

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING

Tuesday, February 4, 2025, at 10:30 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 February 4, 2025, UWCD Finance and Audit Committee Meeting Agenda.

2.2 Approval of Minutes
Motion

Approve Minutes from October 28, 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 second quarter of fiscal year 2024-2025.

2.4 Board Requested Cost Tracking Items
Information Item

Review the costs that the District has incurred through December 31, 2024:

- a) as part of the licensing efforts and the probable maximum flood studies for the Santa Felicia Dam;
- b) in relation to general environmental mandates, and CESA;



- c) in relation to litigation with the City of Ventura, Wishtoyo Foundation, Fifth Amendment takings, and District legal costs over the past several fiscal years;
- d) in relation to professional fees over the past several fiscal years; and
- e) items which have a fiscal impact to the District.

**2.5 Check Recap Monthly Report
Information Item**

Review the District's accounts payable recap for December 2024.

**2.6 Investment Monthly Report
Information Item**

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

**2.7 Pipeline Delivery Monthly Report
Information Item**

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

3. UWCD Board of Directors Meeting Agenda Items

Review and discuss the following agenda items to be considered for approval at the February 12, 2025, Board of Directors meeting.

3.1 Request from the California Department of Fish and Wildlife to Waive Interest Charges for Late Payment

Recommend approval of a request from the California Department of Fish and Wildlife to waive interest charges of \$10,398.00 for late payment to the full Board.

3.2 Request for Payment Plan from Esther Martinez (Boise Herb and Spice)

Review and consider recommending to the full Board approval of the payment plan for Esther Martinez (Boise Herb and Spice) January 2025 Groundwater billing.

**4. Fiscal Year 2024-2025 Second Quarter Financial Report
Information Item**

Review the District's quarterly financial report for the period of July 1 through December 31, 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



Finance and Audit Committee Meeting AGENDA

February 4, 2025

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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: Maryam Bral On behalf of Mauricio Guardado, General Manager
Mauricio Guardado, General Manager

Approved: Brian H. Zahn
Brian H. Zahn, Chief Financial Officer

This agenda was posted Friday, January 31, 2025, at 4:30 p.m. at the United Water Conservation District Headquarters, Oxnard, CA and www.unitedwater.org.

Jacquelyn E. Lozano
Jacquelyn E. Lozano, Clerk of the Committee



United Water

CONSERVATION DISTRICT

STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Jackie Lozano, Clerk of the Committee

Date: January 30, 2025 (February 4, 2025, meeting)

Agenda Item: 2.2 Approval of the December 2, 2024, Finance and Audit Committee Meeting Minutes
Motion

Staff Recommendation:
Approve the attached minutes.



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

General Manager
Mauricio E. Guardado, Jr.

Legal Counsel
David D. Boyer

**MINUTES
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

Chair Catherine Keeling called the meeting to order at 9:05 a.m.

Committee Members Roll Call

Present: Directors Huber, Keeling, and Maulhardt.

Absent: None.

1. **Public Comment:** None.

2. **Consent Calendar**

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

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

2.1 **Approval of Agenda**

Motion

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

2.2 **Approval of Minutes**

Motion

Approved Minutes from September 30, 2024, UWCD Finance and Audit Committee Meeting.

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

Information Item

Received and filed.

2.4 **Board Requested Cost Tracking Items**

Information Item

Received and filed.

2.5 **Check Recap Monthly Report**

Information Item

Received and filed.



**2.6 Investment Monthly Report
Information Item**

Received and filed.

**2.7 Pipeline Delivery Monthly Report
Information Item**

Received and filed.

3. UWCD Board of Directors Meeting Agenda Item

Reviewed and discussed 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
Motion**

After discussion between the Committee members and staff, it was requested to update the staff report going to the Board to include the corrective measures being taken in the process of date-stamping all incoming mail and providing receipts to customers for in-person payment which would avert discrepancies in the future.

Also, prior to the conclusion of the meeting, the Committee agreed it would be appropriate to include this Motion under the Consent Calendar when going before the Board.

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

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

**4. Fiscal Year 2024-2025 First Quarter Financial Report
Information Item**

Received an overview and presentation of the District's quarterly financial report for the period of July 1 through September 30, 2024, from the District's Chief Financial Officer Brian Zahn (presentation attached).

Director Huber mentioned he would be attending the ACWA conference and offered his readiness to meet with someone there if staff so desired. Chair Keeling added, touching base with people would be a great idea. Mr. Zahn included, next year would be a good time to begin conversations with Casitas Municipal Water District since the District will begin negotiations and start taking water then.



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

Received an overview and presentation of the Administrative Services Department activities for the month of November 2024 (presentation attached).

6. Future Agenda Items

None were offered by the Committee members.

When discussing what items the Committee may want to bring forward to the Board of Directors, it was mentioned that staff should consider key highlights.

7. Adjournment

Chair Keeling adjourned the meeting at 9:37 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 December 2, 2024.

Approved: _____
Catherine E. Keeling, Chair



United Water
CONSERVATION DISTRICT

FINANCE AND AUDIT COMMITTEE MEETING
December 2, 2024

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Q1 FY2024-2025
Financial Review

Presented by:
Brian H. Zahn, Chief Financial Officer

December 02, 2024

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Highlights - Revenue

GRANTS REVENUE DRIVES UNFAVOURABILITY TO BUDGET

REVENUE

Total operating revenue is \$1.1M or 12% favorable to budget

- Pipeline revenue is favorable to budget by \$0.8M or 16%
- Groundwater revenue is flat to budget
- Taxes are unfavorable to budget by \$0.2K or 100%
- Other Operating Revenue is \$0.1M or 52% favorable to budget
- Non-Operating Revenue is favorable to budget by \$0.5M or 12% primarily due \$3.8M in WIFIA loan proceeds for 2023-24 off-set by Grants that were not received in Q1

in \$000's	Q1 FY24-25 Actual	Q1 FY24-25 Budget	Q1 FY23-24 Actual
Taxes	-	217	0
Water Delivery/Fixed Cost	5,852	5,028	3,529
Groundwater	(70)	-	(118)
Other Operating Revenue	379	250	292
Non-Operating Revenue	4,195	3,740	950
Total Revenue	\$ 10,356	\$ 9,236	\$ 4,653



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Highlights - Expenses

PROFESSIONAL FEES AND CAPITAL SPEND DRIVE FAVORABILITY TO BUDGET

EXPENDITURE

Total expenditures are \$11.3M or 47% favorable to budget

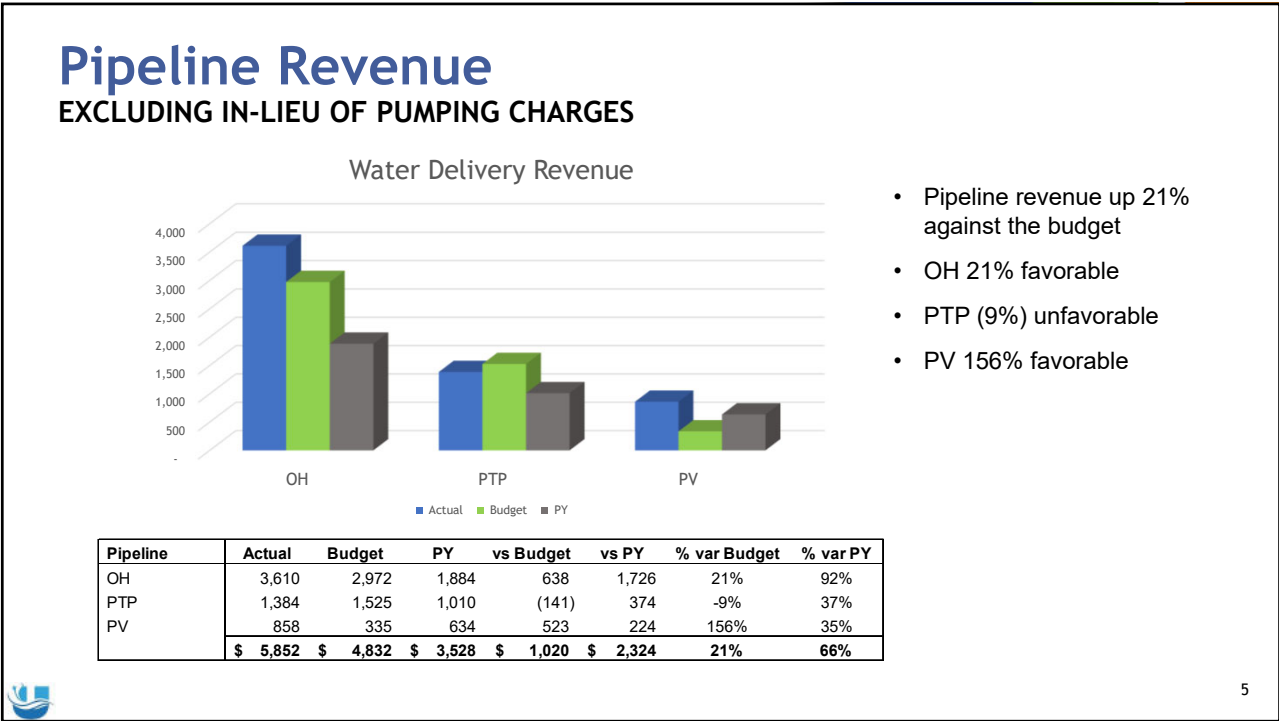
- Professional and legal fees are less than budget \$2.1M or 82% due to underspending across all departments
- Operations expenses are below budget \$7.7M or 57% favorable primarily due to Capital being \$6.8M under spent

in \$000's	Q1 FY24-25 Actual	Q1 FY24-25 Budget	Q1 FY23-24 Actual
Personnel Expense	4,005	4,013	3,628
Professional Fees	458	2,596	507
Operating Expense	5,832	13,500	5,743
Allocated Overhead	710	1,825	1,143
Debt Service	260	654	283
Other	1,228	1,164	1,172
Total Expenditure	\$ 12,494	\$ 23,752	\$ 12,477



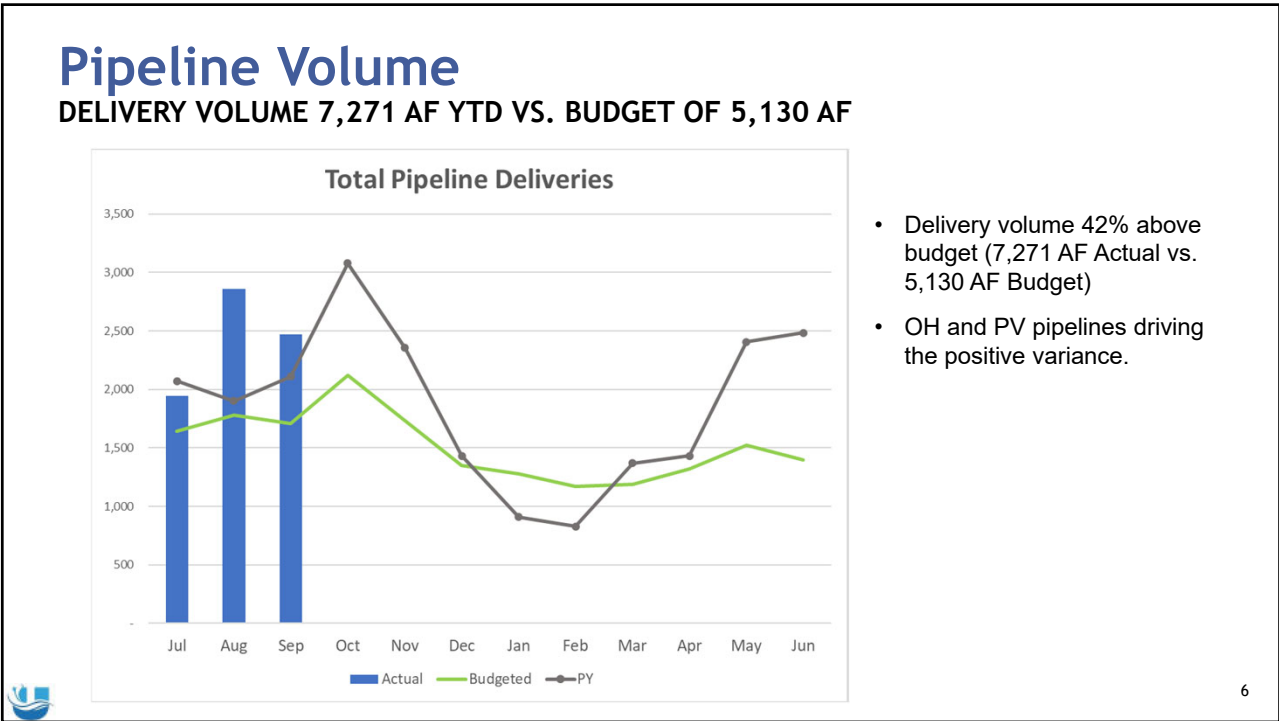
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Top AG Pipeline Customers

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



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Top M&I Pipeline Customers

CUSTOMER	TOTAL AF	Total Revenue
City of Oxnard	2,302.80	\$ 634,701.90
Port Hueneme Water Agency	1,110.40	\$ 894,125.39
Vineyard Estates	836.24	\$ 691,785.83
Dempsey Road MWC	45.15	\$ 38,408.19
Cypress Mutual	34.66	\$ 28,208.58
Saviers Road MWC	12.98	\$ 11,210.68
USNCBC (PHWA)	9.09	\$ 7,469.79
Rio Del Valle	7.74	\$ 4,846.25
E & H Land Company, LLC	1.45	\$ 8,299.42
Total	4,360.51	2,319,056.04



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Personnel Expenses

000's	Q1 2024-25 Actual	Q1 2024-25 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	1,899	2,560	1,801	661	26%	98	5%
Over-time Salary	37	84	60	47	56%	-23	-38%
Part-time	173	130	115	(43)	-33%	59	51%
Salaries	\$ 2,109	\$ 2,774	\$ 1,975	665	24%	\$ 134	7%
Retirement- Classic	1,284	473	1,097	(812)	-172%	188	17%
Retirement - PEPRA	106	120	78	14	12%	28	36%
Soc Sec/457b Expense	120	144	113	24	16%	7	7%
Medicare Expense	30	38	28	8	20%	2	6%
SUI Expense	2	3	2	2	52%	-1	-33%
Medical Ins Exp	232	310	231	79	25%	0	0%
LTD	7	9	5	2	25%	2	36%
Life Insurance	5	8	5	2	31%	0	2%
Worker's Comp Expense	63	87	54	24	27%	9	16%
OPEB	10	10	9	0	0%	1	10%
Deferred Comp	17	19	17	1	8%	1	0%
Other	20	19	13	(1)	0%	7	0%
Employee Benefits	\$ 1,896	\$ 1,239	\$ 1,652	-657	-53%	\$ 244	15%
Personnel Expenses	\$ 4,005	\$ 4,013	\$ 3,628	8	0%	\$ 377	10%

- Salaries are favorable to budget \$0.7M or 24%
- Employee Benefits are unfavorable to budget \$0.7M or 53% primarily due to:
 - Higher Retirement costs



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Operating Expenses

PROFESSIONAL AND LEGAL FEES DRIVE BUDGET FAVORABILITY

000's	Q1 2024-25 Actual	Q1 2024-25 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Profess Fees - Engineering	0	0	22	-	-	(22)	-100%
Prof. Fees - Environmental	71	450	129	(379)	-84%	(58)	-45%
Prof. Fees - IT consulting	12	69	19	(58)	-83%	(8)	-40%
Prof. Fees - GW Consulting	6	22	11	(17)	-75%	(5)	-49%
Prof. Fees - Other	113	548	250	(435)	-79%	(137)	-55%
Professional Fees	\$ 201	\$ 1,090	\$ 431	\$ (889)	-82%	\$ (230)	-53%
Legal Fees	\$ 257	\$ 1,400	\$ 76	\$ (1,143)	-82%	\$ 180	236%
Utilities	333	658	382	(325)	-49%	(49)	-13%
Maintenance	245	653	348	(408)	-62%	(103)	-30%
Field Supplies	147	124	19	23	18%	128	667%
Insurance	941	324	776	617	190%	165	21%
Office Expenses	62	216	304	(154)	-71%	(241)	-79%
Miscellaneous	244	244	243	-	0%	2	1%
Travel, Trainings and Meetings	22	86	39	(64)	-74%	(17)	-43%
Gasoline, Diesel, Fuel	45	60	54	(15)	-25%	(9)	-17%
Fox Canyon GMA	0	221	-	(221)	-100%	-	-
Safety, supplies, clothing	42	61	25	(18)	-30%	17	100%
Telephone	22	25	17	(3)	-12%	5	31%
General Operating Expenses	\$ 2,104	\$ 2,673	\$ 2,207	\$ (569)	-21%	\$ (103)	-5%
State Water Import Costs	\$ 1,989	\$ 1,300	\$ 3,165	\$ 690	53%	\$ (1,176)	100%
Total Operating Expenses	\$ 4,551	\$ 6,462	\$ 5,879	\$ (1,911)	-30%	\$ (1,328)	-23%

- Professional Fees are favorable to budget by \$0.9M
- Legal Fees are favorable to budget by \$1.2M
- Operating Expenses are flat to budget Key variances include:
 - Utilities \$325K favorable
 - Maintenance \$408K favorable
 - Off-set by unfavorable Insurance \$617K
- State Water Import Costs higher due to state water purchases



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Top 10 Accounts Payable Vendors

Vender	Payment Amount
CASITAS MUNICIPAL WATER	\$1,936,449.46
US BANK NATIONAL ASSOCIATION	\$1,462,558.28
GEI CONSULTANTS, INC	\$1,425,956.70
SPECIAL DISTRICT RISK	\$1,227,966.11
ABC Liovin Drilling Inc.	\$962,720.50
Granite Construction Company	\$686,470.00
SO. CALIFORNIA EDISON	\$642,727.44
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$642,436.23
GSE CONSTRUCTION COMPANY INC	\$620,798.73
BLACK & VEATCH CORPORATION	\$328,925.08



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Supplemental Water Purchase Fund

STATUS UPDATE

	<u>Revenue (\$000'S)</u>
Beginning Balance - July 1, 2024	\$5,145
Changes in Surcharge	\$747
Other	\$0
Ending Balance - September 30, 2024	\$5,892



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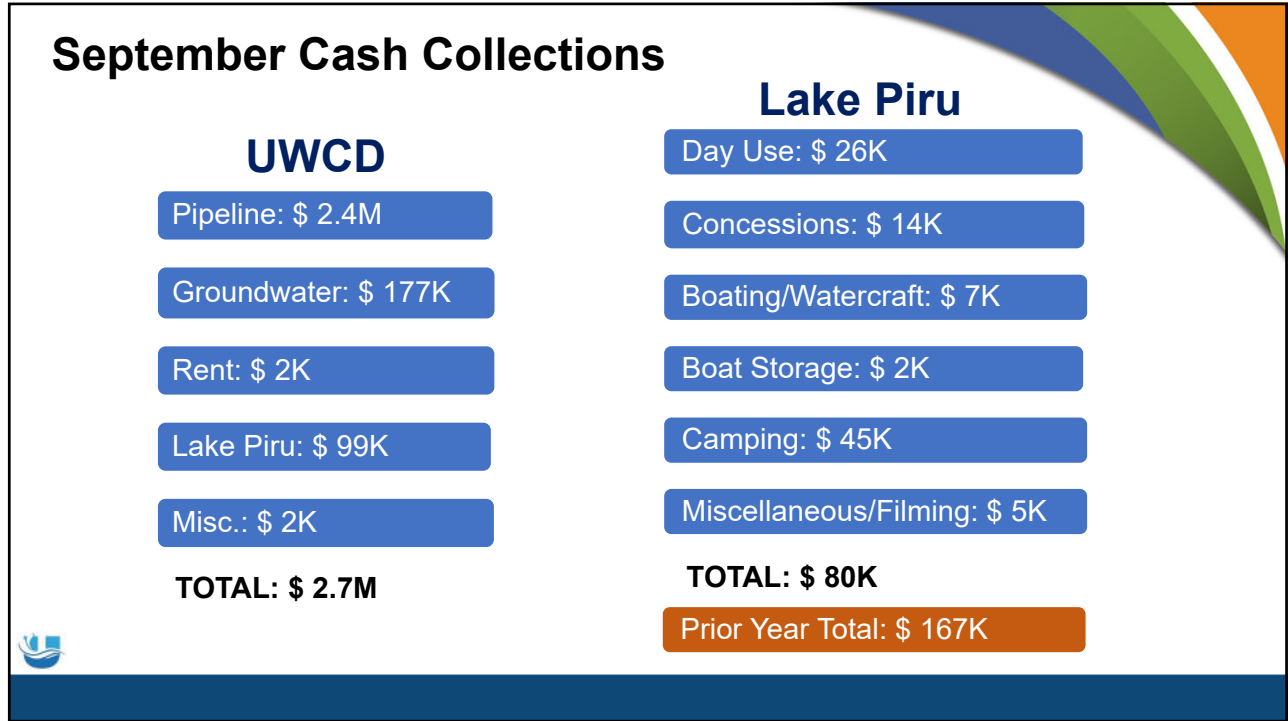
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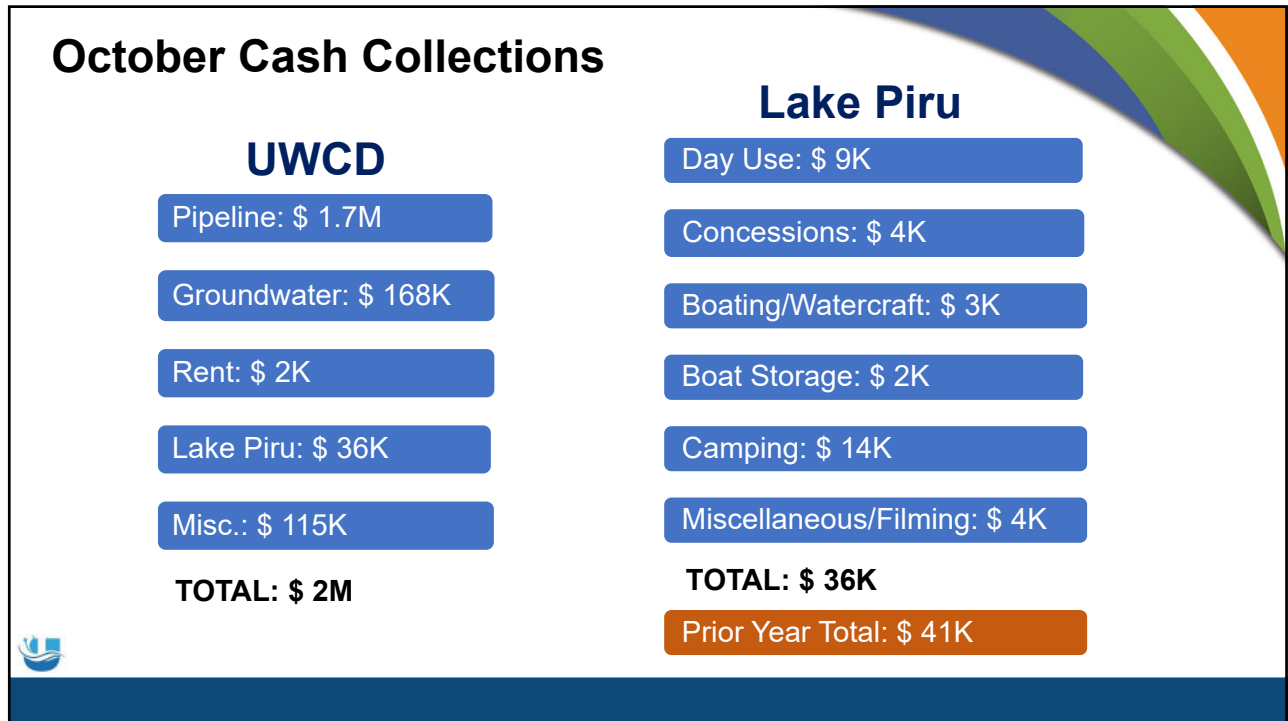
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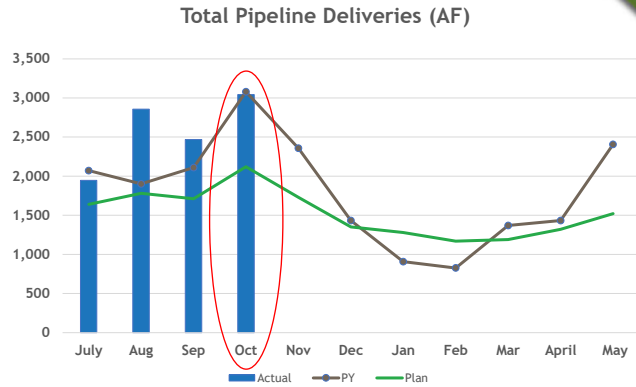


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October 2024 Pipeline

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$1.1M	1034	1020	14
PT	\$801K	831	800	31
PV	\$379K	1177	300	877

- Year-to-date October deliveries are 42% above plan and 13% above prior year.




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Finance Department

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



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Administrative Update

Josh Perez
Chief Human Resources Officer

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Human Resources

- Worked with GM to facilitate interviews and Assistant General Manager selection.
- Park Ranger Cadet selection and background initiation.
- Held *Financing Your Future* brownbag.
- Coordinated with Finance and Budget Development brownbag.
- Completed open enrollment for FSA and AFLAC.
- Participated in a Ventura College Water Science Program presentation.
- Updated all management contracts in the District.
- Coordinated Operations and Maintenance specialized assistance through temporary support contract.

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Current Employee Recruitments

Park Ranger Cadet

Interviews completed, two individuals currently in background to fill the positions



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Risk 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.



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(continued)

- 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.
- Coordinated with County IT to program new radios to District's new satellite internet service connections as an additional redundancy.



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Technology Systems

- 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.
- Emergency Response and Communications Support
 - Mountain Fire Response*
 - Deployed a satellite-based internet system, restoring connectivity where conventional methods failed.
 - Minimal downtime due to quick response
 - 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.



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(continued)

Support for Hydrology Research Lab

- Prepared a secure research lab with four workstations for hydrology experts to review and refine district water resource models.
 - 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.

Critical Support for Virtual Meetings

- UWCD Board of Directors Regular and Committee, Fillmore and Piru Basins Groundwater Sustainability Agency, Association of Water Agencies, Farm Bureau of Ventura, and California University Extended Education Seminars



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STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer

Date: January 22, 2025 (February 4, 2025, meeting)

Agenda Item: **2.3 District Staff and Board Member Reimbursement
Quarterly Report (October 1 through December 31, 2024)
Information Item**

Staff Recommendation:

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

Discussion:

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

Please find attached the report detailing the reimbursements made during the second quarter of fiscal year 2024-2025.

Attachment:

List of Employees and Directors Reimbursements for Second Quarter 2024-2025

UNITED WATER CONSERVATION DISTRICT
 CHECK REPORT
 QUARTER ENDED 12/31/2024

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
JESSE MITCHELL	REIMBURSEMENT FOR FIELD GEAR	\$155.13	\$155.13	10/4/2024	2138
MIKE KAMINSKI	REIMBURSEMENT FOR APPROVED COURSE	\$936.17	\$936.17	10/4/2024	2140
MIKE KAMINSKI	WATER TREATMENT PLANT OPERATIONS SPECIALIST CERT	\$912.00	\$912.00	12/13/2024	2328
ROBYN NICHOLE GORECKI	REIMBURSEMENT FOR FIELD PANTS	\$170.77	\$170.77	10/4/2024	2143
STEVEN KADOWAKI	T4 & D5 CERTIFICATE RENEWAL REIMBURSEMENT	\$210.00	\$210.00	10/4/2024	2144
JOSH PEREZ	HUMAN RESOURES CONFERENCE	\$160.00	\$160.00	10/17/2024	2182
ROBERT RICHARDSON	CALIF BPELSG CIVIL ENGINEER LIC RENEWAL (82590)	\$180.00	\$180.00	10/17/2024	2189
JACKIE LOZANO	REIMBURSMENT NOTARY SUPPLIES/MILEAGE	\$147.16	\$147.16	11/15/2024	2255
TRACY OEHLER	CSDA CLERK OF THE BOARD ANNUAL CONF MISSION VALLEY	\$307.40	\$307.40	12/6/2024	2310
DESTINY RUBIO	CHECK REQUEST SAN ANTONIO TRIP	\$145.92	\$145.92	12/13/2024	2315
ADRIAN QUIROZ	TRAVEL EXPANCE SANTA FELICIA DAM & UWCD HQ	\$95.95	\$230.03	11/8/2024	2235
ADRIAN QUIROZ	TRAVEL EXPENSE CLAIM PERSONAL VEH 5X SANTA FELICIA	\$52.93			
ADRIAN QUIROZ	CHECK/PETTY CASH REQ. PURCH. FLASH DR. EAP SEMINAR	\$81.15			
ADRIAN QUIROZ	TRAVEL EXPENSE SANTA FELICIA DAM & UWCD HQ	\$153.84	\$153.84	11/22/2024	2268
BERNARD RIEDEL JR.	TUITION FOR 3DAY FIRST AID CLASS REQ BY POSITION	\$250.00	\$250.00	10/17/2024	302715
SHELDON BERGER	TRAVEL REIMBURSEMENT SEPT 2024	\$134.67	\$134.67	10/17/2024	302742
ERNIE FLORES	PETTY CASH REQUESTCOLLEG COURSE THROUGH SAC STATE	\$1,068.42	\$1,068.42	12/13/2024	302885
THOMAS GONZALEZ	CHECK REQUEST COLLEGE COURSE REIMBURSEMENT	\$990.00	\$990.00	12/13/2024	302899
		\$6,151.51	\$6,151.51		



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

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

Date: January 17, 2025 (February 4, 2025, meeting)

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

Staff Recommendation:

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

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

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

Discussion:

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

Fiscal Impact:

As shown.

Attachment:

A - Consolidated Cost Summary

B – Board Motion Item with Fiscal Impact

United Water Conservation District
 Consolidated Cost Summary Report
 Through December 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	109,273	237,118	75,661	249,469	168,246	101	24,109	210	257,416	2,772,992	572,162	3,345,154
Report Total	11,065,359	7,097,455	5,162,593	9,360,524	4,043,305	4,276,754	132,779	975,145	16,121,170	35,351,163	95,756,777	131,107,941
Previous 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
<i>Current Activity</i>	<i>68,885</i>	<i>65,242</i>	<i>60,141</i>	<i>140,106</i>	<i>66,884</i>		<i>13,690</i>		<i>182,973</i>	<i>2,516,307</i>	<i>384,755</i>	<i>2,901,061</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

- FERC - The activity for Q2 (\$69K) was spent on staff time (\$57K) and professional services (\$12K).
- PMF - The activity for Q2 (\$65K) was spent on staff time (\$14K), Professional Services (\$22K) and Permitting (\$29K).
- General/Water Cons - There were salary costs (\$26K) and legal costs (\$34K) in Q2.
- Freeman - The activity for Q2 (\$140K) was spent on staff time (\$130K) and professional services (\$10K).
- Quagga - The activity for Q2 (\$67K) was spent on staff time (\$39K) and professional services (\$28K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - No Activity associated with the City of Ventura Lawsuit
- O. Mykiss CESA - Second quarter activity (\$14K) was spent on staff time.
- Takings Claim - No Activity associated with the Takings Claim.
- Wishtoyo - The activity for Q2 (\$183K) was spent on salaries (\$8K) and legal fees (\$175K) 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.

Board Motion Items with Fiscal Impact

Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
Environmental Services	Resolution Authorizing a Funding Agreement with the United States Bureau of Reclamation for the Freeman Diversion Fish Passage Rehabilitation Project	Y* (FY2026-27)	Federal Grant	\$3,000,000	None
			TOTAL	\$3,000,000	

* The project cost will be included in the future Capital Improvement Projects budget projected to begin in fiscal year 2026-27.





STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

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

Date: January 27, 2025 (February 4, 2025, meeting)

Subject: **Check Recap Monthly Report – November and December 2024**
Information Item

Recommendation:

Review the District's accounts payable recap report for the months of November and December 2024 that are attached.

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

Attachments:

- A – Check Recap Monthly Report – November
- B – Check Recap Monthly Report – December

November 2024 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$4,212,853.65
Direct Deposit/Payroll Related	\$1,125,746.88
FSA Payment	\$6,003.65
<i>Total Payments Reflected in System</i>	\$5,344,604.18
<u>Top 5 Itemized by Category</u>	
CITY OF VENTURA	\$2,000,000.00
GEI CONSULTANTS, INC	\$509,510.31
ABC Liovin Drilling Inc.	\$445,877.75
Bellingham Marine Industries Inc.	\$265,050.00
KENNEDY/JENKS CONSULTANTS	\$139,503.90
Total Disbursements 11/2024	\$5,344,604.18

TOP FIVE VENDORS NOVEMBER 2024

Vendor	Check/EFT Number	Check Date	Amount
CITY OF VENTURA	302841	11/15/2024	\$ (2,000,000.00)
GEI CONSULTANTS, INC	2223	11/1/2024	\$ (495,676.06)
	2279	11/22/2024	\$ (13,834.25)
ABC Liovin Drilling Inc.	2267	11/22/2024	\$ (445,877.75)
Bellingham Marine Industries Inc.	302816	11/22/2024	\$ (265,050.00)
KENNEDY/JENKS CONSULTANTS	2226	11/1/2024	\$ (43,456.25)
	2240	11/8/2024	\$ (96,047.65)

TOTAL

\$ (3,359,941.96)

ATTACHMENT B

December 2024 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$1,984,125.57
Direct Deposit/Payroll Related	\$1,162,294.95
FSA Payment	\$1,284.34
<i>Total Payments Reflected in System</i>	\$3,147,704.86
<u>Top 5 Itemized by Category</u>	
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$513,157.17
STANTEC CONSULTING SERVIC	\$170,823.98
Granite Construction Company	\$159,980.00
Jacobs Engineering Group Inc.	\$151,847.79
BLACK & VEATCH CORPORATION	\$143,906.19
Total Disbursements 12/2024	\$3,147,704.86

TOP FIVE VENDORS December 2024

Vendor	Check/EFT Number	Check Date	Amount
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	2294	12/6/2024	199,181.32
	2341	12/23/2024	313,975.85
STANTEC CONSULTING SERVIC	2307	12/6/2024	42,485.50
	2360	12/23/2024	128,338.48
Granite Construction Company	2323	12/13/2024	159,980.00
Jacobs Engineering Group Inc.	302856	12/6/2024	151,847.79
BLACK & VEATCH CORPORATION	302929	12/26/2024	143,906.19

Total

1,139,715.13



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

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

Date: January 27, 2025 (February 4, 2025, meeting)

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

Staff Recommendation:

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

Discussion:

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

Fiscal Impact:

As shown.

Attachment:

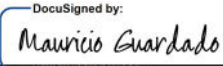
Combined Investment Monthly Report


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

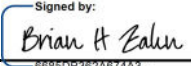
Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	9,286,066	1	27.39%
Petty Cash	5,400	1	0.02%
County Treasury	3,217	1	0.01%
LAIF Investments	24,612,033	1	72.58%
Total Cash, Cash Equivalents and Securities	33,906,716		100.00%
Investment Portfolio w/o Trustee Held Funds	33,906,716		
Trustee Held Funds	-		
Total Funds	33,906,716		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	24,612,033		24,612,033
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	352,888	698,097	4.71%

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

DocuSigned by:  <small>51850C170BDC474...</small> Mauricio Guardado, General Manager	1/28/2025 <hr/> Date Certified
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DocuSigned by:  <small>70155ECF008048E</small> Anthony Emmert, Assistant General Manager	1/28/2025 <hr/> Date Certified
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Signed by:  <small>0685D9302A874A3</small> Brian H. Zahn, Chief Financial Officer	1/27/2025 <hr/> Date Certified
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United Water Conservation District			
Cash Position			
December 31, 2024			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	4,452,554	(7,865,643)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		1,249,683	Designated for replacement, capital improvements, and environmental projects
		6,106,514	Supplemental Water Purchase Fund
General CIP Funds	12,218,618	12,218,618	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	5,829,818	5,829,818	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(4,835,721)	(4,835,721)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	4,543,001	4,543,001	Appropriated for capital projects
OH Pipeline Fund	1,584,847	1,584,847	Delivery of water to OH customers
OH CIP Fund	1,295,806	1,295,806	Appropriated for capital projects
OH Pipeline Well Replacement Fund	(63,364)	(63,364)	Well replacement fund
PV Pipeline Fund	1,094,718	1,094,718	Delivery of water to PV customers
PV CIP Fund	254,136	254,136	Appropriated for capital projects
PT Pipeline Fund	1,142,957	1,142,957	Delivery of water to PTP customers
PT CIP Fund	2,040,770	2,040,770	Appropriated for capital projects
Total District Cash & Investments	33,906,716	33,906,716	



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

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

Date: January 27, 2025 (February 4, 2025, meeting)

Agenda Item: 2.7 Pipeline Delivery Monthly Reports (November and December 2024)
Information Item

Staff Recommendation:

Review the most current pipeline delivery reports for November and December 2024 that are enclosed.

Fiscal Impact:

As shown.

Discussion:

Informational only.

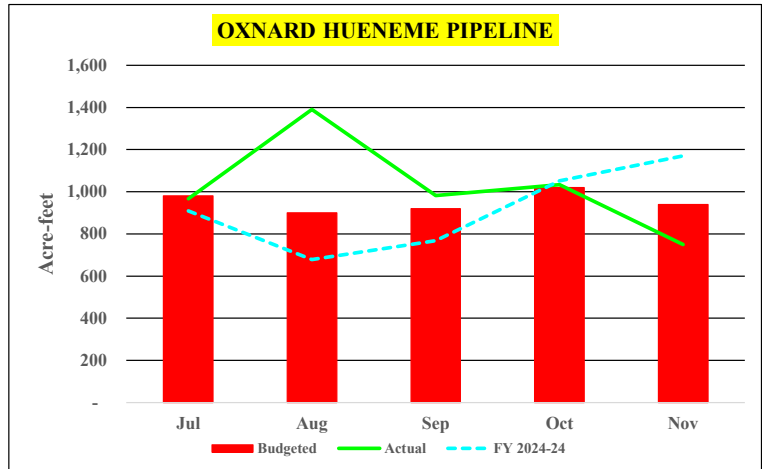
Attachments:

A – Pipeline Delivery Report - November
B – Pipeline Delivery Report - December

United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2024-25 data thru November 30, 2024

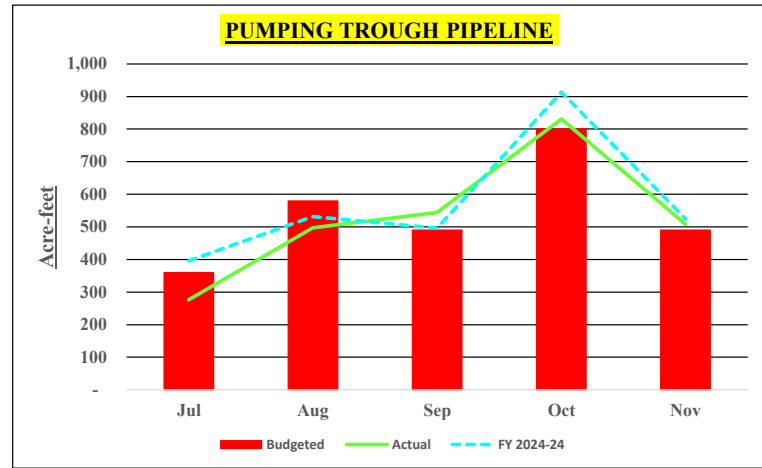
OH Pipeline 2024-25			
	Projection	Actual	Difference
Jul	980	966	(14)
Aug	900	1,392	492
Sep	920	982	62
Oct	1,020	1,034	14
Nov	940	750	(190)
Dec	780		
Jan	710		
Feb	740		
Mar	800		
Apr	820		
May	980		
Jun	930		
Totals	10,520	5,125	365
YTD	4,760	5,125	365

YTD Actual to Budget: 7.7%



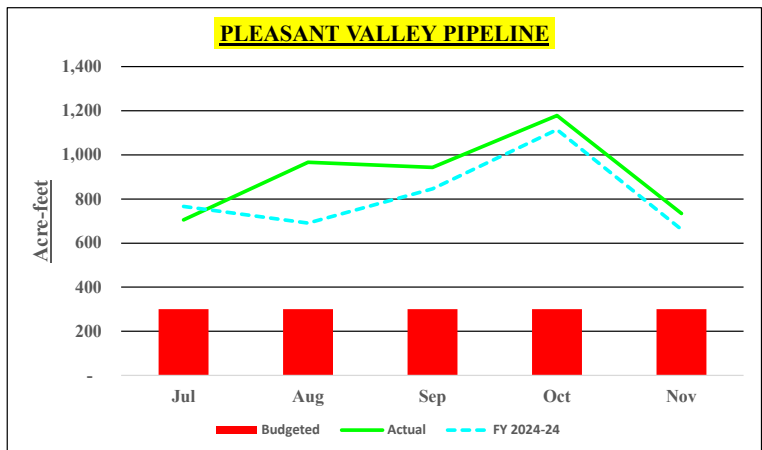
PT Pipeline 2024-25			
	Projection	Actual	Difference
Jul	360	276	(84)
Aug	580	497	(83)
Sep	490	544	54
Oct	800	831	31
Nov	490	508	18
Dec	270		
Jan	270		
Feb	430		
Mar	390		
Apr	500		
May	540		
Jun	470		
Totals	5,590	2,657	(63)
YTD	2,720	2,657	(63)

YTD Actual to Budget: -2.3%



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	734	434
Dec	300		
Jan	300		
Feb	-		
Mar	-		
Apr	-		
May	-		
Jun	-		
Totals	2,100	4,526	3,026
YTD	1,500	4,526	3,026

YTD Actual to Budget: 201.7%

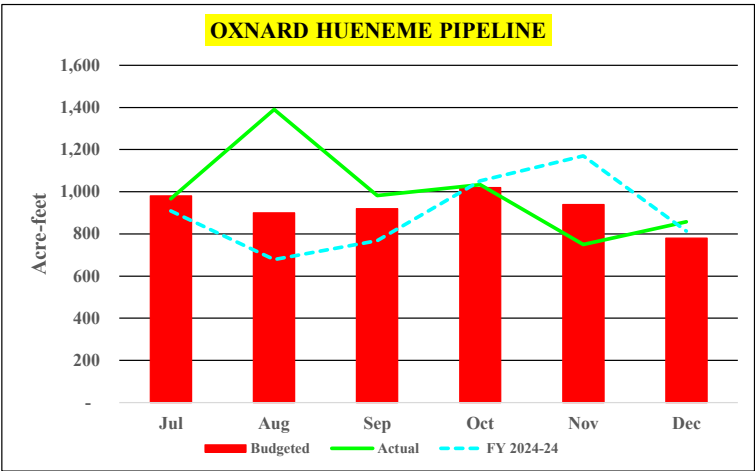


**United Water Conservation District
Pipeline Water Deliveries (Acre-feet)
FY 2024-25 data thru December 31, 2024**

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	750	(190)
Dec	780	858	78
Jan	710		
Feb	740		
Mar	800		
Apr	820		
May	980		
Jun	930		
Totals	10,520	5,983	443
YTD	5,540	5,983	443

YTD

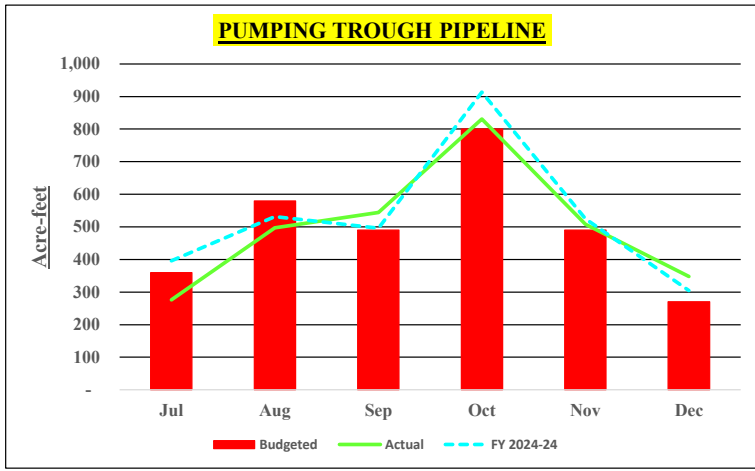
YTD Actual to Budget: 8.0%



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	508	18
Dec	270	348	78
Jan	270		
Feb	430		
Mar	390		
Apr	500		
May	540		
Jun	470		
Totals	5,590	3,005	15
YTD	2,990	3,005	15

YTD

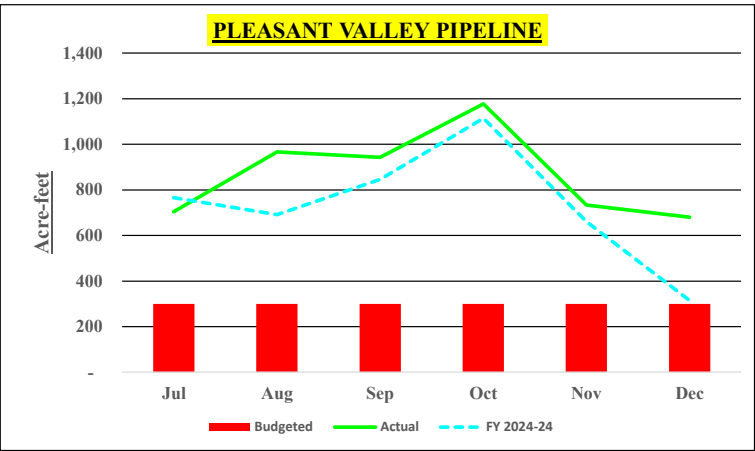
YTD Actual to Budget: 0.5%



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	734	434
Dec	300	680	380
Jan	300		
Feb	-		
Mar	-		
Apr	-		
May	-		
Jun	-		
Totals	2,100	5,205	3,405
YTD	1,800	5,205	3,405

YTD

YTD Actual to Budget: 189.2%





STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

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

Date: January 30, 2025 (February 4, 2025, meeting)

Agenda Item: **3.1 Request from the California Department of Fish and Wildlife to Waive Interest Charges for Late Payment Motion**

Recommendation:

Recommend approval of a request from the California Department of Fish and Wildlife to waive interest charges of \$10,398.00 for late payment to the full Board.

Discussion:

The California Department of Fish and Wildlife (CDFW) has formally requested a waiver of \$10,398.00 in interest fees incurred due to late payment of groundwater production charges for the reporting period of January to June 2024. According to the District's adopted Write-off Policy, amounts exceeding \$5,000 require Board approval. Additionally, the District enforces an administrative policy that permits one courtesy waiver of penalties and late fees every three years. CDFW has not utilized a courtesy waiver for penalties or late fees within the last three years.

The District received full payment for the groundwater production charges on November 25, 2024. Unique Thomas, Staff Services Analyst at CDFW, indicated that the delay in payment was primarily due to the onboarding of new employees within their organization, which led to some confusion concerning the established payment schedule. Staff do not consider the late payment to be a result of negligence on the part of CDFW. Consequently, staff recommend the Board approve the waiver of interest.

Fiscal Impact:

Forfeiture of \$10,398.00 of General Water Conservation Funds, which were not previously anticipated or included in the adopted budget.

Attachment:

Courtesy Waiver of Interest Request



Memo

To: Mauricio Guardado
From: Wendy Sandoval
cc: Brian Zahn
Date: December 3, 2024
Re: Interest Waiver Request – CA Dept. of Fish and Wildlife

Unique Thomas, Staff Services Analyst at CA Dept. of Fish and Wildlife, contacted district staff requesting a waiver for \$10,398.00 in interest charges incurred due to a late payment for the January to June 2024 groundwater period associated with the accounts listed below.

Account Number	Well Number	Operator Name	GW 2024-1 Interest	Previous 3 Year P&I Waiver
200-00340-01	04N19W33D03S	FISH AND WILDLIFE	\$ 1,781.73	No
200-00350-01	04N19W33D04S	FISH AND WILDLIFE	\$ 2,192.90	No
200-00360-00	04N19W33D05S	FILLMORE FISH HATCHERY	\$ 6,423.36	No
Total			\$ 10,398.00	

Ms. Thomas attributed the late payment to the rotation of new employees in their organization, which resulted in some confusion regarding the established payment schedule. As a result, the department mistakenly believed that the payment had been submitted on time.

CA Dept. of Fish and Wildlife has not requested a penalty waiver for the past three years and has maintained a consistent record of timely payments. They have expressed their strong commitment to upholding this standard moving forward. Furthermore, we received their full payment for the January to June 2024 groundwater production in November 2024.

COURTESY WAIVER OF INTEREST REQUEST

Please see the attached letter from Unique Thomas, Staff Services Analyst at the CA Dept. of Fish and Wildlife. The letter formally requests a waiver for a total of \$10,398.00 in interest charges that were incurred due to a late payment for the January to June 2024 groundwater period. The specific charges pertain to the following well numbers and amounts, well 04N19W33D03S for \$1,781.73, 04N19W33D04S for \$2,192.90, and well 04N19W33D05S for \$6,423.36. They have not submitted a request for an interest waiver in the past three years and have consistently reported and remitted their groundwater production charges in a timely manner.

Waived within the last three years: Yes _____ No X

Waiver request \$ 10,398.00

Approved _____ Denied _____

Signature  _____ Date 1/16/2025

Brian Zahn, Chief Financial Officer

Signature  _____ Date 1/17/2025

Mauricio E. Guardado, Jr., General Manager

Unique Thomas
STAFF SERVICES ANALYST
Department of Fish and Wildlife
Fillmore Fish Hatchery
612 E. Telegraph Rd.
Unique.thomas@Wildlife.ca.gov
805-524-0962
10/30/2024

United Water Conservation District

Dear, United Water Conservation District or "Customer Service Team",

I hope this message finds you well. I am writing on behalf of Fillmore Fish Hatchery to request a waiver of the late fee associated with our recent payment.

Due to unforeseen circumstances and the rotation of new employees at our job site, we encountered confusion regarding the payment schedule. This led to the oversight of our payment, which we typically manage promptly.

We value our relationship with United Water Conservation District and are committed to maintaining timely payments moving forward. We kindly ask for your understanding in this matter and request that you consider waiving the late fee this time.

Thank you for your attention to this request. Please feel free to reach out if you need any further information.

We like to thank you in advance.

Unique,

Paid
11/25/24



UNITED WATER CONSERVATION DISTRICT

1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
Phone (805) 525-4431

SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

Reporting Period: 01/01/2024 through 06/30/2024

State Well Number: 04N19W33D03S Well Owner: CA DEPT OF FISH & GAME
 State Recordation Number: 560448 Name of Well: #3 JE5275
 Well Operator (Mailing Address): Well Use: AG
FISH AND WILDLIFE Acres Irrigated: 0.00
SHAWN FEDOROW Crops Grown:
PO BOX 666
FILLMORE, CA 93015

Telephone: _____
 Email: SHAWN.FEDOROW@WILDLIFE.CA.GOV

Signed statement with payment due on or before: 07/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: _____ Unit of Measure: _____
 Meter Read: Ending: _____ - Beginning: _____ = Total Units: _____ x Multiplier: _____ ÷ Divider: _____ = Production: _____
 Date of last flow meter calibration test: _____

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

ELECTRIC POWER METHOD: Meter Type/Serial #: 345M-06723 PUMP #2281 Unit of Measure: KWH
 KWH for six-month period (enclose copy of SCE statement): Total Units: 57,158 x Multiplier: 1.000 ÷ Divider: 96 = Production: 595.40
 Date of last Southern California Edison Efficiency Test: 6/28/24

REVISED 07/02/2024

Total Production (Round to the nearest hundredth AF xxx.xx): 595.40 ✓

NON-AG/DOMESTIC USE

Number of People: 0 x 0.2 per person or .50 minimum = Total Domestic Usage: 0 AF

Livestock (number of head): 0 x 2,760 gallons per head ÷ 325,851 (gallons in an AF) = Total Non-AG Usage: 0 AF

EXEMPTIONS: <i>Inactive Well</i> <input type="checkbox"/>			
TOTAL AGRICULTURAL WATER USAGE:	Total Production	<u>595.40</u> x Rate: \$99.75 =	\$ <u>59,391.15</u>
TOTAL NON-AG/DOMESTIC WATER USAGE:	Total Production	<u>0</u> x Rate: \$110.52 =	\$ <u>0</u>
TOTAL CURRENT CHARGES:		Previous Balance Due(Add)	\$ 0.00
		Previous Credit(Subtract)	\$ 0.00
DELINQUENT PENALTY CHARGES:	<i>If statement is postmarked after 08/10/2024 add 10% of Total Charges</i>		\$ _____
DELINQUENT INTEREST CHARGES:	<i>If payment is postmarked after 09/01/2024 add 1% of Total Charges for each month the statement is past due</i>		\$ _____
TOTAL AMOUNT ENCLOSED PAYABLE TO:	<u>UNITED WATER CONSERVATION DISTRICT</u>		\$ <u>59,391.15</u> <u>01,172.88</u> ✓

I DECLARE under the penalties of perjury that this water production statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.
Date: 7/10/24 Signature: Shawn Fedorow

This Statement is not complete unless signed. Please Print Signature: Shawn Fedorow

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

3/
1,1781.93



Confidential / Proprietary

June 28, 2024

SHAWN FEDOROW
 CA DEPT OF FISH AND GAME
 PO Box 247
 FRIANT, CA 93626-0247

HYDRAULIC TEST RESULTS: WELL #3
 Location: S/S E TELEGRAPH, FILLMORE, CA 93015
 Bus.Part.ID: 1002175856 Contract ID: 8000330081
 Meter: 345M-006723 Pump Ref. #: 2281

In accordance with your request, an energy efficiency test was performed on your turbine well pump on June 26, 2024. If you have any questions regarding the results which follow, please contact RICK KOCH at (805) 654-7312.

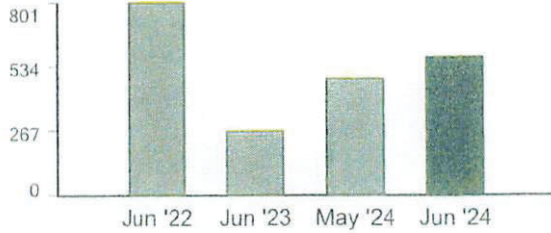
Results	Equipment		
	Test 1 @45Hz	Test 2 @52Hz	Test 3 @60Hz
	HP: 75		
Pump: GOULDS	No: NO SERIAL		
Motor: US	No: E1078370120129M0024		
Discharge Pressure, PSI	4.7	3.6	4.1
Standing Water Level, Feet	5.5	5.5	5.5
Drawdown, Feet	46.8	61.1	80.5
Discharge Head, Feet	10.9	8.3	9.5
Pumping Water Level, Feet	52.3	66.6	86.0
Total Head, Feet	63.2	74.9	95.5
Capacity, GPM	1,428	1,840	2,240
GPM per Foot Drawdown	30.5	30.1	27.8
Acre Feet Pumped in 24 Hours	6.312	8.133	9.901
kW Input to Motor	25.3	38.3	59.6
HP Input to Motor	33.9	51.4	79.9
Motor Load (%)	43.0	65.1	101.2
Measured Speed of Pump, RPM	1,330	1,545	1,779
Customer Meter, GPM	1,398		
kWH per Acre Foot	96	113	144
Overall Plant Efficiency (%)	67.1	67.8	67.6

The above test results indicate various operating conditions on this pump.

STEVE VILLEGAS
 Manager
 PUMP TEST AND HYDRAULIC SERVICES



Your daily average electricity usage (kWh)



Your monthly usage may be higher than usual... Based on your historical usage pattern, your monthly usage is trending higher than normal. As a result, you may notice an increase in your bill. If you would like information on tips and programs that can help you lower your energy usage and your bill, please visit www.sce.com/billhelper.

Usage comparison

	Jun '22	Jun '23	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	Mar '24	Apr '24	May '24	Jun '24
Total kWh used	24,024	8,027	2,037	2,042	22,223	43,608	38,759	38,093	36,295	35,741	9,093	756	14,932	13,398
Number of days	30	30	29	33	29	32	29	31	33	29	32	30	29	32
Appx. average kWh used/day	800	267	70	61	766	1,362	1,336	1,228	1,099	1,232	284	25	483	574

*114,315
57,158 = 04N19W33D04S
57,158 = 04N19W33D03S*

Details of your new charges

Your rate: TOU-PA-2-D (SCE)
Billing period: 05/02/24 to 06/02/24 (32 days Winter/Summer Season)

Delivery charges - Cost to deliver your electricity

Facilities rel demand	67 kW x \$15.32000 x 30/32 days	\$962.29
Facilities rel demand	67 kW x \$15.49000 x 2/32 days	\$64.86
Energy-Winter		
Mid peak	3,558 kWh x \$0.07302	\$259.81
Off peak	7,668 kWh x \$0.04094	\$313.93
Super off peak	5,670 kWh x \$0.03294	\$186.77
Energy-Summer		
Mid peak	314 kWh x \$0.07571	\$23.77
Off peak	1,188 kWh x \$0.04322	\$51.35
Customer charge		\$82.82
Customer charge		\$5.59

Your Delivery charges include:

- \$93.72 transmission charges
- \$1,330.91 distribution charges
- \$1.64 nuclear decommissioning charges
- \$388.96 public purpose programs charge
- \$117.58 new system generation charge

Your overall energy charges include:

- \$19.26 franchise fees

CCA cost responsibility surcharge

PCIA	18,398 kWh x -\$0.00977	-\$179.75
CCA wildfire fund charge	18,398 kWh x \$0.00561	\$103.21
CTC	18,398 kWh x -\$0.00029	-\$5.34

Additional information:

- Service voltage: 480 volts
- Generation Municipal Surcharge (GMS) factor: 0.009261
- 2018 Vintage CRS

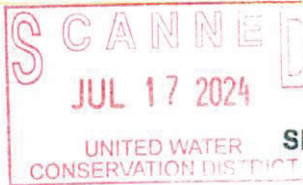
Other charges or credits

Fixed recovery charge	18,398 kWh x \$0.00140	\$25.76
Generation Municipal Surcharge		\$16.37

Subtotal of your new charges	\$1,911.44
Your new charges	\$1,911.44



Paid 11/25/24



UNITED WATER CONSERVATION DISTRICT

1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
Phone (805) 525-4431

SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

200 0350 1001050 FIL0002

Reporting Period: 01/01/2024 through 06/30/2024

State Well Number 04N19W33D04S
State Recordation Number 560449
Well Operator (Mailing Address)

FISH AND WILDLIFE
SHAWN FEDOROW
PO BOX 666
FILLMORE, CA 93015

Well Owner: CA DEPT OF FISH & GAME
Name of Well: 4 JF5276
Well Use: AG
Acres Irrigated: 0.00
Crops Grown:

Telephone:

Email: SHAWN.FEDOROW@WILDLIFE.CA.GOV

Signed statement with payment due on or before: 07/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: _____ Unit of Measure: _____

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

Date of last flow meter calibration test: _____

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

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

Date of last flow meter calibration test: _____

ELECTRIC POWER METHOD: Meter Type/Serial #: 345M-006723 PUMP #2280 Unit of Measure: KWH

KWH for six-month period (enclose copy of SCE statement): Total Units: 57,158 x Multiplier: 1.000 ÷ Divider: 78 = Production: 732.80

Date of last Southern California Edison Efficiency Test: 6/29/24

REVISED 07/02/2024

Total Production (Round to the nearest hundredth AF xxx.xx): 732.80

NON-AG/DOMESTIC USE

Number of People: x 0.2 per person or .50 minimum = Total Domestic Usage: 0 AF

Livestock(number of head): x 2,760 gallons per head ÷ 325,851(gallons in an AF) = Total Non-AG Usage: 0 AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 732.80 x Rate: \$99.75 = \$ 73,096.80

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production 0 x Rate: \$110.52 = \$ 0

TOTAL CURRENT CHARGES:

Previous Balance Due(Add) \$ 7 0.01

Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 08/10/2024 add 10% of Total Charges* \$

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 09/01/2024 add 1% of Total Charges for each month the statement is past due* \$

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 73,096.81

75,289.81

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

Date: 7/10/24

Signature: Shawn Fedorow

This Statement is not complete unless signed.

Please Print Signature: Shawn Fedorow

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

2192.90



Confidential / Proprietary

June 28, 2024

SHAWN FEDOROW
 CA DEPT OF FISH AND GAME
 PO Box 247
 FRIANT, CA 93626-0247

HYDRAULIC TEST RESULTS: WELL #4
 Location: S/S E TELEGRAPH, FILLMORE, CA 93015
 Bus.Part.ID: 1002175856 Contract ID: 8000330081
 Meter: 345M-006723 Pump Ref. #: 2280

In accordance with your request, an energy efficiency test was performed on your turbine well pump on June 26, 2024. If you have any questions regarding the results which follow, please contact RICK KOCH at (805) 654-7312.

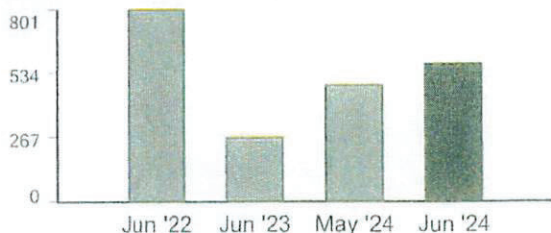
Results	Equipment		
	Test 1 @38Hz	Test 2 @60Hz	Test 3 @60Hz
	HP: 75		
Pump: GOULDS	No: NO SERIAL		
Motor: US	No: E1078378120128M0001		
Discharge Pressure, PSI	3.4	3.0	17.1
Standing Water Level, Feet	3.5	3.5	3.5
Drawdown, Feet	32.4	86.7	72.8
Discharge Head, Feet	7.9	6.9	39.5
Pumping Water Level, Feet	35.9	90.2	76.3
Total Head, Feet	43.8	97.1	115.8
Capacity, GPM	1,074	1,923	1,629
GPM per Foot Drawdown	33.1	22.2	22.4
Acre Feet Pumped in 24 Hours	4.747	8.500	7.200
kW Input to Motor	15.4	59.0	58.1
HP Input to Motor	20.7	79.1	77.9
Motor Load (%)	26.2	100.2	98.7
Measured Speed of Pump, RPM	1,127	1,781	
Customer Meter, GPM	1,130	1,980	
kWH per Acre Foot	78	167	194
Overall Plant Efficiency (%)	57.5	59.6	61.1

The above test results indicate various operating conditions on this pump. Test #1 was operated at a normal operating point with Well 3 running. Test #2 was operated at full speed with Well 3 off. Test #3 was performed at 60 Hz with the discharge valve throttled.

STEVE VILLEGAS
 Manager
 PUMP TEST AND HYDRAULIC SERVICES



Your daily average electricity usage (kWh)



Your monthly usage may be higher than usual... Based on your historical usage pattern, your monthly usage is trending higher than normal. As a result, you may notice an increase in your bill. If you would like information on tips and programs that can help you lower your energy usage and your bill, please visit www.sce.com/billhelper.

Usage comparison

	Jun '22	Jun '23	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	Mar '24	Apr '24	May '24	Jun '24
Total kWh used	24,024	8,027	2,037	2,042	22,223	43,608	38,759	38,093	36,285	35,741	9,093	756	14,032	18,398
Number of days	30	30	29	33	29	32	29	31	33	29	32	30	29	32
Appx. average kWh used/day	800	267	70	61	766	1,362	1,336	1,228	1,099	1,232	284	25	483	574

*114, 315
57,158 - 04N19W33 D04S
57,158 - 04N19W3 D03S*

Details of your new charges

Your rate: TOU-PA-2-D (SCE)
Billing period: 05/02/24 to 06/02/24 (32 days Winter/Summer Season)

Delivery charges - Cost to deliver your electricity

Facilities rel demand	67 kW x \$15.32000 x 30/32 days	\$962.29
Facilities rel demand	67 kW x \$15.49000 x 2/32 days	\$64.86
Energy-Winter		
Mid peak	3,558 kWh x \$0.07302	\$259.81
Off peak	7,668 kWh x \$0.04094	\$313.93
Super off peak	5,670 kWh x \$0.03294	\$186.77
Energy-Summer		
Mid peak	314 kWh x \$0.07571	\$23.77
Off peak	1,188 kWh x \$0.04322	\$51.35
Customer charge		\$82.82
Customer charge		\$5.59

Your Delivery charges include:

- \$93.72 transmission charges
- \$1,330.91 distribution charges
- \$1.64 nuclear decommissioning charges
- \$388.96 public purpose programs charge
- \$117.58 new system generation charge

CCA cost responsibility surcharge

PCIA	18,398 kWh x -\$0.00977	-\$179.75
CCA wildfire fund charge	18,398 kWh x \$0.00561	\$103.21
CTC	18,398 kWh x -\$0.00029	-\$5.34

Additional information:

- Service voltage: 480 volts
- Generation Municipal Surcharge (GMS) factor: 0.009261
- 2018 Vintage CRS

Other charges or credits

Fixed recovery charge	18,398 kWh x \$0.00140	\$25.76
Generation Municipal Surcharge		\$16.37

Subtotal of your new charges	\$1,911.44
Your new charges	\$1,911.44



Paid 11/05/24



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

200 0360 1001060 FIL0003

Reporting Period: 01/01/2024 through 06/30/2024

State Well Number 04N19W33D05S
State Recordation Number 561395
Well Operator (Mailing Address)

Well Owner: CA DEPT OF FISH & GAME
Name of Well: #5 HATCHERY
Well Use: AG
Acres Irrigated: 0.00
Crops Grown:

FILLMORE FISH HATCHERY
PO BOX 666
FILLMORE, CA 93016

Telephone: (805) 524-0962

Email: shawn.fedorow@wildlife.ca.gov

Signed statement with payment due on or before: 07/31/2024. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: Unit of Measure:

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

Date of last flow meter calibration test:

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

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

Date of last flow meter calibration test:

ELECTRIC POWER METHOD: Meter Type/Serial #: V345N-783 PUMP #2279 Unit of Measure: KWH

KWH for six-month period (enclose copy of SCE statement): Total Units: 771,928 x Multiplier: 1.000 ÷ Divider: 360 = Production: 2144.24

Date of last Southern California Edison Efficiency Test: 6/28/24

REVISED 07/02/2024

Total Production (Round to the nearest hundredth AF xxx.xx): 2,144.24
2,144.24

NON-AG/DOMESTIC USE

Number of People: 10 x 0.2 per person or .50 minimum = Total Domestic Usage: 2 AF

Livestock(number of head): 0 x 2,760 gallons per head ÷ 325,851(gallons in an AF) = Total Non-AG Usage: 0 AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 2144.24 x Rate: \$99.75 = \$ 213,887.94

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production 2 x Rate: \$110.52 = \$ 221.04

TOTAL CURRENT CHARGES:

Previous Balance Due(Add) \$ 2.99

Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: If statement is postmarked after 08/10/2024 add 10% of Total Charges \$

DELINQUENT INTEREST CHARGES: If payment is postmarked after 09/01/2024 add 1% of Total Charges for each month the statement is past due \$

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 214,111.97

220,535.33

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

Date: 7/10/24

Signature: Shawn Fedorow

This Statement is not complete unless signed.

Please Print Signature: Shawn Fedorow

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



Confidential / Proprietary

June 28, 2024

SHAWN FEDOROW
 CA DEPT OF FISH AND GAME
 PO Box 247
 FRIANT, CA 93626-0247

HYDRAULIC TEST RESULTS: WELL #5
 Location: 612 E TELEGRAPH RD, FILLMORE, CA 93015
 Bus.Part.ID: 1002175856 Contract ID: 8001723940
 Meter: V345N-000783 Pump Ref. #: 2279

In accordance with your request, an energy efficiency test was performed on your turbine well pump on June 26, 2024. If you have any questions regarding the results which follow, please contact RICK KOCH at (805) 654-7312.

	Equipment	
	HP: 250	
Pump: US PUMPS		No: NO PLATE
Motor: US		No: M-059040121

Results	<u>Test 1</u>
Discharge Pressure, PSI	5.3
Standing Water Level, Feet	
Drawdown, Feet	
Discharge Head, Feet	12.2
Pumping Water Level, Feet	137.8
Total Head, Feet	150.0
Capacity, GPM	2,430
GPM per Foot Drawdown	
Acre Feet Pumped in 24 Hours	10.741
kW Input to Motor	161.0
HP Input to Motor	215.9
Motor Load (%)	81.4
Measured Speed of Pump, RPM	1,783
Customer Meter, GPM	✓
kWH per Acre Foot	360
Overall Plant Efficiency (%)	42.6

It was noted at the time of the test, the well was artesian. The well capacity has decreased significantly and there is air in the discharge water.

STEVE VILLEGAS
 Manager
 PUMP TEST AND HYDRAULIC SERVICES

Go paperless at www.sce.com/ebilling. It's fast, easy and secure.



Usage comparison

	Jul '22	Jul '23	Aug '23	Sep '23	Oct '23	Nov '23	Dec '23	Jan '24	Feb '24	Mar '24	Apr '24	May '24	Jun '24	Jul '24
Total kWh used	139,864	119,830	134,984	117,265	128,271	118,063	99,100	140,291	123,066	134,920	124,913	118,744	129,994	118,023
Number of days	32	29	33	29	32	29	31	33	29	32	30	29	32	29
Appx. average kWh used/day	4,370	4,132	4,090	4,043	4,008	4,071	3,196	4,251	4,243	4,216	4,163	4,094	4,062	4,069

771,928

Details of your new charges

Your rate: TOU-PA-2-D (SCE)
 Billing period: 06/03/24 to 07/01/24 (29 days)

Delivery charges - Cost to deliver your electricity

Facilities rel demand	172 kW x \$15.49000	\$2,664.28
Demand-Summer		
On peak	171 kW x \$4.27000	\$730.17
Energy-Summer		
On peak	17,805 kWh x \$0.07571	\$1,348.02
Mid peak	6,772 kWh x \$0.07571	\$512.71
Off peak	93,446 kWh x \$0.04322	\$4,038.74
Customer charge		\$89.46

Your Delivery charges include:

- \$338.10 transmission charges
- \$5,693.41 distribution charges
- \$10.63 nuclear decommissioning charges
- \$2,469.04 public purpose programs charge
- \$754.16 new system generation charge

CCA cost responsibility surcharge

PCIA	118,023 kWh x -\$0.00977	-\$1,153.08
CCA wildfire fund charge	118,023 kWh x \$0.00561	\$662.11
CTC	118,023 kWh x -\$0.00029	-\$34.23

Your overall energy charges include:

- \$94.56 franchise fees

Other charges or credits

Fixed recovery charge	118,023 kWh x \$0.00140	\$165.23
Generation Municipal Surcharge		\$118.08

Additional information:

- Service voltage: 480 volts
- Generation Municipal Surcharge (GMS) factor: 0.009261
- 2018 Vintage CRS

Subtotal of your new charges	\$9,141.49
Your new charges	\$9,141.49

Rate Identification Number - RIN



USCA-SCXX-6300-0000

In the future, you might use the Rate Identification Number (RIN) to program smart devices like smart thermostats, EV chargers, or energy management systems once the manufacturer has enabled its use. Once these smart device features are available, simply scan the QR code using the smart device app for setup. To learn more, visit sce.com/helpcenter/rin.





United Water

CONSERVATION DISTRICT

Memorandum

To: UWCD Finance and Audit Committee Members

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

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

Date: January 30, 2025 (February 4, 2025, meeting)

Agenda Item: **3.2 Request for Payment Plan from Esther Martinez (Boise Herb and Spice)**
Motion

Staff Recommendation

Review and consider recommending to the full Board approval of the payment plan for Esther Martinez (Boise Herb and Spice) January 2025 Groundwater billing.

Background

United Water Conservation District (District) staff was recently contacted by Esther Martinez (Customer) regarding her January 2025 Groundwater billing statement in the amount of \$4,047.45. The Customer was unaware of the FY2024-25 rate increases and recently had their operation affected by the recent fires. Their business lost a building which housed its supplies and equipment. The Customer has indicated that they cannot afford the current bill have requested a payment plan over a 12-month period. They are requesting the following payment schedule:

Well Number:	03N21W29G02S
Account Number:	300-00090
Operator:	Martinez, Esther
Amount:	\$4,047.45
Payment Plan for balance of 24-2	
Due Date	Amount Due
2/1/2025	\$1,000.00
5/1/2025	\$1,000.00
8/1/2025	\$1,000.00
11/1/2025	\$1,047.45

3.2 Request for Payment Plan from Esther Martinez (Boise Herb and Spice) **Motion**

The District has not had any payment issues with the Customer in the past and recommends approving the payment plan to ensure the District will collect on this revenue.

Fiscal Impact

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

Attachment

Customer e-mail

Brian Zahn

From: Wendy Sandoval
Sent: Wednesday, January 29, 2025 10:57 AM
To: Brian Zahn
Cc: Sara Guzman
Subject: Payment Plan Proposal Well #03N21W29G02S
Attachments: 07-01-24 THRU 12-31-24.pdf

Hi Brian,

For your review and approval, please see the email below requesting a payment plan for Esther Martinez, well number 03N21W29G02S. Mr. Martinez, Esther's son, stated that they had some difficulties due to the recent fires.

The balance due for the billing period of July 1, 2024, through December 31, 2024, is \$4,047.45. Mr. Martinez proposes to make quarterly payments of \$1,000.00, starting on February 1, 2025. He plans to make a final payment of \$1,047.45 on November 1, 2025.

Well Number:	03N21W29G02S
Account Number:	300-00090
Operator:	Martinez, Esther
Amount:	\$4,047.45
Payment Plan for balance of 24-2	
Due Date	
Amount Due	
2/1/2025	\$ 1,000.00
5/1/2025	\$ 1,000.00
8/1/2025	\$ 1,000.00
11/1/2025	\$ 1,047.45

Thank you,

Wendy Sandoval | Accountant
Main: (805) 525-4431 DL: (805) 317-8974



From: The Boise Herb and Spice Company
Sent: Tuesday, January 28, 2025 8:32 AM
To: Wendy Sandoval <WendyS@unitedwater.org>
Subject: payment plan 03n21w29g02s

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

Can pay 1000.00 and in 3months 1000.00 another 3 months1000.00 and remainder 3 months 1047.45 mountain fire California fair plan denial.



STAFF REPORT

To: UWCD Finance and Audit Committee Members

Through: Mauricio Guardado, General Manager
Anthony Emmert, Assistant General Manager

From: Brian H. Zahn, Chief Financial Officer

Date: January 28, 2025 (February 4, 2025, meeting)

Agenda Item: 4. **Fiscal Year 2024-2025 Second Quarter Financial Report
(July 1, 2024 – December 31, 2024)
Information Item**

Staff Recommendation:

Review the Fiscal Year 2024-25 Second Quarter Financial Reports for the period of July 1, 2024, through December 31, 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 six months of financial information for District operations for Q2 fiscal year 2024-25 (50 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures, and water deliveries, as well as discussion of any significant variances. This report is based on unaudited financial data and, therefore, is subject to revision as staff makes any necessary adjustments that may occur during the year.

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

Staff currently offer no recommendations for budget adjustments.

Attachments:

- A – CIP Status FY2024-25 Second Quarter Financial Reports
- B – FY2024-25 Second Quarter Financial Reports



Board of Directors
Lynn E. Maulhardt, President
Catherine P. Keeling, Vice President
Gordon Kimball, Secretary/Treasurer
Keith Ford
Mohammed A. Hasan
Steve Huber
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January 30, 2025

Board of Directors
United Water Conservation District

Subject: Second Quarter Fiscal Year 2024-2025 Financial Reports

Dear Board Members:

Enclosed for your review are the District's Fiscal Year (FY) 2024-2025 Second Quarter Financial Reports. These reports represent six months of financial information for District operations (July 1 through December 31, 2024) and Capital Improvement Project (CIP) updates (October 1 through December 31, 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 December 31, 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)***
 - No updates to report in FY 2024-25 Second Quarter.

- ***Freeman Diversion Expansion (CIP # 8001)***
 - Staff continue to meet with special advisors and consultants.
 - The USBR assigned United a grant officer to move forward the grant agreement and award process for the \$20 million grant funding for the Freeman Fish Passage Restoration Project under the WaterSMART Aquatic Ecosystem Restoration Program.
 - Professional Consulting Services Agreement for the Freeman Diversion Hardened Ramp Full 90% Design Support was fully executed.

- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***
 - October 3 – DSOD Inspection Report for the June 5 inspection of SFD was received. DSOD is requesting the recoating of cone valves.
 - October 3 – Construction Agreement with MDJ for construction of the 72" BFV Redundant Control Project was executed.
 - October 4 – GEI collected boring cores from the 2020 drilling program for lab testing to support kinematic stability analyses of ICF slope.
 - October 10 – Preconstruction Meeting for 72" BFV Redundant Control Project was conducted.
 - October 14 – Construction started for the 72" BFV Redundant Control Project.
 - October 16 – Response letter associated with FERC comments on 2024 Annual Dam Safety Inspection e-filed with FERC.
 - October 22 – PCSA executed with Stantec for New Release Channel Drilling Program Plan.
 - October 31 – Site walk with Stantec to conduct staking for New Release Channel DPP.
 - November 1 – Pressure test for 3/8" stainless steel tubing for new 72-Inch BFV Redundant Control Project HPU passed.
 - November 4 – 11 - Staff provided biological surveys and biological monitoring for the Geotechnical Drilling Project to support the Santa Felicia Dam Safety Improvement Project.



- November 7 – SFD 72-Inch BFV Redundant Control Project – Backfill of 3-Inch PVC conduit with aggregate base and existing cobble completed.
 - November 7 – ESD completed environmental surveys at boring locations for new Release Channel DPP.
 - November 11 – SFD Rapid Drawdown Analysis TM submitted by GEI.
 - November 15 – SFD 72-Inch BFV Redundant Control Project – Mechanical tie-ins of new 5/8” stainless steel tubing at outlet works tunnel chamber to existing hydraulic system completed.
 - November 15 – Six (6) hollow-stem/mud-rotary borings completed for the New Release Channel DPP.
 - November 19 - Amendment No. 2 to the Professional Services Agreement with GEI Consultants, Inc. for the Final Design of the Santa Felicia Dam Outlet Works Improvement Project in the amount of \$1,075,060 was fully executed.
 - November 22 – SFD 72-Inch BFV Redundant Control Project substantially complete.
 - December 2 - 72" Butterfly Valve Redundant HPU successfully commissioned.
 - December 12 – A site visit was conducted to review the sloping intake geologic features with DSOD and GEI.
- ***Santa Felicia Dam Probable Maximum Flood Containment (CIP # 8003)***
 - October 2-4 – GEI was on-site performing geologic mapping of the slope behind the east spillway wall.
 - October 15 – NOI for FEMA BRIC and FEMA FMA Grant Programs submitted related to the Santa Felicia Dam Safety Improvement Project.
 - October 21 - United submitted a grant application to the Department of Water Resources 2024 Dam Safety and Climate Resilience Local Assistance Program requesting \$1.8 Million dollars for the Santa Felicia Dam Safety Improvement Project Spillway and New Release Channel Design.
 - October 29 – Request for reconsideration letter for the 2023 FEMA FMA sub application for the SFD Spillway Improvement Project finalized.
 - November 26 - A construction Agreement in the amount of \$48,497.70 with MDJ for the 2024 Santa Felicia Dam Spillway Waterproofing Project was executed by the Assistant General Manager.
 - December 2 – Notice to Proceed for the 2024 Spillway Waterproofing Project issued.
- ***Santa Felicia Dam Sediment Management (CIP # 8005)***
 - No updates to report in FY 2024-25 Second Quarter. Engineering is requesting to close this CIP in the FY 2025-26.
- ***Oxnard Hueneme Pipeline Iron and Manganese Treatment Facility (CIP # 8007)***
 - October – Received initial return wash water solids sampling results for further evaluation and determination of appropriate disposal methods.
 - October – Construction of appurtenant pressure-relief station for Well Nos. 12, 13, and 14 completed by Travis Ag and O&M staff.
 - October 4 – Quarterly report (June to August) submitted related to OLDCC FY 2021 DCIP grant.



- October 14 – Received response letter from GSE Construction related to final accounting for the project. District staff are preparing a response.
 - October 29 – Field meeting and start-up with CLA-VAL for pressure relief station. Ran through multiple scenarios with Wells 12 and 13.
 - November 1 – Substantial completion of Well Nos. 12, 13, and 14 pressure relief station hydraulic components (electrical and instrumentation still in progress).
 - November 15 – Submitted final accounting response letter to GSE regarding approximately \$72,500 retention withholding.
 - November 26 – Staff met with OLDCC staff to discuss grant close-out procedures for the DCIP grant.
 - December 5 – Staff and GSE reached an agreement on the final accounting and close out of the project. Staff and GSE agreed to set the start date for the 10-year tank warranty on April 11, 2024.
 - December 6 – Received unstamped/unsigned as-built drawings from KJ. Staff reviewed as-built drawings for completeness.
 - December 10 – Staff met with OLDCC staff to discuss final accounting and clarify non-Federal amount.
- ***Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP # 8018)***
 - Three Barrel Culvert Replacement:
 - Comments received from USACE. The District and Northwest Hydraulic Consultants are preparing a response.
 - Quarterly reports (July to September) submitted related to DWR SGM grant-funded projects, including Ferro-Rose Artificial Recharge of Groundwater (Inverted Siphon Replacement and Three Barrel Culvert).
 - Received response memo and comments from NHC/GF related to USACE technical comments.
 - Amendment No. 1 to the Agreement with HDR Engineering Inc., for services provided in connection with the Groundwater Recharge Capacity Expansion Project - Noble to Ferro was executed.
 - Provided response memo and comments from NHC/GF to USACE.
 - USACE responded to the District's 408 application. United tasked NHC/GF to review the comments in USACE's response.
 - Inverted Siphon Replacement:
 - Granite Construction completed and the notice completion was recorded with the Ventura County Recorder's office.
 - Quarterly reports (July to September) submitted related to DWR SGM grant-funded projects, including Ferro-Rose Artificial Recharge of Groundwater (Inverted Siphon Replacement and Three Barrel Culvert).
 - Staff prepared an end-of-water year report on the DWR's FDRE Initiative for the Canal Bypass Pumping that was completed on September 9.



- Vineyard Avenue Crossing:
 - ESD staff filed the Notice of Determination for the Groundwater Recharge Capacity Expansion Project – Ferro Recharge (Vineyard Undercrossing Project) with the State Clearinghouse and Ventura County Clerk. The final CEQA documents are on United’s website.
 - Amendment No. 1 to the agreement was executed with HDR for final design, permitting, and bid phase services provided in connection with the Groundwater Recharge Capacity Expansion Project – Noble to Ferro.
 - A Ventura County Well Permit Application for two test bores was executed by United to enable HDR to conduct a geotechnical investigation in support of the Groundwater Recharge Capacity Expansion Project - Noble to Ferro.
- ***Extraction Barrier and Brackish Water Treatment (CIP # 8019)***
 - October-December: Staff continued to participate in planning and execution of Phase 1 of the EBB Water Project at Navy Base Ventura County (NBVC) Point Mugu, including the following activities:
 - Processing of aquifer-testing data from the new EBB monitoring wells.
 - Coordinate with contractors and analytical laboratories to plan for the second round of sampling at the new EBB monitoring wells.
 - Coordinate with contractors and the US Navy to dispose of waste from drilling and testing of new EBB monitoring wells.
 - Continue assisting with the design of extraction wells.
 - Continued planning for execution of specific EBB project tasks required under the recently awarded \$8.4 million grant from the State Water Resources Control Board (SWRCB), including establishment of technical and stakeholder advisory committees and meeting progress reporting requirements specified in the grant agreement.
 - October – Staff requested a time extension with CNRSW for the submittal of the legal description/plat related to the Phase 1 Project outgrant easement request. The time extension allows for further evaluation of the area needed for electrical improvements.
 - October – Staff prepared a solicitation package related to potholing for the design of pipelines and conduits for the Phase 1 Project.
 - October – Staff prepared a solicitation package for a power study of several existing NBVC electrical circuits that are candidates for connections for the Phase 1 Project.
 - October 15 – The District provided comments on Discharge Alternative TM to KJ.
 - November – Continued to remove roll-off bins from NBVC Point Mugu related to monitoring well construction.
 - October 15 – Debrief meeting with OLDCC staff regarding FY 2024 DCIP grant application related to the EBB WTP Project (not awarded).
 - October 24 – Quarterly reports (July to September) submitted related to DWR SGM grant-funded projects including Monitoring Well Construction and Data Collection.
 - November 1 – Meeting with ESD to review monitoring well pump test discharge locations.



- November 1 – Issued two (2) solicitations to prospective contractors related to potholing services and a power study.
- November 11 – Change Order No. 2 was executed for the EBB Phase 1 Monitoring Wells agreement with ABC Liovin Drilling.
- November 12 - Change Order No. 2 with ABC Liovin extending the contract time to February 14, 2025, for the EBB Phase 1 Monitoring Wells (Spec No. 23-05) was fully executed.
- November 13 - United submitted a grant application under the USBR DWPR Program requesting \$500,000 to support research and design of the Extraction Barrier and Brackish Water Treatment Project.
- November 15 – Progress Report related to the GWGP grant for the Phase 1 EBB Water Treatment Project submitted to the SWRCB.
- November 22 – Received additional information from NAVFAC on existing electrical infrastructure in preparation for power study.
- December - Continued solicitation requesting bids for potholing to advance pipeline design.
- December - Continued solicitation requesting proposals to conduct power study to advance electrical design.
- December - KJ continued to prepare 30% design documents.
- December 9 – UWCD met with Navy staff and discussed the February 5-6 CalDesal Annual Conference and letter of request for Phase 1 outgrant easement.
- ***Rice Avenue Overpass Pumping Trough Pipeline (CIP # 8021)***
 - The Rice Avenue and Fifth Street Railroad Grade Separation Project (Project) will enhance safety, reduce congestion, and improve access to the Port of Hueneme.
 - At the October 29 City of Oxnard Council meeting, City Staff presented bid results for the Project with Security Paving Company, Inc. identified as the lowest bidder. The total project cost is \$80,349,567.20, including a \$76,523,397.20 construction contract and a 5% contingency.
 - Under two separate contracts, City Staff recommended MNS Engineers, Inc. to provide Construction Management Services under a \$12,298,039.51 contract for a term from October 29, 2024, to October 29, 2029. Furthermore, City Staff recommended approval of a 7th Amendment for \$1,938,398.28 to the ongoing engineering design agreement with HDR, Inc. for a total of not to exceed \$11,816,253.53 to perform engineering design support during construction. Funded over \$135 million in grants, including \$94.6 million from the State Senate Bill 1 Trade Corridor Enhancement Program. The Project has also received a \$15 million grant from the California State Transportation Agency's Port and Freight Infrastructure/High-Priority Grade Crossing Improvement and Separation program, and \$5 million from CPUC Section 190 Grade Separation Program funding. The state grants will be used for the construction contract and construction management/design support contracts.
 - Construction is tentatively scheduled from November 2024 to June 2028, featuring a new six-lane bridge, traffic signals, bicycle lanes, sidewalks, and ADA improvements. General project information, including traffic updates (such as lane



- closures and detours), will be available on a dedicated webpage and social media. Additionally, the Project will have 24-hour streaming video of the construction progress.
- Approximately 810 linear feet of the 30-inch PTP will be reinforced and reconstructed as part of the Project. The City of Oxnard and United will be coordinating the work on the PTP line.
 - In response to Staff inquiries in early November, the City of Oxnard informed Staff on November 12 that the City is in the process of executing the construction contract and has begun to work with the project construction management team. The City is planning to schedule a preconstruction meeting with the stakeholders in the next few weeks and will notify the District.
 - Staff coordinated a follow-up meeting with KJ, who designed the utility relocations and PTP pipeline reinforcement in response to the Project impacts on the PTP system. KJ will provide engineering support services to the District during the construction of the Project.
- ***Pumping Trough Pipeline Metering Improvement Project (CIP # 8022)***
 - December 4 – Internal meeting with Finance and Water Resources staff to discuss Ranch System proposal for PTP turnout user interface that would provide real-time flow, totalization, and conductivity to users at an estimated cost of \$180/yr per turnout.
 - ***State Water Interconnection (CIP # 8025)***
 - Stantec performed cultural resources shovel test pits at 28 selected locations along the proposed interconnection between E Vineyard Avenue and Santa Clara Avenue. The work will be coordinated with the District and adjacent property owners, as the City has secured right-of-entry agreements with the property owners. In addition, the City has submitted three legal descriptions of easements granted by the District for the District's review.
 - Staff with the City of Ventura (City) provided the most recent set of project plans to the District for final review and comments. The City is collecting the final design comments and planning to finalize the design soon, but no date has been determined.
 - Staff continued to collaborate with the City of Ventura on the project. The pipeline will cross under the Santa Clara River and through the access roads of the District's Ferro and Noble 3 basins. The 100% design is now complete, and Staff continues to collaborate with its partner agencies.
 - ***Replace El-Rio Trailer (CIP # 8028)***
 - This project is complete. Engineering is requesting to close this CIP in FY 2025-2026.
 - ***Asset Management System – CMMS System (CIP # 8041)***
 - October 8 – The proposal period closed to conduct a limited asset management pilot project. Proposals were received from HDR and Atkins.
 - November 8 – Staff coordinated with GPRS for the upcoming pipeline condition assessment.



- November 15 – Executed a contract with GPRS for the pipe inspection services during the OH Pipeline shutdown.
- November 23-26: The OH Pipeline was shut down to install emergency connections with Cal-Am Water and conduct multiple maintenance and inspection activities at multiple locations.
 - Cal-Am Water Emergency Use Interconnections (not part of this CIP):
 - 8” Cal-Am Connection at Rose Ave. and Simon Way
 - 8” Cal-Am Connection at Rose Ave. and Collins St.
 - Maintenance Activities (not part of this CIP):
 - Pipeline Inspection at Ammonia Injection Point
 - 24” Mainline Meter Replacement
 - 6” Valve Replacement at Rose Ave. and Stroube St.
 - 6” Valve Addition at Cypress Mutual Water Company
 - 6” Valve Addition at Saviors Road Mutual Water Company
 - OH Pipeline Condition Assessments (included in this CIP):
 - Rose Ave. and Walnut Dr.
 - Adjacent to St. John’s Hospital
- ***Pumping Trough Pipeline Recycled Water Connection – Laguna Road Pipeline (CIP # 8043)***
 - October 15 – Execution of USDA NRCS Contract Number 749104203XJ (Grant) Engineering Docket in connection with the Recycled Water Connection – Laguna Road Pipeline Project.
 - October 15 – Execution of PCSA with MKN & Associates, Inc. for Engineering Services during Construction in connection with the construction of the Recycled Water Connection - Laguna Road Pipeline Project.
 - October 17 – Staff finalized and submitted a letter to KJ (consultant managing the grant agreements on behalf of the FCGMA) and DWR related to SGMA Grant funding transfers from the Oxnard Subbasin and Pleasant Valley Basin grant agreements to cover the budget shortfall.
 - October 17 – Staff submitted a Notice of Award to Toro Enterprises (Contractor).
 - October 24 – Quarterly reports (July to September) submitted related to DWR SGM grant-funded projects including Laguna Road Recycled Water Interconnection.
 - November 1 – Received memorandums from DWR approving reallocation of SGMA grant funds from Oxnard Subbasin and Pleasant Valley Basin agreements to Laguna Road Recycled Water Connection Project.
 - November 5 – Construction Contract Agreement with Toro to construct the Recycled Water Connection - Laguna Road Pipeline Project was fully executed.
 - November 6 – Pre-construction meeting held with Toro, Calboring, MottMac, MKN, VCPWA, and VCWPD.
 - November 7 – Issued Notice to Proceed to Toro.
 - November 13 – Pre-construction video survey with VCWPD.
 - November 19 – Project road sign fabricated.
 - November 20 – VCWPD Encroachment Permit 2024-083M was partially executed by the General Manager. This permit is supplemental to Encroachment Permit 2024-



- 029 (which was fully executed by UWCD and VCWPD in July 2024) with the Contractor information, insurance, conformed set of plans, and contractor schedule.
- November 20 – Sent response letter to Toro declining an HDD value engineering proposal and directing them to proceed with the contract documents.
 - November 20 – Staff sent out a public notification to PTP users regarding construction.
 - November 20 – Staff sent out a letter to PTP users regarding potholing work on Laguna Road.
 - November 21 - County Roads Permit finalized with approved Traffic Control Plans (ENCROACHMENT PERMIT - PE24-0658).
 - November 22 – Toro started surveying and staking.
 - November 25 - Laguna Road potholing was completed by Toro at PTP POC and at Wood Road.
 - November 25 – Engineering and Water Resources staff located a temporary GW well and took measurements of current GW conditions. Data was forwarded to MottMac to be distributed to Toro.
 - December 2 – UWCD rejected Toro’s request for the HDD realignment.
 - December 2 – Toro mobilized to the designated staging area (VCWPD property) and began setting up BMPs. Toro began north shoulder grading and installed a project sign on the existing VCWPD property fence.
 - December 3 – Toro worked on north shoulder grading and conducted tree trimming coordination with landowners.
 - December 4 – Toro north shoulder grading and pavement completed (hot mix asphalt). Received written approval from landowners regarding Laguna Road tree-trimming (VCPWA added tree-trimming to existing encroachment permit).
 - December 13 – Conductor Casing Pit 1 (east) excavation and shoring completed. Sixty (60) feet of 36-inch casing was installed
- ***SCADA Hardware Update (CIP # 8046)***
 - No updates to report in FY 2024-25 Second Quarter.
 - ***Lake Piru Recreation Area Pavement Maintenance Program (CIP # 8047)***
 - No updates to report in FY 2024-25 Second Quarter.
 - ***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)***
 - October 8 – Staff received 30% plans from Stantec. District staff is targeting to provide comments by mid-November.
 - October 31 – Lake Piru site visit and meeting with potential contractor for Lower Olive Grove Restroom upgrades.
 - November 14 – 30% design plan review meeting with Stantec.



- November 25 – Continued to advance Lake Piru Recreation Area FIP by assessing CUP conditions, discussing existing water treatment plant operations with Stantec, the design engineer, reviewing and providing comments on the geotechnical report, and coordinating with Santa Barbara Parks & Recreation staff on a potential site visit of yurts at Lake Cachuma.
- December 19 – Conducted a site visit with Gordian and a potential contractor to develop the scope of work and cost proposal for the Lower Olive Grove Restroom rehabilitation project.

- ***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 in FY 2024-25 Second Quarter.

- ***Piru Early Warning System Replacement (CIP # 8058)***
No updates to report in FY 2024-25 Second Quarter.

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

- ***OH Well 14 Energy Efficiency Upgrades (CIP # 8060)***
 - October 18 – Received utility research package from MNS.

- ***El Rio Office Rehabilitation (CIP # 8061)***
No updates to report in FY 2024-25 Second Quarter.



Acronym Index

Acronym	Definition
AgWUE	Agricultural Water Use Efficiency
AM	Asset Management
ASCC	Annual Security Compliance Certification
BFV	Butterfly Valve
BMP	Best Management Practice
BOC	Board of Consultants
BRIC	Building Resilient Infrastructure and Communities
BWRDF	Brackish Water Reclamation Demonstration Facility
BV	Black & Veatch
CalAm	California American Water
Calboring	California Boring
Cal-OSHA	California Division of Occupational Safety and Health
CDFW	California Department of Fish and Wildlife
CEQA	California Environmental Quality Act
CNRSW	Commander Navy Region Southwest
CPUC	California Public Utilities Commission
DCIP	Defense Community Infrastructure Program
DDW	Division of Drinking Water
DPP	Drilling Program Plan
DSOD	Division of Safety of Dams
DSSMR	Dam Safety Surveillance and Monitoring Report
DWPR	Drinking Water Purification Research Program
DWR	California Department of Water Resources
EAP	Emergency Action Plan
EBB	Extraction Barrier and Brackish
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
FMA	Flood Mitigation Assistance
GEI	GEI Consultants
GF	Gannett Fleming
GPRS	Ground Penetrating Radar Systems, LLC
GSE	GSE Construction Company, Inc.
GTF	Grant Task Force
GW	Ground Water
HHA	Hydraulic Hazard Analysis



Acronym	Definition
HDD	Horizontal Directional Drilling
HPU	Hydraulic Power Unit
ICF	Intake Control Facility
IRWM	Integrated Water Management Plan
IS-MND	Initial Study Mitigated Negative Declaration
KJ	Kennedy Jenks Consultants
LSAA	Lake and Streambed Alteration Agreement
MDJ	MDJ Management, LLC
MKN	MKN & Associates
MNS	MNS Engineers, Inc.
MottMac	Mott MacDonald
NAVFAC	Naval Facilities Engineering Systems Command
NBVC	Naval Base Ventura County
NEPA	National Environmental Policy Act
NHC	Northwest Hydraulic Consultants
NMFS	National Marine Fisheries Service
NOI	Notice of Interest
NRCS	Natural Resources Conservation Service
O&M	Operations and Maintenance
OH	Oxnard-Hueneme
OLDCC	Office of Local Defense and Community Cooperation
OMMP	Operation, Maintenance, and Monitoring Plan
PCSA	Professional Consulting Services Agreement
PHWA	Port Hueneme Water Agency
POC	Point of Connection
PSHA	Probabilistic Seismic Hazard Analysis
PTP	Pumping Trough Pipeline
REPI	Readiness and Environmental Protection Integration
RFI	Request for Information
RFP	Request for Proposals
SFD	Santa Felicia Dam
SGMA	Sustainable Groundwater Management Act
SIP	Safety Improvement Plan
SWRCB	State Water Resources Control Board
TM	Technical Memorandum
Toro	Toro Enterprises, Inc.
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
VCPWA	Ventura County Public Works Agency



Acronym	Definition
VCWPD	Ventura County Watershed Protection District
VFD	Variable Frequency Drive
WM	Waste Management

CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of December 31, the District had a total of \$33.9M in cash and investments. As noted in the cash position report, some of the District’s resources are readily available for use while other funds have restrictions that limit how they can be used. The District must adhere to any legal, bond or contractual restrictions placed on funds. However, some restrictions are based on Board designations and can be redirected for other uses if the Board so determines.

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

	Dec-24	Dec-23
Citizens Business Bank	\$ 9,286,066	\$ 7,849,619
US Bank - 2020 COP Bond Balance	\$ -	\$ 73,611
Petty Cash	\$ 5,400	\$ 4,400
County Treasury	\$ 3,217	\$ 1,884
LAIF Investments	\$ 24,612,033	\$ 29,258,812
Total	\$ 33,906,716	\$ 37,188,326

Any restrictions on the remaining \$33.9M 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 Second Quarter Financial Review

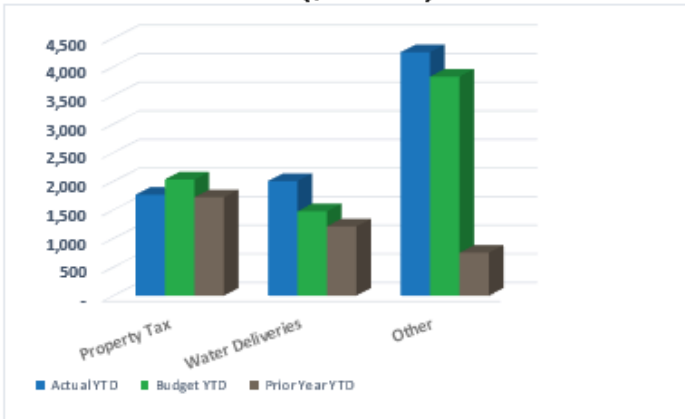
July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

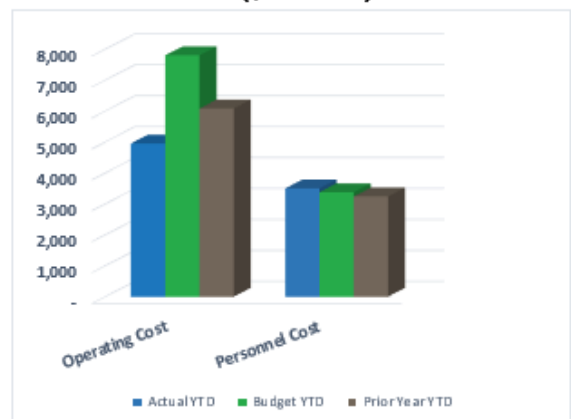
General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,004	1,476	528	36%	1,213	791	65%
Groundwater	552	0	552	0%	(86)	638	-742%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	1,766	2,031	(265)	-13%	1,720	46	3%
Earnings on Investments	263	170	93	55%	615	(352)	-57%
Other	6,654	5,919	735	12%	1,145	5,509	481%
Transfers in	0	0	0	0%	549	(549)	0%
Total Revenues	11,240	9,597	1,643	17%	5,156	6,084	118%
Expenses							
Personnel Costs	3,501	3,380	121	4%	3,244	256	8%
Operating Expenditures	4,951	7,806	(2,855)	-37%	6,085	(1,133)	-19%
Capital Outlay	547	1,197	(650)	-54%	151	396	262%
Transfers out	6,969	12,592	(5,623)	-45%	8,521	(1,552)	-18%
Total Expenses	15,968	24,974	(9,006)	-36%	18,001	(2,032)	-11%
Net Surplus / (Shortfall)	(4,728)	(15,377)	10,649	-69%	(12,845)	8,116	-63%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Revenue received through Second Quarter is \$11M, \$1.6M (17%) over Plan.
- Groundwater Revenue (\$552K) reflects adjustments from prior fiscal years, which was mainly due to a November 2024 settlement. The first billing of FY 2024-25 will be completed in February 2025.
- Water Delivery \$528K (36%) higher than Plan. This is caused by 3,861 AF more deliveries for the OH, PV and PTP Pipelines combined.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

- Other Revenue was also higher than anticipated by \$427K, which reflects a WIFIA Loan disbursement and an increase in revenue reimbursements from FCGMA and GSA's.
- Grant Revenue over Budget by \$309K (19%), which pertains to SGM Grant and Prop 1 Round 2 IRWM Grant with Calleguas.
- Earnings on Investments are \$93K over Budget due to higher interest earnings and market value adjustments for LAIF.
- Slightly offsetting revenue increase are Property Taxes Revenue below Plan by \$265K. This is, however, expected to be received later in the fiscal year.

Revenue Status v. Prior Year

- FY 2024-25 Revenue was higher than the prior fiscal year by \$6M (118%). This was mainly due to the \$3.8M WIFIA Loan Disbursement received in the current fiscal year.
- Grant Revenue is also higher in FY 2024-25 by \$1.9M which pertains to an increase of reimbursements submitted in the current fiscal year related to SGM and Prop 1 Round 2 IRWM Grants.
- Water Deliveries \$791K (65%) higher in the current fiscal year. This was attributable to 1,239 AF more water deliveries made in FY 2024-25.
- Groundwater Revenue also higher in current fiscal year by \$638K, which is caused by an increase of prior fiscal year account adjustments in FY 2024-25.
- Lake Piru (\$117K) and Property Taxes (\$46K) Revenue was higher in current fiscal year versus prior fiscal year.
- Offsetting the increase were Earnings on Investments, which were \$352K lower in the current fiscal year due to higher interest earnings in FY 2023-24.
- Transfers-In also lower in current fiscal year by \$549K. This was caused by Alternative Supply Assurance Pipeline (8030) and Condor Point Improvement (8048) Capital Improvement Projects being completed in FY 2023-24.

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$16M, \$9M (36%) under Plan primarily due to lower Transfers Out of \$5.6M. This is caused by a delay in grant and debt proceeds received through the second quarter for Capital Improvement Projects.
- Operating Expenditures are also \$2.9M (36%) lower than expected. Professional Fees (\$706K) and Overhead Costs (\$727K) had the largest savings. These are, however, expected to pick up by the end of the fiscal year.
- Principal (\$308K) and Interest payments (\$331K) related to 2020 COP Payments are budgeted as expenses but paid directly to liability.
- Office Expense \$302K lower than Budget, which was primarily caused by lower than expected public and community outreach.
- Maintenance (\$271K) and Travel (\$114K) are also below Projection but anticipated to be utilized later in the fiscal year.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

- Miscellaneous Expense (\$195K) under Plan mainly due to County election costs. Funds expected to be used fully by the end of the fiscal year.
- Capital Outlay Expenditures (\$650K) lower than Plan due to a timing issue related to the Saticoy Desilt Clean Out and Saticoy Pond Scraping for ponds F & G that have not taken place yet but expected to happen later in the fiscal year.
- Offsetting savings are higher than anticipated Insurance Expense (\$148K) and Personnel Costs (\$121K). Insurance costs attributed to SDRMA and Unfunded Liability payments paid in July 2024, but Budget distributed evenly throughout the fiscal year.
- Depreciation (\$577K) also below Budget because of asset depreciation posting to Fund 710.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$2M (11%) lower in the current fiscal year largely due to lower Transfers-Out (\$1.5M) in Funds 020 and 050.
- Operating Expenditures are also \$1.1M higher in FY 2023-24 compared to the current fiscal year, which was mainly due to lower contractual services in the current fiscal year.
- Professional Fees are lower by \$744K in the current fiscal year due to a delay of Legal Invoices processed through the second quarter.
- Maintenance in the current fiscal year was lower by \$228K due to day use and dog park repairs at Lake Piru that happened in FY 2023-24. In addition, maintenance of percolation ponds in Saticoy and El Rio spreading grounds happened last fiscal year.
- Overhead Costs are also lower in the current fiscal year by \$169K.
- Slightly offsetting this are higher Personnel Cost (\$256K) in the current fiscal year, which is caused by a Board approved 3% COLA increase and annual merit increase.
- Capital Outlay is also higher in current fiscal year by \$396K, which is attributed to the Lake Piru Marina Replacement Project and three new vehicle purchase for O&M Department.

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.

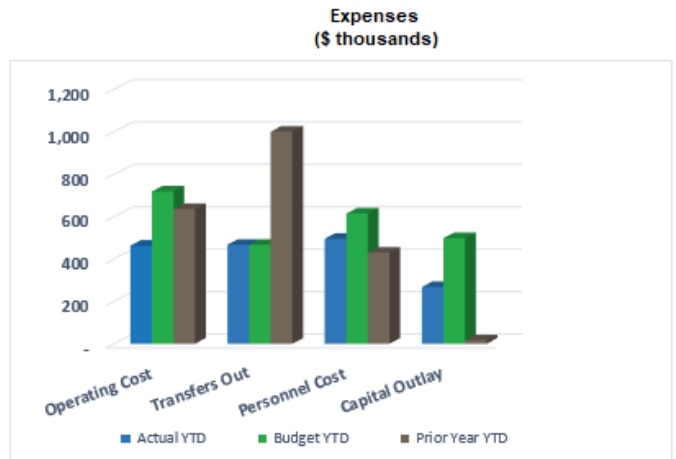
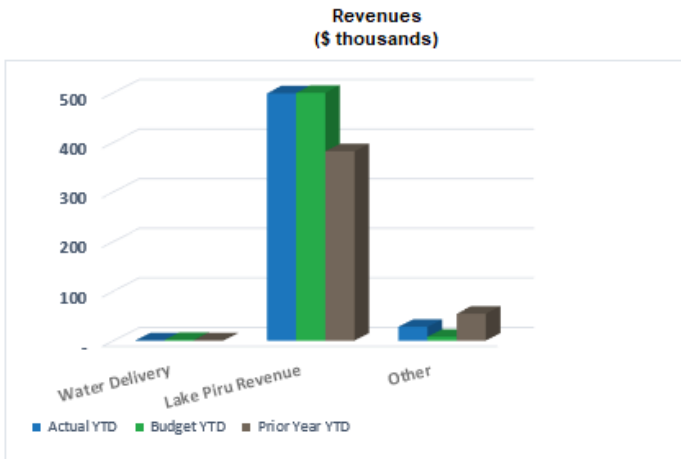
FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1	1	(1)	-50%	1	(0)	-15%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	499	500	(1)	0%	382	117	31%
Other	28	8	20	258%	54	(27)	-49%
Total Revenues	527	509	18	4%	437	90	21%
Expenses							
Personnel Costs	495	615	(120)	-19%	430	65	15%
Operating Expenditures	462	718	(256)	-36%	636	(173)	-27%
Capital Outlay	268	498	(230)	-46%	16	252	1572%
Transfers out	467	467	0	0%	1,001	(534)	-53%
Total Expenses	1,692	2,298	(606)	-26%	2,082	(390)	-19%
Net Surplus / (Shortfall)	(1,165)	(1,789)	624	-35%	(1,645)	480	-29%



Revenue Status v. Budget

- Operational Revenue received through the Second Quarter is above Budget by \$18K (4%), which is mainly due to Camping, Day Use and Concessions at Lake Piru.

Revenue Status v. Prior Year

- Second Quarter Operational Revenue \$90K (21%) higher in current year due to higher Day Use, Camping, and Concessions Fees received at Lake Piru.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$1.7M, \$606K (26%) under Budget due to Personnel Costs (\$120K), Capital Outlay (\$230K), and Operating Expenditures (\$256K).
- Personnel Costs had savings due to two vacant Park Ranger Cadet positions in the Recreation Department and lower than expected labor from the O&M Department.
- Capital Outlay under Budget (\$230K) due to a delay in the Lake Piru Marina Replacement Project invoicing.
- Cost of Goods Sold (\$78K) and Overhead Costs (\$56K) are also lower than forecast due to a timing difference and expected to be fully utilized.
- Maintenance (\$122K) below Plan due to a delay in needed Recreation and SFD repairs, which are expected to pick up later in the fiscal year.
- Professional Fees (\$39K) lower than anticipated which includes the Sheriffs Department Contract Services and Recreation Legal Fees that are projected to happen by the end of the fiscal year.
- Savings are slightly offset by an increase in Insurance Expense (\$22K). This however was attributed to SDRMA Insurance paid in July 2024, but Budget distributed evenly throughout the fiscal year.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$390K (19%) lower in the current year predominantly due to lower Transfers Out (\$534K) for Capital Improvement Projects.
- Operating Expenditures are \$173K (27%) lower in the current fiscal year but expected to pick up in the coming warmer months.
- Maintenance (\$156K) lower in the current fiscal year compared to last fiscal year. This is mainly due to the timing of expenses and expected to be fully used this fiscal year.
- Overhead Cost (\$7K) and Small Tools (\$26K) also lower in FY 2024-25.
- Offsetting decrease are Capital Outlay Expenditures (\$252K) and Personnel Costs (\$65K), which are higher in the current fiscal year.
- Cost of Goods Sold (\$22K) is also higher in FY 2024-25 due to an increase in purchases of ice, merchandise, and inventory for Condor Point Store.



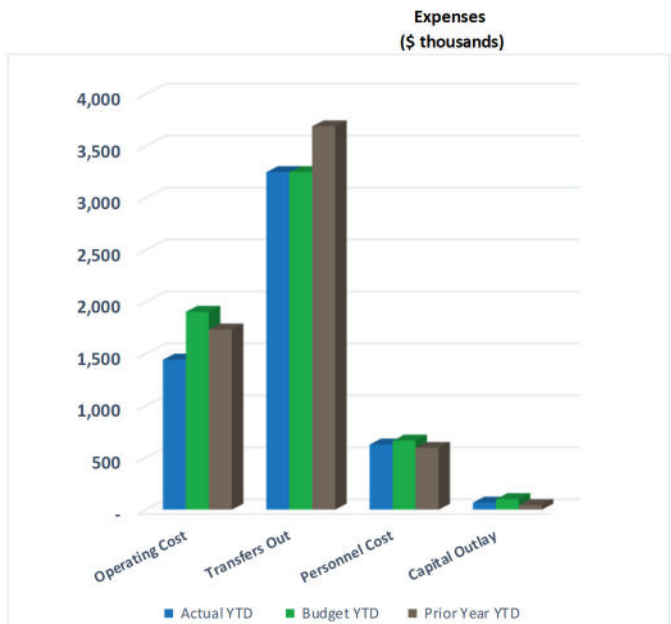
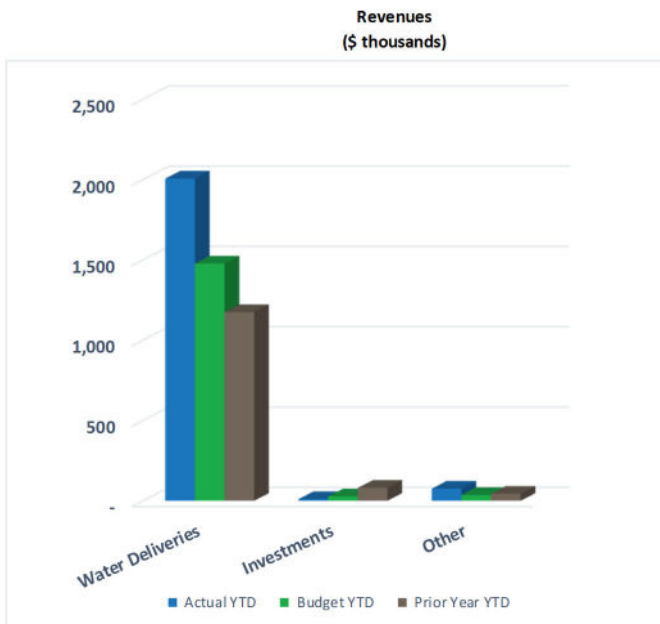
FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	(62)	0	(62)		(5)	(57)	1233%
Water Delivery	2,006	1,477	529	36%	1,175	831	71%
Earnings on Investments	11	28	(17)	-62%	81	(70)	-87%
Other	76	36	40	111%	123	(47)	-38%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	2,030	1,541	490	32%	1,374	657	48%
Expenses							
Personnel Costs	627	664	(37)	-6%	595	33	5%
Operating Expenditures	1,444	1,905	(460)	-24%	1,734	(290)	-17%
Capital Outlay	68	101	(33)	-33%	44	24	54%
Transfers out	3,249	3,249	0	0%	3,690	(441)	-12%
Total Expenses	5,389	5,920	(530)	-9%	6,063	(674)	-11%
Net Surplus / (Shortfall)	(3,359)	(4,379)	1,020	-23%	(4,690)	1,331	-28%





FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Revenue Status v. Budget

- Revenue received through the Second Quarter was \$2.03M, up by \$490K (32%) primarily due to an increase of \$529K (3,862 AF) in Water Deliveries. Additionally there was an increase of Late Fees (\$40K) from the Districts customers.
- Offsetting increase is Groundwater Revenue under Budget by \$62K due to groundwater reporting account adjustments for prior fiscal years.
- Earnings on Investments also under Plan by \$17K (62%).

Revenue Status v. Prior Year

- Current Year revenue is higher by \$657K (48%) compared to last fiscal year. This is primarily due to Water Deliveries increasing by \$831K (1,241 AF) in FY 2024-25.
- Late Fees are also higher in the current fiscal year by \$32K.
- Offsetting surplus is Grant Revenue (\$79K), as no funds are expected to be received in the current fiscal year.
- Earnings from Investments are also down by \$70K in the current fiscal year. This is caused by higher interest earnings on LAIF in FY 2023-24.
- Groundwater Revenue (\$57K) down compared to last fiscal year, due to more prior year groundwater billing adjustments in the current fiscal year.

Appropriation/Expenditure Status v. Budget

- Total Expenditures through Second Quarter are \$5.4M, which is \$530K (9%) below Budget. This is due to a decrease in Operating Expenditures (\$460K), under-utilized Capital Outlay (\$33K) and savings in Personnel Cost (\$37K).
- Principal Expenses (\$220K) related to the 2020 COP and Interfund Loan are budgeted as expenses but paid directly to liability.
- Overhead Cost savings of \$192K are expected to pick up later in the fiscal year.
- Maintenance below Budget by \$64K, which is a result of CAL OES's reimbursement assistance as well as a delay in maintenance.
- Salary has decreased by \$73K, but it is offset by an increase in benefit of \$36K due to higher costs for medical insurance, workers' compensation, and retirement contributions.
- Permit and Licenses are currently underutilized (\$30K) but are expected to pick up in the following quarter.
- Slightly offsetting Operating Expenditures decrease is an increase of \$114K in Professional Services. This, is primarily due to a legal settlement payment made within the second quarter and budget distributed throughout the fiscal year.
- Insurance Expense (\$43K) below Plan through the second quarter of FY 2024-25. This is the result of the District's annual SDRMA invoice being paid in July 2024, but Budget distributed evenly throughout the fiscal.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Appropriation/Expenditure Status v. Prior Year

- Compared to last fiscal year, Total Expenditures are \$674K (11%) lower in the current fiscal year. This is mainly due to a decrease of \$441K in Transfers Out for Capital Improvement Projects and \$289K (17%) in Operating Expenditures.
- Maintenance illustrates a decrease of \$128K in FY 2024-25 resulting from Cal OES reimbursements received in the current fiscal year.
- Professional Fees is lower by \$111K in the current fiscal year due to delay of legal billing.
- Overhead Costs (\$75K) are also lower in the current fiscal year compared to last fiscal year.
- Water Chemicals (\$41K) lower in FY 2024-25 due to a delay in purchasing of polymer for Freeman Desilting Basin.
- Interest Expense (\$11K) has decreased in the current year due to the timing of the second bond payment, which is scheduled to be posted in the third quarter.
- Offsetting decrease is Miscellaneous Expense of \$46K which is related to Rents and Leases for the Desilting Basin Project.
- Personnel Costs (\$33K) also higher in the current fiscal year. This is primarily due to the 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 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

In \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	4,321	4,111	211	5%	2,659	1,662	63%
Earnings on Investments	26	27	(1)	-3%	46	(20)	-44%
Grants	0	11	(11)	-100%	0	0	
Other	370	331	39	12%	399	(29)	-7%
Total Revenues	4,717	4,480	238	5%	3,105	1,613	52%
Expenses							
Personnel Costs	719	436	283	65%	628	91	14%
Operating Expenditures	1,045	2,609	(1,564)	-60%	1,734	(689)	-40%
Capital Outlay	242	799	(557)	-70%	444	(202)	-45%
Transfers out	154	176	(22)	-13%	632	(478)	-76%
Total Expenses	2,159	4,020	(1,860)	-46%	3,438	(1,278)	-37%
Net Surplus / (Shortfall)	2,558	460	2,098	456%	(333)	2,891	-868%



Revenue Status v. Budget and v. Prior Year

- Total Revenue received through Second Quarter is \$4.7M, \$238K (5%) over Budget.
- Budget surplus is primarily due to an increase in Water Deliveries (\$211K) in the Second Quarter. There were additional 443AF deliveries made from the OH Pipeline than expected. Compared to the prior year, Water Deliveries is \$881K higher due to 590AF more water deliveries made in the current fiscal year as well as an increase in rates.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

- Fox Canyon Revenue is also over Plan by \$24K in current fiscal year due to the increase in water deliveries.
- In current year Earnings on Investments are flat to plan and compared to last year, they are down by \$20K due to decrease in interest rates.

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

- Total Expenditures through the Second Quarter are \$2.2M, \$1.9M (46%) under budget, which was primarily due to lower than expected Operating Expenditures (\$1.6M).
- Utilities (\$512K) below Budget due to a delay in Southern California Edison invoicing. Compared to FY 2023-24, Utilities are under by \$346K in the current fiscal year.
- Fox Canyon GMA Expenses (\$482K) less than anticipated due to invoicing happening later in the fiscal year.
- Maintenance Costs are also lower than Plan by \$174K and expected to catch up by the end of the fiscal year. Compared to prior year, Maintenance Costs decreased by \$32K due to annual chlorine equipment services and other maintenance expenses.
- Overhead Cost is also lower than plan by \$234K but expected to catch up by the end of the fiscal year. In comparison to FY 2023-24, Overhead Costs are up by \$35K.
- Water Chemicals Expenses (\$64K) were delayed and anticipated to catch up by the end of the fiscal year.
- Contractual Services (\$57K) below Budget primarily due to underutilization of IT Consulting Services and OH Water Quality Analysis through the Second Quarter.
- Capital Outlay \$557K 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 \$202K in current year due to a "42 OH Pipeline replacement that occurred last fiscal year.
- Principal payments \$71K and Interest \$37K under Plan due to 2020 COP payments budgeted as expense but paid directly to liability.
- Offsetting savings are Personnel Cost of \$283K (65%) 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 (\$95K) is 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 expenditure was lower by \$1.3M (37%) in the current fiscal year. This was predominantly attributable to a decrease in Transfers-Out (\$478K) for completed Capital Improvement Projects such as the Condor Point Improvement Project (CIP 8048) and the Server Replacement Project (CIP 8052).



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

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.



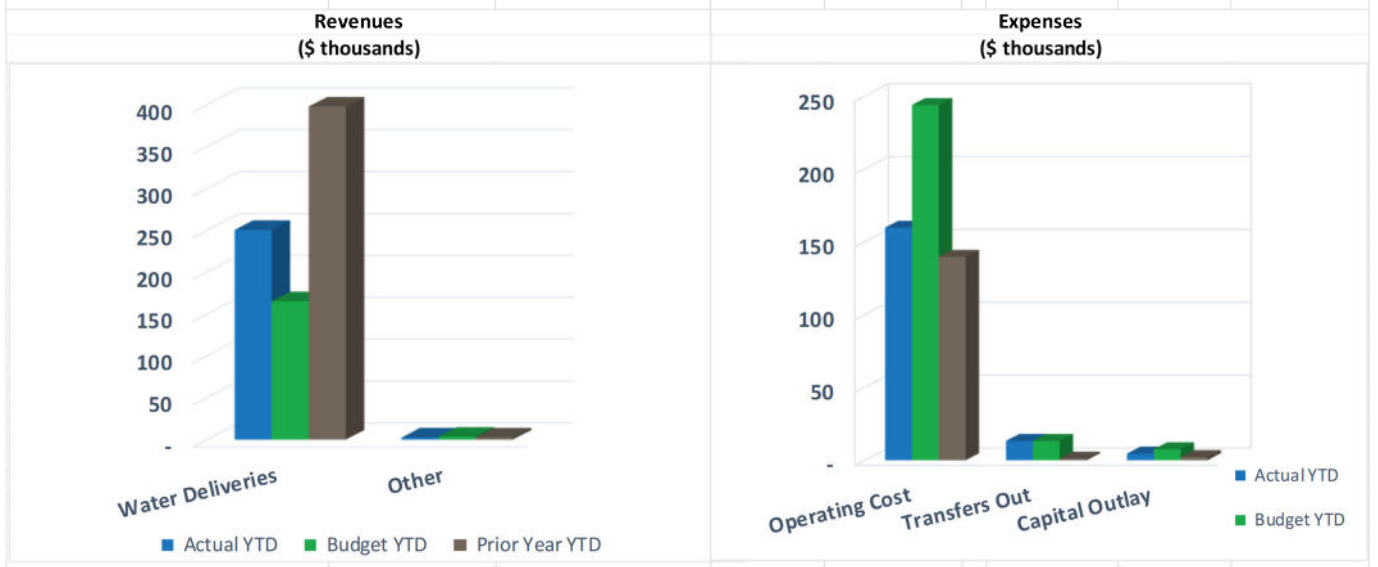
FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	250	165	85	52%	398	(147)	-37%
Earnings on Investments	17	5	11	207%	26	(9)	-36%
Other	2	4	(1)	-31%	3	(0)	-3%
Total Revenues	270	174	95	55%	426	(157)	-37%
Expenses							
Personnel Costs	59	108	(49)	-45%	68	(9)	-13%
Operating Expenditures	101	136	(36)	-26%	72	29	40%
Capital Outlay	5	8	(3)	-39%	2	2	116%
Transfers out	13	13	0	0%	1	12	1190%
Total Expenses	177	265	(87)	-33%	143	35	24%
Net Surplus / (Shortfall)	92	(90)	182	-202%	284	(192)	-68%



Revenue Status v. Budget and v. Prior Year

- Revenue for the second quarter is \$270K, higher than the budget by \$95K (55%), driven primarily by Water Deliveries \$85K (52%). This is due to 3,405 AF delivered over plan. The remaining overrun is due to \$11K (207%) in investment earnings from LAIF.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

- Compared to prior year, revenue is down by \$157K (37%), primarily due to lower water deliveries of \$147K (37%). In Q2 of current fiscal year, 812AF (18%) more water 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 second quarter is below plan by \$87K (33%), with savings driven by Personnel Cost by \$49K (45%) and Operating Expenditures by \$36K (26%). This is caused by the underutilization of the Maintenance Structures and Improvement budget (\$61K) due to delays in Saticoy Well Inspections.
- Additionally, there is a decrease in Professional Fees (\$6K) due to delay in legal fees processing. Overhead Costs also under plan by \$9K. However, these savings have been offset by Water Chemical expense (\$34K).
- Compared to the prior year, expenses are up by \$35K (24%), primarily due to an increase in Water Treatment Chemicals (\$34K). Transfers out are also higher in the current year (\$12K) for Main Supply Pipeline, Asset Management and El Rio Office projects.
- Increased expenses slightly offset by Salaries and Benefits \$9K (13%).

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.

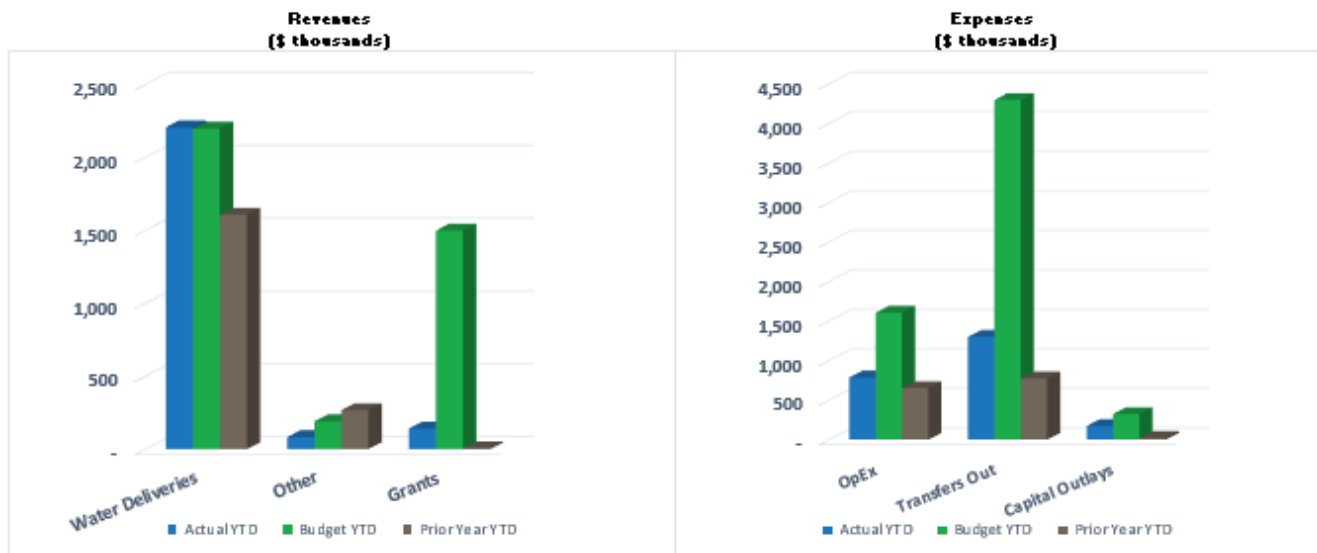
FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,205	2,197	9	0%	1,606	600	37%
Earnings on Investments	33	16	17	103%	54	(21)	-39%
Grants	141	1,497	(1,357)	-91%	4	137	-77%
Other	49	174	(125)	-72%	212	(163)	-77%
Total Revenues	2,429	3,884	(1,456)	-37%	1,877	552	29%
Expenses							
Personnel Costs	259	301	(42)	-14%	202	57	28%
Operating Expenditures	528	1,305	(776)	-60%	449	80	18%
Capital Outlay	171	323	(152)	-47%	21	150	700%
Transfers out	1,301	4,296	(2,995)	-70%	775	526	68%
Total Expenses	2,259	6,225	(3,965)	-64%	1,447	813	56%
Net Surplus / (Shortfall)	169	(2,340)	2,509	-107%	430	(261)	-61%



Revenue Status v. Budget

- Revenue received through Second Quarter is \$2.4M, \$1.5M (37%) below Plan. This is predominantly due to Grant Revenue (\$1.4M) associated with the SGM Grant for the PTP Recycled Water Connection Capital Improvement Project (CIP), which is delayed but expected to be received this fiscal year.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

- Water Delivery Revenue in line with Plan. There has been 3,004AF of deliveries made for the PTP Pipeline.
- Fox Canyon GMA Revenue below Budget by \$133K due to an increase in surface water deliveries made in the first quarter.
- Slightly offsetting decrease is Earnings on Investments, which was \$17K over Plan due to higher interest earnings on LAIF.

Revenue Status v. Prior Year

- FY 2024-25 Revenue is up \$552K (29%) compared to last fiscal year. This is primarily due to a \$600K (37%) increase in Water Delivery Revenue which is attributed to higher pipeline rates in the current fiscal year.
- Grant Revenue (\$137K) is also higher in the current fiscal year due to SGM Grant payments received for the PTP Recycled Water Connection CIP and invoicing that has restarted for the DWR PTP Metering Grant.
- Fox Canyon GMA Revenue higher by \$28K in current fiscal year.
- CIP Transfers-In (\$198K) were lower than Prior Year due to a correcting entry related to the PTP Recycled Water Connection CIP made in FY 2023-24.
- Earnings on Investments are also down \$21K (39%) compared to Prior Year due to higher interest rates in FY 2023-24.

Appropriation/Expenditure Status v. Budget

- Total Expenditures through the Second Quarter are \$2.3M, (64%) below Budget. This is predominantly due to lower Transfers-Out for Capital Improvement Projects (\$2.9M), which is delayed due to transfers out being dependent on Grant Revenue received for the PTP Recycled Water Connection CIP.
- Operating Expenditures are also \$766K below Plan in the second quarter.
- Maintenance underutilized by \$201K because of pending Saticoy Well Field inspections, repairs for corroding turnouts, replacements of VFD's and motors.
- Overhead Costs through the Second Quarter are \$194K, \$103K under Plan.
- Utilities \$183K lower than projected 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 less than anticipated (\$156K) due to invoicing happening later in the fiscal year.
- Professional Fees under (\$42K) for PTP Turnout contractor support has been delayed but is expected to pick later in the fiscal year.
- Principal (\$122K) and Interest (\$14K) related to 2020 COP and Interfund Loan are budgeted as expenses but paid directly to liability.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

- Slightly offsetting decrease are higher Insurance Expenses (\$17K) 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 \$813K (56%) 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 \$80K (18%) compared to last fiscal year. This is largely caused by a rise in Treatment Chemical, Utilities, and Insurance Expenses.
- Personnel Costs \$57K 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.



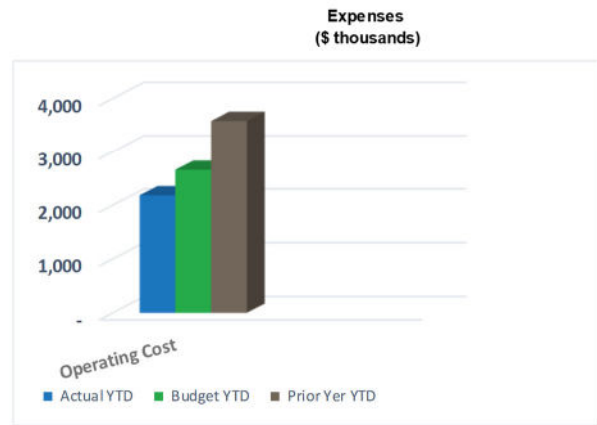
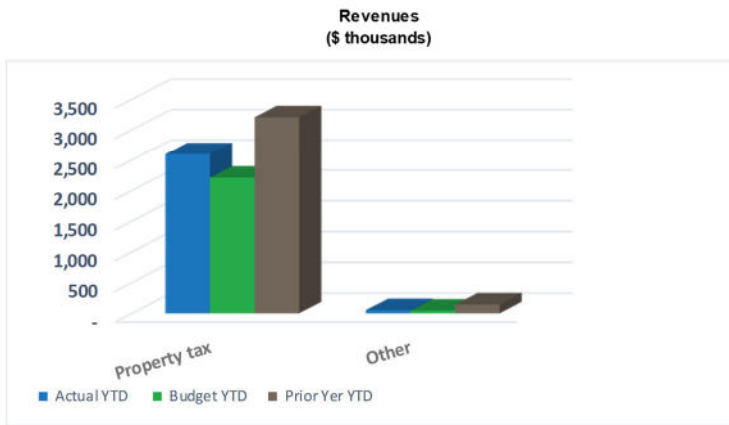
FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% of Fiscal Year Completed

State Water Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	53	44	9	21%	144	(91)	-63%
Property Taxes	2,597	2,208	389	18%	3,206	(609)	-19%
Total Revenues	2,650	2,251	398	18%	3,350	(700)	-21%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	2,183	2,659	(476)	-18%	3,581	(1,398)	-39%
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	2,183	2,659	(476)	-18%	3,581	(1,398)	-39%
Net Surplus / (Shortfall)	467	(407)	874	-215%	(231)	698	-302%



Revenue Status v. Budget and v. Prior Year

- Revenue received through Q2 surpasses plan by \$398K (18%).
- Property tax revenue was favorable by \$389K (18%), mainly driven by higher-than-budgeted current secured taxes. Additionally, earnings on LAIF investment were above plan by \$9K (21%), influenced by a GAAP market value adjustment and an increased rate of return.
- Compared to FY 2023-24, revenue is down by \$700K (21%), attributed to overall lower property tax receipts.

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

- Total Q2 expenditures were \$2.2M, under budget by \$476K (18%). This is due to reductions in fixed and variable costs from State Water Purchases.
- Compared to Prior Year, expenditures decreased by \$1.4M (39%), attributed to reduced Table A water purchases in FY 2024-25.



FY 2024-25 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

50% 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 Second Quarter Financial Review

July 1, 2024, through December 31, 2024

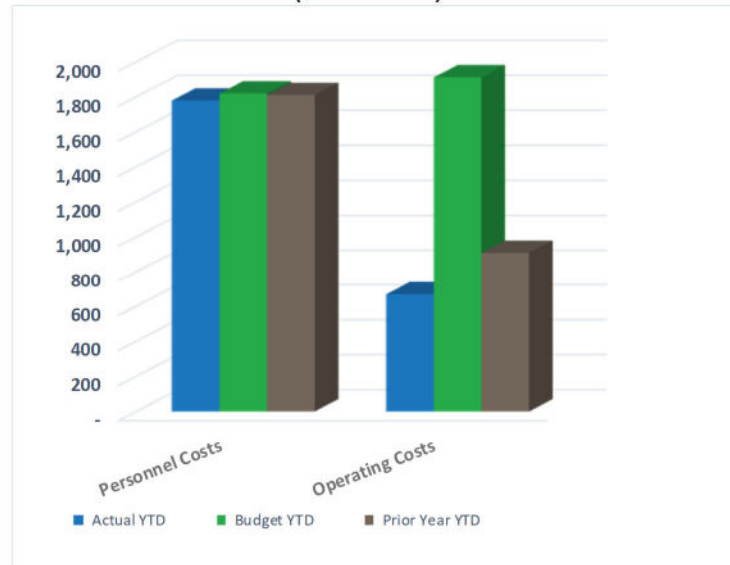
50% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	1,779	1,819	(40)	-2%	1,810	(31)	-2%
Operating Expenditures	669	1,912	(1,243)	-65%	909	(240)	-26%
Capital Outlay	0	28	(28)	0%	0	0	0%
Total Expenses	2,448	3,759	(1,311)	-35%	2,719	(271)	-10%

Expenses

(\$ thousands)



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

- Total Expenditures through the second quarter are \$2.4M which is under budget by \$1.3M (35%).
- Personnel Cost is down \$40K (2%) primarily because of benefits (\$73K) which will be used throughout the remainder of the fiscal year.
- Operating expenditure is down by \$1.2M (65%). The largest savings are Professional Fees \$1.1M, due to delays in processing legal invoices. Maintenance, down by \$44K due to delays in renovation of the main lobby. Additionally, Travel \$34K, Utilities \$31K, and Office Expenses \$48K under plan caused by delayed training and purchases of general office supplies.
- Capital Outlay under budget by \$28K due Finance Software not yet purchased.
- Compared to the prior fiscal year, total expenditure was under \$271K (10%) primarily due to a underutilized Office Expenses (\$83K), Professional Fees (\$152K) and Personnel Costs (\$31K).
- Offsetting these savings is an increase in Safety Supplies (\$9K) and Miscellaneous (\$11K) from the purchase of security cameras and storage container in prior year.



STAFF REPORT

To: UWCD Finance and Audit Committee Members

Through: Mauricio Guardado, 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: January 30, 2025 (February 4, 2025, meeting)

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

Staff Recommendation:

Review this staff report from the Administrative Services Department as well as receive a presentation from staff of its highlights for January 2025.

Discussion:

Finance

- Bond poll to be conducted January 25 through 27
- Finalizing FY2023-24 Financial Audit
- Preparing draft of Annual Comprehensive Financial Report
- Department budgets are due January 31
- WIFIA Construction loan process started

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for two Committee meetings, Engineering and Operations (Jan. 2) and Executive (Jan. 28), as well as the regular Board of Directors meeting (Jan. 8) and Rates Workshop (Jan. 14). In addition, two Groundwater Sustainability Agencies, Fillmore and Piru Basins (Jan. 16) held at the City of Fillmore's office and Mound Basin (Jan. 27) held at the City of Ventura's Public Works office. Also assisted with one internal meeting PTP Turnout Data Access (Jan. 29). Coordinated logistical support with room and beverage setup for the following outside agency meetings: AWA Board (Jan. 9), AWA WaterWise Breakfast (Jan. 16), AWA Water Issues Committee (Jan. 21), and Farm Bureau (Jan. 29 and 30).

5. Administrative Services Department Monthly Report Information Item

- Participated in a two-day Records Management seminar (Jan. 15 and 16) provided by CSDA.

Human Resources

- Completed recruitments for the following positions:
 - Park Ranger I – Internal selection (Park Ranger Cadet Todd Spencer)
 - Park Ranger II – Internal selection (Park Ranger Groeneveld)
- Initiated processing the 2025 1094C and 1095C for full time employees required by the Department of Treasury and due to employees by February 28.
- Updated staff benefit packets to reflect 2025 IRS and CalPERS compensation limits.
- Registered to participate in the February 13, Cal State Northridge Tech Fest.
- Hosted Brown Bag Presentation on Management Essentials on January 22nd.
- Collaborated with departments on personnel budget requests for FY2025-26.

Risk and Safety Management

- Conducted Risk and Resiliency Assessment in collaboration with O&M and Engineering senior staff.
- Coordinated with Ventura County IT on programming new radios & deployed them to staff.
- Maintained situational awareness on Red Flag wind events and impact to District facilities and staff.
- Supported Control Systems Supervisor with DHS CISA OT Validated Architecture and Design Review Assessment.
- Supported Recreation and HR with Park Ranger I and II promotional interviews.
- Collaborated with Recreation and HR on Annual Rangers Policy Manual updates.
- Covered Excavation Safety during monthly safety meeting.
- Certified 12 staff in CPR/AED/First Aid across Engineering, O&M, and Administrative Departments.

Technology Systems

- ERP Server Migration
 - Collaborated with professional services to successfully migrate the ERP server operating system to the latest supported version. This critical update ensures continued security and access to new features for the district's financial and enterprise resource planning system.
- System and Process Improvements
 - Authentication Monitoring: Interns implemented new tools to enhance the monitoring of key authentication systems, improving visibility and security across IT infrastructure.
 - Patch Management Updates: Revised the software patching process to stagger updates across departments. This approach minimizes the risk of disruptions from defective patches or software incompatibilities.

5. Administrative Services Department Monthly Report Information Item

- Hybrid Virtual Meeting Coordination
 - Continued to provide support for hybrid meeting setups and technical coordination for agencies and organizations renting district boardroom spaces.
 - IT ensured smooth operation of AV systems, connectivity, and readiness for presentations.
- Mobile Computing Pilot
 - Initiated a project to implement advanced mobile computing and connectivity solutions for operators at the Saticoy Freeman Diversion and spreading fields.
 - If successful, this program will be adapted to other operational facilities, including the booster plant and Lake Piru, to enhance field operations.
- Document Management Review
 - Participated in an evaluation of the District's document and records management practices, led by the Administrative Department.
 - Reviewed alternative solutions to improve efficiency and meet future document management needs.
- Cybersecurity Grant Awarded
 - Technology Systems in concert with Control Systems, Risk and Safety Manager, and the Grant Task Force played a pivotal role in securing funding related to our cybersecurity efforts.