	**$ 12,958**	**1,571**	**10%**	**$ 856**	**7%**

- Salaries are favorable to budget $1.3M or 12%
- Employee Benefits are favorable to budget $0.3M or 7%

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Operating Expenses

PROFESSIONAL FEES DRIVE BUDGET FAVORABILITY

000's	Q4 2023-24 Actual	Q4 2023-24 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Profess Fees - Engineering	297	399	388	(101)	-25%	(91)	-23%
Prof. Fees - Environmental	1,140	2,740	868	(1,600)	-58%	272	31%
Prof. Fees - IT consulting	94	144	59	(50)	-34%	35	59%
Prof. Fees - GW Consulting	11	71	23	(60)	-85%	(12)	-53%
Prof. Fees - Other	1,831	3,033	2,323	(1,201)	-40%	(491)	-21%
Professional Fees	**$ 3,374**	**$ 6,386**	**$ 3,662**	**$ (3,012)**	**-47%**	**$ (288)**	**-8%**
Legal Fees	**5,232**	**4,311**	**$ 3,701**	**$ 921**	**21%**	**$ 1,532**	**41%**
Utilities	2,128	2,443	1,867	(315)	-13%	261	14%
Maintenance	1,920	2,349	1,472	(429)	-18%	447	30%
Field Supplies	160	156	763	4	3%	(603)	-79%
Insurance	788	996	700	(208)	-21%	87	12%
Office Expenses	755	1,148	458	(394)	-34%	297	65%
Miscellaneous	1,229	1,390	403	(161)	-12%	826	205%
Travel, Trainings and Meetings	171	366	137	(194)	-53%	34	25%
Gasoline, Diesel, Fuel	200	215	187	(15)	-7%	14	7%
Fox Canyon GMA	469	538	626	(69)	-13%	(157)	-25%
Safety, supplies, clothing	187	138	154	49	36%	33	100%
Telephone	95	82	78	13	16%	17	22%
General Operating Expenses	**$ 8,102**	**$ 9,821**	**$ 6,847**	**$ (1,719)**	**-18%**	**$ 1,255**	**18%**
State Water Import Costs	**9,772**	**4,279**	**$ 1,551**	**$ 5,493**	**128%**	**$ 8,221**	**100%**
Total Operating Expenses	**$ 26,481**	**$ 24,798**	**$ 15,760**	**$ 1,683**	**7%**	**$ 10,720**	**68%**

- Professional Fees are favorable to budget $3.0M
- Legal fees are unfavorable to budget $0.9M
- Operating expenses are favorable to budget $1.7M, key variances include:
  - Office Expenses $394K
  - Utilities $315K
  - Maintenance $429K
  - Misc. $161K
- State Water cost higher due to State Water purchases

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Top 10 AP Vendors

Vendor	Payment Amount
GEI CONSULTANTS, INC.	$ 1,591,016.89
BELLINGHAM MARINE INDUSTRIES, INC.	$ 898,709.78
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	$ 621,281.45
SO. CALIFORNIA EDISON	$ 357,109.18
CASITAS MUNICIPAL WATER	$ 325,799.80
FOX CANYON GW MGMNT AGENCY	$ 315,863.90
BLACK & VEATCH CORPORATION	$ 260,021.74
SUMMER CONSTRUCTION, INC.	$ 193,467.20
NOVACOAST, INC.	$ 168,360.00
MOTOROLA SOLUTIONS, INC.	$ 150,752.00

17

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Allowance for Doubtful Accounts

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Allowance for Doubtful Accounts	$ 120,044	$ 264,052	$ 348,579	$ 538,770	$ 998,414	$ 1,181,428	$ 1,641,900
Year Over Year Increase ($)		$ 144,008	$ 84,527	$ 190,191	$ 459,644	$ 183,014	$ 460,472
Year Over Year Increase (%)		120.0%	32.0%	54.6%	85.3%	18.3%	39.0%

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Top 10 Delinquent Accounts

Account Number	Name Or Entity Name / Service Address/Unit	Balance
020-00001-00	MUTUAL WATER CO. OF VINEYARD AVE. ESTATES	$ 273,664.50
601-00320-00	BOSKOVICH FARMS INC,	$ 204,192.29
800-00230-00	COASTAL FRESH FARMS INC (NO LONGER OPERATOR)	$ 152,115.42
700-04630-00	PACIFIC EARTH,	$ 107,497.44
600-01030-00	C&F FLOWERS-EASTWOOD-MONT	$ 102,933.59
600-00380-00	OCEANVIEW PRODUCE COMPANY	$ 92,193.33
600-01110-01	OCEANVIEW PRODUCE COMPANY	$ 78,157.88
100-00360-00	NORMAN'S NURSERY INC.	$ 69,729.85
200-02760-00	DIGHERA, TONY	$ 51,430.74
700-04950-00	OCEANVIEW PRODUCE COMPANY	$ 50,570.76
600-01790-00	OCEANVIEW PRODUCE COMPANY	$ 23,025.33
		$ 1,205,511.13

19

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SUPPLEMENTAL WATER PURCHASE FUND

STATUS UPDATE

	Revenue ($000'S)
Beginning Balance - July 1, 2023	$3,582
Changes in Surcharge	$1,563
Other	$0
Ending Balance - June 30, 2024	$5,145

20

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July Cash Collections

UWCD

- Pipeline: $ 1.6M
- Groundwater: $ 2.9M
- Rent: $ 36K
- Lake Piru: $ 210K
- Misc.: $ 564K

TOTAL: $ 5.3M

Lake Piru

- Day Use: $ 54K
- Concessions: $ 24K
- Boating/Watercraft: $ 14K
- Boat Storage: $ 2K
- Camping: $ 102K
- Miscellaneous/Filming: $ 14K
- Prior Year Total: $ 167K

TOTAL: $ 210K

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August Cash Collections

UWCD

- Pipeline: $ 1.4M
- Groundwater: $ 2.4M
- Rent: $ 9K
- Lake Piru: $ 119K
- Misc.: $ 3.9M

TOTAL: $ 7.8M

Lake Piru

- Day Use: $ 30K
- Concessions: $ 18K
- Boating/Watercraft: $ 9K
- Boat Storage: $ 2K
- Camping: $ 53K
- Miscellaneous/Filming: $ 7K
- Prior Year Total: $ 77K

TOTAL: $ 119K

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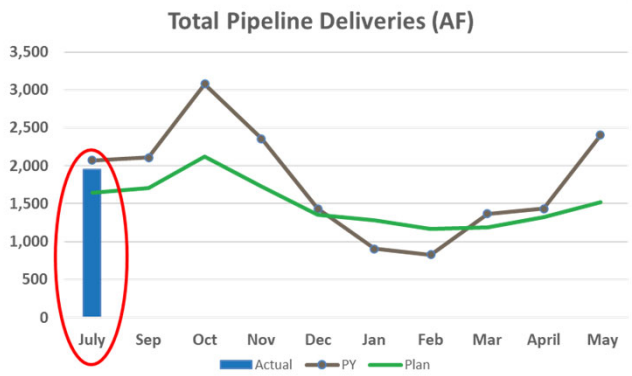
July 2024 Pipeline

	$ Billed	Actual AF	Plan AF	Variance
OH	$1.1M	966	980	(14)
PT	$319K	276	360	(84)
PV	$235K	704	300	404

- Year-to-date July deliveries are 19% above plan and 6% below prior year.



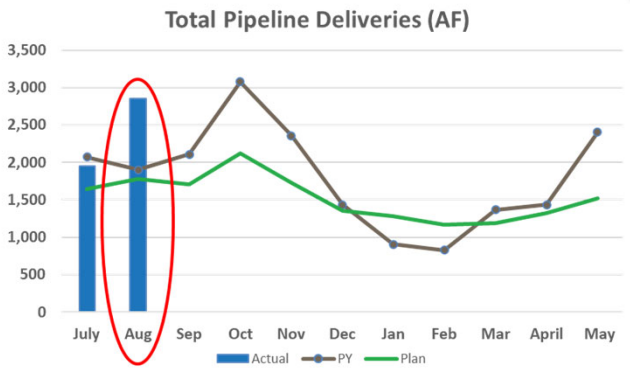
24

24

August 2024 Pipeline

	$ Billed	Actual AF	Plan AF	Variance
OH	$1.4M	1,392	900	492
PT	$512K	497	580	(83)
PV	$315K	967	300	667

- Year-to-date August deliveries are 40% above plan and 21% above prior year.



25

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Finance Department

- 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
- $98M WIFIA loan will have a cost of $7.2M per year for 30 years once payments begin

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Grants

APPLIED/PENDING

FY 24 State & Local Cybersecurity Grant Program for Local & Tribal Governments

- Project: Firewall & Network Switch Equipment Upgrades, Endpoint & Network Monitoring Installation, and Cybersecurity Vulnerability Review for the OT & SCADA Networking Systems - $247,000 Notice of Interest submitted 9/26/2024

FY24 USBR DOI WaterSMART: Environmental Water Resource Projects – Round 1

- Project: Freeman Diversion Fish Screen and Fish Bypass System Project - $3,000,000 application submitted 6/24/2024

FY24 FEMA High Hazard Potential Dams Grant Program

- Project: Santa Felicia Dam - $626,000 sub application submitted 2/14/2024

AWARDED $29,449,062 (as of 2023)

FY23 USBR DOI WaterSMART Aquatic Ecosystem Restoration Projects

- **$20,000,000** – Freeman Diversion Fish Passage Rehabilitation Project

DWR Prop 1 IRWM Grant Program Round 2

- **$1,000,000** – Groundwater Recharge Capacity Expansion Project (Ferro-Rose Recharge)

SWRCB Prop 1 Groundwater Grant Program Round 3

- **$8,449,062** – Extraction Barrier and Brackish Water Treatment Project Phase 1B

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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
- Attended Active Incident Preparedness event at the Ventura County Office of Education
- Held annual benefits presentation for all eligible District staff

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Current Employee Recruitments

Park Ranger Cadet
Second interviews being scheduled, two vacant positions

Chief Water Treatment Operator
Interviewing prospective candidates

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Risk Management

- Conducted annual fire safety and fire extinguisher training.
- Provided security technology, dam siren, and radio communications updates to public safety partners at Annual Law Enforcement/Public Safety Consultation meeting.
- Coordinated dam siren activation practice session for staff with the new radios.
- Implemented new security measures for Bird Watchers visiting Saticoy Facility.
- 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.
- Deployed new radios to Executive Management staff.
- Supported Control Systems Team and Grant Task Force with Cybersecurity Grant.

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Technology Systems

- 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.

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(continued)

- Communications and Operational Support:
  Cybersecurity Campaigns
  - Baseline cybersecurity training was successfully rolled out. 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:
  - Mound Basin Groundwater Sustainability Agency
  - Fillmore and Piru Basins Groundwater Sustainability Agency
  - UWCD Board of Directors Committee and General Meetings
  - Association of Water Agencies
  - Farm Bureau of Ventura
  - California University Extended Education Seminars, supporting water sustainability and management best practices

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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: October 2, 2024 (December 2, 2024, meeting)

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

Staff Recommendation:
Review 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 First Quarter of Fiscal Year 2024-2025.

Attachment:
List of Employees and Directors Reimbursements

ATTACHMENT

UNITED WATER CONSERVATION DISTRICT
CHECK REPORT
QUARTER ENDED 09/30/2024

Vendor Name	Payable Description	Payable Amount	Payment Amount	Payment Date	Check Number
MOHAMMED HASAN	TRAVEL REIMBURSEMENT / MAY 2024	$621.85	$696.07	07/11/2024	1808
MOHAMMED HASAN	TRAVEL REIMBURSEMENT / JUNE 2024	$74.22			
TESSA LENZ	REIMBURSEMENT FOR TRAVEL EXPENSES - DC LEGISLATIVE	$680.24	$680.24	07/11/2024	1827
DESTINY RUBIO	REIMBURSEMENT FOR DC LEGISLATIVE TRAVEL COSTS	$519.41	$519.41	07/18/2024	1837
JOSH PEREZ	REIMBURSEMENT FOR ACWA CONFERENCE TRAVEL COSTS	$1,035.20	$1,035.20	07/24/2024	1868
MIKE KAMINSKI	REIMBURSEMENT FOR BOOT ALLOWANCE M.KAMINSKI / RIO	$300.00	$1,236.17	07/24/2024	1872
MIKE KAMINSKI	TUITION REIMBURSEMENT / WATER TREATMENT OPERATION	$936.17			
DESTINY RUBIO	REIMBURSEMENT FOR MILEAGE, FOOD, EVENT, TITLE COST	$224.26	$224.26	08/22/2024	1970
MIKE KAMINSKI	REIMBURSEMENT FOR T4 WATER OPERATOR CERT RENEWAL	$105.00	$105.00	08/22/2024	1981
JOSH PEREZ	REIMBURSEMENT FOR CONFERENCE MEAL COSTS	$263.90	$263.90	09/11/2024	2054
HAVEN WHIPPLE	REIMBURSEMENT FOR BOOT ALLOWANCE FY 24-25	$256.10	$256.10	09/19/2024	2079
JACKIE LOZANO	REIMBURSEMENT FOR MILEAGE AND NOTARY FEE	$114.84	$114.84	09/19/2024	2082
JOSH PEREZ	CAKE END SEASON LAKE PIRU REC AREA PERREULT'S LAST	$48.99	$1,089.29	09/27/2024	2116
JOSH PEREZ	HOTEL BILL CHARGE PERSONAL CARD, MILEAGE	$1,040.30			
MIKE KAMINSKI	REIMBURSEMENT FOR QAC PESTICIDE LIC. RENEWAL	$140.00	$140.00	09/27/2024	2118
MAURICIO GUARDADO	REIMBURSEMENT FOR DC LEGISLATIVE MEETINGS UBERS	$779.40	$779.40	07/11/2024	302315
SHELDON BERGER	TRAVEL REIMBURSEMENT / JUNE 2024	$119.93	$119.93	07/11/2024	302323
TODD SPENCER	REIMBURSEMENT FOR PC-832 TRAINING TRAVEL COSTS	$374.11	$374.11	07/11/2024	302330
MAURICIO GUARDADO	REIMBURSEMENT FOR DC LEGISLATIVE MEETING UBERS	$242.69	$242.69	07/18/2024	302348
ERNIE FLORES	TUITION REIMBURSEMENT / WATER TREATMENT OPERATION	$936.17	$936.17	08/01/2024	302396
RAYMOND AVILA JR	REIMBURSEMENT FOR DOT CLASS A AND PHYSICAL EXAM	$120.00	$120.00	08/01/2024	302413
LUKE BRYDEN	REIMBURSEMENT FOR TRAVEL COSTS / ESRI CONFERENCE	$184.41	$184.41	8/8/2024	302443
NATHANIEL SUMMERVILLE	REIMBURSEMENT FOR AWWA EXPO TRAVEL COSTS	$159.66	$159.66	08/14/2024	302485
SHELDON BERGER	TRAVEL REIMBURSEMENT / JULY 2024	$120.60	$120.60	08/14/2024	302492
ZACHARY HANSON	REIMBURSEMENT FOR MODFLOW CONFERENCE TRAVEL	$601.29	$601.29	09/05/2024	302589
ERNIE FLORES	TUITION REIMBURSEMENT/WATER TREATMENT OPERATION	$1,068.42	$1,068.42	09/27/2024	302658
		$11,067.16	**$11,067.16**		

Check Report

United Water Conservation District, CA

By Vendor Name

Date Range: 07/01/2024 - 09/30/2024

Vendor Number / Payable #	Vendor Name / Payable Type	Post Date	Payment Date / Payable Description	Payment Type	Discount Amount / Discount Amount	Payment Amount / Payable Amount	Number
Bank Code: Citizens AP Bank-Citizens Business - AP Bank							
RUB01	DESTINY RUBIO		07/18/2024	EFT	0.00	519.41	1837
2024-07-03	Invoice	06/30/2024	REIMBURSEMENT FOR DC LEGISLATIVE TR		0.00	519.41	
RUB01	DESTINY RUBIO		08/22/2024	EFT	0.00	224.26	1970
2024-08-16	Invoice	08/23/2024	REIMBURSEMENT FOR MILEAGE, FOOD, E		0.00	224.26	
ERN01	Ernie Flores		08/01/2024	Regular	0.00	936.17	302396
2024-07-17	Invoice	08/02/2024	TUITION REIMBURSEMENT / WATER TREA		0.00	936.17	
ERN01	Ernie Flores		09/27/2024	Regular	0.00	1,068.42	302658
20240916	Invoice	09/27/2024	TUITION REIMBURSEMENT/WATER TREAT		0.00	1,068.42	
HAV01	Haven Whipple		09/19/2024	EFT	0.00	256.10	2079
2024-09-12	Invoice	09/20/2024	REIMBURSEMENT FOR BOOT ALLOWANC		0.00	256.10	
LOZ01	JACKIE LOZANO		09/19/2024	EFT	0.00	114.84	2082
2024-09-10	Invoice	09/20/2024	REIMBURSEMENT FOR MILEAGE AND NOT		0.00	114.84	
PER02	JOSH PEREZ		07/24/2024	EFT	0.00	1,035.20	1868
2024-06-25	Invoice	06/30/2024	REIMBURSEMENT FOR ACWA CONFEREN		0.00	1,035.20	
PER02	JOSH PEREZ		09/11/2024	EFT	0.00	263.90	2054
2024-08-29	Invoice	09/13/2024	REIMBURSEMENT FOR CONFERENCE MEA		0.00	263.90	
PER02	JOSH PEREZ		09/27/2024	EFT	0.00	1,089.29	2116
2024-09-05	Invoice	09/27/2024	CAKE END SEASON LAKE PIRU REC AREA P		0.00	48.99	
2024-09-17	Invoice	09/27/2024	HOTEL BILL CHARGE PERSONAL CARD, MI		0.00	1,040.30	
LU01	Luke Bryden		08/08/2024	Regular	0.00	184.41	302443
2024-07-26	Invoice	08/09/2024	REIMBURSEMENT FOR TRAVEL COSTS / ES		0.00	184.41	
GUA05	MAURICIO GUARDADO		07/11/2024	Regular	0.00	779.40	302315
2024-07-02	Invoice	06/30/2024	REIMBURSEMENT FOR DC LEGISLATIVE M		0.00	779.40	
GUA05	MAURICIO GUARDADO		07/18/2024	Regular	0.00	242.69	302348
2024-07-11	Invoice	07/19/2024	REIMBURSEMENT FOR DC LEGISLATIVE M		0.00	242.69	
KAM05	MIKE KAMINSKI		07/24/2024	EFT	0.00	1,236.17	1872
2024-07-05	Invoice	07/26/2024	REIMBURSEMENT FOR BOOT ALLOWANC		0.00	300.00	
2024-07-10	Invoice	07/26/2024	TUITION REIMBURSEMENT / WATER TREA		0.00	936.17	
KAM05	MIKE KAMINSKI		08/22/2024	EFT	0.00	105.00	1981
2024-08-13	Invoice	08/23/2024	REIMBURSEMENT FOR T4 WATER OPERAT		0.00	105.00	
KAM05	MIKE KAMINSKI		09/27/2024	EFT	0.00	140.00	2118
2024-09-16	Invoice	09/27/2024	REIMBURSEMENT FOR QAC PESTICIDE LIC		0.00	140.00	
HAN01	MOHAMMED HASAN		07/11/2024	EFT	0.00	696.07	1808
2024-06-30	Invoice	06/30/2024	TRAVEL REIMBURSEMENT / MAY 2024		0.00	621.85	
2024-07-03	Invoice	06/30/2024	TRAVEL REIMBURSEMENT / JUNE 2024		0.00	74.22	
SUM04	Nathaniel Summerville		08/14/2024	Regular	0.00	159.66	302485
2024--06-10	Invoice	06/30/2024	REIMBURSEMENT FOR AWWA EXPO TRAV		0.00	159.66	
AVI01	RAYMOND AVILA JR		08/01/2024	Regular	0.00	120.00	302413
2024-07-24	Invoice	06/30/2024	REIMBURSEMENT FOR DOT CLASS A AND		0.00	120.00	

Vendor Number / Payable #	Vendor Name / Payable Type	Post Date	Payment Date / Payable Description	Payment Type	Discount Amount / Discount Amount	Payment Amount / Payable Amount	Number
BER01	SHELDON BERGER		07/11/2024	Regular	0.00	119.93	302323
2024-07-03	Invoice	06/30/2024	TRAVEL REIMBURSEMENT / JUNE 2024		0.00	119.93	
BER01	SHELDON BERGER		08/14/2024	Regular	0.00	120.60	302492
2024-08-12	Invoice	08/16/2024	TRAVEL REIMBURSEMENT / JULY 2024		0.00	120.60	
LEN01	Tessa Lenz		07/11/2024	EFT	0.00	680.24	1827
2024-07-03	Invoice	06/30/2024	REIMBURSEMENT FOR TRAVEL EXPENSES		0.00	680.24	
SPE01	Todd Spencer		07/11/2024	Regular	0.00	374.11	302330
2024-06-07	Invoice	06/30/2024	REIMBURSEMENT FOR PC-832 TRAINING		0.00	374.11	
HAN03	ZACHARY HANSON		09/05/2024	Regular	0.00	601.29	302589
2024-08-28	Invoice	06/30/2024	REIMBURSEMENT FOR MODFLOW CONFE		0.00	601.29	

Bank Code Citizens AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	11	11	0.00	4,706.68
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	15	12	0.00	6,360.48
	26	**23**	**0.00**	**11,067.16**

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	11	11	0.00	4,706.68
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	15	12	0.00	6,360.48
	26	**23**	**0.00**	**11,067.16**

Fund Summary

Fund	Name	Period	Amount
999	Clearing Fund	7/2024	5,683.22
999	Clearing Fund	8/2024	1,850.10
999	Clearing Fund	9/2024	3,533.84
			11,067.16

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: November 20, 2024 (December 2, 2024, meeting)

Agenda Item: 2.4 Board Requested Cost Tracking Items
Information Item

Staff Recommendation:
Review the costs that the District has incurred through September 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.

Discussion:
Informational only. 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 September 30, 2024.

Fiscal Impact:
As shown.

Attachment:
Consolidated Cost Summary

ATTACHMENT

United Water Conservation District
Consolidated Cost Summary Report
Through September 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
2024-25	40,388	171,876	15,520	104,526	101,361	101	10,419	210	74,443	256,685	187,407	444,093
Report Total	**10,996,474**	**7,032,213**	**5,102,452**	**9,215,581**	**3,976,421**	**4,276,754**	**119,089**	**975,145**	**15,938,197**	**32,834,856**	**95,372,023**	**128,206,879**
Previous 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**
Current Activity	*40,388*	*171,876*	*15,520*	*104,526*	*101,361*	*101*	*10,419*	*210*	*74,443*	*256,685*	*187,407*	*444,093*

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

FERC - The activity for Q1 ($40K) was spent on staff time ($27K) and professional services ($13K).
PMF - The activity for Q1 ($172K) was spent on staff time ($18K), Professional Services ($151K) and Permitting ($3K).
General/Water Cons - There were salary costs ($10K) and legal costs ($6K) in Q1.
Freeman - The activity for Q1 ($105K) was spent on staff time ($104K) and professional services ($1K).
Quagga - The activity for Q1 ($101K) was spent on staff time ($47K) and professional services ($54K) related to quagga mussel eradication and the scientific dive agreement.
Ventura - There minimal salary costs associated with the settlement of the City of Ventura Lawsuit.
O. Mykiss CESA - First quarter activity ($10K) was spent on staff time.
Takings Claim - Minimal legal fees associated with the Takings Claim.
Wishtoyo - The activity for Q1 ($74K) was spent on salaries ($7K) and legal fees ($67K) 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, 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: November 20, 2024 (December 2, 2024, meeting)

Subject: **Check Recap Monthly Report – October 2024**
Information Item

Recommendation:
Review the District's accounts payable recap report for the month of October 2024 that is attached.

No action is required. All expenditures are in accordance with the Board approved budget and approved financial policies of the District.

Attachment:
Check Recap Monthly Report

ATTACHMENT

October 2024 Check Register Recap	
Payments Reflected in System	
A/P Payments	**$1,904,045.59**
Direct Deposit/Payroll Related	**$987,844.18**
FSA Payment	**$3,784.13**
Total Payments Reflected in System	**$2,895,673.90**
Top 5 Itemized by Category	
ABC Liovin Drilling Inc.	**$442,780.75**
GEI CONSULTANTS, INC	**$413,260.00**
INTERSTATE ASSEMBLY SYSTEMS INC	**$215,738.66**
CASITAS MUNICIPAL WATER	**$108,739.85**
NOVACOAST INC	**$90,000.54**
Total Disbursements 10/2024	**$2,895,673.90**

TOP FIVE VENDORS OCTOBER 2024

Vendor	Check/EFT Number	Check Date	Amount
ABC LIOVIN DRILLING, INC.	2169	10/17/2024	$ 442,780.75
GEI CONSULTANTS, INC	2203	10/24/2024	$ 413,260.00
INTERSTATE ASSEMBLY SYSTEMS INC	2137	10/4/2024	$ 215,738.66
CASITAS MUNICIPAL WATER	2148	10/11/2024	$ 107,660.57
CASITAS MUNICIPAL WATER	2198	10/24/2024	$ 1,079.28
NOVACOAST INC	2161	10/11/2024	$ 2,405.00
NOVACOAST INC	2186	10/17/2024	$ 87,595.54
	TOTAL		**$ 1,270,519.80**

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: November 20, 2024 (December 2, 2024, meeting)

Agenda Item: 2.6 Investment Monthly Report (October 2024)
Information Item

Staff Recommendation:
Review the most current investment reports for the month ending October 31, 2024.

Discussion:
Informational only.

Fiscal Impact:
As shown.

Attachment:
Combined Investment Monthly Report

Docusign Envelope ID: F217F598-2B1E-43A8-BF76-8DA3164910A8

ATTACHMENT

United Water Conservation District
Monthly Investment Report
October 31, 2024

Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	2,441,630	1	7.58%
Petty Cash	5,400	1	0.02%
County Treasury	2,934	1	0.01%
LAIF Investments	29,759,145	1	92.38%
Total Cash, Cash Equivalents and Securities	**32,209,108**		**100.00%**
Investment Portfolio w/o Trustee Held Funds	**32,209,108**		
Trustee Held Funds	**-**		
Total Funds	**32,209,108**		

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**
	111,891	457,100	1.35%

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

DocuSigned by: Mauricio Guardado 51950C116B0C414...
Mauricio E. Guardado, Jr., General Manager — 11/21/2024 **Date Certified**

DocuSigned by: 70D59ECE0D8D46E...
Anthony Emmert, Assistant General Manager — 11/19/2024 **Date Certified**

DocuSigned by: 6685DB362A674A3...
Brian H. Zahn, Chief Financial Officer — 11/19/2024 **Date Certified**

Docusign Envelope ID: F217F598-2B1E-43A8-BF76-8DA3164910A8

United Water Conservation District

Cash Position

October 31, 2024

Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			**Revenue collected for district operations**
General/Water Conservation	4,117,324	(8,016,791)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		1,249,683	Designated for replacement, capital improvements, and environmental projects
		5,922,432	Supplemental Water Purchase Fund
General CIP Funds	14,230,445	14,230,445	Appropriated for capital projects
	4,348,578	4,348,578	Reserved for CIP Projects
Special Revenue Funds:			**Revenue collected for a special purpose**
State Water Project Funds	3,403,732	3,403,732	Procurement of water/rights from state water project
Enterprise Funds:			**Restricted to fund usage**
Freeman Fund	(4,293,708)	(4,293,708)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	4,639,654	4,639,654	Appropriated for capital projects
OH Pipeline Fund	474,335	474,335	Delivery of water to OH customers
OH CIP Fund	1,566,687	1,566,687	Appropriated for capital projects
OH Pipeline Well Replacement Fund	(106,279)	(106,279)	Well replacement fund
PV Pipeline Fund	994,515	994,515	Delivery of water to PV customers
PV CIP Fund	254,136	254,136	Appropriated for capital projects
PT Pipeline Fund	484,847	484,847	Delivery of water to PTP customers
PT CIP Fund	2,094,842	2,094,842	Appropriated for capital projects
Total District Cash & Investments	**32,209,108**	**32,209,108**	

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: November 20, 2024 (December 2, 2024, meeting)

Agenda Item: 2.7 Pipeline Delivery Monthly Report (October 2024)
Information Item

Staff Recommendation:
Review the most current pipeline delivery report for October 2024 that is enclosed.

Fiscal Impact:
As shown.

Discussion:
Informational only.

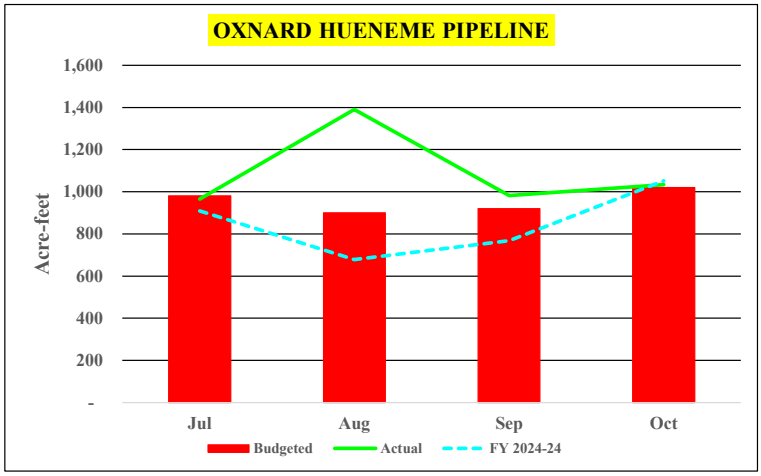
Attachments:
October 2024 Pipeline Delivery Report

ATTACHMENT

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

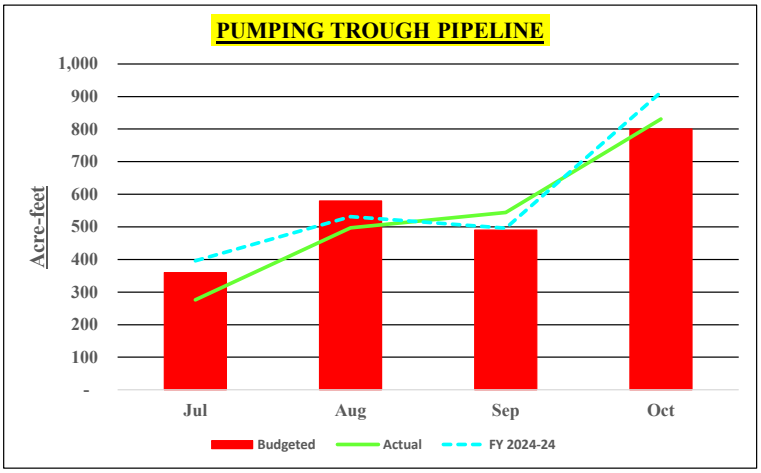
	OH Pipeline 2024-25		
	Projection	Actual	Difference
Jul	980	966	(14)
Aug	900	1,392	492
Sep	920	982	62
Oct	1,020	1,034	14
Nov	940		
Dec	780		
Jan	710		
Feb	740		
Mar	800		
Apr	820		
May	980		
Jun	930		
Totals	10,520	4,374	554
YTD	**3,820**	**4,374**	**554**

YTD Actual to Budget: 14.5%



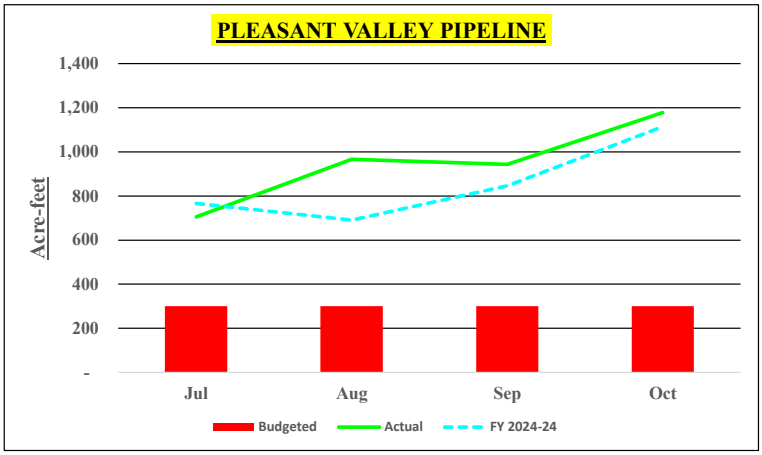
	PT Pipeline 2024-25		
	Projection	Actual	Difference
Jul	360	276	(84)
Aug	580	497	(83)
Sep	490	544	54
Oct	800	831	31
Nov	490		
Dec	270		
Jan	270		
Feb	430		
Mar	390		
Apr	500		
May	540		
Jun	470		
Totals	5,590	2,149	(81)
YTD	**2,230**	**2,149**	**(81)**

YTD Actual to Budget: -3.6%



	PV Pipeline 2024-25		
	Projection	Actual	Difference
Jul	300	704	404
Aug	300	967	667
Sep	300	942	642
Oct	300	1,178	878
Nov	300		
Dec	300		
Jan	300		
Feb	-		
Mar	-		
Apr	-		
May	-		
Jun	-		
Totals	2,100	3,791	2,591
YTD	**1,200**	**3,791**	**2,591**

YTD Actual to Budget: 215.9%



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
Nyvee de Leon, Accountant

Date: November 19, 2024 (December 2, 2024, meeting)

Agenda Item: 3.1 Request from Pleasant Valley County Water District to Waive Interest Charges for Late Payment

---

Staff Recommendation:
Review and consider recommending approval authorizing the General Manager to execute the Courtesy Waiver of Interest Request approving Pleasant Valley County Water District's (PVCWD) request to waive interest charges of approximately $6,276 for late payment of their September 2024 Pipeline invoice to the full Board.

Discussion:
PVCWD has requested a waiver of approximately $6,276 in interest charges incurred due to late payment of its September 2024 Pipeline invoice. According to a letter from PVCWD's Office Manager Nancy Lawrence, check# 10160 was hand-delivered to United Water Conservation District's (District) office in Oxnard on October 1, 2024. However, District records indicate that the payment was received on October 3, 2024, resulting in imposition of interest charges.

PVCWD last requested a waiver of interest charges for $5,684.32 on November 30, 2023. The waiver request was reviewed and granted. Since then, PVCWD's account is current and has no outstanding unpaid invoices. Their payment history since the November 2023 waiver request has been timely, with no further interest assessed until the recent late payment issue.

Fiscal Impact:
Forfeiture of approximately $6,276 of General Water Conservation Funds, which were not previously anticipated or included in the adopted budget.

Attachments:
A – Courtesy Waiver
B – Letter from PVCWD

ATTACHMENT A

COURTESY WAIVER OF INTEREST REQUEST

Please see the attached letter from Nancy Lawrence of Pleasant Valley County Water District (PVCWD) in which she requests a waiver of interest charges due to late payment of their September 2024 Pipeline bill. The requested waiver amount for interest is $6,276.02. PVCWD's last interest waiver, which the board approved, was in November 2023. Since then, PVCWD has consistently paid their pipeline bills on time, with this late payment being a rare and isolated incident. Currently, PVCWD's account is in good standing with no outstanding balances.

Waived within the last three years: Yes ___X___ No_____

Waiver request **$6,276.02**

Approved _____ Denied _____

Signature _____ Date _____
Brian H. Zahn, Chief Financial Officer

Signature _____ Date_____
Mauricio E. Guardado, Jr., General Manager

ATTACHMENT B

DIRECTORS
Peter W. Hansen
Craig R. Kaihara
Thomas P. Vujovich, Jr.
John S. Broome
John D. Menne

PLEASANT VALLEY COUNTY WATER DISTRICT
PIONEER IN FOX CANYON AQUIFER CONSERVATION
SERVING AGRICULTURE SINCE 1956

154 S. LAS POSAS ROAD, CAMARILLO, CA 93010-8570
Phone:805-482-2119

STAFF
Jared L. Bouchard
General Manager

General Counsel
Arnold, Bleuel, LaRochelle, Mathews & Zirbel, LLP

United Water Conservation District
Attn: Board of Directors
October 31, 2024

Subject: Request for Waiver of Improper Penalty/Late Fees

Dear United Water Conservation District Board Members,

I am writing on behalf of the Pleasant Valley County Water District to formally request a waiver of improper penalty/late fees totaling $6,276.02 that were applied in error to the August usage invoice, billed in September. This request is based on the following circumstances:

1. **Payment Delivery:** Check #10160 in the amount of $315,244.44 was hand-delivered to the UWCD office and received by UWCD staff on the due date of October 1, 2024.
2. **Timing of Charges:** Penalty fees of $6,276.02 were applied to our account on September 30, 2024, which is one day prior to the payment due date.
3. **Payment Processing:** The payment was processed within the UWCD system two days after delivery, on October 3, 2024. We believe this resulted in the improper penalty/late fees.

Thank you in advance for your consideration. We look forward to your favorable response.

Sincerely,

Nancy Lawrence, Office Manager
Pleasant Valley County Water District

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: November 20, 2024 (December 2, 2024, meeting)

Agenda Item: 4. Fiscal Year 2024-2025 First Quarter Financial Report (July 1, 2024 – September 30, 2024)
Information Item

Staff Recommendation:
The Committee will review the Fiscal Year 2024-25 First Quarter Financial Reports for the period of July 1, 2024, through September 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 three months of financial information for District operations for Q1 2024-25 (25 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures, and water deliveries, as well as discussion of any significant variances. This report is based on unaudited financial data and, therefore, is subject to revision as staff makes any necessary adjustments that may occur during the year.

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

Staff currently offer no recommendations for budget adjustments.

Attachments:
A – CIP Status FY2024-25 Q1 Financial Reports
B – FY2024-25 First Quarter Financial Reports

ATTACHMENT A

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

November 21, 2024

Board of Directors
United Water Conservation District

Subject: First Quarter Fiscal Year 2024-2025 Financial Reports

Dear Board Members:

Enclosed for your review are the District's Fiscal Year (FY) 2024-2025 First Quarter Financial Reports. These reports represent three months of financial information for District operations and Capital Improvement Project (CIP) updates (July 1 through September 30, 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 with 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 CIP Status.

CAPITAL IMPROVEMENT PROGRAM STATUS

A one-page summary of the District's current five-year CIP appears along with Benchmark Interest Rates as part of Attachment B. As of September 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. Please refer to the end of the CIP status section for a list of acronyms.

- ***Well Replacement Program* (*CIP # 8000)***
  Construction and equipping of Well 20 is complete. Awaiting 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) completed the 90% design milestone. The 90% drawings were provided to the agencies on August 9. Staff continued to work with Stillwater Sciences, and IIHR-Hydroscience & Engineering technical experts on the project supporting models.

- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***
  - July 16 – Amendment No.1 to the Professional Consulting Services Agreement (PCSA) with Black and Veatch (BV) for Construction Management and Inspection Services for the Outlet Works Improvement Project was fully executed. The 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. This amendment provides for an extended contract term through June 2025.
  - July 30 – Amendment No. 3 to the PCSA with Gannett Fleming, Inc. for Board of Consultants (BOC) services for the Santa Felicia Dam (SFD) Safety Improvement Project (SIP) was executed in the amount of $30,791.61.
  - July 31 – staff e-filed with the Federal Energy Regulatory Commission (FERC) an updated Lake Piru Reservoir Drawdown Contingency Plan.
  - August 5 – staff e-filed with FERC an updated schedule for the SFD SIP which includes construction award dates of January 2026 and January 2029 for the Outlet Works and Spillway Improvement Projects, respectively. The proposed schedule is based on an anticipated timeline for securing the required environmental permits and completion of appropriate consultations.
  - August 5 – staff e-filed with FERC the pre-meeting packet for the BOC Meeting No. 9, including the 100% Design Documents for the Outlet Works Improvement Project. The pre-meeting packet was also submitted to the Division of Safety of Dams (DSOD) and the BOC.

- August 6 – FERC issued conditional authorization to start construction of the 72" Butterfly Valve Redundancy Plan (Redundancy Plan), subject to resubmission of the Quality Control Inspection Program (QCIP) by August 15, addressing FERC comments. The updated QCIP was e-filed with FERC on August 15. Construction of the Redundancy Plan will tentatively start in September.
- August 6 – FERC issued the approval of Mr. Michael Forrest, Senior Consultant and Vice President with AECOM, as a replacement BOC member of the SFD SIP. Mr. Forrest, who has more than 50 years of experience in dam rehabilitation projects, replaced Mr. Joseph Ehasz with AECOM who served on BOC of the SFD SIP since 2016.
- August 8 – Amendment No. 2 to the PCSA with Aubian Engineering for BOC services for the SFD SIP was executed in the amount of $30,966.35.
- August 8 – Amendment No. 7 to the PCSA with AECOM Energy & Construction, Inc. for BOC services for the SFD SIP was executed in the amount of $22, 283.12.
- August 9 – the District entered into a PCSA in the amount of $27,400 with Dean Trenchless, LLC for BOC services for the SFD SIP.
- August 20-21 – staff conducted the BOC Meeting No. 9 to review the 100% Design Documents of the Outlet Works Improvement Project. In attendance were District staff from Engineering, O&M, ESD, and WR along with participants from FERC, DSOD, GEI Consultants (GEI), BV, and the BOC.
- August 9 – the District entered into a PCSA in the amount of $208,064 with GEI for the Site Development Evaluation for the SFD SIP.
- September 6 – staff e-filed the Revised Drilling Program Plan for the New Release Channel Design with an expected response from FERC by mid-October at the earliest.
- September 9 – staff received a draft Hydrologic Hazard Analysis from GEI.
- September 10 – Engineering staff and GEI met with DSOD and FERC in Sacramento to discuss DSOD's comments on the slope stability of the proposed Intake Control Facility. The follow up steps include additional analysis and modeling to be conducted by GEI and a site visit by DSOD, GEI, and the District.
- September 13 – staff received the finalized BOC Report No. 9 from the BOC and e-filed it with FERC.
- September 16 – staff directed GEI to reallocate $176,852 of budget originally allocated to tasks related to Preparation of Final Bid Documents and Bid Phase Support Services towards the continued advancement of the Final Design. In addition, $55,208 of contingency budget was authorized towards the continued advancement of the final design. This budget reallocation was needed to prevent any potential delays in the project design schedule.

- ***Santa Felicia Dam Probable Maximum Flood Containment (CIP # 8003)***
  July 16 – the PCSA with GEI for the 90% Design, 100% Design, and Bid Phase Support Services for the SFD Spillway Improvement Project was fully executed. The not-to-exceed fee for these services is in the amount of $2,154,576 and the contract term is 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)***
  - July 11 – GSE made warranty repairs to the Washwater Recovery Tank floating decanter system.
  - July 16 – fully executed Amendment No. 3 with Kennedy Jenks (KJ) in the amount of $16,859.50 to complete all remaining services including startup support and preparation of record drawings. The amendment included a $60,000 credit extended to the District in good faith to correct design issues that were identified in construction.
  - July 16 – GSE's system integrator, RoviSys, completed updates to chlorination programming.
  - On July 19, received GM approval on Amendment No. 3 for project closeout with KJ for design services during construction support.
  - July 26 – submitted quarterly progress report related to the Proposition 1 IRWM grant to the DWR.
  - July 26 – RoviSys implemented changes to programming for Well No. 12 VFD flow control.
  - August 8 – signed the NOC and delivered to County Clerk Recorder's Office.
  - August 15 – KJ, GSE, and Taft Electric held a meeting to resolve As-Built information requests.
  - The three-month operational period to comply with the DDW requirements for demonstrating full treatment efficacy started on April 10. GSE's 30-day O&M support period also started on this date. As of August 29, approximately 798 acre-feet of treated water was delivered to the OH system from the Iron and Manganese Treatment Plant.
  - September 8 – preliminary review of laboratory results of waste solids samples. WM requested a site visit on September 26.
  - September 5 – requested construction bids for a pressure relief station from three potential contractors.
  - September 5 - updated draft OMMP.
  - September 5 - delivered letter to DDW confirming successful three (3) months of operation and requested reduction in sampling requirements.
  - September 27 – prepared and issued progress payment no. 25 to GSE releasing $200,292.23 in retention and withholding $72,553.43.

- ***Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP # 8018)***
  - <u>Three Barrel Culvert Replacement</u>:
    - An application was submitted via the County of Ventura to USACE for a 408 permit for the Three-Barrel Culvert Replacement Project. Staff subsequently responded to environmental and technical comments.

- Inverted Siphon Replacement:
  - March 11 – a construction contract in the amount of $891,000 was issued to Granite for the Inverted Siphon Replacement Project. On June 7, 2024, a rental agreement in the amount of $84,084.75 was executed with HERC Rentals for a diversion bypass during construction.
  - HERC mobilized to the site on July 8 and Granite began construction on July 15 that included replacement of the inverted siphon with a new bridge. On September 10, HERC fulfilled its rental agreement and demobilized, the installation of a new bridge was completed, and the District was able to resume surface water conveyance through the canal under the new bridge at Saticoy on September 10. On September 24, staff met with DWR SGMA Grant Manager at the project site. The project is supported by the SGMA SGM Implementation Grant Program.
- Vineyard Avenue Crossing:
  - Staff reviewed the 100% Design Plans for the Noble-Ferro connection across Vineyard Avenue (Groundwater Recharge Enhancement - Noble Ferro Project). The environmental permitting effort continued. Caltrans' review of the District's application that was submitted in FY 2023/24 resulted in a request for additional information. Staff are currently preparing responses to Caltrans in order to secure Caltrans acceptance of the application.

- ***Extraction Barrier and Brackish Water Treatment (CIP # 8019)***
  - New Monitoring Wells:
    - As of September, 21 boreholes have been completed and developed in the semi-perch, Oxnard and Mugu aquifers. Approximately half of the monitoring wells have been completed.
  - Agreements:
    - The District received a letter requesting funding in the amount of $110,000 as the Real Estate Administrative Fee to the Naval Facilities Engineering Systems Command Southwest Real Estate Department to support the Navy's efforts in executing a 50-year easement in support of the Phase 1 project.
  - Outreach:
    - July 24 – District and Naval Facilities staff presented the Phase 1 and Phase 2 of the project including the proposed monitoring and mitigation plan for Phase 1 to the Fox Canyon GMA Board of Directors.
  - Grants:
    - June 17 - the District submitted a grant application in response to the OLDCC FY 2024 DCIP grant opportunity requesting $20 million in Federal funds for the Phase 1 project. Several letters of support were received including Naval Base Ventura County's new Commanding Officer, Capt. Brown, and from Congresswoman Julia Brownley.
    - June 17 – the grant agreement with the SWRCB DFA for the $8,449,062 GWGP grant for the Phase 1 project was fully executed. The anticipated work completion date, per the agreement, is currently February 1, 2026.

    - August 1 – held a kick-off meeting with the SWRCB DFA for implementation of the $8.45 million GWGP Round 3 grant.
  - Design:
    - KJ is preparing 30% design documents relating to the conveyance pipelines.
    - September 4 – Received Discharge Alternatives TM prepared by KJ which is under review by District staff.
    - September 10 – performed electrical site survey with KJ electrical engineering and Naval Facilities public works staff. Prepared and distributed summary notes.
    - Continued to develop potholing bid documents to advance pipeline design.
  - Geotech/Hydrogeology:
    - Earth Systems staff are preparing the draft geotechnical report.

- ***Rice Avenue Overpass Pumping Trough Pipeline (CIP # 8021)***
  - No updates to report in this reporting period.

- ***Pumping Trough Pipeline Metering Improvement Project* (*CIP # 8022)***
  - Construction Status as of August 2024:
    - Total number of meters installed: 53 of 60 or 88.3% complete.
    - Easement acquisition completion: 36 of 40 obtained or 90% complete.
  - A letter of request for an amendment has been drafted requesting a one-year time extension to the AgWUE grant with DWR. The purpose for the time extension is to allow time for the acquisition of four outstanding easements and to complete installation of all remaining meters.
  - September 9 – staff held a call with the property owner regarding the outstanding utility easement deed for Turnout No. 156. The property owner is only willing to sign under conditions that are not favorable to the District. Staff are considering options for the completion of the project.

- ***State Water Interconnection (CIP # 8025)***
  The interconnection project with a design capacity of up to 13,150 AFY allows water to flow in both directions, delivering water to Calleguas on one end and the City of Ventura (City) on the other. It will enable the City to access its SWP allocation of 10,000 AFY. A future connection from the interconnection to the District facilities, to be designed and constructed by the District, could deliver the District's 3,150 AFY SWP allocation. Two other outlets from the interconnection will allow discharge of flushed water post flushing and maintenance of the interconnection into Ferro and Noble basins at no cost. Currently, the City is developing easement deeds for the District's approval. The easements will allow the interconnection to be routed under Santa Clara River and through these basins. The bid advertisement for the interconnection project initially planned for August 2024 has been delayed.

- ***Replace El-Rio Trailer (CIP # 8028)***
  Final installation and construction tasks for this project were completed as of July 1, 2024.

- ***Asset Management System – CMMS System (CIP # 8041)***
  Staff are in the process of developing an asset management system. Staff continued to meet internally to prepare for a shutdown of the OHP planned for November 2024, in connection with the construction of the two UWCD BOD approved emergency connections to the OHP by CalAm. Staff are planning to utilize the opportunity to assess the condition of a short segment of the OHP. Additionally, an RFP was released on September 13 to secure a consultant contract for an Asset Management pilot project.

- ***Pumping Trough Pipeline Recycled Water Connection – Laguna Road Pipeline (CIP # 8043)***
  - July – staff worked with the design engineer of MKN Design (MKN) and the construction manager of MacDonald Construction (MacDonald) to finalize design and construction contract documents for bidding purposes. On July 24th, the project was solicited for construction bids via BidNet Direct. Staff prepared Ventura County (County) Permit applications (Watershed Protection District and Roads & Transportation permits) related to work near Revolon Slough and along Laguna Road.
  - August 1 – staff held a mandatory pre-bid conference at the project site, which included the attendance of at least seven general contractors interested in the project (see Figure 8). Received conditional approval from the County for both Watershed Protection District and Roads & Transportation permits. Received a notice from DWR that the project CEQA documentation was reviewed and approved, allowing for construction to proceed when ready to do so. Staff submitted an underground classification request to Cal-OSHA related to the horizontal direction drilling portion of the project. Staff worked with MKN and MacDonald regarding the contractor's questions and clarifications, and through addendums, staff published updated plans and specifications as needed.
  - September 5 – received Cal-OSHA Underground Classification.
  - September 10 – received four construction bids.

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

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

- ***Condor Point Improvement Project (CIP # 8048)***
  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)***
  - July 18 – Engineering and O&M staff with Stantec Consulting Services conducted a site reconnaissance visit at the Lake Piru Water Treatment Plant (see Figure 3). The site visit would inform the Lake Piru Water Treatment Plant Evaluation that is being developed as part of the FIP Conceptual Design Package.
  - September 5 and 13 – staff conducted a preliminary review of the 30% plans with Stantec, Engineering and Recreation staff.
  - September 17 – site meeting was held with Engineering and Recreation staff to evaluate immediate improvement needs at Olive Grove Restrooms.
  - The 30% design phase for this project was advanced during this reporting period. It remains on track and is planned 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 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 continued to work with MNS Engineers, Inc. under an existing agreement for design services.

- ***El Rio Office Rehabilitation (CIP # 8061)***
  No updates to report.

Acronym Index

Acronym	Definition
AF	Acre Feet
AFY	Acre-feet per Year
AgWUE	Agricultural Water Use Efficiency
AM	Asset Management
APWA	American Public Works Association
BA	Biological Assessment
BFV	Butterfly Valve

Acronym	Definition
BOC	Board of Consultants
BOD	Board of Directors
BRIC	Building Resilient Infrastructure and Communities
BV	Black & Veatch Corporation
BWRDF	Brackish Water Reclamation Demonstration Facility
CalAm	California American Water
Cal-OSHA	California Division of Occupational Safety and Health
CEQA	California Environmental Quality Act
CNRSW	Commander Navy Region Southwest
CoLAB	Ventura County Coalition of Labor Agriculture and Business
CPUC	California Public Utilities Commission
DBW	Division of Boating and Waterways
DCIP	Defense Community Infrastructure Program
DDW	Division of Drinking Water
DFA	Division of Financial Assistance
DSOD	Division of Safety of Dams
DWPR	Drinking Water Purification Research Program
DWR	California Department of Water Resources
EAP	Emergency Action Plan
EBB	Extraction Barrier and Brackish
ES	Earth Systems
ESA	Environmental Science Associates
ESD	Environmental Services Department
FCGMA	Fox Canyon Groundwater Management Agency
FDRE	Flood Diversion and Recharge Enhancement
FEMA	Federal Emergency Management Agency
FERC	Federal Regulatory Commission
FGL	Fruit Growers Laboratory
FIP	Facility Improvement Project
FMA	Flood Mitigation Assistance
GEI	GEI Consultants
GF	Gannett Fleming
GPRS	Ground Penetrating Radar Systems, LLC
Granite	Granite Construction Company
GSE	GSE Construction Company, Inc.
GTF	Grant Task Force
GW	Ground Water
GWGP	Groundwater Grant Program
ICF	Intake Control Facility
IRWM	Integrated Water Management Plan
IS-MND	Initial Study/Mitigated Negative Declaration

Acronym	Definition
K/J	Kennedy Jenks Consultants
MDJ	MDJ Management, LLC
MacDonald	Mott McDonald Group, Inc.
MKN	MKN & Associates
MNS	MNS Engineers, Inc.
NAVFAC	Naval Facilities Engineering Systems Command
NAVFAC EXWC	Naval Facilities Engineering and Expeditionary Warfare Center
NBVC	Naval Base Ventura County
NEPA	National Environmental Policy Act
NHC	Northwest Hydraulic Consultants
NMFS	National Marine Fisheries Service
NOC	Notice of Completion
NOD	Notice of Determination
NOI	Notice of Interest
NRCS	Natural Resources Conservation Service
O&M	Operations and Maintenance
OH	Oxnard-Hueneme
OHP	Oxnard-Hueneme Pipeline
OLDCC	Office of Local Defense and Community Cooperation
OMMP	Operation, Maintenance, and Monitoring Plan
PCSA	Professional Consulting Services Agreement
PFMA	Potential Failure Mode Analysis
PHWA	Port Hueneme Water Agency
PTP	Pumping Trough Pipeline
PVWCD	Pleasant Valley County Water District
QCIP	Quality Control and Inspection Program
RFI	Request for Information
RFP	Request for Proposals
SAME	Society of American Military Engineers
SFD	Santa Felicia Dam
SFD SIP	Santa Felicia Dam Safety Improvement Project
SGMA	Sustainable Groundwater Management Act
SIP	Safety Improvement Plan
SWP	State Water Project
SWRCB	State Water Resources Control Board
TM	Technical Memorandum
USACE	United States Army Corps of Engineers
USBR	United States Bureau of Reclamation
USDA	United States Department of Agriculture
USFW	U.S. Fish and Wildlife

Acronym	Definition
VCWPD	Ventura County Watershed Protection District
VFD	Variable Frequency Drive
WM	Waste Management
WTP	Water Treatment Plant
WUE	Water Use Efficiency

CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of September 30, 2024, the District had a total of $33.3M 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:

		Sep-24		Sep-23
Bank of Sierra	$	-	$	3,539,638
Citizens Business Bank	$	3,261,947	$	4,409,150
US Bank - 2020 COP Bond Balance	$	-	$	5,978,766
Petty Cash	$	5,400	$	4,400
County Treasury	$	1,884	$	1,712
LAIF Investments	$	29,759,145	$	27,209,962
Total	**$**	**33,028,376**	**$**	**41,143,628**

Any restrictions on the remaining $33.0M 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 2024-25 First Quarter Financial Review

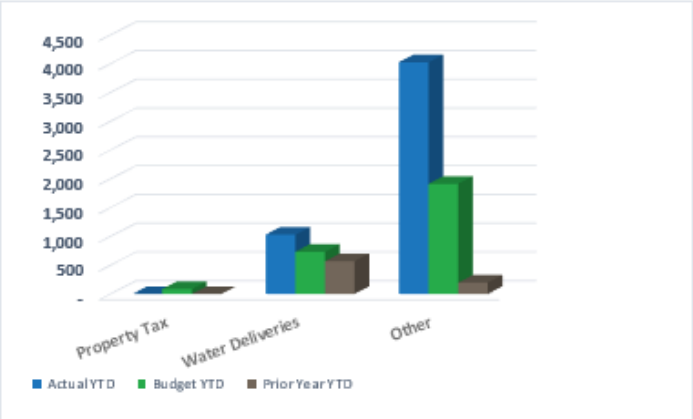
July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

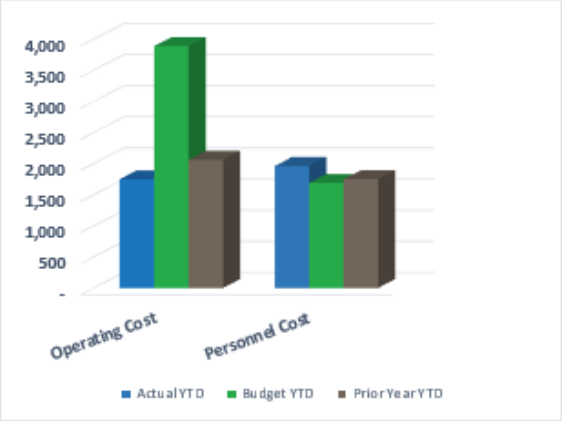
General/Water Conservation Fund

in $ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1,032	734	298	41%	569	463	81%
Groundwater	(21)	0	(21)	0%	(80)	59	-73%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	0	86	(86)	-100%	0	(0)	-100%
Earnings on Investments	184	85	99	116%	441	(257)	-58%
Other	4,462	2,960	1,503	51%	494	3,968	804%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	**5,657**	**3,864**	**1,793**	**46%**	**1,423**	**4,234**	**298%**
Expenses							
Personnel Costs	1,962	1,690	272	16%	1,751	211	12%
Operating Expenditures	1,748	3,888	(2,140)	-55%	2,061	(313)	-15%
Capital Outlay	79	345	(266)	-77%	45	33	73%
Transfers out	6,969	12,592	(5,623)	-45%	8,521	(1,551)	-18%
Total Expenses	**10,758**	**18,514**	**(7,757)**	**-42%**	**12,378**	**(1,620)**	**-13%**
Net Surplus / (Shortfall)	**(5,101)**	**(14,650)**	**9,549**	**-65%**	**(10,955)**	**5,854**	**-53%**

Revenues ($ thousands)



Expenses ($ thousands)



Revenue Status v. Budget

- Revenue received through Q1 FY 2024-25 is $5.7M, $1.8M (46%) over Plan. This is predominantly due to a 110% ($2.1M) increase in Other Revenue, which includes the first WIFIA Loan proceeds payment that was delayed from FY 2023-24.
- Water Delivery Revenue also higher than expected by $298K due to 41% (2,141 AF) increased water consumption in the first quarter. Usage was higher than expected primarily in the PV Pipeline.
- Lake Piru Revenue higher than anticipated by $154K, which was attributed to an increase in Camping and Day Use Fees.

- Earning on Investment over Budget ($99K) is due to higher interest earnings and market value adjustments for LAIF.
- Offsetting revenue increase is a decrease in Grant Revenue ($764K), which pertains to the SGM Grant that is affiliated with Ferro-Rose Recharge and Brackish Water Treatment Capital Improvement Projects. This is expected to pick up later in the fiscal year.
- Property Taxes Revenue also below Plan by $86K but is expected to be received later this fiscal year.
- Groundwater Revenue reflects adjustments from the prior fiscal year. The first billing of FY 2024-25 will be completed in February 2025.

Revenue Status v. Prior Year

- FY 2024-25 Revenue was higher than the prior fiscal year by $4.2M (298%) mainly due to the WIFIA Loan proceeds received in the first quarter.
- Water Deliveries also $463K (81%) higher in the current fiscal year. This was attributable to 1,189 AF more water deliveries made in FY 2024-25.
- Lake Piru ($108K) and Groundwater ($59K) Revenue as well was higher in current fiscal year versus prior fiscal year.
- Slightly offsetting increase were Earnings on Investments, which were $257K lower in the current fiscal year due to higher interest earnings in FY 2023-24.

Appropriation/Expenditure Status v. Budget

- Total Expenditures were $10.8M, $7.8M (42%) under Plan primarily due to lower than expected Operating Expenditures ($2.1M) and a delay of CIP Transfers Out ($5.6M) for Debt Proceeds related to Capital Improvement Projects SFD Outlet and SFD PMF.
- Professional Fees ($1.2M) for legal services related to OPV, FERC, Wishtoyo, and FCGMA are delayed, but expected to pick up later in the fiscal year.
- Overhead costs ($641K) are also below Budget due to timing difference and expected to pick up later in the fiscal year.
- Principal ($154K) and Interest payments ($166K) related to 2020 COP Payments are budgeted as expenses but paid directly to liability.
- Office Expense $133K lower than Budget, which was primarily caused by lower than expected public and community outreach.
- Miscellaneous Expense ($124K) under Plan due to lower cost of goods sold for Lake Piru and a decrease in District Rent and Leases.
- Maintenance ($120K) and Travel ($57K), and Capital Outlay ($266K) are also below Projection but anticipated to be utilized later in the fiscal year.
- Offsetting savings are higher than anticipated Insurance Expense ($343K) and Personnel Cost ($272K), which was attributed to SDRMA and Unfunded Liability payments paid in July 2024, but Budget distributed evenly throughout the fiscal.

- Depreciation ($289K) also below Budget as Q1 calculations and records are still being calculated and behind schedule.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are $1.6M (13%) lower in the current fiscal year largely due to lower Capital Improvement Transfers-Out ($1.6M) in the current fiscal year.
- Operating Expenditures are also $313K higher in FY 2023-24 compared to the current fiscal year, which was mainly due to lower overhead expenses in the current fiscal year.
- Professional Fees are lower by $73K in the current fiscal year, which was attributed to Lake Piru storm damage cleanup that happened in the prior fiscal year.
- Maintenance in the current fiscal year was lower by $41K due to discing of Saticoy and El Rio percolation ponds and more valve replacements that happened in FY 2023-24. Slightly offsetting this are higher Personnel Cost ($211K) in the current fiscal year, which is caused by a Board approved 3% COLA increase and annual merit increase.

Fund Balance

- The projected ending undesignated working capital balance at the end of FY 24-25 is approximately $3.3M.
- The District's reserve policy requires a $4M to $5M undesignated balance, If the expected expenditures are realized, the fund is anticipated to finish the year under the District reserve requirement.

FY 2024-25 First Quarter Financial Review

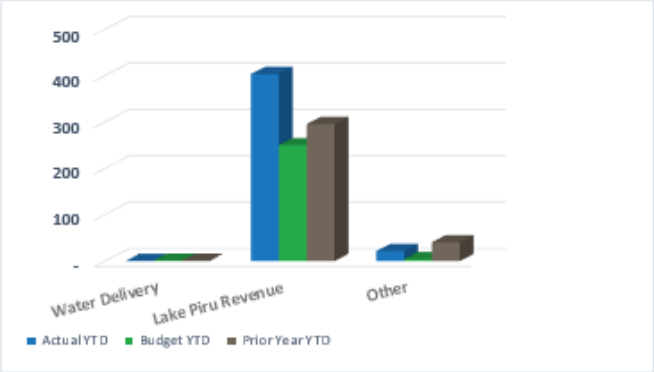
July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

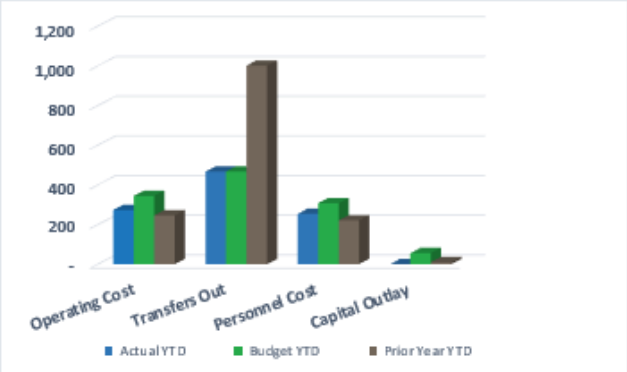
Recreation Sub-Fund

in $ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	0	1	(0)	-47%	0	(0)	-9%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	404	250	154	62%	296	108	37%
Other	22	4	18	457%	40	(19)	-47%
Total Revenues	**426**	**255**	**171**	**67%**	**337**	**89**	**26%**
Expenses							
Personnel Costs	254	307	(53)	-17%	221	34	15%
Operating Expenditures	273	344	(72)	-21%	246	26	11%
Capital Outlay	0	56	(56)	-100%	10	(10)	-100%
Transfers out	467	467	0	0%	1,001	(534)	-53%
Total Expenses	**994**	**1,175**	**(181)**	**-15%**	**1,477**	**(483)**	**-33%**
Net Surplus / (Shortfall)	**(568)**	**(920)**	**352**	**-38%**	**(1,141)**	**573**	**-50%**

Revenues
($ thousands)



Expenses
($ thousands)



Revenue Status v. Budget

- Operational Revenue received through First Quarter is above Budget by $171K (67%), which is mainly due to Lake Piru Revenue increase of $154K related to Day Use, Camping, Boating fees and reservations. Miscellaneous Revenue also had an increase of $18K, which is primarily from coin Showers.

FY 2024-25 First Quarter Financial Review

July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

Revenue Status v. Prior Year

- First Quarter Operational Revenue $89K (26%) higher in Current Year due to increases in Day Use, Camping, Boating fees, reservations, and filming fees.

Appropriation/Expenditure Status v. Budget

- Total expenditure was $994K, $181K (15%) under Budget due to Personnel Costs ($53K), Capital Outlay ($56K), and Operating Expenditures ($72K).
- Personnel Costs had savings due to two vacant Park Ranger I positions in the Recreation Department and lower than expected labor from the O&M Department.
- Capital Outlay under Budget ($55K) due to a delay in purchase of a crane truck and Lake Piru Marina Replacement Project, which will happen later in the fiscal year.
- Cost of Goods Sold ($79K) and Overhead Costs ($49K) also lower than forecast due to a timing difference.
- Maintenance ($28K) below Plan due to a delay in needed repairs, which are expected to pick up later in the fiscal year.
- Professional Fees ($21K) lower than anticipated which includes the Sherifs Department Contract Services and Recreation Legal Fees that are projected to happen by the end of the fiscal year.
- Savings are offset by an increase in Field Office Supplies ($76K). However, this was caused by a budget transfer to Costs of Goods Sold that was posted in July 2024 and fiscal budget distributed throughout fiscal year.
- Insurance Expense ($32K) also above Budget, which was attributed to SDRMA paid in July 2024, but Budget distributed evenly throughout the fiscal.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are $483K (33%) lower in the current year predominantly due to lower Transfers Out ($534K) for Capital Improvement Projects.
- Slightly offsetting decrease are Personnel Cost ($34K) and Operating Expenditures ($26K), which were higher in the current fiscal year.
- Personnel Cost higher ($34K) due to a Board approved 3% COLA increase and annual merit increase.
- Maintenance ($27K) higher in the current fiscal year compared to last fiscal year. This was attributed to an increase in landscaping, plumbing, and leak repairs in Lake Piru Campground.
- Cost of Goods Sold ($10K) is also higher in FY 2024-25 due to an increase in purchases of ice, firewood, and inventory for Condor Point Store.
- Slightly offsetting increase is lower Overhead Cost ($18K) and Small Tools ($16K) in the current fiscal year.

FY 2024-25 First Quarter Financial Review

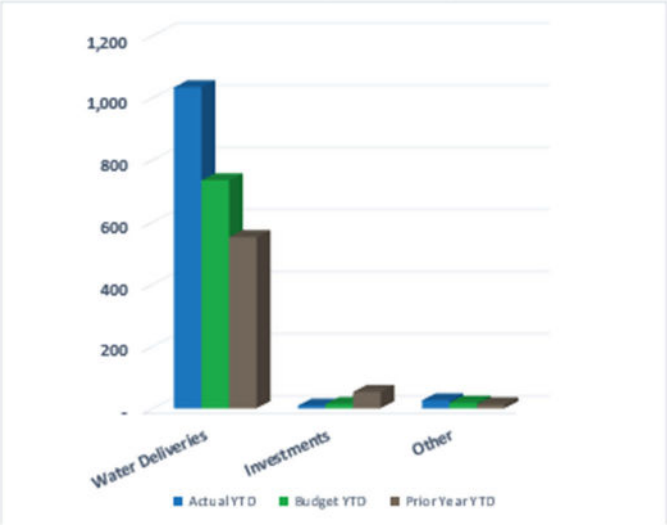
July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

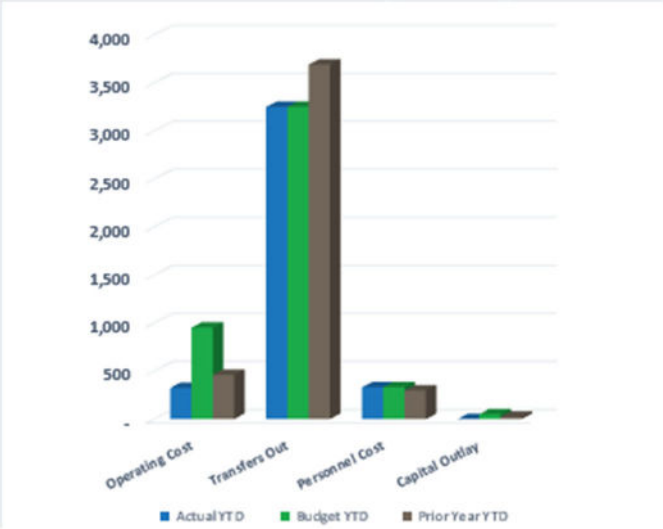
Freeman Diversion Fund (Zone B)

in $ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	(46)	0	(46)		(7)	(39)	553%
Water Delivery	1,033	734	299	41%	551	482	88%
Earnings on Investments	9	14	(5)	-36%	53	(44)	-83%
Other	25	18	7	42%	92	(66)	-72%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	**1,021**	**766**	**255**	**33%**	**688**	**333**	**48%**
Expenses							
Personnel Costs	332	332	(0)	0%	298	34	12%
Operating Expenditures	324	952	(628)	-66%	460	(136)	-30%
Capital Outlay	1	51	(50)	-98%	23	(22)	-96%
Transfers out	3,249	3,249	0	0%	3,690	(441)	-12%
Total Expenses	**3,907**	**4,584**	**(678)**	**-15%**	**4,472**	**(565)**	**-13%**
Net Surplus / (Shortfall)	**(2,886)**	**(3,819)**	**933**	**-24%**	**(3,783)**	**898**	**-24%**

Revenues ($ thousands)



Expenses ($ thousands)



FY 2024-25 First Quarter Financial Review

July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

Revenue Status v. Budget

- Revenue received through the First Quarter was $1.02M, up by $255K (33%) primarily due to an increase of $299K (2,141 AF) in Water Deliveries. Additional contributors to the revenue growth include an increase of Late Fees ($7K) from the Districts customers.
- Offsetting increase is groundwater revenue under budget by $46K due to reporting adjustments for prior fiscal year. Earnings on investments also under plan by $5K (36%).

Revenue Status v. Prior Year

- Current Year revenue is higher by $333K (48%) compared to last fiscal year. This is primarily due to Water Deliveries increasing by $482K (1,189 AF) in FY 2024-25.
- Offsetting surplus is Grant Revenue ($79K), which no funds are expected to be received in the current fiscal year.
- Earning on Investments is also down by $44K in the current fiscal year. This is caused by higher interest earnings on LAIF in FY 2023-24.
- Groundwater Revenue ($39K) down compared to last fiscal year, which is due to more prior year groundwater billing adjustments in the current fiscal year.

Appropriation/Expenditure Status v. Budget

- Total Expenditures through First Quarter are $3.9M, which is $678K (15%) below Budget. This is predominantly due to a decrease in Operating Expenditures ($628K) and under-utilized Capital Outlay ($50K).
- Professional Services are down $307K, primarily due to a delay in legal invoices processed in the First Quarter. In addition, assistance for Fishery and Environmental Services are delayed and anticipated to pick up later in the fiscal year.
- Overhead Cost under Plan by $170K. First Quarter costs are currently missing the September 2024 allocation due to a timing difference. This is expected to catch up within the next quarter.
- Principal Expenses ($110K) related to 2020 COP and Interfund Loan are budgeted as expenses but paid directly to liability.
- Maintenance shows savings of $60K, which is a result from CAL OES's reimbursement assistance.
- Slightly offsetting Operating Expenditures savings is Insurance Expense ($93K). This is the result of the District's annual SDRMA invoice being paid in July 2024, but Budget distributed evenly throughout the fiscal.

Appropriation/Expenditure Status v. Prior Year

- Compared to last fiscal year, Total Expenditures are $565K (13%) lower in the current fiscal year. This is mainly due to a decrease of $441K in Transfers Out for Capital Improvement Projects and a decrease of $136K in Operating Expenditures.

- Overhead Costs ($84K) are lower in the current fiscal year due to September 2024 allocation being delayed.
- Maintenance shows a decrease of $83K in FY 2024-25 because of Cal OES reimbursements received in the First Quarter.
- Personnel Costs ($34K) slightly offset the decrease in expenses in the current fiscal year. This is primarily due to FY 2024-25 Board-approved 3% COLA increase and annual merit increases.

Fund Balance

- The projected ending undesignated working capital balance for FY 2024-25 is approximately $1.5M.
- The District's reserve policy requires an undesignated balance of $1.5M which is expected to be met.

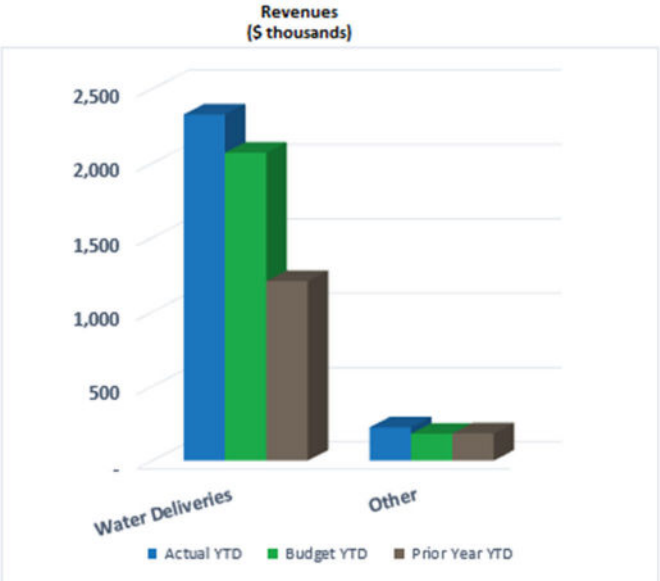
FY 2024-25 First Quarter Financial Review

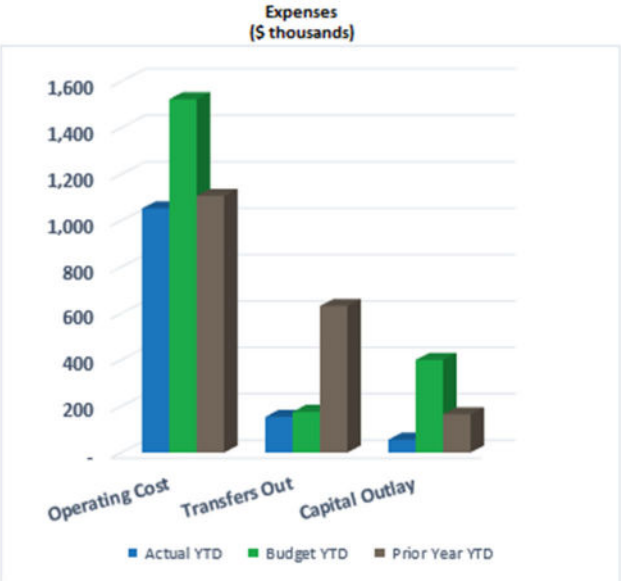
July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

In $ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,326	2,070	257	12%	1,206	1,120	93%
Earnings on Investments	21	13	7	55%	38	(17)	-45%
Grants	0	6	(6)	-100%	0	0	
Other	203	167	36	21%	145	57	40%
Total Revenues	**2,550**	**2,256**	**294**	**13%**	**1,389**	**1,161**	**84%**
Expenses							
Personnel Costs	370	218	152	70%	357	13	4%
Operating Expenditures	682	1,305	(622)	-48%	748	(66)	-9%
Capital Outlay	56	399	(344)	-86%	165	(109)	-66%
Transfers out	154	176	(22)	-13%	632	(478)	-76%
Total Expenses	**1,262**	**2,098**	**(836)**	**-40%**	**1,902**	**(641)**	**-34%**
Net Surplus / (Shortfall)	**1,288**	**158**	**1,130**	**715%**	**(514)**	**1,801**	**-351%**





Revenue Status v. Budget and v. Prior Year

- Total Revenue received through First Quarter is $2.5M, $294K (13%) over Budget.
- Budget surplus is primarily due to an increase in Water Deliveries ($256K) in the First Quarter. There were additional 540AF deliveries made from the OH Pipeline than expected. Compared to the prior year, Water Deliveries is $1.1M higher due to 984AF more water deliveries made in the current fiscal year as well as an increase in rates.

- Fox Canyon Revenue is also over Plan by $30k in current fiscal year and over $54K compared to the prior year due to the increase in water deliveries.
- Earnings on Investments are up by $7K due to Quarterly Interest Allocation from LAIF. Compared to last year, Earnings on Investments are down by $17K due to decrease in interest rates.

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

- Total Expenditures through the First Quarter are $1.3M, $836K (40%) under budget, which was primarily due to lower than expected Operating Expenditures ($622K).
- Utilities ($226K) below Budget due to a delay on Southern California Edison invoicing. Compared to FY 2023-24, Utilities are under by $107K in the current fiscal year.
- Fox Canyon GMA Expenses ($145K) less than anticipated due to invoicing happening later in the fiscal year.
- Maintenance Costs also lower than Plan by $74K and expected to catch up by the end of the fiscal year. Compared to prior year, Maintenance Costs increased by $30K due to annual chlorine equipment services and other maintenance expenses.
- Overhead Cost ($206K) is currently missing September 2024 allocation due to a timing difference. This is expected to catch up within the next quarter. In comparison to FY 2023-24, Overhead Costs are lower by $47K.
- Water Chemicals Expenses ($32K) delayed and anticipated to catch up by the end of the fiscal year.
- Contractual Services ($27K) below Budget primarily due to underutilization of IT Consulting Services and OH Water Quality Analysis through the First Quarter.
- Capital Outlay $344K shortfall caused by a delay in OH Pipeline valve replacements, gas engine piping improvements, and other OH Structure and Improvement purchases. Capital Outlay lower by $109K in current year due to a “42 OH Pipeline replacement that occurred last fiscal year.
- Principal payments $35K under Plan due to payments budgeted as expense but paid directly to liability.
- Offsetting savings are Personnel Cost of $152K (70%) as there was higher than expected work for the OH Pipelines, OH Booster Plant, and OH Well repairs. In addition, Unfunded Liability Payment paid in July 2024, but Budget distributed throughout fiscal year.
- Insurance Expense ($134K) also higher than Budget due to SDRMA payment paid in July 2024 and Budget distributed evenly throughout FY 2024-25.
- Overall, compared to the last fiscal year, total expenditures were lower by $641K (34%) in the current fiscal year. This was predominantly attributable to a decrease in Transfers-Out ($478K) for Capital Improvement Projects.

Fund Balance

- The projected ending undesignated working capital balance for FY 24-25 is approximately $520K.
- The District's reserve policy requires an undesignated balance of $1.2M for this fund which is not expected to be met.

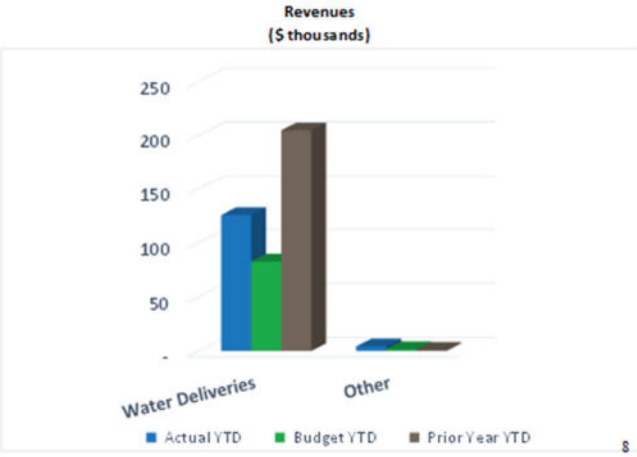
FY 2024-25 First Quarter Financial Review

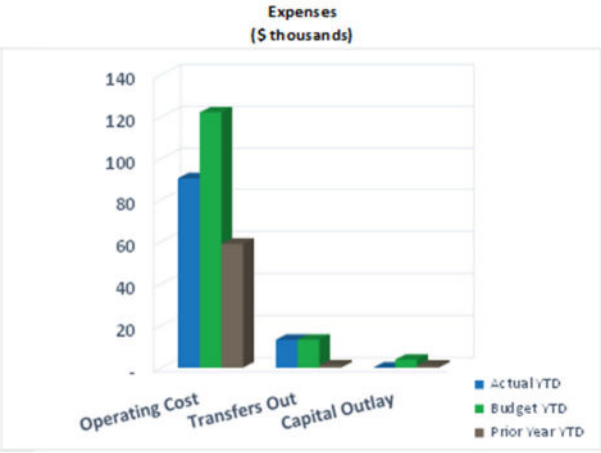
July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

Pleasant Valley Pipeline Fund

in $ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	125	83	43	52%	205	(79)	-39%
Earnings on Investments	13	3	10	373%	16	(3)	-21%
Other	4	2	2	139%	1	3	238%
Total Revenues	**143**	**87**	**55**	**64%**	**222**	**(80)**	**-36%**
Expenses							
Personnel Costs	30	54	(23)	-43%	30	1	2%
Operating Expenditures	60	68	(8)	-12%	29	31	107%
Capital Outlay	0	4	(4)	-99%	1	(1)	-96%
Transfers out	13	13	0	0%	1	12	1190%
Total Expenses	**104**	**139**	**(35)**	**-25%**	**61**	**43**	**71%**
Net Surplus / (Shortfall)	**39**	**(52)**	**91**	**-175%**	**162**	**(123)**	**-76%**





Revenue Status v. Budget and v. Prior Year

- Revenue for the first quarter is $143K, higher than budget by $55K (64%), driven primarily by a $43K (52%) rise in water deliveries. This is due to 1,714 AF delivered over plan. The remaining growth is due to $10K (373%) increase in investment earnings from LAIF.
- Compared to prior year, current revenue is down by $80K (36%), primarily due to lower water deliveries of $79K (39%). In Q1 of current fiscal year, 311AF (14%) more were delivered. However, PV fixed cost and O&M pump charge rate decreased resulting in lower revenue on water deliveries.

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

- Total expenditure for the first quarter is below plan by $35K (25%), with savings driven by lower Personnel Cost by $23K (43%) and lower Operating Expenditures by $8K (12%).

This is caused by the underutilization of the Maintenance Structures and Improvement budget. Also under plan is capital outlay by $4K (99%) but is expected be utilized by year end.

- Compared to prior year, expenses are up by $43K (71%), due to $12K (1,190%) increase in Transfers Out for the Sodium Hypochlorite Injection Project. Operating Expenditures also up by $31K (107%) primarily due to increase in cost of treatment chemicals ($22K).
- Salaries and Benefits have increased minimally compared to the prior year, due to the board-approved 3% COLA increase.

Fund Balance

- The projected ending undesignated working capital balance for FY 24-25 is approximately $729K.
- The District's reserve policy requires a $329K minimum undesignated balance which is expected to be met.

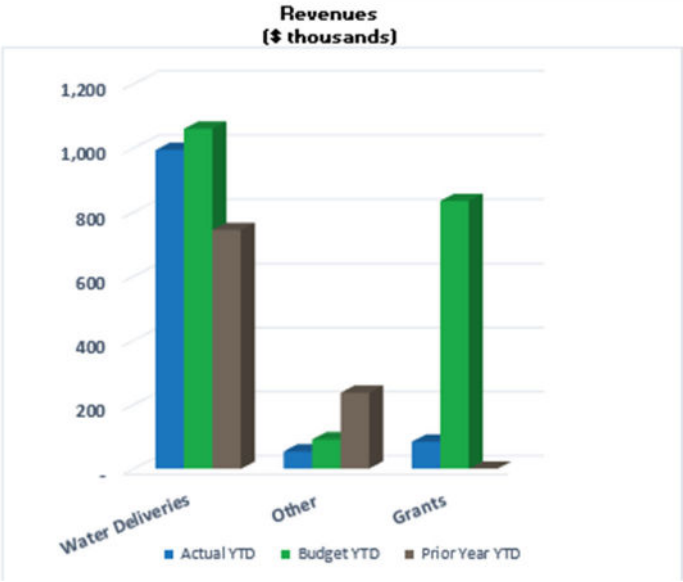
FY 2024-25 First Quarter Financial Review

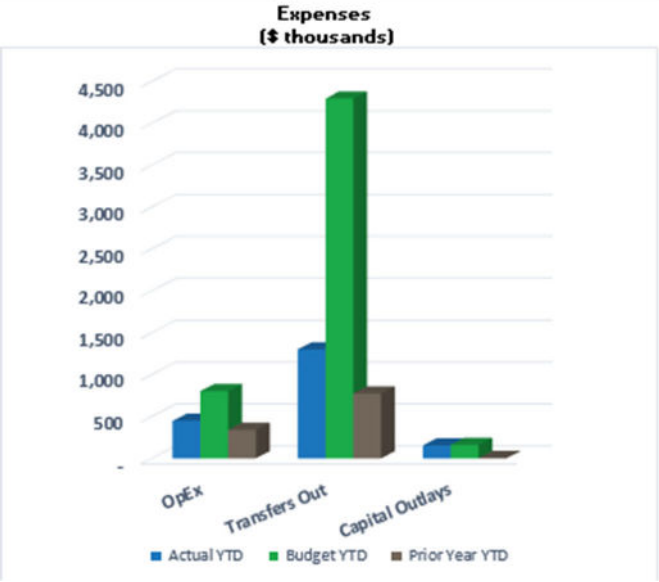
July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

Pumping Trough Pipeline Fund

in $ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	994	1,060	(66)	-6%	744	250	34%
Earnings on Investments	26	8	18	218%	34	(8)	-23%
Grants	85	835	(750)	-90%	0	85	
Other	28	83	(56)	-67%	203	(175)	-86%
Total Revenues	**1,132**	**1,986**	**(854)**	**-43%**	**981**	**151**	**15%**
Expenses							
Personnel Costs	174	150	24	16%	119	55	47%
Operating Expenditures	275	652	(378)	-58%	222	53	24%
Capital Outlay	155	161	(6)	-4%	5	150	2958%
Transfers out	1,301	4,296	(2,995)	-70%	775	526	68%
Total Expenses	**1,905**	**5,260**	**(3,356)**	**-64%**	**1,120**	**784**	**70%**
Net Surplus / (Shortfall)	**(773)**	**(3,274)**	**2,501**	**-76%**	**(140)**	**(633)**	**453%**





Revenue Status v. Budget

- Revenue received through First Quarter is $1.1M, $854K (43%) below Plan. This is predominantly due to Grant Revenue ($750K) associated with the PTP Recycled Water Connection Capital Improvement Project (CIP), which is delayed but expected to be received this fiscal year.

- Water Delivery Revenue $66K (6%) lower than expected. This is caused by 112AF less deliveries than Plan made for the PTP Pipeline.
- Fox Canyon GMA Revenue below Budget by $58K due to an increase in surface water (71%) deliveries made in the first quarter.
- Slightly offsetting decrease is Earnings on Investments, which was $18K over Plan due to higher interest earnings on LAIF.

Revenue Status v. Prior Year

- FY 2024-25 Revenue is up $151K (15%) compared to last fiscal year. This is primarily due to a $250K (34%) increase in Water Delivery Revenue which is attributed to higher pipeline rates in the current fiscal year.
- Grant Revenue ($85K) is also higher in the current fiscal year due to SGM Grant payments received for the PTP Recycled Water Connection CIP.
- Fox Canyon GMA Revenue higher by $23K in current fiscal year due to more surface water deliveries made in FY 2023-24.
- Offsetting increase are CIP Transfers-In ($198K), which were higher in Prior Year due to a correcting entry related to the PTP Recycled Water Connection CIP.
- Earnings on Investments are also down $8K (23%) from Prior Year due to higher interest rates in FY 2023-24.

Appropriation/Expenditure Status v. Budget

- Total Expenditures through the First Quarter are $1.9M, $3.4M (64%) below Budget. This is predominantly due to lower Transfers-Out for Capital Improvement Projects ($3M), which is delayed due to transfers out being dependent on Grant Revenue received for the PTP Recycled Water Connection CIP.
- Operating Expenditures are also $378K below Plan in the first quarter of FY 2024-25.
- Maintenance underutilized by $97K because of pending Saticoy Well Field inspections, repairs for corroding turnouts, replacements of VFD's and motors.
- Overhead Cost ($91K) is currently missing September 2024 allocation due to a timing difference. This is expected to catch up within the next quarter.
- Utilities $89K lower than projected which was caused by a delay of Southern California Edison invoicing. In addition, less electricity has been used for well pumping due to more surface water deliveries.
- Fox Canyon GMA Expenses ($77K) less than anticipated due to invoicing happening later in the fiscal year.
- Contractual Services ($23K) for PTP turnout metering assistance has been delayed but is expected to pick later in the fiscal year.
- Principal ($61K) and Interest ($4K) related to 2020 COP and Interfund Loan are budgeted as expenses but paid directly to liability.

- Slightly offsetting decrease are higher Insurance Expenses ($47K) and Personnel Costs ($24K), which was attributed to SDRMA and Unfunded Liability payments paid in July 2024, but Budget distributed evenly throughout the fiscal.

Appropriation/Expenditure Status v. Prior Year

- Compared to the prior fiscal year, Total Expenditures are higher by $784K (70%) in the current fiscal year. This was predominantly due to higher Transfers-Out for Capital Improvement Projects ($526K).
- Capital Outlay ($150K) also higher in the current fiscal year. This is attributed to an increase of PTP turnout valve replacements in FY 2024-25.
- Operating Expenditures higher by $53K (24%) compared to last fiscal year. This is largely caused by a rise in Water Chemical, Utilities, and Insurance Expenses.
- Personnel Costs $55K higher in FY 2024-25 due to the Board approving 3% COLA and annual merit increases.

Fund Balance

- The projected ending undesignated working capital balance for FY 2024-25 is approximately $553K.
- The District's reserve policy requires an undesignated balance of $1M for this fund which is not expected to be met.

FY 2024-25 First Quarter Financial Review

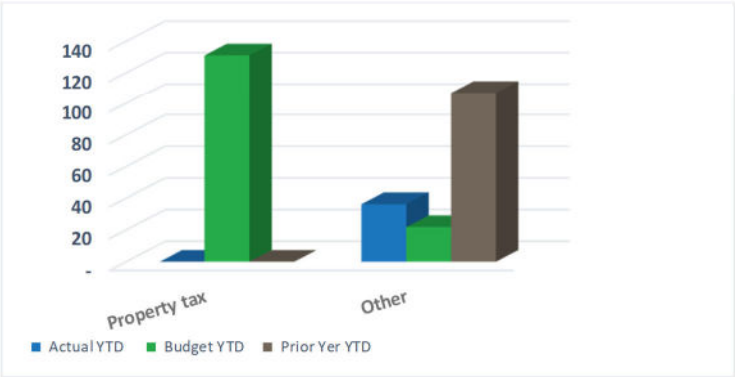
July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

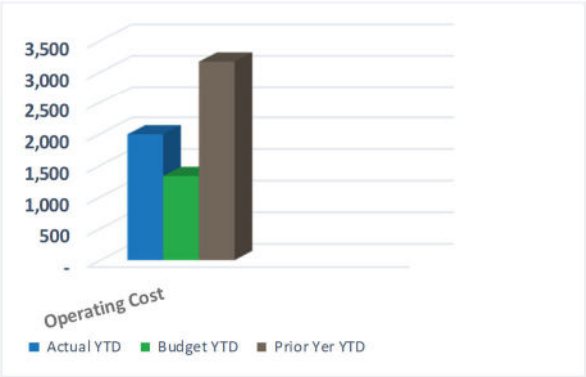
State Water Fund

in $ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	36	22	14	66%	107	(71)	-66%
Property Taxes	0	131	(131)	-100%	12	(0)	-100%
Total Revenues	**36**	**153**	**(117)**	**-76%**	**107**	**(71)**	**-66%**
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	1,989	1,329	660	50%	3,165	(1,176)	-37%
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	**1,989**	**1,329**	**660**	**50%**	**3,165**	**(1,176)**	**-37%**
Net Surplus / (Shortfall)	**(1,953)**	**(1,176)**	**(777)**	**66%**	**(3,058)**	**1,105**	**-36%**

Revenues ($ thousands)



Expenses ($ thousands)



Revenue Status v. Budget and v. Prior Year

- Revenue for the first quarter was $36K, a significant underrun of $117K (76%) to budget. This is primarily due to property taxes which are budgeted monthly but typically not received prior to December and April based on the due date of the taxes. Offsetting underrun was earnings on LAIF investment, which totaled $14K (66%) over budget due to higher interest rates received.
- Compared to FY 2023-24, revenue is down by $71K (66%) due to lower return on investment this year.

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

- Total expenditure for the first quarter was $1.9M which is over budget by $660K (50%). This is primarily due to higher fixed and variable costs from State Water Purchases.
- Compared to Prior Year, expenditures were lower by $1.2M (37%). This is due to reduced Table A water purchases in FY 2024-25.

FY 2024-25 First Quarter Financial Review

July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

Fund Balance

- The projected ending undesignated working capital balance for FY 24-25 is approximately $2.5M. Assuming FY 2024-25 activity is consistent with the approved budget; the projected ending balance is within the District's fund reserve maximum of $2.5M.
- 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.

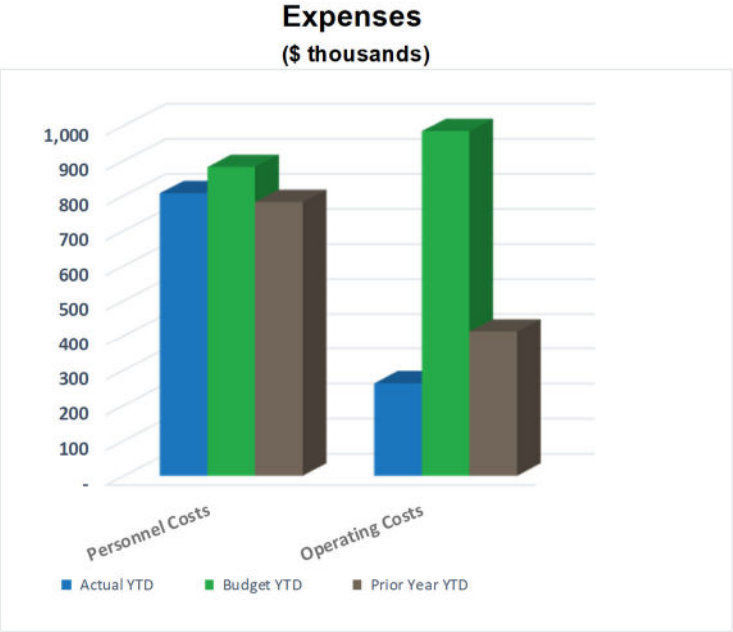
FY 2024-25 First Quarter Financial Review

July 1, 2024, through September 30, 2024

25% of Fiscal Year Completed

Overhead Fund

in $ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	807	882	(75)	-8%	781	25	3%
Operating Expenditures	262	984	(722)	-73%	412	(150)	-36%
Capital Outlay	0	14	(14)	0%	0	0	0%
Total Expenses	**1,069**	**1,880**	**(811)**	**-43%**	**1,193**	**(124)**	**-10%**



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

- Total Expenditures through the first quarter are $1.1M which is under budget by $811k (43%).
- Personnel Cost is under budget by 75K (8%) primarily due to the vacant Assistant General Manager position. Specifically, salaries were $29K (5%) and benefits of $46K (18%) under budget.
- Operating expenditure is down by $722K (74%). The largest savings were in professional fees, which are under budget by $609K (86%), primarily due to delayed legal invoices processing. Additional savings in Maintenance $29K, Travel $20K, Utilities $15K and Office Expenses $45k (37%) due to delayed purchases of general office supplies.
- Capital Outlay under budget by $14K due to delay in Finance Software purchase.
- Compared to prior fiscal year total expenditure was under $124K (10%) primarily due to a decrease in office expense ($151K). Slightly offset by an increase in Personnel costs ($25K) due to the FY2024-25 Board approved 3% COLA increase and annual merit increases.

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: November 21, 2024 (December 2, 2024, 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 November 2024.

Discussion:

Finance

- The Strategic Rates Model is complete to forecast water rates for FY 2025-26 and is awaiting Board approval.
- Beginning the initiation of the WIFIA loan (Construction) for the FY 2025-26 budget.
- The Fiscal Year 2025-26 Budget begins in December 2024.
- The Annual Financial Audit begins on December 9, 2024.

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for two Committee meetings, Recreation (Nov. 6) and Engineering and Operations (Nov. 7), as well as the regular Board of Directors meeting (Nov. 13). In addition, Fillmore and Piru Basins Groundwater Sustainability Agency meeting (Nov. 7) held at the City of Fillmore's office. Also assisted with three internal meetings EOC (Nov. 5), All Staff (Nov. 14), and Mojave Water Agency visit (Nov. 21). Coordinated logistical support with room and beverage setup for the following outside agency meetings: AWA Executive meeting (Nov. 7), AWA water supply bus tour (Nov. 12), Farm Bureau meeting (Nov. 12), and AWA Waterwise Breakfast meeting (Nov. 21).

5. Administrative Services Department Monthly Report
Information Item

Human Resources

- Worked with the General Manager to facilitate Assistant General Manager selection
- Park Ranger Cadet selection and background initiation
- "Financing Your Future" Brown Bag Information Session
- "Budget Development" Brown Bag Information Session
- Completed open enrollment for FSA and AFLAC
- Ventura College Water Science Program presentation
- Updated all management contracts in the District
- Coordinated Operations and Maintenance specialized assistance through temporary support contract

Risk and Safety Management

- Coordinated Mountain Fire response and provided timely information to key internal stakeholders.
- Conducted Emergency Operations Center (EOC) training for Leadership team and their alternates alongside CHRO and Senior Park Ranger.
- Along with AGM, met with Ventura County Public Works and Ventura County Sheriff's Office on ongoing encampment challenges along Santa Clara River.
- In conjunction with CHRO and Control Systems Supervisor, began coordinating security assessment for Operational Technology network.
- Explored with California Military Department on cyber security services that are offered to critical infrastructure/public entity
- Enrolled the District into the Regional Cybersecurity Coalition spearheaded by various regional partners in southern California which enhances access to real time information on cybersecurity threats.
- Conducted monthly safety meeting which featured roadside and traffic control safety.
- Supported Engineering Department with development of annual Saticoy Duty Operator cross training for Santa Felicia Dam Emergency Action Plan. Covered radio and satellite phone communication protocol during this training.
- Coordinate with County IT to program new radios to District's new Starlink satellite Internet connections as an additional redundancy.

Technology Systems

Infrastructure and Device Management:

- Helpdesk Activity:
  In November, the IT team worked on a total of 115 tickets, including a mix of new and ongoing issues. The activity included resolving tickets, updating statuses, and collaborating with users.

- Closed Tickets: A portion of the tickets were resolved and closed, including some long-standing issues from previous months.
- Other Statuses: Many tickets remain in progress, or in statuses like "Awaiting Confirmation" while staff coordinate with other teams or users.
- Resolution Time:
  - The average resolution time was 96+ hours, reflecting the closure of older, long-term tickets that required extensive tracking and coordination.

- Ticket Priorities:
  - Low Priority: 101 tickets
  - Medium Priority: 5 tickets
  - High Priority: 9 tickets

- Request Sources:
  - Email: 85 tickets
  - Website: 28 tickets
  - In-person: 2 tickets

The helpdesk team's efforts balanced both immediate needs and backlog reduction. This combination ensures progress on all fronts while maintaining steady support for district operations.

In November 2024, the IT department balanced critical emergency response efforts with ongoing operational support. While the Mountain Fire response took priority early in the month, the helpdesk team continued to address tickets, resolve issues, and support district operations.

- Key Accomplishments in November:
  - Emergency Response and Communications Support

    Mountain Fire Response:
    The Mountain Fire caused significant communication disruptions at Lake Piru, leaving staff without reliable internet access. This affected their ability to participate in virtual meetings or complete work effectively. To address the situation, the IT team deployed a satellite-based internet system, restoring connectivity where conventional methods failed. This quick response ensured that operations could resume with minimal downtime.

    Satellite Connectivity Note:
    Some of you may have noticed the recent rocket launches out of Vandenberg Space Force Base. Those satellites were key to making this system possible. Leveraging this technology helped us solve what could have been an insurmountable problem—getting reliable internet in an emergency.

Support for Hydrology Research Lab
The IT team prepared a secure research lab with four workstations for hydrology experts to review and refine district water resource models. The lab provided a cost-effective and secure environment for a two-day review process. Significant time was spent ensuring the system ran smoothly, enabling experts to focus on their work.