

MINUTES
FINANCE AND AUDIT COMMITTEE MEETING
Wednesday, January 3, 2024, at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

COMMITTEE MEMBERS PRESENT:

Lynn E. Maulhardt, chair
Sheldon G. Berger, director
Catherine P. Keeling, director (arrived at 9:07 a.m.)

STAFF PRESENT:

Mauricio Guardado, Jr., general manager
Anthony Emmert, assistant general manager
Josh Perez, chief human resources officer
Brian Zahn, chief financial officer
Marissa Caringella, environmental services manager
Zachary Plummer, technology systems manager
Sara Guzman, senior accountant
Jackie Lozano, administrative assistant/clerk of the committee

PUBLIC PRESENT:

None.

OPEN SESSION 9:00 a.m.

Chair Lynn Maulhardt called the meeting to order at 9:00 a.m.

Committee Members Roll Call

Two Committee members were present (Berger, Maulhardt) and one was absent (Keeling).

1. Public Comment

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

2. Approval of Agenda

Motion

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

3. Approval of Minutes

Motion

The Committee received and reviewed the draft Committee meeting Minutes of December 4, 2023. Motion to approve the Committee meeting minutes, Director Berger; seconded by Chair Maulhardt. Voice vote, two ayes (Berger, Maulhardt); none opposed; one absent (Keeling). Motion carries 2/0/1.



4. January 10, 2024, UWCD Board of Directors Meeting Agenda Items

The Committee reviewed and discussed the following agenda items to be considered for approval at the January 10, 2024, Board of Directors meeting:

4.1 Request from Pleasant Valley County Water District to Waive Charges for Late Payment

Board Motion

Chief Financial Officer Brian Zahn presented the motion to the Committee for their consideration to the Board. If approved, penalties and interest charges of \$5,684.32 for a late payment would be waived per a request from Pleasant Valley County Water District. After a brief discussion, Committee members agreed to move this request forward to the Board of Directors for approval.

4.2 Recommend the Authorization of a Supplemental Appropriation of Funds for Pleasant Valley Reservoirs Treatment Chemicals

Board Motion

Assistant General Manager Tony Emmert and Mr. Zahn presented the motion to the Committee for their consideration to the Board. If approved, Finance would secure funds for the purchase of treatment chemicals not to exceed \$140,000. Director Catherine Keeling arrived and joined the meeting. After a discussion between Committee members and staff, it was mentioned that other chemical treatments would be researched further and budgeted for as part of an ongoing preventative maintenance program. Committee members agreed to move this request forward to the Board for approval. When presenting this motion to the Board, Chair Maulhardt requested staff to brief Board members as it would be helpful to go through the discussion that took place during this meeting.

5. Business Phone System Review

Information Item

Chief Human Resources Officer Josh Perez and Technology Systems Manager Zachary Plummer provided information to the Committee on the milestones and status of the new phone system. The Committee members appreciated the update and Chair Maulhardt requested staff to briefly mention at the Board of Directors meeting key aspects of the new system such as how its saving the District money (money well spent), more efficient, eliminating robocalls, state of the art equipment, and it makes sense (logical). Chair Maulhardt requested staff to remind him of this during the Board meeting should this be discussed.

6. Monthly Investment Report (November 2023)

Information Item

The Committee received and reviewed the District's investment portfolio and cash position as of November 30, 2023.

7. Monthly Pipeline Delivery Report (November 2023)

Information Item

The Committee received and reviewed the District's pipeline water activities as of November 30, 2023.

8. Board Requested Cost Tracking Items (November 2023)

Information Item

The Committee received and reviewed the costs that the District has incurred through November 30, 2023:



- a) as part of the FERC licensing efforts 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 professional fees over the past several fiscal years; and
- e) a summary of motion item(s) which have a fiscal impact.

**9. Monthly Administrative Services Department Update
Information Item**

The Finance Department monthly update was presented by Mr. Zahn. Mr. Perez presented updates on Human Resources, Risk Management, and Information Technology (presentation attached).

In closing, Chair Maulhardt provided feedback on the process of how to make the Committee meeting process more functional. He appreciated today's meeting being that it was more of a discussion and was pleased with the direction the Committee meetings are going. Directors prefer bullet points and a cut-to-the-chase presentation approach to ask the questions of the Committee. The presentation today was a big improvement from the past.

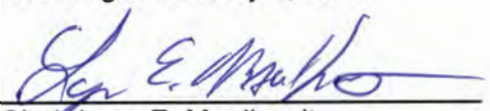
10. Future Agenda Items

There were no future agenda items requested by the Committee members.

ADJOURNMENT 10:01 a.m.

Chair Maulhardt adjourned the meeting at 10:01 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 January 3, 2024.

ATTEST: 
Chair Lynn E. Maulhardt



FINANCE AND AUDIT COMMITTEE MEETING

**Finance and Administrative Services
Monthly Update**

January 3, 2024

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**Financial
Update**

Brian H. Zahn
Chief Financial Officer



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November Cash Collections

UWCD

- Pipeline: \$ 1.7M
- Groundwater: \$ 42K
- Rent: \$ 10K
- Lake Piru: \$ 35K
- Misc.: \$ 5.7M

TOTAL: \$ 7.5M

Lake Piru

- Day Use: \$ 5K
- Concessions: \$ 3K
- Boating/Watercraft: \$ 1K
- Boat Storage: \$ 2K
- Camping: \$ 20K
- Miscellaneous: \$4K
- Prior Year Total: \$ 28K

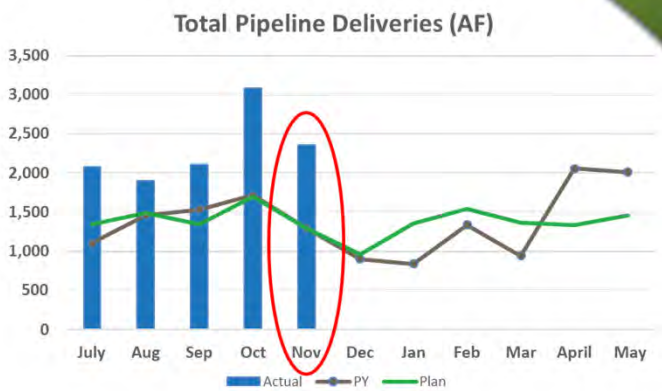
TOTAL: \$ 35K



November 2023 Pipeline

	\$ Billed	Actual AF	Plan AF	Variance
OH	\$869K	1,171	840	330
PT	\$369K	525	450	75
PV	\$186K	661	0	661

- Year-to-date November deliveries are 61% above plan and 62% above prior year.



Board Motion Items with Fiscal Impact

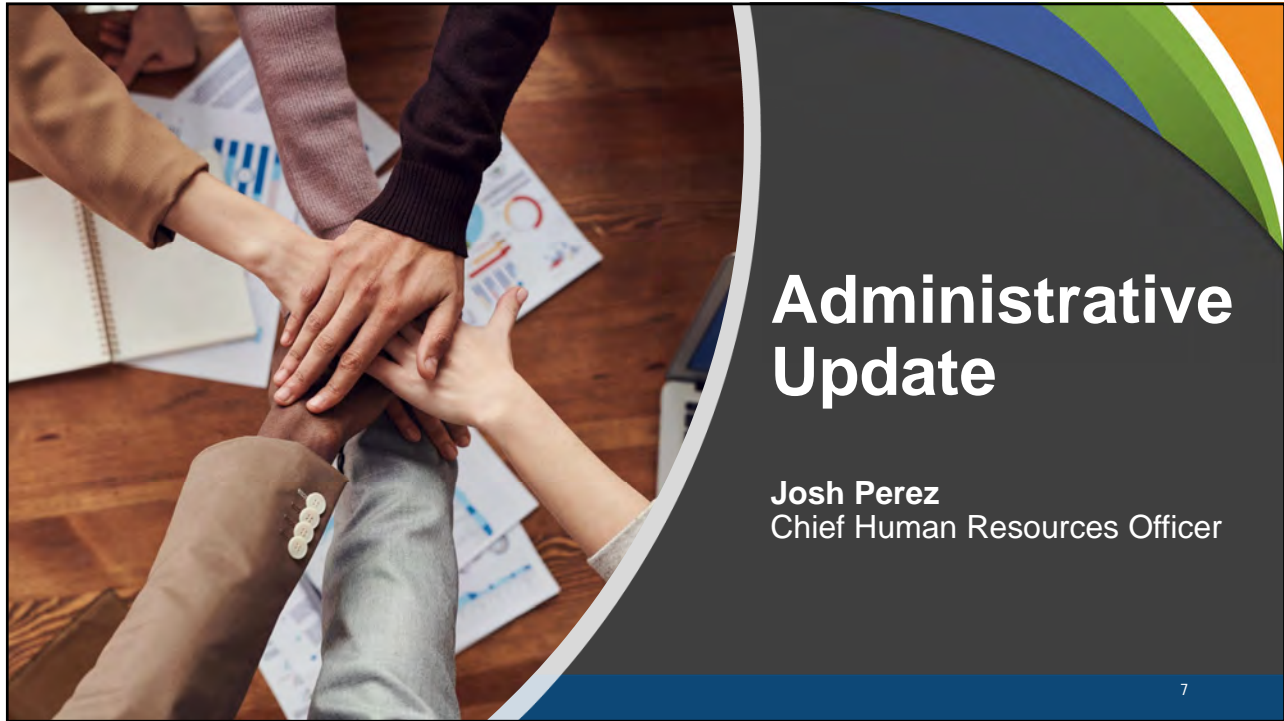
Sponsor	Description/Summary	Budget Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
Finance and Audit	Request from Pleasant Valley County Water District to Waive Charges for Late Payment	N/A	Revenue	\$5,685.32	N
Finance and Audit	Recommend the Authorization of a Supplemental Appropriation of Funds for Pleasant Valley Reservoirs Treatment Chemicals	N	Revenue	\$140K	N
Eng. and Ops.	Recommend the Authorization of a Supplemental Appropriation of Funds for the Freeman Diversion Expansion Project (CIP 8001), Authorize approval of a Contract with GEI Consultants, Inc. for the Hardened Ramp 90% Design	N	Reserves	\$2.1M	N



Finance Department

- Financial audit is currently in the second week of the audit
- FY 2024-25 Budget templates distributed to all budget owners
- 2023-24 rates letter being distributed with January Groundwater Statements
- Leadership and Manager Budget Workshop scheduled for January 9, 2024
- Finalizing selection of fleet management software to manage District fleet
- Groundwater sustainability agency audit complete and financial statements issued





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Human Resources

- Promotions:
 - Park Ranger Cadet to Park Ranger I
Natalie Everton, Michael Groeneveld, and Matt Lundberg
 - Reservations Coordinator to Administrative Assistant I
Katie Prado
 - Recharge O&M Worker I to Water Treatment Operator II
Thomas Gonzalez
- New hire:
 - **Anthony Gonzalez** Water Treatment Operator II starts January 8, 2024
- Annual service awards for tenured employees set for the Board meeting in January
- Processed into Incode:
 - Health insurance to reflect 2024 rates for all health plans
 - End-of-year updates for SDI, SUI, miscellaneous allowances, etc.



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Human Resources (continued)

- Assigned Anti-Harassment Training to all employees as required by California employment law.
- Drafted new License Agreement for staff volunteers and paid staff residing at Lake Piru Recreation Area.
- Provided HR documents in support of Annual Financial Audit.
- Processed the annual Special District Risk Management Authority (SDRMA) insurance renewal.



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Current Employee Recruitments

- Working on recruitments for the following positions, scheduled to close January 2:

Control Systems Supervisor

Interviews scheduled for next week

Senior Park Ranger

Interviews scheduled for this week



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Risk Management

- Collaborated with Cal OES on uploading disaster recovery documents and answering questions on FEMA Grants Portal.
- Aided HR and the Recreation Department in the Park Ranger I interviews as a selection panel participant.
- In coordination with Engineering staff, completed annual SFD Security Plan Update, 10-year Public Safety Plan revision, and EAP Status.
- Completed annual audit of District's Hearing Conservation Program with program's professional supervisor (licensed audiologist).
- Coordinated First Aid cabinets and vehicle kits restocking across all District facilities.
- Certified five District employees in Adult & Pediatric CPR/AED/First Aid.



December 9 Wildfire near
Freeman Diversion



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Technology Systems

- **Total Tickets Closed: 21**
- **Key Issue Types:**
 - IT services and support: 17
 - Employee information update: 3
 - Other: 1
- **Priority Distribution:**
 - Low: 20
 - High: 1
- **30-Day Ticket Creation:**
 - Tickets created during the last 30 days (into December 2023): 50
 - Significant number of tickets
 - Represents a substantial workload
- **Tickets Not Closed:**
 - Open tickets: 41



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