

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, January 11, 2022 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.

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 Agenda
Motion**

**3. Approval of Minutes
Motion**

The Committee will review the Minutes from the December 7, 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.

4. January 12, 2022 Board Meeting Agenda Items

The Committee will review and discuss the following agenda items to be considered for approval at the January 12, 2022 Board meeting. The Committee will formulate a recommendation to the entire Board based on the discussions with staff. The Committee will discuss the following items:

**5.1 Memorandum of Understanding with Palmdale Municipal Water District
Motion**

The Board will consider approving a Memorandum of Understanding (MOU) with the Palmdale Municipal Water District.

**5.2 Resolution 2022-03 Adding Chief Financial Officer as Signatory to United Water Conservation District's (District) Bank of Sierra Accounts and Remove Signatories No Longer Affiliated with the District
Motion**

The Board will consider adopting Resolution 2022-03, adding United Water Conservation District's (District) new Chief Financial Officer as a signatory to the District's Bank of Sierra accounts and removing signatories that are no longer affiliated with the District.



5. Monthly Investment Report (November 2021)

Information Item

The Committee will receive, review and discuss the Districts' investment portfolio and cash position as of November 30, 2021.

6. Pipeline Delivery Report (November 2021)

Information Item

The Committee will receive, review and discuss the Districts' pipelines' water activities as of November 30, 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; and
- 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 as well as receive a presentation of their highlights.

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

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) January 7, 2022

(time) 12:15 P.M.

(attest) Jackie Lozano

At: www.unitedwater.org

Posted: (date) January 7, 2022

(time) 12:30 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, December 7, 2021 – 9:00 A.M.
UWCD Headquarters, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

In addition to its public Finance and Audit Committee Meeting, public members could choose to participate virtually using the Zoom video conferencing application.

COMMITTEE MEMBERS PRESENT:

Chair Sheldon G. Berger
Bruce Dandy
Lynn Maulhardt

STAFF PRESENT:

Anthony Emmert, assistant general manager
Josh Perez, human resources manager
Zachary Plummer, information technology administrator
Daryl Smith, controller
Ambry Tibay, senior accountant
Craig Morgan, engineering manager
Jackie Lozano, administrative assistant

PUBLIC PRESENT:

Burt Handy
Roger Martinez, Vasquez & Company LLP

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 Maulhardt and Director Dandy were present.

1. Public Comment

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

2. 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); one abstained (Maulhardt, not present at during October meeting); none opposed. Motion carried, 2/1/0.



3. December 8, 2021, Board Meeting Agenda Items

The Committee reviewed the following agenda items to be considered for approval at the December 8, 2021, Board of Directors meeting:

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

Controller Mr. Daryl Smith briefly summarized the motion item for the Committee. No comments or questions were offered by the Committee. The Committee would recommend approval of the motion item to the full Board.

No public comments were offered.

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

Board Motion

Mr. Smith summarized the funding impact of the motion item for the Committee. This item was previously presented and discussed at the Engineering and Operations Committee meeting and had been recommended for full Board approval. Upon discussion among the Committee and staff, Director Berger mentioned that he would like to see what had been spent on modeling, the fish ladder, and other expenses over the years with regards to the Freeman Diversion.

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

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

Information Item

Chair Berger introduced Mr. Roger Martinez of Vasquez & Co. who provided a presentation of the Auditors report to the Committee (presentation attached). During the presentation, there were questions and discussion among the Committee and Mr. Martinez. Much of the discussion was related to liabilities. Mr. Martinez indicated that it would be a best practice to have no unfunded liability, but the District is in a good position relative to many other public agencies, regardless of the fact that it does have an unfunded portion of the liability. Financially, the District should continue to prioritize the use of their funds which is on the shoulders of the District and governing Board to make those decisions.

Regarding Information Technology (IT), the audit would be sent separately to the Committee due to significant security concerns. Director Maulhardt expressed that the IT policy and procedures are a continuous process of improvement. Mr. Martinez agreed. The issue could be an ongoing repeat item in all of the audits. Chair Berger suggested that this item could be referred to operations, and a funding mechanism be set up so there is always a sufficient fund available for IT improvement and/or for catastrophic changes. Possibly a separate line of where the funding is coming from. The recommendation would be to create a budget line item to address IT needs.



Chair Berger commended and thanked Mr. Vasquez for a job well done and the hard work the team (Vasquez & Company LLP and Finance Department) put into this audit and presentation. Director Maulhardt expressed his appreciation to Mr. Vasquez for the report and he felt it reflected what the District does and it gave the Committee the confidence in the District's financials.

Chair Berger asked District staff and the public to leave the room and adjourned the Committee meeting to Executive (Closed) session.

5. EXECUTIVE (CLOSED) SESSION 9:51 A.M.

SECOND OPEN SESSION 9:58 A.M.

Chair Berger opened the Second Open Session of the Committee meeting at 9:58 A.M.

6. Oral Report Regarding Executive (Closed) Session

Chair Berger reported there was no action taken that was reportable under the Brown Act.

7. Monthly Investment Report (October 2021)

Information Item

The Committee members received and reviewed the monthly investment report as presented in the Finance and Audit Committee agenda packet.

No comments or questions from the Committee. No action was taken by the Committee. No public comments or questions were offered.

8. Pipeline Delivery Report (October 2021)

Information Item

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

No further comments or questions from the Committee. No action was taken by the Committee. No public comments or questions were offered.

9. 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.



10. Monthly Administrative Services Update

Information Item

Financial updates for the month of November 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).

As a follow-up from the last meeting, the Committee found their request of itemizing the miscellaneous receivables from the Lake Piru Recreation Area sufficient.

During this time, Assistant General Manager Anthony Emmert acknowledged the work of Mr. Smith, Senior Accountant Ambry Tibay, and the UWCD Finance team. Within the last six months, end of June through December, the team worked to put together the Annual Comprehensive Financial Report and came through with a quality product. It was a lot to learn as the department went along to put this together, but they couldn't have done it without the good leadership along every step of the process. Director Maulhardt was pleased to hear this and asked that Mr. Emmert repeat his sentiment at the Board of Directors meeting. Director Dandy agreed. Director Dandy also had a request for the administrative staff. In future, when emailing the path of a document, to please send the path which takes the receiver all the way to the document and not the path to the location. He mentioned that the Committee would appreciate that.

During the Administrative update, Mr. Perez summarized the intern opportunities and work being done to review what is required for such a program at the District. The Committee would see a formal proposal when research has been completed and reviewed. Director Maulhardt was pleased with the direction the District is going in this process, and how good this would be for building partnerships and the possibility of grants.

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

11. Future Agenda Items


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

ADJOURNMENT 10:22 A.M.

Chair Berger adjourned the meeting at 10:22 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 December 7, 2021.

ATTEST: _____
Chair Sheldon G. Berger



United Water

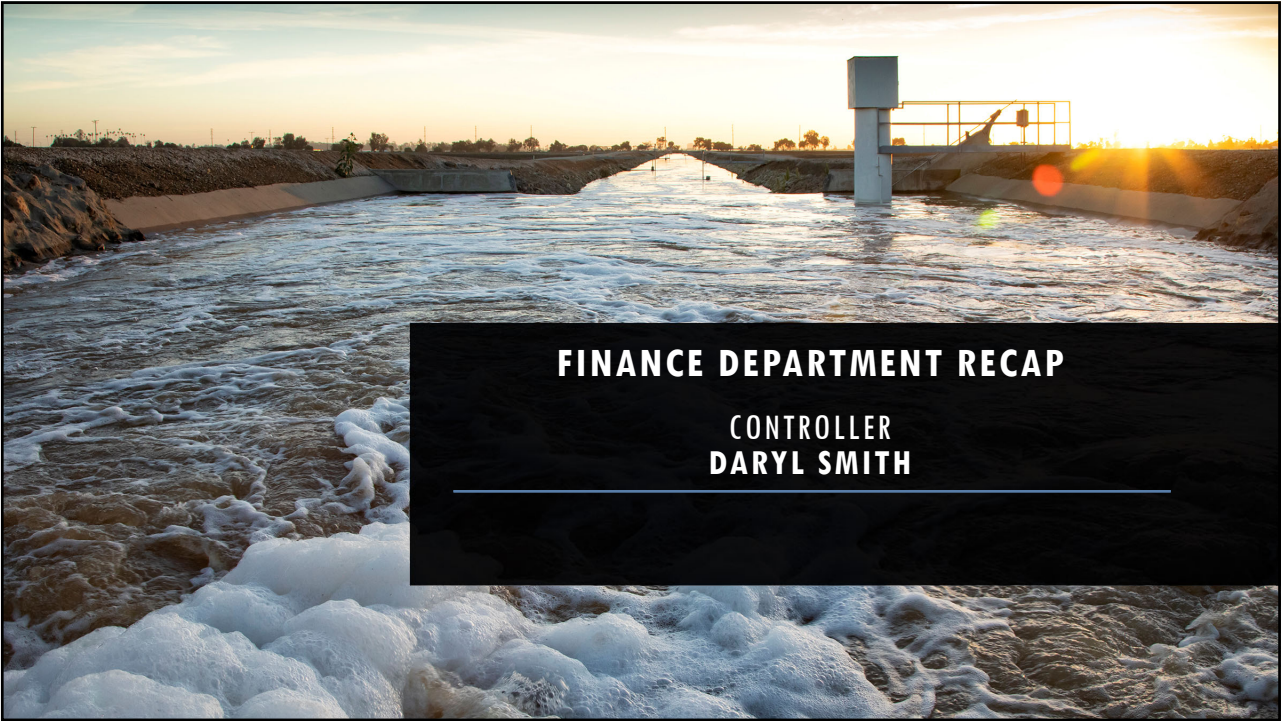
CONSERVATION DISTRICT

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

NOVEMBER 2021 RECAP

1




FINANCE DEPARTMENT RECAP


CONTROLLER
DARYL SMITH

2

ACCOUNTS PAYABLE


227 payables processed with a total amount of \$555K



UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP

PAYROLL

- Paid 12 payroll-related vendors a total amount of \$371K
- 292 hours of overtime worked
 - 2.7% of regular hours
 - 143 paid-out
 - 149 accrued as compensatory time
- Gross: \$555K
- Net: \$371K



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CASH COLLECTIONS

Pipeline: \$ 1.4M

Groundwater: \$ 24K

Property Tax: \$ 76K

Grants: \$ 465K

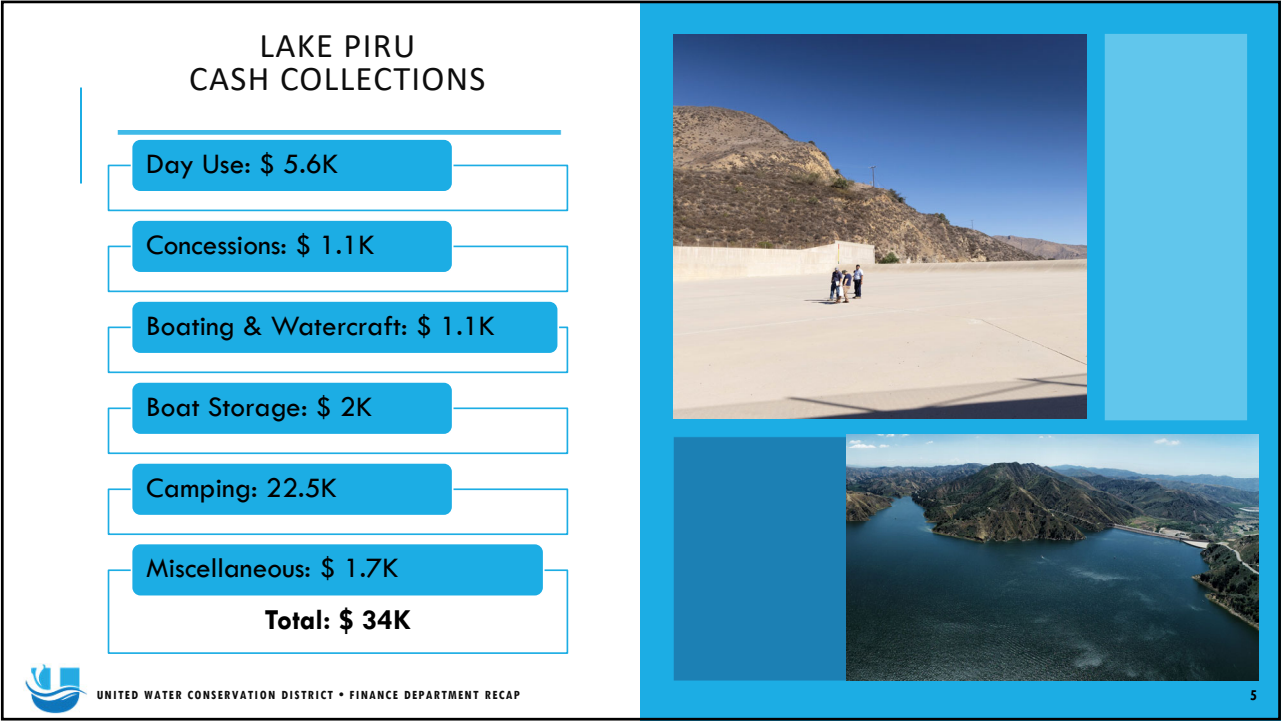
Miscellaneous (Lake Piru): \$ 34K

Total: \$ 2M

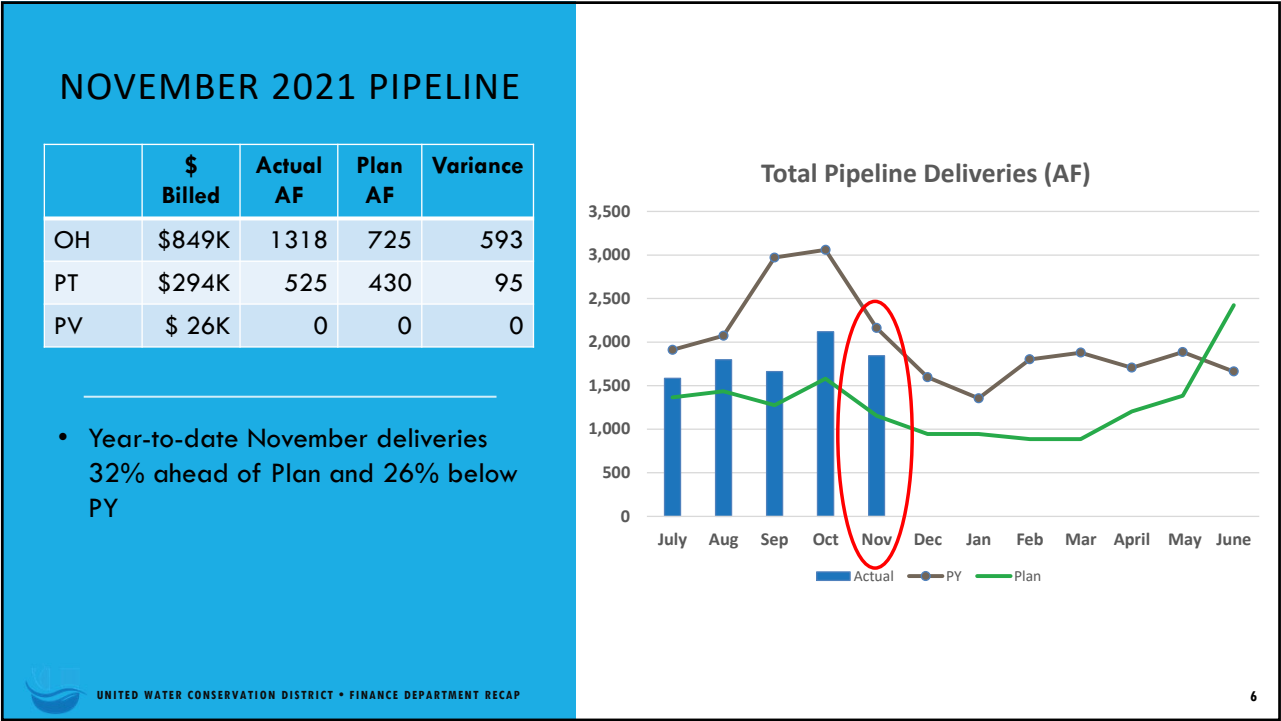
UNITED WATER CONSERVATION DISTRICT • FINANCE DEPARTMENT RECAP



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UPCOMING BOARD MOTION ITEMS

Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	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
				TOTAL	-3.0M	



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- Continued work on FY 2020-21 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.
- New Accountant – Part Time continued training on Accounts Receivables.



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ADMINISTRATIVE DEPARTMENT RECAP

HUMAN RESOURCES MANAGER


JOSH PEREZ

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UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP

- 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 project.
- 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 of Directors meeting in November.

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- Working towards completion of 2022 Flexible Spending Account (FSA) open enrollment. FSA Plan Administrator transitioning to HealthEquity because of acquisition of the current provider (Wageworks).
- Provided a Manager Workshop on HR Matters and Management Development topics on November 17th.
- Ordered annual employee service awards and working on drafts of scripts for award presentation.
- Met with Department Managers regarding Internship opportunities.
- Successfully onboarded applicants for following positions:
 - Accountant – Part Time (started November 15th)
 - Recharge Worker I (started November 29th)
 - Volunteer Camp Hosts



UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP


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CURRENT EMPLOYEE RECRUITMENTS

Recharge Worker I
Selection made – started 11/29/2021

Field Technician
Position posted 11/30/2021

Chief Financial Officer
Selection made – official start date will be 1/18/2022








UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP

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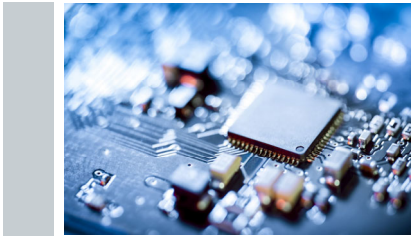

- Participated in Cybersecurity and Infrastructure Security Agency Validated Architecture & Design Review (VADR).
- Collaborated on the draft of the District's Technology Acceptable Use Policy.
- Updated Lake Piru COVID Guidance to ensure compliance with current protocols for staff members and guests.
- Supported O&M with safety audit - Desilt Project.
- Applied to Ventura County Emergency Medical Services Agency to enhance our Public Safety training regarding suspected opioid overdose.
- Coordinated trainings in the following: Adult and Pediatric AED/CPR/First Aid, Confined Space Entry course, and Driving Safety, as well as provided COVID-19 updates.






UNITED WATER CONSERVATION DISTRICT • ADMINISTRATIVE DEPARTMENT RECAP

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- Completed the VADR Architecture review with the CISA (Cyber security 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.
- Coordinated with Redesign and completed the physical Install of new IT Servers at El Rio and HQ data rooms. Tentative schedule for migration of production servers' and systems IT and SCADA is for December and January.



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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UWCD Finance and Audit Committee Meeting



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




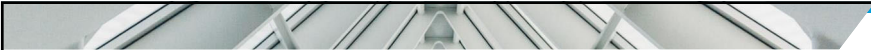
REPORT TO THE FINANCE AND AUDIT COMMITTEE OF UNITED WATER CONSERVATION DISTRICT

December 7, 2021









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INTRODUCTION


**To the Finance and Audit Committee
United Water Conservation District**

We are pleased to present this report related to our audit of the financial statements of the United Water Conservation District (the District) as of and for the year ended June 30, 2021. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District’s financial reporting process, as well as other matters that we believe may be of interest to you. Our audit of the financial statements does not relieve management or those charged with governance of their responsibilities.

This report is intended solely for the information and use of the Finance and Audit Committee, Board of Directors and management, and is not intended to be, and should not be, used by anyone other than these specified parties. It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Vasquez & Company LLP





UWCD Finance and Audit Committee Meeting

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

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- [The Engagement Team](#)
- [Independence](#)
- [Scope of Engagement](#)
- [Summary of Audit Results](#)
 - [Independent Auditor's Report](#)
 - [Audit Areas of Emphasis](#)
- [Performance Improvement Observations](#)
- [Status of 2020 Performance Improvement Observations](#)
- [Financial Statements](#)
- [Recently Issued Accounting Standards](#)
- [AU-C 260 Communications](#)

AGENDA

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THE ENGAGEMENT TEAM

```
graph TD; RM[Roger Martinez  
Audit Practice Leader] --> CC[Cristy Canieda  
Engagement Partner]; CC --- LN[Linda Narciso  
Concurring Review Partner]; CC --> AR[Angelica Rufino  
IT Manager  
Eileen Usi  
IT Senior Auditor]; CC --> JT[Jay Toledo  
Audit Manager]; JT --> ST[Sam Tolentino  
Audit Supervisor  
Christopher Chan  
Audit Senior]; JT --> HB[Hardy Biton  
Audit Staff];
```

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SCOPE OF ENGAGEMENT

Financial statement audit

- in accordance with Generally Accepted Auditing Standards and the State Controller's Minimum Audit Requirements for California Special Districts.

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INDEPENDENCE

There are no relationships between any of our representatives and the District that in our professional judgment may reasonably be thought to bear on independence.

Vasquez & Company LLP meets the independence requirements of the *Government Accepted Auditing Standards* as it relates to the District.

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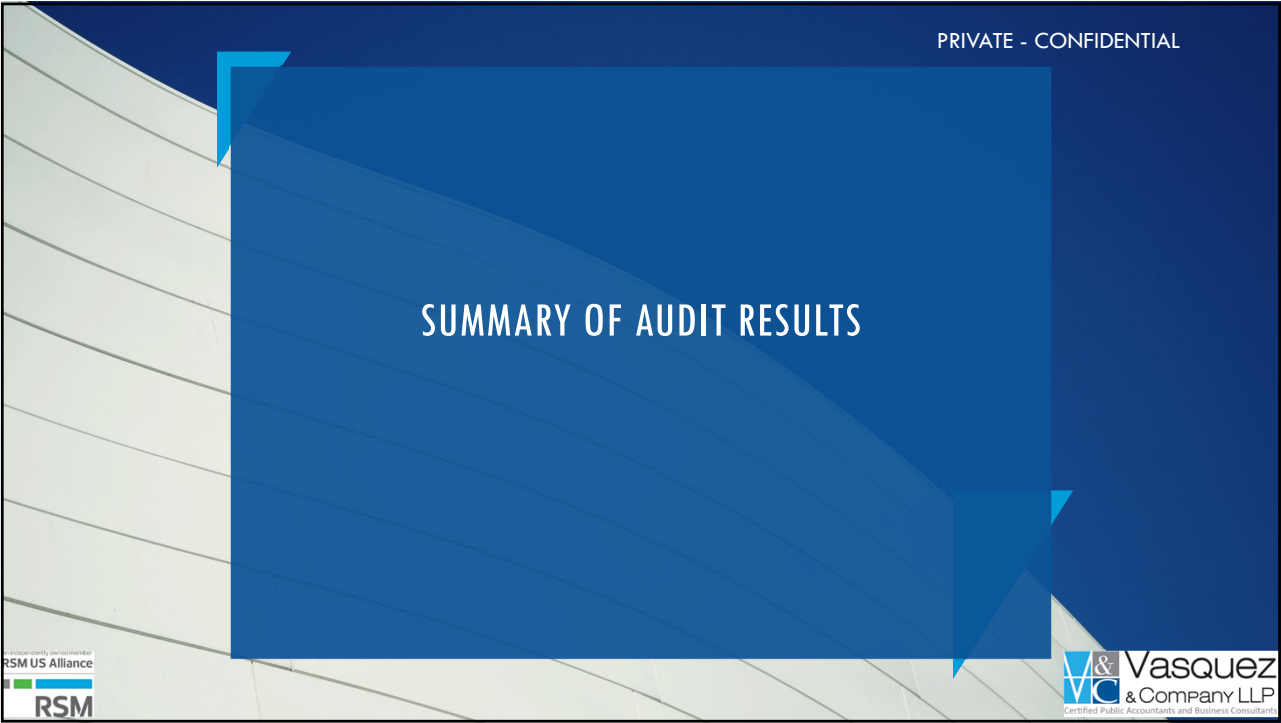
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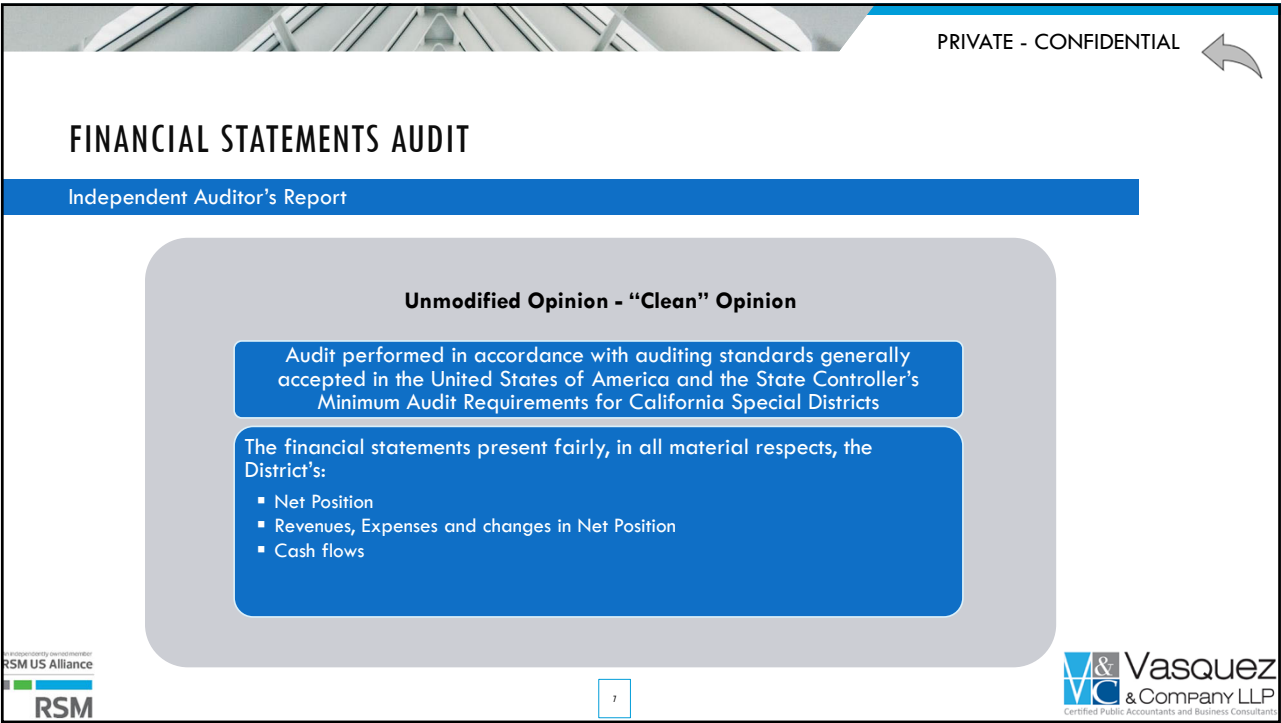
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Item 4 Annual Comprehensive Financial Report (ACFR) presented by the District’s Auditors Vasquez & Co.



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SUMMARY OF AUDIT RESULTS

GASB Pronouncements

The District implemented the following accounting standards during the fiscal year ended June 30, 2021:

- ☐ **GASB 98**, “The Annual Comprehensive Financial Report”, introduced a new acronym “ACFR” to eliminate “CAFR”.
- ☐ **GASB 95**, *Postponement of the Effective Dates of Certain Authority Guidance*, provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic.

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SIGNIFICANT AUDIT AREAS

AN OVERVIEW

- ☐ Information Technology Controls
- ☐ Management Override of Controls – fraud risks
- ☐ Cash and Investments
- ☐ Receivables and Charges for Services, Property Taxes
- ☐ Capital Assets
- ☐ Net Pension Liability, Net OPEB Liability and the related accounts
- ☐ Contingencies and Claims
- ☐ COVID 19 – impact on asset impairment and going concern

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SIGNIFICANT AUDIT AREAS

Information Technology Controls

Updated our understanding of the General IT Controls of the District. The areas reviewed include the following:

IT Organization and Management

IT Policies and Procedures

Change Management

Information Security/ User Access Management

Computer Operations (e.g. capacity planning, network management, helpdesk)

Incident Management

Data Integrity (DRP, backup, restoration, retention)

Management Override of Controls (Fraud Risk)

Obtained an understanding of the District's financial reporting process.

Examined selected journal entries and other adjustments.

Conducted procedures to evaluate fraud risks.

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SIGNIFICANT AUDIT AREAS

Continued

Cash and Investments

Tested controls over cash receipts and disbursements.

Confirmed material cash and investment balances as of June 30, 2021.

Tested bank reconciliation statements and transfers for proper cut-off.

Reviewed valuation of investments.

No material exceptions were noted.

Receivables and Charges for Services, Property Taxes

Reviewed the revenues recognized during the fiscal year against the District's revenue recognition policy.

Performed tests of controls over cash receipts process.

Examined supporting documents for subsequent collections.

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

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SIGNIFICANT AUDIT AREAS

Continued

Capital Assets

Examined significant additions during the year.

Tested the reasonableness of depreciation.

No material exceptions were noted.

Net Pension Liability,
Net OPEB Liability,
and Deferred
Inflows/Outflows
of Resources
Related to Pension
and OPEB

Obtained and reviewed the valuation reports.

Reviewed the actuarial assumptions used in the valuation reports.

Tested the census data.

Recalculated the net pension liability using the CalPERS 68 tool.

No material exceptions were noted.

Contingencies
and Claims

Reviewed legal responses for any commitments made subsequent to year end and evaluated if adjustment is necessary.

All outstanding legal commitments are properly accrued and disclosed.

No material exceptions were noted.

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SIGNIFICANT AUDIT AREAS

Continued

COVID 19
(impact on asset
impairment and
going concern)

Obtained an understanding on the impact of COVID 19 in the District's operations in FY2021.

Reviewed the impact of COVID 19 in the District's assessment of asset impairment. Management does not expect the impact to be material to the District's June 30, 2021 financial statements.

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PERFORMANCE IMPROVEMENT OBSERVATION

1

Enhance the development, approval, and implementation of IT policies and procedures to address noted observations and to ensure that overall company objectives are met. *(Repeat Finding)*

(The details of our findings and recommendations have been provided to management. Details are not presented herein due to IT Security reasons.)

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STATUS OF 2020 PERFORMANCE IMPROVEMENT OBSERVATIONS

Ensure that formal IT policies and procedures have been adequately developed for the proper administration of IT functions.

- Repeat Finding.

Ensure that signed copies of bond and other legal documents on file for proper documentation.

- Implemented.

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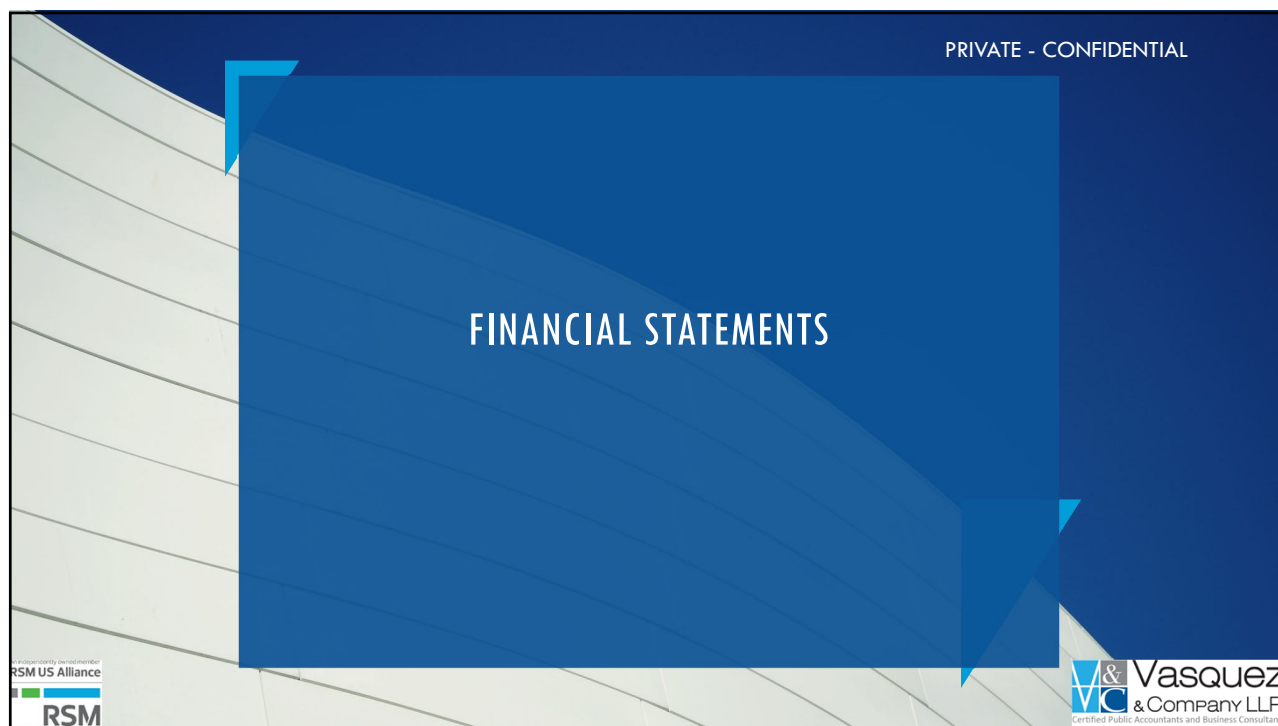
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UWCD Finance and Audit Committee Meeting

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



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		PRIVATE - CONFIDENTIAL			
STATEMENTS OF					
NET					
POSITION					
		June 30		Increase (decrease)	
		2021	2020	\$	%
ASSETS					
Current assets					
Cash		\$ 2,046,318	\$ 2,038,071	8,247	0%
Investments		45,880,905	26,238,771	19,642,134	75%
Receivables					
Accounts receivable, net		9,170,957	7,960,564	1,210,393	15%
Property taxes		97,703	70,070	27,633	39%
Interest		23,041	106,464	(83,423)	-78%
Prepayments		246,693	190,755	55,938	29%
Total current assets		57,465,617	36,604,695	20,860,922	57%
Noncurrent assets					
Restricted investments		-	815,647	(815,647)	-100%
Net OPEB asset		189,136	66,103	123,033	186%
Capital assets not being depreciated		39,699,185	34,069,044	5,630,141	17%
Capital assets being depreciated, net		60,997,221	61,466,604	(469,383)	-1%
Total noncurrent assets		100,885,542	96,417,398	4,468,144	5%
Total assets		158,351,159	133,022,093	25,329,066	19%
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows of resources related to pensions		2,926,737	3,046,958	(120,221)	-4%
Deferred outflows of resources related to OPEB		30,333	171,911	(141,578)	-82%
Total deferred outflows of resources		2,957,070	3,218,869	(261,799)	-8%

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UWCD Finance and Audit Committee Meeting

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

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STATEMENTS OF NET POSITION	LIABILITIES	June 30		Increase (decrease)	
		2021	2020	\$	%
	Current liabilities				
	Accounts payable	2,456,890	2,227,194	229,696	10%
	Deposits	44,247	55,299	(11,052)	-20%
	Accrued interest payable	294,923	165,164	129,759	79%
	Accrued wages and benefits	250,452	426,687	(176,235)	-41%
	Unearned revenue	19,737	74,157	(54,420)	-73%
	Accrued legal liability	730,743	730,743	-	0%
	Long-term debt - due within one year	1,196,353	852,355	343,998	40%
	Total current liabilities	4,993,345	4,531,599	461,746	10%
	Noncurrent liabilities				
	Net pension liability	11,546,367	10,526,612	1,019,755	10%
	Compensated absences	1,425,128	1,139,961	285,167	25%
	Accrued legal liability	730,743	1,461,487	(730,744)	-50%
	Long-term debt - due in more than one year	31,846,928	14,331,049	17,515,879	122%
	Total noncurrent liabilities	45,549,166	27,459,109	18,090,057	66%
	Total liabilities	50,542,511	31,990,708	18,551,803	58%
	DEFERRED INFLOWS OF RESOURCES				
	Deferred inflows of resources related to pensions	743,354	1,212,016	(468,662)	-39%
	Deferred inflows of resources related to OPEB	7,044	667	6,377	956%
	Total deferred inflows of resources	750,398	1,212,683	(462,285)	-38%
	NET POSITION				
	Net investment in capital assets	68,849,478	81,204,599	(12,355,121)	-15%
	Restricted for:				
	Debt covenant	-	815,647	(815,647)	-100%
	State Water Import	2,170,847	1,758,066	412,781	23%
	Unrestricted	38,994,995	19,259,259	19,735,736	102%
	Total net position	\$ 110,015,320	\$ 103,037,571	6,977,749	7%



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STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION		Years Ended June 30		Increase (decrease)	
		2021	2020	\$	%
	Operating Revenues				
	Charges for services	\$ 28,392,365	\$ 26,729,632	1,662,733	6%
	Total operating revenues	28,392,365	26,729,632	1,662,733	6%
	Operating Expenses				
	Salaries and benefits	10,793,756	10,710,800	82,956	1%
	Services and supplies	13,232,147	15,863,934	(2,631,787)	-17%
	Depreciation	2,424,699	2,478,288	(53,589)	-2%
	Other expenses	266,935	8,848	258,087	2917%
	Total operating expenses	26,717,537	29,061,870	(2,344,333)	-8%
	Operating income (loss)	1,674,828	(2,332,238)	4,007,066	-172%
	Non-operating revenues (expenses)				
	Property taxes	4,265,948	4,780,181	(514,233)	-11%
	Grants and contributions	311,624	174,684	136,940	78%
	Investment earnings	65,108	700,083	(634,975)	-91%
	Other income	1,768,405	2,993,251	(1,224,846)	-41%
	Gain on sale of capital assets	12,151	1,034,650	(1,022,499)	-99%
	Interest expense	(1,120,315)	(729,460)	(390,855)	54%
	Non-operating revenues	5,302,921	8,953,389	(3,650,468)	-41%
	Change in net position	6,977,749	6,621,151	356,598	5%
	Net position				
	Net position, at beginning of year	103,037,571	96,416,420	6,621,151	7%
	Net position, at end of year	\$ 110,015,320	\$ 103,037,571	6,977,749	7%

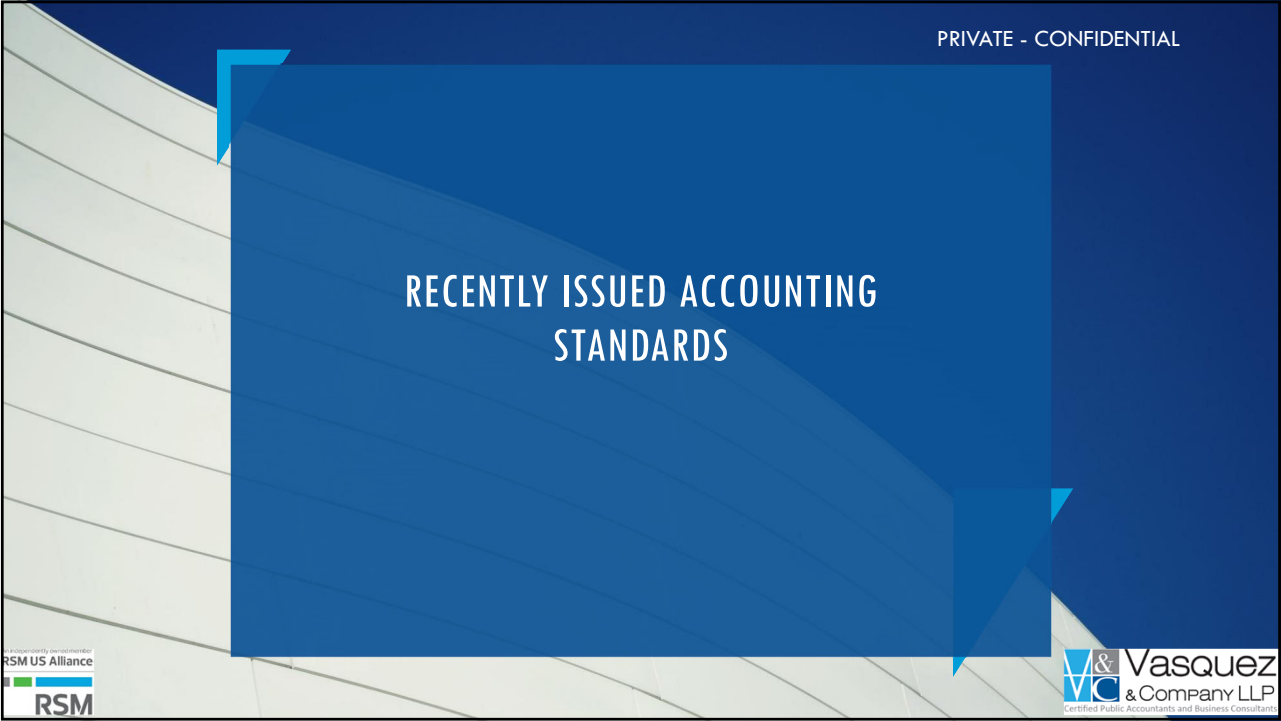


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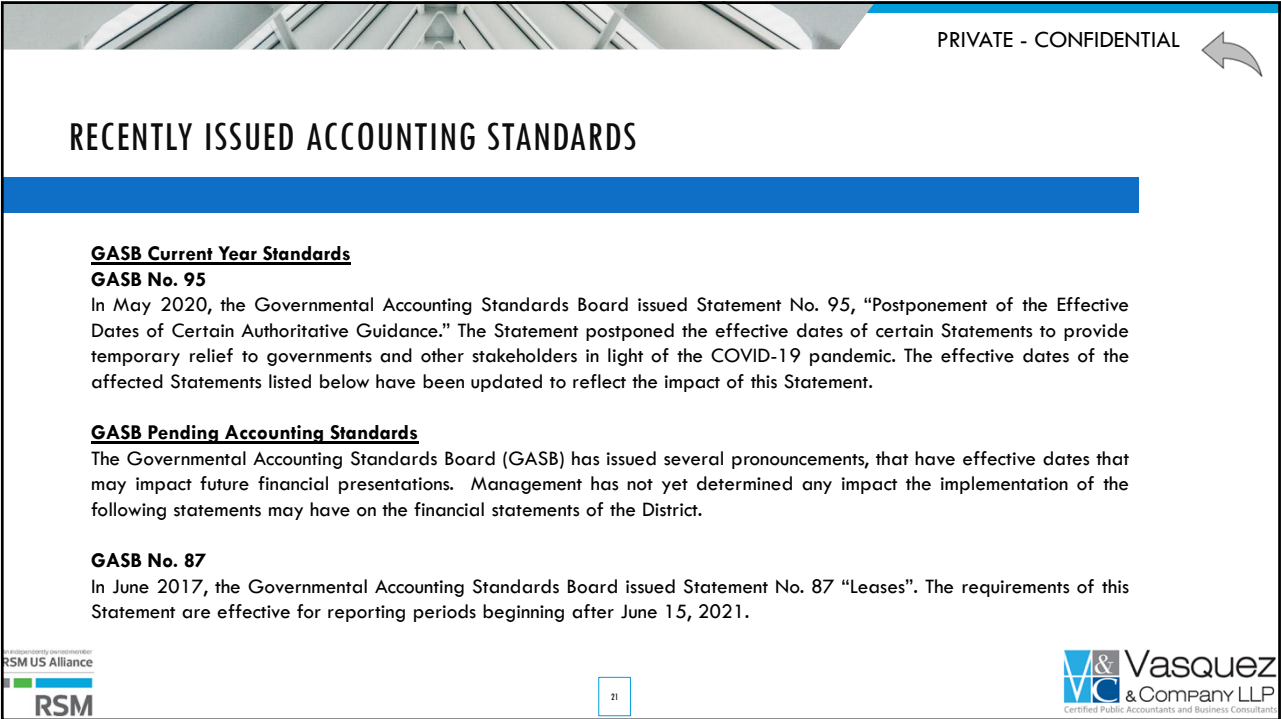
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UWCD Finance and Audit Committee Meeting

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

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RECENTLY ISSUED ACCOUNTING STANDARDS

Continued


GASB Pending Accounting Standards (continued)

GASB No. 89
In June 2018, the Governmental Accounting Standards Board issued Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". The requirements of this Statement are effective for reporting periods beginning after December 15, 2020.

GASB No. 91
In May 2019, the Governmental Accounting Standards Board issued Statement No. 91, "Conduit Debt Obligations." The requirements of this Statement are effective for reporting periods beginning after December 15, 2021.


GASB No. 92
In January 2020, the Governmental Accounting Standards Board issued Statement No. 92, "Omnibus 2020." The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

GASB No. 93
In March 2020, the Governmental Accounting Standards Board issued Statement No. 93, "Replacement of Interbank Offered Rates." The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.




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RECENTLY ISSUED ACCOUNTING STANDARDS


Continued

GASB Pending Accounting Standards (continued)

GASB No. 94
In May 2020, the Governmental Accounting Standards Board issued Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements." The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.


GASB No. 96
In May 2020, the Governmental Accounting Standards Board issued Statement No. 96, "Subscription-Based Information Technology Arrangements." The requirements of this Statement are effective for reporting periods beginning after June 15, 2022.

GASB No. 97
In June 2020, the Governmental Accounting Standards Board issued Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plan – an amendment of GASB Statements No. 14, 84, and a suppression of GASB Statement No. 32." The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.



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AUDITOR’S REQUIRED
COMMUNICATION TO THOSE CHARGED
WITH GOVERNANCE
(AU-C 260)

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REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

Management’s Responsibility	Management has primary responsibility for the accounting principles used, including their consistency, application, clarity and completeness. The District implemented GASB 95 and GASB 98 during the fiscal year ended June 30, 2021.
Consultations with Other Accountants	We are not aware of any consultations by management with other accountants about accounting or auditing matters.
Difficulties with Management	We did not encounter any difficulties with management while performing our audit procedures that require the attention of the Board.
Disagreements with Management	We encountered no disagreements with management on financial accounting and reporting matters as they relates to the current year financial statements.

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REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE


Continued

Significant Accounting Policies	The District's significant accounting policies are appropriate, and management has applied its policies consistently with prior periods in all material respects.
Management's judgments and accounting estimates	<p>Significant items subject to estimates include:</p> <p>The determination of estimated net pension liability and net OPEB liability and the related deferred inflows and deferred outflows of resources related to pension and OPEB,</p> <p>The collectability of receivable, and</p> <p>The determination of useful lives for depreciable assets.</p>



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REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE


Continued

Controversial issues	No significant or unusual transactions or accounting policies in controversial or emerging areas for which there is lack of authoritative guidance or consensus were identified.
Audit Adjustments	All adjustments that we proposed related to GASB 68 and GASB 75 were recorded by the District and are reflected in the financial statements.
Passed Audit Differences	There were no uncorrected misstatements (passed audit differences).
Conditions of Retention	No significant issues were discussed, or subject to correspondence, with management prior to retention.



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REQUIRED COMMUNICATION TO THOSE CHARGED WITH GOVERNANCE

Continued

Material Weakness and Significant Deficiency	There were no material weakness and/or significant deficiency identified.
Irregularities, Fraud or Illegal Acts	No irregularities, fraud or illegal acts or that would cause a material misstatement of the financial statements, came to our attention as a result of our audit procedures.
Management Representations	The District will provide us with a signed copy of the management representation letter prior to issuance of our audit report.

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QUESTIONS

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THANK YOU FOR YOUR TIME
AND ATTENTION



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Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Kris Sofley, Executive Assistant to the General Manager/Clerk of the Board

Date: December 22, 2021 (January 11, 2022 meeting)

Agenda Item: 4 – (Board Motion Item 5.1) Memorandum of Understanding with Palmdale Water District

Staff Recommendation:

The Committee will consider recommending for Board approval a Memorandum of Understanding (MOU) between the United Water Conservation District and the Palmdale Water District (Districts).

Background:

United Water Conservation District, formed under the State Water Conservation Act of 1931, and based in Oxnard, California, and Palmdale Water District, formed as an irrigation district under Division 11 of the California Water Code and based in Palmdale, California, have mutual interests and the desire to act on those interests under the proposed Memorandum of Understanding (MOU).

Both Districts desire to add public value with coordinated activities; enhance funding opportunities due to region-wide benefits; and maximize use of available State Water Project supplies. Both Districts also have complementary staff strengths; manage local groundwater and surface water resources; are involved with reservoir-related recreation operation and management; conduct activities involving endangered species and the related mitigation(s), are engaged with nearby military facilities; have access to the State Water Project (SWP); value local, reliable water supply projects using advanced water treatment; and have relationships with local, state and federal representatives.

By entering into the proposed Memorandum of Understanding (MOU), both Districts agree to cooperatively create regional water-related internship and apprenticeship program(s); coordinate reservoir-related recreation areas for funding and management; engage in transfers/exchanges of available State Water Project (SWP) water; and to coordinate local, reliable water supply projects using advanced water treatment for development and funding.

Fiscal Impact: There is no fiscal impact resulting from entering into the Memorandum of Understanding (MOU), however, future collaborations on various projects as well as future transfers and exchanges of SWP water will result in specific fiscal impacts as well as savings.

Attachment: A. Memorandum of Understanding



**MEMORANDUM OF UNDERSTANDING
BETWEEN
UNITED WATER CONSERVATION DISTRICT
AND
PALMDALE WATER DISTRICT**



United Water Conservation District, formed under the State Water Conservation Act of 1931 and based in Oxnard, California, and Palmdale Water District, formed as an irrigation district under Division 11 of the California Water Code and based in Palmdale, California, (Districts) have mutual interests and the desire to act on those interests under this Memorandum of Understanding (MOU). More specifically,

The Districts desire:

- Adding public value with coordinated activities
- Enhancing funding opportunities due to region-wide benefits
- Maximizing use of available State Water Project (SWP) supplies

Further, the Districts:

- Have complementary staff strengths
- Manage local groundwater and surface water resources
- Are involved with reservoir-related recreation operation and management
- Conduct activities involving endangered species and the related mitigation(s)
- Are engaged with nearby military facilities
- Have access to the SWP
- Value local, reliable water supply projects using advanced water treatment
- Have relationships with local, state, and federal representatives

Now, Therefore, the Districts agree to cooperatively:

1. Create regional water-related internship and apprenticeship program(s).
2. Coordinate reservoir-related recreation areas for funding and management.
3. Engage in transfers/exchanges of available SWP water.
4. Coordinate local, reliable water supply projects using advanced water treatment for development and funding.

PALMDALE WATER DISTRICT

UNITED WATER CONSERVATION DISTRICT

President, Board of Directors

President, Board of Directors

Secretary, Board of Directors

Secretary, Board of Directors

Date: _____

Date: _____



Staff Report

To: UWCD Finance and Audit Committee Members

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

From: Anthony Emmert, Assistant General Manager

Date: December 22, 2021 (January 11, 2022, meeting)

Agenda Item: 4 – (Board Motion Item 5.2) **Resolution 2022-03** Adding Chief Financial Officer as Signatory to United Water Conservation District’s (District) Bank of Sierra Accounts and Remove Signatories No Longer Affiliated with the District

Staff Recommendation:

The Committee will consider recommending to the full Board adoption of Resolution 2022-03, adding United Water Conservation District’s (District) new Chief Financial Officer as a signatory to the District’s Bank of Sierra accounts and removing signatories that are no longer affiliated with the District.

Background:

This Resolution adopted by the UWCD Board is required by the Bank of Sierra to make any changes to the signatories affiliated with the District’s bank accounts with the institution. As the District’s new Chief Financial Officer begins on January 18, 2022, this Resolution will provide the Chief Financial Officer with the access to bank records as well as signing authorities that are a necessary for the proper execution of the position’s responsibilities.

While we are updating signatories for the District with the Bank of Sierra, the Resolution also includes the removal of signatories no longer affiliated with the District. Those signatories include former Board member Robert Eranio, former Assistant General Manager Robert Siemak and former Chief Financial Officer Joseph Jereb.

Fiscal Impact:

There is no fiscal impact associated with the adoption of Resolution 2022-03.

Attachment: A. Resolution 2022-03

RESOLUTION 2022-03

**A RESOLUTION OF THE BOARD OF DIRECTORS OF UNITED WATER
CONSERVATION DISTRICT AUTHORIZING THE ADDITION OF THE CHIEF
FINANCIAL OFFICER AS SIGNATORY TO UNITED WATER CONSERVATION
DISTRICT'S (DISTRICT) BANK OF SIERRA ACCOUNTS AND THE REMOVAL OF
SIGNATORIES NO LONGER AFFILIATED WITH THE DISTRICT FROM THE
DISTRICT'S ACCOUNTS**

WHEREAS, the United Water Conservation District has hired Brian Zahn as its Chief Financial Officer; and

WHEREAS, the United Water Conservation District desires to authorize Mr. Zahn as a signatory on the District's Bank of Sierra accounts; and

WHEREAS, the United Water Conservation District also desires to remove signatories no longer affiliated with the District from these same accounts, specifically former Board member Robert Eranio, former Assistant General Manager Robert C. Siemak and former Chief Financial Officer Joseph Jereb;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of United Water Conservation District requests the addition of Brian Zahn as an authorized signer on its Bank of Sierra accounts and the removal of Robert Eranio, Robert C. Siemak and Joseph Jereb as authorized signers on those same accounts.

APPROVED AND ADOPTED THIS 12TH DAY OF JANUARY 2022

Michael W. Mobley, President

Sheldon G. Berger, Secretary/Treasurer



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: December 22, 2021 (January 11, 2022, meeting)

Agenda Item: **5 – (Board Agenda Item 3.C) Monthly (November 30, 2021)**
Investment Report
Information Item

Staff Recommendation:

Review and discuss the most current investment report for November 30, 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.



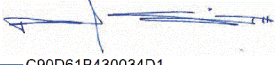
Attachment: Combined Investment Report

United Water Conservation District
Monthly Investment Report
November 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	3,003,804	1	6.43%
US Bank - 2020 COP Bond Balance	19,006,973	1	40.70%
Petty Cash	3,400	1	0.01%
County Treasury	1,644	1	0.00%
LAIF Investments	24,681,671	1	52.84%
Total Cash, Cash Equivalents and Securities	46,697,493		100.00%
Investment Portfolio w/o Trustee Held Funds	46,697,493		
Trustee Held Funds	-		
Total Funds	46,697,493		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	24,681,671	-	24,681,671
	Interest	Interest	
	Earned YTD	Received YTD	Qtrly Yield
	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:  36D23F9D982745E...</p> <p>_____ Mauricio E. Guardado, Jr., General Manager</p>	<p>12/22/2021</p> <p>_____ Date Certified</p>
<p>DocuSigned by:  70D59ECF0D8D46E...</p> <p>_____ Anthony Emmert, Assistant General Manager</p>	<p>12/22/2021</p> <p>_____ Date Certified</p>
<p>DocuSigned by:  C90D61B430034D1...</p> <p>_____ Daryl Smith, Controller</p>	<p>12/22/2021</p> <p>_____ Date Certified</p>

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
November 30, 2021			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	12,465,617	3,645,639	Includes General, Rec & Ranger, Water Conservation
		1,725,000	Reserved for legal expenditures
		5,435,000	Designated for replacement, capital improvements, and environmental projects
		1,659,978	Supplemental Water Purchase Fund
General CIP Funds	5,339,205	5,339,205	Appropriated for capital projects
2020 COP Bond Funds	12,718,187	12,718,187	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	3,202,292	3,202,292	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	331,706	331,706	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	1,998,685	1,998,685	Appropriated for capital projects
OH Pipeline Fund	1,626,382	1,626,382	Delivery of water to OH customers
OH CIP Fund	5,699,031	5,699,031	Appropriated for capital projects
OH Pipeline Well Replacement Fund	507,011	507,011	Well replacement fund
PV Pipeline Fund	387,353	387,353	Delivery of water to PV customers
PV CIP Fund	186,098	186,098	Appropriated for capital projects
PT Pipeline Fund	1,301,991	1,301,991	Delivery of water to PTP customers
PT CIP Fund	933,934	933,934	Appropriated for capital projects
Total District Cash & Investments	46,697,493	46,697,493	



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: December 22, 2021 (January 11, 2022, meeting)

Agenda Item: **6 – Monthly (November 30, 2021) Pipeline Delivery Report**
Information Item

Staff Recommendation

Review and discuss the most current pipeline delivery report for November 30, 2021, that is enclosed.

Fiscal Impact

As shown.

Discussion

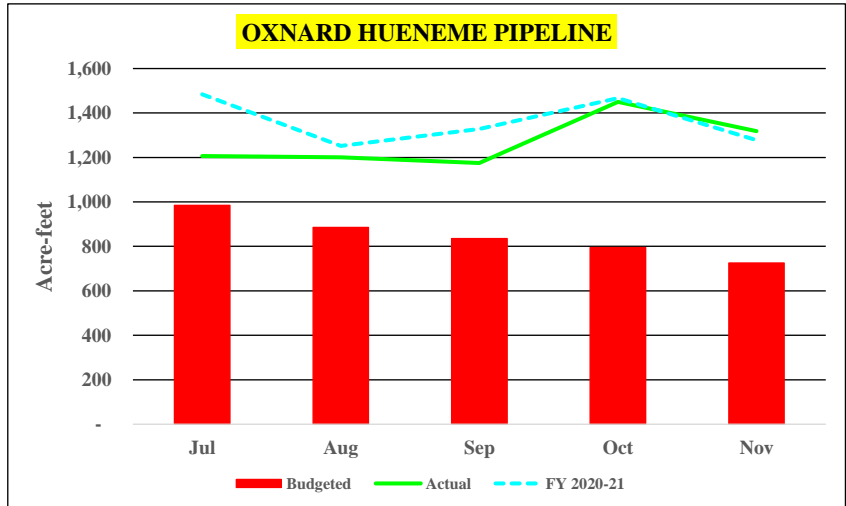
Based on the information included in the attached reports, staff will present a summary and discuss key information as an overview.

Attachment: Pipeline Delivery Report

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

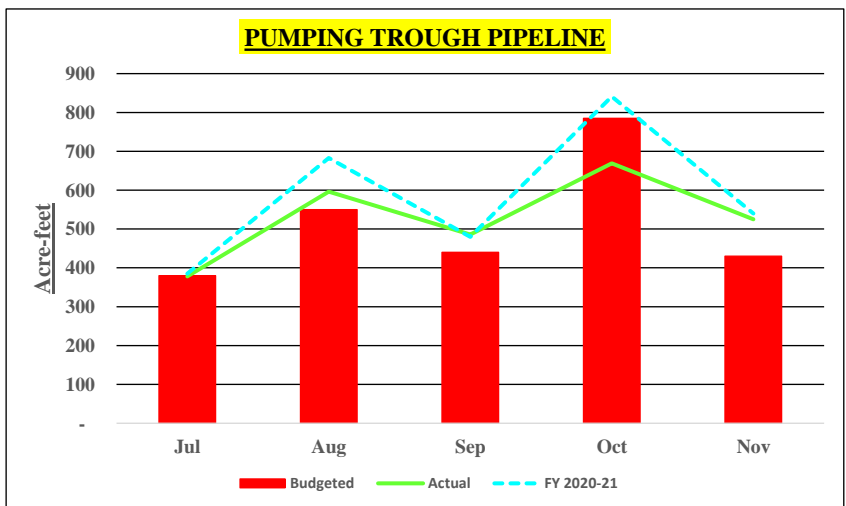
OH Pipeline 21-22			
	Projection	Actual	Difference
Jul	985	1,206	221
Aug	885	1,201	316
Sep	835	1,175	340
Oct	795	1,450	655
Nov	725	1,318	593
Dec	645		
Jan	715		
Feb	645		
Mar	625		
Apr	755		
May	915		
Jun	1,955		
Totals	10,480	6,350	
YTD	4,225	6,350	2,125

YTD Actual to Budget: 50.3%



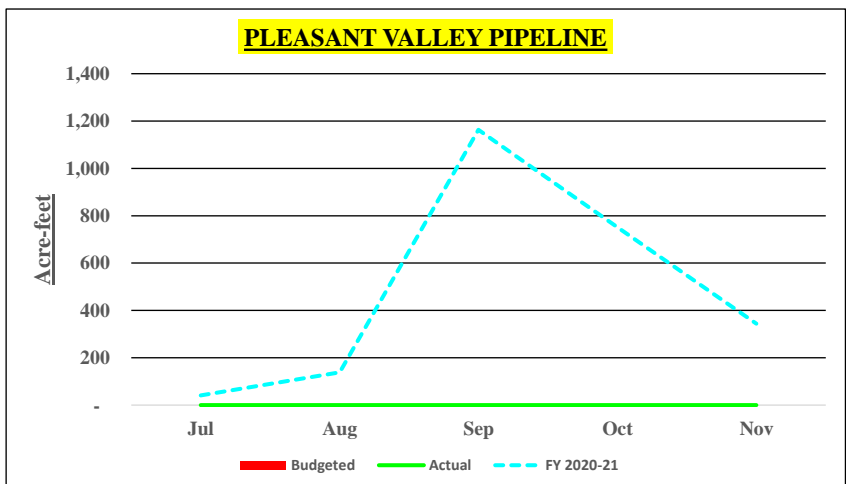
PT Pipeline 2021-22			
	Projection	Actual	Difference
Jul	380	378	(2)
Aug	550	596	46
Sep	440	486	46
Oct	785	669	(116)
Nov	430	525	95
Dec	300		
Jan	230		
Feb	240		
Mar	260		
Apr	450		
May	470		
Jun	470		
Totals	5,005	2,654	
YTD	2,585	2,654	69

YTD Actual to Budget: 2.7%



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%





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: December 22, 2021 (January 11, 2022, meeting)

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

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 November 30, 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 November, 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	125,530	257,819	20,900	133,722	153,331	85,117	255,857	578,082	449,472	1,027,554
Report Total	8,638,957	4,717,713	4,992,941	7,791,165	2,980,127	3,687,185	12,470,672	21,935,143	21,093,553	40,836,465
Previous Report Total	8,616,855	4,680,235	4,991,354	7,769,034	2,965,644	3,686,924	12,470,244	21,919,555	21,043,721	40,771,045
<i>Current Activity</i>	<i>22,103</i>	<i>37,478</i>	<i>1,587</i>	<i>22,131</i>	<i>14,483</i>	<i>261</i>	<i>428</i>	<i>15,588</i>	<i>49,833</i>	<i>65,421</i>

Current Activity Narrative:

- FERC - The activity for November (\$22K) was spent on staff time (\$22K).
- PMF - The activity for November (\$37K) was primarily spent on design (\$35K) and staff time (\$2K).
- Gen/Wtr Cons - The activity for November (\$2K) was spent on staff time (\$2K).
- Freeman - The activity for November (\$22K) was spent primarily on staff time (\$22K) related to HCP support.
- Quagga - The activity for November (\$14K) was spent on staff time (\$14K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There were minimal legal costs associated with the settlement of the City of Ventura Lawsuit.
- Wishtoyo - The activity for November spent on legal fees related to the Wishtoyo complaint was minimal. Legal bills are many times a timing issue as to receipt of invoicing.
- Legal Fees - Includes all legal fees for the District. These fees were dominated by 5th amendment permitting.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by consulting fees.

UPCOMING BOARD MOTION ITEMS

Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
5.3	Engineering Department	Authorize the General Manager to approve proposed change orders in response to adjusted material and equipment costs related to the Buy American Act compliance for the Iron and Manganese Removal Project	Y	451-400-81060	\$1M	--
5.4	Engineering Department	Engineering Services to support the hardened ramp physical modeling	Y	421-400-81020	\$341,254	--
5.6	Park and Recreation Department	Approval of licensing agreement between UWCD and Tommy's Boats, LLC for the Operation of the Marina and Boat Rental Services at the Lake Piru Recreation Area	N	N/A	--	Positive cash flow
TOTAL					\$1.3M	



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: January 7, 2022 (January 11, 2022, meeting)

Agenda Item: 8 – (Board Item 4.5) **Monthly Administrative Services Department Report Information Item**

Staff Recommendation:

The Board will receive this staff report and attached presentation from the Administrative Services Department regarding its activities for the month of December 2021.

Discussion:

Finance

- Completed FY 2020-21 Annual Comprehensive Financial Report and delivered to Board of Directors at December meeting.
- Submitted an application to the Government Financial Officers Association for award for excellence in financial reporting based on FY 2020-21 ACFR.
- Prepared groundwater statements for the first half of fiscal year 2021-22 and delivered to groundwater pumpers.
- Began preparations for FY 2022-23 Budget.
- FY 2019-20 and FY 2020-21 Auditors Financial Reports for Mound Basin GSA and Fillmore and Piru Basins GSA have been completed.

Administrative

- Provided support (and transportation) for the District's ACWA Conference outreach efforts.
 - Organized the District's Toys R Tots toy drive with the Rotary Club of Santa Paula.
 - Organized the District's annual Staff Holiday Party
 - Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the UWCD's Executive Committee, Recreation Committee, Engineering and
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Operations Committee, and Finance and Audit Committee meetings as well as a Special UWCD Board Meeting and the regular UWCD Board meeting in December.

- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Fillmore and Piru Basins Groundwater Sustainability Agency's Board meeting in December.
- Provided administrative assistance for drafting, finalizing, and distributing/posting materials for the Mound Basin Groundwater Sustainability Agency's Board meeting in December.
- Provided support to outreach effort and document preparation for the District's comments and coalition efforts in response to the CalTrout CESA listing petition submitted to the California Fish and Game Commission.

Human Resources

- Prepared onboarding paperwork for new Chief Financial Officer to start on January 18.
- Prepared paperwork for new Technology Systems Manager.
- Posted internal/external Reservations Coordinator position and reviewing applications for the position in coordination with Chief Park Ranger Strahan.
- Posted internal/external Environmental Services Field Technician position and reviewing applications in coordination with Environmental Services staff.
- Continued work with Recreation Dept. to fill Volunteer Camp Host positions.
- Processed employee evaluations and step increases that were scheduled for December.
- Processed several requests for Certificates of Insurance through SDRMA for equipment rentals.
- Submitted and processed 2022 Flexible Spending Plan for staff to be effective January 1, 2022, which also incorporated a change of provider because of a merger.
- Updated 2022 health insurance rates into InCode to reflect 2022 rates for all health plans.
- Processed several year-end updates (SDI, SUI, miscellaneous allowances, etc.) into the UWCD Payroll Processing system.
- Submitted auditor's annual Internal Controls Report to SDRMA.
- Coordinated annual service awards for designated employees to be recognized at January Board meeting.

Safety and Risk Management

- Obtained approval from Ventura County EMS on the District's Public Safety-First Aid Naloxone Procedures and Protocol.
 - Arranged training for two park rangers in achieving Public Safety-First Aid Certification.
 - Partnered with HR to review, evaluate, and incorporate pertinent legislative updates to Rangers Policy Manual.
 - Supported Engineering Department with preparing Annual Security Compliance Certification with FERC.
 - Conducted annual review of Confined Space Entry Permits with O&M.
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- Coordinated/Secured eight hours of confined space refresher training for staff on site in February that will aid in minimizing travel costs and operational disruptions while keeping staff local.
- Updated COVID-19 Prevention Program Plan and provided updates to staff at safety meeting and awareness messaging.
- Coordinated annual replenishment of First Aid supply cabinets and vehicle kits throughout the District.

Technology Systems

- Executive out-brief completed, and recommendations provided for continued improvement by the Department of Homeland Security for our Validated Architecture Design Review.
- Ordered several new laptops to upgrade laptops that had reached their end of use and to improve staff responsiveness and productivity.
- Provided IT and Audio Video support for several District-held committee meetings and events.
- Board of Directors adopted Technology Systems Use Policy.
- Remediated an issue with the Firewall system at Lombard.
- Actively working on integrating new servers for District-wide use.