

**MINUTES**  
**FINANCE AND AUDIT COMMITTEE MEETING**  
**Tuesday, January 12, 2021 – 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:**

Bruce Dandy  
Daniel C. Naumann

**COMMITTEE MEMBERS ABSENT:**

Sheldon G. Berger, Chair

**STAFF PRESENT:**

Mauricio Guardado, General Manager  
Anthony Emmert, Assistant General Manager  
Joseph Jereb, Chief Financial Officer  
Josh Perez, Human Resources Manager  
Maryam Bral, Chief Engineer  
Zachary Plummer, Information Technology Administrator  
Linda Purpus, Environmental Services Manager  
Ambry Tibay, Senior Accountant  
Jackie Lozano, Administrative Assistant II/Clerk for the Committee

**PUBLIC PRESENT:**

No one from the public was present.

**OPEN SESSION 9:04 A.M.**

The meeting was called to order by Director Dandy at 9:04 A.M.

**Committee Members Roll Call**

The Clerk called roll call. Two Directors were present (Dandy, Nauman) and one Director was absent due to technical difficulties (Berger).

**1. Public Comment**

Director Dandy asked if there were any public comments; none were offered.

**2. EXECUTIVE (CLOSED) SESSION 9:06 A.M.**

The Executive (Closed) Session was called to order by Director Dandy at 9:06 A.M.



**2a. 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**

District's Legal Counsel David D. Boyer reported there was no action taken in Executive Session reportable under the Brown Act.

**4. Approval of December 8, 2020 Finance and Audit Committee Meeting Minutes**

Motion to approve the Committee Minutes from December 8, 2020, Director Dandy; Second, Director Naumann. Roll call vote, two ayes (Dandy, Naumann); none opposed; one absent (Berger). Motion carried, 2/0/1.

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

Director Dandy expressed concern regarding pumpers draining the aquifers during droughts and causing them permanent damage. Director Naumann requested that staff follow-up with the Fox Canyon GMA regarding implementation of its allocation system. Mr. Guardado responded that with a managed aquifer approach, the pumpers do rely upon groundwater during droughts, and that United works to recharge the groundwater aquifers when surface water is available, or when supplemental water is available. He noted that the recent release from the Santa Felicia Dam allowed surface water deliveries to Oxnard Plain water users for three months, leading to greatly reduced groundwater pumping by users. He stated that having the right operational plans and projects in place will better prepare the aquifers for the next drought. Mr. Emmert assured the Committee that United staff is remaining engaged with the Fox Canyon GMA regarding implementation of its allocation system, and that the Oxnard Hueneme Pipeline contractors are aware of their suballocations.



Director Dandy stated that he planned on attending the Ventura County Special Districts Association (VCSDA) meeting that evening and inquired regarding United's expenditures on COVID-19-related activities. Mr. Jereb and Mr. Perez responded that staff had reviewed the District's COVID-19 expenditures and believed they would qualify under the terms of the program being discussed by the VCSDA. They stated that expenditures included the purchase of personal protective equipment, signage, filtration, sick time, and some overtime. They stated that the District had also experienced lost revenue at the Lake Piru Recreation Area, which was negatively impacted by the stay-at-home order. Staff provided VCSDA with a list of total expenses related to COVID-19. Mr. Guardado requested that the information be circulated to Directors Dandy and Naumann prior to their attendance at the VCSDA meeting that evening.

Informational item. No further comments or questions from the Committee.

#### **8. Future Agenda Items**

Director Dandy polled the Committee as to any future agenda items. None were offered.

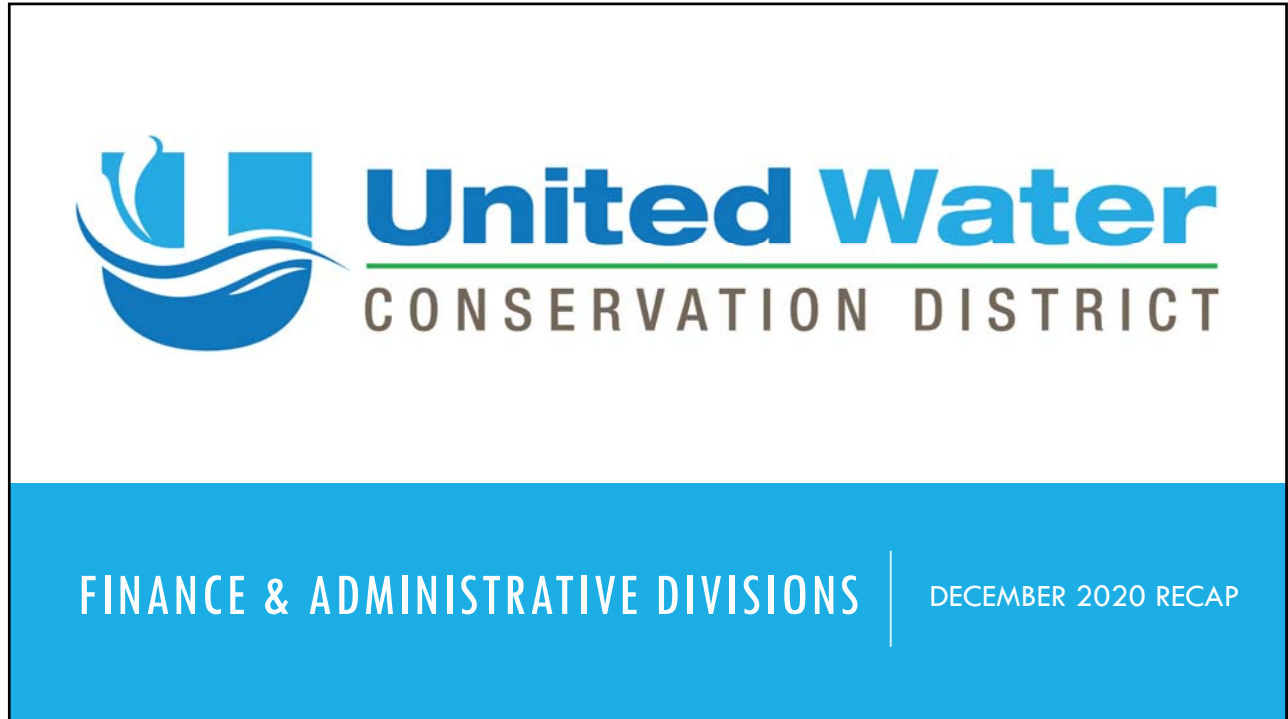
#### **ADJOURNMENT 10:08 A.M.**

Director Dandy adjourned the meeting at 10:08 A.M.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of January 12, 2021.

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Committee Director Bruce Dandy  
Substitute for Chair Sheldon G. Berger



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## ACCOUNTS PAYABLE

- 385 payables processed with a total amount of \$1.9M
  - Includes \$1M to GEI Consultants for design services on SFD outlet and spillway

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FINANCE DIVISION RECAP

## PAYROLL

- Paid 26 payroll-related vendors a total amount of \$468K
- 583 hours of overtime worked
  - 3.8% of regular hours
  - 291 paid-out
  - 292 accrued as compensatory time

Gross: \$786K  
 Net: \$542K



UNITED WATER CONSERVATION DISTRICT 3

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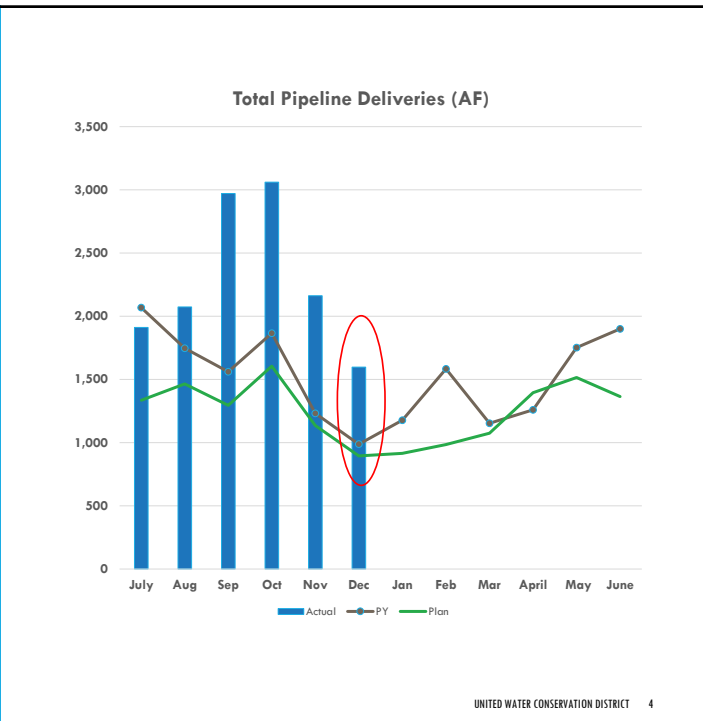
## DECEMBER 2020 PIPELINE

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$673K	1,059	605	454
PT	\$264K	525	290	235
PV	\$13K	13	0	13

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- Year-to-date December deliveries 78% ahead of Plan and 46% over PY
- 92% of FY Plan delivered to date
- Excluding Pleasant Valley deliveries, volumes 46%, 21% ahead of Plan & PY

FINANCE DIVISION RECAP






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## CASH COLLECTIONS

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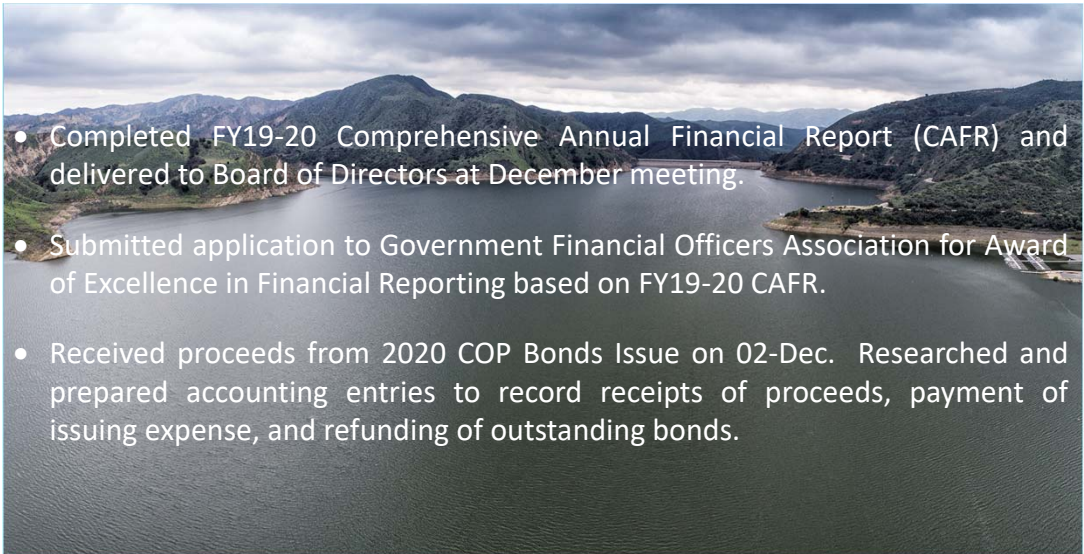
- Taxes: \$2M
- Pipeline: \$1.1M
- Rents: \$40K
- Miscellaneous: \$20K
- Groundwater: \$900

Total: \$3.2M



FINANCE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 5

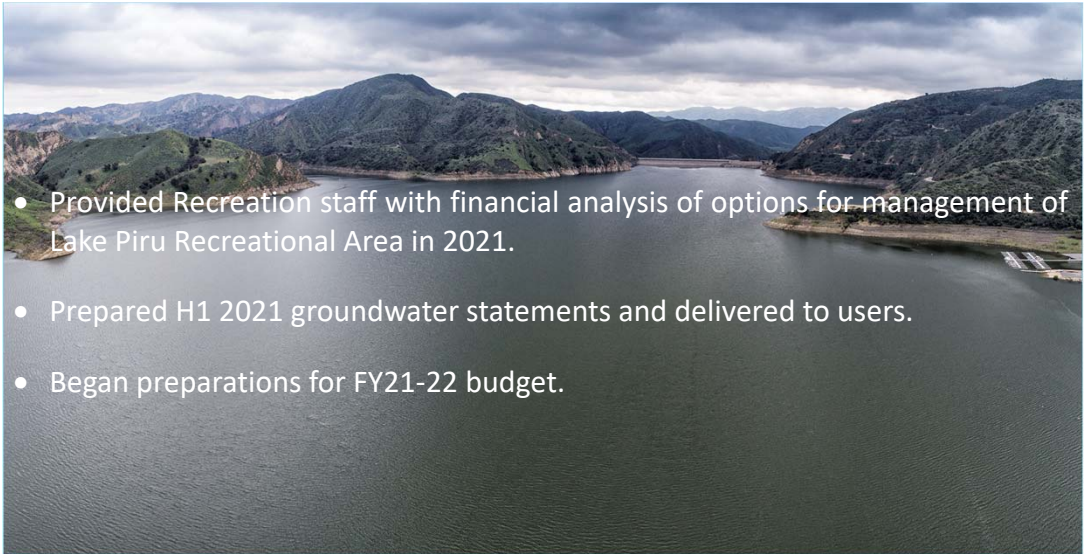
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- Completed FY19-20 Comprehensive Annual Financial Report (CAFR) and delivered to Board of Directors at December meeting.
- Submitted application to Government Financial Officers Association for Award of Excellence in Financial Reporting based on FY19-20 CAFR.
- Received proceeds from 2020 COP Bonds Issue on 02-Dec. Researched and prepared accounting entries to record receipts of proceeds, payment of issuing expense, and refunding of outstanding bonds.

FINANCE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 6

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- Provided Recreation staff with financial analysis of options for management of Lake Piru Recreational Area in 2021.
- Prepared H1 2021 groundwater statements and delivered to users.
- Began preparations for FY21-22 budget.

FINANCE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 7


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**ADMINISTRATIVE  
DIVISION  
RECAP**

UNITED WATER CONSERVATION DISTRICT 8

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A word cloud graphic with 'Human RESOURCES' in large blue letters. Other words include: COMPENSATION, TRAINING, EDUCATION, RECRUITMENT, LEADERS, TEAMWORK, RESPONSIBILITIES, EMPLOYMENT, CARE, UNIVERSITY, RETIREMENT, BENEFITS, WELLNESS, and RELATIONS. The graphic is surrounded by blue and grey rectangular bars.

- Processed onboarding paperwork for new Board Member.
- Coordinated order and pickup of annual service awards for eligible employees.
- Completed draft job descriptions for potential new positions within the District in anticipation of their use for the FY20-21 and FY21-22 year.
- Chief Operations Officer posted, and interviews completed.
- Processed employee evaluations, promotions, and step increases that were scheduled for December.
- 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.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 9

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A graphic with the words 'RISK Management' in red 3D block letters. The graphic is surrounded by blue and grey rectangular bars.

- 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.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 10

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The graphic for the Risk Management slide features the word "RISK" in large, red, 3D block letters. Below it, the word "Management" is written in a smaller, black, sans-serif font. The background is white with a subtle grid pattern. To the left of the text is a vertical blue bar, and to the right is a taller vertical blue bar. Below the main graphic is a horizontal blue bar and a vertical grey bar.

- 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.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 11

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The graphic for the Information Technology slide features the words "Information Technology" in a white, serif font, centered over a background of blue and white binary code (0s and 1s) that appears to be receding into the distance. To the left of the text is a vertical blue bar, and to the right is a taller vertical blue bar. Below the main graphic is a horizontal blue bar and a vertical grey bar.

- 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.
- Provided IT Support for nine virtual meetings.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 12

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- 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 on December 15th.
- Supported District employees virtual holiday party over Microsoft Teams Virtual Meeting product.
- Solar Winds hacking - no direct impact to the District.