

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
Tuesday, September 6, 2022 – 10:30 a.m.
UWCD Headquarters, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

COMMITTEE MEMBERS PRESENT:

Lynn E. Maulhardt, chair
Mohammed A. Hasan, director

COMMITTEE MEMBER ABSENT:

Sheldon G. Berger, director

STAFF PRESENT:

Mauricio E. Guardado Jr., general manager
Nyvee De Leon, accounting technician
Jackie Lozano, administrative assistant
Josh Perez, chief human resources officer
Zachary Plummer, technology systems manager
Daryl Smith, controller
Ambry Tibay, senior accountant
Brian Zahn, chief financial officer

PUBLIC PRESENT:

None

OPEN SESSION 10:37 a.m.

Chair Lynn Maulhardt called the meeting to order at 10:37 a.m.

Committee Members Roll Call

The Clerk called roll. Chair Maulhardt as well as Director Hasan were present. Director Berger was absent from the meeting.

1. Public Comment

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

2. Approval of the Agenda

Motion to approve the Committee meeting agenda, Director Hasan; Second, Chair Maulhardt. Voice vote, two ayes (Hasan, Maulhardt); none opposed; one absent (Berger). Motion carries, 2/0/1.

EXECUTIVE (CLOSED) SESSION 10:39 a.m.

Chair Maulhardt moved the Committee meeting into Executive (Closed) Session at 10:39 a.m.

3. Conference with Legal Counsel-Anticipated Litigation

Pursuant to Government Code Section 54956.9(d)(2), 19 cases.



SECOND OPEN SESSION 11:03 a.m.

Chair Maulhardt opened the Second Open Session of the Committee meeting at 11:03 a.m.

4. Oral Report Regarding Executive (Closed) Session

Legal Counsel Jeffrey Frey reported there was no action taken during the Executive (Closed) Session that was reportable under the Ralph M. Brown Act.

5. Approval of Minutes

The Committee received and reviewed the draft Committee meeting minutes of May 31, 2022. Motion to approve the Committee meeting minutes, Director Hasan; Second, Chair Maulhardt. Voice vote, two ayes (Hasan, Maulhardt); none opposed; one absent (Berger). Motion carries, 2/0/1.

6. September 12, 2022, Board Meeting Agenda Items

The Committee reviewed the following agenda items to be considered for approval at the September 14, 2022, Board of Directors meeting:

6a. Board Motion Item 5.1: Resolution 2022-37 Approving a Change of United Water Conservation District's Banking Relationship from Bank of the Sierra to Citizens Business Bank

Chief Financial Officer Brian Zahn presented this motion to the Committee. After a brief discussion between Chair Maulhardt and Mr. Zahn, the Committee members were in favor of recommending approval of the motion to the full Board.

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

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

Information Item

The Committee received and reviewed the expense reimbursement report for all reimbursements of business expenses to staff and board members for the fourth quarter of fiscal year 2021-2022. There were no comments or questions from the Committee. No public comments or questions were offered.

8. Monthly Investment Report (June-July 2022)

Information Item

The Committee members received and reviewed the monthly investment report as presented in the Finance and Audit Committee agenda packet. There were no comments or questions from the Committee. No public comments or questions were offered.

9. Pipeline Delivery Report (June-July 2022)

Information Item

The Committee members received and reviewed the pipeline delivery report as presented in the Finance and Audit Committee agenda packet. There were no comments or questions from the Committee. No public comments or questions were offered.



10. Board Requested Cost Tracking Items

Information Item

The Committee members received and reviewed the costs-to-date that the District had incurred:

- a) as part of the licensing efforts and the probable maximum flood studies for the Santa Felicia Dam;
- b) in relation to general environmental mandates, and CESA;
- c) in relation to litigation with the City of Ventura, Wishtoyo Foundation, Fifth Amendment takings, 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) a summary of Board motion item(s) with fiscal impact.

There were no comments or questions from the Committee. No public comments or questions were offered.

11. Monthly Administrative Services Update

Information Item

Financial updates for the previous months were presented by Mr. Zahn (presentation attached). During the Cash Collections portion of the presentation, Chair Maulhardt requested staff to please provide a year-over-year comparison so that the Committee could see the trends in the numbers. He suggested replacing the images on the slide with graphics. Human Resources Officer Josh Perez added Lake Piru cash collections were up two to three percent over last year. He also mentioned how well Tommy's Boat rental sales were doing, and the great work being done to improve the hiking trails. Mr. Perez continued to present his monthly updates on Administration, Human Resources, Risk Management, and Information Technology.

At the conclusion of the presentations, Chair Maulhardt requested staff to please keep the Committee updated on the status of the District's collection efforts, at least once per quarter or every other month. More so, on a quarterly basis. Also, he requested that staff brief the Committee regarding collection tools that are being used as well as what is working.

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

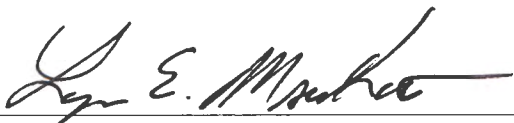
12. Future Agenda Items

No agenda items were brought forward from the Committee.

ADJOURNMENT 11:31 a.m.

Chair Maulhardt adjourned the meeting at 11:31 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 September 6, 2022.

ATTEST: 
Chair Lynn E. Maulhardt



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.

ADMINISTRATIVE SERVICES DEPARTMENT
MONTHLY UPDATE

September 6, 2022

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FINANCIAL UPDATE

CHIEF FINANCIAL OFFICER
BRIAN H. ZAHN

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CASH COLLECTIONS - JUNE

Pipeline: \$ 1.3M

Groundwater: \$ 8K



Property Tax: \$ 210K


2020 COP: \$ 3.2M

Rent: \$ 40K

Lake Piru: \$ 126K

Total: \$ 5M





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LAKE PIRU
CASH COLLECTIONS - JUNE

Day Use: \$ 25K

Concessions: \$9K

Boating & Watercraft: \$ 6K

Boat Storage: \$ 2K

Camping: \$ 67K

Miscellaneous: \$ 17K

Total: \$ 126K





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CASH COLLECTIONS - JULY

Pipeline: \$ 576K



Groundwater: \$ 5.4M


Property Tax: \$ 129K

Rent: \$ 21K

Lake Piru: \$ 124K

Total: \$ 6.3M





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LAKE PIRU
CASH COLLECTIONS - JULY

Day Use: \$ 32K

Concessions: \$12K

Boating & Watercraft: \$ 7K

Boat Storage: \$ 2K

Camping: \$ 56K

Miscellaneous: \$ 15K

Total: \$ 124K





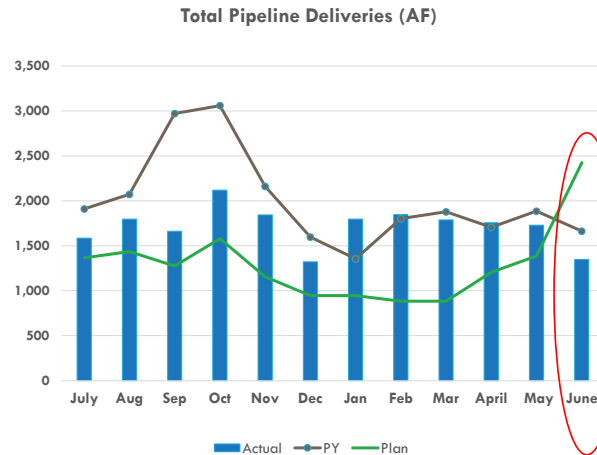
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Item 11 Monthly Administrative Services Update

JUNE 2022 PIPELINE

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$563K	838	1,955	(1,117)
PT	\$274K	493	470	23
PV	\$28K	16	-	16

- Year-to-date June deliveries 26% ahead of Plan and -14% below PY
- Year-to-date June deliveries 28% ahead of Plan and -5% below PY excluding PV



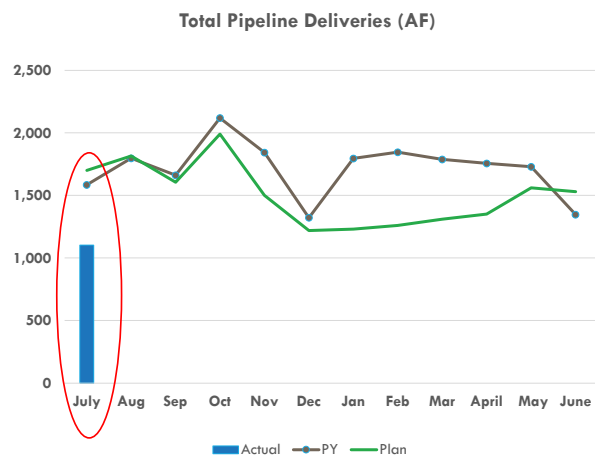
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JULY 2022 PIPELINE

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$717K	795	1,330	(535)
PT	\$200K	309	370	(61)
PV	\$26K	-	-	-


- Year-to-date July deliveries - 35% ahead of Plan and -30% below PY



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UWCD Finance and Audit Committee Meeting Agenda
Item 11 Monthly Administrative Services Update



BOARD MOTION ITEMS with FISCAL IMPACT						
Motion Number	Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
5.4	Engineering	Authorize a Contract with GEI Consultants, Inc. to Develop the 90% Design Phase of the Santa Felicia Dam Outlet Works Improvement Project	Y	051-400-81020-8002-815	\$1,502,018	N/A
5.5	Engineering	Authorize a Contract with GEI Consultants, Inc. to Develop the 60% Design Phase of the Santa Felicia Dam Spillway Improvement Project	Y	051-400-81020-8003-815	\$917,004	N/A
5.6	Operations and Maintenance	Five-year Purchase of State Water from Casitas Municipal Water District. *Fiscal impact is based on a scale of 5-100% of deliveries of Table A allocations	Y	120-910-56015	\$250,000 – \$2,875,000	N/A
				TOTAL	\$2,669,022 – \$5,294,022	

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FINANCE DEPARTMENT	
<ul style="list-style-type: none"> Collected over \$5.4 million in payments for groundwater pumping in July. Continued the billing and estimate process for groundwater, which will be completed the first week of September. Communicated with Department Managers their FY 2021-2022 total spend and created their Budget to Actuals reports and analysis. Began the fiscal year-end close process for FY 2021-2022. Planned for auditor year-end fieldwork, which will take place in the second half of September. New Accountant II continued training on Accounts Payables. 	



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UWCD Finance and Audit Committee Meeting Agenda
Item 11 Monthly Administrative Services Update



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- With the assistance and support of Board President and Director Naumann as well as the General Manager, their attendance at the annual CSDA conference will save the District approximately \$39,966 in next years annual insurance premiums based on this year's rates.
- 457 Plan has begun transition initiation period and recurring calls with Lincoln are taking place weekly. Anticipated timeline of completion is late October 2022.
- Began preparation of new Healthcare rates for preparation of upcoming CalPERS Healthcare Open Enrollment period.
- Entered new FY 22-23 rates into Financial systems such as workers compensation, life insurance.
- Coordinated preparation of and dissemination of cost-of-living increases and administrative leave memos.

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UWCD Finance and Audit Committee Meeting Agenda
Item 11 Monthly Administrative Services Update





CURRENT EMPLOYEE RECRUITMENTS

Field Technician:
Selection pending – Department is reviewing candidates based on recent interviews

Park Ranger Cadet
Job posting closed – interviews completed, physical exams scheduled for September 9th.

Environmental Services Manager:
Position is posted, Linda Purpus will be retiring at the end of April








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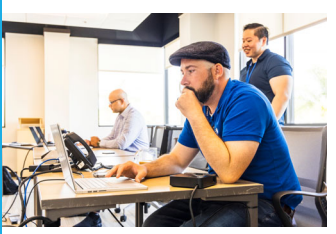
- Transitioned annual occupational hearing testing from utilizing third-party contractor to internally; completed testing of staff covered within District's Hearing Conservation Program and consulted testing results with Program Supervisor (who is a licensed audiologist) as required by Cal/OSHA; also provided a quick refresher course on hearing conservation during safety meeting.
- Completed American Red Cross CPR Instructor Renewal for the latest revision (course content) and earned new Instructor Certificate.
- Delivered an overview of overview of cyber security resources to regional water agencies alongside counterpart from Calleguas during the July AWA VC Emergency Subcommittee Meeting.
- Managed response and required notification to District COVID-19 cases.














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- Additional Audio Video enhancements are in various stages of progress but is anticipated to be completed by the end of this calendar year.
- Technology Systems, Human Resources, and Risk and Safety compiled a district response to a Cyber Inquiry made to the district from the Ventura County Grand Jury to water agencies within its jurisdiction.
- Technology Systems developed, in conjunction with HR a new onboarding tool to ensure process control measures to the effort. The process utilizes Microsoft SharePoint and Microsoft Power Automate for information intake, processing, and messaging.
- The Technology Systems team developed Standard Operating Procedure for Radio Communications that will soon be implemented at the Park Ranger facility.

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Future Agenda Items

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ADJOURNMENT

Thank you!

United Water Conservation District
"Conserving water since 1927"

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