

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING

Monday, June 2, 2025, at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

OPEN SESSION – ROLL CALL

1. Public Comments
Information Item

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

2. Consent Calendar

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

2.1 Approval of Agenda
Motion

Approve June 2, 2025, Finance and Audit Committee meeting Agenda.

2.2 Approval of Minutes
Motion

Approve Minutes of March 31, 2025, Finance and Audit Committee meeting.

2.3 Approval of Special Meeting Minutes
Motion

Approve Minutes of May 5, 2025, Finance and Audit Committee Special meeting.

2.4 Check Recap Monthly Report
Information Item

Review the District's accounts payable recap for March and April 2025.

2.5 Investment Monthly Report
Information Item

Review the District's investment portfolio and cash position as of April 30, 2025.

2.6 Pipeline Delivery Monthly Report
Information Item

Review the District's pipeline water activities for the months of March and April 2025.



2.7 District Staff and Board Member Reimbursement for Fiscal Year 2024-25 Third Quarter Report
Information Item

Review the expense reimbursement report for all reimbursements of business expenses to staff and board members for the third quarter of fiscal year 2024-2025.

2.8 Board Requested Cost Tracking Items for Fiscal Year 2024-25 Third Quarter Report
Information Item

Review the costs that the District has incurred through March 31, 2025:

- 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 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.

3. UWCD Board of Directors Meeting Agenda Items

Review and discuss the following agenda items to be considered for approval at the June 11, 2025, Board of Directors meeting:

3.1 Payment Plan, and Penalty and Interest Waiver Request from Mrs. Nancy Trinidad
Motion

Review and consider recommending for Board approval a request from Mrs. Nancy Trinidad to enter a payment plan for groundwater extraction charges of \$38,197.68 incurred from the billing period of January 1, 2021, through December 31, 2024, for well number 04N18W29E01S. Additionally, she is seeking a waiver for the associated penalty and interest charges amounting to \$9,034.52 upon successful completion of the payment plan.

3.2 Authorize the General Manager to Execute the Second Amendment to the Memorandum of Understanding between the Santa Clarita Valley Water Agency, Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District regarding the use of the Castaic Lake Flexible Storage Program
Motion

Review and consider recommending the Board authorize the General Manager to Execute the Second Amendment to the Memorandum of Understanding between the Santa Clarita Valley Water Agency, Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District regarding the use of the Castaic Lake Flexible Storage Program.



3.3 Adopt Resolution for the Proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2025-2026, and Appropriation Carryovers from Fiscal Year 2024-2025

Motion

Review and consider recommending approval of a resolution adopting the proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2025-2026, and Appropriation Carryovers from Fiscal Year 2024-2025 to the full Board.

3.4 Adopt a Resolution to Request the County Auditor-Controller to Compute and Affix a Tax Rate for the Fiscal Year 2025-2026 Sufficient to Satisfy State Water Project Charges

Motion

Review and consider recommending adoption of a resolution requesting the County Auditor-Controller to compute and affix a tax rate for Fiscal Year 2025-2026 to provide approximately \$4,269,000 in property tax revenue sufficient to satisfy a portion of the voter approved debt for State Water Project costs to the full Board.

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

Review the District’s quarterly financial report for the period ending March 31, 2025, 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.

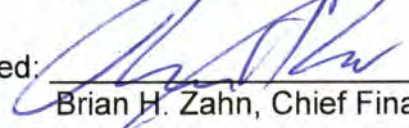
6. Future Agenda Items

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

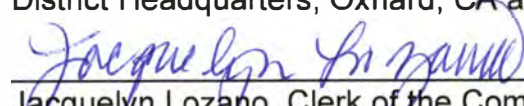
ADJOURNMENT

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

Approved: 
 Mauricio Guardado, General Manager

Approved: 
 Brian H. Zahn, Chief Financial Officer

This agenda was posted Friday, May 30, 2025, at 8:30 a.m. at the United Water Conservation District Headquarters, Oxnard, CA and www.unitedwater.org.


 Jacquelyn 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: April 4, 2025 (June 2, 2025, meeting)

Agenda Item: 2.2 Approval of the March 31, 2025, Finance and Audit Committee Meeting Minutes
Motion

Staff Recommendation:
Approve the attached minutes.



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

General Manager
Mauricio Guardado

Legal Counsel
David D. Boyer

**MINUTES
FINANCE AND AUDIT COMMITTEE MEETING**

**Monday, March 31, 2025, at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard CA 93030**

OPEN SESSION

Director Catherine Keeling called the meeting to order at 9:03 a.m.

Committee Members Roll Call

Present: Directors Keeling and Jones

Absent: Director Huber

1. Public Comments: None.

2. Consent Calendar

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

Vote: Ayes: Keeling and Jones; Noes: None; Absent: Huber.

2.1 Approval of Agenda

Motion

Approved March 31, 2025, meeting agenda.

2.2 Approval of Minutes

Motion

Approved March 3, 2025, meeting minutes.

2.3 Check Recap Monthly Report

Information Item

Received and filed.

2.4 Investment Monthly Report

Information Item

Received and filed.

2.5 Pipeline Delivery Monthly Report

Information Item

Received and filed.



3. UWCD Financial Audit Report

Information Item

Certified Public Accountant Ryan Domino of LSL, LLP presented the District's 2024 Financial Audit for fiscal year 2023-24 to the Committee (presentation attached). He stated the District received the highest opinion and a clean report of its audit.

4. UWCD Board of Directors Meeting Agenda Items

4.1 Request from Durango Harvest Inc. for a Payment Plan

Motion

Action: M/S/C (Keeling, Jones) recommend to the Board approval of a request from Durango Harvest Inc. to enter a payment plan for groundwater extraction charges of \$5,903.42 incurred from the billing period of July 1, 2024, to December 31, 2024.

Vote: Ayes: Keeling and Jones; Noes: None; Absent: Huber.

4.2 Request the Board of Directors to Authorize the General Manager to Execute the Short-Term Recycled Water Purchase Agreement for Operational Testing with the Pleasant Valley County Water District

Motion

Action: M/S/C (Keeling, Jones) recommend the Board authorize the General Manager to finalize the terms and conditions and execute the Short-Term Recycled Water Purchase Agreement for Operational Testing between the Pleasant Valley County Water District and United Water Conservation District.

Vote: Ayes: Keeling and Jones; Noes: None; Absent: Huber.

5. Proposed Updates to the Engineering Projects Administration Policy

Information Item

Engineer Adrian Quiroz presented the proposed updates of the Engineering Projects Administration Policy to the Committee (presentation attached).

6. Fiscal Year 2025-26 Budget Review

Information Item

Chief Financial Officer Brian Zahn presented the District's proposed Fiscal Year 2025-26 Budget to the Committee (presentation attached).

7. Administrative Services Department Monthly Report

Information Item

Finance Department monthly highlights were presented by Mr. Zahn. Chief Human Resources Officer Josh Perez presented monthly highlights from Human Resources, Risk Management, and Information Technology Departments (presentation attached).



8. Future Agenda Items

No future topics were offered by the Directors.

ADJOURNMENT

Director Keeling adjourned the meeting at 10:08 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 March 31, 2025.

ATTEST: _____
Chair Steve Huber



2024 Financial Audit

Presented by:
Ryan Domino, CPA, Partner

March 31, 2025

lslcpas.com



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Scope of Engagement

- LSL has been engaged by UWCD to perform a financial statement audit for the year ended June 30, 2024, in accordance with generally accepted auditing standards and *Government Auditing Standards*.



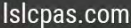

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Scope of Engagement

- Interim Fieldwork
 - July 29 – August 1, 2024
 - Examined internal controls
 - Provided feedback to management
 - Performed our audit risk assessment
 - Planned year-end audit procedures to respond to risk
- Year-End Fieldwork
 - Dec. 9 – Dec. 19, 2024
 - Detailed testing of account balances and transactions
 - Compliance testing with laws, regulations, grant agreements, contracts
 - Other procedures necessary to obtain sufficient, appropriate audit evidence

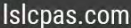



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Results of Audit

- Unmodified Auditors' Opinion
 - **Unmodified**
 - Financial statements are accurate and reliable as of June 30, 2024.
- Report on Internal Control and Compliance
 - **Clean Report**
 - No significant deficiencies in internal control noted.
 - No material weaknesses in internal control noted.
 - No material noncompliance with laws, regulations, grants, etc. noted.



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Results of Audit

- We had **no** disagreements with management about application of accounting principles.
- We had **no** difficulties conducting our audits.
- We determined that all estimates used by management in preparing the financial statements were **reasonable**.
- **No** fraud, waste or abuse noted.

lslcpas.com

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Financial Highlights


- Net position **increased** \$2.0 million during the year to \$139.4 million.
- Unrestricted net position represented **34%** of operating expenses.
 - Industry benchmark is 16%
- Capital assets **increased** \$13.9 million or 11% from the prior year.
- Long-term debts **decreased** \$0.7 million or 2% from the prior year.
- OPEB asset **increased** slightly from the prior year and is 117% funded.
- Pension liability **increased** \$1.3 million from the prior year.
 - CalPERS missed investment target in 2023 resulting in increase in liability.

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Questions



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7



www.islcpas.com

contact.us@islcpas.com

CALIFORNIA: Irvine | Sacramento

TEXAS: The Woodlands



Islcpas.com

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A. WATER SUPPLY B. SYSTEM RELIABILITY

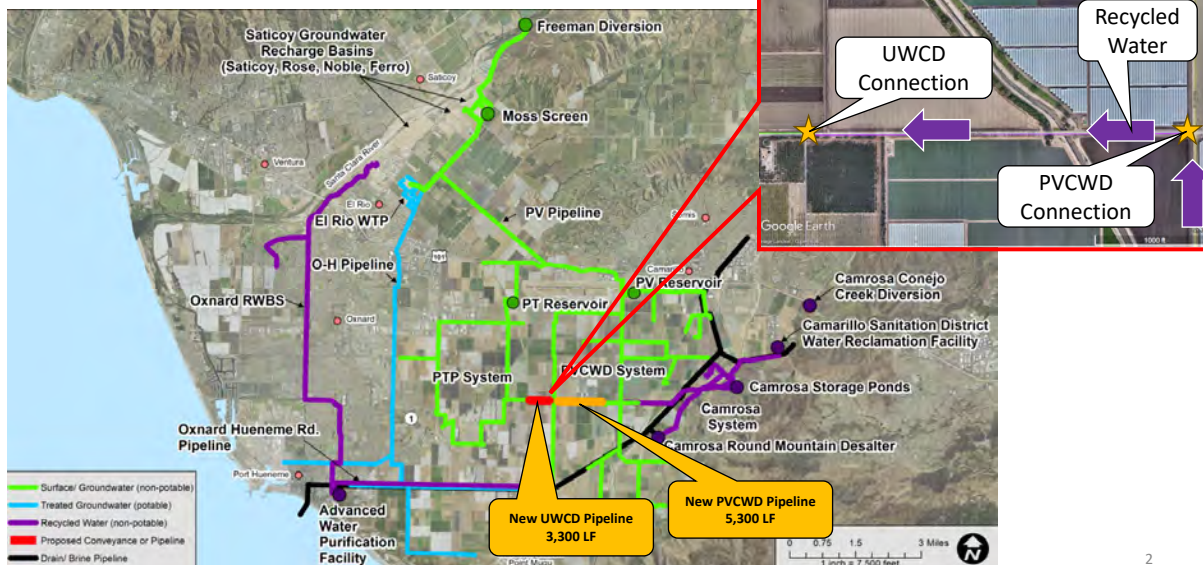
Short-Term Recycled Water Purchase Agreement

4.2 Request the Board of Directors to Authorize the General Manager to Finalize the Terms and Conditions and Execute the Short-Term Recycled Water Purchase Agreement for Operational Testing with the Pleasant Valley County Water District
Motion

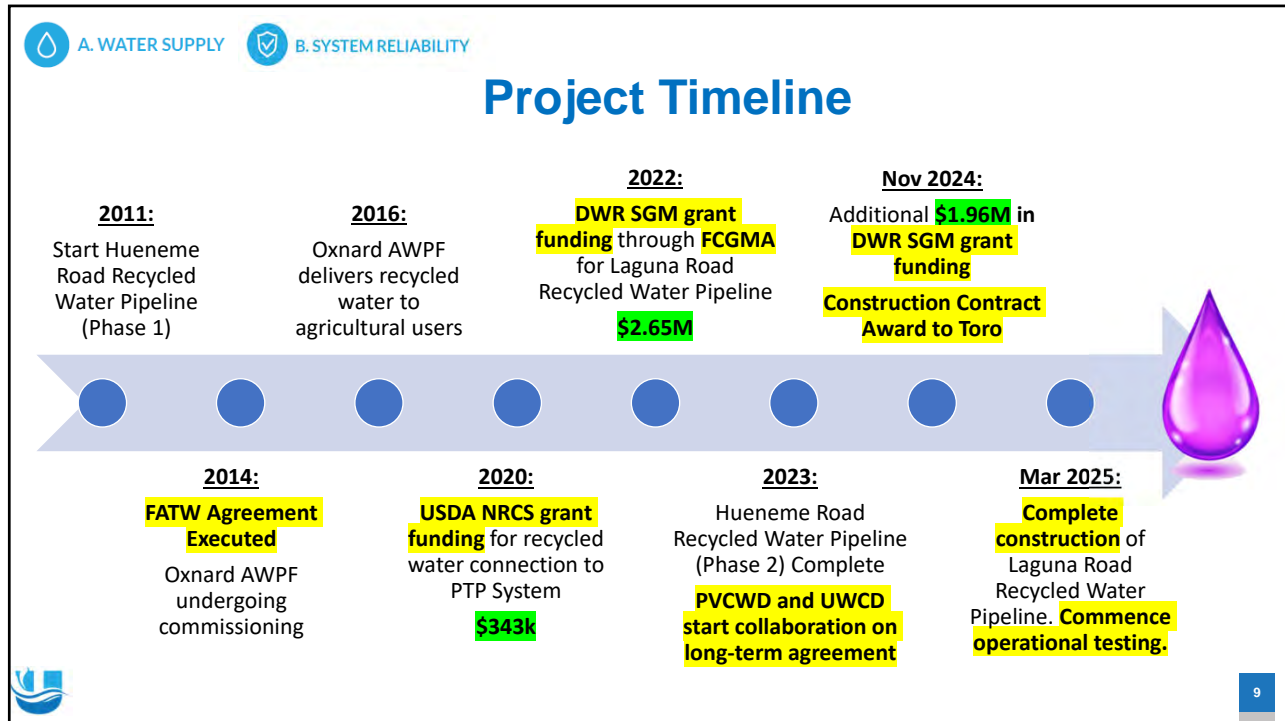


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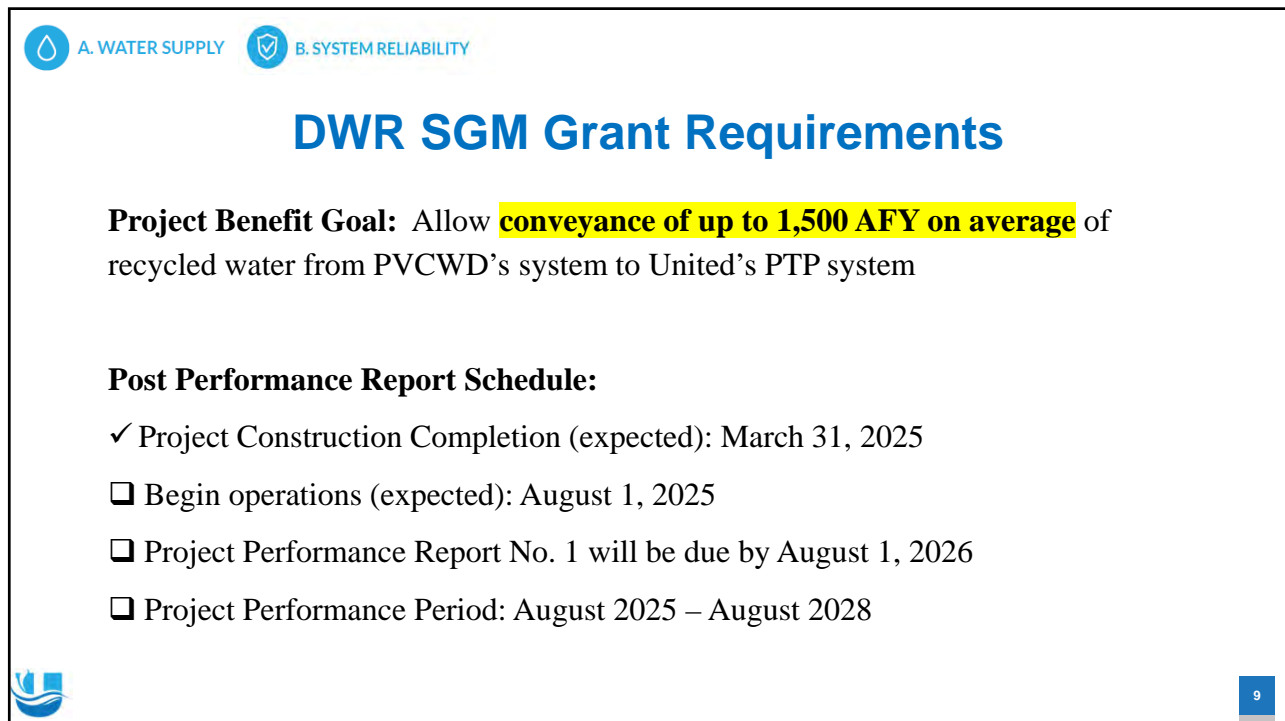
Recycled Water Connection – Laguna Road Pipeline Project



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A. WATER SUPPLY



B. SYSTEM RELIABILITY

Short-Term Recycled Water Purchase Agreement

Key Terms:

- **Term of Agreement:** one (1) year or until the time the long-term written agreement is finalized.
- **Data Sharing:** the Parties will share operational data (e.g. flow, pressure and conductivity measurements) during testing.
- **Coordination:** the Parties agree to coordinate on recycled water deliveries (quantity and duration must be mutually agreeable).
- **Billing:** PVCWD will bill UWCD on a monthly basis and UWCD will provide meter readings.
- **Rate:** UWCD will compensate PVCWD on a per acre-foot basis consistent with the charges to PVCWD (City Pass-Through Charge) plus a 5% Wheeling Charge.

Key Conditions:

- Valid only under the condition that the City can provide AWPf recycled water.
- The Parties will comply with the Title 22 California Code of Regulations related to recycled water.



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Informational Item

Proposed Updates to Engineering Projects Administration Policy



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Proposed Updates to Engineering Projects Administration Policy



- **Addition of Best Value Selection Procurement:** Selection of contractor based on a combination of price, qualifications, and approach.



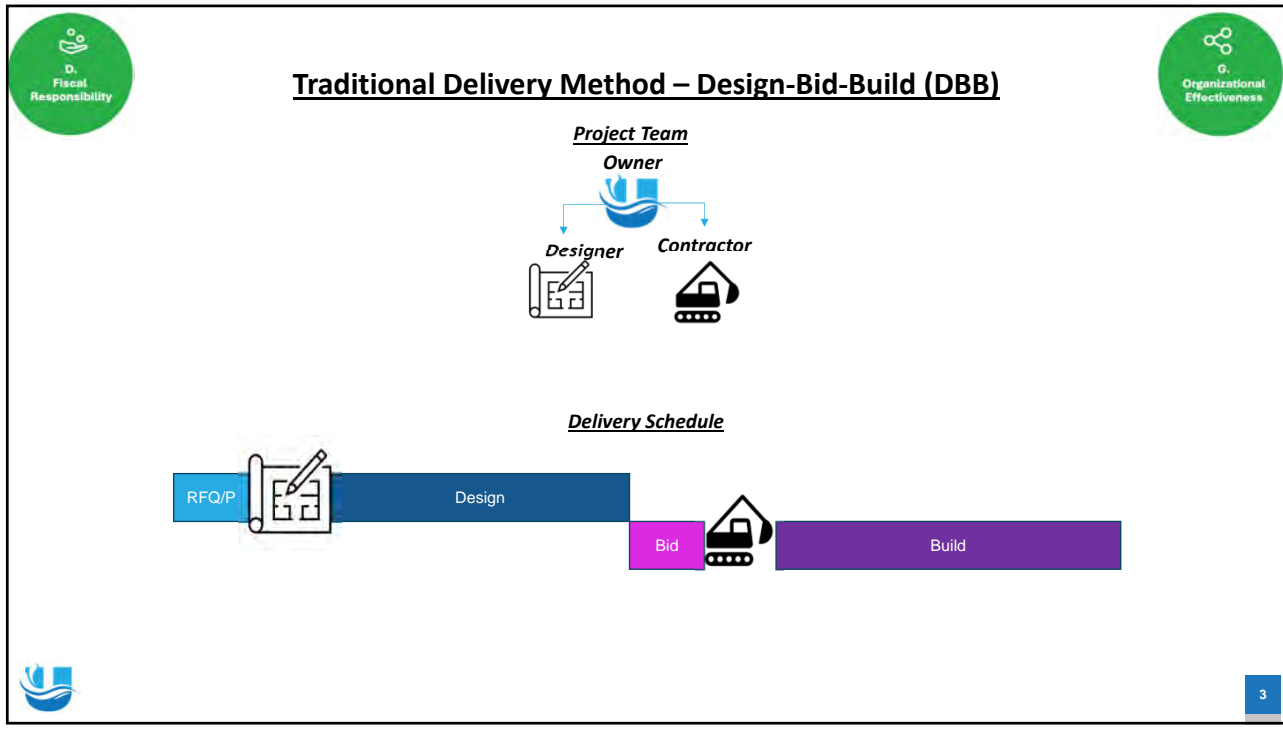
- **Addition of Alternative Project Delivery Methods:** Alternative Project Delivery Methods, sometimes referred to as Collaborative Delivery, are delivery methods such as Design-Build (DB), Progressive Design-Build (PDB), Construction Manager at Risk (CMAR) or Construction Manager/General Contractor (CMGC), etc. Alternative project delivery methods integrate the design and construction phases through early contractor involvement.



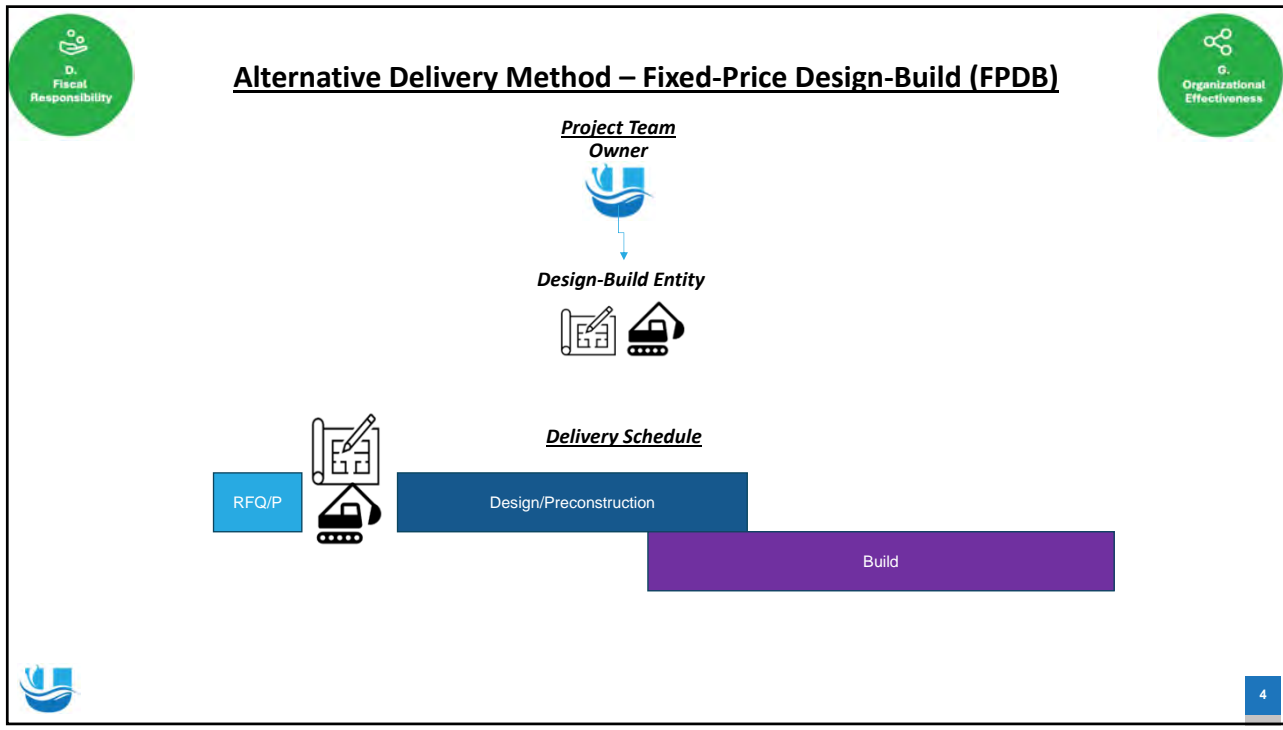
- **Other Updates:** Added contractor prequalification, removed requirement to advertise bids in Ventura County Star, removed requirement to sell bid packages at District HQ, etc.



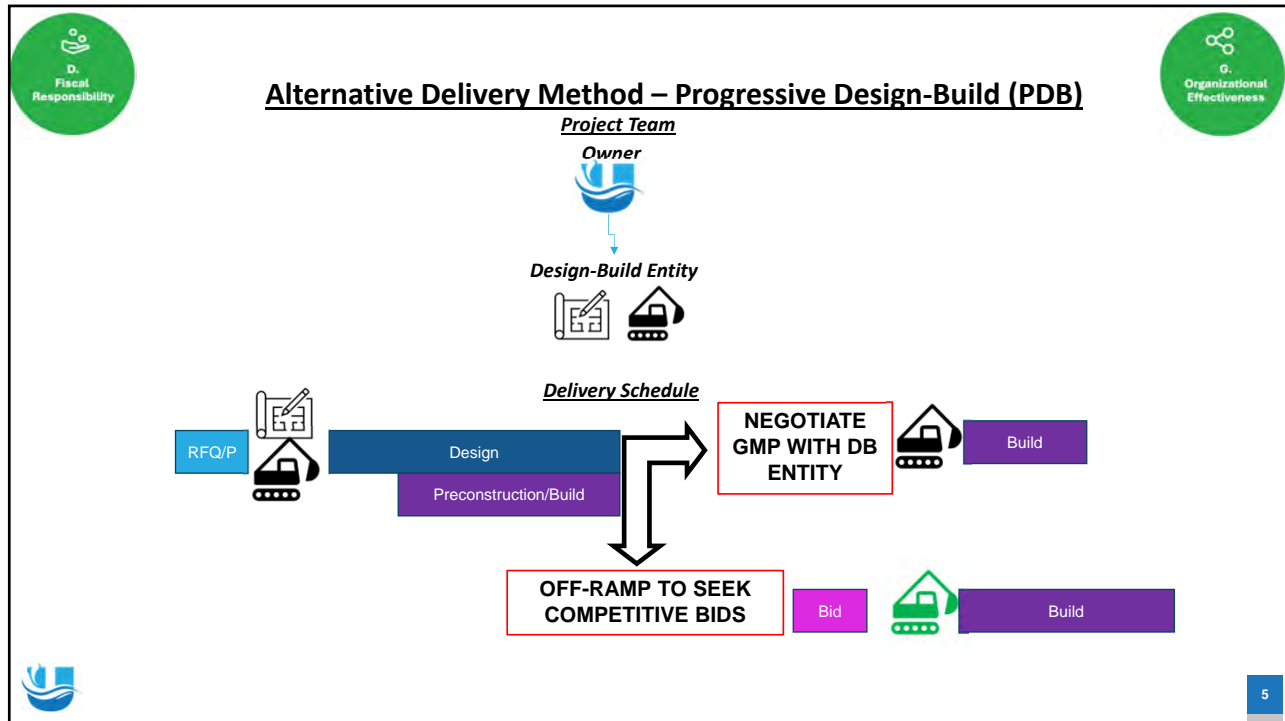
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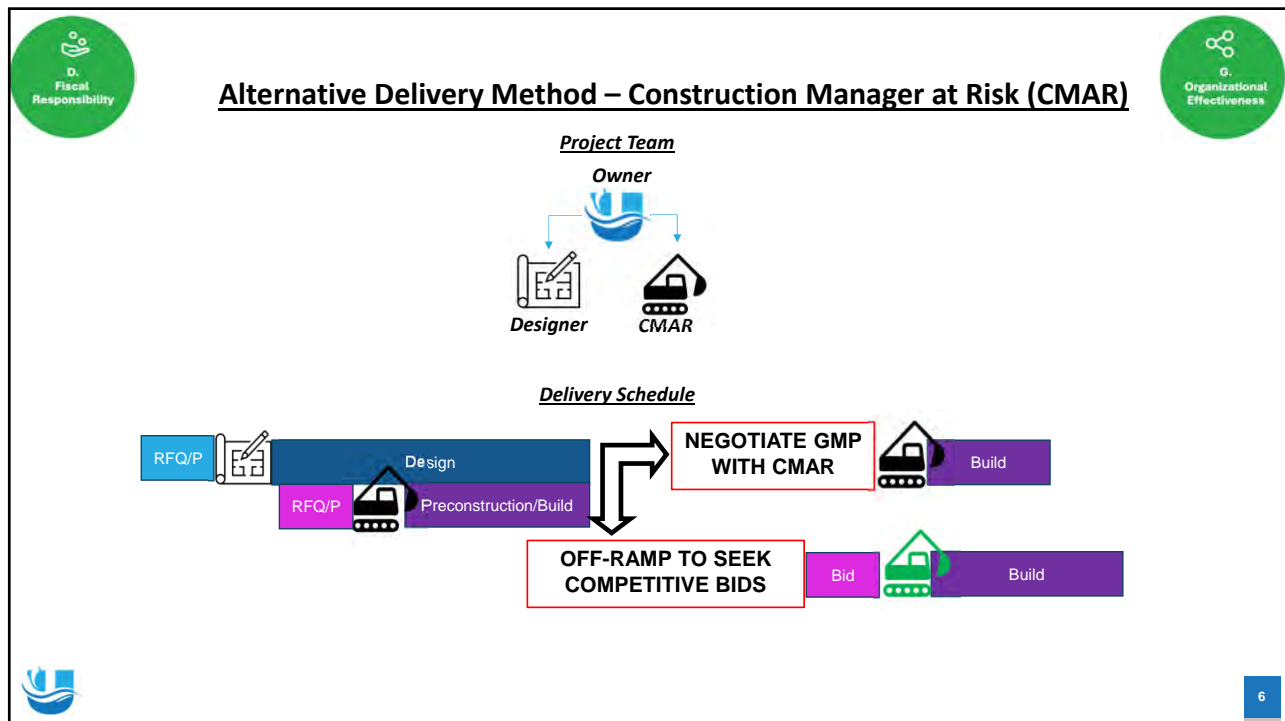
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D.
Fiscal
Responsibility

Pros and Cons of Different Project Delivery Methods



G.
Organizational
Effectiveness

	DBB	CMAR	PDB	FPDB
Schedule	🕒🕒🕒	🕒🕒🕒	🕒🕒	🕒
Selection Criteria	\$	QBS \$/QBS	QBS \$/QBS	\$\$/QBS
Design Responsibility (Owner's)	100%	100%	0%-30%	10%-34%+
Design Turnover Timing (Owner's)	← Latest	←	←	→ Earliest
Price Certainty	↑↑↑↑↑	↑?? ?↓	↑?? ?↓	⊘
Owner Design Engagement	📌📌📌📌📌	📌📌📌	📌📌	📌
Risk Transfer <small>Owner Contractor/CD Firm Design-Build</small>	👤⚖️👤	👤⚖️👤	👤⚖️👤	👤⚖️👤
Potential for Innovation	💡	💡💡	💡💡💡	💡💡💡💡


Project Delivery Notes:

- **FPDB** is the most efficient method for expediting completion of a project.
- **Design-Bid-Build** method gives Owner most control over design.
- **PDB and CMAR** delivery methods offer opportunity to establish GMP and potentially earn costs savings upon project completion.
- **PDB and CMAR** delivery methods allows owner to 'off-ramp' and seek competitive bids.
- **FBDB and PDB** delivery methods transfer the most risk from the Owner to design-build entity.

Source: "Making Sense of Collaborative Delivery Options" by Water Collaborative Delivery Association (2023), Water and Wastewater Collaborative Delivery Handbook (6th ed.), p.12.


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D.
Fiscal
Responsibility

Why Best Value Selection and Alternative Project Delivery?



G.
Organizational
Effectiveness



United Water
CONSERVATION DISTRICT

CIP Outlook (Estimated Costs)

Project	Total Project Cost
Freeman Diversion Expansion	\$125M
SFD Safety Improvement Project	\$250M
EBB	\$450M
Other Projects	\$45M
Total Projects	\$870M

Considerations:

- Secure Most Qualified Project Team
- Enhanced Risk Management and Project Financing
- Collaborative Solutions to Technical Challenges
- Interaction with Ongoing Operations
- Public Safety Risk
- Challenging Regulatory and Environmental Permitting Requirements

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DAILY NEWS
World - Business - Finance - Lifestyle - Travel - Sport - Weather
Issue: 240104 THE WORLD'S BEST SELLING NATIONAL NEWSPAPER Est. 1965

SCWD Achieves Major Milestone In Doheny Ocean Desalination Project With Award Of The Phase 1 Progressive Design-Build-Operate-Maintain Contract
Source: (scwd.org, 2024)

SCWD Achieves Major Milestone In Doheny Ocean Desalination Project With Award Of The Phase 1 Progressive Design-Build-Operate-Maintain Contract

DOHENY OCEAN DESALINATION PROJECT
Local Water. Local Control.
Measured In Years. Local Water District.

READ PRESS RELEASE

Learn more about the Doheny Ocean Desalination Project at [SCWD.org/DohenyDesal](https://scwd.org/DohenyDesal)

Shift to Alternative Delivery in the Water Sector


D. Fiscal Responsibility **G. Organizational Effectiveness**

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Summary and Next Steps

Summary:
The ability to implement Best Value Selection and Alternative Project Delivery Methods enhances the District's ability to approach the unique and complex challenges of multi-year and multi-million-dollar projects while providing best value for District funds.



Next Steps:

- Develop Standard Agreements for Various Delivery Methods
- Develop RFPs and Bid Packages
- Staff Training and Education
- Build Institutional Knowledge

D. Fiscal Responsibility **G. Organizational Effectiveness**


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Questions?





United Water
CONSERVATION DISTRICT

FY2025-26 Budget Review Finance and Audit Committee

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

March 31, 2025

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Revenue

4/4/2025

2

2

Revenue

	10 / 50 General/Water Conservation Fund	110 State Water Fund	120 Water Purchase Fund	420 Freeman Fund	450 OH Pipeline Fund	460 PV Pipeline Fund	470 PT Pipeline Fund	Total
Proposed Budget 2025-26								
Property Tax	3,773	4,269	-	-	-	-	-	\$ 8,042
Water Deliveries	3,218	-	-	2,904	8,880	391	4,169	\$ 19,562
Groundwater	17,084	-	-	6,857	-	-	-	\$ 23,941
Other	11,450	122	2,104	244	801	50	561	\$ 15,330
Revenue	\$ 35,525	\$ 4,391	\$ 2,104	\$ 10,005	\$ 9,681	\$ 440	\$ 4,730	\$ 66,875
Budget 2024-25								
Property Tax	3,609	4,064	-	-	-	-	-	\$ 7,674
Water Deliveries	2,615	-	-	2,615	7,957	293	4,163	\$ 17,644
Groundwater	17,153	-	-	7,899	-	-	-	\$ 25,052
Other	12,705	87	1,932	128	707	18	3,354	\$ 18,931
Revenue	\$ 36,083	\$ 4,152	\$ 1,932	\$ 10,642	\$ 8,664	\$ 311	\$ 7,518	\$ 69,300
Variance								
Property Tax	164	204	-	-	-	-	-	\$ 368
Water Deliveries	603	-	-	289	923	98	6	\$ 1,918
Groundwater	(70)	-	-	(1,041)	-	-	-	\$ (1,111)
Other	(1,256)	34	172	116	94	32	(2,794)	\$ (3,600)
Revenue	\$ (558)	\$ 239	\$ 172	\$ (636)	\$ 1,017	\$ 129	\$ (2,788)	\$ (2,425)

4/4/2025

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GW Volume (AF)

GROUNDWATER							
Groundwater Pumping Volume History							
<i>in acre-feet</i>	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 25-26	Average
	Actual	Actual	Actual	Actual	Actual	Projection	5-Year
	20-2	21-2	22-2	23-2	24-2	25-2	Average
July - Dec							
Zone A AG	43,600	38,754	37,471	34,310	41,027	37,471	39,032
Zone B AG	31,743	29,504	29,519	23,279	23,208	26,353	27,451
Zone A M&I	6,929	6,556	6,819	6,158	5,441	6,125	6,381
Zone B M&I	8,552	7,076	10,238	8,675	8,389	8,243	8,586
Zone S AG	-	-	-	289	331	186	-
Zone S M&I	-	-	-	8,388	8,160	8,270	-
Total	90,823	81,890	84,046	72,423	78,065	78,191	81,449
% of FY Total	54.3%	53.1%	67.3%	64.1%	65.5%	62.6%	60.0%
Jan - June							
	Actual	Actual	Actual	Actual	Forecasted	Projection	5-Year
	21-1	22-1	23-1	24-1	25-1	26-1	Average
Zone A AG	36,091	33,611	17,472	17,793	18,624	21,258	24,718
Zone B AG	27,003	23,581	11,707	11,577	13,807	15,080	17,535
Zone A M&I	5,728	6,668	4,379	4,633	3,734	4,324	5,028
Zone B M&I	7,516	8,438	7,314	6,627	4,966	5,996	6,972
Zone S AG	-	-	-	315	186	186	-
Zone S M&I	-	-	-	6,625	8,270	8,270	-
Total	76,338	72,298	40,872	40,629	41,130	46,658	54,253
% of FY Total	45.7%	46.9%	32.7%	35.9%	34.5%	37.4%	40.0%
FY Total	167,161.30	154,187.58	124,918.17	113,051.09	119,194.46	124,849.09	135,702.52

4/4/2025

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OH Volume (AF)

ALL OH SYSTEM								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	5-year Average	2025-26
Jul	1,240.24	1,484.10	1,205.48	794.49	909.21	966.10	1,071.88	964.69
Aug	1,173.79	1,251.46	1,200.96	870.33	678.36	1,391.62	1,078.54	970.69
Sep	1,067.65	1,328.00	1,174.77	975.64	768.36	982.28	1,045.81	941.23
Oct	988.85	1,467.38	1,449.96	926.65	1,052.29	1,034.21	1,186.10	1,067.49
Nov	806.09	1,277.97	1,317.58	817.63	1,170.71	750.32	1,066.84	960.16
Dec	811.61	1,059.27	1,136.81	687.68	813.99	858.06	911.16	820.05
Jan	857.87	927.37	1,118.58	603.11	580.79	1,039.12	853.79	768.41
Feb	844.36	996.27	965.04	674.22	689.65	718.18	833.91	750.52
Mar	749.27	1,100.51	1,190.89	703.11	934.30	816.86	935.62	842.05
Apr	854.51	993.09	1,039.58	979.61	740.65	818.92	921.49	829.34
May	1,190.35	1,253.99	1,098.96	1,143.85	1,339.17	943.50	1,205.26	1,084.74
June	1,265.51	1,161.60	838.49	1,223.54	1,253.93	865.08	1,148.61	1,033.75
Total	11,850.10	14,301.01	13,737.11	10,399.86	10,931.41	11,184.24	12,259.02	11,033.12

4/4/2025

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PTP Volume (AF)

PTP								
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Projected 2025-26	5-year Average
Jul	381.90	385.32	378.15	309.00	395.68	276.37	340.00	348.90
Aug	554.17	683.23	596.03	591.42	531.82	497.45	560.00	579.99
Sep	492.00	479.71	485.81	555.90	496.27	543.76	500.00	512.29
Oct	877.62	841.04	669.20	786.16	913.02	831.10	780.00	808.10
Nov	425.33	540.08	525.37	475.13	524.99	508.29	500.00	514.77
Dec	175.93	524.51	170.24	204.30	304.41	347.60	300.00	310.21
Jan	247.04	410.81	334.79	152.70	226.90	436.43	300.00	312.33
Feb	447.03	433.48	576.13	350.27	137.72	430.00	380.00	388.93
Mar	305.68	512.75	596.85	218.55	324.53	390.00	380.00	391.67
Apr	396.58	648.21	617.25	476.62	487.41	500.00	510.00	525.21
May	561.72	632.48	621.97	537.30	538.84	540.00	560.00	578.46
June	538.14	501.80	492.66	455.76	512.65	470.00	490.00	500.20
Total	5,403	6,593	6,064	5,113	5,394	5,771	5,600	5,771
		22.0%	-8.0%	-15.7%	5.5%	7.0%		

4/4/2025

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PV Volume (AF)

PVP	2020-21	2021-22	2022-23	2023-24	2024-25	Projected 2025-26	5-year Average
	Jul	41.30	-	-	766.10	704.40	494.75
Aug	138.20	-	-	691.10	967.00	587.85	359.26
Sep	1,162.97	-	-	845.60	942.40	965.72	590.19
Oct	751.94	-	0.30	1,114.20	1,177.50	996.15	608.79
Nov	343.88	-	-	661.10	734.30	569.19	347.86
Dec	13.36	15.20	7.90	314.40	679.60	337.22	206.09
Jan	16.87	342.30	84.30	100.40	876.10	464.69	283.99
Feb	371.76	304.90	312.80	-	-	419.20	256.19
Mar	265.90	-	18.90	109.80	-	161.08	98.44
Apr	64.70	96.50	598.80	204.30	-	318.09	194.40
May	-	-	330.00	527.50	-	280.62	171.50
June	-	-	425.10	717.60	-	405.44	247.78
Total	3,170.88	758.90	1,778.10	6,052.10	6,081.30	6,000.00	3,666.86

4/4/2025

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Personnel Costs

4/7/2025

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Operational Costs Summary

Supplies and Services						
(thousands)	Actual	Projected	Proposed	Variance	Variance	
	FY 2023-24	FY 2024-25	Budget			%
			FY 2025-26			
Operating Expenditures	\$ 24,125	\$ 22,228	\$ 21,921	\$ (307)		-1.4%
Replacement/Depreciation	\$ 2,972	\$ 3,138	\$ 3,680	\$ 542		17.3%
Allocated Overhead	\$ 5,906	\$ 6,225	\$ 9,278	\$ 3,053		49.0%
Debt Service	\$ 2,276	\$ 2,236	\$ 2,414	\$ 178		8.0%
Capital Outlay	\$ 2,638	\$ 3,858	\$ 2,236	\$ (1,622)		-42.0%
Total Costs	\$ 37,917	\$ 37,685	\$ 39,529	\$ 1,844		4.9%

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Total Expenditures

in USD '000's	10 / 50	110	120	420	450	460	470	Total
	General/Water Conservation Fund	State Water Fund	Water Purchase Fund	Freeman Fund	OH Pipeline Fund	PV Pipeline Fund	PT Pipeline Fund	
Proposed Budget 2025-26								
Personnel	7,243	-	-	1,281	1,106	370	718	\$ 10,718
Operating Expenses	10,157	-	4,112	2,112	3,743	136	1,662	\$ 21,921
Depreciation	1,354	-	-	483	950	87	806	\$ 3,680
Overhead	6,167	-	-	1,481	916	79	636	\$ 9,278
Other	14,756	-	119	4,610	3,502	120	2,171	\$ 25,278
Expenditures	\$ 39,677	\$ -	\$ 4,231	\$ 9,966	\$ 10,217	\$ 792	\$ 5,991	\$ 70,875
Budget 2024-25								
Personnel	6,762	-	-	1,329	884	215	602	\$ 9,792
Operating Expenses	9,578	-	5,205	1,932	3,547	219	1,707	\$ 22,188
Depreciation	1,155	-	-	412	810	74	687	\$ 3,138
Overhead	4,200	-	-	1,110	1,351	50	595	\$ 7,305
Other	15,144	-	114	4,038	2,050	31	5,262	\$ 26,639
Expenditures	\$ 36,838	\$ -	\$ 5,319	\$ 8,822	\$ 8,641	\$ 589	\$ 8,853	\$ 69,061
Variance								
Personnel	482	-	-	(49)	223	155	116	\$ 926
Operating Expenses	579	-	(1,093)	179	196	(82)	(46)	\$ (267)
Depreciation	199	-	-	71	140	13	119	\$ 542
Overhead	1,968	-	-	370	(435)	29	41	\$ 1,973
Other	(388)	-	5	572	1,452	89	(3,091)	\$ (1,360)
Expenditures	\$ 2,840	\$ -	\$ (1,088)	\$ 1,144	\$ 1,576	\$ 204	\$ (2,862)	\$ 1,814

4/4/2025

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Capital Improvement Projects

CIP PROJECT COSTS

Project Name	Fund	Project #	Approved Allocation thru 6-30-25	CURRENT YEAR STATUS		FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30 and Beyond	Project Total
				Est Exp Thru End of Year	Est Balance to Carryover						
Well Replacement Program	452	8000	2,739,679	2,435,536	304,143	9,196	1,210,000	-	-	-	3,958,875
Freeman Diversion Expansion	421	8001	23,454,642	20,256,276	3,198,366	3,805,915	2,400,000	13,200,000	30,800,000	-	73,660,557
SFD Outlet Works Rehabilitation	051	8002	17,538,371	15,485,869	2,052,502	6,484,929	11,756,840	28,112,901	57,248,181	38,047,520	159,188,742
SFD Probable Maximum Flood Containment	051	8003	10,397,260	8,487,597	1,909,663	850,761	620,965	1,050,000	1,110,000	74,872,500	88,901,485
SFD Sediment Management	051	8005	294,950	173,716	121,234	-	-	-	-	-	294,950
Freeman Conveyance System Upgrade - Freeman to Ferro Basin	51	8018	7,085,437	3,245,197	3,840,240	95,820	4,835,000	4,755,000	-	-	16,771,256
Extraction Barrier Brackish Water Treatment	051	8019	10,965,960	10,153,002	812,958	3,125,005	15,159,485	19,047,164	16,572,171	384,153,589	449,023,374
Rice Avenue Overpass PTP	471	8021	208,502	410,111	(201,609)	572,886	-	-	-	-	781,388
PTP Metering Improvement Project	471	8022	1,852,005	1,360,585	491,420	49,252	-	-	-	-	1,901,257
State Water Interconnection Project	051	8025	349,738	199,226	150,512	9,286	-	-	-	-	359,024
Replace El Rio Trailer	Multiple	8028	350,000	303,669	46,331	-	-	-	-	-	350,000
Asset Management/CMMS System	Multiple	8041	692,728	111,392	581,337	864,840	1,590,000	1,140,000	-	-	4,287,568
PTP Recycled Water Connection - Laguna Road Pipeline	471	8043	6,860,329	1,402,629	5,457,701	554,546	3,600,000	-	-	-	11,014,875
Operational Technology Modernization Project	Multiple	8046	845,918	388,702	457,216	22,736	-	-	-	-	868,655
Lake Piru Recreation Area Pavement Maintenance Program	051	8047	702,542	664,419	38,124	272,128	250,000	-	-	-	1,224,671
Main Supply Pipeline Sodium Hypochlorite Injection Facility	Multiple	8053	618,343	2,207	616,136	-	-	-	-	-	618,343
Lake Piru Campground and Recreation Area Renovations	051	8055	1,533,085	662,891	870,194	1,973,643	1,500,000	-	-	-	5,006,728
OHP Low-Flow Upgrades	451	8056	206,819	474	206,346	-	-	-	-	-	206,819
PTP Pump Drive Climate Control	471	8057	262,500	-	262,500	-	-	-	-	-	262,500
Piru Early Warning System Replacement	051	8058	97,500	-	97,500	150,000	150,000	-	-	-	397,500
OH Well 13 Rehabilitation	451	8059	62,648	274	62,374	742,362	150,000	-	-	-	955,010
OH Well 14 Energy Efficiency Upgrades	451	8060	478,680	234,270	244,410	1,055,279	360,000	-	-	-	1,893,959
El Rio Office Rehabilitation	Multiple	8061	95,000	-	95,000	-	330,000	-	-	-	425,000
OHP Gas Booster Replacement Project	451	8062	-	-	-	544,862	4,000,000	-	-	-	4,544,862
TOTAL			\$87,692,638	\$65,978,041	\$21,714,597	\$21,183,447	\$47,912,290	\$67,305,065	\$105,730,352	\$497,073,609	\$826,897,401

4/4/2025

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Budget Summary and Overhead Allocation Rates

4/4/2025

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Budget Summary

Adopted Operating Budget Summary
 FY 2025-26

(\$ thousands)	General Water Conservation Fund	Water Purchase Fund	State Water Fund	Freeman Fund	O/H Pipeline Fund	PV Pipeline Fund	PTP Pipeline Fund	TOTAL
CASH RESERVATIONS/WORKING CAPITAL								
Projected Beginning Balance July 1, 2025	17,282	7,622	5,626	132	881	1,035	1,103	33,682
REVENUES								
Property Tax	3,773	-	4,269	-	-	-	-	8,042
Water Deliveries/Fixed Costs	3,283	-	-	2,976	8,805	325	4,169	19,557
Groundwater Revenue	17,609	-	-	7,172	-	-	-	24,781
Unrecovered Variable	-	-	-	-	-	-	-	-
Fox Canyon GMA	-	-	-	-	606	-	308	914
Recreation	1,000	-	-	-	-	-	-	1,000
Grant Revenue	6,511	-	-	62	99	-	161	6,832
Rents & Leases	240	-	-	21	32	5	15	313
Investment/ Interest Earnings	572	66	122	78	34	32	71	975
Repayment of Interfund Loan	299	-	-	-	-	-	-	299
Proceeds from Financing	2,500	-	-	-	-	-	-	2,500
Water Purchase Surcharge	-	2,029	-	-	-	-	-	2,029
Other	389	21	-	83	30	12	6	541
Total Revenues	36,175	2,116	4,391	10,392	9,606	374	4,730	67,783
EXPENDITURES								
Personnel Costs	7,243	-	-	1,281	1,106	370	718	10,718
Operating Expenditures	10,157	-	4,112	2,112	3,743	136	1,662	21,921
Replacement/Depreciation	1,354	-	-	483	950	87	806	3,680
Allocated Overhead	6,167	-	-	1,481	916	79	636	9,278
Debt Service	727	-	119	582	508	46	431	2,414
Capital Outlay	546	-	-	85	1,080	65	460	2,236
Transfers Out-CIP	13,483	-	-	3,942	1,914	9	1,280	20,628
Total Expenditures	39,677	-	4,231	9,966	10,217	792	5,991	70,875
Net Surplus/(Shortfall)	(3,503)	2,116	159	426	(611)	(418)	(1,262)	(3,093)
Reservations/Designations	(11,146)	-	-	-	-	-	-	(11,146)
Add back Depreciation	1,354	-	-	483	950	87	806	3,680
Projected Cash Reserves/Working Capital June 30, 2025	3,988	9,737	5,786	1,041	1,220	704	647	23,123
Reserve requirement	4,000	-	-	1,500	1,220	329	1,000	
Surplus/(Shortfall)	(12)	-	-	(459)	(0)	375	(353)	

4/4/2025

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Overhead Allocation Rates

Fund	FY 2021-22 Overhead Allocation Rate	FY 2022-23 Overhead Allocation Rate	FY 2023-24 Overhead Allocation Rate	FY 2024-25 Overhead Allocation Rate	FY 2025-26 Overhead Allocation Rate	Change from FY 2024-25 to FY 2025-26
General/Water Conservation Fund	60.21%	61.80%	59.21%	57.50%	66.47%	8.97%
Freeman Fund	17.98%	17.66%	16.80%	15.18%	15.96%	0.78%
OH Pipeline Fund	10.91%	11.53%	15.57%	18.49%	9.87%	-8.62%
PV Pipeline Fund	0.99%	0.79%	0.85%	0.68%	0.85%	0.17%
PT Pipeline Fund	9.91%	8.22%	7.57%	8.14%	6.85%	-1.29%
TOTAL	100.00%	100.00%	100.00%	99.99%	100.00%	

4/4/2025

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FINANCE AND AUDIT COMMITTEE MEETING
Finance and Administrative Services
Monthly Update

March 31, 2025

The slide features a background image of a water treatment facility with a large canal and surrounding green fields. The text is overlaid in white on a dark blue background at the top and bottom. The United Water Conservation District logo is in the top right corner.

1



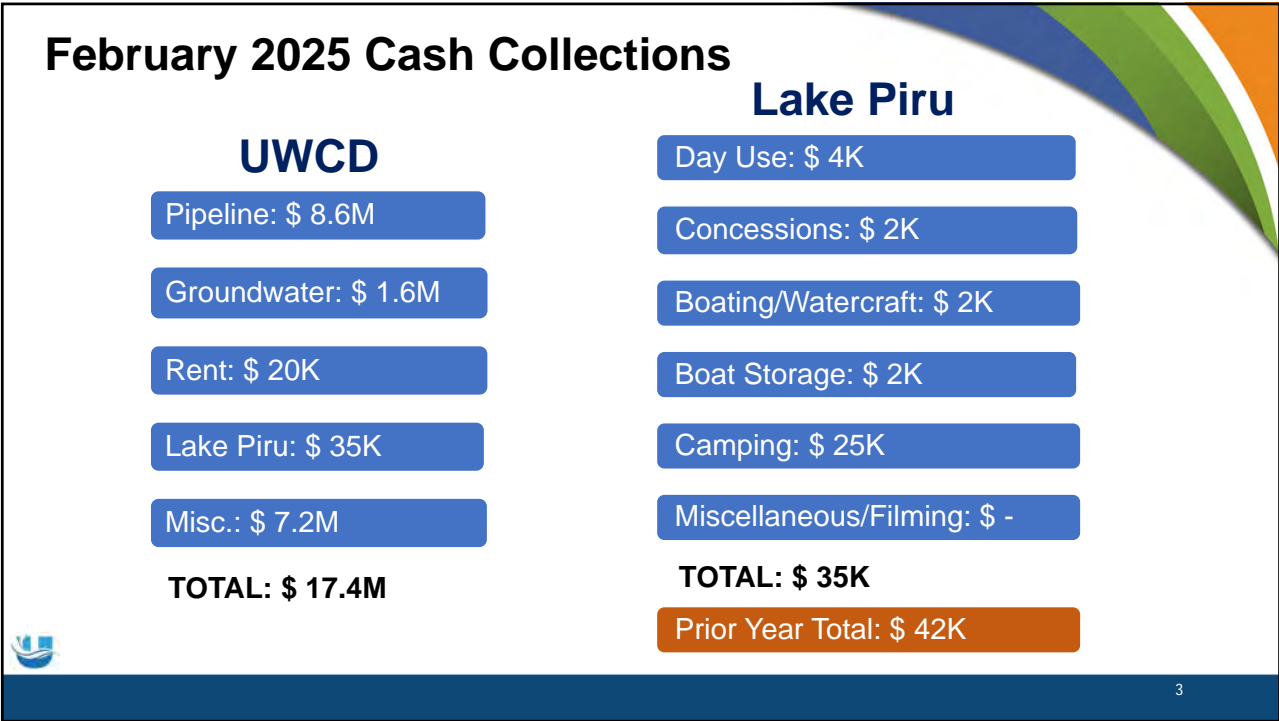
Financial Update

Brian H. Zahn
Chief Financial Officer

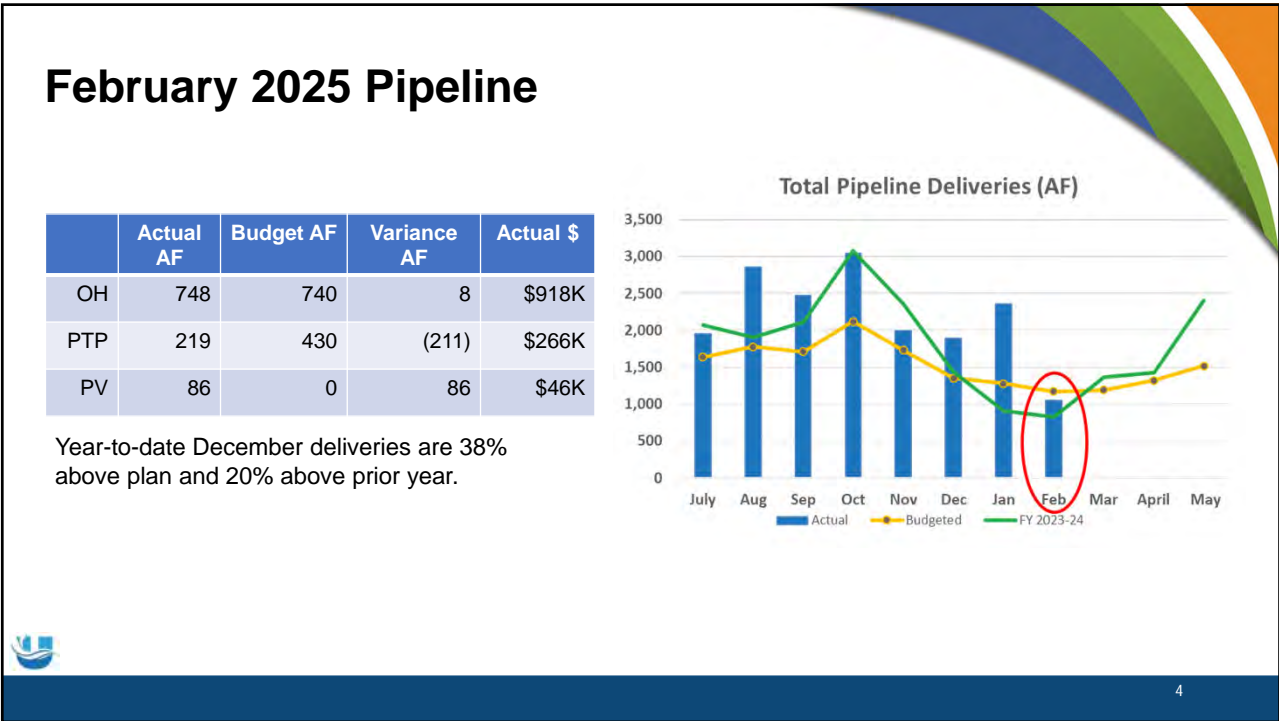
2

The slide features a background image of several stacks of coins of various denominations. The text is overlaid on a dark grey background on the right side. A small United Water logo is visible in the bottom left corner.

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Board Motion Items with Fiscal Impact

Sponsor	Description/Summary	Budget Y/N	Cash Impact of Approval	Other Financial Impact
Engineering	Professional Consulting Agreement with GEI Consultants, Inc. for 30% Design Consulting Services for Freeman Diversion Expansion Project	Y	\$966,700	\$0
Engineering/ Finance	Short-term Recycled Water Purchase Agreement	n/a	*	\$0
Total:			\$966,700	\$0

* The purchase of recycled water through this agreement is anticipated to be equal to or less than the current PTP pipeline charges (variable plus fixed rates). The volume of recycled water that will be made available to us is uncertain at this time.



Finance Department

- Finalizing FY 2025-26 Proposed Budget for print on May 1
- Finalizing the FY 2023-24 Annual Comprehensive Financial Report
- Finalizing the FY 2023-24 Audit Report






Administrative Update

Josh Perez
Chief Human Resources Officer

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Human Resources

- Working on recruitments for the following positions:
 - Associate Engineer – position closes April 4
 - Engineer – position closes April 4
 - Technology Systems Intern – position closes April 21
- Selected three Seasonal Park Ranger Assistants in preparing for busy season at the Lake
- Hosted a tour for the Ventura College Water Science Program students on March 21
- Registered the District to participate in the Oxnard College Career Fair on April 16
- Submitted requests for the Naval Base Ventura County Spring Career Fair scheduled for April 9



Ventura College Science Program tour of District Facilities

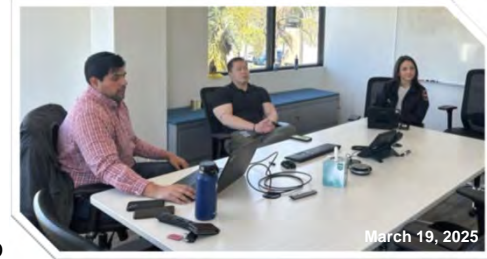


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Risk Management

- Coordinated Annual Fire Sprinkler System Inspection of HQ Building
 - Replacement of defective water flow detector
- Partnered with Engineering Department on outreach efforts with Oxnard's Emergency Services Manager
 - Reviewed District emergency plans that would impact the city
- Attended annual SDRMA Education Day in Sacramento and breakout sessions pertaining to developments within worker's compensation and property/liability insurance space
 - Cost-savings to annual premiums



Outreach meeting with City of Oxnard
Emergency Services Manager



continued

- Supported Human Resources with Ventura College Water Science Program tour of District facilities
- Delivered Machine Guarding Safety Training at monthly safety meeting
- Attended CSDA webinars on AI in 2025:
 - Legal Landscape & Strategic Imperatives
 - Grant Funding Readiness & Continuity Planning for Maintaining Essential Services



Technology Systems

- Closed more than 32 helpdesk tickets this month, addressing a range of user support issues
- Technology Systems asset management software was successfully upgraded to its latest version, improving performance and device tracking capabilities
- A new security policy was implemented to restrict email authentication access to specific geographic locations
 - Geofencing technique dramatically reduces unnecessary exposure to login attempts from potential foreign cybersecurity actors that could pose a threat to the District operational activities
- Detected and mitigated AI-based phishing attempts, including an attempted login using non-standard keyboard characters



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continued

- Successfully conducted interviews for new Technology Systems Interns
- Technology Internship Program
 - Two interns graduated from their respective universities and as such from the internship program but will continue to support the District in part-time capacities while our budget is reviewed for a potential team addition in the next fiscal year
 - Has provided invaluable resources to the District
 - Allowed for development and advancement of many projects
 - Interns played a key role in multiple projects contributing to system monitoring, helpdesk support, and technology improvements
 - Contribute to the development of a data management system that will improve the district's ability to track and manage information efficiently as well as to AI technology potentially being phased into the Districts day to day operations



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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: May 20, 2025 (June 2, 2025, meeting)

**Agenda Item: 2.3 Approval of the May 5, 2025, Finance and Audit Committee
Special Meeting Minutes
Motion**

Staff Recommendation:
Approve the attached minutes.



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

General Manager
Mauricio Guardado

Legal Counsel
David D. Boyer

**MINUTES
FINANCE AND AUDIT COMMITTEE SPECIAL MEETING**

**Monday, May 5, 2025, at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard CA 93030**

OPEN SESSION

Chair Steve Huber called the meeting to order at 9:00 a.m.

Committee Members Roll Call

Present: Directors Jones, Keeling, and Huber.

Absent: None.

- 1. **Public Comments:** None.
- 2. **UWCD Board of Directors Meeting Agenda Item**

2.1 UWCD Boat Rental Program for the Lake Piru Recreation Area

Motion

Senior Park Ranger Bernard Riedel Jr. presented the proposed motion to the Committee (presentation attached). With General Manager guidance to staff, the Committee discussed consideration of the motion.

Action: M/S/C (Keeling, Jones) recommended the full Board of Directors approve the establishment of a United Water Conservation District Boat Rental Program for the Lake Piru Recreation Area.

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

ADJOURNMENT

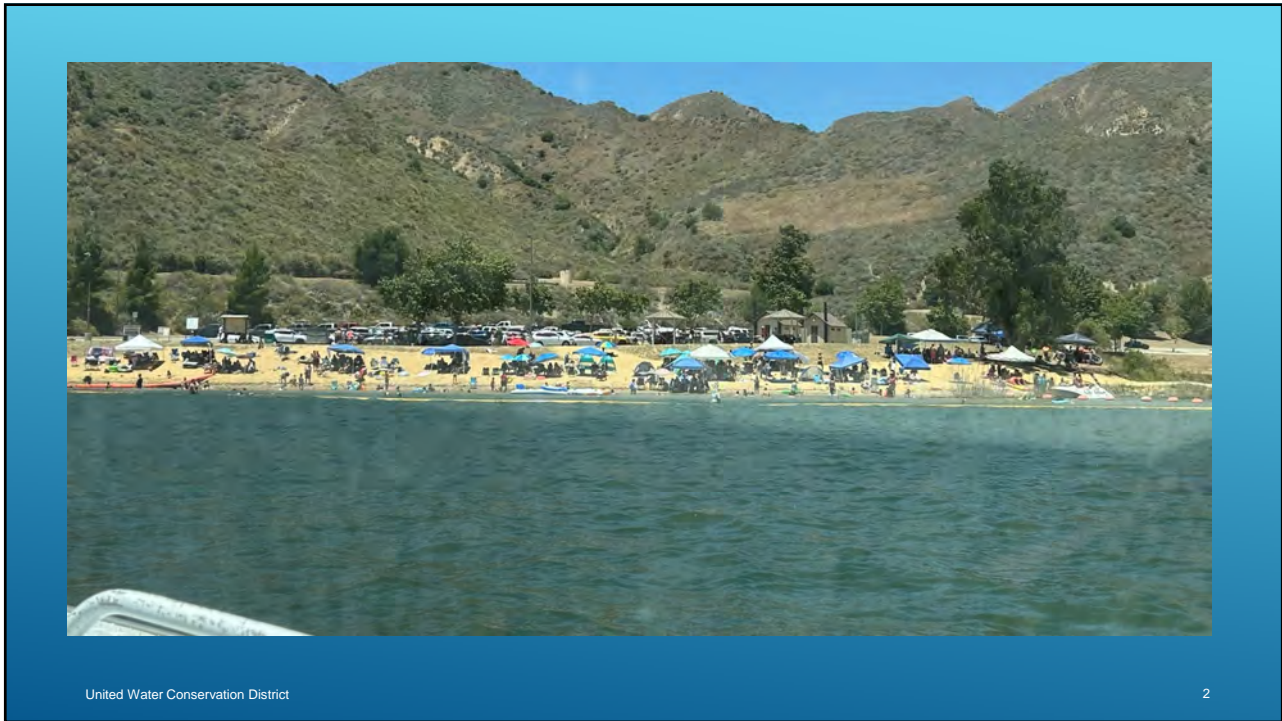
Chair Huber adjourned the meeting at 9:34 a.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Special Meeting of May 5, 2025.

ATTEST: _____
Chair Steve Huber



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United Water Conservation District

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Revenue and Visitation Recap				
2024 Day Use/Other Revenue Recap and Comparison				
2024 Day Use/Other Revenue (Jan 1 – December 30)	\$530,620			
2023 Day Use/Other Revenue (Jan 1 – December 30)	\$401,517			
Total Revenue Increase/Decrease from Prior Year	\$129,103			
Annual Increase/Decrease %	32%			
2024 Camping Revenue Recap and Comparison				
2024 Camping Revenue (Jan 1 – December 30)	\$562,628			
2023 Camping Revenue (Jan 1 – December 30)	\$557,334			
Total Revenue Increase/Decrease from Prior Year	\$5,294			
Annual Increase/Decrease in %	1%			
Total Combined Revenue Current and Previous Year Comparison (2024 vs. 2023)				
2024 All Revenue (Jan 1 – December 30)	\$1,093,248			
2023 All Revenue (Jan 1 – December 30)	\$958,851			
Total Revenue Increase from Prior Year	\$134,397			
Annual Increase/Decrease in %	14%			
2024 Total Visitation Figures				
	# People	# Vehicles	# Vessels	Pets
Total	106,500	29,482	4,730	161

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TOMMY'S BOATS




2024 21' Tahoe LTZ (\$40K starting price)

- Ten (10) passengers, 140hp motor
- \$525 (half day), \$700 (all day)

2024 Axis Wake Research (\$116K starting price)

- Fifteen (15) passengers
- \$675 (half day), \$900 (all day)

United Water Conservation District 5

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Rental Rates Comparison

	Casitas	1 hour	2 - 5 hour	Daily
14' (4 person)		\$ 75	\$110	\$120
16' (6 person)		\$ 85	\$120	\$130
20' pontoon (8 person)		\$135	\$230	\$315
24' pontoon (10 person)		\$140	\$245	\$315
	Pyramid	2 hour (min)	add'l hour	Daily
14' (4 person)		\$ 45	\$ 15	\$100
16' (5 person)		\$ 80	\$ 30	\$200
Fishing Pontoon (10 person)		\$125	\$ 50	\$325
Deluxe Pontoon (10 person)		\$170	\$ 70	\$450
	Cachuma	2 hour (min)	add'l hour	Daily
Boat (4 person)		\$ 45	\$ 15	\$120
Boat (6 person)		\$ 65	\$ 18	\$155
Pontoon (10 person)		\$120	\$ 40	\$260
Pontoon (14 person)		\$130	\$ 50	\$350

United Water Conservation District 6

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2025 SUN TRACKER PARTY BARGE 20 DLX

Selection Rationale

- ▶ New boats are more costly, but allow for a homogeneous rental fleet
- ▶ Pontoon boats are stable and can safely accommodate several people
- ▶ Decided on a 20' vs 16' boat to accommodate families, but a 60hp engine to reduce the ability to speed

United Water Conservation District

SPECIFICATIONS

Standard | Metric

Length	21' 11"
Deck Length	19' 10"
Deck Width	8' 6"
Max. Recommended HP	115 HP
Fuel Capacity	321 gal.
Pontoon Log Length	20' 4"
Pontoon Log Diameter	24"
Pontoon Log Material	0.080 5052 marine alloy
Max. Person Capacity	10 persons
Max. Person Weight	1370 lbs.
Max. Person, Motor & Gear Weight	1900 lbs.
Interior Depth	26"
Average Dry Weight	2080 lbs.
Average Package Weight	3745 lbs.
Package Height	8' 9"
Package Width	8' 6"
Towing Length	30' 2"
Storage Length	30' 2"

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United Water Conservation District



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2025 CRESTLINER 1672

Selection Rationale

- ▶ New boats are more costly, but allow for a homogeneous rental fleet
- ▶ Aluminum v-hull boats are popular with fishermen
- ▶ Decided on the larger 16' boat because of stability, but a small 9.9hp engine to reduce the ability to speed

SPECS & FEATURES		
GENERAL SPECS	FEATURES	WARRANTY
Length 16' 2"	HP Range 0-25	Seating 5
Fuel Capacity PORTABLE	Aluminum Gauge Bottom .063"	Aluminum Gauge Sides .063"
Aluminum Gauge Transom .063"	Beam 72"	Max HP Capacity 25
Max Weight Capacity 1,150 LBS	Weight (Boat Only, Dry) 325 LBS	

United Water Conservation District

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United Water Conservation District

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Initial Investment

Year:	2025
Type:	Pontoon
Make:	Sun Tracker
Model:	PB20DLX
Motor:	Mercury, four stroke, 60hp
Size:	20'
Capacity:	10 people, 1,370lbs
3 boats & 1 trailer:	\$ 108,935 (includes 5% gov. discount)
Average price per unit:	\$ 36,312

Year:	2025
Type:	V hull fishing boat
Make:	Crestliner
Model:	1672
Motor:	Mercury, four stroke, 9.9hp
Size:	16'
Capacity:	5 people, 1,150lbs
Price (boat only):	\$ 9,400
Price w/trailer:	\$ 11,275
4 boats & 1 trailer:	\$ 42,535
Average price per unit:	\$ 10,635

Initial boat investment:	\$ 151,470
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United Water Conservation District

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Proposed Rental Rates

Pontoon	2 hour (min)add'l hour		Daily	ROI (days)
weekday (peak)	\$ 150	\$60	\$ 450	90
weekend/holiday (peak)	\$ 170	\$70	\$ 500	81
weekday (off-peak)	\$ 125	\$55	\$ 425	96
weekend/holiday (off-peak)	\$ 140	\$60	\$ 450	90
V-hull				
weekday (all year)	\$ 70	\$25	\$ 200	75
weekend/holiday (all year)	\$ 80	\$30	\$ 250	60

United Water Conservation District


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Condor Point Store

- Existing operation
- Currently staffed with one employee, but a second can be added to attend to boat rentals
- Point-of-sale terminals and radio comms with rangers
- Base of operations for contracts, payments, safety briefings, and the issuance of PFDs (model used at other local lakes)



United Water Conservation District
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Projected Revenue

Rental		FY 2026		FY 2027		Total
Rate	Pontoon	Rental Days	Revenue	Rental Days	Revenue	
60%	weekday (peak)	41	\$ 33,210	68	\$55,080	\$ 88,290
75%	weekend/holiday (peak)	43	\$ 48,375	34	\$38,250	\$ 86,625
15%	weekday (off-peak)	182	\$ 34,808	182	\$34,808	\$ 69,615
25%	weekend/holiday (off-peak)	81	\$ 27,338	81	\$27,338	\$ 54,675
		347	\$143,730	365	\$155,475	\$ 299,205
V-hull						
60%	weekday (peak)	41	\$ 19,680	68	\$32,640	\$ 52,320
75%	weekend/holiday (peak)	43	\$ 32,250	34	\$25,500	\$ 57,750
60%	weekday (off-peak)	182	\$ 87,360	182	\$87,360	\$174,720
65%	weekend/holiday (off-peak)	81	\$ 52,650	81	\$52,650	\$105,300
		347	\$191,940	365	\$198,150	\$ 390,090
			\$335,670		\$353,625	\$ 689,295
			insurance: \$ (30,000)		\$ (30,000)	\$ (60,000)
			fuel, maintenance, etc.: \$ (86,750)		\$ (91,250)	\$ (178,000)
			labor: \$ (55,520)		\$ (58,400)	\$ (113,920)
			net: \$163,400		\$173,975	\$ 337,375

United Water Conservation District
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Risk Mitigation Steps

- **Rental Contract**
 - Wording reviewed and approved by District counsel
 - Signed by primary renter and list all passengers
 - Will include potentially hazardous conditions at Lake Piru (submerged trees and other obstructions close to shore, wind and related waves, etc.)
 - Swimming from v-hull when not at shore will be prohibited since there isn't an easy way to get back into the boat
- Everyone will be required to watch a brief boating safety video prior to boarding the boat

United Water Conservation District 15

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continued

- A personal floatation device (PFD) issued to everyone who will be on the boat and the law requiring "everyone under the age 13 years to wear a PFD at all times when on the boat" will continue to be actively enforced
- Staff will verbally review the proper operation of the boat and boat features with the primary renter when at the boat
 - Location of the swim ladder and throwable life preserver on the pontoon boats
- Weight capacity of boats will be strictly enforced
- Rangers regularly patrol the lake

United Water Conservation District 16

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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: May 27, 2025 (June 2, 2025, meeting)

Agenda Item: **2.4 Check Recap Monthly Report – March and April 2025**
Information Item

Staff Recommendation:

Review the District's accounts payable recap report for the months of March and April 2025 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 - March
- B - Check Recap Monthly Report - April

ATTACHMENT A

March 2025 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$6,168,590.34
Direct Deposit/Payroll Related	\$1,004,199.71
FSA Payment	\$5,718.47
<i>Total Payments Reflected in System</i>	\$7,178,508.52
<u>Top 5 Itemized by Category</u>	
TORO ENTERPRISES INC	\$2,668,274.60
GEI CONSULTANTS, INC	\$750,102.94
US BANK NATIONAL ASSOCIATION	\$489,266.68
CASITAS MUNICIPAL WATER	\$379,520.25
NORTHWEST HYDRAULIC CONSULTANTS	\$217,198.94
Total Disbursements 03/2025	\$7,178,508.52

TOP FIVE VENDORS MARCH 2025

Vendor	Check/EFT Number	Check Date	Amount
TORO ENTERPRISES INC	303198	3/11/2025	\$ 2,034,546.70
	303267	3/24/2025	\$ 633,727.90
GEI CONSULTANTS, INC	2537	3/3/2025	\$ 201,946.88
	2584	3/17/2025	\$ 32,299.00
	2608	3/24/2025	\$ 10,495.31
	2635	3/28/2025	\$ 505,361.75
US BANK NATIONAL ASSOCIATION	ACH3829	3/18/2025	\$ 489,266.68
CASITAS MUNICIPAL WATER	2527	3/3/2025	\$ 246,371.75
	2577	3/17/2025	\$ 133,148.50
NORTHWEST HYDRAULIC CONSULTANTS	2542	3/3/2025	\$ 99,320.00
	2642	3/28/2025	\$ 117,878.94

ATTACHMENT B

April 2025 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$4,012,737.40
Direct Deposit/Payroll Related	\$1,015,275.83
FSA Payment	\$7,773.88
<i>Total Payments Reflected in System</i>	\$5,035,787.11
<u>Top 5 Itemized by Category</u>	
TORO ENTERPRISES INC	\$908,662.85
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$869,019.54
GEI CONSULTANTS, INC	\$593,166.13
SO. CALIFORNIA EDISON	\$271,199.73
ABC LIOVIN DRILLING, INC	\$182,905.64
Total Disbursements 04/2025	\$5,035,787.11

TOP FIVE VENDORS APRIL 2025

Vendor	Check/EFT Number	Check Date	Amount
TORO ENTERPRISES INC	303355	4/11/2025	\$ 908,662.85
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	2655	4/7/2025	\$ 209,225.41
	2680	4/11/2025	\$ 286,109.34
	2732	4/29/2025	\$ 373,684.79
GEI CONSULTANTS, INC	2664	4/7/2025	\$ 368,761.25
	2695	4/11/2025	\$ 217,192.13
	2746	4/29/2025	\$ 7,212.75
SO. CALIFORNIA EDISON	ACH3848	4/1/2025	\$ 4,746.91
	ACH3849	4/9/2025	\$ 134,783.61
	ACH3850	4/14/2025	\$ 126,661.35
	ACH3851	4/25/2025	\$ 5,007.86
ABC LIOVIN DRILLING, INC	2730	4/29/2025	\$ 182,905.64



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: May 27, 2025 (June 2, 2025, meeting)

Agenda Item: **2.5 Investment Monthly Report (April 2025)**
Information Item

Staff Recommendation:

Review the most current investment report for the month ending April 30, 2025.

Discussion:

None. Informational only.

Fiscal Impact:

As shown.

Attachment:

Combined Investment Monthly Report

**United Water Conservation District
Monthly Investment Report
April 30, 2025**

Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	7,646,584	1	14.85%
Petty Cash	5,400	1	0.01%
County Treasury	3,217	1	0.01%
LAIF Investments	43,834,248	1	85.12%
Total Cash, Cash Equivalents and Securities	51,489,449		100.00%
Investment Portfolio w/o Trustee Held Funds	51,489,449		
Trustee Held Funds	-		
Total Funds	51,489,449		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	45,923,239	2,911,010	48,834,248
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	1,075,103	1,420,312	4.48%

|| 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:
Mauricio Guardado
51950C116BDC414

Mauricio Guardado, General Manager

5/28/2025

Date Certified

DocuSigned by:
Anthony Emmert
51950C116BDC414

Anthony Emmert, Assistant General Manager

5/28/2025

Date Certified

Signed by:
Brian H Zahn
60850C116BDC414

Brian H. Zahn, Chief Financial Officer

5/27/2025

Date Certified

United Water Conservation District			
Cash Position			
April 30, 2025			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:		Revenue collected for district operations	
General/Water Conservation	16,363,835	2,848,882	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		1,253,968	Designated for replacement, capital improvements, and environmental projects
		7,298,984	Supplemental Water Purchase Fund
General CIP Funds	16,139,969	16,139,969	Appropriated for capital projects
	4,815,038	4,815,038	Reserved for CIP Projects
Special Revenue Funds:		Revenue collected for a special purpose	
State Water Project Funds	7,801,298	7,801,298	Procurement of water/rights from state water project
Enterprise Funds:		Restricted to fund usage	
Freeman Fund	(708,621)	(708,621)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	3,178,819	3,178,819	Appropriated for capital projects
OH Pipeline Fund	2,034,462	2,034,462	Delivery of water to OH customers
OH CIP Fund	1,148,638	1,148,638	Appropriated for capital projects
OH Pipeline Well Replacement Fund	20,575	20,575	Well replacement fund
PV Pipeline Fund	1,109,792	1,109,792	Delivery of water to PV customers
PV CIP Fund	253,955	253,955	Appropriated for capital projects
PT Pipeline Fund	2,714,776	2,714,776	Delivery of water to PTP customers
PT CIP Fund	(3,383,085)	(3,383,085)	Appropriated for capital projects
Total District Cash & Investments	51,489,449	51,489,449	



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: May 23, 2025 (June 2, 2025, meeting)

Agenda Item: 2.6 Pipeline Delivery Monthly Report (March and April 2025)
Information Item

Staff Recommendation:

Review the most current pipeline delivery reports for March and April 2025 that are attached.

Fiscal Impact:

As shown.

Discussion:

Informational only.

Attachments:

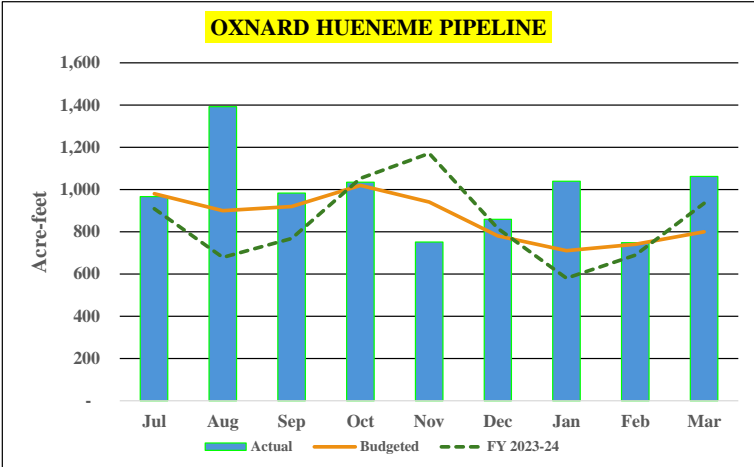
A - Pipeline Delivery Report – March 2025

B - Pipeline Delivery Report – April 2025

United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2024-25 data thru March 31, 2025

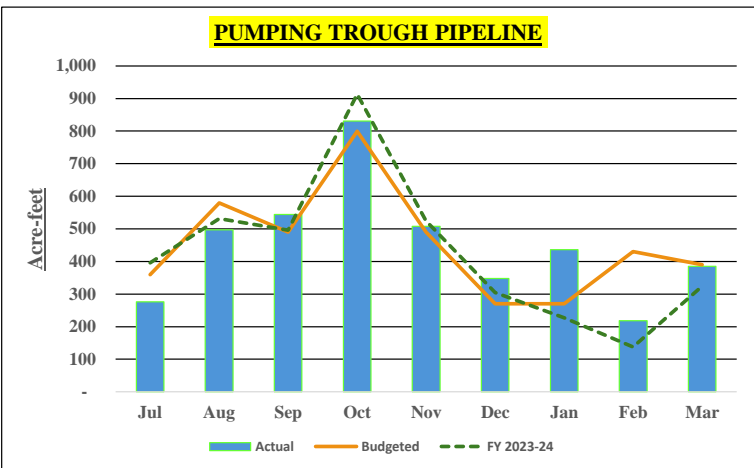
OH Pipeline 2024-25			
	Projection	Actual	Variance
Jul	980	966	(14)
Aug	900	1,392	492
Sep	920	982	62
Oct	1,020	1,034	14
Nov	940	750	(190)
Dec	780	858	78
Jan	710	1,039	329
Feb	740	748	8
Mar	800	1,061	261
Apr	820		
May	980		
Jun	930		
Totals	10,520	8,830	1,040
YTD	7,790	8,830	1,040

YTD Actual to Budget: 13.4%



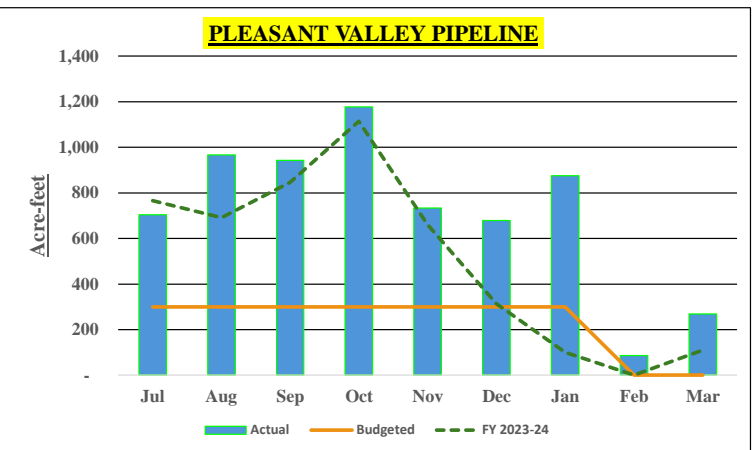
PT Pipeline 2024-25			
	Projection	Actual	Variance
Jul	360	276	(84)
Aug	580	497	(83)
Sep	490	544	54
Oct	800	831	31
Nov	490	508	18
Dec	270	348	78
Jan	270	436	166
Feb	430	219	(211)
Mar	390	385	(5)
Apr	500		
May	540		
Jun	470		
Totals	5,590	4,045	(35)
YTD	4,080	4,045	(35)

YTD Actual to Budget: -0.9%



PV Pipeline 2024-25			
	Projection	Actual	Variance
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	876	576
Feb	-	86	86
Mar	-	269	269
Apr	-		
May	-		
Jun	-		
Totals	2,100	6,436	4,336
YTD	2,100	6,436	4,336

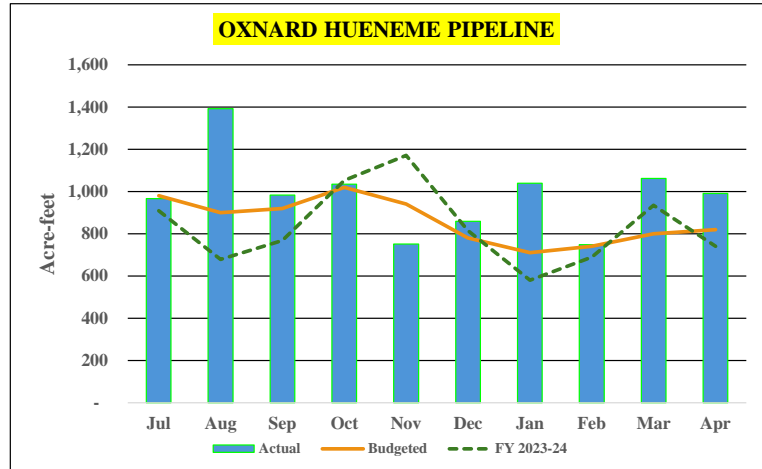
YTD Actual to Budget: 206.5%



United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2024-25 data thru April 30, 2025

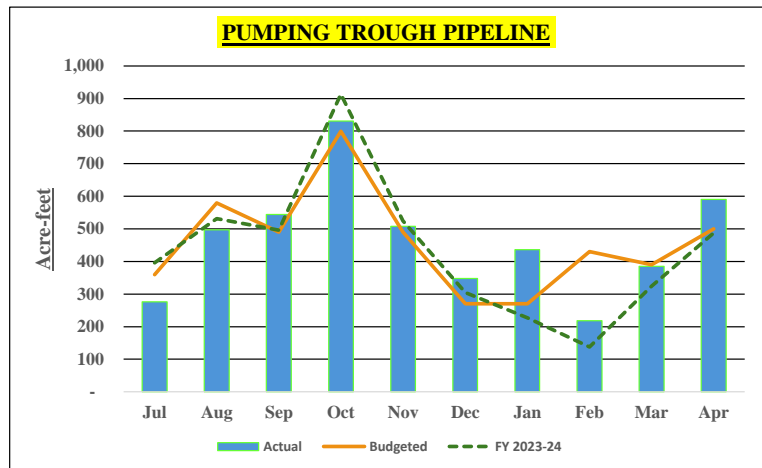
OH Pipeline 2024-25			
	Projection	Actual	Variance
Jul	980	966	(14)
Aug	900	1,392	492
Sep	920	982	62
Oct	1,020	1,034	14
Nov	940	750	(190)
Dec	780	858	78
Jan	710	1,039	329
Feb	740	748	8
Mar	800	1,061	261
Apr	820	991	171
May	980		
Jun	930		
Totals	10,520	9,821	1,211
YTD	8,610	9,821	1,211

YTD Actual to Budget: 14.1%



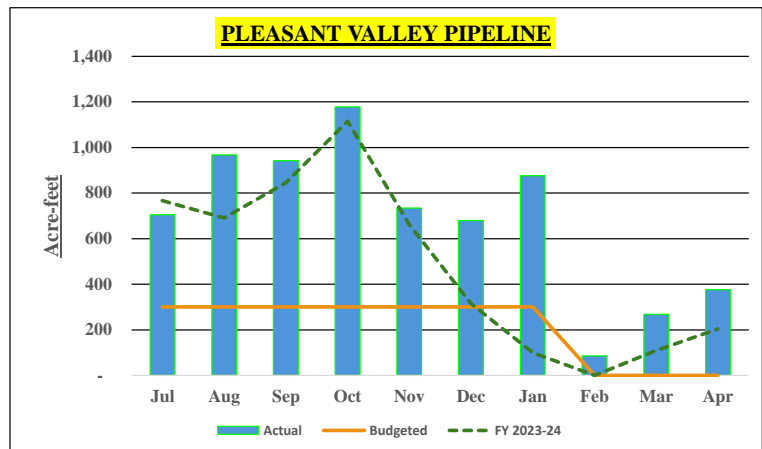
PT Pipeline 2024-25			
	Projection	Actual	Variance
Jul	360	276	(84)
Aug	580	497	(83)
Sep	490	544	54
Oct	800	831	31
Nov	490	508	18
Dec	270	348	78
Jan	270	436	166
Feb	430	219	(211)
Mar	390	385	(5)
Apr	500	590	90
May	540		
Jun	470		
Totals	5,590	4,635	55
YTD	4,580	4,635	55

YTD Actual to Budget: 1.2%



PV Pipeline 2024-25			
	Projection	Actual	Variance
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	876	576
Feb	-	86	86
Mar	-	269	269
Apr	-	377	377
May	-		
Jun	-		
Totals	2,100	6,812	4,712
YTD	2,100	6,812	4,712

YTD Actual to Budget: 224.4%





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: May 27, 2025 (June 2, 2025, meeting)

Agenda Item: **2.7 District Staff and Board Member Reimbursement
Quarterly Report (January 1 through March 31, 2025)
Information Item**

Staff Recommendation:

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

Discussion:

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

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

Attachment:

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

UNITED WATER CONSERVATION DISTRICT
CHECK REPORT
QUARTER ENDED 03/31/2025

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
BERNARD RIEDEL JR.	RANGER TEAM PARTICIPATED IN PIRU CHRIST PARADE	\$113.96	\$113.96	01/03/2025	302932
BRAM SERCU	SACRAMENTO ANNUAL MEETING FIELD TOUR	\$149.44	\$149.44	01/03/2025	2369
DESTINY RUBIO	BROWNBAG SESSION	\$703.43	\$1,022.48	01/03/2025	2373
	HOTEL FOR ACWA	\$319.05			
	REQUEST FOR PETTY CASH	\$345.97	\$345.97	03/03/2025	2532
EVA IBARRA	FPBGSA MILE FOR BOARD MEETING 9/5 & 26 ,11/7,12/12	\$125.96	\$125.96	01/31/2025	303038
EVAN LASHLY	MILEAGE CONF CA/NV TASK FORCE CSUCI	\$100.80	\$100.80	01/17/2025	2428
GROENEVELD, MICHAEL	NR EMT CERTIFICATION SPRING 2024	\$645.50	\$645.50	01/03/2025	302948
HANNAH GARCIA-WICKSTRUM	BOOT ALLOWANCE REIMBURSEMENT 2025	\$300.00	\$300.00	03/24/2025	2609
HAVEN WHIPPLE	MILEAGE REIM CALIF/NEV AMPHI POPUL TASK FORCE CSUCI	\$106.40	\$106.40	01/17/2025	2433
JACKIE LOZANO	REMIBURSEMENT MBGSA/BUSINESS LUNCH	\$106.56	\$106.56	03/24/2025	2612
JERRETT HOWERY	PC 832 TRAINING CLASS	\$220.05	\$220.05	03/24/2025	303251
	TRAVEL EXPENSE	\$127.26	\$127.26	03/28/2025	303287
JOSH PEREZ	PALM DESERT ACWA CONFERENCE	\$758.80	\$758.80	01/03/2025	2380
KELLEN EVERTON	CHECK REQUEST FOR TUITION REIMBURSEMENT PROGRAM	\$244.20	\$244.20	01/31/2025	303048
MATTHEW WONG	CHECH REQUEST FE EXAM FEE/FE CHEMICAL PREP BOOK	\$429.03	\$429.03	03/11/2025	303186
MAURICIO GUARDADO	ACWA DC CONFERENCE/ WASHINGTON DC UBER	\$179.13	\$179.13	03/17/2025	303223
MIKE KAMINSKI	REIMBURSEMENT FOR TRAINING WATE WISE	\$950.00	\$1,105.00	03/28/2025	2638
	REIMBURSEMENT FOR T5 EXAM	\$155.00			
MOHAMMED HASAN	TRAVEL REIMBURSEMENT/ DEC 2024	\$442.71	\$469.31	02/14/2025	2508
	TRAVEL REIMBURSEMENT/ JAN 2025	\$26.60			
PAUL REYNOSO	TRAVEL EXPENSE	\$125.02	\$207.76	03/28/2025	303294
	TRAVEL EXPENSE	\$82.74			
ROBYN NICHOLE GORECKI	ANNUAL ALLOWANCE PURCHASE WORK BOOTS SAFETY /FIELD	\$291.88	\$291.88	01/03/2025	2388
STEPHEN HUBER	TRAVEL REIMBURSEMENT / DEC 2024	\$269.34	\$269.34	01/03/2025	2390
STEVEN KADOWAKI	TUITION REIMBURSEMENT ACT 211 & MGT 312	\$2,646.00	\$2,646.00	02/14/2025	2512
TESSA LENZ	ANNUAL WORK BOOT ALLOWANCE FY24-25	\$300.00	\$300.00	01/03/2025	2391
TODD SPENCER	TRAVEL REIMBURSEMENT	\$881.90	\$881.90	03/24/2025	303266
ZACHARY PLUMMBER	CHECK REQUEST IPAD KEYBOARD	\$483.92	\$483.92	03/11/2025	303202
		\$11,630.65	\$11,630.65		



United Water Conservation District, CA

Check Report

By Vendor Name

Date Range: 01/01/2025 - 03/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Citizens AP Bank-Citizens Business - AP Bank						
BER02	Bernard Riedel Jr.	01/03/2025	Regular	0.00	113.96	302932
2024-12-19	Invoice	01/03/2025	RANGER TEAM PARTICIPATED IN PIRU CHR...	0.00	113.96	
SER07	BRAM SERCU	01/03/2025	EFT	0.00	149.44	2369
2024-12-09	Invoice	01/03/2025	SACRAMENTO ANNUAL MEETING FIELD T...	0.00	149.44	
RUB01	DESTINY RUBIO	01/03/2025	EFT	0.00	1,022.48	2373
2024-12-06	Invoice	01/03/2025	BROWNBAG SESSION	0.00	703.43	
2024-12-09	Invoice	01/03/2025	HOTEL FOR ACWA	0.00	319.05	
RUB01	DESTINY RUBIO	03/03/2025	EFT	0.00	345.97	2532
2025-02-13	Invoice	02/28/2025	REQUEST FOR PETTY CASH	0.00	345.97	
IBA01	EVA IBARRA	01/31/2025	Regular	0.00	125.96	303038
2025-01-15	Invoice	01/31/2025	FPBGSA MILE FOR BOARD MEETING 9/5 &...	0.00	125.96	
LAS05	EVAN LASHLY	01/17/2025	EFT	0.00	100.80	2428
2025-01-14	Invoice	01/17/2025	MILEAGE CONF CA/NV TASK FORCE CSUCI	0.00	100.80	
GRO01	Groeneveld, Michael	01/03/2025	Regular	0.00	645.50	302948
2024-12-19	Invoice	01/03/2025	NR EMT CERTIFICATION SPRING 2024	0.00	645.50	
HGW	HANNAH GARCIA-WICKSTRUM	03/24/2025	EFT	0.00	300.00	2609
2025-03-11	Invoice	03/21/2025	BOOT ALLOWANCE REIMBURSEMENT 2025	0.00	300.00	
HAV01	Haven Whipple	01/17/2025	EFT	0.00	106.40	2433
2025-01-14	Invoice	01/17/2025	MILEAG REIM CALIF/NEV AMPHI POPUL T...	0.00	106.40	
LOZ01	JACKIE LOZANO	03/24/2025	EFT	0.00	106.56	2612
2025-03-05	Invoice	03/21/2025	REIMBURSEMENT MBGSA/BUSINESS LUN...	0.00	106.56	
HOW02	Jerrett Howery	03/24/2025	Regular	0.00	220.05	303251
2025-02-23	Invoice	03/21/2025	PC 832 TRAINING CLASS	0.00	220.05	
HOW02	Jerrett Howery	03/28/2025	Regular	0.00	127.26	303287
2025-03-07	Invoice	03/28/2025	TRAVEL EXPENSE	0.00	127.26	
PER02	JOSH PEREZ	01/03/2025	EFT	0.00	758.80	2380
2024-12-11	Invoice	01/03/2025	PALM DESERT ACWA CONFERENCE	0.00	758.80	
EVE02	Kellen Everton	01/31/2025	Regular	0.00	244.20	303048
2024-11-19	Invoice	01/31/2025	CHECK REQUEST FOR TUITION REIMBURS...	0.00	244.20	
MAT02	Matthew Wong	03/11/2025	Regular	0.00	429.03	303186
2025-02-21	Invoice	03/07/2025	CHECH REQUEST FE EXAM FEE/FE CHEMI...	0.00	429.03	
GUA05	MAURICIO GUARDADO	03/17/2025	Regular	0.00	179.13	303223
2025-02-04B	Invoice	03/14/2025	ACWA DC CONFERENCE/ WASHINGTON DC...	0.00	179.13	
KAM05	MIKE KAMINSKI	03/28/2025	EFT	0.00	1,105.00	2638
2025-03-11	Invoice	03/28/2025	REIMBURSEMENT FOR TRAINING WATE W..	0.00	950.00	
2025-3-11B	Invoice	03/28/2025	REIMBURSEMENT FOR T5 EXAM	0.00	155.00	
HAN01	MOHAMMED HASAN	02/14/2025	EFT	0.00	469.31	2508
2024-12-31	Invoice	02/14/2025	TRAVEL REIMBURSEMENT/ DEC 2024	0.00	442.71	
2025-01-31	Invoice	02/14/2025	TRAVEL REIMBURSEMENT/ JAN 2025	0.00	26.60	

Check Report

Date Range: 01/01/2025 - 03/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
PAU01	Paul Reynoso	03/28/2025	Regular	0.00	207.76	303294
2025-02-28	Invoice	03/28/2025	TRAVEL EXPENSE	0.00	125.02	
2025-3-07	Invoice	03/28/2025	TRAVEL EXPENSE	0.00	82.74	
GOR02	ROBYN NICHOLE GORECKI	01/03/2025	EFT	0.00	291.88	2388
2024-11-15	Invoice	01/03/2025	ANNUAL ALLOWANCE PURCHASE WORK ...	0.00	291.88	
HUB01	Stephen Huber	01/03/2025	EFT	0.00	269.34	2390
2024-12-31	Invoice	01/03/2025	TRAVEL REIMBURSEMENT / DEC 2024	0.00	269.34	
KAD02	STEVEN KADOWAKI	02/14/2025	EFT	0.00	2,646.00	2512
2024-12-19	Invoice	02/14/2025	TUITION REIMBURSEMENT ACT 211 & MG...	0.00	2,646.00	
LEN01	Tessa Lenz	01/03/2025	EFT	0.00	300.00	2391
2024-12-13	Invoice	01/03/2025	ANNUAL WORK BOOT ALLOWANCE FY24-...	0.00	300.00	
SPE01	Todd Spencer	03/24/2025	Regular	0.00	881.90	303266
2025-02-26	Invoice	03/21/2025	TRAVEL REIMBURSEMENT	0.00	881.90	
ZAC01	Zachary Plummer	03/11/2025	Regular	0.00	483.92	303202
2025-02-10	Invoice	03/07/2025	CHECK REQUEST IPAD KEYBOARD	0.00	483.92	

Bank Code Citizens AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	12	11	0.00	3,658.67
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	17	14	0.00	7,971.98
	29	25	0.00	11,630.65

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	12	11	0.00	3,658.67
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	17	14	0.00	7,971.98
	29	25	0.00	11,630.65

Fund Summary

Fund	Name	Period	Amount
999	Clearing Fund	1/2025	4,128.76
999	Clearing Fund	2/2025	3,115.31
999	Clearing Fund	3/2025	4,386.58
			11,630.65



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: May 28, 2025 (June 2, 2025, meeting)

**Agenda Item: 2.8 Board Requested Cost Tracking Items Quarterly Report
Information Item**

Staff Recommendation:

Review the costs that the District has incurred through March 31, 2025:

- 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 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.

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 March 31, 2025.

Fiscal Impact:

As shown.

Attachments:

- A - Cost Summary
- B - Board Motion Item with Fiscal Impact

United Water Conservation District
Consolidated Cost Summary Report
Through March 31, 2025

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	320,772	452,912	102,217	358,043	207,392	101	30,849	210	363,469	3,269,115	3,535,191	4,394,032
Report Total	11,276,858	7,313,249	5,189,150	9,469,097	4,082,452	4,276,754	139,518	975,145	16,227,223	35,847,286	98,719,806	132,156,818
Previous 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
<i>Current Activity</i>	<i>211,499</i>	<i>215,793</i>	<i>26,556</i>	<i>108,573</i>	<i>39,147</i>	-	<i>6,739</i>	-	<i>106,053</i>	<i>496,123</i>	<i>2,963,029</i>	<i>1,048,877</i>

* Does not include City of San Buenaventura judgment

The activity for Q3 (\$211K) was spent on staff time (\$47K), and professional services (\$164K).

Current Activity Narrative:

FERC - The activity for Q3 (\$211K) was spent on staff time (\$47K), and professional services (\$164K).

PMF - The activity for Q3 (\$216K) was spent on staff time (\$8K), Professional Services (\$195K) and Permitting (\$13K).

General/Water Cons - There were salary costs (\$17K) and legal costs (\$9K) in Q3.

Freeman - The activity for Q3 (\$109K) was spent on staff time (\$105K) and professional services (\$4K).

Quagga - The activity for Q3 (\$39K) was spent on staff time (\$30K) and professional services (\$9K) related to quagga mussel eradication and the scientific dive agreement.

Ventura - No Activity associated with the City of Ventura Lawsuit

O. Mykiss CESA - Third quarter activity (\$7K) was spent on staff time.

Takings Claim - No Activity associated with the Takings Claim.

Wishtoyo - The activity for Q3 (\$106K) was spent on salaries (\$39K) and legal fees (\$67K) related to the Wishtoyo complaint.

Legal Fees - Includes all legal fees for the District. These fees were dominated by the OPV adjudication, FCGMA SGMA, SFD FERC and General Counsel.

Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by fish passage, SFD EAP, quagga related services, and administrative costs.

United Water Conservation District
Board Motion Item with Fiscal Impact

Sponsor	Description/Summary	Budget Y/N	Cash Impact of Approval	Other Financial Impact
Finance	Payment Plan, and Penalty and Interest Waiver Request from Mrs. Trinidad	n/a	\$9,034.52	\$0
Total:			\$9,034.52	\$0



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: April 17, 2025 (June 2, 2025, meeting)

Agenda Item: 3.1 Payment Plan, and Penalty and Interest Waiver Request from Mrs. Nancy Trinidad
Motion

Staff Recommendation:

Review and consider recommending for Board approval a request from Mrs. Nancy Trinidad to enter a payment plan for groundwater extraction charges of \$38,197.68 incurred from the billing period of January 1, 2021, through December 31, 2024, for well number 04N18W29E01S. Additionally, she is seeking a waiver for the associated penalty and interest charges amounting to \$9,034.52 upon successful completion of the payment plan.

Discussion:

Mrs. Trinidad's daughter, Ms. Jennifer Trinidad, has been instrumental in assisting her with the required semi-annual filings in the past. However, Ms. Trinidad relocated from Ventura County in early 2021, and Mrs. Trinidad found herself unfamiliar with the process. As a result, she was not able to file the necessary statements. Recently, Mrs. Trinidad became aware of the account status and has taken immediate steps to rectify the situation by responding to our communications and seeking guidance from our office.

Mrs. Trinidad has communicated that due to ongoing financial challenges, they are unable to pay the balance in full. In accordance with the District's adopted Payment Plan Policy, any payment plan extending beyond six (6) months requires Board approval. Ms. Trinidad has proposed a payment plan consisting of thirty-eight (38) bi-weekly installments of \$1,000.00, concluding with a final payment of \$197.68 as shown below.

Range	No. of Payments	Amount
4/21/2025 - 9/21/2026	38	38,000.00
10/5/2026	1	197.68
Total:	39	\$ 38,197.68

**3.1 Payment Plan, and Penalty and Interest Waiver Request from Mrs. Nancy Trinidad Administrative Services Department Monthly Report
Motion**

Furthermore, she is requesting that upon receipt of the total extraction charges, any associated penalties and interest be waived. To demonstrate her commitment to resolving the outstanding balance, Ms. Trinidad made an initial payment of \$1,000.00 on April 16, 2025. Staff recommend that the Board approve the proposed payment plan and agree to waive the associated penalties and interest.

Fiscal Impact:

Forfeiture of \$9,034.52 of General Water Conservation Funds, which were not previously anticipated or included in the adopted budget, and a delay of receipt for remaining expected charges.

Attachment

Request for Payment Plan and Waiver of Penalty & Interest Charges

REQUEST FOR PAYMENT PLAN AND WAIVER OF PENALTY & INTEREST CHARGES

Nancy Trinidad has requested a payment plan for groundwater extraction charges totaling \$38,197.68, and a waiver for the associated penalties and interest of \$9,979.16. Jennifer Trinidad, daughter of Mrs. Trinidad, previously assisted with the required semi-annual filings. However, Mrs. Trinidad faced difficulties in filing necessary semi-annual statements after her daughter, Jennifer, moved away in early 2021. To address the outstanding balance, Jennifer has proposed a payment plan comprised of 38 bi-weekly installments of \$1,000, and ending with a final payment of \$197.68. Nancy has already made an initial payment of \$1,000 on April 16, 2025, and she requests the waiver of penalties and interest in the amount of \$9,034.52 upon receipt of the full principal balance.

Entered payment plan within the last three years: Yes _____ No X

P&I Waived within the last three years: Yes _____ No X

Payment Plan Amount: \$ 38,197.68

Approved X Denied _____

Signature:  Date 5/20/25
Mauricio Guardado, General Manager

Signature:  Date 5/14/25
Brian Zahn, Chief Financial Officer

Operator: Nancy Trinidad
Well #: 04N18W29E01S
Account #: 100-00760

Production Charges January 1, 2021 through December 31, 2024

Balance as of 3/18/2021: \$ (24.04)

Period	AF	Rate	Production \$	P&I %	P&I \$	Payments	Balance
21-1	50.65	57.03	2,888.57	16%	465.08		3,329.61
21-2	85.94	67.51	5,801.81	16%	1,141.95		10,273.37
22-1	-	67.51	-	-	-	(3,000.00)	7,273.37
22-2	88.75	71.98	6,388.23	16%	1,458.52		15,120.12
23-1	30.81	71.98	2,217.70	16%	1,262.04		18,599.86
23-2	86.22	99.75	8,600.45	16%	2,492.07		29,692.38
24-1	27.15	99.75	2,708.21	16%	2,214.86		34,615.45
24-2	86.97	145.07	12,616.74	-	-		47,232.20

*22-1 was reported by the customer, all other production was based on 3-year averages

Total Production Charges: 38,197.68
 Total P&I: 9,034.52
Balance Due: \$47,232.20

100 - 00760

04N18W29E01S

		Payments	Projected Bal.
			\$ 47,232.20
✓ 1	4/16/2025	1,000.00	46,232.20
2	5/5/2025	1,000.00	45,232.20
3	5/19/2025	1,000.00	44,232.20
4	6/2/2025	1,000.00	43,232.20
5	6/16/2025	1,000.00	42,232.20
6	6/30/2025	1,000.00	41,232.20
7	7/14/2025	1,000.00	40,232.20
8	7/28/2025	1,000.00	39,232.20
9	8/11/2025	1,000.00	38,232.20
10	8/25/2025	1,000.00	37,232.20
11	9/8/2025	1,000.00	36,232.20
12	9/22/2025	1,000.00	35,232.20
13	10/6/2025	1,000.00	34,232.20
14	10/20/2025	1,000.00	33,232.20
15	11/3/2025	1,000.00	32,232.20
16	11/17/2025	1,000.00	31,232.20
17	12/1/2025	1,000.00	30,232.20
18	12/15/2025	1,000.00	29,232.20
19	12/29/2025	1,000.00	28,232.20
20	1/12/2026	1,000.00	27,232.20
21	1/26/2026	1,000.00	26,232.20
22	2/9/2026	1,000.00	25,232.20
23	2/23/2026	1,000.00	24,232.20
24	3/9/2026	1,000.00	23,232.20
25	3/23/2026	1,000.00	22,232.20
26	4/6/2026	1,000.00	21,232.20
27	4/20/2026	1,000.00	20,232.20
28	5/4/2026	1,000.00	19,232.20
29	5/18/2026	1,000.00	18,232.20
30	6/1/2026	1,000.00	17,232.20
31	6/15/2026	1,000.00	16,232.20
32	6/29/2026	1,000.00	15,232.20
33	7/13/2026	1,000.00	14,232.20
34	7/27/2026	1,000.00	13,232.20
35	8/10/2026	1,000.00	12,232.20
36	8/24/2026	1,000.00	11,232.20
37	9/7/2026	1,000.00	10,232.20
38	9/21/2026	1,000.00	9,232.20
39	10/5/2026	1,000.00	8,232.20
40	10/19/2026	1,000.00	7,232.20
41	11/2/2026	1,000.00	6,232.20
42	11/16/2026	1,000.00	5,232.20
43	11/30/2026	1,000.00	4,232.20
44	12/14/2026	1,000.00	3,232.20
45	12/28/2026	1,000.00	2,232.20
46	1/11/2027	1,000.00	1,232.20
47	1/25/2027	1,000.00	232.20
48	2/8/2027	232.20	(0.00)

I'd like to request a payment plan for this amount. Moving away from ventura county has been the reason for this balance. I have moved back to ventura county and am focused on bringing this balance to zero, and being current with this account. Thank you for your consideration.
Jennifer Trinidad

If I can request to please waive the penalty and interest, I would greatly appreciate it.
Thank you
\$197.68 → principal



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Dr. Bram Sercu, Principal Hydrologist

Date: May 28, 2025 (June 2, 2025, meeting)

Agenda Item: **3.2 Authorize the General Manager to Execute the Second Amendment to the Memorandum of Understanding between the Santa Clarita Valley Water Agency, Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District regarding the use of the Castaic Lake Flexible Storage Program**
Motion

Staff Recommendation:

Review and consider recommending the Board authorize the General Manager to execute the Second Amendment to the Memorandum of Understanding between the Santa Clarita Valley Water Agency, Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District (collectively referred to as the "Ventura Entities") regarding the use of the Castaic Flexible Storage Program.

Background:

The Monterey Amendments to the California State Water Project (SWP) Water Supply Contracts established "flexible storage accounts" in SWP terminal reservoirs for several SWP contractors with access to those terminal reservoirs. Castaic Lake is one of the SWP terminal reservoirs. For Castaic Lake, these contractors include the SCVWA (formerly Castaic Lake Water Agency), the Metropolitan Water District of Southern California, and the Ventura County Flood Control and Water Conservation District, now called the Ventura County Watershed Protection District (VCWPD).

Via agreements with the VCWPD, shares of the Ventura County SWP access are divided between the Casitas Municipal Water District (CMWD), City of San Buenaventura, and United Water Conservation District (District). CMWD serves as the administrator of the Water Supply Contracts for all Ventura Entities. The "flexible storage account" in Castaic Lake established by the Monterey Amendments for the Ventura Entities totals 1,376 acre-feet and is assigned to the various agencies as follows: 344 acre-feet for the CMWD, 688 acre-feet for the City, and 344 acre-feet for the District.

3.2 Authorize the General Manager to Execute the Second Amendment to the Memorandum of Understanding between the Santa Clarita Valley Water Agency, Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District regarding the use of the Castaic Lake Flexible Storage Program
Motion

Discussion:

As the Ventura Entities do not have direct access to Castaic Lake, in 2005, Castaic Lake Water Agency (CLWA) and Ventura entities entered into a Memorandum of Understanding (MOU) allowing CLWA, which does have direct access to Castaic Lake, to “lease” the 1,376 acre-foot storage account. A per acre-foot per year charge of \$11 was established, based upon the California Department of Water Resources valuation of the storage in Castaic Lake. CLWA began using the storage account and made payments to CMWD, which in turn made payments to the City and United. This resulted in a maximum revenue to the District of \$3,784 per year for CLWA’s use of the storage account. The ten-year term of the original MOU expired on December 1, 2015, and the First Amendment to MOU for Use of Flexible Storage Account (First Amendment) allowed SCVWA (formerly CLWA) to continue to “lease” the storage account from the Ventura Entities for an additional ten years at a per acre-foot per year charge of \$13.

The ten-year term of the First Amendment will expire on December 1, 2025, and the Second Amendment to MOU for Use of Flexible Storage Account (Second Amendment) will allow SCVWA to continue to “lease” the storage account from the Ventura Entities for an additional five years. The \$13 per acre-foot per year charge has been increased to \$30.35, based on unit transportation costs in DWR Bulletin 132-24. This would result in a maximum revenue to the District of \$10,440 per year. A one-year notice of termination clause in the Second Amendment would allow United to opt-out of the MOU, should it have need for the storage account itself.

Fiscal Impact:

The Second Amendment will result in a maximum revenue of \$10,440 per year.

Attachments:

- A - MOU Regarding Pilot Program Between Castaic Lake Water Agency and Casitas Municipal Water Agency, the City of San Buenaventura, and United Water Conservation District Use of Flexible Storage Account, Castaic Lake
- B - First Amendment to Memorandum of Understanding for Use of Flexible Storage Account
- C - Second Amendment to Memorandum of Understanding for Use of Flexible Storage Account

Agreement No. 2005-046City Council Approved: 9/12/2005

**MEMORANDUM OF UNDERSTANDING
REGARDING PILOT PROGRAM BETWEEN
CASTAIC LAKE WATER AGENCY AND
CASITAS MUNICIPAL WATER DISTRICT,
THE CITY OF SAN BUENAVENTURA AND
UNITED WATER CONSERVATION DISTRICT
USE OF FLEXIBLE STORAGE ACCOUNT, CASTAIC LAKE**

This Memorandum of Understanding is entered into between Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District, collectively referred to as "Ventura Entities" and Castaic Lake Water Agency (referred to herein as "CLWA") with an effective date of December 1, 2005, and with reference to the following:

WHEREAS, CLWA desires to take steps to improve its water supply reliability for the benefit of its constituents in the Santa Clarita Valley and to meet dry-year water supply demands from its customers; and

WHEREAS, CLWA and Ventura County each possess a Flexible Storage Account in Castaic Lake, the terminal reservoir of the State Water Project, which accounts were created in 1995 pursuant to an amendment to CLWA's and the Ventura Entities' Water Supply Contracts with the California Department of Water Resources concerning the State Water Project. Such amendment allows the Ventura Entities to store a portion of their contractual Table A Amounts in Castaic Lake; and

WHEREAS, the Ventura Entities will be able to benefit from their Flexible Storage Account by allowing CLWA to utilize said account for storage of CLWA Table A Amount on a year-to-year basis in consideration for the payment of money; and

WHEREAS, the Ventura Entities desire to enter into this Memorandum of Understanding with CLWA on the terms and conditions set forth below; and

IN CONSIDERATION OF THE payment of money and the mutual promises of the parties hereto, it is agreed as follows:

- I. Castaic Lake Water Agency and the Ventura Entities hereby establish a pilot program to allow CLWA to use the Ventura Entities Flexible Storage Account of 1,376 acre-feet as described in Article 54 of Amendment Number 12 to the "County of Ventura Water Supply Contract", which is incorporated herein by reference and made a part hereof on the following terms and conditions:
 - A. CLWA will provide written notice to the Ventura Entities on or before December 1 of each calendar year of its desire to use the Ventura Entities Flexible Storage Account for the following calendar year. When CLWA uses the account, it will utilize the entire 1,376 acre-feet of available storage. The Ventura Entities shall respond to CLWA in written response by December 31 of each such calendar year in their sole and absolute

discretion whether such request to use the Flexible Storage Account is acceptable during the following year. Contacting the Ventura Entities with such a request and coordination of response shall be the responsibility of Casitas Municipal Water District ("Casitas" herein).

- B. If such use is acceptable, CLWA agrees to pay a charge of \$11.00 per acre-foot for the entire 1,376 acre feet of storage capacity of the Ventura Entities Flexible Storage Account ("Use Charge"), payable within thirty (30) days of the Ventura Entities' acceptance. Said charge will be paid to Casitas on behalf of all the Ventura Entities by January 31 of the year following the acceptance by the Ventura Entities. CLWA shall deliver the Use Charge to Casitas. Casitas shall allocate or transmit such payment to the three Ventura Entities, such under the terms defined in the (1) "Contract for Allocation of State Water Plan Water Between Ventura River Municipal Water District and United Water Conservation District" and (2) "A Contract for Allocation of State Water Plan Water Between Casitas Municipal Water District and City of San Buenaventura."
 - C. CLWA shall provide an accounting of the amount of water used from or repaid to the Flexible Storage Account to the Department of Water Resources State Water Project Analysis Office and the Ventura Entities by October 1 of each calendar year in which the Flexible Storage Account has been used by CLWA. All terms and conditions of the Flexible Storage Account under Article 54 of Amendment Number 12 assigned to the "County of Ventura Water Supply Contract" shall be assumed and undertaken by CLWA in years when it has used the Account.
- II. The term of this Memorandum shall be for period of ten (10) years from December 1, 2005, unless either party informs the other of its intent to cancel this Memorandum by giving one (1) year's notice in writing.

III. MISCELLANEOUS.

- A. Notices shall be in writing to each of the parties as follows:

Ventura Entities
% Casitas Municipal Water District
1055 Ventura Avenue
Oak View, CA 93022
ATTN: General Manager

Castaic Lake Water Agency
27234 Bouquet Canyon Road
Santa Clarita, CA 91350
ATTN: General Manager

Dated: 10/12/05

VENTURA ENTITIES:

CASITAS MUNICIPAL WATER DISTRICT

By [Signature]

Dated: 9/29/2005

CITY OF SAN BUENAVENTURA

By [Signature]

Dated: 9/14/05

UNITED WATER CONSERVATION DISTRICT

By [Signature]

Dated: 10/17/05

CASTAIC LAKE WATER AGENCY

By [Signature]
M

APPROVED AS TO FORM BY:

[Signature]
CASITAS MUNICIPAL WATER DISTRICT

[Signature]
CITY OF SAN BUENAVENTURA

[Signature]
UNITED WATER CONSERVATION DISTRICT

FIRST AMENDMENT TO MEMORANDUM OF UNDERSTANDING FOR USE OF FLEXIBLE STORAGE ACCOUNT

This FIRST AMENDMENT TO MEMORANDUM OF UNDERSTANDING FOR USE OF FLEXIBLE STORAGE ACCOUNT ("First Amendment") is entered into on ^{Dec.} June 1, 2015 ("Effective Date"), by and between the Castaic Lake Water Agency ("CLWA") and the Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District, (collectively referred to as the "Ventura Entities").

RECITALS

- A. CLWA and the Ventura Entities entered into a Memorandum of Understanding effective December 1, 2005 regarding the use by the Agency of the Ventura Entities' Flexible Storage Account in Castaic Lake ("Memorandum").
- B. The term of the Memorandum is ten years and expires on December 1, 2015.
- C. CLWA and the Ventura Entities desire to extend the term of the Memorandum an additional ten years, as well as increase the per acre-foot storage capacity charge from \$11 to \$13.

TERMS

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree to amend the Memorandum as follows:

- 1. Section I(B) is amended in its entirety to read as follows:

"If such use is acceptable, CLWA agrees to pay a charge of \$13.00 per acre-foot for the entire 1,376 acre-feet of storage capacity of the Ventura Entities Flexible Storage Account ("Use Charge"), payable within thirty (30) days of the Ventura Entities' acceptance. Said charge will be paid to Casitas on behalf of all the Ventura Entities by January 31 of the year following the acceptance by the Ventura Entities. CLWA shall deliver the Use Charge to Casitas. Casitas shall allocate or transmit such payment to the three Ventura Entities, such under the terms defined in the (1) "Contract for Allocation of State Water Plan Water Between Ventura River Municipal Water District and United Water Conservation District" and (2) "A Contract for Allocation of State Water Plan Water Between Casitas Municipal Water District and City of San Buenaventura."

- 2. Section II is amended in its entirety to read as follows:

"The term of this Memorandum shall begin on December 1, 2005 and terminate on December 1, 2025, unless either party informs the other of its intent to cancel this Memorandum by giving one (1) year's notice in writing."

3. Continuing Effect of Agreement. Except as amended by this First Amendment, all other provisions of the Memorandum remain in full force and effect. From and after the date of this First Amendment, whenever the term "Memorandum" appears in the Agreement, it shall mean the Memorandum as amended by this First Amendment.

CLWA and the Ventura Entities have each caused this First Amendment to be executed by its duly authorized representative as of the date set forth below the authorized signature.

VENTURA ENTITIES:

Dated: 11-12-15

CASITAS MUNICIPAL WATER DISTRICT

By 

Dated: _____

CITY OF SAN BUENAVENTURA

By _____

Dated: _____

UNITED WATER CONSERVATION DISTRICT

By _____

Dated: _____

CASTAIC LAKE WATER AGENCY

By _____

APPROVED AS TO FORM BY:

CASTAIC LAKE WATER AGENCY

3. Continuing Effect of Agreement. Except as amended by this First Amendment, all other provisions of the Memorandum remain in full force and effect. From and after the date of this First Amendment, whenever the term "Memorandum" appears in the Agreement, it shall mean the Memorandum as amended by this First Amendment.

CLWA and the Ventura Entities have each caused this First Amendment to be executed by its duly authorized representative as of the date set forth below the authorized signature.

VENTURA ENTITIES:

Dated: _____

CASITAS MUNICIPAL WATER DISTRICT

By _____

Dated: November 2, 2015

CITY OF SAN BUENAVENTURA

By 

Mark D. Watkins
City Manager

Dated: _____

UNITED WATER CONSERVATION DISTRICT

By _____

Dated: _____

CASTAIC LAKE WATER AGENCY

By _____


APPROVED AS TO FORM BY:

CASTAIC LAKE WATER AGENCY

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APPROVED AS TO FORM:



GREGORY G. DIAZ
City Attorney

3. Continuing Effect of Agreement. Except as amended by this First Amendment, all other provisions of the Memorandum remain in full force and effect. From and after the date of this First Amendment, whenever the term "Memorandum" appears in the Agreement, it shall mean the Memorandum as amended by this First Amendment.

CLWA and the Ventura Entities have each caused this First Amendment to be executed by its duly authorized representative as of the date set forth below the authorized signature.

VENTURA ENTITIES:

Dated: _____

CASITAS MUNICIPAL WATER DISTRICT

By _____

Dated: _____

CITY OF SAN BUENAVENTURA

By _____

Dated: 01 DECEMBER 2015

UNITED WATER CONSERVATION DISTRICT

By  FOR MEG

Dated: _____

CASTAIC LAKE WATER AGENCY

By _____

APPROVED AS TO FORM BY:

CASTAIC LAKE WATER AGENCY

3. Continuing Effect of Agreement. Except as amended by this First Amendment, all other provisions of the Memorandum remain in full force and effect. From and after the date of this First Amendment, whenever the term "Memorandum" appears in the Agreement, it shall mean the Memorandum as amended by this First Amendment.

CLWA and the Ventura Entities have each caused this First Amendment to be executed by its duly authorized representative as of the date set forth below the authorized signature.

VENTURA ENTITIES:

Dated: _____

CASITAS MUNICIPAL WATER DISTRICT

By _____

Dated: _____

CITY OF SAN BUENAVENTURA

By _____

Dated: _____

UNITED WATER CONSERVATION DISTRICT

By _____

Dated: 12/1/15

CASTAIC LAKE WATER AGENCY

By 

Handwritten initials

APPROVED AS TO FORM BY:

CASTAIC LAKE WATER AGENCY

SECOND AMENDMENT TO MEMORANDUM OF UNDERSTANDING FOR USE OF FLEXIBLE STORAGE ACCOUNT

This SECOND AMENDMENT TO MEMORANDUM OF UNDERSTANDING FOR USE OF FLEXIBLE STORAGE ACCOUNT ("Second Amendment ") is entered into on _____, 2025 ("Effective Date"), by and between the Santa Clarita Valley Water Agency ("SCVWA") and the Casitas Municipal Water District, City of San Buenaventura, and United Water Conservation District, (collectively referred to as the "Ventura Entities").

RECITALS

A. SCVWA (formerly Castaic Lake Water Agency) and the Ventura Entities executed a Memorandum of Understanding for a term of 10 years effective December 1, 2005 regarding the use by the Agency of the Ventura Entities' Flexible Storage Account in Castaic Lake ("Memorandum"). The term of the Memorandum was ten years and expired on December 1, 2015.

B. SCVWA and the Ventura Entities executed a First Amendment to the Memorandum effective December 1, 2015 for a term of ten years expiring on December 1, 2025.

C. Pursuant to state legislation, on January 1, 2018 Castaic Lake Water Agency (CLWA) merged with another entity to form SCVWA, and SCVWA became the successor in interest to all of the rights and obligations of CLWA, including the Memorandum.

D. SCVWA and the Ventura Entities desire to extend the term of the Memorandum an additional five years, as well as increase the per acre-foot storage capacity charge from \$13.00 to \$30.35.

TERMS

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties agree to amend the Memorandum as follows:

1. Section I(B) is amended in its entirety to read as follows:

"If such use is acceptable, SCVWA agrees to pay a charge of \$30.35 per acre-foot for the entire 1,376 acre-feet of storage capacity of the Ventura Entities Flexible Storage Account ("Use Charge"), payable within thirty (30) days of the Ventura Entities' acceptance. Said charge will be paid to Casitas on behalf of all the Ventura Entities by January 31 of the year following the acceptance by the Ventura Entities. SCVWA shall deliver the Use Charge to Casitas. Casitas shall allocate or transmit such payment to the three Ventura Entities, such under the terms defined in the (1) "Contract for Allocation of State Water Plan Water Between Ventura River Municipal Water District and United Water

Conservation District" and (2) "A Contract for Allocation of State Water Plan Water Between Casitas Municipal Water District and City of San Buenaventura."

2. Section II is amended in its entirety to read as follows:

"The term of this Memorandum shall begin on December 1, 2005 and terminate on December 1, 2030, unless either party informs the other of its intent to cancel this Memorandum by giving one (1) year's notice in writing."

3. Continuing Effect of Agreement. Except as amended by this Second Amendment, all other provisions of the Memorandum remain in full force and effect. From and after the date of this Second Amendment, whenever the term "Memorandum" appears in the Agreement, it shall mean the Memorandum as amended by the First Amendment and this Second Amendment.

SCVWA and the Ventura Entities have each caused this Second Amendment to be executed by its duly authorized representative as of the date set forth below the authorized signature

Dated: _____ CASITAS MUNICIPAL WATER DISTRICT

By _____

Dated: _____ CITY OF SAN BUENAVENTURA

By _____

Dated: _____ UNITED WATER CONSERVATION DISTRICT

By _____

Dated: _____ SANTA CLARITA VALLEY WATER AGENCY

By _____

APPROVED AS TO FORM BY:

CASITAS MUNICIPAL WATER DISTRICT

CITY OF SAN BUENAVENTURA

UNITED WATER CONSERVATION DISTRICT

SANTA CLARITA VALLEY WATER AGENCY



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: Brian H. Zahn, Chief Financial Officer

Date: May 29, 2025 (June 2, 2025, meeting)

Agenda Item: **3.3 Adopt Resolution for the Proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2025-26, and Appropriation Carryovers from Fiscal Year 2024-25**
Motion

Staff Recommendation:

Review and consider recommending approval of a resolution adopting the proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year (FY) 2025-26, and Appropriation Carryovers from FY 2024-25, to the full Board.

1. Consider the FY 2025-26 Budget (which includes, among other things, the District's overhead allocation methodology, and amended staffing levels and salary schedule) and recommended revisions to the original budget proposals identified later in this report and comments from Board members and the public.
2. Consider a Resolution (Attachment A) that:
 - a. approves the FY 2025-26 Budget, noting and including any changes agreed to by the Board as part of its budget deliberations at the May 29, 2025, meeting to the proposed budget submitted on May 1, 2025;
 - b. authorizes necessary FY 2024-25 appropriation carryovers;
 - c. approves Overhead Allocation Rates for FY 2025-26;
 - d. approves staffing levels and salary schedules; and
 - e. approves the Proposed FY 2025-26 Budget document.

Summary:

The District's Proposed FY 2025-26 Budget was made available on May 1, 2025, and formally presented to the Board on May 29, 2025, in a public budget workshop. The presentation included an overview of the budget process, development of revenues and

3.3 Adopt Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2025-26, and Appropriation Carryovers from Fiscal Year 2024-25 Motion

expenditures projections, rate changes recommended, how costs are fairly and proportionally allocated to the various funds, and a review of the Proposed FY 2025-26 Budget in detail. The proposed Oxnard Hueneme Pipeline budget was reviewed with the Oxnard Hueneme Pipeline contractors on May 15, 2025. The Pumping Trough Pipeline (PTP) users were addressed by District staff on May 15, 2025. The Pleasant Valley Pipeline (PV) users were addressed by District staff on May 13, 2025.

Discussion:

The District's budget is comprised of the General/Water Conservation Fund (combination of Water Conservation Activities Sub Fund (Zone A), General Operating Activities Sub Fund and Recreation Activities Sub Fund), four enterprise funds, a proposed special revenue fund (State Water Import Fund (Zone S)) and the Overhead Fund. The Water Conservation Activities Sub Fund (Zone A) includes District-wide water conservation activities such as groundwater recharge operations, groundwater monitoring, modeling and analysis and the necessary environmental compliance required to support the District's core mission to preserve and augment groundwater resources. The Water Conservation Activities Sub Fund is funded primarily by revenue generated from groundwater extraction charges and in-lieu water delivery charges and may be partially augmented by available property tax revenue at the discretion of the Board. The General Operating Activities Sub Fund includes all activities that indirectly support District-wide water conservation efforts in Zone A. The General Operating Activities Sub Fund and the Recreation Activities Sub Fund are supported primarily by the District's property tax receipts.

The District's four enterprise funds are comprised of the Freeman Diversion Fund (Zone B), Oxnard Hueneme Pipeline Fund (OH), Pleasant Valley Pipeline Fund (PV) and the Pumping Trough Pipeline Fund (PTP). All expenses directly related to each enterprise fund are charged to that fund and are part of the equation used to determine delivery charges for each pipeline and how the groundwater extraction charge (Zone B) is determined for the Freeman Diversion.

The District maintains a State Water Importation Fund to account for the purchase and importation of water from the State Water Project, which is funded through a voter approved special property tax assessment and an extraction charge on groundwater pumping in Zone S. The tax assessment is separate from the property tax receipts accounted for in the General/Water Conservation Fund, as discussed earlier.

The District's budget includes the Supplemental Water Fund which will account for the purchase of water other than the Table A allocation from the State Water Project. The fund will be funded through a surcharge on groundwater extraction and in-lieu fees. The Supplemental Water Fund will be utilized exclusively for purchases of outside water and not for any other District expenses.

3.3 Adopt Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2025-26, and Appropriation Carryovers from Fiscal Year 2024-25

Motion

The District's Overhead Fund is used to account for the indirect administrative costs of operating the District. These costs are proportionally distributed to the five primary operating funds used by the District via the overhead allocation rate setting methodology specified in the OH Pipeline Water Delivery contract and approved by the Board prior to each fiscal year as part of the budget approval process. Every month during the fiscal year, actual expenditures in the Overhead Fund are charged against the operating funds (excluding the State Water Importation Fund) and revenues are transferred to the Overhead Fund to match revenues with expenditures; although overhead costs for liability/property insurance premiums and capital asset purchases are allocated and charged directly to the five operating funds.

The District is currently comprised of three zones: Zone A - Water Conservation Activities Sub Fund (also sometimes referred to as the Zone A Water Conservation Fund), Zone B (Freeman Fund) and Zone S (State Water Importation Fund). California Water Code Section 75540 provides the Board with the authority to establish zone(s) at its discretion, based on the District's annual investigation and report on groundwater conditions. A zone may include the entire District. The Board has consistently established the entire District as Zone A, in recognition that all of the groundwater basins in the District are hydro-geologically connected and it is acknowledged annually that there is an average annual and accumulated overdraft "of all the groundwater basins in the District." Zone A (Water Conservation Activities Sub Fund) charges are used to provide services, operations, infrastructure, and facilities that the District's Board has determined benefit all of the groundwater basins within the District by assisting in the District's efforts to combat the average annual and accumulated overdraft and corresponding seawater intrusion, as well as promote safe, reliable, sustainable and cost-effective local water supplies. Zone A charges do not include any metered or potable water utility or delivery operations, other than the Saticoy Well Field, established and used as a groundwater management facility. The FY 2025-26 Budget document includes more detailed information on the programs and activities funded under the General/Water Conservation Fund, the Freeman Diversion Fund (Zone B) and the State Water Importation Fund (Zone S). Groundwater extractions and pipeline delivery customers in Zone B pay both the Zone A and B groundwater extraction charges. Groundwater extractions and pipeline delivery customers in Zone S pay the Zone A, Zone B and Zone S groundwater extraction charges.

The FY 2025-26 Budget, as discussed at the May 29, 2025, Budget Workshop includes:

1. Changes to the Water Conservation Sub Fund Groundwater Extraction Charge (Zone A).
 - Agricultural - \$135.07/AF to \$182.34/AF
 - Municipal and Industrial - \$151.28/AF to \$204.22/AF

3.3 Adopt Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2025-26, and Appropriation Carryovers from Fiscal Year 2024-25

Motion

2. Changes to the Freeman Extraction Charge (Zone B).
 - Agricultural - \$135.25/AF to \$131.00/AF
 - Municipal and Industrial - \$151.48/AF to \$146.72/AF
3. The Water Purchase Surcharge to facilitate the purchase of Article 21 or other supplemental water in future years.
 - Agricultural - \$10.00/AF to \$10.00/AF
 - Municipal and Industrial - \$10.00/AF to \$10.00/AF
4. Changes to the Zone S Extraction Charge
 - Agricultural - \$25.66/AF to \$30.44/AF
 - Municipal and Industrial - \$28.74/AF to \$34.09/AF
5. Changes in the projected volume of groundwater extractions in the Upper and Lower Basins for agricultural pumpers is flat from prior year's budget.
6. Changes in the projected volume of groundwater extractions in the Upper and Lower Basins for Municipal and Industrial pumpers increased by approximately three percent from prior year's budget.
7. Changes in Oxnard Hueneme Pipeline Variable O&M Costs per AF of \$474.62 to \$600.64.
8. Changes in Oxnard Hueneme Pipeline Marginal O&M Costs per AF of \$237.94 to \$29.95.
9. Changes in Oxnard Hueneme Pipeline Fixed Costs per unit of peak capacity of \$55,924.89 to \$41,125.98.
10. Changes in Oxnard Hueneme Pipeline Marginal O&M Costs per AF of \$237.94 to \$29.95.
11. Maintaining PTP Fixed (upper) Costs per turnout from \$887.50 to \$887.50.
12. Maintaining PTP Fixed (all others) Costs per turnout from \$1,250.00 to \$1,250.00.
13. Changes in PTP Variable O&M Costs per AF of \$590.00 to \$0.00.
14. Maintaining PTP Saticoy Well Costs per AF of \$0.00 to \$0.00.
15. Changes in PV Variable O&M Costs per AF of \$25.00 to \$20.00.

3.3 Adopt Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2025-26, and Appropriation Carryovers from Fiscal Year 2024-25
Motion

16. Changes to the PV Fixed Costs from \$20,000.00 to \$16,000.00.

17. Maintaining in PV Saticoy Well Costs per AF of \$0.00 to \$0.00.

18. Inclusion of FY 2024-25 appropriation carryovers including ongoing capital improvement projects and open contractual or purchase order commitments that have been made but not yet completed and would run into the next fiscal year.

With the adoption of the FY 2025-26 Budget, the Board approves the various components included within the budget document such as:

- Staffing levels and related salary/compensation schedules (pages 13-15)
- Overhead allocation plan (page 30)

Fiscal Impact:

Adoption of the FY 2025-26 Budget, as modified and recommended, sets the District's rates and the Board's spending plan for staff for the upcoming fiscal year. This spending plan represents the authorization to expend funds over the next 12 months per the policies and established objectives and goals of the Board of Directors. The budget can be amended throughout the fiscal year as often and whenever the Board so desires, via a majority vote of its members. If a budget is not adopted, staff would not have the authority to expend funds or carry out District operations.

Attachment:

Resolution

RESOLUTION NO. 2025-

A RESOLUTION OF THE BOARD OF DIRECTORS OF UNITED WATER CONSERVATION DISTRICT ADOPTING THE PROPOSED DISTRICT BUDGET, OVERHEAD ALLOCATION METHOD, STAFFING LEVELS, AND SALARY SCHEDULES FOR FISCAL YEAR 2025-26, AND APPROPRIATION CARRYOVERS FROM FISCAL YEAR 2024-25

SECTION 1. FISCAL YEAR 2025-26 BUDGET

WHEREAS, the General Manager, on May 1, 2025, submitted the Proposed Budget Plan for United Water Conservation District (“District”) for the Fiscal Year 2025-26, commencing July 1, 2025; and

WHEREAS, as required by the “WATER SUPPLY AGREEMENT FOR DELIVERY OF WATER THROUGH THE OXNARD HUENEME PIPELINE” the following activities were undertaken by the District:

1. A preliminary draft of the District’s Fiscal Year 2025-26 Budget Plan, including the Oxnard Hueneme Pipeline Fund (OH) budget, was submitted to the contractors for their review on May 1, 2025;

2. The preliminary draft of the budget included a summary of projected water deliveries; fixed and variable costs and projected fixed, variable and marginal rates;

3. The District held an OH contractors’ meeting on May 15, 2025; and

WHEREAS, a Board of Directors’ Budget Workshop was held on May 29, 2025, wherein the following was reviewed and discussed:

1. The budget preparation process;

2. The FY 2025-26 Budget Plan and five-year CIP Plan, as recommended by the General Manager, and

WHEREAS, the Board of Directors conducted a hearing on June 11, 2025, to discuss and consider the proposed Fiscal Year 2025-26 Budget Plan as originally submitted.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of United Water Conservation District hereby approves and adopts the Fiscal Year 2025-26 Budget Plan as proposed to the Board of Directors on June 11, 2025, with the following revisions, as directed by the Board:

SECTION 2. FISCAL YEAR 2024-25 APPROPRIATION CARRYOVERS
(Encumbrances)

WHEREAS, the completion of District work does not necessarily coincide with the calendar dates of the fiscal year, and as such work is in progress, contracts are in progress, or work otherwise is unavoidably delayed beyond June 30, 2025.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of United Water Conservation District hereby authorizes the carryover of specific appropriations from one budget year (FY 2024-25) to the next (FY 2025-26) to complete Board authorized work plan(s) and other operating needs, and therefore, effective June 30, 2025, before closing the District's financial accounting records for FY 2024-25, the Board of Directors hereby appropriates and authorizes the carryover in the General/Water Conservation Fund and other specified District funds for use in FY 2025-26, those appropriations from the Fiscal Year 2024-25 Budget deemed necessary by the General Manager to complete specific projects or services that could not be finalized prior to June 30, 2025.

SECTION 3. OVERHEAD ALLOCATION METHOD

WHEREAS, District management has reviewed the relationship of overhead expenses to the various funds and programs of the District; and

WHEREAS, the review considered the relative proportion of each fund's expenditures to total operating expenditures, the units of billings per fund, the direct labor hours worked in each fund, the number of accounts payable transactions in each fund and the revenue generated in each fund based on prior year activity; and

WHEREAS, in the judgment of management and after review by the Finance and Audit Committee the following allocation of overhead expenses is equitable, proportional, and rational.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of United Water Conservation District hereby approves District overhead expenses to be proportionately allocated for Fiscal Year 2025-26 to the District's operating funds as follows

General/Water Conservation Fund	66.47 %
Freeman Fund	15.96 %
OH Pipeline Fund	9.87 %
PV Pipeline Fund	0.85 %
PT Pipeline Fund	6.85 %
Total	100.00 %

SECTION 4. STAFFING LEVELS AND SALARY SCHEDULES

BE IT RESOLVED that the Board of Directors of United Water Conservation District hereby approves the Position Titles and Annual Salary Ranges and Staffing Levels as amended in the proposed Fiscal Year 2025-26 Budget Plan.

ADOPTED AND PASSED this 11th day of June 2025.

AYES:

NOS:

ABSTAIN:

ABSENT:

ATTEST: _____
Lynn Maulhardt, President

ATTEST: _____
Gordon Kimball, Secretary/Treasurer



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: Brian H. Zahn, Chief Financial Officer

Date: May 23, 2025 (June 2, 2025, meeting)

Agenda Item: **3.4 Adopt a Resolution to Request the County Auditor-Controller to Compute and Affix a Tax Rate for the Fiscal Year 2025-2026 Sufficient to Satisfy State Water Project Charges**
Motion

Staff Recommendation:

Review and consider recommending adoption of a resolution requesting the County Auditor-Controller to compute and affix a tax rate for Fiscal Year 2025-2026 to provide approximately \$4,269,000 in property tax revenue sufficient to satisfy a portion of the voter approved debt for State Water Project costs, to the full Board.

Discussion:

Annually, to fund State Water Project Table A allocation costs, the District's Board of Directors must request that the County's Auditor-Controller compute and affix a tax rate to the property tax roll for the upcoming fiscal year.

As part of the budget preparation, staff estimates the operating costs and debt service for State Water corresponds to the District's annual 5,000-acre-foot AF share of the 20,000 AF Table A contracted amount held by the Ventura County Watershed Protection District (VCWPD). Additionally, starting in 2023 for five (5) years, the District has contracted to purchase the Casitas Municipal Water District's annual 5,000 AF share of the 20,000 AF Table A contracted amount held by the Ventura County Watershed Protection District (VCWPD). The Board may fund these costs by using tax revenues or a combination of tax revenues and reserves. These estimates are to be submitted to the County no later than August 1, 2025, for the Auditor-Controller to establish calculations for the tax rate necessary to fund the annual project cost obligation.

The State of California operates the State Water Project on a calendar year basis and the District typically attempts to purchase as much of its Table A allocation as possible for delivery. The District cannot currently receive delivery of State Water during the months of January through October, largely due to the U.S. Endangered Species Act issues along middle Piru Creek.

3.4 Adopt a Resolution to Request the County Auditor-Controller to Compute and Affix a Tax Rate for the Fiscal Year 2025-2026 Sufficient to Satisfy State Water Project Charges
Motion

Of the total \$2,543,800 budgeted costs for State Water in FY 2025-26, approximately \$1,316,000 represents the District's projected share of the VCWPD State Water contractual fixed costs. As the Board is aware, Port Hueneme Water Agency (PHWA) leases 1,850 AF of the District's 5,000 AF Table A allocation, leaving the District with a total of 3,150 AF. PHWA reimburses the District only for actual State Water delivered.

As of May 2025, the Department of Water Resources has authorized deliveries at 45 percent of State Water Contractors' Table A allocation. The District's allocation at 45 percent is 1,418 AF for the District's contract and 2,250 AF for the Casitas Municipal Water District contract.

The assessment rate for FY 2025-26 will be based on the actual assessed valuation of properties within the State Water Importation tax roll areas. It is not possible for staff to estimate what the actual assessed valuation total will be. The assessor calculates a rate by dividing the District's request by the total assessed valuation of properties within the State Water Importation tax roll areas. That rate is then applied to the assessed value of each individual property to compute a proportional share to affix to each property owner's individual tax bill.

Fiscal Impact:

Property tax revenue of \$4,269,000 is necessary to cover the budgeted costs of State Water in FY 2025-26 and maintain adequate reserves, pursuant to the District's reserve policy.

Attachments:

- A – Resolution
- B – State Water Tax Request Auditor Form 82

RESOLUTION 2025-

A RESOLUTION OF THE BOARD OF DIRECTORS OF UNITED WATER CONSERVATION DISTRICT REQUESTING THE AUDITOR-CONTROLLER TO COMPUTE AND AFFIX A TAX RATE FOR THE FISCAL PERIOD 2025-2026 SUFFICIENT TO SATISFY THE STATE WATER PROJECT CHARGES

WHEREAS, the United Water Conservation District, as of July 1, 1970, was allocated 5,000 acre-feet of state water; and

WHEREAS, since 1970 there has been annual revenue needed to pay the State Water Project fixed and variable charges (voter approved debt) for the District's 5,000 acre-foot allocation, and United Water Conservation District has paid the variable charges in the years when all or a portion of the Table A allocation was received; and

WHEREAS, starting in 2023 for five years, there will be annual revenue needed to pay the State Water Project fixed and variable charges (voter approved debt) for the Casitas Municipal Water District 5,000 acre-foot allocation the District has contracted to purchase; and

WHEREAS, the estimated amount of revenue required for the fiscal year July 1, 2025, through June 30, 2026, to satisfy unfunded State Water Project charges is \$4,269,000.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the United Water Conservation District does request the Auditor-Controller to compute and affix a tax rate for the fiscal period July 1, 2025, through June 30, 2026, sufficient to satisfy the State Water Project charges up to the amount set forth above.

The foregoing Resolution was adopted by the Board of Directors of United Water Conservation District on June 11, 2025, by the following vote:

Ayes: Board members:

Noes:

Absent:

Abstain:

ATTEST: _____
Lynn E. Maulhardt, President

ATTEST: _____
Gordon Kimball, Secretary/Treasurer

County of Ventura
Jeffery S. Burgh
Agency Director/Assistant Auditor-Controller

Schedule of available financing budget requirements
Voter approved debt service rates levied


Please prepare this schedule for each fund which levies a rate for voter approved debt

Budget no. _____
Fund no. 7771

SUMMARY OF AVAILABLE FINANCING:

1. Estimated fund Balance, 6/30		\$ 5,626,000
2. Less: Fund Balance - Unavailable		
3. Reserve for encumbrances	\$ _____	
4. Uncancelled general reserve (Prior Year)	_____	
5. Other reserves (Account No.)	_____	-
6. Inter-fund Transfers (+ or -)		
7. Fund Balance available for Financing Budget Year		5,626,000
8. Estimated revenue		122,000
9. TOTAL AVAILABLE FINANCING		\$ 5,748,000
10. SUMMARY OF SPECIAL DISTRICT BUDGET		
11. Requirements:		
12. Expenditure appropriation	\$ 4,231,000	
13. Provisions for Reserves (New/Increase)	5,786,000	
14. Total requirements		\$ 10,017,000
15. Less: available financing (Item 9)		5,748,000
16. Amount to be Raised for Voter approved Debt		\$ 4,269,000
17. Request Tax Rate		
18. Tax Rate to be computed by County Auditor	Yes	(Yes or No)
(If answer no give code section that authorized District Board to set tax rate.)		

I do hereby certify that the amount of money to be raised by property taxes is for voter approved debt due and payable for the current fiscal year.

Approved by 
Title Chief Financial Officer
Date 5/21/25

Please Return to: Ventura County auditor by August 1.
Attention: Property Tax Section

Do not include estimate for Homeowners Subvention, if Auditor-Controller computes Tax Rate.

United Water Conservation District

State Water Import Fund - 110

(\$ thousands)	Actual FY 2023-24	Projected FY 2024-25	Proposed FY 2025-26
Revenues:			
Taxes	7,251	5,502	4,269
Investment/Interest Earnings	214	57	122
Other Revenue		16	-
Total Revenues	<u>7,465</u>	<u>5,575</u>	<u>4,391</u>
Expenditures:			
Miscellaneous	21	10	8
State Water Import Costs	9,705	5,200	4,104
Operating Expenses	<u>9,727</u>	<u>5,211</u>	<u>4,112</u>
Debt Repayment - Principal	71	78	82
Debt Repayment - Interest	26	36	37
Debt Services	<u>96</u>	<u>114</u>	<u>119</u>
Total Expenditures	<u>9,823</u>	<u>5,325</u>	<u>4,231</u>
Net : Surplus / (Shortfall)	<u>(2,358)</u>	<u>250</u>	<u>159</u>

United Water Conservation District

State Water Import Fund - 110

(\$ thousands)	Actual FY 2023-24	Projected FY 2024-25	Proposed FY 2025-26
Cash Reserves/Working Capital:			
Beginning Balance July 1	7,735	5,377	5,626
Net Surplus / (Shortfall)	(2,358)	250	159
Ending Balance June 30	5,377	5,626	5,786

	Reserve Maximum	Reserve Balance
	(\$ thousands)	(\$ thousands)
Full Water Allocation Purchase Reserve	6,275 *	6,275
General Reserve	1,000	(489)
Total	7,275	5,786

* Based on most recent price per AF of Article 21 or Table A water, whichever is higher

Purchase activity since 2008 in acre feet:

	Approved Obligation	United Purchased	PHWA Purchased
2008	5,000	1,980	733
2009	5,000	3,150	1,850
2010	5,000	3,150	1,850
2011	5,000	2,520	932
2012	5,000	3,150	1,850
2013	5,000	2,242	830
2014	5,000	-	-
2015	5,000	630	233
2016	5,000	1,890	699
2017	5,000	12,677	1,573
2018	5,000	1,103	647
2019	5,000	13,516	1,295
2020	5,000	788	463
2021	5,000	158	93
2022	5,000	158	93
2023	10,000	8,150	1,850
2024	10,000	3,150	685
2025	10,000	4,075	925
Total	95,000	58,411	15,674



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: May 29, 2025 (June 2, 2025, meeting)

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

Staff Recommendation:

Review the Fiscal Year 2024-25 Third Quarter Financial Reports for the period of July 1, 2024, through March 31, 2025, 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 nine months of financial information for District operations for Q3 fiscal year 2024-25 (75 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 Third Quarter Financial Reports
- B – FY2024-25 Third Quarter Financial Reports



ATTACHMENT A

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 Guardado

Legal Counsel
David D. Boyer

May 19, 2025

Board of Directors
United Water Conservation District

Subject: Third Quarter Fiscal Year 2024-2025 Financial Reports

Dear Board Members:

Enclosed for your review are the United Water Conservation District's (District) Fiscal Year (FY) 2024-2025 Third Quarter Financial Reports. These reports represent nine months of financial information for District operations (July 1, 2024, through March 31, 2025) and three months of Capital Improvement Project (CIP) updates (January 1 through March 31, 2025).

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 March 31, 2025, 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 major updates to report.

- ***Freeman Diversion Expansion (CIP # 8001)***

Work continues on an improved fish passage alternative at the Freeman Diversion. Water Resources, Environmental Services, Engineering, and Operations staff held regular meetings with design consultants.

On January 8, 2025, the U.S. Bureau of Reclamation (USBR) notified the District that the Freeman Diversion improved fish passage project was selected for \$3 million in funding through the WaterSMART Environmental Water Resource Projects program. These funds were to be applied to the fish screens and fish bypass facility portion of the fish passage project. During the month of January, the District provided USBR with additional information in relation to the separate \$20 million WaterSMART grant for the hardened ramp fish passage facility. By February, Staff received word from USBR Staff reporting that as a result of President's Executive Order "Unleashing American Energy," both WaterSMART grant programs are currently paused. The District will continue to work with the USBR grant representative to determine the next steps.

Staff continued to meet with special advisors and the design team through January. On February 18, the General Manager executed an amendment to the agreement with NHC for the Freeman Diversion Hardened Ramp Full 90% Design Support to extend the contract term through April 30.

On March 14, Staff received a proposal for the 30% design of the Freeman Fish Passage and Diversion Improvement Project Alternative.

- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***

In early January, the BOC Meeting No. 10 was scheduled for May 20-21 for the final design review of the Outlet Works Project and the review of the 90% design of the Spillway Improvement Project.



The final 11 boring holes needed for the New Release Channel and Outlet Works Design DPP were completed in mid-January, and ECG surveyed them in mid-February.

A SFD O&M Considerations workshop on January 29 allowed Staff to discuss operational recommendations with the Construction Manager, Black and Veatch. In January, staff e-filed the Final Construction Report for the 72" BFV Redundancy Project with FERC.

In early February, water quality sampling was conducted by Rincon to inform the Soils and Groundwater Management Plan. On February 7, GTF Staff sent a request to Haggerty Consulting to reopen the SFD Outlet Works HMGP application.

Engineering Staff submitted the draft Kinematic Stability Analysis report to FERC and DSOD on February 18 and received an extension from FERC to submit the geotechnical data report by April 15, 2025.

A workshop on February 25 focused on finalizing the location for a proposed Communications Tower. March brought further advancements, including receiving the draft Geotechnical Investigation Report from Stantec and FERC's acceptance of the Lake Piru Reservoir Drawdown Contingency Plan.

By mid-March, a Final Design Progress Review Workshop with GEI was held, and Staff received final design progress set drawings. On March 25, a no-cost Amendment No. 2 to the PCSA with Stantec for Geotechnical Investigation for the Santa Felicia Dam Safety Improvement Project – New Release Channel was executed to extend the contract term to December 31, 2025. The month concluded with Staff e-filing responses to FERC's comments on the Design PFMA Report.

- ***Santa Felicia Dam Probable Maximum Flood Containment (CIP # 8003)***

In early January, the project team received feedback from GEI on the District's comments regarding the SFD Rapid Drawdown Analysis TM. On January 7, 2025, the District submitted to FERC the Annual Project Activity Progress Report for the SFD SIP Project Water Quality Certification. By mid-February, GEI submitted a draft of the updated Kinematic Analyses of Cut Slopes for the Proposed Spillway Improvements and a draft on the Stabilization of the Hillside Adjacent to the Left Wall of the Spillway TM.

On January 17, 2025, NMFS filed a letter with FERC regarding the District's draft Biological Assessment for the SFD SIP. On January 14, 2025, FERC issued a Notice of Intent to prepare an Environmental Assessment for the SFD SIP by March 7, 2025, as part of the federal National Environmental Policy Act process.



On March 7, 2025, FERC issued a Notice of Availability for a National Environmental Policy Act Environmental Assessment and a request for formal Endangered Species Act Section 7 consultation with NMFS for the District's Santa Felicia Dam Safety Improvement Project.

By March 26, GEI was preparing the 90% design documents, set to be submitted to FERC, DSOD, and the BOC by May 5. Additionally, on March 21, Staff received the draft Reservoir Operations Plan During Construction from GEI.

- ***Santa Felicia Dam Sediment Management (CIP # 8005)***

No updates to report.

- ***Oxnard Hueneme Pipeline Iron and Manganese Treatment Facility (CIP # 8007)***

In early January, Staff submitted a Notice of Termination for the SWPPP and the 2023-2024 Annual Report to the LARWQB. On January 13, Staff requested the release of the final retention payment of \$72,553.43 to GSE. Later that month, the project was nominated for an Electrical Excellence award during a site visit with an inspector.

In early February, Staff continued working with OLDCC on finalizing non-Federal amounts for the DCIP grant and received the final As-Built drawings from K/J on February 14. On February 13, a PCSA in the total amount of \$9,692 was executed with Rincon for professional consulting services in connection with waste characterization technical support related to the removal of solids for the one-year Washwater Recovery Tank performance inspection. In early March, Staff conducted coordination meetings for the Washwater Recovery Tank's one-year performance inspection, discussing solids disposal options.

In early March, Staff, Rincon Consultants, and Waste Management addressed regulatory waste disposal requirements. A site visit on March 27 with BGI focused on potential disposal services for the Washwater Recovery Tank solids waste, and a subsequent call with Clean Harbors explored alternative disposal options.

- ***Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP # 8018)***

- Three Barrel Culvert Replacement:

On January 8, the BOD authorized the General Manager to execute Amendment No. 5 to the PCSA with Northwest Hydraulic Consultants in the amount of \$52,000 (including 10% contingency in the amount of \$4,580) for services related to the Three Barrel Culvert Replacement Project (CIP 8018).

A few of days later, on January 10, Staff received news from the U.S. Army Corps of Engineers (USACE), confirming that the technical review of the project was complete, pending final environmental concurrence. By February 20, Staff had received the unexecuted 408 permission from USACE.



- Inverted Siphon Replacement:

This portion of the project has been completed. On January 3, the team worked with Gannett Flemming and Earth Systems to finalize closeout activities for the Inverted Siphon Replacement Project. By January 10, the Staff requested the release of the final payment to Granite Construction.

By mid-January, a review of all construction documentation was completed for the finalization of as-built drawings. On February 3, a PCSA with NHC was executed for professional consulting services to obtain final record drawings for the SGMA grant requirements (with an associated deadline of March 1).

Staff submitted quarterly performance progress reports to DWR for the SGMA Grant for Component 2 on January 24. Invoice 1 was submitted to DWR on February 20, totaling \$199,804.94 for the Inverted Bypass Pumping under the FDRE Agreement.

- Vineyard Avenue Crossing:

On February 14, the project team provided a letter of authorization to HDR to submit a Caltrans permit package for a geotechnical boring in the center of Vineyard Avenue. Just days later, HDR submitted the permit application for the boring. By March 14, HDR began the online submittal of the encroachment permit to Caltrans.

- ***Extraction Barrier and Brackish Water Treatment (CIP # 8019)***

In the early months of this year, the project team continued to advance the Phase 1 design and permitting of this project. Starting in early January, Staff coordinated with potential power study vendors and attended a Mugu Lagoon mixing model workshop on January 14 with K/J and ESA to discuss the current discharge facility design and scenarios. Staff submitted quarterly performance progress reports to DWR for the SGMA Grant for Component 4 (new monitoring well construction) on January 24.

Staff presented key updates to NBVC Leadership at NBVC Point Mugu on January 30, keeping stakeholders informed on project updates and resource needs. NBVC Staff provided feedback on the draft DOPPA on January 27.

In February, Staff requested pipeline alignment changes from K/J and ECG at EBB3 and near EBB1, discussed electrical enclosures for well sites with K/J, and continued coordination with NBVC Staff regarding potholing activities and an upcoming power study. On February 13, Staff submitted the Phase 1 EBB Water Treatment SWRCB Progress Report/Reimbursement request.

On February 18, the succeeding one-year Phase 1A License Agreement was executed, ensuring the District's continued access to NBVC during the design process.



On March 12, Change Order No. 3 was executed for a \$507,262.15 credit, and by March 14, the Notice of Completion for Phase 1 Monitoring Wells was recorded. At the close of March, Staff were still reviewing the 30% design plans received from K/J in January, highlighting the continued progression of this project.

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

In early January, staff followed up with K/J for support on submittals and RFI review, leveraging their previous assistance with design alternatives for the PTP system relocation along Rice Avenue. On January 15, a meeting with District staff, the City of Oxnard, and the project Construction Manager clarified the project schedule and tentative construction dates involving the PTP system.

By January 17, the Engineering and O&M teams reviewed the latest plans and discussed the tentative construction schedule and potential activities for FY25-26.

On February 19, Staff attended a pre-construction meeting held by the City of Oxnard, MNS Engineers, and V&A, Inc. Later that day, they followed up on the related "Leesdale/LOSSAN double track project" with Union Pacific, learning about plans for a parallel set of tracks.

On February 28, Engineering Staff coordinated with O&M Staff to gather photo and video documentation of the Well No. 4 site condition pre-construction.

- ***Pumping Trough Pipeline Metering Improvement Project (CIP # 8022)***

In early January, staff completed the DWR AgWUE grant progress report #18 and updated report #19. At the end of January, Staff held a meeting with PTP users to discuss options for accessing real-time metering data, including flow rates and electrical conductivity. Throughout February, the team focused on acquiring easements for PTP turnouts No. 145, 150, and 156.

- ***State Water Interconnection (CIP # 8025)***

Between January and February, District Staff reviewed and provided comments on the City of Ventura's 100% design plans. In mid-February, Staff received red-line revisions from the City addressing concerns about the conflict between the proposed 30-inch pipeline and the District's existing 78-inch main supply pipeline. On February 14, the City announced a postponement of the bid advertisement date, now slated for some time between May and September.

- ***Replace El-Rio Trailer (CIP # 8028)***

This project is complete.

- ***Asset Management System – CMMS System (CIP # 8041)***

On January 10, following review of proposals received by the consultant selection committee, Staff sent a tentative consultant selection and minor scope changes to HDR for the Pilot Project, followed by a meeting on January 16 to help finalize the work scope.



On February 13, an agreement was executed with HDR Engineers, Inc. for consulting services related to the Asset Management/CMMS Project. The contract amount is \$209,000 and includes the development of an asset registry for both the OHP and the Disinfection Facility at the El Rio Water Treatment Plant. Other work includes reviewing internal video collected for the OHP in November 2024 and developing maintenance and condition assessment plans. The pilot will feed into additional Asset Management work in the next fiscal year.

The kick-off meeting on February 18 gathered HDR and District Staff to officially launch the project. Subsequently, on March 13, Engineering Staff held an Asset Management workshop with O&M Staff, introducing best practices and discussing asset definitions and work scheduling. The outcome of the meeting will be a data management plan and standard that will assist in building the foundation of a Computerized Maintenance Management System and Asset Management Decision Support System that the District is implementing as part of CIP 8041.

- ***Pumping Trough Pipeline Recycled Water Connection – Laguna Road Pipeline (CIP # 8043)***

Between January 2 and March 31, a series of critical milestones were achieved for this project. The work commenced with the completion of HDD borehole reaming and swabbing. The team successfully pulled back 1,000 feet of 18” pipeline through the borehole on January 11. Subsequent HDPE pressure testing on January 15 showed positive results, and by January 18, grouting and bulkhead installation were completed. On January 24, Staff submitted quarterly performance progress reports to DWR for the SGMA Grant for Component.

January also saw discussions regarding a gas line conflict at Laguna and Wood Roads. On January 23, installation of the 24-inch PVC pipeline began, though work was briefly halted due to inclement weather. By late February, 1,600 feet had been installed on the west side and 500 feet on the east side of the Revolon Slough.

Construction activities continued through March, including the installation of valves, tees, and blow-offs, with successful pressure tests for both sides of the PVC mainline completed by mid-March. By March 18, connections were successfully completed to the PTP and PVCWD systems, and on March 21, construction of the Laguna Road Recycled Water Pipeline was substantially completed. Site cleanup, grading, and paving were finished by March 28, culminating in the installation of valve covers on March 31. Amendment No.1 to the PCSA with MKN for Engineering Services during the Construction of the project was executed on March 28 to reallocate the remaining budget between tasks.

- ***SCADA Hardware Update (CIP # 8046)***

- Added a new hardware and vendor to the SCADA upgrade program. The vendor is Opto22 (www.opto22.com) and the products provided and added to the program are the EPIC (Edge Programmable Industrial Controller and the RIO (Remote Input Output).



- Created a learning module and test lab based on the new EPIC controller. Staff met with integration partner Avadine (www.avadine.com).
 - Staff met with integration partner Wunderlich-Malec (www.wmeng.com).
 - Created the first portion of a digital twin database model. The database is now storing current data and will in the future replace the current historian.
 - Continued to build out radio infrastructure to accommodate SCADA networking
- **Lake Piru Recreation Area Pavement Maintenance Program (CIP # 8047)**
Nothing to report for Q3.
 - **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)**
In mid-January, Staff initiated discussions on improving the visitor experience at Lake Piru Recreation Area through facility improvements and upgrades at Lower Olive Grove Campground by meeting with a potential design-build contractor, Gordian (Sourcewell), to explore restroom rehabilitation proposals.

In February, Staff met with a public restroom contractor to discuss potential replacements for the LOG and Oak Lane restrooms using a design-build approach. Following a site visit with the General Manager to evaluate restroom rehabilitation options, Staff surveyed asphalt areas in need of repair, including the Marina bathroom road, the road south of the Ranger office connecting the Upper Marina and Piru Canyon Road, and the road to the Marina.

From late February to early March, the Engineering and Operations teams worked on the OMMP for the Water Treatment Plant, with a deadline of May 1. On February 28, Staff met with the Gordian Group and MDJ for a Demo, Pad Preparation, and Installation proposal for restroom replacements.

March included many meetings for this project, including coordination with Stantec on LPRA WTP next steps, discussions with a public restroom contractor on a restroom replacement proposal, and a review of a CEQA documentation proposal for the LPRA Improvement project. By March 28, Staff had reviewed the Ventura County Non-Coastal Ordinance requirements applicable to LPRA and the draft SOP and OMMP for LPRA WTP, and had also coordinated with Stantec and a public restroom contractor for Civil Drawings of the LOG Restroom.
 - **Oxnard Hueneme Pipeline Low-Flow Upgrade (CIP # 8056)**
This project has been postponed until further notice.



- ***Critical Well Environmental Improvement (CIP # 8057)***
Project is complete.
- ***Piru Early Warning System Replacement (CIP # 8058)***
Nothing to report for Q3.
- ***Oxnard Hueneme Well No. 13 Rehabilitation (CIP # 8059)***
This project has been postponed until further notice.
- ***OH Well 14 Energy Efficiency Upgrades (CIP # 8060)***
In late January, the project team evaluated various temporary motor control device options for Well No. 14, ultimately choosing a variable frequency drive as their preferred choice.

On February 20, Staff met internally to review the Preliminary Design Report for the Well No. 14 Pipeline Replacement Project and discussed the schedule for project delivery over the next three years. Preliminary Design of the discharge pipeline will be completed this fiscal year. Final design and permitting, as well as Well Rehabilitation, are planned for FY26, and discharge pipeline construction is planned for FY26/27. On March 4, a PCSA in the amount of \$119,840 was executed with MNS for Design Services in connection with the OH Well 14 Energy Efficiency Upgrade Project.

- ***El Rio Office Rehabilitation (CIP # 8061)***
Nothing to report for Q3.

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Acronym Index

Acronym	Definition
AgWUE	Agricultural Water Use Efficiency
BFV	Butterfly Valve
BGI	BGI Engineering Solutions
BOC	Board of Consultants
BOD	Board of Directors
CEQA	California Environmental Quality Act
CIP	Capital Improvement Plan
CMMS	Computerized Maintenance Management System
DCIP	Defense Community Infrastructure Program
DOPPA	(NEPA) Description of the Proposed Action and Alternatives
DPP	Drilling Program Plan
DSOD	Division of Safety of Dams
DWR	California Department of Water Resources
ECG	Encompass Consulting Group
ESA	Environmental Science Associates
FDRE	Flood Diversion and Recharge Enhancement
FERC	Federal Regulatory Commission
GEI	GEI Consultants
GSE	GSE Construction Company, Inc.
GTF	Grant Task Force
GWGP	Groundwater Grant Program
HDD	Horizontal Directional Drilling
HDPE	High-density polyethylene
HMGP	Hazard Mitigation Grant Program
K/J	Kennedy Jenks Consultants
LARWQCB	Los Angeles Regional Water Quality Control Board
LOG	Lower Olive Grove
LPRA	Lake Piru Recreation Area
MDJ	MDJ Management, LLC
NBVC	Naval Base Ventura County
NMFS	National Marine Fisheries Service
NHC	Northwest Hydraulic Consultants
O&M	Operations and Maintenance
OHP	Oxnard-Hueneme Pipeline
OLDCC	Office of Local Defense and Community Cooperation
OMMP	Operation, Maintenance, and Monitoring Plan
PCSA	Professional Consulting Services Agreement



Acronym	Definition
PFMA	Potential Failure Mode Analysis
PTP	Pumping Trough Pipeline
PVC	Polyvinyl Chloride
PVCWD	Pleasant Valley County Water District
RFI	Request for Information
SGMA	Sustainable Groundwater Management Act
SFD	Santa Felicia Dam
SIP	Safety Improvement Plan
SOP	Standard Operating Procedure
SWPPP	Storm Water Pollution Prevention Plan
SWRCB	State Water Resources Control Board
TAC	Technical Advisory Committee
USACE	United States Army Corps of Engineers
TM	Technical Memorandum
WTP	Water Treatment Plant

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CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of March 31, 2025, the District had a total of \$50.0M 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:

	Mar-25	Mar-24
Citizens Business Bank	\$ 4,062,611	\$ 2,360,646
Petty Cash	\$ 5,400	\$ 4,400
County Treasury	\$ 3,217	\$ 1,884
LAIF Investments	\$ 45,923,238	\$ 32,056,987
Total	\$ 49,994,466	\$ 34,423,917

Any restrictions on the remaining \$50.0M are listed in this report. If you have any questions regarding this report on the financial position, please let me know.

Respectfully submitted,

Brian H. Zahn
 Chief Financial Officer



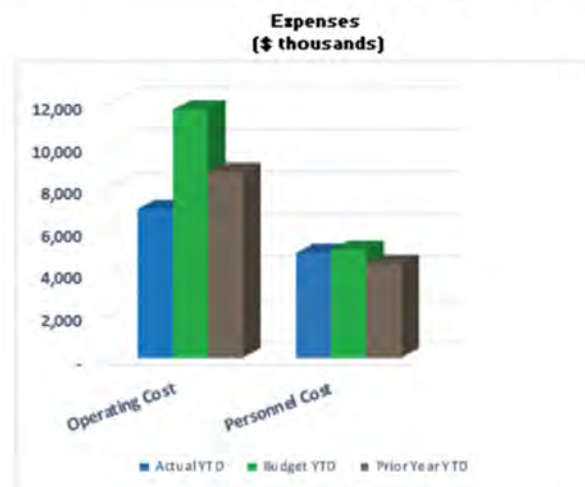
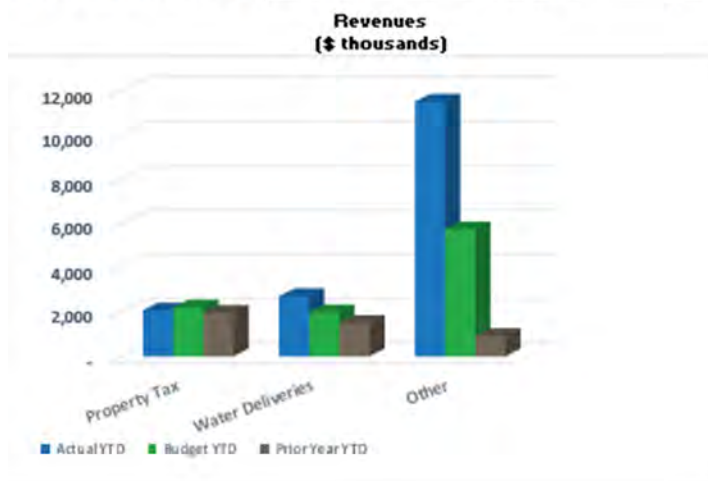
FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2,735	2,002	733	37%	1,513	1,222	81%
Groundwater	11,254	11,457	(203)	-2%	6,496	4,758	73%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	2,088	2,219	(130)	-6%	1,980	108	5%
Earnings on Investments	635	255	380	149%	827	(191)	-23%
Other	15,518	8,879	6,639	75%	1,586	13,932	878%
Transfers in	0	0	0	0%	549	(549)	0%
Total Revenues	32,231	24,812	7,418	30%	12,951	19,280	149%
Expenses							
Personnel Costs	4,920	5,069	(149)	-3%	4,394	527	12%
Operating Expenditures	6,988	11,669	(4,680)	-40%	8,723	(1,735)	-20%
Capital Outlay	1,167	1,566	(399)	-25%	355	812	229%
Transfers out	14,178	12,592	1,586	13%	9,679	4,499	46%
Total Expenses	27,254	30,896	(3,643)	-12%	23,150	4,104	18%
Net Surplus / (Shortfall)	4,977	(6,084)	11,061	-182%	(10,199)	15,176	-149%



Revenue Status v. Budget

- Revenue received through Third Quarter totals \$32M, which is \$7M (30%) above the planned amount. This increase is predominantly due to the receipt of the first and second WIFIA Loan disbursements during this period of \$11M. Grant Revenue is also over Budget by \$968K (41%), mainly due to the Phase 1 Pumping of Coastal Brackish Groundwater Wells Project under the SWRCB Grant, for which invoicing has commenced.
- Water Delivery \$733K (37%) above Plan, driven by an increase of 4,336 acre-feet in deliveries through the Pleasant Valley Pipeline and 1,040 acre-feet in deliveries through the OH Pipeline.



FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- Earnings on Investments are \$380K (149%) over Budget due to higher interest earnings and favorable market value adjustments for LAIF.
- Partially offsetting the revenue increase is a \$203K (2%) decrease in Groundwater Revenue, resulting from 1,448 fewer acre-feet reported.
- Property Taxes (\$130K) and Lake Piru (\$104K) Revenue is also below Plan but is anticipated to increase by the end of the fiscal year.

Revenue Status v. Prior Year

- FY 2024-25 Revenue was \$19M (149%) higher than the previous fiscal year, primarily due to the receipt of the first and second WIFIA Loan Disbursements during the current fiscal year.
- Groundwater Revenue is also \$4.8M higher in the current fiscal year, driven by an increase of 5,642 acre-feet in well pumping through the Third Quarter of FY 2024-25 as well as extraction rate increases.
- Grant Revenue in FY 2024-25 is \$3M higher than the prior fiscal year, mainly due to increased SGM Grant reimbursements and the initiation of two additional grants for Phase 1 Pumping Coastal Brackish GW Project and Flood Diversion and Recharge Enhancement Project.
- Water Delivery Revenue is \$1.2M (81%) higher in the current fiscal year, mainly due to an increase of 3,255 acre-feet in water deliveries during FY 2024-25.
- Lake Piru (\$103K) and Property Taxes (\$108K) Revenue is higher in the current fiscal year versus prior fiscal year.
- Offsetting the increase were Earnings on Investments, which were \$191K lower in the current fiscal year due to higher interest earnings in FY 2023-24.
- Transfers-In are \$549K lower in current fiscal year, primarily due to the completion of the Alternative Supply Assurance Pipeline Project (CIP 8030) in 2023-24, along with CIP transfers for the District Radio Enhancement Project.

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$27M, \$3.6M (12%) under Plan, primarily due to Operating Expenditures being \$4.7M (40%) below Budget. Operating Expenditures underspending is largely attributed to a timing delay, which is expected to catch up by year-end.
- Professional Fees (\$1.5M) and Overhead Costs (\$1M) have the largest savings, though these expenditures may increase by the end of the fiscal year.
- Principal (\$462K) and Interest payments (\$497K) related to 2020 COP Payments are budgeted as expenses but paid directly to liability.
- Office Expense are \$457K below Budget, primarily due to lower than anticipated public and community outreach efforts. However, these funds are expected to be utilized for bond outreach later in the fiscal year.



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July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- Maintenance Expenditures reflect \$297K in underspending, with activity expected to ramp up by year-end.
- Travel Expenses are also underspent by \$138K due to less than anticipated conferences and travel for Executive Staff.
- Miscellaneous Expense (\$252K) under Plan due to unspent County Election funds, decrease of Costs of Goods Sold for the Recreation Department, and a decrease in Rent and Leases for the O&M Department.
- Capital Outlay Expenditures are \$399K (25%) lower than Plan due to a timing issue related to the purchase of software equipment and El Rio and Saticoy facility projects.
- Personnel Costs are \$149K lower than Projection due to lower than anticipated Recreational (Fund 020) work which is expected to be utilized by year end.
- Slightly offsetting savings are higher than anticipated Fox Canyon Expense (\$72K).
- Depreciation (\$866K) is also below Budget because of asset depreciation posting to Fund 710.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$4.1M (18%) higher in the current fiscal year largely due to higher Transfers-Out (\$4.5M) for Capital Improvement Projects in Funds 020 and 050.
- Personnel Cost are also \$527K greater in the current fiscal year, stemming from a Board approved 3% COLA increase and annual merit increase.
- Capital Outlay higher in current fiscal year by \$812K, which is attributed to the Lake Piru Marina Replacement Project, three new vehicles for O&M Department, and a Crain Truck purchase in FY 2024-25.
- Increase is offset by reduced Operating Expenditures of \$1.7M in FY 2024-25, largely attributed to Professional Services for Lake Piru Storm Damage Clean-up and Environmental Fish Passage Study, which were carried out in FY 2023-24.
- Maintenance Cost in the current fiscal year were also \$225K lower. This is due to the Day Use and Dog Park Repairs Project completed at Lake Piru in FY 2023-24. However, additional invoices for the Lake Piru boat motor repair are still anticipated in FY 2024-25.
- Overhead Costs are also lower in the current fiscal year by \$175K.
- Operating Expenditure decrease were slightly offset by higher Insurance Expense (\$83K) and Utilities (\$42K) in FY 2024-25.

Fund Balance

- The projected ending undesignated working capital balance at the end of FY 24-25 is approximately \$6.2M.
- 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 above the District reserve requirement.



FY 2024-25 Third Quarter Financial Review

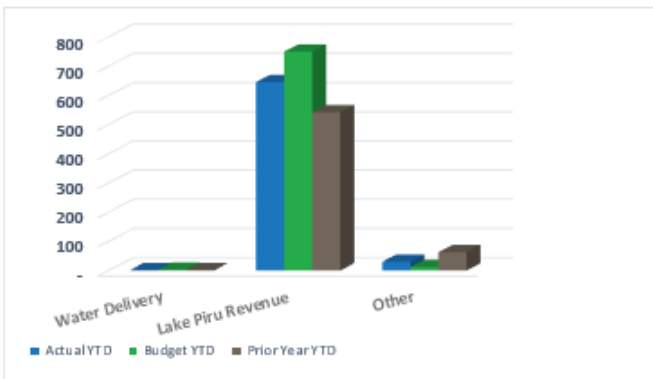
July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

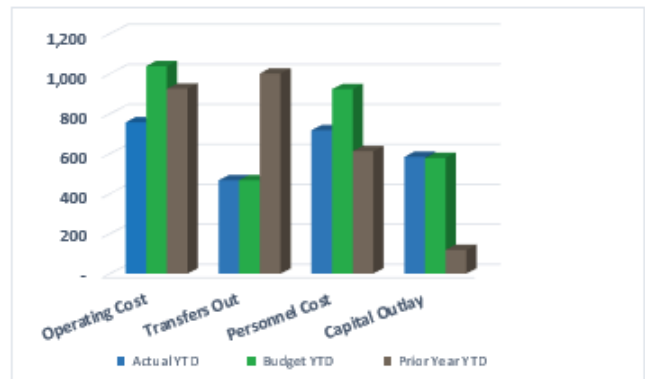
Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1	2	(1)	-56%	1	0	6%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	645	750	(104)	-14%	542	103	19%
Other	30	12	18	156%	63	(33)	-53%
Total Revenues	676	764	(87)	-11%	606	70	12%
Expenses							
Personnel Costs	718	922	(205)	-22%	612	105	17%
Operating Expenditures	756	1,038	(281)	-27%	925	(168)	-18%
Capital Outlay	584	579	5	1%	119	465	392%
Transfers out	467	467	0	0%	1,001	(534)	-53%
Total Expenses	2,525	3,006	(481)	-16%	2,656	(131)	-5%
Net Surplus / (Shortfall)	(1,849)	(2,242)	393	-18%	(2,050)	201	-10%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Operational Revenue through the Third Quarter is under Budget by \$87K (11%), which is mainly due to lower than anticipated Day Use activities at Lake Piru. However, with the upcoming summer season, this shortfall is expected to be offset by the end of the fiscal year.

Revenue Status v. Prior Year

- Third Quarter Operational Revenue is \$70K (12%) higher in FY 2024-25, driven by increased Day Use, Camping, and Concessions Fees at Lake Piru compared to the prior fiscal year.



FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$2.5M, \$481K (16%) under Budget due to Personnel Costs (\$205K), and Operating Expenditures (\$281K).
- Personnel Costs savings were realized due to two Park Ranger I positions being filled at the Cadet level, along with lower than expected recreational activities from the O&M and Recreation Department. Staffing needs expected to increase in fourth quarter.
- Maintenance (\$108K) below Plan due to a delay in needed Recreation and SFD repairs, which are expected to pick up later in the fiscal year.
- Costs of Goods Sold (\$71K) and Overhead Costs (\$79K) are currently below the forecast but are expected to be fully utilized by year-end.
- Professional Fees (\$42K) lower than anticipated which includes the Sheriffs Department Contract Services and Information Technology Consulting Services that are projected to be fully utilized by the end of the fiscal year.
- Savings are slightly offset by an increase in Small Tools (\$31K) and Insurance Expense (\$13K).

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$131K (5%) lower in the current fiscal year, predominantly due to lower Transfers Out (\$534K) for Capital Improvement Projects.
- Operating Expenditures are \$168K (18%) lower in the current fiscal year but expected to pick up in the coming warmer months.
- Maintenance (\$191K) lower in the current fiscal year compared to last fiscal year. This is mainly due to the timing of expenses and a delay in invoicing which is expected to catch up by year-end.
- Small Tools (\$21K) and Professional Fees (\$18K) are also lower in FY 2024-25.
- Miscellaneous Expense (\$32K), mainly related to Costs of Goods Sold, are higher in FY 2024-25 due to purchases of ice, merchandise, and inventory for Condor Point Store which offset decrease in Operating Expenditures.
- Offsetting overall budget decreases are Capital Outlay Expenditures (\$465K) and Personnel Costs (\$105K), which are higher in the current fiscal year.

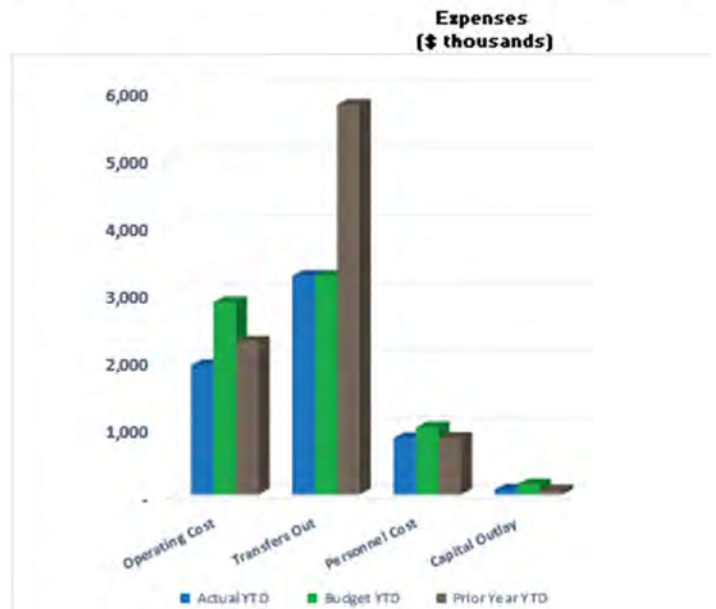
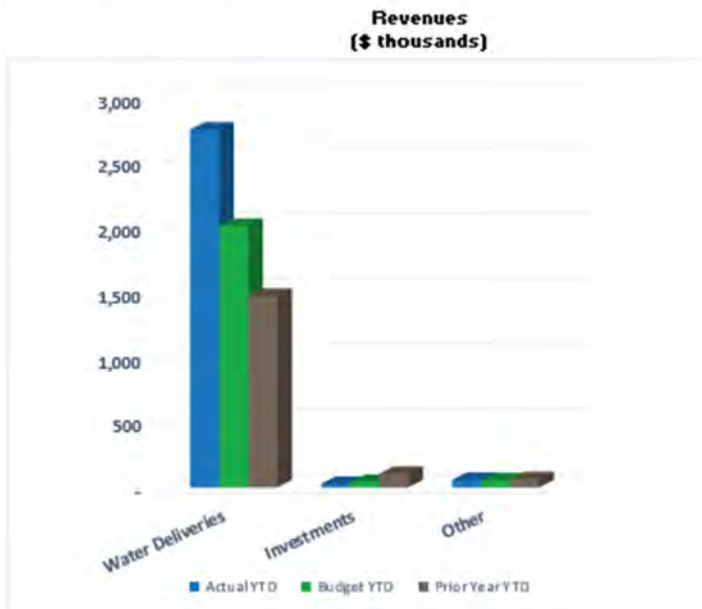
FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	4,292	5,279	(987)	-19%	2,849	1,443	51%
Water Delivery	2,738	2,003	735	37%	1,466	1,272	87%
Earnings on Investments	28	42	(14)	-34%	105	(78)	-74%
Other	58	54	4	7%	143	(85)	-60%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	7,115	7,378	(262)	-4%	4,563	2,552	56%
Expenses							
Personnel Costs	835	997	(161)	-16%	838	(3)	0%
Operating Expenditures	1,920	2,857	(937)	-33%	2,272	(351)	-15%
Capital Outlay	75	152	(77)	-51%	60	15	26%
Transfers out	3,249	3,249	0	0%	5,790	(2,541)	-44%
Total Expenses	6,080	7,255	(1,175)	-16%	8,960	(2,880)	-32%
Net Surplus / (Shortfall)	1,035	123	912	743%	(4,397)	5,432	-124%



Revenue Status v. Budget

- Revenue received through Third Quarter was \$7.1M, which is under Plan by \$262K (4%). This was driven by a decrease of \$987K (7,268 AF) in Groundwater production compared to budget.



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July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- Earnings on Investments are also \$14K (34%) under Budget, primarily due to change in overhead allocation and unfavorable market value adjustments for LAIF.
- Offsetting the decrease is Water Delivery Revenue which is \$735K (37%) above plan due to an additional 5,376 acre-feet of water delivered through the Oxnard Hueneme and Pleasant Valley Pipelines, along with a rise in late fees from District customers.

Revenue Status v. Prior Year

- Current Year revenue is \$2.6M (56%) higher than the previous fiscal year, predominately driven by a \$1.4M (51%) increase in Groundwater Revenue from extraction rate increases.
- Additionally, there was a \$1.3M (87%) increase in Water Delivery Revenue from an additional 3,066 acre-feet delivered year over year and an increase in OH fixed costs.
- Offsetting surplus is Grant Revenue (\$79K), as no grant funds are expected to be received in the current fiscal year.
- Earnings from Investments are also down by \$78K in the current fiscal year. This is caused by higher interest earnings on LAIF in FY 2023-24.
- Lease and Other Revenue is down by \$6K.

Appropriation/Expenditure Status v. Budget

- Total Expenditures through Third Quarter are \$6.1M, which is \$1.2M (16%) below Budget. This is due to under-utilized Operating Expenditures \$937K (33%), Capital Outlay \$77K (51%) and savings in Personnel Costs \$161K (16%).
- Personnel Costs Budget underrun is attributable to less than anticipated workload related to Freeman activities across several departments and underutilization of benefits.
- Principal Expense (\$330K) and Interest (\$963K) under plan are related to the 2020 COP and Interfund Loan as they are budgeted as expenses but paid directly to liabilities.
- Overhead Costs are under Plan by \$271K and expected to pick up by year end.
- Professional Fees are \$200K below the allocated amount, largely because of a reduced need for Environmental and Legal Counsel services through the Third Quarter.
- Permits and Licenses down by \$43K primarily due to delayed application of Freeman sediment dredge and management permits.
- Rents and Leases down \$38K due to reduced demand for rental equipment at the Desilt Basin and by the O&M Department. Fuel Expense also has savings of \$20K.

Appropriation/Expenditure Status v. Prior Year

- Compared to last fiscal year, Total Expenditures are \$2.9M (32%) lower in the current fiscal year. This is mainly due to a decrease of \$2.5M (44%) in Transfers-Out for Capital Improvement Projects and a \$351K reduction in Operating Expenditures.
- Maintenance illustrates a decrease of \$140K in FY 2024-25 due to Cal OES reimbursements received in the current fiscal year and reduced emergency fund usage at the Freeman Diversion.



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July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- Professional fees are \$186K lower this fiscal year due to delays in processing legal bills and a reduced need for legal services in the Environmental Services Department in FY 2024-25.
- Overhead Costs (\$91K) are also lower in the current fiscal year compared to the last fiscal year partially due to a change in overhead allocation.
- Water Chemicals (\$11K) lower in FY 2024-25 due to lower than anticipated expense for polymer purchase for Freeman Desilting Basin.
- Offsetting decreases are higher Miscellaneous Expenses, which have increased by \$38K due to Rents and Leases for the Desilting Basin Project.
- Insurance Expense (\$13K), Fuel Expense (\$11K), and Office Expenses (\$11K) are also higher in the current fiscal year compared to last fiscal year.

FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

In \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	6,479	5,919	559	9%	3,909	2,569	66%
Earnings on Investments	83	40	43	107%	47	36	76%
Grants	0	17	(17)	-100%	0	0	
Other	547	468	79	17%	536	12	2%
Total Revenues	7,109	6,444	665	10%	4,492	2,616	58%
Expenses							
Personnel Costs	1,025	654	371	57%	880	145	16%
Operating Expenditures	2,499	3,914	(1,415)	-36%	2,461	38	2%
Capital Outlay	489	1,198	(709)	-59%	660	(171)	-26%
Transfers out	154	176	(22)	-13%	632	(478)	-76%
Total Expenses	4,167	5,941	(1,774)	-30%	4,633	(466)	-10%
Net Surplus / (Shortfall)	2,942	502	2,439	486%	(141)	3,083	-2182%



Revenue Status v. Budget and v. Prior Year

- Total Revenue received through Third Quarter is \$7.1M, \$665K (10%) over Budget.
- Budget surplus is primarily due to an increase in Water Deliveries (\$559K) in the Third Quarter. Deliveries were 1,040AF over plan. Compared to prior year, Water Deliveries are \$2.6M higher due to 1,233 AF more delivered in the current fiscal year as well as an increase in rates.
- Fox Canyon Revenue is also over Plan by \$57K in the current fiscal year due to the increase in water deliveries.



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July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- In current year Earnings on Investments are over Plan by \$43K (107%) and compared to prior year, they are up by \$36K (76%) due to higher interest earnings and market value adjustments for LAIF.

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

- Total Expenditures through Third Quarter are \$4.2M, \$1.8M (30%) under budget, which was primarily due to lower than expected Operating Expenditures by \$1.4M (36%).
- Utilities (\$394K) below Budget due to a delay in Southern California Edison invoicing. Compared to FY 2023-24, Utilities are under by \$106K in the current fiscal year.
- Fox Canyon GMA Expenses (\$240K) less than anticipated due to invoicing happening later in the fiscal year.
- Maintenance Costs are also lower than Plan by \$211K and expected to catch up by the end of the fiscal year. Compared to the previous year, Maintenance Costs increased by \$36K due to annual chlorine equipment services, feasibility study, and maintenance equipment.
- Overhead Cost is also lower than plan by \$330K but expected to catch up by the end of the fiscal year. In comparison to FY 2023-24, Overhead Costs are up by \$78K.
- Water Chemicals Expenses (\$106K) were delayed and anticipated to catch up by the end of the fiscal year.
- Contractual Services (\$73K) below Budget primarily due to underutilization of IT Consulting Services and OH Water Quality Analysis through the Third Quarter.
- Capital Outlay \$709K 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 \$171K in current year due to a "42 OH Pipeline replacement that occurred last fiscal year.
- Principal payments \$106K under Plan due to 2020 COP payments budgeted as expense but paid directly to liability.
- Offsetting savings are Personnel Cost over plan by \$371K (57%) as there was more 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 and utilization of temporary staffing services.
- Insurance Expense is also higher than Budget (\$57K) due to SDRMA payment paid in July 2024 and Budget distributed evenly throughout FY 2024-25. Insurance also up \$54K from prior year.
- Compared to prior fiscal year, total expenditure was lower by \$466K (10%) 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 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

Fund Balance

- The projected ending undesignated working capital balance for FY 24-25 is approximately \$881K.
- 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 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	341	233	108	47%	488	(146)	-30%
Earnings on Investments	44	8	36	445%	38	6	16%
Other	3	5	(2)	-39%	4	(1)	-14%
Total Revenues	389	246	143	58%	530	(141)	-27%
Expenses							
Personnel Costs	82	161	(79)	-49%	90	(7)	-8%
Operating Expenditures	141	202	(61)	-30%	202	(61)	-30%
Capital Outlay	8	13	(6)	-43%	3	4	122%
Transfers out	13	13	0	0%	1	12	1190%
Total Expenses	244	390	(146)	-37%	296	(52)	-17%
Net Surplus / (Shortfall)	145	(144)	289	-201%	234	(89)	-38%



Revenue Status v. Budget and v. Prior Year

- Revenue for the third quarter is \$389K, which is \$143K (58%) over budget, primarily due to stronger than expected Water Deliveries, which exceeded plan by \$108K (47%). This overage reflects increased demand and delivery of 4,336 AF over plan. Additionally, investment earnings from LAIF contributed positively, coming in at \$36K over budget, a 445% increase over expectations.
- Compared to the prior year, total revenue is down by \$141K (27%), largely driven by a \$146K drop in Water Delivery revenue. Although more water was delivered this quarter (266 AF more), the fixed cost and O&M pump charge rate decreased, leading to lower



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July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

dollar revenue. Investment earnings, however, increased year-over-year by \$6K (16%), partially offsetting the decline.

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

- Total expenditures for the third quarter were \$244K, coming in \$146K (37%) under the year-to-date budget. This positive variance was driven by significant savings across multiple spending categories. Personnel Costs were under budget by \$79K (49%). This savings is attributed to temporary staffing vacancies, timing differences in payroll allocations, and lower-than-anticipated benefits utilization.
- Operating Expenditures were \$61K (30%) below plan, primarily due to the delayed execution of planned Maintenance of Structures & Improvements work. The Saticoy Well Inspection and related infrastructure projects experienced timeline shifts, contributing to these underspent allocations.
- Professional Fees were also lower than anticipated by approximately \$9K, largely due to the timing of invoice processing for legal services.
- Compared to the same period last fiscal year, overall expenditures are down by \$52K (17%). The largest year-over-year savings are seen in contracted services and maintenance expenses, as many projects that occurred in the prior year have either been completed or delayed this cycle. One notable exception is Water Treatment Chemical expenses, which remain elevated compared to prior years, consistent with broader market cost increases for chemical supplies. These higher treatment costs partially offset savings in other operational areas.

Fund Balance

- The projected ending undesignated working capital balance for FY 24-25 is approximately \$1M.
- The District's reserve policy requires a \$329K minimum undesignated balance which is expected to be met.

Fund Balance

- The projected ending undesignated working capital balance for FY 2024-25 is approximately \$132K.
- The District's reserve policy requires an undesignated balance of \$1.5M which is not expected to be met.

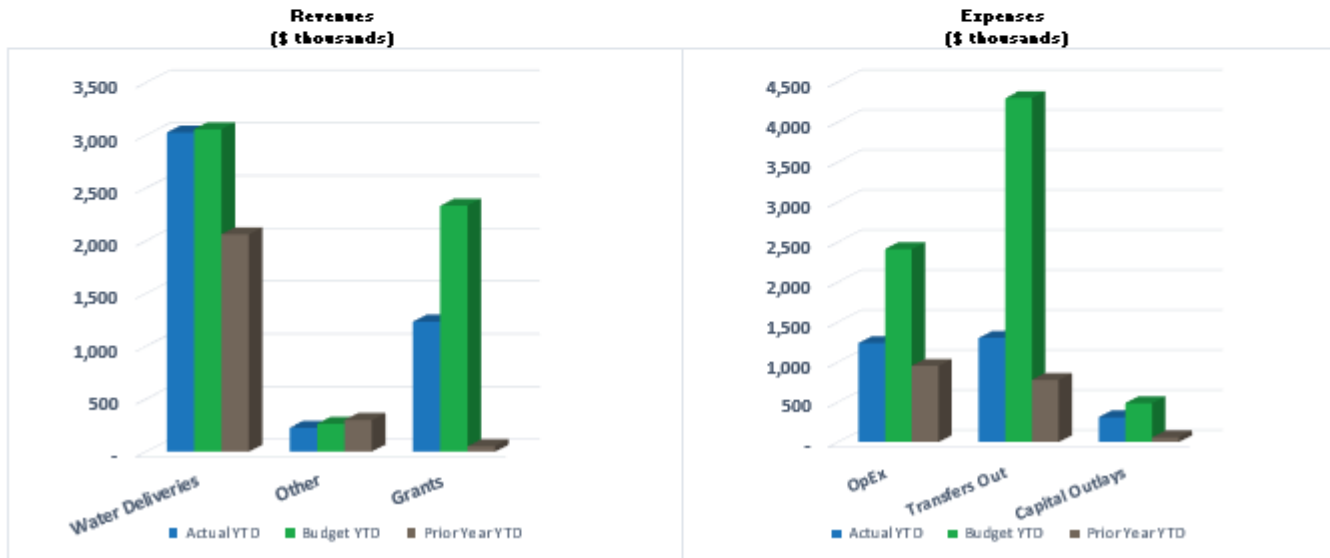
FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	3,025	3,056	(31)	-1%	2,060	965	47%
Earnings on Investments	90	25	66	266%	81	9	11%
Grants	1,233	2,332	(1,100)	-47%	51	1,181	
Other	136	239	(103)	-43%	219	(83)	-38%
Total Revenues	4,483	5,651	(1,168)	-21%	2,411	2,073	86%
Expenses							
Personnel Costs	339	451	(112)	-25%	282	58	21%
Operating Expenditures	896	1,957	(1,062)	-54%	669	226	34%
Capital Outlay	309	484	(175)	-36%	59	250	424%
Transfers out	1,301	4,296	(2,995)	-70%	775	526	68%
Total Expenses	2,846	7,189	(4,343)	-60%	1,785	1,061	59%
Net Surplus / (Shortfall)	1,638	(1,538)	3,175	-207%	626	1,012	162%



Revenue Status v. Budget

- Revenue received through Third Quarter is \$4.5M, \$1.1M (21%) below Plan. This is predominantly due to Grant Revenue (\$1.1M) 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 as well as the additional reallocated funds for Component 7 for the SGM Grant.



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July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- Water Delivery Revenue in line with Plan. There has been 4,044AF of deliveries made for the PTP Pipeline.
- Fox Canyon GMA Revenue below Budget by \$168K due to an increase in surface water deliveries made in the first two quarters.
- Slightly offsetting decrease is Earnings on Investments, which was \$66K over Plan due to higher interest earnings on LAIF.

Revenue Status v. Prior Year

- FY 2024-25 Revenue is up \$2M (86%) compared to last fiscal year. This is primarily due to a \$965K (47%) increase in Water Delivery Revenue which is attributed to higher pipeline rates in the current fiscal year.
- Grant Revenue (\$1.2M) 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 \$51K in current fiscal year.
- CIP Transfers-In were \$143K 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 higher \$9K (11%) compared to Prior Year due to higher interest rates in the current fiscal year.

Appropriation/Expenditure Status v. Budget

- Total Expenditures through the Third Quarter are \$2.8M (60%) below Budget. This is predominantly due to lower Transfers-Out for Capital Improvement Projects (\$3M), which is delayed due to transfers out being dependent on Grant Revenue received for the PTP Recycled Water Connection CIP.
- Operating Expenditures are \$1M (54%) below Plan in the second quarter.
- Maintenance underutilized by \$312K because of pending Saticoy Well Field inspections, repairs for corroding turnouts, replacements of VFD's and motors.
- Overhead Costs through the Third Quarter are \$300K, \$145K under Plan.
- Utilities \$173K 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 (\$213K) due to invoicing happening later in the fiscal year.
- Professional Fees under (\$63K) for PTP Turnout contractor support has been delayed but is expected to pick later in the fiscal year.
- Principal (\$183K) and Interest (\$6K) related to 2020 COP and Interfund Loan are budgeted as expenses but paid directly to liability.
- Slightly offsetting decrease are higher Water Chem expense (\$21K) which was attributed to additional expenses for the hypochlorite solution for the Moss Screens.



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July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- Capital Outlay \$174K (36%) under projections but expected to be utilized by year end.

Appropriation/Expenditure Status v. Prior Year

- Compared to the prior fiscal year, Total Expenditures are higher by \$1M (59%) in the current fiscal year. This was predominantly due to higher Transfers-Out for Capital Improvement Projects (\$526K).
- Capital Outlay (\$250K) 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 \$226K (34%) compared to last fiscal year. This is largely caused by a rise in Treatment Chemical, Insurance Expenses and Utilities.
- Personnel Costs \$58K 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 \$1.1M.
- The District's reserve policy requires an undesignated balance of \$1M for this fund which is expected to be met.



FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

State Water Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	137	66	72	110%	195	(58)	-30%
Property Taxes	3,430	2,507	923	37%	4,002	(572)	-14%
Total Revenues	3,568	2,573	995	39%	4,198	(630)	-15%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	2,904	3,988	(1,084)	-27%	9,500	(6,596)	-69%
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	2,904	3,988	(1,084)	-27%	9,500	(6,596)	-69%
Net Surplus / (Shortfall)	664	(1,415)	2,079	-147%	(5,302)	5,966	-113%



Revenue Status v. Budget and v. Prior Year

- Revenue for Q3 exceeded projections by \$995K (39%).
- Property tax revenue surpassed plan by \$923K (37%), mainly due to an increase in passthrough and unsecured taxes that were higher than originally projected. Additionally, earnings from investments in LAIF were above expectations by \$72K (110%), influenced by a GAAP market value adjustment as well as a rise in the rate of return.
- Compared to FY 2023-24, revenue is down by \$630K (15%), primarily attributed to overall lower property tax receipts (14%).

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

- Total Q3 expenditures were \$2.9M, under budget by \$1.1M (27%). This is due to reductions in variable costs from State Water Purchases.
- Compared to Prior Year, expenditures decreased by \$6.6M (69%), attributed to reduced Table A and supplemental water purchases in FY 2024-25.



FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

Fund Balance

- The projected ending undesignated working capital balance for FY 24-25 is approximately \$5.6M. Assuming FY 2024-25 activity is consistent with the approved budget; the projected ending balance is within the District's fund reserve maximum of \$7.3M.
- 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 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

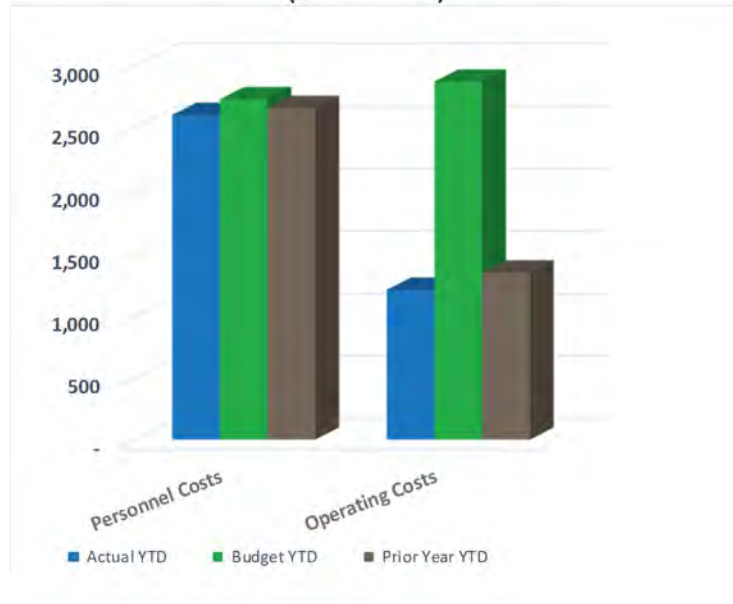
75% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	2,601	2,727	(126)	-5%	2,657	(56)	-2%
Operating Expenditures	1,203	2,869	(1,667)	-58%	1,342	(139)	-10%
Capital Outlay	0	43	(43)	0%	0	0	0%
Total Expenses	3,804	5,639	(1,835)	-33%	3,999	(195)	-5%

Expenses

(\$ thousands)



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

- Total Expenditures through Q3 amount to \$3.8M, which is \$1.8M (33%) below budget.
- Personnel Cost is under projection by \$126K (5%), primarily due to a vacancy for the full-time Senior Technology Systems Specialist, leading to savings in salary (\$33K) and benefits (\$93K).
- Operating expenditures are under plan by \$1.7M (58%), with the largest savings seen in Professional Fees, totaling \$1.3M. This reduction is largely due to legal bills pending to be processed, reduced use of Legal Counsel – Specialists, and postponed software implementation support that affected Professional Fees for Financial services. Furthermore, Office Expenses are under budget \$232K, mainly driven by a pending payment for the renewal of cybersecurity protection license. Maintenance, down by \$62K due to delays in renovation of the main lobby. Also under plan are Travel (\$44K) from delays in training, Utilities (\$51K) from delays in bill processing, and Safety Supplies (\$36K).



FY 2024-25 Third Quarter Financial Review

July 1, 2024, through March 31, 2025

75% of Fiscal Year Completed

- Compared to the previous fiscal year, total expenditure was under \$195K (5%), primarily from decreased use of Office Expenses (\$113K), Professional Fees (\$34K), and Personnel Costs (\$56K).
- Partially offsetting these savings is an increase in Safety Supplies (\$9K) and Miscellaneous (\$18K) driven by the procurement of security cameras and replacement printers.



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: May 28, 2025 (June 2, 2025, meeting)

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

Staff Recommendation:

Review this monthly report from the Administrative Services Department as well as receive a verbal presentation of its highlights for May 2025.

Discussion:

Finance

- Proposed Budget Published
- OH and PTP User Meeting held 05/15/25
- Budget Workshop held 05/29/25
- Interim FY2024-25 Audit begins 06/09/25

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following meetings: special Finance and Audit Committee (May 5), Water Resources Committee (May 6), Executive Committee (May 7), regular Board of Directors (May 21), and special Board of Directors (May 29), as well as the Fillmore and Piru Basins Groundwater Sustainability Agency meeting (May 15) held at the City of Fillmore's office and Mound Basin Ground Water Sustainability Agency meeting (May 22) held at the City of Ventura.
- Provided administrative support with emailing, posting materials, and room set up for the OH and PTP Users meetings (May 15).
- Coordinated with staff by providing support for a District-led tour (May 2) with confirming attendance and gathering waivers, securing vehicles, providing materials, and beverage set up.

5. Administrative Services Department Monthly Report Information Item

- Provided administrative and logistical support for the Santa Felicia Dam Board of Consultants meeting (May 20 and 21) which included posting and distribution of materials, set up of multiple conference rooms, and the purchasing and setting up of consumables throughout the event.
- Coordinated logistical support with room and beverage setup for the following outside agency meetings: AWA Board (May 1), California Avocado Commission (May 6), and UC Agricultural and Natural Resources (May 8).

Human Resources

- Working on recruitment for the following positions:
 - The Engineering Department has one vacancy for which two postings have been offered to prospective applicants. Selection will be determined by credentials and experience.
 - Associate Engineer – position posted and closes June 15, 2025
 - Engineer – position posted and closes June 15, 2025
 - Outreach and Communication Specialist – position closed May 27, 2025, and 143 candidates applied
 - Water Resources Supervisor – final interviews to be scheduled with General Manager, selection pending review and approval
- Implemented paid Camp Host Program at Lake Piru Recreation Area.
- Hosted Brown Bag Session “Lessons from Long-Tenured Staff” on May 7, 2025.
- Prepared memos for merit pay for June processing date.

Risk and Safety Management

- Provided project management oversight of security project enhancement with implementation by Control Systems with support from O&M and Lake Piru Recreation Area staff.
- Completed and received continued education units for OSHA #7405 Course: Fall Hazard Awareness for the Construction Industry that was offered for free courtesy of the National Safety Stand-Down to Prevent Falls in Construction campaign.
- Coordinated visit with local aviation vendor on SFD EAP efforts, involving key Dam Safety Engineering and O&M staff.
- Collaborated with Engineering and Grant Task Force on HMGP Grant NOI submission on Early Warning System Project.
- Attended SCE PSPS Critical Infrastructure Workshop.
- Supported HR with applications review of Outreach and Communications Specialist recruitment effort.
- Represented and voted on behalf of the District on the Regional Radio Project Oversight Committee, which was also held at District headquarters.
- Along with Engineering and O&M staff, participated in EPA National Water and Wastewater Sector Cybersecurity Drill.

5. Administrative Services Department Monthly Report Information Item

Technology Systems Support Activity and Helpdesk Summary

In May 2025, the Technology Systems Department focused on projects like the network and software systems stabilization efforts, enhanced cybersecurity visibility, and support for core infrastructure tied to network systems, software deployments, and hardware upgrades. Highlights included expanded network planning at Lake Piru, refinement of centralized security logging tools, and progress on several strategic vendor and technical services engagements. Intern development and district-wide meeting support continued.

1. Helpdesk and Technical Support Activity

- A total of **123** tickets were logged in May, with most categorized under IT Services and Support.
- At the time of this report:
 - Eighty-one (81) tickets were closed
 - Eighteen (18) remain open
 - Eight (8) are awaiting replies
 - Seven (7) are in progress
 - Four (4) are in confirm resolution status
 - Three (3) are archived
 - One (1) is pending third-party action
 - One (1) is waiting for approval
- Most tickets were low priority (114), with five marked medium and four marked high.
- Ticket types included:
 - Technology Systems Services and Support (101)
 - New Employee Onboarding (11)
 - Technology Systems Projects and Change Management (5)
 - Alerts and Advisories (3)
 - One case each involving a purchase request, a technical question, and a phishing/spam incident
- Common themes included onboarding support, general troubleshooting, software and account access issues, and follow-up on alerts and flagged items.

2. Security and System Enhancements

- Configuration of the department's new Security Information and Event Management (SIEM) system progressed this month, establishing a foundation for centralized log monitoring and enhanced visibility into potential security threats.
- Additional improvements included firewall tuning, email security enhancements, and refinements to internal system monitoring controls initiated over the past several months.

3. Vendor Engagements and Strategic Coordination

- The department continued regular meetings with technology vendors to review project progress and plan future phases of work.

5. Administrative Services Department Monthly Report Information Item

- Discussions with the district's Managed Services Provider focused on preparation for an upcoming quarterly review of service performance.
- United Water's Technology Systems and Water Resources teams also advanced a professional services agreement with an external technical firm to support planning for a Phase 1 system enhancement initiative.

4. Support for Meetings and Public Events

- The Technology Systems department provided technical support for a range of public and internal meetings, including:
 - Association of Water Agencies (AWA) Executive Committee meetings
 - Ventura County Farm Bureau events
 - Fillmore and Piru Groundwater Sustainability Agency board meetings
 - Ventura County Women in Agriculture
 - Other regularly scheduled district events
- On average, two large-format hybrid meetings per week require additional in-person Technology Systems Support.
- Administrative Services coordinated scheduling, with coverage provided by the part-time Systems Administrator and the Technology Systems intern team.

5. Internship Program and Departmental Growth

- The Technology Systems Intern position officially closed in April, with interviews continuing into May. They may also potentially continue into early June as the team finalizes selections for this year's program and addresses needs identified in the budget for the next annual period if approved at the June 2025 Board of Directors regularly scheduled meeting.

6. Third-Party Technical Support Contributions

- A contracted systems engineer provided targeted technical support throughout the month, contributing to infrastructure stability and improved security posture. Notable contributions included:
 - Continued system setup and integration of early-stage log sources
 - Advising on performance improvements across backups, endpoints, and authentication systems