

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING

Monday, September 29, 2025, at 9:00 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.

EXECUTIVE (CLOSED) SESSION

2. Conference with Legal Counsel – Anticipated Litigation

Pursuant to Government Code Section 54956.9(d)(4): Two matters.

SECOND OPEN SESSION

3. Oral Report Regarding Executive (Closed) Session
Information Item

Presented by District Legal Counsel.

4. 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)

4.1 Approval of Agenda
Motion

Approve September 29, 2025, Finance and Audit Committee meeting Agenda.

4.2 Approval of Minutes
Motion

Approve Minutes of September 2, 2025, Finance and Audit Committee meeting.

4.3 Check Recap Monthly Report
Information Item

Review the District's accounts payable recap for August 2025.



**4.4 Investment Monthly Report
Information Item**

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

**4.5 Pipeline Delivery Monthly Report
Information Item**

Review the District's pipeline water activities for August 2025.

**5. Fiscal Year 2024-2025 Fourth Quarter Financial Report (July 1, 2024 – June 30, 2025)
Information Item**

Review the Fiscal Year End 2024-25 Financial Reports for the period of July 1, 2024, through June 30, 2025, as well as receive a presentation from the Chief Financial Officer.

**6. 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.

**7. Public Outreach and External Affairs Monthly Report
Information Item**

Review the monthly report from the Public Outreach and External Affairs team as well as receive a verbal presentation of its highlights.

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

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

9. 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



Finance and Audit Committee Meeting AGENDA
September 29, 2025
Page 3

This agenda was posted Thursday, September 25, 2025, at 5:15 p.m. at the United Water Conservation District Headquarters, Oxnard, CA and www.unitedwater.org.

A handwritten signature in blue ink that reads "Jacquelyn Lozano".

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: September 25, 2025 (September 29, 2025, meeting)

Agenda Item: 4.2 Approval of the September 2, 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**

**Tuesday, September 2, 2025, at 10:30 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 10:30 a.m.

Committee Members Roll Call

Present: Directors Huber and Jones

Absent: Director Keeling

1. Public Comments: None.

2. Consent Calendar

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

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

2.1 Approval of Agenda

Motion

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

2.2 Approval of Minutes

Motion

Approved Minutes of June 30, 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.



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

Received and filed.

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

Received and filed.

3. UWCD Board of Directors Meeting Agenda Items

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

Chief Financial Officer Brian H. Zahn presented the proposed changes and new financial policy to the Committee for their consideration to the Board.

Action: M/S/C (Jones, Huber) recommending adoption of a resolution approving the proposed changes to the existing financial policies and adoption of a proposed financial policy that are listed below to the full Board, and with guidance from the General Manager, staff will consider the newly proposed changes from the Committee members.

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

- Auditor Rotation and Selection Policy
- Capital Assets Policy
- Disputed or Revised Groundwater Pumping Reports
- Expense Policy – Staff
 - *Update calendar year of mileage reimbursement to 2025*
- Expense Policy - Director and Executive
 - *Update calendar year of mileage reimbursement to 2025*
 - *Remove Oxnard Chamber Water Committee*
 - *Change UWCD to UWCD Board of Directors (above redline)*
 - *Remove language regarding Travel Expense Claim*
- Investment Policy
 - *Remove reference of Deputy General Manager from paragraph*
- Procurement Policy
- Vehicle Replacement Schedule and Policy
- Verification of Production Statements
 - *Staff offered to research for grant funding to help offset the cost of new groundwater meters and share out when sending statements and/or point the customers to those resources.*



Proposed new financial policy:

- 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

Mr. Zahn presented the motion to the Committee for their consideration to the full Board.

Action: M/S/C (Jones, Huber) recommending 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.

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

**3. 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).

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

Senior Park Ranger Bernard Riedel, Jr. presented monthly highlights regarding activities of the Lake Piru Recreation Area (presentation attached).

Director Huber expressed his appreciation to Risk and Safety Manager Tony Huynh for passing along information regarding the Canyon Fire and to Mr. Riedel for holding down the area and for his response to guests and employees during that time.

5. Future Agenda Items

Staff mentioned information forthcoming on the Lake Piru Recreation Area restroom maintenance and enhancements.

ADJOURNMENT

Director Huber adjourned the meeting at 11:40 a.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of September 2, 2025.

ATTEST: _____
Chair Steve Huber



United Water
CONSERVATION DISTRICT

FINANCE AND AUDIT COMMITTEE MEETING

Finance, Administrative Services, and Recreation Monthly Updates

September 2, 2025

1



Financial Update

Brian H. Zahn
Chief Financial Officer

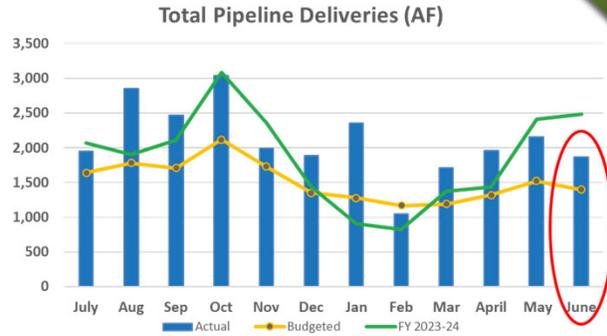
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June 2025 Pipeline

	Actual AF	Budget AF	Variance AF	Actual \$
OH	958	930	28	\$939K
PTP	478	470	8	\$492K
PV	429	0	429	\$154K

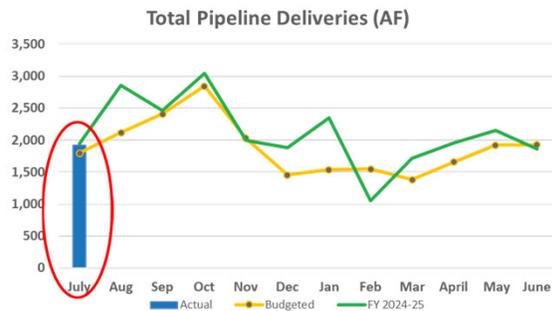
Year-to-date deliveries are 39% above plan and 13% above prior year.



July 2025 Pipeline

	Actual AF	Budget AF	Variance AF	Actual \$
OH	968	960	8	\$1.18M
PTP	244	340	-96	\$160K
PV	704	495	209	\$269K

Year-to-date deliveries are 7% above plan and 2% below prior year.



Finance Department

- 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.



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Administrative Update

Josh Perez
Chief Human Resources Officer

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Human Resources

- Working on recruitment for the following positions:
 - Associate Engineer and Engineer – interviews scheduled
 - Hydrologist and Senior Hydrologist – final interviews pending
 - Executive Assistant – final interviews scheduled
 - Water Treatment Operator II – Matthew Wills and Garrett Torres selected, will start September 15,16
 - Technology Systems Associate – Two staff members selected
- Held an AI in the workplace Brownbag on July 23
- Began preparing for 2025 Healthcare Open Enrollment period based on CalPERS released information



July 23, 2025 - AI in the Workplace Brownbag



CalPERS Health Open Enrollment is Monday, September 15–Friday, October 10, 2025

Learn about Open Enrollment and find out about the resources available to help you explore your options and find the plan that's right for you. Join us for an overview including:

- Information about CalPERS health plans and benefit changes for 2026
- Open Enrollment resources available on the CalPERS website and in myCalPERS
- Answers to frequently asked questions



Risk 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
- Conducted annual hearing test for staff across multiple departments who are part of the District's Hearing Conservation Program



August 7, 2025 - Outreach video filming with OES



August 11, 2025 - Annual Hearing Tests



July 23, 2025 - Dam Siren Upgrade at Piru Spreading Grounds



continued

- Coordinated internal response to Canyon Fire and disseminated Situation Status Reports
- 2023 Winter Storms Disaster Recovery/FEMA Public Assistance Grant Update:
 - Finance received four checks from FEMA totaling \$331,910.99
 - To date, the District has received a total of \$401,067.97



Canyon Fire started August 7, 2025,
near Lake Piru



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Technology Systems

- A total of 103 tickets were managed in July covering routine service requests and user support.
- Firewall management systems were upgraded to the latest vendor-approved stable version, address unknown vulnerabilities and performance issues.
- Deployment of a new server and network monitoring system began replacing a legacy platform to improve infrastructure visibility.
- Intern-led projects included:
 - Enhancements to the District's management workflows
 - Planning for Brown Bag presentation to educate staff on best practices of document handling
 - Continued improvements to internal tooling for automating PC imaging and deployment process



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Recreation Update

Bernard Riedel, Jr.
Senior Park Ranger

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June - August 2025, Family Fishing Clinic



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Ventura County Fair
July 30 through August 10, 2025

Canyon Fire

August 7, 2025

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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: September 23, 2025 (September 29, 2025, meeting)

Agenda Item: 4.3 Check Recap Monthly Report – August 2025
Information Item

Recommendation:

Review the District's accounts payable recap report for the month of August 2025 that is attached.

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

Attachment:

Check Recap Monthly Report - August 2025

ATTACHMENT

August 2025 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$1,659,790.19
Direct Deposit/Payroll Related	\$1,006,804.64
FSA Payment	\$5,888.02
<i>Total Payments Reflected in System</i>	\$2,672,482.85
<u>Top 5 Itemized by Category</u>	
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$404,922.83
SO. CALIFORNIA EDISON	\$198,060.56
FOLEY & LARDNER LLP	\$109,727.88
KENNEDY/JENKS CONSULTANTS	\$78,310.42
BRISTLECONE VENTURES 2, LLC	\$65,527.45
Total Disbursements 08/2025	\$2,672,482.85

TOP FIVE VENDORS AUGUST 2025

Vendor	Check/EFT Number	Check Date	Amount
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	3335	8/14/2025	\$ 404,922.83
SO. CALIFORNIA EDISON	ACH4046	8/4/2025	\$ 12,283.18
	ACH4047	8/8/2025	\$ 9,027.74
	ACH4048	8/18/2025	\$ 2,587.74
	303772	8/21/2025	\$ 160.00
	ACH4049	8/22/2025	\$ 171,080.99
	ACH4050	8/29/2025	\$ 2,920.91
FOLEY & LARDNER LLP	3390	8/21/2025	\$ 109,727.88
KENNEDY/JENKS CONSULTANTS	3396	8/21/2025	\$ 77,955.42
	3425	8/28/2025	\$ 355.00
BRISTLECONE VENTURES 2, LLC	3412	8/28/2025	\$ 65,527.45



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: September 23, 2025 (September 29, 2025, meeting)

Agenda Item: 4.4 **Investment Monthly Report for August 2025**
Information Item

Staff Recommendation:

Review the most current investment report for the month ending August 31, 2025.

Discussion:

None. Informational only.

Fiscal Impact:

As shown.

Attachments:

Combined Investment Monthly Report for August 2025

ATTACHMENT

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

Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	6,185,374	1	10.84%
Petty Cash	5,400	1	0.01%
County Treasury	3,217	1	0.01%
LAIF Investments	50,843,011	1	89.13%
Total Cash, Cash Equivalents and Securities	57,037,003		100.00%
Investment Portfolio w/o Trustee Held Funds	57,037,003		
Trustee Held Funds	-		
Total Funds	57,037,003		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	42,843,012	8,000,000	50,843,012
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	-	508,763	4.40%

|| 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.

DocuSigned by:

 On behalf of Mauricio Guardado
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Mauricio Guardado, General Manager

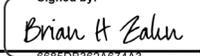
9/24/2025
Date Certified

DocuSigned by:

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Anthony Emmert, Assistant General Manager

9/24/2025
Date Certified

Signed by:

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Brian H. Zahn, Chief Financial Officer

9/23/2025
Date Certified

United Water Conservation District			
Cash Position			
August 31, 2025			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:		Revenue collected for district operations	
General/Water Conservation	8,448,353	(8,422,852)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		3,704,964	Designated for replacement, capital improvements, and environmental projects
		8,204,240	Supplemental Water Purchase Fund
General CIP Funds	24,401,078	24,401,078	Appropriated for capital projects
	4,816,854	4,816,854	Reserved for CIP Projects
Special Revenue Funds:		Revenue collected for a special purpose	
State Water Project Funds	6,818,107	6,818,107	Procurement of water/rights from state water project
Enterprise Funds:		Restricted to fund usage	
Freeman Fund	(1,661,689)	(1,661,689)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	6,629,996	6,629,996	Appropriated for capital projects
OH Pipeline Fund	(11,874)	(11,874)	Delivery of water to OH customers
OH CIP Fund	3,499,449	3,499,449	Appropriated for capital projects
OH Pipeline Well Replacement Fund	106,269	106,269	Well replacement fund
PV Pipeline Fund	1,144,648	1,144,648	Delivery of water to PV customers
PV CIP Fund	260,960	260,960	Appropriated for capital projects
PT Pipeline Fund	5,266,129	5,266,129	Delivery of water to PTP customers
PT CIP Fund	(2,681,278)	(2,681,278)	Appropriated for capital projects
Total District Cash & Investments	57,037,003	57,037,003	



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: September 23, 2025 (September 29, 2025, meeting)

Agenda Item: 4.5 Pipeline Delivery Monthly Report for August 2025
Information Item

Staff Recommendation:

Review the most current pipeline delivery report for August 2025 that is attached.

Fiscal Impact:

As shown.

Discussion:

Informational only.

Attachment:

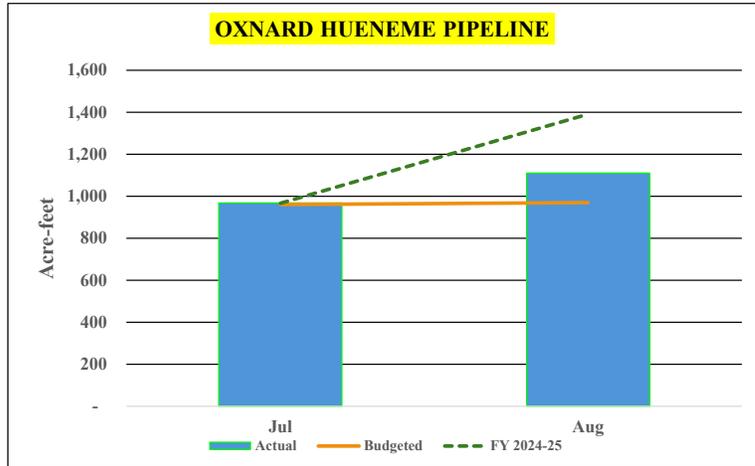
Pipeline Delivery Report for August 2025

ATTACHMENT

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

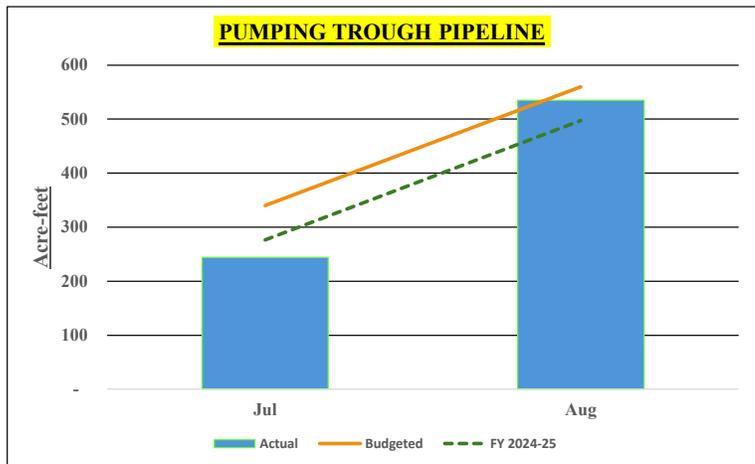
OH Pipeline 2025-26			
	Projection	Actual	Variance
Jul	960	968	8
Aug	970	1,110	140
Sep	940	-	-
Oct	1,070	-	-
Nov	960	-	-
Dec	820	-	-
Jan	770	-	-
Feb	750	-	-
Mar	840	-	-
Apr	830	-	-
May	1,080	-	-
Jun	1,030	-	-
Totals	11,020	2,078	148
YTD	1,930	2,078	148

YTD Actual to Budget: 7.7%



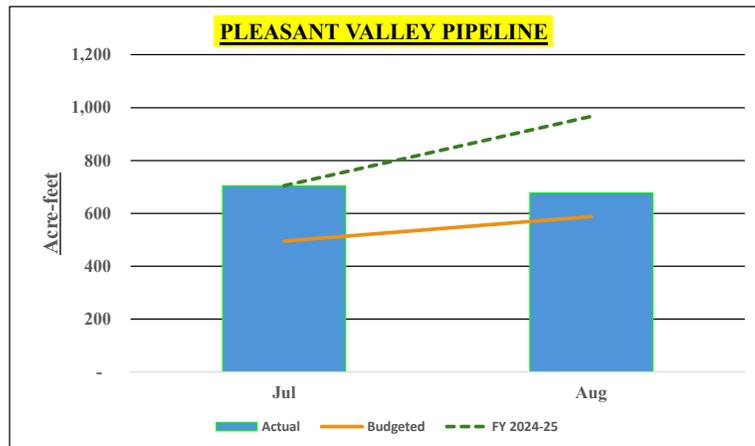
PT Pipeline 2025-26			
	Projection	Actual	Variance
Jul	340	244	(96)
Aug	560	535	(25)
Sep	500	-	-
Oct	780	-	-
Nov	500	-	-
Dec	300	-	-
Jan	300	-	-
Feb	380	-	-
Mar	380	-	-
Apr	510	-	-
May	560	-	-
Jun	490	-	-
Totals	5,600	779	(121)
YTD	900	779	(121)

YTD Actual to Budget: -13.4%



PV Pipeline 2025-26			
	Projection	Actual	Variance
Jul	495	704	209
Aug	588	676	88
Sep	966	-	-
Oct	996	-	-
Nov	569	-	-
Dec	337	-	-
Jan	465	-	-
Feb	419	-	-
Mar	161	-	-
Apr	318	-	-
May	281	-	-
Jun	405	-	-
Totals	6,000	1,380	297
YTD	1,083	1,380	297

YTD Actual to Budget: 27.5%





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

Date: September 24, 2025 (September 29, 2025, meeting)

Agenda Item: 5. Fiscal Year 2024-2025 Fourth Quarter Financial Report
(July 1, 2024 – June 30, 2025)
Information Item

Staff Recommendation:

Review the Fiscal Year 2024-25 Fourth Quarter Financial Reports for the period of July 1, 2024, through June 30, 2025, as well as receive a presentation from the chief financial officer.

Discussion:

The District prepares quarterly financial reports for each quarter which provide an analysis of District operations through the end of each quarter to highlight variances and for fiscal accountability.

This report represents twelve months of financial information for District operations for Q4 fiscal year 2024-25 (100 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures, and water deliveries, as well as discussion of any significant variances. This report is based on unaudited financial data and, therefore, is subject to revision as staff makes any necessary adjustments that may occur during the year.

While some funds appear to have some savings potential, adjustment recommendations may not be made at this time because the potential savings may be the result of delays in timing and, therefore, may not materialize.

Attachments:

- A – CIP Status FY2024-25 Fourth Quarter Financial Reports
- B – FY2024-25 Fourth Quarter Financial Reports



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

General Manager
Mauricio Guardado

Legal Counsel
David D. Boyer

August 11, 2025

Board of Directors
United Water Conservation District

Subject: Fourth Quarter Fiscal Year 2024-2025 Financial Reports

Dear Board Members:

Enclosed for your review are the United Water Conservation District's (District) Fiscal Year (FY) 2024-2025 Fourth Quarter Financial Reports. These reports represent 12 months of financial information for District operations (July 1, 2024, through June 30, 2025) and three months of Capital Improvement Project (CIP) updates (April 1 through June 30, 2025).

The report focuses primarily on the operating funds of the District and corresponding CIP funds:

- General/Water Conservation Fund
- Recreation and Ranger Activities Sub-fund
- Freeman Fund
- Oxnard/Hueneme Pipeline (OHP) Fund
- Pleasant Valley Pipeline (PVP) Fund
- Pumping Trough Pipeline (PTP) Fund
- State Water Import Fund
- Overhead Fund

Staff provides the Board's Finance and Audit Committee with monthly cash position and pipeline delivery activities reports throughout the fiscal year. Quarterly financial reports are submitted to the Board to provide information on the financial status of the District and to assure the Directors and District customers that staff is operating within the parameters of the annual adopted budget, including any supplemental appropriations. At the end of each fiscal year, an outside certified public accounting firm performs an independent financial audit to test staff's financial reporting accuracy and internal controls. It is staff's responsibility to ensure that the Board has received adequate financial information throughout the year so that there are no surprises, and so that fiscally prudent decisions can be made when the Board is asked to consider approval of budgeted and unbudgeted expenditure requests.

This report compares the revenues and budget appropriations for the fiscal year-to-date with data to provide the Board and District customers with a preliminary financial view (subject to audit adjustments at year-end). The following discussion will provide a summary of the District's projected revenues and approved spending plan compared to what actually occurred throughout the fiscal year. It also provides an update on approved and funded CIPs.



OPERATING FUNDS

Narrative and graphical analyses are provided by fund (and the Recreation sub-fund) on the pages following the CIP Status.

CAPITAL IMPROVEMENT PROGRAM STATUS

A one-page summary of the District's current five-year CIP appears along with Benchmark Interest Rates as part of Attachment B. As of June 30, 2025, all CIP expenditures are within the total amount appropriated by the Board.

The majority of the CIPs that have been funded are currently underway, either in the planning, design, or construction stages of the project. Please refer to the end of the CIP status section for a list of acronyms.

- ***Well Replacement Program (CIP # 8000)***
 - Staff continued to work on planning efforts for a future well replacement. Additionally, staff worked on plans to redevelop Well No. 17.

- ***Freeman Diversion Expansion (CIP # 8001)***
 - Staff continued to work on the design of the Freeman Diversion Fish Passage and Diversion Improvement Project.

- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***
 - Staff submitted the final design documents to the BOC, FERC, and DSOD. BOC Meeting No.10 was conducted on May 20-21, 2025. The BOC generally concurred with the final design documents for the Outlet Works Improvement Project. Staff submitted an NOI for a HMGP grant on May 28, 2025.

- ***Santa Felicia Dam Spillway Improvement Project (CIP # 8003)***
 - Staff submitted the 90% design documents to the BOC, FERC, and DSOD. At the BOC meeting No. 10, the BOC generally concurred with the 90% design documents for the Spillway Improvement Project.

- ***Santa Felicia Dam Sediment Management (CIP # 8005)***
 - There are no updates on this project to provide for this time period.

- ***Oxnard Hueneme Pipeline Iron and Manganese Treatment Facility (CIP # 8007)***
 - Staff continued to work on Federal and State grant closeout activities. On April 21, 2025, the District received notice of an additional \$620,886.62 in grant funding made available for the project through the IRWM Prop 1 Grant. Staff prepared for and successfully completed a one-year inspection of the Washwater Recovery Tank that included coating repairs, which are covered under warranty by the manufacturer.



- ***Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP # 8018)***
 - Three Barrel Culvert Replacement:
 - Staff coordinated with the County of Ventura and the USACE to secure the final, fully executed 408 Permission Instrument, while also continuing to work on obtaining a County Encroachment Permit.
 - Inverted Siphon Replacement:
 - This project is complete, and there are no updates for this time period.
 - Vineyard Avenue Crossing:
 - Staff coordinated with the County of Ventura and Caltrans on an encroachment permit for geotechnical work in the center of Vineyard Avenue. Geotechnical work was completed on June 30, 2025. Staff continued to work on progress reporting for the IRWM Prop 1 grant.
- ***Extraction Barrier and Brackish Water Treatment (CIP # 8019)***
 - Staff continued to advance the design and environmental documents for the Phase 1 Project. The 30% design documents were completed on April 4, 2025, and were submitted to the Navy for review. Staff continued to plan for additional field activities to advance the design, including potholing and power monitoring. Staff continued to coordinate with key stakeholders, including the Navy, SWRCB, and FCGMA.
- ***Rice Avenue Overpass Pumping Trough Pipeline (CIP # 8021)***
 - Staff continued to coordinate with the City of Oxnard and its Construction Manager, MNS Engineers. Staff and MNS explored options for utilizing irrigation water from the PTP system to support the project's landscaped areas. The estimated demand for irrigation water is estimated at 6-7 acre-feet annually.
- ***Pumping Trough Pipeline Metering Improvement Project (CIP # 8022)***
 - Staff continue to work with landowners to secure four (4) remaining easement deeds for turnouts.
- ***State Water Interconnection (CIP # 8025)***
 - Staff continue to coordinate with City of Ventura Staff on project design and schedule matters. The construction phase is expected to start in 2026 and be completed in 2028.
- ***Asset Management System – CMMS System (CIP # 8041)***
 - Staff continued to advance the asset management program by completing an Asset Data Management Plan, Asset Management Implementation Plan, and on-site data collection activities to create a detailed asset registry and to compile maintenance history for the OH Pipeline and Chlorine Disinfection Building pilot project.



- ***Pumping Trough Pipeline Recycled Water Connection – Laguna Road Pipeline (CIP # 8043)***
 - Construction of the Phase 1 Project was completed, and a final site walk was conducted with the County of Ventura permitting agencies and the USDA NRCS (granting agency). A Notice of Completion was filed with the County of Ventura, and all final payments were made. A recycled water delivery agreement was executed with the Pleasant Valley County Water District for short-term operational testing.

- ***SCADA Hardware Update (CIP # 8046)***
 - Staff continued to implement a wide range of cybersecurity and operational technology initiatives and infrastructure. Staff continued to coordinate with various organizations, including DHS, CISA, and Cal OES, to enhance their cybersecurity posture and incident response capabilities. Staff continued to coordinate grant implementation activities.

- ***Lake Piru Recreation Area Pavement Maintenance Program (CIP # 8047)***
 - Staff continued planning efforts for a pavement rehabilitation project in fiscal year 2025-26.

- ***Main Supply Pipeline Sodium Hypochlorite Injection Facility (CIP # 8053)***
 - No updates to report this quarter.

- ***Lake Piru Campground and Recreation Area Renovations (CIP # 8055)***
 - Staff continue to work on the design of the Lower Olive Grove Restroom Replacement or Rehabilitation Project.

- ***Oxnard Hueneme Pipeline Low-Flow Upgrade (CIP # 8056)***
 - This project has been postponed until further notice.

- ***Piru Early Warning System Replacement (CIP # 8058)***
 - Staff continue to work with the siren vendor on shipment estimated to arrive July 1, 2025. Staff submitted an NOI for a HMGP grant on May 28, 2025.

- ***Oxnard Hueneme Well No. 13 Rehabilitation (CIP # 8059)***
 - There are no updates on this project for this time period.

- ***OH Well 14 Energy Efficiency Upgrades (CIP # 8060)***
 - Staff received the final PDR and associated deliverables for the pipeline replacement project. Additionally, a new VFD was ordered for Well No. 14, which will support future well rehabilitation efforts in FY 25-26.

- ***El Rio Office Rehabilitation (CIP # 8061)***
 - Nothing to report on this project for this quarter.



Acronym Index

Acronym	Definition
BOC	Board of Consultants
Cal OES	California Governor's Office of Emergency Services
CIP	Capital Improvement Plan
CISA	Cybersecurity and Infrastructure Security Agency
DHS	Department of Homeland Security
DSOD	Division of Safety of Dams
FCGMA	Fox Canyon Groundwater Management Agency
FERC	Federal Regulatory Commission
HMGP	Hazard Mitigation Grant Program
IRWM	Integrated Water Management Plan
NOI	Notice of Intent/Interest
NRCS	Natural Resources Conservation Service
OH	Oxnard Hueneme
OHP	Oxnard-Hueneme Pipeline
PDR	Preliminary Design Review
PTP	Pumping Trough Pipeline
PVP	Pleasant Valley Pipeline
SWRCB	State Water Resources Control Board
USACE	United States Army Corps of Engineers
USDA	United States Department of Agriculture
VFD	Variable Frequency Drive

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CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of June 30, 2025, the District had a total of \$52.3M in cash and investments. As noted in the cash position report, some of the District’s resources are readily available for use, while other funds have restrictions that limit how they can be used. The District must adhere to any legal, bond, or contractual restrictions placed on funds. However, some restrictions are based on Board designations and can be redirected for other uses if the Board so determines.

The District’s cash, cash equivalents and securities held in the various accounts as compared to the prior year are as follows:

	Jun-25	Jun-24
Citizens Business Bank	\$ 6,461,957	\$ 6,158,652
Petty Cash	\$ 5,400	\$ 5,400
County Treasury	\$ 3,217	\$ 1,884
LAIF Investments	\$ 45,834,248	\$ 29,413,935
Total	\$ 52,304,822	\$ 35,579,871

Any restrictions on the remaining \$52.3M are listed in this report. If you have any questions regarding this report on the financial position, please let me know.

Respectfully submitted,



Brian H. Zahn
 Chief Financial Officer



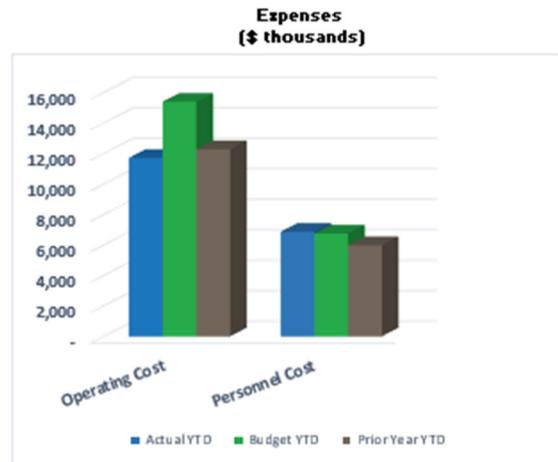
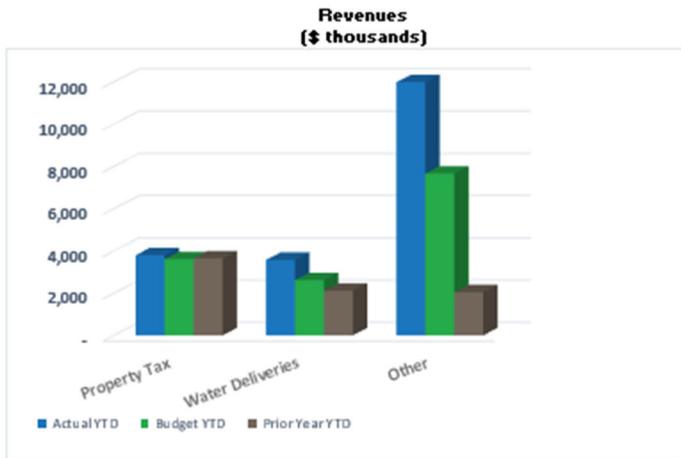
FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	3,583	2,615	968	37%	2,114	1,470	70%
Groundwater	18,940	17,153	1,786	10%	10,137	8,802	87%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	3,797	3,609	188	5%	3,649	149	4%
Earnings on Investments	903	340	562	165%	947	(44)	-5%
Other	16,619	11,842	4,777	40%	3,232	13,387	414%
Transfers in	0	0	0	0%	839	(839)	0%
Total Revenues	43,843	35,560	8,283	23%	20,918	22,925	110%
Expenses							
Personnel Costs	6,867	6,762	105	2%	5,989	878	15%
Operating Expenditures	11,718	15,409	(3,691)	-24%	12,289	(571)	-5%
Capital Outlay	1,472	2,065	(593)	-29%	1,612	(140)	-9%
Transfers out	14,178	12,592	1,586	13%	9,679	4,499	46%
Total Expenses	34,236	36,828	(2,593)	-7%	29,569	4,667	16%
Net Surplus / (Shortfall)	9,607	(1,268)	10,875	-858%	(8,651)	18,259	-211%



Revenue Status v. Budget

- Revenue received through Fourth Quarter totals \$44M, which is \$8M (23%) above plan. This increase is predominantly due to the receipt of the first and second WIFIA Loan disbursements in August 2024 and February 2025 of \$11M which are related to Capital Improvement Projects Santa Felicia Dam Outlet Works Rehabilitation and PMF Containment.
- Groundwater Revenue is \$1.8M (10%) above Plan due to an increase of 14,094 acre-feet in well pumping in FY 2024-25.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

- Water Delivery \$968K (37%) above Plan, driven by an increase of 5,594 acre-feet in deliveries through the Pleasant Valley Pipeline and 1,215 acre-feet in deliveries through the Oxnard Hueneme Pipeline.
- Earnings on Investments are \$562K (165%) over Budget due to higher interest earnings and favorable market value adjustments for LAIF.
- Grant Revenue is also over Budget by \$478K (15%), mainly due to the Phase 1 Pumping of Coastal Brackish Groundwater Wells Project under the SWRCB Grant, for which invoicing was allowed beginning 03/06/2023 with Invoice #1.
- Property Taxes received in FY 2024-25 total \$3.8M, which is \$188K (5%) over Plan.
- Lake Piru Revenue is just under Plan by \$28K, at \$972K in total revenue through the end of the Fiscal Year.

Revenue Status v. Prior Year

- FY 2024-25 Revenue was \$23M (110%) higher than the previous fiscal year, primarily due to the receipt of the first and second WIFIA Loan Disbursements during the current fiscal year.
- Groundwater Revenue is also \$8.8M higher in the current fiscal year, driven by an increase of 27,044 acre-feet in well pumping through the end of FY 2024-25 as well as extraction rate increases.
- Grant Revenue in FY 2024-25 is \$3.4M higher than the prior fiscal year, mainly due to increased SGM Grant reimbursements and the initiation of two additional grants for Phase 1 Pumping Coastal Brackish GW Project and Flood Diversion and Recharge Enhancement Project.
- Water Delivery Revenue is \$1.5M (70%) higher in the current fiscal year, mainly due to an increase of 2,908 acre-feet in water deliveries during FY 2024-25 due to an increase in rates in FY 2024-25.
- Lake Piru (\$52K) and Property Taxes (\$149K) Revenue are also higher in the current fiscal year.
- Offsetting the increase were Earnings on Investments, which were \$44K lower in the current fiscal year due to higher interest earnings in FY 2023-24.
- Transfers-In are \$839K lower in current fiscal year, primarily due to the completion of the Alternative Supply Assurance Pipeline Project (CIP 8030) in 2023-24, along with CIP transfers for the District Radio Enhancement Project.

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$34M, \$2.6M (7%) under Plan, primarily due to Operating Expenditures being \$3.7M (24%) below Budget. Operating Expenditures underspending is largely attributed to Overhead Costs savings in Fund 050.
- Office Expenses (\$593K) and Overhead Costs (\$1M) have the largest savings in FY 2024-25 primarily due to lower than anticipated public and community outreach efforts.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

- Professional Fees are \$267K under Budget due to funds related to Public Relations Consulting and Environmental Professional Services lower than anticipated.
- Maintenance Expenditures reflect \$233K in underspending, with saving resulting from savings in the O&M Department for Maintenance in equipment.
- Travel Expenses are also underspent by \$171K due to less than anticipated conferences and travel for Executive Staff.
- Miscellaneous Expense (\$357K) under Plan due to unspent County Election funds, Costs of Goods Sold for the Condor Point Store, and Rent and Leases for the O&M Department.
- Principal (\$616K) and Interest payments (\$662K) related to 2020 COP Payments are budgeted as expenses but paid directly to liability.
- Capital Outlay Expenditures are \$593K (29%) lower than Plan due to savings mostly for Contractor Assistance for the Saticoy Desilt Clean Out.
- Slightly offsetting operating savings are higher than anticipated Fox Canyon Expense (\$136K).
- Offsetting total expense savings is CIP Transfers Out, over Budget by \$1.6M, which was due to WIFIA Loan for FY 2023-24 being transferred out to CIP 8002 and 8003 in the current fiscal year.
- Personnel Costs are over Budget by \$105K due to an increase in Water Conservation activities through FY 2024-25..

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$4.7M (16%) higher in the current fiscal year largely due to higher Transfers-Out (\$4.5M) for Capital Improvement Projects in Fund 050.
- Personnel Cost are also \$878K greater in the current fiscal year, stemming from a Board approved 3% COLA increase and annual merit increase.
- Increases are offset by Operating Expenditures of \$571K in FY 2024-25, largely attributed to Professional Fees in Fund 050 for Engineering services.
- Maintenance Costs in the current fiscal year are \$145K lower. This is due in part to funds received from SDRMA for the damages/repairs to a boat at Lake Piru.
- Office Expense resulted in savings of \$105K in FY 2024-25.
- Overhead Costs are lower in the current fiscal year by \$314K.
- Operating Expenditure were mainly offset by Misc. Expense related to an increase in Rent and Leases, Election and Collection Fees in FY 2024-25.
- Offsetting decrease is higher Fox Canyon Fees in FY 2024-25 (\$120K) partially due to increased pumping at Saticoy Well Field.
- Higher Insurance Expense (\$84K) and Utilities (\$86K) in FY 2024-25.
- Capital Outlay also slightly lower in the current fiscal year by \$140K, which is attributed to S&I improvements in FY 2023-24 and expenses for the Lake Piru Marina Replacement Project.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

Fund Balance

- The pending undesignated working capital balance at the end of FY 24-25 is approximately \$11.7M.
- The District's reserve policy requires a \$4M to \$5M undesignated balance which has been met.

FY 2024-25 Fourth Quarter Financial Review

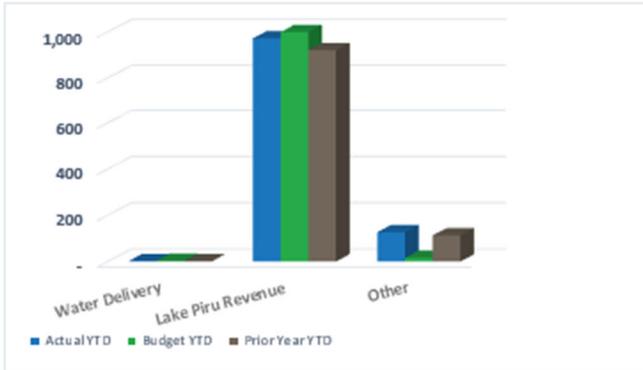
July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

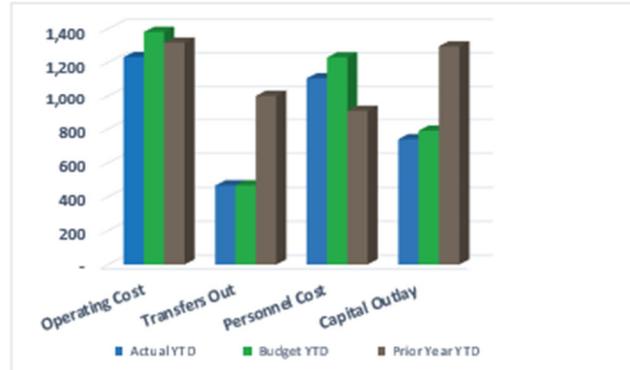
Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	1	3	(2)	-55%	1	0	14%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	972	1,000	(28)	-3%	920	52	6%
Other	127	16	111	717%	113	13	12%
Total Revenues	1,100	1,019	82	8%	1,035	66	6%
Expenses							
Personnel Costs	1,105	1,230	(125)	-10%	907	198	22%
Operating Expenditures	1,231	1,381	(150)	-11%	1,316	(86)	-6%
Capital Outlay	739	789	(50)	-6%	1,295	(556)	-43%
Transfers out	467	467	0	0%	1,001	(534)	-53%
Total Expenses	3,542	3,866	(325)	-8%	4,518	(977)	-22%
Net Surplus / (Shortfall)	(2,441)	(2,848)	407	-14%	(3,483)	1,042	-30%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Operational Revenue in FY 2024-25 is over Budget by \$82K (8%), which is mainly due to Other Revenue associated with Wifi Sales, Employee Rents and Condor Point Store Sales. Slightly offsetting increase is lower than anticipated Lake Piru Revenue (\$28K) related to Camping, Day Use Fees, and Boat Rentals.

Revenue Status v. Prior Year

- Fiscal Year 2024-25 Operational Revenue is \$66K (6%) higher in FY 2024-25, driven by increased revenue from the Condor Point Store at Lake Piru and higher Day Use, Camping, Boat Fees, reservations in Current Year.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$3.5M, \$325K (8%) under Budget due to Operating Expenditures (\$150K), and Personnel Costs (\$125K).
- Personnel Costs savings were realized due to two Park Ranger I positions being filled at the Cadet level, along with lower than expected recreational activities from the O&M and Recreation Department.
- Professional Fees (\$49K) resulted in savings from Sheriffs Department Contract Services and Information Technology Consulting Services.
- Maintenance (\$48K) below Plan due to a delay in needed Recreation and SFD repairs.
- Overhead Costs (\$78K) also resulted in savings for the FY 2024-25.
- Savings are slightly offset by an increase in Fuel (\$18K) and Utilities (\$25K) which can be attributed to the new boats purchased for rentals at Lake Piru and electricity costs at Condor Point Store.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$977K (22%) lower in the current fiscal year, predominantly due to Capital Outlay cost (\$556K) lower in FY 2024-25 due to the Lake Piru Marina Replacement Project that was completed in the prior fiscal year.
- Transfers Out (\$534K) lower in Fiscal Year 2024-25 for Capital Improvement Projects.
- Operating Expenditures are \$86K (7%) lower in the current fiscal year.
- Maintenance (\$126K), Small Tools (\$28K) and Professional Fees (\$12K) lower in FY 2024-25.
- Offsetting decrease is Miscellaneous Expense (\$53K), mainly related to Costs of Goods Sold, which was higher in FY 2024-25 due to purchases of ice, merchandise, and inventory for Condor Point Store.
- Personnel Costs (\$198K) also are higher in the current fiscal year.

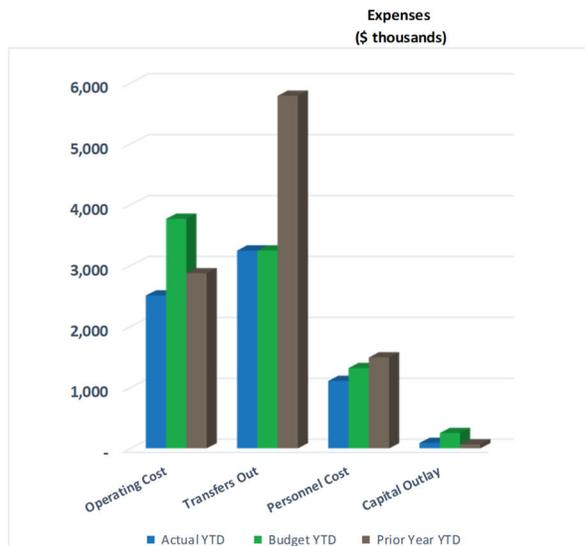
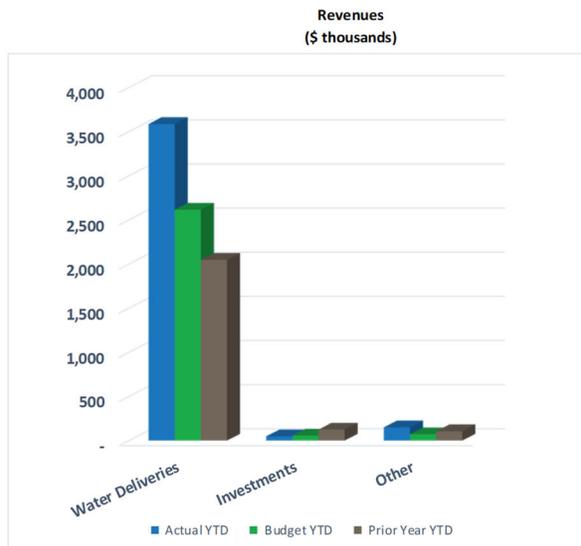
FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	7,792	7,899	(106)	-1%	4,341	3,451	79%
Water Delivery	3,587	2,615	971	37%	2,048	1,539	75%
Earnings on Investments	48	56	(8)	-13%	125	(77)	-61%
Other	150	72	78	108%	185	(36)	-19%
Transfers in	0	0	0	0%	0	(0)	0%
Total Revenues	11,577	10,642	935	9%	6,699	4,878	73%
Expenses							
Personnel Costs	1,107	1,319	(212)	-16%	1,494	(387)	-26%
Operating Expenditures	2,511	3,771	(1,260)	-33%	2,875	(365)	-13%
Capital Outlay	89	253	(164)	-65%	65	24	36%
Transfers out	3,249	3,249	0	0%	5,790	(2,541)	-44%
Total Expenses	6,956	8,592	(1,636)	-19%	10,225	(3,269)	-32%
Net Surplus / (Shortfall)	4,621	2,050	2,571	125%	(3,525)	8,146	-231%



Revenue Status v. Budget

- Revenue received for year was \$11.6M, which is over the Plan by \$935K (9%). This was driven by an increase of \$971K (7,076 AF) in Water Deliveries over three pipelines. Additional contributors to the increase in revenue are Late Fees of \$78K on delinquent pipeline accounts.
- Slightly offsetting the increase is Groundwater revenue under budget by \$106K (1%) due to adjustments from prior fiscal years.
- Earnings on Investments are also \$8K (13%) under Budget, due to unfavorable market value adjustments for LAIF.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

Revenue Status v. Prior Year

- Current year revenue is \$4.9M (73%) higher than the previous fiscal year, predominately driven by a \$3.5M (79%) increase in Groundwater Revenue due to extraction rate increases and 6,322 AF more delivered.
- Additionally, there was a \$1.5M (75%) increase in Water Delivery Revenue from an additional 2,908 acre-feet delivered in current year.
- Offsetting surplus is Grant Revenue (\$79K), as no grant funds will be received in the current fiscal year.
- Earnings from Investments are also down by \$77K and Lease and other revenue is also down \$43K in the current fiscal year.

Appropriation/Expenditure Status v. Budget

- Total Expenditures through the year are \$7M, which is \$1.6M (19%) below budget. This is due to under-utilized Operating Expenditures of \$1.3M (33%), Capital Outlay \$164K (65%) and savings in Personnel Costs of \$212K (16%).
- Personnel Costs budget underrun is attributable to less than anticipated workload related to Freeman activities across several departments and underutilization of benefits.
- Principal Expense (\$441K) and Interest (\$44K) under plan are related to the 2020 COP and Interfund Loan as they are budgeted as expenses but paid directly to liabilities.
- Overhead Costs are under Plan by \$269K.
- Professional Fees are \$370K below the allocated amount, largely for Environmental and Legal Counsel services.
- Permits and Licenses are down by \$18K primarily due to delayed application of Freeman sediment dredge and management permits.
- Additional Operating Expenditures under Budget are Insurance (\$55K), Maintenance (\$32K), and Fuel (\$17K).

Appropriation/Expenditure Status v. Prior Year

- Compared to last fiscal year, total expenditures are \$3.2M (32%) lower in the current fiscal year. This is mainly due to a decrease of \$2.5M (44%) in Transfers-Out for Capital Improvement Projects, \$365K (13%) reduction in Operating Expenditures, and \$387K (26%) savings in the Personnel cost.
- Personnel Costs budget underrun primarily due to a reduction in District's contribution to Pers-Classic retirement benefits.
- Maintenance illustrates a decrease of \$94K in FY 2024-25 due to Cal OES reimbursements received in the current fiscal year and reduced emergency fund usage at Freeman Diversion.
- Professional fees are \$191K lower this fiscal year due to reduced need for legal services in the Environmental Services Department in FY 2024-25.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

- Overhead Costs (\$151K) are also lower in the current fiscal year compared to the last fiscal year partially due to a change in overhead allocation.
- Water Chemicals (\$11K) lower in FY 2024-25 due to lower than anticipated expense for polymer purchase for Freeman Desilting Basin.
- Offsetting decreases are higher Miscellaneous Expenses, which have increased by \$33K due to Rents and Leases for the Desilting Basin Project.
- Insurance Expense (\$13K), Fuel Expense (\$13K), and Small Tools (\$7K) are also higher in the current fiscal year compared to last fiscal year.

Fund Balance

- The ending undesignated working capital balance for FY 2024-25 is approximately \$2.3M.
- The District's reserve policy requires an undesignated balance of \$1.5M which has been met.

FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

In \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	8,297	7,957	340	4%	5,443	2,854	52%
Earnings on Investments	120	53	67	124%	62	58	95%
Grants	621	22	599	2719%	0	621	
Other	728	631	97	15%	736	(8)	-1%
Total Revenues	9,766	8,664	1,102	13%	6,240	3,526	56%
Expenses							
Personnel Costs	1,420	872	548	63%	1,623	(203)	-13%
Operating Expenditures	4,519	5,304	(785)	-15%	4,110	409	10%
Capital Outlay	614	1,514	(901)	-59%	848	(234)	-28%
Transfers out	154	176	(22)	-13%	632	(478)	-76%
Total Expenses	6,707	7,866	(1,159)	-15%	7,213	(506)	-7%
Net Surplus / (Shortfall)	3,059	797	2,262	284%	(972)	4,031	-415%



Revenue Status v. Budget and v. Prior Year

- Total Revenue received through Fourth Quarter reached \$9.8M, exceeding budget projections by \$1.1M (13%).
- Budget surplus primarily derived from increase in grant revenue (\$599K) from receipt of grant share payment from the Proposition 1 Round 1 IRWM grant. Grant was completed this year, resulting in revenue increment of \$621K from FY 2023-24.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

- Water Deliveries supported the budget surplus in the Fourth Quarter, contributing \$340K and surpassing plan by 1,215 AF. Compared to prior year, Water Deliveries increased \$2.9M due to an additional 804 AF delivered along with an increase in rates.
- Fox Canyon Revenue exceeded projections by \$67K, also due to the increase in water deliveries.
- Earnings on Investments exceeded the planned amount by \$67K (124%), reflecting a year-over-year increase of \$58K (95%). This difference is attributed to higher interest earnings and adjustments in market value for LAIF.

Appropriation/Expenditure Status v. Budget and v. Prior Year

- Total Expenditures through Fourth Quarter are \$6.7M, representing a \$1.16M (15%) variance under budget.
- Budget deficit is primarily due to Capital Outlay, which ended the year below plan by \$901K (59%) and is the result of delays in OH Pipeline valve replacements, gas engine piping improvements, and other OH Structure and Improvement purchases. Compared to Prior Year, Capital Outlay is lower by \$234K, which is related to the asphalt replacement at the El Rio Water Treatment Plant and Groundwater Recharge Facility that occurred last year.
- Utilities are down (\$121K) due to lower Edison invoices, reflecting a \$24K reduction from FY 2023-24.
- Maintenance costs are less than expected (\$95K). This is attributed to savings in general maintenance and OH anode replacements. However, maintenance costs rose by \$292K from last year, driven by annual chlorine equipment services, a feasibility study, maintenance equipment purchases, and water wash solids disposal.
- Fox Canyon GMA Expenses are \$132K (23%) over budget due to accrued extraction fees for FY 2025-26, and are \$70K up from prior year, due to an increase in extractions.
- Overhead Cost is less than plan by \$326K. In comparison to FY 2023-24, Overhead Cost increased by \$104K.
- Water Chemicals expenses dropped (\$133K) under budget due to reduced treatment chemical purchases, reflecting a \$122K decrease from FY 2023-24.
- Contractual Services fell below expectations (\$68K), resulting from reduced expenses in IT Consulting, particularly from savings in technical support contracts and licenses.
- Principal payments \$141K under projection due to 2020 COP payments budgeted as expense but paid directly to liability.
- Personnel Costs offset savings, concluding Fourth Quarter above plan by \$548K (63%), driven by the increased workload on the OH Pipelines, OH Booster Plant, and OH Well repairs, along with the use of temporary staffing services.
- Insurance expenses exceeded budget by \$17K due to an SDRMA payment made in July 2024. Compared to the previous year, insurance costs have risen by \$54K.
- Total expenditures decreased by \$506K (7%) year-over-year, primarily due to a \$478K reduction in Transfers-Out related to completed Capital Improvement Projects, including



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

the Condor Point Improvement Project (CIP 8048) and the Server Replacement Project (CIP 8052).

Fund Balance

- The ending undesignated working capital balance for FY 24-25 is approximately \$2.6M.
- The District's reserve policy requires an undesignated balance of \$1.2M for this fund which has been met.

FY 2024-25 Fourth Quarter Financial Review

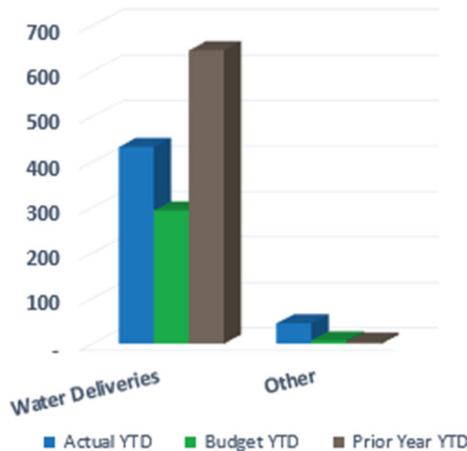
July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

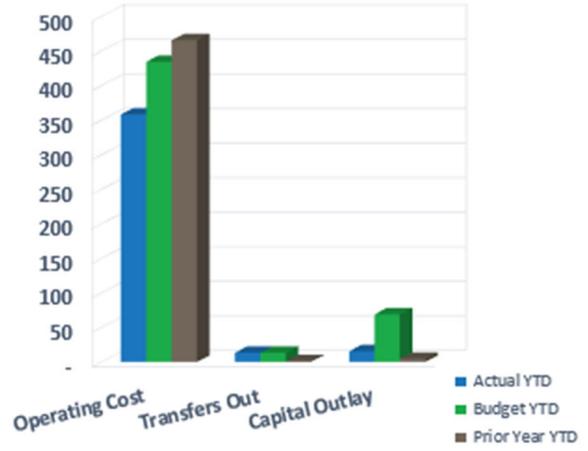
Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	433	293	140	48%	645	(213)	-33%
Earnings on Investments	61	11	50	465%	47	14	31%
Other	45	7	38	528%	5	40	855%
Total Revenues	539	311	228	73%	697	(158)	-23%
Expenses							
Personnel Costs	106	215	(110)	-51%	157	(51)	-33%
Operating Expenditures	252	219	33	15%	308	(56)	-18%
Capital Outlay	15	69	(53)	-78%	4	11	250%
Transfers out	13	13	0	0%	1	12	1190%
Total Expenses	386	516	(130)	-25%	471	(84)	-18%
Net Surplus / (Shortfall)	153	(205)	358	-175%	226	(74)	-32%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget and v. Prior Year

- Revenue for the fourth quarter totaled \$539K, which is \$228K (73%) over the year-to-date budget. This performance was primarily driven by Water Deliveries, which exceeded the budget by \$140K, reflecting stronger demand and delivery of 5,594 acre-feet (AF) over plan. LAIF investment earnings contributed an additional \$50K over plan, reflecting a (465%) positive variance due to higher interest rates and favorable fund balances throughout the year. Additionally other revenue is up by \$38K (528%) due to Fox Canyon pumping fees for water delivered from Satcoy Well Field.
- Compared to the prior fiscal year, overall revenue is down \$158K (23%), due mostly to a \$213K decrease in Water Delivery revenue—a result of rate structure changes, despite



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July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

more water being delivered. Other variances include a minor year-over-year increase in investment earnings (+\$14K, or 31%), helping to partially offset the overall revenue decline.

Appropriation/Expenditure Status v. Budget and v. Prior Year

- Total expenditures through Q4 were \$386K, coming in \$130K (25%) under budget. Several key categories contributed to this positive variance: Personnel Costs were \$110K (51%) under budget, driven by staff vacancies, lower benefit costs, and payroll savings due to timing and classification differences.
- Operating Expenditures slightly exceeded the budget by \$33K (15%), largely due to higher-than-expected expenses in recent disposition of assets, increased purchase of water treatment chemicals and higher electricity costs due to increased pumping activity, although some of these were anticipated in Q4 due to prior project delays. These costs were offset by savings in maintenance of \$62K.
- Capital Outlay came in notably under budget by \$53K (78%), with several planned purchases either deferred or underutilized. Major line items such as equipment and structural improvements were completed at lower-than-expected cost.
- Transfers Out remained aligned with budget at \$13K, supporting planned capital projects and infrastructure reserves.
- Compared to the same period in the prior fiscal year, total expenditure is down by \$84K (18%), driven primarily by reduced contracted services, maintenance, personnel costs and capital spending.

Fund Balance

- The ending undesignated working capital balance for FY 24-25 is approximately \$1.1M.
- The district's reserve policy requires a \$329K minimum undesignated balance which has been met.

FY 2024-25 Fourth Quarter Financial Review

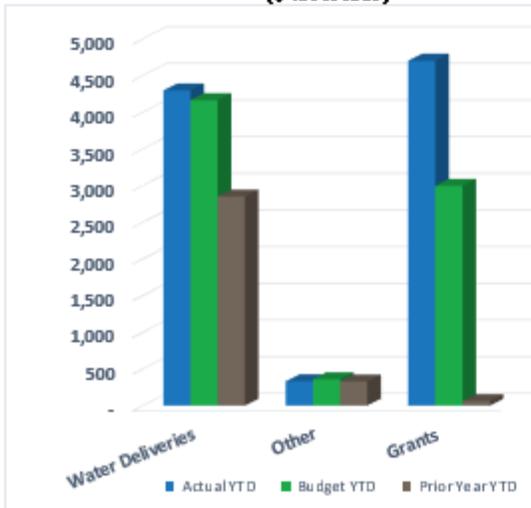
July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

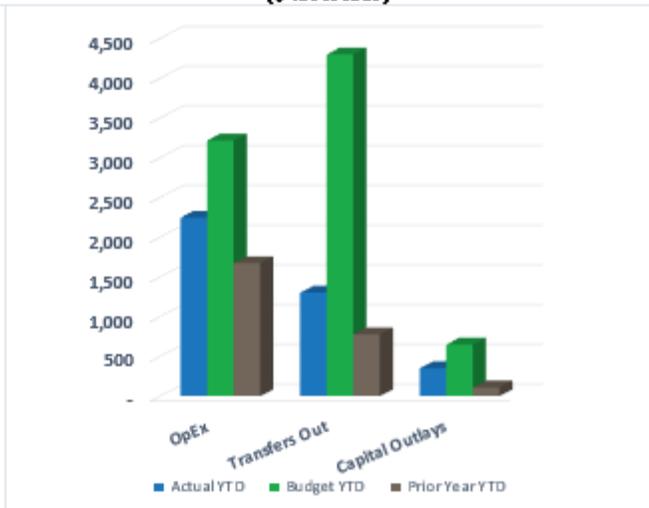
Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	4,298	4,163	135	3%	2,849	1,449	51%
Earnings on Investments	118	33	86	261%	102	17	17%
Grants	4,702	2,995	1,707	57%	61	4,641	
Other	214	327	(113)	-35%	227	(13)	-6%
Total Revenues	9,332	7,518	1,815	24%	3,239	6,094	188%
Expenses							
Personnel Costs	437	602	(165)	-27%	619	(182)	-29%
Operating Expenditures	1,805	2,611	(806)	-31%	1,051	754	72%
Capital Outlay	349	646	(297)	-46%	109	240	221%
Transfers out	1,301	4,296	(2,995)	-70%	775	526	68%
Total Expenses	3,892	8,155	(4,263)	-52%	2,553	1,338	52%
Net Surplus / (Shortfall)	5,441	(637)	6,078	-954%	685	4,755	694%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Revenue received through FY 2024-25 is 9.3M, \$1.8M (24%) above Plan. This is predominantly due to Grant Revenue (\$1.7M) associated with the SGM Grant for the PTP Recycled Water Connection Capital Improvement Project (CIP), which was received during this fiscal year.
- Water Deliveries \$135K higher than Budget, which was due to an increase of 267 AF deliveries made through the PTP Pipeline.



FY 2024-25 Fourth Quarter Financial Review

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100% of Fiscal Year Completed

- Earnings on Investments are also \$86K over Forecast. This is primarily due to favorable market value adjustments for LAIF.
- CIP Transfers-In shows an increase in revenue due to a funding allocation adjustment for PTP Recycled Water Connection Project.
- Offsetting increase is Other Revenue (\$168K) which is driven by a decrease in Fox Canyon GMA Fees. This is mainly related to an increase of surface water deliveries made through the PTP Pipeline. Of the 5,840 AF deliveries made in FY 2024-25, 3,485 AF was surface water.

Revenue Status v. Prior Year

- FY 2024-25 Revenue is \$6.1M higher than the previous fiscal year, predominately driven by a \$4.6M increase in Grant Revenue.
- Additionally, there was a \$1.4M increase in Water Delivery Revenue that resulted from 463 AF more water deliveries made in the current fiscal year, along with extraction rate increases.
- Other Revenue also higher than Budget by \$130K in the current fiscal year due to an increase in Fox Canyon Fees. This is caused by a higher amount of surface water deliveries made in FY 2023-24.
- Earnings on Investments were \$17K higher compared to Prior Year due to higher interest rates in the current fiscal year.
- Slightly offsetting increase are CIP Transfers-In, which were \$143K lower than Prior Year due to a correcting entry related to the PTP Recycled Water Connection CIP made in FY 2023-24.

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$4.3M (52%) below Budget. This is predominantly due to lower Transfers-Out for Capital Improvement Projects (\$3M), which is delayed due to transfers out being dependent on Grant Revenue received for the PTP Recycled Water Connection CIP.
- Capital Outlay \$297K (46%) below Budget due to less than expected PTP turnout valve replacements.
- Operating Expenditures also had savings of \$806K (31%) in FY 2024-25.
- Maintenance underutilized by \$237K because of lower-than-expected repairs for corroding turnouts and replacements of VFD's and motors.
- Fox Canyon GMA Expenses less than anticipated (\$204K) due to a decrease in well pumping.
- Overhead Costs also below projected by \$144K.
- Utilities \$109K lower than projected, which was also correlated to less electricity used for well pumping due to more surface water deliveries.



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100% of Fiscal Year Completed

- Professional Fees under Plan by \$76K due to lower than expected PTP Turnout contractor support in FY 2024-25.
- Insurance Expense also had savings of \$42K, which was driven by a decrease in cost for SDRMA Property/Liability Package for FY 2024-25.
- Principal (\$245K) and Interest (\$15K) related to 2020 COP and Interfund Loan are budgeted as expenses but paid directly to liability.
- Personnel Costs (\$165K) underrun is attributable to less than anticipated workload related to PTP activities and along with vacant four vacant positions in the O&M Department.
- Slightly offsetting decrease is higher Miscellaneous Expense of \$208K, which was attributed to the disposal of project 8020 Recycled Water Program from fixed assets.

Appropriation/Expenditure Status v. Prior Year

- Compared to the prior fiscal year, Total Expenditures are higher by \$1.3M (52%) in the current fiscal year. This was predominantly driven by higher Operating Expenditures (\$754K) and higher Transfers-Out for Capital Improvement Projects (\$526K).
- Operating Expenditures higher in the current fiscal year largely caused by a rise in Utilities (\$199K), Maintenance (\$128K), Fox Canyon GMA Fees (\$95K), and Treatment Chemical (\$73K).
- Capital Outlay (\$240K) is also higher in the current fiscal year. This is attributed to an increase in PTP turnout valve replacements in FY 2024-25.
- Personnel Costs \$182K higher in FY 2024-25 due to the Board approving 3% COLA and annual merit increases.

Fund Balance

- The ending undesignated working capital balance for FY 2024-25 is approximately \$6.3M.
- The District's reserve policy requires an undesignated balance of \$1M for this fund which has been met.



FY 2024-25 Fourth Quarter Financial Review

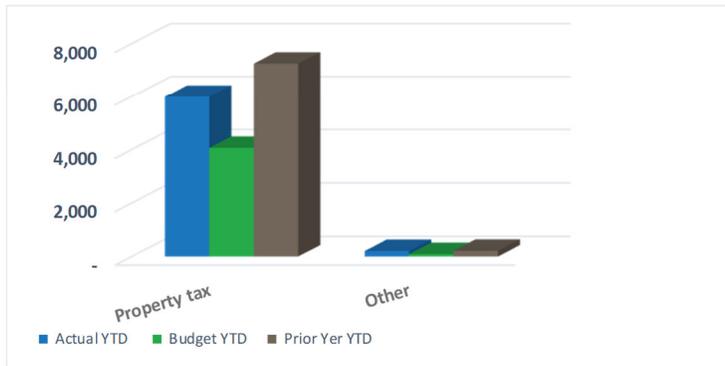
July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

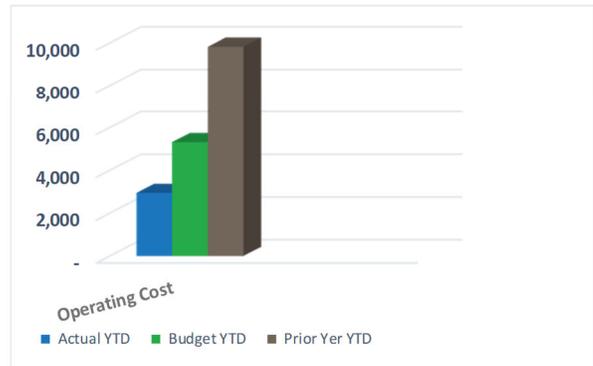
State Water Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	203	87	116	132%	214	(11)	-5%
Property Taxes	5,999	4,064	1,934	48%	7,251	(1,252)	-17%
Total Revenues	6,202	4,152	2,050	49%	7,465	(1,263)	-17%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	2,946	5,319	(2,374)	-45%	9,823	(6,878)	-70%
Capital Outlay	0	0	0	0%	0	0	0%
Debt Service	0	0	0	0%	0	0	0%
Transfers out	0	0	0	0%	0	0	0%
Total Expenses	2,946	5,319	(2,374)	-45%	9,823	(6,878)	-70%
Net Surplus / (Shortfall)	3,256	(1,167)	4,423	-379%	(2,358)	5,614	-238%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget and v. Prior Year

- Total Q4 revenue surpassed expectations by \$2.05M (49%).
- Property tax revenue exceeded plan by \$1.9M (48%), primarily due to higher secured taxes and a rise in passthrough distributions. A surge in residual distributions helped align other tax revenues with budgeted amounts. Additionally, earnings from LAIF investments were up by \$116K (132%), driven by a GAAP market value adjustment as well as a rise in the rate of return.
- Compared to FY 2023-24, overall revenue is down by \$1.3M (17%), primarily due to decreased property tax receipts (17%).

Appropriation/Expenditure Status v. Budget and v. Prior Year

- Total Q4 expenditures were \$2.95M, below budget by \$2.4M (45%). This reduction is mainly driven by decreased variable costs along with lower fixed costs from State Water Purchases.
- Compared to Prior Year, expenditures saw a reduction of \$6.9M (70%), resulting from a decrease in Table A and supplemental water purchases in FY 2024-25.



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

Fund Balance

- The projected ending undesignated working capital balance for FY 24-25 is approximately \$8.4M, which is within the District's fund reserve maximum of \$7.3M.
- The entire fund balance is designated for the fixed and variable costs related to the District's State Water Project allocation of 5,000 acre feet per year plus allowable Table A water.



FY 2024-25 Fourth Quarter Financial Review

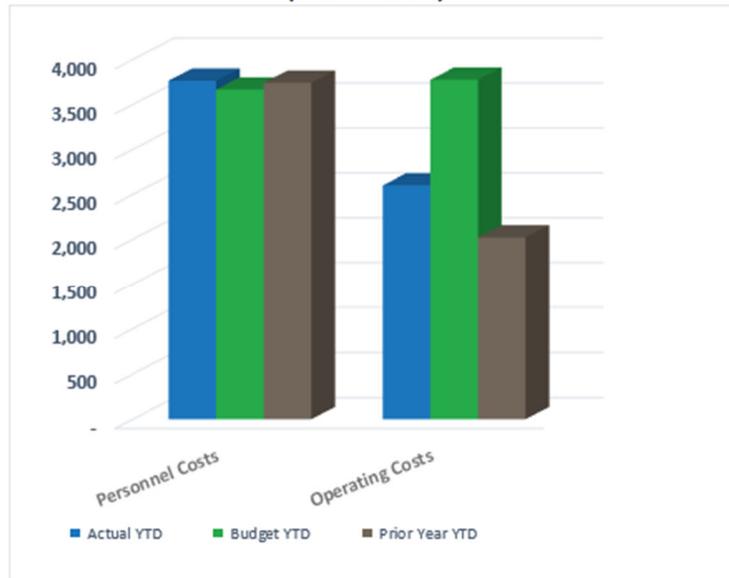
July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	3,764	3,666	98	3%	3,742	22	1%
Operating Expenditures	2,601	3,776	(1,175)	-31%	2,022	579	29%
Capital Outlay	0	80	(80)	0%	0	0	0%
Total Expenses	6,365	7,522	(1,157)	-15%	5,763	601	10%

Expenses
(\$ thousands)



Appropriation/Expenditure Status v. Budget and v. Prior Year

- Total Expenditures through Q4 amount to \$6.36M, which is \$1.16M (15%) below budget.
- Total Personnel Cost was over projection by approximately \$98K (3%). Salary costs exceeded budget by \$155K due to increased temporary staffing. Creating savings of \$58K in benefits associated with the temporary employees.
- Operating expenditure ended the year under plan (\$1.2M), although some categories experienced notable savings, including Maintenance (\$60k) from delays to lobby renovation, travel expenses (\$58K), Utilities (\$47K) and Safety Supplies (\$22K.)
- Professional Fees under plan (\$921K) - mainly from underutilization of Legal Counsel (\$673K), but also from professional services in Grant Solicitation (\$150K), Financial (\$153K), and Audit (\$28K), which were partially offset by Outreach Services (\$102K).
- Office Expenses were down \$88K, while Computer related equipment, licensing and support were under \$13K, total costs (\$461K) due to increased cybersecurity measures and increased software



FY 2024-25 Fourth Quarter Financial Review

July 1, 2024, through June 30, 2025

100% of Fiscal Year Completed

renewal costs. Additional savings were from Headquarter Office Supplies, Membership Dues, and Office Furnishings.

- Compared to the previous fiscal year, total expenditure was down approximately \$601K (10%), mainly due to reduced spending on Office Expenses (\$124K), Professional Fees (\$434K), and Maintenance (\$5K).
- These savings were partially offset by modest increases in Telephone and Miscellaneous Expenses, including the purchase of upgraded security cameras and replacement technology equipment.



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: September 25, 2025 (September 29, 2025, meeting)

Agenda Item: 6. **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 August 2025.

Discussion:

Finance

- Finalizing FY2024-25 Financials
- Analyzing YE budget to actual variances
- Building Financial Analysis for Water Sustainability Summit
- Finalizing Policy Updates from board meeting
- Meeting with Rates Consultants
- Reviewing/Providing data for Rate Consultants
- Processing GSA groundwater billing

Administrative Services

Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following meetings: Executive Committee (Aug. 13), as well as the Fillmore and Piru Basins Groundwater Sustainability Agency (July 17) held at the City of Fillmore's office.

Continue to coordinate with staff and assist with preparations for the upcoming Water Sustainability Summit. Coordinated logistical support with room and beverage set up for the following outside agency meetings: CA Avocado Commission (Aug. 14) and UCANR (Aug. 20).

6. Administrative Services Department Monthly Report Information Item

Human Resources

- Working on recruitment for the following positions:
 - Associate Engineer, initial interviews conducted, final interview scheduled
 - Hydrologist, second interview scheduled
 - Public Outreach and External Affairs Manager, position to close 09/24/2025
- Promoted Adrian Quiroz to Senior Engineer (announced at last board meeting)
- Promoted Jackie Lozano to Senior Administrative Assistant (announced at last board meeting)
- Promoted Eva Ibarra to Senior Administrative Assistant (announced at last board meeting)
- Promoted Anthony Robles to Technology Systems Associate (announced at last board meeting)
- Promoted Chloe Keggen to Technology Systems Associate (announced at last board meeting)
 - Hired Garrett Torres as a new Water Treatment Operator II, started 09/15/2025
 - Hired Matthew Wills as a new Water Treatment Operator II, started 09/16/2025
 - Hired Tara Acosta as the new Executive Assistant, started 09/22/2025
 - Hired a new Part-Time Seasonal Park Ranger Assistant, Anselm Knecht
- Held Annual Benefits presentation on 09/11/2025
- Led session for staff entitled “The Art of Public Speaking” by guest speaker Professor Ken Steele on 09/15/2025
- Began initial coordination effort on open enrollment season for District Health Care, Flexible Spending Account, and AFLAC insurance to be effective January 1, 2026. Sent e-mail to staff with all accompanying documentation with open season slated to close on 10/6/2025.
- Sent out open enrollment emails to all staff members and calculated all new rates for staff to consider when selecting plans that best fit their individual needs.

Risk and Safety Management

- Conducted Annual Fire Extinguisher training for staff across the District and coordinated annual fire extinguisher servicing.
- Coordinated confined space and HAZWOPER trainings for new water treatment operators; also conducted their baseline hearing tests.
- Supported HR with evaluation of Public Outreach and External Affairs application evaluations.
- FEMA 2023 Winter Storms Disaster Recovery Update:
 - Lake Piru Marina Replacement Project Officially Obligated in mid-September
 - Total amount: \$375,000 (federal cost-share) and \$90,000 (state portion) to be received by the District.
- In coordination with Engineering and O&M, we oversaw the final programming fine tuning of the new Piru Spreading Ground dam siren and initiated the procurement of the second dam siren replacement above Fire Station 28 in Piru.

6. Administrative Services Department Monthly Report Information Item

- Secured WaterISAC free trial membership for evaluation by core internal stakeholders.

Technology Systems Support Activity and Helpdesk Summary

Helpdesk and Technical Support Activity

- The technology services team managed 102 support tickets in September, reflecting steady engagement across all departments. Seventy-six of those have been closed while twenty-six remain in progress of completion.

System Maintenance and Cybersecurity

- The Information Technology Department (IT) staff coordinated with the Cybersecurity and Infrastructure Security Agency (CISA) to perform internal and external vulnerability assessments.
- Findings from the testing informed staff of current system strengths and highlighted areas for improved risk mitigation.
- Configured Lansweeper Helpdesk for automatic AD sign-in via GPO.
 - Enables specialized login features to make administrative efforts more efficient while also enhancing security to prevent exposure to potential keystroke loggers or prompt-based attacks.
- Interviewed multiple SMEs across several departments to develop Data Flow Diagrams (DFDs) to provide visual documentation of the district's current workflows cross functionally to help identify some inefficiencies.
 - Within these interviews, also gathered a "wish-list" or desired outcome list that end users would like so implementation can potentially deliver value to staff from the data management system.
- Security practices continued to focus on include:
 - Remote access configuration with MFA
 - A quicker response to account lockouts and permission requests.
 - Tickets were effectively monitored for recurring access anomalies or potential phishing behavior. Monitoring suspicious activity and access anomalies were detected during the campaign, but refinement areas were identified and will be remediated to ensure the highest cybersecurity posture possible.

Infrastructure and System Optimization Initiatives

- Secure Group Policy updates were implemented to improve access management and streamline IT operations.
- Support was provided for remote configuration of internal systems, including legacy application compatibility planning.
- Continued monitoring and refinement of shared network storage to eliminate redundancy and improve space efficiency.
- Onboarding processes were executed for incoming staff, including device setup, software deployment, and system access.
- Department-specific IT support included specialized application installations and layout configurations.

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

- IT facilitated multiple hybrid meetings per week, ensuring stable AV and remote participation tools.

Field Support, Automation, and Workflow Improvements

- **Field Deployment and Training**: Staff performed on-site configuration and training at the Saticoy facility to deploy a new secure access solution. This upgrade enabled operators to safely connect to operational systems from the field, significantly improving secure access to SCADA resources.
- **Remote Software Management Enhancements**: The department implemented a new patching and software lifecycle management system, improving coverage for critical applications across district devices. Efforts included product evaluations, licensing negotiations, and integration with UWCD's remote management framework. This transition is expected to save hundreds of labor hours annually and greatly enhances the ability to support field-based devices.
- **Business Process Mapping and Scripting**: In collaboration with other departments, IT conducted interviews with staff across Water Resources, Finance, Environmental Services, and Operations to document interdepartmental workflows. The team produced initial data flow diagrams and began identifying areas where automation could reduce manual workload through scripting and task optimization.

Meeting and Event Support

- Continued supporting significant District meetings and those of our external partners

Staff Development

- Two interns were promoted into full-time roles as Technology Systems Associates.
- One intern concluded their assignment in August to pursue an external opportunity in the public sector.
- Intern-led efforts included improvements to imaging workflows, document process automation, and staff engagement planning.



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Tara Mulally, Interim Public Outreach and External Affairs Manager

Date: September 25, 2025 (September 29, 2025, meeting)

Agenda Item: 7. **Public Outreach and External Affairs Department Monthly Report**
Information Item

Staff Recommendation:

Review this monthly report from the Public Outreach and External Affairs Department as well as receive a verbal presentation of its highlights for September 2025.

Discussion:

Outreach Events and Tours

United Water Conservation District (UWCD) will take a more intentional and engaged approach to events and tours moving forward, ensuring participation is strategic and aligned with organizational priorities. Beginning in January, quarterly tours will be offered to provide stakeholders with direct opportunities to learn about District operations, initiatives, and accomplishments. This consistent schedule will strengthen relationships, showcase transparency, and highlight the value of the UWCD's work in the community.

Completed Events

- AWA 31st Annual Member & Policymaker's Reception
- Ventura County Farm Bureau Agri-Tech Fair

Upcoming Tours

- John Demers (FCGMA)
- Ventura County Public Works Agency
- Sam Barcastle (FFA)
- Casitas Water District

7. Public Outreach and External Affairs Department Monthly Report Information Item

Upcoming Events

- GRAC Conference (Oct 6-8)
- Water Sustainability Summit (Oct 16)
- Advocacy in Action – CoLAB (Moorpark, Oct 22)
- Installation Innovation Forum (Monterey, Oct 27-29)

Annual Communications Plan

An Annual Communications Plan has been developed that carries direct alignment with the Strategic Plan and builds from the foundation of the Strategic Communications Plan. The plan identifies what can and should be accomplished in the current year, ensuring priorities are both actionable and measurable. It was further refined through staff discussions and input, resulting in a comprehensive framework that reflects organizational needs and opportunities.

The plan has been translated into a detailed timeline with milestones and next steps, which will be presented to the Board on a monthly basis. This structure is designed to keep communications efforts aligned with strategic objectives while providing the Board with ongoing visibility into progress and outcomes.

Completed September Initiatives include:

- Legal Support
- Board Resources
 - Topic Specific Handouts & Talking Points
 - October/November Monthly Speaking Opportunities by Division
- Promotional Items Plan
- Teams Virtual Backgrounds
- Advance Social Media Posting
- Support Letters
- Water Sustainability Summit Agenda and Takeaway

Upcoming October Initiatives include:

- Additional Legal Support
- Editorial Calendar
- Brand Assessment
- Style Guide
- PowerPoint Template Update
- Updated Legislative Platform Document
- Legislative Support Form Letters
- Social Media Expansion Plan

7. Public Outreach and External Affairs Department Monthly Report Information Item

- Website Refresh including:
 - Legislative Website Page
 - FAQs
 - Interactive Project Map
 - Updated Content Throughout
 - Post-Summit Page
- Water Sustainability Summit Presentation Materials and Program

Social Media Analytics Brief, Findings and Considerations

Moving forward, social media efforts will adopt a more aggressive, innovative, and targeted approach designed to strengthen engagement and broaden reach. This strategy emphasizes leveraging the unique strengths of each platform, tailoring content to audience interests, and applying data-driven insights to guide messaging. It will include more direct engagement, interaction and drive support for UWCD programs, projects and initiatives. The focus is on building stronger connections with stakeholders, enhancing transparency, and positioning UWCD as a trusted, responsive voice in the community.

Future reports will include the percentage of change from month to month and specific tactics to capitalize on or course correct our social media efforts based on the data.

United Water Conservation District Social Media Platforms

Facebook Likes: 578

LinkedIn Followers: 390

Lake Piru Social Media Platforms

Facebook Likes: 2,376

Instagram Followers: 1,225

October Posting Plans and Tactics

For United Water Conservation District's platforms, the focus will be on amplifying key campaigns and initiatives. This includes participating in CISA's National Cybersecurity Awareness Month by spotlighting the District's Cybersecurity Team, supporting ACWA's Water Professionals Appreciation Week through features on individual water professionals, and emphasizing the importance and success of the Water Sustainability Summit.

For Lake Piru's platforms, the emphasis will be on timely and immediate content—highlighting boat sales, providing lake level updates, and promoting upcoming events to drive community engagement and participation.



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: September 25, 2025 (September 29, 2025, meeting)

Agenda Item: 8. 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 August 2025.

Discussion:

August is the end of the busy season at Lake Piru Recreation Area (LPRA) and the staff were busy ensuring guests had a safe and enjoyable time. LPRA hosted fishing tournaments, night fishing events, and various community gatherings. Rangers assisted boaters experiencing mechanical issues, addressed minor disturbances in the campgrounds, and responded to medical incidents. The rental business for the three pontoon boats purchased at the end of June was very successful. Unfortunately, due to manufacturing delays, the four fishing boats purchased for the rental business have not been received. Staff is confident the fishermen who frequent Lake Piru year-round will enjoy having these boats available.

Staff Tasks and Activity Highlights

- **July 28-August 9:** Park Ranger Staff set up and staffed a booth at the Ventura County Fair. Information was provided highlighting the recreational opportunities available at Lake Piru as well as the lake's role in the watershed.

Staff Training/Meetings/Events

- **August 2:** Rangers hosted family fishing clinics in collaboration with Reel Guppy outdoors, a nonprofit organization based in Port Hueneme that provides fishing supplies and teaches families how to fish and shows them the importance of protecting our environment.
- **August 9:** LPRA hosted Howl at the moon nighttime fishing event.
- **August 30:** Ranger Staff hosted a Ranger Talk featuring a local bird watcher who has enjoyed coming up to the lake for the past several years. The speaker shared her love for local wildlife with the audience of campers staying at Lake Piru.
- **Various dates:** LPRA hosted fishing tournaments hosted by National Bass West.

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

2025 Day Use/Other Revenue Recap and Comparison	
2025 Day Use/Other Revenue (Jan 1 – August 31)	\$445,116
2025 Boat Rental Revenue (Jan 1 – August 31)	\$28,392
2024 Day Use/Other Revenue (Jan 1 – August 31)	\$438,273
Total Revenue Increase/Decrease from Prior Year	\$6,843
Annual Increase/Decrease %	1.6%
2025 Camping Revenue Recap and Comparison	
2025 Camping Revenue (Jan 1 – August 31)	\$473,762
2024 Camping Revenue (Jan 1 – August 31)	\$479,821
Total Revenue Increase/Decrease from Prior Year	\$6,059
Annual Increase/Decrease in %	1.3%
Total Combined Revenue Current and Previous Year Comparison (2025 vs. 2024)	
2025 All Revenue (Jan 1 – August 31)	\$918,787
2024 All Revenue (Jan 1 – August 31)	\$918,094
Total Revenue Increase from Prior Year	\$693
Annual Increase/Decrease in %	0.1%

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

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
August	13,732	3,765	699	20
Total	79,948	24,423	4,842	110

Incidents

- **August 2:** A three-year-old male injured his ankle when he fell off a bicycle in the Olive Grove campground. Ranger staff contacted EMS and the patient was transported to Henry Mayo Hospital.
- **August 16:** Rangers responded to an unwitnessed fall in Olive Grove campground. The patient was an elderly female with an open wound on the back of her head. EMS was contacted and the patient was transported to Santa Paula Hospital. No further incident.

8. Recreation Department Monthly Report Information Item

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.