

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, March 9, 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=mc7c28427fae08f177ad3ad4c8d823d98>

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.

2. Approval of Minutes

Motion

The Committee will review the Minutes from the February 9, 2021, Finance and Audit Committee meeting.

3. Monthly Investment Report (January 2021)

Information Item

The Committee will receive, review and discuss the Districts' investment portfolio and cash position as of January 31, 2021. The Committee will provide direction to staff as necessary to ensure the fiscal stability of the District.

4. Pipeline Delivery Report (January 2021)

Information Item

The Committee will receive, review and discuss the Districts' pipelines' water activities as of January 31, 2021. The Committee will provide direction to staff as necessary to ensure the fiscal stability of the District.

5. 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.

6. Monthly Administrative Services Update

Information Item

The Committee will receive and review the monthly report from the Administrative Services team.

7. Future Agenda Items

The Committee will suggest topics or issues of discussion they would like to see added to future agendas.

ADJOURNMENT

Directors:

Sheldon G. Berger, Chair
Bruce E. Dandy
Lynn E. Maulhardt

Staff:

Mauricio E. Guardado, Jr.
Joseph Jereb
Ambry Tibay

Anthony Emmert
Josh Perez
Zachary Plummer
Jackie Lozano

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) March 4, 2021

(time) 4:00 p.m.

(attest) Jackie Lozano

At: United Water Conservation District Headquarters, 1701 N. Lombard Street, Oxnard, CA 93030

Posted: (date) March 4, 2021

(time) 4:15 p.m.

(attest) Jackie Lozano

At: www.unitedwater.org

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, February 9, 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:

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
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

PUBLIC PRESENT:

Burt Handy

OPEN SESSION 9:00 A.M.

Chair Berger called the meeting to order at 9:00 A.M.

1. Public Comment

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

Committee Members Roll Call

The Clerk called roll. Three Directors were present (Berger, Dandy, Nauman).

2. Approval of Minutes

The Committee received and reviewed the Committee meeting minutes of January 12, 2021. Motion to approve the Committee Minutes, Director Dandy; Second, Director Naumann. Roll call vote, two ayes (Dandy, Naumann); none opposed; one abstained (Berger) due to not being present during the last Committee meeting. Motion carried, 2/0/1.



3. Second Quarter FY 2020-21 Financial Report (July 1, 2020 – December 31, 2020)

Chief Financial Officer Joseph Jereb presented the financial report to the Committee (presentation attached). Regarding pipeline revenue, there was discussion as to the water usage and deliverables among the larger organizations. Director Naumann stated that he would be interested in seeing the trends and the effect, if any, on allocations. Going forward, Director Naumann requested to see a footnote on the PTP system report slide to understand delivery system versus pumping. Finance staff stated that information may be readily available via the Water Resources Committee materials. Mr. Jereb said he would follow up on that request. United staff also mentioned that Brian Collins would be a great resource for information on Capital Improvement Projects. Director Naumann also expressed his opinion that United would benefit from sharing the good news about the positive impacts of United's surface water deliveries with state and local legislators/representatives such as CA State Assembly member Jacqui Irwin.

Information Item. No further comments or questions from the Committee.

NOTE: Following this agenda item, Mr. Jereb and Human Resources Manager Mr. Josh Perez continued to provide an update to the Committee on Agenda items 5 and 7.

5. Monthly Investment and Pipeline Delivery Reports (December 2020)

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

Informational item. No action was taken by the Committee.

7. Monthly Administrative Services Update

Financial updates for the month of January 2021 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).

Staff discussed the notification on the live COVID-19 portal for the population of 65 and over with the Committee. General Manager Mauricio Guardado added that an assignment to develop an IT plan and budget during the Board Norms Workshop, and to bring that back to the Executive Committee for review and potentially to the full board for approval. Mr. Perez and Mr. Plummer completed that assignment, which entails the continuous improvement of the audio/visual components. Further, there was a discussion of preliminary budget planning regarding pipeline water deliverables for the future. Mr. Guardado mentioned the District would request preliminary flows from the OH group to get an idea as to customers' needs in the upcoming year. Taking into consideration the lack of rain, future anticipation for PTP pumping could increase over last year.

Chair Berger inquired as to the status of the vacant office at headquarters. Mr. Jereb said he had been in communication with real estate agent Bill Clark and although the rental was being actively marketed, demand for office space in Ventura County was still very low. Chair Berger thanked Mr. Jereb and Mr. Perez on their presentations and said the presentations were very informative.



As requested by Mr. Guardado, Mr. Jereb provided the Committee with an update of the assignment given to Vasquez & Company LLP. In December, the auditors were tasked with performing an internal controls review. Auditor Mr. Roger Martinez indicated to Mr. Jereb what would be covered and the estimated cost to perform the work (est. \$9,500). An engagement letter detailing the work and timeline was expected to be received soon.

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

4. District Staff and Board Reimbursement

The Committee received and reviewed the expense reimbursement report for the second quarter FY 2020-21 as presented in the Finance and Audit Committee agenda 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.

Director Naumann requested staff add a footnote to show which charges are Zones A and B on the report that lists activities from FERC and professional services, and requested clarity of where those costs were allocated. Mr. Jereb stated staff could breakout the costs by fund. More specifically, Director Naumann is interested in seeing what the ongoing spending was for the Freeman Diversion, legal fees and FERC. Further, it was recommended that staff review those expenditures to ensure costs are being budgeted into the pumping charges (i.e., legal costs, state water planning, projects) for future planning.

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

8. Future Agenda Items

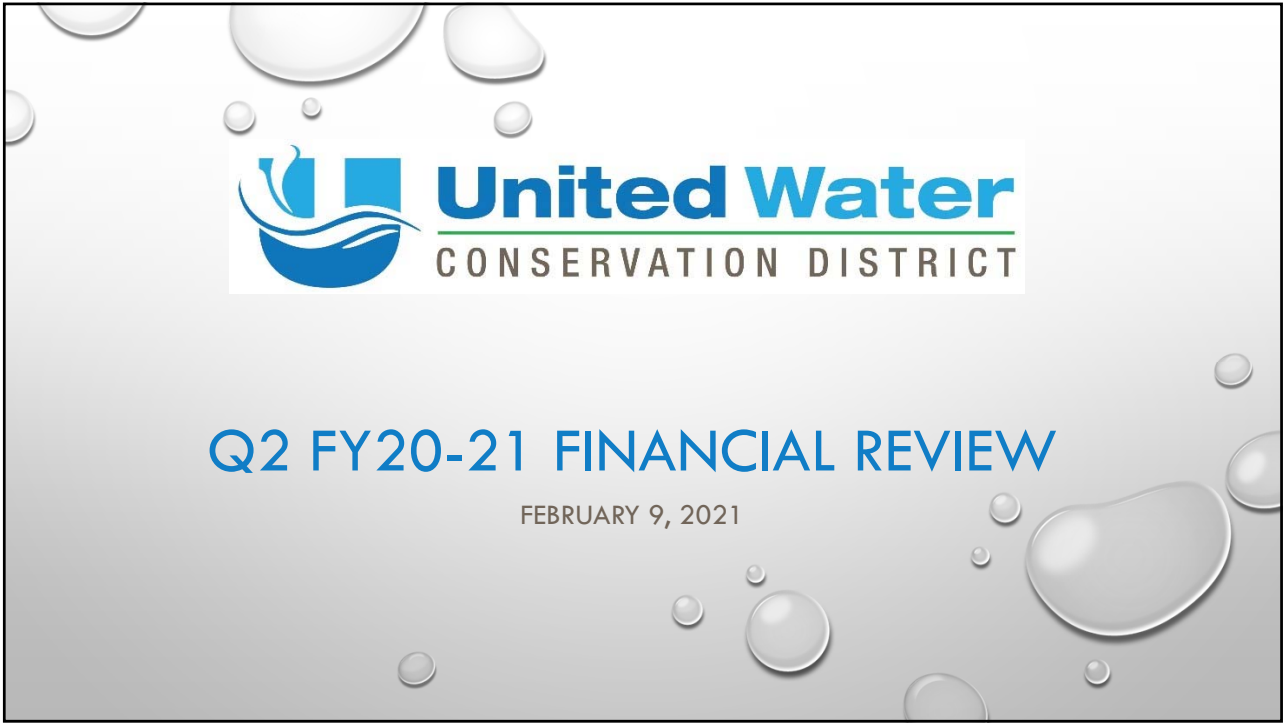
Chair Berger polled the Committee as to any future agenda items. None were offered.

ADJOURNMENT 9:52 A.M.

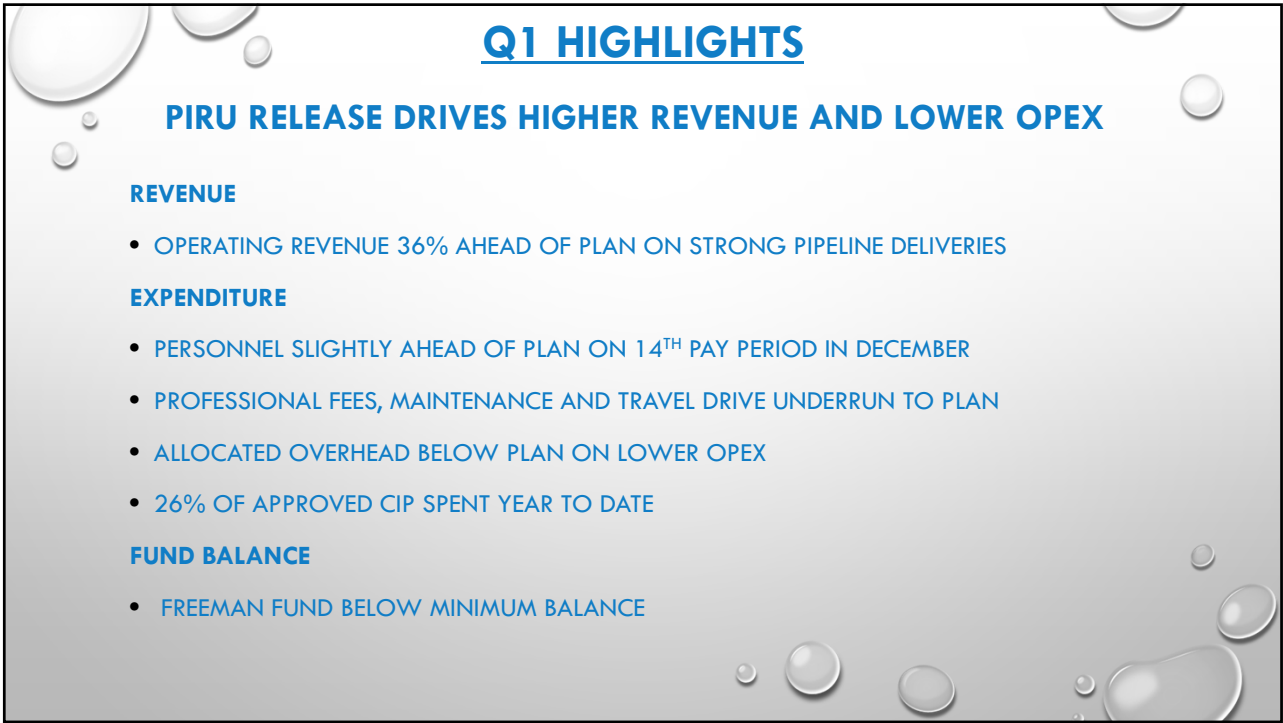
Chair Berger motioned to adjourn the meeting, Director Dandy; Second, Director Naumann. Meeting was adjourned at 9:52 A.M.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of February 9, 2021.

ATTEST: Chair Sheldon G. Berger



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Q2 OVERVIEW

PIPELINE DELIVERIES CONTINUE TO DRIVE REVENUE UPSIDE

	2Q 20-21 Actual	2Q 20-21 Budget	2Q19-20 Actual	Actual vs Plan	Actual vs PY
<i>in \$000's</i>					
Taxes	2,078	1,893	2,517	10%	-17%
Water Delivery/Fixed Cost	6,718	4,576	5,364	47%	25%
Groundwater	(18)	-	13	0%	-243%
Other Operating Revenue	227	162	1,995	41%	-89%
Non-Operating Revenue	379	7,964	2,893	-95%	-87%
Debt Proceeds	-	-	-	0%	0%
Total Revenue	9,383	14,595	12,781	-36%	-27%
Personnel Expense	3,732	3,438	3,213	9%	16%
Operating Expense	4,179	5,130	3,261	-19%	28%
Allocated Overhead	1,844	2,318	1,720	-20%	7%
Debt Service	1,349	1,156	1,214	17%	11%
Other	1,380	1,169	945	18%	46%
Total Expenditure	12,483	13,212	10,353	-6%	21%

REVENUE

- ALL PIPELINES DELIVERY VOLUMES ABOVE PLAN
- TAX COLLECTIONS HIGHER THAN ESTIMATE

EXPENDITURE

- PERSONNEL OVERRUN OFFSET BY LOWER ALLOCATED STAFF COSTS
- OPEX: CONSULTANTS AND MAINTENANCE SIGNIFICANTLY BELOW PLAN, PARTIALLY OFFSET BY HIGHER LEGAL EXPENSE
- OTHER EXPENSE DOWN ON DEPRECIATION AND CAPITAL OUTLAY AS WELL AS SAVINGS FROM REFINANCE (OFFSET BY BOND ISSUE EXPENSE)

ALL FUNDS EXCEPT 420 ABOVE MINIMUM RESERVE REQUIREMENTS AT YEAR END

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Q2 20-21 REVENUE

Q1 DOMINATED BY PIPELINE DELIVERIES AHEAD OF PLAN

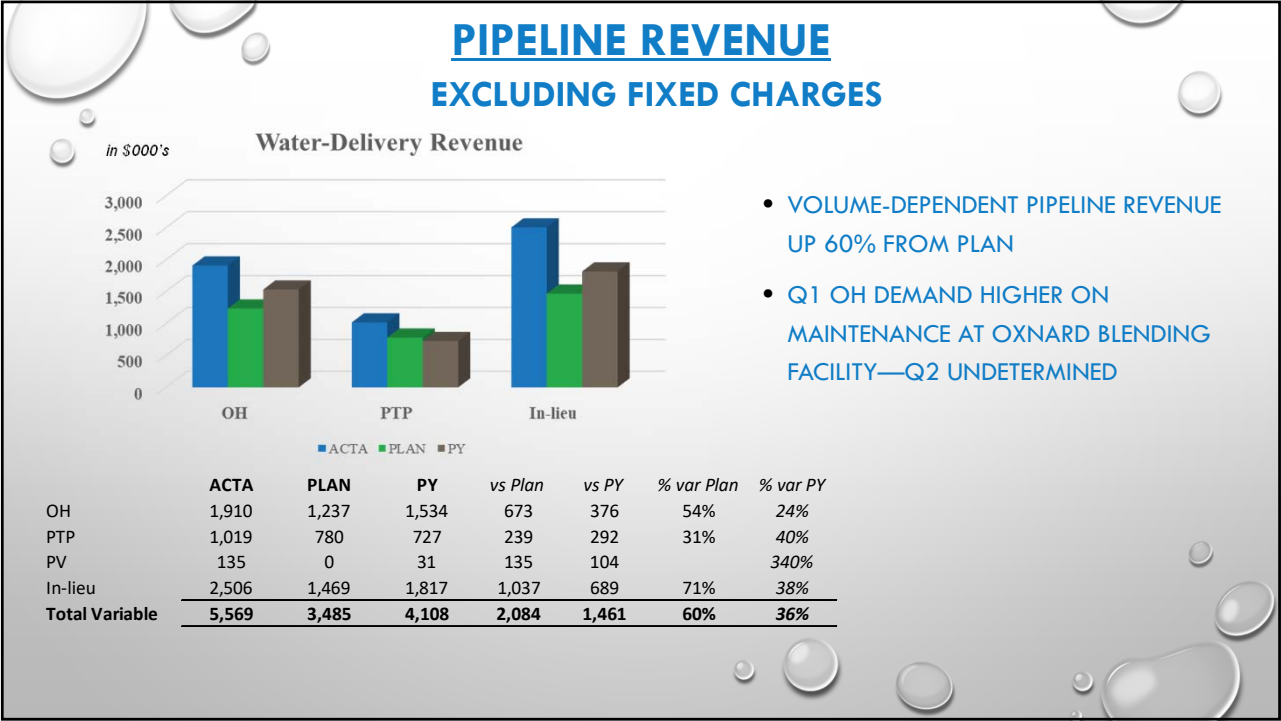
Total Revenue

Category	ACTA	PLAN	PY
Groundwater	-18	-	13
Pipeline	6718	4576	5364
Taxes	2078	1893	2517
Other	227	162	1995

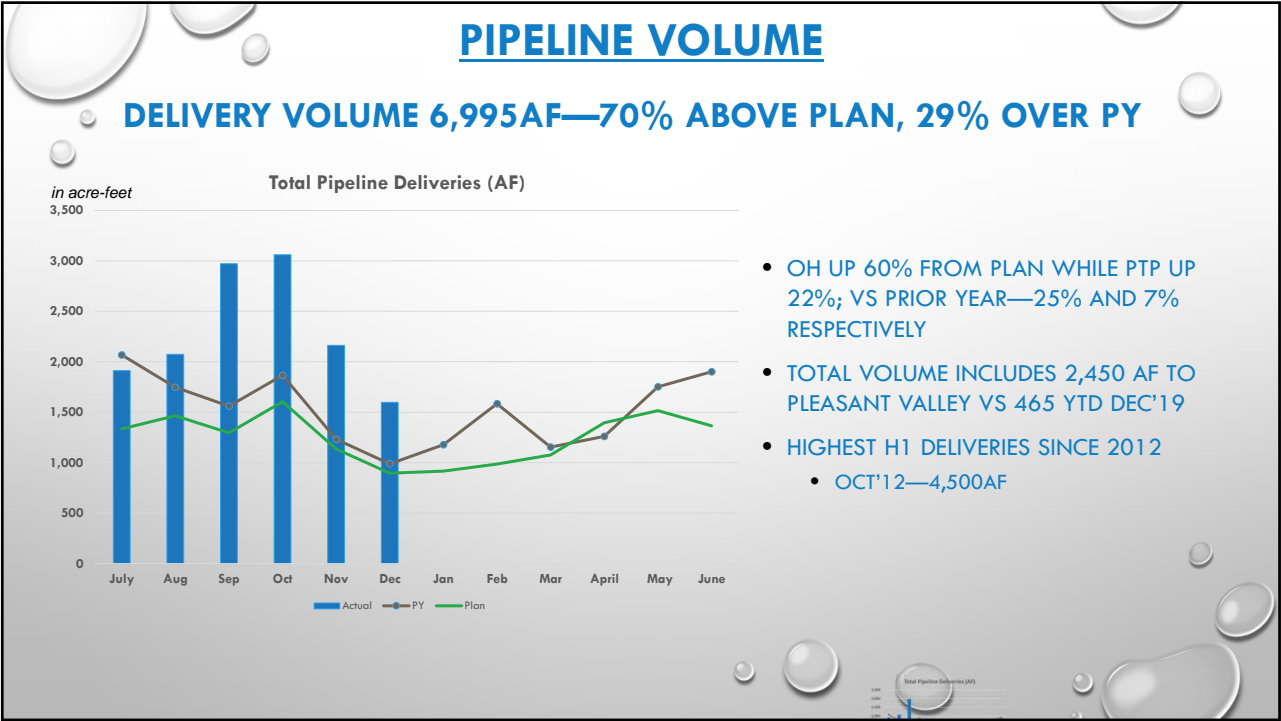
TOTAL REVENUE \$830K OVER PLAN

- PIPELINE REVENUE \$2.1M AHEAD OF PLAN ON OH & PTP VOLUMES + PV SURFACE WATER DELIVERIES
- OTHER REVENUE INCLUDES GRANTS NOT INVOICED AND GAAP ADJUSTMENT TO INVESTMENT INCOME

4



5



6

PERSONNEL EXPENSES

\$100K (2%) AHEAD OF PLAN, 11% OVER PY

	2Q 20-21	2Q 20-21	PY	Var to	%Var to	Var to	%Var to
\$000's	Actual	Budget	Actual	Plan	Plan	PY	PY
Regular Salary	3,262	3,149	2,852	112	4%	410	14%
Over-time Sal	94	52	63	42	82%	31	50%
Part-time Sal	100	117	90	-17	-14%	9	10%
Salaries	3,455	3,317	3,005	138	4%	450	15%
Retirement- Classic	1,077	1,089	922	-13	-1%	154	17%
Retirement - PEPR	103	100	83	3	3%	20	25%
Soc Sec/401a/457b	190	191	168	0	0%	23	14%
OPEB Expense	14	14	13	1	5%	1	8%
Retirement PEB Expense	29	0	0	29	-	29	-
Medical Ins Exp - Coverage	341	440	343	-99	-22%	-2	-1%
Medicare Expense	50	48	43	1	2%	7	16%
LTD	6	9	5	-3	-30%	1	23%
Life Insurance	9	13	10	-4	-30%	0	-3%
SUI Expense	1	9	2	-7	-85%	-1	-41%
Worker's Comp	132	78	69	54	70%	63	92%
Employee Benefits	1,952	1,990	1,657	-38	-2%	295	18%
Total Personnel Expense	5,407	5,308	4,662	100	2%	745	16%

- SALARIES OVERRUN DUE TO THIRD PAYROLL IN DECEMBER
- OVERTIME AHEAD OF PLAN TO WEATHER/OTHER EVENTS
 - PRIMARILY SILT MANAGEMENT AT FREEMAN

7

OPERATING EXPENSES

PROFESSIONAL FEES AND MAINTENANCE DRIVE PLAN UNDERRUN

	2Q 20-21	2Q 20-21	PY	Var to	%Var to	Var to	%Var to
\$000's	Actual	Budget	Actual	Plan	Plan	PY	PY
Prof. Fees - Environmental	173	458	368	-285	-62%	-195	-53%
Prof. Fees - Other	492	730	209	-238	-33%	283	135%
Profess Fees - Engineering	38	121	17	-84	-69%	21	123%
Prof. Fees - Financial	73	97	91	-24	-25%	-18	-19%
Prof Fees - GW, IT, HR	65	131	61	-66	-50%	4	7%
Professional Fees	841	1,538	746	-696	-45%	95	13%
Legal Fees	1,345	890	821	455	51%	523	64%
Utilities	617	680	666	-63	-9%	-50	-7%
Maintenance	300	774	325	-474	-61%	-25	-8%
Field Supplies	253	335	285	-81	-24%	-31	-11%
Insurance	343	355	247	-12	-3%	96	39%
Office Expenses	162	172	127	-10	-6%	35	28%
Miscellaneous	162	258	82	-97	-37%	80	98%
Travel, Meetings, Training	11	127	82	-115	-91%	-71	-86%
Gasoline, Diesel, Fuel	50	92	76	-42	-46%	-27	-35%
Fox Canyon GMA	92	5	0	87	1740%	92	97049%
Safety, Supplies, Clothing	33	42	21	-9	-22%	12	58%
Telephone	30	33	32	-2	-8%	-2	-5%
General Operating Expenses	2,052	2,873	1,943	-820	-29%	109	6%
State Water Import Costs	440	508	290	-68	-13%	149	51%
Total Operating Expenses	4,678	5,807	3,801	-1,130	-19%	877	23%

- PROFESSIONAL FEES UNDERSPEND DUE TO TIMING OF CONSULTING PROJECTS
- \$400K OF YTD LEGAL EXPENSE DUE TO STIPULATION

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CIP UPDATE						
PHYSICAL MODELLING AND I&M CONSTRUCTION WILL PICK UP CIP PACE IN H2						
Project Description	Approved		Expended and Encumbered			% FY20-21 Approved YTD Spend
	Approved FY20-21	Total Approved to Date	Total as FY 2019-20	Current FY 20-21	Total to date	
Freeman Diversion Rehab	4,735	8,966	4,231	874	5,105	18%
OHP Iron and Manganese Treatment	4,165	5,180	1,015	128	1,144	3%
SFD Outlet Works Rehab	2,371	5,041	2,670	1,866	4,535	79%
SFD PMF Containment	2,307	4,914	2,607	1,906	4,512	83%
Well Replacement Program Well #18	958	1,590	632	4	636	0%
OH System Emergency Generator	909	909		2	2	0%
PTP Turnout Metering System	817	1,609	792	197	988	24%
Ferro-Rose Recharge	753	1,909	1,156	159	1,315	21%
Lower River Invasive Species Control	690	869	179	5	184	1%
SCADA Hardware Update	660	660		16	16	2%
Other	3,649	5,172	1,522	611	2,134	17%
Total	22,014	36,818	14,804	5,767	20,571	26%

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SUPPLEMENTAL WATER PURCHASE FUND			
STATUS UPDATE			
	REVENUE	EXPENSE	BALANCE
BEGINNING BALANCE (6/30)			\$1,799K
INFLOWS			
SURCHARGE REVENUE (PIPELINE)	\$65		
OUTFLOWS		\$0	
12/31 BALANCE			\$1,864

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United Water

CONSERVATION DISTRICT

FINANCE & ADMINISTRATIVE DIVISIONS

JANUARY 2021 RECAP


1



2

ACCOUNTS PAYABLE

- 362 payables processed with a total amount of \$879K
 - Includes \$1M to GEI Consultants for design services on SFD outlet and spillway




FINANCE DIVISION RECAP

PAYROLL

- Paid 19 payroll-related vendors a total amount of \$334K
- 356 hours of overtime worked
 - 3.5% of regular hours
 - 235 paid-out
 - 121 accrued as compensatory time

Gross: \$540K

Net: \$357K



UNITED WATER CONSERVATION DISTRICT 3

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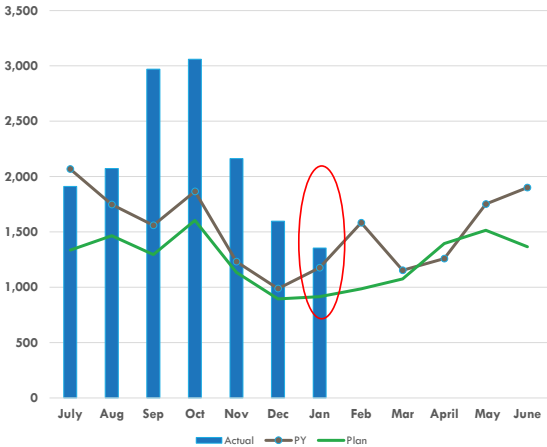
JANUARY 2021 PIPELINE

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$622K	927	705	222
PT	\$220K	411	210	201
PV	\$14K	17	0	17

- Year-to-date January deliveries 75% ahead of Plan and 42% over PY
- 101% of FY Plan delivered to date
- Excluding Pleasant Valley deliveries, volumes 29%, 16% ahead of Plan & PY

FINANCE DIVISION RECAP

Total Pipeline Deliveries (AF)



UNITED WATER CONSERVATION DISTRICT 4

4

2

CASH COLLECTIONS

- Taxes: \$292K
- Pipeline: \$904K
- Rents: \$11K
- Grants: \$21K
- Miscellaneous: \$54K
- Groundwater: \$3.8M

Total: \$5M

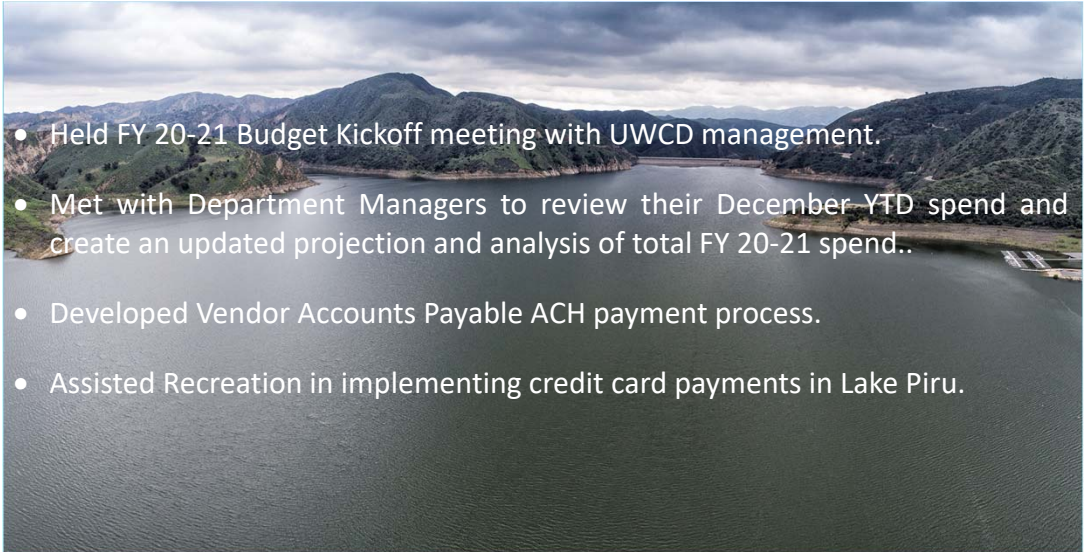


FINANCE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 5

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- Held FY 20-21 Budget Kickoff meeting with UWCD management.
- Met with Department Managers to review their December YTD spend and create an updated projection and analysis of total FY 20-21 spend..
- Developed Vendor Accounts Payable ACH payment process.
- Assisted Recreation in implementing credit card payments in Lake Piru.



FINANCE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 6

6



7


A decorative graphic consisting of several overlapping rectangles in shades of blue and grey. A small inset photograph shows a person's hands with red nail polish typing on a laptop keyboard. A pen holder with several pens is also visible in the photo.

- Finalized new Explore Lake Piru website.
- Continued organization of District’s first floor and “museum” files/display items.
- Organizing UWCD logo wear requests by department for FY 2021-22.
- Responding to email inquiries regarding Lake Piru Reservations and reopening for overnight camping
- Continued legislative outreach effort on behalf of General Manager
- Coordinating with CV Strategies on social media posts and presentations for the General Manager as a continuation of District’s public outreach efforts.

ADMINISTRATIVE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 8

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ADMINISTRATIVE DIVISION RECAP

- Processed employee evaluations and step increases that were scheduled for January
- Completed annual end of year updates (SDI, SUI, misc. allowances, end of year deduction allocations, PERS compensation limits into our financial and human resources management system
- Worked extensively on staffing plan reorganization updates in preparation for budget discussions
- Coordinated annual employee service awards delivery and scripts for Board meeting presentation.
- Processed promotion documents for new Chief Operations Officer position.
- Worked with Recreation Department on several job descriptions for potential new positions that will be necessary in the wake of the Lake takeover of operations.

UNITED WATER CONSERVATION DISTRICT

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ADMINISTRATIVE DIVISION RECAP

- Processed employee payroll changes into Incode (address change, tax changes, changes in deductions, base pay, cash out requests)
- Coordinated employee DOT testing to comply with DOT-regulated testing requirements
- Completed the 2020 1094-C and 1095-C for full time employees due to IRS February 28th
- Provided SDRMA responses to specific insurance related requests on specific items as part of their annual audit.
- Processed several enrollment applications for staff to enroll in District's 457b Plan
- Preparing to complete the 2021 SDRMA Annual Renewal Questionnaire submission due on March 1st

UNITED WATER CONSERVATION DISTRICT

10




- Updated COVID-19 Prevention Program Plan based on the latest information complying with all best practices cited by local, state, and federal regulatory agencies.
- Updated and Posted Annual OSHA 300A Log
- Earned Certified Safety Professional designation through the Board of Certified Safety Professionals
- Delivered COVID-19 Updates and Training on Excavation/Trenching during monthly safety meeting
- Supported O&M with inquiry from regulatory agency on our current emergency response plan

ADMINISTRATIVE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 11

11





- Identified and procured security needs at Lake Piru in collaboration with Chief Park Ranger
- Conducted monthly review and assignment of February Daily Training Bulletins for Park Rangers
- Develop Emergency Accountability Plan with Assistance from GIS Analyst and Human Resources personnel
- Coordinated training on SDS Management System with designated site administrators
- Procured emergency water supplies and emergency meals for preparedness repository/kit at HQ, El Rio, and Saticoy facilities

ADMINISTRATIVE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 12

12





- Provided IT Support for seven District Wide virtual meetings.
- Supported Environmental Services staff to troubleshoot fish monitoring and network video recording equipment at Freeman Diversion.
- Migrated Chief Ranger and Park Rangers cellular service to AT&T's First Responders (FirstNet) service program and issued new devices.
- Purchased and new point of sale desktop computers, printing equipment and cash drawers for accepting cash payments at Lake Piru.
- Installed networking equipment at the Lake Piru Recreation Area Rangers Office to support planned activities and communications requirements.
- Setup Point of Sale Credit Card Terminals for use at the Lake Piru Recreation Area entry area.

ADMINISTRATIVE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 13

13



- Conducted PCI compliance survey for accepting Card Payments at the Lake Gatehouse. Pending Final review and submission.
- Submitted a telecommunications service transfer from PMC to UWCD to maintain ownership of the published recreation facility land lines.
- Implemented a small managed network for use by Point-of-Sale Devices at Lake Piru with consider of Payment Card Industry Security Controls which will allow cashless transactions.
- Purchased, issued, and installed additional virtual meeting peripherals to District staff to ensure technology capabilities for all to participate in virtual meetings.

ADMINISTRATIVE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 14

14



To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: February 24, 2021 (March 9, 2021 meeting)

Agenda Item: **3 – (Board Item 3.C) Monthly (January 31, 2021) Investment Report**

Recommendation

The Committee will review and discuss the most current investment report for January 31, 2021 that is 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.

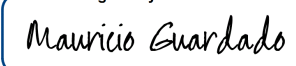

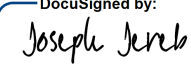
Attachments: Combined Investment Report

United Water Conservation District
Monthly Investment Report
January 31, 2021

<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	3,061,897	1	6.14%
Union Bank - Bond Proceeds	19,006,791	1	38.10%
Petty Cash	1,000	1	0.00%
County Treasury	1,444	1	0.00%
LAIF Investments	27,808,927	1	55.74%
Total Cash, Cash Equivalents and Securities	49,880,059		100.00%
Investment Portfolio w/o Trustee Held Funds	49,880,059		
Trustee Held Funds	-		
Total Funds	49,880,059		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	24,268,872	3,540,055	27,808,927
	Interest	Interest	
	Earned YTD	Received YTD	Qtrly Yield
	99,392	200,267	0.63%

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.

<p>DocuSigned by:  36D23F0D982745E...</p> <p>Mauricio E. Guardado, Jr., General Manager</p>	<p>2/24/2021</p> <hr/> <p>Date Certified</p>
<p>DocuSigned by:  70D59ECF0D8D46F...</p> <p>Anthony Emmert, Assistant General Manager</p>	<p>2/23/2021</p> <hr/> <p>Date Certified</p>
<p>DocuSigned by:  886DA9150F01446...</p> <p>Joseph Jereb, Chief Financial Officer</p>	<p>2/23/2021</p> <hr/> <p>Date Certified</p>

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
January 31, 2021			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	12,919,348	3,904,652	Includes General, Rec & Ranger, Water Conservation
		1,725,000	Reserved for legal expenditures
		5,435,000	Designated for replacement, capital improvements, and environmental projects
		1,854,696	Supplemental Water Purchase Fund
General CIP Funds	3,757,637	3,757,637	Appropriated for capital projects
2020 COP Bond Funds	18,772,086	18,772,086	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	3,256,577	3,256,577	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(565,217)	(565,217)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	4,370,083	4,370,083	Appropriated for capital projects
OH Pipeline Fund	1,984,195	1,984,195	Delivery of water to OH customers
OH CIP Fund	1,815,189	1,815,189	Appropriated for capital projects
OH Pipeline Well Replacement Fund	977,634	977,634	Well replacement fund
PV Pipeline Fund	443,376	443,376	Delivery of water to PV customers
PV CIP Fund	279,325	279,325	Appropriated for capital projects
PT Pipeline Fund	1,199,059	1,199,059	Delivery of water to PTP customers
PT CIP Fund	670,767	670,767	Appropriated for capital projects
Total District Cash & Investments	49,880,059	49,880,059	



To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: February 24, 2021 (March 9, 2021 meeting)

Agenda Item: **4 – Monthly (January 31, 2021) Pipeline Delivery Report**

Recommendation

The Committee will review and discuss the most current pipeline delivery report for January 31, 2021 that is enclosed. Based on the information provided, and the ensuing discussion, provide any necessary direction to staff.

Fiscal Impact

As shown.

Discussion

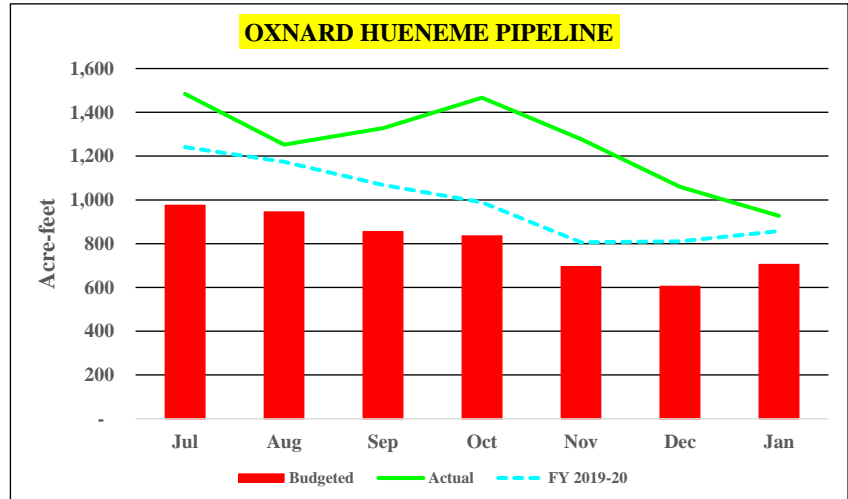
Based on the information included in the attached reports, staff will present a summary and discuss key information as an overview.

Attachments: Pipeline Delivery Report

United Water Conservation District
Pipeline Water Deliveries (Acre-feet)
FY 2020-21 data thru January 31, 2021

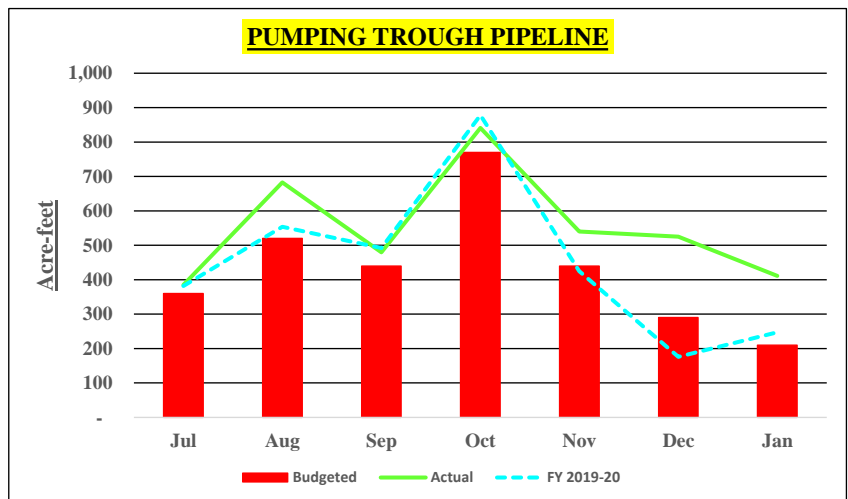
OH Pipeline 20-21			
	Projection	Actual	Difference
Jul	975	1,484	509
Aug	945	1,252	307
Sep	855	1,328	473
Oct	835	1,467	632
Nov	695	1,278	583
Dec	605	1,059	454
Jan	705	927	222
Feb	735		
Mar	785		
Apr	925		
May	1,035		
Jun	895		
Totals	9,990	8,795	
YTD	5,615	8,795	3,180

YTD Actual to Budget: 56.6%

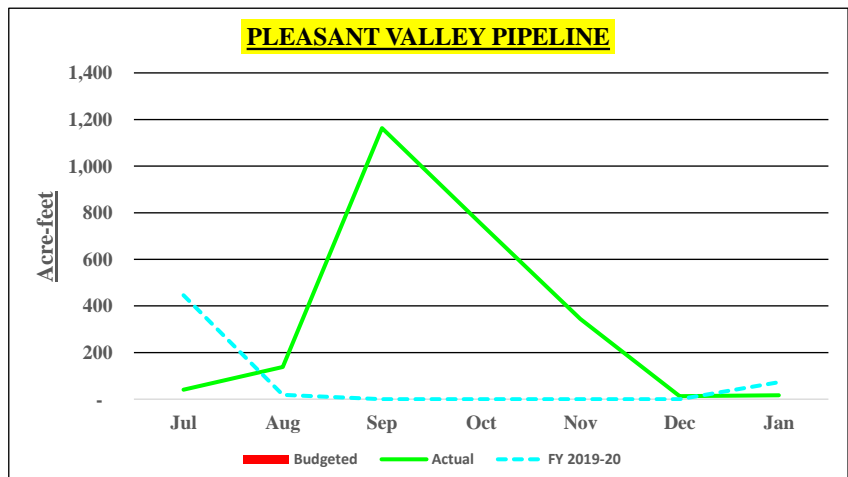


PT Pipeline 2020-21			
	Projection	Actual	Difference
Jul	360	385	25
Aug	520	683	163
Sep	440	480	40
Oct	770	841	71
Nov	440	540	100
Dec	290	525	235
Jan	210	411	201
Feb	250		
Mar	290		
Apr	470		
May	480		
Jun	470		
Totals	4,990	3,865	
YTD	3,030	3,865	835

YTD Actual to Budget: 27.5%



PV Pipeline 2020-21			
	Projection	Actual	Difference
Jul	-	41	41
Aug	-	138	138
Sep	-	1,163	1,163
Oct	-	752	752
Nov	-	344	344
Dec	-	13	13
Jan	-	17	17
Feb	-	-	-
Mar	-	-	-
Apr	-	-	-
May	-	-	-
Jun	-	-	-
Totals	-	2,468	
YTD	-	2,468	2,468





To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: February 24, 2021 (March 9, 2021 meeting)

Agenda Item: **5 – Board Requested Cost Tracking Items**

Recommendation

The Committee will 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 January 2021.

Attachment: Consolidated Cost Summary

**United Water Conservation District
Consolidated Cost Summary Report
Through January, 2021**

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	166,616	1,022,578	7,780	256,528	172,609	221,317	864,479	1,376,210	1,025,905	2,402,115
Report Total	8,381,559	3,790,435	4,957,237	7,380,941	2,650,672	2,282,999	8,585,743	15,699,628	19,553,998	35,253,625
Previous Report Total	8,369,901	3,724,242	4,956,427	7,355,915	2,639,592	2,282,999	8,573,642	15,670,364	19,369,173	35,039,538
<i>Current Activity</i>	<i>11,658</i>	<i>66,194</i>	<i>810</i>	<i>25,026</i>	<i>11,080</i>	<i>-</i>	<i>12,101</i>	<i>29,263</i>	<i>184,824</i>	<i>214,088</i>

Current Activity Narrative:

- FERC - The activity for January (\$12K) was primarily spent on staff time (\$10K) and professional fees (\$2K) for the fish passage and FERC.
- PMF - The activity for January (\$66K) was spent primarily on geotechnical services (\$36K), design (\$28K), staff time (\$1K) and CEQA (\$1K).
- Freeman - The activity for January (\$25K) was spent primarily on staff time (\$23K) and legal fees (\$2K) related to HCP support.
- Quagga - The activity for January (\$11K) was spent on staff time (\$11K) for quagga mussel eradication and the scientific dive agreement.
- Ventura - There were no legal costs associated with the City of Ventura Lawsuit.
- Wishtoyo - The activity for January (\$12K) 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 lawsuit and Fifth Amendment Regulatory Takings Claim.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by consulting fees, PMC, and USGS Gauging 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: March 2, 2021 (March 9, 2021 meeting)

Agenda Item: 6 - (Board Item 5.1) Monthly Administrative Services Department Report
Informational Item

Staff Recommendation:

The Committee will receive and review this staff report from the Administrative Service Department regarding its activities for the month of February.

Discussion:

Activities that took place during the month of February 2021 include:

Finance:

- Met with Department Managers to review their FY 21-22 Budget Templates and Preliminary Requests. Staff working to combine requests into a FY 21-22 draft Budget.
- Processed large volume of groundwater statements received.
- Auditors began the FY 20-21 Internal Controls audit on February 22. Staff has spent significant time on the first week being interviewed by auditors and providing them with requested backup documentation.
- Senior Accountant provided Incode training to Environmental Services team to assist them with budget and expense monitoring.

Administration:

- Administrative staff completed training on new MySites online reservation system for Lake Piru Recreation Area (LPRA).
 - Compiled Lake Piru Recreation Area visitors' email addresses culled from inquiries about camping, boating and day use activities at the LPRA.
 - Assisted in launch of new ExploreLakePiru.com website in mid-February.
 - Promoted the new online reservation system and reopening of Lake Piru Recreation Area for camping (beginning March 11) using Social Media.
 - Prepared and coordinated District Board and Committee meetings.
-

- Prepared and coordinated Fillmore and Piru Basins GSA and Mound Basin GSA Board meetings and public workshops.

Human Resources:

- Completed and submitted SDRMA Renewal Questionnaire on schedule for FY 2021-22.
- Processed employee evaluations and step increases that were scheduled for February.
- Completed multiple verifications of employment for staff members.
- Worked with O&M Department with onboarding Intern O&M staff.
- Working on onboarding for several Recreation positions.
- Processed employee payroll changes into Incode (address change, tax changes, changes in deductions, base pay, cash out requests).
- Processed several enrollment applications and contribution changes for staff in District's 457b Plans.
- Worked with Tony Huynh on ordering, updating, and posting 2021 Compliance Posters for all District facilities.
- Assisted Finance Department in obtaining HR information for CalPERS audit.

Safety and Risk Management:

- Updated COVID-19 Prevention Program.
- Disseminated COVID-19 vaccine update and registration best practices to staff.
- Continued to partner with O&M Leadership on update OH System Emergency Response Plan.
- Delivered monthly safety meeting, covering Hand & Power Tool safety as well as COVID-19 updates.
- Implemented & Delivered training on new Safety Data Management system with staff.
- Completed CPR/AED/First Aid renewal training in preparation for instructor course next month to establish internal ability to certified new and existing District staff.
- Coordinated annual fire sprinkler system inspection at District HQ.
- Coordinated with elevator vendor to resolve letter from Cal/OSHA elevator unit.
- Attended CSDA - USC Emergency Preparedness Summit.
- Reviewed & provided feedback on FERC cyber security policy documents with internal stakeholders.
- Stored & delivered emergency preparedness meals for District facilities.
- Disseminated IT Advisories via SMS text via mass notification system.

Information Technology Provided IT Support for the following virtual meetings:

- UWCD Water Resources Committee Meeting (Feb 2)
- UWCD Recreation Committee Meeting (Feb 3)
- Engineering and Operations Committee (Feb 4)
- UWCD Finance and Audit Committee (Feb 9)
- UWCD Board of Directors Monthly Meeting (Feb10)
- UWCD Host AWAVC Waterwise Breakfast Zoom (Feb 17)
- FPB GSA Board Meeting (Feb 18)

General IT Helpdesk/Cyber Support:

- Set up computer access for newly hired O&M Intern.
- Provided IT support and assisted staff working from home to upgrade to a more recent version of VPN and Security software.
- Reviewed Cybersecurity Bulletin from Information sharing partners on Oldsmar Water Treatment Facility Cyber Intrusion.
- Completed renewal of United's Secure Certificates (SSL) for Exchange/E-mail Servers and applied renewed security certificates to UWCD E-mail servers.
- Coordinating the refresh of O&M and Environmental Services PC equipment with Laptops. Supporting UWCD's flex requirements associates with COVID-19 protocols.
- Remediated an issue with latest IT Security Anti-malware solution that was intermittently causing network interruption between staff computers and network file shares and print services.
- Renewed and applied the Checkpoint Security annual licensing for all products (Firewall's, PC Endpoint Protection, Management Software and Enterprise based support on Checkpoint hardware and software).
- Registered the renewal of United's Secure Certificates (SSL) for Exchange/E-mail Servers. Including Applying the renewed security certificates to UWCD E-mail servers.
- Addressed UWCD internet and IP phone services while UWCD's primary service providers experienced a systematic wide area outage on 2/22 – 2/23.

IT Meetings and Events:

- Continuous Threat Detection Software Demonstration with Rockwell Automation.
- Cradle Point Demo and Case Study with AT&T FirstNet and Cradle Point Teams.
- Checkpoint 21-22FY licensing review with Novacoast & Checkpoint.
- UWCD/SCADA Nutanix Storage Project with Novacoast and Nutanix
- Website PCI Compliance meeting with CV Strategies.
- 6-Week reoccurring Cyber Security program development meeting with UWCD FERC Team.
- Webinar: Modernize Your Network Security Strategy - Microsoft Azure (Cloud Platform)
- Veeam Backup for Office 365 Demonstration
- UWCD Account review with Dell/EMC Technologies (licensing, support and strategy discussion).
- Monthly Multi-State Information Sharing and Analysis Center (MS-ISAC) Presentation
- Monthly FBI Energy and Water Cyberwatch Meeting
- MBGSA GSP Workshop Zoom Webinar Rehearsal
- Archive Social Introductions and Demonstration Meeting

Ticket Metrics:

- 23 ticket service requests received in February.
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