

**AGENDA**  
**FINANCE AND AUDIT COMMITTEE MEETING**

**Monday, March 2, 2026, 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 March 2, 2026, Finance and Audit Committee meeting Agenda.

**2.2 Approval of Minutes**  
**Motion**

Approve Minutes of January 5, 2026, Finance and Audit Committee meeting.

**2.3 Check Recap Monthly Reports**  
**Information Item**

Review the District's accounts payable recap for December 2025 and January 2026.

**2.4 Investment Monthly Report**  
**Information Item**

Review the District's investment portfolio and cash position for January 2026.

**2.5 Pipeline Delivery Monthly Reports**  
**Information Item**

Review the District's pipeline water activities for December 2025 and January 2026.



**2.6 District Staff and Board Member Reimbursement for Fiscal Year 2025-26 Second Quarter Report**

**Information Item**

Review of 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 Second Quarter Report**

**Information Item**

Review the costs that the District has incurred through December 31, 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; and
- d) in relation to professional fees over the past several fiscal years.

**3. UWCD Board of Directors Meeting Agenda Items**

Review, discuss, and make a recommendation on the following agenda items to be considered for approval during the March 11, 2026, Board of Directors meeting:

**3.1 Approve Resolution 2026-04 Adopting the Proposed Financial Policy for the Placement of Direct Assessments on the Ventura County Secured Property Tax Roll**

**Motion**

Consider recommending to the full Board of Directors approval of Resolution 2026-04 adopting the proposed financial policy entitled, "Placement of Direct Assessments on the Ventura County Secured Property Tax Roll." This policy formalizes the District's process for placing delinquent direct assessments on the Ventura County secured property tax roll, clarifies Board and management authority, and establishes a consistent governance framework for the placement, billing, collection, and financial reporting of direct assessments.

**3.2 Request from Farmers Irrigation Company for a Payment Plan**

**Motion**

Consider recommending to the full Board of Directors a request from Farmers Irrigation Company to enter a payment plan for groundwater production charges of \$556,416.06 incurred from the billing period of July 1, 2025, through December 31, 2025.

**3.3 Ratify Purchase Order Agreement between UWCD and Aquatic Harvesting Inc.**

**Motion**

Consider recommending that the full Board of Directors ratify the General Manager entering into a purchase order agreement between UWCD and Aquatic Harvesting to remove floating debris that has been washed into Lake Piru. This work would



address the impact of the December 2025 storms to Lake Piru which resulted in the Emergency Proclamation being ratified by the Board on January 5, 2026.

**3.4 Ratify Purchase Order Agreement between UWCD and Quality Ag, Inc.**

**Motion**

Consider recommending that the full Board of Directors ratify the General Manager entering into a purchase order agreement between UWCD and Quality Ag, Inc. to remove floating debris that had been washed into Lake Piru. This work would address the impact of the December 2025 storms to Lake Piru which resulted in the Emergency Proclamation being ratified by the Board on January 5, 2026.

**4. Fiscal Year 2025-2026 Second Quarter Financial Report (October 1, 2025, to December 31, 2025)**

**Information Item**

Review the second quarter financial report for the period ending December 31, 2025, as well as receive a presentation from the District's Chief Financial Officer.

**5. 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.

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

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

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

**6. Future Agenda Items**

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

**ADJOURNMENT**

*The Americans with Disabilities Act provides that no qualified individual with a disability shall be excluded from participation in, or denied the benefits of, the District's services, programs or activities because of any disability. If you need special assistance to participate in this meeting, or if you require agenda material in an alternative format, please contact the District Office at (805) 525-4431. Notification of at least 48 hours prior to the meeting will enable the District to make appropriate arrangements.*

Approved: \_\_\_\_\_  
Mauricio Guardado, General Manager

Approved: \_\_\_\_\_  
Brian H. Zahn, Chief Financial Officer



This agenda was posted February 26, 2026, at 4:45 p.m. at the United Water Conservation District Headquarters, Oxnard, CA and [www.unitedwater.org](http://www.unitedwater.org).

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

\_\_\_\_\_  
Jacquelyn Lozano, Clerk of the Committee



# United Water

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## 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:** February 26, 2026 (March 2, 2026, meeting)

**Agenda Item:** 2.2 Approval of the January 5, 2026, Finance and Audit  
Committee Meeting Minutes  
Motion

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**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, January 5, 2026, 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 9:19 a.m.

**Committee Members Roll Call**

Present: Director Catherine Keeling and Director Huber

Absent: Director Rachel Jones was absent initially but joined the meeting at 10:15 a.m.

**1. Public Comments**

No public comments were received.

**2. Consent Calendar**

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

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

**2.1 Approval of Agenda**

**Motion**

Approved January 8, 2026, Finance and Audit Committee meeting Agenda.

**2.2 Approval of Minutes**

**Motion**

Approved Minutes of November 3, 2025, Finance and Audit Committee meeting.

**2.3 Check Recap Monthly Report**

**Information Item**

Received and filed.

**2.4 Investment Monthly Report**

**Information Item**

Received and filed.

**2.5 Pipeline Delivery Monthly Report**

**Information Item**

Received and filed.



**3. Financial Report Presentation**

**Information Item**

Certified Public Accountant Ryan Domino of LSL presented the District's Annual Financial Audit for Fiscal Year 2024-25, presentation attached.

**4. UWCD Board of Directors Meeting Agenda Items**

**4.1 Adopt a Resolution Designating the General Manager and/or Assistant General Manager as the District's Authorized Agents for the Purposes of Obtaining Federal Assistance for the 2025/2026 Floating Restroom Grant Program**

**Motion**

Senior Park Ranger Bernard Riedel summarized this motion for the Committee, presentation attached.

Action: M/S/C (Keeling, Huber) recommending adoption of a resolution designating the General Manager and/or Assistant General Manager as the District's Authorized Agents for purposes of obtaining federal assistance provided by Federal U.S. Fish and Wildlife Service and sub-granted through the California State Parks Division of Boating and Waterways for Fiscal Years 2025/2026 Floating Restroom Grant Program

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

**4.2 Penalty and Interest Waiver Request from Southland Sod Farms**

**Motion**

Chief Financial Officer Brian Zahn summarized this motion for the Committee.

Action: M/S/C (Keeling, Huber) recommending to the full Board approval of a request from Southland Sod Farms to waive penalty and interest charges totaling \$61,350.11 incurred from the billing period July 1, 2024, through December 31, 2024.

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

**5. Fiscal Year 2025-2026 First Quarter Financial Report (July 1 to September 30, 2025)**  
**Information Item**

Mr. Zahn summarized the first quarter financial report for the Committee, presentation attached.

**6. Monthly Department Updates**  
**Information Items**

**6.1 Administrative Services Department Update**

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



## 6.2 Public Outreach and External Affairs Department Update

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

With guidance from the General Manager Mauricio Guardado, Director Keeling requested that additional stakeholders be invited on the tours. Director Huber added it would be nice to know ahead of the tours who will be attending so Board members can be prepared to welcome them there.

## 6.3 Recreation Department Update

Mr. Riedel presented monthly highlights regarding activities of the Lake Piru Recreation Area, presentation attached.

## 7. Future Agenda Items

- Include a report on new 2026 laws impacting the District.
- Enhancements to Financial Report Presentation:
  - Present at the upcoming Board of Directors meeting on January 14, for the record of stating that the District successfully passed another clean audit.
  - Update presentation to go into context of meeting industry standards. Specifically, emphasis on the *Key Indicator* slide.
  - Highlight "clean audit" on social media platform for everyone to know that its money is well managed by a department that is highly competent.

## ADJOURNMENT

Chair Huber adjourned the meeting at 10:21 a.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Audit Committee Meeting of January 5, 2026.

ATTEST: \_\_\_\_\_  
Chair Steve Huber



# Presentation of the Annual Financial Audit for the Fiscal Year Ended June 30, 2025

January 5, 2026

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## Management's Responsibilities

- The preparation and fair presentation of the financial statements in accordance with US GAAP
- Design and implementation of internal controls
- Evaluate if there are any conditions which indicate doubt of continued financial viability
- Complying with the requirements of federal award programs



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## Auditors' Responsibilities

- Conduct the audit in accordance with:
  - Generally accepted auditing standards
  - Government Auditing Standards
  - State Controller's Minimum Audit Standards for California Special Districts
  - Uniform Guidance
- Exercise professional judgment, and professional skepticism
- Conduct a risk-based approach to the audit
- Understand the entity's internal control structure
- Evaluate significant accounting estimates for reasonableness
- Evaluate if there are any conditions which indicate doubt of continued financial viability



## Introductory Section

- Provides a letter from management highlighting key financial information
- Includes an overview of the organization's mission and structure
- Summarizes major achievements and challenges during the fiscal year
- Presents a message on the financial health and outlook
- Sets context for detailed financial statements and audit results



## Financial Section

- Presents detailed financial statements including balance sheet and income statement
- Includes notes explaining accounting policies and significant financial details
- Shows changes in financial position through cash flow statements
- Provides management's analysis of financial performance and condition
- Presents detailed information on required supplementary information:
  - Pension schedules
  - OPEB schedules



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## Statistical Section

- Provides additional context and historical data to help users understand the financial statements.
- Content:
  - Financial Trends: Shows how the government's financial position has changed over time.
  - Revenue Capacity: Provides information on the government's ability to generate revenue.
  - Debt Capacity: Offers insights into the government's debt levels and ability to issue additional debt.
  - Demographic and Economic Information: Includes data on the population, employment, and economic conditions.
  - Operating Information: Details on the government's operations and resources.



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## Audit Results

- **Unmodified** auditors' opinion
- Report on Internal Controls and Compliance
  - No material weaknesses identified
  - No significant deficiencies identified
  - No material noncompliance identified
- Change in accounting policies for GASB 101, *Compensated Absences*
- Estimates are reasonable
  - Pension and OPEB liabilities
- No difficulties encountered during the audit
- No corrected or uncorrected misstatements
- No disagreements with management
- No fraud, waste, or abuse identified



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## Key Financial Metrics

### Critical Ratios vs. Benchmarks

- Current Ratio = **7.3** (>1.5)
- Quick Ratio = **7.3** (>1)
- Liabilities to Equity = **0.4** (<1)
- Unrestricted Equity to Expenses = **0.8** (>0.2)
- Unrestricted Equity to Next Year's Budgeted Expense = **0.5** (>0.2)

### Significant Account Activities

- Change in net position increased by \$32.9M
- Capital assets increased by \$18.0M
- Long-term debts increased by \$9.9M
- Pension liability decreased by \$70,348
- OPEB asset increased by \$37,578



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Questions?

Islcpas.com

LSL 

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Contact Us

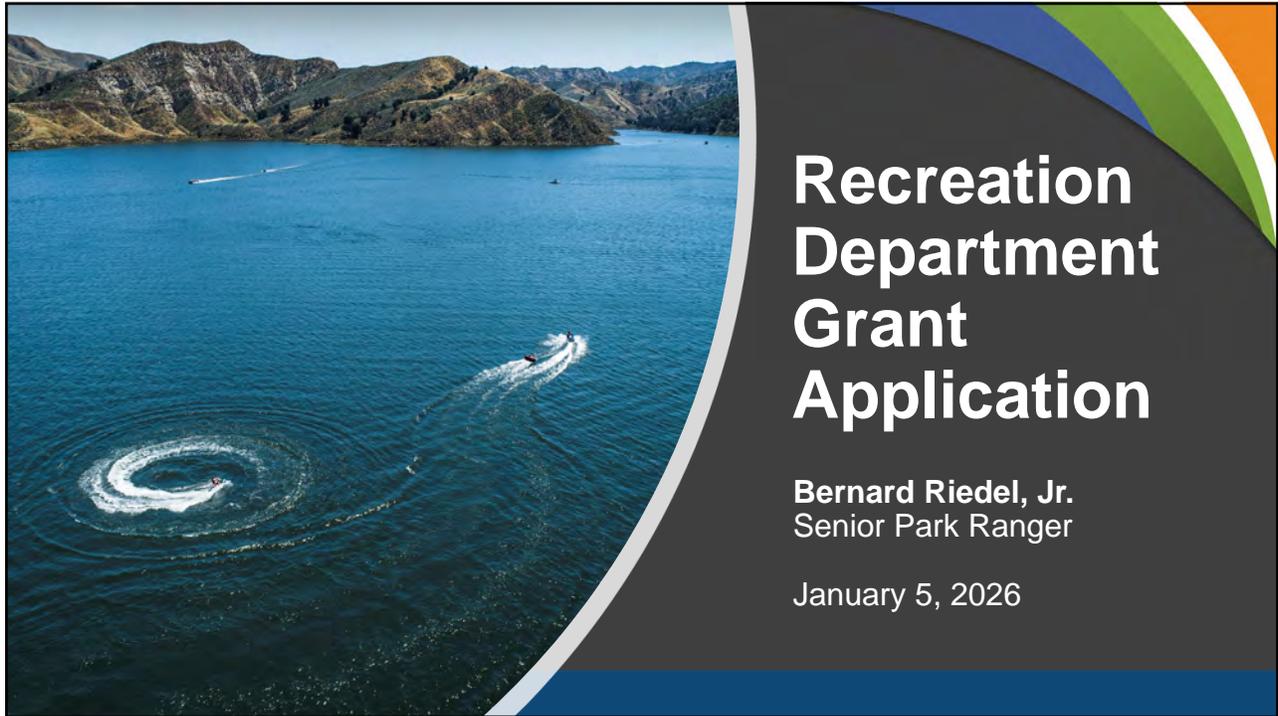
 [www.islcpas.com](http://www.islcpas.com)

 [Ryan.Domino@islcpas.com](mailto:Ryan.Domino@islcpas.com)

 (949) 829-8299

LSL 

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**Motion Item 4.1**

**Adopt a resolution designating the General Manager or Assistant General Manager as the District's authorized agents for the purposes of obtaining federal assistance for the California State Parks Division of Boating and Waterways fiscal year 2025/2026 Floating Restroom Grant Program**

**Status:**

- Applied to grant on December 19, 2025
- Grant request: Two (2) floating restrooms

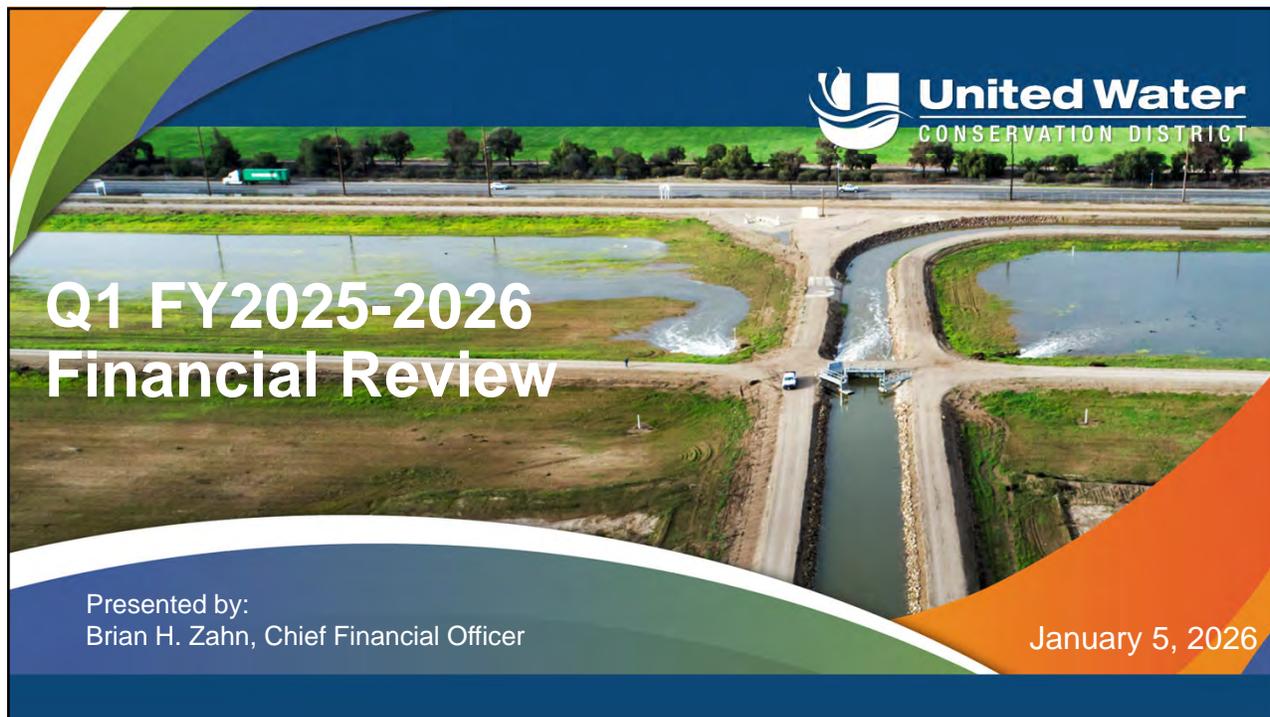
**Benefits:**

- Convenience/Better experience for guests once current floating restrooms are moved to the marina
- New floating restrooms are compliant with the Americans with Disabilities Act (ADA)
- Ensure continued high quality of water produced by the Lake Piru water treatment plant

A circular logo for the California State Parks Boating and Waterways division. The logo features a sailboat on a lake, with the text "CALIFORNIA STATE PARKS" at the top and "BOATING AND WATERWAYS" at the bottom. The logo is overlaid on a photograph of a marina with several boats docked.

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## Highlights – Revenue

### GRANTS REVENUE DRIVE UNFAVOURABILITY TO BUDGET

#### REVENUE

Total operating revenue is \$1.8M or 22% unfavorable to budget

- Pipeline revenue is favorable to budget by \$0.3M or 16%
- Groundwater will be reported in Q2
- Taxes will be reported in Q2
- Other Operating Revenue is \$0.2M or 60% favorable to budget
- Non-Operating Revenue is unfavorable to budget by \$2.0M or 72% primarily due \$1.7M in Grants that have not been received yet and WIFIA loan proceeds that have not been withdrawn

in \$000's	Q1 FY25-26 Actual	Q1 FY25-26 Budget	Q4 FY24-25 Actual
Taxes	-	234	-
Water Delivery/Fixed Cost	5,295	5,013	5,852
Groundwater	10	-	(70)
Other Operating Revenue	399	250	379
Non-Operating Revenue	774	2,791	4,195
<b>Total Revenue</b>	<b>\$ 6,478</b>	<b>\$ 8,287</b>	<b>\$ 10,356</b>



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## Highlights – Expenses

### PROFESSIONAL FEES AND CAPITAL SPEND DRIVE FAVORABILITY TO BUDGET

#### EXPENDITURE

Total expenditures are \$13.0M or 51% favorable to budget

- Professional and legal fees are favorable to budget \$2.7M or 88% due to underspending across all departments
- Operations expenses are favorable to budget \$9.3M or 68% primarily due to CIP being \$8.9M and Capital \$0.3M under spent

in \$000's	Q1 FY25-26 Actual	Q1 FY25-26 Budget	Q4 FY24-25 Actual
Personnel Expense	4,407	4,653	4,005
Professional Fees	368	3,057	458
Operating Expense	4,423	13,734	5,832
Allocated Overhead	1,642	2,322	710
Debt Service	302	793	260
Other	1,326	896	1,228
<b>Total Expenditure</b>	<b>\$ 12,467</b>	<b>\$ 25,455</b>	<b>\$ 12,494</b>

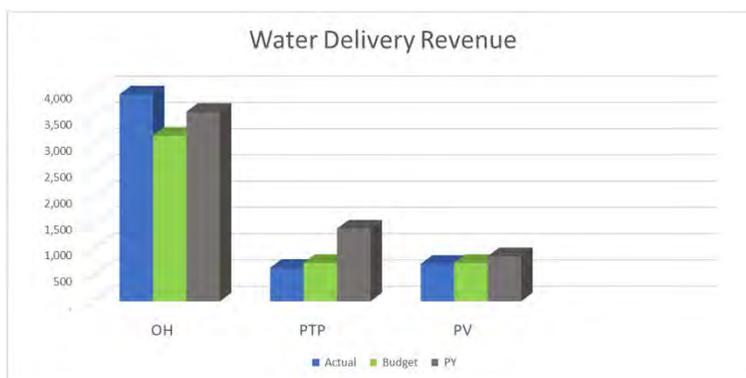


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## Pipeline Revenue

### EXCLUDING IN-LIEU OF PUMPING CHARGES



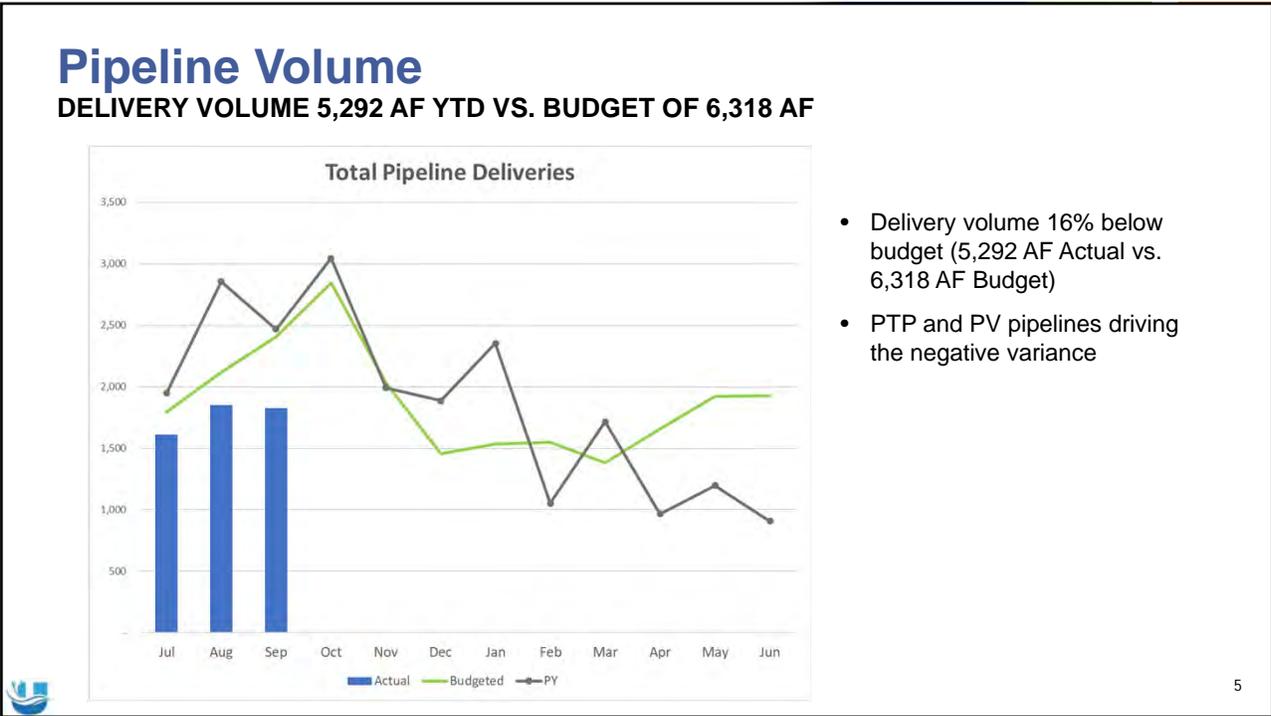
- Pipeline revenue up 15% against the budget
- OH 25% favorable
- PTP (13%) unfavorable
- PV (2%) unfavorable

Pipeline	Actual	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
OH	3,941	3,157	3,610	785	332	25%	9%
PTP	638	732	1,384	(94)	(746)	-13%	-54%
PV	713	731	858	(18)	(145)	-2%	-17%
	<b>\$ 5,292</b>	<b>\$ 4,620</b>	<b>\$ 5,852</b>	<b>\$ 673</b>	<b>\$ (560)</b>	<b>15%</b>	<b>-10%</b>



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### Top 10 AG Pipeline Customers Q1 FY2025-26

Top AG	Total Usage	Total Revenue
PVCWD	1,824.90	\$ 700,933
OceanView	344.39	\$ 318,209
Reiter Brothers Inc	119.20	\$ 68,949
Laubacher Farms Inc	117.38	\$ 56,721
3H Custom Farming Inc	105.70	\$ 45,790
Catalinos Berry Farms	103.99	\$ 45,514
Sorrento Berry Farms	95.40	\$ 57,519
Western Ag Group, LLC	71.65	\$ 33,504
Oxnard Lemon Mutual Water Co.	59.54	\$ 25,554
Tom Vujovich	53.94	\$ 23,398
<b>Total</b>	<b>1,071.19</b>	<b>\$ 675,158</b>

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## Top 10 M&I Pipeline Customers Q1 FY2025-26

Top MI	Total Usage	Total Revenue
City of Oxnard	1,961.77	\$ 2,300,543
Port Hueneme Water Agency	896.58	\$ 1,156,877
Vineyard Estates	44.82	\$ 60,439
Dempsey Road MWC	30.45	\$ 40,432
Cypress Mutual	12.94	\$ 17,646
Saviors Road MWC	8.94	\$ 11,737
Rio Del Valle (2)	0.87	\$ 12,317
E & H Land Company, LLC (2)	0.62	\$ 1,170
California American Water	0.05	\$ 51
USNCBC	-	\$ -
<b>Total</b>	<b>2,957.05</b>	<b>\$ 3,601,211</b>



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## Personnel Expenses

\$000's	Q1 2025-26 Actual	Q1 2025-26 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	2,104	2,518	1,899	414	16%	205	11%
Over-time Salary	16	68	37	52	77%	-22	-58%
Part-time	190	249	173	59	24%	17	10%
<b>Salaries</b>	<b>\$ 2,310</b>	<b>\$ 2,835</b>	<b>\$ 2,109</b>	<b>525</b>	<b>19%</b>	<b>\$ 201</b>	<b>10%</b>
Retirement- Classic	1,464	528	1,284	(937)	-178%	180	14%
Retirement - PEPRA	117	130	106	13	10%	11	11%
Soc Sec/457b Expense	124	159	120	36	22%	4	3%
Medicare Expense	32	41	30	10	23%	2	6%
SUI Expense	2	6	2	4	67%	0	19%
Medical Ins Exp	242	341	232	99	29%	11	5%
LTD	5	9	7	3	39%	-2	-23%
Life Insurance	4	7	5	3	40%	-1	-16%
Worker's Comp Expense	52	102	63	50	49%	-10	-17%
OPEB	10	10	10	0	0%	0	-3%
Deferred Comp	17	17	17	(0)	0%	0	0%
Other	26	33	20	7	0%	6	0%
<b>Employee Benefits</b>	<b>\$ 2,097</b>	<b>\$ 1,384</b>	<b>\$ 1,896</b>	<b>-713</b>	<b>-51%</b>	<b>\$ 201</b>	<b>11%</b>
<b>Personnel Expenses</b>	<b>\$ 4,407</b>	<b>\$ 4,220</b>	<b>\$ 4,005</b>	<b>-187</b>	<b>-4%</b>	<b>\$ 402</b>	<b>10%</b>

- Salaries are favorable to budget \$0.5M or 19%
- Employee Benefits are unfavorable to budget \$0.7M or 51% primarily due to:
  - Higher Retirement costs



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## Operating Expenses

### PROFESSIONAL AND LEGAL FEES DRIVE BUDGET FAVORABILITY

000's	Q1 2024-25 Actual	Q1 2024-25 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Profess Fees - Engineering	9	119	-	(109)	-	9	#DIV/0!
Prof. Fees - Environmental	-128	430	71	(558)	-130%	(199)	-281%
Prof. Fees - IT consulting	3	50	12	(47)	-94%	(9)	-74%
Prof. Fees - Grant Consulting	0	25	6	(25)	-100%	(6)	-100%
Prof. Fees - Other	109	683	113	(573)	-84%	(4)	-3%
<b>Professional Fees</b>	<b>(6)</b>	<b>\$ 1,307</b>	<b>\$ 201</b>	<b>\$ (1,313)</b>	<b>-100%</b>	<b>\$ (207)</b>	<b>-103%</b>
<b>Legal Fees</b>	<b>374</b>	<b>1,749</b>	<b>\$ 257</b>	<b>\$ (1,375)</b>	<b>-79%</b>	<b>\$ 117</b>	<b>46%</b>
Utilities	289	684	333	(395)	-58%	(44)	-13%
Maintenance	95	728	245	(633)	-87%	(150)	-61%
Capital / CIP	722	9,915	147	(9,194)	-93%	575	392%
Insurance	1,078	375	941	704	188%	137	15%
Office Expenses	149	330	62	(181)	-55%	87	139%
Miscellaneous	269	359	244	(90)	-25%	25	10%
Travel, Trainings and Meetings	37	114	22	(77)	-67%	15	70%
Gasoline, Diesel, Fuel	48	62	45	(14)	-22%	3	6%
Depreciation	925	920	-	6	1%	925	-
Safety, supplies, clothing	28	93	42	(64)	-69%	(14)	100%
Telephone	24	25	22	(1)	-3%	2	7%
<b>General Operating Expense:</b>	<b>\$ 3,666</b>	<b>\$ 13,604</b>	<b>\$ 2,104</b>	<b>\$ (9,938)</b>	<b>-73%</b>	<b>\$ 1,562</b>	<b>74%</b>
<b>State Water Import Costs</b>	<b>2,083</b>	<b>1,025</b>	<b>\$ 1,989</b>	<b>\$ 1,058</b>	<b>103%</b>	<b>\$ 94</b>	<b>100%</b>
<b>Total Operating Expenses</b>	<b>\$ 6,116</b>	<b>\$ 17,686</b>	<b>\$ 4,551</b>	<b>\$ (11,570)</b>	<b>-65%</b>	<b>\$ 1,565</b>	<b>34%</b>

- Professional Fees are favorable to budget by \$1.3M
- Legal Fees are favorable to budget by \$1.4M
- Operating Expenses favorable to budget; key variances include:
  - Utilities \$395K favorable
  - Maintenance \$633K favorable
  - Capital/CIP \$9.2M favorable
  - State water Import Costs higher due to state water purchases



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## Top 10 Accounts Payable Vendors Q1 FY2025-26

Vendor	Payment Amount
CASITAS MUNICIPAL WATER	\$ 2,041,735.73
US BANK NATIONAL ASSOCIATION	\$ 1,496,150.00
SPECIAL DISTRICT RISK	\$ 1,321,507.07
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$ 1,167,067.89
SO. CALIFORNIA EDISON	\$ 585,783.14
GEI CONSULTANTS, INC	\$ 480,849.46
FOLEY & LARDNER LLP	\$ 236,450.38
BLACK & VEATCH CORPORATION	\$ 219,732.06
GENERAL PUMP COMPANY	\$ 190,781.87
CV STRATEGIES	\$ 180,936.05



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## Supplemental Water Purchase Fund

### STATUS UPDATE

	<u>Revenue (\$000'S)</u>
Beginning Balance - July 1, 2025	\$8,070
Changes in Surcharge	\$209
Other	\$0
Ending Balance - September 30, 2025	\$8,279



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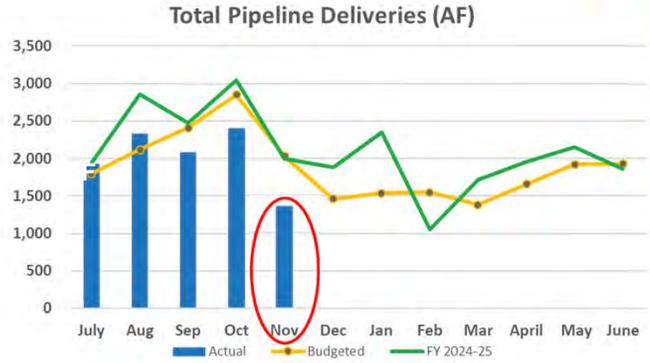


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## November 2025 Pipeline

	Actual AF	Budget AF	Variance AF	Actual \$
OH	986	960	26	\$1.2M
PTP	221	500	(278)	\$144K
PV	139	569	(430)	\$64K

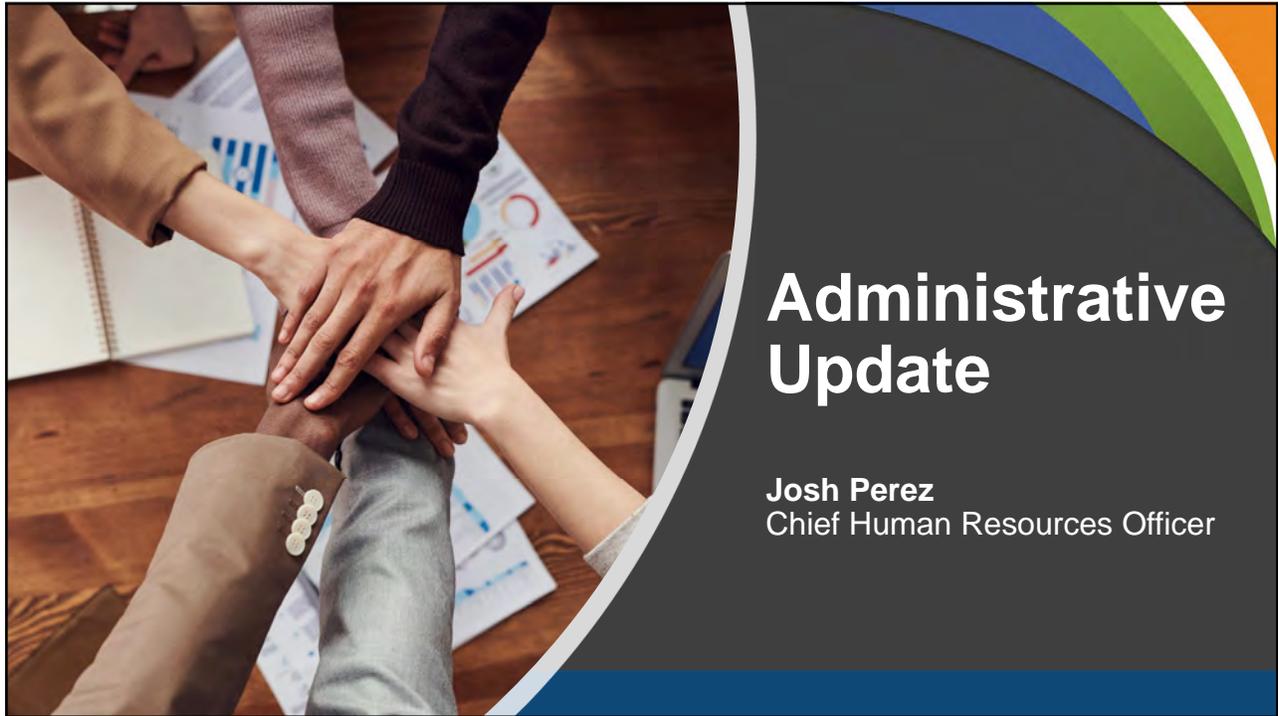
Year-to-date deliveries are 10% below budget and 18% below prior year.



## Finance Department

- **Financial Audit's** – complete
- **Annual Comprehensive Financial Report** – published
- **Budget Templates** - sending out in December
- **Budget Strategies** – meeting with Executive Board Jan 12, 2026
- **AP Workshop** – scheduled for Jan 28, 2026
- **Changing GW billing** – GW Billing to match water year





5

## Human Resources

- Working on recruitment for the Senior Hydrogeologist position
- Implemented California's 2026 Minimum Wage Law which impacted several positions
- Onboarded three Part Time Environmental Services Field Assistants
- A new Technology Systems Intern is set to start on January 5, 2026
- Processed several Lake Piru Camp Host resignations, set to initiate recruitment for new season in early January



6

6

## Risk Management

- Submitted 2023 Winter Storms Disaster Recovery Closeout documentation for all projects except for the large debris removal effort
- Supported Engineering with submission of Annual Security Compliance Certification to FERC and with Annual SFD Saticoy Duty Operator Dam Safety Cross Over Training
- Oversaw Physical Installation of Dam Siren Replacement above Fire Station 28 in Piru
- Coordinated Annual First Aid Refill of First Aid Kits in District Vehicles and Cabinets at District Facilities
- Coordinated elevator and fire contractors testing requirement per Cal/OSHA Order to receive new permit



7

7

## Information Technology

- **System Maintenance, Cybersecurity, and Optimization Initiatives**
  - During December, Technology Systems initiated the procurement process for three 24-port network switches to be installed at the Lake Piru facilities
  - Phishing campaign – highlight of success
- **Technological Equipment Life Cycle – Deployment Progress**
  - Continued replacing unsupported equipment using a proactive approach that helps reduce the long-term security exposure and operational risk associated with that equipment hardware
- **Infrastructure and System Optimization Initiatives**
  - Coordinated secure remote access to support Ventura County Watershed Protection District and Law enforcement partners while ensuring access controls



8

8





# Public Outreach and External Affairs

Tara Mulally  
Public Outreach and External Affairs Manager

January 5, 2026

1

## Outreach Events

**Tours Provided**

- Isbell Middle School Diversion Tour (December 16)
- AWA Diversion Tour (December 16)

**Events Attended**

- AWA Holiday Event (December 9)
- Piru Christmas Parade and Festival (December 13)

**Upcoming Tours**

- January Quarterly Tour (January 28)

**Upcoming Events**

- Native Plant Fest (January 24)




2

2

## Successes

- **Quarterly Tour Launch**

  - Attendees: 15 Registrants
  - E-Blast Distribution:

Overview	Sends	Open rate
	866	58.6%
  
- **United Social Media Analytics**

  - Facebook: 98% View Increase (3,050 New Viewers)
  - LinkedIn: 467 Followers (19 New Followers)
  - Instagram: 9 Followers
  - Nextdoor: 44 Interactions
  
- **Lake Piru Social Media Analytics**

  - Facebook: 2,676 Followers
  - Instagram: 1,387 Followers

3

3

## Media Buy Overview

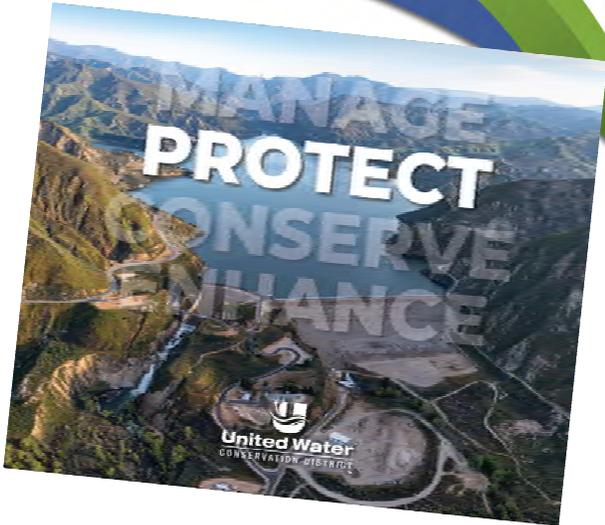
- **TV**
    - KEYT Commercial
    - KEYT Half Hour Paid Programming (1 @ 11:30 a.m. weekday and 1 @ 5 p.m. Sunday per month)
  - **Digital**
    - Display (General)
    - Creative Retargeting Display
    - Pre Roll (English)
    - Pre Roll (Spanish)
    - Run of Network (KEYT)
    - SEM (Search Engine Marketing - 40 clicks per month)
    - Custom Branded Content (VC Star)
    - Display (VC Star Homepage)
    - Website Retargeting
  - **Print**
    - VC Star Insert
    - VC Reporter (Half Page Ad)
- **Social Media**
    - Social Ads (VC Star)
  - **Radio/Audio**
    - Audio Engage (Spanish)
    - Audio Engage (English)
    - KXML
    - KUNX
    - KVEN
  - **Email**
    - Email Campaign (Spanish)
    - Smart Email (VC Star)
    - E-Newsletter Sponsorship (VC Star)
  - **Outdoor**
    - Billboard (Ventura Auto Center)
    - Lotus Outdoor Digital

4

4

# Upcoming Initiatives

- Interactive Project Map
- Website Content Refresh
- Legislative Webpage
- Funding Educational Campaign Launch





# Recreation Department Monthly Update

**Bernard Riedel, Jr.**  
Senior Park Ranger

January 5, 2026

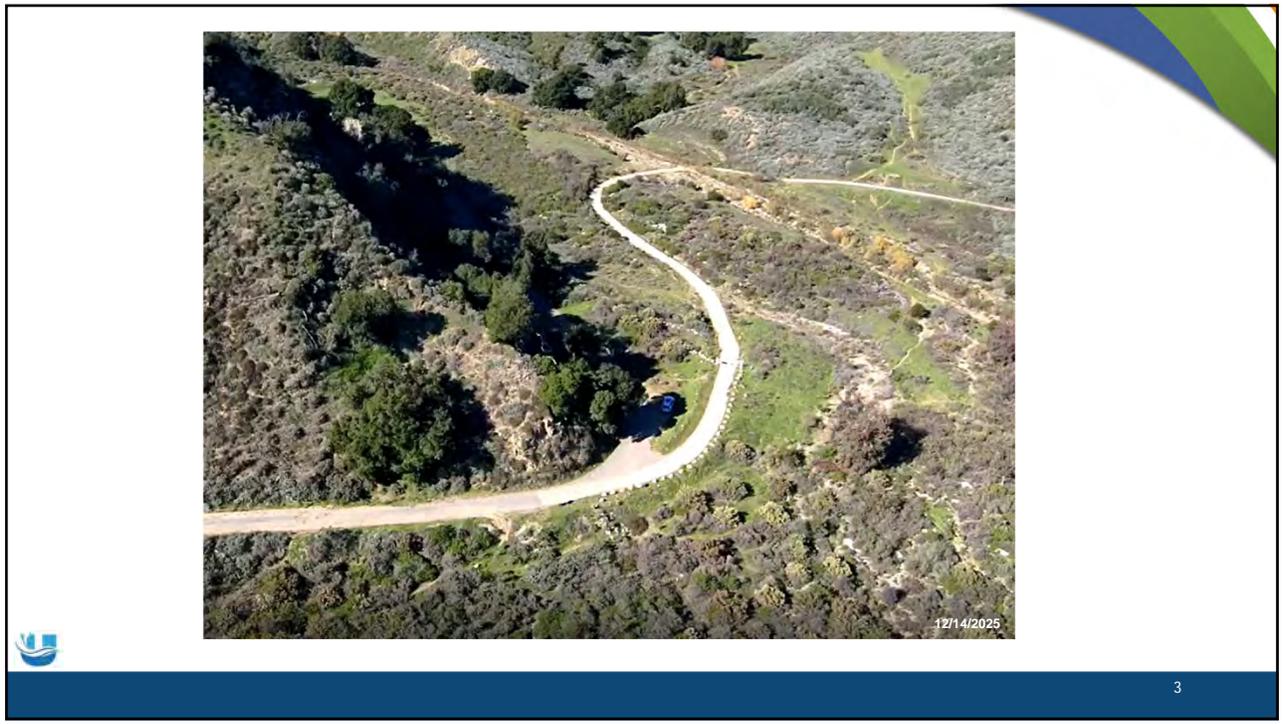
1

## Pothole Trail - reroute

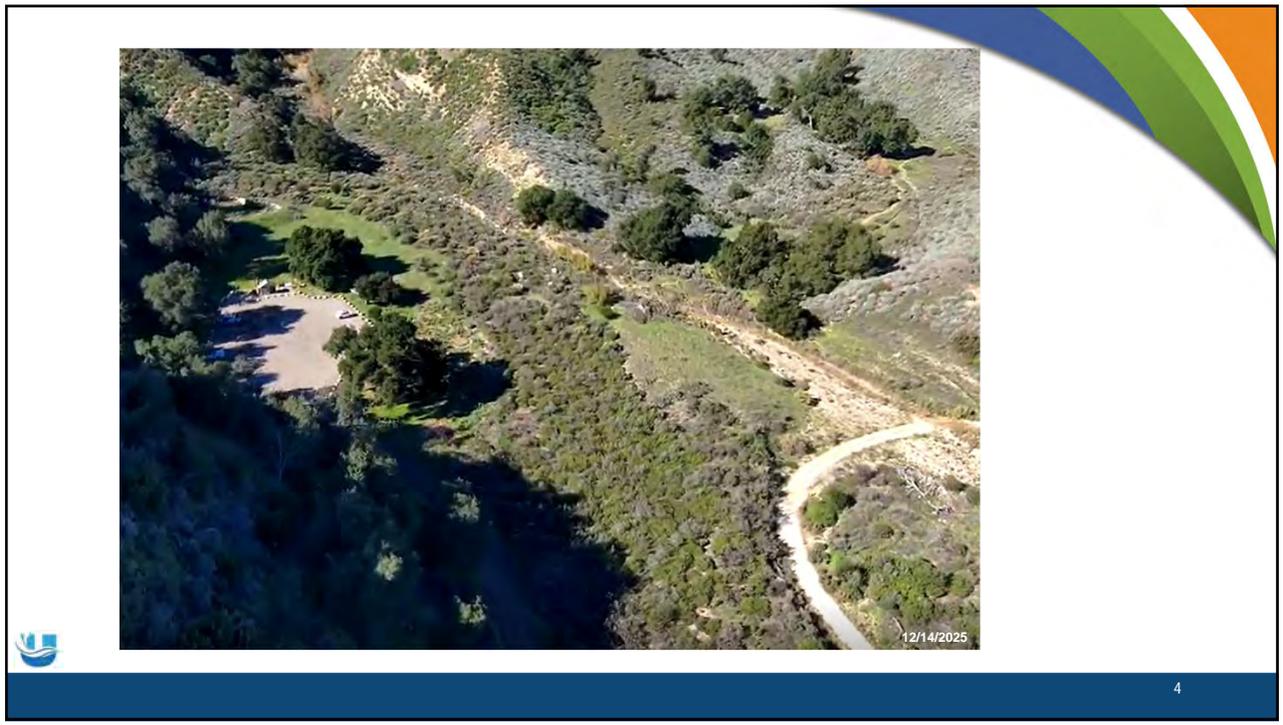


12/18/2025

2



3



4



Volunteers doing all work by hand



5

5



6

6

### Oxnard and Piru Holiday Parades



7



### Storm - Christmas 2025



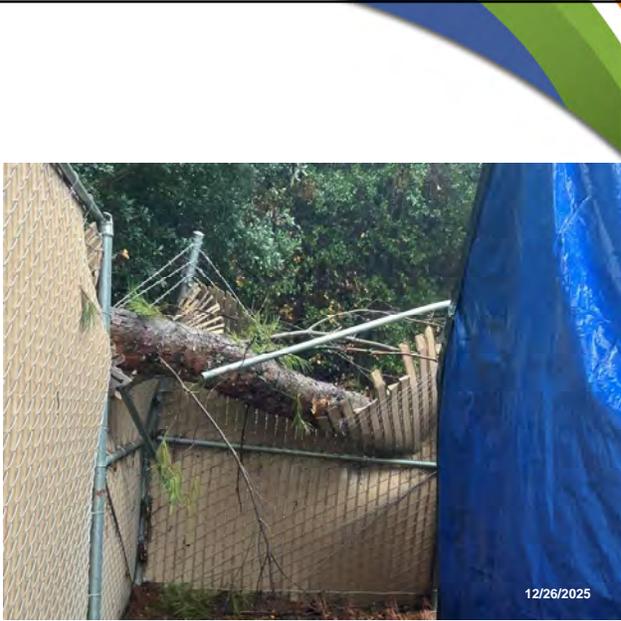
8



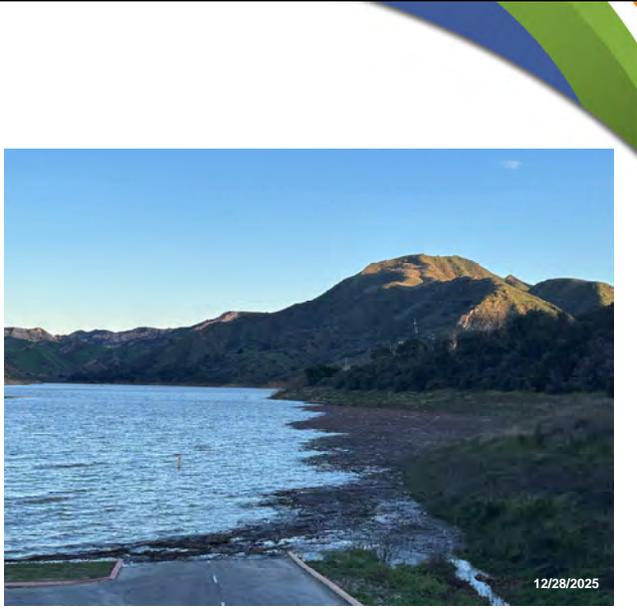
9



10



11



12





## 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:** February 25, 2026 (March 2, 2026, meeting)

**Agenda Item:** 2.3 Check Recap Monthly Report–December 2025 and January 2026  
Information Item

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**Recommendation:**

Review the District's accounts payable recap report for the months of December 2025 and January 2026, that are attached.

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

**Attachment:**

- A. Check Recap Monthly Report – December 2025
- B. Check Recap Monthly Report – January 2026

**ATTACHMENT A**

<b>December 2025 Check Register Recap</b>	
<u>Payments Reflected in System</u>	
A/P Payments	<b>\$1,546,244.08</b>
Direct Deposit/Payroll Related	<b>\$1,329,081.24</b>
FSA Payments	<b>\$4,635.75</b>
<i>Total Payments Reflected in System</i>	<b>\$2,879,961.07</b>
<u>Top 5 Itemized by Category</u>	
NORTHWEST HYDRAULIC CONSULTANTS, INC.	<b>\$180,888.75</b>
BLACK & VEATCH CORPORATION	<b>\$177,847.00</b>
GEI CONSULTANTS, INC.	<b>\$160,986.50</b>
GIBSON, DUNN & CRUTCHER LLP	<b>\$150,000.00</b>
SO. CALIFORNIA EDISON	<b>\$147,912.98</b>
<b>Total Disbursements 12/2025</b>	<b>\$2,879,961.07</b>

**TOP FIVE VENDORS DECEMBER 2025**

<b>Vendor</b>	<b>Check/EFT Number</b>	<b>Check Date</b>	<b>Amount</b>
NORTHWEST HYDRAULIC CONSULTANTS, INC.	3934	12/5/2025	\$149,689.25
	4019	12/18/2025	\$31,199.50
BLACK & VEATCH CORPORATION	3906	12/5/2025	\$177,847.00
GEI CONSULTANTS, INC.	3922	12/5/2025	\$24,609.00
	3971	12/11/2025	\$136,377.50
GIBSON, DUNN & CRUTCHER LLP	3972	12/11/2025	\$150,000.00
SO. CALIFORNIA EDISON	ACH4263	12/8/2025	\$6,692.71
	ACH4264	12/12/2025	\$1,659.82
	304090	12/18/2025	\$139,248.06
	ACH4265	12/19/2025	\$312.39

January 2026 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$2,402,706.53
Direct Deposit/Payroll Related	\$1,272,493.05
FSA Payments	\$6,405.79
<i>Total Payments Reflected in System</i>	<b>\$3,681,605.37</b>
<u>Top 5 Itemized by Category</u>	
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$570,957.26
CASITAS MUNICIPAL WATER	\$448,309.85
GEI CONSULTANTS, INC.	\$217,374.00
SO. CALIFORNIA EDISON	\$161,008.66
STILLWATER SCIENCES, INC.	\$69,262.00
<b>Total Disbursements 01/2026</b>	<b>\$3,681,605.37</b>

**TOP FIVE VENDORS JANUARY 2026**

<b>Vendor</b>	<b>Check/EFT Number</b>	<b>Check Date</b>	<b>Amount</b>
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	4026	1/8/2026	\$569,309.96
	4080	1/15/2026	\$1,647.30
CASITAS MUNICIPAL WATER	4028	1/8/2026	\$268,173.55
	4161	1/29/2026	\$180,136.30
GEI CONSULTANTS, INC.	4095	1/15/2026	\$217,374.00
SO. CALIFORNIA EDISON	ACH4322	1/5/2026	\$11,299.72
	ACH4323	1/9/2026	\$1,537.60
	ACH4324	1/16/2026	\$141,834.93
	ACH4325	1/22/2026	\$4,377.54
	ACH4326	1/30/2026	\$1,958.87
STILLWATER SCIENCES, INC.	4069	1/8/2026	\$6,028.25
	4154	1/21/2026	\$15,510.75
	4187	1/29/2026	\$47,723.00



## 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:** February 23, 2026 (March 2, 2026, meeting)

**Agenda Item:** 2.4 **Investment Monthly Report for January 2026**  
**Information Item**

---

**Staff Recommendation:**

Review the most current investment report for the month ending January 31, 2026.

**Discussion:**

None. Informational only.

**Fiscal Impact:**

As shown.

**Attachments:**

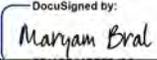
Combined Investment Monthly Report for January 2026

**United Water Conservation District  
Monthly Investment Report  
January 31, 2026**

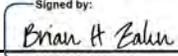
<b>Investment Recap</b>	<b>G/L Balance</b>	<b>Weighted Avg Days to Maturity</b>	<b>Diversification Percentage of Total</b>
Citizens Business Bank	9,916,822	1	15.67%
Petty Cash	5,400	1	0.01%
County Treasury	4,415	1	0.01%
LAIF Investments	53,368,094	1	84.31%
<b>Total Cash, Cash Equivalents and Securities</b>	<b>63,294,731</b>		<b>100.00%</b>
<b>Investment Portfolio w/o Trustee Held Funds</b>	<b>63,294,731</b>		
<b>Trustee Held Funds</b>	<b>-</b>		
<b>Total Funds</b>	<b>63,294,731</b>		

<b>Local Agency Investment Fund (LAIF)</b>	<b>Beginning Balance</b>	<b>Deposits (Disbursements)</b>	<b>Ending Balance</b>
	48,368,095	5,526,618	53,894,713
	<b>Interest Earned YTD</b>	<b>Interest Received YTD</b>	<b>Qtrly Yield</b>
	1,051,701	1,560,465	4.20%

..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.

 <small>DocuSigned by: 3C48B7C57E7F7485</small> <b>Mauricio Guardado, General Manager</b>	On behalf of Mauricio Guardado	2/25/2026 <b>Date Certified</b>
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 <small>DocuSigned by: 70C59ECF0D8D48E</small> <b>Anthony Emmert, Assistant General Manager</b>		2/23/2026 <b>Date Certified</b>
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 <small>Signed by: 6685093E24674A3</small> <b>Brian H. Zahn, Chief Financial Officer</b>		2/23/2026 <b>Date Certified</b>
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<b>United Water Conservation District</b>			
<b>Cash Position</b>			
<b>January 31, 2026</b>			
<b>Fund</b>	<b>Total</b>	<b>Composition</b>	<b>Restrictions/Designations</b>
<b>General/Water Conservation Fund:</b>		<b>Revenue collected for district operations</b>	
General/Water Conservation	(822,157)	(18,523,665)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		4,280,257	Designated for replacement, capital improvements, and environmental projects
		8,459,252	Supplemental Water Purchase Fund
General CIP Funds	22,862,881	22,862,881	Appropriated for capital projects
	15,167,274	15,167,274	Reserved for CIP Projects
<b>Special Revenue Funds:</b>		<b>Revenue collected for a special purpose</b>	
State Water Project Funds	8,952,752	8,952,752	Procurement of water/rights from state water project
<b>Enterprise Funds:</b>		<b>Restricted to fund usage</b>	
Freeman Fund	(2,103,504)	(2,103,504)	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	6,034,894	6,034,894	Appropriated for capital projects
OH Pipeline Fund	3,038,012	3,038,012	Delivery of water to OH customers
OH CIP Fund	3,293,954	3,293,954	Appropriated for capital projects
OH Pipeline Well Replacement Fund	215,409	215,409	Well replacement fund
PV Pipeline Fund	1,109,271	1,109,271	Delivery of water to PV customers
PV CIP Fund	259,956	259,956	Appropriated for capital projects
PT Pipeline Fund	8,323,800	8,323,800	Delivery of water to PTP customers
PT CIP Fund	(3,037,810)	(3,037,810)	Appropriated for capital projects
<b>Total District Cash &amp; Investments</b>	<b>63,294,731</b>	<b>63,294,731</b>	



## 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:** February 23, 2026 (March 2, 2026, meeting)

**Agenda Item:** 2.5 Pipeline Delivery Monthly Report for December 2025 and  
January 2026  
Information Item

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**Staff Recommendation:**

Review the current pipeline delivery reports for December 2025 and January 2026 that are attached.

**Fiscal Impact:**

As shown.

**Discussion:**

Informational only.

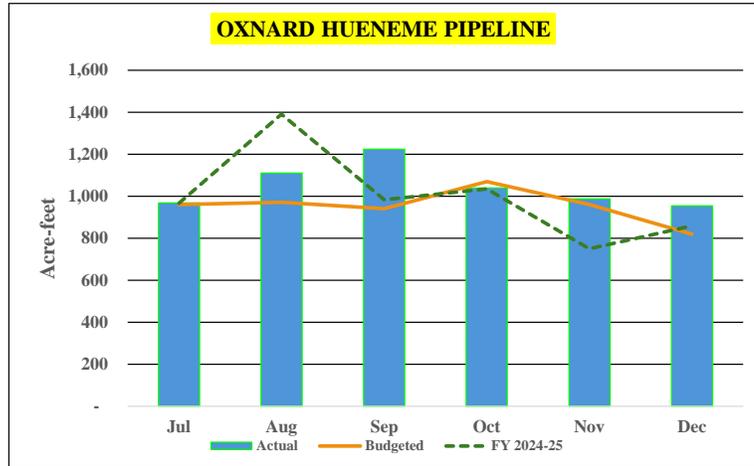
**Attachment:**

- A. Pipeline Delivery Report for December 2025
- B. Pipeline Delivery Report for January 2026

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

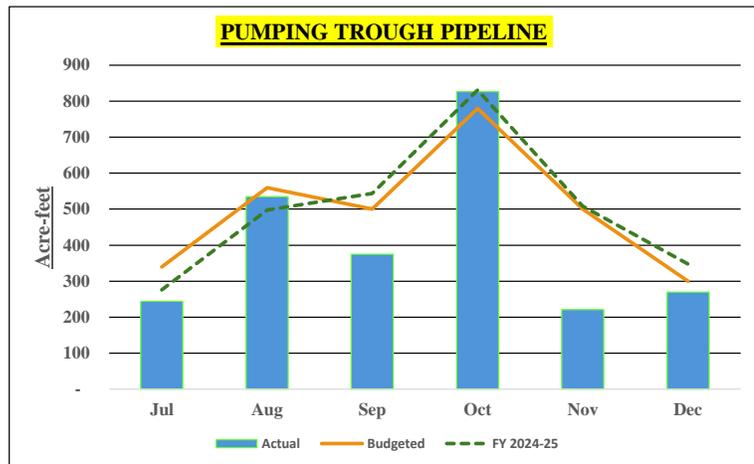
OH Pipeline 2025-26			
	Projection	Actual	Variance
Jul	960	968	8
Aug	970	1,110	140
Sep	940	1,223	283
Oct	1,070	1,039	(31)
Nov	960	987	27
Dec	820	955	135
Jan	770	-	
Feb	750	-	
Mar	840	-	
Apr	830	-	
May	1,080	-	
Jun	1,030	-	
Totals	11,020	6,282	562
YTD	5,720	6,282	562

YTD Actual to Budget: 9.8%



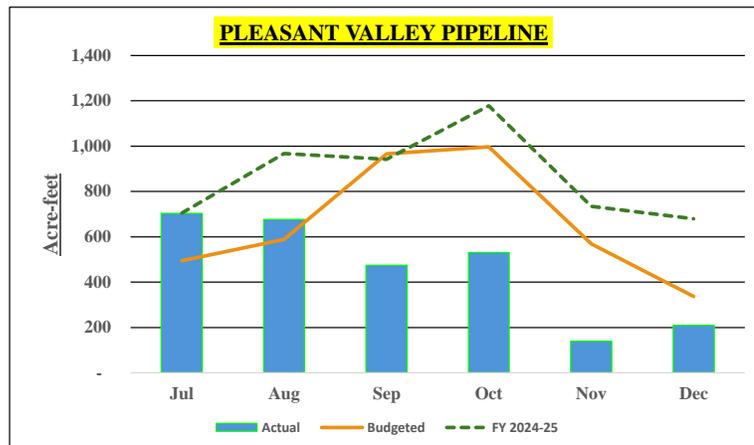
PT Pipeline 2025-26			
	Projection	Actual	Variance
Jul	340	244	(96)
Aug	560	535	(25)
Sep	500	375	(125)
Oct	780	826	46
Nov	500	221	(279)
Dec	300	269	(31)
Jan	300	-	
Feb	380	-	
Mar	380	-	
Apr	510	-	
May	560	-	
Jun	490	-	
Totals	5,600	2,471	(509)
YTD	2,980	2,471	(509)

YTD Actual to Budget: -17.1%



PV Pipeline 2025-26			
	Projection	Actual	Variance
Jul	495	704	209
Aug	588	676	88
Sep	966	475	(491)
Oct	996	531	(465)
Nov	569	139	(430)
Dec	337	209	(128)
Jan	465	-	
Feb	419	-	
Mar	161	-	
Apr	318	-	
May	281	-	
Jun	405	-	
Totals	6,000	2,734	(1,217)
YTD	3,951	2,734	(1,217)

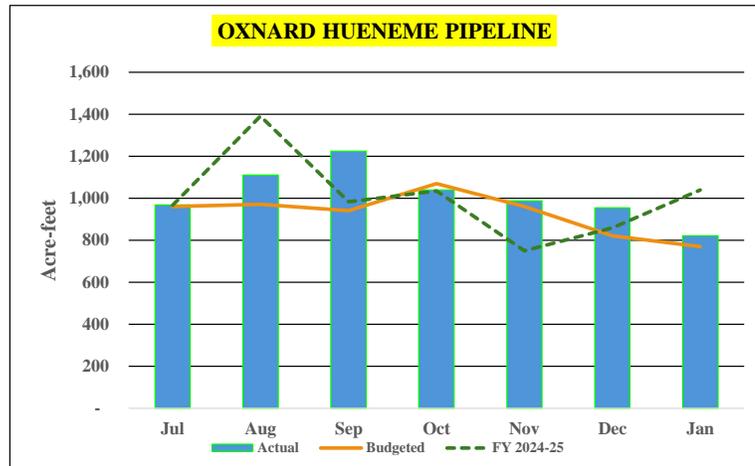
YTD Actual to Budget: -30.8%



United Water Conservation District  
 Pipeline Water Deliveries (Acre-feet)  
 FY 2025-26 data thru January 31, 2026

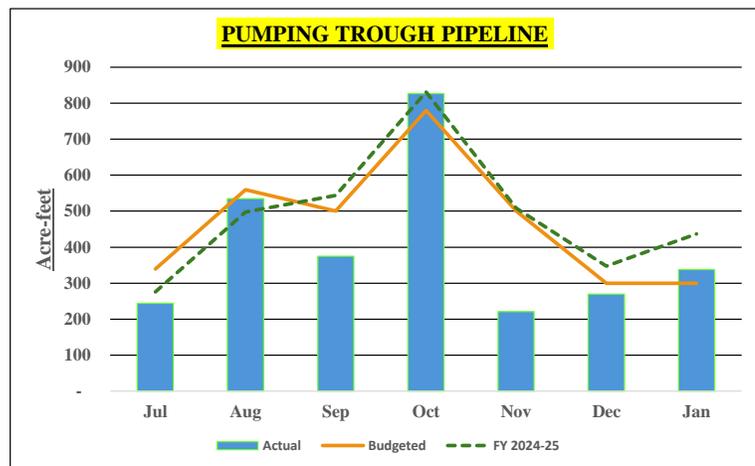
OH Pipeline 2025-26			
	Projection	Actual	Variance
Jul	960	968	8
Aug	970	1,110	140
Sep	940	1,223	283
Oct	1,070	1,039	(31)
Nov	960	987	27
Dec	820	955	135
Jan	770	821	51
Feb	750	-	-
Mar	840	-	-
Apr	830	-	-
May	1,080	-	-
Jun	1,030	-	-
Totals	11,020	7,103	613
YTD	6,490	7,103	613

YTD Actual to Budget: 9.4%



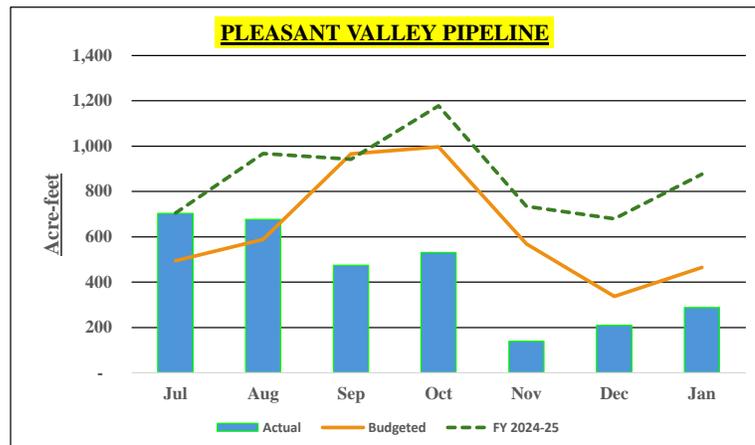
PT Pipeline 2025-26			
	Projection	Actual	Variance
Jul	340	244	(96)
Aug	560	535	(25)
Sep	500	375	(125)
Oct	780	826	46
Nov	500	221	(279)
Dec	300	269	(31)
Jan	300	338	38
Feb	380	-	-
Mar	380	-	-
Apr	510	-	-
May	560	-	-
Jun	490	-	-
Totals	5,600	2,809	(471)
YTD	3,280	2,809	(471)

YTD Actual to Budget: -14.4%



PV Pipeline 2025-26			
	Projection	Actual	Variance
Jul	495	704	209
Aug	588	676	88
Sep	966	475	(491)
Oct	996	531	(465)
Nov	569	139	(430)
Dec	337	209	(128)
Jan	465	287	(177)
Feb	419	-	-
Mar	161	-	-
Apr	318	-	-
May	281	-	-
Jun	405	-	-
Totals	6,000	3,021	(1,395)
YTD	4,416	3,021	(1,395)

YTD Actual to Budget: -31.6%





## 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:** February 25, 2026 (March 2, 2026, meeting)

**Agenda Item:** 2.6 District Staff and Board Member Reimbursement for Fiscal Year 2025-26 Second Quarter Report (September 1 through December 31, 2025)  
Information Item

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**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 second quarter of fiscal year 2025-2026.

**Attachment:**

Second Quarter FY2025-2026 List of Employees and Directors Reimbursements

UNITED WATER CONSERVATION DISTRICT  
 CHECK REPORT  
 QUARTER ENDED 12/31/2025

<u>Vendor Name</u>	<u>Payable Description</u>	<u>Payable Amount</u>	<u>Payment Amount</u>	<u>Payment Date</u>	<u>Check Number</u>
JOSH PEREZ	REIMBURSEMENT FOR SHUTTERSTOCK SOFTWARE PURCHASED	\$828.00	\$828.00	10/02/2025	3608
TONY HUYNH	REIMBURSEMENT FOR DONUTS AT SAFETY TRAINING	\$60.60	\$1,925.78	10/02/2025	3630
	TUITION REIMBURSEMENT FOR ASIS CERTIFICATION	\$1,865.18			
STEPHEN HUBER	TRAVEL REIMBURSEMENT / SEPTEMBER 2025	\$797.80	\$797.80	10/23/2025	3750
JOSH PEREZ	REIMBURSEMENT FOR RECRUITMENT EXPENSES	\$923.03	\$923.03	11/13/2025	3847
MOHAMMED HASAN	TRAVEL REIMBURSEMENT / OCTOBER 2025	\$316.80	\$316.80	11/13/2025	3854
STEPHEN HUBER	TRAVEL REIMBURSEMENT / OCTOBER 2025	\$117.60	\$117.60	11/13/2025	3862
DESTINY RUBIO	REIMBURSEMENT FOR FOOD AND DRINKS PURCHASED	\$187.77	\$187.77	12/05/2025	3911
JOSH PEREZ	REIMBURSEMENT FOR DISTRICT EXPENSES	\$118.74	\$118.74	12/05/2025	3926
TESSA LENZ	MILEAGE AND GASOLINE REIMBURSEMENT	\$266.20	\$266.20	12/05/2025	3948
HAVEN WHIPPLE	REIMBURSEMENT FOR MILEAGE	\$148.19	\$148.19	12/11/2025	3974
JOSH PEREZ	REIMBURSEMENT FOR ACWA MEETING TRAVEL COSTS	\$1,715.05	\$1,715.05	12/18/2025	4015
TESSA LENZ	REIMBURSEMENT FOR ANNUAL BOOT ALLOWANCE / FY 25-26	\$293.26	\$293.26	12/18/2025	4023
ERNIE FLORES	BOOT ALLOWANCE E.FLORES / EL RIO	\$296.30	\$296.30	10/02/2025	303871
RANDALL MCINVALE	FY 25-26 BOOT REIMBURSEMENT	\$290.44	\$290.44	10/16/2025	303917
MARISSA CARINGELLA	REIMBURSEMENT FOR TUITION COSTS	\$3,500.00	\$3,500.00	12/11/2025	304069
MAURICIO GUARDADO	REIMBURSEMENT FOR UBER COSTS	\$133.05	\$133.05	12/11/2025	304071
ERNIE FLORES	REIMBURSEMENT FOR BACKFLOW TESTER CERTIFICATION	\$1,840.00	\$1,840.00	12/18/2025	304084
MAURICIO GUARDADO	REIMBURSEMENT FOR UBER COSTS	\$202.71	\$202.71	12/18/2025	304088
		<b>\$13,900.72</b>	<b>\$13,900.72</b>		



# Check Report

United Water Conservation District, CA

By Vendor Name

Date Range: 10/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<b>Bank Code: Citizens AP Bank-Citizens Business - AP Bank</b>						
RUB01	DESTINY RUBIO	12/05/2025	EFT	0.00	187.77	3911
<a href="#">2025-12-01</a>	Invoice	12/05/2025	REIMBURSEMENT FOR FOOD AND DRINK	0.00	187.77	
ERN01	Ernie Flores	10/02/2025	Regular	0.00	296.30	303871
<a href="#">2025-09-29</a>	Invoice	10/03/2025	BOOT ALLOWANCE E.FLORES / EL RIO	0.00	296.30	
ERN01	Ernie Flores	12/18/2025	Regular	0.00	1,840.00	304084
<a href="#">2025-12-12</a>	Invoice	12/19/2025	REIMBURSEMENT FOR BACKFLOW TESTE	0.00	1,840.00	
HAV01	Haven Whipple	12/11/2025	EFT	0.00	148.19	3974
<a href="#">2025-12-08</a>	Invoice	12/12/2025	REIMBURSEMENT FOR MILEAGE	0.00	148.19	
PER02	JOSH PEREZ	10/02/2025	EFT	0.00	828.00	3608
<a href="#">2025-09-30</a>	Invoice	10/03/2025	REIMBURSEMENT FOR SHUTTERSTOCK S	0.00	828.00	
PER02	JOSH PEREZ	11/13/2025	EFT	0.00	923.03	3847
<a href="#">2025-10-31</a>	Invoice	11/14/2025	REIMBURSEMENT FOR RECRUITMENT EX	0.00	923.03	
PER02	JOSH PEREZ	12/05/2025	EFT	0.00	118.74	3926
<a href="#">2025-11-24</a>	Invoice	12/05/2025	REIMBURSEMENT FOR DISTRICT EXPENSE	0.00	118.74	
PER02	JOSH PEREZ	12/18/2025	EFT	0.00	1,715.05	4015
<a href="#">2025-12-08B</a>	Invoice	12/19/2025	REIMBURSEMENT FOR ACWA MEETING T	0.00	1,715.05	
CAR08	Marissa Caringelia	12/11/2025	Regular	0.00	3,500.00	304069
<a href="#">2025-12-08</a>	Invoice	12/12/2025	REIMBURSEMENT FOR TUITION COSTS	0.00	3,500.00	
GUA05	MAURICIO GUARDADO	12/11/2025	Regular	0.00	133.05	304071
<a href="#">2025-12-08</a>	Invoice	12/12/2025	REIMBURSEMENT FOR UBER COSTS	0.00	133.05	
GUA05	MAURICIO GUARDADO	12/18/2025	Regular	0.00	202.71	304088
<a href="#">2025-12-16</a>	Invoice	12/19/2025	REIMBURSEMENT FOR UBER COSTS	0.00	202.71	
HAN01	MOHAMMED HASAN	11/13/2025	EFT	0.00	316.80	3854
<a href="#">2025-10</a>	Invoice	11/14/2025	TRAVEL REIMBURSEMENT / OCTOBER 202	0.00	316.80	
MCI01	Randall McInvale	10/16/2025	Regular	0.00	290.44	303917
<a href="#">2025-10-10</a>	Invoice	10/17/2025	FY 25-26 BOOT REIMBURSEMENT	0.00	290.44	
HUB01	Stephen Huber	10/23/2025	EFT	0.00	797.80	3750
<a href="#">2025-09</a>	Invoice	10/24/2025	TRAVEL REIMBURSEMENT / SEPTEMBER 2	0.00	797.80	
HUB01	Stephen Huber	11/13/2025	EFT	0.00	117.60	3862
<a href="#">2025-10</a>	Invoice	11/14/2025	TRAVEL REIMBURSEMENT / OCTOBER 202	0.00	117.60	
LEN01	Tessa Lenz	12/05/2025	EFT	0.00	266.20	3948
<a href="#">2025-12-01</a>	Invoice	12/05/2025	MILEAGE AND GASOLINE REIMBURSEME	0.00	266.20	
LEN01	Tessa Lenz	12/18/2025	EFT	0.00	293.26	4023
<a href="#">2025-12-15</a>	Invoice	12/19/2025	REIMBURSEMENT FOR ANNUAL BOOT ALL	0.00	293.26	

Check Report

Date Range: 10/01/2025 - 12/31/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
HUY01	TONY HUYNH	10/02/2025	EFT	0.00	1,925.78	3630
<a href="#">2024-09-24</a>	Invoice	10/03/2025	REIMBURSEMENT FOR DONUTS AT SAFET	0.00	60.60	
<a href="#">2025-09-30</a>	Invoice	10/03/2025	TUITION REIMBURSEMENT FOR ASIS CERT	0.00	1,865.18	

Bank Code Citizens AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	6	6	0.00	6,262.50
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	13	12	0.00	7,638.22
	<b>19</b>	<b>18</b>	<b>0.00</b>	<b>13,900.72</b>

### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	6	6	0.00	6,262.50
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	13	12	0.00	7,638.22
	<b>19</b>	<b>18</b>	<b>0.00</b>	<b>13,900.72</b>

### Fund Summary

Fund	Name	Period	Amount
999	Clearing Fund	10/2025	4,138.32
999	Clearing Fund	11/2025	1,357.43
999	Clearing Fund	12/2025	8,404.97
			<b>13,900.72</b>



## 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:** February 25, 2026 (March 2, 2026, meeting)

**Agenda Item: 2.7 Board Requested Cost Tracking Items for Fiscal Year  
2025-26 Second Quarter Report  
Information Item**

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### **Staff Recommendation:**

Review the costs that the District has incurred through December 31, 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; and
- d) in relation to professional fees over the past several fiscal years.

### **Background:**

The Finance and Audit Committee members 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 December 31, 2025.

### **Fiscal Impact:**

As shown.

### **Attachment:**

Consolidated Cost Summary

United Water Conservation District  
 Consolidated Cost Summary Report  
 Through December 31, 2025

Fiscal Year	FERC License	PMF Study	Gen/Water Conservation Environmental	Freeman Environmental	Quagga Mussels	City of Ventura Lawsuit *	O. Mykiss CESA Listing	Takings Claim	Wishtoyo Complaint	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	-	353,598	-	-	-	-	533,216	902,051	1,435,267
2012-13	531,196	6,942	568,207	291,674	-	52,222	-	-	-	-	261,810	1,316,817	1,578,627
2013-14	771,128	97,340	499,114	434,354	186,505	365,903	-	-	169,167	-	770,488	1,244,116	2,014,604
2014-15	968,028	120,094	116,393	725,345	232,259	227,522	-	-	85,654	-	505,973	1,811,454	2,317,427
2015-16	469,632	53,062	137,400	605,003	311,047	161,858	-	-	230,513	-	690,261	1,463,670	2,153,931
2016-17	435,599	257,750	139,791	666,810	613,210	23,373	-	-	1,029,773	-	1,030,758	1,535,352	2,566,110
2017-18	363,051	617,564	119,971	546,179	413,501	272,526	-	-	2,410,909	-	2,931,575	2,153,367	5,084,942
2018-19	735,757	436,136	137,761	659,368	431,494	193,240	-	-	1,174,589	-	2,104,842	2,526,710	4,631,553
2019-20	682,306	818,753	57,942	1,184,780	290,047	411,440	-	-	4,812,891	-	5,839,441	2,898,804	8,738,246
2020-21	298,484	1,692,037	22,583	533,030	348,733	1,540,385	-	259,432	2,301,320	-	4,841,413	2,115,988	6,957,400
2021-22	731,766	777,246	44,037	385,341	394,269	394,491	-	237,376	1,182,593	-	2,957,128	1,827,256	4,784,384
2022-23	907,733	921,871	9,189	607,690	288,682	215,063	44,519	294,337	1,749,252	98,668	3,393,774	69,178,088	72,571,862
2023-24	803,160	701,326	61,666	460,580	365,313	65,031	64,150	183,790	717,094	998,506	4,870,208	3,535,191	8,405,399
2024-25	639,851	1,257,723	138,133	489,850	309,481	1,397	115,675	4,898	900,802	2,035,523	5,389,055	2,108,882	7,497,938
2025-26	174,393	63,449	25,849	256,372	119,697	-	73,702	2,060	71,097	1,109,321	3,144,194	431,032	3,575,226
<b>Report Total</b>	<b>11,770,331</b>	<b>8,181,508</b>	<b>5,250,914</b>	<b>9,857,277</b>	<b>4,304,238</b>	<b>4,278,050</b>	<b>298,046</b>	<b>981,892</b>	<b>16,835,653</b>	<b>4,242,019</b>	<b>41,111,421</b>	<b>97,724,530</b>	<b>138,835,951</b>
<b>Previous Report Total</b>	<b>11,669,911</b>	<b>8,148,731</b>	<b>5,235,847</b>	<b>9,723,974</b>	<b>4,250,025</b>	<b>4,278,050</b>	<b>260,877</b>	<b>980,845</b>	<b>16,785,412</b>	<b>3,448,560</b>	<b>38,346,240</b>	<b>97,489,629</b>	<b>135,835,869</b>
<i>Current Activity</i>	<i>100,420</i>	<i>32,777</i>	<i>15,068</i>	<i>133,303</i>	<i>54,214</i>	<i>-</i>	<i>37,169</i>	<i>1,047</i>	<i>50,241</i>	<i>793,459</i>	<i>2,765,181</i>	<i>234,901</i>	<i>3,000,082</i>

\* Does not include City of San Buenaventura judgment

**Current Activity Narrative:**

FERC - The activity for Q2 (\$100) was spent on staff time (\$73), professional services (\$10K), legal fees (\$15K), and other expenses (\$2K).

PMF - The activity for Q2 (\$33K) was spent on staff time (\$4K), Professional Services (\$28K) and Permitting (\$1K).

General/Water Cons - There were salary costs of (\$9K), and professional services (\$6K) in Q2.

Freeman - The activity for Q2 (\$133K) was spent on staff time (\$130K), professional services (\$2K), and other expenses (\$1K).

Quagga - The activity for Q2 (\$54K) was spent on staff time (\$29K), and professional services (\$25K) related to quagga mussel eradication and the scientific dive agreement.

O. Mykiss CESA - Second quarter activity (\$37K) was spent on staff time (\$6K) and legal fees (\$31K)

OPV Adjudication - The activity for Q2 (\$793) was spent on staff time (\$8), and legal fees (\$785K)

Takings Claim - Minimal legal fees associated with the Takings Claim.

Wishtoyo - The activity for Q2 (\$50K) was spent on salaries (\$8K) and legal fees (\$42K) 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.



# United Water

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## 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:** February 26, 2026 (March 2, 2026, meeting)

**Agenda Item:** 3.1 Approve Resolution 2026-04 Adopting the Proposed Financial Policy for the Placement of Direct Assessments on the Ventura County Secured Property Tax Roll  
**Motion**

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#### **Recommendation:**

Consider recommending to the full Board of Directors approval of Resolution 2026-04 adopting the proposed Financial Policy entitled “**Placement of Direct Assessments on the Ventura County Secured Property Tax Roll.**” The policy formalizes the District’s process for placing delinquent direct assessments on the Ventura County secured property tax roll, clarifies Board and management authority, and establishes a consistent governance framework for the placement, billing, collection, and financial reporting of direct assessments.

#### **Background:**

United Water Conservation District’s (UWCD) Finance Department currently has limited tools available to collect delinquent amounts from non-paying accounts. Existing efforts are largely restricted to collection calls, emails, written notices, or, in limited circumstances, seeking a cease-pumping order through Board action.

The proposed policy enables the District to utilize the existing Ventura County program that allows eligible delinquent amounts to be collected through placement on the Ventura County secured property tax roll. This mechanism provides a structured, enforceable, and legally supported method for improving collection outcomes on delinquent accounts.

The proposed policy operates at a governance level and **does not** establish new assessments, modify assessment methodologies, or change existing billing or collection practices. Rather, it documents the authority structure, roles, and responsibilities associated with the placement of direct assessments on the secured property tax roll.

**Agenda Item: 3.1 Approve Resolution 2026-04 Adopting the Proposed Financial Policy for the Placement of Direct Assessments on the Ventura County Secured Property Tax Roll  
Motion**

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Key provisions of the proposed policy include:

- **Board Authorization:** Confirms that direct assessments placed on the secured property tax roll require formal approval by the Board of Directors through adoption of a resolution.
- **Management Administration:** Assigns responsibility to the General Manager and Chief Financial Officer for administering assessments, coordinating with Ventura County agencies, and ensuring accurate financial reporting and reconciliation.
- **County Coordination:** Acknowledges the respective roles of the Ventura County Auditor-Controller and Tax Collector in reviewing assessment submittals, billing assessments, collecting revenues, and remitting proceeds to the District.
- **Internal Controls and Reporting:** Establishes expectations for reconciliation of collections, monitoring of delinquencies, and appropriate disclosure in the District's financial statements.

Adoption of the policy enhances transparency, strengthens internal controls, and provides a clear reference document for Board members, auditors, and external stakeholders.

**Fiscal Impact:**

There is no direct fiscal impact associated with adoption of the proposed policy. The policy does not authorize new assessments, increase assessment rates, or create additional administrative costs. However, it is expected to improve the District's ability to collect delinquent amounts.

**Attachments:**

- A. Resolution 2026-04
- B. Proposed Policy
- C. Direct Assessments - Secured Property Tax Roll Process Flow

RESOLUTION NO. 2026-04

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
UNITED WATER CONSERVATION DISTRICT ADOPTING A BOARD POLICY  
ENTITLED  
“PLACEMENT OF DIRECT ASSESSMENTS ON THE VENTURA COUNTY  
SECURED PROPERTY TAX ROLL”**

**WHEREAS**, the United Water Conservation District (“District”) is authorized under applicable provisions of California law to levy direct assessments against real property for authorized District purposes; and

**WHEREAS**, when authorized by law and approved by the Board of Directors, such direct assessments may be collected through placement on the Ventura County secured property tax roll; and

**WHEREAS**, the District has historically administered direct assessments in coordination with Ventura County in accordance with statutory requirements and established County procedures; and

**WHEREAS**, the Board of Directors desires to formalize existing practices through adoption of a Board policy establishing governance, accountability, and financial control expectations; and

**WHEREAS**, adoption of the policy does not authorize any new assessment, modify existing rates, or change current billing practices.

**NOW, THEREFORE, BE IT RESOLVED** that the Board of Directors of the United Water Conservation District does hereby resolve as follows:

1. The Board hereby adopts the Board Policy entitled “Placement of Direct Assessments on the Ventura County Secured Property Tax Roll,” attached as Exhibit A.
2. The policy establishes Board-level governance for the placement and administration of direct assessments on the Ventura County secured property tax roll.
3. The Board delegates authority to the General Manager and Chief Financial Officer to administer and implement the policy in coordination with Ventura County.
4. Adoption of this resolution results in no fiscal impact and authorizes no specific new assessments.
5. This resolution shall take effect immediately upon adoption.

**PASSED AND ADOPTED** this 11th day of March 2026.

Ayes:

Noes:

Abstain:

Absent:

**ATTEST:**

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Lynn E. Maulhardt, President

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Gordon Kimball, Secretary/Treasurer

# Placement of Direct Assessments on the Ventura County Secured Property Tax Roll

Effective March 11, 2026

## OBJECTIVE/PURPOSE

The United Water Conservation District (UWCD) utilizes direct assessments to collect on delinquent accounts in a lawful, transparent, and controlled manner by placing such assessments on the Ventura County secured property tax roll when approved by the Board of Directors.

This policy establishes the governance framework, authority, and accountability for the placement, collection, and financial reporting of direct assessments.

## GENERAL GUIDELINES

- This policy applies to all direct assessments levied by UWCD that are authorized to be collected through the Ventura County secured property tax roll, including delinquent extraction and delivery charges.
- Direct assessments are imposed pursuant to applicable provisions of California law and formal action by UWCD's governing body. Placement on the secured property tax roll is subject to acceptance and processing by Ventura County.

## Definitions

- **Direct Assessment:** A charge levied against specific parcels of real property and collected as a lien through the secured property tax roll.
- **Assessor's Parcel Number (APN):** The unique identifier assigned to each parcel of real property.
- **Secured Property Tax Roll:** The annual property tax roll for secured real property maintained by Ventura County.

## Responsibilities

### **Board of Directors**

**Responsibilities:** Conduct required public hearings and protest proceedings, adopt resolutions approving and confirming assessments and authorize placement of assessments on the secured property tax roll.

**Control Requirement:** Resolutions must clearly identify the assessment year, affected parcels, assessment amounts, and authorized method of collection.

### **General Manager**

**Responsibilities:** Ensure statutory and procedural compliance, designate responsible staff for assessment administration and execute or authorize official submittals to Ventura County, as required.

### **Finance Department**

**Responsibilities:** Coordinate assessment development and certification, prepare parcel-level assessment roll data, submit assessment packages to Ventura County and record, reconcile, and report assessment revenues.

**Control Requirement:** Verify parcel data accuracy and reconcile assessment totals to Board-adopted amounts.

### **Ventura County Auditor-Controller**

**Responsibilities:** Review assessment resolutions for legal sufficiency, validate parcel data, totals, and formatting and post approved assessments to the secured property tax roll.

### **Ventura County Assessor/Tax Collector**

**Responsibilities:** Bill assessments on secured property tax statements, collect payments, penalties, and interest, enforce delinquent collections and remit net proceeds to UWCD.

## **Administrative Implementation**

### **Assessment Roll Preparation**

**Responsible Party:** Finance Department

**Timeline:** Within 10–15 business days prior to Board action

1. Compile parcel-level assessment data, including APN, situs address, and assessment amount
2. Prepare a certification summary for Board approval
3. Assemble the assessment package, including:
  - Resolution
  - Parcel-level data file
  - Authorized signatory documentation

### **Assessment Authorization**

**Responsible Party:** Governing Board

**Timeline:** January–May (or as required by statute)

1. Conduct noticed public hearings and protest proceedings

2. Adopt a final resolution confirming:
  - Assessment year
  - APNs subject to assessment
  - Assessment amounts
  - Collection through the secured property tax roll

### **Submittal to Ventura County**

**Responsible Party:** Finance Department

**Timeline:** By Ventura County secured roll submission deadline (typically June–July)

1. Submit the complete assessment package to the Ventura County Auditor-Controller
2. Respond to County review comments and correction requests
3. Obtain confirmation of acceptance for secured roll placement

**Control Point:** Late or incomplete submissions may result in deferral of assessments to a subsequent tax year.

### **Placement on Secured Property Tax Roll**

**Responsible Party:** Ventura County Auditor-Controller

**Timeline:** July–August

1. Load approved assessments into the County property tax system
2. Associate assessments with individual APNs
3. Establish assessment liens effective January 1 of the assessment year

### **Billing and Collection**

**Responsible Party:** Ventura County Tax Collector

**Timeline:** Secured tax bills issued: October - Installment due dates: December 10 and April 10

1. Include assessments on annual secured property tax bills
2. Collect payments, penalties, and interest
3. Apply statutory enforcement measures for delinquent accounts

### **Revenue Remittance**

**Responsible Party:** Ventura County Tax Collector

**Timeline:** Periodic distributions, typically December through June

1. Deduct authorized County administrative fees
2. Remit net collections to the District
3. Provide remittance detail and collection reports

## **Accounting and Reconciliation**

**Responsible Party:** Finance Department

**Timeline:** Ongoing; formal reconciliation at fiscal year-end

1. Record assessment revenue in the general ledger
2. Reconcile County remittances to adopted assessment totals
3. Track delinquencies and unpaid balances
4. Record allowances for doubtful accounts, if applicable
5. Disclose assessment revenue in the Agency's financial statements

## **Ongoing Administration (Multi-Year Assessments)**

**Responsible Party:** Finance Department

**Timeline:** Annually

1. Confirm continuing assessment authority
2. Update parcel data for parcel changes, appeals, or cancellations
3. Submit updated assessment rolls for subsequent tax years

## **Internal Control Principles**

- Board-approved resolution review prior to County submission
- Independent reconciliation of parcel totals to certified assessment roll
- Segregation of duties between assessment preparation and accounting
- Monitoring of County reports for delinquencies and discrepancies

## **Records Retention**

All assessment-related records, including resolutions, parcel files, County correspondence, and remittance reports, shall be retained in accordance with UWCD's records retention policy and applicable state law.

## **Policy Review and Amendment**

This policy shall be reviewed periodically and updated as statutory requirements, County procedures, or District practices change.

## Direct Assessments – Secured Property Tax Roll Process Flow

### 1. Board Authorization

Board of Directors adopts resolution approving assessment, parcels, amounts, and secured roll collection.

### 2. Administrative Preparation

Finance Department prepares parcel data, reconciles totals and assembles County submittal.

### 3. County Review and Acceptance

Auditor-Controller reviews legal sufficiency, validates data and accepts assessment.

### 4. Secured Roll Placement

Assessment loaded to County system and lien established as of January 1.

### 5. Billing and Collection

Tax Collector bills assessment on secured tax bills and collects payments.

### 6. Revenue Remittance

County remits net revenues to UWCD with reports.

### 7. Accounting and Reconciliation

Finance records revenue, reconciles collections, and reports in financial statements.



## 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:** February 10, 2026 (March 2, 2026, meeting)

**Agenda Item:** **3.2 Request from Farmers Irrigation Company for a Payment Plan Motion**

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### **Recommendation:**

Consider recommending to the full Board of Directors a request from Farmers Irrigation Company to enter a payment plan for groundwater production charges of \$556,416.06 incurred from the billing period of July 1, 2025, through December 31, 2025.

### **Discussion:**

On January 15, 2026, Mr. Barney Caudill, a representative of the Company (Company), contacted the District informing staff that the Company would face difficulty meeting the deadline for full payment of its production charges due to considerable expenses incurred from damage sustained during the December 2025 storms. Following calculation of the Company's production charges, totaling \$741,888.07, Mr. Caudill requested a payment plan.

Mr. Caudill proposed paying the balance in four quarterly installments of \$185,472.02 each. To demonstrate the Company's commitment, payment was submitted for the first installment on February 2, 2026, leaving a remaining balance of \$556,416.06. He also expressed confidence that the Company may be able to satisfy the balance ahead of schedule. The Company has not had a payment plan in the past three years. Therefore, staff recommend that the Board approve the proposed payment plan.

### **Fiscal Impact:**

Minimal fiscal impact, General Water Conservation Funds will receive funds for Fiscal Year 25-26 later than anticipated.

### **Attachments:**

- A – UWCD Payment Plan Request and Payment Schedule
- B – Email Request from Mr. Barney Caudill
- C – Semi-Annual Groundwater Production Statements for July to December 2025



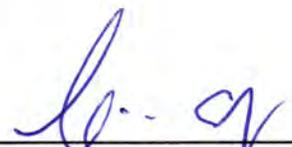
**United Water**  
CONSERVATION DISTRICT  
**PAYMENT PLAN  
REQUEST**

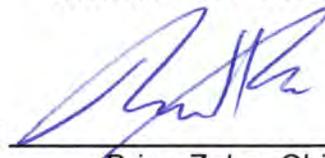
On January 15, 2026, Farmers Irrigation Company contacted the district requesting a payment plan for production charges totaling \$741,888.07 for the billing period of July 1, 2025 though December 31, 2025 due to financial difficulties from December storm damage. They proposed four quarterly installments of \$185,472.02 each and submitted the first payment on February 2, 2026, leaving a remaining balance of \$556,416.06. Mr. Caudill expressed confidence they may satisfy the balance ahead of schedule. The company has not requested a payment plan in the past three years. Staff recommends Board approval of the payment plan.

Entered payment plan within the last three years: Yes \_\_\_\_\_ No X

Payment Plan Amount: \$ 556,416.06

Approved X Denied \_\_\_\_\_

Signature:  Date 2/17/26  
Mauricio Guardado, General Manager

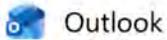
Signature:  Date 2/11/24  
Brian Zahn, Chief Financial Officer

Operator: Farmers Irrigation Co  
 Amount: \$556,416.06

Schedule of Payment Plan for remaining balance of 25-2

Due Date	Amount Due
4/30/2026	185,472.02
7/31/2026	185,472.02
10/31/2026	185,472.02
<b>Total: \$</b>	<b>556,416.06</b>

Account Number	Well Number	Total Balance Due	Installment 1 Amount Paid 2/2/2026	Installment 2 Amount Due 4/30/2026	Installment 3 Amount Due 7/31/2026	Installment 4 Amount Due 10/31/2026
300-00290	03N21W19G04S	86,104.85	21,526.22	21,526.21	21,526.21	21,526.21
300-00240	03N21W09R04S	9,345.80	2,336.45	2,336.45	2,336.45	2,336.45
300-00280	03N21W16K03S	95,423.72	23,855.93	23,855.93	23,855.93	23,855.93
300-00270	03N21W16K02S	29,831.93	7,457.99	7,457.98	7,457.98	7,457.98
300-00260	03N21W16K01S	14,981.36	3,745.34	3,745.34	3,745.34	3,745.34
200-03340	03N21W12F07S	335,319.79	83,829.94	83,829.95	83,829.95	83,829.95
300-00298	03N21W12F06S	55.78	13.93	13.95	13.95	13.95
300-00296	03N21W12F03S	161,354.03	40,338.50	40,338.51	40,338.51	40,338.51
300-00295	03N21W12E04S	9,470.82	2,367.72	2,367.70	2,367.70	2,367.70
<b>Total: \$</b>		<b>741,888.08</b>	<b>185,472.02</b>	<b>185,472.02</b>	<b>185,472.02</b>	<b>185,472.02</b>



RE: First Reminder: 2025-2 Semi-Annual Groundwater Production Statement

From: Barney Caudill [REDACTED]  
Date: Wed 1/21/2026 8:58 AM  
To: Wendy Sandoval <WendyS@unitedwater.org>

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

Hi Wendy,

I would like to request a Quarterly Plan, with payments to be \$185,472.02. However, our Board of Directors met yesterday and approved an assessment for the emergency work. Therefore, once that money comes in, I think we will just go ahead and pay off the balance. So, I don't think it will take 4 quarters but would like to be on the safe side. It is just the immediate needs that are complicated.

Does this sound OK?

Kind regards,

Barney Caudill  
Farmers Irrigation Company

From: Wendy Sandoval <WendyS@unitedwater.org>  
Sent: Thursday, January 15, 2026 1:45 PM  
To: Barney Caudill [REDACTED]  
Subject: Re: First Reminder: 2025-2 Semi-Annual Groundwater Production Statement

Hi Barney,

Thank you for sending the statements and photos. I have reviewed everything, and it all appears to be in order.

Regarding the payment plan, I would be happy to work with you to establish a schedule. Could you please let me know what installment arrangement would work best for you? Specifically, it would be helpful to know:

- How frequently you would be able to make payments (monthly, quarterly, etc.)
- What amount per installment would be manageable for your budget

Once I understand your preferences, we can formalize a payment plan to present to the Board.

Best regards,

Wendy Sandoval | Accountant  
Main: (805) 525-4431 DL: (805) 317-8974



From: Barney Caudill <Barney@farmersirrigation.org>  
Sent: Thursday, January 15, 2026 12:02 PM  
To: Wendy Sandoval <WendyS@unitedwater.org>  
Subject: RE: First Reminder: 2025-2 Semi-Annual Groundwater Production Statement

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

Hi Wendy,

Please see attachments.

The amount is \$741,888.07.

Kind regards,

Barney Caudill  
Farmers Irrigation Company

**From:** Wendy Sandoval <[WendyS@unitedwater.org](mailto:WendyS@unitedwater.org)>  
**Sent:** Thursday, January 15, 2026 9:24 AM  
**To:** Barney Caudill [REDACTED]  
**Subject:** Re: First Reminder: 2025-2 Semi-Annual Groundwater Production Statement

Good morning Barney,

We understand that circumstances can be challenging and would be happy to set up a payment plan to help make this more manageable. To begin this process, I will need to determine the total amount owed. Could you please send me copies of the completed statements and the meter photos at your earliest convenience?

Once the amount is confirmed I will need to know how much you can pay and how often (monthly, bi-weekly, etc...).

Best regards,

Wendy Sandoval | Accountant  
Main: (805) 525-4431 DL: (805) 317-8974



**From:** Barney Caudill [REDACTED]  
**Sent:** Thursday, January 15, 2026 9:05 AM  
**To:** Wendy Sandoval <[WendyS@unitedwater.org](mailto:WendyS@unitedwater.org)>  
**Subject:** RE: First Reminder: 2025-2 Semi-Annual Groundwater Production Statement

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

Good morning, Wendy.

We (Farmers Irrigation Company) have suffered from a natural disaster during the late December storms. We have considerable costs to mitigate damage from the Santa Clara River upon our property.

This is going to affect our ability to pay the pumping assessment on time. I've talked to Tony E. about the disaster.

I am writing in hopes that UWCD can work with us to get through this. I am available to discuss with your anyone else at United.

Kind regards,

Barney Caudill  
Farmers Irrigation Company

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

**ATTACHMENT C**

02 FEB 2026

\$21,526.22

**SCANNED**

CHECK AMOUNT

7171

300 00290 1002630 FAR0008

Reporting Period: 07/01/2025 through 12/31/2025

State Well Number: 03N21W19G04S  
 State Recordation Number: 561640  
 Well Operator (Mailing Address)

Well Owner: FARMERS IRRIGATION CO  
 Name of Well: OLIVELANDS #3  
 Well Use: AG  
 Acres Irrigated: 600.00  
 Crops Grown: CITRUS, AVOCADO

FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

United Water  
 Conservation District

Telephone: [REDACTED]

Email: [REDACTED]

JAN 15 2026

Signed statement with payment due on or before: 01/31/2026. Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: WTR SPECIALTIES #885348-10 Unit of Measure: AF  
 Meter Read: Ending: 285893 - Beginning: 241126 = Total Units: 44767 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 447.67

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 447.67

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 447.67 x Rate: \$192.34 = \$ 86,104.85

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**

Previous Balance Due(Add) \$ 0.00

Previous Credit(Subtract) \$ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 86,104.85

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: 1/15/2026

Signature: Barney Caudill

*This Statement is not complete unless signed.*

Please Print Signature: Barney Caudill

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.



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FICO-TB2



CITY 2

FICO-

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

**SCANNED**

300 00240 1002580 FAR0003

Reporting Period: 07/01/2025 through 12/31/2025

02118103  
 \$2336.45  
 777

State Well Number 03N21W09R04S  
 State Recordation Number 561335  
 Well Operator (Mailing Address)

JAN 15 2026

Well Owner: FARMERS IRRIGATION CO  
 Name of Well: #10  
 Well Use: AG  
 Acres Irrigated: 600.00  
 Crops Grown: CITRUS, AVOCADO

FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

United Water

Conservation District

Telephone: [REDACTED]

Email: [REDACTED]

**Signed statement with payment due on or before: 01/31/2026.** Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: WATER SPECIALTIES #912042 Unit of Measure: AF  
 Meter Read: Ending: 12903 - Beginning: 8044 = Total Units: 4859 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 48.59

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 48.59

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 48.59 x Rate: \$192.34 = \$ 9,345.80

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**

Previous Balance Due(Add) \$ 0.00

Previous Credit(Subtract) \$ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 9,345.80

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: 1/15/2026

Signature: Barney Caudill

*This Statement is not complete unless signed.*

Please Print Signature: Barney Caudill

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.

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

02 FEB 2026  
 \$23,855.93

**SCANNED**

300 00280 1002620 FAR0007

Reporting Period: 07/01/2025 through 12/31/2025 7171

State Well Number: 03N21W16K03S  
 State Recordation Number: 560010  
 Well Operator (Mailing Address)

FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

JAN 15 2026

United Water  
 Conservation District

Well Owner: FARMERS IRRIGATION CO  
 Name of Well: REESE #5  
 Well Use: AG  
 Acres Irrigated: 600.00  
 Crops Grown: CITRUS, AVOCADO

Telephone: [REDACTED]  
 Email: [REDACTED]

**Signed statement with payment due on or before: 01/31/2026.** Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: MCCROMETER S/N 12-02511-10 Unit of Measure: AF  
 Meter Read: Ending: 4159848 - Beginning: 3663724 = Total Units: 496124 x Multiplier: 0.0010 ÷ Divider: 1 = Production: 496.12

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 496.12

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 496.12 x Rate: \$192.34 = \$ 95,423.72

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**

Previous Balance Due(Add) \$ 0.00

Previous Credit(Subtract) \$ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 95,423.72

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: 1/15/2026

Signature: Barney Caudill

*This Statement is not complete unless signed.*

Please Print Signature: Barney Caudill

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.

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

02 FEB 2026

\$1457.99

**SCANNED**

CHECK ACCOUNT: 7171

300 00270 1002610 FAR0006

Reporting Period: 07/01/2025 through 12/31/2025

State Well Number: 03N21W16K02S  
 State Recordation Number 560008  
 Well Operator (Mailing Address)

FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

Well Owner: FARMERS IRRIGATION CO

Name of Well: REESE #2

Well Use: AG

Acres Irrigated: 600.00

Crops Grown: CITRUS, AVOCADO

JAN 15 2026

United Water  
 Conservation District

Telephone: [REDACTED]

Email: [REDACTED]

**Signed statement with payment due on or before: 01/31/2026.** Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: 12 WTR SPECIALTIES 912041 " Unit of Measure: AF  
 Meter Read: Ending: 73219 - Beginning: 57709 = Total Units: 15510 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 155.10

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 155.10

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 155.10 x Rate: \$192.34 = \$ 29,831.93

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**

Previous Balance Due(Add) \$ 0.00

Previous Credit(Subtract) \$ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 29,831.93

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: 1/15/2026

Signature: Barney Caudill

*This Statement is not complete unless signed.*

Please Print Signature: Barney Caudill

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) 317-8974 | Email: gwreporting@unitedwater.org  
**SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT**

02 FEB 2026

**SCANNED**

CHECK AMOUNT: \$3745.34

300 00260 1002600 FAR0005

Reporting Period: 07/01/2025 through 12/31/2025

State Well Number: 03N21W16K01S  
 State Recordation Number: 560007  
 Well Operator (Mailing Address)  
 FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

Well Owner: FARMERS IRRIGATION CO  
 Name of Well: REESE #1  
 Well Use: AG  
 Acres Irrigated: 600.00  
 Crops Grown: CITRUS, AVOCADO

7171

JAN 15 2026

United Water  
 Conservation District

Telephone: [REDACTED]

Email: [REDACTED]

Signed statement with payment due on or before: 01/31/2026. Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: 10 WTR SPECIALTIES #902100 " Unit of Measure: AF  
 Meter Read: Ending: 123182 - Beginning: 115393 = Total Units: 7789 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 77.89

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 77.89 ✓

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 77.89 x Rate: \$192.34 = \$ 14,981.36

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**

Previous Balance Due(Add) \$ 0.00

Previous Credit(Subtract) \$ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 14,981.36 ✓

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: 1/15/2026

Signature: Barney Caudill

*This Statement is not complete unless signed.*

Please Print Signature: Barney Caudill

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) 317-8974 | Email: gwreporting@unitedwater.org  
**SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT**

02 FEB 2026

\$83,829.49

SCANNED

200 03340 1011740 FAR0017

Reporting Period: 07/01/2025 through 12/31/2025 7171

State Well Number: 03N21W12F07S Well Owner: FARMERS IRRIGATION CO  
 State Recordation Number: 562570 Name of Well: FARMERS IRRIGATION WELL #12  
 Well Operator (Mailing Address): \_\_\_\_\_ Well Use: AG  
 FARMERS IRRIGATION CO. Acres Irrigated: 6.00  
 133 N 10TH ST Crops Grown: CITRUS-AVOCADO-ROW-BERRIES  
 SANTA PAULA, CA 93060-2802  
 Telephone: [REDACTED]  
 Email: [REDACTED]

JAN 15 2026

United Water  
 Conservation District

Signed statement with payment due on or before: 01/31/2026. Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: MCCROMETER 12 SER# 20120455 Unit of Measure: AF  
 Meter Read: Ending: 3419395 - Beginning: 3245058 = Total Units: 174,337 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 1743.37

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 1743.37  
 \*For changes to account see back side.

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

<b>EXEMPTIONS:</b> <i>Inactive Well</i> <input type="checkbox"/>			
<b>TOTAL AGRICULTURAL WATER USAGE:</b>	Total Production	<u>1743.37</u>	x Rate: \$192.34 = \$ <u>335,319.79</u>
<b>TOTAL NON-AG/DOMESTIC WATER USAGE:</b>	Total Production	_____	x Rate: \$214.22 = \$ _____
<b>CURR</b>		Previous Balance Due(Add)	\$ _____ 0.00
		Previous Credit(Subtract)	\$ _____ 0.00
<b>DELINQUENT PENALTY CHARGES:</b>	<i>If statement is postmarked after 02/10/2026 add 10% of Current Charges</i>		\$ _____
<b>DELINQUENT INTEREST CHARGES:</b>	<i>If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due</i>		\$ _____
<b>TOTAL AMOUNT ENCLOSED PAYABLE TO:</b>	<b>UNITED WATER CONSERVATION DISTRICT</b>		\$ <u>335,319.79</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: 1/15/2026 Signature: Barney Caudill

*This Statement is not complete unless signed.* Please Print Signature: Barney Caudill

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) 317-8974 | Email: gwreporting@unitedwater.org  
**SEMI-ANNUAL GROUND WATER PRODUCTION STATEMENT**

02 FEB 2026

**SCANNED**

300 00298 1002638 FAR0014

Reporting Period: 07/01/2025 through 12/31/2025

CHECK AMOUNT: \$13.93  
 CHECK NO: 1171

State Well Number: 03N21W12F06S  
 State Recordation Number: 562302  
 Well Operator (Mailing Address)

FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

JAN 15 2026  
 United Water  
 Conservation District

Well Owner: FARMERS IRRIGATION CO  
 Name of Well: WELL #11  
 Well Use: AG  
 Acres Irrigated: 600.00  
 Crops Grown: CITRUS, AVOCADO  
 Telephone: [REDACTED]  
 Email: [REDACTED]

**Signed statement with payment due on or before: 01/31/2026.** Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: 16 WTR SPEC 20012443-16 " Unit of Measure: AF  
 Meter Read: Ending: 610896 - Beginning: 610867 = Total Units: 29 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 0.29

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 0.29

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 0.29 x Rate: \$192.34 = \$ 55.78

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**

Previous Balance Due(Add) \$ 0.00

Previous Credit(Subtract) \$ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 55.78

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: 1/15/2026

Signature: Barney Caudill

*This Statement is not complete unless signed.*

Please Print Signature: Barney Caudill

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

02 FEB 2023

CHECK AMOUNT \$ 40388.50  
 77-1

300 00296 1002636 FAR0012

Reporting Period: 07/01/2025 through 12/31/2025

State Well Number 03N21W12F03S  
 State Recordation Number 560020  
 Well Operator (Mailing Address)

FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

SCANNED

JAN 15 2026

United Water Conservation District

Well Owner: FARMERS IRRIGATION CO  
 Name of Well: #9  
 Well Use: AG  
 Acres Irrigated: 600.00  
 Crops Grown: CITRUS, AVOCADO

Telephone: [REDACTED]

Email: [REDACTED]

Signed statement with payment due on or before: 01/31/2026. Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: WATER SPECIALTIES #2013599-10 Unit of Measure: AF  
 Meter Read: Ending: 617890 - Beginning: 534000 = Total Units: 83,890 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 838.90

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 838.90

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 838.90 x Rate: \$192.34 = \$ 161,354.03

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**

Previous Balance Due(Add) \$ 0.00

Previous Credit(Subtract) \$ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 161,354.03

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: 1/15/2026

Signature: Barney Caudill

*This Statement is not complete unless signed.*

Please Print Signature: Barney Caudill

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.

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

02 FEB 2026

\$ 2367.72

SCANNED

JAN 15 2026

United Water  
 Conservation District

CHECK AMOUNT  
 CHECK NO: 7171

300 00295 1002635 FAR0011

Reporting Period: 07/01/2025 through 12/31/2025

State Well Number 03N21W12E04S  
 State Recordation Number 560019  
 Well Operator (Mailing Address)

Well Owner: FARMERS IRRIGATION CO  
 Name of Well: #8  
 Well Use: AG  
 Acres Irrigated: 600.00  
 Crops Grown: CITRUS, AVOCADO

FARMERS IRRIGATION CO.  
 133 N 10TH ST  
 SANTA PAULA, CA 93060-2802

Telephone: [REDACTED]  
 Email: [REDACTED]

**Signed statement with payment due on or before: 01/31/2026.** Late filings and payments subject to delinquent charges. Please make a copy for your records.

**WATER METER #1:** Meter Type/Serial #: 10 #902101 " " Unit of Measure: AF  
 Meter Read: Ending: 324605 - Beginning: 319681 = Total Units: 4924 x Multiplier: 0.0100 ÷ Divider: 1 = Production: 49.24

Date of last flow meter calibration test: \_\_\_\_\_ **Meter photo required.**

**WATER METER #2:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 Meter Read: Ending: \_\_\_\_\_ - Beginning: \_\_\_\_\_ = Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last flow meter calibration test: \_\_\_\_\_

**ELECTRIC POWER METHOD:** Meter Type/Serial #: \_\_\_\_\_ Unit of Measure: \_\_\_\_\_  
 KWH for six-month period (enclose copy of SCE statement): Total Units: \_\_\_\_\_ x Multiplier: \_\_\_\_\_ ÷ Divider: \_\_\_\_\_ = Production: \_\_\_\_\_

Date of last Southern California Edison Efficiency Test: \_\_\_\_\_

**Total Production (Round to the nearest hundredth AF xxx.xx):** 49.24

\*For changes to account see back side.

**NON-AG/DOMESTIC USE**

Number of People:  x 0.2 per person or .50 minimum = **Total Domestic Usage:** \_\_\_\_\_ 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 49.24 x Rate: \$192.34 = \$ 9,470.82

**TOTAL NON-AG/DOMESTIC WATER USAGE:** Total Production \_\_\_\_\_ x Rate: \$214.22 = \$ \_\_\_\_\_

**CURRENT CHARGES:**  
 Previous Balance Due(Add) \$ \_\_\_\_\_ 0.00  
 Previous Credit(Subtract) \$ \_\_\_\_\_ 0.00

**DELINQUENT PENALTY CHARGES:** *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ \_\_\_\_\_

**DELINQUENT INTEREST CHARGES:** *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ \_\_\_\_\_

**TOTAL AMOUNT ENCLOSED PAYABLE TO:** UNITED WATER CONSERVATION DISTRICT \$ 9,470.82

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: 1/15/2026

Signature: Barney Caudill

Barney Caudill

*This Statement is not complete unless signed.*

*Please Print Signature:* \_\_\_\_\_

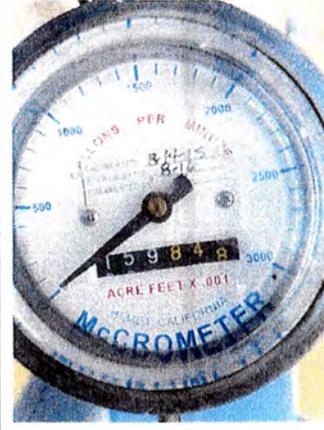
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FICO Reese 1



FICO Reese 2



FICO Reese 5



FICO W7



FICO W8



FICO W9



FICO W10



FICO W11



FICO W12



## STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Bernard Riedel, Senior Park Ranger  
J.D. Smallwood, Operations Supervisor – Water Supply & Distribution  
Adrian Quiroz, Senior Engineer

**Cc:** Brian H. Zahn, Chief Financial Officer

**Date:** February 23, 2026 (March 2, 2026, meeting)

**Agenda Item:** 3.3 Ratify Purchase Order Agreement between UWCD and Aquatic Harvesting Inc.  
Motion

---

### **Recommendation:**

Consider recommending that the full Board of Directors ratify the General Manager entering into a purchase order agreement between UWCD and Aquatic Harvesting Inc. for lake debris removal services in connection with the 2026 Lake Piru Debris Removal Project.

### **Discussion:**

On February 19, 2026, the General Manager executed the attached Purchase Order – Construction Work with Aquatic Harvesting Inc. (Attachment A) for a not-to-exceed fee of \$475,000.

Per the Proclamation of Local Emergency at Lake Piru Recreation Area, ratified by the UWCD Board of Directors on January 5, 2026, the significant storms events of December 2025 brought about numerous floating debris fields to Lake Piru. Due to the fluctuations in reservoir elevation since the storms, some of the debris has been deposited onto the lake shoreline at numerous locations as well as the upstream face and spillway of Santa Felicia Dam. The presence of this debris at the Lake Piru Recreation Area continues to pose a significant threat to public safety, operations, and recreation management.

To initiate the debris removal efforts, Staff conducted numerous site visits and solicited proposals from eight (8) contractors and two (2) construction inspection and observation firms. After careful consideration of each proposal, it was determined that the preferred approach to the 2026 Lake Piru Debris Removal Project was to utilize two (2) water-side contractors to remove floating debris from the lake. One primary water-side contractor will be collecting and removing the majority of the floating debris from the lake, while a

**Agenda Item: 3.3 Ratify Purchase Order Agreement between UWCD and Aquatic Harvesting Inc.**

**Motion**

---

secondary water-side contractor would be supporting with the removal of the large-sized logs on an as-needed basis. The water-side contractors would then deliver the debris to the Lake Piru Marina where a land-side contractor would load the debris onto hauling equipment. The material would then be hauled off site and delivered to the Piru Spreading Grounds where the woody debris material would be allowed to dry out and subsequently processed (shredded or chipped). The land-side contractor would also be staged at a second location at the crest of the Santa Felicia Dam, where they would utilize a crane to facilitate removal of debris from the face of the dam, spillway and directly from Lake Piru with support from the water-side contractors. A construction observation and inspection firm would be on site full time to document the time and materials employed by the three (3) contractors as well as the total number of loads of material removed from the site. This documentation will be used for payment tracking purposes as well as for supporting a potential reimbursement request application for California Disaster Assistance Act (CDAA) funding.

Aquatic Harvesting Inc. was the contractor selected to perform the primary water-side contractor work described above. The proposed maximum not-to-exceed fee for their scope of work is \$475,000 which will be compensated on a time and material reimbursement basis. This work is expected to begin in early March and be completed within 20 working days. Following completions of the work, Staff will potentially seek reimbursement for this work through CDAA funding, if available.

**Fiscal Impact:**

Funds will be appropriated to Account No. 020-200-52290, to cover the \$475,000 fee associated with this Purchase Order, from reserves or the recently received FEMA reimbursement funds.

**Attachment:**

Executed Purchase Order – Construction Work with Aquatic Harvesting Inc.

**PURCHASE ORDER – CONSTRUCTION WORK  
UNITED WATER CONSERVATION DISTRICT**

1701 N. Lombard St., Suite 200  
Oxnard, CA 93030  
Telephone (805) 524-4431

Important terms of this **Purchase Order – Construction Work** (“Agreement”) are printed on the following pages. For your protection, make sure that you read and understand all provisions before signing. The terms and conditions are incorporated in this document and will constitute a part of the contract between the parties when signed.

**TO:** Aquatic Harvesting Inc.  
232 Amigo Rd.  
Danville, CA 94526

**DATE:** February 19, 2026  
**P.O. #:** \_\_\_\_\_

United Water Conservation District (“UWCD”) retains Contractor, and Contractor agrees to perform the following work per its attached proposal (incorporated herein under Exhibit A) dated **February 19, 2026**.

**2026 Lake Piru Debris Removal Project**

Contract price: \$475,000.00 (Time and Materials) (Maximum Not-to-Exceed))  
Completion date: 20 Working Days

**Instructions:** Please sign and return both originals along with appropriate insurance documentation. Upon acceptance by UWCD, a copy will be signed and promptly returned to you. Insert below the names of your authorized on-site representatives.

**Accepted: United Water Conservation District**

**Contractor: Aquatic Harvesting Inc.**

By:   
Title: General Manager  
Other authorized representatives: \_\_\_\_\_

By:   
Title: President  
Other authorized representatives: \_\_\_\_\_

**UNITED WATER CONSERVATION DISTRICT  
PURCHASE ORDER – CONSTRUCTION WORK  
TERMS AND CONDITIONS**

**Scope of Construction Work** - Contractor shall diligently undertake and perform the construction work described in its proposal referenced above. At all times during the term of this Agreement, Contractor shall maintain in good standing the contractor(s) license(s) required by the State of California for the work to be performed in accordance with this Agreement.

**Term of Agreement** - Unless otherwise earlier terminated as specified elsewhere herein, this Agreement shall commence on the date first set forth above and shall expire on the completion date set forth above.

**Authorized Representatives** - Contractor shall not accept direction or orders from any person other than UWCD's General Manager or any UWCD authorized representative(s) listed on the signature page hereto.

**Payment Terms** - UWCD shall pay compensation to Contractor on a time and material reimbursement basis for a maximum not-to-exceed amount of **Four Hundred Seventy-Five Thousand Dollars (\$475,000.00)** in accordance with Contractor's proposal referenced above. UWCD shall pay Consultant within thirty (30) days after receipt of Consultant's invoice(s), with the exception of any disputed amount(s) which may be withheld until resolution of the dispute. If there exists or may exist a claim against Contractor or UWCD arising out of the negligence or intentional acts of Contractor, or Contractor's material breach of any provision of this Agreement, then UWCD may withhold payment of any amount payable to Consultant which is directly related to such negligence or breach. No payment made pursuant to this Agreement shall be conclusive evidence of Contractor's performance of the Agreement, either wholly or in part, and no payment shall be construed to be an acceptance of Contractor's work.

**Changes To Work, Method, Cost, etc.** - Any change in the scope of work, method of performance, nature of materials or price thereof, or any other matter materially affecting the performance or nature of the work, will not be paid for or accepted unless such change, deletion or addition is approved in advance, in writing, or by a supplemental or amended change order executed by UWCD's General Manager or authorized representative listed hereto.

**Prevailing Wages** – In accordance with California law, Contractor shall pay prevailing wages to its workers employed on the work.

**Independent Contractor** - In the performance of services under this Agreement, the parties will be acting in an independent contractor relationship and not as agents, employees, or partners of one another. It is the express intention of the parties that Contractor is an independent contractor and not UWCD's employee; and that the employees of Contractor, and Contractor's subcontractors and their respective employees, are not UWCD employees and are not entitled to any of the rights, benefits or privileges attributable to UWCD employees. Contractor shall have control of the means, methods and details of performance of its work and services and shall only be subject to the general direction and supervision of UWCD's General Manager or authorized representative listed hereto to ensure the results contracted for are achieved.

**Termination of Agreement** - During its term, this Agreement may be sooner terminated by written notice of termination as follows:

A. By either party, in the event the defaulting party fails to cure a material breach of this Agreement within five (5) days of receipt of a written notice from the non-defaulting party of such material breach.

B. By UWCD, without cause and without penalty or cost to UWCD, immediately upon written notice, given in the sole discretion of UWCD's General Manager or authorized representative. Termination without cause does not excuse UWCD's obligation to compensate Contractor for work performed up until termination.

C. In the event of termination as provided in this section, UWCD without penalty may relet the work to another Contractor or perform such work itself.

**Indemnification** - To the fullest extent permitted by law, Contractor shall defend, indemnify and hold UWCD and its directors, officers, employees and agents, from and against:

A. Any and all claims, damages, lawsuits, actions, costs, expenses, losses or liabilities, including reasonable attorneys' and experts' fees and costs incurred in litigation (hereinafter collectively "claims"), in law or equity, of every kind or nature whatsoever, but not limited to injury or death of any person or damage to or the destruction of any property of any person, including UWCD, its directors, officers, employees, or agents, or Contractor or its employees or its subcontractors or their employees, arising out of or in any manner directly or indirectly related to the work to be performed under this Agreement, however caused, except and only to the extent caused by the active negligence, sole negligence or willful misconduct of UWCD, its directors, officers, employees or agents.

B. Any and all actions, proceedings, damages, costs, expenses, penalties, fines, or liabilities, in law or equity, of every kind and nature whatsoever, arising out of, resulting from, or on account of any violation of any applicable federal, state or local governmental law, ordinance, rule or regulation, compliance with which is Contractor's responsibility.

C. Submission of insurance certificates or other proof of insurance shall not relieve the Contractor from liability under these provisions. Contractor's indemnification obligations herein shall apply whether or not Contractor's insurance policies shall have been determined to apply to any such claims. These indemnification obligations shall survive the expiration or termination of this Agreement.

**Laws, Regulations and Permits** - At its expense, Contractor shall give all notices and (unless otherwise provided herein) obtain all permits for the work required by law, and comply with all applicable laws, ordinances, rules and regulations pertaining to the conduct of the work. Contractor shall be liable for all violations of the law in connection with work furnished by Contractor. If Contractor observes that any drawings or specifications are at variance with any law or ordinance, rule or regulation, Contractor shall promptly notify UWCD's General Manager or authorized representative in writing and any necessary changes shall be made by written instruction or change order. If Contractor performs any work knowing it to be contrary to such laws, ordinances, rules or regulations and without giving notice to the UWCD General Manager or authorized representative, Contractor shall bear all costs arising therefrom.

**Safety** - Contractor shall execute and maintain his/her work so as to avoid injury or damage to any person or property. Contractor shall designate, in writing, a responsible representative at the worksite whose duty

shall be the prevention of accidents, and the maintenance and supervision of safety precautions and programs. This person shall be Contractor's superintendent unless otherwise designated in writing by Contractor.

In carrying out its work, Contractor shall at all times exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed, and it shall be in compliance with all applicable federal, state and local statutory and regulatory requirements including California Department of Industrial Relations (Cal/OSHA) regulations; and the U.S. Department of Transportation Omnibus Transportation Employee Testing Act. Safety precautions, as applicable, shall include but shall not be limited to: adequate life protection and life saving equipment; first aid; adequate illumination; instructions in accident prevention for all employees, such as the use of machinery guards, safe walkways, scaffolds, fall protection, ladders, bridges, gang planks, confined space procedures, trenching and shoring, and other safety devices; equipment and wearing apparel as are necessary or lawfully required to prevent accidents, injuries, or illnesses; and adequate facilities for the proper inspection and maintenance of all safety measures.

Contractor shall be responsible for the safeguarding of all utilities. At least two working days before beginning work, Contractor shall call the Underground Service Alert (USA) in order to determine the location of sub-structures. Contractor shall immediately notify UWCD and the utility owner if he/she disturbs, disconnects, or damages any utility.

In accordance with Section 6705 of the California Labor Code, Contractor shall submit to UWCD specific plans to show details of provisions for worker protection from caving ground during excavations of trenches of five feet or more in depth. The excavation/trench safety plan shall be submitted to and accepted by UWCD prior to starting excavation. The trench safety plan shall have details showing the design of shoring, bracing, sloping or other provisions to be made for worker protection from the hazard of caving ground. If such a plan varies from the shoring system standards established by the Construction Safety Orders of the California Department of Industrial Relations (Cal/OSHA), the plan shall be prepared by a California registered civil or structural engineer. As part of the plan, a note shall be included stating that the registered civil or structural engineer certifies that the plan complies with the Cal/OSHA Construction Safety Orders, or that the registered civil or structural engineer certifies that the plan is not less effective than the shoring, bracing, sloping or other provisions of the Safety Orders. In no event shall Contractor use a shoring, sloping, or protective system less effective than that required by said Construction Safety Orders. Submission of the plan in no way relieves Contractor of the requirement to maintain safety in all areas. If excavations or trench work requiring a Cal/OSHA permit are to be undertaken, Contractor shall submit his/her permit with the excavation/trench work safety plan to UWCD before work begins.

Contractor shall also comply with the provisions of California Public Contract Code Section 7104, which pertains to the digging of trenches or other excavations extending deeper than four feet below the surface and the discovery of hazardous waste or subsurface or unknown latent physical conditions differing materially from those ordinarily encountered. The provisions of Section 7104 are incorporated by reference herein as if set forth in full.

Pursuant to California Labor Code Section 6708, each Contractor and subcontractor shall maintain or make available adequate emergency first aid treatment for its employees, agents and representatives, sufficient to comply with the Federal Occupational Safety & Health Act (P.L. 91-596; OSHA). The names and telephone numbers of at least two medical doctors practicing in the vicinity and the telephone number of the local ambulance service shall be prominently displayed adjacent to telephones.

**Safety Measures and Public Convenience** - Contractor shall provide for the protection of all persons and property as herein specified. Attention is called to "Construction Safety Orders: and General Safety Orders" of the California State Industrial Accident Commission to which Contractor is required by law to conform.

**Commercial General Liability and Automobile Liability Insurance** - Contractor shall provide and maintain at all times during the performance of this agreement, the following commercial general liability and automobile liability insurance:

**Coverage** - Coverage for commercial general liability and automobile liability insurance shall be at least as broad as the following:

1. Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 0001)
2. Insurance Services Office (ISO) Business Automobile Liability Coverage (Form CA 0001), covering Symbol 1 (any auto)

**Limits** - The Contractor shall maintain limits no less than the following:

1. General Liability - Two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit or products-completed operations aggregate limit is used, either the general aggregate limit shall apply separately to the project/location (with the ISO CG 2503, or ISO CG 2504, or insurer's equivalent endorsement provided to UWCD) or the general aggregate limit and products-completed operations aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability - One million dollars (\$1,000,000) for bodily injury and property damage each accident limit.

**Required Provisions** - The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. UWCD, its directors, officers, employees and agents are to be given insured status (via ISO endorsement CG 2010, CG 2033, or insurer's equivalent for general liability coverage) as respects: liability arising out of the activities performed by or on behalf of Contractor; products and completed operations of the Contractor; premises owned, occupied or used by Contractor; and automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitations on the scope of protection afforded to UWCD, its directors, employees, or agents.
2. For any claims related to the work, Contractor's insurance shall be primary insurance as respects UWCD, its directors, officers, employees, or agents. Any insurance, self-insurance, or other coverage maintained by UWCD, or its directors, officers, employees, or agents shall not contribute to it.

3. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to UWCD, its directors, officers, employees, or agents.
4. Contractor's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.
5. Each insurance policy required by this Agreement shall state, or be endorsed to state, that coverage shall not be canceled by the insurance carrier or Contractor, except after thirty (30) days (10 days for non-payment of premium) prior written notice by U.S. mail has been given to UWCD.

Such liability insurance shall indemnify Contractor and its subcontractors against loss from liability imposed by law upon, or assumed under contract by, Contractor or its subcontractors for damages on account of such bodily injury (including death), property damage, personal injury, completed operations, and products liability.

The general liability policy shall cover bodily injury and property damage liability, owned and non-owned equipment, blanket contractual liability, completed operations liability, explosion, collapse, underground excavation, and removal of lateral support.

The automobile liability policy shall cover all owned, non-owned, and hired automobiles.

All of the insurance shall be provided on policy forms and through companies satisfactory to UWCD.

**Deductibles and Self-Insured Retentions** - Any deductible or self-insured retention must be declared to and approved by UWCD. At the option of UWCD, the insurer shall either reduce or eliminate such deductibles or self-insured retentions as respects UWCD, its directors, officers, employees and agents; or Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.

**Acceptability of Insurers** - Insurance is to be placed with insurers meeting current A.M. Best rating of no less than A- VII or equivalent or as otherwise approved by UWCD.

**Workers' Compensation Insurance** - By its signature hereunder, Contractor certifies that it is aware of the provisions of Section 3700 of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and Contractor will comply with such provisions before commencing the performance of the work of this Agreement.

**Workers' Compensation and Employer's Liability Insurance** - Contractor and all subcontractors shall insure (or be a qualified self-insured) under the applicable laws relating to workers' compensation insurance, all of their employees working on or about the construction site, in accordance with the "*Workers' compensation and Insurance Act*," Division IV of the Labor Code of the State of California and any Acts amendatory thereof. Contractor shall provide employer's liability insurance in the amount of, at least, \$1,000,000 each accident, \$1,000,000 disease policy limit, and \$1,000,000 disease each employee.

**Responsibility for Work** - Until the completion and final acceptance by UWCD of all the work under and

implied by this Agreement, the work shall be under Contractor's responsible care and charge. Contractor shall rebuild, repair, restore and make good all injuries, damages, re-erectments, and repairs occasioned or rendered necessary by causes of any nature, except those beyond Contractor's control.

Contractor shall waive all rights of subrogation against UWCD, its directors, officers, employees, and agents.

**Evidence of Insurance** - Prior to execution of the agreement, Contractor shall file with UWCD a certificate of insurance (Acord Form 25-S or equivalent) signed by the insurer's representative evidencing the coverage required by this Agreement. Such evidence shall include an additional insured endorsement signed by the insurer's representative and evidence of waiver of rights of subrogation against UWCD (if builder's risk insurance is applicable). Such evidence shall also include confirmation that coverage includes or has been modified to include Required Provisions 1-5.

Contractor shall, upon demand of UWCD, deliver to UWCD such policy or policies of insurance and the receipts for payment of premiums thereon.

**Continuation of Coverage** - If any of the required coverages expire during the term of this Agreement, Contractor shall deliver the renewal certificate(s) including the general liability additional insured endorsement and evidence of waiver of rights of subrogation against UWCD (if builder's risk insurance is applicable) to UWCD at least ten (10) days prior to the expiration date.

**Subcontractors** - In the event that (with UWCD's approval) Contractor employs other contractors (subcontractors) as part of the work covered by this Agreement, it shall be Contractor's responsibility to require and confirm that each subcontractor meets the minimum insurance requirements specified above.

**Notices** - All notices, requests, demands and other communications under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if personally served or on the second day after mailing if mailed by first-class mail, registered or certified, return receipt requested, postage prepaid and properly addressed to the signatories of the parties as set forth above. Any party may change their address for the purpose of this paragraph by giving the other party written notice of the new address in the above manner.

**Anti-Discrimination** - Contractor shall not exclude from its employment in the performance of this Agreement any person on the grounds of race, creed, color, sex, age, marital status, sexual orientation or place of national origin. Contractor shall comply with all applicable local, state and federal laws relating to equal employment opportunity rights.

**Subcontractors and Assigns; Subcontracting** - Contractor shall not assign this Agreement, or utilize subcontractors in the performance of the work, without the written consent of UWCD's General Manager. UWCD may withhold such consent in its sole discretion.

**No Waiver** - No failure by UWCD in asserting any of its rights or remedies as to any default of Contractor shall operate as a waiver of the default, or any subsequent or other default by Contractor, or of any of UWCD's rights or remedies. No such delay shall deprive UWCD of its right to institute and maintain any actions or proceedings which may be necessary to protect, assert, or enforce any rights or remedies arising out of this Agreement or the performance thereof.

**Partial Invalidity** - If any term, covenant, condition or provision of this Agreement is found by a court of

competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions herein shall remain in full force and effect and shall not be affected, impaired or invalidated thereby.

**Integration** - No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties. No oral understanding or agreement not incorporated herein shall be binding on any of the parties.

**California Law** - This Agreement shall be interpreted and construed pursuant to the laws of the State of California. Any provisions of law which are applicable to this Agreement, even if not specifically included herein, are incorporated by reference herein as if set forth in full, and Contractor shall comply with such provisions.

**Disputes** - Any dispute between the parties shall be filed and heard in a court of competent jurisdiction in the County of Ventura.

**UWCD Employees** - Contractor agrees that no employee of UWCD shall be employed by Contractor during the period this Agreement is in effect.

**Guarantee** - Contractor hereby guarantees that the entire work constructed and/or performed by it under this Agreement will meet fully all requirements thereon as to quality of workmanship and of materials furnished by Contractor. If UWCD notifies Contractor of any defects in quality of workmanship or materials within one (1) year following the completion of work, Contractor at its expense, with no charge to UWCD, shall repair such work and/or replace such materials.

**Payment Bond** - If the cost of the construction work exceeds \$25,000.00, Contractor shall furnish to UWCD a payment bond, in a form satisfactory to UWCD, from a surety insurer admitted in California. Premiums for the payment bond shall be compensable to Contractor (without markup).

**This document shall become a valid contract only when accepted by Contractor, and subsequently by UWCD, and together with the Contractor's Proposal shall constitute the entire agreement between the parties.**

# **EXHIBIT A – PROPOSAL**

Re: Quote for removal of floating debris at Lake Piru.



**Quote For Debris Removal:**

Aquatic Harvesting inc. will utilize aquatic weed harvesters, AVC and pontoon boats to collect floating debris at Lake Piru. Debris will be removed from the water and placed at boat ramp.

Target start date is March 2<sup>nd</sup> 2026.

Minimum of 20 working days.

Price will be \$23,000 per day.

Payment bond \$15,000 (Surety company estimated fee: 3% of \$460,000)

UWCD will obtain all permits required at no expense to Aquatic Harvesting inc.

All equipment, fuel, lodging, food are included.

No charge for equipment delivery or removal.

Crew will work eight hours per day. Five days per week is typical.



Rick Hatton

Aquatic Harvesting Inc.

925-786-0095

rick@aquaticharvesting.com



## STAFF REPORT

**To:** UWCD Finance and Audit Committee Members

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

**From:** Bernard Riedel, Senior Park Ranger  
J.D. Smallwood, Operations Supervisor – Water Supply & Distribution  
Adrian Quiroz, Senior Engineer

**cc:** Brian H. Zahn, Chief Financial Officer

**Date:** February 23, 2026 (March 2, 2026, meeting)

**Agenda Item:** 3.4 Ratify Purchase Order Agreement between UWCD and Quality Ag, Inc.  
Motion

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### **Recommendation:**

Consider recommending that the full Board of Directors ratify the General Manager entering into a purchase order agreement between UWCD and Quality Ag, Inc. for lake debris removal services in connection with the 2026 Lake Piru Debris Removal Project.

### **Discussion:**

On February 19, 2026, the General Manager executed the attached Purchase Order – Construction Work with Quality Ag, Inc. (Attachment A) for a not-to-exceed fee of \$301,424.

Per the Proclamation of Local Emergency at Lake Piru Recreation Area, ratified by the UWCD Board of Directors on January 5, 2026, the significant storms events of December 2025 brought about numerous floating debris fields to Lake Piru. Due to the fluctuations in reservoir elevation since the storms, some of the debris has been deposited onto the lake shoreline at numerous locations as well as the upstream face and spillway of Santa Felicia Dam. The presence of this debris at the Lake Piru Recreation Area continues to pose a significant threat to public safety, operations, and recreation management.

To initiate the debris removal efforts, Staff conducted numerous site visits and solicited proposals from eight (8) contractors and two (2) construction inspection and observation firms. After careful consideration of each proposal, it was determined that the preferred approach to the 2026 Lake Piru Debris Removal Project was to utilize two (2) water-side contractors to remove floating debris from the lake. One primary water-side contractor will be collecting and removing the majority of the floating debris from the lake, while a

**Agenda Item: 3.4 Ratify Purchase Order Agreement between UWCD and Quality Ag, Inc.**  
**Motion**

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secondary water-side contractor would be supporting with the removal of the large-sized logs on an as-needed basis. The water-side contractors would then deliver the debris to the Lake Piru Marina where a land-side contractor would load the debris onto hauling equipment. The material would then be hauled off site and delivered to the Piru Spreading Grounds where the woody debris material would be allowed to dry out and subsequently processed (shredded or chipped). The land-side contractor would also be staged at a second location at the crest of the Santa Felicia Dam, where they would utilize a crane to facilitate removal of debris from the face of the dam, spillway and directly from Lake Piru with support from the water-side contractors. A construction observation and inspection firm would be on site full time to document the time and materials employed by the three (3) contractors as well as the total number of loads of material removed from the site. This documentation will be used for payment tracking purposes as well as for supporting a potential reimbursement request application for California Disaster Assistance Act (CDAA) funding.

Quality Ag, Inc. was the contractor selected to perform the primary land-side contractor work described above. The proposed maximum not-to-exceed fee for their scope of work is \$301,424 which will be compensated on a time and material reimbursement basis. This work is expected to begin in early March and be completed within 20 working days. Following completions of the work, Staff will potentially seek reimbursement for this work through CDAA funding, if available.

**Fiscal Impact:**

Funds will be appropriated to Account No. 020-200-52290, to cover the \$301,424 fee associated with this Purchase Order, from reserves or the recently received FEMA reimbursement funds.

**Attachment:**

A – Executed Purchase Order – Construction Work with Quality Ag, Inc.

**PURCHASE ORDER – CONSTRUCTION WORK  
UNITED WATER CONSERVATION DISTRICT**

1701 N. Lombard St., Suite 200  
Oxnard, CA 93030  
Telephone (805) 524-4431

Important terms of this **Purchase Order – Construction Work** (“Agreement”) are printed on the following pages. For your protection, make sure that you read and understand all provisions before signing. The terms and conditions are incorporated in this document and will constitute a part of the contract between the parties when signed.

**TO:** Quality Ag, Inc.  
PO Boc 989  
Fillmore, CA 93016

**DATE:** February 19, 2026  
**P.O. #:** \_\_\_\_\_

United Water Conservation District (“UWCD”) retains Contractor, and Contractor agrees to perform the following work per its attached proposal (incorporated herein under Exhibit A) dated **January 14, 2026**.

**2026 Lake Piru Debris Removal Project**

Contract price: \$301,424.00 (Time and Materials) (Maximum Not-to-Exceed))  
Completion date: 20 Working Days

**Instructions:** Please sign and return both originals along with appropriate insurance documentation. Upon acceptance by UWCD, a copy will be signed and promptly returned to you. Insert below the names of your authorized on-site representatives.

**Accepted: United Water Conservation District**

**Contractor: Quality Ag, Inc.**

By:   
Title: General Manager  
Other authorized representatives: \_\_\_\_\_

By: Mike Richardson  
Title: PRESIDENT  
Other authorized representatives: \_\_\_\_\_

**UNITED WATER CONSERVATION DISTRICT  
PURCHASE ORDER – CONSTRUCTION WORK  
TERMS AND CONDITIONS**

**Scope of Construction Work** - Contractor shall diligently undertake and perform the construction work described in its proposal referenced above. At all times during the term of this Agreement, Contractor shall maintain in good standing the contractor(s) license(s) required by the State of California for the work to be performed in accordance with this Agreement.

**Term of Agreement** - Unless otherwise earlier terminated as specified elsewhere herein, this Agreement shall commence on the date first set forth above and shall expire on the completion date set forth above.

**Authorized Representatives** - Contractor shall not accept direction or orders from any person other than UWCD's General Manager or any UWCD authorized representative(s) listed on the signature page hereto.

**Payment Terms** - UWCD shall pay compensation to Contractor on a time and material reimbursement basis for a maximum not-to-exceed amount of **Three Hundred One Thousand Four Hundred Twenty-Four Dollars (\$301,424.00)** in accordance with Contractor's proposal referenced above. UWCD shall pay Contractor within thirty (30) days after receipt of Contractor's invoice(s), with the exception of any disputed amount(s) which may be withheld until resolution of the dispute. If there exists or may exist a claim against Contractor or UWCD arising out of the negligence or intentional acts of Contractor, or Contractor's material breach of any provision of this Agreement, then UWCD may withhold payment of any amount payable to Contractor which is directly related to such negligence or breach. No payment made pursuant to this Agreement shall be conclusive evidence of Contractor's performance of the Agreement, either wholly or in part, and no payment shall be construed to be an acceptance of Contractor's work.

**Changes To Work, Method, Cost, etc.** - Any change in the scope of work, method of performance, nature of materials or price thereof, or any other matter materially affecting the performance or nature of the work, will not be paid for or accepted unless such change, deletion or addition is approved in advance, in writing, or by a supplemental or amended change order executed by UWCD's General Manager or authorized representative listed hereto.

**Prevailing Wages** – In accordance with California law, Contractor shall pay prevailing wages to its workers employed on the work.

**Independent Contractor** - In the performance of services under this Agreement, the parties will be acting in an independent contractor relationship and not as agents, employees, or partners of one another. It is the express intention of the parties that Contractor is an independent contractor and not UWCD's employee; and that the employees of Contractor, and Contractor's subcontractors and their respective employees, are not UWCD employees and are not entitled to any of the rights, benefits or privileges attributable to UWCD employees. Contractor shall have control of the means, methods and details of performance of its work and services and shall only be subject to the general direction and supervision of UWCD's General Manager or authorized representative listed hereto to ensure the results contracted for are achieved.

**Termination of Agreement** - During its term, this Agreement may be sooner terminated by written notice of termination as follows:

A. By either party, in the event the defaulting party fails to cure a material breach of this Agreement within five (5) days of receipt of a written notice from the non-defaulting party of such material breach.

B. By UWCD, without cause and without penalty or cost to UWCD, immediately upon written notice, given in the sole discretion of UWCD's General Manager or authorized representative. Termination without cause does not excuse UWCD's obligation to compensate Contractor for work performed up until termination.

C. In the event of termination as provided in this section, UWCD without penalty may relet the work to another Contractor or perform such work itself.

**Indemnification** - To the fullest extent permitted by law, Contractor shall defend, indemnify and hold UWCD and its directors, officers, employees and agents, from and against:

A. Any and all claims, damages, lawsuits, actions, costs, expenses, losses or liabilities, including reasonable attorneys' and experts' fees and costs incurred in litigation (hereinafter collectively "claims"), in law or equity, of every kind or nature whatsoever, but not limited to injury or death of any person or damage to or the destruction of any property of any person, including UWCD, its directors, officers, employees, or agents, or Contractor or its employees or its subcontractors or their employees, arising out of or in any manner directly or indirectly related to the work to be performed under this Agreement, however caused, except and only to the extent caused by the active negligence, sole negligence or willful misconduct of UWCD, its directors, officers, employees or agents.

B. Any and all actions, proceedings, damages, costs, expenses, penalties, fines, or liabilities, in law or equity, of every kind and nature whatsoever, arising out of, resulting from, or on account of any violation of any applicable federal, state or local governmental law, ordinance, rule or regulation, compliance with which is Contractor's responsibility.

C. Submission of insurance certificates or other proof of insurance shall not relieve the Contractor from liability under these provisions. Contractor's indemnification obligations herein shall apply whether or not Contractor's insurance policies shall have been determined to apply to any such claims. These indemnification obligations shall survive the expiration or termination of this Agreement.

**Laws, Regulations and Permits** - At its expense, Contractor shall give all notices and (unless otherwise provided herein) obtain all permits for the work required by law, and comply with all applicable laws, ordinances, rules and regulations pertaining to the conduct of the work. Contractor shall be liable for all violations of the law in connection with work furnished by Contractor. If Contractor observes that any drawings or specifications are at variance with any law or ordinance, rule or regulation, Contractor shall promptly notify UWCD's General Manager or authorized representative in writing and any necessary changes shall be made by written instruction or change order. If Contractor performs any work knowing it to be contrary to such laws, ordinances, rules or regulations and without giving notice to the UWCD General Manager or authorized representative, Contractor shall bear all costs arising therefrom.

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shall be the prevention of accidents, and the maintenance and supervision of safety precautions and programs. This person shall be Contractor's superintendent unless otherwise designated in writing by Contractor.

In carrying out its work, Contractor shall at all times exercise all necessary precautions for the safety of employees appropriate to the nature of the work and the conditions under which the work is to be performed, and it shall be in compliance with all applicable federal, state and local statutory and regulatory requirements including California Department of Industrial Relations (Cal/OSHA) regulations; and the U.S. Department of Transportation Omnibus Transportation Employee Testing Act. Safety precautions, as applicable, shall include but shall not be limited to: adequate life protection and life saving equipment; first aid; adequate illumination; instructions in accident prevention for all employees, such as the use of machinery guards, safe walkways, scaffolds, fall protection, ladders, bridges, gang planks, confined space procedures, trenching and shoring, and other safety devices; equipment and wearing apparel as are necessary or lawfully required to prevent accidents, injuries, or illnesses; and adequate facilities for the proper inspection and maintenance of all safety measures.

Contractor shall be responsible for the safeguarding of all utilities. At least two working days before beginning work, Contractor shall call the Underground Service Alert (USA) in order to determine the location of sub-structures. Contractor shall immediately notify UWCD and the utility owner if he/she disturbs, disconnects, or damages any utility.

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1. Insurance Services Office (ISO) Commercial General Liability Coverage (Occurrence Form CG 0001)
2. Insurance Services Office (ISO) Business Automobile Liability Coverage (Form CA 0001), covering Symbol 1 (any auto)

**Limits** - The Contractor shall maintain limits no less than the following:

1. General Liability - Two million dollars (\$2,000,000) per occurrence for bodily injury, personal injury and property damage. If Commercial General Liability Insurance or other form with a general aggregate limit or products-completed operations aggregate limit is used, either the general aggregate limit shall apply separately to the project/location (with the ISO CG 2503, or ISO CG 2504, or insurer's equivalent endorsement provided to UWCD) or the general aggregate limit and products-completed operations aggregate limit shall be twice the required occurrence limit.
2. Automobile Liability - One million dollars (\$1,000,000) for bodily injury and property damage each accident limit.

**Required Provisions** - The general liability and automobile liability policies are to contain, or be endorsed to contain, the following provisions:

1. UWCD, its directors, officers, employees and agents are to be given insured status (via ISO endorsement CG 2010, CG 2033, or insurer's equivalent for general liability coverage) as respects: liability arising out of the activities performed by or on behalf of Contractor; products and completed operations of the Contractor; premises owned, occupied or used by Contractor; and automobiles owned, leased, hired or borrowed by Contractor. The coverage shall contain no special limitations on the scope of protection afforded to UWCD, its directors, employees, or agents.
2. For any claims related to the work, Contractor's insurance shall be primary insurance as respects UWCD, its directors, officers, employees, or agents. Any insurance, self-insurance, or other coverage maintained by UWCD, or its directors, officers, employees, or agents shall not contribute to it.

3. Any failure to comply with reporting or other provisions of the policies including breaches of warranties shall not affect coverage provided to UWCD, its directors, officers, employees, or agents.
4. Contractor's insurance shall apply separately to each insured against whom a claim is made or suit is brought, except with respect to the limits of the insurer's liability.
5. Each insurance policy required by this Agreement shall state, or be endorsed to state, that coverage shall not be canceled by the insurance carrier or Contractor, except after thirty (30) days (10 days for non-payment of premium) prior written notice by U.S. mail has been given to UWCD.

Such liability insurance shall indemnify Contractor and its subcontractors against loss from liability imposed by law upon, or assumed under contract by, Contractor or its subcontractors for damages on account of such bodily injury (including death), property damage, personal injury, completed operations, and products liability.

The general liability policy shall cover bodily injury and property damage liability, owned and non-owned equipment, blanket contractual liability, completed operations liability, explosion, collapse, underground excavation, and removal of lateral support.

The automobile liability policy shall cover all owned, non-owned, and hired automobiles.

All of the insurance shall be provided on policy forms and through companies satisfactory to UWCD.

**Deductibles and Self-Insured Retentions** - Any deductible or self-insured retention must be declared to and approved by UWCD. At the option of UWCD, the insurer shall either reduce or eliminate such deductibles or self-insured retentions as respects UWCD, its directors, officers, employees and agents; or Contractor shall procure a bond guaranteeing payment of losses and related investigations, claim administration and defense expenses.

**Acceptability of Insurers** - Insurance is to be placed with insurers meeting current A.M. Best rating of no less than A- VII or equivalent or as otherwise approved by UWCD.

**Workers' Compensation Insurance** - By its signature hereunder, Contractor certifies that it is aware of the provisions of Section 3700 of the California Labor Code which requires every employer to be insured against liability for workers' compensation or to undertake self-insurance in accordance with the provisions of that code, and Contractor will comply with such provisions before commencing the performance of the work of this Agreement.

**Workers' Compensation and Employer's Liability Insurance** - Contractor and all subcontractors shall insure (or be a qualified self-insured) under the applicable laws relating to workers' compensation insurance, all of their employees working on or about the construction site, in accordance with the "*Workers' compensation and Insurance Act*," Division IV of the Labor Code of the State of California and any Acts amendatory thereof. Contractor shall provide employer's liability insurance in the amount of, at least, \$1,000,000 each accident, \$1,000,000 disease policy limit, and \$1,000,000 disease each employee.

**Responsibility for Work** - Until the completion and final acceptance by UWCD of all the work under and

implied by this Agreement, the work shall be under Contractor's responsible care and charge. Contractor shall rebuild, repair, restore and make good all injuries, damages, re-erections, and repairs occasioned or rendered necessary by causes of any nature, except those beyond Contractor's control.

Contractor shall waive all rights of subrogation against UWCD, its directors, officers, employees, and agents.

**Evidence of Insurance** - Prior to execution of the agreement, Contractor shall file with UWCD a certificate of insurance (Acord Form 25-S or equivalent) signed by the insurer's representative evidencing the coverage required by this Agreement. Such evidence shall include an additional insured endorsement signed by the insurer's representative and evidence of waiver of rights of subrogation against UWCD (if builder's risk insurance is applicable). Such evidence shall also include confirmation that coverage includes or has been modified to include Required Provisions 1-5.

Contractor shall, upon demand of UWCD, deliver to UWCD such policy or policies of insurance and the receipts for payment of premiums thereon.

**Continuation of Coverage** - If any of the required coverages expire during the term of this Agreement, Contractor shall deliver the renewal certificate(s) including the general liability additional insured endorsement and evidence of waiver of rights of subrogation against UWCD (if builder's risk insurance is applicable) to UWCD at least ten (10) days prior to the expiration date.

**Subcontractors** - In the event that (with UWCD's approval) Contractor employs other contractors (subcontractors) as part of the work covered by this Agreement, it shall be Contractor's responsibility to require and confirm that each subcontractor meets the minimum insurance requirements specified above.

**Notices** - All notices, requests, demands and other communications under this Agreement shall be in writing and shall be deemed to have been duly given on the date of service if personally served or on the second day after mailing if mailed by first-class mail, registered or certified, return receipt requested, postage prepaid and properly addressed to the signatories of the parties as set forth above. Any party may change their address for the purpose of this paragraph by giving the other party written notice of the new address in the above manner.

**Anti-Discrimination** - Contractor shall not exclude from its employment in the performance of this Agreement any person on the grounds of race, creed, color, sex, age, marital status, sexual orientation or place of national origin. Contractor shall comply with all applicable local, state and federal laws relating to equal employment opportunity rights.

**Subcontractors and Assigns; Subcontracting** - Contractor shall not assign this Agreement, or utilize subcontractors in the performance of the work, without the written consent of UWCD's General Manager. UWCD may withhold such consent in its sole discretion.

**No Waiver** - No failure by UWCD in asserting any of its rights or remedies as to any default of Contractor shall operate as a waiver of the default, or any subsequent or other default by Contractor, or of any of UWCD's rights or remedies. No such delay shall deprive UWCD of its right to institute and maintain any actions or proceedings which may be necessary to protect, assert, or enforce any rights or remedies arising out of this Agreement or the performance thereof.

**Partial Invalidity** - If any term, covenant, condition or provision of this Agreement is found by a court of

competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions herein shall remain in full force and effect and shall not be affected, impaired or invalidated thereby.

**Integration** - No alteration or variation of the terms of this Agreement shall be valid unless made in writing and signed by the parties. No oral understanding or agreement not incorporated herein shall be binding on any of the parties.

**California Law** - This Agreement shall be interpreted and construed pursuant to the laws of the State of California. Any provisions of law which are applicable to this Agreement, even if not specifically included herein, are incorporated by reference herein as if set forth in full, and Contractor shall comply with such provisions.

**Disputes** - Any dispute between the parties shall be filed and heard in a court of competent jurisdiction in the County of Ventura.

**UWCD Employees** - Contractor agrees that no employee of UWCD shall be employed by Contractor during the period this Agreement is in effect.

**Guarantee** - Contractor hereby guarantees that the entire work constructed and/or performed by it under this Agreement will meet fully all requirements thereon as to quality of workmanship and of materials furnished by Contractor. If UWCD notifies Contractor of any defects in quality of workmanship or materials within one (1) year following the completion of work, Contractor at its expense, with no charge to UWCD, shall repair such work and/or replace such materials.

**Payment Bond** - If the cost of the construction work exceeds \$25,000.00, Contractor shall furnish to UWCD a payment bond, in a form satisfactory to UWCD, from a surety insurer admitted in California. Premiums for the payment bond shall be compensable to Contractor (without markup).

**This document shall become a valid contract only when accepted by Contractor, and subsequently by UWCD, and together with the Contractor's Proposal shall constitute the entire agreement between the parties.**

# **EXHIBIT A – PROPOSAL**



# Quality Ag, Inc.

Contractor Rooted in California's Growth

1026-1048

Date: January 14, 2026

**To:** United Water Conservation District  
**Attention:** Bernard Ridel and JD Smallwood  
**Address:** 1701 N. Lombard St., Suite 200, Oxnard, CA 93036  
**Phone:** (805) 790-4311 and (805) 954-1963  
**Email:** [bernardr@unitedwater.org](mailto:bernardr@unitedwater.org) and [jsmallwood@unitedwater.org](mailto:jsmallwood@unitedwater.org)

**PROJECT:** Lake Piru Debris Removal

**SCOPE OF WORK:**

- Remove debris from Lake Piru, as directed

<b>DAILY RATES:</b>	<b>3-Man Crew (3 Laborers)</b>	<b>\$</b>	<b>3,224.00</b>
	<b>Supervisor</b>	<b>\$</b>	<b>1,240.00</b>
	<b>JD644 Loader and Operator</b>	<b>\$</b>	<b>2,064.00</b>
	<b>JD544 Loader and Operator</b>	<b>\$</b>	<b>2,016.00</b>
	<b>JD210 Excavator and Operator</b>	<b>\$</b>	<b>2,240.00</b>
	<b>JD85 Excavator and Operator</b>	<b>\$</b>	<b>2,016.00</b>
	<b>JD50 Excavator and Operator</b>	<b>\$</b>	<b>1,872.00</b>
	<b>JD323 Skid steer and Operator</b>	<b>\$</b>	<b>1,872.00</b>
	<b>End dump and Operator</b>	<b>\$</b>	<b>1,688.00</b>
	<b>Water Truck and Operator</b>	<b>\$</b>	<b>1,688.00</b>
	<b>Crane w/Trash Bin</b>	<b>\$</b>	<b>4,600.00</b>
	<b>Crane w/Clamshell*</b>	<b>\$</b>	<b>4,887.50</b>
	<b>*Clamshell Mobilization/Demobilization</b>	<b>\$</b>	<b>460.00/ea</b>

Specific Exclusions/Qualifications

- Quality Ag is not responsible for acquiring any permits required in conjunction with this project. Acquisition of all permits is the sole responsibility of the property owner.
- Quality Ag will take extreme care to protect any utilities, including but not limited to oil lines, water lines & gas lines from damage, but in the unfortunate event that damage does occur, it remains the sole responsibility of the property owner.
- No liability for damage from wind, rain, erosion, Acts of God, animals or vandalism.
- Liability for, and removal/relocation of, concealed obstructions, improvements, or ground water is excluded from this bid and shall remain the responsibility of others.
- Unforeseen terrestrial obstructions on site are subject to additional charges.
- Bid pricing reflects labor rates at 8 hours per day/5 days per week. Incurred overtime is subject to additional charges.
- Adequate access to work areas shall be provided at all times to allow completion of work within a time schedule deemed adequate and accepted by Quality Ag, Inc.
- For good and valuable consideration the undersigned hereby indemnifies and saves harmless Quality Ag, Inc. from and against any claims, demands, actions, suits, losses, costs, charges, expenses, damages and liabilities whatsoever which the property owner may pay, sustain, suffer or incur by reason of or in connection with water contamination, including, without limiting the generality of the foregoing, all costs and expenses (including legal expenses) incurred in connection with any such loss or damage.
- This proposal is good for 30 days.
- Proposal is inclusive of Prevailing Wage rates.

We appreciate the opportunity to be of service to you and are looking forward to working with you in the future. Please call with any and all questions.

Respectfully submitted – Adam Ruiz, Quality Ag, Inc.

I, \_\_\_\_\_, hereby approve of the conditions outlined in the above proposal.  
(Print Name)

Proposal Authorized: \_\_\_\_\_ Date: \_\_\_\_\_

PO Box 989, Fillmore, CA 93016-0989    P: 805.524.9800    F: 805.524.9828    [info@qualityag.net](mailto:info@qualityag.net)  
**Agriculture    Construction    Oil & Gas    Water & Drainage**

2026 Lake Piru Debris Removal Project - Quality Ag, Inc. Budget Estimate Breakdown				
Activity	Days/EA	Rate		Total
Crane Mobilization/Take Down	2	\$ 800.00	\$	1,600.00
Clamshell Mobilization/Demobilization	2	\$ 460.00	\$	920.00
Dam Work - Crane w/Trash Bin/Clamshell	10	\$ 4,887.50	\$	48,875.00
Dam Work - 3-Man Crew (3 Laborers)	10	\$ 3,224.00	\$	32,240.00
Supervisor	20	\$ 1,240.00	\$	24,800.00
Dam Work - Two End Dumps and Operators	10	\$ 3,376.00	\$	33,760.00
Marina Work - JD 544 Loader and Operator	10	\$ 2,016.00	\$	20,160.00
Marina Work - JD210 Excavator and Operator	10	\$ 2,240.00	\$	22,400.00
Marina Work - One End Dump and Operator	10	\$ 1,688.00	\$	16,880.00
Marina Work - 3 Man Crew	10	\$ 3,244.00	\$	32,440.00
Shredding - Assuming 80 Loads Total - Dam and Marina	80	\$ 700.00	\$	56,000.00
	<b>Subtotal</b>	<b>Rate</b>	<b>\$</b>	<b>290,075.00</b>
	Bond Premium	1	\$11,349	\$ 11,349.00
	<b>Total</b>		<b>\$</b>	<b>301,424.00</b>



## 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:** February 25, 2026 (March 2, 2026, meeting)

**Agenda Item:** 4. **Fiscal Year 2025-2026 Second Quarter Financial Report  
(October 1, 2025 – December 31, 2025)  
Information Item**

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### **Staff Recommendation:**

Review the Fiscal Year 2025-26 Second Quarter Financial Reports for the period ending December 31, 2025, as well as receive a presentation from the District's Chief Financial Officer.

### **Discussion:**

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

This report represents six months of financial information for District operations for Q2 fiscal year 2025-26 (50 percent of the total fiscal year). Included in this report are budget to actual comparisons to date for District revenues, expenditures, and water deliveries, as well as discussion of any significant variances. This report is based on unaudited financial data and, therefore, is subject to revision as staff makes any necessary adjustments that may occur during the year.

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

Staff currently offer no recommendations for budget adjustments.

### **Attachments:**

- A – CIP Status FY2025-26 Second Quarter Financial Reports
- B – FY2025-26 Second Quarter Financial Reports



## ATTACHMENT A

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

General Manager  
Mauricio Guardado

Legal Counsel  
David D. Boyer

March 2, 2026

Board of Directors  
United Water Conservation District

### **Subject: Second Quarter Fiscal Year 2025-2026 Financial Reports**

Dear Board Members:

Enclosed for your review are the United Water Conservation District's (District) Fiscal Year (FY) 2025-2026 Second Quarter Financial Reports. These reports represent six months of financial information for District operations as well as Capital Improvement Project (CIP) updates (October 1, 2025, through December 31, 2025).

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

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

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

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



## **OPERATING FUNDS**

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

## **CAPITAL IMPROVEMENT PROGRAM STATUS**

A one-page summary of the District's current five-year CIP appears along with Benchmark Interest Rates as part of Attachment B. As of December 31, 2025, all CIP expenditures are within the total amount appropriated by the Board.

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

- ***Well Replacement Program (CIP # 8000)***

- On November 5, a Professional Services Agreement for Hydrogeologic and Field Oversight Services in Connection with the Rehabilitation and Redevelopment of Wells El Rio Nos. 17, 13, and 14 was executed with KYLE Groundwater, Inc.
- The District's consultant, KYLE Groundwater, Inc., prepared a workplan for redevelopment of Well No. 17 to address high turbidity in produced water.

- ***Freeman Diversion Expansion (CIP # 8001)***

- Staff coordinated with the design team (NHC and GEI) and technical advisors on the preliminary design and cost estimates for the Improved Denil. On November 13, Staff conducted a site visit with GEI to support the 30% design effort for the Improved Denil. Six key staff members from GEI joined four United staff members for an extensive site walk of the existing Freeman Facility and related infrastructure. In early December, Staff provided a workshop to Recharge Operators to discuss proposed changes to the Freeman facility and to obtain feedback from frontline operators.
- On November 6, Legal counsel submitted an ex parte application to Judge Carter to extend all deadlines in the September 10, 2025, Opinion (Dkt 693) by 60 days due to the federal government shutdown. Wishtoyo opposed United's application and on November 10, 2025, Judge Carter issued an order denying the application. Due to the denial of the ex parte application, and in accordance with the requirements of the September 10, 2025, Court Order, on November 10, 2025, United submitted a request to the U.S. Army Corps of Engineers for initiation of ESA Section 7 consultation for construction of the Hardened Ramp fish passage design.
- On December 9, 2025, the U.S. Bureau of Reclamation (USBR) issued the final grant agreement for the WaterSMART Environmental Water Resource Projects program award to the Freeman Diversion Fish Screen and Fish Bypass System project. The grant award totals \$3 million for construction.
- On December 16, 2025, United staff met with NMFS West Coast Region staff to discuss the Improved Denil fish passage project, and on December 17, 2025, United staff met with CDFW staff to present the project. Additionally, on December 30, 2025, United staff met with CDFW staff to discuss permitting processes to support the



January 8, 2026, permit deadlines outlined in Judge Carter's September Opinion, as a follow-up to a November 13, 2025, meeting on the same subject.

- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***
  - On October 3, GEI submitted the Intake Control Facility Structural Analysis TM which was reviewed by the District and BV. On December 22, Staff submitted the Updated Kinematic and Structural Stability Analysis of Sloping Intake Structure to FERC and DSOD.
  - In October through December, Staff received multiple RFIs from Cal OES related to the HMGP sub-application for the SFD OW Improvement Project. Staff prepared and submitted responses in coordination with BV and GEI to Cal OES.
  - On November 18, Staff presented to the VC Board of Supervisors on the SFD SIP, during which the Board adopted a resolution supporting the project.
  - On November 25, Staff e-filed a request with FERC for an extension of time to close any remaining BOC comments on the SFD OW Project by BOC Meeting No. 11, which had been rescheduled from November 3-4, 2025, to March 25–26, 2026.
  
- ***Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP # 8018)***
  - Three Barrel Culvert Replacement:
    - There are no updates for this time period.
  
  - Inverted Siphon Replacement:
    - This project is complete, and there are no updates for this time period.
  
  - Vineyard Avenue Crossing:
    - On October 28, Staff submitted Progress Report/Invoice No. 8 to DWR for the IRWM Prop 1 Round 2 grant.
    - On December 31, the Caltrans encroachment permit application was officially accepted for the Vineyard Ave Crossing.
  
- ***Extraction Barrier and Brackish Water Treatment (CIP # 8019)***
  - Staff continued coordination with NBVC Environmental, Public Works, and Real Property Management Staff on Site Approval Requests (SAR) for the Phase 1 project. On December 5, Staff received the fully executed Navy approval for Phase 1A SAR (remaining field activities related to design). Staff provided responses to multiple Navy RFIs related to the Phase 1B SAR (30% design).
  - In October, Staff received sieve analyses for the EBB-2 and EBB-4 exploratory borings. The information will be used by the well design subconsultant (RCS) in the well gravel pack design. In October, K/J's electrical engineer reviewed and provided comments on the power monitoring study prepared by P2S, Inc. Additionally, K/J's structural engineer reviewed and provided comments on the draft geotech report prepared by Earth Systems.



- On November 12, Staff submitted the SWRCB invoice and progress report No. 5 and the revised labor certification on November 18 related to the SWRCB GWGP grant.
- On November 19, Staff held a meeting with NBVC's Leadership. Staff provided project background, project status, and a financial summary. NBVC's Leadership agreed to elevate the priority of review and approval of the Phase 1A and 1B SARs.
- On November 3, Staff received a request from NBVC regarding the expiring Phase 1A license agreement which authorizes access for land surveying, geotechnical exploration, and environmental surveying. Staff discussed a potential two-year extension with NBVC Staff. On December 5, Staff issued a Letter of Request to CNRSW for a Phase 1A license extension for 2 years (February 2026 to February 2028).
- On December 3, Staff as well as Director Huber met with Commander Navy Region Southwest Rear Admiral Rich Jared in San Diego to provide a debrief on the Extraction Barrier and Brackish Water Treatment project and to confirm the Navy's continuous support of the project.
- Throughout December, Staff updated the water quality database for reporting EBB sampling data to the State, planned for geotechnical site work and installation of piezometers, and conducted quarterly sampling for monitoring wells.
- ***Rice Avenue Grade Separation Project (CIP # 8021)***
  - Staff continued to monitor construction progress. The Contractor continues to build the earthen embankment east of PTP Well No. 4 and anticipates constructing piles for the bridge embankment supports over Fifth Street between late 2025 and early 2026. District Staff anticipate conducting a land survey in 2026 of the area south of PTP Well No. 4, which the County identified as the parcel to be incorporated into the PTP Well No. 4 site and transferred to the District upon completion of construction to ensure ease of access to the well site in the future.
- ***Pumping Trough Pipeline Metering Improvement Project (CIP # 8022)***
  - Staff continued to work with the property owner at PTP Turnout No. 156 for final signatures on the proposed easement deed.
  - On October 9, Staff received an executed copy of Amendment No. 5 providing a descoping from sixty-two (62) to fifty-seven (57) PTP turnout meters and a time extension through January 31, 2026, for the Prop 1 Agricultural Water Use Efficiency Grant.
- ***State Water Interconnection (CIP # 8025)***
  - There are no updates for this time period.
- ***Asset Management System – CMMS System (CIP # 8041)***
  - After completion of an Asset Management Program pilot project related to the El Rio Disinfection Facility and OH Pipeline, Staff worked with its consultant (HDR) to



- develop a scope of work for the next stage of OH Pipeline condition assessments and cathodic protection system improvements.
- In early December, Staff completed the PV asset registry and utility binder.
  - ***Pumping Trough Pipeline Recycled Water Connection – Laguna Road Pipeline (CIP # 8043)***
    - Staff continued planning and coordination efforts with the City of Oxnard and PVCWD for short-term operational testing for recycled water deliveries through the new Laguna Road Recycled Water Pipeline. Staff continued to update the LARWQCB on the short-term operational testing planning efforts.
    - Staff continued to work with Toro Enterprises, Inc. on a pressure testing plan of the newly installed flow meter. Staff closed out VCWPD permit (2024-029) related to the construction of the Laguna Road Pipeline on December 18.
  - ***SCADA Hardware Update (CIP # 8046)***
    - Staff completed the project to move the SCADA alarm notification system from WIN-911 to the Ignition platform. The project was successful and is ready for implementation and deployment. Staff has successfully completed a PLC upgrade at the Freeman Diversion, going from PLC technology to EPIC (Edge Programmable Industrial Controller) technology by OPTO22.
  - ***Lake Piru Recreation Area Pavement Maintenance Program (CIP # 8047)***
    - On November 7, Staff submitted a CDFW Boating Access Grant Program application and 65% design documents for pavement rehabilitation in the Marina area requesting a grant amount of \$363,000 to partially cover a total estimated project cost of \$484,000. There is a 25% local cost match requirement for the grant. Award announcements are anticipated in Summer 2026.
  - ***Main Supply Pipeline Sodium Hypochlorite Injection Facility (CIP # 8053)***
    - This project has been postponed until further notice.
  - ***Lake Piru Campground and Recreation Area Renovations (CIP # 8055)***
    - Staff consulted with prospective consultants in the development of a scope of work to improve the LPRA Water Treatment Plant operations which is currently operated in a manual batch process mode due to a lack of automation and encounters operational issues with changing source water quality.
    - Staff coordinated with environmental testing companies to receive quotations for hazardous material testing for the LOG and Oak Lane restrooms in preparation of bid documents for a restroom repair project.
  - ***Oxnard Hueneme Pipeline Low-Flow Upgrade (CIP # 8056)***
    - This project has been postponed until further notice.



- ***Piru Early Warning System Replacement (CIP # 8058)***
  - The contractor completed the physical installation of the new replacement siren at Fire Station 28 in Piru. This siren matches the new siren that was installed at the Piru Spreading Grounds in Q1 FY 2025-2026.
  
- ***Oxnard Hueneme Well No. 13 Rehabilitation (CIP # 8059)***
  - On November 5, a Professional Services Agreement for Hydrogeologic and Field Oversight Services in Connection with the Rehabilitation and Redevelopment of Wells El Rio #17, #13, and #14 was executed with KYLE Groundwater, Inc.
  
- ***OH Well 14 Energy Efficiency Upgrades (CIP # 8060)***
  - On November 5, a Professional Services Agreement for Hydrogeologic and Field Oversight Services in Connection with the Rehabilitation and Redevelopment of Wells El Rio #17, #13, and #14 was executed with KYLE Groundwater, Inc.
  
- ***El Rio Office Rehabilitation (CIP # 8061)***
  - There are no updates for this time period.
  
- ***OHP Gas Booster Replacement Project A (CIP # 8062)***
  - This project is on hold.

[This space is intentionally left blank.]



**Acronym Index**

<b>Acronym</b>	<b>Definition</b>
BOC	Board of Consultants
BV	Black & Veatch Corporation
Cal OES	California Governor's Office of Emergency Services
CDFW	California Department of Fish and Wildlife
CIP	Capital Improvement Project
CMMS	Computerized Maintenance Management System
DWR	California Department of Water Resources
EBB	Extraction Barrier and Brackish
ESA	Environmental Science Associates; or Endangered Species Act
GEI	GEI Consultants, Inc.
GWGP	Groundwater Grant Program
HDR	HDR Consultants, Inc.
HMGP	Hazard Mitigation Grant Program
IRWM	Integrated Water Management Plan
K/J	Kennedy Jenks Consultants
LOG	Lower Olive Grove
LPRA	Lake Piru Recreation Area
NBVC	Naval Base Ventura County
NMFS	National Marine Fisheries Service
NHC	Northwest Hydraulic Consultants, Inc.
O&M	Operations and Maintenance
OH	Oxnard Hueneme
OHP	Oxnard-Hueneme Pipeline
OW	Outlet Works
PLC	Programmable Logic Controller
PTP	Pumping Trough Pipeline
PVCWD	Pleasant Valley County Water District
PVP	Pleasant Valley Pipeline
RFI	Request for Information
SAR	Site Approval Request
SFD	Santa Felicia Dam
SIP	Safety Improvement Plan
SWRCB	State Water Resources Control Board
USBR	United States Bureau of Reclamation
WTP	Water Treatment Plant/Project
VCWPD	Ventura County Watershed Protection District



**CASH POSITION AND INVESTMENTS OF THE DISTRICT**

As of December 31, 2025, the District had a total of \$63.3M in cash and investments. As noted in the cash position report, some of the District’s resources are readily available for use, while other funds have restrictions that limit how they can be used. The District must adhere to any legal, bond, or contractual restrictions placed on funds. However, some restrictions are based on Board designations and can be redirected for other uses if the Board so determines.

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

	<b>Dec-25</b>	<b>Dec-24</b>
Citizens Business Bank	\$ 9,916,822	\$ 9,286,066
Petty Cash	\$ 5,400	\$ 5,400
County Treasury	\$ 4,415	\$ 3,217
LAIF Investments	\$ 53,368,094	\$ 24,612,033
<b>Total</b>	<b>\$ 63,294,731</b>	<b>\$ 33,906,716</b>

Any restrictions on the remaining \$63.3M are listed in this report. If you have any questions regarding this report on the financial position, please let me know.

Respectfully submitted,

Brian H. Zahn  
 Chief Financial Officer



**FY 2025-26 Second Quarter Financial Review**

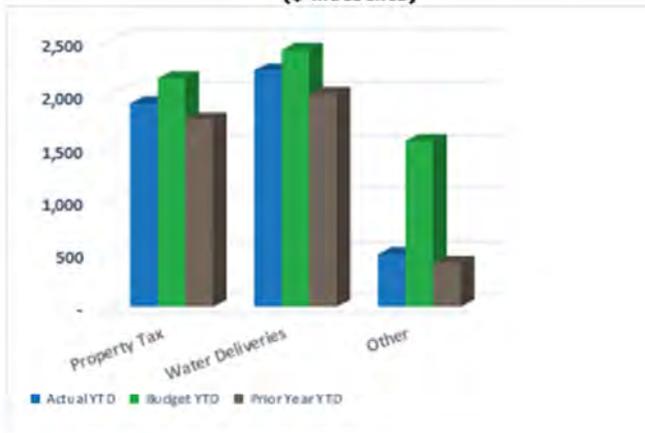
July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

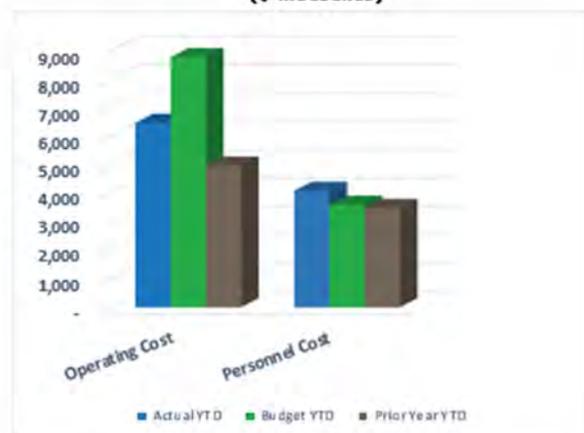
**General/Water Conservation Fund**

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Revenues</b>							
Water Delivery	2,224	2,419	(195)	-8%	2,004	220	11%
Groundwater	(28)	0	(28)	0%	552	(580)	-105%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	1,919	2,151	(232)	-11%	1,766	153	0%
Earnings on Investments	167	286	(119)	-42%	420	(253)	-60%
Other	987	5,319	(4,331)	-81%	3,851	(2,864)	-74%
Transfers in	0	0	0	0%	0	0	0%
<b>Total Revenues</b>	<b>5,270</b>	<b>10,176</b>	<b>(4,906)</b>	<b>-48%</b>	<b>8,594</b>	<b>(3,324)</b>	<b>-39%</b>
<b>Expenses</b>							
Personnel Costs	4,109	3,615	494	14%	3,503	606	17%
Operating Expenditures	6,517	8,823	(2,306)	-26%	5,004	1,513	30%
Capital Outlay	401	427	(26)	-6%	547	(146)	-27%
Transfers out	10,799	13,341	(2,541)	-19%	6,969	3,830	55%
<b>Total Expenses</b>	<b>21,827</b>	<b>26,206</b>	<b>(4,378)</b>	<b>-17%</b>	<b>16,024</b>	<b>5,803</b>	<b>36%</b>
<b>Net Surplus / (Shortfall)</b>	<b>(16,557)</b>	<b>(16,030)</b>	<b>(527)</b>	<b>3%</b>	<b>(7,430)</b>	<b>(9,127)</b>	<b>123%</b>

**Revenues (\$ thousands)**



**Expenses (\$ thousands)**



**Revenue Status v. Budget**

- Revenue received through the Second Quarter totals \$5.3M, which is \$4.9M (48%) below plan. This shortfall is predominantly due to delayed receipt of awarded grant funding but is expected to meet projections by the end of the fiscal year.
- Groundwater Revenue reflects adjustments from the prior fiscal year. The first billing of FY 2025-26 was completed in February 2026.
- Water Delivery totaled \$2.2M, \$195K (8%) below Plan, can be attributed to deliveries of 1164 AF under projection, driven by weather conditions.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Earnings on Investments are \$119K (42%) below Budget, due to market adjustments and an interfund loan coming out of Fund 050.
- Grant Revenue shortfall of \$3.3M (100%) from delayed SCRCB Grant payment for the Phase 1 Pumping of Coastal Brackish Groundwater Wells Project.
- Property Taxes received in the second quarter are under plan by \$232K due to timing differences but are expected to pick up later in the fiscal year.
- Recreation Activities Revenue is higher than budgeted by \$18K (3%).

### ***Revenue Status v. Prior Year***

- Second quarter revenue was \$3.3M (39%) higher than the previous fiscal year, primarily due to receipt of the grant payments in the 2024-25 FY.
- Grant Revenue in the second quarter is \$2.9M lower than the prior fiscal year, mainly due to delayed Grant reimbursements and the initiation of two additional grants for Phase 1 Pumping Coastal Brackish GW Project and Flood Diversion and Recharge Enhancement Project.
- Water Delivery Revenue is \$220K (11%) higher in the current fiscal year, mainly due to an increase in rates. However, there were 2,705 (19%) AF less delivered in 2025-26.

### ***Appropriation/Expenditure Status v. Budget***

- Total Expenditures were \$21.8M, \$4.4M (17%) under Plan, largely due to Transfers out for CIP of \$10.8M, (\$2.5M) 19% under plan due to Wifia Loan proceeds.
- Operating Expenditures also contributed to the savings, being \$2.3M (26%) below Budget. This is largely attributed to decreased expenses in Professional Fees.
- Overall Professional Fees were \$582K under Budget, mainly due to savings in Environmental Services (\$751K) from delays in studies for State Water Import and reduced activity in other professional services. These savings were partially offset by higher legal services costs related to OPV, FERC, and Takings Claim, with total legal expenses reaching \$2.5M, \$891K over plan for appointed legal counsel.
- Public Relations Outreach and Education was less than projected by \$217K in Fund 010. Outreach efforts should increase throughout the remainder of the fiscal year.
- Maintenance Expenditures reflect \$408K in underspending, with savings resulting from FEMA reimbursement in Fund 020.
- Salaries and Benefits (\$4.2M) are over plan (\$494K) due to upfront payments for CALPERS unfunded liability and payroll liabilities for the 2025-26 fiscal year.
- Budgeted Principal (\$184K) and Interest payments (\$178K) related to 2020 COP Payments are budgeted as expenses but paid directly to liability.

### ***Appropriation/Expenditure Status v. Prior Year***

- Expenditures are \$5.8M (36%) higher in the current fiscal year largely due to higher Transfers-Out (\$3.8M) for Capital Improvement Projects.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Personnel Cost are also \$606K greater in the current fiscal year, stemming from a Board approved 3% COLA increase, annual merit increase and an increase in CalPers unfunded liability payments.
- Operating Expenditures in the second quarter are up \$1.5M (30%) compared to last year. Largely attributed to higher general and administrative expenses, totaling \$957K.
- Maintenance Costs in the current fiscal year are \$178K lower than FY 2024-25. This is due in part to funds received from FEMA for the damage at Lake Piru.
- Higher Insurance Expense (\$182K) in current fiscal year compared to FY 2024-25.
- Capital Outlay is also lower in the current fiscal year by \$146K, which is attributed to traveling screens rebuild that occurred last year.

### ***Fund Balance***

- The projected ending undesignated working capital balance for FY 25-26 is approximately \$1.449M.
- The District's reserve policy requires an undesignated balance of \$4M for this fund, which is not expected to be met.

## FY 2025-26 Second Quarter Financial Review

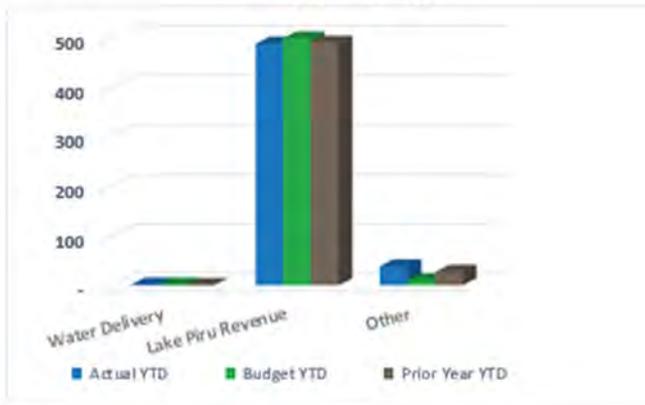
July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

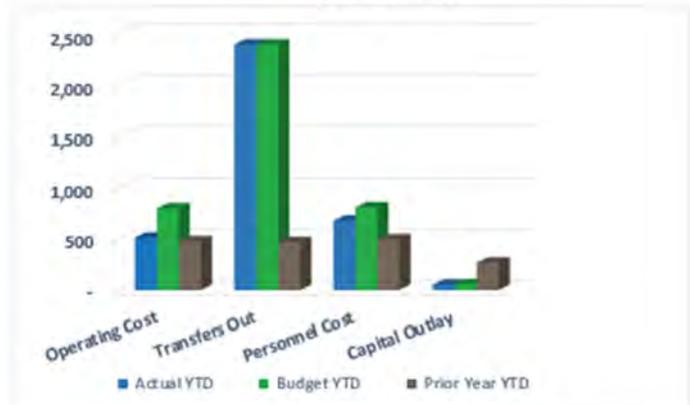
### Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Revenues</b>							
Water Delivery	2	1	0	18%	1	1	134%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	489	500	(11)	-2%	491	(2)	0%
Other	39	10	28	277%	28	11	39%
<b>Total Revenues</b>	<b>529</b>	<b>512</b>	<b>18</b>	<b>3%</b>	<b>520</b>	<b>10</b>	<b>2%</b>
<b>Expenses</b>							
Personnel Costs	680	808	(128)	-16%	495	185	37%
Operating Expenditures	512	799	(286)	-36%	477	35	7%
Capital Outlay	53	57	(5)	-8%	268	(215)	-80%
Transfers out	2,396	2,396	0	0%	467	1,929	413%
<b>Total Expenses</b>	<b>3,641</b>	<b>4,060</b>	<b>(419)</b>	<b>-10%</b>	<b>1,707</b>	<b>1,934</b>	<b>113%</b>
<b>Net Surplus / (Shortfall)</b>	<b>(3,111)</b>	<b>(3,548)</b>	<b>437</b>	<b>-12%</b>	<b>(1,187)</b>	<b>(1,924)</b>	<b>162%</b>

**Revenues**  
(\$ thousands)



**Expenses**  
(\$ thousands)



#### Revenue Status v. Budget

- Operational Revenue in the Second Quarter is above plan by \$18K (3%), which is mainly due to higher than anticipated Vehicle Passes Revenue.

#### Revenue Status v. Prior Year

- Compared to the Second Quarter of FY 2024–25, revenues increased by nearly \$10K (2%), due to increased camping reservations and filming fees revenue in Current Year.

#### Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$3.6M, \$419K (10%) under Budget due to lower Operating Expenditures (\$286K), and Personnel Costs (\$128K).



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Salary (\$90K) and Benefits (\$38K) Costs savings are due to temporary staffing being utilized for Landscaping and Social Media functions. Vacancies in the Park Ranger positions are expected to be filled, leaving underspent costs in regular salaries (\$60K) to be utilized by fiscal year end.
- Professional Fees (\$5K) resulted in savings of \$51K from less than expected use of legal services (\$20K), Sheriffs Department Contract Services being under-utilized during the slow season and Marketing & Advertising savings due to new in-house Outreach position.
- Overall Maintenance costs (\$166K) are still below Plan due to offset from reimbursement payment received from FEMA (\$332K).
- Vehicle Maintenance costs (\$47K) are over plan by \$33K due to increased repairs for Recreation Utility vehicles and operated trucks.
- Savings are slightly offset by insurance costs (\$57K) due to increased liability premiums for the year occurring after the purchase of new rental boats for Recreation use.

### ***Appropriation/Expenditure Status v. Prior Year***

- Expenditures are \$1.9M (113%) higher in the current fiscal year, predominantly due to Transfers out for CIP projects (\$2M).
- Contributing to increase is Miscellaneous Expense (\$42K), mainly related to Costs of Goods Sold, which was higher in FY 2025-26 due to purchases of ice, merchandise, and inventory for Condor Point Store.
- Personnel Costs (\$680K) also are higher (\$185K) in the current fiscal year compared to the second quarter of FY 2024-25.
- Capital Outlay for Capital Improvement Projects is (\$215K) lower in fiscal year 2025-26 due to FEMA reimbursements, slightly offsetting the increase.

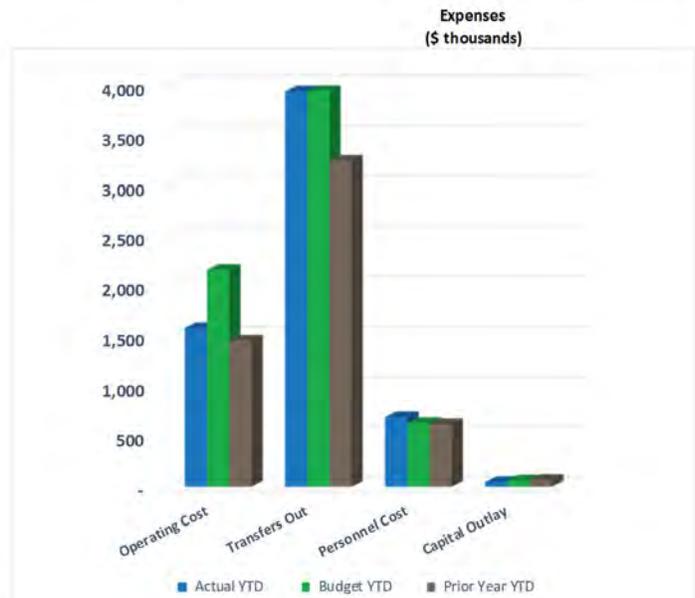
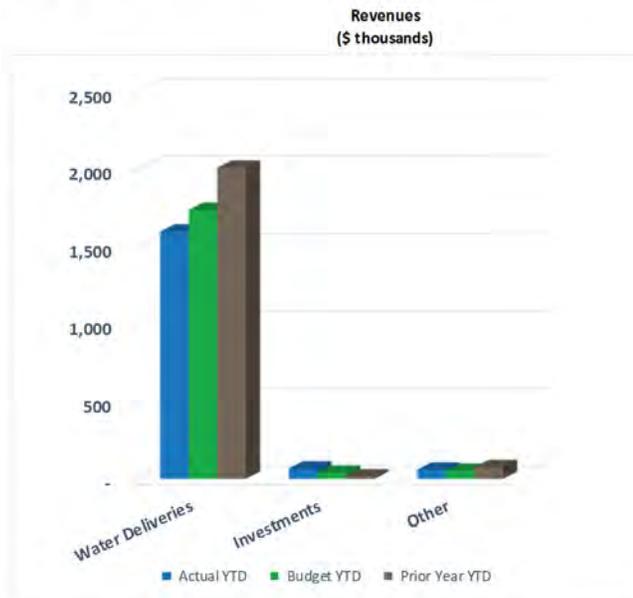
## FY 2025-26 Second Quarter Financial Review

July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

### Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Revenues</b>							
Groundwater	(37)	0	(37)		(62)	25	-40%
Water Delivery	1,597	1,737	(140)	-8%	2,006	(409)	-20%
Earnings on Investments	66	39	27	70%	15	51	346%
Other	59	83	(24)	-29%	76	(17)	-22%
Transfers in	0	0	0	0%	0	0	0%
<b>Total Revenues</b>	<b>1,685</b>	<b>1,859</b>	<b>(174)</b>	<b>-9%</b>	<b>2,035</b>	<b>(350)</b>	<b>-17%</b>
<b>Expenses</b>							
Personnel Costs	698	639	59	9%	628	70	11%
Operating Expenditures	1,582	2,163	(581)	-27%	1,456	126	9%
Capital Outlay	49	64	(16)	-24%	68	(20)	-29%
Transfers out	3,942	3,945	(3)	0%	3,249	693	21%
<b>Total Expenses</b>	<b>6,270</b>	<b>6,811</b>	<b>(540)</b>	<b>-8%</b>	<b>5,402</b>	<b>869</b>	<b>16%</b>
<b>Net Surplus / (Shortfall)</b>	<b>(4,585)</b>	<b>(4,952)</b>	<b>367</b>	<b>-7%</b>	<b>(3,367)</b>	<b>(1,218)</b>	<b>36%</b>



#### Revenue Status v. Budget

- Revenue for the Second Quarter was \$1.69M, which is under the plan \$174K (9%). This was primarily due to a decrease of \$140K (1,164 AF) in water deliveries to the three pipelines. Additionally, contributing to the lower revenue was \$38K in groundwater adjustments and delayed grant revenue of \$30K related to a Cal OES State and Local Cybersecurity grant which is expected to be invoiced later in the fiscal year.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Offsetting the decrease in revenue was the increase of \$27K (70%) in Earning on Investments due to higher LAIF interest rates. Also \$7K (14%) additional revenue in late fees, rents and leases.

### ***Revenue Status v. Prior Year***

- FY 2025-26 Second Quarter is \$350K (17%) lower than the prior year, primarily due to a \$409K (2,706 AF) decrease in water deliveries. Additional contributing factor is a \$17K (22%) reduction in late fee charges compared to last year.
- In contrast, investment earnings increased by \$51K (346%) due to higher LAIF interest rates this year.

### ***Appropriation/Expenditure Status v. Budget***

- Total year-to-date expenditure is \$6.3M, which is \$540K (8%) below budget. Primarily attributed to the underutilization of operating expenditures totaling \$581K (27%) and capital outlay of \$16K (24%).
- The major contributor of underutilization are Principal payments related to the 2020 COP and the Interfund Loan are below plan by \$207K, as these items are budgeted as expenses but paid directly to liabilities. Followed by overhead cost of \$182K that is expected to pick up next quarter. Savings also in maintenance expenditure, which shows savings of \$107K, partially due to FEMA reimbursement assistance and delays in equipment maintenance.
- Additional savings in permits and licenses by \$31K, chemical treatment by \$19K, and other miscellaneous expenses by \$25K.
- Interest Expense is \$40K lower due to the timing of the second bond payment, which is scheduled to be posted in the third quarter.
- Professional fees are under \$18K due to delayed billing for legal, consulting, and environmental services. These costs are expected to catch up in the next quarter.
- Operational savings are partially offset by insurance expenses that are \$60K higher. Also, fuel expenses are up by 9K due to higher gas prices.
- Benefits are over budget by \$52K. This variance is primarily driven by higher retirement costs: CalPERS Classic (\$67K) and Pepra (\$3K). While Workers' Compensation expense shows a savings of \$9K, and medical insurance coverage shows a savings of \$7K.
- Salary is also over plan by \$7K due to FY 2025-26 Board-approved 2% COLA increase and annual merit increases.

### ***Appropriation/Expenditure Status v. Prior Year***

- Compared to prior fiscal year, total expenditure in the current fiscal year increased by \$869K (16%).
- The major contributor to the increase is Transfers-Out for Capital Improvement Projects \$693K (21%) in the current fiscal year. Followed by Salaries and Benefits of \$70K.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Also, Operational Expenditure up this year by \$126K (9%) attributed to the increase in insurance expenses of \$31K. Current maintenance expenses are \$23K higher due to the delayed processing of FEMA reimbursement assistance.
- Additional higher utilization compared to last year in fuel expenses by \$7K, permits/licenses of \$4K, and safety supplies for \$4K.
- These increases were partially offset by lower professional fees this fiscal year by \$65K, mostly related to delayed billings expected to be received next quarter. Miscellaneous expenses are also \$54K lower due to delayed projects and billing. Other areas reflecting savings this fiscal year include small tools (\$6K) and office expenses (\$3K).

### ***Fund Balance***

- The projected ending undesignated working capital balance for FY 2025-26 is approximately \$1.5M.
- The District's reserve policy requires an undesignated balance of \$1.5M which is expected to be met.

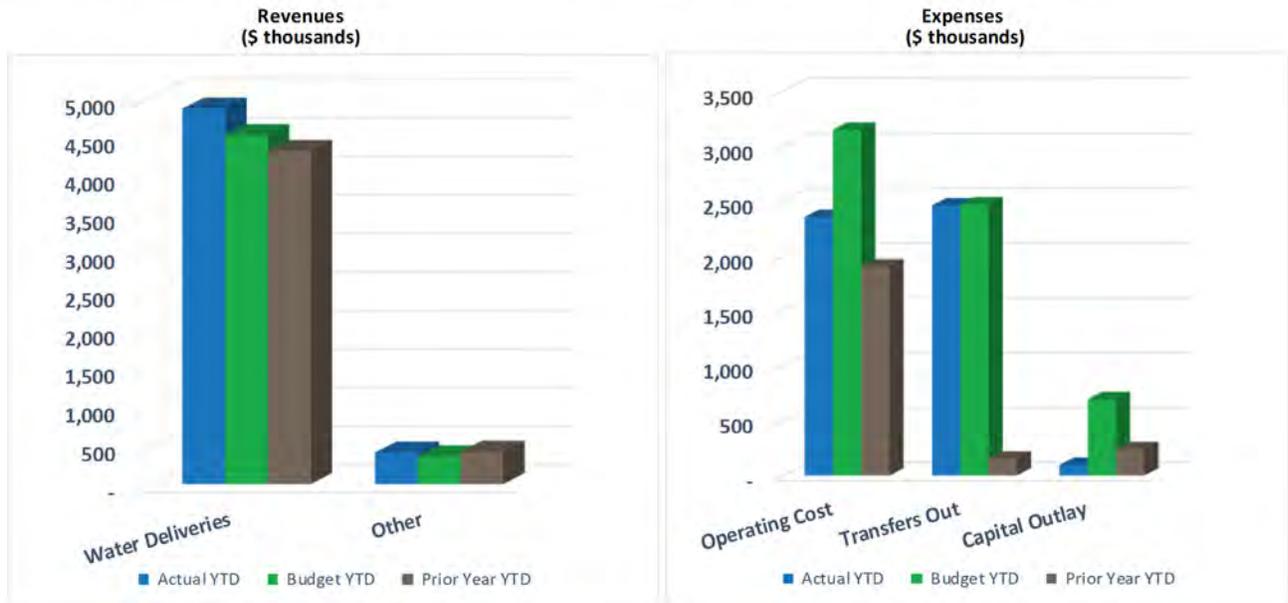
## FY 2025-26 Second Quarter Financial Review

July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

### Oxnard Hueneme Pipeline Fund

In \$ thousands	CY Actuals	CY Revised Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Revenues</b>							
Water Delivery	4,863	4,525	337	7%	4,321	541	13%
Earnings on Investments	58	17	42	248%	53	5	10%
Grants	0	50	(50)	-100%	0	0	
Other	353	346	7	2%	370	(17)	-5%
<b>Total Revenues</b>	<b>5,273</b>	<b>4,937</b>	<b>336</b>	<b>7%</b>	<b>4,745</b>	<b>529</b>	<b>11%</b>
<b>Expenses</b>							
Personnel Costs	821	549	272	50%	720	101	14%
Operating Expenditures	1,532	2,603	(1,071)	-41%	1,187	345	29%
Capital Outlay	96	693	(596)	-86%	242	(146)	-60%
Transfers out	2,459	2,469	(10)	0%	154	2,305	1500%
<b>Total Expenses</b>	<b>4,908</b>	<b>6,313</b>	<b>(1,406)</b>	<b>-22%</b>	<b>2,302</b>	<b>2,606</b>	<b>113%</b>
<b>Net Surplus / (Shortfall)</b>	<b>366</b>	<b>(1,376)</b>	<b>1,742</b>	<b>-127%</b>	<b>2,443</b>	<b>(2,077)</b>	<b>-85%</b>



#### Revenue Status v. Budget and v. Prior Year

- Total Q2 Revenue reached \$5.3M, exceeding budget by \$336K (7%).
- Water Deliveries drove the surplus, outperforming budget by \$337K (7%) and 562 AF. Year-over-year growth of \$541K (13%) reflects rate increases and an additional 299 AF of deliveries.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Earnings on Investments generated a \$42K favorable variance, up \$5K (10%) compared to last year as a result of increased LAIF deposits.
- Fox Canyon revenue tracked closely to projection at \$314K. However, compared to prior year, revenue decreased by \$15K due to reduced GMA fees.
- Additional revenue from Late Fees contributed \$8K to the budget surplus.

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

- Total Q2 Expenditures of \$4.9M came in \$1.4M (22%) below the budgeted amount.
- Utilities were down by \$285K due to a timing delay in Edison invoices, though still higher than last year by \$142K.
- Maintenance costs were under plan by \$188K from reduced equipment and structure upkeep expenses, however, this is expected to pick up later in the year. A year-over-year decline of \$24K reflects deferred chlorine purchases and motor maintenance services.
- Fox Canyon expenses were also down by \$103K. This is due to an invoicing timing difference and is expected to realign later in the year.
- Water Chemicals expenses had a \$97K favorable variance from reduced treatment chemical purchases, reflecting a \$18K decline year-over-year.
- Insurance costs saw savings of \$31K. This was attributable to lower premiums and represents a \$67K reduction from last year.
- Miscellaneous expenses came in \$19K under budget, mainly due to a prorated software refund and savings in rental equipment for the relocation of a container. The refund resulted in a \$16K decline compared to last year.
- Permit and Licensing expenses were \$4K below plan in the second quarter, but \$26K up from last year due to an earlier Annual Water Systems Fees payment.
- Fuel expenses continue to rise, coming in over budget by \$5K for Q2 and with an increase of \$7K from last year.
- Contractual Services reflected a \$19K favorable variance. This was due to lower Water Quality Analysis expenses along with reduced demand for IT Consulting, which was driven by savings in alarm software licensing fees.
- Overhead costs were \$113K down and decreased by \$95K year-over-year.
- Principal payments were under budget \$129K as 2020 COP payments were applied directly against liability.
- Capital Outlay underperformed budget by \$596K (86%) due to deferred projects, including OH Pipeline valve replacements, gas engine piping improvements, and OH Structures and Improvements acquisitions. This represents a \$146K year-over-year decline as the construction of a new pressure relief station along with accelerated OH Pipeline and El Rio Fe/Mn Plant work was completed in the prior-year period.
- Personnel Costs were over plan by \$272K (50%), primarily from the July 2025 CalPERS unfunded liability payment, which is allocated evenly throughout the year and from increased work on the OH Pipeline system.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Total Expenditures increased \$2.6M (113%) from prior year, predominantly driven by \$2.3M in Transfers-Out for Capital Improvement Projects.

### ***Fund Balance***

- The projected ending undesignated working capital balance for FY 25-26 is approximately \$1.2M.
- The District's reserve policy requires an undesignated balance of \$1.2M for this fund which is expected to be met.

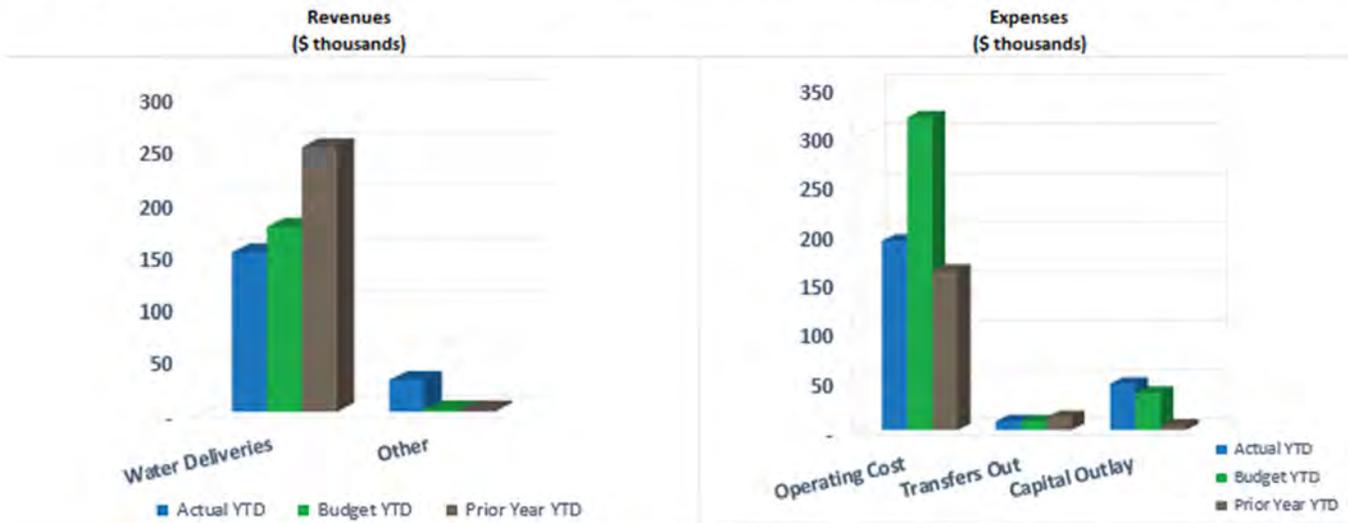
## FY 2025-26 Second Quarter Financial Review

July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

### Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Revenues</b>							
Water Delivery	151	175	(24)	-14%	250	(99)	-40%
Earnings on Investments	13	16	(3)	-17%	30	(16)	-54%
Other	30	9	22	249%	2	28	1120%
<b>Total Revenues</b>	<b>195</b>	<b>200</b>	<b>(5)</b>	<b>-3%</b>	<b>282</b>	<b>(88)</b>	<b>-31%</b>
<b>Expenses</b>							
Personnel Costs	70	186	(116)	-62%	59	11	19%
Operating Expenditures	122	132	(10)	-7%	103	19	19%
Capital Outlay	47	38	9	25%	5	43	929%
Transfers out	9	9	0	0%	13	(4)	-32%
<b>Total Expenses</b>	<b>249</b>	<b>365</b>	<b>(116)</b>	<b>-32%</b>	<b>180</b>	<b>69</b>	<b>38%</b>
<b>Net Surplus / (Shortfall)</b>	<b>(54)</b>	<b>(165)</b>	<b>111</b>	<b>-67%</b>	<b>103</b>	<b>(157)</b>	<b>-153%</b>



#### Revenue Status v. Budget and v. Prior Year

- Revenue for the second quarter totaled \$195K, which is \$5K (3%) under the year-to-date budget. Primarily driven by Water Delivery for the second quarter which totaled 2,734 AF versus the budgeted 3,951 AF, a difference of 1,217 AF, resulting in \$24K variance (14%) below budget. Grants were also under plan by \$6K, due to a delay in the request for reimbursement from the Cal OES State and Local Cybersecurity Grant Program, however, invoicing is expected to pick up in the next quarter. LAIF investment earnings were also under plan by \$3K, reflecting a (17%) variance due to lower interest rates and less than budgeted fund balances throughout the year.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Other Revenue in the second quarter is up by \$28K (1,119%) driven primarily by Fox Canyon GMA Charges due to pumping at the Saticoy Well Field.
- Compared to the prior fiscal year, overall revenue is down \$88K (31%), driven primarily by a \$99K decrease in Water Delivery revenue—a difference of 2,471 AF less water being delivered in the current fiscal year. Other variances include a year-over-year decrease in investment earnings of -\$16K (54%), contributing to the overall revenue decline.

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

- Total expenditures through Q2 were \$249K, coming in \$116K (32%) under budget. The main contributor to this positive variance was that Personnel Costs were \$116K (62%) under budget, driven by staff vacancies, lower benefit costs, and payroll savings due to timing and classification differences.
- Operating Expenditures under budget by \$10K (7%), largely due to savings in maintenance which is expected to pick up later in the year.
- Capital Outlay came in over budget by \$9K (25%), due to additional Structures and Improvements expenditures related to the El Rio steel storage building.
- Transfers Out remained aligned with budget at \$9K, supporting planned capital projects and infrastructure reserves.
- Compared to the same period in the prior fiscal year, total expenditure is up by \$69K (38%), driven primarily by additional Capital Outlay expenditures in the current fiscal year (\$43K), Operating Expenses (\$19K) and Personnel Costs (\$11K).

### ***Fund Balance***

- The projected ending undesignated working capital balance for FY 25-26 is approximately \$692K.
- The district's reserve policy requires a \$329K minimum undesignated balance which is expected to be met.



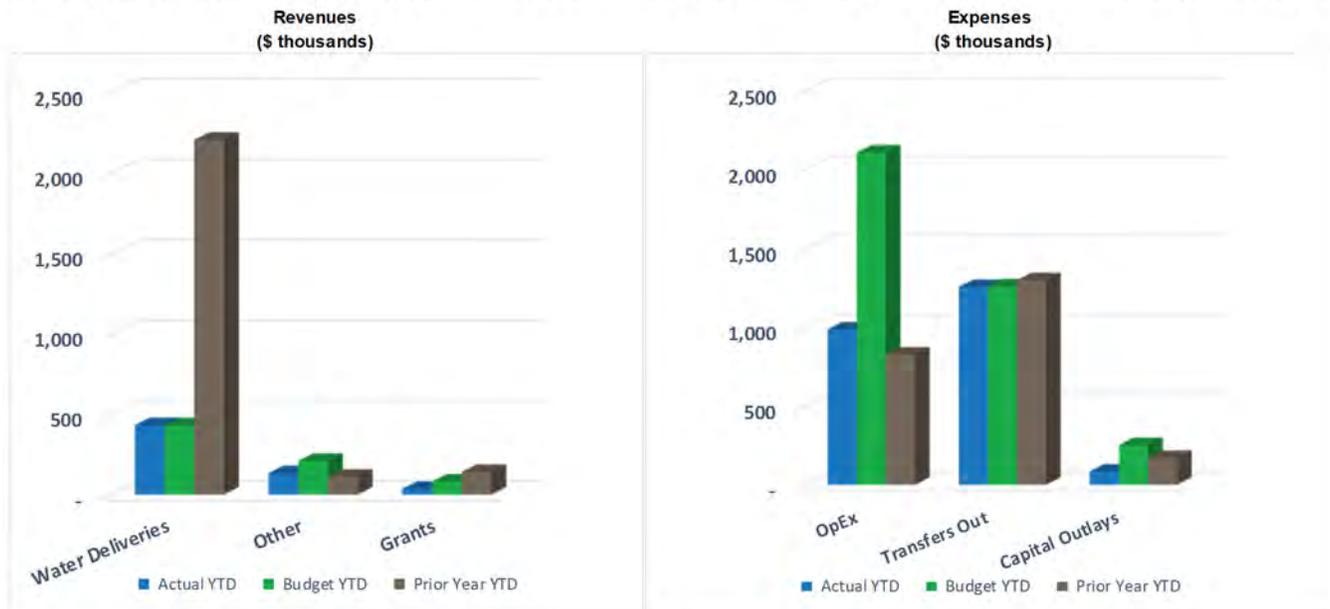
## FY 2025-26 Second Quarter Financial Review

July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

### Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Revenues</b>							
Water Delivery	433	432	0	0%	2,205	(1,773)	-80%
Earnings on Investments	67	35	31	89%	62	5	8%
Grants	36	80	(45)	-56%	141	(105)	-75%
Other	66	174	(109)	-62%	49	17	34%
<b>Total Revenues</b>	<b>601</b>	<b>723</b>	<b>(122)</b>	<b>-17%</b>	<b>2,457</b>	<b>(1,856)</b>	<b>-76%</b>
<b>Expenses</b>							
Personnel Costs	255	361	(106)	-29%	259	(4)	-2%
Operating Expenditures	731	1,750	(1,019)	-58%	568	163	29%
Capital Outlay	85	254	(169)	-67%	171	(86)	-50%
Transfers out	1,258	1,261	(3)	0%	1,301	(44)	-3%
<b>Total Expenses</b>	<b>2,329</b>	<b>3,626</b>	<b>(1,297)</b>	<b>-36%</b>	<b>2,299</b>	<b>30</b>	<b>1%</b>
<b>Net Surplus / (Shortfall)</b>	<b>(1,728)</b>	<b>(2,903)</b>	<b>1,175</b>	<b>-40%</b>	<b>158</b>	<b>(1,886)</b>	<b>-1195%</b>



#### Revenue Status v. Budget

- Second Quarter revenue totaled \$601K, under plan by \$122K (17%). This variance is primarily due to lower Fox Canyon GMA revenue, resulting from reduced water deliveries through the PTP System. Of the 2,471 AF delivered in the second quarter, 1,442 AF was from surface water.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

- Grant revenue was also \$45K below budget due to a delay in funding for the PTP Recycled Water Connection Project, with anticipated receipt within this fiscal year.
- Offsetting the decrease in revenue is increased Earnings on Investments of \$31K (89%) due to higher LAIF interest rates.
- Water deliveries totaled \$433K and aligned with the budgeted figures for the Second Quarter.

### ***Revenue Status v. Prior Year***

- FY 2025-26 Second Quarter revenue decreased by \$1.9M (76%) compared to the prior fiscal year. Primarily decrease is from \$1.7M (80%) less in water deliveries due to significant PTP O&M fee decrease in current fiscal year.
- Grant revenue declined by \$105K compared to the second quarter of the prior year, due to timing differences in grant reimbursements.
- The \$21K increase in Fox Canyon GMA revenue partially offset underrun in the second quarter of FY 2025–26. This increase is the result of higher pumped water deliveries (985 AF) compared to the prior fiscal year. Additionally, investment earnings increased by \$5K (8%) due to higher LAIF interest rates.

### ***Appropriation/Expenditure Status v. Budget***

- Total Expenditures were \$2.3M, coming in \$1.3M (36%) below plan. Largely due to operating expenditures \$1M (58%) below budget.
- The largest variance was in principal payments (\$440K) related to the 2020 COP which is budgeted as expenses but applied directly to liabilities.
- This variance is also contributed to by a decrease in Capital Outlay cost (\$169K), mainly due to delays in replacing the El Rio Pond inlet piping and moss screens.
- Maintenance expenses were also \$161K under budget due to delays in repairs and maintenance of the PTP line. In addition, Fox Canyon GMA expenses were \$131K below budget due to delayed payment processing.
- Utilities were \$130K lower than projected due to a delay in Southern California Edison invoicing and reduced pumping on PTP wells due to surface water deliveries.
- In addition, Overhead Costa are \$78K under plan and interest expense was \$97K below plan due to the timing but is scheduled to be posted in third quarter.
- Offsetting these savings in the operations expenditure are insurance expenses over budget by \$14K, primarily due to SDRMA premium payment made in July 2025 but budgeted across the full fiscal year.
- Other variances include in Water Chemical over budget of \$13K, due to increased purchase of Hypochlorite solution for the Moss Screens and the PTP Reservoir
- Permits and Licenses exceeded budget by \$6K, and Fuel expense was also \$6K higher.
- Personnel Costs reflect total salary savings of \$102K largely from less than anticipated workload related to PTP activities. Additional savings were in benefits, including Medical



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

Insurance Coverage (\$18K), Workers' Compensation (\$8K), and Social Security (\$7K), below budget.

### ***Appropriation/Expenditure Status v. Prior Year***

- Total Expenditures FY 2025-26 decreased \$30K (1%) compared to the last fiscal year, primarily due to \$86K (50%) reduction in Capital Outlay. The decline reflects PTP turnout valve replacements completed in Q1 of the prior year.
- Transfers-Out for Capital Improvement Projects decreased \$44K (3%) from FY 2024-25.
- Personnel Costs decreased \$4K, as salaries decreased \$15K due to reduced PTP Pipelines' activity, and additional savings (\$1.4K) resulting from lower Workers' Comp Expenses. Offsetting these savings are higher expenses in FY 2025-26, in Retirement-Classic \$12K and PEPRAs for \$1.2K.
- Offsetting savings are operating expenditures for FY 2025-26 \$163K (29%) higher than the prior fiscal year. The primary driver is the higher interest expense of \$47K due to interfund loan followed by increased overhead costs of \$46K. Utilities rose by \$40K due to higher electricity rates and an increase in usage. Fox Canyon GMA expenses increased by \$30K due to higher water production from the PTP wells. Additional increases include permit/license (\$26K), Safety Supplies (\$3K), and Fuel (\$3K).
- Counteracting the higher operating expenses are savings in miscellaneous expenses (\$10K) brought by an Electrical and DMV refund. Followed by Water Quality Analysis, it reduced \$8K due to delayed invoice processing this year. Additional savings are in Water chemical \$5K and Professional fees \$1.2K.

### ***Fund Balance***

- The projected ending undesignated working capital balance for FY 2025-26 is (\$115K).
- The District's reserve policy requires an undesignated balance of \$1M for this fund which is not expected to be met.



## FY 2025-26 Second Quarter Financial Review

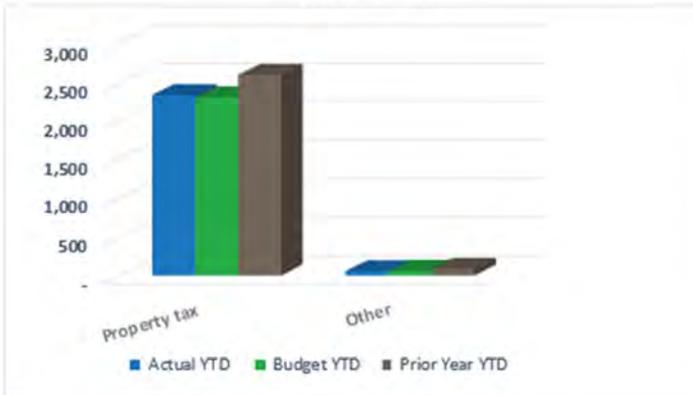
July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

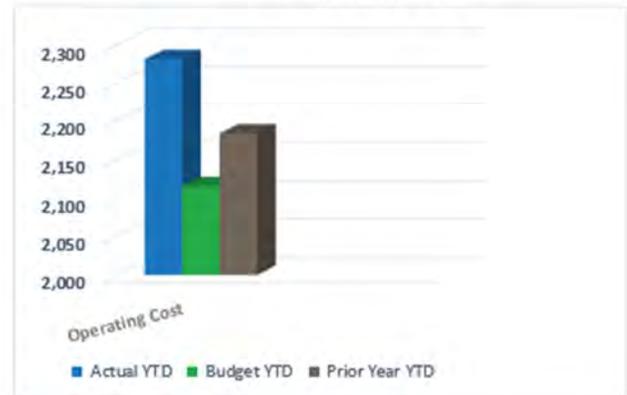
### State Water Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Revenues</b>							
Earnings on Investments	58	61	(3)	-6%	87	(30)	-34%
Property Taxes	2,336	2,308	29	1%	2,597	(260)	-10%
<b>Total Revenues</b>	<b>2,394</b>	<b>2,369</b>	<b>25</b>	<b>1%</b>	<b>2,684</b>	<b>(290)</b>	<b>-11%</b>
<b>Expenses</b>							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	2,281	2,115	166	8%	2,183	98	4%
Capital Outlay	0	0	0	0%	0	0	0%
Debt Service	0	0	0	0%	0	0	0%
Transfers out	0	0	0	0%	0	0	0%
<b>Total Expenses</b>	<b>2,281</b>	<b>2,115</b>	<b>166</b>	<b>8%</b>	<b>2,183</b>	<b>98</b>	<b>4%</b>
<b>Net Surplus / (Shortfall)</b>	<b>113</b>	<b>254</b>	<b>(141)</b>	<b>-56%</b>	<b>501</b>	<b>(388)</b>	<b>-77%</b>

Revenues  
(\$ thousands)



Expenses  
(\$ thousands)



#### Revenue Status v. Budget and v. Prior Year

- Revenue for the second quarter was \$2.4M, over budget by \$25K (1%) due to \$29K in property taxes received over plan. Slightly offsetting increase are earnings on LAIF investment which were under plan by \$3K (6%), influenced by the GAAP market value adjustment.
- Compared to FY 2024-25, overall revenue is down by \$290K (11%), due to property taxes down by \$260K (10%) and Earnings on Investments down \$89K (30%).

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

- Total expenditure for the second quarter was \$2.2M, being over budget by \$166K (8%). This overage is mainly driven by increased variable costs from State Water Purchases, including a contract for additional Table A water paid in July but budgeted throughout the full year.
- Compared to prior year, expenditures increased by \$98K (4%), this came from an increase in Table A and supplemental water purchases in FY 2025-26.



## **FY 2025-26 Second Quarter Financial Review**

**July 1, 2025, through December 31, 2025**

*50% of Fiscal Year Completed*

### ***Fund Balance***

- The projected ending undesignated working capital balance for FY 25-26 is approximately \$5.7M, which is within the District's fund reserve maximum of \$7.3M.
- The entire fund balance is designated for the fixed and variable costs related to the District's State Water Project allocation of 5,000 acre feet per year plus allowable Table A water.

## FY 2025-26 Second Quarter Financial Review

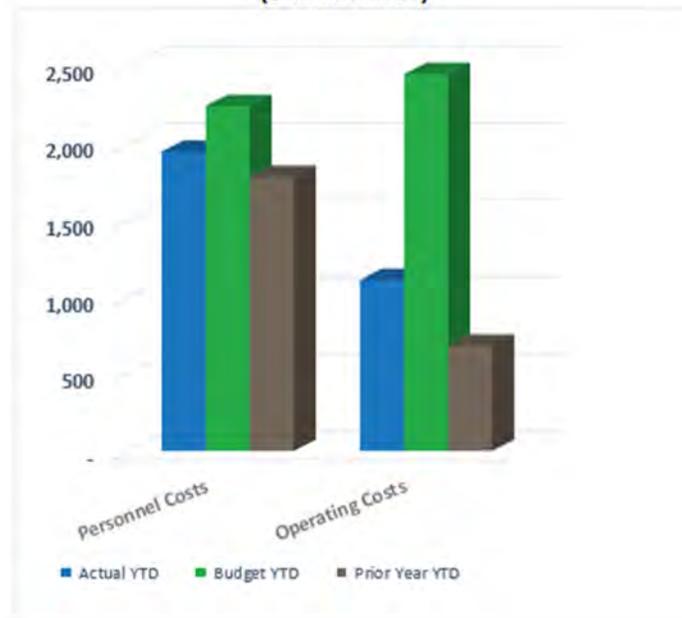
July 1, 2025, through December 31, 2025

50% of Fiscal Year Completed

### Overhead Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
<b>Expenses</b>							
Personnel Costs	1,945	2,239	(294)	-13%	1,779	165	9%
Operating Expenditures	1,108	2,447	(1,338)	-55%	683	425	62%
Capital Outlay	0	28	(28)	0%	0	0	0%
<b>Total Expenses</b>	<b>3,053</b>	<b>4,714</b>	<b>(1,661)</b>	<b>-35%</b>	<b>2,463</b>	<b>591</b>	<b>24%</b>

**Expenses**  
(\$ thousands)



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

- Total Expenditures through Q2 amount to \$3M, which is \$1.6M (35%) under budget.
- Total Personnel Cost was under projection by \$294K (13%) due to several positions hired at a lower range than anticipated.
- The largest savings were in Professional Fees \$1.2M primarily due to hiring in house Public Outreach External Affairs Manager, delayed specialized services and a lower than anticipated Legal Counsel usage, both expected to increase later in the fiscal year.
- Contributing to the variance, Safety Supplies are down (\$65K) from a delay in Santa Clara Riverbed security enhancements.
- Also, under budget includes Maintenance (\$38K), Travel Expense (\$31K) and Utilities (\$18K) that are expected to be fully utilized later in the fiscal year.
- Slightly offsetting the savings are Office Expenses (\$29K).



## 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:** February 23, 2026 (March 2, 2026, meeting)

**Agenda Item:** 5.1 **Administrative Services Department Monthly Report**  
**Information Item**

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### **Staff Recommendation:**

Review this monthly report from the Administrative Services Department for its activities for January 2026, as well as receive a verbal presentation of its highlights.

### **Discussion:**

#### **Finance**

- Finalized policy and processes for Placement of Direct Assessments on the Ventura County Secured Property Tax Roll
- Compiling FY2026-27 budget information for review with the District's General Manager and Assistant General Managers
- Completed period 25-2 Groundwater billing on February 20, 2026

#### **Administrative Services**

- Provided administrative assistance for drafting, finalizing, distributing/posting materials, and room set up for the following committee meetings: Finance and Audit (Jan. 5), Water Resources (Jan. 6), Engineering and Operations (Jan. 8), Executive Committee (Jan. 12), as well as Special Board of Directors (Jan. 5) and regular Board of Directors (Jan. 14).
- Provided internal support for the UWCD quarterly tour (Jan. 28).
- Coordinated logistical support with room and beverage setup for the following outside agency meetings: AWA Board/Executive Committee (Jan. 8), AWA WaterWise Breakfast (Jan. 15), VC-CWA (Jan. 15), and Water Issues Committee (Jan. 20).
- Working on conceptual ideas for the UWCD museum and axillary room.

## **5.1 Administrative Services Department Monthly Report Information Item**

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### **Human Resources**

- Working on recruitment for the following positions:
  - Senior Accountant, interviews held February 10
  - Public Outreach and External Affairs Intern, initial interviews held February 11 – 23, selection pending GM approval
  - Senior Hydrogeologist, additional interviews being conducted February 18
  - Seasonal Park Ranger Assistant, initial interviews scheduled for week of February 23
  - Park Ranger I, application process closed – interviews being scheduled
- Working on recruitment for the following positions:
- Completed processing of the 2025 1094C and 1095C for full-time employees required by the Department of Treasury
- Posted annual OSHA Form 300A and Regulatory Compliance posters at all District facilities in collaboration with Risk Management staff
- CHRO attended Express Employment – 2026 Employment Law Update on January 29, 2026
- Hosted Special Session – Enhancing Productivity with the Use of AI hosted by Dr. Frank Olmos on February 19, 2026
- Registered to attend Ventura College Career Tech Education fair on March 10, 2026
- Human Resources and Risk and Safety staff are also scheduled to attend the SDRMA Spring Education Day on March 18, 2026, as part of ongoing safety training and specialization efforts designed to maximize insurance savings.

### **Risk and Safety Management**

- Activated District Emergency Operation Center to coordinate storm preparedness and recovery activities.
- Covered Valley Fever at monthly safety meeting as part of annual compliance requirement.
- Supported monthly dam siren test on the ground in Piru.
- Continued to respond to RFIs from Cal OES Audit on Winter Storm Disaster Recovery Project with support from Finance.
- Supported internal working group on contractor selection efforts and strategy for December 2025 Winter Storms debris removal.
- Received \$120,309 as reimbursement from CAL OES regarding damage sustained in the 2023 winter storms.

### **Information Technology**

**Total Tickets (February): 32**

## **5.1 Administrative Services Department Monthly Report**

### **Information Item**

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#### **Tickets Priority Breakdown (February)**

- High: 0
- Medium: 0
- Low: 32

#### **Top Themes (February)**

As of the date of this report, 51 service tickets were closed in February. Resolution time on average was about 4 days for all the tickets that were closed in the period. Ticket activity primarily reflected routine operational support and user assistance.

#### **System Maintenance and Cybersecurity**

- Completed password anniversary audit and coordinated required resets for staff with access to critical systems to maintain policy compliance.
- Delivered Operator-Specific Cybersecurity Training during the regularly scheduled District Safety Meeting to reinforce secure operational practices.
- Continued active threat monitoring and filtering of phishing attempts, malicious websites (anti-bot protections), and malware.
- Weekly average: ~6,000 inbound emails; ~1,400 (23%) identified and filtered as spam.
- Supported LPRA with PCI DSS compliance coordination and validation of required security controls.

#### **Infrastructure and Systems**

- Coordinated remediation of a Wide Area Network interruption affecting Lake Piru Recreation and Dam Maintenance locations. Restoration required multi-site equipment repair (LP Rangers Office, Water Treatment Plant, Torrey Mountain, and Dam Communications Building) following a power equipment failure after planned utility maintenance.
- Conducted SCADA reporting software suite demonstration with Control Systems and gathered cross-team feedback to evaluate modernization of reporting capabilities.
- Resolved LPRA Wi-Fi access code expiration issue and adapted to updated website inventory management procedures.

#### **Meeting and Event Support**

- Provided hybrid and in-person IT coordination for multiple district and partner meetings, including Farm Bureau (50+ participants), California Avocado Commission (full-day session), University Extended Education, and AWA sessions at Hopper Creek and Main Conference Center.
- Supported Emergency Operations Center activation in preparation for storm readiness.
- Conducted staff consultations to improve utilization of Microsoft 365 tools (Outlook, Teams, SharePoint, and M365 groups).
- Assisted Public Outreach with procurement of a new Lake Piru promotional web domain.

## **5.1 Administrative Services Department Monthly Report Information Item**

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- Initiated research into updated watershed relief model options using modern fabrication technologies.
- Performed ongoing offsite network equipment upgrades and workstation deployments, including support at the SFD location.



## 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:** February 25, 2026 (March 2, 2026, meeting)

**Agenda Item:** 5.2 Public Outreach and External Affairs Department Monthly Report  
Information Item

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### **Staff Recommendation:**

Review this monthly report from the Public Outreach and External Affairs Department of its activities for February 2026, as well as receive a verbal presentation of its highlights.

### **Discussion:**

#### **Outreach Events and Tours**

United Water Conservation District continues to use tours, presentations, and community events as key opportunities to strengthen relationships, increase transparency, and highlight the District's work throughout the region. February activities focused on engagement with regional partners, community leaders, and stakeholders, while upcoming events will expand educational outreach and agency collaboration.

#### **Recent Events and Presentations**

##### **Grand Jury Presentation – February 18**

District staff provided an overview of United Water's operations, priorities, and regional role in water management.

##### **CoLAB WHEEL Meeting Update – February 18**

Staff shared updates with regional business and community leaders, continuing ongoing coordination with partners across Ventura County.

##### **Gene Fisher Retirement Celebration – February 19**

Staff and partners gathered to recognize Gene Fisher's contributions and service.

## 5.2 Public Outreach and External Affairs Department Monthly Report Information Item

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### Upcoming Tours and Events

- **Ventura County Conservation Districts Tour** (March 3)
- **CSU Channel Islands Tour** (March 11)
- **Piru Power Run 5K & 1K Fun Run/Walk** (March 28)
- **Ventura County Farm Day** (April 11)
- **Quarterly Tour** (April 29)

### Annual Communications Plan

Implementation of the Annual Communications Plan continued to progress in February, with efforts focused on strengthening message consistency, expanding public-facing materials, and supporting the District's broader Visibility and Value communications initiative.

### Completed Items

- **Updated Talking Points** developed to ensure consistent messaging across staff, leadership, and public engagements
- **District Commercial Completed**, creating a new storytelling tool that highlights United Water's regional role, infrastructure, and public value
- **District Presentation Updated** to create consistency in brand, thereby increasing credibility
- **Website Updates in Progress** to improve clarity, accessibility, and organization of key District information
- **Fleet Logos in Progress**, increasing everyday visibility of the District throughout the service area

### Upcoming March Initiatives

- Brand Assessment
- Style Guide Development
- Updated Legislative Platform Document
- Legislative Support Form Letters
- Board Media and Outreach Training One-on-Ones (Scheduled)
- Continued Website Refresh Progress, including:
  - Legislative Website Page
  - Funding Website Page
  - FAQs
  - Interactive Project Map
  - Updated Content Throughout

## **5.2 Public Outreach and External Affairs Department Monthly Report Information Item**

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### **Social Media Analytics Brief, Findings and Considerations**

United Water Conservation District's social media platforms serve as an important tool for increasing public awareness, sharing timely updates, and reinforcing the District's role in regional water management. During February, content remained focused on supporting the Visibility and Value initiative while highlighting District activities, infrastructure, and community engagement.

Recent efforts have emphasized consistent posting, strategic message amplification, and clear storytelling about the District's work. Select posts continue to be boosted to expand visibility beyond existing followers and reach residents throughout the service area. This approach allows the District to maximize the impact of key announcements, educational content, and community updates.

Content highlighting projects, tours, and staff expertise continues to generate strong engagement, reinforcing that audiences respond well to posts that show how the District's work connects directly to the community.

#### **United Water Conservation District Social Media Platforms**

Facebook Likes: 866 (Net Increase of 1 Follower)  
LinkedIn Followers: 567 (Net Increase of 40 Followers)  
Instagram Followers: 22 (Net Increase of 6 Followers)  
Nextdoor Interactions: 5,086 Impressions

#### **Lake Piru Social Media Platforms**

Facebook Followers: 3,257 (Net Increase of 268 Followers)  
Instagram Followers: 1,694 (Net Increase of 102 Followers)

#### **January Posting Plans and Tactics**

##### **United Water Conservation District**

- Continue advancing Visibility and Value Campaign messaging across platforms, showcase commercial video
- Highlight United Water's role in regional water reliability, groundwater recharge, and infrastructure stewardship
- Use selective post boosting to expand visibility of high-value content within the District's service area
- Promote upcoming tours and stakeholder engagement opportunities
- Feature staff expertise, operations, and facilities to reinforce transparency and public understanding

## **5.2 Public Outreach and External Affairs Department Monthly Report Information Item**

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- Maintain consistent posting cadence to strengthen recognition of the District's work and impact

### **Lake Piru**

- Continue promotion of the Lake Piru 5K, increasing awareness as the event approaches
- Highlight Lake Piru as an active outdoor recreation destination through seasonal content
- Showcase scenic visuals, visitor experiences, and recreational opportunities
- Support event and recreation messaging with targeted boosted posts where appropriate
- Maintain regular posting to encourage visitation and community engagement



## 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:** February 25, 2026 (March 2, 2026, meeting)

**Agenda Item:** 5.3 **Recreation Department Monthly Report**  
**Information Item**

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### **Staff Recommendation:**

Review this monthly report from the Recreation Department of its activities for January 2026, as well as receive a verbal presentation of its highlights.

### **Discussion:**

January is the middle of the slow season for the Lake Piru Recreation Area (LPRA), so visitation is low. Revenues for January 2026 were higher than those from January 2025, likely due to higher lake levels this year and a wildfire during the same period in 2025. A rainstorm beginning on December 24, 2025, filled the reservoir to capacity, but also brought in a significant amount of woody debris from middle Piru Creek.

### **Staff Tasks and Activity Highlights**

Recreation staff have been coordinating with Engineering, Finance, O&M, Environmental Services, and Water Resources to develop a debris cleanup plan and procure suitable contractors to remove the floating debris brought into Lake Piru by the December storms.

### **Staff Training/Meetings/Events**

- **January 19:** Park Ranger Spencer attended a Public Safety First Aid Responder refresher training. PSFA Refresher Safety Training is an 8-hour course designed for public safety personnel. The training covers essential topics and includes the American Heart Association BLS (Basic Life Support) CPR/AED course completion certificate.
- **Various dates:** Rangers completed training in case law, law enforcement policies and procedures, from District vendor Lexipol.
- **Various dates:** Rangers completed safety training from District vendor Target Solutions.

**5.3 Recreation Department Monthly Report  
Information Item**

<b>2026 Day Use/Other Revenue Recap and Comparison</b>	
2026 Day Use/Other Revenue (Jan 1 – Jan 31)	\$26,254
2026 Boat Rental Revenue (Jan 1 – Jan 31)	\$2,855
2025 Day Use/Other Revenue (Jan 1 – Jan 31)	\$14,858
Total Revenue Increase/Decrease from Prior Year	\$11,396
Annual Increase/Decrease %	<b>77.0%</b>
<b>2026 Camping Revenue Recap and Comparison</b>	
2026 Camping Revenue (Jan 1 – Jan 31)	\$29,364
2025 Camping Revenue (Jan 1 – Jan 31)	\$17,401
Total Revenue Increase/Decrease from Prior Year	\$11,963
Annual Increase/Decrease in %	<b>69.0%</b>
<b>2026 All Revenue Recap and Comparison</b>	
2026 All Revenue (Jan 1 – Jan 31)	\$55,618
2025 All Revenue (Jan 1 – Jan 31)	\$32,259
Total Revenue Increase from Prior Year	\$23,359
Annual Increase/Decrease in %	<b>72.5%</b>

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

<b>2026 Total Visitation Figures</b>				
<b>Month</b>	<b># People</b>	<b># Vehicles</b>	<b># Vessels</b>	<b>Pets</b>
January	2,208	1,063	151	8
<b>Total</b>	<b>2,208</b>	<b>1,063</b>	<b>151</b>	<b>8</b>

**Incidents**

- Nothing 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.