

AGENDA
FINANCE AND ADMINISTRATION COMMITTEE MEETING

Monday, April 27, 2026, at 1:00 p.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 April 27, 2026, Finance and Administration Committee meeting Agenda.

2.2 Approval of Minutes
Motion

Approve Minutes of March 30, 2026, (April meeting) Finance and Administration Committee meeting.

2.3 Check Recap Monthly Reports
Information Item

Review the District's accounts payable recap for March 2026.

2.4 Investment Monthly Report
Information Item

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

2.5 Pipeline Delivery Monthly Reports
Information Item

Review the District's pipeline water activities for March 2026.



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

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

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

Review the costs that the District has incurred through March 31, 2026:

- 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 Item

Review, discuss, and make a recommendation on the following agenda item to be considered for approval during May 13, 2026, Board of Directors meeting:

3.1 Consideration and Possible Action Concerning Authorization and Direction to District Staff to Prepare a Written Report as part of Future Authorization for a General Obligation Bond Election for United Water Conservation District
Motion

Based on prior Board discussions and the requirements of the Water Code, it is recommended that the Board authorize and direct District staff to prepare a written report concerning the proposed GO bond election, to publish such as required by statute and present such report to the Board at the Board meeting of June 10, 2026.

4. Request to Pursue Earthquake Insurance Coverage for the District
Discussion Item

Recent leadership discussions and meetings with the Special District Risk Management Authority have identified earthquake insurance as a risk-management item for consideration. Given the District's facilities and operations in a seismically active region, staff believe it is prudent to evaluate coverage options.

5. Fiscal Year 2026-2027 Proposed Budget Review Presentation
Information Item

Receive a presentation from the Chief Financial Officer of the proposed Fiscal Year 2026-27 Budget.



6. Fiscal Year 2025-2026 Third Quarter Financial Report (January 1 through March 31, 2026)

Information Item

Review the third quarter financial report for the period ending March 31, 2026, as well as receive a presentation from the District's Chief Financial Officer.

7. 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.

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

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

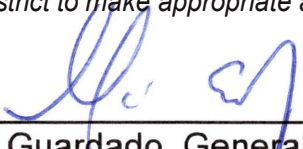
7.3 Recreation Department Update (Senior Park Ranger Bernard Riedel, Jr.)

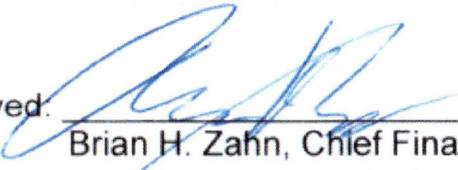
8. Future Agenda Items

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

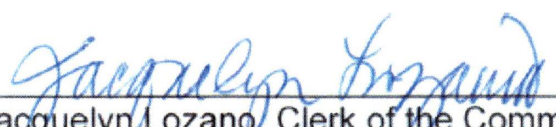
ADJOURNMENT

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 Friday, April 24, 2026, at 10:00 a.m. at the United Water Conservation District Headquarters, Oxnard, CA, and www.unitedwater.org.


Jacquelyn Lozano, Clerk of the Committee



United Water

CONSERVATION DISTRICT

STAFF REPORT

To: Finance and Administration Committee Members

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

From: Jackie Lozano, Clerk of the Committee

Date: April 22, 2026 (April 27, 2026, May meeting)

**Agenda Item: 2.2 Approval of the March 30, 2026, Finance and Administration
Committee Meeting Minutes
Motion**

Staff Recommendation:
Approve the attached minutes.



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

**MINUTES
FINANCE AND ADMINISTRATION COMMITTEE MEETING**

**Monday, March 30, 2026, (April meeting) at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030**

OPEN SESSION

Chair Steve Huber called the meeting to order at 9:00 a.m.

Committee Members Roll Call

Present: Director Rachel Jones and Director Huber.

Absent: Director Keeling (joined the meeting at 9:05 a.m.)

1. Public Comments

No public comments were received.

2. Consent Calendar

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

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

2.1 Approval of Agenda

Motion

Approved March 30, 2026, Finance and Administration Committee meeting Agenda.

2.2 Approval of Minutes

Motion

Approved Minutes of March 2, 2026, Finance and Audit Committee meeting.

2.3 Check Recap Monthly Report

Information Item

Received and filed.

2.4 Investment Monthly Report

Information Item

Received and filed.

2.5 Pipeline Delivery Monthly Report

Information Item

Received and filed.



3. UWCD Board of Directors Meeting Agenda Items

3.1 Adopt Resolution No. 2026-07 Confirming Direct Assessments for Delinquent Groundwater Charges

Motion

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

Action: M/S/C (Jones, Huber) recommending the full Board of Directors adoption of Resolution No. 2026-07 confirming direct assessments for delinquent groundwater charges and authorizing placement of said assessments on the Ventura County secured property tax roll.

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

3.2 Waiver of Penalty and Interest Request from Fillmore Irrigation Company in the amount of \$9,617.98

Motion

Mr. Zahn summarized this motion for the Committee.

Action: M/S/C (Jones, Huber) recommending the full Board of Directors a request from Fillmore Irrigation Company to waive penalty and interest charges of \$9,617.98 incurred from the billing period of July 1, 2025, through December 31, 2025.

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

4. Monthly Department Updates

Information Items

4.1 Administrative Services Department Update

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

With guidance from the General Manager, Director Keeling offered the following:

- During the financial update portion of the presentation, particularly the slide *February 2026 Pipeline*, she recommended it may be helpful for staff to survey landowners and see what their futures look like regarding crops.

4.2 Public Outreach and External Affairs Department Update

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



4.3 Recreation Department Update

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

5. Future Agenda Items

None.

ADJOURNMENT

Chair Huber adjourned the meeting at 9:56 a.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Administration Committee Meeting of March 30, 2026.

ATTEST: _____
Chair Steve Huber

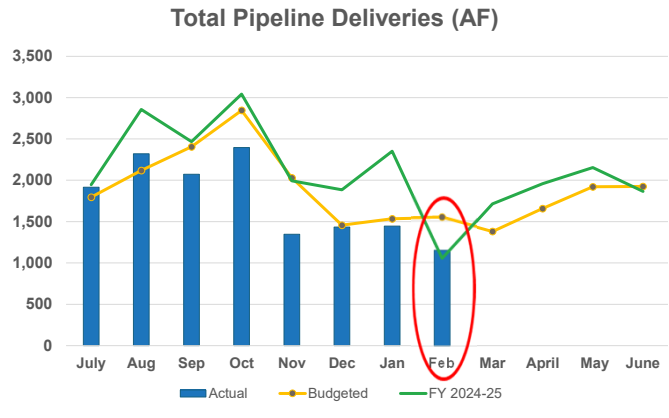


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2

February 2026 Pipeline



	Actual AF	Budget AF	Variance AF	Actual \$
OH	495	750	(255)	\$709K
PTP	333	380	(47)	\$181K
PV	322	419	(97)	\$127K

Year-to-date deliveries are 11% below budget and 20% below prior year.

3

Finance Department



- Finalizing Initial FY2026-27 Budget
- Rate study completed and presentation being prepared
- Reviewing Ventura Energy contracts with legal counsel
- Preparing FY2026-27 Proposed Budget book for release in late April including rates

4



Administrative Update

Josh Perez
Chief Human Resources Officer

5

Human Resources



Ventura College Career Fair
March 10, 2026

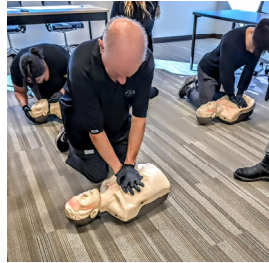
- Working on recruitment for the following positions:
 - Senior Hydrogeologist – finalize agreement with preferred candidate
 - Seasonal Park Ranger Assistant – finalizing selection and background of candidates
 - Public Outreach Intern staff – finalizing selection
- Attended the Ventura College Career Tech Education fair on March 10, 2026
- Attended SDRMA Day and received specialized Safety Certification Accreditation which also helps reduce insurance costs to the District and its ratepayers

6

6

Risk Management

- Maintained situational awareness and threat intelligence reporting on geopolitical situation in the Middle East and its potential regional impact along with sharing appropriate intelligence with internal stakeholders
- Initiated CPR/AED/First Aid recertification efforts for staff
- Conducted annual respirator fit testing
- Coordinated Annual Fire Sprinkler Inspection as required by Oxnard Fire Department



CPR Recertification
March 2, 2026

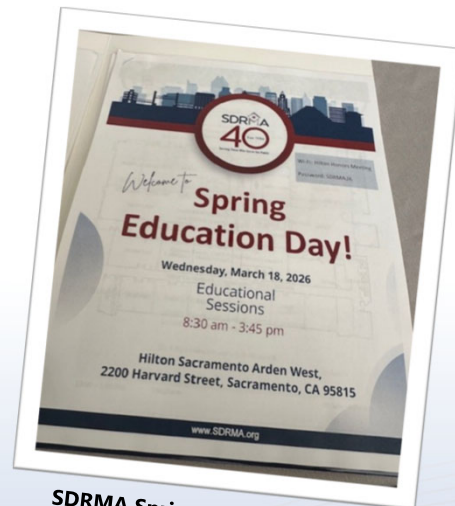
**Annual Respiratory
FIT Testing**



7

Risk Management (continued)

- Attended SDRMA Education Day with HR in Sacramento, including annual Cal/OSHA and Workers' Compensation updates
- Received \$1,000 from SDRMA Loss Prevention Fund to reimburse for official UWCD hard hats
- SDRMA Spring Day participation
 - The incentive credits awarded by SDRMA will save the District approximately \$54,000 in insurance proceeds once the renewal packet is completed in April



SDRMA Spring Day Sacramento
March 18, 2026

8

Technology Systems

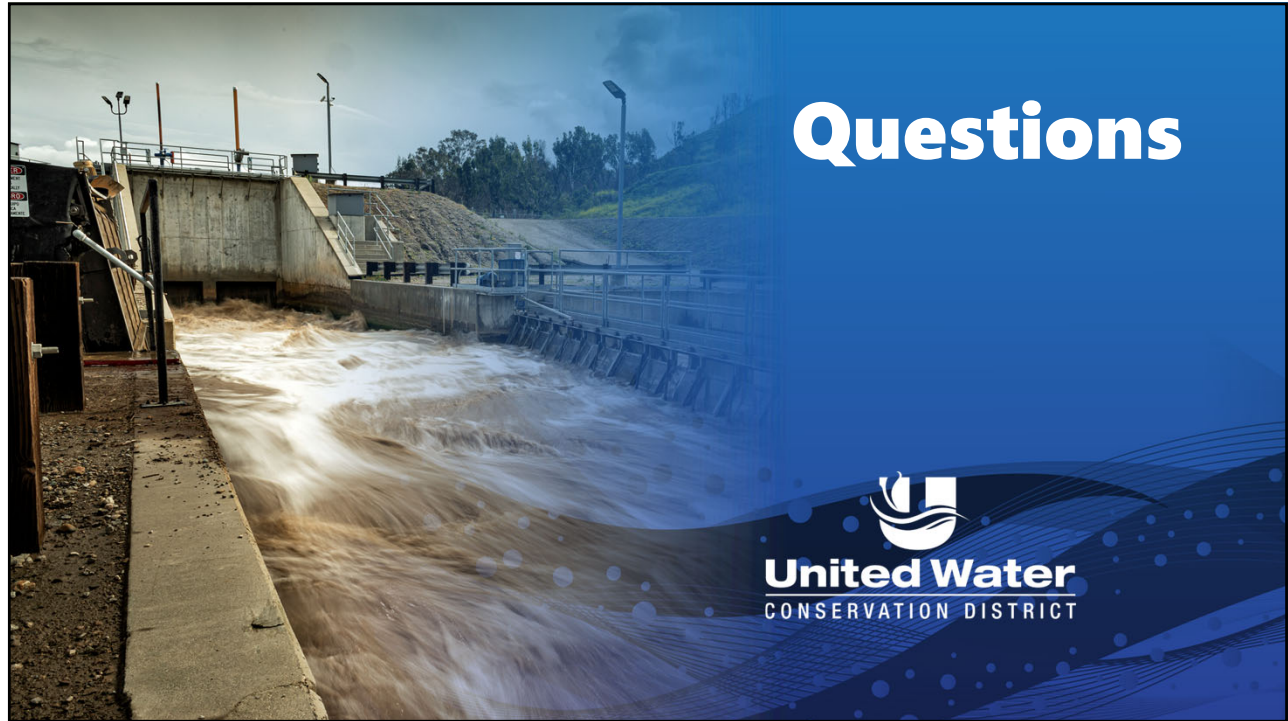
- As of the date of this report:
 - **43** tickets have been received in March
 - **51** service tickets have also been closed in the same time frame
- Continued active monitoring of security alerts through enterprise security monitoring platforms
 - Email security controls detected approximately 20,300 malicious or suspicious messages during the reporting period



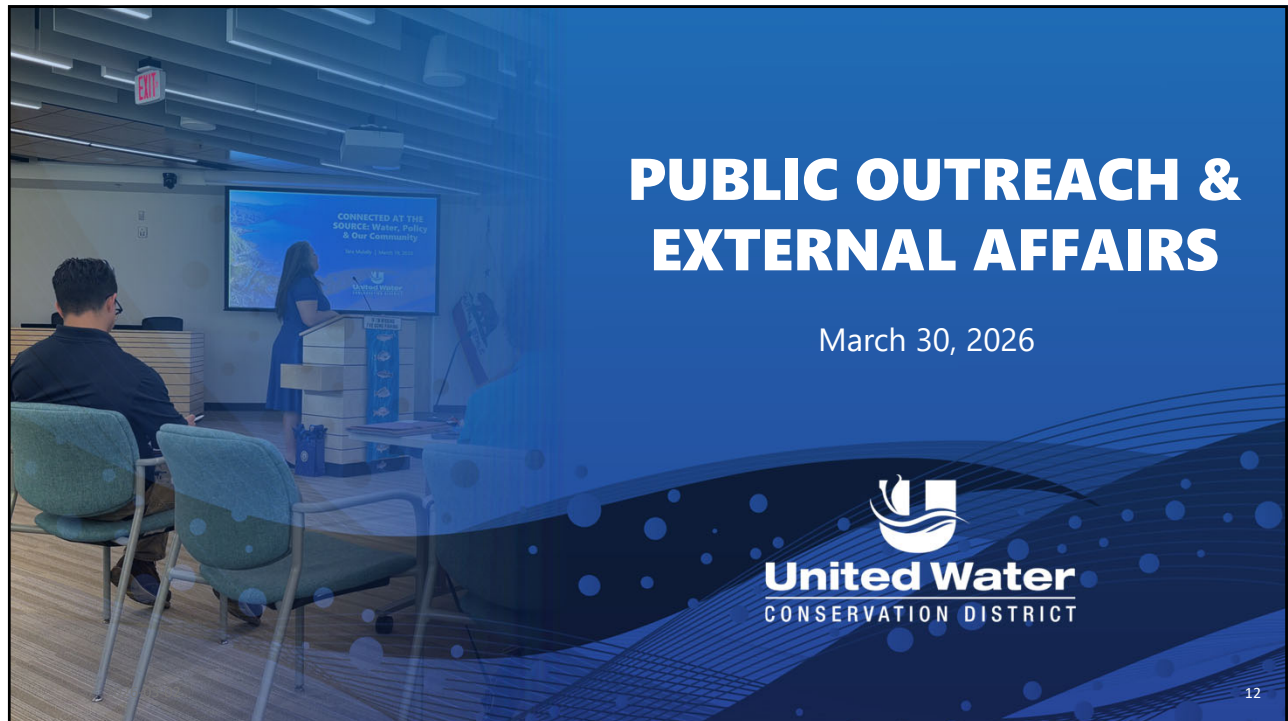
March SDRMA Advertisement

Technology Systems (continued)

- Security filtering systems identified 1,069 phishing attempts and 24 malware-related messages, all of which were successfully remediated through automated filtering and quarantine processes
- Participated in ongoing IT-OT coordination meetings focused on improving network architecture resilience



11



12

Outreach Events

Recent Tours & Events

- AWA Waterwise Breakfast – March 19
- Ventura County Science Fair – March 20 (Staff volunteer judge)
- CSU Channel Islands Tour – March 25
- Piru Power Run 5K & 1K Fun Run/Walk – March 28

Upcoming Tours

- City of Ventura Operators Tour – April 7
- Ventura Missionary School Tour – April 9
- Quarterly Tour – April 29

Upcoming Events

- Ventura County Farm Day – April 11
- AWA Ventura County 2026 Annual Symposium – April 16
- CoLab 2026 Annual Spring Fling – April 25



34th Annual Event
04.16.26

2026 WATER SYMPOSIUM

ASSOCIATION OF WATER AGENCIES OF VENTURA COUNTY



13

Successes

- Two Press Releases (with media coverage pending)
- Board Media and Outreach Training One-on-Ones
- E-Blast for Quarterly Tour
- Newspaper Insert and Branded Content
- Website Refresh progress
- Fleet Logos (Complete)


CAMPAIGN REPORT

Campaign Summary

Name: United Water Conservation District 04957261 RR1

From/Brand:	United Water Conservation District
Headline:	Delivering Impact, Metrics and Milestones
Broadcast Date:	02/26/2026
Audience:	103,948
Views:	20,146
View %:	19.38%
ID:	2523022
Clicks:	2,496
Click %:	2.40%

Campaign Creative



CAMPAIGN STATS

Views | 19.38 % Total Views 20,146

Clicks | 2.40 % Total Clicks 2,496

CTVR | 12.39 %

Clicks by Device

Desktop	34.70%	866
Mobile	65.30%	1,630

CLICKS BY WEB BROWSER

Chrome	1,593
Edge	67
Firefox	45
Safari	716
Other	75

Custom Fields

Custom Field 1	Custom Field 2	Custom Field 3	Custom Field 4
USA_648123	5152740	--not defined--	--not defined--

14

Upcoming Initiatives

- Shift Visibility and Value Campaign to groundwater management effectiveness and environmental stewardship
- Brand Assessment and Style Guide Development
- Legislative Support Form Letters and Platform
- Website Refresh: Legislative Page, Funding Page, FAQs, Interactive Project Map



15

15

Recreation Monthly Update

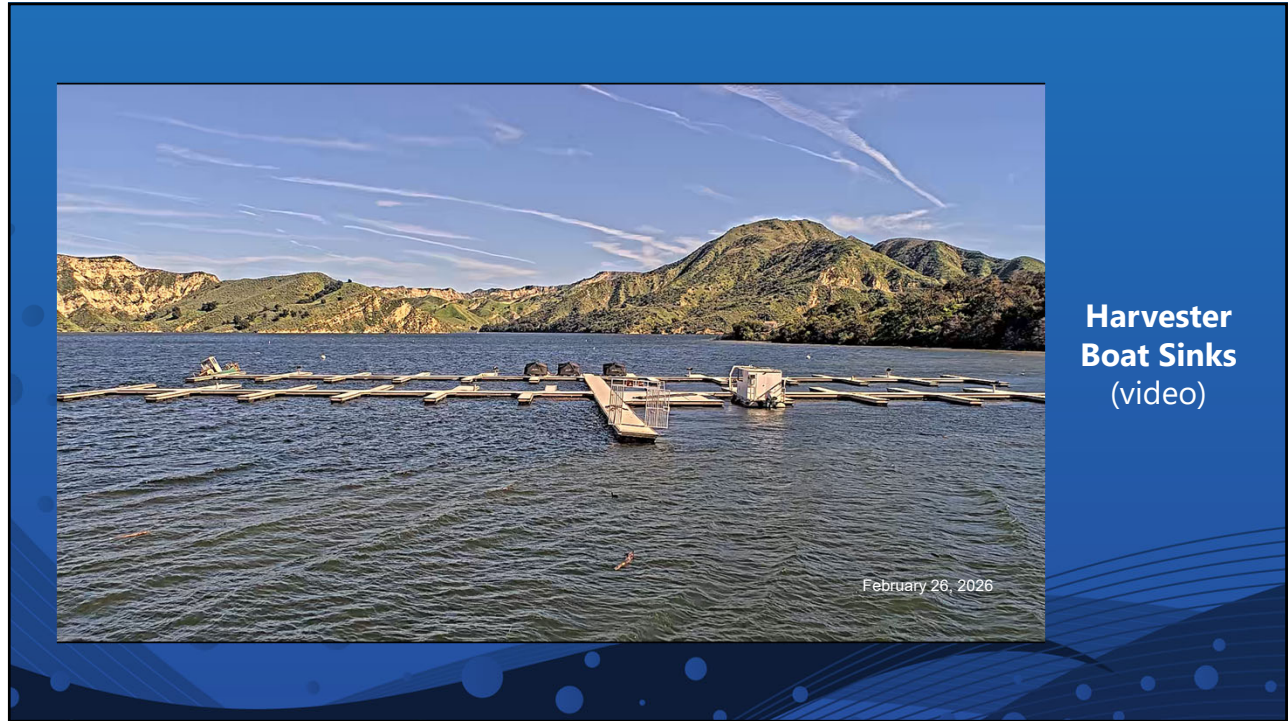
Bernard Riedel, Jr.
Senior Park Ranger
March 30, 2026



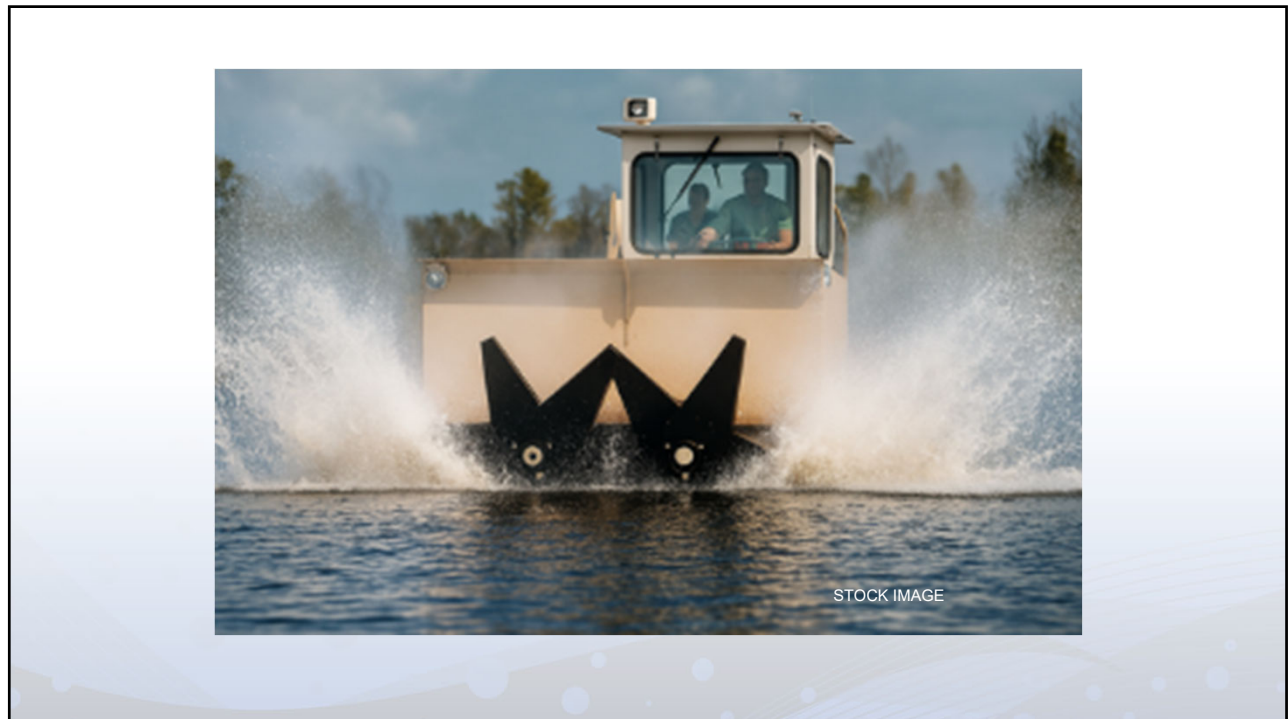
United Water
CONSERVATION DISTRICT

16

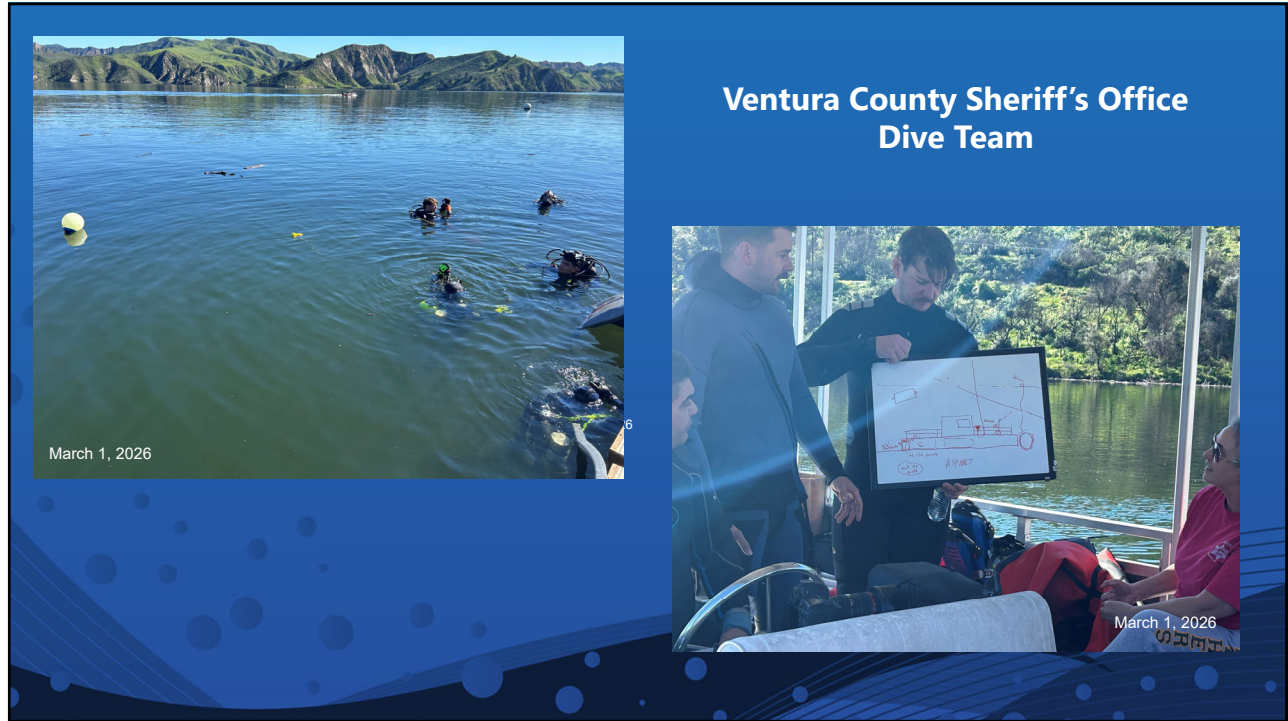
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17



18



Ventura County Sheriff's Office
Dive Team

March 1, 2026

March 1, 2026

This slide features two photographs. The left photograph shows several divers in a lake with mountains in the background. The right photograph shows three people on a boat, one pointing at a whiteboard with a diagram. The slide has a blue background with a decorative pattern of circles and lines at the bottom.

19



Private Salvage Company

March 6, 2026

March 6, 2026

This slide features two photographs of a salvage operation. The left photograph shows a small boat with yellow floats in a lake. The right photograph shows a larger boat with yellow floats near a dock. The slide has a light blue background with a decorative pattern of circles and lines at the bottom.

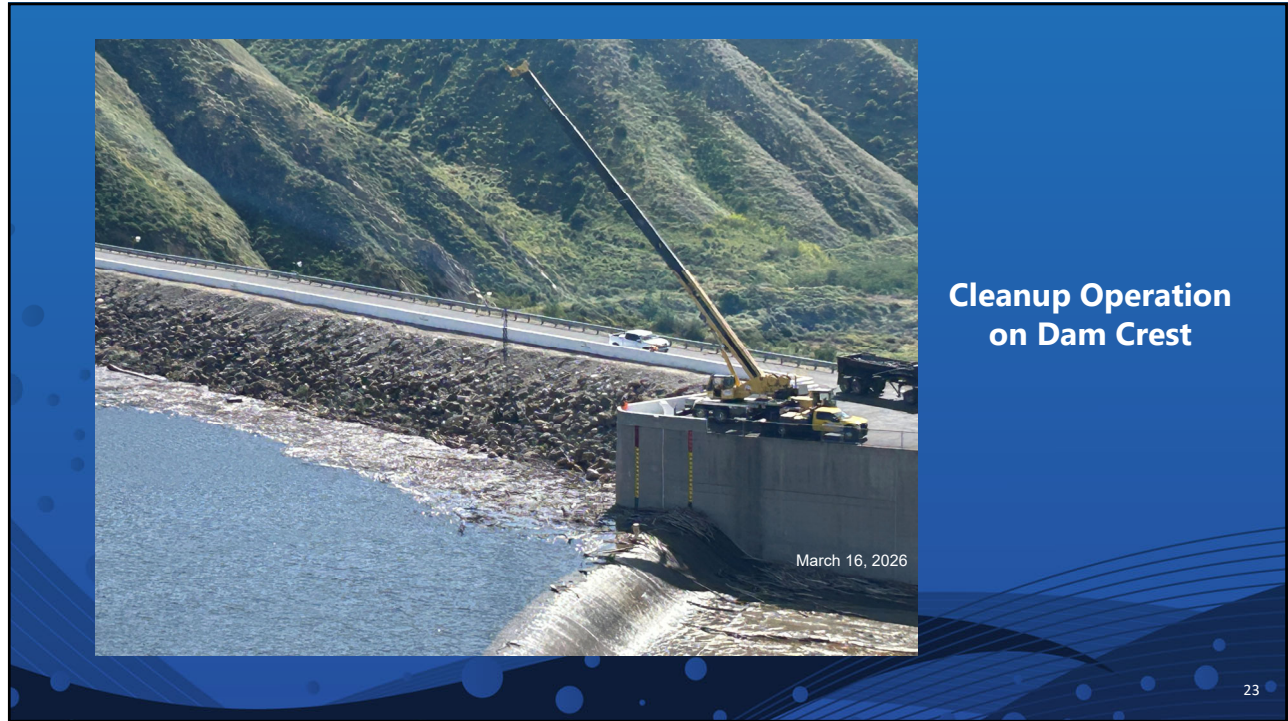
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26



STAFF REPORT

To: Finance and Administration 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: April 21, 2026 (April 27, 2026, May meeting)

Agenda Item: 2.3 Check Recap Monthly Report – March 2026
Information Item

Recommendation:

Review the District's accounts payable recap report for the month of March 2026 that is attached.

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

Attachment:

Check Recap Monthly Report – March 2026

March 2026 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$2,361,938.83
Direct Deposit/Payroll Related	\$1,092,658.11
FSA Payments	\$7,501.03
<i>Total Payments Reflected in System</i>	\$3,462,097.97
<u>Top 5 Itemized by Category</u>	
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$594,361.48
US BANK NATIONAL ASSOCIATION	\$474,600.00
SO. CALIFORNIA EDISON	\$136,704.62
CASITAS MUNICIPAL WATER	\$111,590.10
BLACK & VEATCH CORPORATION	\$106,408.75
Total Disbursements 03/2026	\$3,462,097.97

TOP FIVE VENDORS MARCH 2026

Vendor	Check/EFT Number	Check Date	Amount
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	4347	3/5/2026	\$290,585.23
	4391	3/13/2026	\$303,776.25
US BANK NATIONAL ASSOCIATION	ACH4402	3/4/2026	\$471,150.00
	304270	3/5/2026	\$3,450.00
SO. CALIFORNIA EDISON	ACH4428	3/6/2026	\$8,902.43
	304299	3/13/2026	\$91.08
	ACH4429	3/16/2026	\$122,370.12
	ACH4430	3/20/2026	\$346.25
	ACH4431	3/27/2026	\$4,994.74
CASITAS MUNICIPAL WATER	4350	3/5/2026	\$87,919.30
	4438	3/19/2026	\$23,670.80
BLACK & VEATCH CORPORATION	4437	3/19/2026	\$106,408.75



STAFF REPORT

To: Finance and Administration 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: April 21, 2026 (April 27, 2026, May meeting)

Agenda Item: 2.4 Investment Monthly Report for March 2026
Information Item

Staff Recommendation:

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

Discussion:

None. Informational only.

Fiscal Impact:

As shown.

Attachments:

Combined Investment Monthly Report for March 2026

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

Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	5,513,367	1	8.00%
Petty Cash	5,400	1	0.01%
County Treasury	4,415	1	0.01%
LAIF Investments	63,394,713	1	91.98%
Total Cash, Cash Equivalents and Securities	68,917,895		100.00%
Investment Portfolio w/o Trustee Held Funds	68,917,895		
Trustee Held Funds	-		
Total Funds	68,917,895		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	58,894,713	4,500,000	63,394,713
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	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.

<p>DocuSigned by: <i>Maryam Bral</i> <small>5E49B7C87EF74B5...</small></p> <hr/> <p>Mauricio Guardado, General Manager</p>	<p>On behalf of Mauricio Guardado</p> <hr/> <p align="right">4/21/2026</p> <p align="right">Date Certified</p>
<p>DocuSigned by: <i>[Signature]</i> <small>70D59ECF0D8D4BE...</small></p> <hr/> <p>Anthony Emmert, Assistant General Manager</p>	<hr/> <p align="right">4/17/2026</p> <p align="right">Date Certified</p>
<p>Signed by: <i>Brian H Zahn</i> <small>6685DB382A674A3...</small></p> <hr/> <p>Brian H. Zahn, Chief Financial Officer</p>	<hr/> <p align="right">4/16/2026</p> <p align="right">Date Certified</p>

United Water Conservation District			
Cash Position			
March 31, 2026			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	1,810,645	(16,835,942)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		4,280,257	Designated for replacement, capital improvements, and environmental projects
		9,404,330	Supplemental Water Purchase Fund
General CIP Funds	22,494,198	22,494,198	Appropriated for capital projects
	14,860,098	14,860,098	Reserved for CIP Projects
Special Revenue Funds:			Revenue collected for a special purpose
State Water Project Funds	9,059,934	9,059,934	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	1,355,160	1,355,160	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	5,712,125	5,712,125	Appropriated for capital projects
OH Pipeline Fund	3,574,543	3,574,543	Delivery of water to OH customers
OH CIP Fund	3,290,595	3,290,595	Appropriated for capital projects
OH Pipeline Well Replacement Fund	260,212	260,212	Well replacement fund
PV Pipeline Fund	1,044,347	1,044,347	Delivery of water to PV customers
PV CIP Fund	259,892	259,892	Appropriated for capital projects
PT Pipeline Fund	8,243,544	8,243,544	Delivery of water to PTP customers
PT CIP Fund	(3,047,398)	(3,047,398)	Appropriated for capital projects
Total District Cash & Investments	68,917,895	68,917,895	



STAFF REPORT

To: Finance and Administration 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: April 21, 2026 (April 27, 2026, May meeting)

Agenda Item: 2.5 Pipeline Delivery Monthly Report for March 2026
Information Item

Staff Recommendation:

Review the current pipeline delivery report for March 2026 that is attached.

Fiscal Impact:

As shown.

Discussion:

Informational only.

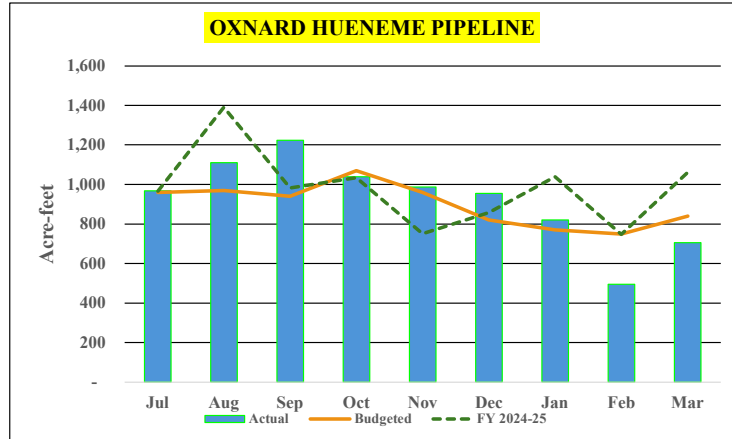
Attachment:

Pipeline Delivery Report for March 2026

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

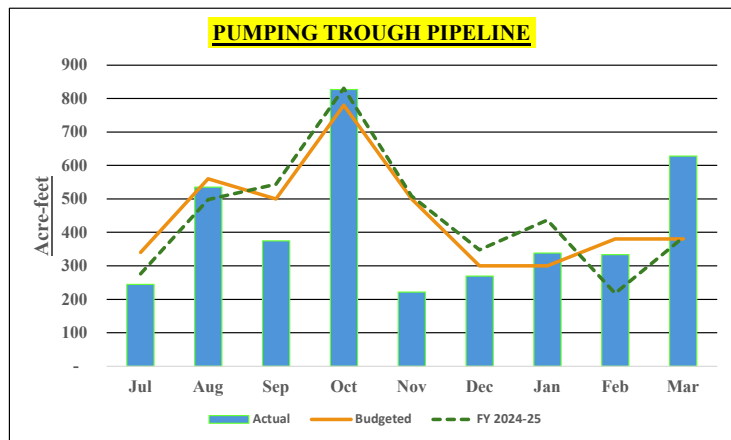
OH Pipeline 2025-26			
	Projection	Actual	Variance
Jul	960	968	8
Aug	970	1,110	140
Sep	940	1,223	283
Oct	1,070	1,039	(31)
Nov	960	986	26
Dec	820	955	135
Jan	770	821	51
Feb	750	495	(255)
Mar	840	705	(135)
Apr	830	-	-
May	1,080	-	-
Jun	1,030	-	-
Totals	11,020	8,302	222
YTD	8,080	8,302	222

YTD Actual to Budget: 2.8%



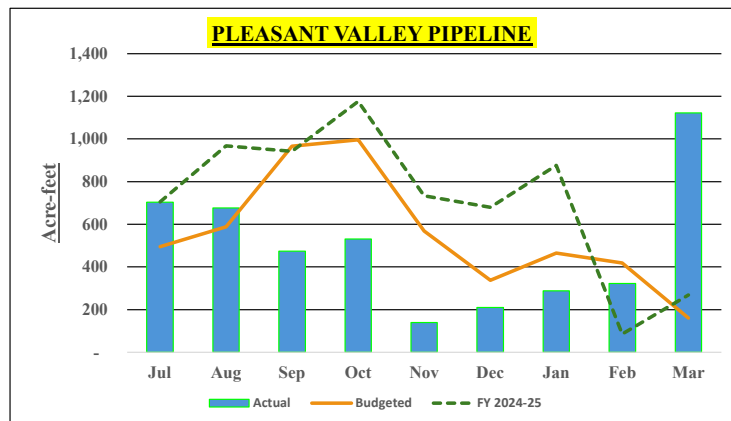
PT Pipeline 2025-26			
	Projection	Actual	Variance
Jul	340	244	(96)
Aug	560	535	(25)
Sep	500	375	(125)
Oct	780	826	46
Nov	500	221	(279)
Dec	300	269	(31)
Jan	300	338	38
Feb	380	333	(47)
Mar	380	628	248
Apr	510	-	-
May	560	-	-
Jun	490	-	-
Totals	5,600	3,770	(270)
YTD	4,040	3,770	(270)

YTD Actual to Budget: -6.7%



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	322	(97)
Mar	161	1,122	961
Apr	318	-	-
May	281	-	-
Jun	405	-	-
Totals	6,000	4,465	(531)
YTD	4,996	4,465	(531)

YTD Actual to Budget: -10.6%





STAFF REPORT

To: Finance and Administration Committee Members

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

From: Brian H. Zahn, Chief Financial Officer

Date: April 21, 2026 (April 27, 2026, May meeting)

Agenda Item: 2.6 District Staff and Board Member Reimbursement for Fiscal Year 2025-26 Third Quarter Report (January 1, 2026 through March 31, 2026)
Information Item

Staff Recommendation:

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

Discussion:

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

Please find attached the report detailing the reimbursements made during the third quarter of fiscal year 2025-2026.

Attachment:

Third Quarter FY2025-2026 List of Employees and Directors Reimbursements

ATTACHMENT

UNITED WATER CONSERVATION DISTRICT CHECK REPORT QUARTER ENDED 03/31/2026

<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 GIFT PURCHASED	\$200.00	\$200.00	01/08/2026	4054
ROBERT WILLIAM ZAMBELLI	REIMBURSEMENT FOR FY 25-26 BOOT ALLOWANCE	\$300.00	\$300.00	01/21/2026	4151
DESTINY RUBIO	REIMBURSEMENT FOR TRAVEL AND SNACK COSTS	\$174.94	\$174.94	01/29/2026	4165
JOSH PEREZ	PLUMBING SERVICES FOR HQ	\$1,266.62	\$1,703.40	02/12/2026	4259
	REIMBURSEMENT FOR RENTAL VAN COSTS	\$436.78			
MOHAMMED HASAN	TRAVEL REIMBURSEMENT / DECEMBER 2025	\$677.05	\$677.05	02/12/2026	4267
STEPHEN HUBER	TRAVEL REIMBURSEMENT / DECEMBER 2025	\$852.60	\$878.71	02/12/2026	4276
	TRAVEL REIMBURSEMENT / JANUARY 2026	\$26.11			
TESSA LENZ	REIMBURSEMENT FOR CALDESAL TRAVEL COSTS	\$353.39	\$353.39	02/26/2026	4339
JOSH PEREZ	REIMBURSEMENT FOR QUEST SUITE PLUMBING COSTS	\$355.00	\$355.00	03/05/2026	4371
JOSH PEREZ	REIMBURSEMENT FOR AI TRAINING FOOD PURCHASE	\$846.92	\$846.92	03/13/2026	4413
JOSH PEREZ	REIMBURSEMENT FOR APPLICANT TRAVEL COSTS	\$1,141.36	\$1,141.36	03/19/2026	4455
TONY HUYNH	SDRMA SPRING EDUCATION DAY TRAINING REIMBURSEMENT	\$472.79	\$472.79	03/26/2026	4503
ANTHONY EMMERT	REIMBURSEMENT FOR CONFERENCE HOTEL COSTS	\$382.71	\$382.71	01/08/2026	304098
TARA MULALLY	REIMBURSEMENT FOR ACWA TRAVEL COSTS	\$399.22	\$399.22	01/08/2026	304122
MAURICIO GUARDADO	REIMBURSEMENT FOR OPV MEETING HOTEL COST	\$245.14	\$245.14	01/29/2026	304164
MAURICIO GUARDADO	REIMBURSEMENT FOR UBER COSTS	\$434.93	\$434.93	02/04/2026	304190
RACHEL JONES	TRAVEL REIMBURSEMENT / DECEMBER 2025	\$399.50	\$406.75	02/12/2026	304210
	TRAVEL REIMBURSEMENT / JANUARY 2026	\$7.25			
RAYMOND AVILA JR	REIMBURSEMENT FOR DOT PHYSICAL COSTS	\$120.00	\$120.00	02/19/2026	304240
EVA IBARRA	REIMBURSEMENT FOR OFFICE SUPPLIES PURCHASED	\$118.20	\$118.20	03/05/2026	304260
MAURICIO GUARDADO	REIMBURSEMENT FOR DC ACWA UBER COSTS	\$268.37	\$268.37	03/13/2026	304293
MAURICIO GUARDADO	REIMBURSEMENT FOR TRAVEL COSTS	\$556.42	\$556.42	03/19/2026	304313
		<u>\$10,035.30</u>	<u>\$10,035.30</u>		

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: Citizens AP Bank-Citizens Business - AP Bank						
EMM01	ANTHONY EMMERT	01/08/2026	Regular	0.00	382.71	304098
<u>2025-12-16</u>	Invoice	01/09/2026	REIMBURSEMENT FOR CONFERENCE HOT	0.00	382.71	
RUB01	DESTINY RUBIO	01/29/2026	EFT	0.00	174.94	4165
<u>2026-01-22</u>	Invoice	01/30/2026	REIMBURSEMENT FOR TRAVEL AND SNAC	0.00	174.94	
IBA01	EVA IBARRA	03/05/2026	Regular	0.00	118.20	304260
<u>2026-03-02</u>	Invoice	03/06/2026	REIMBURSEMENT FOR OFFICE SUPPLIES P	0.00	118.20	
JON02	JONES, RACHEL	02/12/2026	Regular	0.00	406.75	304210
<u>2025-12</u>	Invoice	02/13/2026	TRAVEL REIMBURSEMENT / DECEMBER 2	0.00	399.50	
<u>2026-01</u>	Invoice	02/13/2026	TRAVEL REIMBURSEMENT / JANUARY 202	0.00	7.25	
PER02	JOSH PEREZ	01/08/2026	EFT	0.00	200.00	4054
<u>2025-12-14</u>	Invoice	01/09/2026	REIMBURSEMENT FOR GIFT PURCHASED	0.00	200.00	
PER02	JOSH PEREZ	02/12/2026	EFT	0.00	1,703.40	4259
<u>2025-09-23</u>	Invoice	02/13/2026	PLUMBING SERVICES FOR HQ	0.00	1,266.62	
<u>2026-02-02</u>	Invoice	02/13/2026	REIMBURSEMENT FOR RENTAL VAN COST	0.00	436.78	
PER02	JOSH PEREZ	03/05/2026	EFT	0.00	355.00	4371
<u>2026-02-24</u>	Invoice	03/06/2026	REIMBURSEMENT FOR QUEST SUITE PLU	0.00	355.00	
PER02	JOSH PEREZ	03/13/2026	EFT	0.00	846.92	4413
<u>2026-02-20</u>	Invoice	03/13/2026	REIMBURSEMENT FOR AI TRAINING FOO	0.00	846.92	
PER02	JOSH PEREZ	03/19/2026	EFT	0.00	1,141.36	4455
<u>2026-03-06</u>	Invoice	03/20/2026	REIMBURSEMENT FOR APPLICANT TRAVE	0.00	1,141.36	
GUA05	MAURICIO GUARDADO	01/29/2026	Regular	0.00	245.14	304164
<u>2026-01-16</u>	Invoice	01/30/2026	REIMBURSEMENT FOR OPV MEETING HO	0.00	245.14	
GUA05	MAURICIO GUARDADO	02/04/2026	Regular	0.00	434.93	304190
<u>2026-01-28</u>	Invoice	02/06/2026	REIMBURSEMENT FOR UBER COSTS	0.00	434.93	
GUA05	MAURICIO GUARDADO	03/13/2026	Regular	0.00	268.37	304293
<u>2026-03-10</u>	Invoice	03/13/2026	REIMBURSEMENT FOR DC ACWA UBER C	0.00	268.37	
GUA05	MAURICIO GUARDADO	03/19/2026	Regular	0.00	556.42	304313
<u>2026-03-12</u>	Invoice	03/20/2026	REIMBURSEMENT FOR TRAVEL COSTS	0.00	556.42	
HAN01	MOHAMMED HASAN	02/12/2026	EFT	0.00	677.05	4267
<u>2025-12</u>	Invoice	02/13/2026	TRAVEL REIMBURSEMENT	0.00	677.05	
AVI01	RAYMOND AVILA JR	02/19/2026	Regular	0.00	120.00	304240
<u>2026-02-12</u>	Invoice	02/20/2026	REIMBURSEMENT FOR DOT PHYSICAL CO	0.00	120.00	
ZRW01	ROBERT WILLIAM ZAMBELLI	01/21/2026	EFT	0.00	300.00	4151
<u>2026-01-07</u>	Invoice	01/23/2026	REIMBURSEMENT FOR FY 25-26 BOOT AL	0.00	300.00	
HUB01	Stephen Huber	02/12/2026	EFT	0.00	878.71	4276
<u>2025-12</u>	Invoice	02/13/2026	TRAVEL REIMBURSEMENT / DECEMBER 2	0.00	852.60	
<u>2026-01</u>	Invoice	02/13/2026	TRAVEL REIMBURSEMENT / JANUARY 202	0.00	26.11	
MUL03	Tara Mulally	01/08/2026	Regular	0.00	399.22	304122
<u>2025-12-17</u>	Invoice	01/09/2026	REIMBURSEMENT FOR ACWA TRAVEL COS	0.00	399.22	

Check Report

Date Range: 01/01/2026 - 03/31/2026

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
LEN01	Tessa Lenz	02/26/2026	EFT	0.00	353.39	4339
<u>2026-02-23</u>	Invoice	02/27/2026	REIMBURSEMENT FOR CALDESAL TRAVEL	0.00	353.39	
HUY01	TONY HUYNH	03/26/2026	EFT	0.00	472.79	4503
<u>2026-03-25</u>	Invoice	03/27/2026	SDRMA SPRING EDUCATION DAY TRAININ	0.00	472.79	

Bank Code Citizens AP Bank Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	10	9	0.00	2,931.74
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	11	0.00	7,103.56
	23	20	0.00	10,035.30

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	10	9	0.00	2,931.74
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	11	0.00	7,103.56
	23	20	0.00	10,035.30

Fund Summary

Fund	Name	Period	Amount
999	Clearing Fund	1/2026	1,702.01
999	Clearing Fund	2/2026	4,574.23
999	Clearing Fund	3/2026	3,759.06
			10,035.30



STAFF REPORT

To: Finance and Administration 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: April 21, 2026 (April 27, 2026, May meeting)

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

Staff Recommendation:

Review the costs that the District has incurred through March 31, 2026:

- 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 March 31, 2026.

Fiscal Impact:

As shown.

Attachment:

Consolidated Cost Summary

United Water Conservation District
Consolidated Cost Summary Report
Through March 31, 2026

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	315,499	75,890	30,791	409,928	175,961	-	177,611	29,980	335,582	1,725,182	4,756,251	959,634	5,715,885
Report Total	11,911,436	8,193,950	5,255,856	10,010,833	4,360,502	4,278,050	401,955	1,009,812	17,100,138	4,857,880	42,723,477	98,253,132	140,976,609
Previous Report Total	11,770,331	8,181,508	5,250,914	9,857,277	4,304,238	4,278,050	298,046	981,892	16,835,653	4,242,019	41,111,421	97,724,530	138,835,951
<i>Current Activity</i>	<i>141,105</i>	<i>12,442</i>	<i>4,942</i>	<i>153,556</i>	<i>56,264</i>	<i>-</i>	<i>103,909</i>	<i>27,920</i>	<i>264,485</i>	<i>615,861</i>	<i>1,612,057</i>	<i>528,602</i>	<i>2,140,659</i>

* Does not include City of San Buenaventura judgment

Current Activity Narrative:

FERC - The activity for Q3 (\$141K) was spent on staff time (\$42K), professional services (\$34K), and legal fees (\$65K)

PMF - The activity for Q3 (\$12K) was spent on staff time (\$6K), and professional services (\$8K)

General/Water Cons - There were salary costs of (\$5K) in Q3.

Freeman - The activity for Q3 (\$154K) was spent on staff time (\$146K), and material/supplies (\$7K)

Quagga - The activity for Q3 (\$56K) was spent on staff time (\$33K), professional services (\$21K) and material/supplies (\$2K) related to quagga mussel eradication and the scientific dive agreement.

O. Mykiss CESA - Third quarter activity (\$104K) was spent on staff time (\$11K) and legal fees (\$93K)

OPV Adjudication - The activity for Q3 (\$616K) was spent on legal fees (\$615K), and staff time (\$1K).

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

Wishtoyo - The activity for Q3 (\$264K) was spent on legal fees (\$256K), and salaries (\$8K) 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

CONSERVATION DISTRICT

STAFF REPORT

To: Finance and Administration Committee Members

Through: Mauricio Guardado, General Manager
Anthony A. Emmert, Assistant General Manager
Robert Anslow, Partner (Atkinson, Andelson, Loya, Rudd & Romo)

From: Tara Mullaly, Public Outreach and External Affairs Manager

Date: April 14, 2026 (April 27, 2026, May meeting)

Agenda Item: 3.1 Consideration and Possible Action Concerning Authorization and Direction to Direct Staff to Prepare a Written Report as part of Future Authorization for a General Obligation Bond Election for United Water Conservation District
Motion

Recommendation:

Based on prior Board discussions and the requirements of the Water Code, it is recommended that the Board authorize and direct District staff to prepare a written report concerning the proposed GO bond election, to publish such as required by statute and present such report to the Board at the Board meeting of June 10, 2026.

Background:

The United Water Conservation District ("District") has identified several large-scale facilities projects which need to be completed for various reasons. These facility projects include the Santa Felicia Dam Outlet Works Rehabilitation and Spillway Improvement Project, the Freeman Diversion Improvement Project and the Extraction Barrier Brackish Water Treatment Project (EBB Water). Each of these capital projects have been discussed with the Board of Directors ("Board") in the past. Based upon the need to proceed with these capital projects in a timely manner, the project costs involved and an examination of available revenues and financial options of the District, staff has previously discussed with the Board the possibility to call and conduct a general obligation bond election for the District with a target date of November, 2026.

Under the requirements of the California Water Code ("Water Code"), as a conservation district, the District is legally obligated to prepare, publish and accept a written report, containing certain information, before such a general obligation bond measure may be called by the Board. The requirements for such a written report are discussed within

**Agenda Item: 3.1 Consideration and Possible Action Concerning Authorization and Direction to Direct Staff to Prepare a Written Report as part of Future Authorization for a General Obligation Bond Election for United Water Conservation District
Motion**

Water Code Sections 74800, et seq. The written report will include details on the above-referenced capital projects, the District's current financial situation, available financial sources and other information relevant to calling and conducting the proposed general obligation bond election.

Based upon anticipated Board action/approval, District staff would present the written report to the Board at the Board meeting of June 10, 2026, at which time such report could be accepted and the Board could then act to call the general obligation bond election by way of a resolution presented to the Board.

Fiscal Impact:

None.

Attachment:

None.



STAFF REPORT

To: Finance and Administration 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: April 21, 2026 (April 27, 2026, May meeting)

Agenda Item: 6. Fiscal Year 2025-2026 Third Quarter Financial Report
(January 1, 2026, through March 31, 2026)
Information Item

Staff Recommendation:

Review the Fiscal Year 2025-26 Third Quarter Financial Reports for the period ending March 31, 2026, 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 nine months of financial information for District operations for Q3 fiscal year 2025-26 (75 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 make 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 Third Quarter Financial Reports
- B – FY2025-26 Third Quarter Financial Reports



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

General Manager
Mauricio Guardado

Legal Counsel
David D. Boyer

May 13, 2026

Board of Directors
United Water Conservation District

Subject: Third 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 Third Quarter Financial Reports. These reports represent nine (9) months of financial information for District operations as well as Capital Improvement Project (CIP) updates (January 1 through March 31, 2026).

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 provide the Board's Finance and Administration 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 March 31, 2026, 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 March 17, a Purchase Order–Construction Work Agreement was executed with L.O. Lynch Quality Wells & Pumps, Inc., for the redevelopment, rehabilitation, and testing of Well 17.

- ***Freeman Diversion Expansion (CIP # 8001)***
 - From January through March, staff met with and provided comments to GEI and NHC on the 30% design plan set. At the March 11 Board of Directors meeting, a 60% design contract was awarded to GEI with NHC as a subconsultant with the goal to complete the 60% design by August 31.

- ***Santa Felicia Dam Outlet Works Rehabilitation (CIP # 8002)***
 - From January through March, staff prepared key documents for the BOC Meeting No. 11, which took place on March 25 and 26. Participants included the BOC, regulators including FERC and DSOD, and consultants including GEI, Black & Veatch, and Rincon. Several new specification comments were raised by the BOC at the meeting, and all proposed closed comments were accepted as resolved. Staff e-filed responses to FERC comments from the BOC Meeting No. 9 on March 26.
 - On March 11, staff provided an update to the BOD regarding the SFD SIP Schedule.
 - On March 17, staff presented the SFD SIP to the City of Oxnard City Council and received a signed letter of support.

- ***Freeman Conveyance System Upgrade – Freeman to Ferro Recharge Basin (CIP # 8018)***
 - On March 18, a contract with NHC to update the Freeman Conveyance model was executed.

 - Three Barrel Culvert Replacement:
 - There are no updates for this period.



- Vineyard Avenue Crossing:
 - Staff continues to receive comments from Caltrans on the encroachment permit application and the District's consultant, HDR, has revised and resubmitted packages to Caltrans in February and March.

- **Extraction Barrier and Brackish Water Treatment (CIP # 8019)**
 - From January through late March, staff has been responding to several RFIs from the Navy in relation to the Phase 1B Site Approval Request. Staff continue to hold monthly drumbeat meetings with Navy staff.
 - Staff have been preparing for potholing activities at NBVC Point Mugu with its contractors and consultants, including C-Below, BGI, Filippin Engineering, and ECG.
 - Staff have been preparing for the temporary piezometer well installation at NBVC Point Mugu in coordination with its consultant Earth Systems.

- **Rice Avenue Grade Separation Project (CIP # 8021)**
 - On March 12, staff received an updated CPM schedule showing activities related to the PTP starting in 2027.

- **Pumping Trough Pipeline Metering Improvement Project (CIP # 8022)**
 - Staff are proceeding to close out the project and complete all grant-required deliverables.

- **State Water Interconnection (CIP # 8025)**
 - In January, staff received 100% Plans and Specs from the City of Ventura (City). On March 13, the City solicited construction bids for the project.

- **Asset Management System – CMMS System (CIP # 8041)**
 - On January 16, an opportunistic inspection using a robotic camera crawler was conducted in an 870-foot section of the PV pipeline while it was undergoing repair.
 - A kick-off meeting was held in February with HDR for condition assessment of the OHP, and coordination efforts were ongoing through March.

- **Pumping Trough Pipeline Recycled Water Connection – Laguna Road Pipeline (CIP # 8043)**
 - In February, staff received ongoing post-construction monitoring data from the Phase 1 project contractor (Toro Enterprises) and found the results to be within allowable ranges.
 - In March, staff coordinated with LARWQCB staff on the updated NPDES permit for the PTP System.

- **SCADA Hardware Update (CIP # 8046)**
 - Staff continue to coordinate with Cal OES on implementation of the SLCGP Grant.
 - Staff continue to make improvements to the SCADA System.



- **Lake Piru Recreation Area Pavement Maintenance Program (CIP # 8047)**
 - In late January, staff surveyed distressed pavement areas at the Marina and Piru Canyon Road and prepared the FY 2026-2027 CIP budget for the LPRA Pavement Maintenance Program.

- **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)**
 - **LOG Restroom Repair:** In February, bid documents were released to nine (9) general contractors. Four (4) bids were received from contractors including: Ghazal Construction, Inc. (\$234,080), JG Contracting (\$282,720), MDJ Management, LLC (\$253,564), and Quincon, Inc. (\$628,387). Staff reviewed the bids and performed reference checks to determine the lowest responsive and responsible bidder. On March 18, Ghazal Construction, Inc., was awarded the contract for LPRA LOG Repair. An application to VCRMA Building and Safety was subsequently submitted for the permitted portions of the repair scope.

 - **Water Treatment Plant Upgrades:** On February 11, the Phase 1 design contract was executed with Stantec in the amount of \$169,070. Staff conducted site visits and held a design kick-off meeting with its consultants.

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

- **Piru Early Warning System Replacement (CIP # 8058)**
 - Day Wireless installed the outdoor mass notification system at VCFD Fire Station No. 28 and Airwave Communication performed programming of the mass notification which was successfully tested.

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

- **OH Well 14 Energy Efficiency Upgrades (CIP # 8060)**
 - Staff continued to develop the workplan for the rehabilitation of Well 14.

- **El Rio Office Rehabilitation (CIP # 8061)**
 - There are no updates for this time period.

- **OHP Gas Booster Replacement Project (CIP # 8062)**
 - This project is on hold.



Acronym Index

Acronym	Definition
BGI	Black Gold Industries
BOC	Board of Consultants
BOD	Board of Directors
Caltrans	California Department of Transportation
CIP	Capital Improvement Plan
CPM	Critical Path Management
DSOD	Division of Safety of Dams
EBB	Extraction Barrier and Brackish
ECG	Encompass Consultant Group
FERC	Federal Regulatory Commission
FY	Fiscal Year
GEI	GEI Consultants
HDR	HDR Consultants, Inc.
K/J	Kennedy Jenks Consultants
LARWQCB	Los Angeles Regional Water Quality Control Board
LOG	Lower Olive Grove
LPRA	Lake Piru Recreation Area
LPWTP	Lake Piru Water Treatment Plant
NBVC	Naval Base Ventura County
NHC	Northwest Hydraulic Consultants
NPDES	National Pollutant Discharge Elimination System
OH	Oxnard Hueneme
OHP	Oxnard-Hueneme Pipeline
PTP	Pumping Trough Pipeline
PV	Pleasant Valley
RFI	Request for Information
SLCGP	State and Local Cybersecurity Grant Program
Toro	Toro Enterprises, Inc.
VCRMA	Ventura County Resource Management Agency



CASH POSITION AND INVESTMENTS OF THE DISTRICT

As of March 31, 2026, the District had a total of \$68.9M 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:

	Mar-26	Mar-25
Citizens Business Bank	\$ 5,513,367	\$ 4,062,611
Petty Cash	\$ 5,400	\$ 5,400
County Treasury	\$ 4,415	\$ 3,217
LAIF Investments	\$ 63,394,713	\$ 45,923,238
Total	\$ 68,917,895	\$ 49,994,466

Any restrictions on the remaining \$68.9M 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 Third Quarter Financial Review

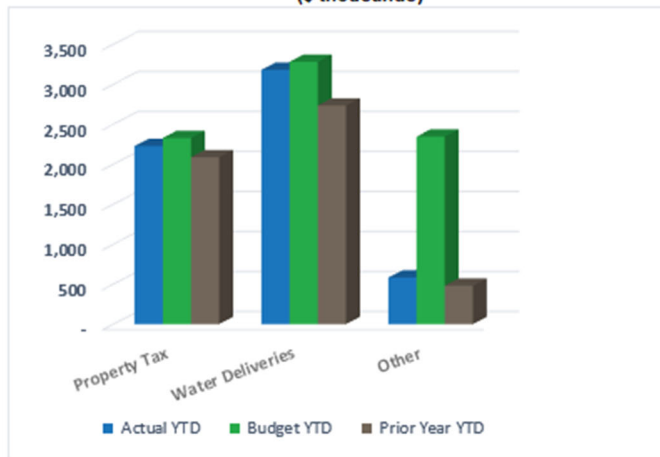
July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

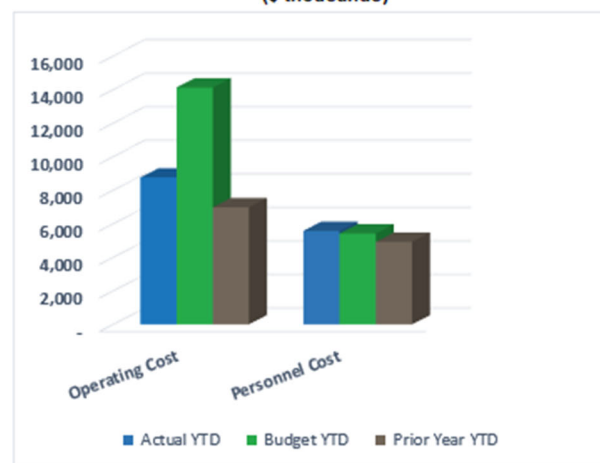
General/Water Conservation Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	3,183	3,282	(99)	-3%	2,735	448	16%
Groundwater	11,901	14,572	(2,671)	-18%	11,254	647	6%
Supplemental Water	0	0	0	0%	0	0	0%
Property Taxes	2,229	2,329	(100)	-4%	2,088	140	0%
Earnings on Investments	387	429	(42)	-10%	635	(248)	-39%
Other	1,271	7,978	(6,707)	-84%	4,482	(3,211)	-72%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	18,971	28,589	(9,619)	-34%	21,195	(2,224)	-10%
Expenses							
Personnel Costs	5,577	5,422	155	3%	4,920	657	13%
Operating Expenditures	8,763	14,130	(5,366)	-38%	6,990	1,774	25%
Capital Outlay	(50)	642	(692)	-108%	1,167	(1,217)	-104%
Transfers out	10,799	13,341	(2,541)	-19%	14,178	(3,379)	-24%
Total Expenses	25,090	33,535	(8,445)	-25%	27,255	(2,165)	-8%
Net Surplus / (Shortfall)	(6,119)	(4,945)	(1,174)	24%	(6,060)	(59)	1%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Revenue received through the Third Quarter totals \$19M, which is \$9.6M (34%) below Plan. This shortfall is predominantly due to delayed receipt of awarded grant funding (\$4.8M). Additionally, groundwater revenue reduced \$2.7M due to a 16% reduction in well pumping (6,993 AF).
- Water Delivery totaled \$3.2M, \$99K (3%) below Plan, attributed to deliveries of 578 AF under projection, driven by weather conditions.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

- Earnings on Investments are \$42K (10%) below Budget, due to market adjustments and an interfund loan coming out of Fund 050.
- Grant Revenue shortfall of \$4.8M (100%) in Fund 050 from delayed SCRCB Grant payment for the Phase 1 Pumping of Coastal Brackish Groundwater Wells Project.
- Property Taxes received in the Third Quarter are under plan by \$100K due to timing differences but are expected to pick up by completion of the fiscal year.
- Other Revenue received fell short of Plan by \$1.7M (78%) mainly due to delayed receipt of WIFIA loan funding.
- Recreation Activities Revenue in the Third Quarter is under plan by \$31K (4%), mainly due to decreased camping reservations and day use passes during the conservation release.

Revenue Status v. Prior Year

- Third Quarter revenue was \$2.2M (10%) lower than the previous fiscal year, primarily due to receipt of the grant payments in the 2024-25 FY.
- Grant Revenue in the Third Quarter is \$3.4M 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 \$448K (16%) higher in the current fiscal year, mainly due to an increase in rates. However, there were 2,773 (14%) AF less delivered in 2025-26.

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$25.1M, \$8.4M (25%) under Plan. Operating Expenditures (\$8.8M) mainly contributed to the savings, coming in \$5.4M (38%) below Budget. This is largely attributed to decreased expenses in Professional Fees.
- Additional savings in Expenditures were from Transfers out for CIP of \$10.8M, (\$2.5M) 19% under plan due to WIFIA Loan proceeds.
- Overall Professional Fees of \$3.6M were \$2.1M under Budget, mainly due to savings in Environmental Services (\$1M) fees from delays in studies for State Water Imports and FERC items. Also contributing to the savings was a delay in completion of the Debris Clean Up Project at Lake Piru, creating an offset of \$924K in Professional Fees. Additional savings of \$300K were incurred due to the hiring of in-house Public Relations staff.
- These savings were partially offset by higher legal services costs related to OPV, FERC, and Takings Claim, with total legal expenses reaching \$3.4M, \$857K over plan for all legal counsel.
- Maintenance Expenditures reflect \$410K in underspending, with savings resulting from FEMA reimbursement in Fund 020. Of this amount, \$169K was from delayed maintenance to equipment in Fund 050. Additional VFD's and Soft Starts for Lake Piru and Saticoy are



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

expected to be purchased along with Generator Maintenance performed for both locations by the close of the fiscal year.

- Public Relations Outreach and Education was less than projected by \$291K in Fund 010. Outreach efforts should increase throughout the remainder of the fiscal year.
- Salaries and Benefits (\$5.6M) are close to Plan with an overage of \$155K (3%) for the Third Quarter.
- Budgeted Principal (\$276K) and Interest payments (\$267K) related to 2020 COP Payments are budgeted as expenses but paid directly to liability.

Appropriation/Expenditure Status v. Prior Year

- Expenditures are \$2.2M (8%) lower in the current fiscal year largely due to higher Transfers-Out (\$3.4M) for Capital Improvement Projects in FY 2024-25.
- Personnel Costs are also \$657K greater in the current fiscal year, stemming from a Board approved 3% COLA increase, new Public Outreach Position added and annual merit increases.
- Operating Expenditures in the Third Quarter are up \$1.8M (25%) compared to last year.
- Higher Insurance Expense (\$178K) and Professional Services (\$695K) in current fiscal year compared to FY 2024-25.
- Maintenance Costs in the current fiscal year are \$134K lower than FY 2024-25. This is due in part to funds received from FEMA for the damage at Lake Piru.
- Capital Outlay is also lower in the current fiscal year by \$1.2M, which is attributed to the Desilting Basins Cleanout project that occurred last year and a \$375K FEMA reimbursement to fund 020 received in February 2026.

Fund Balance

- The projected ending undesignated working capital balance for FY 25-26 is approximately \$9.4M.
- The District's reserve policy requires an undesignated balance of \$4M for this fund, which is expected to be met.

FY 2025-26 Third Quarter Financial Review

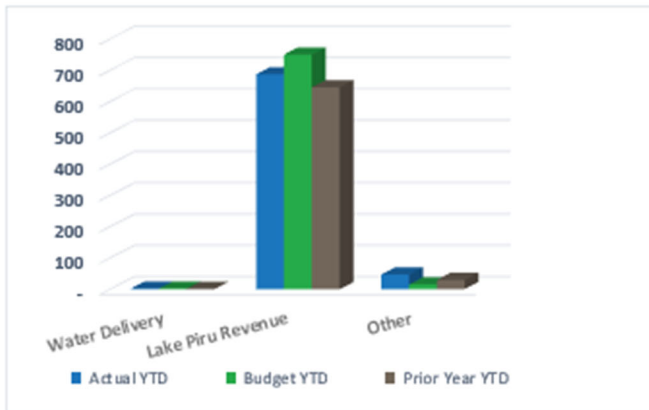
July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

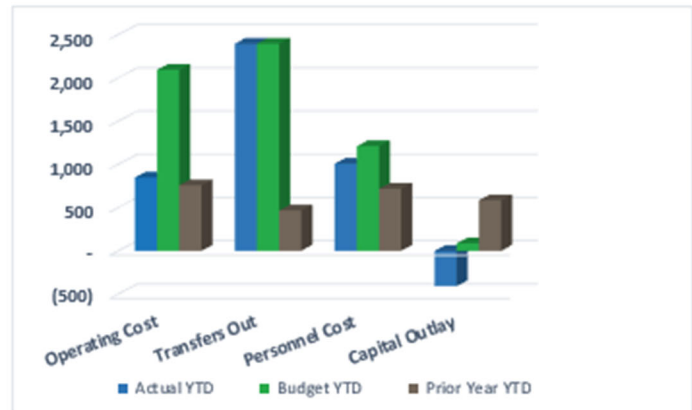
Recreation Sub-Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	2	2	(0)	-7%	1	1	112%
Earnings on Investments	0	0	0	0%	0	0	0%
Lake Piru Revenue	687	750	(63)	-8%	645	41	6%
Other	47	15	32	205%	30	17	58%
Total Revenues	736	767	(31)	-4%	676	60	9%
Expenses							
Personnel Costs	1,007	1,212	(205)	-17%	718	290	40%
Operating Expenditures	847	2,093	(1,246)	-60%	758	90	12%
Capital Outlay	(406)	87	(493)	-565%	584	(990)	-170%
Transfers out	2,396	2,396	0	0%	467	1,929	413%
Total Expenses	3,844	5,788	(1,944)	-34%	2,526	1,318	52%
Net Surplus / (Shortfall)	(3,108)	(5,021)	1,912	-38%	(1,850)	(1,259)	68%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget

- Operational Revenue in the Third Quarter is under plan by \$31K (4%), mainly due to decreased camping reservations and day use passes during the conservation release.

Revenue Status v. Prior Year

- Compared to the Third Quarter of FY 2024–25, revenues increased by nearly \$60K (9%), due to increased camping reservations, concessions and boat rental revenue in Current Year.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

Appropriation/Expenditure Status v. Budget

- Total Expenditures were \$3.8M, \$1.9M (34%) under Budget due to lower Operating Expenditures (\$847K), and Personnel Costs (\$1M).
- Operating Expenditures were \$1.2M lower than planned due to a delay in completion of the Debris Clean Up Project, creating an offset of \$924K in Professional Fees. Additionally, there were underutilized Legal Fees of \$27K.
- Salary (\$151K) and Benefits (\$53K) costs savings are due to temporary staffing via an outside agency 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 (\$87K) to be utilized by fiscal year-end.
- Overall Maintenance costs (\$152K) are still below Plan (\$128K) due to offset from reimbursement payment received from FEMA (\$116K).
- Vehicle and Equipment Maintenance costs (\$111K) are over Plan by \$51K due to increased repairs for Recreation utility vehicles and operated trucks along with the purchase of additional landscaping vehicles and equipment.
- 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 \$1.3M (52%) higher in the current fiscal year, predominantly due to Transfers out for CIP projects of \$1.9M.
- Contributing to increase is Miscellaneous Expense (\$54K), 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 are also higher (\$290K) in the current fiscal year compared to the third quarter of FY 2024-25.
- Capital Outlay for Capital Improvement Projects is (\$990K) lower in fiscal year 2025-26 due to FEMA reimbursements received.

FY 2025-26 Third Quarter Financial Review

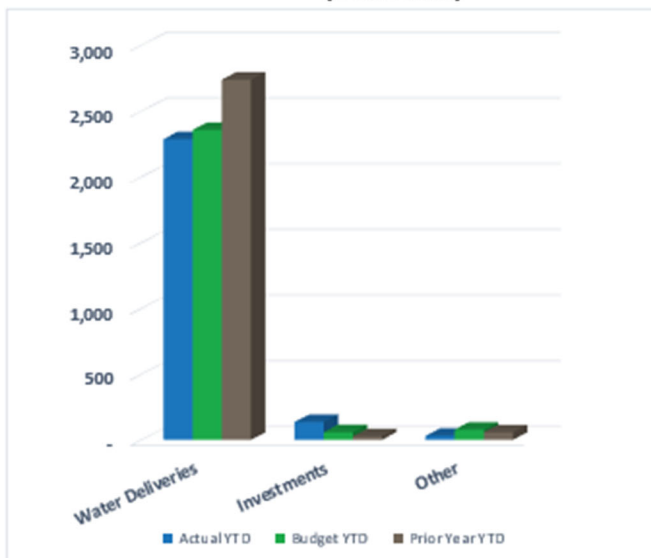
July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

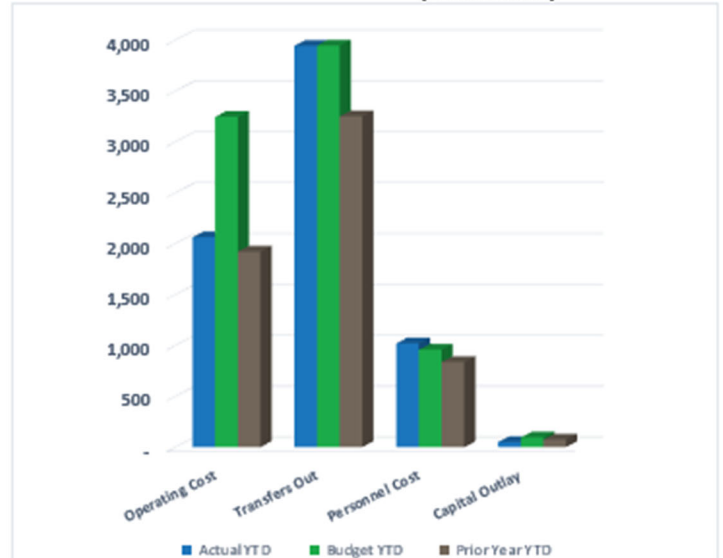
Freeman Diversion Fund (Zone B)

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Groundwater	3,663	4,662	(999)	-21%	4,292	(629)	-15%
Water Delivery	2,286	2,356	(70)	-3%	2,738	(452)	-17%
Earnings on Investments	136	58	78	134%	28	109	393%
Other	32	124	(93)	-74%	58	(26)	-45%
Transfers in	0	0	0	0%	0	0	0%
Total Revenues	6,117	7,200	(1,084)	-15%	7,115	(999)	-14%
Expenses							
Personnel Costs	1,020	958	62	6%	835	184	22%
Operating Expenditures	2,061	3,244	(1,183)	-36%	1,920	141	7%
Capital Outlay	50	96	(46)	-48%	75	(25)	-33%
Transfers out	3,942	3,945	(3)	0%	3,249	693	21%
Total Expenses	7,073	8,244	(1,170)	-14%	6,080	993	16%
Net Surplus / (Shortfall)	(957)	(1,043)	87	-8%	1,035	(1,992)	-192%

Revenues
(\$ thousands)



Expenses
(\$ thousands)





FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

Revenue Status v. Budget

- Revenue for the Third Quarter was \$6.12M, which is \$1.08M (15%) below the projection. This was primarily due to groundwater revenue which is under plan by \$999K (4,165 AF). Followed by lower pipeline water deliveries \$70K (578 AF) specifically PTP and PV system.
- Grant Revenue is also lower by \$46K (100%) caused by the delayed grant reimbursement related to a Cal OES State and Local Cybersecurity grant which is expected to be received later in the fiscal year. Also, late fees were lower by \$46K (59%), reflecting less penalties and interest calculated for the third quarter.
- Offsetting the decrease in revenue was the increase of \$78K (134%) in Earning on Investments due to higher LAIF interest rates.

Revenue Status v. Prior Year

- FY 2025-26 Third Quarter Revenue is \$999K (14%) lower compared to the prior year, caused by groundwater revenue decrease by \$629K (1,167 AF) decreased water pumped. Also, the pipeline water delivery is \$452K (2,773 AF) lower across all systems.
- Late fees also underperformed by \$26K (45%) compared to the prior year.
- In contrast the Earnings on Investments increased by \$109K (393%) compared to the prior year due to higher LAIF interest rates this year.

Appropriation/Expenditure Status v. Budget

- Total year-to-date expenditure is \$7.07M, which is \$1.17M (14%) below budget. Primarily attributed to the underutilization of operating expenditure totaling \$1.18M (36%) and capital outlay \$46K (48%)
- The major contributors of operating expenditures underrun are overhead costs by \$397K, followed by the professional fees of \$320K under plan caused by the delayed billing of legal, consulting, and environmental services. It is expected these expenses will have savings at year end.
- Principal expenses related to the 2020 COP and the Interfund Loan are less than planned by \$310K as these items are budgeted as expenses but paid directly to liabilities.
- Maintenance expenditures show savings of \$109K due to delayed FEMA reimbursement assistance and delays in repairs and maintenance at the Freeman Diversion. These delays also contributed to lower permit and license expenses of \$49K. These expenses are expected to pick up in the next quarter. Other minor contributors include utilities (\$6K), office expenses (\$5K), travel (\$4K), and water quality costs due to delayed billing.
- These Operational savings are partially offset by the higher rental and lease of equipment cost by \$10K, fuel \$7K due to significant increase of gas prices, and Insurance expenses by \$4K
- Capital Outlay underperformed by \$46K (48%) attributed to delays in replacing El Rio Pond inlet piping and moss screens.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

- While the budget is underutilized, personnel costs have exceeded the budget by \$ 62K (6%). Salaries are over by \$38K and benefits are higher by \$23K due to the retirement costs, CalPERS Classic (\$26K), and PEPRA (\$5K).

Appropriation/Expenditure Status v. Prior Year

- Compared to prior fiscal year, total expenditure in current fiscal year increased by \$993K (16%).
- The key factor is an increase in Transfers-Out for Capital Improvement Projects \$693K (21%) in the current fiscal year for the Freeman Diversion Expansion Project.
- Salaries and benefits also increased by \$184K (22%). Attributed to increased salaries expenses, \$130K due to the approved Board 2% COLA and annual merit increases. Benefits are higher by \$55K, due to higher retirement cost \$27K, medical insurance \$13K, and social security expense of \$8K.
- Operating expenditure is higher this year by \$141K (7%) caused by the increase in insurance expenses of \$29K, fuel \$7K, safety supplies \$5K and utilities \$2K.
- Offsetting the over-plan operational expenditures are savings in interest expense of \$20K, lower costs in rent and lease of equipment of \$14K due to delayed maintenance and repairs, a \$4K decrease in office expenses, and a \$1K reduction in maintenance costs due to delayed processing of FEMA reimbursement assistance.
- Capital Outlay is lower by \$25K (33%) attributed to delays in projects at the El Rio facility.

Fund Balance

- The projected ending undesignated working capital balance for FY 2025-26 is approximately \$4.2M.
- The District's reserve policy requires an undesignated balance of \$1.5M which is expected to be met.

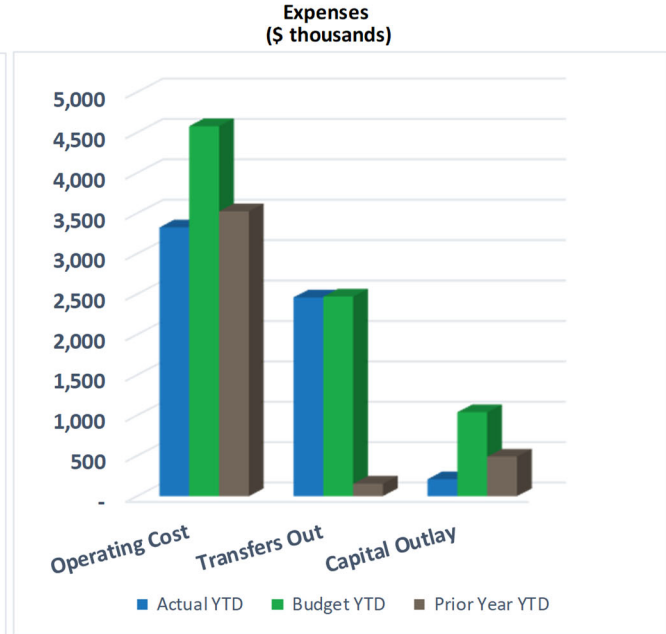
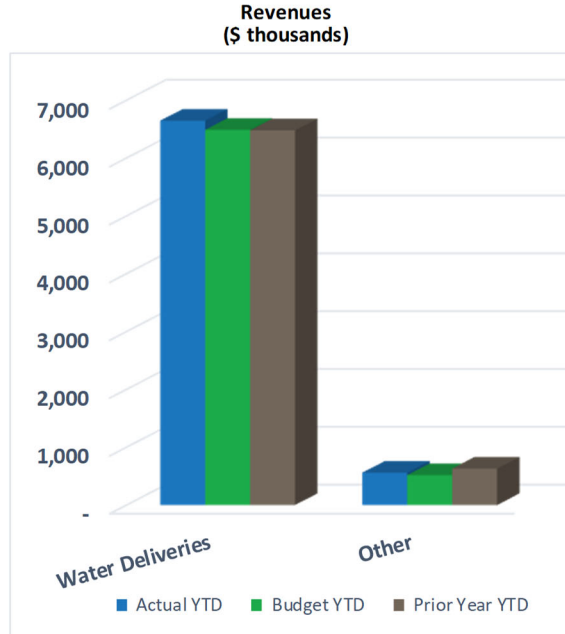
FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

Oxnard Hueneme Pipeline Fund

In \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	6,646	6,487	159	2%	6,479	167	3%
Earnings on Investments	123	25	98	391%	83	40	49%
Grants	0	74	(74)	-100%	0	0	
Other	436	491	(55)	-11%	547	(111)	-20%
Total Revenues	7,206	7,078	128	2%	7,109	97	1%
Expenses							
Personnel Costs	1,145	823	322	39%	1,025	120	12%
Operating Expenditures	2,180	3,755	(1,575)	-42%	2,499	(319)	-13%
Capital Outlay	210	1,039	(829)	-80%	489	(279)	-57%
Transfers out	2,459	2,469	(10)	0%	154	2,305	1500%
Total Expenses	5,994	8,086	(2,092)	-26%	4,167	1,827	44%
Net Surplus / (Shortfall)	1,212	(1,008)	2,220	-220%	2,942	(1,730)	-59%



Revenue Status v. Budget and v. Prior Year

- Total revenue for Q3 of \$7.2M, is above plan by \$128K (2%).
- Water Deliveries led the overflow, exceeding budget by \$159K (2%) and 222 AF. Revenue rose \$167K (3%) over the prior year, driven by rate increases despite a 528 AF decrease in deliveries.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

- Earnings on Investments (\$123K) increased by \$98K through the third quarter, and \$40K (49%) year-over-year, attributable to higher LAIF deposits.
- Slightly offsetting increase was Fox Canyon revenue of \$415K, under plan \$29K. Compared to last year, revenue fell by \$71K. These variances are a result of lower GMA fees.
- Other Revenue was \$436K, also down \$55K. This was primarily due to a reduction in late fees from an agreement with a customer.

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

- Total Q2 Expenditures were \$6M, which is \$2.1M (26%) below Plan.
- Utilities saw savings of \$375K due to delayed Edison invoices but remained \$103K higher than the preceding year.
- Maintenance costs of \$213K were \$262K less than expected, mainly due to reduced spending on equipment and structural upkeep. Compared to the previous year, expenses were down \$65K, largely from deferred purchases of replacement VFDs, soft starts, and chlorine equipment.
- Water chemical expenses showed \$144K in cost savings due to reduced spending on treatment chemicals, representing a \$15K decrease compared to the prior year.
- Fox Canyon expenses were \$103K under budget due to a delayed invoice, however, this is expected to be offset by year-end.
- Insurance expenses of \$108K were \$100K below forecast, mainly due to decreased premiums. This amount is also \$69K less than last year.
- Miscellaneous expenses were also down by \$21K, largely from a prorated software refund and lower rental equipment costs related to container relocation. The software refund alone contributed to a \$16K year-over-year decrease.
- Permit and licensing expenses in the third quarter were \$19K under budget and \$3K lower than last year. This was mainly due to the early payment of Annual Water Systems Fees, as well as overall lower permit and licensing costs.
- Safety supplies totaled \$18K, which is \$7K over budget due to higher-than-expected costs for El Rio safety equipment.
- Fuel expenses continue increasing, exceeding the Q3 budget by \$2K and rising by \$6K compared to last year.
- Contractual services decreased by \$37K, primarily due to lower Water Quality Analysis expenses. Additional savings came from reduced demand for appointed legal counsel and IT consulting, which was driven by diminished alarm software licensing fees.
- Overhead costs came in \$245K below budget through the third quarter and were \$240K lower than the prior year.
- Principal payments showed a \$194K favorable variance as 2020 COP payments were applied directly against liability.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

- Capital Outlay of \$210K was down 80% (\$829K) from the projected amount. The variance is largely attributable to postponing several major projects, including OH Pipeline valve replacements, gas engine piping upgrades, and other acquisitions for OH Structures and Improvements. Compared to last year, Capital Outlay fell by \$279K, following the completion of a pressure relief station and accelerated work on the OH Pipeline and El Rio Fe/Mn Plant in the prior-year period.
- Personnel costs over plan by \$322K (39%), principally due to additional work on the OH Pipeline system. The variance also reflects the July 2025 CalPERS unfunded liability payment, which is distributed evenly over the year.
- Total Expenditures rose \$1.8M (44%) from prior year, largely 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 \$3.5M.
- The District's reserve policy requires an undesignated balance of \$1.3M for this fund which is expected to be met.

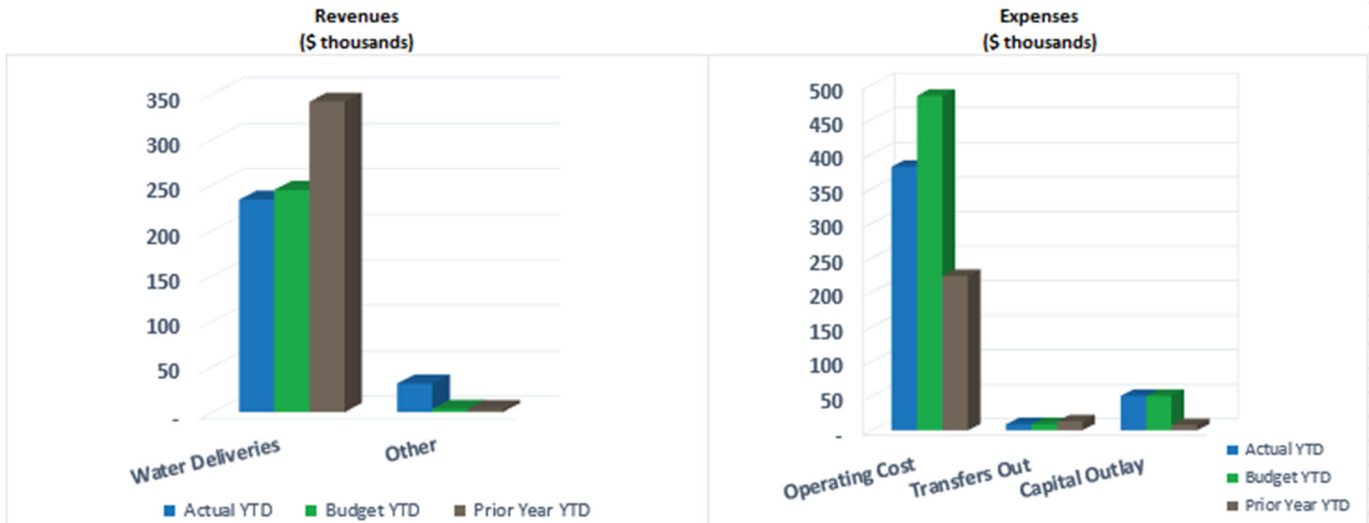
FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

Pleasant Valley Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	234	244	(11)	-4%	341	(108)	-32%
Earnings on Investments	28	24	4	17%	44	(16)	-36%
Other	32	13	19	143%	3	28	857%
Total Revenues	294	282	12	4%	389	(95)	-25%
Expenses							
Personnel Costs	111	226	(116)	-51%	82	28	34%
Operating Expenditures	270	257	13	5%	141	130	92%
Capital Outlay	50	50	0	0%	8	42	557%
Transfers out	9	9	0	0%	13	(4)	-32%
Total Expenses	440	543	(102)	-19%	244	196	80%
Net Surplus / (Shortfall)	(146)	(261)	115	-44%	145	(291)	-201%



Revenue Status v. Budget and v. Prior Year

- Revenue for the third quarter totaled \$294K, which is \$12K (4%) over the year-to-date budget.
- Other Revenues in the third quarter are up by \$19K (143%) driven primarily by Fox Canyon GMA Charges due to pumping at the Saticoy Well Field.
- LAIF investment earnings were over plan by \$4K, reflecting a (17%) variance due to higher interest rates and greater than budgeted fund balances throughout the year.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

- Grants were under plan by \$9K, due to a delay in the request for reimbursements from the Cal OES State and Local Cybersecurity Grant Program, however, invoicing is expected to pick up in the next quarter.
- Water delivery also under plan by \$11K (4%) due to 531AF less than budgeted delivered.
- Compared to the prior fiscal year, overall revenue is down \$95K (25%), driven primarily by a \$108K decrease in Water Delivery revenue—a difference of 1,971 AF less water being delivered in the current fiscal year. Other variances include a year-over-year decrease in investment earnings of -\$16K (36%), contributing to the overall revenue decline.

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

- Total expenditures through Q3 were \$440K, coming in \$102K (19%) under budget. The main contributor to this positive variance was Personnel Costs were \$116K (51%) under budget, driven by staff vacancies, lower benefit costs, and payroll savings due to timing and classification differences.
- Operating Expenditures were over budget by \$13K (5%), largely due to the purchase of Water Treatment Chemicals (\$42K) for the Moss Screens.
- Capital Outlay (\$50K) and Transfers Out (\$9K) remained aligned with budget, supporting planned capital projects and infrastructure reserves.
- Compared to the same period in the prior fiscal year, total expenditure is up by \$196K (80%), driven primarily by additional Operating Expenses (\$130K), Capital Outlay expenditures in the current fiscal year (\$42K) largely due to replacing Travel Screen #2 for the Moss Screen Building, and Personnel Costs (\$28K).

Fund Balance

- The projected ending undesignated working capital balance for FY 25-26 is approximately \$993K.
- The district's reserve policy requires a \$444K minimum undesignated balance which is expected to be met.

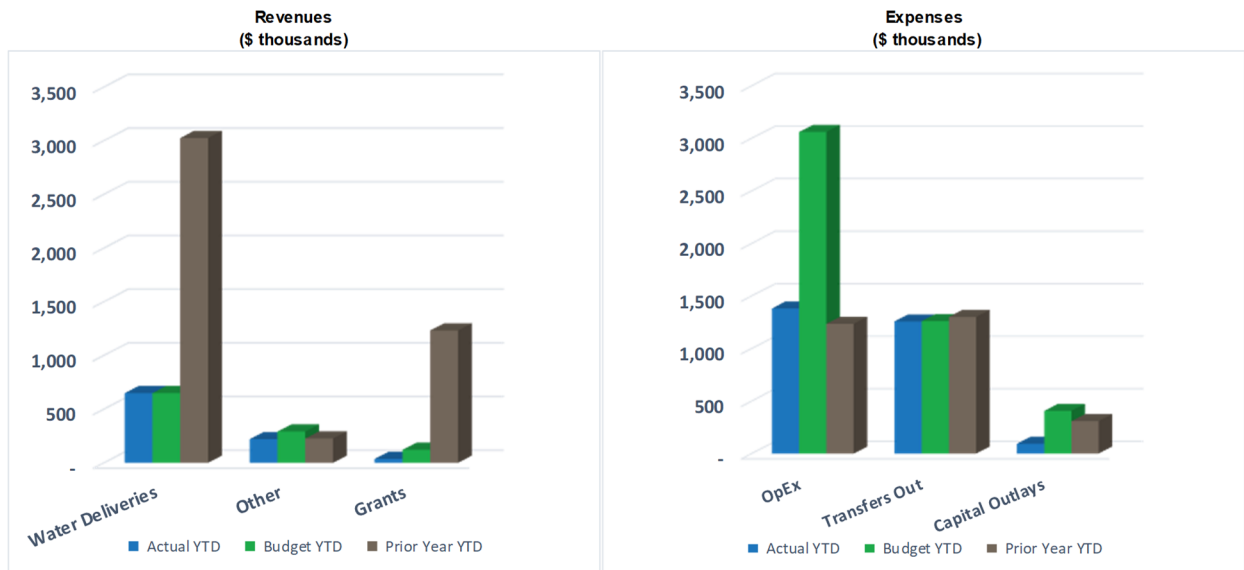
FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

Pumping Trough Pipeline Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Water Delivery	649	649	0	0%	3,025	(2,376)	-79%
Earnings on Investments	134	53	81	153%	90	44	49%
Grants	36	121	(85)	-70%	1,233	(1,197)	-97%
Other	85	238	(153)	-64%	136	(51)	-38%
Total Revenues	904	1,060	(157)	-15%	4,483	(3,580)	-80%
Expenses							
Personnel Costs	360	541	(181)	-33%	339	21	6%
Operating Expenditures	1,021	2,520	(1,499)	-59%	896	126	14%
Capital Outlay	94	407	(313)	-77%	309	(216)	-70%
Transfers out	1,258	1,261	(3)	0%	1,301	(44)	-3%
Total Expenses	2,733	4,729	(1,996)	-42%	2,846	(113)	-4%
Net Surplus / (Shortfall)	(1,829)	(3,669)	1,840	-50%	1,638	(3,467)	-212%



Revenue Status v. Budget

- Third quarter revenue totaled \$904K, which is \$157K (15%) below plan. The primary driver is other revenue, which is \$154K (64%) under target due to lower Fox Canyon GMA collections resulting from reduced water deliveries pumped from PTP wells to the PTP System. Of the 3,770 AF delivered on the third quarter, 2,540 AF was from surface water.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

- Grant revenue was also \$85K (70%) below the projection due to a delay in funding for the PTP Recycled Water Connection Project, with receipt expected within the current fiscal year.
- Partially offsetting the low revenue is higher Earnings on Investments, which increased by \$81K (153%) due to higher LAIF interest rates.
- Water deliveries totaled \$649K and were aligned with budgeted figures for the Third Quarter.

Revenue Status v. Prior Year

- FY 2025-26 third quarter revenue decreased by \$3.6M (80%) compared to the prior fiscal year. The main contributing factor is the lower water delivery revenue of \$ 2.4M (79%), due to significant decrease in the PTP O&M fee in the current year.
- Grant revenue declined by \$1.2M (97%) compared to the third quarter of the prior year due to additional SGMA Grant funding received in the prior year.
- CIP Transfers-In (\$55K) were lower than Prior Year due to CIP budget corrections in FY 24-25.
- Increased revenue in the current year is seen in Earnings on Investments, which increased by \$44K (49%) due to higher LAIF interest rates, Fox Canyon GMA \$6K, miscellaneous \$2K, and rents and leases for \$1K.

Appropriation/Expenditure Status v. Budget

- Total expenditure was \$2.7M, which is \$1.9M (42%) below plan, primarily due to operating expenditure being \$1.5M (59%) under budget. The major contributor to the underutilization is principal expenditures of \$660K related to the 2020 COP, which are budgeted as expenses but applied directly to liabilities and an interfund loan that is budgeted throughout the year but is paid in June. Maintenance expenses are \$211K under budget due to delays in repairs and maintenance of the PTP line.
- More savings include utilities \$182K below projections caused by the delay of invoicing from Southern California Edison and reduced pumping from PTP wells due to increased surface water deliveries. Overhead costs are also \$170K below budget and are expected to increase in the last quarter. Fox Canyon GMA expenses are under \$131K, interest expense \$126K, insurance expenses \$17K, and professional fees of \$14K due to delayed billing and are expected to catch up in the last quarter.
- Other contributors to the favorable variance are water quality expenses \$7K, office expenses \$3K and travel costs \$2K.
- Offsetting these savings are higher water chemical expenses of \$9K for the purchase of hypochlorite solution for the Moss Screens and the PTP Reservoir, as well as increased fuel expenses of \$7K due to higher gas prices.
- Small tools also increased by \$4K used for O&M projects and maintenance, safety supplies \$3K, and permits and licenses of \$3K.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

- In addition to the operational budget underutilization, Capital Outlay budget is also underused by \$313K (77%) attributed to delays in replacing El Rio Pond inlet piping and moss screens.
- Personnel salary costs are also down by \$134K, largely from less than expected workload related to PTP activities. The same with benefits savings in medical insurance \$23K, worker's compensation expense \$11K, and Social Security \$8K due timing issue.

Appropriation/Expenditure Status v. Prior Year

- Total Expenditures FY 2025-26 decreased \$113K (4%) compared to the last fiscal year primarily due to \$216K (70%) reduction in Capital Outlay. The decline reflects PTP turnout valve replacements completed in Q1 of the prior year. Followed by Transfers-Out for capital Improvement Projects under \$44K (3%) from FY 2024-25.
- Offsetting these savings are increase in operating expenditures for FY 2025–26 \$126K (14%) higher than the prior fiscal year. The primary driver is interest expense of \$79K due to interfund loan. Maintenance expenses are higher by \$43K caused by the emergency repair of PTP wells VFD. Fox Canyon GMA expenses increased by \$11K (194 AF) due to higher water pumped from the PTP wells. Other contributors are overhead cost \$7K, utilities \$5K, and fuel \$2K.
- Counteracting the higher operating expenses are savings in water quality \$7K, miscellaneous \$3K, insurance expenses \$3K, and office expenses \$2K.
- Personnel Costs increased by \$21K (6%), attributed to increase in benefits due to increased retirement costs for Pepra Classic \$14K, and medical Insurance \$2K. Salaries had slight increase of \$2K.

Fund Balance

- The projected ending undesignated working capital balance for FY 2025-26 is \$3.4M.
- The District's reserve policy requires an undesignated balance of \$1M for this fund which is expected to be met.



FY 2025-26 Third Quarter Financial Review

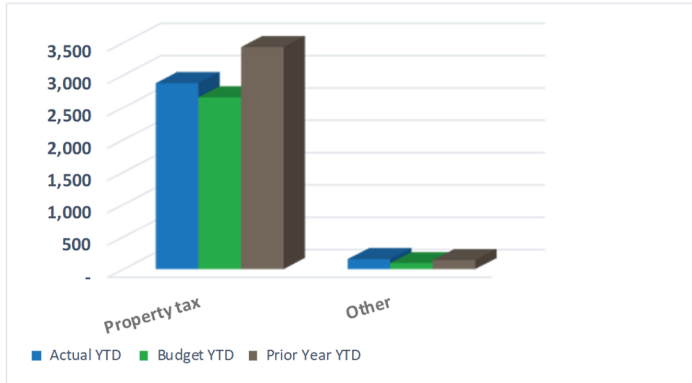
July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

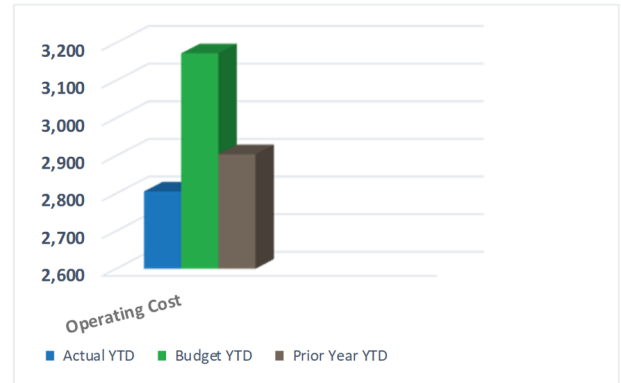
State Water Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Revenues							
Earnings on Investments	153	91	62	67%	137	16	11%
Property Taxes	2,874	2,655	219	8%	3,430	(557)	-16%
Total Revenues	3,027	2,746	281	10%	3,568	(541)	-15%
Expenses							
Personnel Costs	0	0	0	0%	0	0	0%
Operating Expenditures	2,805	3,172	(367)	-12%	2,904	(99)	-3%
Capital Outlay	0	0	0	0%	0	0	0%
Debt Service	0	0	0	0%	0	0	0%
Transfers out	0	0	0	0%	0	0	0%
Total Expenses	2,805	3,172	(367)	-12%	2,904	(99)	-3%
Net Surplus / (Shortfall)	222	(426)	648	-152%	664	(442)	-67%

Revenues
(\$ thousands)



Expenses
(\$ thousands)



Revenue Status v. Budget and v. Prior Year

- Revenue for the third quarter was \$3M, over plan by \$281K (10%) due to an additional \$219K (8%) received in property taxes. Also contributing to the increase were earnings on LAIF investments, which were up by \$62K (67%), influenced by the GAAP market value adjustment.
- Compared to FY 2024-25, overall revenue is down by \$541K (15%), largely due to lower property taxes received of \$557K (16%) and Earnings on Investments down \$16K (11%) year over year.

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

- Total expenditure for the third quarter was \$2.8M, being under budget by \$367K (12%) due to lower than expected State Water Purchases.
- Compared to prior year, expenditures decreased by \$99K (3%), this was influenced by SWP Table A purchases and variable costs incurred earlier in the fiscal year of \$1.7M.



FY 2025-26 Third Quarter Financial Review

July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

Fund Balance

- The projected ending undesignated working capital balance for FY 26-27 is approximately \$9M, which is over 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 Third Quarter Financial Review

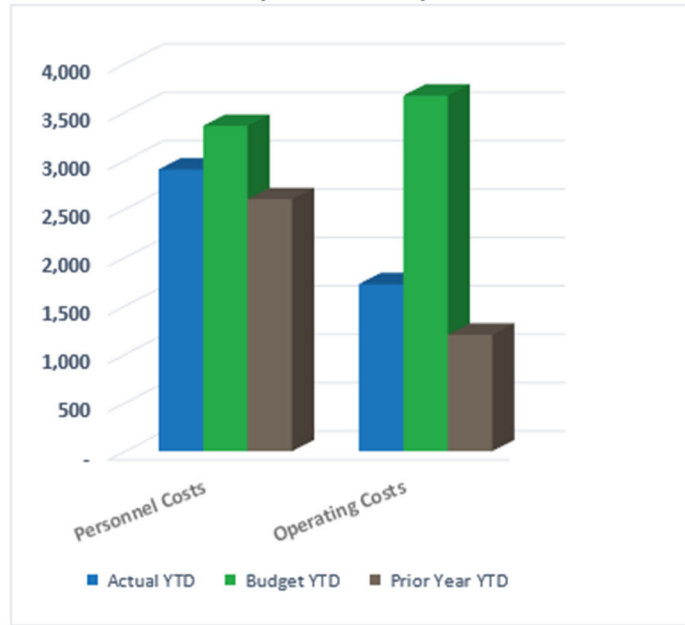
July 1, 2025, through March 31, 2026

75% of Fiscal Year Completed

Overhead Fund

in \$ thousands	CY Actuals	CY Budget	Variance	% Variance	PY Actuals	Variance	% Variance
Expenses							
Personnel Costs	2,909	3,358	(449)	-13%	2,601	307	12%
Operating Expenditures	1,724	3,670	(1,946)	-53%	1,203	522	43%
Capital Outlay	0	43	(43)	0%	0	0	0%
Total Expenses	4,633	7,071	(2,438)	-34%	3,804	829	22%

Expenses
(\$ thousands)



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

- Total Expenditures through Q3 amount to \$4.6M, which is \$2.4M (34%) below budget.
- Total Personnel Cost was under projection by \$449K (13%) due to several positions hired at a lower range than budgeted.
- The largest savings were in Professional Fees, \$1.7M primarily due to hiring in house Public Outreach External Affairs Manager, delayed specialized services and lower than anticipated Legal Counsel usage, savings are expected through year end.
- Contributing to the variance, Safety Supplies are down (\$95K) from a delay in Santa Clara Riverbed security enhancements. Additional savings include Maintenance (\$33K), Travel (\$50K) and Utilities (\$23K) that are expected to be fully utilized later in the fiscal year.
- Current year expenditures up \$829K (22%) over prior year due to Personnel Costs (\$307K), Professional Fees (\$307K), Office Expenses (\$122K) and Utilities (\$42K).



STAFF REPORT

To: Finance and Administration 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: April 20, 2026 (April 27, 2026, May meeting)

Agenda Item: 7.1 **Administrative Services Department Monthly Report**
Information Item

Staff Recommendation:

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

Discussion:

Finance

- Ventura Energy contracts returned to Ventura Energy with legal edits
- Rate study completed and presented to AGM's
- Updating policies for CalOES Action Plan with Legal for review
- Preparing FY2026-27 Proposed Budget book for release in late April including rates

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing, posting materials, and room set up for the following meetings: Finance and Administration Committee (Mar. 2 and 30), Engineering and Operations Committee (Mar. 5), Board of Directors (Mar. 11), Executive Committee (Mar. 17), as well as a Mound Basin Groundwater Sustainability Agency meeting held at the County of Ventura (Mar. 23).
- Provided administrative assistance for drafting, finalizing, distributing, printing materials, room set up, purchasing consumables, and daily beverage, snack, and lunch setup for the Board of Consultants meeting (Mar. 25 and 26).
- Provided support with beverage and/or lunch setup for the following meetings: Budget Review (Mar. 2 and 3), Operational Readiness and System Reliability Coordination (Mar. 12), Allocation Plan (Mar. 17), and All Staff (Mar. 30).

7.1 Administrative Services Department Monthly Report Information Item

- Coordinated logistical support with room and beverage setup for the following outside agency meetings: CAC-Avocado Inspection Committee (Mar. 10), AWA Water Issues Committee (Mar. 17), AWA Waterwise Breakfast (Mar. 19), and UCANR (Mar. 24).

Human Resources

- Working on recruitment for the following positions:
 - Senior Hydrogeologist – final offer extended
 - Seasonal Park Ranger – new interviews being scheduled
 - Human Resources Specialist (6 Month term) – interviews completed, selection pending final approval
- Onboarded eight staff members in the past month, three Interns, and six Seasonal Lake Piru staff members.
- Offboarded one Intern to a fulltime role with the United States Coast Guard and two seasonal camp host staff members left their role to move.
- Hosted SDRMA Board members to provide an overview of the District and its specific risk mitigation and insurance efforts.

Risk and Safety Management

- Coordinated Brown Bag Session at HQ on Disaster Preparedness delivered by Oxnard Fire Department's Emergency Services.
- Along with Engineering Department, attended the 2027 Multijurisdictional Hazard Mitigation Plan Kick-Off Meeting at County EOC.
- Oversaw the deployment of new Rapid Warn system to enhance new dam sirens, which includes the ability to receive daily diagnostic reports of the sirens' statuses.
- Conducted monthly dam siren tests in coordination with O&M and Engineering staff as well as Sheriff's Office of Emergency Services.
- Recertified Environmental Services staff in CPR/AED/First Aid.
- Finalized annual respirator fit testing for O&M staff.
- Coordinated deployment of security asset on District property as part of multi-agency effort with assistance from O&M staff.
- Supported Chief Human Resources Officer and Assistant General Manager is hosting SDRMA's Board visit to the District.
- Finalized After Action Report of Feb. storm preparedness and response efforts
- Represented the District on the Regional Radio Project Oversight Committee alongside Public Safety Partners.
 - Introduced Technology Systems Associate Chloe Keggen to County IT partners and other stakeholders at the meeting.

Information Technology

Helpdesk and End-User Support

- A total of 57 service tickets were managed during April. Activity remained concentrated in routine Technology Systems services and end-user support requests across normal district operations.

7.1 Administrative Services Department Monthly Report Information Item

- Ticket priority remained overwhelmingly low, with 55 Low-priority tickets and two medium-priority tickets recorded during the month. No High-priority incidents were reported.
- Support activity was centered primarily on standard service desk work, with Technology Systems services and support accounting for nearly all recorded ticket volume.

Cybersecurity and Access Control

- The Technology Systems team continued supporting access control and security coordination activities.
- Staff also provided support related to identity and access management, including troubleshooting and user authentication assistance.
- No major cybersecurity event or notable security escalation was identified during the April reporting period.

Infrastructure and Systems

- Staff progressed GIS integration planning, including successful proof-of-concept database connectivity to support future application and data integration efforts.
- Work also continued to advance the EBB database into a broader UWCD data foundation intended to support future reusable database projects.
- Routine monitoring, technical administration, and general infrastructure support continued across district systems and facilities.

Operations and Project Support

- The department provided Technology Systems support and supplies for the AWA 34th Annual Water Symposium, helping support district readiness for a high-visibility external event.
- Technology Systems staff continued regular coordination across meetings, planning activities, and departmental operational support functions throughout the month.
- Staff also supported IT/OT coordination efforts involving SCADA access, firewall reachability, and system ownership boundary discussions.
- Ongoing meeting and operational support continued throughout the reporting period in support of district business functions.

Field Support, and Automation and Workflow

- Staff deployed a field firewall at a temporary site to provide secure communications for field monitoring activities.
- Technology staff continued visiting remote facilities to provide technology support, address staff service requests, and support modernization efforts during site visits.
- Technology interns also continued efforts to document network devices across district facilities, supporting ongoing infrastructure visibility and recordkeeping efforts.



STAFF REPORT

To: Finance and Administration Committee Members

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

From: Tara Mulally, Public Outreach and External Affairs Manager

Date: April 20, 2026 (April 27, 2026, May meeting)

Agenda Item: 7.2 Public Outreach and External Affairs Department Monthly Report
Information Item

Staff Recommendation:

Review this monthly report from the Public Outreach and External Affairs Department of its activities for April 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. April activities focused on educational outreach, community engagement, and regional partnership, while upcoming events will expand stakeholder collaboration and agency representation.

Recent Events and Presentations

City of Ventura Operators Tour – April 7: District staff hosted water system operators from the City of Ventura, providing an overview of United Water's infrastructure and regional water management operations.

Ventura Missionary School Tour – April 9: Middle school students visited District facilities, gaining a firsthand introduction to water conservation, infrastructure, and the District's role in the region.

Ventura County Farm Day – April 11: District staff participated in this regional agricultural event, engaging with approximately 100 attendees and highlighting United Water's role in supporting water reliability for the farming community.

7.2 Public Outreach and External Affairs Department Monthly Report Information Item

AWA Ventura County 2026 Annual Symposium – April 16: District staff hosted a booth at the symposium, connecting with regional water professionals and stakeholders. The District also presented the Richard V. Laubacher Water Conservation Award to Supervisor Kelly Long. Additionally, Board President Maulhardt was honored with a Lifetime Achievement Award from AWA.

Upcoming Tours and Events

- **CoLab 2026 Annual Spring Fling** (April 25)
- **Quarterly Tour** (April 29)
- **ACWA Spring Conference** (May 4-8)
- **Santa Paula Chamber of Commerce Awards** (May 14)
- **Pothole Trail Ribbon Cutting** (May 17)

Annual Communications Plan

Implementation of the Annual Communications Plan continued to advance in April, with key progress made on campaign messaging and digital communications, while welcoming new staff to support the department's growing outreach efforts.

Completed Items

- **Visibility and Value Campaign Shifted** to focus on groundwater management effectiveness and environmental stewardship, aligning messaging with the District's core mission and long-term priorities
- **New External Affairs Staff Onboarded** — Warner Curtis and Victoria Quiroz joined the department, expanding the team's capacity for communications, outreach, and stakeholder engagement
- **Website Refresh Progress** continued across key pages, improving public access to District information and strengthening the District's digital presence

In Progress

- **Brand Assessment and Style Guide Development** continuing to inform consistent use of District branding across all materials
- **Legislative Support Form Letters** in development

Upcoming May Initiatives

- Complete Brand Assessment and Style Guide
- Complete Legislative Support Form Letters

7.2 Public Outreach and External Affairs Department Monthly Report Information Item

- Continue Website Refresh progress
- Support ACWA Spring Conference participation and engagement
- Continue advancing groundwater management and environmental stewardship messaging

Social Media Analytics Brief, Findings and Considerations

United Water Conservation District's social media platforms continue to serve as an important tool for increasing public awareness, sharing timely updates, and reinforcing the District's role in regional water management. During April, content reflected the District's updated Visibility and Value Campaign focus on groundwater management effectiveness and environmental stewardship.

Growth across all United Water platforms signals increasing community interest, while Lake Piru platforms maintained strong momentum following the Piru Power Run.

United Water Conservation District Social Media Platforms

- Facebook Likes: 879 (Net Increase of 10)
- LinkedIn Followers: 628 (Net Increase of 36)
- Instagram Followers: 32 (Net Increase of 10)

Lake Piru Social Media Platforms

- Facebook Followers: 4,676 (Net Increase of 375)
- Instagram Followers: 2,985 (Net Increase of 346)

April Posting Plans and Tactics

United Water Conservation District

- Continue advancing Visibility and Value Campaign messaging focused on groundwater management effectiveness and environmental stewardship
- Promote upcoming tours and stakeholder engagement opportunities
- Feature staff expertise, operations, and facilities to reinforce transparency and public understanding
- Use selective post boosting to expand visibility of high-value content within the District's service area
- Maintain consistent posting cadence to strengthen recognition of the District's work and impact

Lake Piru

- Continue promoting Lake Piru as an active outdoor recreation destination through seasonal content
- Showcase scenic visuals, visitor experiences, and recreational opportunities

7.2 Public Outreach and External Affairs Department Monthly Report Information Item

- Support event and recreation messaging with targeted boosted posts where appropriate
- Maintain regular posting to encourage visitation and community engagement



STAFF REPORT

To: Finance and Administration Committee Members

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

From: Bernard Riedel Jr., Senior Park Ranger

Date: April 20, 2026 (April 27, 2026, May meeting)

Agenda Item: 7.3 **Recreation Department Monthly Report**
Information Item

Staff Recommendation:

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

Discussion:

Accompanying the unseasonably warm weather was increased visitation throughout the month of March. Lake Piru staff hosted the first annual Lake Piru 5K and 1K fun run. This successful event was attended by members of the public as well as United Water employees and staff who are already thinking of ways to improve the event next year.

Staff Tasks and Activity Highlights

- **March 3-4:** New epoxy flooring was installed in the Condor Point store.
- **March 4-5:** Ten new trees were planted in Olive Grove Campground as well as Group Camp 2.
- **March 26:** Staff facilitated the filming of a Purina dog food commercial.

Staff Training/Meetings/Events

- **March 16-20:** Ranger Groeneveld attended IBO (Inland Boating Operator) class in Redding, CA. This course is designed to provide vessel operators with the skills necessary to safely operate a public safety vessel on inland rivers and lakes.
- **March 28:** Staff hosted the Piru 5K and 1K fun run.
- **March 30- April 3:** Ranger Groeneveld attended Crisis Intervention Training (CIT) at the Ventura County Sheriffs training center in Camarillo. The class covers strategies and techniques intended to decrease the intensity of a situation. The CIT program in Ventura County assists first responders to be able to safely respond to crisis calls for service, reduce use of force incidents, and compassionately connect people with services while avoiding incarceration.

**7.3 Recreation Department Monthly Report
Information Item**

2026 Day Use/Other Revenue Recap and Comparison	
2026 Day Use/Other Revenue (Jan 1 – Mar 31)	\$96,162
2026 Boat Rental Revenue (Jan 1 – Mar 31)	\$17,902
2025 Day Use/Other Revenue (Jan 1 – Mar 31)	\$54,774
Total Revenue Increase/Decrease from Prior Year	\$41,388
Annual Increase/Decrease %	76%
2026 Camping Revenue (Jan 1 – Mar 31)	
2026 Camping Revenue (Jan 1 – Mar 31)	\$98,244
2025 Camping Revenue (Jan 1 – Mar 31)	\$86,167
Total Revenue Increase/Decrease from Prior Year	\$12,077
Annual Increase/Decrease in %	14%
2026 All Revenue (Jan 1 – Mar 31)	
2026 All Revenue (Jan 1 – Mar 31)	\$194,406
2025 All Revenue (Jan 1 – Mar 31)	\$140,941
Total Revenue Increase from Prior Year	\$53,465
Annual Increase/Decrease in %	38%

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

2026 Total Visitation Figures				
Month	# People	# Vehicles	# Vessels	Pets
January	2,208	1,063	151	8
February	2,733	1,188	167	3
March	6,368	2,551	476	2
Total	11,309	4,802	794	13

Citations/Enforcement Summary

- Throughout March, no citations were issued for violations of District Ordinance 15 or for violations of the California Penal Code of the California Harbors and Navigation Code. It should be noted, Ranger staff issued verbal warnings for violations of District ordinances and state laws.

Incidents

- Nothing to report.

Grants

- Nothing to report.