

Keith Hadick, President (Division 3)
Randy Sharer, Vice President (Division 7)
Casey Conrad, Treasurer (Division 6)
Andrew Adam, Secretary (Division 2)
Gerald Mahoney, Director (Division 4)
Vacant, Director (Division 1)
Vacant, Director (Division 5)



**SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING
July 18, 2024 – 6:30 p.m.**

District Office
2255 S. Broadway, Ste. 8E, Santa Maria, California

Members of the Public may also join the meeting via Zoom:

<https://us06web.zoom.us/j/89283522552?pwd=ivyQkaTtvASduYa45ivQFV5hwkaGOM.1>

Meeting ID: 892 8352 2552

Passcode: 697604

One tap mobile

+16694449171,,89283522552#,,,,*697604# US

+17193594580,,89283522552#,,,,*697604# US

Or Dial

• +1 669 444 9171 US

• +1 719 359 4580 US

AGENDA

1. CALL TO ORDER

- a. Roll Call
- b. Pledge of Allegiance

2. PUBLIC COMMENT

*Members of the public may address the Board on any subject within the jurisdiction of the Board and which is **not** on the agenda for Regular Meetings or that **is** on the agenda for Special Meetings. The public is encouraged to work through District staff to place items on the agenda for Board consideration. No action can be taken on matter not listed on the agenda. Comments are limited to five (5) minutes.*

3. ADDITIONS TO THE AGENDA

Items may be added to the agenda in accordance with Section 54954.2(b) of the Government Code, upon a determination by a two-thirds vote of the members of the legislative body present at the meeting, or, if less than two thirds of the members are present, a unanimous vote of those members present, that there is a need to take immediate action and that the need for action come to the attention of the District after the Agenda was posted.

4. APPROVAL OF AGENDA

Recommended Action: Motion to approve Agenda as published.

5. CONSENT CALENDAR

Items on the Consent Calendar are routine items that come before the Board of Directors on a regular basis. Unless a Director or member of the public requests separate discussion/action on an item, all items on the Consent Calendar will be considered for approval on one motion.

a. Approval of Minutes

Regular Meeting of June 20, 2024

6. APPROVAL OF AMENDMENT #3 TO HORNE AGREEMENT

Recommended Action: Motion to approve Amendment #3 to agreement with Horne LLP expanding scope to include second appeal at an amount not to exceed \$15,000

7. REVIEW AND APPROVAL OF REVISED DISTRICT ACCESS POLICY

Recommended Action: Motion to approve policy on access to District facilities

8. DISCUSSION OF CITY OF SANTA MARIA REQUEST TO CEASE OR REDUCE WATER RELEASES FROM TWITCHELL DAM TO ACCOMMODATE MINING OPERATIONS

Recommended Action: The Board should discuss the City's request as it relates to the District's proposed schedule for releases from the dam.

9. ADOPTION OF RESOLUTION 24-02 REQUESTING CONSOLIDATION OF GOVERNING BOARD ELECTION WITH NOV 5, 2024, GENERAL ELECTION

Recommended Action: Motion to approve Resolution 24-02

10. ADOPTION OF RESOLUTION 24-03 PERTAINING TO CANDIDATE STATEMENTS FOR NOVEMBER 5, 2024, GENERAL ELECTION

Recommended Action: Motion to approve Resolution 24-03

11. REVIEW AND APPROVAL OF AERIAL SURVEY PROPOSAL

Recommended Action: Consider motion to approve proposal from LiDAR America for Aerial Survey

12. RECEIVE AND FILE ANNUAL AUDIT FOR FY 2023-24

Recommended Action: Receive and file FY 2023-24 audit

13. REPORTS AND INFORMATION

a. Report on Operations at Twitchell Dam --

The Board of Directors will hear a report on dam conditions.

b. Twitchell Operations Committee (TOC) – Director Conrad, Chair

The Board of Directors will hear an update from the TOC, which oversees all operational aspects of Twitchell Dam.

c. Financial Committee -Director Conrad, Chair

Financial Reports are prepared and reviewed by the District's CPA, Carrie Troup.

Recommended Action: Motion to receive and file report(s)

d. Report from Horne-Director Hadick

The Board of Directors will hear an update from Horne re Cal/OES and FEMA.

Recommended Action: Motion to receive and file report(s)

14. CLOSED SESSION:

CONFERENCE WITH LEGAL COUNSEL: (Government Code 54956.9) Existing litigation: War Eagle vs SMVWCD

15. REPORT OUT OF CLOSED SESSION

16. DIRECTOR & STAFF REPORTS

a. Director Reports

Directors will report on any events or items of note concerning their Division/the District during the prior month, if any. Directors may also request placement of items on future agendas for Board consideration.

b. General Manager's Report

The interim General Manager will report on new or pending District matters and activities.

c. District Counsel Report

District Counsel will report on any relevant legal matters that may impact the District.

17. NEXT MEETING: August 15, 2024

18. ADJOURNMENT

Upon request, agendas can be made available in appropriate alternative formats to persons with disabilities, as required by section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to observe and participate in a meeting should direct such a request to the District Office at (805) 925-5212 at least 48 hours before the meeting, if possible.

***POSTED/PUBLISHED:
July 15, 2024***

Keith Hadick, President (Division 3)
Randy Sharer, Vice President (Division 7)
Casey Conrad, Treasurer (Division 6)
Andrew Adam, Secretary (Division 2)
Gerald Mahoney, Director (Division 4)
Vacant, Director (Division 1)
Vacant, Director (Division 5)



SANTA MARIA VALLEY WATER CONSERVATION DISTRICT BOARD OF DIRECTORS REGULAR MEETING MINUTES – June 20, 2024

District Office
2255 S. Broadway, Ste. 8E
Santa Maria, California

1. CALL TO ORDER: With a quorum present, the meeting was called to order at 6:31 p.m.

a. Roll Call: Present were Directors Hadick, Conrad, Adam, and Sharer. Also present were Virginia Souza, Jane Baxter; Carrie Troup, CPA; District Counsel Keith Lemieux; and Matthew Scrudato and Interim General Manager Carol Thomas-Keefer (attending remotely).

b. Pledge of Allegiance: Vice President Sharer led the Pledge of Allegiance.

2. PUBLIC COMMENT: Ms. Souza noted that she was attending as an observer on behalf of the League of Women Voters. Ms. Baxter inquired about the dam's structure and about the presence of cattle; she also asked about regular reports from the Twitchell Management Authority, and about possible dredging operations.

3. ADDITIONS TO THE AGENDA: None

4. APPROVAL OF AGENDA: On motion by Director Adam and seconded by Director Sharer, the agenda was approved as presented. Motion carried: 4-0-0-3.

5. CONSENT CALENDAR: On motion by President Hadick and seconded by Director Adam, the minutes of the Regular Meeting of May 16, 2024, Special Meeting of May 16, 2024, Special Meeting of May 30, 2024, and Special Meeting of June 5, 2024, were approved as corrected. Motion carried 4-0-0-3.

6. AUTHORIZATION TO BEGIN USE OF ELECTRONIC MEETINGS FOR REMOTE PUBLIC ACCESS: Ms. Thomas-Keefer reported that electronic meeting equipment, as previously approved by the Board, has been purchased, installed and tested, and is ready for use. Following discussion, on motion by Director Adam and seconded by Director Conrad, the Board authorized the use of electronic meetings for remote public access, with direction to staff to obtain an upgraded webinar subscription for meeting software;

and to allow meetings to be recorded with recordings maintained only until the minutes are approved. Motion carried 4-0-0-3.

7. APPROVAL OF CONTRACT RENEWAL WITH HORNE: On motion made by Director Conrad and seconded by Director Adam, the contract with Horne, LLC, was renewed through June 30, 2025. Motion carried 4-0-0-3.

8. DISCUSSION OF PARTICIPATION IN CLOUD SEEDING PROGRAM: Mr. Matthew Scrudato of Santa Barbara County reviewed the County's request for District participation in the upcoming cloud-seeding program. He stated that the entire program cost for this year is estimated at about \$175,000, and the County will pay half. Following discussion, on motion by Director Adam and seconded by Director Conrad, the Board approved District participation in the upcoming cloud-seeding program at an amount not to exceed \$30,000. Motion carried 4-0-0-3.

9. APPROVAL OF FY 2024-25 BUDGET: Ms. Carrie Troup reported that she has worked with the Financial Committee to prepare the proposed FY 2024-25 Budget, which includes Special Assessment funds of \$1.2 million to fund several improvement projects at the dam. Ms. Troup reviewed the draft budget, and, on motion made by Director Conrad and seconded by President Hadick, the draft FY 2024-25 Budget was approved. Motion carried 4-0-0-3.

10. ADOPTION OF RESOLUTION NO. 24-01 CALCULATING AND APPROVING AN ESTIMATE OF AMOUNT OF ASSESSMENT FOR OPERATION AND MAINTENANCE, REPAIRS, AND SPECIAL PROJECTS AT AND FOR TWITCHELL DAM AND RESERVOIR, PURSUANT TO WATER CODE SECTION 75370 ET SEQ.: Ms. Thomas-Keefer reported that a resolution was needed to approve the District's Special Assessment amount for placement on tax rolls. A Special Assessment of \$1.2 million is needed for FY 2024-25 to support implementation of improvement projects as provided in the FY 2024-25 budget. On motion by Director Conrad and seconded by Director Adam, Resolution No. 24-01 was adopted. Motion carried 4-0-0-3.

11. REPORTS AND INFORMATION

a. Report on Operations at Twitchell Dam: President Hadick reported that the water elevation as of today was 571 feet, with 23,566 acre-feet of water in storage. The gates are still open at six inches, releasing water at a rate of 182 cfs. Director Adam reported on a minor issue/possible leak in the water treatment room and stated that the problem was being addressed.

b. Twitchell Operations Committee (TOC): Director Conrad reported that a contract is being prepared with ROC Energy for mowing services, and the contract will be expanded somewhat to include fence repair. Director Conrad also reported that USBR management representatives made a site visit earlier in the month and were impressed with the appearance and condition of the dam site. Finally, it was noted that the City's contractor is expected to begin mining operations in the riverbed sometime in August, and the City has requested that water releases from the dam be reduced or suspended to meet the

City's schedule. Staff was directed to request that the City keep the district apprised of its schedule to facilitate cooperation on releases.

c. Financial Committee: Director Conrad reported that the Committee reviewed and refined the draft FY 2024-25 budget; it is also working with Ms. Troup to prepare and submit the registration package for the California CLASS investment pool. Ms. Troup reviewed the financial statements for May, along with invoices paid. On motion made by Director Adam and seconded by President Hadick, the financial statements for May were received and filed. Motion carried 4-0-0-3.

d. Report from Horne: President Hadick reported that the District did not yet receive a report from Horne this month, and a Horne representative was not able to attend this meeting.

12. DIRECTOR & STAFF REPORTS

a. Director Reports: Director Adam reported that he was still waiting for the machinist to complete work on the gate controls, and he expected the part to be ready next week.

b. General Manager's Report

Ms. Thomas-Keefer reported that the contract with ROC Energy for weed abatement was pending contractor's insurance requirements; she noted that the scope of work would also include some fence repair and site clean-up. Additionally, she requested that an ad hoc Staffing committee meet to work with her to determine employment details for recruitment of a dam tender and office assistant. It was determined that the members of the District's inactive Personnel Committee could serve as the ad hoc committee for Staffing.

c. District Counsel Report

District Counsel Lemieux reported that, in a matter relating to the Indian Wells Valley Groundwater Authority, counsel will be briefing the court on the state's Sustainable Groundwater Management Act (SGMA) versus groundwater adjudications. He noted that this matter will be very significant for the future of SGMA and how groundwater basins are managed. He also pointed out that the Santa Maria Basin is adjudicated and managed by the Twitchell Management Authority.

13. NEXT MEETING: July 18, 2024

14. ADJOURNMENT: It was moved and seconded by President Hadick and Director Adam to adjourn at 8:21 p.m.

Minutes approved on _____

Keith Hadick, President

Submitted by Carol Thomas-Keefer

STAFF REPORT

TO: SMVWCD Board of Directors
FROM: Carol Thomas-Keefer, Interim General Manager
DATE: July 18, 2024
RE: Amendment #3 to Contract with Horne, LLC

Background:

In June 2023, the District entered into a contract with HORNE LLP for professional services including grant assistance, compliance services, and oversight of the restoration of Twitchell Reservoir and Dam. The initial contract has been renewed for another year, through June 2025.

Recently, the District received notice that its appeal for FEMA consideration of a grant/reimbursement request had been denied. Consequently, the Board has requested that Horne assist with a second appeal for reconsideration. The work to support the second appeal requires an amendment to the scope of work for the Horne contract. The Board has approved an amount not to exceed \$15,000 for the cost of the appeal support; however, since the original contract includes sufficient funding authorization, no increase in the Horne contract amount is required to approve the amendment to the scope of work for the second appeal. Horne representatives have prepared Amendment #3 to the contract to add the second appeal assistance to the scope of work, and District legal counsel has reviewed and approved it.

Recommendation:

The Board should consider approval of Amendment #3 to the HORNE LLP contract to add assistance with the District's second appeal to FEMA to the scope of work, at a cost not to exceed \$15,000 (with no increase to the overall contract amount).

Fiscal Impact:

None – there is no increase to the overall contract budget.

Attachments:

- Amendment #3 to Contract between SMVWCD and HORNE LLP

**AMENDMENT 3 TO CONTRACT
BETWEEN SANTA MARIA VALLEY WATER CONSERVATION DISTRICT AND HORNE LLP**

This Amendment 3 to the Contract (“Contract”) (“Amendment 3”), is made and entered by and between Santa Maria Valley Water Conservation District (“SMVWCD”) and HORNE LLP (“Contractor”).

RECITALS

WHEREAS, SMVWCD and Contractor entered into the Contract for Contractor’s provision of professional consulting services, said Contract having an effective date of June 22, 2023 and continuing for a term until June 30, 2025; and

WHEREAS, the Contract pertains to the provision of compliance services, oversight of the restoration of the Twitchell Reservoir and Dam, and assistance in identifying, applying for, and implementing a combination of state and federal funding sources to accomplish the remediation and restoration; and

WHEREAS, the SMVWCD desires to expand the current scope of the Contract to include the second appeal of a Project Worksheet denied by the Federal Emergency Management Agency (“FEMA”); and

WHEREAS, the SMVWCD desires to continue utilizing the consulting and administration services of Contractor and its Subcontractors, and Contractor is willing and able to provide such services under the terms and conditions set forth in the Contract, Amendment 1, Amendment 2, and this Amendment 3.

NOW, THEREFORE, for good and valuable consideration, the sufficiency of which is hereby acknowledged, it is mutually understood and agreed by and between the undersigned contracting parties as follows:

1. The following is added to Subsection A.2:
“ Grant Assistance:
 - Support for first and second appeals of Project Worksheet denial by FEMA, including arbitration support.”
2. The title of the rate chart for appeal support by Baker Donelson in Subsection C.4.b is changed from “FEMA First Appeal” to “FEMA First and Second Appeals.”
3. The following is added to Subsection C.1:
“The total amount for services provided related to the second appeal shall not exceed \$15,000.”

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4. Amendment Effective Date. The revisions set forth herein shall be effective July 18, 2024. All other terms and conditions of the referenced Contract not expressly amended herein shall remain in full force and effect.

SMVWCD:

Santa Maria Valley Water Conservation District

By: _____
Keith Hadick, Board President

Date: _____

CONTRACTOR:

HORNE LLP

By: _____
S. Neil Forbes, Managing Partner

Date: _____

STAFF REPORT

TO: SMWWCD Board of Directors
FROM: Carol Thomas-Keefer, Interim General Manager
DATE: July 18, 2024
RE: Policy for District Facility Access

Background:

The District Board has requested that staff research and prepare recommendations on a policy for determining which individuals should have access to District facilities, files, records and property, and under what circumstances. Traditionally, the District has maintained minimal staff, and various directors have had different levels of access to District facilities and information. The Board now wishes to have a specific policy that is consistent and fair but maintains a sufficient level of protection of District property, recognizes safety requirements, and provides for removal of access privileges under specified conditions. Considering the District's current minimal staff presence, a facility access policy should address not only Dam facilities and operational records but also the District's essential business practices, including access to the District office, files, mail and mail box, and alarm systems. Controls over District financial information, invoices and receivables, for example, are a critical aspect of District administration.

In April 2024, staff presented a draft policy for access to the District office and files; the Board directed staff to revise the draft policy to include the dam facilities and to address access for staff. Accordingly, the draft policy has been revised as directed by the Board to address access to all District facilities and to include staff, board members and others.

Recommendation:

The Board should review and consider approval of the revised draft policy for District office and facility access.

Attachment:

- Draft District Office and Facility Access Policy

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT

District Office and Facility Access Policy

I. PURPOSE

This Policy of the Santa Maria Valley Water Conservation District (“District”) has been developed to ensure the safety and security of the District’s office, facilities, and assets, and to safeguard all confidential information as required by law. To meet these obligations, the District has established this Policy to grant access to authorized individuals. This Policy also contains provisions for the management and control of access to the District’s office, records, and facilities. For purposes of this policy, the District’s facilities include the Twitchell Dam and Reservoir, which is operated by the District.

II. AUTHORIZED PERSONS

A. Definition and Level of Office Access

The following persons shall hereinafter be collectively referred to as the “Authorized Persons”:

President. The President of the District’s Board of Directors (“Board”) shall have access to the following: alarm code, confidential files, and office key.

Vice President. The Vice President of the District Board shall have access to the following: alarm code and office key.

Secretary. The Secretary of the District Board shall have access to the following: alarm code, confidential files, and office key.

Treasurer. The Treasurer of the District Board shall have access to the following: alarm code and office key.

General Manager. The General Manager of the District shall have access to the following: alarm code, confidential files, and office key.

B. General Manager Discretion

As may be necessary for the function of the District, the General Manager may delegate to a staff employee access to the alarm code, confidential files, and/or office key.

III. OFFICE ALARM CODE

Except in the case of an emergency, the President, Vice President, Secretary, Treasurer, and General Manager shall not disclose the alarm code for the District office to anyone, including other District personnel. The President, Vice President, Secretary, and Treasurer must take all reasonable precaution in protecting the alarm code from discovery by any person. **If for any reason the alarm code is discovered by anyone, it is the authorized person’s responsibility to notify the General Manager so that**

the code can be cancelled and a new code issued.

IV. CONFIDENTIAL FILE ACCESS

A. Purpose.

The protection of confidential, sensitive, and proprietary information is of critical importance to the District, its workforce, and the public. It is therefore essential that the President and Secretary take steps to safeguard such information.

B. Definition

“Confidential information” includes any information related to the District’s business, operations, financial information, personnel data, and any other information that the District is required to keep confidential by law.

C. Disclosure

The District, including but not limited to the Authorized Persons noted above in Section II, shall not disclose confidential information to third parties without express authorization, or as may be required by law. The District shall not use any confidential information in any manner that is unauthorized or violates state or federal law.

V. ACCESS KEYS

A. Office Key

The Authorized Persons, as well as any District staff authorized by the General Manager, shall not loan an office access key to anyone, or leave such key(s) unattended. Making copies or replicas of key(s) is the sole function of the General Manager, and shall be done only if necessary to replace a lost key. If an Authorized Person or District staff employee loses an office access key, it is that person’s responsibility to notify the General Manager immediately so that the appropriate security actions can be taken.

B. Post Office Box Key

The General Manager shall maintain the keys for the District’s Post Office Box, and may authorize District staff to have access to these keys for the purpose of processing the District’s mail.

VI. OFFICE VISITORS

A. General Public.

The public areas of the District office are intended for use by the public for conducting business with the District.

B. Family and Friends

Visits from family or friends to District premises shall be limited to situations of specific necessity and shall not become a regular occurrence.

VII. POLICIES FOR DISTRICT PROPERTY AND FACILITIES

A. District Purpose for Access and Use

As set forth in the Policy for Storage of Personal Property on District Property, District property and facilities shall not be used for personal purposes. This includes the Twitchell Dam and Reservoir, which is not open to the public. Access to District facilities by District Board members and employees may not be for an unauthorized purpose, including recreation. District Board members and employees shall not meet with family or friends on the District's premises, or otherwise use District facilities, including District vehicles, for any non-District purpose except in the case of a specific necessity demonstrated to the General Manager. This prohibition applies regardless of whether or not the District Board members or employees are on duty.

B. Building and Facility Keys

The keys for the Twitchell Dam and Reservoir buildings, including the dam facility and residence, shall be maintained by the General Manager. The General Manager may provide access to these keys to Authorized Persons and District staff only for the purpose of maintaining and continuing the District's operation, and for no other purpose.

C. Dam Controls and Monitoring Systems

Access to Dam controls and monitoring systems is limited only to those persons expressly authorized by the District Board to perform the functions of the Dam, or as may be necessary for maintenance. The General Manager shall monitor such access.

D. Visitor Access

Access to the District's property and facilities for visitors, including contractors, shall be controlled and monitored by the General Manager or his/her designee. Access for visitors shall be exclusively for District purposes. Access for contractors shall be only that necessary to fulfill the terms and conditions of the contract. All visitors shall check in with the General Manager or his/her designee, who shall maintain an access log.

E. Facility Safety Training

The General Manager shall, on an annual basis, provide a training, which may be either in-person or through remote means, to District Board members and employees regarding safety issues with accessing the District's property and facilities. The training shall include a description of the District's facilities, including warnings of any potentially hazardous conditions. The training shall also include recommendations for dress and footwear while on District property.

VIII. ENFORCEMENT

Authorized Persons and other District staff found in violation of this Policy may be subject to disciplinary action, up to and including termination, or public censure.

Rev. 07/2024

STAFF REPORT

TO: SMVWCD Board of Directors
FROM: Carol Thomas-Keefer, Interim General Manager
DATE: July 18, 2024
RE: City Request to Adjust Release Schedule for Mining Operations

Background:

Staff from the City of Santa Maria have informed the District that its contractor will begin work soon to mine materials from the riverbed for use in constructing a liner for the landfill. The contractor is seeking a notice to proceed as of July 22, 2024, and the City is requesting that the District reduce releases from Twitchell Dam as soon as possible to accommodate the contractor's mining operation. The District has indicated that it would like to continue releases until at least early August, but this schedule may conflict with the City contractor's schedule, since time is needed for the area to dry and for the City to have biological surveys conducted in advance of the mining.

Recommendation:

The Board should consider the City's request as it impacts the District's schedule for water releases. A City representative may be on hand to address the Board and provide additional information.

Attachment:

- Email correspondence between City of Santa Maria and SMVWCD regarding mining operation and request to reduce water releases

From: [Shad Springer](#)
To: [Carol Thomas-Keefer](#)
Cc: [Tari Heslop](#); [Daniel Vegezzi](#); [Trent Girouard](#); [Keith Hadick](#); [Casey Conrad](#); [Andy Adam](#)
Subject: RE: Twitchell Releases
Date: Friday, July 12, 2024 2:16:44 PM
Attachments: [image001.png](#)
[image005.png](#)

Carol:

Thank you for your swift response.

I share the desire to maximize groundwater recharge as it benefits all the users within the groundwater basin.

The request made by the City was not made lightly and is only due to the very tight construction schedule to complete the landfill project. The contractor cannot construct the liner system during the rainy season. Prior to constructing the liner, the contractor must mine the river for materials to build the appropriate base and slopes upon which to build the liner. In fact, the contractor must further process (screen) the mined materials to provide materials that will not damage the liner. Due to the amount of work and the tight construction window, timing is of the utmost importance. As noted in my previous email, even prior to mining there will need to be some time for the area to dry and to conduct environmental clearance.

I would appreciate, if possible, reconsideration by the Operating Committee prior to the full board meeting on July 18th. If it is going to be on the Agenda for the Board meeting on the 18th, please let me know the time and location so I can attend and explain the gravity of the City's request.

Thanks,

Shad

Shad S. Springer, PE, MPA, CFM
Director of Utilities



City of Santa Maria
2065 E. Main Street ■ Santa Maria, CA 93454

Phone ■ 805.925.0951, Ext. 7211
Fax ■ 805.928.7240
sspringer@cityofsantamaria.org

From: Carol Thomas-Keefer <cthomaskeeper@rgs.ca.gov>

Sent: Friday, July 12, 2024 1:00 PM

To: Shad Springer <sspringer@cityofsantamaria.org>

Cc: Tari Heslop <theslop@cityofsantamaria.org>; Daniel Vegezzi <dvegezzi@cityofsantamaria.org>; Trent Girouard <tgirouard@cityofsantamaria.org>; Keith Hadick <khadick@smvwcd.org>; Casey Conrad <cconrad@smvwcd.org>; Andy Adam <aadam@smvwcd.org>

Subject: RE: Twitchell Releases

*** EXTERNAL EMAIL: Please use caution when opening links or attachments.***

Hi Shad,

Thank you for the update. Yesterday, the District's Twitchell Operating Committee discussed the City's schedule as presented in your email. While the release schedule will be deferred to the full board, the committee would prefer to continue making releases from the dam through the first week of August in order to maximize groundwater recharge and minimize evaporation losses. However, the full board will discuss the schedule for releases and for the City's mining operation at its meeting on July 18, and I will have an update for you after that.

We look forward to continuing our cooperative efforts with the City.

Carol Thomas-Keefer

Interim General Manager

Santa Maria Valley Water Conservation District

Carol Thomas-Keefer

Agency Executive

[Regional Government Services](#)

650-587-7300 x17



From: Shad Springer <sspringer@cityofsantamaria.org>

Sent: Thursday, July 11, 2024 2:43 PM

To: Carol Thomas-Keefer <cthomaskeeper@rgs.ca.gov>

Cc: Tari Heslop <theslop@cityofsantamaria.org>; Daniel Vegezzi <dvegezzi@cityofsantamaria.org>;

Trent Girouard <tgirouard@cityofsantamaria.org>

Subject: RE: Twitchell Releases

Carol:

Thank you very much for the follow-up. The City and the Contractor had a pre-construction meeting today and the contractor is seeking the Notice to Proceed for July 22.

One of the first items on the Contractor's schedule is to begin mining the river.

We are requesting that releases from Twitchell be reduced as soon as possible to provide time for the flows to cease in the area of the landfill. The mining will occur on the City's property in the riverbed to the north of the landfill. It will take some time for the area to dry, as well as the biologist to conduct any nesting bird and/or other biological surveys prior to the mining of the river.

Please let me know if there are any concerns that would impede the schedule. Also, please let me know what schedule works for the District so we can communicate that with the construction team.

Thanks,

Shad

Shad S. Springer, PE, MPA, CFM
Director of Utilities



City of Santa Maria
2065 E. Main Street ■ Santa Maria, CA 93454

Phone ■ 805.925.0951, Ext. 7211

Fax ■ 805.928.7240

sspringer@cityofsantamaria.org

From: Carol Thomas-Keefer <cthomaskeeper@rgs.ca.gov>

Sent: Wednesday, July 3, 2024 2:46 PM

To: Trent Girouard <tgirouard@cityofsantamaria.org>

Cc: Tari Heslop <theslop@cityofsantamaria.org>; Shad Springer <sspringer@cityofsantamaria.org>;

Daniel Vegezzi <dvegezzi@cityofsantamaria.org>

Subject: RE: Twitchell Releases

*** EXTERNAL EMAIL: Please use caution when opening links or attachments.***

Hi Trent,

No problem—thank you for checking in. We are currently making releases from Twitchell Dam, and we expect those to continue until early to mid-August. That said, we certainly will work with your schedule for mining operations in the riverbed. Once you have a firm date for your contractor to begin, please let me know, and we will be happy to work with you to ensure that any remaining water releases are minimized and do not impact your project.

Carol Thomas-Keefer

Interim General Manager

Santa Maria Valley Water Conservation District

Carol Thomas-Keefer

Agency Executive

Regional Government Services

cthomaskeefer@rgs.ca.gov

(650) 587-7300 x17



From: Trent Girouard <tgirouard@cityofsantamaria.org>

Sent: Wednesday, July 3, 2024 2:39 PM

To: Carol Thomas-Keefer <cthomaskeefer@rgs.ca.gov>

Cc: Tari Heslop <theslop@cityofsantamaria.org>; Shad Springer <sspringer@cityofsantamaria.org>; Daniel Vegezzi <dvegezzi@cityofsantamaria.org>

Subject: RE: Twitchell Releases

Hello Ms. Thomas-Keefer,

I am following up on the last correspondence I have received from Shad.

We are still planning on beginning Santa Maria River sand mining activities in mid-August, and would like to know what the current Twitchell release schedule looks like.

I apologize if I am re-treading old ground, but I have not been able to inquire with Shad as he is out of the office until July 9th, and our pre-construction meeting for the project is coming up very quickly as well.

Thank you,

Trent Girouard

Engineer I

City of Santa Maria, Utilities Department

Office: (805) 925-0951 Ext. 7214 | Mobile: (805) 694-6351

tgirouard@cityofsantamaria.org



From: Shad Springer <sspringer@cityofsantamaria.org>

Sent: Wednesday, June 19, 2024 1:01 PM

To: Daniel Vegezzi <dvegezzi@cityofsantamaria.org>

Cc: Trent Girouard <tgirouard@cityofsantamaria.org>; Tari Heslop <theslop@cityofsantamaria.org>

Subject: FW: Twitchell Releases

Daniel:

Please be aware of this correspondence. I sent this request to Ms. Thomas-Keefer late yesterday afternoon.

You may need to coordinate with her in my absence.

I will let you know if she responds to my email.

Thanks,

Shad

Shad S. Springer, PE, MPA, CFM
Director of Utilities



City of Santa Maria
2065 E. Main Street ■ Santa Maria, CA 93454

Phone ■ 805.925.0951, Ext. 7211
Fax ■ 805.928.7240
sspringer@cityofsantamaria.org

From: Shad Springer <sspringer@cityofsantamaria.org>
Sent: Tuesday, June 18, 2024 4:49 PM
To: cthomaskeeper@rgs.ca.gov
Subject: Twitchell Releases

Ms. Thomas-Keefer:

The City of Santa Maria periodically mines the Santa Maria River for materials to use at the Santa Maria Regional Landfill. This Summer, the City will need to mine the river for materials for use in construction of a new landfill cell, as well as day-to-day operations at the landfill.

In the past, when river mining occurred the City coordinated with the Santa Maria Valley Water Conservation District to reduce or postpone releases from Twitchell Reservoir to allow the river mining to be accomplished “in the dry.”

A Contract Award Meeting was held this afternoon with the City’s project management team and contractor regarding the project. The contractor indicated that they intend to have equipment on-site in early August with mining operations to begin sometime in August. I have not received the preliminary schedule, so I do not know the contractor’s expected end date for mining the river. The schedule should be received by the City in the near future.

I am sorry I do not have a firmer schedule; however, I wanted to establish communication regarding this important City project so that we might coordinate the City’s needs with the operational needs of the Santa Maria Valley Water Conservation District for releases at Twitchell.

Please let me know how you would like to coordinate regarding this project as well as any constraints that may hinder the City’s request.

If it is easier to communicate over the phone, please call my cell at (805) 748-9963.

Thanks,

Shad

Shad S. Springer, PE, MPA, CFM
Director of Utilities



City of Santa Maria
2065 E. Main Street ■ Santa Maria, CA 93454

Phone ■ 805.925.0951, Ext. 7211
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sspringer@cityofsantamaria.org

STAFF REPORT

TO: SMVWCD Board of Directors
FROM: Carol Thomas-Keefer, Interim General Manager
DATE: July 18, 2024
RE: Consolidation of Election with General Election

Background:

In 2024, the election of several of the District's governing board seats will occur on November 5. In order for the District's board members election to be consolidated with the General Election ballot, the County of San Luis Obispo requires that the District adopt and provide a certified resolution requesting the consolidation of its board member election with the General Election. Resolution No. 24-02 has been prepared for Board consideration to request consolidation within San Luis Obispo County.

Recommendation:

The Board should adopt Resolution No. 24-02 requesting consolidation of its board election with the November 5, 2024, General Election.

Attachment:

- Resolution 24-02 Requesting Consolidation of Governing Board Election with November 5, 2024, General Election

RESOLUTION NO. 24-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF SANTA MARIA VALLEY WATER CONSERVATION DISTRICT,
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA, REQUESTING THE CONSOLIDATION OF THE SANTA
MARIA VALLEY WATER CONSERVATION DISTRICT GOVERNING BOARD ELECTION WITH THE
NOVEMBER 5, 2024, PRESIDENTIAL GENERAL ELECTION**

WHEREAS, the Santa Maria Valley Water Conservation District (hereinafter "District") is governed by a Board of Directors representing the interests of the district's beneficiaries; and

WHEREAS, the regular election of the members of the Board of Directors is scheduled to occur on November 5, 2024; and

WHEREAS, the consolidation of the District governing board election with the County of San Luis Obispo's general election is in the public interest as it promotes greater voter participation and reduces the overall cost of the election; and

WHEREAS, pursuant to California Government Code Section 57375 and following, the District is permitted to request the consolidation of its regular election with the statewide Presidential General Election; and

WHEREAS, pursuant to California Elections Code Section 10400, upon approval of such consolidation by the County, the District is obliged to reimburse the County for all costs incurred in conducting the consolidated election, thereby assuming financial responsibility for the related expenditures.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Santa Maria Valley Water Conservation District, as follows:

1. **Election Consolidation:** The Board hereby requests the consolidation of its upcoming governing board election with the general election conducted by the County of San Luis Obispo on November 5, 2024, pursuant to California Government Code Section 57375 and California Elections Code Section 10400.
2. **Reimbursement of Costs:** The District commits to reimburse the County fully for all services provided and costs incurred in the conduct of the consolidated election, as mandated by California Elections Code Section 10400. This includes, but is not limited to, all direct and indirect expenses such as staffing, equipment, materials, and overhead costs.

PASSED AND ADOPTED by the Board of Directors of the Santa Maria Valley Water Conservation District, at a regular meeting thereof held on the 18th day of July, 2024, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

SIGNATURE OF DISTRICT SECRETARY

CERTIFICATE OF SECRETARY

I, _____, Secretary of the Board of Directors of [Special District Name], hereby certify that the above is a true and correct copy of Resolution No. 24-02 passed and adopted by the Board at a meeting held on July 18, 2024.

STAFF REPORT

TO: SMVWCD Board of Directors
FROM: Carol Thomas-Keefer, Interim General Manager
DATE: July 18, 2024
RE: Candidate Statements for General Election

Background:

In 2024, the election of several of the District's governing board seats will occur on November 5. The State Elections Code requires that the Board adopt certain policies in regard to statements of candidates who run for office as members of the governing board, and the applicable counties require documentation of the District's policy. While Santa Barbara County permits use of previously adopted resolutions, San Luis Obispo County requests an updated resolution. Resolution No. 24-03 pertaining to candidate statements and associated costs has been prepared for Board consideration for submittal to San Luis Obispo County.

Recommendation:

The Board should adopt Resolution No. 24-03 pertaining to candidate statements and associated costs.

Attachment:

- Resolution 24-03 Adopting Regulations for Candidates for Elective Office Pertaining to, and Costs of, Candidate Statements Submitted to the Voters at the November 5, 2024, General Election

**A RESOLUTION OF THE BOARD OF DIRECTORS OF SANTA MARIA VALLEY WATER CONSERVATION DISTRICT,
COUNTY OF SAN LUIS OBISPO, STATE OF CALIFORNIA, ADOPTING REGULATIONS FOR CANDIDATES FOR
ELECTIVE OFFICE PERTAINING TO, AND COSTS OF, CANDIDATE STATEMENTS SUBMITTED TO THE VOTERS
AT THE NOVEMBER 5, 2024, PRESIDENTIAL GENERAL ELECTION**

RESOLUTION NO. 24-03

WHEREAS, Section 13307 of the Elections Code of the State of California requires this board to adopt certain policies in regard to statements of candidates who run for office as members of the governing board of the district.

NOW, THEREFORE, BE IT RESOLVED that this governing board does hereby determine:

1. That the cost of printing, handling, and mailing candidates' statements of qualifications shall be charged to the:

Candidate
CANDIDATE OR DISTRICT

2. That the candidates' statement of qualifications shall not exceed:

200
"200" OR "400" WORDS

3. The statement shall be filed with the County of San Luis Obispo Registrar of Voters at the time the candidate's nomination papers are filed.
4. The statement may be withdrawn, but not changed, during the period for filing nomination papers and until 5:00pm of the next working day after the close of the nomination paper.
5. That the candidates are not permitted to submit additional materials to be sent to the voter with the County Voter Information Guide.
6. That the County of San Luis Obispo Registrar of Voters be directed to give a copy of these regulations to each candidate, or their representative, at the time that nomination documents are received.

PASSED AND ADOPTED by the Governing Board of the Santa Maria Valley Water Conservation District
DISTRICT NAME

this 18th day of July, 2024.

AYES:
NOES:
ABSENT:
ABSTAIN:

SIGNATURE OF DISTRICT SECRETARY

CERTIFICATE OF SECRETARY

I, [Secretary's Name], Secretary of the Board of Directors of [Special District Name], hereby certify that the above is a true and correct copy of Resolution No. [XXXX] passed and adopted by the Board at a meeting held on [date].

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of [Special District Name] on this [day] day of [month], [year].

STAFF REPORT

TO: SMVWCD Board of Directors
FROM: Carol Thomas-Keefer, Interim General Manager
DATE: July 18, 2024
RE: Aerial Survey

Background

In accordance with USBR dam management guidelines, the District must periodically perform a survey of reservoir sedimentation and storage capacity. The last survey was performed in 2018, and a new survey is needed. The District's consultant, HORNE, recently obtained a quote from LiDAR America to perform an Aerial LiDAR survey and sediment analysis. The current quote is \$42,500; however, survey data cannot be acquired when water is present in the reservoir or waterways. The District has been releasing water from the dam for several weeks and expects to conclude releases by August. Consequently, it may now be appropriate for the District to consider approval of the proposal and schedule the survey to be performed later this summer, while water levels in the reservoir are at a minimum.

Fiscal Impact:

The cost of the aerial survey has been included in the FY 2024-25 budget.

Recommendation:

The Board should consider approval of the proposal from LiDAR America for an aerial survey with direction on the schedule for conducting the survey.

Attachment:

- Proposal from LiDAR America



Aerial LiDAR & Sediment Analysis.

Technical & Economic
Proposal
Aerial Survey

LiDAR America Inc.
Juan Beltran,
555 Anton Blvd, Suite 150
Costa Mesa,
CA 92626 USA
Tel: (714) 752- 6903
juan@lidar-america.com

Submitted to:
Kelly Huck
+1 (601) 326-1000
Kelly.Huck@horne.com
Director, Government Services
HORNE

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1. Project's summary

The purpose of this project is to obtain the topographic of Twitchell Reservoir located in Santa Maria CA. We understand as well as the necessity to ensure you are given the most accurately collected data as possible.



Figure 1 Polygon of AOI

2. Scope of Work

To obtain a modern LIDAR dataset of the Twitchell Reservoir located in Santa Maria CA, it will be necessary to execute activities, which will be explained in detail in the following pages.

2.1. Project Overview:

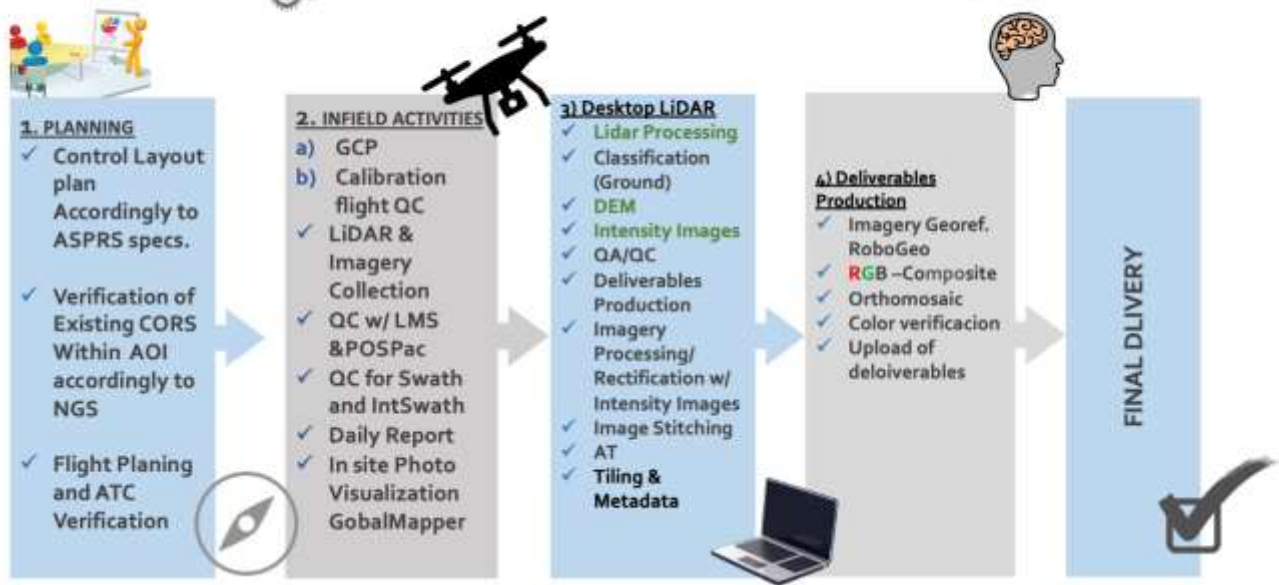
Conduct a manned LiDAR survey over Twitchell Reservoir located in Santa Maria CA, to assess sediment deposits, comparing the newly acquired data with the dataset obtained in 2018 by The Santa Maria Valley Water Conservation District and MNS Engineers Inc.

- 2.2. LiDAR Survey Specifications:
 - a. Utilize manned LiDAR technology to capture high-resolution point cloud data.
 - b. Collect data at specified intervals and grid resolutions for accurate sediment analysis.
 - c. Ensure data acquisition during optimal weather conditions for LiDAR survey accuracy.
- 2.3. Data Acquisition Responsibilities:
 - a. LIDAR America will be responsible for planning, executing, and post-processing the 2024 LiDAR survey.
 - b. The 2018 LiDAR dataset will be provided by The Santa Maria Valley Water Conservation District or MNS Engineers Inc. LIDAR America is not responsible for obtaining the 2018 dataset.
- 2.4. Coordination with Data Providers:
 - a. Collaborate with The Santa Maria Valley Water Conservation District or MNS Engineers Inc. to obtain accurate 2018 LiDAR data.
 - b. Ensure seamless integration of the 2018 and 2024 datasets for comprehensive sediment deposit analysis.
- 2.5. Lidar Survey Analysis.
 - a. Employ advanced LiDAR processing techniques to extract relevant information regarding sediment deposits.
 - b. Compare the 2018 and 2024 datasets to quantify sediment changes over the Twitchell Reservoir area.
- 2.6. Reporting and Deliverables:
 - a. Generate a comprehensive report detailing sediment deposit estimates based on LiDAR data analysis.
 - b. Provide visual representations of sediment distribution changes using, graphs, and 3D models.
 - c. Deliver raw and processed LiDAR datasets in industry-standard formats.
- 2.7. Quality Assurance and Validation:
 - a. Implement quality control measures during data acquisition and processing to ensure accuracy.
 - b. Conduct validation checks to verify the reliability and consistency of the LiDAR survey results.

For an easy introduction to our methodology, a very clear workflow has been already pre-established targeting goals. Such workflow can be easily noted in the following chart



Aerial Mapping Services WORKFLOW PROPOSAL



TASK IDENTIFICATION & IMPLEMENTATION PLAN.

Simultaneous Lidar & 4 Band Data Acquisition			
Project Design Parameters		Flight Parameters	
Areas of Interest (SQMI)	20.5	Nominal Flying Height (AGL, m)	1250
Buffered Project Area (ft)	50 ft	Nominal Air Speed (km/h)	95
Nominal Pulse Spacing (m)	0.68	Total Passes	38
Nominal Swath Overlap (%)	50% LiDAR	Total Length	629km
Sensor Settings		Total Laser Time	01.11.33
Sensor Scan Angle (degree)	13°	Total Flight Time expected	03.31.33
Scan Frequency (Hz)	45	Swath Area in Sqm	-
Pulse Rate of Scanner (kHz)	500	Total Frames	0
Capacity			
Number of Missions	2	Days on Site (1 sensor)	2
Weather Factor	2:1	Number of Sensors	1
Reflights weather standby	1	Total Days On Site	2



2.8. Flight Planning and Data acquisition

Lidar America created a suitable flight plan for the AOI that will consider overlap of 30% for Lidar flight lines, flying at an altitude of 1250m AGL and buffer to ensure full coverage of the AOI requested over the Area of Interest, to collect flawless and seamless point of cloud over the terrain.

Weather Conditions and Reflights: Acquisition flights will only occur only when conditions permit. Lidar data will only be captured when the ground is not obscured by snow, haze, fog, or dust, and water. Streams and waterways will be emptied. Data will not be collected when crosswinds are 15 knots or greater. Data will not be collected in strong turbulence to provide a stable platform for sensors. If any unacceptable data is collected, Lidar America will re-fly the impacted areas at no additional cost.

2.9. Data Processing

Post-processing, trajectories and calibration

After aerial acquisition, the data containing the flight paths, coverage areas and flight kinematics information such as IMU and GNSS Lever arms, are sent to the post-processing department. The LiDAR points and the orthophotos are referenced to a fixed GPS station that collects information from the known position while the capture flights are carried out. These flights, in turn, collect information about their trajectory and the kinematics of the aircraft through a GPS system and an inertial measurement unit (IMU). Using the POSPac processing software, it is necessary to set the start and end times of the flights, as well as the level arms and mounting angles. The static and dynamic GPS information are post-processed after each acquisition flight to obtain better accuracy of the position of the aircraft for each instant of measurement. PosPAC helps to generate a trajectory file that includes the corrected information of the aircraft for all sets of positioning data obtained during the entire flight. The generated trajectory file will be incorporated into a Smoothed Best Stimated Trajectory (SBET) file that contains accurate and continuous information of the position of the aircraft.

After the generation of the SBET, it is necessary to make some revisions in the data to ensure the precision in the generation of the LAS files. The tests involve the review of the number of satellites (not less than 6), the IMU and the PDOP. With this last revision it is possible to ensure the accuracy of the position data of the aircraft, with which the final trajectory file can be generated, which will be sent to the LiDAR data processing department, as well as the photogrammetric processing department.

The next step is the generation of LAS files. Trajectory files, as well as data range (swaths) are the initial instruments. For every LiDAR flight executed it will be necessary to look for any type of anomalies in the data, such as data gaps. When the data has been corrected for any anomalies, the LMS data can be exported as LAS.

A calibration flight can be performed, if necessary. Generally, these calibration flights are carried out in two opposite directions on the same calibration area. Additionally, parallel flights are made to the opposite directions with an overlap specified by the needs of the client. The results obtained in one direction are compared with the opposite direction. The attitude misalignment parameters derived from the calibration flights and the modeled "windup" values will be used in post-processing to resolve systematic errors in the data.

LiDAR Data Processing

After post-processing of the data in POSPac and LMS, the resulting data (LAS and SBET files) is sent to the LiDAR data processing department. Each point belonging to the point cloud has a corrected position. This point cloud is classified using an algorithm to classify objects according to their height and shape. Subsequently, an exhaustive quality control must be done manually, with the intention of identifying Low high and Mid vegetation this classification will be needed to create accurate polygons, therefore evaluate the existing line for clearance violations

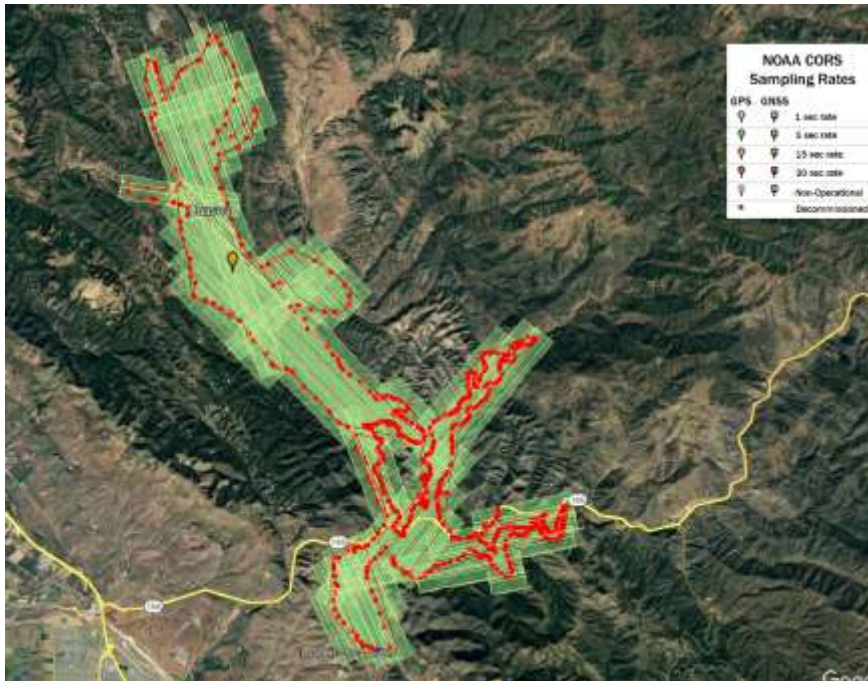


3. Delivery

The products to be delivered are:

1. LAS file with ground classification only
2. DEM in Geotiff format

Our Project Manager will keep you informed of the progress of the project. A Final Project Report will be compiled and delivered by the Project Manager. Lidar America Inc, will be the sole and exclusive owner of all right, title and interest in and to the work materials and deliverables until Lidar America Inc receives full and final payment of all invoices for performance of the services and delivery of the deliverables. When payment in full has been made, the Customer will have such rights, title, and interest in and to the work materials and deliverables. To the extent that the work materials and deliverables are considered public domain information, Lidar America Inc will retain all rights to utilize the work materials and/or deliverables in its business practices, without restriction. To the extent that the work materials and deliverables are not considered public domain information.



Flight plan



3.1. Quality Control Program

QA Checklist	
PRE-ACQUISITION	<ul style="list-style-type: none"> ✓ Project boundaries ✓ Flight plan ✓ Sensor settings ✓ Weather conditions ✓ Survey plan ✓ Base station location
REVIEW: These checks are to make sure flight planning is done according to the contractual requirements.	
DATA ACQUISITION	<ul style="list-style-type: none"> ✓ Nominal pulse Spacing ✓ Intensity values ✓ Data voids ✓ Scan angle ✓ Swath overlap ✓ Sensor anomalies
REVIEW: These checks are to make sure that the contractor collected the data according to the contractual requirements.	
DATA CALIBRATION	<ul style="list-style-type: none"> ✓ GPS-IMU accuracy review ✓ Vertical accuracy ✓ Relative accuracy
REVIEW: These checks are to ensure that the data meets the contractual accuracy requirements.	
SURFACE QUALITY	<ul style="list-style-type: none"> ✓ Misclassification ✓ Noise ✓ Artifacts ✓ Surface consistency
REVIEW: These checks are to ensure that the lidar point cloud is classified in accordance with contractual requirements.	
DATA COMPLETENESS and FORMATING	<ul style="list-style-type: none"> ✓ Delivery layout ✓ LAS format ✓ Classification levels ✓ GPS time ✓ Horizontal datum ✓ Vertical datum ✓ Units ✓ Coverage checks of deliverables ✓ Deliverables ✓ DEM format and resolution ✓ Metadata
REVIEW: These checks are to ensure that all the products listed in the contract are delivered, that they are in the right formats, and that they completely cover the project area.	

Quality Control Process/Accuracy Standards:

Quality control Process happen in different stages, every procedure in our methodology has been established to comply with the Lidar Base Specification, Chapter 4 of Section B, U.S. Geological Survey Standards, Book 11, Collection and Delineation of Spatial Data. Accuracy, and Quality verifications steps are in place with a check list right after downloading data, during postprocessing data, while tiling all data, and so on, until final integration is done. Even after final delivery is ready, a final random tile selection is tested to ensure that the final Lidar data products meets the criteria set out in the project plan.



4. Project's Acquisition schedule

		Time Line																
Days		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Activity																		
Approval and advance		█																
Preparation		█	█	█														
Mobilization					█													
GCP						█												
Base station							█											
Aerial Acquisition							█	█										
Processing								█	█	█	█	█	█					
Classification													█	█	█	█		
DEM generation																	█	█

5. 2018 Dataset Analysis schedule

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
2018 Data reception	█	█																	
2018 Data review			█	█															
2018 Data Analysis					█	█													
2018 Data Adjutments							█	█	█	█	█	█	█						
2018 Data output														█	█	█	█		
2018 DEM Generation																		█	█

6. 2024 vs 2018 Sediment Analysis schedule.

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Software preparation	█	█															
Data import			█	█													
Running analysis					█	█	█	█	█	█	█	█					
Report preparation												█	█	█			
Report delivery																█	█



7. Pricing

Proposed Pricing: Acquisition of Lidar Data over Twitchell Reservoir	
LIDAR	\$ 27,877.50
Base station	\$ 1,200.00
Classification and DEM generation	\$ 3,075.00
Crew Mobilization	\$ 1,350.00
Crew Accommodation	\$ 1,160.00
Crew Per diem	\$ 900.00
Project Manager	\$ 2,088.00
Subtotal	\$ 37,650.50
Volumetric Sediment Calculation and Report	\$ 4,850.00
Total	\$ 42,500.50

Terms & Conditions:

<p><u>Payment Method</u></p> <ul style="list-style-type: none"> ✓ <u>50% Non-refundable Retainer due for operational expenses.</u> ✓ <u>20% payment after acquisition.</u> ✓ <u>15% for product review.</u> ✓ <u>15% upon delivery.</u> ✓ <u>Firm Fixed Price Contract</u> ✓ <u>Electronic payments accepted.</u> ✓ <u>This price includes all expenses related to the project, not just wages.</u>
<p><u>Client responsibility and possible additional expenses</u></p> <ul style="list-style-type: none"> ✓ <u>Client is responsible for obtaining access permits to the areas of interest.</u> ✓ <u>Client is responsible for providing LIDAR and/or DEM 2018 dataset. (Lidar America can assist)</u> ✓ <u>Stand-by day cost is \$2,500.00.</u> ✓ <u>Data acquisition is not possible when there is water in the reservoir.</u>



8. Other Resources

8.1. Remote sensing equipment

Lidar Equipment



Optech Gemini and Optech Aquarius The ALTM Gemini laser aerial mapping system incorporates a multi-pulse technology that allows users to double conventional operating altitudes without compromising data density. With a sampling rate of nearly 170,000 pulses per second and the latest in hermetic coupling inertial technology, the ALT Gemini maximizes efficiency in ground mapping data collection.

In addition, Lidar America has the ALTM Aquarius (green laser), which is a solution for coastal mapping and shallow water bodies, which is 100% compatible with the ALTM system. When working together, both sensors allow simultaneous capture of terrain measurements and shallow bathymetry, creating a dataset that incorporates the land-water interface. This system is fully integrated with Phase One camera, it is a fantastic tool for better georectification than aerodynamic triangulation.

150MP Phase One camera



The iXM-RS150F enables increased productivity for a wide range of aerial imaging projects, providing wider air coverage compared to previous generations of Phase One. Some key features include:

- 150MP image size
- Combined NIR and RGB 4-band (RGBN)
- Extensive air coverage
- RGB and Achromatic
- Suitable for oblique and Lidar systems

The iXM-RS150F offers wider aerial coverage while maintaining a high ground sample distance (GSD), provided by its new sensor, and was designed specifically for mapping applications.

With the iXM-RS150F, area coverage is increased by 89% compared to 80MP, and by 26% compared to 100MP, while width coverage is increased by 38% and 12%, producing fewer flight lines and much higher aerial lift productivity. We are delighted to offer this high-end camera as the main digital camera for this project.

LiAir X3 (UAV)

The X3 system is a high-performance unit that has a new design that integrates lightweight LiDAR, self-developed inertial navigation, a high-resolution mapping camera and on-board computer systems that provide new levels of efficiency. When used with high-precision control points, it forms a complete solution that provides real-time 3D data throughout the day, efficiently capturing the details of complex structures and offering highly accurate reconstructed models.

Generate models of real colored dot clouds in real time.



AIRCRAFTS

Cessnas

The Cessna TU206-A and 205 are reliable and efficient aircraft widely regarded as workhorses of the industry. Lidar America's aircraft are large enough to carry a wide range of equipment and provide an extremely stable surveying platform, without incurring the expenses associated with multi-engine or turbine aircraft of the same size. The aircraft are professionally maintained well beyond FAA airworthiness standards.

Available aircraft



<i>Registration number</i>	N8438Z	N4951F
<i>Maker</i>	Cessna	Cessna
<i>Model</i>	210-5 (205)	TU206-A
<i>A year</i>	1963	1966
<i>Serial Number</i>	2050438	Sub-206-0651
<i>Capacity</i>	6	6
<i>Location</i>	Fullerton, CA	

8.2. Other Resources SW

Equipment List		
LIDAR Working Stations	Microstation Terrasolid suite	8
Imaging Working stations NDVI	Arcmap	8
Spectra Precision	Hemisphere	6
Imagery Rectification	Erdas	8
Imagery Triangulation stations	KTL Aerial Triangulation system	4
Orthophoto generation	KLT Project Ortho	4
Vehicle	Dodge Ram	1
Quad ATV	Yamaha	1
Aircraft	Cessna TU206A	2
Camera RGB-IR	Phase One iXM-RS150F	1
Lens	IR	1
Lens	RGB	1
LIDAR	ALTM Gemini	2
IMU	LN200	1

Processing			
	Item Name/Model or Version	#	Remarks
Hardware/ Software	Optech LMS Pro LiDAR Processing	2	Processing workflow tool designed specifically for high-volume production processing. From automated lidar calibration to extensive geodetic conversions, accuracy reporting, and parallel processing, Teledyne Optech LMS Standard is fully designed for lidar survey production.
	ALTM-NAV	2	Mission planning, project cost and quality control package that is an ideal complement to the Optech ALTM
	Applanix POS PAC	2	
	GeoCue	7	
	Optech LMS & LMS Pro Survey Suite	2	Post-processing of ALTM derived LiDAR data— includes classification/filtering functions
	Spectra TerraModel	7	Used to review and analysis of 3-D DTM data planning projects (e.g. LiDAR or terrestrial laser acquired data - CYRAX)
	Terra Solid TerraModeler	7	MicroStation-based software for classification and manipulation of LiDAR data (or general DTM information)
	Terra Solid TerraScan	7	
	Global Mapper	7	
	CADD (TerraModel)	2	



IMAGERY SOFTWARE

Name	Usage	Technical Specifications
IMAGINE Photogrammetry Suite	Triangulation and Orthorectification	Comprehensive photogrammetric application capable of Aero-Triangulation, autocorrelation and filtering of DEMs and rectification of orthoimagery
ERDAS Imagine	Image Processing	Remote sensing application that allows for manipulation of data values and positions. Used for image processing tasks, feature extraction, filtering, and quality control
ERDAS ER Mapper	Image Processing	Image processing software used for mosaicking, color-balancing, compression and other image data processes

ESRI ArcGIS	Data Management	Management and tracking of spatial (image) data, GIS data production and metadata generation
Global Mapper	Image/Dem Processing	Multi-functional GIS software capable of various capabilities related to manipulation of imagery, DEMs and vector data sources
Adobe Photoshop	Image Processing	Aesthetic edits for final image products, used to make local adjustments within mosaicked images and batch radiometric enhancements



STAFF REPORT

TO: SMVWCD Board of Directors
FROM: Carol Thomas-Keefer, Interim General Manager
DATE: July 18, 2024
RE: FY 2024-25 Audit

Background:

Each year, the District is required to have an audit performed of its financial statements. The audit for Fiscal Year 2022-23 was performed by Moss, Levy & Hartzheim, LLP, and provides a clean opinion of the District's finances.

Recommendation:

The Board should receive and file the audit report for FY 2022-23 by Moss, Levy & Hartzheim, LLP.

Attachments:

- Audit Report on District Financial Statements for FY 2022-23

**SANTA MARIA VALLEY WATER
CONSERVATION DISTRICT**

FINANCIAL STATEMENTS
June 30, 2023

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
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June 30, 2023

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SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
BOARD OF DIRECTORS AND OFFICIALS
June 30, 2023

BOARD OF DIRECTORS

President: Keith Hadick, Div. 3	Term Expires: December 2026
Vice President: Randy Sharer, Div. 7	December 2024
Secretary: Andy Adam, Div. 2	December 2024
Directors: Vacant, Div. 1 Gerald Mahoney, Div. 4 Vacant, Div. 5 Casey Conrad, Div. 6	December 2024 December 2026

SANTA BARBARA COUNTY ELECTED OFFICIALS

Auditor-Controller Clerk-Recorder-Assessor Treasurer-Tax Collector	Betsy Schaffer, CPA Joseph E. Holland Harry E. Hagen, CPA
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FINANCIAL SECTION



Moss, Levy & Hartzheim LLP

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Santa Maria Valley Water Conservation District
Santa Maria, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Santa Maria Valley Water Conservation District (District) as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Santa Maria Valley Water Conservation District, as of June 30, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Santa Maria Valley Water Conservation District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Santa Maria Valley Water Conservation District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Santa Maria Valley Water Conservation District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Santa Maria Valley Water Conservation District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 1, 2024, on our consideration of the Santa Maria Valley Water Conservation District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the District's internal control over financial reporting and compliance.

Moss, Remy & Halgheim LLP

Santa Maria, California
July 1, 2024

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
STATEMENT OF NET POSITION
June 30, 2023

	<u>Governmental Activities</u>
ASSETS	
Cash in bank	\$ 1,971,821
Prepaid items	2,242
Receivables, net	3,395
Capital assets:	
Depreciable, net	<u>330,391</u>
Total assets	<u>2,307,849</u>
LIABILITIES	
Accounts payable	22,636
Accrued wages	<u>2,365</u>
Total liabilities	<u>25,001</u>
NET POSITION	
Net investment in capital assets	330,391
Unrestricted	<u>1,952,457</u>
Total net position	<u><u>\$ 2,282,848</u></u>

The notes to basic financial statements are an integral part of this statement

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

	Expenses	Program Revenues		Net (Expense)
		Charges for Services	Operating Contributions and Grants	Revenue and Changes in Net Position
			Capital Contributions and Grants	
Governmental activities:				
Ground water conservation	\$ 514,807	\$ -	\$ -	\$ 5,702
				\$ (509,105)
Total governmental activities	<u>\$ 514,807</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,702</u>
				(509,105)
General Revenues				
Taxes:				
Secured and unsecured property taxes				550,295
Special assessments				567,353
Intergovernmental revenue				3,801
Use of money and property				1,352
Other				<u>6,370</u>
Total general revenues				<u>1,129,171</u>
Change in net position				620,066
Net position, beginning of fiscal year				<u>1,662,782</u>
Net position, end of fiscal year				<u>\$ 2,282,848</u>

The notes to basic financial statements are an integral part of this statement

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2023

	General Fund	Capital Projects Fund	Totals
ASSETS			
Cash and investments	\$ 1,971,821	\$ -	\$ 1,971,821
Receivables, net	-	3,395	3,395
Due from other funds	385,467		385,467
Prepaid expenditures	2,242		2,242
	<u>2,359,530</u>	<u>3,395</u>	<u>2,362,925</u>
Total assets	<u>\$ 2,359,530</u>	<u>\$ 3,395</u>	<u>\$ 2,362,925</u>
LIABILITIES AND FUND BALANCES			
Accounts payable	\$ 22,636	\$ -	\$ 22,636
Due to other funds		385,467	385,467
Accrued wages	2,365		2,365
	<u>25,001</u>	<u>385,467</u>	<u>410,468</u>
Total liabilities	<u>25,001</u>	<u>385,467</u>	<u>410,468</u>
Fund Balances:			
Nonspendable:			
Prepaid items	2,242		2,242
Unassigned	2,332,287	(382,072)	1,950,215
	<u>2,334,529</u>	<u>(382,072)</u>	<u>1,952,457</u>
Total fund balances	<u>2,334,529</u>	<u>(382,072)</u>	<u>1,952,457</u>
Total liabilities and fund balances	<u>\$ 2,359,530</u>	<u>\$ 3,395</u>	<u>\$ 2,362,925</u>

The notes to basic financial statements are an integral part of this statement

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL
FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2023

Total Fund Balances - governmental funds \$ 1,952,457

Amounts reported for governmental activities in the statement of net position are different because:

In governmental funds, only current assets are reported. In the statement of net position all assets are reported including capital assets and accumulated depreciation.

Capital assets at historical cost	\$ 759,682	
Accumulated depreciation	<u>(429,291)</u>	
		330,391

Total net position - governmental activities \$ 2,282,848

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2023

	General Fund	Capital Projects Fund	Totals
Revenues:			
Property taxes	\$ 550,295	\$ -	\$ 550,295
Interest	1,352		1,352
Intergovernmental revenues	3,801	5,702	9,503
Special assessments	567,353		567,353
Miscellaneous revenue	6,370		6,370
	<u>1,129,171</u>	<u>5,702</u>	<u>1,134,873</u>
Expenditures:			
Salaries and benefits	53,588		53,588
Services and supplies	416,722		416,722
	<u>470,310</u>	<u></u>	<u>470,310</u>
Net change in fund balance	658,861	5,702	664,563
Fund balances - July 1	<u>1,675,668</u>	<u>(387,774)</u>	<u>1,287,894</u>
Fund balances - June 30	<u>\$ 2,334,529</u>	<u>\$ (382,072)</u>	<u>\$ 1,952,457</u>

The notes to basic financial statements are an integral part of this statement

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2023

Net Change in Fund Balances - governmental funds	\$ 664,563
<p>Amounts reported for governmental activities in the statement of activities are different because:</p>	
<p>Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which additions to capital outlay of \$0 is more than depreciation expense \$(44,497) in the period.</p>	
	(44,497)
Change in net position - governmental activities	<u>\$ 620,066</u>

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
June 30, 2023

	<u>Private-Purpose Trust Fund</u>
ASSETS	
Cash in bank	<u>\$ 25,000</u>
Total assets	<u>25,000</u>
NET POSITION	
Unrestricted	<u>25,000</u>
Total net position	<u><u>\$ 25,000</u></u>

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
For the Fiscal Year Ended June 30, 2023

	Private-Purpose Trust Fund
Net position, July 1	<u>\$ 25,000</u>
Net position, June 30	<u><u>\$ 25,000</u></u>

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

The Santa Maria Valley Water Conservation District, (the District) is an independent division of local government, authorized by the Water Code Section 74000 et. seq. of the State of California. The District is governed by a seven-member Board of Directors elected to serve four-year terms.

B. Reporting Entity

The reporting entity is the Santa Maria Valley Water Conservation District. There are no component units included in this report which meet the criteria of the Governmental Accounting Standards Board (GASB) Statement No. 14, *The Financial Reporting Entity*, as amended by GASB Statements No. 39, No. 61, No. 80, and No. 90.

C. Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the District. *Governmental activities* are normally supported by taxes and intergovernmental revenues.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

D. Basis of Presentation

Government-wide financial statements:

The government-wide financial statements are prepared using the economic resources measurement focus. This approach differs from the manner in which governmental fund financial statements are prepared. Governmental fund financial statements, therefore, include reconciliation with brief explanations to better identify the relationship between the government-wide financial statements and the statements for the governmental funds.

The government-wide financial statement of activities presents a comparison between direct expenses and program revenues for each function or program of the District's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are therefore clearly identifiable to a particular function. The District does not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipients of goods or services offered by a program, as well as grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the District, with certain exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in the government-wide financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Fund financial statements:

Fund financial statements report detailed information about the District. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major governmental fund is presented in a separate column, and all non-major funds are aggregated into one column. Fiduciary funds are reported by fund type.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Presentation (Continued)

Fund financial statements: (Continued)

The accounting and financial treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The Statement of Revenues, Expenditures, and Changes in Fund Balances for these funds present increases, (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Fiduciary funds are reported using the economic resources measurement focus.

E. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Fiduciary funds use the accrual basis of accounting.

Revenues – exchange and non-exchange transactions:

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded under the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. “Available” means the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the District, “available” means collectible within the current period or within 60 days after fiscal year-end.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes and grants. Under the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the fiscal year when the resources are to be used or the fiscal year when is first permitted; matching requirements, in which the District must provide local resources to be used for a specific purpose; and expenditure requirements, in which the resources are provided to the District on a reimbursement basis. Under the modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Unearned revenues:

Unearned revenue arises when assets are received before revenue recognition criteria have been satisfied. Grants received before eligibility requirements are met are recorded as unearned revenue.

Expenses/expenditures:

On the accrual basis of accounting, expenses are recognized at the time a liability is incurred. On the modified accrual basis of accounting, expenditures are generally recognized in the accounting period in which the related fund liability is incurred, as under the accrual basis of accounting. However, under the modified accrual basis of accounting, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first then unrestricted resources as they are needed.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. Fund Accounting

The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. The District's resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The District's accounts are organized into two major funds, as follows:

Major Governmental Funds:

The *General Fund* is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

The *Capital Projects Fund* is used to account for the proceeds of specific revenue sources that are restricted to expenditures for various capital projects.

Fiduciary Funds:

These funds account for assets held by the District in a trustee capacity or as an agent on behalf of others. Trust funds account for these assets held by the District under the terms of a formal trust agreement. The District maintains the following fiduciary fund type:

Private-Purpose Trust: This fund is used to account for trusts where both principal and interest may be spent for the trust's intended purpose.

G. Budgets and Budgetary Accounting

In accordance with the California Government Code and other statutory provisions, on or before August 30 for each fiscal year, the District must prepare and submit a budget to the County Auditor. Annual budgets are adopted for the general fund, and the special revenue fund. The District budgets are prepared on a modified accrual basis of accounting consistent with accounting principles generally accepted in the United States of America. Annually, the Board of Directors conducts a public hearing for the discussion of a proposed budget. At the conclusion of the hearings, the Board adopts the final fiscal budget. The legal level of budgetary control (the level at which expenditures may not legally exceed appropriation) is maintained at the object level. Any changes in the annual budget must be within the revenues and reserves estimated by the District or the revenue estimates must be changed by a vote of the Board.

H. Investments

Investments are stated at fair value. The District held no investments as of June 30, 2023.

I. Encumbrances

Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of resources are recorded to reserve that portion of the applicable appropriation, is not utilized by the District.

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Capital Assets

Capital assets (including infrastructure) are recorded at cost where historical records are available and at an estimated original cost where no historical records exist. Contributed capital assets are valued at their estimated fair value at the date of the contribution. Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and estimated useful life in excess of two years.

Capital assets include public domain (infrastructure) capital assets placed in service after June 30, 1980, consisting of certain improvements including roads, streets, sidewalks, medians, and storm drains.

Capital assets used in operations are depreciated over their estimated useful lives using the straight-line method in the governmental column on the government-wide financial statements. Depreciation is charged as an expense against operations. The estimated useful lives are as follows:

Equipment	5 to 15 years
Structures	15 to 30 years

K. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America, as prescribed by the GASB and the American Institute of Certified Public Accountants, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

L. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

M. Fund Balances:

Fund balance of the governmental funds are classified as follows:

Nonspendable Fund Balance – represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact (such as principal of a permanent fund).

Restricted Fund Balance – represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed Fund Balance – represents amounts that can only be used for a specific purpose because of a formal action by the District’s governing board. Committed amounts cannot be used for any other purpose unless the governing board removes those constraints by taking the same type of formal action. Committed fund balance amounts may be used for other purposes with appropriate due process by the governing board. Commitments are typically done through adoption and amendment of the budget. Committed fund balance amounts differ from restricted balances in that the constraints on their use do not come from outside parties, constitutional provisions, or enabling legislation.

Assigned Fund Balance – represents amounts which the District intends to use for a specific purpose, but that do not meet the criteria to be classified as restricted or committed. Intent may be stipulated by the governing board or by an official or body to which the governing board delegates the authority. Specific amounts that are not restricted or committed in a special revenue, capital projects, debt service or permanent fund are assigned for purposes in accordance with the nature of their fund type or the fund’s primary purpose. Assignments within the general fund convey that the intended use of those amounts is for a specific purpose that is narrower than the general purpose of the District.

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

M. Fund Balances (Continued)

Unassigned Fund Balance – represents amounts which are unconstrained in that they may be spent for any purpose. Only the general fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification because of overspending for specific purposes for which amounts had been restricted, committed or assigned.

When an expenditure is incurred for a purpose for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds.

N. Future Accounting Procurements

GASB Statements listed below will be implemented in future financial statements:

Statement No. 99	"Omnibus 2022"	The provisions of this statement are effective in April 2022 except for the provisions related to leases, PPPs, SBITAs, financial guarantees and derivative instruments. The provisions related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022. The provisions related to financial guarantees and derivative instruments are effective for fiscal years beginning after June 15, 2023.
Statement No. 100	"Accounting Changes and Error Corrections - an amendment of GASB Statement No. 62"	The provisions of this statement are effective for fiscal years beginning after June 15, 2023.
Statement No. 101	"Compensated Absences"	The provisions of this statement are effective for fiscal years beginning after December 15, 2023.

NOTE 2 - CASH AND INVESTMENTS

On June 30, 2023, the District had the following cash and investments on hand:

Cash in bank	\$ <u>1,996,821</u>
Total cash	\$ <u>1,996,821</u>

Cash is presented on the accompanying basic financial statements, as follows:

Cash in bank, statement of net position	\$ 1,971,821
Cash in bank, statement of fiduciary net position	<u>25,000</u>
Total cash	\$ <u>1,996,821</u>

The District categorizes its fair value measurements within the fair value hierarchy established by U.S. Generally Accepted Accounting Principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
June 30, 2023

NOTE 2 - CASH AND INVESTMENTS (Continued)

Investments Authorized by the District's Investment Policy

The District's investment policy only authorizes investment in the local government investment pool administered by the County of Santa Barbara. The District's investment policy does not contain any specific provisions intended to limit the District's exposure to interest rate risk, credit risk, and concentration of credit risk. The District currently holds no investments.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flows and liquidity needed for operations.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There are no investments in any one issuer that represent 5% or more of total District investments.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The fair value of the pledged securities in the collateral pool must equal at least 100% of the total amount deposited by the public agencies. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF and the Santa Barbara County Investment Pool).

As of June 30, 2023, none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 3 - PROPERTY TAXES

Property taxes in the State of California are administered for all local agencies at the county level, and consist of secured, unsecured, and utility tax rolls. The following is a summary of major policies and practices relating to property taxes:

Property Valuations - are established by the Assessor of the County of Santa Barbara for the secured and unsecured property tax rolls; the utility property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. From the base assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Tax Levies - are limited to 1% of full market value which results in a tax rate of \$1.00 per \$100 assessed valuation, under the provisions of Proposition 13. Tax rates for voter-approved indebtedness are excluded from this limitation.

Tax Levy Dates - are attached annually on January 1, preceding the fiscal year for which the taxes are levied. The fiscal year begins July 1 and ends June 30 of the following year. Taxes are levied on both real and unsecured personal property as it exists at the time. Liens against real estate, as well as the tax on personal property, are not relieved by subsequent renewal or change in ownership.

Tax Collections - are the responsibility of the County Tax Collector. Taxes and assessments on secured and utility rolls which constitute a lien against the property, may be paid in two installments: the first is due on November 1 of the fiscal year and is delinquent if not paid by December 10; and the second is due on March 1 of the fiscal year and is delinquent if not paid by April 10. Unsecured personal property taxes do not constitute a lien against real property unless the taxes become delinquent. Payment must be made in one installment, which is delinquent if not paid by August 31 of the fiscal year. Significant penalties are imposed by the county for late payments.

Tax Levy Apportionments - Due to the nature of the District-wide maximum levy, it is not possible to identify general purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of Proposition 13, apportionments to local agencies are made by the county auditor-controller based primarily on the ratio that each agency represented of the total District-wide levy for the three years prior to fiscal year 1979.

Property Tax Administration Fees - The State of California FY 90-91 Budget Act, authorized Counties to collect an administrative fee for collection and distribution of property taxes.

NOTE 4 - CONTINGENCIES

In 2001, the District applied a new assessment of \$50,000 to fund the operation and maintenance costs of the Twitchell Dam project as required by contractual obligation. As this contract was in force prior to the passing of Proposition 218, it is the District's position that the District may legally apply the assessment without following the voter challenge provision of Proposition 218. Should this assessment be challenged, there is the possibility the assessment might be invalidated which could require repayment of assessments collected. It is the District's opinion that the District would prevail in the event the assessment is challenged. The District expects to continue the assessment in subsequent fiscal years.

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
NOTES TO BASIC FINANCIAL STATEMENTS
 June 30, 2023

NOTE 5 – CAPITAL ASSETS

Capital assets activity for the fiscal year ended June 30, 2023, is as follows:

	Balance July 1, 2022	Increases	Decreases	Balance June 30, 2023
Depreciable capital assets:				
Buildings and improvements	\$ 212,430	\$ -	\$ -	\$ 212,430
Equipment	547,252			547,252
Total depreciable capital assets	759,682			759,682
Less accumulated depreciation	384,794	44,497		429,291
Net depreciable capital assets	\$ 374,888	\$ (44,497)	\$ -	\$ 330,391
Net capital assets	\$ 374,888	\$ (44,497)	\$ -	\$ 330,391

NOTE 6 – NET POSITION

The government-wide and the fiduciary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net Investment in Capital Assets – This category groups all capital assets, including infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction, or improvement of these assets reduce the balance in this category.

Restricted Net position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

Unrestricted Net position – This category represents net position of the District, not restricted for any project or other purpose.

NOTE 7 – OTHER POST EMPLOYMENT BENEFITS

As of June 30, 2023, the District does not offer any other postemployment benefits.

NOTE 8 - INTERFUND TRANSACTIONS

Interfund transactions are reported as either loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers among governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Due From/Due To Other Funds

Individual fund interfund receivable and payable balances at June 30, 2023 are as follows:

<u>Fund</u>	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
Major Governmental Funds:		
General Fund	\$ 385,467	\$ -
Capital Projects Fund		385,467
Totals	\$ 385,467	\$ 385,467

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

NOTE 9 – DEFICIT FUND BALANCE

Major Fund:

A deficit fund balance of \$382,072 exists in the Capital Projects Fund. This fund balance deficit is due to the District incurring costs related to its Twitchell Dam FEMA project without yet receiving any state or federal reimbursement. The District has not applied for reimbursement as of June 30, 2023.

REQUIRED SUPPLEMENTARY INFORMATION SECTION

SANTA MARIA VALLEY WATER CONSERVATION DISTRICT
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
For the Fiscal Year Ended June 30, 2023

	Budgeted Amounts		Actual Amounts	Variance Favorable (Unfavorable)
	Original	Final		
Revenues:				
Property taxes	\$ 486,780	\$ 486,780	\$ 550,295	\$ 63,515
Interest	670	670	1,352	682
Intergovernmental revenues	2,775	2,775	3,801	1,026
Special assessments	600,000	600,000	567,353	(32,647)
Miscellaneous revenue			6,370	6,370
Total revenues	<u>1,090,225</u>	<u>1,090,225</u>	<u>1,129,171</u>	<u>38,946</u>
Expenditures:				
Salaries and benefits	185,325	185,325	53,588	131,737
Services and supplies	682,400	682,400	416,722	265,678
Capital outlay	<u>222,500</u>	<u>222,500</u>		<u>222,500</u>
Total expenditures	<u>1,090,225</u>	<u>1,090,225</u>	<u>470,310</u>	<u>619,915</u>
Excess of revenues over (under) expenditures			658,861	658,861
Fund balance - July 1	<u>1,675,668</u>	<u>1,675,668</u>	<u>1,675,668</u>	
Fund balance - June 30	<u>\$ 1,675,668</u>	<u>\$ 1,675,668</u>	<u>\$ 2,334,529</u>	<u>\$ 658,861</u>

Santa Maria Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

100% of the year has elapsed	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Charges for Services				
4877 · Other Special Assessment	760,153.35	800,000.00	-39,846.65	95.02%
Total Charges for Services	760,153.35	800,000.00	-39,846.65	95.02%
Intergovernmental Revenue				
4220 · Homeowners Prop Tax-Stat	1,422.36	1,200.00	222.36	118.53%
4690 · Homeownrs Prop Tx/pymts in Lieu	136.99	250.00	-113.01	54.8%
Total Intergovernmental Revenue	1,559.35	1,450.00	109.35	107.54%
Taxes				
3011 - Property Tax-Unitary	6,360.39	3,200.00	3,160.39	198.76%
3015 - PT Prior Yr Escapes Sec	947.21	1,000.00	-52.79	94.72%
3020 - Property Tax-Current Uns	14,626.68	13,100.00	1,526.68	111.65%
3028 - RDA Pass-Through Payment	1,154.53	925.00	229.53	124.81%
3010 · Property Tax-Current Sec	398,853.56	370,000.00	28,853.56	107.8%
3023 · PT PY Corr/Escapes Unsec	540.97	275.00	265.97	196.72%
3025 · Property Tax-Other Cnty	179,493.22	120,000.00	59,493.22	149.58%
3027 · RDA Distribution proceeds	1,154.53			
3029 · RDA RPTTF Distributions	8,019.86	4,600.00	3,419.86	174.35%
3040 · Property Tax-Prior Secured	82.62			
3050 · Property Tax- Prior Unsecured	534.76	250.00	284.76	213.9%
3054 · Supplemental Prop Tax	10,823.71	5,000.00	5,823.71	216.47%
3056 · Supplemental Prop- Prior	116.90	0.00	116.90	100.0%
3057 · PT-506 INT,480 CIOS/CIC	33.74	30.00	3.74	112.47%
Total Taxes	622,742.68	518,380.00	104,362.68	120.13%
Use of Money and Property				
3382-Interest Savings Acct	526.82	400.00	126.82	131.71%
3380 · Interest Income	4,962.41	220.00	4,742.41	2,255.64%
Total Use of Money and Property	5,489.23	620.00	4,869.23	885.36%
5909 · Other Miscellaneous Revenue	7,014.18			
Total Income	1,396,958.79	1,320,450.00	76,508.79	105.79%
Expense				
1 · Salaries & Employee Benefits				
6100 · Regular Salaries	35,773.49	142,000.00	-106,226.51	25.19%
6500 · FICA Contribution	2,364.62	8,850.00	-6,485.38	26.72%
6550 · FICA/Medicare	553.02	2,100.00	-1,546.98	26.33%
6600 · Health Insurance Contrib	0.00	27,000.00	-27,000.00	0.0%
6700 · Unemployment Ins Contrib	434.00	1,000.00	-566.00	43.4%

Santa Maria Valley Water Conservation District
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

100% of the year has elapsed	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6900 · Workers Compensation	2,242.43	8,000.00	-5,757.57	28.03%
Total 1 · Salaries & Employee Benefits	41,367.56	188,950.00	-147,582.44	21.89%
2 · Services and Supplies				
7050 · Communications	7,544.03	12,000.00	-4,455.97	62.87%
7060 · Food	530.65	6,000.00	-5,469.35	8.84%
7090 · Insurance	25,505.31	22,000.00	3,505.31	115.93%
7110 · Directors Fees	20,400.00	40,000.00	-19,600.00	51.0%
7120 · Maintenance-Equipment	5,706.53	22,000.00	-16,293.47	25.94%
7121 · Operating Supplies	2,904.34	26,000.00	-23,095.66	11.17%
7200 · MTC-Struct/Impr & Ground	4,697.05	65,000.00	-60,302.95	7.23%
7324 · Audit Fees	2,000.00	6,300.00	-4,300.00	31.75%
7430 · Memberships	3,651.00	3,300.00	351.00	110.64%
7450 · Office Expense	13,290.56	12,000.00	1,290.56	110.76%
7460 · Professional & Spec Svcs	253,931.75	325,000.00	-71,068.25	78.13%
7506 · Administration Fees	9,252.00	7,000.00	2,252.00	132.17%
7507 · ADP Fees	2,724.27	3,400.00	-675.73	80.13%
7508 · Legal Fees	153,965.49	146,500.00	7,465.49	105.1%
7509 · Other Expense - BOE	18,524.20	22,000.00	-3,475.80	84.2%
7510 · Contractual Services	55,884.40	70,000.00	-14,115.60	79.84%
7580 · Rents/Leases-Structure	16,000.00	16,000.00	0.00	100.0%
7710 · Watershed Planning	19,110.00	19,000.00	110.00	100.58%
7711 · Groundwater Planning	6,155.00	12,000.00	-5,845.00	51.29%
7731 · Gasoline, Oil, Fuel	7,906.32	20,000.00	-12,093.68	39.53%
7732 · Training & Travel	404.20	3,000.00	-2,595.80	13.47%
7760 · Utilities	7,058.52	8,000.00	-941.48	88.23%
Total 2 · Services and Supplies	637,145.62	866,500.00	-229,354.38	73.53%
3 · Fixed Assets				
8100 · Structures/Structure Imprvmnts	0.00	40,000.00	-40,000.00	0.0%
8200 · Land Improvements (Roads)	0.00	180,000.00	-180,000.00	0.0%
8300 · Equipment	22,211.84	45,000.00	-22,788.16	49.36%
8400 · Sediment Management	375,000.00	0.00	375,000.00	100.0%
Total 3 · Fixed Assets	397,211.84	265,000.00	132,211.84	149.89%
Total Expense	1,075,725.02	1,320,450.00	-244,724.98	81.47%
Net Ordinary Income	321,233.77	0.00	321,233.77	100.0%
Net Income	321,233.77	0.00	321,233.77	100.0%

The financial report omits substantially all disclosures required by accounting principles generally accepted in the United States of America; no assurance is provided on them.

Santa Maria Valley Water Conservation District
Cash Balances Report
As of June 30, 2024

	<u>TOTAL</u>
Current Assets	
Checking/Savings	
Community Bank CDMaturity Nov	502,229.45
Community Bank of Santa Maria	725,926.70
Community Bank of SM-Saving	1,056,978.31
Community Bank SM-Agency Fund	<u>100.00</u>
Total Checking/Savings	2,285,234.46

Santa Maria Valley Water Conservation District
Vendors
June 2024

	Type	Date	Num	Memo	Debit
ALESHIRE & WYNDER LLP					
	Check	06/05/2024	6269	BILL# 86514	5,671.01
	Check	06/05/2024	6269	BILL# 86516	335.50
	Check	06/05/2024	6269	BILL# 86515	3,263.50
	Check	06/20/2024	6296	BILL# 87237	3,364.60
	Check	06/20/2024	6296	BILL# 87238	335.50
	Check	06/20/2024	6296	BILL# 87239	1,441.27
Total ALESHIRE & WYNDER LLP					<u>14,411.38</u>
ANDY ADAM					
	Check	06/05/2024	6284	MAY 2024	400.00
	Check	06/30/2024	6300	JUNE 2024	400.00
Total ANDY ADAM					<u>800.00</u>
CARRIE TROUP, CPA					
	Check	06/05/2024	6276	INV # 0524W	2,940.00
	Check	06/30/2024	6302	INV # 0624W	2,940.00
Total CARRIE TROUP, CPA					<u>5,880.00</u>
CASEY CONRAD					
	Check	06/05/2024	6282	MAY 2024	500.00
	Check	06/30/2024	6299	JUNE 2024	400.00
Total CASEY CONRAD					<u>900.00</u>
COMCAST					
	Check	06/05/2024	6275	SERVICES 5/22-6/21/24	213.82
Total COMCAST					<u>213.82</u>
FRONTIER					
	Check	06/05/2024	6278	805-925-8989-010168-5	184.47
	Check	06/20/2024	6295	805-925-5212-092512-5	269.47
Total FRONTIER					<u>453.94</u>

Santa Maria Valley Water Conservation District
Vendors
June 2024

	Type	Date	Num	Memo	Debit
GAEDEKE HYDROLOGIC CONSULTING, LLC					
	Check	06/05/2024	6270	INV# 500	2,305.00
	Check	06/17/2024	6288	Services	19,110.00
Total GAEDEKE HYDROLOGIC CONSULTING, LLC					<u>21,415.00</u>
GERALD MAHONEY					
	Check	06/05/2024	6283	MAY 2024	400.00
	Check	06/30/2024	6301	JUNE 2024	300.00
Total GERALD MAHONEY					<u>700.00</u>
GRIESEMER TECHNOLOGIES					
	Check	06/05/2024	6267	INVOICE #1242	642.00
	Check	06/05/2024	6268	INVOICE #1246	7,838.09
Total GRIESEMER TECHNOLOGIES					<u>8,480.09</u>
GTECH					
	Check	06/17/2024	6289	INV # 1254	609.50
Total GTECH					<u>609.50</u>
HORNE LLP					
	Check	06/05/2024	6265	INV 010 2024.04	7,750.00
Total HORNE LLP					<u>7,750.00</u>
JUAREZ ADAM & FARLEY LLP					
	Check	06/20/2024	6294	#9240	3,646.75
Total JUAREZ ADAM & FARLEY LLP					<u>3,646.75</u>
KEITH HADICK					
	Check	06/05/2024	6281	MAY 2024	400.00
	Check	06/30/2024	6297	JUNE 2024	500.00
Total KEITH HADICK					<u>900.00</u>

Santa Maria Valley Water Conservation District
Vendors
June 2024

	Type	Date	Num	Memo	Debit
LINDE GAS & EQUIPMENT INC.					
	Check	06/05/2024	6277 43003717		99.88
Total LINDE GAS & EQUIPMENT INC.					<u>99.88</u>
PG&E					
	Check	06/05/2024	6271 INV 0008294148-5		44.43
	Check	06/05/2024	6272 ACCT # 2084099541-7		221.31
	Check	06/05/2024	6273 ACCT # 9469185104-5		136.21
	Check	06/20/2024	6293 Cost ownrship Twitchell Dam agrmt 04/21/58		44.43
Total PG&E					<u>446.38</u>
RANDY SHARER					
	Check	06/05/2024	6285 MAY 2024		400.00
	Check	06/30/2024	6298 JUNE 2024		400.00
Total RANDY SHARER					<u>800.00</u>
REGIONAL GOVERNMENT SERVICES					
	Check	06/17/2024	6291 CONTRACT SERVICES FORMAY 2024		9,442.40
Total REGIONAL GOVERNMENT SERVICES					<u>9,442.40</u>
SPECIAL DISTRICT RISK MGMT AUTHORITY					
	Check	06/06/2024	6287 MEMBER 5198		4,305.21
Total SPECIAL DISTRICT RISK MGMT AUTHORITY					<u>4,305.21</u>
STREAMLINE					
	Check	06/05/2024	6280 INV #533E046E-0028		126.00
	Check	06/17/2024	6290 INV #533E046E-0027		126.00
Total STREAMLINE					<u>252.00</u>
TEIXEIRA FARMS					
	Check	06/03/2024	6264 RENT JUIY 2024		1,400.00
Total TEIXEIRA FARMS					<u>1,400.00</u>

Santa Maria Valley Water Conservation District
Vendors
June 2024

	Type	Date	Num	Memo	Debit
U.S. GEOLOGICAL SURVEY					
	Check	06/17/2024	6292	10/01/23-12/31/23	8,950.00
Total U.S. GEOLOGICAL SURVEY					<u>8,950.00</u>
US BANK					
	Check	06/05/2024	6279	MSFT	25.00
	Check	06/05/2024	6279	MSFT	54.00
	Check	06/05/2024	6279	ADT SECURITY	80.89
	Check	06/05/2024	6279	FREE CONFERENCE	3.00
	Check	06/05/2024	6279	ADT SECURITY	51.99
	Check	06/05/2024	6279	SHELL	60.56
	Check	06/05/2024	6279	ENTERPRISE	404.20
	Check	06/05/2024	6279	CHEVRON	140.00
	Check	06/05/2024	6279	MCDONALDS	8.15
	Check	06/05/2024	6279	COSTCO FUEL	60.04
	Check	06/05/2024	6279	ACCT # 4246 0445 5571 9420	214.88
Total US BANK					<u>1,102.71</u>
VERIZON					
	Check	06/05/2024	6274	INV 9964893231	51.62
Total VERIZON					<u>51.62</u>
TOTAL					<u><u>93,010.68</u></u>