



Board of Directors  
Michael W. Mobley, President  
Bruce E. Dandy, Vice President  
Sheldon G. Berger, Secretary/Treasurer  
Mohammed A. Hasan  
Lynn E. Maulhardt  
Edwin T. McFadden III  
Daniel C. Naumann

General Manager  
Mauricio E. Guardado, Jr.

Legal Counsel  
David D. Boyer

**AGENDA**  
**FINANCE AND AUDIT COMMITTEE MEETING**  
**Tuesday, January 12, 2021 at 9:00 A.M.**  
**UWCD Headquarters (Board Room, First Floor)**  
**1701 N. Lombard Street, Oxnard, CA 93030**

Meeting attendees should be aware that the meetings of the Committee are, as required by law, open to the public and the District has very limited powers to regulate who attends Committee meetings. Therefore, attendees must exercise their own judgement with respect to protecting themselves from exposure to COVID-19, as the District cannot ensure that all attendees at public meetings will be free from COVID-19.

In addition to its public Finance and Audit Committee Meeting, people may choose to participate virtually using the Webex video conferencing application. To participate in the UWCD Finance and Audit Committee Meeting via Webex, please click here:

<https://unitedwaterconservationdistrict.my.webex.com/unitedwaterconservationdistrict.my/j.php?MTID=mb2aa51db14669690afb9d918f65132c3>

**Meeting number:** 126 712 3217

**Password:** Money (66639 from phones)

**To join by phone:** 1-408-418-9388 (audio only, toll rates apply)

**Access code:** 126 712 3217

**OPEN SESSION 9:00 A.M.**

**Committee Members Roll Call**

**1. Public Comment**

The public may address the Finance and Audit Committee on any matter on the agenda or within the jurisdiction of the Committee. All comments are subject to a five-minute time limit.

**EXECUTIVE (CLOSED) SESSION**

**2. Conference with Legal Counsel-Anticipated Litigation**

Significant exposure to litigation pursuant to Government Code Section 54956.9(d)(2): one (1) case.

**SECOND OPEN SESSION**

**3. Reporting out of Executive (Closed) Session**

Presented by District's Legal Counsel David D. Boyer.

**4. Approval of Minutes**

**Motion**

The Committee will review the Minutes from both the December 8, 2020, Finance and Audit Committee meeting and December 21, 2020, Special Finance and Audit Committee meeting and approve as submitted or direct staff to revise as necessary to accurately reflect the discussion and actions taken at the meetings.

**5. Monthly Investment and Pipeline Delivery Reports (November 2020)**

**Information Item**

The Committee will receive, review and discuss the Districts' investment portfolio and cash position, as well as the pipelines' water activities as of November 30, 2020. The Committee will provide direction to staff as necessary to ensure the fiscal stability of the District.

**6. Board Requested Cost Tracking Items**

**Information Item**

The Committee will receive and review the costs to date that the District has incurred:

- a) as part of the licensing efforts and the probable maximum flood studies for the Santa Felicia Dam;
- b) in relation to environmental mandates;
- c) in relation to litigation with the City of Ventura, Wishtoyo Foundation complaint and District legal costs over the past several fiscal years; and
- d) in relation to professional fees over the past several fiscal years.

**7. Monthly Administrative Services Update**

**Information Item**

The Committee will receive and review the monthly report from the administrative services team.

**8. Future Agenda Items**

The Committee will suggest topics or issues they would like to add to future agendas.

**ADJOURNMENT**

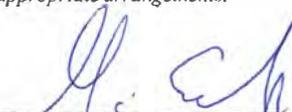
**Directors:**

Sheldon G. Berger, Chair  
 Bruce Dandy  
 Dan Naumann

**Staff:**

Mauricio E. Guardado, Jr.      Anthony Emmert  
 Joseph Jereb                      Josh Perez  
 David Boyer, Legal Counsel      Ambry Tibay

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

Approved:   
 Mauricio E. Guardado, General Manager

Approved:   
 Anthony E. Emmert, Assistant General Manager

Approved:   
 Joseph Jereb, Chief Financial Officer

**Posted: (date) January 7, 2021                      (time) 5:00 P.M.                      (attest) Jackie Lozano**  
**At: United Water Conservation District Headquarters, 1701 N. Lombard Street, Oxnard, CA 93030**

**Posted: (date) January 7, 2021                      (time) 4:45 P.M.                      (attest) Jackie Lozano**  
**At: [www.unitedwater.org](http://www.unitedwater.org)**

**MINUTES**  
**FINANCE AND AUDIT COMMITTEE MEETING**  
**Tuesday, December 8, 2020 – 9:00 A.M.**  
**UWCD Headquarters, Board Room**  
**1701 N. Lombard Street, Oxnard, CA 93030**

In addition to its public Finance and Audit Committee Meeting, public members could choose to participate virtually using the Webex video conferencing application.

**COMMITTEE MEMBERS PRESENT:**

Sheldon G. Berger, Chair  
Bruce Dandy  
Daniel C. Naumann

**STAFF PRESENT:**

Mauricio Guardado, General Manager  
Anthony Emmert, Assistant General Manager  
Joseph Jereb, Chief Financial Officer  
Ambry Tibay, Senior Accountant  
Josh Perez, Human Resources Manager  
Zachary Plummer, Information Technology Administrator  
Clayton Strahan, Chief Park Ranger  
Jackie Lozano, Administrative Assistant II/Clerk for the Committee

**PUBLIC PRESENT:**

Burt Handy  
Roger Martinez, Vasquez & Company LLP

**OPEN SESSION 9:01 A.M.**

The meeting was called to order by Chair Berger at 9:01 A.M.

**Committee Members Roll Call**

The Clerk called roll call. All three Directors were present (Berger, Dandy, Naumann).

**1. Public Comment**

Chair Berger asked if there were any public comments; none were offered.

**2. Approval of November 9, 2020, Finance and Audit Committee Meeting Minutes**

Motion to approve the Committee Minutes from November 9, 2020, Director Dandy; Second, Director Berger. Roll call vote, two ayes (Berger, Dandy); none opposed; one abstained, not present during last Committee meeting (Naumann). Motion carried, 2/0/1.



### 3. Audited Fiscal Year 2019-20 Comprehensive Annual Financial Report (CAFR)

Mr. Jereb introduced Vasquez & Company LLP Partner and Audit Practice Leader Roger Martinez to the Committee. Mr. Martinez provided an overview of their auditing process and summarized the report. The full report as presented was provided in the agenda packet.

Mr. Martinez mentioned the reporting model their company used was in line with all other water districts and water agencies. Their auditing team spent approximately 700 hours auditing the Districts' financial statements following accounting standards and guidelines as set forth by the State of California. For every hour spent, UWCD Finance staff spent at least three hours gathering supporting documentation. Upon their conclusion, Mr. Martinez was pleased to report no findings of authoritative issues to bring forward to management.

Chair Berger expressed his concern regarding Director intervention with reports from the Finance Department and would like to see a process or policy in place that limits any kind of Director intervention, especially from those who are not assigned to the Finance and Audit Committee. Mr. Martinez stated, to his knowledge, there are guidelines and best practices that are currently being used. He also mentioned that designating one individual member of the Board or the Finance Chair to communicate information from the auditors to the Board was not uncommon. There was nothing in the guidelines to say one way or the other. Chair Berger posed the question to General Manager Mauricio Guardado as to drafting a policy for the purpose of clearly defining expectations. Mr. Guardado agreed and suggested taking the language that had already been documented as part of the Board norms, policies and procedures as well as looking at language from the Finance policy documents to assemble a draft for review.

There was a discussion as to past processes of the Committee members meeting with the auditors without staff to discuss freely how the Finance Department is operating. As discussed with Chair Berger, Mr. Martinez mentioned it was always best to have an executive session prior to meeting with staff to address any concerns. Mr. Guardado actioned the Clerk of the Board to schedule a Special Committee meeting in the next couple of weeks with the Committee members and the audit team. Mr. Guardado also requested that, going forward, staff will ensure scheduling of such a meeting annually prior to the regularly scheduled Committee meeting for auditing purposes.

Chair Berger thanked Mr. Martinez for a wonderful presentation. No further comments or questions from the Committee.

### 4. December 9, 2020, Board Meeting Agenda Items

#### **Agenda Item 4.1: Budget Transfer (Fund 420) in the amount of \$200,000 from Legal Fees (Fund/Account 420-600-52510) to Professional Fees (Fund/Account 420-600-5220) No Net Fiscal Impact**

Mr. Jereb provided a summary of the budget transfer request to the Committee. In addition, Environmental Services Manager Linda Purpus summarized further that the work requested to be performed authorizes the consultant to prepare and submit regulatory applications for authorizations for a five-year term which does not include maintenance work. There would be no need to budget for this project in the future since the term does extend for five years at which time work would have been completed. Per Chair Berger, the Committee would recommend approval to the full Board.



No further comments or questions from the Committee.

**Agenda Item 4.4: Resolution 2020-19 Approving an Amended and Restated Ordinance No. 15 to Amend the Established Rules and Regulations for the Lake Piru Recreation Area and Extend the Authority Granted to the District's Park Ranger Personnel**

Chief Park Ranger Clayton Strahan summarized the Board-requested updates of the Resolution to the Committee, as provided in the agenda packet. This Resolution was initially presented to the Committee and Board of Directors in October 2020.

Questions or comments from the Committee were addressed and, per Chair Berger, the Committee would recommend approval of the updated Resolution to the full Board.

Chair Berger asked Mr. Guardado to please speak with President Mobley regarding reinstating the Recreation Committee meetings as he feels there is a high need. Mr. Guardado responded that the District is currently working on this request and is putting a plan together to move forward with the Executive Committee's approval.

**5. Monthly Investment and Pipeline Delivery Reports (October 2020)**

The Committee reviewed the monthly investment and pipeline delivery reports as presented in the Finance and Audit Committee packet.

Informational item. No action was taken by the Committee.

**6. Board Requested Cost Tracking Items**

The Committee reviewed the costs to date that the District had incurred:

- a) as part of the licensing efforts and the probable maximum flood studies for the Santa Felicia Dam;
- b) in relation to environmental mandates;
- c) in relation to litigation with the City of Ventura, Wishtoyo Foundation complaint and District legal costs over the past several fiscal years; and
- d) in relation to professional fees over the past several fiscal years.

Informational item. No action was taken by the Committee.

**7. Monthly Administrative Services Update**

Financial updates for the month of November 2020 were provided to the Committee by Mr. Jereb. Human Resources Manager Mr. Josh Perez presented updates on Administration, Human Resources, IT, and Risk Management (presentation attached).

Informational item. No action was taken by the Committee.

**8. Future Agenda Items**

Chair Berger polled the Committee as to any future agenda items. None were offered.

Chair Berger thanked Director Naumann for filling in on the Committee and, again, thanked the auditing firm for a really good report.



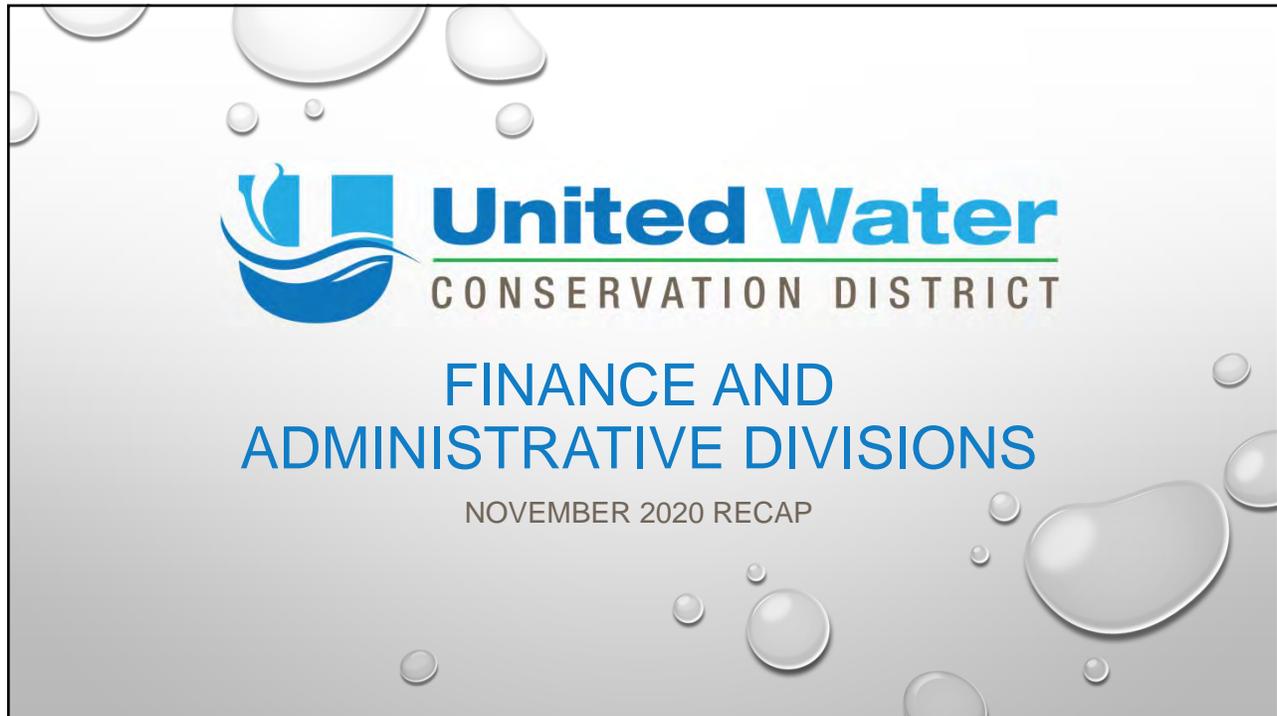
**ADJOURNMENT 10:17 A.M.**

Chair Berger adjourned the meeting at 10:17 A.M.

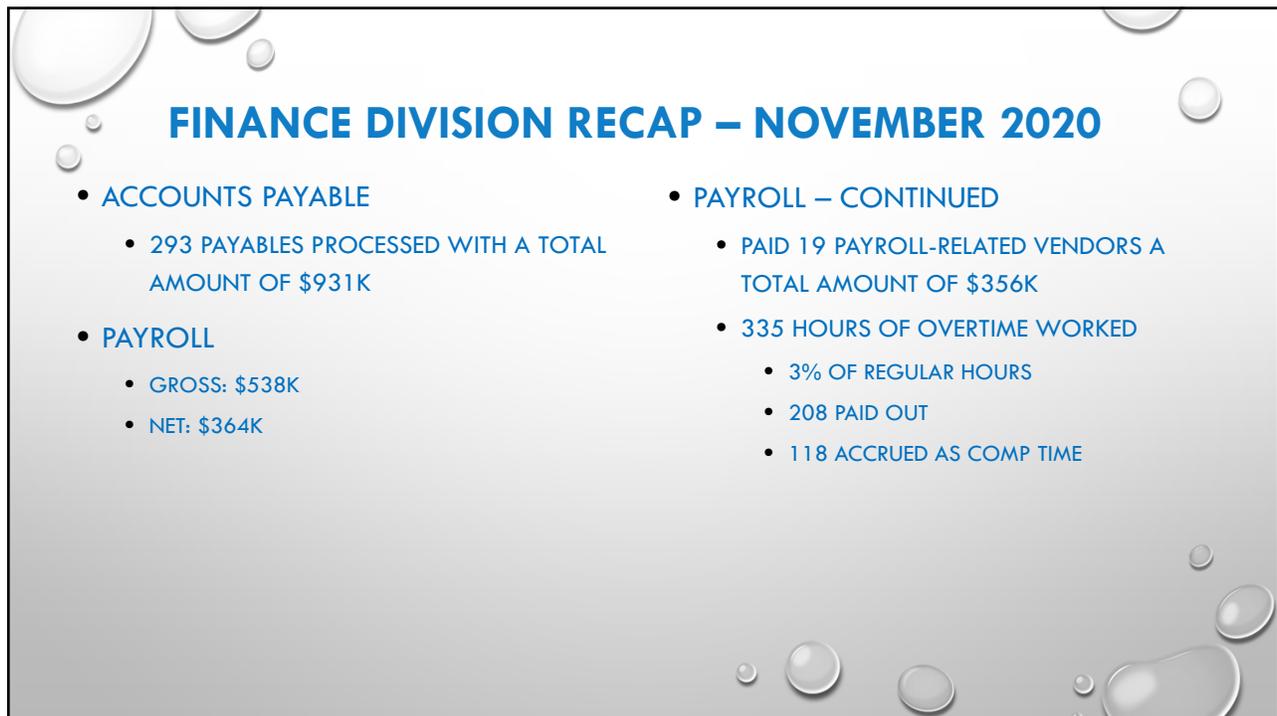
I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of December 8, 2020.

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Committee Chair Sheldon G. Berger



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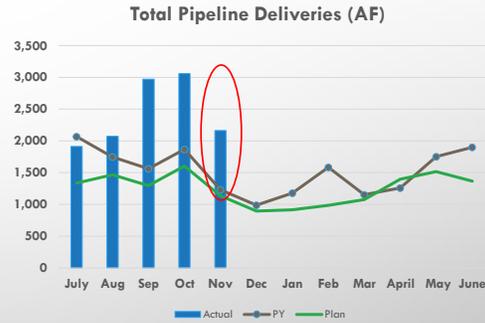


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## FINANCE DIVISION RECAP, CONTINUED NOVEMBER 2020

• **NOVEMBER 2020 PIPELINE:**

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$788K	1,278	695	583
PT	\$272K	540	440	100
PV	\$61K	344	0	344



- YTD Nov deliveries 78% ahead of Plan and 44% over PY
- 81% of FY Plan delivered to date
- Excluding PV deliveries, volumes 46%, 21% ahead of Plan & PY

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## FINANCE DIVISION RECAP, CONTINUED NOVEMBER 2020

- **CASH COLLECTIONS: TOTAL \$1.5M**
  - PIPELINE: \$1.4M
  - GROUNDWATER: \$11K
  - RENTS: \$13K
  - TAXES: \$84K
  - ELECTRICITY: \$17K
  - MISCELLANEOUS: \$19K

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## FINANCE DIVISION RECAP, CONTINUED NOVEMBER 2020

- CLOSED ISSUE OF 2020 COPS WHICH HAD BEEN PRICED IN OCTOBER
- CONTINUED WORK ON FY 19-20 CAFR WHICH WILL BE COMPLETED BY DECEMBER 4.
- HELD KICK-OFF MEETING WITH NBS PUBLIC FINANCE WHO WILL BE EVALUATING OPTIONS FOR ALTERNATIVE REVENUE STREAMS AND CIP PROJECTS FOR WHICH THE OPTIONS WOULD BE MOST APPROPRIATE.
- NEW TEMPORARY ACCOUNTANT CONTINUED TRAINING ON ACCOUNTS RECEIVABLES AND CROSS-TRAINING AMONG FINANCE STAFF.

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## HUMAN RESOURCES RECAP NOVEMBER 2020

- PROCESSED EMPLOYEE EVALUATIONS AND STEP INCREASES THAT WERE SCHEDULED FOR NOVEMBER.
- PROCESSED EMPLOYEE PAYROLL CHANGES INTO INCODE (ADDRESS CHANGE, TAX CHANGES, CHANGES IN DEDUCTIONS, BASE PAY, CASH OUT REQUESTS)
- FINALIZING ALL ENROLLMENT FORMS FOR FLEXIBLE SPENDING PLAN FOR 2021
- UPDATED FINANCIAL AND PAYROLL SYSTEMS WITH ALL 2021 RATES FOR ALL MEDICAL AND TAX PLAN TIERS
- COMPLETED SEVERAL AUTHORIZATION FORMS FOR EMPLOYEE RESPIRATOR/AUDIOGRAM AND OTHER PHYSICAL FITNESS TESTING REQUIREMENTS TO MAINTAIN OUR COMMITMENT TO SAFETY
- COMPLETED A SALARY SURVEY REQUEST BY THE CALLEGUAS MUNICIPAL WATER DISTRICT

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## RISK MANAGEMENT RECAP NOVEMBER 2020

- COMPLETED INJURY AND ILLNESS PREVENTION PROGRAM REVISION
- SUPPORTED THE PROCUREMENT AND DEPLOYMENT OF FIRSTNET MOBILE TEST DEVICES TO DETERMINE THEIR VIABILITY FOR DISTRICT WIDE USE AND OPERATIONS
- ATTENDED AND PARTICIPATED IN ACTIVE ASSAILANT TRAINING COURSE BY JOINT REGIONAL INTELLIGENCE CENTER
- PROVIDED COVID-19 STATUS UPDATE & TRAINING ON CONFINED SPACE ENTRY IN MONTHLY SAFETY MEETING
- DUPLICATED COPIES OF OVER 6,000 SDS DOCUMENTS AS PART OF STANDARDIZATION AND DIGITIZATION EFFORT TO CREATE A NEW SDS MANAGEMENT SYSTEM WITH 936 SDS RECORDS.
- COORDINATED CPR TRAINING: BLS PROVIDER CPR COURSE FOR O&M STAFF WITH EMT CERTIFICATED & PILOTING HYBRID CPR/FIRST AID/AED COURSE WITH REMOTE SKILLS ASSESSMENT VIA ZOOM AND DISPOSABLE MANIKIN TO ACCOMMODATE COVID-19 RISKS
- COORDINATED FERC SECURITY BRANCH WEBINAR ON ANNUAL SECURITY COMPLIANCE CERTIFICATION WITH ENGINEERING, O&M, IT, AND RANGERS

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## INFORMATION TECHNOLOGY RECAP NOVEMBER 2020

- CYBER SECURITY POSTURE IMPROVEMENTS TO PROTECT INDIVIDUAL USER ACCOUNTS
- WORK GOING INTO MOBILE DEVICE POTENTIAL DEPLOYMENT AND EFFECTIVE MANAGEMENT OF DEVICES (TEAM EFFORT WITH A PILOT PROGRAM)
- EQUIPMENT ASSESSMENT ACROSS THE BOARD FOR DEPARTMENTS TO BEST ACCOMMODATE NEEDS IN A POST COVID-19 WORK ENVIRONMENT

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Board of Directors  
Michael W. Mobley, President  
Bruce E. Dandy, Vice President  
Sheldon G. Berger, Secretary/Treasurer  
Mohammad Hasan  
Lynn E. Maulhardt  
Edwin T. McFadden III  
Daniel C. Naumann

General Manager  
Mauricio E. Guardado, Jr.

Legal Counsel  
David D. Boyer

**MINUTES**  
**SPECIAL FINANCE & AUDIT COMMITTEE MTG.**  
**Monday, December 21, 2020 – 3:00 P.M.**  
**UWCD Headquarters, Board Room, First Floor**  
**1701 N. Lombard Street, Oxnard, CA 93030**

In addition to its public Finance and Audit Committee Meeting, public members could choose to participate virtually using the Webex video conferencing application.

**COMMITTEE MEMBERS PRESENT:**

Sheldon G. Berger, Chair  
Bruce Dandy  
Daniel C. Naumann (substitute for Patrick J. Kelley)

**STAFF PRESENT:**

Mauricio Guardado, General Manager  
Joseph Jereb, Chief Financial Officer  
Zachary Plummer, Information Technology Administrator  
Jackie Lozano, Administrative Assistant II/Clerk for the Committee

**PUBLIC PRESENT:**

Roger Martinez, Vasquez & Company LLP

**OPEN SESSION 3:01 P.M.**

The meeting was called to order by Chair Berger at 3:01 P.M.

**Committee Members Roll Call**

The Clerk called roll call. All three Directors were present (Berger, Dandy, Naumann).

**1. Public Comment**

Chair Berger asked if there were any public comments; none were offered.

**EXECUTIVE (CLOSED) SESSION 3:03 P.M.**

Chair Berger moved the meeting into Executive (Closed) Session at 3:03 P.M.

**2. Public Employee Performance Evaluation**

**General Manager: Mauricio E. Guardado, Jr.**

[Government Codes §54954.5 subdivision e and §5497 subdivision b]

**SECOND OPEN SESSION 3:58 P.M.**

Chair Berger moved the meeting into the Second Open Session at 3:58 P.M.

**3. Oral Report Regarding Executive (Closed) Session**

Chair Berger reported there was no action taken that was reportable under the Brown Act.



**4. Future Agenda Items**

Chair Berger polled the Committee as to any future agenda items. None were offered.

**ADJOURNMENT 3:59 P.M.**

Chair Berger adjourned the meeting at 3:59 P.M.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of December 21, 2020.

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Committee Chair Sheldon G. Berger



To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: December 15, 2020 (January 12, 2021 meeting)

Agenda Item: **5 – Monthly (November 30, 2020) Investment and Pipeline Delivery Reports**

**Recommendation**

Review and discuss the most current investment and pipeline delivery reports for November 30, 2020 that are enclosed. Based on the information provided, and the ensuing discussion, provide any necessary direction to staff.

**Fiscal Impact**

As shown.

**Discussion**

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

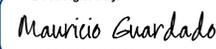
Attachment: Combined Investment Report

**United Water Conservation District  
Monthly Investment Report  
November 30, 2020**

<u>Investment Recap</u>	<u>G/L Balance</u>	<u>Weighted Avg Days to Maturity</u>	<u>Diversification Percentage of Total</u>
Bank of the Sierra	3,064,862	1	10.95%
Petty Cash	400	1	0.00%
County Treasury	1,444	1	0.01%
LAIF Investments	24,268,872	1	86.69%
Union Bank - 2001 revenue bond balance	40	1	0.00%
Union Bank - 2005 revenue bond balance	116	1	0.00%
Union Bank - 2009 COP Bond Reserve Account	654,525	6,781	2.34%
<b>Total Cash, Cash Equivalents and Securities</b>	<b>27,990,260</b>		<b>100.00%</b>
<b>Investment Portfolio w/o Trustee Held Funds</b>	<b>27,335,579</b>		
<b>Trustee Held Funds</b>	<b>654,681</b>		
<b>Total Funds</b>	<b>27,990,260</b>		

<b>Local Agency Investment Fund (LAIF)</b>	<b>Beginning Balance</b>	<b>Deposits (Disbursements)</b>	<b>Ending Balance</b>
	26,268,872	(2,000,000)	24,268,872
	<b>Interest Earned YTD</b>	<b>Interest Received YTD</b>	<b>Qtrly Yield</b>
	59,337	160,212	0.84%

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

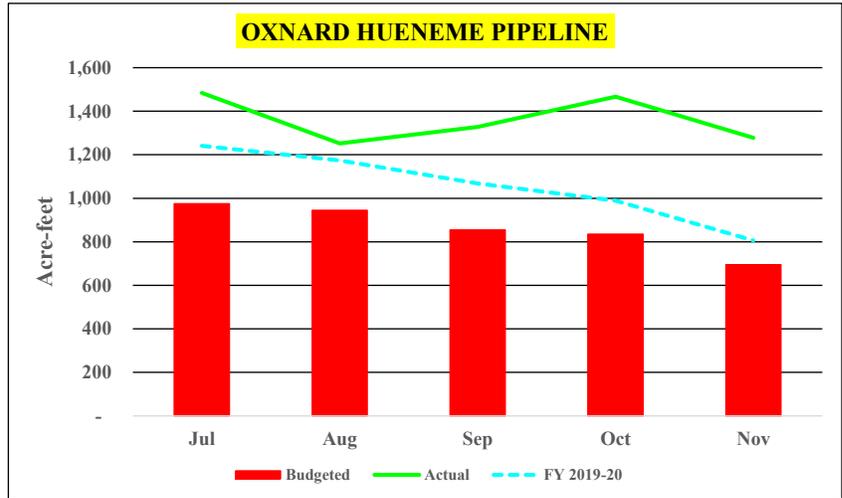
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<b>Mauricio E. Guardado, Jr., General Manager</b>	<b>Date Certified</b>
DocuSigned by:  <small>70D59EFCED8D48E...</small>	12/14/2020
<b>Anthony Emmert, Assistant General Manager</b>	<b>Date Certified</b>
DocuSigned by:  <small>308DA3150F61440...</small>	12/14/2020
<b>Joseph Jereb, Chief Financial Officer</b>	<b>Date Certified</b>

<b>United Water Conservation District</b>			
<b>Cash Position</b>			
<b>November 30, 2020</b>			
<b>Fund</b>	<b>Total</b>	<b>Composition</b>	<b>Restrictions/Designations</b>
<b>General/Water Conservation Fund:</b>			<b>Revenue collected for district operations</b>
General/Water Conservation	8,955,064	(695,888)	Includes General, Rec & Ranger, Water Conservation
		654,525	Reserved for future debt repayment 2009 COP
		1,725,000	Reserved for legal expenditures
		5,435,000	Designated for replacement, capital improvements, and environmental projects
General CIP Funds	5,217,323	1,836,427	Supplemental Water Purchase Fund
		5,217,323	Appropriated for capital projects
<b>Special Revenue Funds:</b>			<b>Revenue collected for a special purpose</b>
State Water Project Funds	2,885,437	2,885,437	Procurement of water/rights from state water project
<b>Enterprise Funds:</b>			<b>Restricted to fund usage</b>
Freeman Fund	(453,687)	(453,687)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	4,447,751	4,447,751	Appropriated for capital projects
OH Pipeline Fund	1,835,025	1,835,025	Delivery of water to OH customers
OH CIP Fund	1,830,419	1,830,419	Appropriated for capital projects
OH Pipeline Well Replacement Fund	963,031	963,031	Well replacement fund
PV Pipeline Fund	382,260	382,260	Delivery of water to PV customers
PV CIP Fund	279,325	279,325	Appropriated for capital projects
PT Pipeline Fund	951,464	951,464	Delivery of water to PTP customers
PT CIP Fund	696,847	696,847	Appropriated for capital projects
<b>Total District Cash &amp; Investments</b>	<b>27,990,260</b>	<b>27,990,260</b>	

**United Water Conservation District  
Pipeline Water Deliveries (Acre-feet)  
FY 2020-21 data thru November 30, 2020**

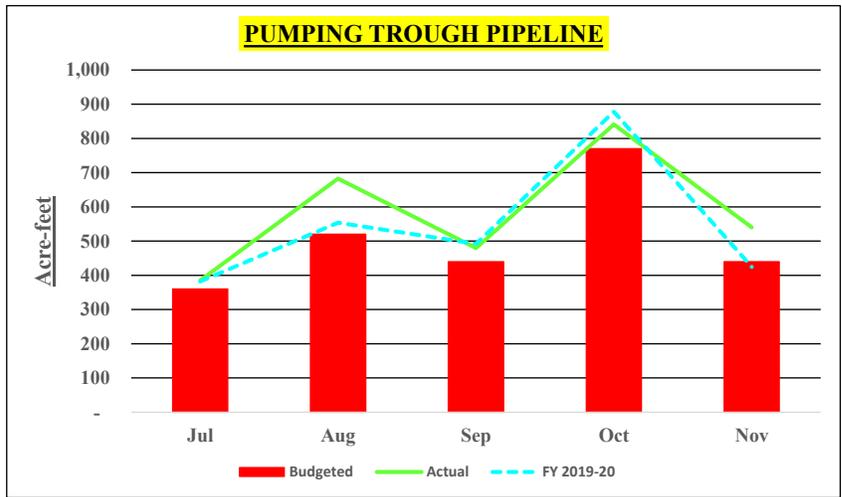
<b>OH Pipeline 20-21</b>			
	Projection	Actual	Difference
Jul	975	1,484	509
Aug	945	1,252	307
Sep	855	1,328	473
Oct	835	1,467	632
Nov	695	1,278	583
Dec	605		
Jan	705		
Feb	735		
Mar	785		
Apr	925		
May	1,035		
Jun	895		
Totals	9,990	6,809	
<b>YTD</b>	<b>4,305</b>	<b>6,809</b>	<b>2,504</b>

**YTD Actual to Budget: 58.2%**

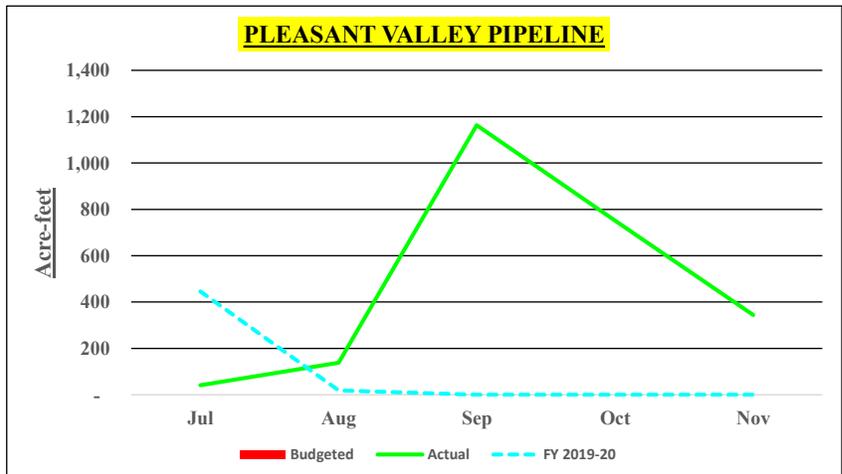


<b>PT Pipeline 2020-21</b>			
	Projection	Actual	Difference
Jul	360	385	25
Aug	520	683	163
Sep	440	480	40
Oct	770	841	71
Nov	440	540	100
Dec	290		
Jan	210		
Feb	250		
Mar	290		
Apr	470		
May	480		
Jun	470		
Totals	4,990	2,929	
<b>YTD</b>	<b>2,530</b>	<b>2,929</b>	<b>399</b>

**YTD Actual to Budget: 15.8%**



<b>PV Pipeline 2020-21</b>			
	Projection	Actual	Difference
Jul	-	41	41
Aug	-	138	138
Sep	-	1,163	1,163
Oct	-	752	752
Nov	-	344	344
Dec	-		
Jan	-		
Feb	-		
Mar	-		
Apr	-		
May	-		
Jun	-		
Totals	-	2,438	
<b>YTD</b>	<b>-</b>	<b>2,438</b>	<b>2,438</b>





To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: December 15, 2020 (January 12, 2021 meeting)

Agenda Item: 6 – **Board Requested Cost Tracking Items**

**Recommendation**

Review and discuss the cost to date reports for:

- 1) FERC licensing
- 2) The Probable Maximum Precipitation/Flood Study
- 3) General/Water Conservation Fund Environmental
- 4) Freeman Fund Environmental
- 5) Quagga Mussels
- 6) City of Ventura Litigation
- 7) Wishtoyo Litigation
- 8) All legal fees
- 9) All professional fees (excluding legal fees)

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

**Fiscal Impact**

As shown.

**Discussion**

The Finance and Audit Committee requested a monthly update of the accounting being maintained by the District for costs being incurred for various items. The attached report provides data through November 2020.

Attachment: Consolidated Cost Summary

**United Water Conservation District  
Consolidated Cost Summary Report  
Through November 2020**

Fiscal Year	FERC License	PMF Study	Gen/Water Conservation Environmental	Freeman Environmental	Quagga Mussels	City of Ventura Lawsuit *	Wishtoyo Complaint	Legal Fees	Other Professional Fees	Total Professional Fees
2001-02	27,083	-	-	-	-	-	-	-	-	-
2002-03	137,116	-	-	-	-	-	-	-	-	-
2003-04	395,575	-	-	-	-	-	-	-	-	-
2004-05	527,191	53,364	-	-	-	-	-	-	-	-
2005-06	169,655	16,486	3,170	148,847	-	-	-	-	-	-
2006-07	74,929	10,554	71,678	170,323	-	-	-	-	-	-
2007-08	105,950	-	304,745	170,995	-	-	-	-	-	-
2008-09	364,883	-	1,483,036	458,887	-	-	-	1,267,547	822,498	2,090,045
2009-10	258,473	68,839	524,532	548,673	-	-	-	324,553	860,496	1,185,049
2010-11	407,597	123,915	306,071	374,490	-	-	-	255,183	992,758	1,247,941
2011-12	789,792	87,059	479,648	138,686	-	353,598	-	533,216	902,051	1,435,267
2012-13	531,196	6,942	568,207	291,674	-	52,222	-	261,810	1,316,817	1,578,627
2013-14	771,128	97,340	499,114	434,354	186,505	365,903	169,167	770,488	1,244,116	2,014,604
2014-15	968,028	120,094	116,393	725,345	232,259	227,522	85,654	505,973	1,811,454	2,317,427
2015-16	469,632	53,062	137,400	605,003	311,047	161,858	230,513	690,261	1,463,670	2,153,931
2016-17	435,599	257,750	139,791	666,810	613,210	23,373	1,029,773	1,030,758	1,535,352	2,566,110
2017-18	363,051	617,564	119,971	546,179	413,501	272,526	2,410,909	2,931,575	2,153,367	5,084,942
2018-19	735,757	436,136	137,761	659,368	431,494	193,240	1,174,589	2,104,842	2,526,710	4,631,553
2019-20	682,306	818,753	57,942	1,184,780	290,047	411,440	2,620,660	3,647,211	2,898,804	6,546,015
2020-21	107,362	366,578	5,334	193,083	117,472	221,317	705,286	1,197,913	667,808	1,865,722
<b>Report Total</b>	<b>8,322,306</b>	<b>3,134,435</b>	<b>4,954,791</b>	<b>7,317,496</b>	<b>2,595,535</b>	<b>2,282,999</b>	<b>8,426,551</b>	<b>15,521,331</b>	<b>19,195,902</b>	<b>34,717,232</b>
<b>Previous Report Total</b>	<b>8,309,056</b>	<b>3,125,386</b>	<b>4,954,072</b>	<b>7,288,116</b>	<b>2,578,669</b>	<b>2,242,481</b>	<b>8,372,657</b>	<b>15,317,016</b>	<b>18,878,878</b>	<b>34,195,894</b>
<i>Current Activity</i>	<i>13,250</i>	<i>9,050</i>	<i>719</i>	<i>29,381</i>	<i>16,866</i>	<i>40,519</i>	<i>53,894</i>	<i>204,314</i>	<i>317,024</i>	<i>521,338</i>

**Current Activity Narrative:**

- FERC - The activity for November (\$13K) was primarily spent on staff time (\$9K), professional fees (\$3K) and legal fees (\$1K) for the fish passage and FERC.
- PMF - The activity for November (\$9K) was spent primarily on staff time (\$7K) and design (\$2K).
- Gen/Wtr Cons - The activity for November (\$1K) was spent primarily on staff time (\$1K).
- Freeman - The activity for November (\$29K) was spent primarily on staff time (\$29K) related to HCP support.
- Quagga - The activity for November (\$17K) was spent on staff time (\$17K) for quagga mussel eradication and the scientific dive agreement.
- Ventura - There were legal costs of \$41K associated with the City of Ventura Lawsuit.
- Wishtoyo - The activity for November (\$54K) was spent primarily on legal fees related to the Wishtoyo complaint.
- Legal Fees - Includes all legal fees for the District. These fees were dominated by the Wishtoyo and Ventura lawsuits, Fifth Amendment Regulatory Takings Claims, and monthly legal issues.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by the PMC payouts (\$187K), HCP and lobbying expenses.



### **Staff Report**

**To:** UWCD Finance and Audit Committee Members

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

**From:** Joseph Jereb, Chief Financial Officer  
Josh Perez, Human Resources Manager  
Zachary Plummer, Information Technology Administrator  
Kris Sofley, Executive Administrative Coordinator/Clerk of the Board

**Date:** January 4, 2021 (January 13, 2021 meeting)

**Agenda Item:** 7 (Board Item 5.1) **Monthly Administrative Services Department Report**  
**Informational Item**

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#### **Staff Recommendation:**

The Board will receive and file this staff report from the Administrative Service Department regarding its activities for the month of December as well as receive the presentation to the Board supporting this report.

#### **Discussion:**

Activities that took place during the month of December 2020 include:

#### **Finance:**

- Completed FY 19-20 Comprehensive Annual Financial Report and delivered to Board of Directors at December meeting.
- Submitted application to Government Financial Officers Association for award for excellence in financial reporting based on FY19-20 CAFR
- Received proceeds from 2020 COP bonds issue on December 2. Researched and prepared accounting entries to record receipt of proceeds, payment of issuing expense and refunding of outstanding bonds.
- Provided Recreation staff with financial analysis of options for management of Lake Piru Recreation Area in 2021.
- Prepared H1 2021 groundwater statements and delivered to users.
- Began preparations for FY2021-22 Budget.

#### **Administration:**

- Organized the District's Virtual Holiday Staff Lunch (December 16).
  - Coordinated General Manager's check-in meetings with all staff.
  - Continued updating documents to new website (Committee agendas, minutes, presentations, reports, filings, et cetera).
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**Human Resources & Risk Management:**

- Processed onboarding paperwork for new Board Member.
- Coordinated annual service awards for tenured employees.
- Completed draft job descriptions for potential new positions within the District for the FY20-21 and 21-22 year.
- Posted internal recruitment notice for Chief Operations Officer and coordinated interviews.
- Processed employee evaluations and step increases that were scheduled for December.
- Processed employee payroll changes into Incode (address change, tax changes, changes in deductions, base pay, cash out requests).
- Completed extraordinary number of verifications of employment requests for current staff members.
- Processed several requests for Certificates of Insurance through SDRMA (equipment rentals).
- Submitted and processed 2021 flexible spending plan for staff to be effective January 1, 2021.
- Updated 2021 health insurance rates into Incode to reflect 2021 rates for all health plans.
- Processed several end of year updates (SDI, SUI, misc. allowances, etc.) into Incode.
- Processed authorization forms for Hepatitis B vaccinations for several staff members.

**Safety and Risk Management**

- Reviewed and issued Rangers Policy Manual Updates and Monthly, Daily Training Bulletins covering topics such as protests and use of force.
- Completed draft of updated Injury & Illness Prevention Plan (IIPP).
- Completed update to COVID-19 Prevention Plan.
- Secured Additional Face Masks (cloth masks and KN95s) for District staff.
- Presented two monthly safety meetings, covering Confined Space and Industrial Ergonomics, as well as COVID-19 updates.
- Coordinated respirator fit testing for new District staff.
- Supported Engineering Department with FERC Annual Compliance Letter on security matters pertaining to Santa Felicia Dam.
- Investigated and resolved camera and access control system troubleshooting issues
- Completed two additional OSHA Courses (Accident Investigation and Transitioning to Safe Chemicals) to achieve credits/cost savings for insurance premiums.
- Assisted Environmental Services with essential services designation for upcoming Freeman Rehab Project.
- In Conjunction with Operations and Maintenance Manager, completed certification of Risk and Resilience Assessment to EPA.

**Information Technology:**

Provided IT Support for the following virtual meetings:

- Engineering and Operations Committee (Dec 3)
  - UWCD Finance and Audit Committee (Dec 8)
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- UWCD Board of Directors Monthly Meeting (Dec 9)
- ACWA Virtual Meeting (December 9)
- FPB GSA Stakeholder Workshop Meeting (Dec 9)
- SFD EAP Seminar (Dec 16)
- FPB GSA Board Meeting (Dec 17)
- Special Finance Committee Meeting (December 21)
- Monthly Modeling and Simulation Information Analysis Center (MSIAC) Meeting (Dec 29)

**General IT Helpdesk/Cyber Support:**

- Made progress towards Active Directory Replacement from 2008 to 2016 Operating System.
- Replaced expiring RSA Multi Factor Keychain tokens with O&M Operators and provided new RSA tokens to newest operators.
- Supported Environmental Services staff to troubleshoot Ethernet and PC Connections for fish monitoring and recording equipment at Freeman Diversion.
- Migrated GM and CFO cellular service to AT&T's First Responders (FirstNet) service program and issued new devices.
- Installed conferencing PC in the General Manager's office for Teams, and all other virtual meeting suites used by District partners and agencies.
- Purchased and installed Xerox all-in one-color printer for the Lake Piru Recreation Area Rangers.
- Installed networking equipment at the Lake Piru Recreation Area Rangers Office to support planned activities and communications requirements.
- Worked with service providers to repair area-wide internet service outage that impacted our Internet Service Provider on December 15th.
- Supported District employees virtual holiday party over Microsoft Teams Virtual Meeting product.
- Responded to SolarWinds hack, which was the largest in history. Initial finding of analysis reveals no direct impact to the District; however, efforts will be needed to ensure strength of network systems moving forward to thwart and prevent similar nefarious cyber activities.

**IT Meetings and Events:**

- Wed Dec 2 - Call with IT vendor regarding Office 365 Online Backup Toolkit that pairs with Veeam Enterprise Backup (another backup product we use for onsite data).
  - Wed Dec 3rd - Call with Novacoast Engineering Team regarding Microsoft Cloud Technology, End User Authentication and Security products; general discussion about migration path to the newest Microsoft Cloud products.
  - Tues Dec 10 - Meeting with local service provider to evaluate technology utilized in the Santa Clara Conference Room. Requested proposal to provide equipment and installation of overhead speaker and virtual conferencing camera.
  - Wed Dec 17th - Meeting with Netwrix Sales and Presales Engineers to discuss IT Audit Software - Monitoring of privileged access and system changes.
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- Wed Dec 18th - Urgent CISA Partners Call - SolarWinds Exploitation and Mitigation. District does not use the SolarWinds software at any of its facilities and continues to monitor the recommendations from DHS, CISA, and other cyber partners to prevent exploitation of District Networks.