

**AGENDA**  
**FINANCE AND AUDIT COMMITTEE MEETING**  
**Tuesday, December 7, 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 Zoom video conferencing application. To participate in the UWCD Finance and Audit Committee Meeting via Zoom, please click here:

<https://us02web.zoom.us/j/84308369591?pwd=V0kyTElVeEI1MXhHQnFyUk5OalpBZz09>

**Meeting number:** 843 0836 9591 – **Password:** 20211207

**To join by phone:** 1-877-853-5247 (audio only, U.S. toll-free) – **Access code:** 20211207

**CALL TO ORDER – 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 not on the agenda 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 November 9, 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.

**3. December 8, 2021 Board Meeting Agenda Items**

The Committee will review and discuss the following agenda items to be considered for approval at the December 8, 2021 Board meeting that have a fiscal impact to the District. The Committee will formulate a recommendation to the entire Board based on the discussions with staff. The Committee will discuss the following items:

**Agenda Item 2.7: Resolution 2021-26 A Resolution of the Board of Directors of the United Water Conservation District Requesting the Amendment of the District's Authorized Point of Contacts for the District's Bank Accounts with the Bank of the Sierra**

**Board Motion**

The Board will consider adopting Resolution 2021-26 amending the District's authorized point of contacts for its bank accounts with the Bank of the Sierra to include District Controller Daryl Smith.



**Agenda Item 4.3: Approval of Supplemental Appropriation for Capital Improvement Project (CIP) 8001 Freeman Rehabilitation Project**

**Board Motion**

The Board will consider approving a supplemental appropriation for Capital Improvement Project (CIP) 8001 Freeman Rehabilitation Project.

**4. Annual Comprehensive Financial Report (ACFR) presented by the District's Auditors Vasquez & Co.**

**Information Item**

The Board will receive the ACFR from the District's auditors Vasquez & Co.

**5. Monthly Investment Report (October 2021)**

**Information Item**

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

**6. Pipeline Delivery Report (October 2021)**

**Information Item**

The Committee will receive, review and discuss the Districts' pipelines' water activities as of October 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. Monthly Administrative Services Update**

**Information Item**

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

**9. 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.  
Josh Perez  
Zachary Plummer

Anthony Emmert  
Daryl Smith  
Ambry Tibay  
Jackie Lozano



## Finance and Audit Committee Meeting AGENDA

December 7, 2021

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*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

**Posted: (date)** December 3, 2021

**(time)** 2:15 P.M.

**(attest)** Jackie Lozano

**At:** [www.unitedwater.org](http://www.unitedwater.org)

**Posted: (date)** December 3, 2021

**(time)** 2:30 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, November 9, 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  
Anthony Emmert, assistant general manager  
Daryl Smith, controller  
Josh Perez, human resources manager  
Zachary Plummer, information technology administrator  
Ambry Tibay, Senior Accountant  
Jackie Lozano, administrative assistant

*Virtual:*

David Boyer, legal counsel  
Wendy Wiles, legal counsel

**PUBLIC PRESENT:**

None

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

Chair Berger called the meeting to order at 9:01 A.M.

**Committee Members Roll Call**

The Clerk called roll. Chair Berger as well as Director Dandy and Director Maulhardt were present.

**1. Public Comment**

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

**EXECUTIVE (CLOSED) SESSION: 9:02 A.M.**

Chair Berger closed the Open Session and moved into Executive (Closed) Session at 9:02 A.M.

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

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

**SECOND OPEN SESSION 9:20 A.M.**



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

Assistant General Manager Anthony Emmert reported there was no actions taken which were reportable under the Ralph M. Brown Act.

**4. Approval of Minutes**

The Committee received and reviewed the draft Committee meeting minutes of October 12, 2021. Motion to approve the Committee meeting minutes, Director Dandy; Second, Chair Berger. Voice vote, two ayes (Berger, Dandy); none opposed; one absent (Maulhardt) during last Committee meeting. Motion carried, 2/0/1.

**5. November 10, 2021, Board Meeting Agenda Items**

The Committee reviewed the following agenda items to be considered for approval at the November 10, 2021, Board meeting that have a fiscal impact to the District:

**Agenda Item 2.8: Approving of Hourly Rate Increase for General Counsel**

**Motion**

General Manager Mauricio Guardado, Jr., summarized the Board motion item for the Committee members. An hourly rate increase was being proposed for legal counsel David Boyer due to the great work provided to the District during the past four years. The recommendation would increase the hourly rate by \$25.00 per hour. Director Maulhardt provided his opinion that the increase was not sufficient, comparatively, and recommended that the District take a harder look. There was a continued discussion between the Committee and staff regarding the legal fees and what they entailed. It was mentioned Mr. Boyer does not charge for much of his travel when typically, many other attorneys do. The Committee would like to ensure that given the massive legal issues and the nature of the business, the District compensate appropriately for Mr. Boyer's work.

The recommendation of the Committee to the Board of Directors would be to increase the hourly rate to \$375.00 with the suggestion for staff to look at the numbers on a more routine basis and not wait years for the next evaluation. Chair Berger mentioned there was discussion regarding the firm being more proactive with the District with the idea of tying the compensation into the work performed such as a proposal which can then be rolled into a package to know exactly what would be provided.

Mr. Guardado recapped, \$375.00 would be proposed now and based on the conversation with the Committee and staff, bring this back to the Committee and Board to demonstrate how the restructuring would occur. He felt this was great idea with respect to what Mr. Boyer has done for the District.

No further questions or comments from the Committee. No public comments or questions were offered, as no one from the public was present.



**6. First Quarter Fiscal Year 2021-2022 Financial Report (July 1, 2021 – September 30, 2021)**

**Information Item**

The Committee received and reviewed the FY 2021-2022 first quarter financial reports as presented in the Finance and Audit agenda packet.

No comments or questions from the Committee. No action was taken by the Committee. No public comments or questions were offered, as no one from the public was present.

**7. First Quarter Fiscal Year 2021-2022 District Staff and Board Member Reimbursement Report (July 1, 2021 – September 30, 2021)**

**Information Item**

The Committee received and reviewed the FY 2021-2022 first quarter expense reimbursement report for all reimbursements of business expenses to staff and board members as presented in the Finance and Audit agenda packet.

No comments or questions from the Committee. No action was taken by the Committee. No public comments or questions were offered, as no one from the public was present.

**8. Monthly Investment Report (September 2021)**

**Information Item**

The Committee members received and reviewed the monthly investment report as presented in the Finance and Audit Committee agenda packet. Mr. Guardado highlighted how far the District had come with purchasing additional water resources and has made significant progress to build up a water purchase reserve, in order to take advantage of water purchase opportunities. He was unaware of other agencies who have done this and felt the District was moving in the right direction.

No comments or questions from the Committee. No action was taken by the Committee. No public comments or questions were offered, as no one from the public was present.

**9. Pipeline Delivery Report (August 2021)**

**Information Item**

The Committee members received and reviewed the pipeline delivery report as presented in the Finance and Audit Committee agenda packet. As a side note, the Committee commented on the preparedness of staff during the October UWCD Water Sustainability Summit. It was apparent how District staff were ready and on deck. The attendees were not having to wait for presenters to set up which kept things moving along nicely.

No further comments or questions from the Committee. No action was taken by the Committee. No public comments or questions were offered, as no one from the public was present.



## **10. Board Requested Cost Tracking Items**

### **Information Item**

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

No comments or questions from the Committee. No action was taken by the Committee. No public comments or questions were offered, as no one from the public was present.

## **11. Monthly Administrative Services Update**

### **Information Item**

Financial updates for the month of August 2021 were provided to the Committee by Mr. Smith. Human Resources Manager Josh Perez presented updates on Administration, Human Resources, Risk Management, and Information Technology (presentation attached). Under *Cash Collections, Miscellaneous (Lake Piru)* (slide 4), Director Maulhardt would like to see the line item broken out – more detail for the Lake Piru Recreational Area.

Mr. Guardado asked the Committee members if the table *Upcoming Board Motion Items* (slide 6) worked for the Committee, and they all agreed it does. Within the same table under *Funding Source*, Chair Berger requested that the table highlight better what fund will be impacted by the proposed action. Overall, the process is working for the Committee members.

Director Dandy had a question for Mr. Smith regarding the First Quarter Financial Report, specifically relating to the projected year-end fund balance for Oxnard Hueneme pipeline enterprise. Mr. Smith stated that he would report back verbally to Director Dandy at the next Committee meeting in December.

Chair Berger posed two questions regarding opportunities with ACWA. 1) Is there an opportunity for the Summit event to be nominated for any award at ACWA; and 2) Is that something that at an ACWA event, a presentation could be made to what UWCD has done to benefit districts throughout California?

Upon further discussion among Committee members and staff, Mr. Perez responded that based on what he has seen, something can be written up. The District has become more involved by joining committees and being active participants. It was also mentioned, participating in the ACWA event in the spring would be a way to open the door to working collaboratively with other water organizations. Considering in the future, ACWA conferences could be improved by having breakout sessions on the District's projects and activities, such as highlighting groundwater modeling – the sophistication of the project and how the District got there. Demonstrating that the District is trying to follow science, highlighting the collaboration with the U.S. Navy, and taking the high-level work showing the District is competent.



The Committee agreed, there needs to be recognition of what the District is doing and feels the Summit event should be nominated for one of their awards.

No further comments or questions from the Committee. No public comments or questions were offered, as no one from the public was present.

## **12. Future Agenda Items**

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

- Consider opportunities for potential internship programs at the District by reaching out to local schools and/or trade schools. Human Resources would present the idea to the Committee, and if appealing to the Committee, then the next step would be to work on developing a proposal for budget review. The Committee showed their support of this internship process.


## **ADJOURNMENT 10:19 A.M.**

Chair Berger adjourned the meeting at 10:19 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 November 9, 2021.

ATTEST: \_\_\_\_\_  
Chair Sheldon G. Berger





United Water

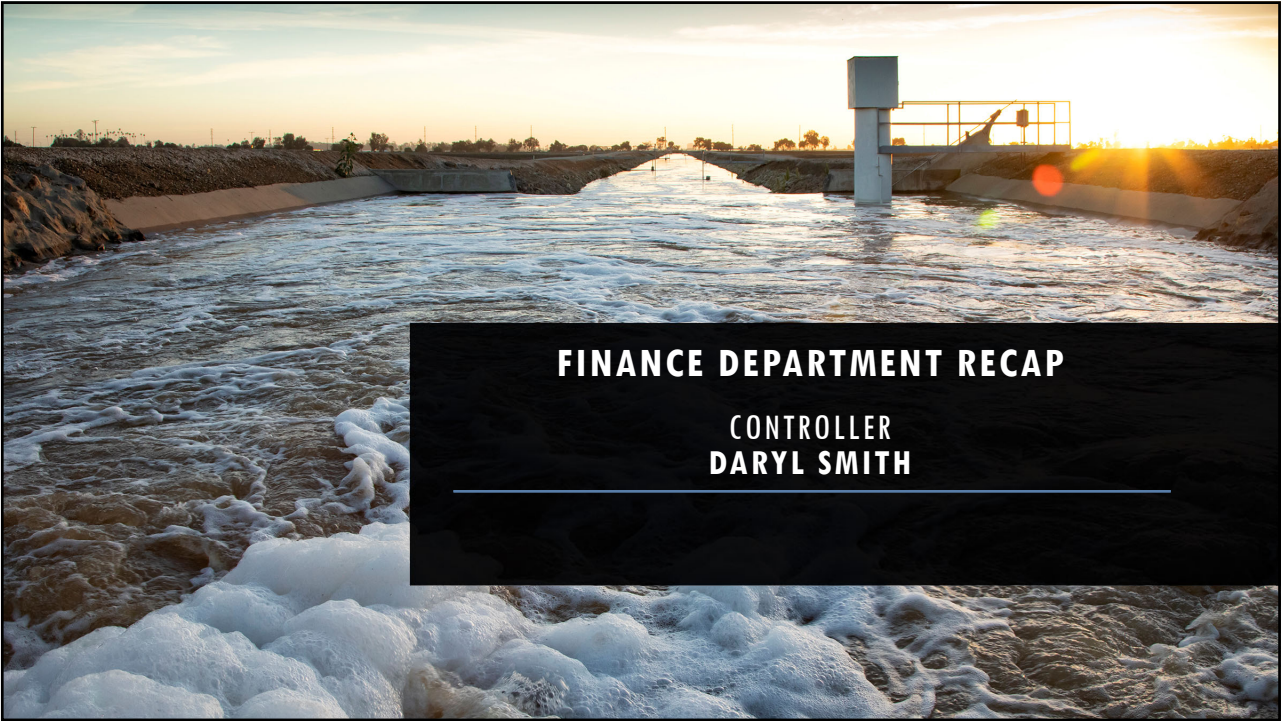
CONSERVATION DISTRICT

*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

OCTOBER 2021 RECAP

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FINANCE DEPARTMENT RECAP


CONTROLLER  
DARYL SMITH

2

ACCOUNTS PAYABLE


419 payables processed with a total amount of \$1.6M



UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP

PAYROLL

- Paid 12 payroll-related vendors a total amount of \$398K
- 228 hours of overtime worked
  - 2% of regular hours
  - 164 paid-out
  - 70 accrued as compensatory time
- Gross: \$572K
- Net: \$382K



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CASH COLLECTIONS

Pipeline: \$ 1.06M

Groundwater: \$ 28K

Property Tax: \$ 10K

Rents: \$ 19K

Miscellaneous (Lake Piru): \$ 62K

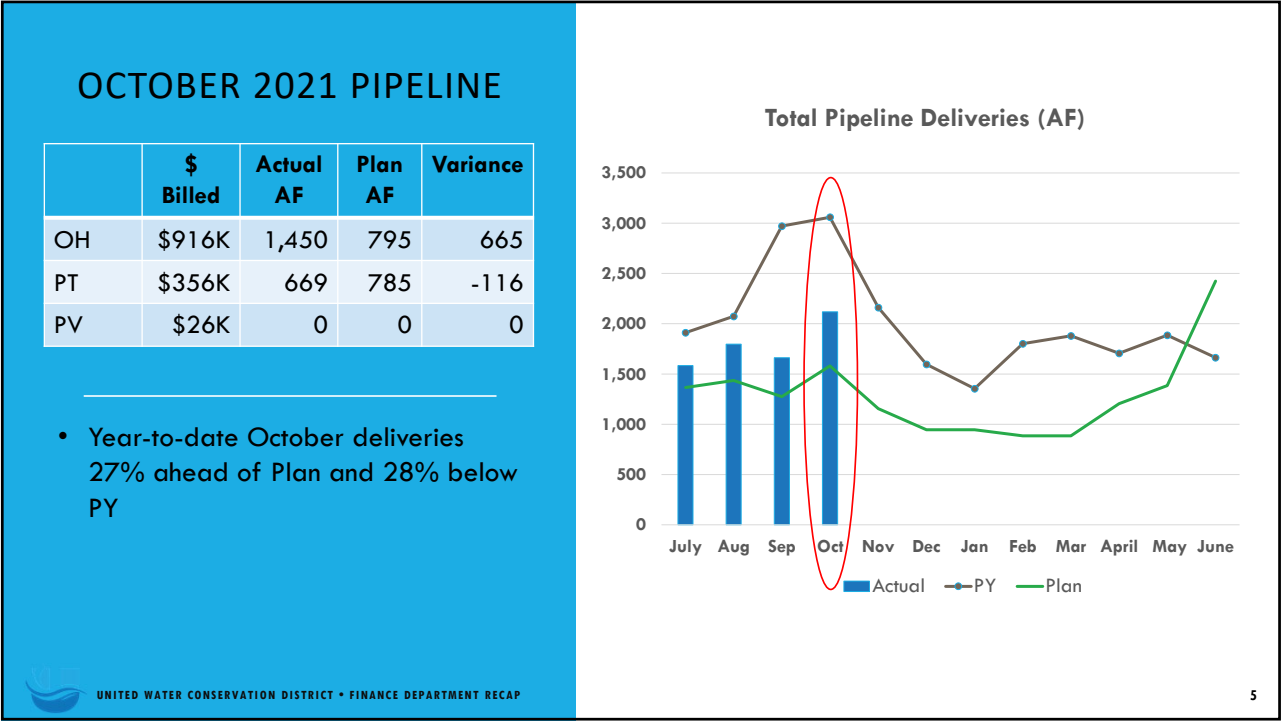
Total: \$ 1.2M

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
2.8	Administrative Services	All Expense Funds: Approving an hourly rate increase from \$325 to \$350 for District General Counsel and authorize the General Manager to execute an amendment to the fee agreement.	Y	N/A	Decrease available funds by approximately \$28K through encumbrance	None
4.2	Environmental Planning and Construction	Gen/WC Fund: Authorization for the General Manager to execute a contract amendment with Cramer Fish Sciences to provide fish passage pre-implementation studies under the FERC project. \$441K	Y	N/A	Decrease available funds through a \$441K encumbrance	None
TOTAL					-\$469K	

UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP

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- Staff completed FY 2020-21 Purchase Order and CIP Budget Rollovers. Closed out outstanding Purchase Orders, per Department’s instructions.
- Completed FY 2020-21 United Water Conservation District Audit fieldwork. CAFR preparation is ongoing and expected to be finalized before end of November.
- Met with Department Managers to review their current YTD spend and create an updated projection of total FY 2021-22 spend.
- Attended a grant kickoff meeting with the Office of Local Defense Community Cooperation, Department of Defense, for the Iron and Manganese Treatment Project.
- Completed FY 2020-21 Mound Basin GSA and Fillmore and Piru Basins GSA Audit fieldwork. CAFR preparation is also ongoing and expected to be finalized before mid-November.

UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP

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EMPLOYEE RECRUITMENTS

Technology Systems Manager  
(Interviews completed, GM reviewing and analyzing panel recommendations)

Chief Financial Officer  
(Interviews slated for next week – mid November)

Recharge Worker I  
(Interviews recently completed)







UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP


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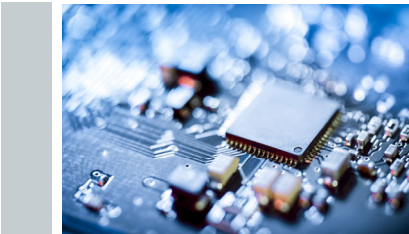

- Certified 22 staff members in CPR/AED/First Aid including the entirety of the O&M Staff.
- Organized and implemented District's participation in the Great California Shakeout, which included earthquake and fire drills (with support from Admin staff).
- Completed and implemented updated HQ EAP along with training Admin Staff on utilizing emergency mass notification system.
- Supported Engineering Department with preparing Phase III of Multijurisdictional Hazard Mitigation Plan.
- Supported Engineering Department with Responding to FERC on status of physical and cyber security risk mitigation measures.
- Provided COVID-19 update and covered Bloodborne Pathogens Protection in monthly safety meeting.
- Attended the State of California Virtual Cybersecurity Education Summit.




UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP

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- Supported the DHS information and real data request for the Department of Homeland's Cyber and Infrastructure Security Agencies VADR Review.
- Installed new network distribution layer switch at El Rio. This is one of several network upgrades being accomplished to support the 2021 Server upgrade project.
- Recent domain controller upgrades included replacement of two older and less secure network controllers.
- Completed the on-site assessment surveys with vendors doing the rack mounting and install of the new server equipment.
- Remapped network architecture schematics for segmenting network equipment at all site locations.
- Provided IT and Audio/Video (AV) Support for several District held Meetings and Events.



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

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**Staff Report**

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

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

**From:** Anthony Emmert, Assistant General Manager

**Date:** November 16, 2021 (December 7, 2021, meeting)

**Agenda Item:** 3 – (Board Agenda Item 2.7) **Resolution 2021-26** Requesting an Amendment of the District's List of Authorized Point of Contact for the District's Bank Account at Bank of the Sierra  
**Motion**

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**Staff Recommendation:**

The Committee will review and consider recommending to the full Board the adoption of Resolution 2021-26, requesting the inclusion of the District's newly appointed Controller Daryl Smith as an authorized point of contact on the District's bank account at Bank of the Sierra.

**Discussion:**

The recent hiring of Daryl Smith for the position as the District's Controller requires the Board take action in order to add Mr. Smith's name to the list of authorized point of contact for the District's bank account at the Bank of the Sierra. Adoption of Resolution 2021-26 would satisfy the Bank of the Sierra's requirement.

**Fiscal Impact:**

No fiscal impact.

**Attachment:**

Resolution 2021-26

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**RESOLUTION 2021-26**  
**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE**  
**UNITED WATER CONSERVATION DISTRICT**  
**REQUESTING THE AMENDMENT OF THE DISTRICT'S LIST OF AUTHORIZED**  
**POINT OF CONTACT FOR THE DISTRICT'S BANK ACCOUNT**  
**AT BANK OF THE SIERRA**

**WHEREAS**, the United Water Conservation District hired Daryl Smith as its Controller; and

**WHEREAS**, the United Water Conservation District desires to assign Mr. Smith as its point of contact for all of its accounts with the Bank of the Sierra;

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of United Water Conservation District request the inclusion of Daryl Smith as an authorized point of contact on its accounts with the Bank of the Sierra.

PASSED, APPROVED and ADOPTED this 8<sup>th</sup> day of December, 2021

ATTEST: \_\_\_\_\_  
Michael W. Mobley, President

ATTEST: \_\_\_\_\_  
Sheldon G. Berger, Secretary/Treasurer



### **Staff Report**

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

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

**From:** Maryam Bral, Chief Engineer  
Craig Morgan, Engineering Manager

**Date:** November 23, 2021 (December 7, 2021, meeting)

**Agenda Item:** **3 – (Board Agenda Item 4.3) Recommend the Authorization of a Supplemental Appropriation of Funds for the Freeman Rehabilitation Project, CIP 8001**  
**Motion**

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#### **Staff Recommendation:**

The Committee will receive a verbal report on the financial impact of the supplemental appropriation for the Freeman Rehabilitation Project, CIP 8001, that is being considered for Board approval at the regular December 8, 2021, Board of Directors meeting.

#### **Discussion:**

On November 23, 2020, per a Federal Court order Staff delivered a physical model plan that contained a schedule to conduct physical modeling at one laboratory with a completion date of August 15, 2023. A Motion to Modify was filed to the Court to get relief on the November 1, 2021, physical model completion date listed in the Stipulation Order. A partial time extension was granted and the newly mandated completion date of October 31, 2022.

To complete the physical modeling, consisting of 1:12 and 1:24 model of the hardened ramp and a 1:8, 1:12 and 1:24 scale model of the vertical slot, within the mandated timeline two modeling labs are being used. The Bureau of Reclamation (BOR) is conducting the physical modeling for the hardened ramp and the University of Iowa (UI) is conducting the physical modeling for the vertical slot. Modeling is already underway at both facilities.

The physical modeling effort at BOR will require the additional funding of \$668,929 to accomplish the work by the court mandated deadline. As a condition of work performed by the BOR, in accordance with the contributed fund agreement terms, funding must be deposited in advance for the scope of work to be completed.

UOI is currently under contract for the 1:12 and 1:24 scale models and to expedite their work to meet the mandated deadline they have requested \$336,721. Additionally, UOI will also ensure the completion of a 1:8 scale model that will investigate the auxiliary water and fish screens. The cost for the third model is \$667,774 and the funds to construct the model will be necessary before the end of FY 2021-2022.

Consulting engineering support will be required throughout the physical modeling effort. Northwest Hydraulic Engineers (NHC) will support the hardened ramp and Stantec will support the vertical slot. The support will include site visits to the modeling lab, computation fluid dynamic (CFD) computations, weekly meetings, report review and engineering design. Due to the complexities with the hardened ramp NHC has estimated that \$341,254 will be needed to support the expedited hardened ramp physical modeling effort. Stantec will need an additional \$155,300 to support the larger scale vertical slot physical model and expedited physical modeling schedule.

At the request of National Marine Fisheries (NOAA) and California Department of Fish and Wildlife Service (CDFW) additional engineering design has been solicited for the implementation of a debris boom for the hardened ramp. The estimated fee for this design is \$170,000.

The condensed modeling schedule will require more time of staff. Frequent trips will be made to the physical modeling facilities. There will be more meetings required to review the modeling results and subsequent design modifications. It is estimated that staff salaries through the end of the fiscal year will be near \$287,294.

As a result, borrowing from different account to fund the work that has been encumbered to date. A portion of the funds that were allocated for permitting have already been used. It is estimated that permit support will require \$100,000 through the end of the fiscal year.

**Fiscal Impact**

Approval of this item would result in a supplemental appropriation of \$3,000,000 which includes a 10 percent contingency. This proposed appropriation was not budgeted for the Fiscal Year 2021-22. Budget and will require a supplemental appropriation from the recent Bond Refinance.

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# Motion Item 4.3

## Supplemental Appropriation for Freeman Diversion Rehabilitation

Cost Breakdown		
Physical Modeling	USBR	\$668,929
	Iowa	\$1,004,495
Engineering Design including physical model support	NHC	\$341,254
	Stantec	\$155,300
	Misc. Engineering Services	\$170,000
Staff Time including travel	\$287,294	
MSHCP support studies	\$100,000	

❑ Need: \$2,727,272

❑ 10% Contingency: \$272,727

❑ **Supplemental Appropriation Total: \$3,000,000**



### **Staff Report**

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

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

**From:** Daryl Smith, Controller

**Date:** November 23, 2021 (December 7, 2021, meeting)

**Agenda Item:** **4 – (Board Agenda Item 3.D) Audited FY 2020-21 Annual Comprehensive Financial Report**  
**Information Item**

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#### **Staff Recommendation:**

The Committee will receive the Annual Comprehensive Financial Report (ACFR) for the fiscal year ended June 30, 2021.

#### **Discussion:**

At the end of the District's fiscal year, July 1 through June 30, its financial records are reviewed and audited by an independent auditor to determine if the District's financial statements are fairly presented, in all material respects, and in conformity with accounting principles generally accepted in the United States of America.

It is the auditor's opinion that the financial statements for fiscal year July 1, 2020, through June 30, 2021, are presented fairly, in all material respects, and are in conformity with accounting principles. Representatives from Vasquez & Company, LLP, are scheduled to meet with the Finance Committee on December 7, 2021, and with the Board of Directors on December 8, 2021, to present the ACFR to the Committee and Board, and to discuss their findings and recommendations.

#### **Attachment:**

Electronic copy only – Audited Financial Year 2020-21 ACFR

Please note that the Annual Comprehensive Financial Report (ACFR) will be emailed directly to each of the Committee Members. A copy of the report will also be posted to the District's website, as a supplement to the Full Committee Packet for the December 7, 2021 UWCD Finance and Audit Committee Meeting. A print copy of the ACFR will also be available for the public to view at District headquarters prior to the Committee meeting on December 7, 2021.



**Staff Report**

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

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

**From:** Daryl Smith, Controller

**Date:** November 9, 2021 (December 7, 2021, meeting)

**Agenda Item:** **5 – (Board Agenda Item 3.C) Monthly (October 31, 2021)**  
**Investment Report**  
**Information Item**

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**Staff Recommendation:**

Review and discuss the most current investment report for October 31, 2021, that is enclosed.

**Discussion:**

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

**Fiscal Impact:**

As shown.

Attachment: Combined Investment Report

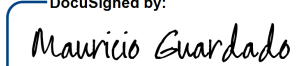




**United Water Conservation District**  
**Monthly Investment Report**  
**October 31, 2021**

<b><u>Investment Recap</u></b>	<b><u>G/L Balance</u></b>	<b><u>Weighted Avg Days to Maturity</u></b>	<b><u>Diversification Percentage of Total</u></b>
Bank of the Sierra	2,179,348	1	4.75%
US Bank - 2020 COP Bond Balance	19,006,655	1	41.43%
Petty Cash	3,400	1	0.01%
County Treasury	1,644	1	0.00%
LAIF Investments	24,681,671	1	53.79%
<b>Total Cash, Cash Equivalents and Securities</b>	<b>45,872,719</b>		<b>100.00%</b>
<b>Investment Portfolio w/o Trustee Held Funds</b>	<b>45,872,719</b>		
<b>Trustee Held Funds</b>	<b>-</b>		
<b>Total Funds</b>	<b>45,872,719</b>		

<b>Local Agency Investment Fund (LAIF)</b>	<b>Beginning Balance</b>	<b>Deposits (Disbursements)</b>	<b>Ending Balance</b>
	26,164,382	(1,482,711)	24,681,671
	<b>Interest</b>	<b>Interest</b>	
	<b>Earned YTD</b>	<b>Received YTD</b>	<b>Qtrly Yield</b>
	17,289	40,543	0.24%

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><b>Mauricio E. Guardado, Jr., General Manager</b></p>	<p>11/18/2021</p> <hr/> <p><b>Date Certified</b></p>
<p>DocuSigned by:    70D59ECF0D8D46E...</p> <hr/> <p><b>Anthony Emmert, Assistant General Manager</b></p>	<p>11/18/2021</p> <hr/> <p><b>Date Certified</b></p>
<p>DocuSigned by:    C80D61B430034D1...</p> <hr/> <p><b>Daryl Smith, Controller</b></p>	<p>11/17/2021</p> <hr/> <p><b>Date Certified</b></p>

<b><i>United Water Conservation District</i></b>			
<b><i>Cash Position</i></b>			
<b>September 30, 2021</b>			
<b>Fund</b>	<b>Total</b>	<b>Composition</b>	<b>Restrictions/Designations</b>
<b>General/Water Conservation Fund:</b>			<b>Revenue collected for district operations</b>
General/Water Conservation	12,433,151	3,635,454	Includes General, Rec & Ranger, Water Conservation
		1,725,000	Reserved for legal expenditures
		5,435,000	Designated for replacement, capital improvements, and environmental projects
		1,637,697	Supplemental Water Purchase Fund
General CIP Funds	5,464,441	5,464,441	Appropriated for capital projects
2020 COP Bond Funds	12,717,869	12,717,869	Reserved for CIP Projects
<b>Special Revenue Funds:</b>			<b>Revenue collected for a special purpose</b>
State Water Project Funds	3,226,966	3,226,966	Procurement of water/rights from state water project
<b>Enterprise Funds:</b>			<b>Restricted to fund usage</b>
Freeman Fund	223,257	223,257	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	2,198,063	2,198,063	Appropriated for capital projects
OH Pipeline Fund	843,403	843,403	Delivery of water to OH customers
OH CIP Fund	5,715,636	5,715,636	Appropriated for capital projects
OH Pipeline Well Replacement Fund	497,724	497,724	Well replacement fund
PV Pipeline Fund	366,662	366,662	Delivery of water to PV customers
PV CIP Fund	186,098	186,098	Appropriated for capital projects
PT Pipeline Fund	1,061,870	1,061,870	Delivery of water to PTP customers
PT CIP Fund	937,579	937,579	Appropriated for capital projects
<b>Total District Cash &amp; Investments</b>	<b>45,872,719</b>	<b>45,872,719</b>	



**Staff Report**

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

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

**From:** Daryl Smith, Controller

**Date:** November 9, 2021 (December 7, 2021, meeting)

**Agenda Item:** **6 – Monthly (October 31, 2021) Pipeline Delivery Report**  
**Information Item**

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**Staff Recommendation**

Review and discuss the most current pipeline delivery report for October 31, 2021, that is enclosed.

**Fiscal Impact**

As shown.

**Discussion**

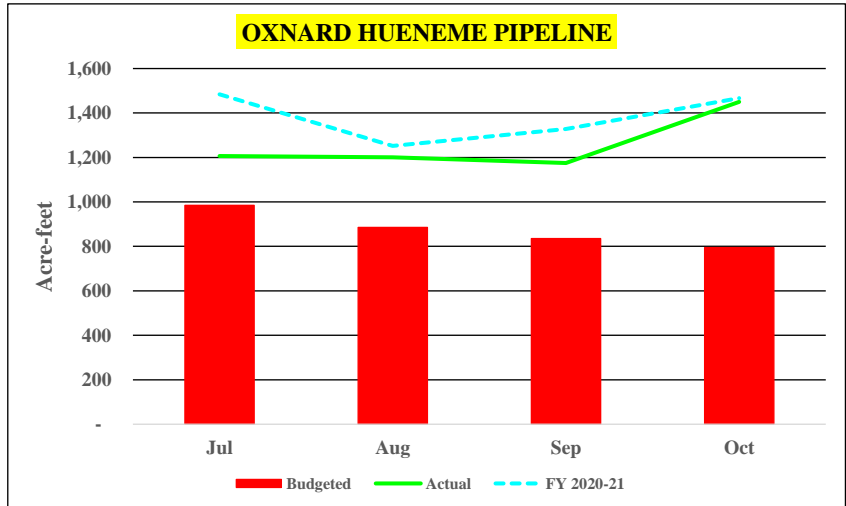
Based on the information included in the attached reports, staff will present a summary and discuss key information as an overview.

Attachment: Pipeline Delivery Report

**United Water Conservation District  
Pipeline Water Deliveries (Acre-feet)  
FY 2021-2022 data thru October 31, 2021**

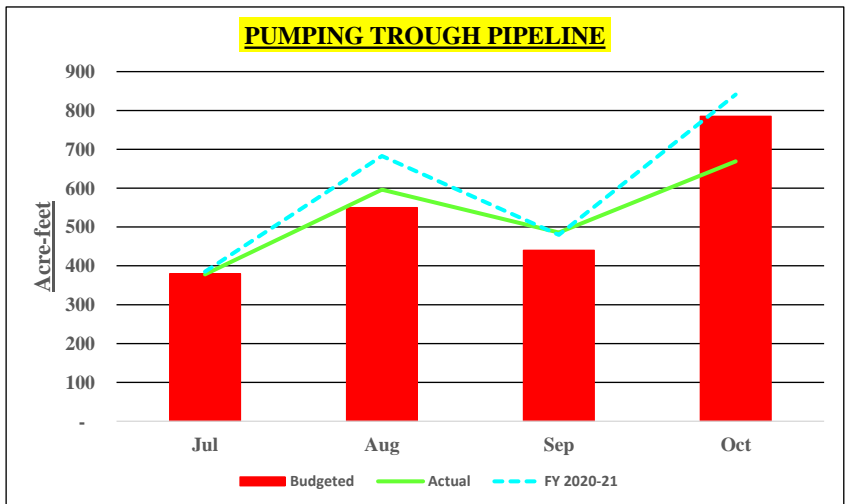
<b>OH Pipeline 21-22</b>			
	Projection	Actual	Difference
Jul	985	1,206	221
Aug	885	1,201	316
Sep	835	1,175	340
Oct	795	1,450	655
Nov	725		
Dec	645		
Jan	715		
Feb	645		
Mar	625		
Apr	755		
May	915		
Jun	1,955		
Totals	10,480	5,032	1,532
YTD	3,500	5,032	1,532

**YTD Actual to Budget: 43.8%**



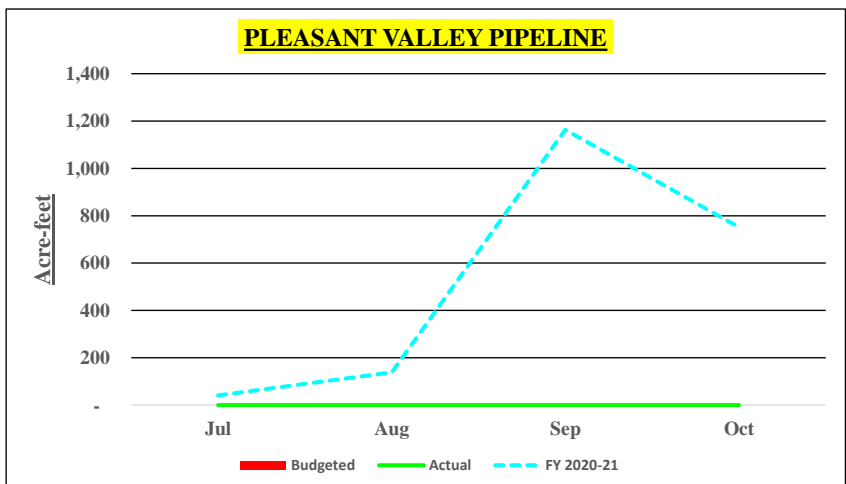
<b>PT Pipeline 2021-22</b>			
	Projection	Actual	Difference
Jul	380	378	(2)
Aug	550	596	46
Sep	440	486	46
Oct	785	669	(116)
Nov	430		
Dec	300		
Jan	230		
Feb	240		
Mar	260		
Apr	450		
May	470		
Jun	470		
Totals	5,005	2,129	(26)
YTD	2,155	2,129	(26)

**YTD Actual to Budget: -1.2%**



<b>PV Pipeline 2021-22</b>			
	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%**





**Staff Report**

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

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

**From:** Daryl Smith, Controller

**Date:** November 9, 2021 (December 7, 2021, meeting)

**Agenda Item:** **7 – Board Requested Cost Tracking Items**  
**Information Item**

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**Staff 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.

**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 October 31, 2021.

**Fiscal Impact:**

As shown.

Attachments: Attachment A – Consolidated Cost Summary  
Attachment B – Summary of Motion Items with a Fiscal Impact

**United Water Conservation District  
Consolidated Cost Summary Report  
Through October, 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
2021-22	103,427	220,341	19,313	111,591	138,928	84,855	255,429	562,494	399,639	962,134
<b>Report Total</b>	<b>8,616,855</b>	<b>4,680,235</b>	<b>4,991,354</b>	<b>7,769,034</b>	<b>2,965,724</b>	<b>3,686,924</b>	<b>12,470,244</b>	<b>21,919,555</b>	<b>21,043,721</b>	<b>40,771,045</b>
<b>Previous Report Total</b>	<b>8,576,442</b>	<b>4,535,448</b>	<b>4,980,912</b>	<b>7,743,517</b>	<b>2,913,174</b>	<b>3,598,542</b>	<b>12,324,890</b>	<b>21,477,908</b>	<b>20,891,428</b>	<b>40,177,105</b>
<i>Current Activity</i>	<i>40,413</i>	<i>144,787</i>	<i>10,441</i>	<i>25,517</i>	<i>52,550</i>	<i>88,382</i>	<i>145,354</i>	<i>441,647</i>	<i>152,293</i>	<i>593,940</i>

**Current Activity Narrative:**

- FERC - The activity for October (\$40K) was primarily spent on staff time (\$17K), capital outlays (\$14K), professional fees (\$6K), and legal fees (\$3K).
- PMF - The activity for October (\$145K) was primarily spent on design (\$58K), CEQA (\$81K), and staff time (\$6K).
- Gen/Wtr Cons - The activity for October (\$10K) was spent primarily on legal fees (\$10K) and staff time (\$1K).
- Freeman - The activity for October (\$26K) was spent primarily on staff time (\$21K), professional fees (\$4K), and legal fees (\$1K) related to HCP support.
- Quagga - The activity for October (\$53K) was spent on staff time (\$19K), professional services (\$31K), and licensing (\$3K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There were legal costs of \$88K associated with the settlement of the City of Ventura Lawsuit.
- Wishtoyo - The activity for October (\$145K) was spent on legal fees related to the Wishtoyo complaint. Legal bills tend to run behind so more fees are pending.
- Legal Fees - Includes all legal fees for the District. These fees were dominated by the Wishtoyo and Ventura lawsuits plus general counsel.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by consulting fees, quagga removal costs and Fox Canyon GMA.

## UPCOMING BOARD MOTION ITEMS

Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
4.3	Engineering and Operations Department	District-Wide Adjustments Fund: Approving a supplemental appropriation for CIP 8001 Freeman Rehabilitation Project \$3.0M	N	710-27044	Decrease available bond funds by \$3.0M through an allocation to fund 421	None
				<b>TOTAL</b>	<b>-\$3.0M</b>	



### **Staff Report**

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

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

**From:** Daryl Smith, Controller  
Josh Perez, Human Resources Manager  
Zachary Plummer, Information Technology Administrator  
Kris Sofley, Executive Assistant/Clerk of the Board

**Date:** November 16, 2021 (December 7, 2021, meeting)

**Agenda Item:** 8 – (Board Agenda Item 5.1) Monthly Administrative Services Department Report  
**Information Item**

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#### **Staff Recommendation:**

The Committee will receive this staff report and verbal presentation from the Administrative Services Department regarding its activities for the month of November 2021.

#### **Discussion:**

##### **Finance**

- Continued work on FY 20-21 Annual Comprehensive Financial Report which will be completed by December 6.
- Held Iron and Manganese Project meeting with grant administrators of the USBR and DOD grants who will be evaluating options that would be most appropriate to claim two federal grants.
- New Part Time Accountant Jacqueline Sze – continued training on Accounts Receivables.

##### **Administrative**

- Confirmed itineraries for the General Manager and Board members participation at the ACWA Annual Fall conference including logistics for the GM's presentation to ACWA Water Quality Committee, numerous off-site meetings and outreach efforts.
  - Organized Zoom meeting for UWCD with the City of Oxnard and Assemblymember Jacqui Irwin to discuss and seek solutions for the Rice Avenue Overpass situation.
  - Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the UWCD's Executive Committee, Recreation Committee, Engineering and Operations Committee, and Finance and Audit Committee meetings as well as a Special
-



UWCD Board Meeting (Board Norms Workshop) and the regular UWCD Board meeting in November.

- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Fillmore and Piru Basins Groundwater Sustainability Agency's Board meeting in November.
- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Mound Basin Groundwater Sustainability Agency's Board meeting in November.

### **Human Resources**

- Working towards completion of 2022 Flexible Spending Account (FSA) open enrollment.
  - FSA Plan transitioning from WageWorks to HealthEquity because of acquisition of the current provider.
- Successful onboarding for following positions
  - Accountant – Part Time (started Nov 15)
  - Recharge O&M Worker I (started Nov 29)
- Continue to work on recruitments for following positions:
  - Chief Financial Officer
  - Technology Systems Manager
- Processed promotion paperwork for following position:
  - Chief Human Resources Officer
- Continued efforts in coordination with the Recreation Dept. to fill Volunteer Camp host positions.
- Processed employee evaluations and step increases scheduled for November.
- Processed employee payroll changes into InCode (address change, tax changes, changes in deductions, base pay, cash out requests).
- Processing annual employee service awards (obtaining scripts and ordering awards).
- Processed several requests for Certificates of Insurance through SDRMA (equipment rental).
- Distributed all vessel licenses associated with 2022 renewals.
- Held a Manager/Supervisor HR Presentation on various training and development topics on November 17 which received extremely positive feedback.
- Completed review of Use of Technology Systems Policy.

### **Safety and Risk Management**

- Certified seven staff members on Adult & Pediatric CPR/AED/First Aid within Water Resources, HR, and Finance Departments.
  - Participated in Cybersecurity and Infrastructure Security Agency (CISA) Validated Architecture & Design Review (VADR).
  - Collaborated on the drafting of the District's Technology Acceptable Use Policy.
  - Updated previously issued Lake Piru COVID Guidance to match current protocols in place for guests as well as Recreation Area staff members.
-

- Supported O&M with safety audit of Desilting Project.
- Provided training on driving safety and COVID-19 updates during monthly safety meeting.
- Drafted the District's Naloxone Procedures and Protocols in collaboration with Chief Park Ranger Clayton Strahan.
- Submitted an application to the Ventura County Emergency Medical Services Agency to enhance our Public Safety training with regard to Optional Skills Training First Aid on the administration of intranasal naloxone for suspected opioid overdose.
- Coordinated and completed Confined Space Entry course with the Engineering Department.
- Collaborated with Engineering Manager and vendor on troubleshooting fire alarm system.

**Technology Systems**

- Coordinated with Redesign and completed the physical install of new IT servers at El Rio and HQ data rooms. Tentative schedule of migration of production servers and systems for IT and SCADA is for December and January.
- Completed the VADR Architecture review with the CISA (Cybersecurity and Infrastructure Security Agency) Executive out-brief scheduled for December 9th.
- Implemented new server subnetworks to support the requirements of the new IT data servers. Continuation with segmentation practices placing different device types into specific networks for IT security.
- Provided IT and Audio Video support for several District-held Committee meetings and events.