



Board of Directors
Lynn Maulhardt, President
Catherine Keeling, Vice President
Gordon Kimball, Secretary/Treasurer
Keith Ford
Mohammed Hasan
Steve Huber
Rachel Jones

General Manager
Mauricio Guardado

Legal Counsel
David D. Boyer

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING

Tuesday, September 2, 2025, at 10:30 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

OPEN SESSION – ROLL CALL

1. Public Comments
Information Item

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

2. Consent Calendar

All matters listed under the Consent Calendar are considered routine by the Committee and will be enacted by one motion. There will be no separate discussion of these items unless a Committee member pulls an item from the Calendar. Pulled items will be discussed and acted on separately by the Committee. Members of the public who want to comment on a Consent Calendar item should do so under Public Comments. (ROLL CALL VOTE REQUIRED)

2.1 Approval of Agenda
Motion

Approve September 2, 2025, Finance and Audit Committee meeting Agenda.

2.2 Approval of Minutes
Motion

Approve Minutes of June 30, 2025, Finance and Audit Committee meeting.

2.3 Check Recap Monthly Report
Information Item

Review the District's accounts payable recap for June and July 2025.

2.4 Investment Monthly Report
Information Item

Review the District's investment portfolio and cash position for June and July 2025.

2.5 Pipeline Delivery Monthly Report
Information Item

Review the District's pipeline water activities for June and July 2025.



2.6 District Staff and Board Member Reimbursement for Fiscal Year 2024-25 Fourth Quarter Report
Information Item

Review the expense reimbursement report for all reimbursements of business expenses to staff and board members for the fourth quarter of fiscal year 2024-2025.

2.7 Board Requested Cost Tracking Items for Fiscal Year 2024-25 Fourth Quarter Report
Information Item

Review the costs that the District has incurred through June 30, 2025:

- 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 Wishtoyo Foundation, Fifth Amendment takings, and District legal costs over the past several fiscal years; and
- d) in relation to professional fees over the past several fiscal years.

3. UWCD Board of Directors Meeting Agenda Items

Review, discuss, and make a recommendation on the following agenda items to be considered for approval at the September 10, 2025, Board of Directors meeting:

3.1 Adopt a Resolution Approving the Proposed Changes to the Existing Financial Policies and the Adoption of a Proposed New Financial Policy
Motion

Recommend to the full Board adoption of a resolution approving the following proposed changes to the financial policies listed below as set forth in the attached redlines:

- Auditor Rotation and Selection Policy
- Capital Assets Policy
- Disputed or Revised Groundwater Pumping Reports
- Expense Policy - Staff
- Expense Policy - Director and Executive
- Investment Policy
- Procurement Policy
- Vehicle Replacement Schedule and Policy
- Verification of Production Statement

In addition, the adoption of a proposed new financial policy listed below:

- Subscription-based Information Technology Arrangements GASB 96 Policy



3.2 Approve a Request for a Payment Plan and Waiver of Accrued Penalty and Interest Charges from William G. Scholle Ranch LLC

Motion

Recommend to the full Board approval of a payment plan request as well as a waiver of accrued penalty and interest charges from William G. Scholle Ranch LLC.

**4. Administrative Services Department Monthly Report
Information Item**

Review the monthly report from the Administrative Services team as well as receive a verbal presentation of its highlights.

**5. Recreation Department Monthly Report
Information Item**

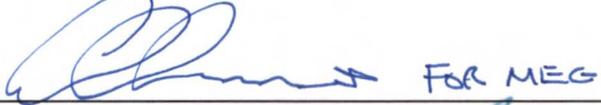
Review the monthly report from the Recreation team as well as receive a verbal presentation of its highlights.

6. Future Agenda Items

The Committee will suggest topics or issues for discussion at future meetings.

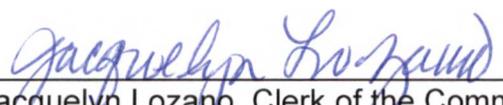
ADJOURNMENT

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:  FOR MEG
Mauricio Guardado, General Manager

Approved: 
Brian H. Zahn, Chief Financial Officer

This agenda was posted Thursday, August 28, 2025, at 9:00 a.m. at the United Water Conservation District Headquarters, Oxnard, CA and www.unitedwater.org.


Jacquelyn Lozano, Clerk of the Committee



United Water

CONSERVATION DISTRICT

STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Jackie Lozano, Clerk of the Committee

Date: August 27, 2025 (September 2, 2025, meeting)

Agenda Item: 2.2 Approval of the June 30, 2025, Finance and Audit Committee Meeting Minutes
Motion

Staff Recommendation:
Approve the attached minutes.



Board of Directors
Lynn Maulhardt, President
Catherine Keeling, Vice President
Gordon Kimball, Secretary/Treasurer
Keith Ford
Mohammed Hasan
Steve Huber
Rachel Jones

General Manager
Mauricio Guardado

Legal Counsel
David D. Boyer

**MINUTES
FINANCE AND AUDIT COMMITTEE MEETING**

**Monday, June 30, 2025, (July Meeting) at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030**

OPEN SESSION

Chair Steve Huber called the meeting to order at 9:01 a.m.

Committee Members Roll Call

Present: Directors Jones and Huber

Absent: Director Keeling

1. Public Comments: None.

2. Consent Calendar

Action: M/S/C (Huber, Jones) to approve the Consent Calendar items.

Vote: Ayes: Jones and Huber; Noes: None; Absent: Keeling.

2.1 Approval of Agenda

Motion

Approved June 30, 2025, Finance and Audit Committee meeting Agenda.

2.2 Approval of Minutes

Motion

Approved Minutes of June 2, 2025, Finance and Audit Committee meeting.

2.3 Check Recap Monthly Report

Information Item

Received and filed.

2.4 Investment Monthly Report

Information Item

Received and filed.

2.5 Pipeline Delivery Monthly Report

Information Item

Received and filed.



3. UWCD Board of Directors Meeting Agenda Items

Review and discuss the following agenda item to be considered for approval at the July 9, 2025, Board of Directors meeting:

3.1 Adopt a Resolution Authorizing the General Manager to Execute State Water Project Purchase Agreements during Calendar Year 2025 up to a Combined Total Cost of \$5 million

Motion

Assistant General Manager Anthony Emmert presented the motion to the Committee for their consideration to the Board (presentation attached).

Action: M/S/C (Jones, Huber) recommend adoption of a Resolution authorizing the General Manager to Execute State Water Project Purchase Agreements during Calendar Year 2025 up to a Combined Total Cost of \$5 million to the full Board of Directors.

Vote: Ayes: Huber, Jones; Noes: None; Absent: Keeling.

4. Administrative Services Department Monthly Report

Information Item

Finance Department monthly highlights were presented by Chief Financial Officer Brian H. Zahn. Chief Human Resources Officer Josh Perez presented monthly highlights from Human Resources, Risk Management, and Information Technology Departments (presentation attached).

With guidance from the General Manager, Director Huber asked to consider adding the UWCD Board members to the Everbridge emergency notification system.

5. Recreation Department Monthly Report

Information Item

Senior Park Ranger Bernard Riedel verbally highlighted activities of the Lake Piru Recreation Area for the Committee.

6. Future Agenda Items

Director Huber polled the Committee for any future agenda items. None were offered.

ADJOURNMENT

Director Huber adjourned the meeting at 9:37 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 June 30, 2025.

ATTEST: _____
Chair Steve Huber



AGENDA ITEM 3.1

RESOLUTION AUTHORIZING AND DELEGATING AUTHORITY TO THE GENERAL MANAGER TO EXECUTE STATE WATER PROJECT PURCHASE AGREEMENTS DURING CALENDAR YEAR 2025 UP TO A COMBINED TOTAL EXPENDITURE OF \$5 MILLION

Finance and Audit Committee Meeting
June 30, 2025



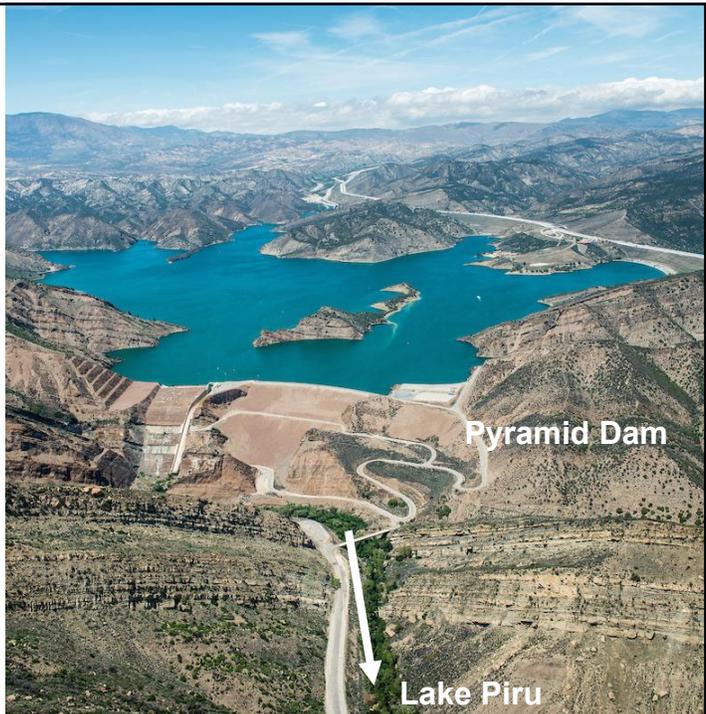
1

2025 SWP Purchases

- Current Available = 4,185 AF
- Strategic Plan = 8,000 AF/Year
- In negotiations with other SWC
- Target = 6,000 AF @ 250-350 \$/AF

BUT!

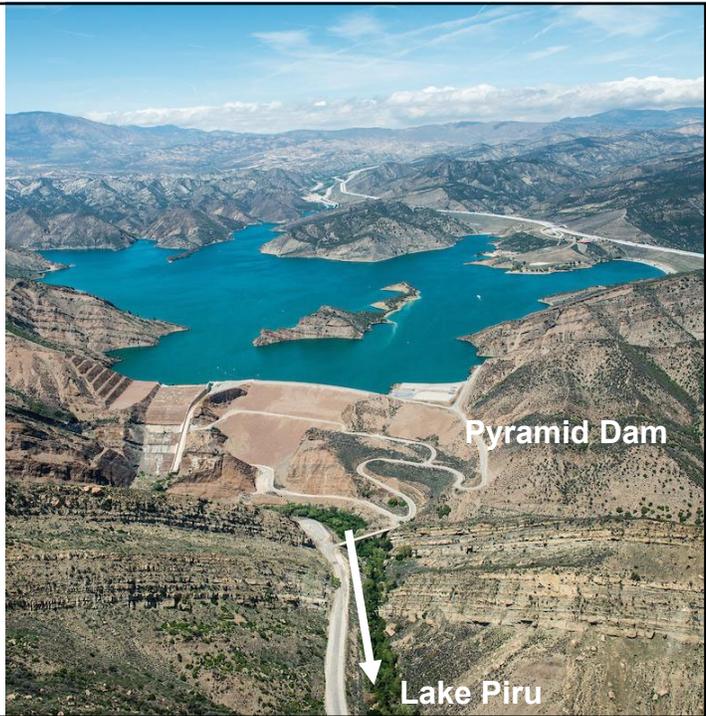
- Pyramid Dam max. SWP release = 3,150 AF/Year



2

Additional Work Needed

- First, approval of variance for Pyramid FERC License to release up to 25,000 AF/Year
- Then, execute SWP Transfer Agreements
- Then, obtain DWR approval of SWP Transfer
- Then, release purchased SWP water by end of 2025
- Resolution will expedite approvals by UWCD



3

Resolution

Adopt Resolution Authorizing and Delegating Authority to the General Manager to Execute State Water Project Purchase Agreements During Calendar Year 2025 up to a Combined Total Expenditure of \$5 million



4

4



FINANCE AND AUDIT COMMITTEE MEETING

**Finance and Administrative Services
Monthly Update**

June 30, 2025 (July meeting)

5



**Financial
Update**

Brian H. Zahn
Chief Financial Officer

6

Finance Department

- S&P - Wildfire Mitigation Questionnaire
- Rates Analysis
- Year-end Close
- WIFIA Construction loan



7

7

May 2025 Cash Collections

UWCD	Lake Piru
Pipeline: \$ 2.04M	Day Use: \$ 4K
Groundwater: \$ 26K	Concessions: \$ 19K
Rent: \$ 9K	Boating/Watercraft: \$ 10K
Lake Piru: \$ 130K	Boat Storage: \$2K
Misc.: \$ 3.2K	Camping: \$ 69K
TOTAL: \$ 5.4M	Miscellaneous/Filming: \$ 29K
	TOTAL: \$ 130K
	Prior Year Total: \$ 134K



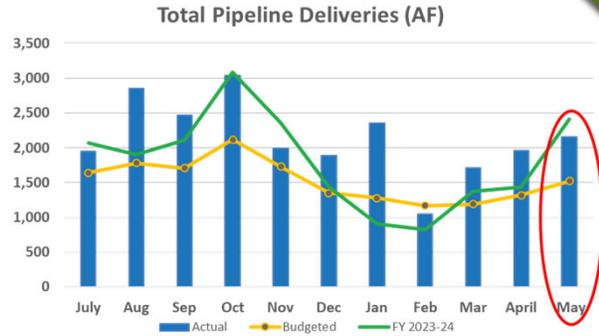
8

8

May 2025 Pipeline

	Actual AF	Budget AF	Variance AF	Actual \$
OH	956	980	-24	\$1.03M
PTP	745	540	207	\$757K
PV	452	0	452	\$175K

Year-to-date deliveries are 39% above plan and 18% above prior year.



Penalty and Interest Waiver Requests

Date	Well Number	Operator	Period(s)	Amount	Board Approval
09/21/22	01N21W19B03S	DFK CORPORATION	1/1/2022 - 06-30-2022	\$ 17.90	
09/27/22	02N21W07P03S	Lloyd-Butler Mutual	1/1/2022 - 06-30-2022	\$ 685.84	
09/27/22	02N21W07P04S	Lloyd-Butler Mutual	1/1/2022 - 06-30-2022	\$ 2,268.56	
09/27/22	02N21W07K03S	Lloyd-Butler Mutual	1/1/2022 - 06-30-2022	\$ 1,983.80	
12/05/22	02N22W03L01S1	Shakoor, Lisa	1/1/2022 - 06-30-2022	\$ 12.16	
04/01/24	03N21W12A01S	Sespe Farm Management	7/1/2023 - 12/31/2023	\$ 191.10	
04/16/24	03N21W09R05S	City of Santa Paula	7/1/2023 - 12/31/2023	\$ 805.94	X
04/16/24	03N21W11J02S	City of Santa Paula	7/1/2023 - 12/31/2023	\$ 10,223.72	X
04/16/24	03N21W15C06S	City of Santa Paula	7/1/2023 - 12/31/2023	\$ 495.65	X
04/16/24	03N21W16A02S,	City of Santa Paula	7/1/2023 - 12/31/2023	\$ 593.77	X
04/16/24	03N21W16A03S	City of Santa Paula	7/1/2023 - 12/31/2023	\$ 13,180.74	X
09/06/24	01N22W06J04S	Saticoy Berry Farms Inc	1/1/2024 - 6/30/2024	\$ 480.07	
09/17/24	04N19W26P02S	Sierra Pacific Farms Inc.	7/1/2023 - 12/31/2023	\$ 1,053.03	X
09/18/24	04N18W19P02S	Sierra Pacific Farms Inc.	7/1/2023 - 12/31/2023	\$ 388.97	X
09/19/24	03N20W03P01S	Sierra Pacific Farms Inc.	7/1/2023 - 12/31/2023	\$ 2,240.70	X
09/20/24	03N20W03J02S	Sierra Pacific Farms Inc.	7/1/2023 - 12/31/2023	\$ 91.84	X



continued

Date	Well Number	Operator	Period(s)	Amount	Board Approval
09/21/24	04N19W26J03S	Sierra Pacific Farms Inc.	7/1/2023 - 12/31/2023	\$ 2,324.96	X
09/22/24	04N18W30E01S	Sierra Pacific Farms Inc.	7/1/2023 - 12/31/2023	\$ 4,979.98	X
12/03/24	04N19W33D03S	Fish and Wildlife	1/1/2024 - 6/30/2024	\$ 1,781.73	X
12/03/24	04N19W33D04S	Fish and Wildlife	1/1/2024 - 6/30/2024	\$ 2,192.90	X
12/03/24	04N19W33D05S	Fillmore Fish Hatchery	1/1/2024 - 6/30/2024	\$ 6,423.36	X
12/17/24	03N20W02H05S	Alan Van Wagner	7/1/2023 - 12/31/2023	\$ 787.29	
03/05/25	04N18W31D02S3	Eva Magdalena	7/1/2024 - 12/31/2024	\$ 222.45	
03/13/25	01N22W13K02S	Aguila Farms	7/1/2023 - 12/31/2024	\$ 908.06	
03/13/25	01N21W04D03S	Edmund Bardi	1/1/2023 - 6/30/2024	\$ 72.32	
03/13/25	02N22W36L01S	Procter & Gamble	7/1/2024 - 12/31/2024	\$ 1,116.77	
03/13/25	04N20W26B03S	Scott Beylik	7/1/2024 - 12/31/2024	\$ 236.81	
03/25/25	03N21W30H02S	County of Ventura	7/1/2024 - 12/31/2024	\$ 108.95	
03/25/25	02N22W08L01S	County of Ventura	7/1/2024 - 12/31/2024	\$ 391.44	
04/17/25	04N18W29E01S	Nancy Trinidad	1/1/2020 - 12/31/2024	\$ 9,034.52	X
06/03/25	03N22W26B01S	Judson T. Cook	7/1/2024 - 12/31/2024	\$ 60.64	
06/03/25	03N20W08C01S	HDH Water System	1/1/2023 - 12/31/2024	\$ 3,658.70	X



Administrative Update

Josh Perez
Chief Human Resources Officer

Human Resources

- Working on recruitments for the following positions:
 - Associate Engineer
 - Engineer
 - Principal Hydrogeologist
- Processed Merit Pay
- Prepared for Cost-of-Living increases (COLAs) and Administrative Leave PAF's
- Prepared promotion paperwork for two positions
- Hired a new Environmental Services Field Assistant



13

13

Risk Management

- Monitored and provided situational updates of Ventura County Fire Department's efforts in battling the Maria Fire in Santa Paula
 - Water from the District's Saticoy facility was utilized to battle the flames
- Implemented District's new Emergency Mass Notification System and utilized it in support of SFD's Emergency Action Plan Annual Coordination Drill
- Coordinated procurement and deployment of additional security cameras at Lake Piru
- Coordinated and liaised with CISA on planning an updated Remote Penetration Test Assessment
 - Significant anticipated cost savings to rate payers



Recreation and IT Staff participating
in Fire Extinguisher Training



14

14

continued

- Supported inquiry to Finance from S&P on Wildfire Mitigation Questionnaire as part of multi-departmental response
- Attended webinars on *The Threat of State Sponsored Actors and Proxies in the United States* by FBI InfraGard
 - Discussed methods to safeguard critical infrastructure vulnerabilities (including water systems) and ways in which these threats can be exploited
- Attended the *Disaster Response, Recovery, and Resilience* by the National Special District Association
 - Covered current grant funding programs as well as strategies that can yield positive submittals



Regional Radio Project Oversight Committee Meeting



Technology Systems

Helpdesk and Technical Support Activity

- In June, 123 tickets were managed covering routine service requests and user support
- Most tickets were categorized under “IT Services and Support” with common topics:
 - VPN and remote connectivity support
 - Printer/scanner troubleshooting
- Tech System Updates and Audit request supporting the annual financial audit
- Account setup for new staff and system access reviews



Technology Staff
Stephanie Cabrera, Anthony Robles,
Chloe Keggen, and Michael Satumba



continued

Ticket Highlights and Time-intensive Resolutions

- Assisted with the configuration of remote desktop firewall rules
- Reviewed and adjusted license assignments linked to computer operating system.

Meeting and Event Support

- Continued to provide Technology Systems support for large-format hybrid meetings in the District Boardroom which also included agency board sessions and administrative events such as:
 - Association of Water Agencies (AWA)
 - Fillmore and Piru Groundwater Sustainability Agencies (GSA)
 - United Water Conservation District Board and Engineering Workshops
 - Ventura County Women in Agriculture
 - Ventura River Watershed Council and related committee meetings





STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer
Sara Guzman, Finance Supervisor

Date: August 25, 2025 (September 2, 2025, meeting)

Agenda Item: 2.3 Check Recap Monthly Report – June and July 2025
Information Item

Recommendation:

Review the District's accounts payable recap report for the months of June and July 2025 that are attached.

No action is required. All expenditures are in accordance with the Board approved budget and approved financial policies of the District.

Attachments:

A Check Recap Monthly Report- June 2025

B Check Recap Monthly Report- July 2025

ATTACHMENT A

June 2025 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$2,764,327.07
Direct Deposit/Payroll Related	\$1,112,604.51
FSA Payment	\$2,753.80
<i>Total Payments Reflected in System</i>	\$3,879,685.38
<u>Top 5 Itemized by Category</u>	
GEI CONSULTANTS, INC	\$614,324.62
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$396,856.25
TORO ENTERPRISES INC	\$256,178.88
SO. CALIFORNIA EDISON	\$182,805.36
GENERAL PUMP COMPANY	\$136,126.23
Total Disbursements 06/2025	\$3,879,685.38

TOP FIVE VENDORS JUNE 2025

Vendor	Check/EFT Number	Check Date	Amount
GEI CONSULTANTS, INC	2941	6/5/2025	\$ 69,463.75
	2987	6/12/2025	\$ 131,770.10
	3037	6/19/2025	\$ 413,090.77
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	3025	6/25/2025	\$ 396,856.25
TORO ENTERPRISES INC	303634	6/25/2025	\$ 256,178.88
SO. CALIFORNIA EDISON	ACH3942	6/6/2025	\$ 16,894.13
	ACH3943	6/13/2025	\$ 149,476.36
	ACH3944	6/20/2025	\$ 4,501.53
	ACH3945	6/26/2025	\$ 11,933.34
GENERAL PUMP COMPANY	303606	6/19/2025	\$ 136,126.23

July 2025 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$4,487,257.34
Direct Deposit/Payroll Related	\$2,934,325.00
FSA Payment	\$1,961.56
<i>Total Payments Reflected in System</i>	\$7,423,543.90
<u>Top 5 Itemized by Category</u>	
CASITAS MUNICIPAL WATER	\$1,905,109.75
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	\$1,321,507.07
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$408,248.40
GEI CONSULTANTS, INC	\$330,458.96
BLACK & VEATCH CORPORATION	\$219,732.06
Total Disbursements 07/2025	\$7,423,543.90

TOP FIVE VENDORS JULY 2025

Vendor	Check/EFT Number	Check Date	Amount
CASITAS MUNICIPAL WATER	ACH3995	7/1/2025	\$ 1,700,705.25
	3137	7/9/2025	\$ 204,404.50
SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY	303674	7/9/2025	\$ 1,320,251.63
	303728	7/31/2025	\$ 1,255.44
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	3215	7/24/2025	\$ 408,248.40
GEI CONSULTANTS, INC	3115	7/2/2025	\$ 158,555.71
	3156	7/9/2025	\$ 107,724.50
	3232	7/24/2025	\$ 64,178.75
BLACK & VEATCH CORPORATION	3104	7/2/2025	\$ 158,655.50
	3219	7/24/2025	\$ 61,076.56



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer
Sara Guzman, Finance Supervisor

Date: August 18, 2025 (September 2, 2025, meeting)

Agenda Item: 2.4 **Investment Monthly Report for June and July 2025**
Information Item

Staff Recommendation:

Review the most current investment report for the months ending June 30, 2025, and July 31, 2025.

Discussion:

None. Informational only.

Fiscal Impact:

As shown.

Attachments:

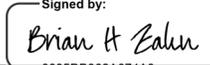
A - Combined Investment Monthly Report for June 2025
B - Combined Investment Monthly Report for July 2025

**United Water Conservation District
Monthly Investment Report
June 30, 2025**

Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	6,461,957	1	12.35%
Petty Cash	5,400	1	0.01%
County Treasury	3,217	1	0.01%
LAIF Investments	45,834,248	1	87.62%
Total Cash, Cash Equivalents and Securities	52,304,822		100.00%
Investment Portfolio w/o Trustee Held Funds	52,304,822		
Trustee Held Funds	-		
Total Funds	52,304,822		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	48,834,248	(3,000,000)	45,834,248
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	1,075,103	1,420,312	4.48%

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:  <small>70D59ECF0D8D46E...</small> Mauricio Guardado, General Manager</p>	<p>On behalf of Mauricio Guardado</p> <p align="right">8/25/2025 Date Certified</p>
<p>DocuSigned by:  <small>70D59ECF0D8D46E...</small> Anthony Emmert, Assistant General Manager</p>	<p align="right">8/25/2025 Date Certified</p>
<p>Signed by:  <small>0083D8302A074A3...</small> Brian H. Zahn, Chief Financial Officer</p>	<p align="right">8/25/2025 Date Certified</p>

United Water Conservation District			
Cash Position			
June 30, 2025			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:		Revenue collected for district operations	
General/Water Conservation	12,022,879	(2,263,074)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		1,253,968	Designated for replacement, capital improvements, and environmental projects
		8,069,984	Supplemental Water Purchase Fund
General CIP Funds	14,414,318	14,414,318	Appropriated for capital projects
	4,815,038	4,815,038	Reserved for CIP Projects
Special Revenue Funds:		Revenue collected for a special purpose	
State Water Project Funds	8,507,550	8,507,550	Procurement of water/rights from state water project
Enterprise Funds:		Restricted to fund usage	
Freeman Fund	2,475,434	2,475,434	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	2,890,575	2,890,575	Appropriated for capital projects
OH Pipeline Fund	2,123,634	2,123,634	Delivery of water to OH customers
OH CIP Fund	1,112,265	1,112,265	Appropriated for capital projects
OH Pipeline Well Replacement Fund	64,177	64,177	Well replacement fund
PV Pipeline Fund	1,176,101	1,176,101	Delivery of water to PV customers
PV CIP Fund	253,558	253,558	Appropriated for capital projects
PT Pipeline Fund	6,333,955	6,333,955	Delivery of water to PTP customers
PT CIP Fund	(3,884,664)	(3,884,664)	Appropriated for capital projects
Total District Cash & Investments	52,304,822	52,304,822	

**United Water Conservation District
Monthly Investment Report
July 31, 2025**

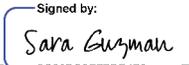
Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	10,078,553	1	19.04%
Petty Cash	5,400	1	0.01%
County Treasury	3,217	1	0.01%
LAIF Investments	42,843,011	1	80.93%
Total Cash, Cash Equivalents and Securities	52,930,182		100.00%
Investment Portfolio w/o Trustee Held Funds	52,930,182		
Trustee Held Funds	-		
Total Funds	52,930,182		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	45,834,248	(2,991,237)	42,843,012
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	-	508,763	4.40%

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.

 <small>DocuSigned by: 70D59ECF0D8D46E...</small>	On behalf of Mauricio Guardado	8/27/2025
<hr/> Mauricio Guardado, General Manager		<hr/> Date Certified

 <small>DocuSigned by: 70D59ECF0D8D46E...</small>		8/27/2025
<hr/> Anthony Emmert, Assistant General Manager		<hr/> Date Certified

 <small>Signed by: 9C96BC3E77DE470...</small>	On behalf of Brian Zahn	8/27/2025
<hr/> Brian H. Zahn, Chief Financial Officer		<hr/> Date Certified

<i>United Water Conservation District</i>			
<i>Cash Position</i>			
July 31, 2025			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	4,422,796	(12,388,057)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		3,671,412	Designated for replacement, capital improvements, and environmental projects
		8,177,441	Supplemental Water Purchase Fund
General CIP Funds	24,602,697	24,602,697	Appropriated for capital projects
	4,815,038	4,815,038	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	6,872,356	6,872,356	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(1,712,290)	(1,712,290)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	6,688,128	6,688,128	Appropriated for capital projects
OH Pipeline Fund	(415,306)	(415,306)	Delivery of water to OH customers
OH CIP Fund	3,536,916	3,536,916	Appropriated for capital projects
OH Pipeline Well Replacement Fund	86,243	86,243	Well replacement fund
PV Pipeline Fund	1,171,151	1,171,151	Delivery of water to PV customers
PV CIP Fund	261,683	261,683	Appropriated for capital projects
PT Pipeline Fund	5,264,969	5,264,969	Delivery of water to PTP customers
PT CIP Fund	(2,664,199)	(2,664,199)	Appropriated for capital projects
Total District Cash & Investments	52,930,182	52,930,182	



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer
Sara Guzman, Finance Supervisor

Date: August 18, 2025 (September 2, 2025, meeting)

Agenda Item: 2.5 Pipeline Delivery Monthly Report for June and July 2025
Information Item

Staff Recommendation:

Review the most current pipeline delivery reports for June and July 2025 that are attached.

Fiscal Impact:

As shown.

Discussion:

Informational only.

Attachments:

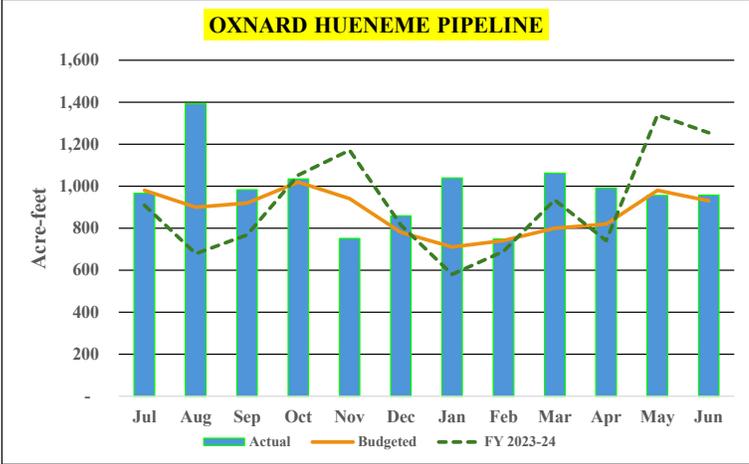
A - Pipeline Delivery Report for June 2025

B - Pipeline Delivery Report for July 2025

United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2024-25 data thru June 30, 2025

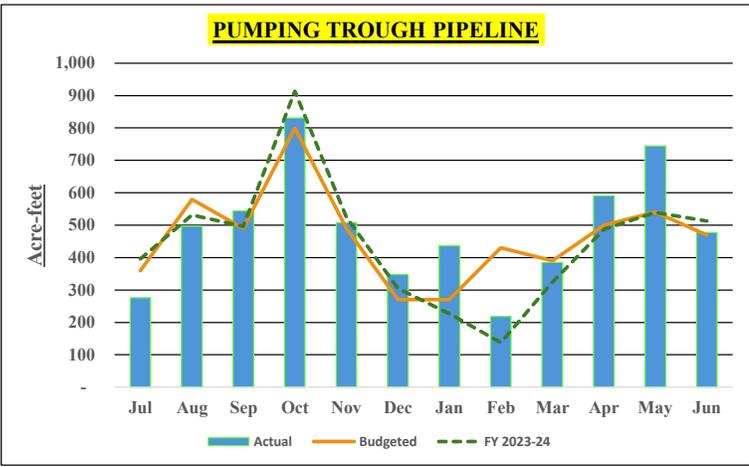
OH Pipeline 2024-25			
	Projection	Actual	Variance
Jul	980	966	(14)
Aug	900	1,392	492
Sep	920	982	62
Oct	1,020	1,034	14
Nov	940	750	(190)
Dec	780	858	78
Jan	710	1,039	329
Feb	740	748	8
Mar	800	1,061	261
Apr	820	991	171
May	980	956	(24)
Jun	930	958	28
Totals	10,520	11,735	1,215
YTD	10,520	11,735	1,215

YTD Actual to Budget: 11.6%



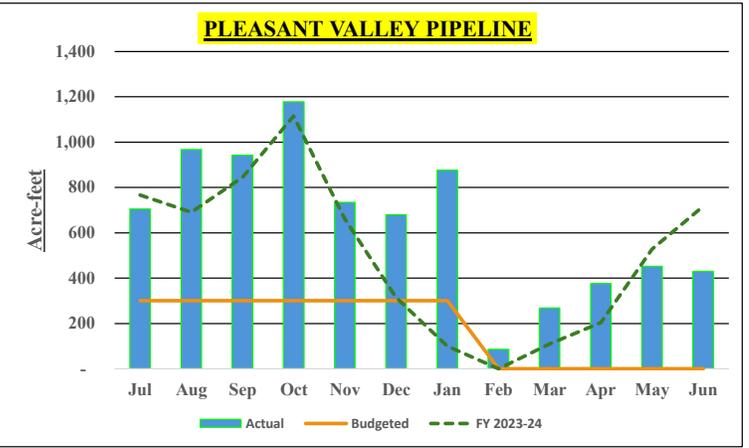
PT Pipeline 2024-25			
	Projection	Actual	Variance
Jul	360	276	(84)
Aug	580	497	(83)
Sep	490	544	54
Oct	800	831	31
Nov	490	508	18
Dec	270	348	78
Jan	270	436	166
Feb	430	219	(211)
Mar	390	385	(5)
Apr	500	590	90
May	540	745	205
Jun	470	478	8
Totals	5,590	5,857	267
YTD	5,590	5,857	267

YTD Actual to Budget: 4.8%



PV Pipeline 2024-25			
	Projection	Actual	Variance
Jul	300	704	404
Aug	300	967	667
Sep	300	942	642
Oct	300	1,178	878
Nov	300	734	434
Dec	300	680	380
Jan	300	876	576
Feb	-	86	86
Mar	-	269	269
Apr	-	377	377
May	-	452	452
Jun	-	429	429
Totals	2,100	7,694	5,594
YTD	2,100	7,694	5,594

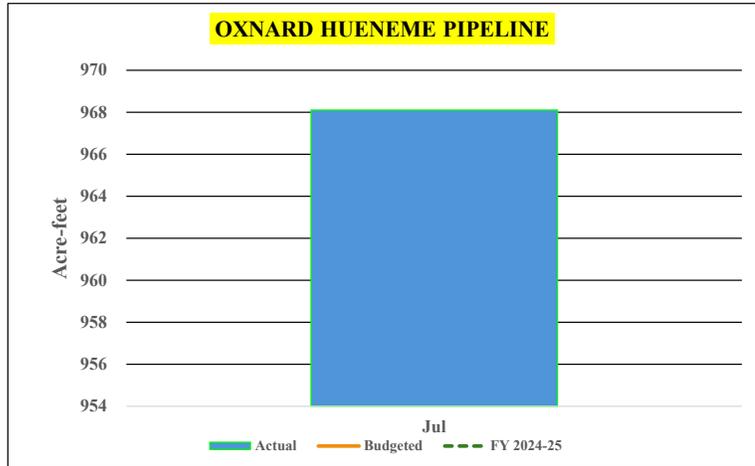
YTD Actual to Budget: 266.4%



United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2025-26 data thru July 31, 2025

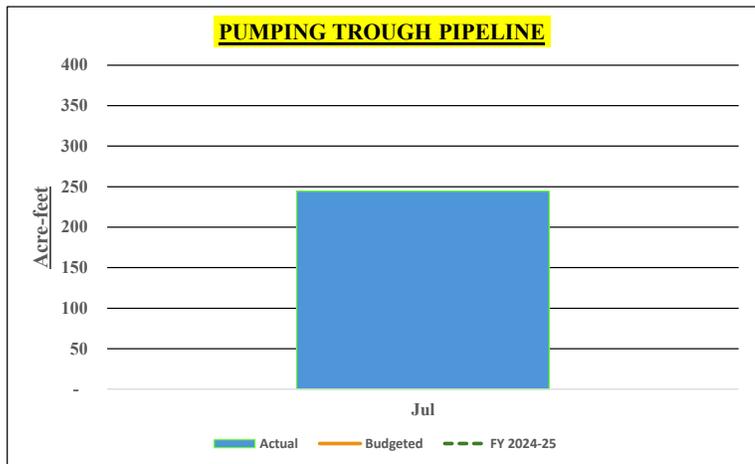
OH Pipeline 2025-26			
	Projection	Actual	Variance
Jul	960	968	8
Aug	970	-	-
Sep	940	-	-
Oct	1,070	-	-
Nov	960	-	-
Dec	820	-	-
Jan	770	-	-
Feb	750	-	-
Mar	840	-	-
Apr	830	-	-
May	1,080	-	-
Jun	1,030	-	-
Totals	11,020	968	8
YTD	960	968	8

YTD Actual to Budget: 0.8%



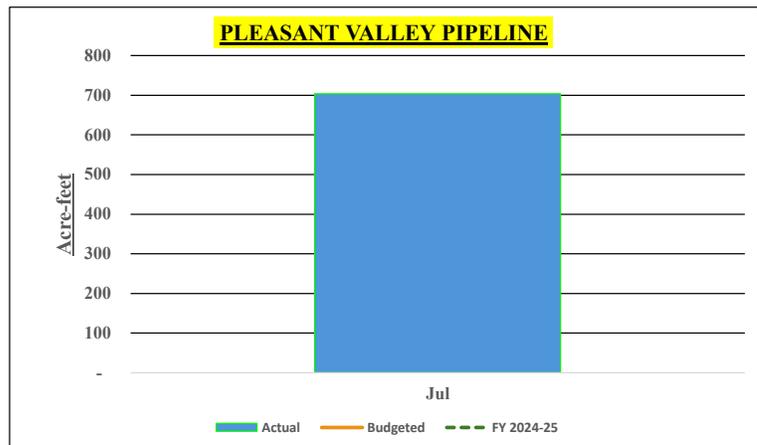
PT Pipeline 2025-26			
	Projection	Actual	Variance
Jul	340	244	(96)
Aug	560	-	-
Sep	500	-	-
Oct	780	-	-
Nov	500	-	-
Dec	300	-	-
Jan	300	-	-
Feb	380	-	-
Mar	380	-	-
Apr	510	-	-
May	560	-	-
Jun	490	-	-
Totals	5,600	244	(96)
YTD	340	244	(96)

YTD Actual to Budget: -28.2%



PV Pipeline 2025-26			
	Projection	Actual	Variance
Jul	495	704	209
Aug	588	-	-
Sep	966	-	-
Oct	996	-	-
Nov	569	-	-
Dec	337	-	-
Jan	465	-	-
Feb	419	-	-
Mar	161	-	-
Apr	318	-	-
May	281	-	-
Jun	405	-	-
Totals	6,000	704	209
YTD	495	704	209

YTD Actual to Budget: 42.2%





STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer

Date: August 15, 2025 (September 2, 2025, meeting)

Agenda Item: 2.6 District Staff and Board Member Reimbursement
Quarterly Report (April 1 through June 30, 2025)
Information Item

Staff Recommendation:

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

Discussion:

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

Please find attached the report detailing the reimbursements made during the fourth quarter of fiscal year 2024-2025.

Attachment:

List of Employees and Directors Reimbursements for Fourth Quarter 2024-2025

ATTACHMENT

**UNITED WATER CONSERVATION DISTRICT
CHECK REPORT
QUARTER ENDED 06/30/2025**

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
TONY HUYNH	SDRMA SPRING EDUCATION	\$358.97	\$358.97	4/7/2025	2670
BERNARD RIEDEL JR	SHARING BOOTH ANNUAL COWBOY FESTIVAL S.C.	\$350.00	\$350.00	4/11/2025	2682
DESTINY RUBIO	TRAVEL SACRAMENTO/VIRGINIA	\$829.72	\$829.72	4/11/2025	2686
JOHN LINDQUIST	TRAVEL EXPENSE EVIDENTIERY HEAR FED COURT	\$392.75	\$392.75	4/21/2025	2717
STEPHEN HUBER	LYFT RECEIPTS TO &FROM RESIDENCE TO LAX AIRPORT	\$309.00	\$309.00	4/21/2025	2726
BERNARD RIEDEL JR	REIMBURSEMENT FOR FOOD PURCHASED FOR LAKE STAFF	\$569.61	\$569.61	5/1/2025	2762
JESSE MITCHELL	REIMBURSEMENT FOR WATER PURCHASED IN FIELD	\$30.45	\$330.45	5/1/2025	2779
	ANNUAL BOOT REIMBURSEMENT 2025	\$300.00			
MIKE KAMINSKI	REIMBURSEMENT FOR T-5 CERTIFICATION COST	\$105.00	\$105.00	5/1/2025	2782
BERNARD RIEDEL JR	REIMBURSEMENT FOR ANNUAL BOOT ALLOWANCE	\$235.90	\$235.90	5/8/2025	2799
JOSH PEREZ	REIMBURSEMENT FOR SDRMA TRAINING COSTS	\$948.11	\$948.11	5/8/2025	2816
STEPHEN HUBER	TRAVEL REIMBURSEMENT / APRIL 2025	\$139.20	\$139.20	5/8/2025	2831
ADRIAN QUIROZ	REIMBURSEMENT FOR USSD CONFERENCE COSTS	\$437.13	\$437.13	5/15/2025	2837
JOSH PEREZ	REIMBURSEMENT FOR ACWA CONFERENCE TRAVEL COSTS	\$1,158.88	\$1,158.88	5/22/2025	2885
PATRICK O'CONNELL	REIMBURSEMENT FOR TRAVEL TO FPBGSA MEETING	\$32.69	\$392.69	5/22/2025	2894
	REIMBURSEMENT FOR CA GEOLOGIST/HYDROLOGIST RENEWAL	\$360.00			
JOHN LINDQUIST	REIMBURSEMENT FOR GRAC CONFERENCE COSTS	\$128.29	\$128.29	6/5/2025	2949
JOSH PEREZ	REIMBURSEMENT FOR RETIREMENT GIFT PURCHASED	\$332.95	\$332.95	6/5/2025	2950
TONY HUYNH	REIMBURSEMENT FOR SAFETY BOOTS	\$299.44	\$299.44	6/19/2025	3053
EVAN LASHLY	BOOT REIMBURSEMENT / E.LASHLY	\$236.01	\$236.01	6/25/2025	3071
JOSH PEREZ	REIMBURSEMENT FOR LUNCH MEETING	\$15.85	\$1,243.71	6/25/2025	3079
	REIMBURSEMENT FOR RETIREMENT PARTY FOOD COSTS	\$627.86			
	REIMBURSEMENT FOR RETIREMENT GIFT PURCHASED	\$600.00			
MOHAMMED HASAN	TRAVEL REIMBURSEMENT / MAY 2025	\$734.70	\$734.70	6/25/2025	3084
STEPHEN HUBER	TRAVEL REIMBURSEMENT / MAY 2025	\$764.10	\$764.10	6/25/2025	3091
MAURICIO GUARDADO	DEFENSE COMMUNITIES NATION SUMMIT	\$475.63	\$475.63	4/21/2025	303374
ERNIE FLORES	REIMBURSEMENT / TREATMENT & DISTRIBUTION 3 FEES	\$380.00	\$380.00	5/8/2025	303461
ZACHARY PLUMMER	REIMBURSEMENT FOR DISTRICT TRAINING COSTS	\$699.55	\$699.55	5/15/2025	303517
JERRETT HOWERY	REIMBURSEMENT FOR PC 832 TRAINING CLASS COSTS	\$577.57	\$577.57	5/29/2025	303551
PAUL REYNOSO	REIMBURSEMENT FOR PC 832 CERTIFICATION COURSE COST	\$456.82	\$456.82	5/29/2025	303552
RACHEL JONES	TRAVEL REIMBURSEMENT / MAY 2025	\$400.40	\$400.40	6/19/2025	303608
		\$13,286.58	\$13,286.58		



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer
Sara Guzman, Finance Supervisor

Date: August 13, 2025 (September 2, 2025, meeting)

Agenda Item: 2.7 Board Requested Cost Tracking Items
Information Item

Staff Recommendation:

Review the costs that the District has incurred through June 30, 2025:

- 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; and
- d) in relation to professional fees over the past several fiscal years.

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 June 30, 2025.

Fiscal Impact:

As shown.

Attachment:

Consolidated Cost Summary

United Water Conservation District
 Consolidated Cost Summary Report
 Through June 30, 2025

Fiscal Year	FERC License	PMF Study	Gen/Water Conservation Environmental	Freeman Environmental	Quagga Mussels	City of Ventura Lawsuit *	O. Mykiss CESA Listing	Takings Claim	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	8,738,246
2020-21	298,484	1,692,037	22,583	533,030	348,733	1,540,385	-	259,432	2,301,320	4,841,413	2,115,988	6,957,400
2021-22	731,766	777,246	44,037	385,341	394,269	394,491	-	237,376	1,182,593	2,957,128	1,827,256	4,784,384
2022-23	907,733	921,871	9,189	607,690	288,682	215,063	44,519	294,337	1,749,252	3,393,774	69,178,088	72,571,862
2023-24	803,160	701,326	61,666	460,580	365,313	65,031	64,150	183,790	717,094	4,870,208	3,535,191	8,405,399
2024-25	639,851	1,257,723	138,133	489,850	309,481	1,397	115,675	4,898	900,802	5,389,055	2,108,882	7,497,938
Report Total	11,595,938	8,118,060	5,225,065	9,600,905	4,184,541	4,278,050	224,344	979,832	16,764,556	37,967,226	97,293,498	135,260,724
Previous Report Total	11,276,858	7,313,249	5,189,150	9,469,097	4,076,581	4,276,754	138,266	975,145	16,215,301	35,847,286	96,309,532	132,156,818
<i>Current Activity</i>	<i>319,080</i>	<i>804,811</i>	<i>35,916</i>	<i>131,808</i>	<i>107,959</i>	<i>1,296</i>	<i>86,078</i>	<i>4,688</i>	<i>549,255</i>	<i>2,119,940</i>	<i>983,966</i>	<i>3,103,906</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

- FERC - The activity for Q4 (\$319K) was spent on staff time (\$37K), professional services (\$241K), and legal fees (\$41K).
- PMF - The activity for Q4 (\$805K) was spent on staff time (\$20K), Professional Services (\$768K) and Permitting (\$17K).
- General/Water Cons - There were salary costs (\$18K), legal costs (\$13K), and professional services (\$5K) in Q4.
- Freeman - The activity for Q4 (\$131K) was spent on staff time (\$126K), professional services (\$4K), and supplies (\$1K).
- Quagga - The activity for Q4 (\$108K) was spent on staff time (\$44K), professional services (\$62K), and supplies (\$1.6K) related to quagga mussel eradication and the scientific dive agreement.
- Ventura - There minimal salary costs associated with the settlement of the City of Ventura Lawsuit.
- O. Mykiss CESA - Fourth quarter activity (\$86K) was spent on staff time (\$11K) and Legal Fees (\$75K)
- Takings Claim - Minimal legal fees associated with the Takings Claim.
- Wishtoyo - The activity for Q4 (\$549K) was spent on salaries (\$31K) and legal fees (\$518K) related to the Wishtoyo complaint.
- Legal Fees - Includes all legal fees for the District. These fees were dominated by the OPV adjudication, FCGMA SGMA, SFD FERC and General Counsel.
- Other Prof Fees - Includes all contracted professional fees except legal fees. These fees were dominated by fish passage, SFD EAP, quagga related services, and administrative costs.



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer
Sara Guzman, Finance Supervisor

Date: August 6, 2025 (September 2, 2025, meeting)

Agenda Item: 3.1 Adopt a Resolution Approving the Proposed Changes to the Existing Financial Policies and the Adoption of a Proposed New Financial Policy
Motion

Staff Recommendation:

Recommend to the full Board adoption of a resolution approving the following proposed changes to the financial policies as set forth in the attached redlines:

- Auditor Rotation and Selection Policy
- Capital Assets Policy
- Disputed or Revised Groundwater Pumping Reports
- Expense Policy - Staff
- Expense Policy - Director and Executive
- Investment Policy
- Procurement Policy
- Vehicle Replacement Schedule and Policy
- Verification of Production Statement

In addition, the adoption of a proposed new financial policy listed below:

- Subscription-based Information Technology Arrangements GASB 96 Policy

Discussion:

Periodically the Finance team reviews and evaluates the Financial Policies in effect to determine if any changes are needed based on changes in the law and/or the changing environment that the District is in.

3.1 Adopt a Resolution Approving the Proposed Changes to the existing Financial Policies and the Adoption of a Proposed New Financial Policy Motion

The attached recommended changes will allow the Finance team to work more efficiently, meet IRS guidelines, and clarify areas in the policies that were somewhat vague, so the policies are more easily understood and enforceable.

Fiscal Impact:

There is no financial impact.

Attachments:

Resolution (with redline documents and proposed new policy)

RESOLUTION 2025-_____

A RESOLUTION OF THE BOARD OF DIRECTORS OF UNITED WATER CONSERVATION DISTRICT APPROVING THE PROPOSED CHANGES TO EXISTING FINANCIAL POLICIES AND THE ADOPTION OF A PROPOSED NEW FINANCIAL POLICY

WHEREAS, the Board of Directors of United Water Conservation District (District) has the authority to establish and revise the District's policies; and

WHEREAS, District staff recommends the adoption of updated policies and the establishment of a new financial policy to remain consistent with District management and practices.

BE IT RESOLVED that the Board of Directors of the District hereby approves the following proposed changes to the financial policies listed below as set forth in the attached redlines to this Resolution:

- Auditor Rotation and Selection Policy
- Capital Assets Policy
- Disputed or Revised Groundwater Pumping Reports
- Expense Policy - Staff
- Expense Policy - Director and Executive
- Investment Policy
- Procurement Policy
- Vehicle Replacement Schedule and Policy
- Verification of Production Statement

BE IT FURTHER RESOLVED that the Board of Directors of the District hereby approves adoption of the following new financial policy listed below and attached to this Resolution:

- Subscription-based Information Technology Arrangements GASB 96 Policy

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the proposed changes shall take effect immediately upon the adoption of this Resolution.

The foregoing Resolution was adopted by the Board of Directors of United Water Conservation District by the following vote:

RESOLUTION 2025-__

Page 2

Ayes:

Noes:

Absent:

Abstain:

ADOPTED AND PASSED this 10th day of September 2025.

ATTEST: _____
Lynn Maulhardt, President

ATTEST: _____
Gordon Kimball, Secretary/Treasurer

AUDITOR ROTATION & SELECTION POLICY

Effective September 10, 2025

PURPOSE

The purpose of this policy is to provide for the periodic rotation of independent auditing firms who perform the annual examination of the District's financial statements and render an opinion thereon.

SELECTION PROCESS

A full-scale competitive process will be held at a minimum every five years for the selection of the independent auditing firm. The Finance Division is responsible for conducting the interview and selection process and recommending a firm to the Board.

The then current auditing firm will not be reconsidered to serve beyond a five-year consecutive period. Firms may serve more than a five-year period so long as there is a minimum three-year break in their service or a new partner has been assigned to the account and the Board approves issuing a new contract to the firm.

TERM OF CONTRACT

The initial contract term should be for three years. Providing services are satisfactory, the firm may be retained for an additional two years thereafter.

SCOPE OF SERVICE

The firm will perform the annual audit, prepare required reports and assist staff in analyzing/implementing accounting pronouncements.

AMENDMENTS OR EXCEPTIONS

Amendment of or exceptions to this policy may be made by action of the Board of Directors.

CAPITAL ASSET POLICY

Effective September 10, 2025

OBJECTIVE/PURPOSE

- ▶ To account and record the District's capital assets as required by Generally Accepted Accounting Principles (GAAP) and the Governmental Accounting Standards Board (GASB) Statement No. 34.
- ▶ To maintain a listing of all capital assets at original cost.
- ▶ To calculate depreciation and determine book value of all capital assets.

GENERAL GUIDLINES

- ▶ All capital purchases must conform to the procurement policy.
- ▶ With each budget cycle all capital outlay and capital project requests are reviewed by a District Accountant for applicability to the capitalization threshold and general definitions for fixed assets.
- ▶ Structures and improvements, tangible equipment, intangible assets and vehicles purchased are capitalized each accounting period and depreciation begins the following month after the effective "in operation" date of the asset.
- ▶ Construction in progress projects are reviewed semi-annually in December and June. Assets that are completed during the six-month period are capitalized and begin depreciation as of December 31 or June 30. Qualifying expenditures related to construction in progress projects, including any District employee's compensation (i.e. salary and employee benefits), are capitalized as part of the overall cost of the project.

CAPITALIZATION THRESHOLD

The capitalization threshold for tangible equipment, intangible assets and vehicles purchased or constructed is ~~\$7,500~~\$5,000 or greater with a useful life of two years or more per item. The threshold for structures and improvements purchased or constructed is \$25,000 or greater.

DISCRETE COMPONENTS OF LARGER ASSETS

A single capital asset may be composed of one or more discrete components with a significantly shorter useful life (e.g., roof). In such cases the cost of the components is included in the cost of the larger asset and replacements are treated as a repair. Infrastructure rehabilitation projects are capitalized.

DEPRECIATION METHOD

The District uses the straight-line depreciation method. Land is not depreciated and construction is not depreciated until completed.

The following is the useful life table, by category, used to calculate depreciation:

Asset Class	Type	Years
Equipment	Construction Type (i.e. Tractors, Graders)	25
	Durable Equipment	10
	Furniture	10
	Office Furniture/Equipment	10
	Computer Programs and Models	10
	Meters, Test Equipment, Gauges	5
	Phone Systems	5
	Radio Equipment	5
	Computer Equipment	3
	SCADA Systems	10
	Security Systems	10
	Pumps	5
	Structures & Improvements	Dams
Buildings		50
Wells		50
Pipelines		40
Dam Structures, Canals		40
Park & Recreation Facilities		30
Hydro-Plant		30
Tanks		25
Asphalt		20
Irrigation System		20
Communication towers		20
VFD Variable Drives		15
Recreation Playground/Picnic		15
Fences, Gates		15
Valves and Associated Gates		10
Floating Restrooms		10
Pumps		5
Pumps	5	
Vehicles	Boats	10
	Heavy Duty Vehicles	10
	Automobiles	7
	Trucks, SUVs	7
	ATV – CanAm	7

DISPUTED OR REVISED GROUNDWATER PUMPING REPORTS

Effective September 10, 2025

Policy:

A. Presumption of Correctness

All statements of water production submitted to the District pursuant to Water Code section 75611 are presumed correct, unless the District has probable cause to believe that production is in excess of that disclosed. In which case, the District will follow the procedures set forth in Water Code section 75619, et seq.

B. Request to Revise Water Production Statement within Six Months of Filing

As set forth in Water Code section 75618, upon good cause shown, an amended statement of water production may be filed or a correction of records may be made at any time prior to the final date for filing the next semiannual water production statement under Water Code section 75611.

C. Request to Revise Statement after Six Months of Filing

Under no circumstances will the District consider a request to revise a water production statement that is more than five years old at the time of the request. The District expects that requests for revisions to a water production statement that is made more than six months after filing will be infrequent. The District, in its sole discretion, may grant such a request subject to the following conditions.

The request must be made by the operator of the subject water-producing facility. No request will be considered if made by an operator delinquent in the payment of ground water charges to the District.

The operator requesting the revision bears the burden of providing sufficient evidence of past misreported extraction volumes and/or amounts sufficient to warrant a change in reporting in the sole discretion of the District. The District is not obligated to provide any information other than the original groundwater extraction reports and confirmation of amounts paid to the District.

Requests for reporting revisions will be considered only for periods in which the well in question was under its current ownership. A well owner cannot request a reporting change for a period that pre-dates their acquisition of the well.

In the case of revisions of extraction reports that result in a refund owed the operator, the refund will be paid within 30 days of the mailing of the notice of determination approving the revision request. In the case that the revision results in additional charges owed the District, a notice of determination and an invoice will be issued to the pumper that will include a 10% late penalty and 1% monthly interest on the amount owed calculated from the date of the original statement. That invoice will be due and payable in 30 days following issuance of the invoice, after which point, a 10% late penalty will be assessed and 1% monthly interest will begin to accrue.

Procedure:

- I. The operator of a water-producing facility seeking to revise a past water production statement will initiate the process with a request in writing submitted to the District office. The request must include the following to be considered:
 1. Revision request form (District template)
 2. Original groundwater reports submitted for period(s) in question
 3. Any legitimate documentation supporting claim for revised extraction such as:
 - a. Photographs of meter
 - ~~b. Electric bills~~
 - ~~c. Crop reports~~
 - ~~d. b.~~ Written explanation of reasons for revision
 - ~~e. c.~~ Authorization permitting District staff to inspect the subject water producing facility and property.

- II. a) If the reporting period in question ended less than 12 months from the date of the request AND the total value of the adjustment in extraction fees would be less than \$5,000, District Finance will make a recommendation to the District General Manager or designee, who will approve or deny within 30 days of the receipt of the request. Written notice of the determination shall be mailed to the operator of the water-producing facility at the address as shown by the District's records.

In the event the request is approved, District Finance will issue an invoice or a refund check, as appropriate, within 30 days of the decision. Any invoices issued will be payable within 30 days of the mailing of the invoice, after which period, a 10% penalty will be assessed, and 1% monthly interest will accrue.

A determination made by the District shall be conclusive on all persons having an interest in the water-producing facility involved, and the ground water charges, and the interest and penalties thereon, shall be paid forthwith, unless any such person files with the District's Board of Directors, within 10 days after the mailing of the notice of the determination, a written protest setting forth the ground or grounds for protesting.

Upon the filing of a written protest, the Board shall hold a hearing at which time the determination by the District General Manager will be reviewed. The determination shall be upheld and deemed conclusive if based upon substantial evidence.

At least 10 days before the date fixed for the hearing, a notice of the hearing shall be mailed to the protestant at the address shown on the District's records at least 10 days before the date fixed for the hearing.

Notice of the determination of the Board at the hearing shall be mailed to each protestant at the address shown on the District's records.

- III. If the reporting period in question ended more than 12 months prior to the date of the request, OR if the value of adjustment in extraction fees would be greater than \$5,000, the initial and final determination must be made by the Board. In this case, District Finance will review the request within 30 days of receipt. The Board will then take the request into consideration at the earliest regularly scheduled Board meeting for which time is available on the Board agenda, but no later than 90 days after receipt.

EXPENSE POLICY - STAFF

Effective September 10, 2025

SCOPE

This policy applies to District staff that have occasion to incur expenses on behalf of the District, with the exception of executive management (General Manager and Assistant General Managers).

PURPOSE AND GENERAL PROVISIONS

The intent of this policy is to establish equitable standards and achieve reasonably consistent and fair treatment relating to reimbursement of actual and necessary expenses incurred in the service of the District. It is further intended as a guide for both the preparation of expense reports and for approval of such reports. It is also a means of informing all concerned of their privileges and obligations in the use of District funds for travel, education, and other expenses.

The District recognizes that attendance at workshops, seminars, meetings and conferences provides District staff with a vital forum for the exchange of ideas and methods in all areas of governmental administration, for presenting and receiving information, to provide training and professional growth opportunities, and for advocating legislation of benefit to the District. It is the District's policy to reimburse individuals for all actual and necessary expenses incurred while engaged in such activity. Individuals are expected to exercise good judgment in the expenditure of District funds. Items deemed to be of a purely personal nature are not reimbursable.

ADVANCE APPROVAL

Supervisor or Department Manager approval is required in advance for attendance at all training programs, meetings, seminars and conferences, and/or professional growth events.

Advance approval by the Department Manager and General Manager is required for attendance at all training programs, meetings, seminars and conferences, and/or professional growth events beyond Los Angeles and Santa Barbara Counties that require an overnight stay, air travel and/or involves an expense exceeding \$500.

ALLOWABLE EXPENSES

A. Travel Expenses

1. Airline or other travel accommodations shall be economy class. Travel arrangements will be made through District staff. Airline travel will be arranged so as to be as cost efficient to District as possible, including early booking to minimize costs. Baggage fees are considered part of the cost of airline travel and are an allowable expense.

In cases of trips longer than three hours scheduled flight time, tickets may be booked in premium economy class. (eg; Economy Plus on United Airlines, Main Cabin Extra on American, etc.). Where possible, this class should be booked at time of ticket purchase. The District will not pay for upgrades in any other circumstances. When travelling on District business, the work/meeting schedule will take priority over the travel schedule. As such, opportunities for premium bookings and upgrades may not be available on every trip.

When scheduling flexibility is necessary, a refundable ticket may be purchased.

Travel arrangements and costs for guests are the responsibility of the individual attending and are not considered a District expense.

2. District owned vehicles shall be used by staff assigned a District-owned vehicle or staff that do not receive a mileage allowance, whenever possible when traveling on District business.
3. Personal vehicles may be used if necessary and the staff shall be reimbursed at the standard IRS mileage rate (i.e. \$0.~~7065~~.5 cents a mile for calendar year 2023), but for a total of no more than the cost of round trip airfare. Mileage is to be calculated via the shortest route between the District worksite or point of origin for staff, whichever is less, to the destination and the return. The owner's/driver's auto insurance is responsible for any damage, accident, etc. incurred. Staff who do not receive a monthly mileage allowance must seek approval from their department manager in advance for use of personal vehicles on District business. Employees must provide the District with evidence of personal auto insurance, including liability insurance, in advance of travel.
4. Mileage reimbursement for staff's use of their personal vehicle shall be from the point of origin to destinations in Southern California, including District offices or facilities, as defined as counties south of and including: Monterey, Kern and Inyo Counties and any other destination involving total round-trip mileage equal to or less than such destinations. If the destination is outside these geographic areas (e.g. is in San Francisco, Sacramento, etc.), the individual may elect to drive rather than fly, but shall receive a mileage reimbursement not greater than the cost of a round trip standard economy or coach class airline ticket to that destination. Parking and taxis fees should not be included in the cost of the round trip.
5. Rental automobile costs are reimbursable when justified by the nature of the trip. Except in cases where there are more than three District-affiliated individuals travelling together, only rental of vehicles of full-size standard or smaller are permitted to be reimbursed. Rental of SUVs, minivans or premium/luxury vehicles will not be reimbursed for fewer than four individuals in one vehicle. In such cases, the names of all District-affiliated individuals will be recorded in the expense report. All drivers of rental vehicles must provide their own insurance that covers the rental vehicle. Charges for insurance provided by the rental company will not be reimbursed. Fuel costs will be reimbursed with appropriate receipts.
6. Taxis and other local transportation costs, including ride share apps, incurred to and from businesses, hotels or airports, or in other District-related activities are reimbursable upon submittal of a receipt (see tipping guidelines under Tipping section).
7. Government and group rates offered by a transportation provider shall be used when available.

B. Hotels

1. The cost of hotel or motel accommodations incurred on approved business trips is reimbursable. It is expected that an individual will use accommodations appropriate to the nature of the business trip. Accommodations may be reserved for guests attending a

District-approved function; however, the District will reimburse only the cost of the single person room rate.

2. Government and group rates offered by a lodging services provider will be utilized when available. If a lodging expense is incurred in connection with a conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234 et seq., reimbursement of lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Board member or District staff at the time of booking. If lodging is available at the group rate, and a Board member or District staff elects to stay at a non-group rate hotel which has a higher rate, reimbursement to the director or staff shall not exceed the maximum group rate published by the activity or group sponsor, that is the Board member or staff shall be financially responsible for the difference. If rooms at the group rate are not available, the Board member or staff shall use comparable lodging that is consistent with the requirements of Government Code Section 53232.2(c) and (e), respectively. In such event, a Board member or staff may be reimbursed for up to 110% of the group rate, that is the Board member or staff shall be financially responsible for any amount in excess of 110% of the group rate.

The rates specified in the above paragraph refer to base rates and shall not include transient occupancy taxes or parking.

C. Meals

The actual costs of meals, including tips, incurred on approved business trips is reimbursable. Meals for guests in attendance are the responsibility of the individual, except for business guests invited as part of a District-hosted event.

For staff attending functions, such as training or meetings of professional organizations, the District will reimburse the cost of the event including meals provided. For functions occurring during normal mealtimes and which do not provide meals, meal reimbursement will not exceed \$125 for each full day of travel. For partial days of travel, managers will use their discretion in approving their employees' meal expenses.

See tipping guidelines in section I, below. Itemized receipts are required for all meal expenditures.

The daily meal allowance will be adjusted for those meals included in the cost of the conferences and seminars. It is not the intent of the District to pay twice for the same meal. Exceptions may be made by the General Manager when the traveler is unable to partake in the meal provided.

The limits for daily meals include all aspects of the meal, e.g. appetizer, entrée, dessert and beverages, excluding tip. Meal costs eligible for reimbursement do not include alcohol. Any amount in excess of the maximum limit for the day (excluding tip) shall be the responsibility of the individual.

It is recognized that periodically, District staff may need to use their District-issued credit cards (if issued) or directly pay for meals with and for District guests while conducting District business. Reasonable use of this privilege for this purpose is permissible, provided there is adherence to the above limits, and documentation is provided as to the participants and the business discussed.

D. Communications (Phone calls)

~~All necessary business calls and messages are reimbursable.~~ It is expected that the least expensive method of communications (i.e. use of a mobile phone in lieu of hotel phone) that is consistent with the best interest of the District will be used whenever possible. ~~Staff receiving a cellular phone allowance will adhere to the District's Cellular Phone Allowance Policy.~~

E. Travel Requiring Advance Approval [District Staff]

When overnight lodging is required, a travel authorization form "Request for Travel/Training Approval" must be completed by the staff as follows:

1. The completed travel authorization form must list all actual and anticipated costs associated with attendance at the event and required approvals per the Purpose and General Provisions section. Please include the account number to be used to pay for the associated expense costs and all background information describing the event and attendance arrangements.
2. When required the travel authorization form is submitted to the General Manager for final approval.
3. If the General Manager's approval is granted, a copy of the request is submitted to the designated Finance personnel. If the request is denied, all paperwork is returned to the Department Manager.

F. Advances

If an advance is required for approved travel, please indicate such on the "Request for Travel/Training Approval" form. Advances and District-issued credit cards are appropriate means of funding District-related trips. As stated above, whenever possible, the District will prepay hotel, tuition, airline, etc. costs to vendors with an approved purchase requisition, therefore an advance for these costs will not be necessary. Staff may request an advance for meals, not to exceed the maximum per diem amounts, via a Check/Petty Cash Request form. Upon return, all receipts must be submitted and any excess advance shall be returned to the District.

G. Non-Use of Advance Paid Reservations

Whenever staff makes an advance paid reservation, or the District staff makes a reservation on behalf of the staff, whether for travel, lodging or meals (e.g. conference meal tickets), if the reservation or ticket is unused and the associated expense is not refundable and the staff utilizes alternative arrangements, the expense associated with such alternative arrangements is not reimbursable by the District.

I. Tipping

The District shall cover tipping up to 20% of the cost of meal and transportation service charges.

J. Non-reimbursable expenses

This document covers all reimbursable expenses. Any expenses not specifically mentioned will not be reimbursed without prior General Manager approval.

In no circumstances will the following be reimbursed:

- Hotel movie rentals
- Personal medical expenses not related to a workplace injury
- Personal entertainment such as sight-seeing, movies/theater, golf or other sports (except in the course of District outreach activities).

ADMINISTRATION

This policy shall be administered by the General Manager. The key to prompt reimbursement is proper documentation. This includes a clear statement of the business purpose of the trip, a copy of the meeting/conference agenda, and receipts for business expenses.

Expenses rendered for reimbursement shall be itemized and sufficiently described as to the nature and intent of the expense. Expense reports should be prepared on a monthly basis and submitted to the Finance Division on prescribed forms. To receive reimbursement for authorized travel, please submit a "Travel Expense Claim" form to the Finance Division. A separate Travel Expense Claim is to be submitted for each trip taken. Original documents such as receipts or bills for all hotel charges, the last page of the airline ticket showing the itinerary and costs, usually called the "passenger receipt," and receipts for other expenses must be attached to the Travel Expense Claim for documentation. Credit card charge slips will not serve as adequate documentation for transportation, room or car rental expense. In the event a receipt is lost please provide a written explanation. A copy of the approved "Request for Travel/Training Approval Form" should be attached to the Travel Expense Claim when the travel required advance approval.

The traveler is required to sign the Travel Expense Claim certifying that the amounts included on the report are actual and reasonable. Refunds of unused advances, by a check payable to the United Water Conservation District, should be submitted to the Finance Division with the Travel Expense Claim.

It is the responsibility of each individual, as well as each person approving the Travel Expense Claim, to ensure that there is no appearance nor occurrence of extravagant and/or unsupported expenditures for travel. During the review of these reports, any questionable or incomplete reports may be returned to the individual in order to obtain additional approval or documentation to support expenses.

The Chief Financial Officer shall advise the General Manager of any outstanding matters relating to the administration of this policy. Exceptions to this policy may be authorized by the General Manager.

The Chief Financial Officer or his/her designee shall provide overall oversight of the reimbursement of expenses and shall provide a quarterly report to the Board Finance Committee detailing the expenses of the District of at least one hundred dollars (\$100.00) for each individual charge for service or product received. Additionally, in compliance with Government Code §53065.5, by September 30th of each year, the Finance Division will

submit a detailed report to the Board's Finance Committee that discloses any reimbursement paid to any one employee or member of the Board by the District within the immediately preceding fiscal year of at least one hundred dollars (\$100.00) for each individual charge for service or product received. The report shall be made available for public inspection at the first meeting of the Board of Directors following the Finance Committee submittal.

EXPENSE AND COMPENSABLE ACTIVITY POLICY – BOARD MEMBERS AND DISTRICT EXECUTIVES

Effective September 10, 2025

SCOPE

This policy applies to members of the Board of Directors and to District executive staff (General Manager and Assistant General Managers) that have occasion to incur expenses on behalf of the District.

This policy additionally sets forth the types of activities for which board members may receive compensation and reimbursement for their actual and necessary expenses thereto in accordance with Government Code Section 53232 et seq.

PURPOSE AND GENERAL PROVISIONS

The intent of this policy is to establish equitable standards and achieve reasonably consistent and fair treatment relating to reimbursement of actual and necessary expenses incurred in the service of the District. It is further intended as a guide for both the preparation of expense reports and for approval of such reports. It is also a means of informing all concerned of their privileges and obligations in the use of District funds for travel, education, community and legislative outreach, and other expenses.

The District recognizes that attendance at workshops, seminars, meetings and conferences provides Board members and District staff with a vital forum for the exchange of ideas and methods in all areas of governmental administration, for presenting and receiving information, to provide training and professional growth opportunities. The District also recognizes the importance of building relationships with legislators, regulators and key opinion leaders in local, state and federal government centers. It is the District's policy to reimburse individuals for all actual and necessary expenses incurred while engaged in activities critical to building these relationships. Individuals are expected to exercise good judgment in the expenditure of District funds. Items deemed to be of a purely personal nature are not reimbursable or covered by the District.

A. District Executives

Advance approval by the immediate supervisor and General Manager is required for attendance at all training programs, meetings, seminars and conferences, and/or professional growth events beyond Los Angeles and Santa Barbara Counties that require an overnight stay, air travel and/or involves an expense exceeding \$500.

B. District Board Members

Consistent with the requirements of this policy, Board members may receive reimbursement for their actual and necessary expenses incurred when participating in those activities listed in the "Compensable Activities" section of this policy. Pre-approval of the Board for these expenses is not required.

However, any expenses which are incurred for activities not set forth in the "Compensable Activities" section, or which do not fall within the requirements of this policy (e.g. which exceed the maximum permissible rate), must be approved by the Board of Directors in a public meeting before the expense is incurred, or the expense will not be reimbursed. The only exception to this requirement pertains to lodging expenses, as set forth below.

ALLOWABLE EXPENSES

A. Travel Expenses

1. Airline or other travel accommodations shall be economy class. Travel arrangements will be made through District staff. Airline travel will be arranged so as to be as cost efficient to District as possible, including early booking to minimize costs. Baggage fees are considered part of the cost of airline travel and are an allowable expense.

In cases of trips longer than three hours scheduled flight time, tickets may be booked in premium economy class. (eg; Economy Plus on United Airlines, Main Cabin Extra on American, etc.). Where possible, this class should be booked at time of ticket purchase. Upgrades to premium economy purchased at check-in will be reimbursed. The District will not pay for upgrades in any other circumstances. When travelling on District business, the work/meeting schedule will take priority over the travel schedule. As such, opportunities for premium bookings and upgrades may not be available on every trip.

When scheduling flexibility is necessary, a refundable ticket may be purchased.

Travel arrangements and costs for guests are the responsibility of the individual attending and are not considered a District expense.

2. District-owned vehicles shall be used by executive management staff assigned a District-owned vehicle or staff that do not receive a mileage allowance, whenever possible when traveling on District business.
3. Personal vehicles may be used if necessary and the Board member or staff shall be reimbursed at the standard IRS mileage rate (i.e. \$0.~~7065.5~~ per mile for calendar year 2023), but for a total of no more than the cost of round-trip airfare. Mileage is to be calculated via the shortest route between the District worksite or point of origin for staff, whichever is less, and from the point of origin for Directors, to the destination and the return. The owner's/driver's auto insurance is responsible for any damage, accident, etc. incurred. Executive management staff receiving a monthly mileage allowance shall abide by the terms of this section except where it conflicts with their employment agreement, in which case the terms of the employment agreement shall apply. Staff who do not receive a monthly mileage allowance must seek approval from their department manager in advance for use of personal vehicles on District business. Employees must provide the District with evidence of personal auto insurance, including liability insurance, in advance of travel.
4. Mileage reimbursement for a Board member's use of their personal vehicle shall be from the point of origin to destination and return. Executive management staff receiving a monthly mileage allowance shall abide by the terms of this section except where it conflicts with their employment agreement, in which case the terms of the employment agreement shall apply. Board members may be reimbursed for mileage for up to 10 meetings per month in accordance with Section B of the District Board Members: Compensation and Compensable Activities section of this policy.
5. Rental automobile costs are reimbursable when justified by the nature of the trip. Except in cases where there are more than three District-affiliated individuals travelling together, only rental of vehicles of full-size standard or smaller are permitted

to be reimbursed. Rental of SUVs, minivans or premium/luxury vehicles will not be reimbursed for fewer than four individuals in one vehicle. In such cases, the names of all District-affiliated individuals will be recorded in the expense report. All drivers of rental vehicles must provide their own insurance that covers the rental vehicle. Charges for insurance provided by the rental company will not be reimbursed. Fuel costs will be reimbursed with appropriate receipts.

6. Taxis and other local transportation costs, including ride-share apps, incurred to and from businesses, hotels or airports, or in other District-related activities are reimbursable upon submittal of a receipt (see tipping guidelines under Tipping section).
7. Government and group rates offered by a transportation provider will be utilized when available.

B. Hotels

1. The cost of hotel or motel accommodations incurred on approved business trips is reimbursable. It is expected that an individual will use accommodations appropriate to the nature of the business trip. Accommodations may be reserved for guests attending a District-approved function; however, the District will reimburse only the cost of the single person room rate.

2. Government and group rates offered by a lodging services provider will be utilized when available. If a lodging expense is incurred in connection with a conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234 et seq., lodging costs covered by the District shall not exceed the maximum group rate published by the conference or activity sponsor, provided that lodging at the group rate is available to the Board member or District staff at the time of booking. If lodging is available at the group rate, and a Board member or District staff elects to stay at a non-group rate hotel which has a higher rate, District charges shall not exceed the maximum group rate published by the activity or group sponsor, that is the Board member or staff shall be financially responsible for the difference. If rooms at the group rate are not available, the Board member or staff shall use comparable lodging that is consistent with the requirements of Government Code Section 53232.2(c) and (e), respectively. In such event, the District may pay for up to 110% of the group rate, that is the Board member or staff shall be financially responsible for any amount in excess of 110% of the group rate.

The rates specified in the above paragraph refer to base rates and shall not include transient occupancy taxes or parking.

C. Travel Per diem

In order to provide for the costs of ad-hoc expenses related to District travel, the District will reimburse \$100 per full day of authorized travel outside of the District that requires an overnight stay. The per diem is expected to cover all meals not part of outreach activities and other District business as well as any and all incidental expenses not specifically addressed in this document. The per diem will be claimed on the standard business expense report and will not be paid in advance of travel.

D. District Outreach Events

Periodically Board Members and District Executives engage in activities related to legislative outreach. Recognizing that these events often have irregular schedules and venues, food and

beverages provided as part of these activities will be reimbursed, provided the cost is reasonable for the situation as determined by the General Manager. Alcohol of reasonable cost and quantity may be provided at these events at District expense. Third-party attendees of such events must be verbally approved by the General Manager in advance to assure that the event is pursuant to District objectives and not social in nature.

Meetings of District personnel prior to or following outreach events where food and beverage are provided will be considered part of the outreach activities and as such will be covered by the District and not an incidental expense covered by the abovementioned travel per diem.

Expenses for such activities will be comprehensively documented. Supporting documentation will include a detailed check or invoice (not just a credit card receipt) and a clear accounting of the names, positions and affiliations of all attendees at the event.

E. Communications (Phone calls)

~~All necessary business calls and messages are reimbursable. It is expected that the least expensive method of communications (i.e. use of a mobile phone in lieu of hotel phone) that is consistent with the best interest of the District will be used whenever possible.~~ The Board of Directors will be reimbursed \$50.00 per month for District business related phone/fax costs. Each Director is also eligible for reimbursement of business-related long-distance calls from their personal phone that are not covered by an all-inclusive phone plan upon submittal of their phone bill. ~~Staff receiving a cellular phone allowance will adhere to the District's Cellular Phone Allowance Policy.~~

F. Travel Requiring Advance Approval (District Executives)

When overnight lodging is required, a travel authorization form "Request for Travel/Training Approval" must be completed by the staff as follows:

1. The completed travel authorization form must list all actual and anticipated costs associated with attendance at the event and required approvals per the Purpose and General Provisions section. Please include the account number to be used to pay for the associated expense costs and all background information describing the event and attendance arrangements.
2. When required the travel authorization form is submitted to the General Manager for final approval (Allowable Expenses -Section A).
3. If the General Manager's approval is granted, a copy of the request is submitted to the designated Finance personnel. If the request is denied, all paperwork is returned to the Department Manager.

G. Advances

The District will **not** provide cash advances for travel to board members or executives. Airfare will be paid directly by the District. Whenever possible, the District will prepay hotel, tuition, etc. costs to vendors with an approved purchase requisition, therefore an advance for these costs will not be necessary.

H. Non-Use of Advance Paid Reservations

Whenever staff or Board member makes an advance paid reservation, or the District staff makes a reservation on behalf of the staff or Board member, whether for travel, lodging or meals (e.g. conference meal tickets), if the reservation or ticket is unused and the associated

expense is not refundable and the staff or Board member utilizes alternative arrangements, the expense associated with such alternative arrangements will be reimbursable by the District at the General Manager's discretion.

I. Tipping

The District shall cover tipping up to 20% of cost of the meal and transportation service charges.

J. Non-reimbursable expenses

This document covers all reimbursable expenses. Any expenses not specifically mentioned will not be reimbursed without prior General Manager approval.

In no circumstances will the following be reimbursed:

- Hotel movie rentals
- Personal medical expenses not related to a workplace injury
- Personal entertainment such as sight-seeing, movies/theater, golf or other sports (except in the course of District outreach activities).

DISTRICT BOARD MEMBERS: COMPENSATION AND COMPENSABLE ACTIVITIES

A. Compensation.

Compensation for members of the Board of Directors is established in accordance with section 74208 of the California Water Code, and increases are authorized in accordance with Water Code Section 20202. Actual and necessary expenses incurred by a Board member in the performance of their duties required or authorized by the Board are reimbursed in accordance with Water Code Section 74208 and the terms of this policy.

B. Compensable Activities.

In accordance with Government Code Section 53232.1, a Board member's attendance at the following occurrences (activities) constitutes the performance of official duties on behalf of the District which qualify a Board member to receive compensation and reimbursement of actual and necessary expenses but limited to 1 compensable activity per day and 10 compensable activities per month incurred thereto:

1. Regular, special or emergency meetings of the District Board of Directors.
2. Regular or special meetings of District Board committees, or an advisory body established by the Board of Directors, of which the Board member is a member thereof.
3. Agenda review meeting of President with General Manager as well as other meetings of Board members with the District's General Manager, Legal Counsel or District consultants, as requested by the General Manager.
4. A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234 et seq. This includes conferences or educational activities organized by the Association of California Water Agencies (ACWA), the Association of Water Agencies of Ventura County (AWAVC), and the California Special Districts Association (CSDA). It shall also include any other training providers approved in advance by the Board of Directors. AWAVC events

included within this policy are the Water Wise breakfast series, annual Symposium, Elected Official Night and Year-End Report Event; not included are the Annual BBQ or other events of a strictly social nature.

5. Meetings of the board of directors or board committees of governmental or non-governmental entities to which a Board member has been designated by the President, as the District's representative, liaison or alternate. Such designation shall be published at least annually at a District Board meeting. The entities include the Fox Canyon Groundwater Management Agency (FCGMA), Ventura County Local Agency Formation Commission (LAFCO); ~~RiverPark Joint Powers Authority~~; the AWAVC Board of Directors and the AWAVC Water Issues Committee; Oxnard Chamber of Commerce Water Committee; ACWA; CSDA, and GSA. A District Board member who is a designated representative, liaison or alternate to a non-governmental entity, and who will be unable to attend a scheduled meeting, may request or ask the General Manager to designate another Board member to attend the meeting on his behalf, and attendance at the meeting shall be considered a compensable activity for such other Board member.

Additionally, any preparatory meetings the Board member needs with the District's General Manager ahead of Board meetings or Board Committees entities in the paragraph above.

6. At the specific request of the District Board of Directors, Board President, or General Manager, meetings of the board of directors of the Pleasant Valley County Water District (PVCWD), FCGMA, or the Oxnard City Council, or the governing body of any local government entity during which there is discussion of specific matters related to the District.
7. Meetings by designated District Board members or alternates, with board members or executive management of the entities set forth in No. 5 during which there is substantial and substantive discussion of specific matters related to the District.
8. Attendance at public meetings hosted by the District (e.g. Section 10 HCP, Vern Freeman Fish Panel) at which there is a presentation of specific matters related to the District.
9. At the specific request of the District Board of Directors, Board President or General Manager, attendance at meetings with state or federal legislators, or officials of the state or federal administrations (e.g. California Department of Water Resources, U.S. Bureau of Reclamation, etc.), or representatives from other entities during which there is discussion of specific matters related to the District.

All Non-District meetings must be attended in person to receive compensation. Zoom or Teams meetings do not qualify for, unless approved by the President of the Board.

ADMINISTRATION

This policy shall be administered by the General Manager. The key to prompt reimbursement is proper documentation. This includes a clear statement of the business purpose of the trip, a copy of the meeting/conference agenda, and receipts for business expenses.

Expenses rendered for reimbursement shall be itemized and sufficiently described as to the nature and intent of the expense. Expense reports should be prepared on a monthly basis and submitted to the Finance Division on prescribed forms. To receive reimbursement for authorized travel, please submit a "Travel Expense Claim" form to the Finance Division. A separate Travel Expense Claim is to be submitted for each trip taken. Original documents such as receipts or bills for all hotel charges, the last page of the airline ticket showing the itinerary and costs, usually called the "passenger receipt," and receipts for other expenses must be attached to the Travel Expense Claim for documentation. Credit card charge slips will not serve as adequate documentation for transportation, room or car rental expense. In the event a receipt is lost please provide a written explanation.

The traveler is required to sign the Travel Expense Claim certifying that the amounts included on the report are actual and reasonable.

It is the responsibility of each individual, as well as each person approving the Travel Expense Claim, to ensure that there is no appearance nor occurrence of extravagant and/or unsupported expenditures for travel. During the review of these reports, any questionable or incomplete reports may be returned to the individual in order to obtain additional approval or documentation to support expenses.

The Chief Financial Officer shall advise the General Manager of any outstanding matters relating to the administration of this policy.

Exceptions to this policy may be authorized by the General Manager for other staff and by the Board Treasurer if the exception applies to the General Manager.

The Chief Financial Officer or his/her designee shall provide overall oversight of the reimbursement of expenses and shall provide a quarterly report to the Board Finance Committee detailing the expenses of the District of at least one hundred dollars (\$100.00) for each individual charge for service or product received. Additionally, in compliance with Government Code §53065.5, by September 30th of each year, the Finance Division will submit a detailed report to the Board's Finance Committee that discloses any reimbursement paid to any one employee or member of the Board by the District within the immediately preceding fiscal year of at least one hundred dollars (\$100.00) for each individual charge for service or product received. The report shall be made available for public inspection at the first meeting of the Board of Directors following the Finance Committee submittal.

For District Board Members:

1. Expense reports of Board members shall be submitted to the General Manager, together with receipts, within a reasonable time after incurring the expense, and shall document that the expenses have been incurred for the types of occurrences (activities) authorized by the Board for reimbursement of such expenses.
2. Members of the Board shall provide brief reports on meetings attended at the District's expense at the next regular meeting of the Board of Directors.
3. All documents relating to expenditures of Board members as set forth herein are public records subject to disclosure under the California Public Records Act.

INVESTMENT POLICY

Effective September 10, 2025

The purpose of this policy is to provide guidelines for the prudent investment of the District's temporarily idle cash, outline policies for maximizing efficiency of the District's cash management system and emphasize the preservation of capital. The ultimate goal is to enhance the economic status of the District while protecting its cash resources.

I. GOVERNING AUTHORITY

The investment program shall be operated in conformance with federal, state, and other legal requirements, including Government Code sections 53600 – 53609.

II. SCOPE

This policy applies to the investment of all funds held directly by the District. Funds held and invested by trustees or fiscal agents are excluded from this policy; however, such funds are subject to the regulations established by the State of California pertaining to investments by local agencies.

1. *Pooling of Funds*

Except for cash in certain restricted and special funds, the District will consolidate cash and reserve balances from all funds to maximize investment earnings and to increase efficiencies with regard to investment pricing, safekeeping and administration. Investment income will be allocated to the various funds based on their respective participation and in accordance with generally accepted accounting principles.

III. GENERAL OBJECTIVES

The primary objectives, in priority order, of investment activities shall be safety, liquidity, and yield:

1. *Safety*

Safety of principal is the foremost objective of the investment program. Investments shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. The objective will be to mitigate credit risk and interest rate risk.

a. Credit Risk

The District will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer, by:

- Limiting investments to the types of securities listed in Section VII of this Investment Policy
- Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the District will do business in accordance with Section V
- Diversifying the investment portfolio so that the impact of potential losses from any one type of security or from any one individual issuer will be minimized

b. Interest Rate Risk

The District will minimize interest rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:

- Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity
- Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy (see Section VIII)

2. *Liquidity*

The investment portfolio shall remain sufficiently liquid to meet all operating requirements that may be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). Furthermore, since all possible cash demands cannot be anticipated, the portfolio should consist largely of securities with active secondary or resale markets (dynamic liquidity). Alternatively, a portion of the portfolio may be placed in money market mutual funds or local government investment pools which offer same-day liquidity for short-term funds.

3. *Yield*

The investment portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity with the following exceptions:

- A security with declining credit may be sold early to minimize loss of principal
- A security swap would improve the quality, yield, or target duration in the portfolio
- Liquidity needs of the portfolio require that the security be sold

In an effort to evaluate the performance of the investment activity of the District, as it pertains to this policy, the District's cash management portfolio shall be designed with the objective of regularly meeting or exceeding a performance benchmark, which could be the average return on three-month U.S. Treasury Bills, the California Local Agency Investment Fund (LAIF) or the County of Ventura Investment Pool.

IV. STANDARDS OF CARE

1. *Prudence*

The standard of prudence to be used by investment officials shall be the "prudent person" standard (Civil Code Section 2261, et seq.) and shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and this investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.

The "prudent person" standard states that, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived."

2. Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the District.

3. Delegation of Authority

The District's Chief Financial Officer has been authorized to recommend to the General Manager investment transactions on behalf of the District. The disbursement of funds for the placement of individual investments undertaken by these officers will generally be approved in advance by the Finance Committee. If, in the opinion of the Chief Financial Officer and the General Manager, investment opportunities become available that the District should take advantage of before the Finance Committee is able to convene, the Committee will be notified, via FAX, 24 hours in advance of any disbursement of funds. A full report of the investment decision will be given to the Committee at the next scheduled meeting. In any event, such investment decisions will be within the guidelines set forth in this policy. The District may, upon approval by the Board of Directors utilize an investment management service. Any investment management service used must follow the District's Investment Policy outlined herein and as directed by the Board of Directors.

The Finance Committee shall consist of three members of the Board of Directors (as appointed by the President of the Board), the General Manager or the Deputy General Manager, and the Chief Financial Officer. The Committee should meet as required to determine general strategies, the existing portfolio and to monitor results. The Committee shall include in its deliberations such topics as portfolio diversification, maturity structure, potential risks to District funds, brokers and dealers, the target rate of return on investments, and any other topics as it may determine or as directed by the Board of Directors. All actions of the Committee shall be reported to the full Board of Directors at the next regular Board meeting.

V. AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

The District shall transact business only with Federal Deposit Insurance Corporation (F.D.I.C.) insured institutions, and licensed securities dealers as described in Government Code Section 53601.5. In selecting financial institutions for the investment of District funds, the Chief Financial Officer shall consider the creditworthiness of institutions. The Chief Financial Officer shall monitor, from time to time, financial institutions' credit characteristics and financial history throughout the period in which the District's funds are deposited or invested.

The following investment firms and financial institutions are authorized by United Water Conservation District to hold investments in the above authorized investment media:

- California Pooled Local Agency Investment Fund (LAIF)
- Ventura County Investment Pool
- ~~Union Bank~~
- ~~Morgan Stanley Dean Witter~~
- ~~UnionBanc Investment Services (wholly owned subsidiary of Union Bank of California)~~
- ~~Bank of the West~~

Bond proceeds issued by the District and held by a trustee or fiscal agent are invested in accordance with the statutory provisions governing the issuance of the bonds, indebtedness or lease installment agreement approved by the District.

Changes or additions to the approved list of investment media, institutions and firms may be recommended from time to time by the Chief Financial Officer to the General Manager for presentation to the Board's Finance Committee and then to the full Board of Directors, for approval. When considering additional institutions or firms, priority should be given to firms with local representatives, who have offices within the District boundaries.

All financial institutions and broker/dealers who desire to become qualified for investment transactions must supply the following, as appropriate:

- Audited Financial Statements demonstrating compliance with State and federal capital adequacy guidelines
- Proof of State registration
- Certification of having read and understood and agreeing to comply with the District's Investment Policy
- Evidence of adequate insurance coverage
- Other information as determined necessary by staff or the Board of Directors

An annual review of the financial condition and registration of all qualified financial institutions and broker/dealers will be conducted by the Chief Financial Officer.

VI. INTERNAL CONTROLS

The Chief Financial Officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the General Manager, the Finance Committee and the independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, collusion, employee error, misrepresentation by third parties, unanticipated changes in financial markets or imprudent actions by District staff.

VII. SUITABLE AND AUTHORIZED INVESTMENTS

1. *Investment Types* (Government Code Section 53601 – Exhibit A)

The following investment media have been approved by United Water Conservation District:

- *Government Investment Pools*
- *U. S. Government Securities* - generally limited to Treasury Bills, Treasury Notes, Bonds or other direct obligations which carry the full faith and credit of the United States Government.
- *U.S. Government Agencies* – generally limited to items issued by a federal agency or a United States government-sponsored enterprise, such agencies include, but are not limited to, the Federal Farm Credit Bank (FFCB), Student Loan Marketing Association (SLMA), and the Federal National Mortgage Association (FNMA) and those issued by the Federal Housing Administration (FHA). The "prudent investor" rule shall apply for a single agency name, as U.S. Government backing is implied rather than guaranteed.
- *Certificates of Deposit (CD)* of domestic banks and savings and loan fully insured by the federal government or collateralized
- *Approved Bank Demand Deposit Accounts*
- *Approved domestic Bank Overnight Sweep Accounts*
- *Money Market Funds* that are rated no less than AAA, AAA or similar rating under any revised rating format by Standard & Poor's or Moody's.

2. *Collateralization*

The District's cash held in its bank demand deposit accounts (including checking accounts and non-negotiable Certificates of Deposit) or bank overnight sweep accounts shall be collateralized by the financial institution with securities having a market value of at least 110% of the amount of deposits.

VIII. INVESTMENT PARAMETERS

1. *Diversification*

The District will diversify its investment portfolio to control the risks of loss resulting from over-concentration of assets in a specific maturity, specific issue or a specific class of securities. Maturities should be staggered to provide for liquidity and stability of income.

- No less than twenty-five percent (25%) of the portfolio should be invested in LAIF or other securities, which can be liquidated on one day's notice.
- No more than one-third (33%) of the District's portfolio shall be held by any single investment firm or institution, or as otherwise limited by Government Code Section 53601. The sole exceptions shall be the State of California Investment Pool (LAIF) or Obligations of the U.S. Government.
- No more than fifteen percent (15%) of the District's temporarily idle cash should be left in the District's general checking account or sweep instruments for more than 5 business days.
- Sufficient funds may be maintained in the District's general checking account to minimize monthly bank charges. The savings in monthly bank charges, over time, should be sufficient to offset the lost investment earnings potential of these excess funds retained in the general checking account. Generally, the State Local Agency Investment Fund and Obligations of the U.S. Government are the most favored investment choices for the District.

2. *Maximum Maturities*

To the extent possible, the District shall attempt to match its investments with anticipated cash flow requirements. Generally, the District's temporarily idle operating cash shall be invested in instruments whose average maturity does not exceed one year, except after review and approval by the Finance Committee, a portion of the District's portfolio may be invested in authorized investment instruments (i.e. securities and/or certificates of deposit) for up to but not to exceed three-years. Investments with maturities exceeding

one year shall be disclosed to the Board of Directors at the next meeting of the entire Board. All District investments are intended to be held to maturity.

IX. REPORTING

The Chief Financial Officer, through the General Manager, will provide the Board of Directors with monthly reports of investments. Such reports will provide at least the following:

- The type of investment, name of issuer, date of maturity, par and dollar amount invested in each security or investment
- The weighted average maturity of the investments
- Any funds, investments, or programs, including loans that are under the management of contracted parties
- The market value as of the date of the report, and the source of this valuation for any security
- A description of the compliance with the statement of investment policy
- A statement denoting the ability of the District to meet its expenditure requirements for the next six months

X. APPROVAL OF INVESTMENT POLICY

This policy may be presented to and reviewed by the Board of Directors on an annual basis in a regularly scheduled Board meeting.

PROCUREMENT POLICY

Effective September 10, 2025

OVERVIEW

This policy is written to document the policies and procedures that shall be followed when purchasing goods or services. All purchases of materials, supplies, equipment and services required by the District shall be made in accordance with the following, and pursuant to applicable provisions of the Government Code. This policy will be reviewed with new members of the Board of Directors and new District Department Heads/Managers as soon as possible after they assume responsibility. This policy shall also be reviewed as part of the annual budgeting process.

OBJECTIVES

- Purchase the best product or service at the most favorable price
- Establish authority, responsibility, accountability for purchasing activity
- Provide an environment of fair competition and impartiality in purchasing process
- Set objective decision-making procedures for District staff to follow when procuring materials or services
- Communicate organization goals/policies as they relate to purchasing

QUOTATIONS FOR GOODS, SERVICES AND EQUIPMENT; PROFESSIONAL SERVICES; PUBLIC WORKS PROJECTS

The District shall invite bid proposals or quotations for goods, services and equipment as required by applicable provisions of California Law. Invitations to bid shall include all information required by law and grant requirements. District personnel shall always use their best judgment in receiving either oral or written quotations. For expenditures over \$50,000, the District shall solicit, if available, two (2) written quotations or bids. Generally, the purchase will be made from the lowest responsible bidder. The District in its sole discretion reserves the right to reject all bids or quotations. In the event bids or quotations are not received or, in the District's sole discretion are unacceptable, the District reserves the right to have the work done by its own forces.

For Federally funded projects the following provisions should be included in the procurement process as applicable and necessary:

- Standards of conduct related to conflicts of interest in accordance with the requirements contained in Title 2 CFR, 220.318(c)(1)
- Federally required provisions per Title 2 CFR, Part 200 including:
 - a) Debarment and Suspension (Section H),
 - b) Byrd Anti-Lobbying and Certification (Section I),
 - c) Clean Air Act and Federal Water Pollution Control Act (Section G)
 - d) Equal Employment Opportunity clause (Section C)

- Solicitation of small and minority business in accordance with Title 2 CFR, Part 200.321 to the standard contact

EXCEPTIONS TO COMPETITIVE BIDDING

Competitive bidding may be waived in the case of an emergency or when:

- The items or services to be furnished are in such short supply that there is no competition.
- The specifications or other restrictions limit the number of prospective suppliers.
- The skill or knowledge of a particular individual is sought.
- Consolidating its procurement with that of another agency or entity constituted for governmental purposes; provided that the commodities or contractual services to be procured have been subjected to competitive bidding by said other agency or entity and documentation of such competitive bidding exists.
- Using on-call services as described in the Engineering Projects Administration Policy.

PROFESSIONAL SERVICES

The District may, in its discretion, but is not required to, utilize a request for proposal process or other formal process for the selection of consultants to provide professional services. Selection of professional services consultants shall be made in the District's sole discretion based on demonstrated competence, professional qualifications and other criteria which the District deems relevant.

PUBLIC WORKS PROJECTS

Water conservation districts like United are not included within, and are not subject to, competitive bidding requirements in the Public Contract Code. The District reserves the right in its discretion to determine whether it will seek competitive bids for public works projects.

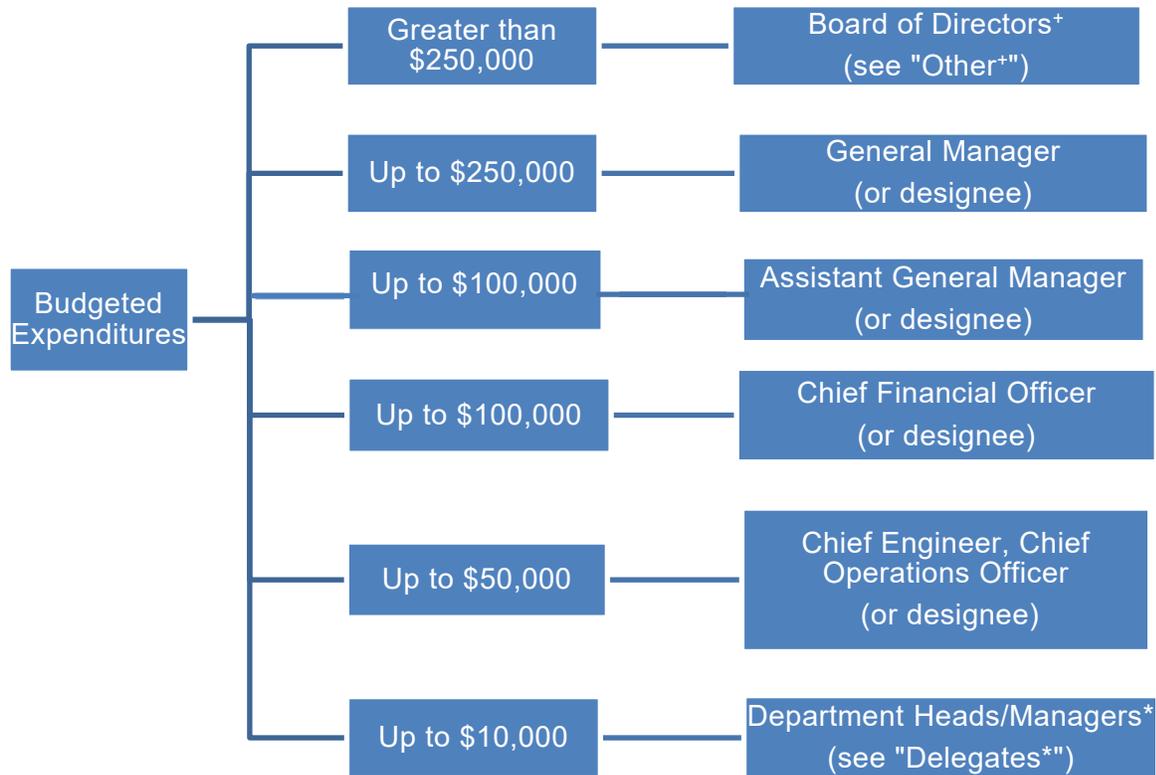
PURCHASING AUTHORITY

The Board of Directors adopts an annual budget, which includes details of all capital items, professional fees for services and all other expenditures. Items referred to hereafter as "budgeted" refer to expenditures that have been appropriated in the adopted budget or approved for expenditure by the Board after the budget is adopted for the current fiscal year.

Authority to approve expenditures and sign contracts shall be determined as shown in the diagrams below. Expenditures shall not be broken down or divided into sub-groups for purposes of avoiding the guidelines.

The General Manager and Chief Financial Officer may designate their approval authority in their absence. Designation must be made in writing and a log of designations of authority will be maintained by the Executive Assistant. The General Manager, Assistant General Manager, and other Department Heads/Managers may delegate approval authority to anyone within their department up to \$5,000. A list of delegates and their approval authority level is maintained in the Finance Department.

Figure 1. Purchase Authority Levels for Budgeted Expenditures



A contract amendment that is a budgeted expenditure and relates to an original contract with an amount below the General Manager’s authority may be executed by the General Manager provided that the total amount of the contract and amendment(s) do not exceed the General Manager’s authority. For example, a contract amendment of \$50,000 to a \$200,000 contract may be executed by the General Manager. However, a contract amendment of \$50,000 to a \$210,000 (total contract value of \$260,000) must be approved by the Board.

A contract amendment that is a budgeted expenditure and relates to an original contract with an amount exceeding the General Manger’s authority, may be executed by the General Manager up to his approval level, not exceeding 50% of the original contract amount. For example, a contract amendment to a \$400,000 contract may be made up to \$200,000. Contract amendments for non-budgeted expenditures are subject to the limits set forth in the Appropriations section of the Budget Amendment Policy.

Exceptions to Purchase Authority Levels

Charges over \$250,000 do not need to be approved by the Board if they are related to payroll, State Water (including supplemental water purchases), insurance, utilities, debt service payments, GMA fees, U.S. Geological Survey charges, or regulatory fees for the Santa Felicia Dam. Charges related to payroll are approved during the payroll process. Charges related to all other items in the above list are approved at the department head level.

Authority levels for non-budgeted expenditures are detailed in the Budget Amendment policy.

CREDIT CARDS

The General Manager or their designee may acquire credit cards in the name of the District for use by designated District personnel. The District shall maintain a written log of credit cards. Employees assigned credit cards will sign an acknowledgement form (Exhibit A) agreeing to the limitations of the card use as described below.

Credit cards:

- May be used to charge necessary supplies and equipment, authorized travel, food and lodging for the person in possession of the credit card and any other District employee. Credit cards should only be used for the purchase of supplies and equipment when the vendor does not accept other forms of payment (such as an online vendor) or when the vendor does not extend credit to the District.
- May be used for the purchase of gas, oil, supplies, and repairs for District vehicles.
- May be used to purchase meals.
- May be acquired for vendors (i.e. Home Depot.) with approval by the General Manager.
- May not be used for personal benefit or personal use even when the cardholder reimburses the District.
- May not be issued to members of the Board of Directors. They will be reimbursed according to the District's established Reimbursement Policy.
- Must be returned to the district upon termination or resignation prior to receiving their last paycheck.
- Cannot be used to pay for another credit card.

Misuse of the credit card privilege can result in disciplinary action, including termination.

Receipts for all credit card expenditures must be promptly turned into the Finance Division along with appropriate documentation stating the purpose of the expenditure.

Credit card limits are as follows:

General Manager	\$12,500
Assistant General Manager	\$10,000
Chief Financial Officer	\$ 5,000
Chief Engineer	\$10,000
Chief HR Officer	\$ 5,000
Chief Operations Officer	\$ 5,000
Chief Park Ranger	\$ 5,000
Engineering Manager	\$ 2,000
Environmental Services Manager	\$ 2,000
Travel Card	\$25,000
Water Resources Manager	\$ 2,000
Executive Assistant/Clerk of the Board • Administration	\$ 5,000
Park Ranger IV	\$ 2,000

The travel card is to be used for conference/seminar registration, airline, hotel and car rental costs for the Board of Directors, General Manager, employees or other designated individuals of the District. The card may be used by the Administrative Assistant(s) occasionally to purchase supplies when the vendor does not accept other forms of payment (such as an online vendor). This card is kept in the District headquarters vault.

Supervisors approve credit card charges for all staff and the Chief Financial Officer approves the General Manager's credit card charges.

PURCHASE ORDERS

A purchase order will be created and electronically approved for all expenditures in excess of ~~\$7,5005,000~~ for which a fixed price is known or can be reasonably estimated prior to receiving the invoice. Purchase orders must be approved electronically by appropriate level of management prior to making the actual purchase or commitment of funds. In the case of purchase orders for amounts over the General Manager's approval limits, the Clerk of the Board will electronically approve the purchase order at the Board level after the item has been approved at a Board meeting.

It is the responsibility of each department manager to verify that the funding amount of the requested purchase is available before authorizing the purchase order.

If a purchase order is required by the vendor, one may be created even if the dollar amount of the product or services falls below ~~\$7,5005,000~~.

After a purchase order has been approved by the appropriate level of management, only department head approval is required for payment of invoices related to those purchase orders. The invoice may exceed the amount of the purchase order by the lower of 10% or ~~\$7,5005,000~~. Invoices that exceed the purchase order by more than these levels will require the purchase order to be modified and will require reapproval at the appropriate level of management.

If a purchase order has not been fully utilized by the end of the year, the PO Creator may request that the purchase order be rolled over to the next year to accommodate expenses that come in the next fiscal year. The PO creator must notify the Finance Department and the purchase order will be rolled over. If the Finance Department is not notified, the open purchase order will be closed out at year end. Purchase orders can only be rolled over a maximum of 3 consecutive years.

PETTY CASH FUND

A Petty Cash fund of \$300 will be established for the District ~~headquarters and \$100 at El Rio~~. Expenditures up to \$20 may be made for postage, freight, permit fees, licenses and similar charges, and employee expenses. In each instance a written receipt for payment is required. The Chief Financial Officer or their designee will be responsible for the Petty Cash Fund in the District headquarters ~~and the Chief Water Treatment Officer will be responsible at El Rio~~.

A petty cash fund of ~~\$54,000~~ will be established at the Lake Piru Recreation Area for change from cash sales. Each gatehouse staff person will have a change bank of \$100 for point-of-sale cash transactions. Change banks will be reconciled at the end of each shift and signed off by the ranger in charge of supervising gatehouse staff. The Chief Park Ranger is responsible for the petty cash at the Lake Piru Recreation Area.

PREVAILING WAGES

State Law requires that contractors pay their workers "prevailing wages" when a project is a "public work". The meaning of "public works" is defined in the California Labor Code Section 1720-1743. Therefore, the district will affirmatively state in all "public works" contracts over \$1,000 that contractors are required to pay their workers "prevailing wages".

GRANT COMPLIANCE

Grant-required language will be incorporated in bid documents, professional services agreements, equipment supply contracts and construction contracts as needed. District contracts will provide language required to be in all subcontracts and disclosure of an audit requirement.

REQUIREMENTS FOR PROFESSIONAL SERVICES

The District's standardized agreement for professional services, made available on the District's shared network, should be utilized. Any changes to the standard agreement need to be approved by the General Manager, and if necessary, legal counsel. In cases where the standardized agreement is not used because the contractor has a standard agreement that the District has deemed acceptable any professional services agreement must specify the scope of work, timing of work/term of the contract, indemnification, and hourly rates for the consultants engaged in the work. A request for any change order to the signed agreement must be submitted in writing.

|

VEHICLE AND EQUIPMENT REPLACEMENT AND MAINTENANCE/REPAIRS SCHEDULE AND POLICY

Effective September 10, 2025

PURPOSE

Establish guidelines to be used by the District for addition/replacement and maintenance of vehicles and equipment by utilizing acquisition and replacement criteria and purchasing procedures that promote cost effectiveness, employee safety and environmental benefits. The guidelines set are based on criteria that allow employees to perform their assigned work and minimize "down time" due to frequent or regular major repairs and maintenance resulting from declining conditions of District vehicles and equipment due to age, mileage, hours of operation, wear and tear, etc. While vehicle and equipment appearance/condition should not be a primary decision criterion it can be used in some circumstances that are clearly documented and reviewed by the Board.

ACQUISITION OF VEHICLES/EQUIPMENT

All vehicle/equipment acquisitions must be approved by the Board of Directors either through the annual budget process or through a supplemental budget appropriation request if the funds were not allocated previously. For non-replacement vehicle/equipment purchases, the justification must include why the new acquisition is needed, how it will be used and how it will help the District meet its mission objectives. If the vehicle was approved in the budget adoption process, staff must get the Board's approval prior to making the actual expenditure. Acquisitions of replacement vehicles/equipment must meet certain mileage, age, or usage criteria as identified below:

Vehicle/Equipment Replacement Criteria

Full Ton/3/4 Ton	120,000 miles or 10 2 years
Small Truck	120,000 miles or 10 2 years
Sedan/SUV	100,000 miles or 10 2 years
Scraper	7,000 hours or 18 years
Bulldozer	7,000 hours or 20 years
Backhoe	7,000 hours or 20 years
Grader	8,500 hours or 25 years
Frontload Tractor	7,000 hours or 20 years
Dump Truck	100,000 miles or 20 years
Water Truck	100,000 miles or 20 years

Even when a vehicle meets the replacement criteria above, managers should evaluate the vehicle operation performance. If the vehicle is sound and in good working condition, runs satisfactorily and the continued operation of the vehicle is cost effective, the vehicle should be retained.

Vehicles/equipment that does not meet the replacement criteria may be considered for early replacement if it can be shown that it is not cost effective to continue operating and

maintaining the unit (excessive maintenance costs and the vehicles/equipment down-time for maintenance is disruptive to the District's operations) or its specifications no longer meet the requirements of the job it was purchased to perform. Approval by the Board of Directors is required for early replacement. Lease options will only be considered for large equipment.

Purchasing the Vehicle/Equipment – In purchasing a new vehicle/equipment staff will:

- Purchase through the State, if time allows, and it is cost effective and price competitive.
- Prepare vehicle/equipment specifications and secure at least two price quotes unless available only through a sole vendor, with appropriate justification.

Purchasing Used Vehicles/Equipment

Department Managers may authorize the purchase of a used vehicle if they can justify that it is in the District's best interest and cost effective. When purchasing a used vehicle/equipment manager will:

- Provide a complete justification and description of vehicle/equipment (year, mileage, condition etc.).
- Estimated remaining life of used vehicle/equipment.
- Price quote and seller information.

Standardization of Vehicles/Equipment

- Department managers are responsible for final determination of the types of vehicles/equipment and specifications needed to perform the necessary operations.
- All District vehicles will be white except those assigned to management employees (General Manager will have final approval).
- Department managers will determine whether vehicle/equipment should be powered by diesel, gasoline or alternative fuel options. Diesel is preferred for heavy equipment.
- Full-ton or $\frac{3}{4}$ ton pick-ups only should be purchased - no $\frac{1}{2}$ ton pick-ups due to the frequent need to tow other equipment. Light duty trucks are preferred for certain positions such as technicians and will only be purchased on recommendation by the department manager.

Disposing of Vehicles/Equipment – Refer to the District's "Disposition of Surplus Assets Policy".

Spare vehicles/equipment

Upon recommendation by the appropriate department manager, the number of spare vehicles/equipment will be based on the benefit they provide versus the cost of their maintenance. Retaining vehicles/equipment as spares must be approved by the General Manager. Spare vehicles/equipment provide back-ups while repairs are being made or for seasonal workers, as necessary. Unless otherwise approved, all replaced vehicles/equipment must be disposed of according to the District's "Disposition of Surplus Assets Policy", within a 12-month timeline of being replaced.

MAINTANANCE OF VEHICLES/EQUIPMENT

- Preventative Maintenance (PM) and major repairs of all District vehicles/equipment is the responsibility of the employee assigned the vehicle/equipment. If not assigned, the appropriate supervisor will be responsible to ensure proper preventative maintenance is done.
- Each employee/supervisor with vehicle/equipment assignments will maintain and keep up to date a complete log in the vehicle/equipment of all maintenance or repairs performed (including date and mileage) and the associated costs. Supervisors will maintain a centralized log of all preventative maintenance and repairs and review this log on monthly basis to ensure timely PM and early detection of problems.
- Preventative Maintenance (i.e. oil and oil filter changes, tire pressure and other fluids checked/filled as necessary, etc.) should be performed every 3,000-5,000 miles depending on usage (frequent stopping and starting, excessive dust and towing or use of regular oil would indicate a need to perform PM at the 3,000 mile mark. 5,000 mile interval PM can be done if synthetic oil is used).
- ~~Preventative maintenance may be done in the District's El Rio shop, if approved by supervisor or at "quick-stop" oil change establishments. Major repairs or warranty work must be done at an appropriate dealership/shop.~~
- Owner's Manual suggested servicing schedule should be followed to ensure proper maintenance of all vehicles/equipment.

The General Manager is authorized to deviate from this policy when doing so is cost effective, furthers the District mission objectives and is consistent with the intent and purpose of this policy.

VERIFICATION OF GROUNDWATER PRODUCTION STATEMENT

Effective September 10, 2025

Pursuant to Water Code section 75611 each operator of a water-producing facility within the District boundaries, unless permanently abandoned under Water Code section 75614, shall file with the District on or before the 31st day of January and on or before the 31st day of July in each year, a statement setting forth the total production in acre-feet of water for the preceding six-month period. In order to verify the reported production amount, the District's Finance Division requires each statement to include a current photograph of the meter for each listed water-producing facility in the statement. Photographs may be mailed along with the groundwater production statement to the District office at 1701 N. Lombard St., Suite 200, Oxnard, CA 93030 or may be emailed to gwreporting@unitedwater.org. For identification purposes, either the account number or the well number must be included in the subject line of the email.

In the event a statement is submitted without the required photograph, the Finance Division will send the operator a request for a photograph no later than 30 days following the date the report is submitted and a 10% penalty will be assessed. The operator will have 30 days after the request is mailed to provide the District with a current photograph. Failure to provide a photograph within 30 days after a mailed request by the District shall constitute sufficient grounds to warrant a District inspection of each water producing facility listed in the statement pursuant to the procedures set forth in Water Code section 75634.5. Alternatively, the failure of an operator to provide the required photograph with a production statement shall constitute sufficient probable cause to permit the District to cause an investigation and report, and to fix the amount of water production pursuant to Water Code section 75619.

Please note that United will no longer accept electric bill/meter reports or crop factor reports after June 30, 2026. Only meter photos and domestic use calculations will be accepted as proof of usage. Failure to use an accepted reporting method will result in a 10% penalty.

SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (GASB 96) POLICY

Effective September 10, 2025

OBJECTIVE/PURPOSE

- To ensure that United Water Conservation District (“District”) accounts for and reports Subscription-Based Information Technology Arrangements (SBITAs) in accordance with Generally Accepted Accounting Principles (GAAP) and Governmental Accounting Standards Board (GASB) Statement No. 96.
- To identify and properly recognize the subscription asset and subscription liability arising from SBITAs.
- To implement consistent procedures for capitalization, amortization, and disclosure of SBITAs in the District’s financial statements.

GENERAL GUIDELINES

- All SBITAs must comply with the District’s procurement policy and budget authorization procedures.
- An SBITA is defined as a contract that conveys control of the right to use another party’s IT software, alone or in combination with tangible capital assets, for a period of time in an exchange or exchange-like transaction.
- The District will evaluate each arrangement to determine if it meets the definition of an SBITA under GASB 96.
- SBITAs are recorded as intangible assets with an associated subscription liability at the commencement of the subscription term.
- Subscription assets are amortized using the straight-line method over the subscription term, including any optional renewal periods reasonably certain to be exercised.
- The subscription term begins when the District obtains control of the right to use the underlying IT asset, not when the contract is signed.

CAPITALIZATION THRESHOLD

- SBITAs are capitalized when the present value of the subscription payments (including fixed and variable payments that are fixed in substance) equals or exceeds \$7,500 and the subscription term is two years or more.
- Short-term SBITAs (12 months or less, including any renewal options) are not capitalized and are expensed in the period incurred.

MEASUREMENT

- At commencement, the District will measure the subscription liability at the present value of subscription payments expected to be made during the subscription term, discounted using the District’s incremental borrowing rate or the interest rate implicit in the contract, if known.

- The subscription asset will be measured as:
 - The initial amount of the subscription liability
 - Plus any payments made to the vendor before the commencement of the subscription term
 - Plus capitalizable implementation costs incurred before commencement
 - Less any incentives received from the vendor

IMPLEMENTATION COSTS

- Implementation costs incurred before the commencement of the subscription term are capitalized as part of the subscription asset.
- Implementation costs incurred during the subscription term may be capitalized only if they improve the asset's functionality and are directly attributable to preparing the asset for use.
- Post-implementation or training costs are expensed as incurred.

AMORTIZATION

- The subscription asset is amortized over the subscription term using the straight-line method beginning the month following the commencement of the subscription term.
- Amortization expense is reported in the District's financial statements as part of operating expenses.

REVIEW AND MONITORING

- All active SBITAs are reviewed annually for:
 - Modifications that affect the subscription term or payments
 - Early terminations
 - Renewal or cancellation decisions
- Changes resulting in remeasurement of the subscription liability are updated in the financial records accordingly.



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Brian H. Zahn, Chief Financial Officer
Sara Guzman, Finance Supervisor

Date: August 19, 2025 (September 2, 2025, meeting)

Agenda Item: 3.2 **Approve a Request for a Payment Plan and Waiver of Accrued Penalty and Interest Charges from William G. Scholle Ranch LLC**
Motion

Staff Recommendation:

Recommend to the full Board a request from William G. Scholle Ranch LLC, well number 02N21W10Q04S, to enter a payment plan for the production charges of \$27,092.93 accrued during the billing period from January 1, 2025, through June 30, 2025. They also seek a waiver for penalty and interest charges of \$7,459.68 incurred from the billing period of July 1, 2024, to December 31, 2024.

Background and Purpose:

On July 25, 2025, Dianne Connelly, a representative of the ranch, contacted the district to inquire about the production charges calculated for the period ending June 30, 2025. Mrs. Connelly requested a payment plan to help settle their outstanding balance. They made a payment of \$6,774.00 towards this balance on 8/1/2025. The ranch has been facing difficulties in paying the groundwater production charges since the last billing cycle. While the extraction charges from the previous cycle were settled in full, the payments were submitted after the due date, which resulted in the accumulation of penalties and interest.

William G. Scholle Ranch LLC has not requested or had a payment plan or penalty and interest waiver in the past three years. Dianne proposed paying the balance in four installments of approximately \$6,774.00 each, as outlined on page 2. She has requested that, upon receipt of the payments for the principal charges, the penalties and interest be waived.

3.2 Approve a Request for a Payment Plan and Waiver of Accrued Penalty and Accrued Penalty and Interest Charges from William G. Scholle Ranch LLC

Due Date	Amount Due
8/1/2025	\$ 6,774.00
9/1/2025	\$ 6,774.00
10/1/2025	\$ 6,774.00
11/1/2025	\$ 6,770.93

Fiscal Impact:

Forfeiture of \$7,459.68 of General Water Conservation Funds, which were not previously anticipated or included in the adopted budget, and a delay of receipt for remaining expected charges.

Attachment:

Request for payment plan and waiver of penalty and interest charges



REQUEST FOR PAYMENT PLAN AND WAIVER OF PENALTY & INTEREST CHARGES

William G. Scholle Ranch LLC has requested a payment plan for production charges totaling \$27,092.93 for the period from January 1 to June 30, 2025. They are also seeking a waiver for \$7,459.68 in penalties and interest incurred from July 1 to December 31, 2024. Dianne Connelly, a representative of the ranch, contacted the district on July 25, 2025, to discuss these charges and proposed a plan to pay the balance in four installments of about \$6,774.00 each. The ranch has previously settled prior extraction charges but has struggled to make timely payments, resulting in accumulated penalties and interest. This is their first request for a payment plan and penalty and interest waiver in the past three years.

Payment Plan Request: Approved Denied

Penalty and Interest waived within the last three years: Yes No

Waiver request: \$ 7,459.68 Approved Denied

Signature  Date 8/20/25
Mauricio Guardado, General Manager

Signature  Date 8/19/25
Brian Zahn, Chief Financial Officer

Semi-Annual Ground Water Statement.

From Diane Connelly [REDACTED]
Date Fri 7/25/2025 6:13 AM
To Wendy Sandoval <WendyS@unitedwater.org>

Proceed with caution. This email originated from outside the District.

Hello Wendy,

The William G Scholle Ranch LLC would like to request a payment plan for the Upcoming Production statement due July 31,2025. We would like to make four (4) payments of approximately \$7000.00 each.

I will be mailing in the first payment with the report today.

Thank you for your consideration.

Diane Connelly
William G Scholle Ranch LLC
This message was scanned by Microsoft.

Groundwater Calculations

07/01/2024 THRU 12/31/2024

	<i>Meter 1</i>	<i>Meter 2</i>
Ending Meter Read	418546	
Beginning Meter Read	396929	
Total Units	21617	0

	Units	Multiplier	Divider	Total AF
Total Production	21,617	0.01	1	216.17
Total Production	-	0.01	1	-
	21,617			216.17

NONAG/DOMESTIC USE:

Number of People			0.00
Livestock	0	0.00	0.00
Total MI			0.00 AF

	Total AF	216.17000	Rates	Total \$
Zone B AG	216.17		280.32	60,596.77
Zone B MI	-		312.76	-
Current Subtotal	216.17			60,596.77

Past Due Balance	-
Previous Credit	-
Sub Total	60,596.77
Paid 2/12/2025	(20,596.77)
Paid 3/14/2025	(20,000.00)
Interest Charge	200.00
Paid 7/9/2025	(20,000.00)
Interest Charge	1,200.00
Penalty	6,059.68
Balance Due	7,459.68

UNITED WATER CONSERVATION DISTRICT
 1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
 Phone: (805) 317-8974 | Email: gwreporting@unitedwater.org
SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

800 03491 1007881 SCH0005

Reporting Period: 01/01/2025 through 06/30/2025

State Well Number 02N21W10Q04S
 State Recordation Number 562110
 Well Operator (Mailing Address)
 SCHOLLE RANCH, WILLIAM G
 [REDACTED]
 [REDACTED]

Well Owner: WILLIAM G SCHOLLE RANCH
 Name of Well: NEW
 Well Use: AG
 Acres Irrigated: 197.00
 Crops Grown: LEMON, VEGETABLE, AVOCADO

Telephone: [REDACTED]
 Email: [REDACTED]

RECEIVED
31 JUL 2025
CHECK AMOUNT: \$6,774.00
CHECK NO: 10318

Signed statement with payment due on or before: 07/31/2025. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: WTR SPEC S/N 20020945 Unit of Measure: AF
 Meter Read: Ending: 428,211 - Beginning: 418546 = Total Units: 9,665 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 96.65

Date of last flow meter calibration test: 7/12/2022 **Meter photo required.**
WATER METER #2: Meter Type/Serial #: _____ Unit of Measure: _____
 Meter Read: Ending: _____ - Beginning: _____ = Total Units: _____ x Multiplier: _____ ÷ Divider: _____ = Production: _____

Date of last flow meter calibration test: _____
ELECTRIC POWER METHOD: Meter Type/Serial #: _____ Unit of Measure: _____
 KWH for six-month period (enclose copy of SCE statement): Total Units: _____ x Multiplier: _____ ÷ Divider: _____ = Production: _____
 Date of last Southern California Edison Efficiency Test _____

Total Production (Round to the nearest hundredth AF xxx.xx): 96.65
 *For changes to account see back side.

NON-AG/DOMESTIC USE
 Number of People: x 0.2 per person or .50 minimum = **Total Domestic Usage:** 0 AF
 Livestock(number of head): x 2,760 gallons per head ÷ 325,851(gallons in an AF) = **Total Non-AG Usage:** 0 AF

EXEMPTIONS: *Inactive Well*

TOTAL AGRICULTURAL WATER USAGE:	Total Production	<u>96.65</u>	x Rate: \$280.32 =	\$ <u>27,092.93</u>
TOTAL NON-AG/DOMESTIC WATER USAGE:	Total Production		x Rate: \$312.76 =	\$ _____

CURRENT CHARGES:

	Previous Balance Due(Add)	\$ <u>PAID 6/25/2025 20,000.00</u>
	Previous Credit(Subtract)	\$ <u>0.00</u>
DELINQUENT PENALTY CHARGES:	<i>If statement is postmarked after 08/10/2025 add 10% of Current Charges</i>	\$ <u>0</u>
DELINQUENT INTEREST CHARGES:	<i>If payment is postmarked after 09/01/2025 add 1% of Total Charges for each month the statement is past due</i>	\$ <u>0</u>
TOTAL AMOUNT ENCLOSED PAYABLE TO:	UNITED WATER CONSERVATION DISTRICT	\$ <u>27,092.93</u>

I DECLARE under the penalties of perjury that this water production statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.
 Date: 7/21/2025 Signature: [Signature]
 This Statement is not complete unless signed. Please Print Signature: DIANE CONNELLY

The production charge determined in this statement represents a charge for pumping ground water. United Water uses these funds in its' mission to replenish groundwater throughout the District. Section 74508 of the California Water Code grants a Water Conservation District the right to charge for groundwater production as a means to cover the cost of groundwater replenishment and Section 75611 requires each operator of each water production facility (well) to file with the District a statement providing production in the preceding six month period. There is no additional filing fee to file this statement with United Water pursuant to California Water Code 5009. Upon good cause shown, an amended statement of water production may be filed or a correction of the records may be made at any time prior to the final date for filing the next semi-annual water production statement pursuant to California Water Code 75618.

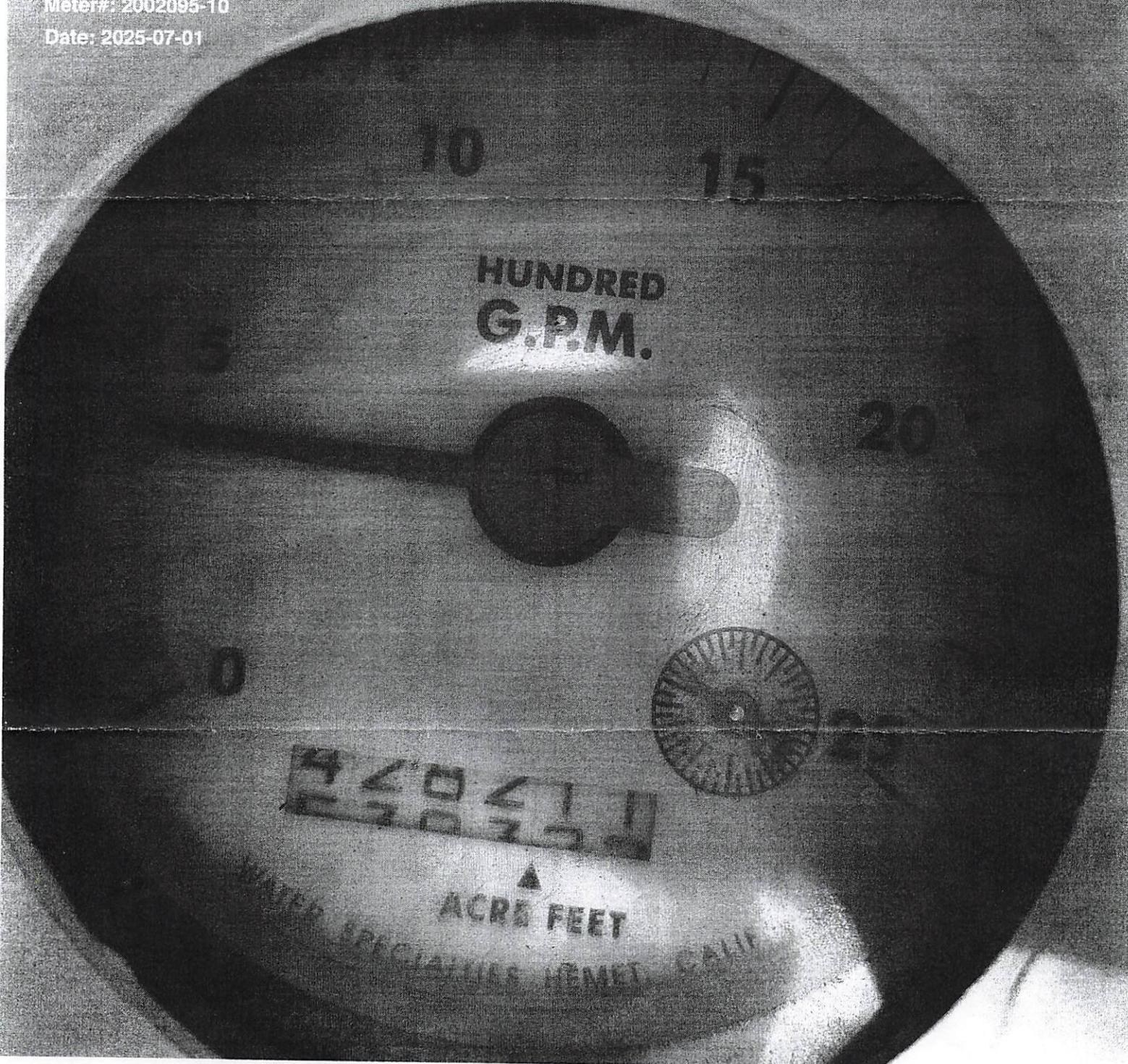
WMID: 1001

Ranch: 49 Acres Scholle Ranch & William G. Scholle Ranch

Source: State Well # 02N21W10Q04

Meter#: 2002095-10

Date: 2025-07-01



420411
30308

ACRE FEET

WATER SPECIALISTS METER COMPANY

WILLIAM G. SCHOLLE RANCH



United Water Conservation District
1701 Lombard St., Suite 200
Oxnard, CA 93030

Date: July 21, 2025

Re: State Well #02N21W10Q04S and State Well #02N21W10Q03S

To whom it may concern:

Enclosed is the requested reporting and payment for the groundwater extraction fees for the above-referenced wells.

Payment of these fees to United Water is made in protest to United Water Conservation District (UWCD) and are subject to the ultimate outcome of the current litigation in the adjudication of water rights/use in the Los Posas Valley.

The William G. Scholle Ranch is an overlying landowner with rights that are senior to all municipalities. The William G. Scholle Ranch keeps its own static water level elevations and does not believe that we are receiving any benefits to our groundwater wells from the UWCD groundwater recharge efforts and replenishment projects therefore do not believe that we have any obligation to pay for these efforts and projects.

For many years we have requested such evidence from UWCD. As of the date of this letter the William G. Scholle Ranch has not received any such evidence. We are not aware of any new publically available data for the West Los Posas basin to change our opinion, if any exists. In addition, over these last few wet years, UWCD has frequently utilized the groundwater replenishment basins in El Rio and Saticoy and our wells have NOT seen any variation to our Static Water Levels.

Endorsement of said payment acknowledges this letter by United Water Conservation District.

Sincerely,

Diane Connelly
William G. Scholle Ranch LLC &
49 Acres Scholle Ranch LLC



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Josh Perez, Chief Human Resources Officer
Brian H. Zahn, Chief Financial Officer
Tony Huynh, Risk and Safety Manager
Zachary Plummer, Technology Systems Manager

Date: August 25, 2025 (September 2, 2025, meeting)

Agenda Item: 4. **Administrative Services Department Monthly Report Information Item**

Staff Recommendation:

Review this monthly report from the Administrative Services Department as well as receive a verbal presentation of its highlights for July 2025.

Discussion:

Finance

- Closing out FY2024-25
- Prepared Financial Policies for the Fillmore Piru Basin GSA
- Processing WIFIA Construction Letter of Interest
- Closed out 25-2 Groundwater billing, totals came in over budget for the fiscal year. Will begin preparing for GSA billing.

Administrative Services

Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following meetings: Water Resources Committee (July 1), Engineering and Operations Committee (July 3), Regular Board of Directors (July 9), as well as the Fillmore and Piru Basins Groundwater Sustainability Agency (July 17) held at the City of Fillmore's office.

Coordinated with staff and assisted with logistics for the VC Taxpayers Association Tour of the Freeman Diversion (July 16).

Coordinated logistical support with room and beverage set up for the following outside agency meetings: CAC Conference (July 7), VC Resource Conservation District (July 10), AWA Board (July 10), AWA Water Issues (July 15), VC CWA (July 17), and CAC Conference (July 24).

4. Administrative Services Department Monthly Report Information Item

Human Resources

- Working on recruitments for the following positions:
 - Senior Engineer, internal candidate selected
 - Associate Engineer, position closes August 15th
 - Engineer, position closes August 15th
 - Hydrologist, position closed on August 3rd, interviews scheduled for August 20-21
 - Senior Hydrologist, position closed on August 3rd, interviews scheduled for August 20-21
 - Executive Assistant, position closed on August 3rd, interviews completed week of August 18, 2025
 - Water Treatment Operator, position closed on August 3rd, initial interviews completed on August 13th-14th
 - Technology Systems Associate, position closed on August 3rd, and initial interviews completed. Selection pending GM approval.
- Hired two new Seasonal Park Rangers, Allen Walton and Victoria Gomez.
- Officially processed Cost-of-Living Increases for all district staff.
- Processing end of fiscal year annual employee evaluations for staff.
- Began preparations for Healthcare Open Enrollment period based on CalPERS released information. A Brownbag Session will be scheduled for all staff to present a detailed overview of available options and plan changes for 2026.
- Held a Brownbag Session – AI in the Workplace on July 23.
- Reviewed and submitted AWWA and ACWA nominations for consideration in annual awards.

Risk and Safety Management

- Coordinated Piru Community outreach partnership between the District and Sheriff's Office of Emergency Services.
- Oversaw the dam siren CIP alongside Engineering and coordinated contractor access and social media updates.
- Along with Engineering, met with OES and Fillmore Unified School District on Dam Evacuation Procedures.
- Along with Senior Park Ranger, met with CHP Moorpark Captain to update SFD EAP.
- Conducted annual hearing test for staff across multiple departments who are part of the District's Hearing Conservation Program and consulted with audiologist on the results.
- Supported HR in the recruitment and selection efforts of the Executive Assistant/Clerk of the Board position.
- Coordinated internal response to Canyon Fire and disseminated Situation Status Reports.
- Expanded new Everbridge emergency mass notification system to all staff.

4. Administrative Services Department Monthly Report Information Item

- 2023 Winter Storms Disaster Recover / FEMA Public Assistance Grant Update: Finance received four checks since our last Board meeting from FEMA totaling \$331,910.99; to date, the District has received a total of \$401,067.97.

Technology Systems Support Activity and Helpdesk Summary

Helpdesk and Technical Support Activity

- A total of 103 tickets were managed in July, covering routine service requests and user support.
- Twenty-six (26) tickets remained active at the end of the month:
 - Nineteen (19) are in progress.
 - Five (5) remain open.
 - One is in confirm resolution status.
 - One is awaiting a reply.

System Maintenance and Cybersecurity

- Firewall management: Systems were upgraded to the latest vendor-approved stable version, addressing known vulnerabilities and performance issues.
- Network storage optimization: Redundant files were identified and deduplicated across shared drives, resulting in the recovery of approximately 300 GB (15% reduction).
- Secure remote access: A new remote access solution for UWCD staff was deployed, leveraging multi-factor authentication and a zero-trust model to enhance security posture.

Infrastructure and Project Initiatives

- Several end-user devices were upgraded or replaced to maintain performance and compatibility with updated software.
- Minor networking improvements were completed to support field operations and system performance.
- Deployment of a new server and network monitoring system began, replacing a legacy platform to improve infrastructure visibility.
- Planning documentation was drafted for a network asset inventory project, including cost estimates and coordination with a third-party partner.
- A districtwide AI Use Technology Policy was drafted and submitted for internal and legal review, with potential presentation to the Board scheduled for September.
- Internet service cutover planning continued, with coordination between UWCD staff and the ISP to support interface-level changes to their managed router platform.

Meeting and Event Support

- AV and technical support continued for hybrid meetings in the district boardroom and other locations.
- On average, two large-format meetings per week required IT presence to ensure audio/video continuity and remote participation.

4. Administrative Services Department Monthly Report Information Item

- Agencies and events supported during this period included:
 - Ventura County Resource Conservation District (VCRCD)
 - Association of Water Agencies (AWA)
 - Ventura County Taxpayers Association
 - Ventura County Coalition of Water Agencies (VC-CWA)
 - California Avocado Commission Board
 - District-hosted brown bag informational sessions

Internship Program and Staff Development

- Interviews were conducted for a full-time Technology Systems Associate position were conducted. We anticipate these will be approved and introductions will be made at the Board of Directors meeting in September.
- One member of the IT Intern team exited mid-August due to an external employment opportunity with Ventura County.
- Intern-led projects included:
 - Enhancements to the district's document management workflows.
 - Planning for a brown bag presentation to educate staff on document handling best practices.
 - Continued improvements to internal tooling for automating PC imaging and deployment processes.

Vendor Engagement and Collaboration

- Participated in recurring and ad hoc meetings with vendors and strategic partners:
 - Cybersecurity and Infrastructure Security Agency (CISA): Coordination around security posture testing.
 - Ongoing phishing simulation and user awareness training.
 - Kickoff meetings and roadmap planning for district Data Management System upgrades.
 - Managed Services Provider: Monthly cadence calls reviewing open tickets, server health, and upcoming needs.
- Renewed licensing of critical software platforms, including:
 - Digital Signature Software
 - Log Management Server
 - Microsoft 365 services and applications.
 - Server Backup Software
 - Document Management software



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Bernard Riedel, Jr., Senior Park Ranger

Date: August 25, 2025 (September 2, 2025, meeting)

Agenda Item: 5. Recreation Department Monthly Report Information Item

Staff Recommendation:

Review this monthly report from the Recreation Department as well as receive a verbal presentation of its highlights for June and July 2025.

Discussion:

June and July are two of the busiest months at the Lake Piru Recreation Area (LPRA). In June, LPRA took possession of three 20-foot pontoon boats that were made available to rent on July 3, 2025. As of the date of this report, the LPRA is awaiting delivery of four 16-foot aluminum v-hull fishing boats.

Starting in July, landscaping maintenance duties at the LPRA were taken over in-house in order to better direct resources to prioritized areas.

Staff Tasks and Activity Highlights

- **July 31:** Park Rangers Groeneveld and Reynoso attended the 2025 World Ranger Day Conference in Morro Bay, California.

Staff Training/Meetings/Events

- **June 3-4:** Rangers participated in personal watercraft (PWC) training instructed by members of the Coast Guard auxiliary. Rangers were taught how to use the district owned patrol PWC as another tool for patrolling Lake Piru, helping ensure the safety of visitors.
- **June 10:** Rangers participated in Narcan training provided by Ventura County EMS.
- **June 21:** Ranger staff hosted a Ranger Talk featuring Friends of Condors.
- **June 24:** Ranger staff hosted a fireside talk, nature walk, and fishing clinic for an organization that brings groups of inner-city youth to enjoy outdoor experiences.

**5. Recreation Department Monthly Report
Information Item**

- **July 16-17:** Ranger staff led a nature walk and hosted a fishing clinic for youth from the Tataviam tribe.
- **Various dates:** LPRA hosted fishing tournaments hosted by National Bass West and California Bass Contenders.
- **Various dates:** Ranger staff hosted several Ranger Talks featuring guests such as John Lindquist (United Water), Friends of Condors, and Dr. Kimo Morris, professor of biology at Santa Ana college and diver contracted to study the invasive mussels in Lake Piru.
- **Various dates:** LPRA hosted Howl at the moon nighttime fishing events.
- **Various dates:** Rangers hosted family fishing clinics in collaboration with Reel Guppy outdoors, a nonprofit based in Port Hueneme that provides fishing supplies and teaches families how to fish as well as the importance of protecting our environment.
- **Various dates:** Rangers completed training in case law, law enforcement policies and procedures, from District vendor Lexipol.
- **Various dates:** Rangers completed safety training from District vendor Target Solutions.

2025 Day Use/Other Revenue Recap and Comparison	
2025 Day Use/Other Revenue (Jan 1 – July 31)	\$359,108
2025 Boat Rental Revenue (Jan 1 – July 31)	\$15,706
2024 Day Use/Other Revenue (Jan 1 – July 31)	\$365,928
Total Revenue Increase/Decrease from Prior Year	\$-6,820
Annual Increase/Decrease %	1.8%
2025 Camping Revenue Recap and Comparison	
2025 Camping Revenue (Jan 1 – July 31)	\$432,631
2024 Camping Revenue (Jan 1 – July 31)	\$422,797
Total Revenue Increase/Decrease from Prior Year	\$9,834
Annual Increase/Decrease in %	2.3%
Total Combined Revenue Current and Previous Year Comparison (2025 vs. 2024)	
2025 All Revenue (Jan 1 – July 31)	\$791,739
2024 All Revenue (Jan 1 – July 31)	\$788,725
Total Revenue Increase from Prior Year	\$3,014
Annual Increase/Decrease in %	0.4%

* *It should be noted that the above figures have not been verified by the District's Finance Department.*

5. Recreation Department Monthly Report Information Item

2025 Total Visitation Figures				
Month	# People	# Vehicles	# Vessels	Pets
January	1,952	649	76	3
February	3,203	1,141	189	12
March	5,958	3,526	763	22
April	8,906	2,823	618	22
May	12,266	3,563	651	8
June	14,366	4,083	916	12
July	19,565	4,873	930	11
Total	66,216	20,658	4,143	90

Incidents

- **June 30:** Park Rangers investigated a single vehicle, non-injury accident near the entrance of Group Camp #1. The owner had the vehicle towed the following morning. No further incident.
- **July 5:** Rangers responded to a physical altercation between two boaters. Ventura County Sheriff's Office, already present at the LPRA for the holiday, responded to the incident, investigated, and placed one of the individuals under arrest.

Citations/Enforcement Summary

- No citations were issued. It should be noted that Ranger staff issued verbal warnings for violations of District ordinances and state laws.

Grants

- Nothing to report.