



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
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, April 13, 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
Lynn Maulhardt

STAFF PRESENT:

Maryam Bral, chief engineer
Anthony Emmert, assistant general manager
Erin Gorospe, controller
Jackie Lozano, administrative assistant
Joseph Jereb, chief financial officer
Josh Perez, human resources manager
Zachary Plummer, information technology administrator
Linda Purpus, environmental services manager
Clayton Strahan, chief park ranger

PUBLIC PRESENT:

Maria Christopher, Heritage Valley Tourism Bureau
Roger Martinez, Vasquez & Company LLP

OPEN SESSION 9:00 A.M.

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

Committee Members Roll Call

The Clerk called roll. Directors Dandy and Maulhardt were participating in person while Chair Berger participated via WebEx.

1. Public Comment

Chair Berger asked if there were any public comments. None were offered.

2. EXECUTIVE (CLOSED) SESSION 9:01 A.M.

The Committee was adjourned to Executive (Closed) Session by Chair Berger at 9:01 A.M.

Public Employee Performance Evaluation

General Manager: Mauricio E. Guardado, Jr.

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



SECOND OPEN SESSION 9:29 A.M.

Chair Berger opened the second open session of the Finance and Audit Committee meeting at 9:29 A.M.

3. Reporting out of Executive (Closed) Session

Chair Berger reported there was no action taken in Executive (Closed) Session reportable under the Brown Act.

4. Approval of Minutes

The Committee received and reviewed the draft Committee meeting minutes of March 9, 2021. Motion to approve the Committee meeting minutes, Director Dandy; Second, Director Maulhardt. Roll call vote, three ayes (Dandy, Maulhardt, Berger); none opposed. Motion carried, 3/0.

5. Monthly Investment Report (February 2021)

The Committee reviewed the monthly investment report as presented in the Finance and Audit Committee agenda packet. Director Dandy had a question as to the income received and would like to know if that was consistent with water receipts. Chief Financial Officer Joseph Jered explained that February was a big month for groundwater extraction billing receipts. Cash collection this month from pipeline included \$100K in additional groundwater billing and income received from follow-up on past due accounts. Lake Piru Recreation Area also had a good month for revenue, which was also a contributing factor. Director Dandy mentioned the difference was \$4M from this month and last month in the increase in cash (February and March).

Informational item. No further comments or questions from the Committee. No action was taken by the Committee.

6. Pipeline Delivery Report (February 2021)

The Committee reviewed the pipeline delivery report as presented in the Finance and Audit Committee agenda packet.

Informational item. No comments or questions from the Committee. No action was taken by the Committee.

7. 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;
- d) in relation to professional fees over the past several fiscal years; and
- e) motion items with fiscal impact.

Informational item. No comments or questions from the Committee. No action was taken by the Committee.



8. Monthly Administrative Services Update

Financial updates for the month of March 2021 were provided to the Committee by Mr. Jereb. Human Resources Manager Josh Perez presented updates on Administration, Human Resources, Risk Management, and Information Technology (presentation attached).

The Committee and staff discussed an update on the occupancy and vacant rental space at United's headquarters. The previous rental space once occupied by Farmers Insurance had been vacant since last July. There was some interest from potential renters, but nothing that developed. Currently, there is not a lot of demand for commercial space and the District is continuing to work with the broker. Quest and Realty World are in place for the foreseeable future.

Mr. Jereb presented to the Committee a first draft of the financial impact summary report which was requested by the Directors. These two tables (as shown in the presentation) would be included as part of the Board Requested Cost Tracking Items monthly report. Directors Dandy and Maulhardt agreed to this approach and felt the information presented in this manner would provide the Committee with a bigger picture and would answer any of the questions they had. All agreed that this is a work in progress, and updates could be made to the tables as needed. Chair Berger concurred and felt this would benefit the Committee and address any concerns. He also thanked Mr. Jereb for putting this together.

Director Dandy revisited his inquiry from his collection/revenue question when commenting on agenda item 5. Mr. Jereb said he would work out a quick reconciliation and get back to him.

During the Recreation Committee meeting on April 7, Chair Berger requested to see an updated *Day Use plus Camping Revenue and Visitation Comparison* table to include years 2018 and 2019 at the Finance and Audit Committee meeting, which was presented by Mr. Perez. Chair Berger also inquired as to the television and production (filming) revenue and how that was incorporated into the report. Mr. Perez responded those revenue numbers were omitted to give a better comparison of the revenue. Director Maulhardt asked staff to add an additional column to the table to capture other revenue which would include items such as filming. He commended staff on their reporting out to the Committee and how they moved the presentation along by highlighting the issues, and expressed his appreciation. Director Dandy concurred with those comments.

Chief Park Ranger Clayton Strahan provided filming revenue comparison information for the 1Q (Jan-Mar) to the Committee: 2018 - \$6,200, 2019 - \$4,800, and to date collected \$1,000. He also mentioned filming activity shifted out of state due to prolonged area closures/restrictions imposed by California due to COVID-19 public health and safety issues, but is hopeful filming would once again take place at the lake when things turnaround.

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

9. Future Agenda Items

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

Mr. Jereb addressed Director Dandy's question earlier in the meeting. He reported that the investment activity for the month of February, which showed a \$4M increase in reserves was driven by groundwater rate collection in February and apologized for the error.




ADJOURNMENT 10:07 A.M.

Chair Berger adjourned the meeting at 10:07 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 April 13, 2021.

ATTEST: 
Chair Sheldon G. Berger

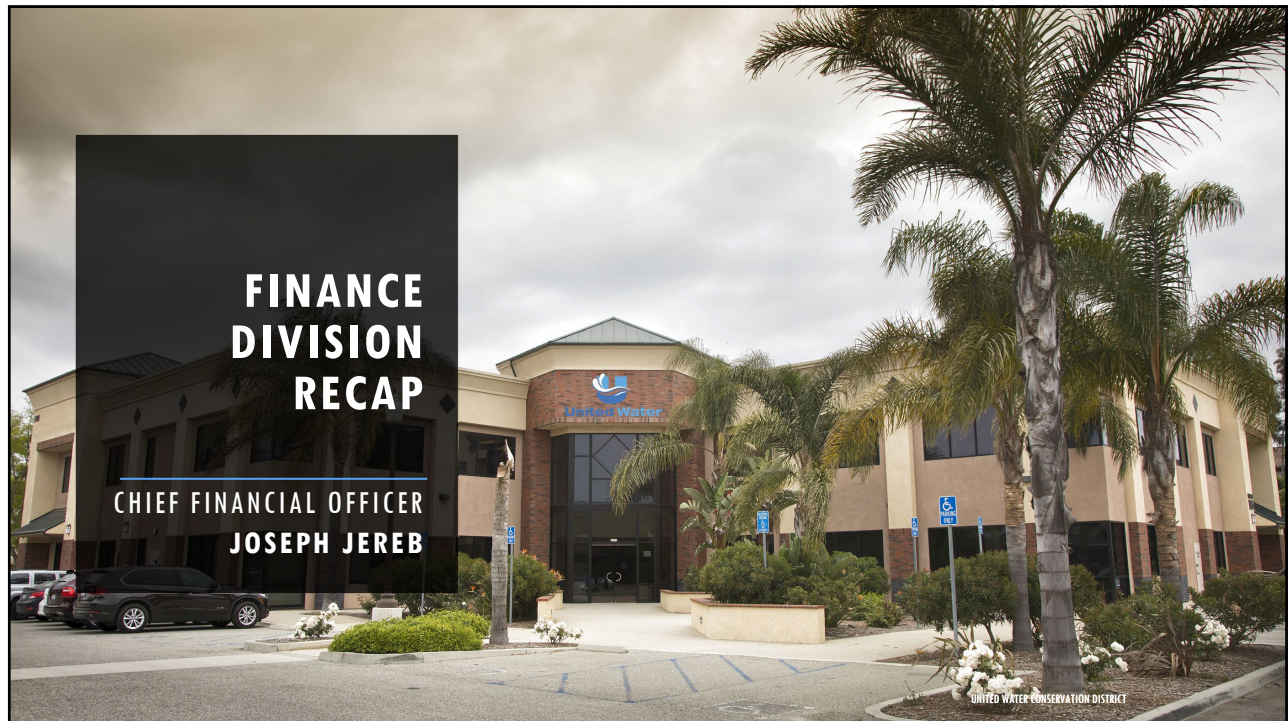


United Water
CONSERVATION DISTRICT

United Water Conservation District manages, protects, conserves and enhances the water resources of the District and produces a reliable and sustainable supply of groundwater for the reasonable, beneficial uses of all users.

FINANCE & ADMINISTRATIVE DIVISIONS | MARCH 2021 RECAP


1

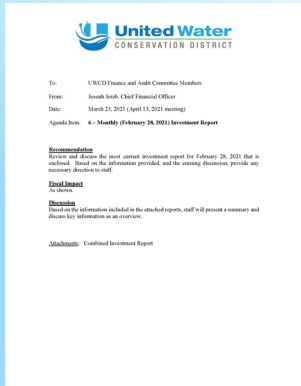


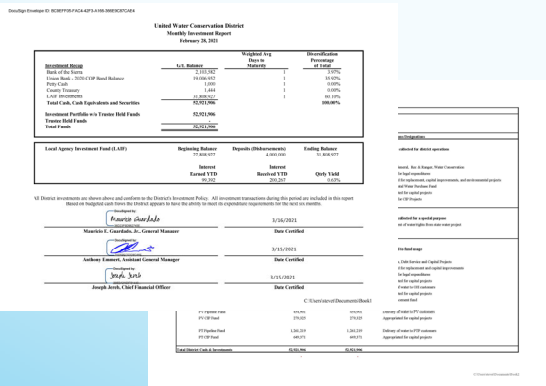
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5. Monthly Investment Report

Chief Financial Officer Joseph Jereb








UNITED WATER CONSERVATION DISTRICT 3

3

ACCOUNTS PAYABLE

- 411 payables processed with a total amount of \$1.9M




PAYROLL

- Paid 12 payroll-related vendors a total amount of \$373K
- 205 hours of overtime worked
 - 1.93% of regular hours
 - 115 paid-out
 - 90 accrued as compensatory time

Gross: \$538K

Net: \$356K



FINANCE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 4

4

CASH COLLECTIONS

- Pipeline: \$1.2M
- Groundwater: \$137K
- Rents: \$30K
- Miscellaneous (Lake Piru): \$62K
- Grants: \$15K

Total: \$1.5M





FINANCE DIVISION RECAP

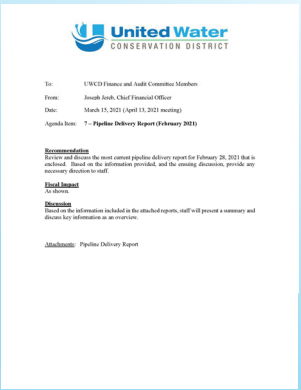
UNITED WATER CONSERVATION DISTRICT 5

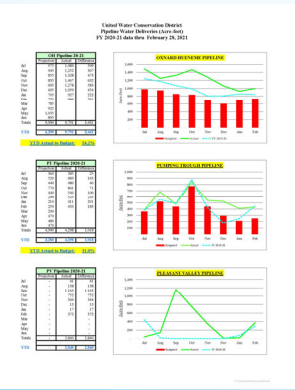
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6. Pipeline Delivery Report

Chief Financial Officer Joseph Jeréb







UNITED WATER CONSERVATION DISTRICT

6

6

UPCOMING BOARD MOTION ITEMS

Motion Number	Sponsor	Description/ Summary	Budget Y/N	Funding Source (if not budgeted)	Cash Impact of Approval	Other Financial Impact
	Dept. head requesting BOD approval			(i.e., transfer, supplementary appropriation)	Impact to cash flow forecast (vs Plan)	Revenue/Expense/CIP allocation, etc.
TOTAL					\$M	\$M

UNITED WATER CONSERVATION DISTRICT 9

9

IMPACT OF BOARD MOTIONS TO FUND BALANCES

Balance Before Designations	General	Freeman	Water Purchase	OHP	PTP	PVP	State Water	Total
PY Actual								
CY Plan								
CY Forecast								
Forecast vs PY								
Forecast vs Plan								

UNITED WATER CONSERVATION DISTRICT 10

10

2 ATTACHMENT A: Supplement to Finance and Audit Committee MINUTES

UWCD Finance and Audit Committee Presentation - April 13, 2021 Monthly Administrative Services Update

- Developed Fiscal Year 2021-22 Proposed Budget, including holding a series of meetings with Department Managers to discuss plans and priorities for next fiscal year.
- Reviewed Fiscal Year 2021-22 Preliminary Proposed Budget requests with General Manager.
- Continued work on transition of LPRA to direct management, establishing processes for cash collection and reconciliation.
- Completed work on internal controls review exercise with auditors.
- Completed CalPERS Special Compensation Audit.
- Attended grant kickoff meeting with National Fish and Wildlife Foundation.
- “Re-boarded” Controller back from medical leave.

FINANCE DIVISION RECAP

UNITED WATER CONSERVATION DISTRICT 11

11



12




The slide features a central graphic with the text "HUMAN RESOURCES" in blue, surrounded by various icons representing HR functions like recruitment, training, and employee relations. Below this is a photograph of several people's hands stacked together in a circle, symbolizing teamwork. The slide is decorated with blue and grey vertical bars.

- Human Resources (HR) has been working on significant recruitment efforts and onboarding seasonal personnel for Recreation positions such as Seasonal Park Ranger Assistants and Volunteer Camp Hosts that will be working at the Lake during our upcoming Spring and Summer season.
- Worked on recruiting for our Field Technician position to support our Environmental Services team.
- Processed exit documentation and participated in exit interviews for two part-time Field Technicians that submitted resignations to take full-time positions with another organization.
- Assisted Finance Department in obtaining specific HR information and documentation for a routine CalPERS audit.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 15

15





The slide features a central graphic with the text "RISK MANAGEMENT" in blue, surrounded by various icons representing risk factors like safety, compliance, and operational challenges. Below this is a photograph of a water treatment facility with large blue pipes and yellow safety barriers. The slide is decorated with blue and grey vertical bars.

- Collaborated with O&M on finalizing the Districts' Emergency Response Plan to meet regulatory requirements.
- Disseminated latest COVID-19 Vaccine Guidance to staff, including best practices on securing appointments.
- Completed First Aid/CPR/AED Instructor certification training, which results in the ability to provide in-house training and certifications at significantly lowered cost.
- Conducted monthly safety meetings that covered material handling and COVID-19 updates.
- Provided best practices and guidance regarding O&M's schedule adaptation which will return them to their routine pre-pandemic schedule.
- Attended SDRMA Spring Education Day and reviewed and issued updated guidance to Park Rangers' Manual as a result of state law modifications.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 16



16

- Registered for additional technology cyber monitoring resources provided by our Federal government partnership with the Department of Homeland Security.
- Improved our VPN software for staff members to expedite downloading PDF documents and remote access printing capability addressing a software issue.
- Replaced tokens for a phased group of O&M operators that ensure cybersecurity associated with remote access capabilities.
- Setup IT Accounts, e-mails, and provided proper IT equipment for new Recreation staff.
- Conducted preliminary test of the Lake Piru Recreational Area publicly accessible Wi-Fi network. As of 3/31, currently six of ten wireless access points have been deployed in the campground.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 17

17

- Implemented new technology solution allowing Microsoft Teams to integrate with Santa Clara Conference Room.
- Installed upgraded Fish Ladder camera recording hardware.
- Reviewed Cybersecurity Bulletin from information sharing partners regarding Cybersecurity Breach of Microsoft Exchange Servers. UWCD Exchange servers and patched to ensure no vulnerabilities were available to cyber actors that may have nefarious intentions.
- Assisted and supported O&M Department with modernization of SCADA alerting and monitoring node refresh. Ongoing project that will follow a phased implementation process throughout the next month.
- Refreshed a specialized "Confined Spaces" software application for O&M in a new technology environment.
- Finalized five laptops' refreshments of O&M and Environmental Services equipment that support UWCD's flex requirements associated with COVID-19 protocols.

ADMINISTRATIVE DIVISION RECAP UNITED WATER CONSERVATION DISTRICT 18

18

9. Future Agenda Items
Chair Sheldon Berger



UNITED WATER CONSERVATION DISTRICT 19

19

ADJOURNMENT
Chair Sheldon Berger



Thank you!

United Water Conservation District
"Conserving water since 1927"

UNITED WATER CONSERVATION DISTRICT 20

20