

AGENDA
FINANCE AND AUDIT COMMITTEE MEETING

Monday, November 3, 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.

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 November 3, 2025, Finance and Audit Committee meeting Agenda.

2.2 Approval of Minutes
Motion

Approve Minutes of September 29, 2025, Finance and Audit Committee meeting.

2.3 Check Recap Monthly Report
Information Item

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

2.4 Investment Monthly Report
Information Item

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

2.5 Pipeline Delivery Monthly Report
Information Item

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



2.6 District Staff and Board Member Reimbursement for Fiscal Year 2025-26 First Quarter Report
Information Item

Review the expense reimbursement report for all reimbursements of business expenses to staff and Board members for the first quarter of fiscal year 2025-2026.

2.7 Board Requested Cost Tracking Items for Fiscal Year 2025-26 First Quarter Report
Information Item

Review the costs that the District has incurred through September 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, OPV adjudication and District legal costs over the past several fiscal years;
- d) in relation to professional fees over the past several fiscal years; and
- e) which had a fiscal impact to the District.

3. UWCD Board of Directors Meeting Agenda Items

Review, discuss, and make a recommendation on the following agenda items to be considered for approval during November 12, 2025, Board of Directors meeting:

3.1 Adopt Resolution No. 2025-15 Approving the Proposed Changes to the Existing Financial Policies and the Adoption of a Proposed New Financial Policy
Motion

Consider recommending to the full Board adoption of Resolution No. 2025-15 approving certain changes to existing financial policies as identified and the adoption of a proposed new financial policy as specified.

3.2 Mutual Water Company of Vineyard Avenue Estates Request for Credit of Interest Charges
Motion

Consider recommending to the full Board approval of the proposed Settlement Agreement between United Water Conservation District and Mutual Water Company of Vineyard Avenue Estates, which provides conditional performance-based credit on accrued interest charges.

3.3 Groundwater Statement Revision Request from Oceanview Produce Company for Period 2023-1
Motion

Consider recommending to the full Board a request from Oceanview Produce Company to revise its Semi-Annual Groundwater Production Statements for the period of January 1, 2023, through June 30, 2023. The revision yields a difference of 94-acre feet less than originally reported, resulting in lower production charges by \$10,723.23.



3.4 Penalty and Interest Waiver Request from Prancer's Farm

Motion

Consider recommending to the full Board a request from Prancer's Farm to waive penalty and interest charges totaling \$7,132.03 incurred from the billing period of July 1, 2022, through June 30, 2025, on well number 03N21W01P03S.

3.5 Energy Services Agreement with Ventura Energy LLC.

Motion

Consider recommending to the full Board its approval authorizing the General Manager to execute the SGIP Applications (one per site) with Ventura Energy LLC so they can reserve funding with the State to finance all Battery Backup locations.

4. Monthly Department Updates

Information Items

Review the monthly reports from the Administrative Services, Public Outreach and External Affairs, and Recreation Departments as well as receive a verbal presentation of its highlights.

4.1 Administrative Services Department Update (Chief Financial Officer Brian H. Zahn and Chief Human Resources Officer Josh Perez)

4.2 Public Outreach and External Affairs Department Update (Public Outreach and External Affairs Manager Tara Mullaly)

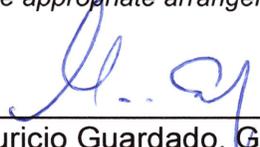
4.3 Recreation Department Update (Senior Park Ranger Bernard Riedel, Jr.)

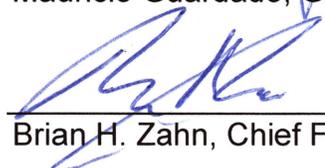
5. Future Agenda Items

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: 
Mauricio Guardado, General Manager

Approved: 
Brian H. Zahn, Chief Financial Officer



This agenda was posted Thursday, October 30, 2025, at 5:50 p.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: October 30, 2025 (November 3, 2025, meeting)

**Agenda Item: 2.2 Approval of the September 29, 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, September 29, 2025, (October 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 9:00 a.m.

Committee Members Roll Call

Present: Directors Keeling, Jones, and Huber.

Absent: None.

1. Public Comments: None.

EXECUTIVE (CLOSED) SESSION

Chair Huber moved the Committee into Executive (Closed) Session at 9:01 a.m.

2. Conference with Legal Counsel – Anticipated Litigation

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

SECOND OPEN SESSION

Chair Huber called the Second Open Session to order at 9:21 a.m.

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

Assistant General Manager Anthony Emmert stated no reportable action was taken pursuant to the California Ralph M. Brown Act.

4. Consent Calendar

Director Rachel Jones requested that item 4.3 of the Consent Calendar be pulled for discussion.

Action: M/S/C (Keeling, Jones) to amend the September 29, 2025, Agenda and pull Agenda item 4.3 from the Consent Calendar for discussion.

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



**4.3 Check Recap Monthly Report
Information Item
Received and filed.**

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

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

**4.1 Approval of Agenda
Motion**

Approved September 29, 2025, Finance and Audit Committee meeting Agenda as amended.

**4.2 Approval of Minutes
Motion**

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

**4.4 Investment Monthly Report
Information Item
Received and filed.**

**4.5 Pipeline Delivery Monthly Report
Information Item
Received and filed.**

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

Chief Financial Officer Brian H. Zahn presented the fourth quarter report to the Committee (presentation attached).

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

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

- Director Jones suggested to staff, if budgeted for, that they explore hiring a full-time grant writer citing strong win/success rates with someone who does that for a living with a water background. District resources she felt may be more expensive per hour. Director Keeling concurred. Mr. Perez commented he would share the Directors input with the General Manager.

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

Interim Public Outreach and External Affairs Manager Tara Mullaly presented monthly highlights regarding the District's public outreach activities (presentation attached).



- Director Jones mentioned the City of Port Hueneme was interested in receiving a presentation from District staff at their location. Staff would follow-up with the General Manager for guidance.

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

On behalf of Senior Park Ranger Bernard Riedel, Jr., Assistant General Manager Anthony Emmert presented monthly highlights regarding activities of the Lake Piru Recreation Area (presentation attached).

9. Future Agenda Items

Director Huber discussed with staff, brainstorming new names for the Finance and Audit Committee. No other requests were made by the Committee members.

ADJOURNMENT

Director Huber adjourned the meeting at 10:15 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 29, 2025.

ATTEST: _____
Chair Steve Huber



United Water
CONSERVATION DISTRICT

FINANCE AND AUDIT COMMITTEE MEETING
September 29, 2025 (October meeting)

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United Water
CONSERVATION DISTRICT



**UWCD Fourth Quarter FY2024-25
Financial Review**

Brian H. Zahn
Chief Financial Officer

September 29, 2025

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Highlights

PIPELINE, GROUNDWATER, TAXES, AND WIFIA LOAN & GRANTS DRIVE FAVORABILITY TO BUDGET

in \$000's	Q4 FY24-25 Actual	Q4 FY24-25 Budget	Q4 FY23-24 Actual
Taxes	9,792	7,674	10,519
Water Delivery/Fixed Cost	21,624	18,972	14,192
Groundwater	28,678	26,778	16,349
Other Operating Revenue	972	1,000	920
Non-Operating Revenue	23,006	14,621	4,508
Total Revenue	\$ 84,071	\$ 69,045	\$ 46,488

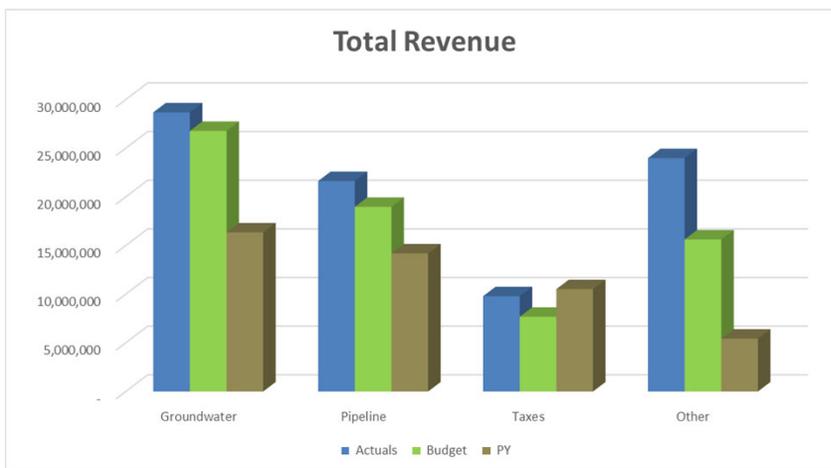
REVENUE

Total operating revenue is \$15.0M or 22% favorable to budget

- Pipeline revenue is favorable to budget by \$2.6M or 14%
- Groundwater revenue is favorable to budget by \$1.9M or 7%
- Taxes are favorable to budget by \$2.1M or 28%
- Other Operating Revenue is flat to budget
- Non-Operating Revenue is favorable to budget by \$8.4M or 57% primarily due \$3.8M of prior year WIFIA loan funding that arrived in this financial year, \$2.8M additional grants received and \$1.1M in higher interest on LAIF investment account



Total Revenue



- Groundwater favorable \$1.9M or 7%
- Pipeline favorable \$2.7M or 14%
- Taxes favorable \$2.1M or 28%
- Other Revenue favorable \$8.4M or 57%



Cash Balances

	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



Highlights

PROFESSIONAL FEES AND OPERATIONAL EXPENSES DRIVE FAVORABILITY TO BUDGET

in \$000's	Q4 FY24-25 Actual	Q4 FY24-25 Budget	Q4 FY23-24 Actual
Personnel Expense	14,894	16,179	13,814
Professional Fees	8,195	10,033	8,607
Operating Expense	32,723	57,425	33,957
Allocated Overhead	6,365	7,305	5,547
Debt Service	2,347	2,616	843
Other	3,464	4,333	2,661
Total Expenditure	\$ 67,986	\$ 97,892	\$ 65,428

EXPENDITURE

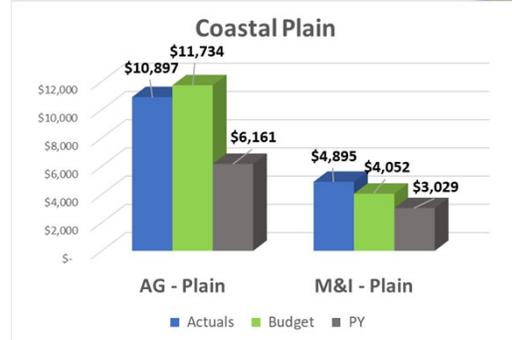
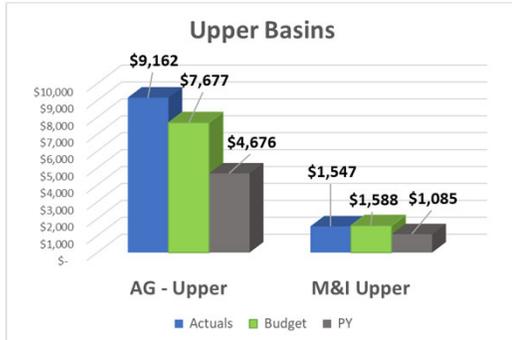
Total expenditures are \$29.9M or 31% favorable to budget

- Personnel Expenses are favorable \$1.3M or 8%
- Professional and legal fees are favorable to budget \$1.8M or 18%
- Operations expenses are below budget \$24.7M or 43% due to favorable Capital spend \$2.1M, CIP spend \$19.1M (Design, Construction and CEQA Permits), favorable State Water purchases \$2.9M, and favorable Operations cost \$0.9M (primarily maintenance)
- Allocated Overhead is favorable to budget \$0.9M or 13% primarily due to Professional and Legal Fees \$0.9M



Groundwater Revenue

UPPER BASIN AND COASTAL PLAIN

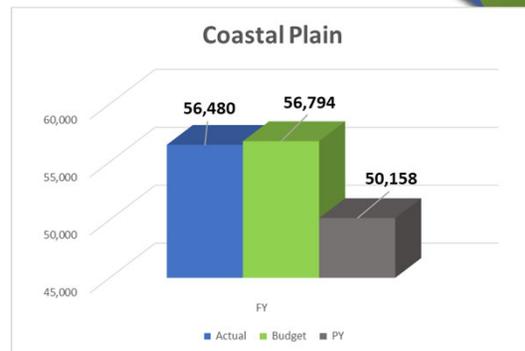
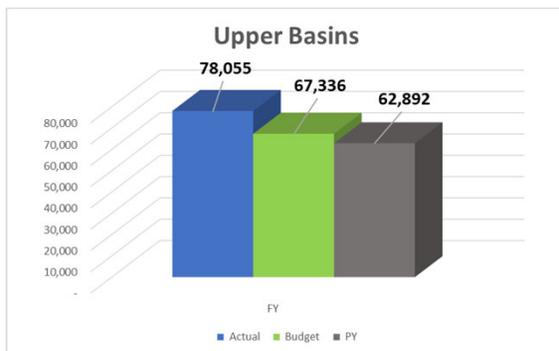


In \$000's	Groundwater	Actuals	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
Zone A	AG - Upper	\$ 9,162	\$ 7,677	\$ 4,676	1,485	4,486	19%	96%
	M&I Upper	\$ 1,547	\$ 1,588	\$ 1,085	(41)	462	-3%	43%
Zone B	AG - Plain	\$ 10,897	\$ 11,734	\$ 6,161	(837)	4,736	-7%	77%
	M&I - Plain	\$ 4,895	\$ 4,052	\$ 3,029	843	1,866	21%	62%
		\$ 26,501	\$ 25,052	\$ 14,951	\$ 1,449	\$ 11,550	6%	77%



Groundwater Volume

UPPER BASIN AND COASTAL PLAIN



In AF		1st Half	2nd Half	FY
Upper Basins	Actual	46,468	31,588	78,055
	Budget	44,979	22,357	67,336
	PY	40,467	22,425	62,892
	Variance	103%	141%	116%

In AF		1st Half	2nd Half	FY
Coastal Plain	Actual	31,597	24,883	56,480
	Budget	38,021	18,772	56,794
	PY	31,955	18,203	50,158
	Variance	83%	133%	99%



Top 10 Groundwater – AG Pumpers

Customers	Total Revenue	Total AF
FARMERS IRRIGATION CO.	\$ 1,381,091.06	9,520.17
REITER BROTHERS INC.	\$ 1,041,815.12	3,944.75
FILLMORE FISH HATCHERY	\$ 997,119.79	6,873.37
SOUTHLAND SOD FARMS	\$ 954,921.36	3,406.54
DUDA FARM FRESH FOODS INC	\$ 860,365.92	3,438.27
PLEASANT VALLEY CO WTR,	\$ 640,853.57	2,286.15
SESPE AGRICULTURAL WATER,	\$ 563,531.65	3,884.55
NAUMANN RANCH	\$ 547,627.58	1,953.58
DEL NORTE WATER COMPANY,	\$ 454,942.57	1,622.94
ALTA MUTUAL WATER CO,	\$ 429,670.46	1,911.42
ALL OTHER	\$ 13,280,282.73	108,111.96
Grand Total	\$ 21,152,221.81	146,953.70



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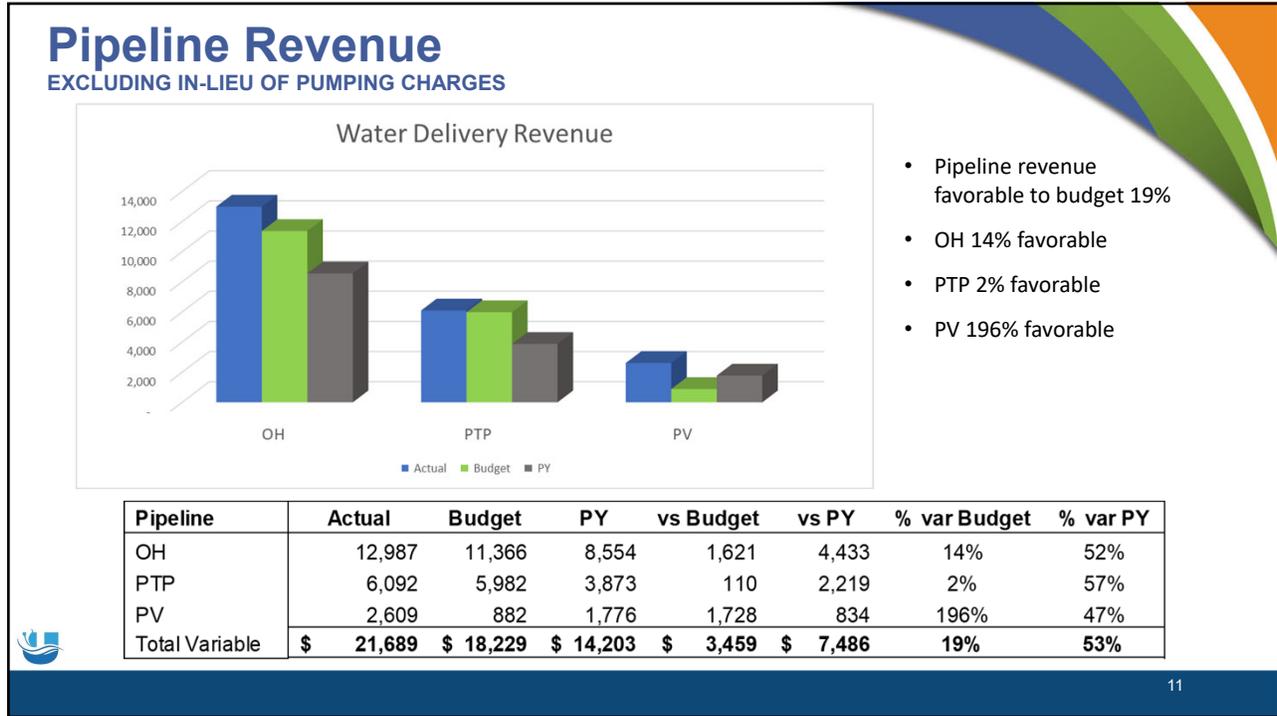
Top 10 Groundwater – M&I Pumpers

Customers	Total Revenue	Total AF
OXNARD - WTR DIV, CITY OF	\$ 2,904,061.37	8,503.84
SAN BUENAVENTURA, CITY OF	\$ 2,133,284.46	7,404.85
SANTA PAULA, CITY OF	\$ 666,013.81	4,129.55
FILLMORE, CITY OF	\$ 360,884.96	2,237.63
RIVER RIDGE GOLF COURSE	\$ 258,918.47	758.18
CALIFORNIA AMERICAN WATER	\$ 161,322.25	818.98
STERLING HILLS GOLF CLUB,	\$ 88,238.98	282.13
VINEYARD AVE ACRES MUTUAL	\$ 63,008.63	201.46
BOSKOVICH FARMS INC,	\$ 42,076.22	123.21
NYELAND ACRES MUTUAL WTR,	\$ 33,768.70	107.97
ALL OTHER	\$ 438,325.08	26,393.62
Grand Total	\$ 7,149,902.93	50,961.42

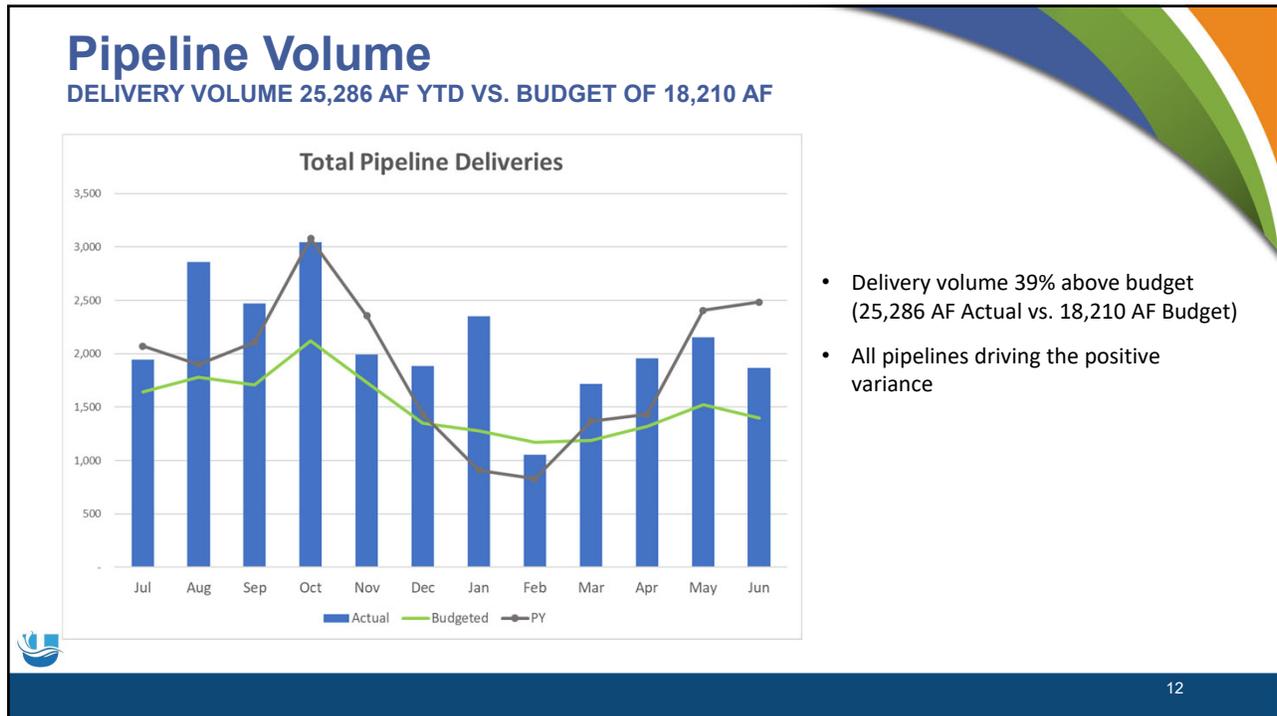


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Top 10 AG Pipeline Customers

Top AG	Total Revenue	Total Usage
OceanView	\$ 284,449.84	399.07
Sorrento Berry Farms	\$ 213,056.44	207.95
Laubacher Farms Inc	\$ 172,331.64	174.81
Reiter Brothers Inc	\$ 163,998.57	152.04
Catalinos Berry Farms	\$ 134,479.37	138.77
Colorado Farms, LLC	\$ 103,285.79	109.30
3H Custom Farming Inc	\$ 104,775.89	107.32
Bengard DeBusschere	\$ 79,544.96	82.51
Oxnard Village Apartments	\$ 80,523.79	80.47
Capri Farms LLC	\$ 75,757.88	78.34
Total	\$ 1,412,204.17	1,530.58



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Top 10 M&I Pipeline Customers

Top MI	Total Revenue	Total Usage
City of Oxnard	1,472,905.76	1,536.21
PVCWD	465,437.05	1,195.10
Port Hueneme Water Agency + USNCBC	1,108,142.60	875.73
Vineyard Estates	66,894.45	45.07
Dempsey Road MWC	40,227.17	24.69
Cypress Mutual	20,874.59	12.81
Saviers Road MWC	9,484.63	9.68
Rio Del Valle	19,011.00	0.87
E & H Land Company, LLC	1,575.33	0.54
Total	\$ 3,204,552.57	3,700.70



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Personnel Expenses

SALARIES DRIVE BUDGET FAVORABILITY

\$000's	Q4 2024-25 Actual	Q4 2024-25 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	9,442	9,424	8,841	(18)	0%	601	7%
Over-time Salary	135	326	198	191	59%	-63	-32%
Part-time	598	489	541	(109)	-22%	58	11%
Salaries	\$ 10,176	\$ 10,240	\$ 9,580	64	1%	\$ 596	6%
Retirement- Classic	1,861	1,891	1,651	30	2%	210	13%
Retirement - PEPRA	458	480	382	22	5%	76	20%
Soc Sec/457b Expense	564	574	537	10	2%	27	5%
Medicare Expense	143	150	136	7	5%	6	5%
SUI Expense	23	13	18	(10)	-79%	5	30%
Medical Ins Exp	1,108	1,241	1,017	133	11%	91	9%
LTD	29	38	25	9	24%	4	16%
Life Insurance	27	31	24	4	13%	2	10%
Worker's Comp Expense	278	347	252	68	20%	27	11%
OPEB	58	42	40	(16)	0%	18	46%
Deferred Comp	69	75	68	5	7%	2	0%
Other	99	76	85	(23)	0%	14	0%
Employee Benefits	\$ 4,718	\$ 4,957	\$ 4,234	239	5%	\$ 484	11%
Personnel Expenses	\$ 14,894	\$ 15,197	\$ 13,814	303	2%	\$ 1,080	8%



Operating Expenses

PROFESSIONAL FEES DRIVE BUDGET FAVORABILITY

\$000's	Q4 2024-25 Actual	Q4 2024-25 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Profess Fees - Engineering	193	425	297	(232)	-55%	(104)	-35%
Prof. Fees - Environmental	569	1,800	1,140	(1,231)	-68%	(571)	-50%
Prof. Fees - IT consulting	155	289	94	(134)	-46%	60	64%
Prof. Fees - GW Consulting	0	0	11	-	#DIV/0!	(11)	-100%
Prof. Fees - Other	1,324	2,093	1,831	(769)	-37%	(507)	-28%
Professional Fees	\$ 2,241	\$ 4,607	\$ 3,374	\$ (2,366)	-51%	\$ (1,133)	-34%
Legal Fees	\$ 5,953	\$ 5,426	\$ 5,232	\$ 527	10%	\$ 721	14%
Utilities	2,297	2,499	2,128	(203)	-8%	168	8%
Maintenance	2,076	2,795	1,920	(719)	-26%	157	8%
Field Supplies	132	151	160	(19)	-12%	(28)	-17%
Insurance	956	1,146	788	(189)	-17%	169	21%
Office Expenses	186	240	755	(54)	-23%	(569)	-75%
Miscellaneous	2,197	2,821	1,229	(625)	-22%	968	79%
Travel, Trainings and Meetings	154	343	171	(189)	-55%	(17)	-10%
Gasoline, Diesel, Fuel	204	231	200	(26)	-11%	4	2%
Fox Canyon GMA	950	886	469	64	7%	480	102%
Safety, supplies, clothing	178	224	187	(46)	-21%	(9)	100%
Telephone	103	95	95	7	8%	8	8%
General Operating Expenses	\$ 9,433	\$ 11,432	\$ 8,102	\$ (1,999)	-17%	\$ 1,331	16%
State Water Import Costs	\$ 2,930	\$ 5,200	\$ 9,772	\$ (2,270)	-44%	\$ (6,842)	100%
Total Operating Expenses	\$ 20,557	\$ 26,666	\$ 26,481	\$ (6,108)	-23%	\$ (5,923)	-22%



- Professional Fees are favorable to budget by \$2.4M
- Legal fees are favorable to budget by \$0.5M
- Operating expenses are favorable to budget \$2.0M
- Key variances include:
 - Utilities \$203K favorable
 - Maintenance \$719K favorable
 - Misc \$625K favorable
- State Water cost lower due to less State Water purchases

Top 10 AP Vendors

Vendor	Payment Amount
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$ 1,623,961.33
GEI CONSULTANTS, INC	\$ 1,614,538.96
TORO ENTERPRISES INC	\$ 1,173,566.73
SO. CALIFORNIA EDISON	\$ 630,688.58
FOX CANYON GW MGMNT AGENC	\$ 368,619.90
ABC LIOVIN DRILLING, INC	\$ 310,242.48
MOTT MACDONALD GROUP, INC	\$ 250,560.39
NOVACOAST, INC	\$ 180,142.14
BLACK & VEATCH CORPORATION	\$ 169,506.25
GENERAL PUMP COMPANY	\$ 157,117.26



Allowance For Doubtful Accounts

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	Variance
050-11199 Allowance for Doubtful Accounts	\$ 95,627	\$ 229,190	\$ 291,716	\$ 447,310	\$ 774,890	\$ 771,626	\$ 920,748	\$ 1,083,631	\$ 162,882
420-11199 Allowance for Doubtful Accounts	\$ 24,418	\$ 34,862	\$ 53,507	\$ 77,892	\$ 158,196	\$ 194,119	\$ 375,498	\$ 368,870	\$ (6,629)
120-11199 Allowance for Doubtful Accounts	\$ -	\$ -	\$ 3,356	\$ 13,568	\$ 32,494	\$ 37,850	\$ 77,296	\$ 87,927	\$ 10,631
450-11199 Allowance for Doubtful Accounts	\$ -	\$ -	\$ -	\$ -	\$ 31,872	\$ 174,591	\$ 261,921	\$ 347,489	\$ 85,568
452-11199 Allowance for Doubtful Accounts	\$ -	\$ -	\$ -	\$ -	\$ 961	\$ 3,242	\$ 6,436	\$ 7,909	\$ 1,473
470-11199 Allowance for Doubtful Accounts								\$ 12,362	\$ 12,362
Allowance for Doubtful Accounts	\$ 120,044	\$ 264,052	\$ 348,579	\$ 538,770	\$ 998,414	\$ 1,181,428	\$ 1,641,900	\$ 1,908,187	\$ 266,287
Year Over Year Increase (\$)		\$ 144,008	\$ 84,527	\$ 190,191	\$ 459,644	\$ 183,014	\$ 460,472	\$ 266,287	
Year Over Year Increase (%)		120.0%	32.0%	54.6%	85.3%	18.3%	39.0%	16.2%	



SUPPLEMENTAL WATER PURCHASE FUND STATUS UPDATE

	<u>Revenue (\$000'S)</u>
Beginning Balance - July 1, 2024	\$5,145
Changes in Surcharge	\$2,925
Other	\$0
Ending Balance - June 30, 2025	\$8,070



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FINANCE AND AUDIT COMMITTEE MEETING

- Finance
- Administrative Services
- Public Outreach and External Affairs
- Recreation

Monthly Updates
September 29, 2025

The slide features a background image of a water treatment facility with several large circular tanks and a central channel. The text is overlaid on this image. The United Water Conservation District logo is in the top right corner. The slide is framed by decorative curved borders in orange, green, and blue.

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Financial Update

Brian H. Zahn
Chief Financial Officer

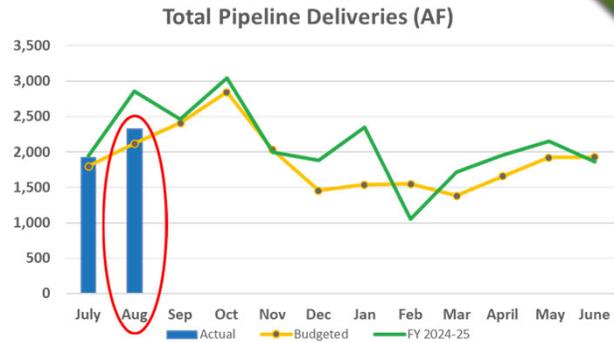
The slide features a background image of several stacks of coins of various denominations. The text is overlaid on a dark grey curved background on the right side. The United Water Conservation District logo is in the bottom left corner. The slide is framed by decorative curved borders in orange, green, and blue.

22

August 2025 Pipeline

	Actual AF	Budget AF	Variance AF	Actual \$
OH	1110	970	140	\$1.3M
PTP	535	560	(25)	\$270K
PV	676	588	88	\$261K

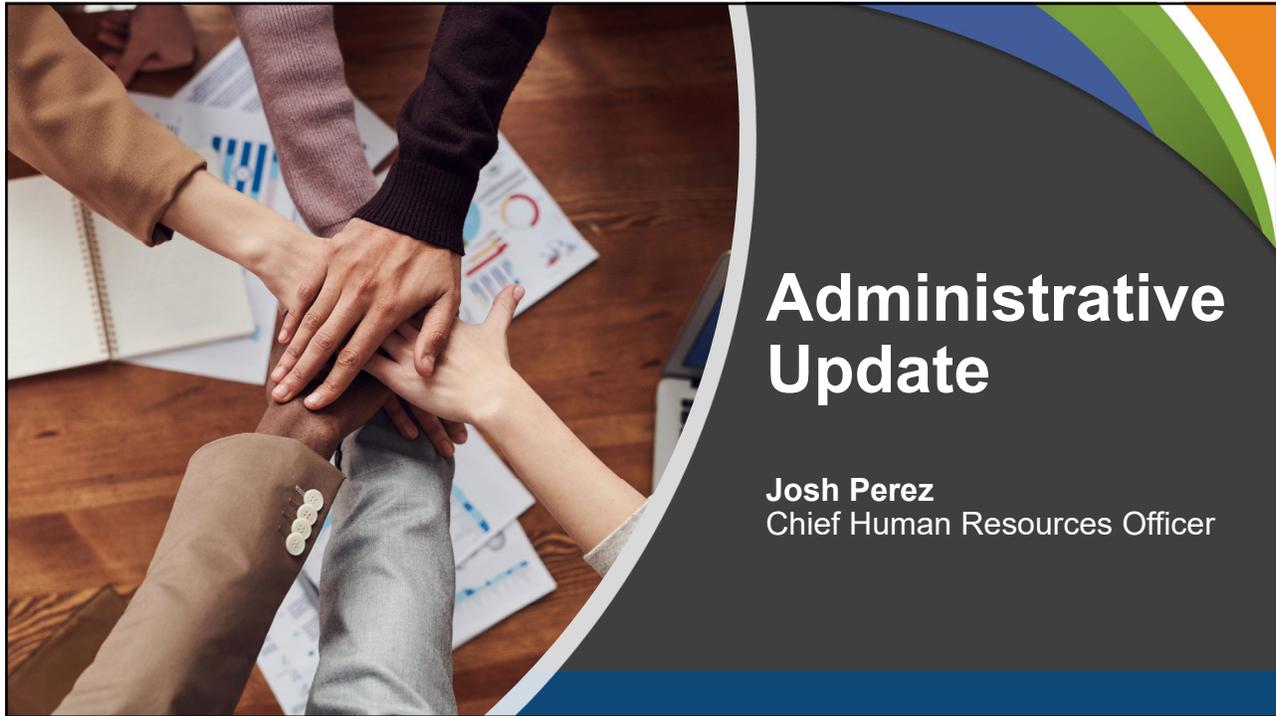
Year-to-date deliveries are 8% above plan and 12% below prior year.



Finance Department

- 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 and Preparing Data for Rates Consultants
- Processing GSA Groundwater Billing





25

Human Resources

- Working on recruitment for the following positions:
 - **Hydrologist** – finalists being interviewed
 - **Engineer** – finalists being interviewed
 - **Public Outreach and External Affairs Manager** – posting closed on 09/24/2025
Interviews to be held in the coming several weeks
- Key Hiring Accomplishments:
 - Garrett Torres Water Treatment Operator II started 09/15/2025
 - Matthew Wills Water Treatment Operator II started 09/16/2025
 - Tara Acosta Executive Assistant started 09/22/2025
 - Anselm Knecht Part-Time Seasonal Park Ranger Assistant



26

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continued

- 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 01/01/2026.
 - Sent open enrollment e-mail to staff with all accompanying documentation; open season slated to close on 10/06/2025.
 - Calculated all new rates for staff to consider when selecting plans that best fit their individual needs.



September 15, 2025
The Art of Public Speaking



27

27

Risk Management

- Coordinated confined space and HAZWOPER trainings for new water treatment operators; also conducted their baseline hearing tests.
- Supported Human Resources staff with evaluation of Public Outreach and External Affairs application evaluations.



- Conducted Annual Fire Extinguisher training for staff across the District and coordinated annual fire extinguisher servicing.



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continued

- 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, 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.

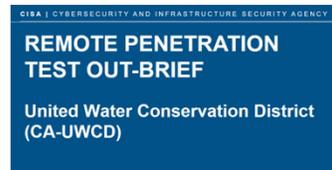


29

29

Technology Systems

- A total of 102 tickets were managed in August covering routine service requests and user support.
- The IT department coordinated with the Cybersecurity and Infrastructure Security Agency (CISA) to perform internal and external vulnerability assessments.
- Configured Helpdesk Management for automatic sign-in
 - Enables specialized login features to make administrative efforts more efficient while also enhancing security

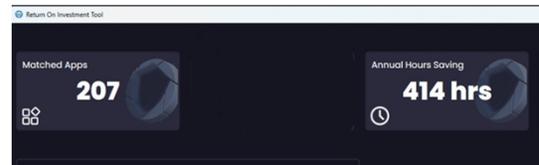


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continued

- Interviewed multiple SMEs across several departments to develop Data Flow Diagrams (DFDs) to provide visual documentation of the district's current workflows.
- Onboarding processes were executed for incoming staff, including device setup, software deployment, and system access.
- Changes in update processes will save over 400 tech systems labor hours and at least \$15,000 annually.



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Outreach Events

Events Attended

- 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

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)



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Successes

- **Annual Communications Plan:** Complete
- **New Resources:** Ag Industry Handout
- **WSS:** Agenda and Giveaways
- **SDLF Award Press Release:** ACWA Coverage
- **"The Water Zone" podcast**
 - Tara Mulally to Co-Host
 - Rated #1 Global Podcast in 2023 by FeedSpot
 - Broadcast on KCAA 1050 AM, Talk 102.3, Express 106.5, as well as iTunes, NBCNewsRadio.com, iHeart Radio and others
 - United Water to be highlighted regularly in exchange for staff time (1 hr. per week)
- **Completed Press Releases:** SDRMA Letter & Conservation Release

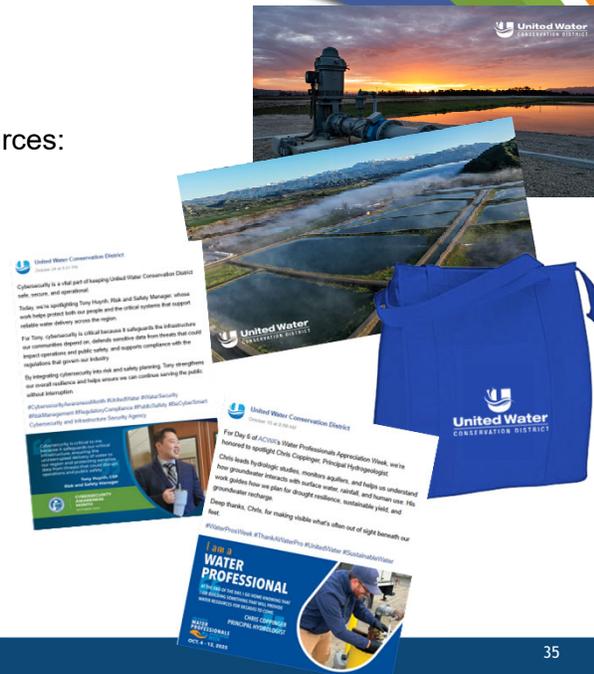


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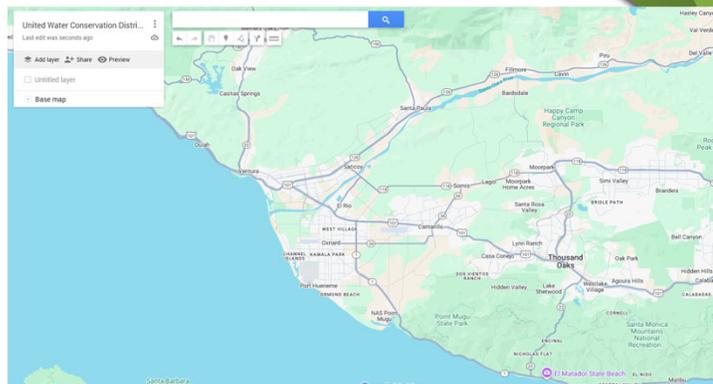
Discussion Items

- Additional Board Communications Resources:
 - Santa Felicia Dam SIP Impacts Handout
 - Teams Backgrounds
- Monthly Speaking Opportunities List
- Promotional Item Plan
- October Social Media Calendar



Upcoming Initiatives

- Social Media Advancement Plan
- One-on-One Media Training
- Interactive Project Map
- Legislative Platform Webpage
- Website Refresh
- **Future Items:** Funding-specific Outreach





Recreation Update

Bernard Riedel, Jr.
Senior Park Ranger

37



- End of a successful summer season at Lake Piru



- Four fishing boats just added to the rental fleet and like the pontoon boats were an immediate success



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Transition to Shoulder Season

- Closing summer attractions
- Making the necessary adjustments due to the conservation release
- Formulating plans for events to encourage winter visitation



39

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Detailed coordination required to ensure the marina is properly moved and positioned with the receding water



40

40



41

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Landscaping/Maintenance Team



42

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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: October 27, 2025 (November 3, 2025, meeting)

Agenda Item: 2.3 Check Recap Monthly Report – September 2025
Information Item

Recommendation:

Review the District's accounts payable recap report for the month of September 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 – September 2025

September 2025 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$3,119,152.14
Direct Deposit/Payroll Related	\$1,020,420.53
FSA Payment	\$2,422.48
<i>Total Payments Reflected in System</i>	\$4,141,995.15
<u>Top 5 Itemized by Category</u>	
US BANK NATIONAL ASSOCIATION	\$1,496,150.00
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$353,896.66
SO. CALIFORNIA EDISON	\$213,750.97
GENERAL PUMP COMPANY	\$185,281.87
GEI CONSULTANTS, INC	\$150,390.50
Total Disbursements 09/2025	\$4,141,995.15

TOP FIVE VENDORS SEPTEMBER 2025

Vendor	Check/EFT Number	Check Date	Amount
US BANK NATIONAL ASSOCIATION	ACH4085	9/17/2025	\$ 1,496,150.00
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	3527	9/18/2025	\$ 353,896.66
SO. CALIFORNIA EDISON	ACH4088	9/5/2025	\$ 27,592.23
	ACH4089	9/12/2025	\$ 173,878.64
	ACH4090	9/19/2025	\$ 8,191.57
	ACH4091	9/24/2025	\$ 4,088.53
GENERAL PUMP COMPANY	303799	9/4/2025	\$ 177,876.11
	303823	9/11/2025	\$ 7,405.76
GEI CONSULTANTS, INC	3459	9/4/2025	\$ 37,114.00
	3507	9/11/2025	\$ 73,706.00
	3543	9/18/2025	\$ 39,570.50



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: October 27, 2025 (November 3, 2025, meeting)

Agenda Item: 2.4 Investment Monthly Report for September 2025
Information Item

Staff Recommendation:

Review the most current investment report for the month ending September 30, 2025.

Discussion:

None. Informational only.

Fiscal Impact:

As shown.

Attachments:

Combined Investment Monthly Report for September 2025

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

Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	5,600,197	1	9.92%
Petty Cash	5,400	1	0.01%
County Treasury	4,415	1	0.01%
LAIF Investments	50,843,012	1	90.05%
Total Cash, Cash Equivalents and Securities	56,453,023		100.00%
Investment Portfolio w/o Trustee Held Funds	56,453,023		
Trustee Held Funds	-		
Total Funds	56,453,023		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	50,843,012	-	50,843,012
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	525,083	1,033,846	4.40%

..ll District investments are shown above and conform to the District's Investment Policy. All investment transactions during this period are included in this repor
Based on budgeted cash flows the District appears to have the ability to meet its expenditure requirements for the next six months.

Mauricio Guardado, General Manager

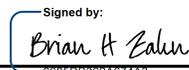
Date Certified

DocuSigned by:


10/27/2025

Anthony Emmert, Assistant General Manager

Date Certified

Signed by:


10/27/2025

Brian H. Zahn, Chief Financial Officer

Date Certified

United Water Conservation District			
Cash Position			
September 30, 2025			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	5,531,568	(11,413,999)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		3,704,964	Designated for replacement, capital improvements, and environmental projects
		8,278,602	Supplemental Water Purchase Fund
General CIP Funds	24,065,519	24,065,519	Appropriated for capital projects
	3,857,199	3,857,199	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	6,738,842	6,738,842	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	(1,703,360)	(1,703,360)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	6,567,447	6,567,447	Appropriated for capital projects
OH Pipeline Fund	918,550	918,550	Delivery of water to OH customers
OH CIP Fund	3,331,783	3,331,783	Appropriated for capital projects
OH Pipeline Well Replacement Fund	129,438	129,438	Well replacement fund
PV Pipeline Fund	1,157,830	1,157,830	Delivery of water to PV customers
PV CIP Fund	260,163	260,163	Appropriated for capital projects
PT Pipeline Fund	8,597,460	8,597,460	Delivery of water to PTP customers
PT CIP Fund	(2,999,419)	(2,999,419)	Appropriated for capital projects
Total District Cash & Investments	56,453,023	56,453,023	



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: October 21, 2025 (November 3, 2025, meeting)

Agenda Item: 2.5 Pipeline Delivery Monthly Report for September 2025
Information Item

Staff Recommendation:

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

Fiscal Impact:

As shown.

Discussion:

Informational only.

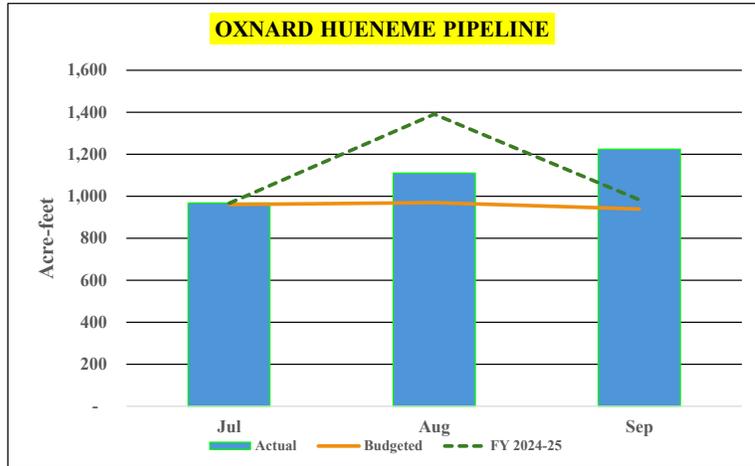
Attachment:

Pipeline Delivery Report for September 2025

United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2025-26 data thru September 30, 2025

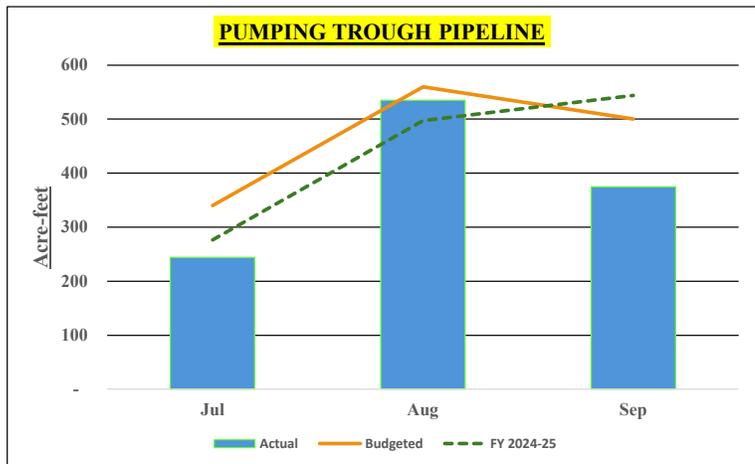
OH Pipeline 2025-26			
	Projection	Actual	Variance
Jul	960	968	8
Aug	970	1,110	140
Sep	940	1,223	283
Oct	1,070	-	-
Nov	960	-	-
Dec	820	-	-
Jan	770	-	-
Feb	750	-	-
Mar	840	-	-
Apr	830	-	-
May	1,080	-	-
Jun	1,030	-	-
Totals	11,020	3,301	431
YTD	2,870	3,301	431

YTD Actual to Budget: 15.0%



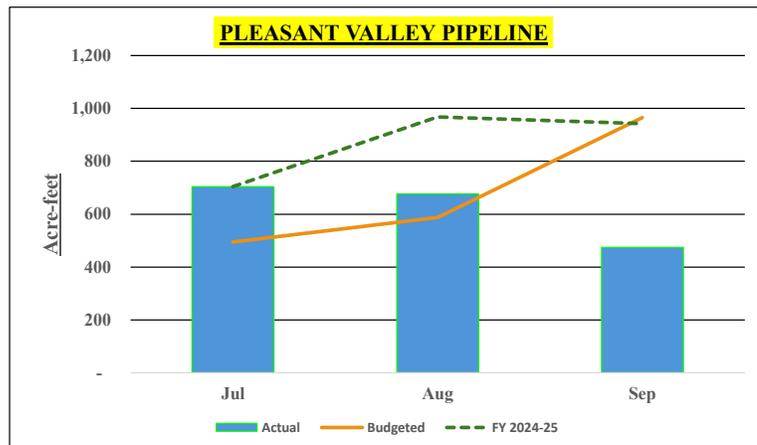
PT Pipeline 2025-26			
	Projection	Actual	Variance
Jul	340	244	(96)
Aug	560	535	(25)
Sep	500	375	(125)
Oct	780	-	-
Nov	500	-	-
Dec	300	-	-
Jan	300	-	-
Feb	380	-	-
Mar	380	-	-
Apr	510	-	-
May	560	-	-
Jun	490	-	-
Totals	5,600	1,154	(246)
YTD	1,400	1,154	(246)

YTD Actual to Budget: -17.6%



PV Pipeline 2025-26			
	Projection	Actual	Variance
Jul	495	704	209
Aug	588	676	88
Sep	966	475	(491)
Oct	996	-	-
Nov	569	-	-
Dec	337	-	-
Jan	465	-	-
Feb	419	-	-
Mar	161	-	-
Apr	318	-	-
May	281	-	-
Jun	405	-	-
Totals	6,000	1,855	(194)
YTD	2,048	1,855	(194)

YTD Actual to Budget: -9.5%





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: October 21, 2025 (November 3, 2025, meeting)

Agenda Item: 2.6 District Staff and Board Member Reimbursement
Quarterly Report (July 1 through September 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 first quarter of fiscal year 2025-2026.

Attachment:

List of Employees and Directors Reimbursements for First Quarter 2025-2026



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: October 22, 2025 (November 3, 2025, meeting)

Agenda Item: 2.7 Board Requested Cost Tracking Items
Information Item

Staff Recommendation:

Review the costs that the District has incurred through September 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 OPV adjudication, Wishtoyo Foundation, Fifth Amendment takings, and District legal costs over the past several fiscal years;
- d) in relation to professional fees over the past several fiscal years; and
- e) which had a fiscal impact to the District.

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 September 30, 2025.

Fiscal Impact:

As shown.

Attachments:

- A – Consolidated Cost Summary
- B – Board Motion Items with Fiscal Impact

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

Fiscal Year	FERC License	PMF Study	Gen/Water Conservation Environmental	Freeman Environmental	Quagga Mussels	O. Mykiss CESA Listing	Takings Claim	Wishtoyo Complaint	OPV Adjudication	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	-	-	-	-	-	533,216	902,051	1,435,267
2012-13	531,196	6,942	568,207	291,674	-	-	-	-	-	261,810	1,316,817	1,578,627
2013-14	771,128	97,340	499,114	434,354	186,505	-	-	169,167	-	770,488	1,244,116	2,014,604
2014-15	968,028	120,094	116,393	725,345	232,259	-	-	85,654	-	505,973	1,811,454	2,317,427
2015-16	469,632	53,062	137,400	605,003	311,047	-	-	230,513	-	690,261	1,463,670	2,153,931
2016-17	435,599	257,750	139,791	666,810	613,210	-	-	1,029,773	-	1,030,758	1,535,352	2,566,110
2017-18	363,051	617,564	119,971	546,179	413,501	-	-	2,410,909	-	2,931,575	2,153,367	5,084,942
2018-19	735,757	436,136	137,761	659,368	431,494	-	-	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	-	-	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	-	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	-	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	44,519	294,337	1,749,252	98,668	3,393,774	69,178,088	72,571,862
2023-24	803,160	701,326	61,666	460,580	365,313	64,150	183,790	717,094	998,506	4,870,208	3,535,191	8,405,399
2024-25	639,851	1,257,723	138,133	489,850	309,481	115,675	4,898	900,802	2,035,523	5,389,055	2,108,882	7,497,938
2025-26	73,973	30,671	10,781	123,069	65,484	36,533	1,013	20,856	315,862	379,014	196,131	575,145
Report Total	11,669,911	8,148,731	5,235,847	9,723,974	4,250,025	260,877	980,845	16,785,412	3,448,560	38,346,240	97,489,629	135,835,869
Previous Report Total	11,595,938	8,118,060	5,225,065	9,600,905	4,184,541	224,344	979,832	16,764,556	3,132,698	37,967,226	97,293,498	135,260,724
<i>Current Activity</i>	<i>73,973</i>	<i>30,671</i>	<i>10,781</i>	<i>123,069</i>	<i>65,484</i>	<i>36,533</i>	<i>1,013</i>	<i>20,856</i>	<i>315,862</i>	<i>379,014</i>	<i>196,131</i>	<i>575,145</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

- FERC - The activity for Q1 (\$74) was spent on staff time (\$38), professional services (\$24K), and legal fees (\$12K)
- PMF - The activity for Q1 (\$31K) was spent on staff time (\$12K), Professional Services (\$14K) and Permitting (\$5K).
- General/Water Cons - There were salary costs of (\$8K), and professional services (\$3K) in Q1.
- Freeman - The activity for Q1 (\$123K) was spent on staff time (\$122K), and supplies (\$1K).
- Quagga - The activity for Q1 (\$65K) was spent on staff time (\$32K), and professional services (\$33K) related to quagga mussel eradication and the scientific dive agreement.
- O. Mykiss CESA - First quarter activity (\$37K) was spent on staff time (\$8K) and legal fees (\$29K)
- OPV Adjudication - The activity for Q1 (\$316) was spent on staff time (\$27), and legal fees (\$289K)
- Takings Claim - Minimal legal fees associated with the Takings Claim.
- Wishtoyo - The activity for Q1 (\$21K) was spent on salaries (\$6K) and legal fees (\$15K) 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.

**Board-Approved Motion Items with Fiscal Impact
First Quarter Fiscal Year 2025-26**

Sponsor	Description/Summary	Budgeted Y/N	Funding Source	Cash Impact of Approval	Other Financial Impact
Engineering	Authorize the General Manager to execute a Professional Consulting Services Agreement with GEI Consultants, Inc. for the bid document preparation and bid phase support services for the Santa Felicia Dam Outlet Works Improvement Project	Y CIP 8002	051-400-81080-8002-815	\$1,295,214	None
Water Resources	Authorizing and delegating authority to the General Manager to execute State Water Purchase agreements during calendar year 2025	Y		Combined total of \$5,000,000	None
Finance	Approve a request for a payment plan and waiver of accrued penalty and interest charges from William G. Scholle Ranch LLC	Forfeiture of General Water Funds		(\$7,459.68)	None
TOTAL				\$6,295,214	\$7,459.68



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: October 23, 2025 (November 3, 2025, meeting)

Agenda Item: 3.1 Adopt Resolution No. 2025-15 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 Resolution No. 2025-15 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 Resolution No. 2025-15 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 No. 2025-15 (with redline documents and proposed new policy)

RESOLUTION NO. 2025-15

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 NO. 2025-15

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Ayes:

Noes:

Absent:

Abstain:

ADOPTED AND PASSED this 12th day of November 2025.

ATTEST: _____
Lynn E. Maulhardt, President

ATTEST: _____
Gordon Kimball, Secretary/Treasurer

AUDITOR ROTATION & SELECTION POLICY

Effective November 12, 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 November 12, 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 November 12, 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 November 12, 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 202~~53~~), 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 November 12, 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 202~~53~~), 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 \$~~12500~~ 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; ~~West Ventura County Business Alliance~~ ~~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.

~~9-10. All Non-District meetings must be attended in person to receive compensation. Zoom or Teams meetings do not qualify for compensation, unless approved by the President of the Board or their designee. Approval must be included with the monthly reimbursement report.~~

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 monthly expense report~~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 monthly expense report~~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 monthly expense report~~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 November 12, 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 ~~email-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 ~~Assistant 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.

~~Investment of all funds held directly by the District should only be invested in The following investment firms and financial institutions that are authorized by United Water Conservation District Board of Directors 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
Union Banc 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 November 12, 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.

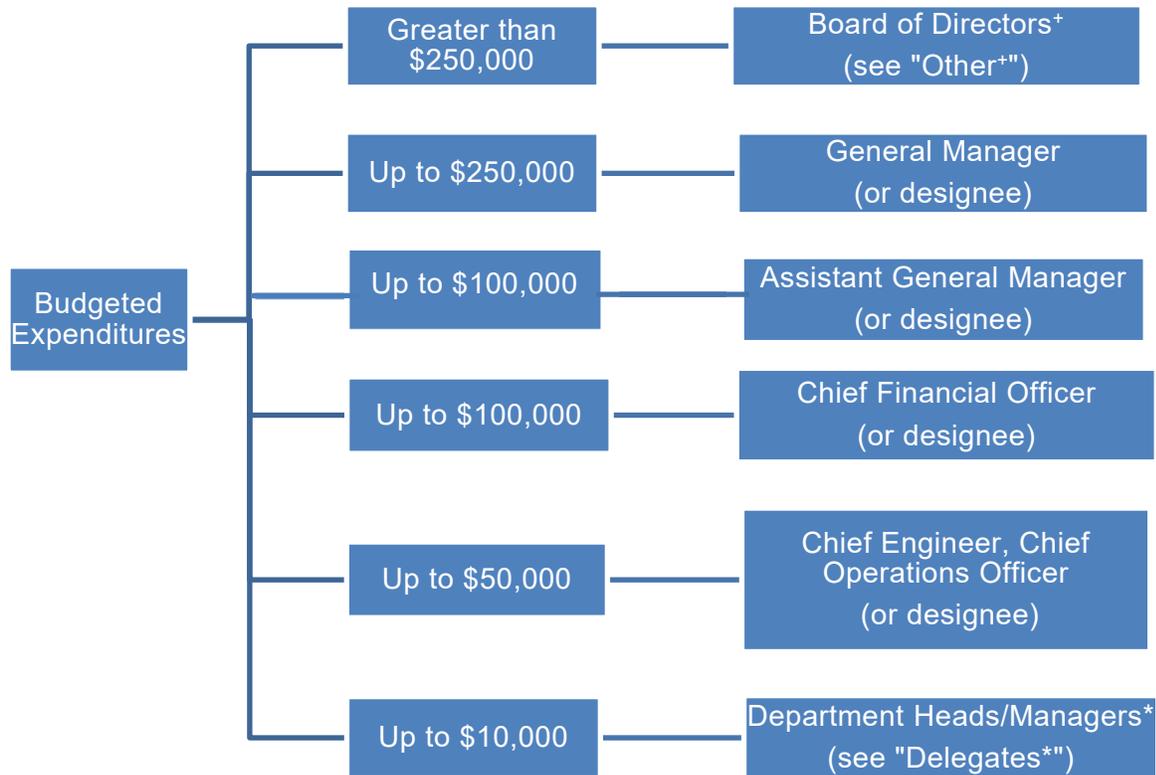
PURCHASING AUTHORITY

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 November 12, 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 November 12, 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 November 12, 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.



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: Brian H. Zahn, Chief Financial Officer

Date: October 30, 2025 (November 3, 2025, meeting)

Agenda Item: 3.2 Mutual Water Company of Vineyard Avenue Estates Request for Credit of Interest Charges
Motion

Staff Recommendation:

Consider recommending that the Board approve the proposed settlement agreement between United Water Conservation District and the Mutual Water Company of Vineyard Avenue Estates, which provides a conditional, performance-based credit on accrued interest charges.

Background

The Mutual Water Company of Vineyard Avenue Estates accrued a past-due balance of **\$366,348** as of **September 9, 2025**, primarily due to staffing issues. Upon notification, the Company's Board implemented corrective measures to ensure timely payment of current invoices, including increasing shareholder water rates and imposing a **\$1,600 per-shareholder assessment** to reduce the outstanding balance.

During a meeting on September 9, 2025, Company President Rafael Medina expressed a commitment to repay the balance in full and requested that UWCD consider crediting a portion of accrued interest charges. Since that meeting, the Company has remitted **\$100,000** toward the past-due balance.

To encourage continued timely repayment, Finance staff developed the attached **Settlement Agreement**, which offers a declining, incentive-based credit on accrued interest charges totaling **\$166,761**. The credit begins at 30 percent and decreases to zero based on the time required to fully retire the remaining balance.

The District's Legal Counsel has reviewed and approved the proposed agreement as to form.

**Agenda Item: 3.2 Mutual Water Company of Vineyard Avenue Estates Request
for Credit of Interest Charges
Motion**

Discussion

The proposed settlement framework balances fiscal responsibility with equitable treatment of a long-standing District customer. By conditioning the interest-credit percentage on prompt repayment performance, the agreement protects the District's financial interests while incentivizing timely payment behavior.

Fiscal Impact:

As UWCD does not budget for interest and penalty revenues, approval of this settlement agreement will have **no fiscal impact** on the District's current-year budget.

Attachments:

Proposed Settlement Agreement between UWCD and Mutual Water Company of Vineyard Avenue Estates

SETTLEMENT AGREEMENT

This Settlement Agreement (“Agreement”) is made and entered into this _____ day of November 2025 (“Effective Date”) by and between the United Water Conservation District (“District”) and Mutual Water Co. of Vineyard Ave. Estates (“Mutual Water Co.”). District and Mutual Water Co. are also referred to herein singularly as a “Party” and collectively as the “Parties.”

RECITALS

WHEREAS, Mutual Water Co. utilizes water from the District’s OH Pipeline under Account # 020-00001-00 (“Account”) with the District; and

WHEREAS, Mutual Water Co. has failed to make full payment of its Pipeline Delivery charges and/or the accrued interest charges pertaining thereto through and including September 9, 2025, (collectively “Pipeline Delivery Charges”) with respect to its Account, as specified in Exhibit “A”, which is attached hereto and incorporated herein by reference; and

WHEREAS, subject to and upon the condition of Mutual Water Co. making payment of its remaining outstanding Account balance as specified and described herein, the Parties now wish to enter into an agreement to address and settle the Pipeline Delivery Charges, by and between the Parties.

NOW THEREFORE, based on the Recitals set forth above and the exchange of valuable consideration, including the covenants and conditions of this Agreement, the receipt and sufficiency of which is acknowledged, the Parties agree to the following terms and conditions

AGREEMENT

1. **Settlement Terms and Conditions**

- a. The District has agreed to apply a percentage credit to outstanding interest charges associated with Mutual Water Co.’s outstanding Pipeline Delivery Charges, thereby resulting in an overall reduction of the total amount owed by Mutual Water Co, subject to and upon the condition that Mutual Water Co. makes payment of the designated total amount by the date specified herein and in Exhibit “A.” As set forth in Paragraph 1.b. and Exhibit “A,” the percentage credit the District shall apply to Mutual Water Co.’s outstanding interest charges decreases the longer Mutual Water Co. takes to pay the designated total amount due and owing to the District. The Parties acknowledge and hereby agree that this Agreement only governs, addresses, and/or resolves the Pipeline Delivery Charges due and owing on the Account as of September 9, 2025, and does not speak to, address, and/or resolve any other pipeline delivery charges and/or interest associated with the Account.

b. Proposed Credit Application Schedule to Interest Charges and Resulting Reduced Total Pipeline Delivery Charges

- (1) A 30% credit to Mutual Water Co.'s outstanding interest charges will be applied if and only Mutual Water Co. issues a check payable to "United Water Conservation District" in the amount of \$316,320 **no later than February 28, 2026**. If payment in the amount specified herein is made by February 28, 2026, the Parties agree that all Pipeline Delivery Charges on the Account as of September 9, 2025, will be deemed resolved and settled.
- (2) In the event the District does not receive payment of the amount specified in 1.b.(1) by February 28, 2026, a 20% credit to Mutual Water Co.'s outstanding interest charges will be applied if and only Mutual Water Co. issues a check payable to "United Water Conservation District" in the amount of \$332,996 **no later than June 30, 2026**. If payment in the amount specified herein is made by June 30, 2026, the Parties agree that all Pipeline Delivery Charges on the Account as of September 9, 2025, will be deemed resolved and settled.
- (3) In the event District does not receive payment of the amount specified in 1.b.(2) by June 30, 2026, a 10% credit to Mutual Water Co.'s outstanding interest charges will be applied if and only Mutual Water Co. issues a check payable to "United Water Conservation District" in the amount of \$349,672 **no later than October 30, 2026**. If payment in the amount specified herein is made by October 30, 2026, the Parties agree that all Pipeline Delivery Charges on the Account as of September 9, 2025, will be deemed resolved and settled.
- (4) In the event the District does not receive payment of the amount specified in 1.b.(3) by October 30, 2026, a 5% credit to Mutual Water Co.'s outstanding interest charges will be applied if and only Mutual Water Co. issues a check payable to "United Water Conservation District" in the amount of \$358,010 **no later than February 28, 2027**. If payment in the amount specified herein is made by February 28, 2027, the Parties agree all Pipeline Delivery Charges on the Account as of September 9, 2025, will be deemed resolved and settled.

- c. Mutual Water Co. agrees and acknowledges that failure to make payment of the Pipeline Delivery Charges by February 28, 2027, will result in there being no credit applied to Mutual Water Co.'s outstanding interest charges, and Mutual Water Co. owing the District the original total amount of Pipeline Delivery Charges on the Account as of September 9, 2025, which is Three Hundred Sixty-Six Thousand Three Hundred Forty-Eight Dollars (\$366,348), as specified in Exhibit "A. Should such situation arise, the outstanding Pipeline Delivery Charges shall be due immediately.

2. Attorneys' Fees & Costs

Each Party shall bear its own costs and attorneys' fees incurred and waive recovery against each other of all fees or costs.

3. Agreement Binding only on Parties

This Agreement shall be binding upon the Parties and their successors, assigns and heirs. This Agreement shall inure solely to the benefit of the Parties herein and shall not be and is not intended to be for the benefit for any persons, Parties or entities not a party to this Agreement.

4. Entire Agreement

This Agreement represents the entire agreement between the Parties and supersedes all prior negotiations, representations or agreements, either written or oral concerning the subject matter herein. This Agreement may be amended only by a writing designated as an amendment signed and executed by the Parties herein.

5. Assignability

Neither this Agreement nor any of the Parties' rights hereunder shall be assignable by any of the Parties without prior written consent of the other Parties.

6. Severability

The unenforceability or invalidity of any provision, portion, paragraph or section of this Agreement shall not affect the enforceability or validity of the remaining portion of this Agreement or any part thereof.

7. Governing Law

This Agreement shall be governed by, construed and enforced under and in accordance with the laws of the State of California, with venue in the County of Ventura, without regard to any applicable principles of conflicts of law, including all matters of construction, validity, and performance.

8. Interpretation

This Agreement is deemed to have been prepared by each of the Parties hereto, and any uncertainty and ambiguity herein shall not be interpreted against the drafter, but rather, if such uncertainty or ambiguity exists, shall be interpreted in accordance to the other applicable rules of interpretation of contracts under the State of California. When necessary, all terms used in the singular shall apply to the plural and all terms used in the plural shall apply to the singular.

9. Advice of Counsel

The Parties, and each of them, acknowledge that in connection with the negotiation and execution of this Agreement, they have each been represented by independent counsel of their own choosing and the Parties have executed the Agreement after review by such independent counsel. Prior to executing the Agreement, each of the Parties has had adequate opportunity to consider an independent investigation of all the facts and circumstances with respect to the matters which are the subject of this Agreement.

10. Execution in Counterparts

This Agreement may be executed in counterparts. Each of the counterparts when so executed and delivered, shall be deemed an original and, taken together, shall constitute and be construed as one and the same instrument.

11. Incorporation of Recitals and Exhibit

The Recitals and Exhibit "A" attached hereto are incorporated herein by reference.

12. Further Assurances and Authority to Bind

Each of the signatories to this Agreement individually warrants and represents that they have obtained full authority to execute this Agreement on behalf of and bind the Party on whose behalf the Agreement is signed, including without limitation by the party having fulfilled all corporate and municipal formalities required to enter into this Agreement. The Parties each agree to take, or cause to be taken, all action and to do, or cause to be done, all things necessary, proper or advisable under applicable laws and regulations to consummate and make effective the terms and conditions of this Agreement.

13. Enforcement

The Parties agree and acknowledge that this Agreement is intended to be binding and enforceable against each Party and failure to comply with the terms and conditions as set forth herein amounts to a material breach of contract. Should a Party breach the terms and conditions of this agreement, nothing herein shall be construed to waive, release, reduce, or impair the non-breaching Party's rights under this Agreement, or any other rights it possesses in law or equity, which are expressly reserved.

14. Scanned/Electronic Signatures

This Agreement may be executed and transmitted to any other party by PDF or DocuSign or similar technology, which version of the Agreement shall be deemed to be, and utilized in all respects as, an original, wet-inked document. If one or more Parties choose to sign this Agreement with electronic signatures, such signatures will be obtained in compliance with the Uniform Electronic Transactions Act (Civil Code § 11633.1 *et seq.*) and Government Code Section 16.5 pertaining to digital signatures.

[SIGNATURES ON FOLLOWING PAGE]

IN WITNESS WHEREOF, the Parties hereto duly execute this Agreement on the date first set forth above.

MUTUAL WATER CO.

MUTUAL WATER CO. OF VINEYARD ESTATES

By: _____
Title: _____
Date: _____

DISTRICT

UNITED WATER CONSERVATION DISTRICT

By: _____
Title: _____
Date: _____

EXHIBIT "A"

Original Total Pipeline Delivery Charges on Account #020-00001-00 as of September 9, 2025:

Water Charges	\$199,567
Interest	\$166,761
Misc.	\$20
Total	\$366,348

Reduced Pipeline Delivery Charges (Application of 30% Credit to Interest) if Total Specified Below is Paid to District by February 28, 2026:

Water Charges	\$199,567
Interest (Application of 30% Credit)	\$116,732
Misc.	\$20
Total	\$316,320

If Payment is Not Made by February 28, 2026, the Reduced Pipeline Delivery Charges (Application of 20% Credit to Interest) if Total Specified Below is Paid to District by June 30, 2026:

Water Charges	\$199,567
Interest (Application of 20% Credit)	\$133,409
Misc.	\$20
Total	\$332,996

If Payment is Not Made by June 30, 2026, Reduced Pipeline Delivery Charges (Application of 10% Credit to Interest) if Total Specified Below is Paid to District by October 30, 2026

Water Charges	\$199,567
Interest (Application of 10% Credit)	\$150,085
Misc.	\$20
Total	\$349,672

If Payment is Not Made by October 30, 2026, Reduced Pipeline Delivery Charges (Application of 5% Credit to Interest) if Total Specified Below is Paid to District by February 28, 2027:

Water Charges	\$199,567
Interest (Application of 5% Credit)	\$158,423
Misc.	\$20
Total	\$358,010



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: October 20, 2025 (November 3, 2025, meeting)

Agenda Item: **3.3 Groundwater Statement Revision Request from Oceanview Produce Company for Period 2023-1 Motion**

Recommendation:

Consider recommending to the full Board a request from Oceanview Produce Company to revise its Semi-Annual Groundwater Production Statements for the period of January 1, 2023, through June 30, 2023. The revision yields a difference of 94 AF less than originally reported, resulting in lower production charges by \$10,723.23.

Discussion:

Oceanview Produce Company had not reported production for several years. Following our outreach efforts, their headquarters recently responded regarding the missing statements. Upon investigation, it was revealed that the local office had not regularly submitted required reports. Alejandra Vargas, Accounting Supervisor of Oceanview Produce Company, provided the District with the necessary missing information. It was also discovered that while the production reported from January 1, 2023, through June 30, 2025 was reported, it contained inaccuracies. She provided supporting documentation for the actual production during the relevant period and requested a revision, summarized below:

Account #	Well #	Original AF Reported	Original Bill Amount	Revised AF	Revised Bill Amount
600-01110	01N22W24B04S	160.73	\$ 18,186.60	56.71	\$ 6,416.74
700-04950	01N21W03D01S2	-	\$ -	49.76	\$ 5,630.34
600-01790	01N22W13E03S	44.60	\$ 5,046.49	4.09	\$ 462.78
Total:		205.33	\$ 23,233.09	110.56	\$ 12,509.86

Ms. Vargas informed us that Oceanview Produce Company is ceasing operations but is committed to settling its balance. Accordingly, the company submitted a

**Agenda Item: 3.3 Groundwater Statement Revision Request from
Oceanview Produce Company for Period 2023-1
Motion**

payment of \$337,716.48 to cover production, penalties, and interest charges in full on September 9, 2025. Staff recommends that the Board approve the revised Semi-Annual Groundwater Production Statements.

Fiscal Impact:

Forfeiture of \$10,723.23 of General Water Conservation Funds.

Attachment:

Revised and original Semi-Annual Groundwater Production Statements and supporting meter photos.



**REQUEST FOR REVISION OF SEMI-ANNUAL
GROUNDWATER PRODUCTION STATEMENT**

Oceanview Produce Company requested a revision of its Semi-Annual Groundwater Production Statements for January 1, 2023, to June 30, 2023, resulting in a decrease of 94 AF and a reduction in production charges by \$10,723.23. The company had not reported production for several years, and upon investigation, it was found that their local office failed to submit the necessary reports. Alejandra Vargas, the Accounting Supervisor, provided the missing information and updated documentation revealing inaccuracies in their previous reports. Although the company is closing, they submitted a payment of \$337,716.48 to settle their balance, thereby covering outstanding production, penalties, and interest charges in full.

Requested revision within the last three years: Yes _____ No X

Decrease in Production Charges: \$ 10,723.23

Approved X Denied _____

Signature:  Date _____
Mauricio Guardado, General Manager

Signature:  Date 10/22/25
Brian Zahn, Chief Financial Officer

SECRET
AUG 10 2023
UNITED WATER CONSERVATION DISTRICT

UNITED WATER CONSERVATION DISTRICT
1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
Phone (805) 525-4431
SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

600 1110 1002880 OC'E0030

Reporting Period: 01/01/2023 through 06/30/2023

State Well Number 01N22W24B04S
State Recordation Number 561646
Well Operator (Mailing Address)

Well Owner: ALFRED J FRIEDRICH
Name of Well: MIDWAY #1
Well Use: AG
Acres Irrigated: 95.00
Crops Grown: ROW CROPS, celery

OCEANVIEW PRODUCE COMPANY
2368 EASTMAN AVE #12
VENTURA, CA 93003

original

Telephone:

Email: laura.figueroa@udc.com

Signed statement with correct due date of before 07/31/2023. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: MCC R METER S 082 0 6 4 3 Unit of Measure: AF
Meter Read: Ending 790 298 - Beginning 629573 = Total Units 160 725 x Multiplier 0.0010 ÷ Divider 1 = Production 160.725

Date of last flow meter calibration test: Please include meter photo.

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): 160.73

NON-AG/DOMESTIC USE

Number of People: x 0.2 per person or .50 minimum = Total Domestic Usage: AF

Livestock(number of head): x 2,760 gallons per head ÷ 325.851(gallons in an AF) = Total Non-AG Usage: AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 160.73 x Rate: \$113.15 = \$ 18,186.5995

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production 0 x Rate: \$339.44 = \$ 18,186.60

TOTAL CURRENT CHARGES: Previous Balance Due(Add) \$ 21,756.98

Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 08/10/2023 add 10% of Current Charges* \$ 0

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 09/01/2023 add 1% of Total Charges for each month the payment is past due, compounded monthly.* \$ 0

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 39,943.58

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: 8/10/2023

Signature: *[Signature]*

This Statement is not complete unless signed.

Please Print Signature: Laura Figueroa

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.

SCA
AUG 18 2023
UNITED WATER
CONSERVATION DISTRICT

UNITED WATER CONSERVATION DISTRICT
1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
Phone (805) 525-4431

SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

600 1110 1002880 OCE0030

Reporting Period: 01/01/2023 through 06/30/2023

State Well Number 01N22W24B04S
State Recordation Number 561646
Well Operator (Mailing Address)

OCEANVIEW PRODUCE COMPANY
2368 EASTMAN AVE #12
VENTURA, CA 93003

Well Owner: ALFRED J FRIEDRICH
Name of Well: MIDWAY #1
Well Use: AG
Acres Irrigated: 95.00
Crops Grown: ROW CROPS, celery

REVISED

Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: MCCROMETER S/N08-10643 Unit of Measure: AF
Meter Read: Ending: 790298 - Beginning: 733587 - Total Units: 56711 Multiplier: 0.0010 ÷ Divider: 1 = Production: 56.711

Date of last flow meter calibration test: _____
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 Edlson Efficiency Test: _____

Total Production (Round to the nearest hundredth AF xxx.xx):

NON-AG/DOMESTIC USE

Number of People: x 0.2 per person or .50 minimum = Total Domestic Usage: _____ AF

Livestock(number of head): x 2,760 gallons per head ÷ 325,851(gallons in an AF) = Total Non-AG Usage: _____ AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 56.71 x Rate: \$113.15 = \$ 6,416.85

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production 0 x Rate: \$339.44 = \$ _____

TOTAL CURRENT CHARGES:

Previous Balance Due(Add) \$ 29,671.93

Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 08/10/2023 add 10% of Current Charges* \$ _____

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 09/01/2023 add 1% of Total Charges for each month the payment is past due, compounded monthly.* \$ _____

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$: 36,088.78

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 7/15/25

Signature: Alejandra Vargas

This Statement is not complete unless signed.

Please Print Signature: Alejandra Vargas

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.

796,298
↓

State Well # 01N22W24B04S

Name of Well: Midway #1

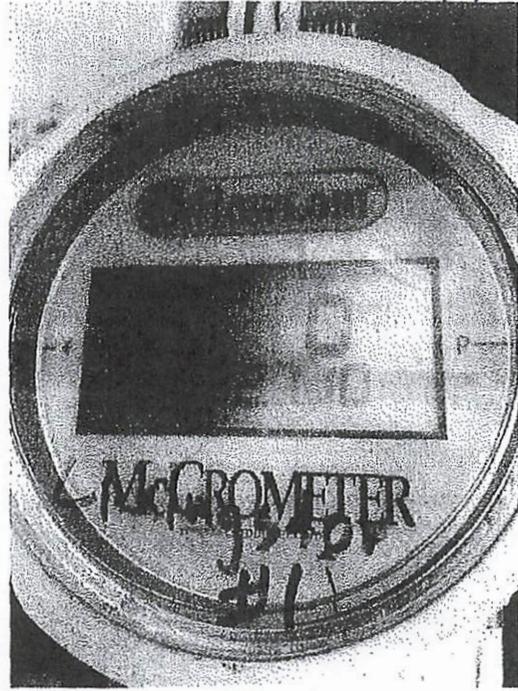
Tarkay



State Well # 02N21W31P06S

Name of Well: New #3

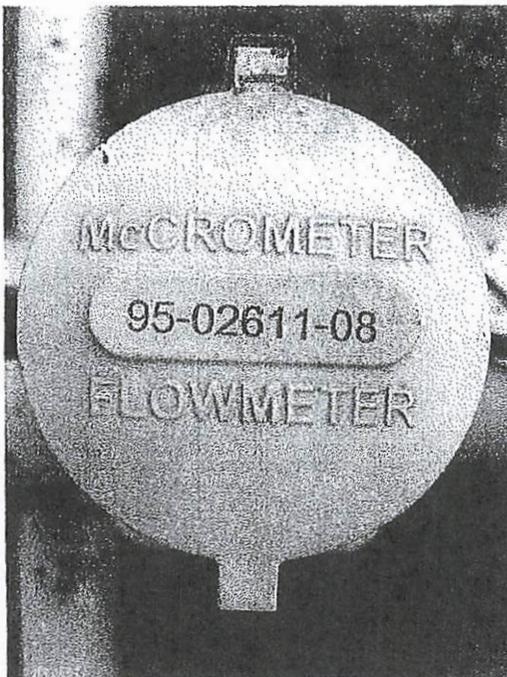
Livingston



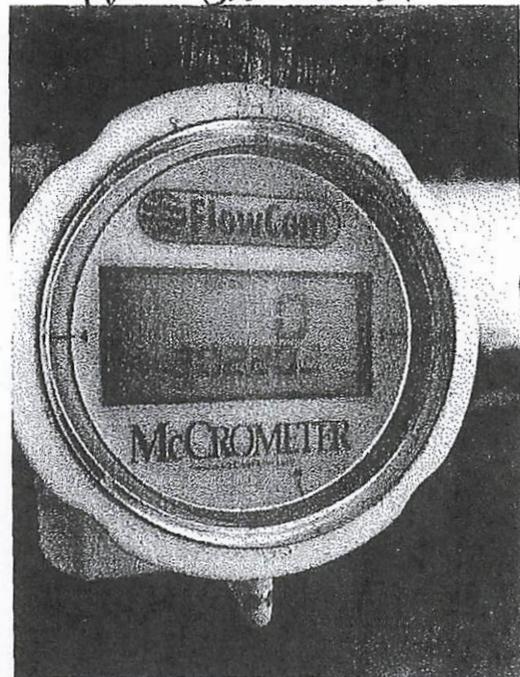
State Well # 01N22W13E03S

Name of Well: Rice & PV Rd

Old Meter that was replaced



Kuhisawa Old



SECRET
AUG 10 2023
UNITED WATER CONSERVATION DISTRICT

UNITED WATER CONSERVATION DISTRICT
1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
Phone (805) 525-4431

SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

700 04950 1012410 OCE0032

Reporting Period: 01/01/2023 through 06/30/2023

State Well Number 01N21W03D01S2
 State Recordation Number 561429
 Well Operator (Mailing Address)
 OCEANVIEW PRODUCE COMPANY
 2368 EASTMAN AVE #12
 VENTURA, CA 93003

Well Owner: OXNARD MUTUAL WATER COMPANY
 Name of Well: FRIEDRICH & DIEDRICH RANCHES
 Well Use: AG
 Acres Irrigated: 133.00
 Crops Grown: Celery/CILANTRO

Telephone: _____
 Email: laura.figueroa@oxnwd.com

original

Signed statement with payment due on or before: 07/31/2023 Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: MICROMETER S/N 20130794 Unit of Measure: AF
 Meter Read Ending: _____ - Beginning: 57535 = Total Units _____ x Multiplier 0.0100 ÷ Divider 1 = Production _____
 Date of last flow meter calibration test: _____ Please include meter photo.

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 _____

This well is not in use
 Total Production (Round to the nearest hundredth AF xxx.xx): _____

NON-AG/DOMESTIC USE

Number of People: x 0.2 per person or .50 minimum = Total Domestic Usage: _____ AF

Livestock(number of head): x 2,760 gallons per head ÷ 325.85 l(gallons in an AF) = Total Non-AG Usage: _____ AF 0

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE:	Total Production _____	x Rate: \$113.15 =	\$ _____
TOTAL NON-AG/DOMESTIC WATER USAGE:	Total Production _____	x Rate: \$339.44 =	\$ _____
TOTAL CURRENT CHARGES:			<u>0</u>
		Previous Balance Due(Add)	\$ 18,913.52
		Previous Credit(Subtract)	\$ 0.00
DELINQUENT PENALTY CHARGES:	If statement is postmarked after 08/10/2023 add 10% of Current Charges		\$ _____
DELINQUENT INTEREST CHARGES:	If payment is postmarked after 09/01/2023 add 1% of Total Charges for each month the payment is past due, compounded monthly.		\$ _____
TOTAL AMOUNT ENCLOSED PAYABLE TO:	<u>UNITED WATER CONSERVATION DISTRICT</u>		\$ <u>18,913.52</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: 8/10/2023 Signature: [Signature]

This Statement is not complete unless signed. Please Print Signature: Laura Figueroa

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.

UNITED WATER CONSERVATION DISTRICT
 1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
 Phone (805) 525-4431
SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

700 04950 1012410 OCE0032

Reporting Period: 01/01/2023 through 06/30/2023

State Well Number <u>01N21W03D01S2</u> State Recordation Number <u>561429</u> Well Operator (Mailing Address) OCEANVIEW PRODUCE COMPANY 2368 EASTMAN AVE #12 VENTURA, CA 93003	Well Owner: <u>OXNARD MUTUAL WATER COMPANY</u> Name of Well: <u>FRIEDRICH & DIEDRICH RANCHES</u> Well Use: <u>AG</u> Acres Irrigated: <u>133.00</u> Crops Grown: <u>Celery/CILANTRO</u> Telephone: _____ Email: _____
---	---

REVISED

Signed statement with payment due on or before: 07/31/2023. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: MCCROMETER S/N 20130794 Unit of Measure: AF
 Meter Read: Ending: 49896 - Beginning: 49894 = Total Units: 2 x Multiplier: 0.0100 ÷ Divider: 1 = Production: .02
 Date of last flow meter calibration test: _____ Please include meter photo.

WATER METER #2: Meter Type/Serial #: _____ Unit of Measure: _____
 Meter Read: Ending: 49734 - Beginning: 0 = Total Units: 49736 x Multiplier: .001 ÷ Divider: 1 = Production: 49.74
 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 Etlson Efficiency Test: _____

Total Production (Round to the nearest hundredth AF xxx.xx): 49.76

NON-AG/DOMESTIC USE

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

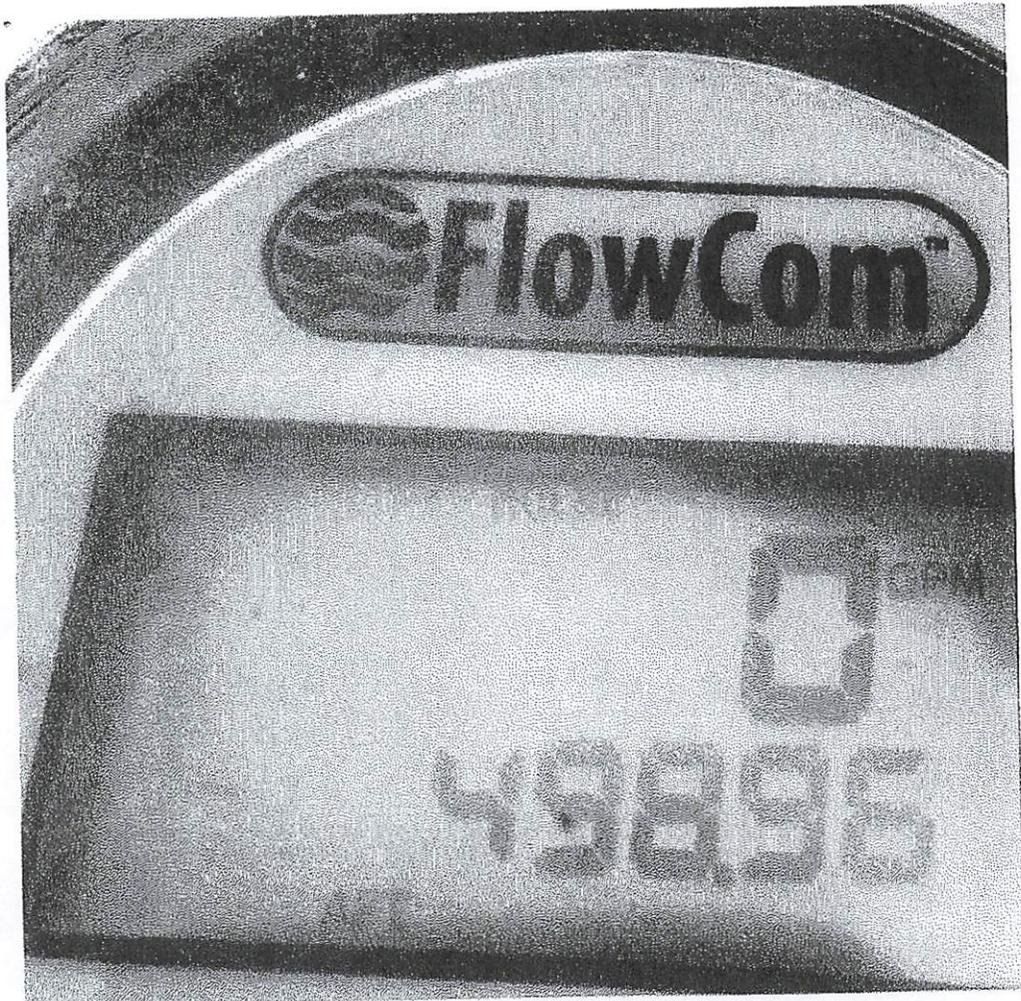
EXEMPTIONS: <i>Inactive Well</i> <input type="checkbox"/>	<u>49.76</u>	
TOTAL AGRICULTURAL WATER USAGE:	Total Production <u>.02</u> x Rate: \$113.15 =	\$ <u>2.26</u>
TOTAL NON-AG/DOMESTIC WATER USAGE:	Total Production _____ x Rate: \$339.44 =	\$ _____
TOTAL CURRENT CHARGES:		
	Previous Balance Due(Add)	\$ <u>7,358.28</u>
	Previous Credit(Subtract)	\$ <u>0.00</u>
DELINQUENT PENALTY CHARGES: <i>If statement is postmarked after 08/10/2023 add 10% of Current Charges</i>		\$ _____
DELINQUENT INTEREST CHARGES: <i>If payment is postmarked after 09/01/2023 add 1% of Total Charges for each month the payment is past due, compounded monthly.</i>		\$ _____
TOTAL AMOUNT ENCLOSED PAYABLE TO: <u>UNITED WATER CONSERVATION DISTRICT</u>		\$ <u>7,360.54</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: 7/15/25 Signature: Alejandra Vargas
 This Statement is not complete unless signed. Please Print Signature: Alejandra Vargas

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.

Meter Friedrich well



AUG 10 2023
 UNITED WATER
 CONSERVATION DISTRICT
 500 1790 1004380 OCE0011

UNITED WATER CONSERVATION DISTRICT
 1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
 Phone (805) 525-4431
SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

Reporting Period: 01/01/2023 through 06/30/2023

State Well Number 01N22W13E03S
 State Recordation Number 560733
 Well Operator (Mailing Address)

OCEANVIEW PRODUCE COMPANY
 2368 EASTMAN AVE #12
 VENTURA, CA 93003

Original

Well Owner: YAEMI KUNISAWA
 Name of Well: RICE & PV RI
 Well Use: AG
 Acres Irrigated: 32.00
 Crops Grown: ROW CROPS, celery

Telephone: 805.525.4431
 Email: laura.figueroa@uwcde.com

Signed statement with payment due on or before 07/31/2023. Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: MCCROMETER S/N 87-8-377 Unit of Measure: AF

Meter Read: Ending: 202203 Beginning: 158010 Total Units: 44193 x Multiplier: 0.0010 ÷ Divider: 1 = Production: 44.193

Date of last flow meter calibration test: _____ Please include meter photo.

~~**WATER METER #2:** Meter Type/Serial #: MCCROMETER S/N 23-03904 Unit of Measure: AF~~

~~Meter Read: Ending: 422 - Beginning: 12 = Total Units: 410 x Multiplier: 0.0010 ÷ Divider: 1 = Production: 0.41~~

~~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: _____

** Meter was replaced **

Total Production (Round to the nearest hundredth AF xxx.xx): 44.60

NON-AG/DOMESTIC USE

Number of People: x 0.2 per person or .50 minimum = Total Domestic Usage: _____ AF

Livestock (number of head): x 2,760 gallons per head ÷ 325,851 (gallons in an AF) = Total Non-AG Usage: _____ AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 44.60 x Rate: \$113.15 = \$ 5,046.49

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production _____ x Rate \$339.44 = \$ _____

TOTAL CURRENT CHARGES: _____

Previous Balance Due (Add) \$ 5,337.21
 Previous Credit (Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 08/10/2023 add 10% of Current Charges* \$ 0

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 09/01/2023 add 1% of Total Charges for each month the payment is past due, compounded monthly.* \$ 0

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 10,383.70

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.

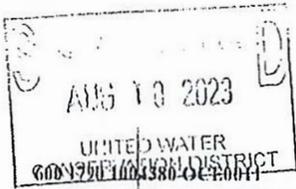
Date: 8/10/2023

Signature: [Signature]

This Statement is not complete unless signed.

Please Print Signature: Laura Figueroa

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.



UNITED WATER CONSERVATION DISTRICT
1701 N. Lombard Street, Suite 200 Oxnard, CA 93030
Phone (805) 525-4131

SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

Reporting Period: 01/01/2023 through 06/30/2023

Slate Well Number 01N22W13E03S
Slate Recordation Number 560733
Well Operator (Mailing Address)

OCEANVIEW PRODUCE COMPANY
2368 EASTMAN AVE #12
VENTURA, CA 93003

Well Owner: YAEMI KUNISAWA
Name of Well: RICE & PV RD
Well Use: AG
Acres Irrigated: 32.00
Crops Grown: ROW CROPS, celery

REVISED

Late filings and payments subject to delinquent charges. Please make a copy for your records.

WATER METER #1: Meter Type/Serial #: MCCROMETER SR S' /N 8778-3 Unit of Measure: AF
Meter Read: Ending: 202203 Beginning: 198520 = Total Units: 3683 x Multiplier: 0.0010 ÷ Divider: 1 = Production: 3.683

Date of last flow meter calibration test: _____

~~WATER METER #2:~~ Meter Type/Serial #: MCCROMETER / SN 23-03904 Unit of Measure: AF
Meter Read: Ending: 422 - Beginning: 12 = Total Units: 410 x Multiplier: 0.0010 ÷ Divider: 1 = Production: 0.41

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: _____

* Meter was replaced * Total Production (Round to the nearest hundredth AF xxx.xx): 4.09

NON-AG/DOMESTIC USE

Number of People: x 0.2 per person or .50 minimum = Total Domestic Usage: _____ AF

Livestock (number of head): x 2.760 gallons per head ÷ 325,851 (gallons in an AF) = Total Non-AG Usage: _____ AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 4.09 x Rate: \$113.15 = \$ 462.78

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production _____ x Rate: \$339.44 = \$ _____

TOTAL CURRENT CHARGES:

Previous Balance Due (Add) \$ 8,960.07

Previous Credit (Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: If statement is postmarked after 08/10/2023 add 10% of Current Charges \$ 0

DELINQUENT INTEREST CHARGES: If payment is postmarked after 09/01/2023 add 1% of Total Charges for each month the payment is past due, compounded monthly. \$ 0

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 9,423.14

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: 7/15/25

Signature: Alejandra Varga

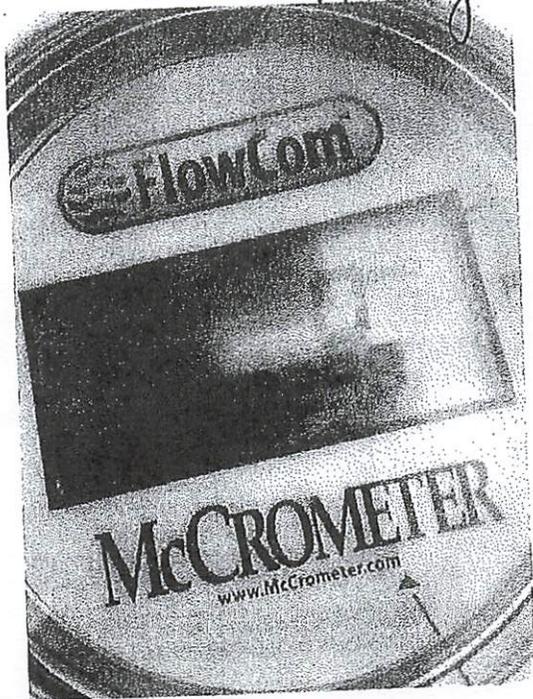
This Statement is not complete unless signed.

Please Print Signature: Alejandra Varga

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 it 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.

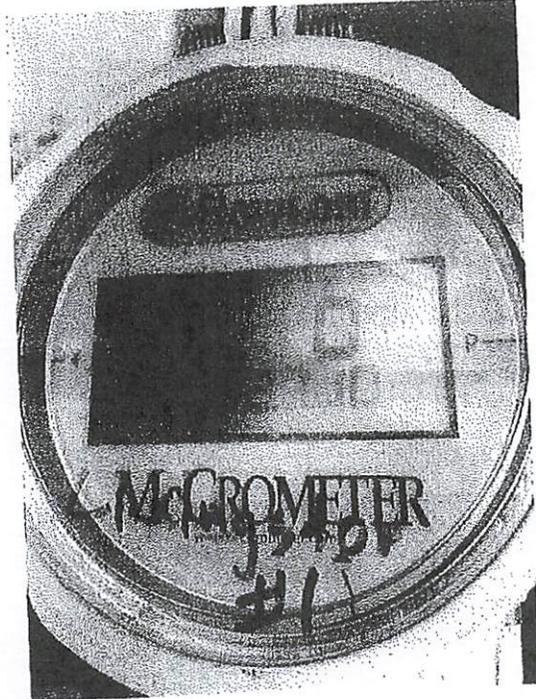
State Well # 01N22W24B04S

Name of Well: Midway #1 *Trey*



State Well # 02N21W31P06S

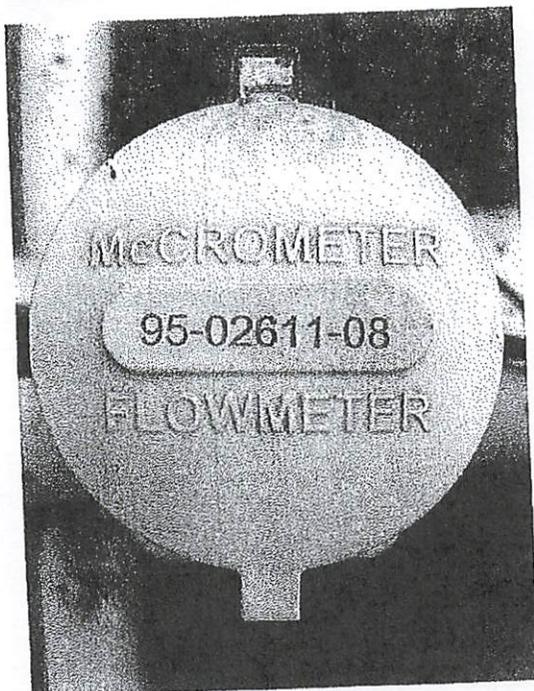
Name of Well: New #3 *Livingston*



State Well # 01N22W13E03S

Name of Well: Rice & PV Rd

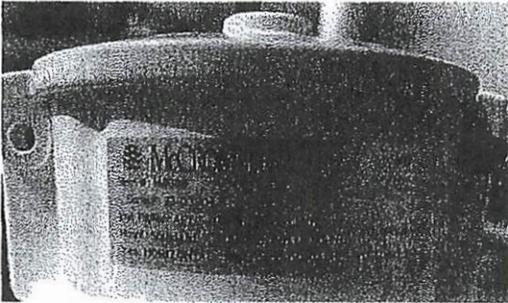
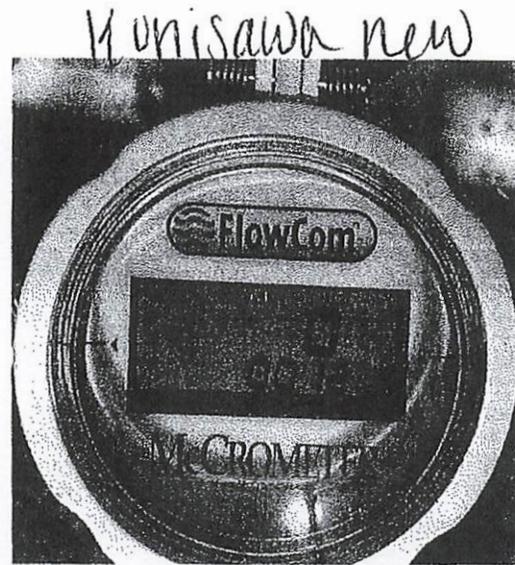
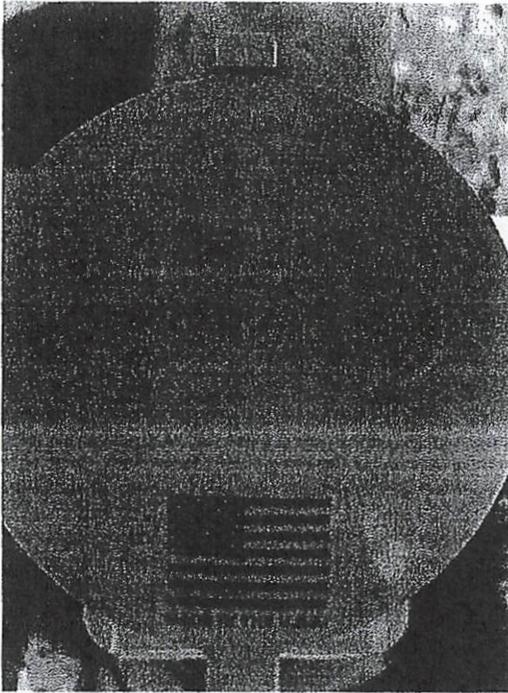
Old Meter that was replaced



Kunisawa old



New Meter





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: October 22, 2025 (November 3, 2025, meeting)

Agenda Item: 3.4 Penalty and Interest Waiver Request from Prancer's Farm
Motion

Recommendation:

Consider recommending to the full Board a request from Prancer's Farm to waive penalty and interest charges totaling \$7,132.03 incurred from the billing period of July 1, 2022, through June 30, 2025, on well number 03N21W01P03S.

Discussion:

Vanessa Garcia, owner of Prancer's Farm, responded to correspondence from the District regarding a past-due balance. In her communication, Mrs. Garcia indicated she was previously unaware that the necessary statements had not been submitted by her administration office. Upon realizing this oversight, she took prompt action to rectify the situation and bring her account into compliance.

Additionally, Mrs. Garcia noted that she has faced ongoing financial challenges, which have hindered her ability to gather the necessary funds for the production charges. However, on October 14, 2025, she submitted a payment in the amount of \$28,493.49 that fully settled her production charges. Prancer's Farm has not received a waiver for penalty and interest charges within the past three years. Staff recommends that the Board approve the penalty and interest waiver request.

Fiscal Impact:

Because UWCD does not budget for interest and penalty revenues, approval of this settlement agreement will have **no fiscal impact** on the District's current-year budget.

Attachment:

Semi-Annual Groundwater Production Statement for January 1, 2025 through June 30, 2025 with balance detail and written request from Vanessa Garcia, on behalf of Prancer's Farm.

ATTACHMENT

**REQUEST FOR WAIVER OF
PENALTY & INTEREST CHARGES**

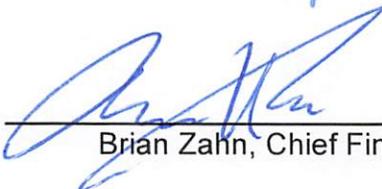
Prancer's Farm, owned by Vanessa Garcia, has requested a waiver for penalty and interest charges totaling \$7,132.03 incurred from July 1, 2022, to June 30, 2025, on well number 03N21W01P03S. Mrs. Garcia recently acknowledged a failure to submit necessary statements due to an oversight by her administration office, but she has since rectified the situation and brought her account into compliance. She also mentioned ongoing financial difficulties have impacted her ability to pay production charges. However, she made a full payment on October 14, 2025, to settle the production fees. Prancer's Farm has not received a waiver for penalty and interest charges in the last three years.

P&I Waived within the last three years: Yes _____ No X _____

Waiver request: \$ 7,132.03

Approved X _____ Denied _____

Signature:  Date 10/27/25
Mauricio Guardado, General Manager

Signature:  Date 10/22/25
Brian Zahn, Chief Financial Officer

SCANNED

UNITED WATER CONSERVATION DISTRICT

1701 N. Lombard Street, Suite 200 Oxnard, CA 93030

Phone: (805) 317-8974 | Email: gwreporting@unitedwater.org

SEP 15 2025

SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT

200 01920 1007140 ROA0001

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

State Well Number 03N21W01P03S
State Recordation Number 562285
Well Operator (Mailing Address)

PRANCER'S FARM
VANESSA GARCIA

Well Owner: LOZA INVESTMENTS
Name of Well: CHRISTMAS-DOM
Well Use: AG
Acres Irrigated: 15.00
Crops Grown: CHRISTMAS TREES

RECEIVED

14 OCT 2025

Telephone:

CHECK AMOUNT: \$28,493.49

Email: vanessa@prancersfarm.com

2533

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 #: Unit of Measure:

Meter Read: Ending: - Beginning: =Total Units: x Multiplier: ÷ Divider: = Production:

Date of last flow meter calibration test:

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 #: (AG) 3416-049270 - TOTAL KWH Unit of Measure: KWH

KWH for six-month period (enclose copy of SCE statement): Total Units: 14753 x Multiplier: 1.000 ÷ Divider: 437 = Production: 33.76

Date of last Southern California Edison Efficiency Test

paid part of the production charges, requested PR 1 Vanessa

Total Production (Round to the nearest hundredth AF xxx.xx): 33.76

NON-AG/DOMESTIC USE

Number of People: x 0.2 per person or .50 minimum = Total Domestic Usage: AF

Livestock(number of head): x 2,760 gallons per head ÷ 325,851(gallons in an AF) : Total Non-AG Usage: AF

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 33.76 x Rate: \$145.07 = \$ 4,897.55

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production x Rate: \$161.28 = \$

CURRENT CHARGES:

Previous Balance Due(Add) \$ 2706.07

Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: If statement is postmarked after 08/10/2025 add 10% of Current Charges \$ 5

DELINQUENT INTEREST CHARGES: If payment is postmarked after 09/01/2025 add 1% of Total Charges for each month the statement is past due \$ 1129.06

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 31,964.62

33093.68

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:

Signature: Vanessa Garcia

This Statement is not complete unless signed.

Please Print Signature: Vanessa Garcia

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 preceeding 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.

Balance Detail

Operator: Prancer's Farm
Well #: 03N21W01P03S
Account #: 200-01920-02

Period	Bill	P&I \$	Payments	Balance
Previous Bal.	\$ 7,638.98			
22-2	\$ 2,851.85	\$ 914.63		\$ 11,405.46
23-1	\$ 1,143.04	\$ 867.21		\$ 13,415.72
23-2	\$ 3,659.83	\$ 872.62	\$ (2,531.84)	\$ 15,416.33
24-1	\$ 1,647.87	\$ 1,188.64		\$ 18,252.84
24-2	\$ 6,654.36	\$ 2,159.87		\$ 27,067.07
25-1	\$ 4,897.56	\$ 1,129.05		\$ 33,093.68
Totals	\$ 28,493.49	\$ 7,132.03	\$ (2,531.84)	

↑
Paid 10/14/2025.

letter

From Vanessa Garcia <vanessa@prancersfarm.com>

Date Tue 10/21/2025 2:51 PM

To Wendy Sandoval <WendyS@unitedwater.org>

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

To Whom It May Concern:

I am writing to kindly request consideration for a reduction of late fees and penalties on my account. In 2022 and 2023, our farm suffered complete crop losses, which caused a severe financial setback for our family.

We have since paid the principal balance in full and are sincerely grateful for your patience and understanding during that difficult period. Given the circumstances, I respectfully ask that you consider reducing or waiving the remaining penalties and interest associated with the account.

Thank you very much for your time and consideration.

Sincerely,

Vanessa Robledo

Sent from my iPhone

This message was scanned by Microsoft.



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: Brian H. Zahn, Chief Financial Officer

Date: October 30, 2025 (November 3, 2025, meeting)

Agenda Item: 3.5 Energy Services Agreement with Ventura Energy LLC

Staff Recommendation:

Consider recommending to the full Board authorizing the General Manager to execute the SGIP Applications (one per site) with Ventura Energy LLC so they can reserve funding with the State to finance all battery energy storage systems at key locations.

Background:

Ventura Energy LLC has approached the District with a proposal to install battery energy storage systems (BESS) at key operational sites to provide backup power during grid outages and participate in California's Self-Generation Incentive Program (SGIP). Under the proposed Energy Services Agreement (ESA), Ventura Energy would fund, design, permit, install, and maintain the battery systems for a minimum of fifteen (15) years, with three optional five-year extensions at Ventura's discretion. The District would host the systems at no upfront cost. The proposal provides direct benefits to the District's operational resilience and energy management objectives.

Ventura Energy has reviewed our SCE usage reports and conducted a site visit identifying 17 potential sites within the District to install the BESS. In addition to providing backup power during grid outages, by using the battery to run operations during high-cost periods, it is estimated that the District will reduce electricity cost by \$100,000 annually.

A cross-functional team including: Finance, Engineering, and Operations has been involved with the review and negotiations with Ventura Energy and approval of the proposal.

The contract has been reviewed by Legal and Ventura Energy had no issues making the requested changes provided by Legal.

Agenda Item: 3.5 Energy Services Agreement with Ventura Energy LLC
Motion

Fiscal Impact:

The proposed Energy Services Agreement is structured as a no-cost installation for the District, with Ventura Energy receiving SGIP payments directly from the state. However, potential fiscal exposure exists related to early termination and unforeseen interconnection costs. There is no immediate budget impact to the District's FY 2025–26 operating budget. Additionally, the batteries could provide a potential \$100,000 in energy savings annually.

Attachment:

Supplemental Information



BACKUP POWER PROGRAM FOR UNITED WATER

October '25 | Clara Nagy McBane, PE | clara@ventura.energy | 805.901.2913



Ventura Energy's Focus

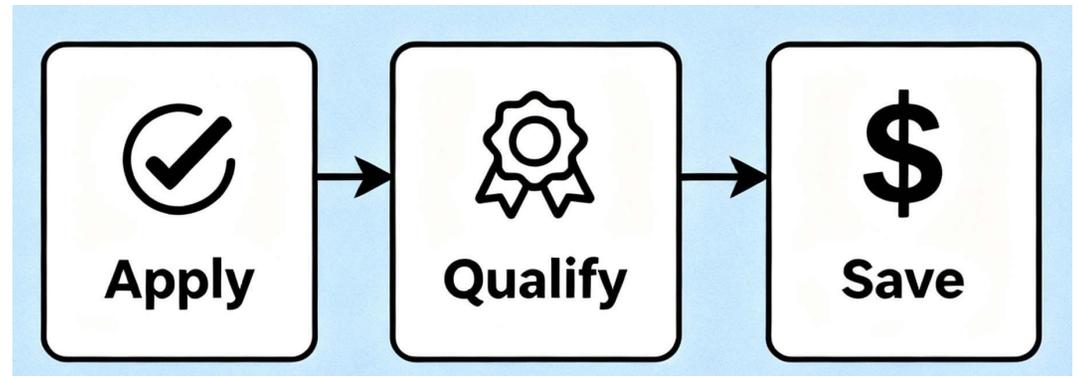
- Ventura Energy is a renewable energy developer, owner, and operator of stand-alone battery energy storage systems in California, with a specialized track record in water and wastewater sector projects.
- As a SGIP-approved developer, we provide turn-key solutions: project design, all financing, permitting, construction, installation, ongoing ownership, maintenance, and regulatory reporting.
- Our fully-managed approach lets public agencies and industrial clients focus on their core mission— while we deliver clean energy savings and resiliency.





Introduction to SGIP Program

- The Self-Generation Incentive Program (SGIP) is California's flagship battery storage incentive, designed to promote grid reliability, support equity and resiliency, and cut energy costs for critical infrastructure.
- Equity Resiliency Category: Provides the highest incentive rates for facilities serving low-income or vulnerable populations, and those with critical public safety roles (including private and public water and wastewater systems).
- Funds for SGIP are being sunset at the end of 2025 for the non-residential sectors.





The Timeframe

SGIP Non-Residential Incentives are Sunsetting:

- The Self-Generation Incentive Program (SGIP) for non-residential storage is being sunset at the end of 2025—this is the final window for industrial, water, and wastewater facilities to secure funding. New applications will not be accepted after this year.

Turnkey, Risk-Free Process:

- Ventura Energy can pre-qualify United Water's sites, prepare the application, and manage every aspect—design, financing, installation, ownership, maintenance, and reporting.

Project Execution:

- Once SGIP funds are reserved, we have 4 years to complete construction





Benefits for United Water

- **Reliable Backup Power:** Batteries boost system resilience during outages, disasters, or Public Safety Power Shutoff (PSPS) events.
- **Utility Bill Reduction:** Batteries charge when utility rates are low and discharge when rates are high, providing bill savings to United Water.
- **No costs for United Water to implement.**
- **Environmental Impact:** Supports California's clean energy and emissions reduction goals.
- **Enables future solar at lower cost.**

Date Range	ESS Energy Discharge (kWh)	Solar PV Generation (kWh)	ESS Energy as % of PV Energy	Total Demand Savings
1/8/2025 - 2/8/2025	40,906	0	N/A	\$2,537
2/8/2025 - 3/8/2025	40,632	0	N/A	\$2,706
3/8/2025 - 4/8/2025	53,755	0	N/A	\$231
4/8/2025 - 5/8/2025	26,188	0	N/A	\$4,149
5/8/2025 - 6/8/2025	47,813	0	N/A	\$3,464
6/8/2025 - 7/8/2025	37,069	0	N/A	\$6,352
7/8/2025 - 8/8/2025	32,226	0	N/A	\$6,047
8/8/2025 - 9/8/2025	40,961	0	N/A	\$4,322
9/8/2025 - 10/8/2025	47,263	0	N/A	\$7,617
10/8/2024 - 11/8/2024	49,253	0	N/A	\$3,297
11/8/2024 - 12/8/2024	39,170	0	N/A	\$5,249
12/8/2024 - 1/8/2025	34,770	0	N/A	\$5,243
Total	490,006	0	N/A	\$51,214





General Design Requirement Questions

- Which facilities are high-priority from UW's perspective?
- Which facilities require instantaneous (non-interruptive) backup power?
- Which facilities can withstand ~60 seconds of transition?
- Which facilities have space and/or electrical constraints already known?





Meter Qualification & Project Requirements

- United Water operates 55 Southern California Edison meters across its facilities.
- Battery System Need: Ventura Energy has conducted a load assessment and identified 17 meters with a benefit for battery energy storage.
- 8 Meters are large load/pumping sites
- 9 Meters represent HQ and other non-pumping facilities
- The remaining 38 meters are currently considered low load/non-pumping and not prioritized for immediate equity resiliency projects.
- Ventura Energy handles all eligibility verification, utility documentation, and SGIP paperwork—including proposed battery sizing based on site load requirements.
- We coordinate directly with Edison and ensure correct tariff assignment, meter addresses, and phase/voltage review for SGIP compliance.
- Site visits and design validation do need United Water team support for existing electrical infrastructure.

Edison Service Address	Utility Tariff	Phase	Service Voltage	Peak kw	Proposed battery system size (kwh)	Meter Annual Consumption (kwh)
3561 N ROSE AVE	TOU-8-D-CPP	Three-phase	480	704	3,000	2,783,915
3561 N ROSE AVE	TOU-8-D	Three-phase	16000	570	2,500	2,153,231
MUN 1 4555 N ROSE AVE PMP	TOU-PA-3-D-CPP	Three-phase	480	253	1,500	548,399
N/STURGISE/WOLF	TOU-PA-2-E	Three-phase	480	192	1,000	277,450
2450 RICE ROAD PMP	TOU-PA-3-D	Three-phase	480, bill says 208V (incorrect?)	231	1,000	256,577
1701 LOMBARD ST	TOU-GS-2-E	Three-phase	208	64	160	225,369
2641 LOS ANGELES AVE # 2	TOU-PA-2-D	Three-phase	480	54	287	181,155
2641 LOS ANGELES AVE # 3	TOU-PA-2-D	Three-phase	480	54	287	173,919
2641 LOS ANGELES AVE # 4	TOU-PA-2-D	Three-phase	480	43	287	161,498
2641 LOS ANGELES AVE	TOU-GS-1-E-CPP	Single-phase	240	10	14	45,250
2641 LOS ANGELES AVE # 3	TOU-GS-1-D	Single-phase	240	4	14	24,811
2641 LOS ANGELES AVE # 2	TOU-GS-1-E-CPP	Single-phase	240	4	14	11,015
4780 PIRU CANYON RD	TOU-GS-1-E	Single-phase	240	9	14	27,125
4780 PIRU CANYON RD	TOU-GS-2-D	Single-phase	240	37	54	36,951
4780 PIRU CANYON RD RR2	TOU-GS-1-E	Single-phase	240	14	27	11,388
4780 PIRUCANYON ROAD	TOU-GS-2-D	Single-phase	240	48	54	53,337
N/S LA AVE W/O ROSE	TOU-GS-1-E-CPP	Single-phase	240	5	14	4,698





Fire – Concerns of BESS

- **Certified Designs:** All systems meet industry fire safety certifications (UL 9540A, NFPA 855, and IEC standards), proving their ability to contain events and prevent fire spread.
- **Thermal Runaway Prevention:** Advanced engineering (cell chemistry, liquid cooling, reinforced enclosures) helps prevent overheating and fire propagation.
- **Real-Time Monitoring:** Continuous system and thermal monitoring provides early detection and automated shutdown in case of anomalies.
- **Physical & Electronic Protections:** Enclosures are impact-resistant, weatherproof, and isolated; integrated electronics shut down faulty or overheating components instantly.
- **Emergency Response Ready:** Systems feature rapid shutdown, venting for gases, accessible designs for fire departments, and remote diagnostics.
- **Ongoing Recall/Audit Procedures:** Manufacturers proactively manage recalls, firmware updates, and site audits for fire risk events.

Modern BESS platforms (Tesla Megapack2XL, Powerwall, SYL, Sol-Ark) deliver best-in-class fire safety through certified design, thermal management, live monitoring, and strict compliance with all fire safety codes for utility and industrial deployments.





Cybersecurity – Concerns of BESS

- All Ventura Energy battery platforms meet strict SGIP, NIST, and California Energy Commission standards for cybersecurity and data protection.
- Tesla Megapack2XL, SYL EMS, and Energy Toolbase have proven security architectures designed for critical infrastructure (water/wastewater).
- Layered defense: perimeter protections, encrypted communications, secure VPN/cloud integrations, and ongoing system monitoring.
- Ventura Energy manages all compliance, audits, credential rotations, and incident response for United Water sites.





Ventura Energy SGIP Process

1. Meter qualification and eligibility verification (Ventura Energy leads; United Water provides basic site info)
2. Initial project design and overview — system type, bill savings impact summary, and backup power modeling.
3. Full SGIP application preparation, submission, and utility coordination—Ventura Energy handles all paperwork and follow-ups.
4. Execute Energy Services Agreement for each project – this provides UW all rights to energy bill savings and backup power and provides Ventura Energy site control for equipment ownership and assigns the SGIP incentive from UW to VE.
5. Development, construction, and system commissioning (all costs, schedule, and installation handled by Ventura Energy)
6. Ongoing system monitoring, maintenance, utility reporting, and SGIP compliance—no administrative headaches for United Water.





Overall Timeline





Q&A and Next Steps

- Questions?
- Other items?





APPENDIX





Cybersecurity – Concerns of BESS

Tesla Megapack2XL

Encrypted remote monitoring/dispatch (AES-256, proprietary gateways)

Meets NIST and IEC 62443 standards for grid-scale battery storage

Predictive analytics and real-time access controls

Annual/decadal firmware audits and patch management

SYL EMS Network

Internal network isolated from public internet

Access via secure VPN only; strict ACLs/firewall for cellular routers

OpenVPN (AES-256-CBC, SSL client certs) for encrypted inter-site traffic

API and cloud management secured with unique site keys, AWS Cognito service-to-service authentication

Service passwords salted/hardened (SHA2/512), all events logged

Energy Toolbase (ETB)

Industry-leading cloud energy management and optimization platform

Secure data storage and role-based access for all metering and dispatch functions

Encrypted API integrations to hardware; secure credential protocols

Continuous security updates by ETB's cloud engineering team





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
Jackie Lozano, Senior Administrative Assistant

Date: October 27, 2025 (November 3, 2025, meeting)

Agenda Item: 4.1 **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 September 2025.

Discussion:

Finance

- UWCD and GSA financial audit began 10/27/25
- Ongoing meeting with rate consultants to finalize their rates model. Final report expected January 2026
- Finance and a cross functional district team are working with Ventura Energy to identify and finalize set-ups of up to 17 metered district locations for battery back-up. Meetings with Ventura Energy are ongoing to finalize the contract.
- Preparing initial strategies for the FY2026-27 budget
- Preparing Budget files for FY2026-27 budget

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following meetings: Water Resources Committee (Sep. 2), Finance and Audit Committee (Sep. 2 and 29), special Board of Directors (Sep. 2), Board of Directors (Sep. 10), as well as the Mound Basin Ground Water Sustainability Agency meeting (Sep. 22) held at the County of Ventura.
- Coordinated with staff by providing support for UWCD Water Sustainability Summit weekly planning meetings throughout September.
- Coordinated logistical support with room and beverage setup for the following outside agency meetings: AWA Board (Sep. 4), UC Agricultural and Natural

4.1 Administrative Services Department Monthly Report Information Item

Resources (Sep. 12), AWA Water Issues (Sep. 16), Citrus Pest and Disease Prevention (Sep. 17), and California Avocado Group (Sep. 30).

Human Resources

- Working on recruitment for the following positions:
 - Hydrologist vacancy: Held final interviews and selection pending as of 10/24/2025
 - Public Outreach and External Affairs Manager: Interviews held and selection pending General Manager approval
 - Environmental Services Field Assistant, position to close 10/25/2025, 137 applicants as of 10/21/2025
 - Technology Systems Intern, position to close 11/02/2025, 25 applicants as of 10/21/2025
- Completed healthcare CalPERS open enrollment by 10/07/2025
- Attended training provided by Express Employment on Developing Future Leaders and Succession Planning on 10/09/2025
- Attended Naval Base Ventura County and Oxnard College Hiring Fairs on 10/15/2025
- Submitted the annual SDRMA Renewal Questionnaire on 10/15/2025, \$150.00 incentive credit for filing renewal timely.
- Attended UCSB Hiring Fair on 10/22/2025
- Hired Kylie Kephart as new Associate Engineer, scheduled to start 11/03/2025
- Began preparation for 2026 Employee Service Awards

Risk and Safety Management

- Coordinated confined space training at VCFD and re-established contact with Urban Search and Rescue Officer for future site visits of District confined space locations.
- Supported Engineering with Annual SFD EAP Seminar and Annual Public Safety/Law Enforcement Consultation Meeting as required by FERC.
- Covered Desilting Project Safety at Monthly Safety with Water Distribution Ops Supervisor.
- Provided opportunity and presentation feedback for new Tech Systems Associates in presenting on IT Security at Monthly Safety Meeting in recognition of cyber security month.
- In the monthly safety meeting, the Control Systems staff presented the topic of Operational Technology Security that is utilized by operators and staff.
- This opportunity built upon the recent Public Speaking Workshop and provided a mechanism for junior staff to refine their presentation skills.
- Represented the District on the Regional Radio Oversight Committee meeting and voted in favor to allow the City of Simi Valley and City of Camarillo to join the

4.1 Administrative Services Department Monthly Report Information Item

Regional Radio Network, which enhanced their operational and emergency communications capabilities.

- Oversaw the monthly dam siren testing, including to ensure the new siren function as intended alongside the older siren at Fire Station 28.
- Passed annual Hearing Conservation Program Audit with designated Professional Supervisor (Audiologist).
- Achieved the ASIS International Certified Protection Professional (CPP) certification, which is an internationally recognized gold standard in the physical security field; joined a rare club of professionals who hold both the CPP and the Certified Safety Professional designations (the latter being the gold standard within the occupational health and safety field).

Technology Systems Support Activity and Helpdesk Summary

System Maintenance and Cybersecurity

- Security Operations Review Workshop: Conducted a joint IT/OT session to evaluate current security deployments and confirm that systems remain aligned with district cybersecurity goals.
- Firewall Cluster Planning (El Rio Facility): Continued coordination with professional services for clustered firewall deployment to enhance reliability, security, and advanced communication capabilities.
- CISA Assessment Implementation: Continued applying prioritized recommendations from the recent federal cybersecurity assessment, testing each change to prevent disruption.
- CIS Benchmark Review: Advanced implementation of Center for Internet Security (CIS) standards within internal systems and initiated planning to extend these controls to critical SCADA environments.
- Cybersecurity Training: Updated e-learning catalog during National Cybersecurity Awareness Month to include optional courses on emerging threats such as AI-based impersonation and synthetic media.
- Firewall Policy Updates for Time Synchronization: Adjusted firewall rules to improve districtwide time synchronization using official national time sources.
- Data Backup Issue Resolution: Restored full backup functionality by replacing expired security certificates after a minor interruption related to HQ server updates.
- HQ Server Repairs: Worked with vendors to correct connectivity errors on a critical server through certificate renewal and credential updates.
- Virtual Server Environment Upgrade Planning: Gathered vendor proposals for major upgrades to HQ and El Rio virtual clusters supporting more than 50 virtualized servers, targeting improved performance and stability.
- Uninterruptible Power Supply (UPS) Upgrade Planning: Obtained quotes for replacement of aging battery systems at the HQ data center to extend runtime during outages and reduce service interruption risk.

4.1 Administrative Services Department Monthly Report Information Item

Field Support, Automation, and Workflow Improvements

- Completed initial versions of United Water's "Data Flow Diagrams", working collaboratively with various Technology Systems and Water Resources staff.
- Initiated planning to onboard staff into the organization's password manager.
- Scheduled a demo with REVVER to review new and upcoming features to present to the United Water team.

Infrastructure and System Optimization Initiatives

- Monthly Vendor Cadence Calls: Participated in scheduled meetings to review project progress, ensure strategic alignment, and identify partnership opportunities.
- Data Center Lifecycle Planning: Engaged potential vendors to inform the multi-year server, storage, and networking refresh planned for FY 2027–2028.
- Network Mapping Proposal: Collected and reviewed a Statement of Work from a consulting firm to produce updated network diagrams, findings, and recommendations for infrastructure modernization.

Meeting and Event Support

- Successfully Provided technology planning, rehearsal coordination, and live webinar production for the district's annual Water Sustainability Summit.
- Enabled software to ensure new security implementations don't affect staff abilities during updates.
- Met with vendor working to develop data flow and asset management program multiple times to review updated Data Flow Diagrams and seek feedback from key stakeholders that will improve development of an extremely well-conceived program that dramatically improves United asset management processes and procedures and enhances decision making capabilities about those assets.
- Co-presented on the importance of Cyber Security at this month's safety meeting.
- Dam Emergency Action Plan Seminar: Delivered coordination and on-site technical support for district participation in emergency preparedness exercises.

Facilities and User Support:

- Conference Room Audio Enhancements: Procured additional handheld microphones to improve coverage and address limitations of existing gooseneck units; sourcing compatible hardware proved challenging.
- Security Camera Enhancements: Expanded remote monitoring capabilities for reception and control-room staff and updated firewall rules to maintain secure inter-facility access.

Staff Development:

- Delivered a cybersecurity presentation covering password management, remote access, and software update best practices at Monthly safety meeting.



STAFF REPORT

To: UWCD Finance and Audit Committee Members

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

From: Tara Mulally, Public Outreach and External Affairs Manager

Date: October 14, 2025 (November 3, 2025, meeting)

Agenda Item: 4.2 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:

October was an active month for United Water's outreach and engagement efforts, with staff facilitating multiple tours, attending key regional events, and advancing several initiatives outlined in the Annual Communications Plan. These activities provided valuable opportunities to strengthen partnerships, share United Water's work in water resource management, and continue building awareness of the United Water's role in supporting local reliability and sustainability. As we move into November, communications efforts will focus on refining United Water brand resources, enhancing social media performance, and preparing for upcoming regional and statewide engagements.

Water Sustainability Summit

The Water Sustainability Summit held in October was a successful event, connecting water professionals, local leaders, and community stakeholders to discuss regional water challenges and opportunities. The hybrid format allowed for broad participation, combining in-person engagement with virtual accessibility. Post-event communications reinforced key messages and extended the reach of the summit beyond the day of the event.

Attendance

- A total of 82 attendees participated in person, with an additional 53 joining virtually, reflecting strong interest in the topics covered and the relevance of the summit to regional water management.

4.2 Public Outreach and External Affairs Department Monthly Report Information Item

Post-Summit Communications

- A post-summit e-blast was sent to 168 recipients, achieving a 52.2% click-through rate, demonstrating strong engagement and interest from attendees and stakeholders.
- Social media recap posts were published on both Facebook and LinkedIn, including a photo gallery and video content to highlight summit activities and key takeaways.
- These communications efforts successfully extended the Summit's impact, providing accessible content to those unable to attend and reinforcing United Water's leadership role in regional water sustainability discussions.

Outreach Events & Tours

- John Demers, Executive Officer of the Fox Canyon Groundwater Management Agency, visited United to discuss regional groundwater management and explore areas of collaboration between the two agencies.
- Samantha "Sam" Barncastle, Incoming Executive Director of the Family Farm Alliance, toured United's facilities to gain a deeper understanding of local water management challenges and the district's efforts to support agriculture through sustainable water practices.
- Representatives from the Casitas Municipal Water District participated in a tour focused on recharge operations and regional supply reliability, fostering continued coordination between neighboring water agencies.
- Staff from the Ventura County Public Works Department visited to learn more about United's infrastructure, recharge activities, and how district operations contribute to countywide water sustainability.

Completed Events

- United participated in the CoLAB Ventura County Annual Meeting, an event that brought together leaders from agriculture, business, and local government to discuss key regional issues affecting the community.
 - Board President Lynn Maulhardt and Director Steve Huber represented the United Board of Directors at the event, engaging with stakeholders on topics related to water policy and resource management.
 - Assistant General Managers Maryam Bral and Tony Emmert also attended, providing district representation across engineering, operational and administrative areas.
 - As an event sponsor, United supported CoLAB's ongoing efforts to promote collaboration and dialogue on balancing regulatory, environmental, and economic priorities in Ventura County.

Upcoming Tours

4.2 Public Outreach and External Affairs Department Monthly Report Information Item

- United staff will participate in the **Association of Water Agencies (AWA) Bus Tour**, providing an overview of district operations, facilities, and groundwater recharge programs.
 - The tour will give participants, including local officials and community members, a firsthand look at how United Water’s infrastructure supports regional water reliability and agricultural sustainability.
 - Staff will highlight key projects and partnerships that demonstrate United Water’s commitment to science-based water management and collaboration across Ventura County.

Upcoming Events

- United Water staff and Board will attend the Association of California Water Agencies (ACWA) Fall Conference, taking place December 2–4.
 - The conference will bring together water industry professionals, policymakers, and legal experts from across the state to discuss emerging issues and innovations in water management.
 - Attendance will provide valuable opportunities for staff and Board members to engage in statewide conversations on legislation, water rights, infrastructure investment, and regulatory trends.
 - Participation in ACWA helps ensure United Water remains informed and actively represented in key discussions shaping the future of California’s water policy.

Annual Communications Plan

October communications efforts centered on the Water Sustainability Summit, highlighting United Water’s leadership in regional water management and fostering engagement with stakeholders across the water community. In addition to summit-related activities, staff completed key initiatives to strengthen outreach materials and promotional tools. Looking ahead to November, efforts will shift toward preparing district-wide resources, refreshing digital content, and updating the legislative platform to support ongoing transparency and stakeholder engagement.

Completed October Initiatives include:

- The Santa Felicia Dam Safety Improvement Project Impacts Handout was developed to communicate the project’s regional benefits, safety enhancements, and long-term water supply reliability for Ventura County.
- A Promotional Item Plan was completed to guide the strategic use of branded materials, supporting outreach events and reinforcing district visibility.

Upcoming November Initiatives include:

4.2 Public Outreach and External Affairs Department Monthly Report Information Item

- The General District Presentation is being finalized to provide a flexible tool for staff-led presentations, tours, and community outreach.
- An Internal Brand Resources Folder is being created to centralize templates, logos, and other communication assets, ensuring consistent application of United Water's brand across departments.
- A Website Refresh is underway to improve navigation, update key content areas, and enhance accessibility for users seeking district information.
- The Legislative Platform Update is in progress to reflect current policy priorities and provide clear guidance for engagement with elected officials and partner organizations.

Social Media Analytics Brief, Findings and Considerations

United Water's social media efforts have continued to see strong growth and engagement across both organizational and community-focused platforms. Content strategies this year have emphasized highlighting employees, district operations, and the purpose and happenings of Lake Piru Reservoir. These efforts have translated into measurable increases in followers and interactions.

United Water Conservation District Social Media Platforms

Facebook Followers: 578

LinkedIn Followers: 430

Growth on United Water's channels reflects a focus on employees and organizational activities, which has generated significant attention and engagement from followers.

Lake Piru Social Media Platforms

Facebook Followers: 2,579

Instagram Followers: 1,286

Growth on Lake Piru's channels reflects a strategic shift to focus on the purpose of the Reservoir and more immediate, timely updates for the public and visitors.

November Posting Plans & Tactics

- November content will focus on gratitude, showcasing United Water's appreciation for staff, stakeholders, and the community.
- Paid boosts will be strategically employed to expand the reach of key messages and ensure high-impact content connects with a wider audience.
- Posts will continue to highlight district operations, seasonal activities, and educational content that reinforces United Water's mission and engagement with the community.



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: October 26, 2025 (November 3, 2025, meeting)

Agenda Item: 4.3 **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 September 2025.

Discussion:

September is the beginning of the shoulder season at the Lake Piru Recreation Area (LPRA), and visitation began to decrease significantly after Labor Day weekend. On September 6th, LPRA took possession of four 16-foot aluminum v-hull boats to add to the fleet of rental boats, and they were immediately popular with visitors. The annual conservation release began on September 15th, and staff closed the swim beach and regularly repositioned the marina, moved the marina anchors, and cleared the expanding shoreline of mud/debris to account for the rapidly decreasing water level. Staff are exploring options for events to host at the LPRA during the shoulder season to attract visitors.

Staff Tasks and Activity Highlights

September 6: LPRA hosted “Howl at the Moon” nighttime fishing event.

Staff Training/Meetings/Events

September 29-Oct 3: Senior Park Ranger Bernard Riedel attended Crisis Intervention Team training hosted by the Ventura County Sheriff’s Office.

2025 Day Use/Other Revenue Recap and Comparison	
2025 Day Use/Other Revenue (Jan 1 – September 30)	\$498,050
2025 Boat Rental Revenue (Jul 1 – September 30)	\$34,034
2024 Day Use/Other Revenue (Jan 1 – September 30)	\$491,106
Total Revenue Increase/Decrease from Prior Year	\$6,944
Annual Increase/Decrease %	1.41%

4.3 Recreation Department Monthly Report Information Item

(continued)	
2025 Camping Revenue (Jan 1 – September 30)	\$511,859
2024 Camping Revenue (Jan 1 – September 30)	\$523,373
Total Revenue Increase/Decrease from Prior Year	\$-11,514
Annual Increase/Decrease in %	2.19%
2025 All Revenue (Jan 1 – September 30)	
2025 All Revenue (Jan 1 – September 30)	\$1,009,908
2024 All Revenue (Jan 1 – September 30)	\$1,014,479
Total Revenue Increase from Prior Year	\$-4,571
Annual Increase/Decrease in %	0.45%

* 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
September	6,684	2,125	523	7
Total	86,632	26,548	5,365	117

Incidents

There are no incidents to report.

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.