

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, September 7, 2021 at 9:00 A.M.
UWCD Headquarters, Board Room, First Floor
1701 N. Lombard Street, Oxnard, CA 93030

<https://unitedwaterconservationdistrict.my.webex.com/unitedwaterconservationdistrict.my/j.php?MTID=m10f230e8b32c7ff521e8737e6440a933>

Meeting Access Code: 2553 007 1672 | Password: 20210907

Join by phone: (408) 418-9388

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.

OPEN SESSION 9:00 A.M.

1. Public Comment

The public may address the Finance and Audit Committee on any matter not on the agenda within the jurisdiction of the Committee. All comments are subject to a five-minute time limit.

EXECUTIVE (CLOSED) SESSION 9:05 A.M.

2. Conference with Legal Counsel-Anticipated Litigation

Pursuant to Government Code Section 54956.9(d)(2), two (2) cases.

SECOND OPEN SESSION 9:45 A.M.

3. Oral Report Regarding Executive (Closed) Session

Presented by legal counsel David D. Boyer.

4. Approval of Minutes

Motion

The Committee will review the Minutes from the July 13, 2021, Finance and Audit Committee meeting and approve as submitted or direct staff to revise as necessary to accurately reflect the discussion and action(s) taken during the meeting.

5. Monthly Investment Report (June-July 2021)

Information Item

The Committee will receive, review and discuss the Districts' investment portfolio and cash position as of July 31, 2021.

6. Pipeline Delivery Report (June-July 2021)

Information Item

The Committee will receive, review and discuss the Districts' pipelines' water activities as of July 31, 2021.

7. 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, 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 a fiscal impact.

8. District Staff and Board Member Reimbursement

Information Item

The Committee will review the expense reimbursement report for all reimbursements of business expenses to staff and Board members for FY 2020-2021.

9. Monthly Administrative Services Update

Information Item

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

10. Future Agenda Items

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

ADJOURNMENT

Directors:

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

Staff:

Mauricio E. Guardado, Jr.
Joseph Jereb
Daryl Smith
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, Jr., General Manager

Approved: _____

Anthony E. Emmert, Assistant General Manager

Approved: _____

Joseph Jereb, Chief Financial Officer

Posted: (date) September 2, 2021

(time) 5:30 P.M.

(attest) Jackie Lozano

At: www.unitedwater.org

Posted: (date) September 2, 2021

(time) 5:45 P.M.

(attest) Jackie Lozano

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

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, July 13, 2021 – 9:00 A.M.
UWCD Headquarters, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

COMMITTEE MEMBERS PRESENT:

Chair Sheldon G. Berger
Bruce Dandy
Lynn Maulhardt

STAFF PRESENT:

In person:

Mauricio Guardado, Jr., general manager
Maryam Bral, chief engineer
Anthony Emmert, assistant general manager
Joseph Jereb, chief financial officer
Jackie Lozano, administrative assistant
Josh Perez, human resources manager
Zachary Plummer, information technology administrator
Ambry Tibay, senior accountant

Virtual:

David Boyer, legal counsel

PUBLIC PRESENT:

None

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. Chair Berger as well as Directors Dandy and Maulhardt were all participating in person.

1. Public Comment

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

EXECUTIVE (CLOSED) SESSION: 9:00 A.M.

Chair Berger closed the Open Session and moved into Executive (Closed) Session at 9:00 A.M.

2. Conference with Legal Counsel-Anticipated Litigation

Pursuant to Government Code Section 54956.9(d)(2), one (1) case.

SECOND OPEN SESSION 10:25 A.M.



3. Oral Report Regarding Executive (Closed) Session

Legal Counsel David. D. Boyer reported there was no action taken which was reportable under the Ralph M. Brown Act.

4. Approval of Minutes

The Committee received and reviewed the draft Committee meeting minutes of June 8, 2021. Motion to approve the Committee meeting minutes, Director Dandy; Second, Director Maulhardt. Roll call vote, three ayes (Berger, Dandy, Maulhardt); none opposed. Motion carried, 3/0.

5. July 14, 2021, Board of Directors Meeting Motion Agenda Items

The Committee reviewed and discussed with staff the following agenda item to be considered for approval at the July 14, 2021, Board meeting that has a fiscal impact to the District.

Board Motion Item 4.1 Approval of [RE]DESIGN Contract in the amount of \$337,736 for replacement servers at the District's Oxnard Headquarters and replacement of SCADA servers at the District's El Rio facility.

Human Resources Manager Josh Perez summarized the motion item for the Committee. After review and a brief discussion surrounding cyber security measures, the Committee members agreed on recommendation for approval to the full Board of Directors.

No questions or further comments from Committee members. No public comments were offered.

6. Monthly Investment Report (May 2021)

The Committee members received and reviewed the monthly investment 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. Pipeline Delivery Report (May 2021)

The Committee members received and 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.

8. Board Requested Cost Tracking Items

The Committee members received and reviewed 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, and District legal costs over the past several fiscal years; and
- d) in relation to the professional fees over the past several fiscal years.



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

9. Monthly Administrative Services Update

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

Chief Engineer Maryam Bral provided a recap to the Committee on the allocation of grant funding received for the Brackish Water Treatment Plant. General Manager Mauricio Guardado highlighted; comments received from the SEIU 721 union representatives during a recent meeting were positive toward the District. He stated that the union leaders viewed United as being a leader in their local area regarding its succession planning. He also mentioned that the District's savings from insurance and projects captured last year would go towards improvements, including preventative measures that enhance the District's cyber security. He stated that efficiencies gained by the District's efforts could contribute toward future cost savings for rate payers.

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

10. Future Agenda Items

Chair Berger polled the Committee as to any future agenda items.

- Director Maulhardt requested regular updates on receivables to the Committee.

ADJOURNMENT 10:49 A.M.

Chair Berger adjourned the meeting at 10:49 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 July 13, 2021.

ATTEST: _____
Chair Sheldon G. Berger



United Water Conservation District shall manage, protect, conserve and enhance the water resources of the Santa Clara River, its tributaries and associated aquifers, in the most cost effective and environmentally balanced manner.



FINANCE & ADMINISTRATIVE DEPARTMENTS

JUNE 2021 RECAP

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ACCOUNTS PAYABLE	PAYROLL
<p>435 payables processed with a total amount of \$1.6M.</p> 	<ul style="list-style-type: none"> • Paid 12 payroll-related vendors a total amount of \$426K • 293 hours of overtime worked <ul style="list-style-type: none"> ○ 2.6% of regular hours ○ 221 paid-out ○ 72 accrued as compensatory time • Gross: \$561K • Net: \$370K 

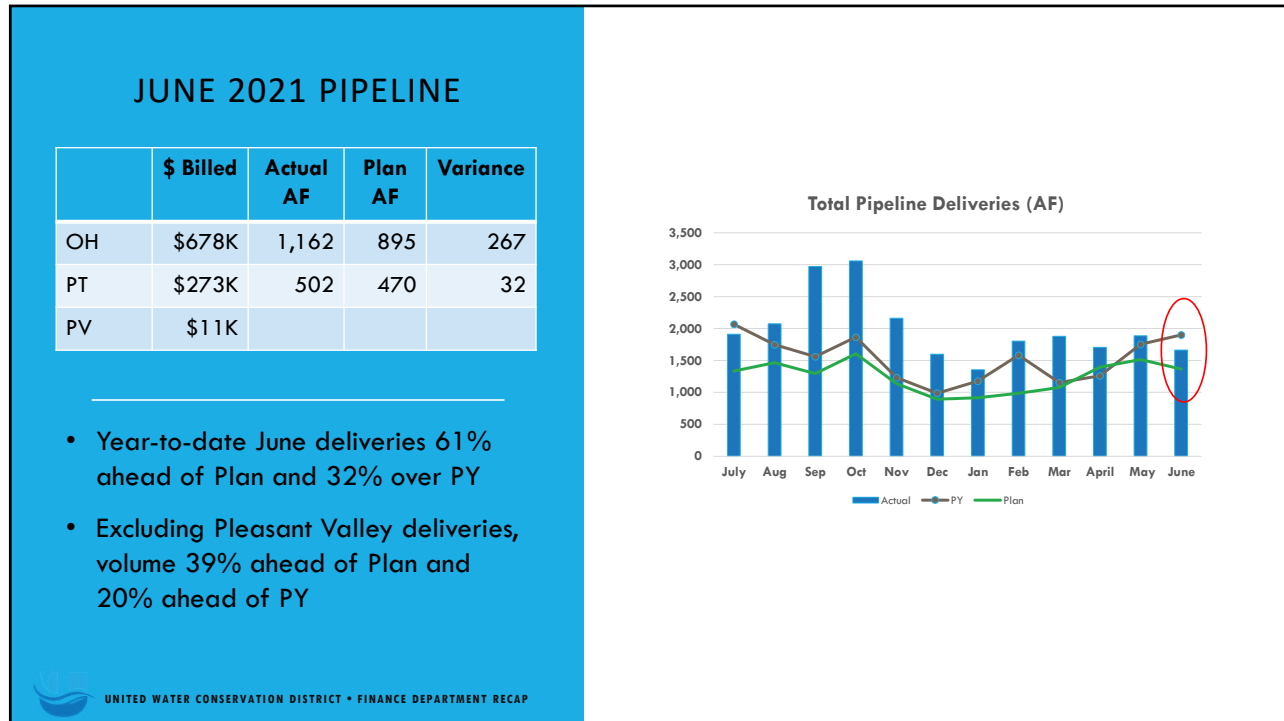
UNITED WATER CONSERVATION DISTRICT • FINANCE DIVISION RECAP

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CASH COLLECTIONS	
Property Taxes: \$50K	
Pipeline: \$1.2M	
Grants: \$25K	
Rents: \$68K	
Miscellaneous (Lake Piru): \$139K	
Total: \$1.5M	

UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP

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UPCOMING BOARD MOTION ITEMS

Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source (if not budgeted)	Cash Impact of Approval	Other Financial Impact
4.1	Josh Perez	Replacement of SCADA servers at El Rio	Y		\$337,736	
4.2	Maryam Bral	Construction management services for Fe/Mn Treatment Plant award to HDR Engineering	Y		\$701,956	
4.3	Maryam Bral	Design services for Fe/Mn Treatment Plant award to Kennedy Jenks	Y		\$537,488	
4.4	Maryam Bral	Construction of Fe/Mn Treatment Plant award to GSE	Y		\$9,342,900	
4.6	Brian Collins	Purchase of long-reach excavator	Y		\$281,000	
TOTAL					\$11,201,080	

UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP

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The infographic is set within a light blue rectangular frame with a darker blue border. It contains four items arranged in a 2x2 grid. Each item consists of a circular icon on the left and a text block on the right. The icons are: a meeting table with chairs, a water drop, a checkmark, and a bar chart. The text blocks describe the following accomplishments:

- Finalized the FY 2021-22 budget which was adopted by the Board on June 8, 2021.**
- Prepared 2021-1 groundwater statements and mailed them to customers.**
- Completed the FY 2020-21 Interim Audits.**
- Finalized the FY 2021-22 GSA budgets which were adopted by their respective Boards in June.**

At the bottom left of the frame is the United Water Conservation District logo, which features a stylized blue 'U' and 'W' with a water drop. To the right of the logo is the text: **UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP**

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8



- Aided Water Resources Department with groundwater hearing exhibits for June Board meeting
- Met with SEIU Local 721 on employment and labor relations matters
- Assisted with the following recruitments:
 - Finance Department Controller position
 - New Controller to start 7/19/21
 - Significant cost savings over typical recruitment.
 - Environmental Services Field Assistant (Part-Time)





UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP

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- Updated COVID-19 Prevention Plan to align with recent updated state and local public health guidance, as well as prepared all required workplace safety compliance documentation
- Met with Ventura County Sheriffs Office regarding grant funding opportunities
- Santa Felicia Dam:
 - Updated Security Plan in partnership with Engineering Department
 - Supported the Engineering Department with Emergency Action Plan Drill and Emergency Management Notification System





UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP

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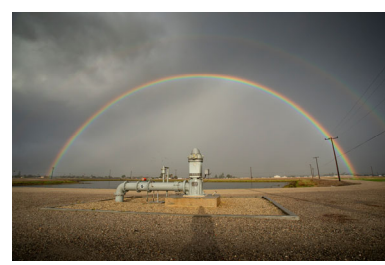





- Provided IT support for District virtual meetings
- Cybersecurity and Phishing:
 - Distributed advisories to staff to mitigate risk to technology systems
 - Upgraded security posture to UWCD firewall devices
- Provided documentation of current Technology Systems configurations to UWCD External Audit Team for review
- Lake Piru Recreation Area:
 - Modernized the phone menu, call routing, and voicemail applications

 UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP

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Future Agenda Items

 UNITED WATER CONSERVATION DISTRICT

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ADJOURNMENT

Thank you!

United Water Conservation District
"Conserving water since 1927"



UNITED WATER CONSERVATION DISTRICT



To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: August 26, 2021 (September 7, 2021 meeting)

Agenda Item: **5 – (Board Item 3.C) Monthly (June 30, 2021 and July 31, 2021) Investment Reports**

Recommendation

Review and discuss the most current investment reports for June 30, 2021 and July 31, 2021 that are enclosed.

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.



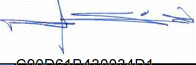
Attachments: Combined Investment Reports

United Water Conservation District
Monthly Investment Report
June 30, 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	2,046,318	1	4.25%
Union Bank - 2020 COP Bond Balance	19,006,812	1	39.43%
Petty Cash	3,400	1	0.01%
County Treasury	1,644	1	0.00%
LAIF Investments	27,141,128	1	56.30%
Total Cash, Cash Equivalents and Securities	48,199,303		100.00%
Investment Portfolio w/o Trustee Held Funds	48,199,303		
Trustee Held Funds	-		
Total Funds	48,199,303		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	27,141,128	-	27,141,128
	Interest	Interest	
	Earned YTD	Received YTD	Qtrly Yield
	154,847	232,467	0.44%

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:  36D23E9D982745F</p> <p>Mauricio E. Guardado, Jr., General Manager</p>	<p>8/30/2021</p> <p>Date Certified</p>
<p>DocuSigned by:  70D59ECE0D8D46F</p> <p>Anthony Emmert, Assistant General Manager</p>	<p>8/30/2021</p> <p>Date Certified</p>
<p>On behalf of Joseph Jereb</p> <p>DocuSigned by:  690D01B430034D1...</p> <p>Joseph Jereb, Chief Financial Officer</p>	<p>8/30/2021</p> <p>Date Certified</p>


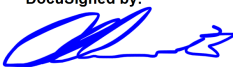

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
June 30, 2021			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	12,499,974	3,992,285	Includes General, Rec & Ranger, Water Conservation
		1,725,000	Reserved for legal expenditures
		5,435,000	Designated for replacement, capital improvements, and environmental projects
		1,347,689	Supplemental Water Purchase Fund
General CIP Funds	4,119,409	4,119,409	Appropriated for capital projects
2020 COP Bond Funds	13,802,371	13,802,371	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	3,618,017	3,618,017	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(510,857)	(510,857)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	3,315,102	3,315,102	Appropriated for capital projects
OH Pipeline Fund	2,681,136	2,681,136	Delivery of water to OH customers
OH CIP Fund	5,107,627	5,107,627	Appropriated for capital projects
OH Pipeline Well Replacement Fund	557,199	557,199	Well replacement fund
PV Pipeline Fund	597,182	597,182	Delivery of water to PV customers
PV CIP Fund	151,882	151,882	Appropriated for capital projects
PT Pipeline Fund	1,464,897	1,464,897	Delivery of water to PTP customers
PT CIP Fund	795,362	795,362	Appropriated for capital projects
Total District Cash & Investments	48,199,303	48,199,303	

United Water Conservation District
Monthly Investment Report
July 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	5,047,758	1	9.85%
Union Bank - 2020 COP Bond Balance	19,006,968	1	37.11%
Petty Cash	3,400	1	0.01%
County Treasury	1,644	1	0.00%
LAIF Investments	27,164,382	1	53.02%
Total Cash, Cash Equivalents and Securities	51,224,153		100.00%
Investment Portfolio w/o Trustee Held Funds	51,224,153		
Trustee Held Funds	-		
Total Funds	51,224,153		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	27,141,128	23,254	27,164,382
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	-	23,254	0.33%

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:  36D23F9D082745E...</p> <hr/> <p>Mauricio E. Guardado, Jr., General Manager</p>	<p>8/30/2021</p> <hr/> <p>Date Certified</p>
<p>DocuSigned by:  70D59ECF0D8D46E...</p> <hr/> <p>Anthony Emmert, Assistant General Manager</p>	<p>8/30/2021</p> <hr/> <p>Date Certified</p>
<p>On behalf of Joseph Jereb</p> <p>DocuSigned by:  C98D61B438834D1...</p> <hr/> <p>Joseph Jereb, Chief Financial Officer</p>	<p>8/30/2021</p> <hr/> <p>Date Certified</p>

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
July 31, 2021			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	16,848,132	8,327,363	Includes General, Rec & Ranger, Water Conservation
		1,725,000	Reserved for legal expenditures
		5,435,000	Designated for replacement, capital improvements, and environmental projects
		1,360,770	Supplemental Water Purchase Fund
General CIP Funds	3,803,248	3,803,248	Appropriated for capital projects
2020 COP Bond Funds	13,802,528	13,802,528	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	3,375,277	3,375,277	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(781,410)	(781,410)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	3,263,313	3,263,313	Appropriated for capital projects
OH Pipeline Fund	2,545,255	2,545,255	Delivery of water to OH customers
OH CIP Fund	5,034,285	5,034,285	Appropriated for capital projects
OH Pipeline Well Replacement Fund	514,592	514,592	Well replacement fund
PV Pipeline Fund	591,316	591,316	Delivery of water to PV customers
PV CIP Fund	151,882	151,882	Appropriated for capital projects
PT Pipeline Fund	1,296,973	1,296,973	Delivery of water to PTP customers
PT CIP Fund	778,760	778,760	Appropriated for capital projects
Total District Cash & Investments	51,224,153	51,224,153	



To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: August 26, 2021 (September 7, 2021 meeting)

Agenda Item: **6 – Monthly (June 30, 2021, and July 31, 2021) Pipeline Delivery Reports**

Recommendation

Review and discuss the most current pipeline delivery reports for June 30, 2021, and July 31, 2021, that are enclosed.

Fiscal Impact

As shown.

Discussion

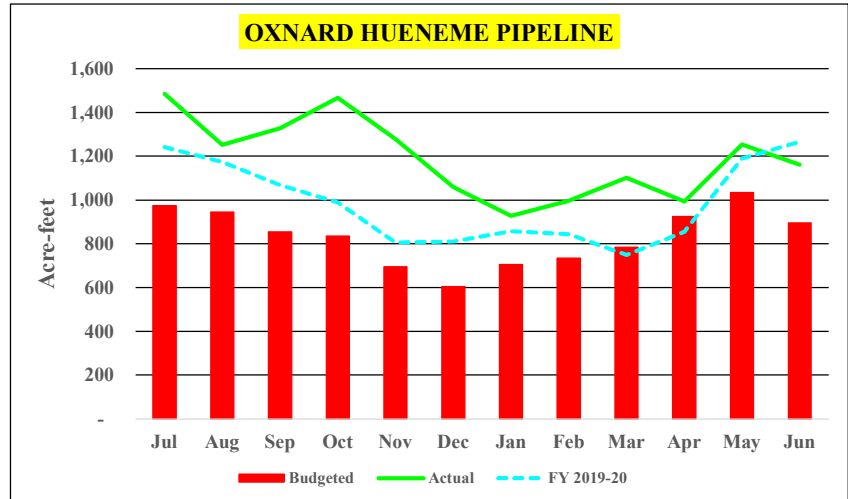
Based on the information included in the attached reports, staff will present a summary and discuss key information as an overview.

Attachments: Pipeline Delivery Reports

**United Water Conservation District
Pipeline Water Deliveries (Acre-feet)
FY 2020-21 data thru June 30, 2021**

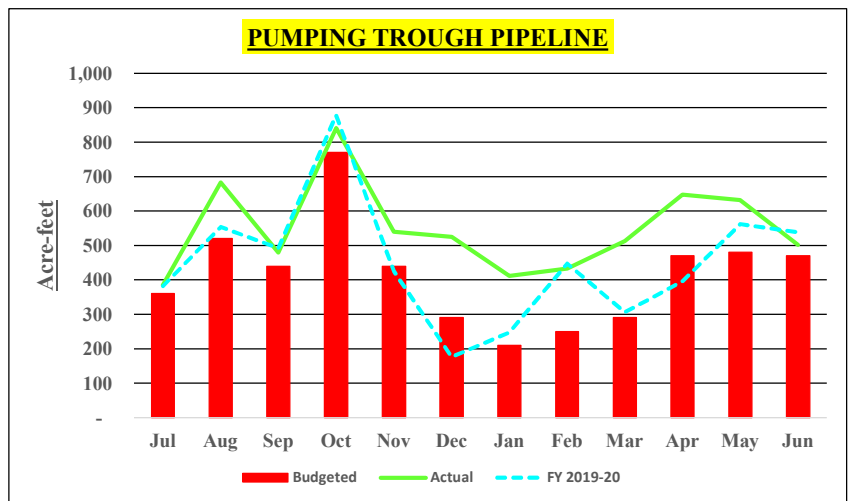
OH Pipeline 20-21			
	Projection	Actual	Difference
Jul	975	1,484	509
Aug	945	1,252	307
Sep	855	1,328	473
Oct	835	1,467	632
Nov	695	1,278	583
Dec	605	1,059	454
Jan	705	927	222
Feb	735	996	261
Mar	785	1,101	316
Apr	925	993	68
May	1,035	1,254	219
Jun	895	1,162	267
Totals	9,990	14,301	4,311
YTD	9,990	14,301	4,311

YTD Actual to Budget: 43.2%

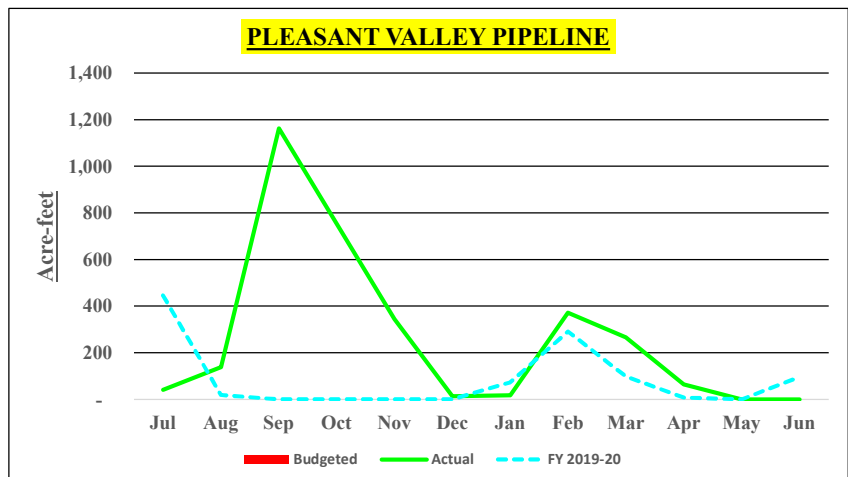


PT Pipeline 2020-21			
	Projection	Actual	Difference
Jul	360	385	25
Aug	520	683	163
Sep	440	480	40
Oct	770	841	71
Nov	440	540	100
Dec	290	525	235
Jan	210	411	201
Feb	250	433	183
Mar	290	513	223
Apr	470	648	178
May	480	632	152
Jun	470	502	32
Totals	4,990	6,593	1,603
YTD	4,990	6,593	1,603

YTD Actual to Budget: 32.1%



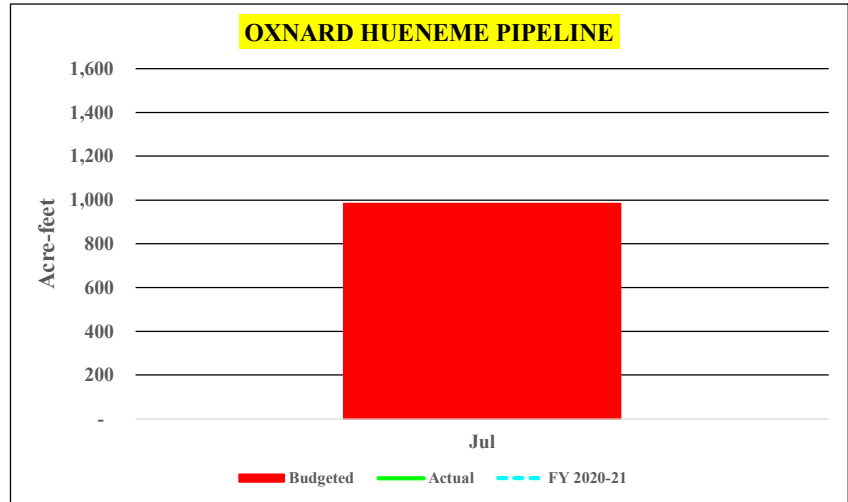
PV Pipeline 2020-21			
	Projection	Actual	Difference
Jul	-	41	41
Aug	-	138	138
Sep	-	1,163	1,163
Oct	-	752	752
Nov	-	344	344
Dec	-	13	13
Jan	-	17	17
Feb	-	372	372
Mar	-	266	266
Apr	-	65	65
May	-	-	-
Jun	-	-	-
Totals	-	3,171	3,171
YTD	-	3,171	3,171



**United Water Conservation District
Pipeline Water Deliveries (Acre-feet)
FY 2021-2022 data thru July 30, 2021**

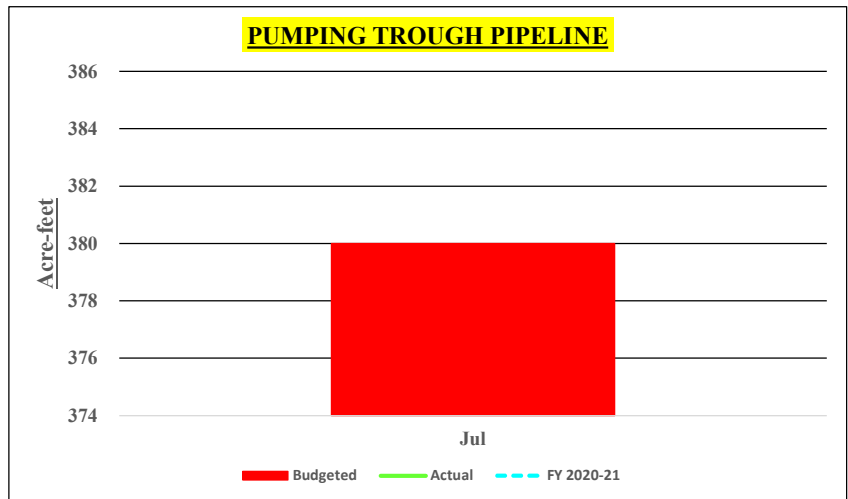
OH Pipeline 21-22			
	Projection	Actual	Difference
Jul	985	1,206	221
Aug	885		
Sep	835		
Oct	795		
Nov	725		
Dec	645		
Jan	715		
Feb	645		
Mar	625		
Apr	755		
May	915		
Jun	1,955		
Totals	10,480	1,206	221
YTD	985	1,206	221

YTD Actual to Budget: 22.4%



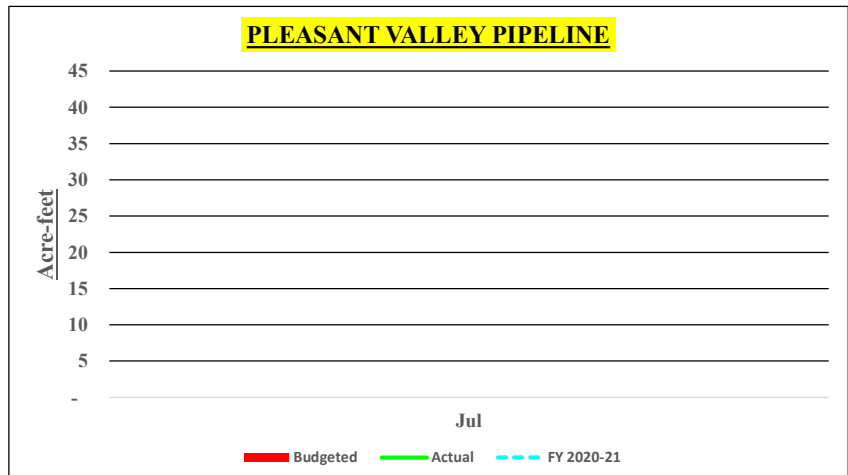
PT Pipeline 2021-22			
	Projection	Actual	Difference
Jul	380	378	(2)
Aug	550		
Sep	440		
Oct	785		
Nov	430		
Dec	300		
Jan	230		
Feb	240		
Mar	260		
Apr	450		
May	470		
Jun	470		
Totals	5,005	378	(2)
YTD	380	378	(2)

YTD Actual to Budget: -0.5%



PV Pipeline 2021-22			
	Projection	Actual	Difference
Jul	-		
Aug	-		
Sep	-		
Oct	-		
Nov	-		
Dec	-		
Jan	400		
Feb	400		
Mar	100		
Apr	-		
May	-		
Jun	-		
Totals	900	-	-
YTD	-	-	-

YTD Actual to Budget: 0.0%





To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: August 26, 2021 (September 7, 2021 meeting)

Agenda Item: **7 – 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)
- 10) Motion Items with Fiscal Impact

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 June 2021.

Attachment:

Attachment A – Consolidated Cost Summary

Attachment B – Summary of Motion Items w-Fiscal Impact

**United Water Conservation District
Consolidated Cost Summary Report
Through June, 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	4,812,891	5,839,441	2,898,804	6,546,015
2020-21	298,484	1,692,037	22,583	533,030	348,733	1,540,385	2,301,320	4,841,413	2,115,988	6,957,400
Report Total	8,513,428	4,459,894	4,972,040	7,657,443	2,826,796	3,602,068	12,214,815	21,357,061	20,644,081	39,808,911
Previous Report Total	8,459,668	4,269,331	4,971,350	7,550,670	2,759,188	3,469,082	11,869,154	20,662,692	20,135,720	38,606,181
<i>Current Activity</i>	<i>53,760</i>	<i>190,563</i>	<i>690</i>	<i>106,773</i>	<i>67,608</i>	<i>132,986</i>	<i>345,662</i>	<i>694,369</i>	<i>508,361</i>	<i>1,202,730</i>

Current Activity Narrative:

- FERC - The activity for June (\$54K) was primarily spent on staff time (\$30K), legal fees (\$2K), and professional fees (\$22K) for the fish passage and FERC.
- PMF - The activity for June (\$191K) was spent primarily on geotechnical services (\$46K), design (\$132K), staff time (\$8K) and CEQA (\$5K).
- Freeman - The activity for June (\$107K) was spent primarily on staff time (\$46K), legal fees (\$3K), and professional fees (\$58K) related to HCP support.
- Quagga - The activity for June (\$68K) was spent on staff time (\$42K) and professional services (\$26K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There were legal costs of \$133K associated with the settlement of the City of Ventura Lawsuit.
- Wishtoyo - The activity for June (\$346K) 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, plus Fox Canyon and general legal.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by consulting fees, environmental, and PMC concession costs.

Attachment B

UPCOMING BOARD MOTION ITEMS

Motion Number	Sponsor	Description/ Summary	Budgeted Y/N	Funding Source (if not budgeted)	Cash Impact of Approval	Other Financial Impact
4.2	Engineering	Gen/WC Fund: Consider awarding contract (GEI Consultants, Inc.) for geotechnical investigation at Freeman Diversion. \$500K	Y	N/A	Increase available cash by \$0	None



To: UWCD Finance and Audit Committee Members

From: Joseph Jereb, Chief Financial Officer

Date: August 30, 2021 (September 7, 2021 meeting)

Agenda Item: **8 – Reimbursement of Expenses to District Staff Members and Members of the Board**

Recommendation

Review and discuss the report detailing the reimbursement of expenses to District staff members and members of the Board in compliance with Government Code §53065.5.

Discussion

The District's Expense Reimbursement Policy requires quarterly reporting of all expense reimbursements, in the amount of \$100 or more, made to Board Members or employees. In accordance with that policy, attached is the list of reimbursement payments for the Finance Committee's review.

Please find attached the report detailing the reimbursements made during Fiscal Year 2020-2021.

Attachment:

Attachment A – Lists of Employees & Directors Reimbursements for Fiscal Year 2020-2021

**UNITED WATER CONSERVATION DISTRICT
CHECK REPORT
FISCAL YEAR ENDED 06/30/2021**

<u>Vendor Name</u>	<u>Pavable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
ADRIAN QUIROZ	PE LICENSE RENEWAL	115.00	115.00	7/2/2020	205664
BRAM SERCU	LIGHT METER PURCHASE REIMBURSEMENT	128.94	128.94	7/17/2020	205762
ANDY CAMPOSAGRADO	REIMBURSEMENT FOR T2 CERTIFICATION	60.00	120.00	7/31/2020	205844
	REIMBURSEMENT FOR D2	60.00			
TESSA LENZ	MILEAGE REIMBURSEMENT FY 19-20	227.70	227.70	7/31/2020	205876
JACKIE LOZANO	MILEAGE REIMBURSEMENT - GSAs	286.13	286.13	7/31/2020	205863
CHRIS HENDRICKS	T-4 RENEWAL FOR STATE WATER TREATMENT LICENSE	105.00	199.73	8/14/2020	205946
	MEAL FOR OT CREW / FREEMAN	94.73			
KRIS SOFLEY	OUT OF POCKET PURCHASES FOR THE DISTRICT	1,136.94	2,780.84	8/28/2020	206061
	PURCHASE BOOKCASES FROM IKEA FOR UWCD	1,643.90			
JOSH PEREZ	TUITION REIMBURSEMENT	2,500.00	2,500.00	8/28/2020	206060
ADRIAN QUIROZ	REIMBURSEMENT FOR ENG. EXAM FEES	1,450.18	1,450.18	8/28/2020	206038
MIKE KAMINSKI	REIMBURSEMENT FOR APPROVED COURSE	945.00	945.00	9/11/2020	206139
ADRIAN QUIROZ	VC FIRE PROTECTION PERMIT	388.17	388.17	9/11/2020	206124
CHERIE WINDSOR	BOOTS / CHERIE WINDSOR	216.64	216.64	9/17/2020	206164
SHELDON BERGER	MILEAGE REIMBURSEMENT FOR JULY 2020	92.00	103.50	9/25/2020	206262
	MILEAGE REIMBURSEMENT FOR AUGUST 2020	11.50			
ROBERT RICHARDSON	CA CIVIL ENGINEER LICENSE RENEWAL	116.00	176.00	9/25/2020	206257
	WATER TREATMENT OPERATOR LICENSE RENEWAL	60.00			
MIKE KAMINSKI	WORK BOOTS PURCHASE	172.40	172.40	10/1/2020	206298
KRIS SOFLEY	LUNCH FOR BOARD OF DIRECTORS AND STAFF	215.62	215.62	10/9/2020	206346
KRIS SOFLEY	LUNCH FOR BD & STAFF & MEG REGISTRATION	271.66	271.66	10/30/2020	206494
KRIS SOFLEY	REIMBURSEMENT FOR LUNCH FOR BOARD OF DIRECTORS	197.26	197.26	11/12/2020	206595
MIKE KAMINSKI	REIMBURSEMENT FOR APPROVED COURSE	975.00	975.00	11/12/2020	206597
KRIS SOFLEY	MEALS FOR BOARD OF DIRECTORS & MEG	230.35	230.35	11/20/2020	206639
STEVEN KADOWAKI	STEEL TOE BOOTS PURCHASE	219.00	219.00	12/4/2020	206729
KRIS SOFLEY	LUNCH FOR MEG, DR. MATHIS & BOD	102.28	102.28	12/10/2020	206770
MIKE KAMINSKI	REIMBURSEMENT FOR APPROVED COURSE	580.00	580.00	12/18/2020	206818
RANDY CASTANEDA	REIMBURSEMENT FOR D-5 RENEWAL	105.00	105.00	12/30/2020	206880
CHERIE WINDSOR	TUITION REIMBURSEMENT	690.00	2,030.00	1/7/2021	206903
	TUITION REIMBURSEMENT	690.00			
	TUITION REIMBURSEMENT	650.00			
KRIS SOFLEY	GIFT CARDS FOR STAFF CHRISTMAS PARTY	125.00	588.20	1/15/2021	206962
	REIMBURSEMENT FOR MEETING-RELATED PURCHASES	463.20			
TONY HUYNH	SAFETY PROFESSIONAL ANNUAL MEMBERSHIP	321.00	321.00	1/21/2021	207009
JASON CHIN CHENG SUN	ASCE MEMBERSHIP RENEWAL FEE	245.00	245.00	1/21/2021	207001
KRIS SOFLEY	REIMBURSEMENT FOR BOARD MEETING PREP AND LUNCH	239.62	239.62	1/28/2021	207027
TONY HUYNH	TUITION REIMBURSEMENT FOR APPROVED EXAM COURSE	2,196.00	2,196.00	1/28/2021	207039
KRIS SOFLEY	REIMBURSEMENT FOR ENGINEERING & BOARD EXPENSES	312.94	312.94	2/26/2021	207166
TESSA LENZ	ANNUAL WORK BOOT ALLOWANCE FY 20-21	250.00	250.00	2/26/2021	207172
DANNY HELTON	TRAVEL EXPENSES FOR INLAND BOAT OPERATOR TRAINING	605.54	605.54	3/12/2021	207235
STEVEN KADOWAKI	SOLVENT CEMENT & PVC/ PTP METER PROJECT	113.09	113.09	3/12/2021	207260
KRIS SOFLEY	REIMBURSEMENT OF OUT-OF-POCKET EXPENSES	378.46	378.46	3/18/2021	207285
DANNY HELTON	REIMBURSEMENT FOR PURCHASE OF GENERATOR	790.13	790.13	4/9/2021	207378
KRIS SOFLEY	REIMBURSEMENT FOR MEALS & WEBEX SUBSCRIPTION	282.64	282.64	4/15/2021	207429
RANDALL MCINVALLE	BOOT PURCHASE REIMBURSEMENT/ RANDALL	188.56	188.56	4/22/2021	207465
KRIS SOFLEY	REIMBURSEMENT FOR OUT OF POCKET EXPENSES	373.96	373.96	4/29/2021	207492
PETER WITMAN	SAFETY SHOE REIMBURSEMENT FOR 2021	219.85	219.85	4/29/2021	207497
DANIEL NAUMANN	MILEAGE REIMBURSEMENT FOR APRIL 2021	103.04	103.04	5/7/2021	207508
TESSA LENZ	MILEAGE REIMBURSEMENT	176.66	176.66	5/13/2021	207567
KRIS SOFLEY	REIMBURSEMENT FOR OUT POCKET EXPENSES	587.98	587.98	5/21/2021	207591
MIKE KAMINSKI	REIMBURSEMENT FOR CERTIFICATION D-5	105.00	105.00	5/27/2021	207624
MARYAM BRAL	REIMBURSEMENT - CIVIL ENGINEERING LICENSE RENEWAL	172.50	172.50	5/27/2021	207623
STEVEN KADOWAKI	BACKFLOW PREVENTION DEVICE TESTER RECERT.	369.45	369.45	6/18/2021	207717
MIKE KAMINSKI	REIMBURSEMENT FOR T1-4 CERTIFICATION	450.00	450.00	6/18/2021	207705
DANIEL PERRAULT	REIMBURSEMENT FOR PURCHASE OF STORAGE	375.36	375.36	6/18/2021	207688
MELISSA BEEBE	BOOTS / MELISSA BEEBE	235.95	235.95	6/18/2021	207703
MELISSA MAROVITZ	REIMBURSEMENT /BOOTS	160.88	160.88	6/30/2021	207764
		24,578.21	24,578.21		



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: August 10, 2021 (September 7, 2021, meeting)

Agenda Item: 9 – (Board Item 5.1) **Monthly Administrative Services Department Report Information Item**

Staff Recommendation:

The Committee will receive a staff report and presentation from the Administrative Services Department regarding its activities for the months of July and August.

Discussion:

Activities that took place during the months of July and August 2021 and include:

Finance

- Collected over \$7.4 million in payments for groundwater pumping: \$5.4 million in July and \$2 million in August.
 - Continued the billing and estimate process for groundwater, which will be completed the first week of September.
 - Met with Department Managers to review their FY 2020-2021 total spend and created an updated Budget to Actuals reports and analysis.
 - Began the fiscal year-end close process for FY 2020-2021.
 - Planned for auditor year-end fieldwork, which will take place in the second half of September.
 - Attended a kickoff meeting for the Integrated Regional Water Management Plan state grant and coordinated with Calleguas Municipal Water District regarding submission and requirements for the first grant invoice. Finalized first grant invoice and submitted August 27, 2021.
 - Attended an introductory grant application meeting for the new the Integrated Regional Water Management Plan federal grant.
 - Streamlining Lake Piru cash and credit card collection and reconciliation process.
-

- Controller position filled on July 19, 2021.

Human Resources

- Advanced internal and external recruitments, including interviews and onboarding, for the following positions:
 - Administrative Assistant II
 - Associate Environmental Scientist
 - Engineering Manager
 - Environmental Services Lead Field Technician
 - Environmental Services Field Assistants (4 new part-time hires)
 - Environmental Scientist – Regulatory Affairs
 - Principal Hydrogeologist – Modeler
 - Seasonal Park Ranger Assistants (two new part-time hires)
 - Technology Systems Manager
 - Water Resources Manager
- Working on recruitments for Volunteer Camp Host positions for Recreation which will lead into the fall/winter and beginning of next season.
- Coordinated several mandated Department of Transportation tests for Class A Drivers in July.
- Completed end of fiscal year tasks (July):
 - End of fiscal year appraisals for staff at Step 5
 - Administrative Leave (memos and PAFs)
 - Cost-of-Living Increases (COLAs) for all full-time staff
 - Housing increases for District housing
 - Updated Workers Compensation rates for new fiscal year
 - Working on updating project codes for employees for new fiscal year

Administrative

- Admin team continues to work with Department Heads on integrating reports and documents into District's physical and electronic filing systems, developing processes for communication and paperwork, and creating templates for committee and board presentations.
- Began outreach for the Water Sustainability Summit II, including letters of invitations to guest speakers and designing a "save the date" mailer.

Safety and Risk Management

- In conjunction with Engineering and the Recreation Departments, coordinated FERC Annual LE Security Consult Meeting.
 - Managed Annual Hearing and Respiratory Fit testing for multiple departments.
 - Organized outreach with VCFD Urban Search & Rescue Officer and O&M Department on confined space site visits throughout the District.
 - Arranged Active Assailant Training for District Staff that received high praise from staff members in attendance.
-

- Supported Engineering Department with Santa Felicia Dam EAP updates and Ventura County Multijurisdictional Hazard Mitigation Plan.
- Updated COVID-19 Prevention Plan because of the new public health order issued by Ventura County.
- Provided training Adult and Pediatric CPR/AED/First Aid Training, resulting in eight additional staff members becoming certified.

Technology Systems

- Technology Systems staff completed a successful migration of UWCD file and folder shares to a refreshed network infrastructure.
 - Continued efforts towards the implementation of strategies to support the Districts IT lifecycle management goal of critical business systems. This lowers existing system cybersecurity vulnerabilities associated by outdated software.
 - Staff worked towards completing the IT prerequisites required to facilitate the upgrade of the District's electronic filing software. This is the digital copies of the physical filing systems. This upgrade will likely be finalized in September or early October.
 - Purchased IT Equipment and deployed refreshed PC's and peripherals where end of life or failing equipment was observed during the months of July and August.
 - Additional FirstNet devices deployed to key departments to support on-call duty and temporary construction projects.
 - Technology Systems staff also acquired equipment and mobile storage that will enhance UWCD capabilities for the Emergency Operations Center and Response Planning for Continuity of District Operations.
 - In July, six of seven United's Board of Director's members were issued FirstNet iPads and provided personalized training experience on how to use the devices to conduct virtual meetings and access the devices most beneficial features for conducting District business.
 - Technology Systems staff provided training on end user Cybersecurity challenges with an emphasis on phishing and attachment and content verification of e-mail messages. Highlighted the use of password managers and enrolling with multiple factor authentication applications
 - Registration with DHS CISA to preform Cyber Architecture Review limited of United's Critical Infrastructure technology systems.
 - IT and O&M Instrumentation staff supported the software assessments of "Internet of Things" Asset management and anomalies network traffic interrogation technologies or security software to potentially add to the technology departments cyber response and detection capabilities.
 - Purchased and facilitated the install of a centralized IT System Log Server. Providing IT with extended capability in troubleshooting and detection capabilities.
 - Worked towards completing the decommissioning of outdated IT system servers, due to IT technical difficulties and complex software dependencies of United's other IT systems. The physical servers were received. The next step will be deployment using the District's recently-approved vendor.
-




- Technology Systems staff coordinated service center repairs of several equipment components that had ceased working within warranty periods. Examples include television displays, laptops, and printers.

IT Service Desk and Support Stats for months of July and August








During the months of July and August 2021, thirty-four (34) new service request tickets were added to the ticketing system. Twenty-six (26) requests were resolved and closed during this period. Currently, thirty-three (33) requests are pending completion.

(Board Item 5.1) Monthly Administrative Services Department Report Information Item




State by Ticket Type

	Open	In Progress	Awaiting Reply	Pending 3rd party	Waiting for approval	Total
 IT Projects and Change Management	4	6	0	0	0	10
 IT Purchase Request	0	0	0	0	3	3
 IT Services and Support	13	10	4	0	0	27
Total	17	16	4	0	3	40





Monthly ticket type overview - 2021

Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
 Alerts and Advisories	0	2	2	1	0	1	3	0	/	/	/	/	9
 Fix a Account Problem Password Reset	0	0	0	1	2	0	0	1	/	/	/	/	4
 IT Projects and Change Management	0	3	3	0	0	4	0	1	/	/	/	/	11
 IT Purchase Request	6	5	0	0	1	0	0	0	/	/	/	/	12
 IT Services and Support	10	13	15	2	28	19	13	14	/	/	/	/	114
 Network Port patching	0	1	0	0	0	0	0	0	/	/	/	/	1
 New employee	0	2	2	3	1	0	2	0	/	/	/	/	10
Total	16	26	22	7	32	24	18	16	/	/	/	/	161

Monthly ticket priority overview - 2021

Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
 High	2	2	1	0	1	2	0	0	/	/	/	/	8
 Low	14	23	19	7	26	21	17	14	/	/	/	/	141
 Medium	0	1	2	0	5	1	1	2	/	/	/	/	12
Total	16	26	22	7	32	24	18	16	/	/	/	/	161

Monthly ticket source overview - 2021

Type	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
 Email	15	26	21	7	27	20	17	12	/	/	/	/	145
 In Person	0	0	0	0	1	0	0	0	/	/	/	/	1
 Phone	0	0	1	0	0	0	0	0	/	/	/	/	1
 Website	1	0	0	0	4	4	1	4	/	/	/	/	14
Total	16	26	22	7	32	24	18	16	/	/	/	/	161