



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

AGENDA
FINANCE AND ADMINISTRATION COMMITTEE MEETING

Monday, June 1, 2026, at 9:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030

OPEN SESSION - ROLL CALL

1. Public Comments
Information Item

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

2. Consent Calendar

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

2.1 Approval of Agenda
Motion

Approve June 1, 2026, Finance and Administration Committee meeting Agenda.

2.2 Approval of Minutes
Motion

Approve Minutes of April 27, 2026, (May meeting) Finance and Administration Committee meeting.

2.3 Check Recap Monthly Reports
Information Item

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

2.4 Investment Monthly Report
Information Item

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

2.5 Pipeline Delivery Monthly Reports
Information Item

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



3. UWCD Board of Directors Meeting Agenda Items

Review, discuss, and make a recommendation on the following agenda items to be considered for approval during June 10, 2026, Board of Directors meeting:

3.1 Resolution Approving the Proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2026-2027, and Appropriation Carryovers from Fiscal Year 2025-2026

Motion

Review and consider recommending to the full Board of Directors approval of a resolution adopting the proposed District Budget Plan, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2026-2027, and Appropriation Carryovers from Fiscal Year 2025-2026.

3.2 Review and Consider Resolution to Request the County Auditor-Controller to Compute and Affix a Tax Rate for the Fiscal Year 2026-2027 Sufficient to Satisfy State Water Project Charges

Motion

Review and consider recommending adoption of a resolution requesting the County Auditor-Controller to compute and affix a tax rate for Fiscal Year 2026-2027 to provide approximately \$4,448,000 in property tax revenue sufficient to satisfy a portion of the voter approved debt for State Water Project costs, to the full Board.

3.3 Adopt a Resolution for the Ordering of an Election to Authorize the Issuance of General Obligation Bonds

Motion

Consider recommending to the full Board of Directors (1) receipt of the written report prepared by District staff concerning the proposed General Obligation Bond election, as authorized and directed by the Board pursuant to the requirements of the Water Code and presented to the Board at the June 10, 2026 Board meeting; and (2) adoption of a resolution for the ordering of an election to authorize the issuance of General Obligation Bonds totaling \$350 million, establishing specifications of the election order, and requesting consolidation with other elections occurring on November 3, 2026.

3.4 Request for Waiver of Penalty and Interest Charges from Rastegar Enterprises in the amount of \$5,290.87

Motion

Consider recommending to the full Board of Directors a request from Rastegar Enterprises to waive penalty and interest charges of \$5,290.87 incurred from the billing period of July 1, 2025, through December 31, 2025.

3.5 Approval of Write-off: Uncollectable Balance – Attorney Recovery Systems, Inc.

Motion

Consider recommending to the full Board of Directors approval to write-off uncollectable balances associated with Attorney Recovery Systems, Inc. totaling \$34,751.82, following District financial policy.



4. Monthly Department Updates

Information Items

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

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

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

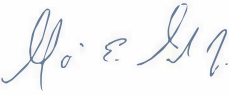
4.3 Recreation Department Update (Senior Park Ranger Bernard Riedel, Jr.)

5. Future Agenda Items

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

ADJOURNMENT

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

Approved: 

Mauricio Guardado, General Manager

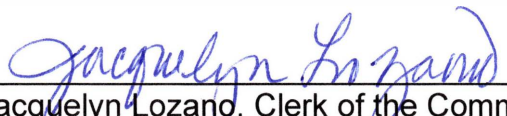
Approved: 

Anthony A. Emmert, Assistant General Manager

Approved: 

Brian H. Zahn, Chief Financial Officer

This agenda was posted Friday, May 29, 2026, at 8:45 a.m. at 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: May 28, 2026 (June 1, 2026, meeting)

Agenda Item: 2.2 Approval of the April 27, 2026, Finance and Administration
Committee Meeting Minutes
Motion

Staff Recommendation:
Approve the attached minutes.



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General Manager
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Legal Counsel
David D. Boyer

**MINUTES
FINANCE AND ADMINISTRATION COMMITTEE MEETING**

**Monday, April 27, 2026, (May meeting) at 1:00 a.m.
UWCD Headquarters, First Floor, Board Room
1701 N. Lombard Street, Oxnard, CA 93030**

OPEN SESSION

Director Catherine Keeling called the meeting to order at 1:02 p.m.

Committee Members Roll Call

Present: Director Rachel Jones and Director Keeling

Absent: Director Steve Huber

1. Public Comments
No public comments were received.

2. Consent Calendar

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

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

2.1 Approval of Agenda

Motion

Approved April 27, 2026, (May meeting) Finance and Administration Committee meeting Agenda.

2.2 Approval of Minutes

Motion

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

2.3 Check Recap Monthly Report

Information Item

Received and filed.

2.4 Investment Monthly Report

Information Item

Received and filed.



2.5 Pipeline Delivery Monthly Report

Information Item

Received and filed.

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

Information Item

Received and filed.

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

Information Item

Received and filed, after corrective action that was brought to staff's attention by Director Jones. Consolidated Cost Summary Report, Total Professional Fees for FY 2024-25, were corrected from 70,497,938 to 7,497,938.

3. UWCD Board of Directors Meeting Agenda Items

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

Public Outreach and External Affairs Manager Tara Mulally summarized this motion to the Committee for their consideration of full Board approval.

Action: M/S/C (Jones, Keeling) recommending based on prior Board discussions and the requirements of the Water Code, 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.

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

4. Request to Pursue Earthquake Insurance Coverage for the District

Discussion Item Items

Chief Human Resources Officer Josh Perez outlined the District's benefit of pursuing earthquake insurance. After discussions with District's leadership and meeting with Special District Risk Management Authority, he felt it would be prudent to evaluate coverage options and requested the Committee's feedback on this recommendation.

The Committee agreed it would be in the best interest of the District to pursue and suggested by Director Keeling to mention how SDRMA cost savings would likely offset the cost of the insurance when presenting the proposal to the Board.

5. Fiscal Year 2026-2027 Proposed Budget Review Presentation

Information Item



Chief Financial Officer Brian Zahn provided a presentation of the Proposed Fiscal Year 2026-27 Budget to the Committee, presentation attached.

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

- Revenue Overview (slide 9). She stated that it may be helpful to remind the audience that the District operates as a non-profit organization and stressed the importance of staff taking every opportunity to educate the rate payer and the Board. Also, she advocated that staff explain the reserve, show the breakout of funding sections, and highlight the work staff puts into listening to the rate payers to keep the costs down.
- OH Pipeline Potential Savings (slide 12). She pointed this out as an additional item to make people aware of.
- OH Pipeline Rates (slide 11). General Manager Mauricio Guardado added it would be a benefit to show a bar chart to illustrate the difference between Zones A and B. Director Keeling stated that similar to slide 6, she recommends a comparison chart – projected budget versus the current rates for both Zone A and B.
- Groundwater Rates (slide 10). Director Keeling recommended including percentages so that rate payers understand what they are looking at with showing the dollars.
- PTP Pipeline Rates (slide 13). Director Keeling suggested staff highlight how the costs were offset. Felt it was important to hear these stories and explain that the whole zone isn't being responsible for all costs.
- She said the presentations reflected staff's hard work and recommended that staff emphasize their accomplishments by sharing the District's history, explaining its purpose, and highlighting its positive direction.

Director Jones complimented staff for good planning and foresight in preparation of the projected reports and budget. She asked whether staff can make more accurate predictions on water use across the District. The two Directors suggested that Director Ford may have knowledge/information on the projected water use of row crops. The Directors also felt there could be a way to obtain that information through the Ag Commissioner and Farm Bureau. Director Keeling stated that she would forward leads to staff.

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

Information Item

Mr. Zahn provided a presentation of the Third Quarter Financial Report for fiscal year ending March 31, 2026, to the Committee, presentation attached.

7. Monthly Department Updates
Information Items



7.1 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 input from the General Manager, Director Jones offered the following:

- During the Technology Systems update, Director Jones asked if the District was planning to implement a system to address the looming threat of quantum computing power used by cybercriminals, such as utilizing quantum-resistant algorithms, and identified a particular algorithm. Information Technology Manager Zach Plummer appreciated her question and stated he is researching the issue.

7.2 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.

7.3 Recreation Department Update

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

8. Future Agenda Items

Director Keeling would like staff to consider alternative accommodation at the lake for campers (multigenerational camping that would accommodate grandparents/elderly people, or yurt and permanent tent sites with beds). Also, the possibility of hosting events.

ADJOURNMENT

Director Keeling adjourned the meeting at 2:58 p.m.

I certify that the above is a true and correct copy of the minutes of the UWCD Finance and Administration Committee Meeting of April 27, 2026.


ATTEST: _____
Chair Steve Huber



United Water
CONSERVATION DISTRICT

FINANCE AND ADMINISTRATION COMMITTEE MEETING
April 27, 2026

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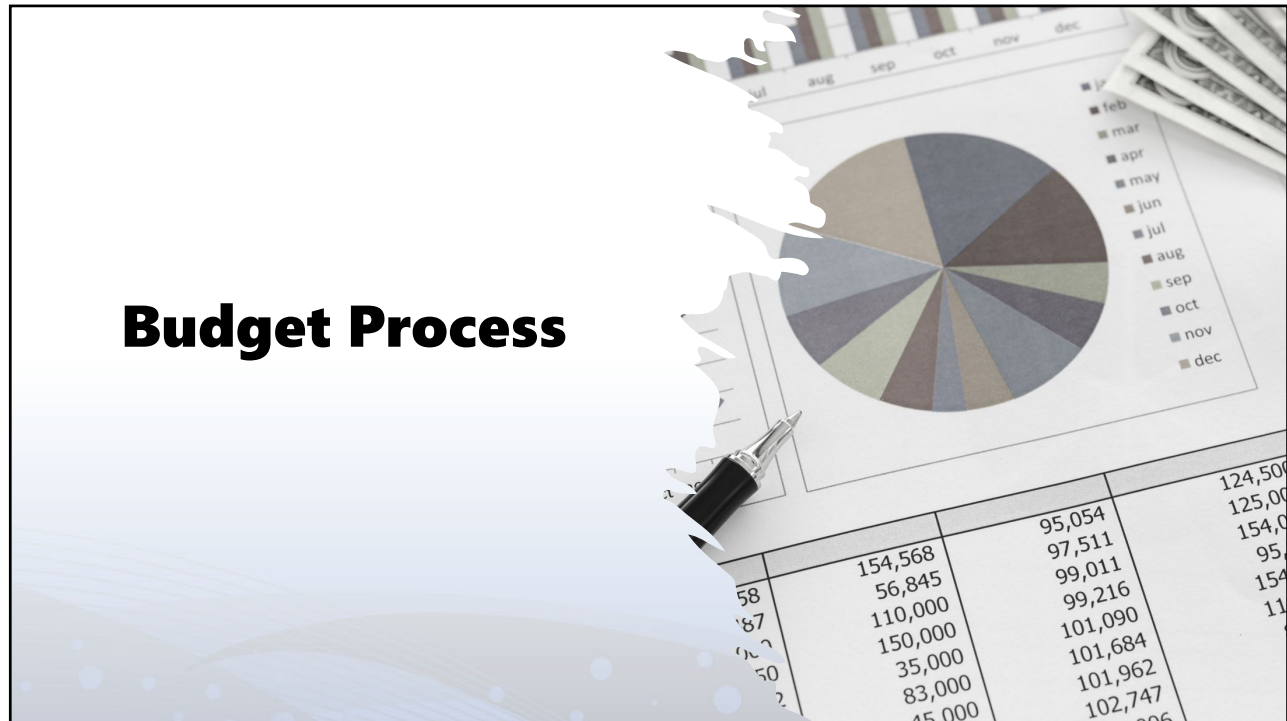
United Water
CONSERVATION DISTRICT

Finance and Administration Committee
FY2026-27 Proposed Budget Review

Presented by:
Chief Financial Officer Brian H. Zahn and
Finance Supervisor Sara Guzman

April 27, 2026

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Budget Process

- December Budget templates delivered to department managers
- January Leadership and managers budget kick-off meetings
- February Collected personnel, supplies and services, CIP, capital costs, and develop preliminary rates
- March Reviewed budget with Leadership Team and then present to GM and AGMs. Revise as needed.
- April Finalize headcount, all expenses, and lock in rates and volumes. Present budget to Finance and Administration Committee and Board. Publish proposed budget.
- May OH, PTP, and PV contractor meetings and the Board Budget Workshop
- June Board of Directors meeting – public hearing to adopt budget

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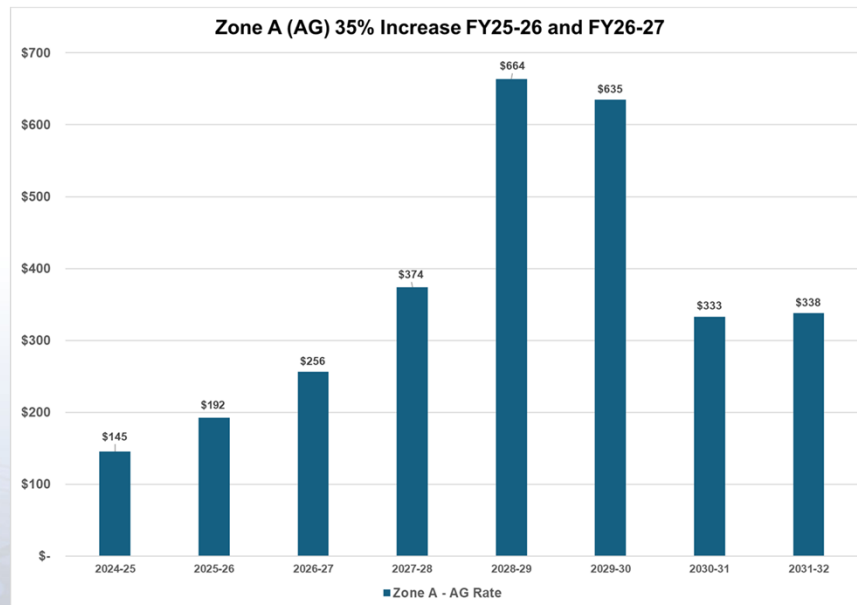
FY 2027 Rates

- Adjust rates to cover revenue needs
- Continue charging for supplemental water purchases
- Continue charging Zone S charge to parcels that do not contribute to State Water Project property tax
- Maintain O/H rate structure pursuant to O/H Agreement
- AG rate versus M&I rate differential will remain at the 1 : 1.12 ratio
- **PTP**
 - System benefits the entire Zone B area by mitigating sea water intrusion
 - Cost should be spread over all Zone B customers
 - PTP-specific variable costs will only be charged to PTP
 - Meter Reading, Chemicals & Utilities, Debt Services

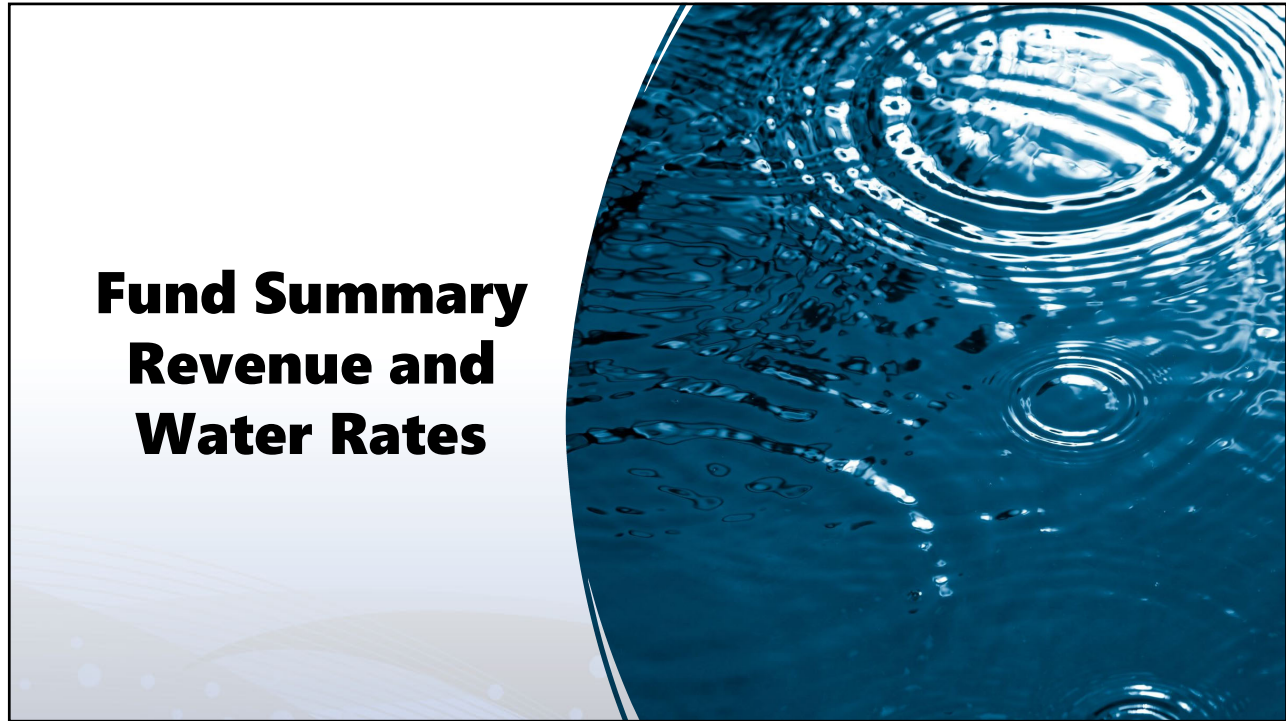


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Prior Year Budget Commitment



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Proposed Operating Budget Summary

(\$ thousands)	General Water Conservation Fund	Water Purchase Fund	State Water Fund	Freeman Fund	O/H Pipeline Fund	PV Pipeline Fund	PTP Pipeline Fund	TOTAL
CASH RESERVATIONS/WORKING CAPITAL								
Projected Beginning Balance July 1, 2026	23,920	10,466	9,174	4,243	2,705	993	3,438	54,939
REVENUES								
Property Tax	3,965	-	4,448	-	-	-	-	8,412
Water Deliveries/Fixed Costs	4,298	-	-	2,556	8,668	281	538	16,342
Groundwater Revenue	23,003	-	-	6,408	-	-	-	29,411
Fox Canyon GMA	-	-	-	-	562	-	269	831
Recreation	1,100	-	-	-	-	-	-	1,100
Grant Revenue	524	-	-	62	99	12	161	858
Rents & Leases	265	-	-	21	33	5	15	339
Investment/ Interest Earnings	749	214	150	37	92	46	89	1,379
Proceeds from Financing	46	-	-	-	-	-	-	46
Proceeds from Disposal of Asset	-	-	-	-	-	-	-	-
Water Purchase Surcharge	-	1,958	-	-	-	-	-	1,958
Other	485	19	-	130	55	12	20	721
Total Revenues	34,435	2,191	4,598	9,215	9,509	357	1,092	61,397
EXPENDITURES								
Personnel Costs	8,341	-	-	1,289	1,735	178	423	11,966
Operating Expenditures	9,494	-	4,382	2,270	3,566	211	1,707	21,631
Replacement/Depreciation	1,300	-	-	480	1,300	85	810	3,975
Allocated Other Costs	-	-	-	3,627	-	-	(3,627)	-
Allocated Overhead	5,954	-	-	1,650	1,127	102	1,414	10,247
Debt Service	1,103	-	157	283	253	3	50	1,948
Capital Outlay	1,450	-	-	290	1,045	383	577	3,745
Transfers Out-CIP	14,626	-	-	2,574	2,497	55	2,302	22,055
Transfers Out for Interfund Loan	-	-	-	-	-	-	-	-
Total Expenditures	42,268	-	4,539	12,464	11,523	1,017	3,656	75,466
Net Surplus/(Shortfall)	(7,833)	2,191	59	(3,249)	(2,014)	(660)	(2,563)	(14,069)
Reservations/Designations	(12,826)	-	-	-	-	-	-	(12,826)
Add back Depreciation	1,300	-	-	480	1,300	85	810	3,975
Projected Cash Reserves/Working Capital June 30, 2026	4,561	12,657	9,233	1,474	1,991	418	1,685	32,018
Reserve requirement	4,000	-	-	1,500	1,303	444	1,000	7,247
Surplus/(Shortfall)	561	-	-	(26)	688	(26)	685	1,642

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Revenue Overview

	10 / 50 General/Water Conservation Fund	110 State Water Fund	120 Water Purchase Fund	420 Freeman Fund	450 OH Pipeline Fund	460 PV Pipeline Fund	470 PT Pipeline Fund	Total
in USD '000's								
Proposed Budget 2026-27								
Property Tax	3,965	4,448	-	-	-	-	-	\$ 8,412
Water Deliveries	4,298	-	-	2,556	8,668	281	538	\$ 16,342
Groundwater	23,003	-	-	6,408	-	-	-	\$ 29,411
Other	3,170	150	2,191	251	841	76	554	\$ 7,233
Revenue	\$ 34,435	\$ 4,598	\$ 2,191	\$ 9,215	\$ 9,509	\$ 357	\$ 1,092	\$ 61,397
Budget 2025-26								
Property Tax	3,773	4,269	-	-	-	-	-	\$ 8,042
Water Deliveries	4,344	-	-	3,119	8,807	313	865	\$ 17,447
Groundwater	23,305	-	-	7,517	-	-	-	\$ 30,822
Other	12,270	122	2,137	244	801	50	4,525	\$ 20,149
Revenue	\$ 43,692	\$ 4,391	\$ 2,137	\$ 10,879	\$ 9,608	\$ 362	\$ 5,391	\$ 76,459
Variance								
Property Tax	192	179	-	-	-	-	-	\$ 371
Water Deliveries	(45)	-	-	(562)	(138)	(32)	(327)	\$ (1,105)
Groundwater	(302)	-	-	(1,109)	-	-	-	\$ (1,411)
Other	(9,101)	28	54	7	40	26	(3,971)	\$ (12,916)
Revenue	\$ (9,257)	\$ 207	\$ 54	\$ (1,664)	\$ (98)	\$ (5)	\$ (4,298)	\$ (15,062)

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Groundwater Rates

Groundwater Extraction Changes	Current	Proposed	\$ Change	% Change
RATES				
Extraction- Zone A - AG	\$ 182.34	\$ 193.28	\$ 10.94	6.0%
Extraction- Zone A - M&I	\$ 204.22	\$ 216.47	\$ 12.25	6.0%
Extraction- Zone B - AG	\$ 131.00	\$ 115.00	\$ (16.00)	-12.2%
Extraction- Zone B - M&I	\$ 146.72	\$ 128.80	\$ (17.92)	-12.2%
Water Purchase Surcharge - AG Zone A	\$ 10.00	\$ 10.00	\$ -	0.0%
Water Purchase Surcharge - AG Zone B	\$ 10.00	\$ 10.00	\$ -	0.0%
Water Purchase Surcharge - M&I Zone A	\$ 10.00	\$ 11.20	\$ 1.20	12.0%
Water Purchase Surcharge - M&I Zone B	\$ 10.00	\$ 11.20	\$ 1.20	12.0%
Water Purchase Surcharge - AG Zone S	\$ 30.44	\$ 30.87	\$ 0.44	1.4%
Water Purchase Surcharge - M&I Zone S	\$ 34.09	\$ 34.58	\$ 0.49	1.4%

Zone A AG = \$203.28 Zone A M&I = \$227.67 Zone B AG = \$318.28 Zone B M&I = \$356.47

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OH Pipeline Rates

RATES	Current	FY 26-27 Proposed	Increase (Decrease)	% Change
Extraction- Zone A - AG	\$ 182.34	\$ 193.28	\$ 10.94	6.0%
Extraction- Zone A - M&I	\$ 204.22	\$ 216.47	\$ 12.25	6.0%
Extraction- Zone B - AG	\$ 131.00	\$ 115.00	\$ (16.00)	-12.2%
Extraction- Zone B - M&I	\$ 146.72	\$ 128.80	\$ (17.92)	-12.2%
Variable O&M	\$ 600.64	\$ 695.25	\$ 94.61	15.8%
Unrecoverable Variable	\$ 600.64	\$ 695.25	\$ 94.61	15.8%
Marginal O&M	\$ 29.95	\$ 29.36	\$ (0.59)	-2.0%
Fixed Monthly - Peak	\$ 41,125.98	\$ 16,374.79	\$ (24,751.20)	-60.2%
Well Replacement	\$ 24.40	\$ 24.40	\$ -	0.0%
Surcharge - Ag Zone B	\$ 10.00	\$ 10.00	\$ -	0.0%
Surcharge - M&I Zone B	\$ 10.00	\$ 11.20	\$ 1.20	12.0%
GMA - Fee	\$ 55.00	\$ 50.00	\$ (5.00)	-9.1%

AG = \$1,087.93 M&I = \$1,126.12 \$109.54 or 10.8% increase for M&I

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OH Pipeline Potential Savings

OH Pipeline User	Savings in Fixed Costs for FY 26-27
City of Oxnard	\$ 662,094.33
Port Hueneme Water Agency	\$ 550,713.98
Mutual Water Co. of Vineyard Ave. Estates	\$ 33,414.11
Rio School District	\$ 27,226.31
Dempsey Road Mutual Water Co.	\$ 13,918.57
Cypress Mutual Water Co.	\$ 9,900.48
Saviers Road Mutual Water Co.	\$ 6,187.80
E&H Land Company, LLC	\$ 1,237.56

Cost Comparison for City of Oxnard

Alternative Water Purchase FY 26-27 AF Rate	\$2,058.00
United Water OH Pipeline FY 26-27 AF Rate	\$1,126.12
<i>Savings using United Water</i>	<i>\$ 931.88</i>

If Oxnard purchased an additional 1,500 af of water from United's OH Pipeline, the city would see \$1,397,820 in savings versus purchasing from alternate sources.

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PTP Pipeline Rates

PTP RATES	Current	Proposed	\$ change	% change
Extraction- Zone A - AG	\$ 182.34	\$ 193.28	\$ 10.94	6.0%
Extraction- Zone B - AG	\$ 131.00	\$ 115.00	\$ (16.00)	-12.2%
Variable O&M	\$ -	\$ 100.00	\$ 100.00	100.0%
Fixed Monthly - All Others	\$ 1,250.00	\$ -	\$ (1,250.00)	-100.0%
Fixed Monthly - Upper	\$ 887.50	\$ -	\$ (887.50)	-100.0%
Surcharge - Ag Zone B	\$ 10.00	\$ 10.00	\$ -	0.0%
GMA - Fee	\$ 55.00	\$ 50.00	\$ (5.00)	-9.1%

AG = \$468.28

\$89.74 or 23.8% increase for AG

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PV Pipeline Rates

PV RATES	Current	Proposed	\$ change	% change
Extraction- Zone A - AG	\$ 182.34	\$ 193.28	\$ 10.94	6.0%
Extraction- Zone B - AG	\$ 131.00	\$ 115.00	\$ (16.00)	-12.2%
Variable O&M	\$ 20.00	\$ 20.00	\$ -	0.0%
Fixed Monthly	\$ 16,000.00	\$ 16,000.00	\$ -	0.0%
C-Customer -Fixed	\$ 17.00	\$ 25.00	\$ 8.00	47.1%
Water Purchase Surcharge	\$ 10.00	\$ 10.00	\$ -	0.0%
GMA - Fee	\$ 55.00	\$ 50.00	\$ (5.00)	-9.1%

AG = \$338.28

\$16.06 or 15.0% decrease for AG

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Volumes – AF

(AF)	Budget		Variance
	FY2026-27	FY2025-26	
Groundwater AG	91,997	100,161	(8,164)
Groundwater M&I	24,122	24,688	(566)
OH	11,240	11,020	220
PTP	5,380	5,600	(220)
PV	4,400	6,000	(1,600)

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Shortfall Example

(AF)	Budget	Actuals	Variance
	FY2023-24	FY2023-24	
Groundwater AG	120,172	86,959	(33,213)
Groundwater M&I	28,181	26,092	(2,089)
OH	10,380	10,931	551
PTP	5,200	5,394	194
PV	900	6,052	5,152

Groundwater \$5.4M less than budget

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Expenses Overview

	10 / 50	110	120	420	450	460	470	
	General/Water							
	Conservation	State Water	Water Purchase	Freeman	OH Pipeline	PV Pipeline	PT Pipeline	
In USD '000's	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Total
Proposed Budget 2026-27								
Personnel	8,341	-	-	1,289	1,735	178	423	\$ 11,966
Operating Expenses	9,494	-	4,382	2,270	3,566	211	1,707	\$ 21,631
Depreciation	1,300	-	-	480	1,300	85	810	\$ 3,975
Overhead	5,797	-	-	1,606	1,098	100	1,377	\$ 9,977
Other	17,336	-	157	6,789	3,825	443	(632)	\$ 27,917
Expenditures	\$ 42,268	\$ -	\$ 4,539	\$12,435	\$ 11,523	\$ 1,017	\$ 3,685	\$ 75,466
Budget 2025-26								
Personnel	7,243	-	-	1,281	1,106	370	718	\$ 10,718
Operating Expenses	10,157	-	4,112	2,112	3,743	136	1,662	\$ 21,921
Depreciation	1,354	-	-	483	950	87	806	\$ 3,680
Overhead	6,187	-	-	1,486	919	79	638	\$ 9,308
Other	17,911	-	119	4,610	3,502	120	3,592	\$ 29,855
Expenditures	\$ 42,852	\$ -	\$ 4,231	\$ 9,971	\$ 10,220	\$ 793	\$ 7,414	\$ 75,482
Variance								
Personnel	1,097	-	-	9	628	(192)	(295)	\$ 1,248
Operating Expenses	(662)	-	270	159	(177)	75	46	\$ (290)
Depreciation	(54)	-	-	(3)	350	(2)	4	\$ 295
Overhead	(390)	-	-	121	179	21	739	\$ 670
Other	(575)	-	37	2,179	323	323	(4,224)	\$ (1,937)
Expenditures	\$ (584)	\$ -	\$ 308	\$ 2,464	\$ 1,303	\$ 224	\$ (3,730)	\$ (15)

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Personnel and Professional Fees



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Additional FTE

Recreation

- Facilities Maintenance Worker II - new FTE

Water Resources

- Water Resource Technician – new FTE

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Total Personnel Costs

(thousands)	Actual		Proposed		Variance	Variance %
	FY 2024-25	FY 2025-26	Budget FY 2026-27			
Regular Salaries	\$ 5,941	\$ 6,076	\$ 6,415	\$ 339	5.6%	
Part-Time Salaries	\$ 317	\$ 600	\$ 796	\$ 196	32.7%	
Overtime Salaries	\$ 120	\$ 118	\$ 197	\$ 79	66.6%	
Employee Benefits	\$ 3,511	\$ 3,772	\$ 4,487	\$ 715	19.0%	
Total Personnel Cost	\$ 9,889	\$ 10,566	\$ 11,895	\$ 1,329	12.6%	
Full-Time Equivalent	77	78	81			

Budget Assumptions FY2026-27

COLA 3% \$200K	Medical 10% \$124K
Merit 5% \$13K	Promotions \$72K
New FTE \$467K	

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Supplies and Services

Dept	FY2026-27	FY2025-26	Variance
100 Administration	\$ 2,671,295	\$ 2,514,175	\$ 157,120
110 Finance	\$ 22,500	\$ 28,500	\$ (6,000)
200 Parks & Recreation	\$ 747,800	\$ 832,400	\$ (84,600)
300 Operations & Maintenance	\$ 5,926,660	\$ 5,706,268	\$ 220,392
400 Engineering	\$ 122,700	\$ 109,900	\$ 12,800
500 Water Resources	\$ 130,300	\$ 119,500	\$ 10,800
600 Environmental Services	\$ 66,600	\$ 84,000	\$ (17,400)
Grand Total	\$ 9,687,855	\$ 9,394,743	\$ 293,112

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Professional Services

Dept	FY2026-27	FY2025-26	Variance
100 Administration	\$ 1,769,000	\$ 2,148,500	\$ (379,500)
110 Finance	\$ 370,000	\$ 382,000	\$ (12,000)
200 Parks & Recreation	\$ 21,500	\$ 24,500	\$ (3,000)
300 Operations & Maintenance	\$ 196,739	\$ 168,389	\$ 28,350
400 Engineering	\$ 576,200	\$ 451,200	\$ 125,000
500 Water Resources	\$ 198,000	\$ 154,000	\$ 44,000
600 Environmental Services	\$ 1,000,000	\$ 1,129,000	\$ (129,000)
Grand Total	\$ 4,131,439	\$ 4,457,589	\$ (326,150)

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Legal Services

Dept	FY2026-27	FY2025-26	Variance
100 Administration	\$ 6,440,000	\$ 6,370,000	\$ 70,000
Grand Total	\$ 6,440,000	\$ 6,370,000	\$ 70,000

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Capital

Dept	FY2026-27	FY2025-26	Variance
100 Administration	\$ 910,000	\$ 188,320	\$ 721,680
200 Parks & Recreation	\$ 120,000	\$ 30,000	\$ 90,000
300 Operations & Maintenance	\$ 2,679,500	\$ 1,882,380	\$ 797,120
400 Engineering	\$ 15,000	\$ -	\$ 15,000
500 Water Resources	\$ 20,000	\$ 85,000	\$ (65,000)
Grand Total	\$ 3,744,500	\$ 2,185,700	\$ 1,558,800

Admin	New Roof for Headquarters	\$ 280,000
Admin	District Data Center Server Replacement (Lifecycle Management)	\$ 425,000
Recreation	Two (2) 20-foot pontoon boats for rental fleet	\$ 74,000
Recreation	Three (3) 16-foot aluminum v-hull boats for rental fleet	\$ 46,000
O&M	PV 48-Inch BFV and Double Swing Check Valve	\$ 300,000
O&M	CAT 416 Backhoe Loader	\$ 145,000
O&M	4k Gallon Water Truck	\$ 210,000
O&M	3 New O&M Vehicles	\$ 190,000

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Operational Costs Summary

Supplies and Services

(thousands)	Proposed				
	Actual FY 2024-25	Projected FY 2025-26	Budget FY 2026-27	Variance	Variance %
Operating Expenditures	\$ 17,731	\$ 20,645	\$ 21,631	\$ 985	4.8%
Replacement/Depreciation	\$ 3,425	\$ 3,680	\$ 3,975	\$ 295	8.0%
Allocated Overhead	\$ 6,373	\$ 7,200	\$ 10,247	\$ 3,048	42.3%
Debt Service	\$ 2,125	\$ 5,835	\$ 1,848	\$ (3,987)	-68.3%
Capital Outlay	\$ 2,327	\$ 2,124	\$ 3,745	\$ 1,621	76.3%
Total Costs	\$ 31,980	\$ 39,483	\$ 41,446	\$ 1,962	5.0%

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Capital Improvement Projects

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Capital Improvement Project Costs

Project Name	Project #	CURRENT YEAR STATUS		FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31 and Beyond	Project Total
		Est Exp Thru End of Year	Est Balance to Carryover						
Well Replacement Program	8000	2,674,398	74,470	226,998	1,450,000	-	-	-	4,425,866
Freeman Diversion Improvement Project - Denil\Freeman Diversion	8001	23,114,046	4,146,511	1,884,586	14,500,000	30,000,000	-	-	73,645,144
SFD Outlet Works Rehabilitation	8002	18,469,807	5,556,783	1,086,968	16,264,500	47,747,700	95,480,000	48,549,600	233,155,358
SFD Spillway Improvement Project	8003	8,590,915	2,657,107	1,186,046	905,650	828,600	854,050	109,499,250	124,521,618
Freeman Diversion Improvement Project - Conveyance\Freeman C	8018	3,463,703	3,717,474	2,988,558	3,800,000	3,830,000	-	-	17,799,734
Extraction Barrier Brackish Water Treatment (Phase I)	8019	9,054,230	4,884,100	5,024,100	26,639,881	14,950,907	-	-	60,553,219
Rice Avenue Overpass PTP	8021	419,959	361,429	127,983	-	-	-	-	909,370
PTP Metering Improvement Project	8022	1,365,752	535,505	25,346	-	-	-	-	1,926,603
State Water Interconnection Project	8025	200,063	158,961	6,967	-	-	-	-	365,990
Asset Management/CMMS System	8041	373,257	1,184,312	940,900	750,000	750,000	-	-	3,998,468
Laguna Road Interconnection (PTP Recycled Water Connection -	8043	6,687,245	727,630	30,253	265,000	4,035,000	-	-	11,745,129
Operational Technology Modernization Project	8046	556,335	312,319	174,093	103,000	106,090	109,273	1,000,845	2,361,955
Lake Piru Recreation Area Pavement Maintenance Program	8047	675,188	299,483	446,418	520,000	520,000	-	-	2,461,088
Lake Piru Campground and Recreation Area Renovations	8055	876,543	2,630,185	337,336	1,700,000	900,000	6,000,000	10,000,000	22,444,064
Piru Early Warning System Replacement	8058	145,116	102,384	111,733	150,000	-	-	-	509,233
OH Well 13 Rehabilitation	8059	1,055	797,387	248,129	-	-	-	-	1,046,571
OH Well 14 Energy Efficiency Upgrades	8060	431,833	1,102,126	89,489	3,150,000	-	-	-	4,773,448
Operations Facilities Upgrade (El Rio Office Upgrade)	8061	-	95,000	-	330,000	-	-	-	425,000
OHP Booster Plant Resiliency Project (OHP Gas Booster Replac	8062	-	751,203	1,954,019	2,500,000	-	-	-	5,205,222
Extraction Barrier Brackish Water Treatment (Phase II)	8063	-	-	517,514	539,250	4,952,778	58,735,543	364,069,275	428,814,359
Saticoy Groundwater Recharge Enhancement Project	8064	-	-	517,474	550,000	-	-	-	1,067,474
SFD Lower Access Road Improvement Project	8065	-	-	1,595,402	5,450,000	-	-	-	7,045,402
Saticoy Wellfield Rehabilitation	8066	-	-	359,517	-	-	-	-	359,517
District-wide Well Instrumentation and AMI	8067	-	-	100,000	75,000	50,000	-	-	225,000
Facilities Power Resiliency Project	8068	-	-	250,000	-	-	-	-	250,000
Automated PTP Isolation Valve Upgrades	8069	-	-	807,000	-	-	-	-	807,000
PTP Reservoir Expansion and Enhancement Project	8070	-	-	1,200,000	-	-	-	-	1,200,000
PV Reservoir Metering Improvement	8071	-	-	20,000	500,000	-	-	-	520,000
PV Basin Water Recovery Wells	8072	-	-	25,000	-	-	-	-	25,000
TOTAL		77,099,446	30,094,368	22,281,826	80,142,281	108,671,075	161,178,866	533,118,970	1,012,586,832

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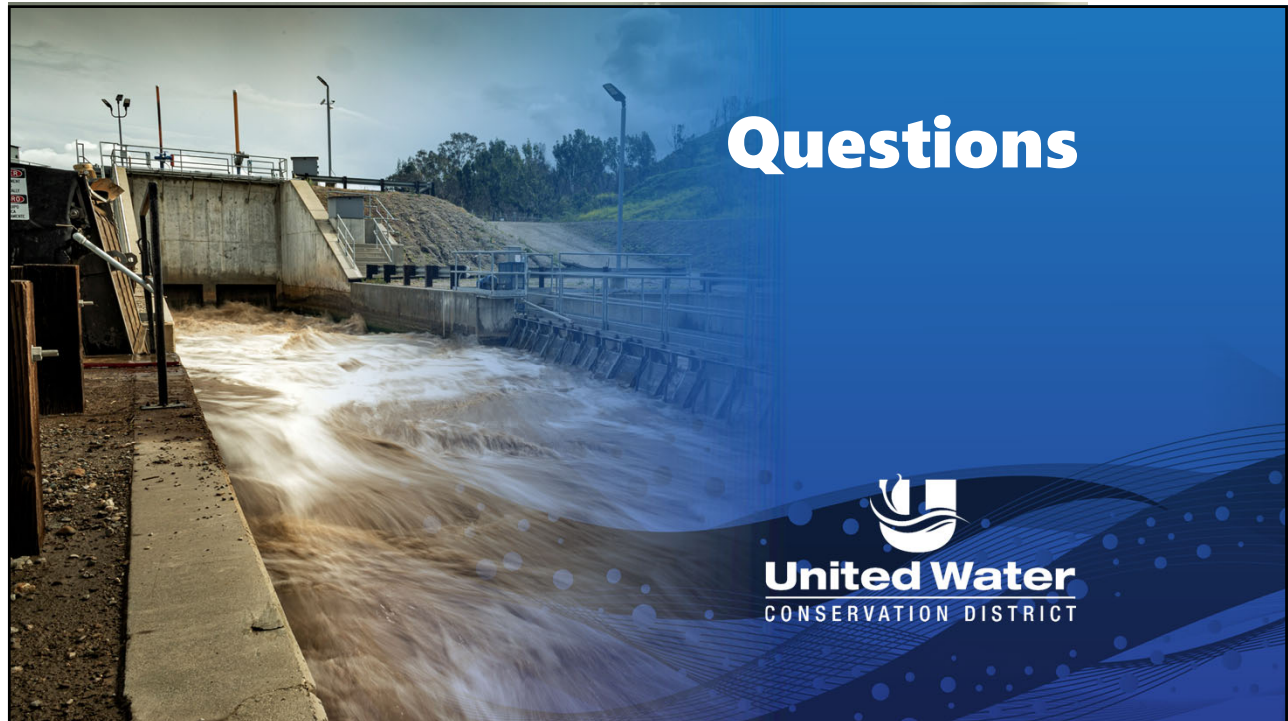
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Overhead Allocation Rates

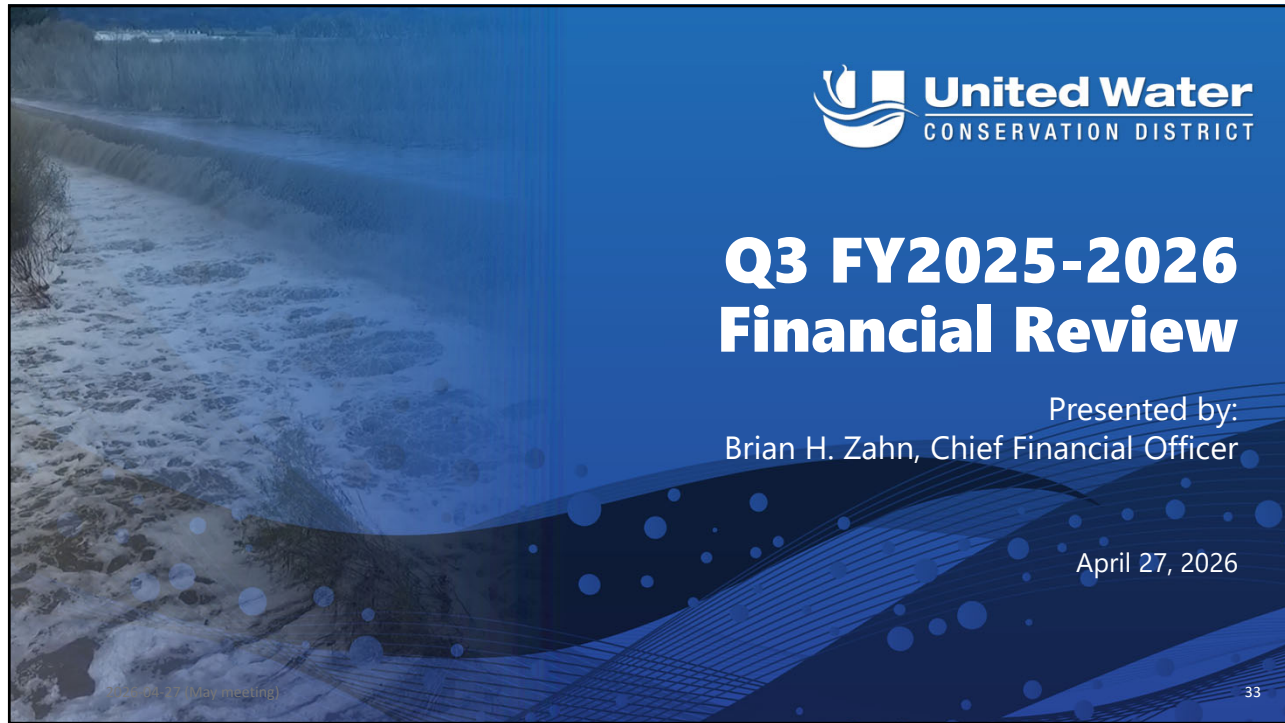
Fund	FY 2022-23 Overhead Allocation Rate	FY 2023-24 Overhead Allocation Rate	FY 2024-25 Overhead Allocation Rate	FY 2025-26 Overhead Allocation Rate	FY 2026-27 Overhead Allocation Rate	Change from FY 2025-26 to FY 2026-27
General/Water Conservation Fund	61.80%	59.21%	57.50%	66.47%	58.10%	-8.37%
Freeman Fund	17.66%	16.80%	15.20%	15.96%	16.10%	0.14%
OH Pipeline Fund	11.53%	15.57%	18.50%	9.87%	11.00%	1.13%
PV Pipeline Fund	0.79%	0.85%	0.70%	0.85%	1.00%	0.15%
PT Pipeline Fund	8.22%	7.57%	8.10%	6.85%	13.80%	6.95%
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	

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United Water
CONSERVATION DISTRICT

Q3 FY2025-2026 Financial Review

Presented by:
Brian H. Zahn, Chief Financial Officer

April 27, 2026

2026-04-27 (May meeting) 33

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Highlights – Revenue

GROUNDWATER, GRANTS & WIFIA LOAN DRIVE UNFAVOURABILITY TO BUDGET

REVENUE

Total operating revenue is \$10.4M or 21% unfavorable to budget

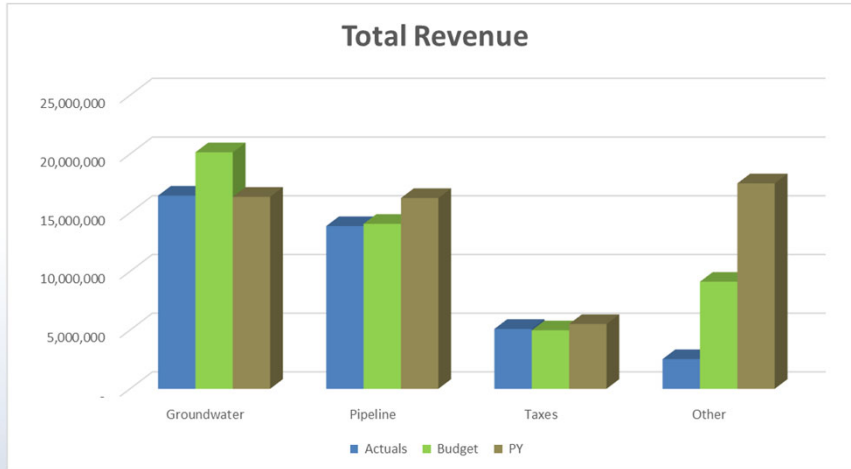
- Pipeline revenue is unfavorable to budget by \$189K or 1%
- Groundwater revenue is unfavorable to budget by \$3.7M or 18%
- Taxes are favorable to budget by \$119K or 2%
- Other Operating Revenue is flat to budget
- Non-Operating Revenue is unfavorable to budget by \$6.5M or 78% primarily due \$3.4M in Grants that have not been received yet and WIFIA loan proceeds that have not been withdrawn yet

in \$000's	Q3 FY25-26 Actual	Q3 FY25-26 Budget	Q3 FY24-25 Actual
Taxes	5,102	4,983	5,519
Water Delivery/Fixed Cost	13,862	14,051	16,248
Groundwater	16,451	20,145	16,354
Other Operating Revenue	687	750	645
Non-Operating Revenue	1,847	8,373	16,853
Total Revenue	\$ 37,949	\$ 48,302	\$ 55,620

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Revenue

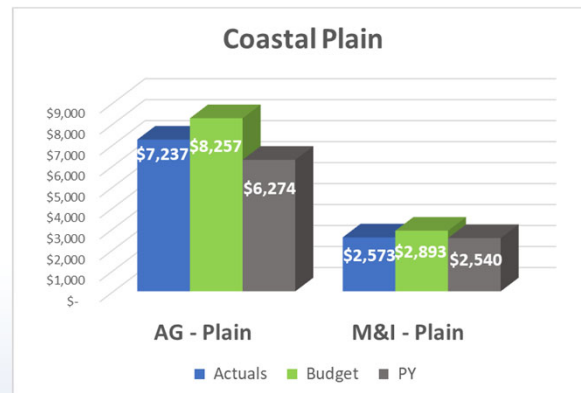
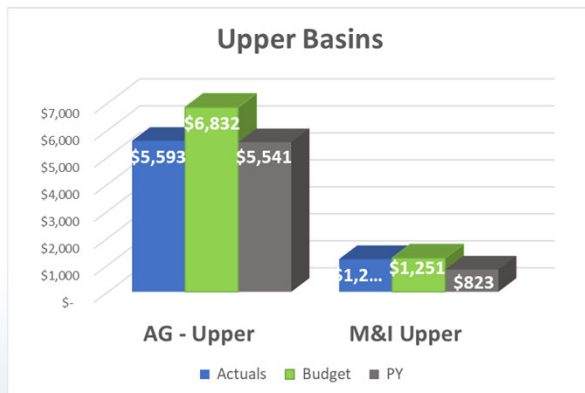


- Groundwater \$3.7M, 18% unfavorable
- Pipeline \$189K, 1% unfavorable
- Taxes \$119K, 2% favorable
- Other Operating Revenue is \$6.6M, 72% unfavorable

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Groundwater Revenue

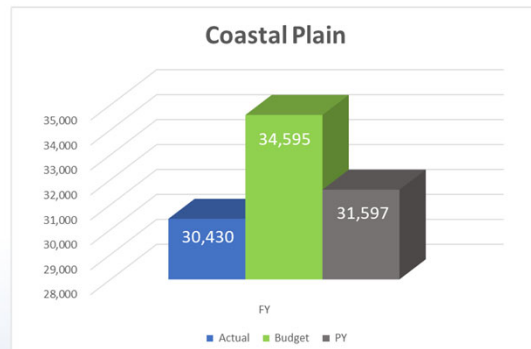
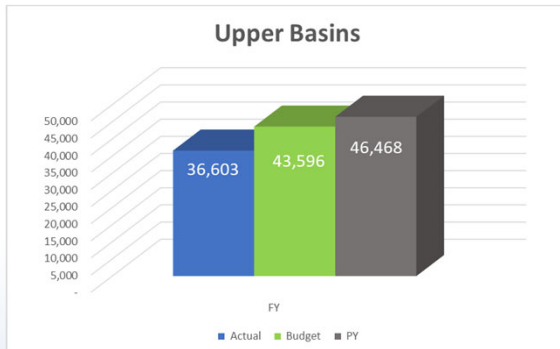


In \$000's	Groundwater	Actuals	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
Zone A	AG - Upper	\$ 5,593	\$ 6,832	\$ 5,541	(1,240)	51	-18%	1%
	M&I Upper	\$ 1,211	\$ 1,251	\$ 823	(39)	388	-3%	47%
Zone B	AG - Plain	\$ 7,237	\$ 8,257	\$ 6,274	(1,020)	964	-12%	15%
	M&I - Plain	\$ 2,573	\$ 2,893	\$ 2,540	(319)	34	-11%	1%
		\$ 16,615	\$ 19,233	\$ 15,178	\$ (2,619)	\$ 1,437	-14%	9%

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Groundwater Volume



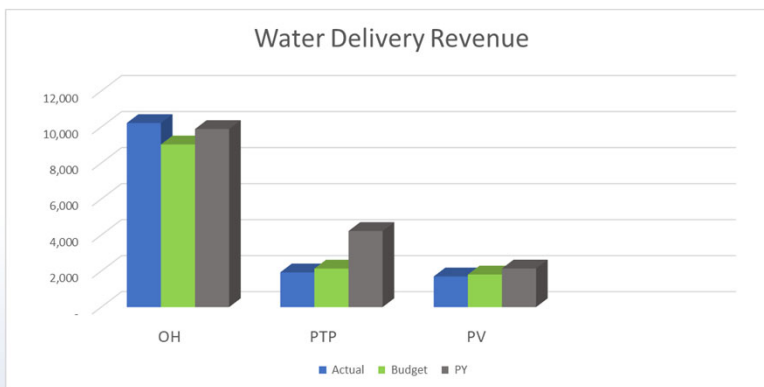
<i>in AF</i>		1st Half	2nd Half	FY
Upper Basins	Actual	36,603		36,603
	Budget	43,596		43,596
	PY	46,468		46,468
	Variance	84%	0%	84%

<i>in AF</i>		1st Half	2nd Half	FY
Costal Plain	Actual	30,430		30,430
	Budget	34,595		34,595
	PY	31,597		31,597
	Variance	88%	0%	88%

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Pipeline Revenue EXCLUDING IN-LIEU OF PUMPING CHARGES



- Pipeline revenue up 7% against the budget
- OH 13% favorable
- PTP (10%) unfavorable
- PV (6%) unfavorable

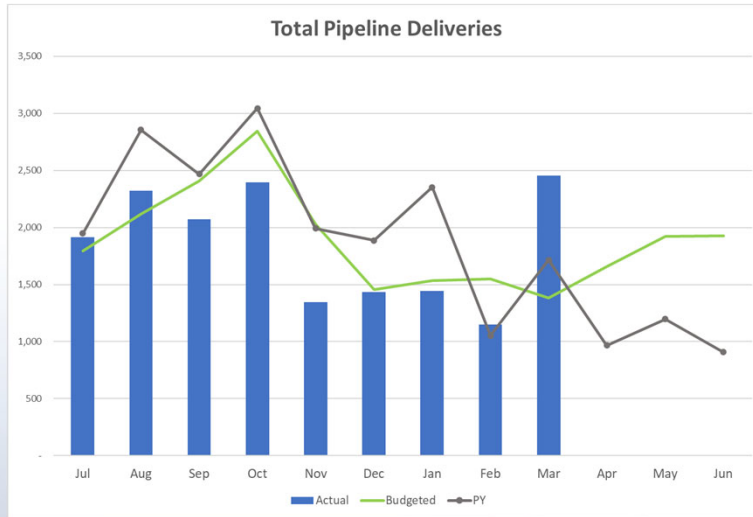
Pipeline	Actual	Budget	PY	vs Budget	vs PY	% var Budget	% var PY
OH	10,224	9,032	9,892	1,192	332	13%	3%
PTP	1,930	2,137	4,226	(207)	(2,295)	-10%	-54%
PV	1,706	1,810	2,145	(104)	(440)	-6%	-20%
	\$ 13,860	\$ 12,979	\$ 16,263	\$ 881	\$ (2,403)	7%	-15%

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Pipeline Volume

DELIVERY VOLUME 16,538 AF YTD VS. BUDGET OF 17,116 AF



- Delivery volume 3% below budget (16,538 AF Actual vs. 17,116 AF Budget)
- PTP and PV pipelines driving the negative variance.

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Top 10 AG Pipeline Customers

Top AG	Total Usage (AF)	Total Revenue \$
PVCWD	4,423.60	\$ 1,689,216.70
OceanView	895.45	\$ 872,150.39
Laubacher Farms Inc	481.58	\$ 204,136.57
Reiter Brothers Inc (PTP)	315.63	\$ 184,865.56
Reiter Brothers Inc (PV)	41.34	\$ 14,346.68
Sorrento Berry Farms	298.47	\$ 154,414.84
Catalinos Berry Farms	260.14	\$ 111,785.05
3H Custom Farming Inc	222.62	\$ 99,342.30
Oxnard Village Apartments	195.71	\$ 88,304.61
Tom Vujovich	189.46	\$ 75,431.74
Colorado Farms, LLC	150.98	\$ 61,325.92
Total	7,474.98	\$ 3,555,320.37

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Top 10 M&I Pipeline Customers

Top MI	Total Usage (AF)	Total Revenue \$
City of Oxnard	4,708.35	\$ 5,711,039.32
Port Hueneme Water Agency (OH)	2,441.43	\$ 3,219,446.80
Vineyard Estates	107.09	\$ 162,156.07
Dempsey Road MWC	81.04	\$ 120,362.47
Cypress Mutual	36.80	\$ 55,782.29
Saviers Road MWC	26.13	\$ 31,411.89
Rio Del Valle	2.99	\$ 41,208.48
E & H Land Company, LLC	1.79	\$ 3,879.01
California American Water	1.15	\$ 1,523.34
USNCBC	-	\$ -
Total	7,406.77	9,346,809.68

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Highlights – Expenses

CIP, STATE WATER, AND MAINTENANCE DRIVE FAVORABILITY TO BUDGET

EXPENDITURE

Total expenditures are \$40.8M or 53% favorable to budget

- Personnel Expense is favorable \$976K or 8%
- Professional and legal fees are favorable to budget \$4.7M or 47% due to underspending across all departments
- Operations expenses are favorable to budget \$30.2M or 73% primarily due to the following under spend: CIP \$25.0M, Capital \$1.9M, Maintenance \$1.1M, Depreciation \$1.0M and \$625K Utilities under spent

in \$000's	Q3 FY25-26 Actual	Q3 FY25-26 Budget	Q3 FY24-25 Actual
Personnel Expense	11,631	12,607	10,695
Professional Fees	5,351	10,058	4,408
Operating Expense*	11,073	41,283	23,642
Allocated Overhead	4,482	6,967	3,692
Debt Service	814	2,380	780
Other	2,288	3,131	1,935
Total Expenditure	\$ 35,639	\$ 76,427	\$ 45,153

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Personnel Expenses

\$000's	Q3 2025-26 Actual	Q3 2025-26 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Regular Salary	7,003	7,505	6,520	502	7%	-483	-7%
Over-time Salary	97	204	107	107	52%	9	9%
Part-time	579	745	417	166	22%	-163	-39%
Salaries	\$ 7,680	\$ 8,454	\$ 7,043	775	9%	\$ (637)	-9%
Retirement- Classic	1,799	1,583	1,629	(216)	-14%	-170	-10%
Retirement - PEPPRA	358	391	320	33	8%	-38	-12%
Soc Sec/457b Expense	405	478	381	74	15%	-24	-6%
Medicare Expense	106	124	99	17	14%	-7	-7%
SUI Expense	25	17	20	(8)	-48%	-5	-23%
Medical Ins Exp	855	1,023	783	167	16%	-72	-9%
LTD	18	27	21	9	34%	4	17%
Life Insurance	18	22	18	4	19%	0	3%
Worker's Comp Expens	183	307	215	124	40%	32	15%
OPEB	32	31	31	(0)	0%	-1	-4%
Deferred Comp	53	52	52	(1)	-1%	-1	0%
Other	99	98	83	(1)	0%	-16	0%
Employee Benefits	\$ 3,951	\$ 4,153	\$ 3,653	202	5%	\$ (298)	-8%
Personnel Expenses	\$ 11,631	\$ 12,607	\$ 10,696	976	8%	\$ (935)	-9%

- Salaries are favorable to budget \$0.8M or 9%
- Employee Benefits are favorable to budget \$0.2M or 5%

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Operating Expenses

PROFESSIONAL FEES AND CIP DRIVE BUDGET FAVORABILITY

\$000's	Q3 2025-26 Actual	Q3 2025-26 Budget	PY Actual	Var to Budget	% Var to Budget	Var to PY	% Var to PY
Profess Fees - Engineering	18	356	105	(338)	-	(87)	-83%
Prof. Fees - Environmental	51	1,291	208	(1,241)	-96%	(157)	-76%
Prof. Fees - IT consulting	29	151	40	(122)	-81%	(11)	-27%
Prof. Fees - Grant Consulting	0	75	19	(75)	-100%	(19)	-100%
Prof. Fees - Other	502	2,937	752	(2,435)	-83%	(250)	-33%
Professional Fees	599	\$ 4,810	\$ 1,123	\$ (4,211)	-88%	\$ (524)	-47%
Legal Fees	4,751	5,248	\$ 3,284	\$ (497)	-9%	\$ 1,467	45%
Utilities	1,404	2,035	1,340	(631)	-31%	64	5%
Maintenance	1,181	2,235	1,001	(1,054)	-47%	180	18%
Capital / CIP	2,850	29,794	34	(26,944)	-90%	2,816	8303%
Insurance	1,095	1,125	956	(30)	-3%	138	14%
Office Expenses	585	977	159	(392)	-40%	427	269%
Miscellaneous	325	325	1,076	-	0%	(751)	-70%
Travel, Trainings and Meetings	115	342	127	(227)	-66%	(13)	-10%
Gasoline, Diesel, Fuel	169	185	138	(16)	-9%	31	22%
Depreciation	1,852	2,759	283	(907)	-33%	1,569	-
Safety, supplies, clothing	911	1,310	120	(400)	-30%	791	100%
Telephone	81	74	68	6	9%	12	18%
General Operating Expense:	\$ 10,566	\$ 41,159	\$ 5,303	\$ (30,593)	-74%	\$ 5,263	99%
State Water Import Costs	2,275	2,051	\$ 2,897	\$ 224	11%	\$ (622)	100%
Total Operating Expenses	\$ 18,192	\$ 53,268	\$ 12,608	\$ (35,077)	-66%	\$ 5,584	44%

- Professional Fees are favorable to budget by \$4.2M
- Legal Fees are unfavorable to budget by \$497K
- Operating Expenses favorable to budget. Key variances include:
 - Utilities \$462K favorable
 - Maintenance \$911K favorable
 - Capital \$1.9M favorable
 - CIP \$25.0M favorable

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Top 10 Accounts Payable Vendors

Vendor	Payment Amount
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$ 1,193,113.74
CASITAS MUNICIPAL WATER	\$ 559,899.95
GEI CONSULTANTS, INC	\$ 502,378.93
US BANK NATIONAL ASSOCIATION	\$ 474,600.00
SO. CALIFORNIA EDISON	\$ 440,870.15
BLACK & VEATCH CORPORATION	\$ 159,044.75
STILLWATER SCIENCES INC	\$ 120,357.00
E & L ELECTRIC	\$ 106,156.99
TRAVIS AGRICULTURAL	\$ 76,944.41
FOLEY & LARDNER LLP	\$ 74,474.53

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Cash Accounts

	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

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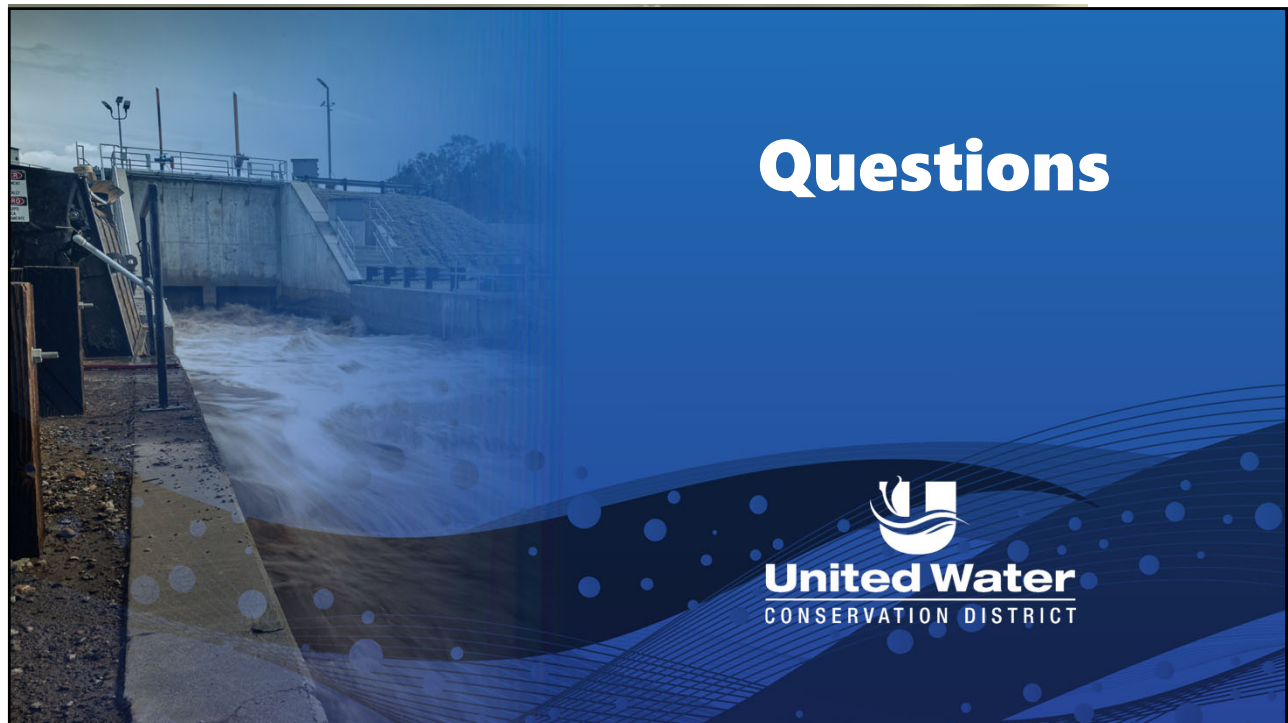
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Supplemental Water Purchase Fund

	<u>Revenue (\$000'S)</u>
Beginning Balance - July 1, 2025	\$8,070
Changes in Surcharge	\$1,334
Other	\$0
Ending Balance - March 31, 2026	\$9,404

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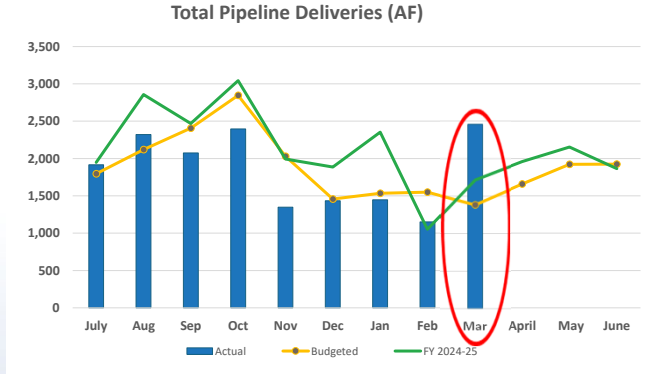


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March 2026 Pipeline

	Actual AF	Budget AF	Variance AF	Actual \$
OH	705	840	(135)	\$918K
PTP	628	380	248	\$279K
PV	1,122	161	961	\$401K

Year-to-date deliveries are 3% below budget and 14% below prior year.



Finance Department



- Ventura Energy contracts returned to Ventura Energy with Legal edits
- Updating policies for CalOES Action Plan with Legal for review
- Preparing FY2026-27 Proposed Budget book for release in late April including rates



Administrative Update

Josh Perez
Chief Human Resources Officer

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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, six Seasonal Lake Piru staff members)
- Hosted SDRMA Board members to provide an overview of the District and its specific risk mitigation and insurance efforts



SDRMA Board of Directors visit to UWCD
April 20, 2026

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Risk Management

- Brown Bag Session at HQ - Disaster Preparedness delivered by Oxnard Fire Dept Emergency Services
- Attended 2027 Multijurisdictional Hazard Mitigation Plan Kick-Off Meeting at County EOC
- Deployment of new RapidWarn system to enhance new dam sirens
- Represented the District on the Regional Radio Project Oversight Committee
- Recertified Environmental staff in CPR/AED/First Aid



RapidWarn System Upgrade for Dam Sirens
 UWCD and Ventura County IT staff
 April 7, 2026

55

55

Risk Management



Regional Radio Project Oversight Committee Meeting at the County of Ventura
 Tony Huynh and Chloe Keggen
 April 2, 2026



Ventura County Office of Emergency Services
 April 21, 2026

56

56

Technology Systems

- **57 tickets** have been received in April with all but two of the tickets being routine request priority
- Progressed GIS integration planning, including successful proof-of-concept database connectivity to support future application and data integration efforts
- Continued to advance the EBB database into a broader UWCD data foundation intended to support future reusable database projects
- Provided support and supplies for the 34th AWA Annual Water Symposium, helping support district readiness for a high-visibility external event
- Supported IT/OT coordination efforts involving SCADA access, firewall reachability, and system boundary discussions



Deployed New Computer Equipment at Lake Piru Facilities

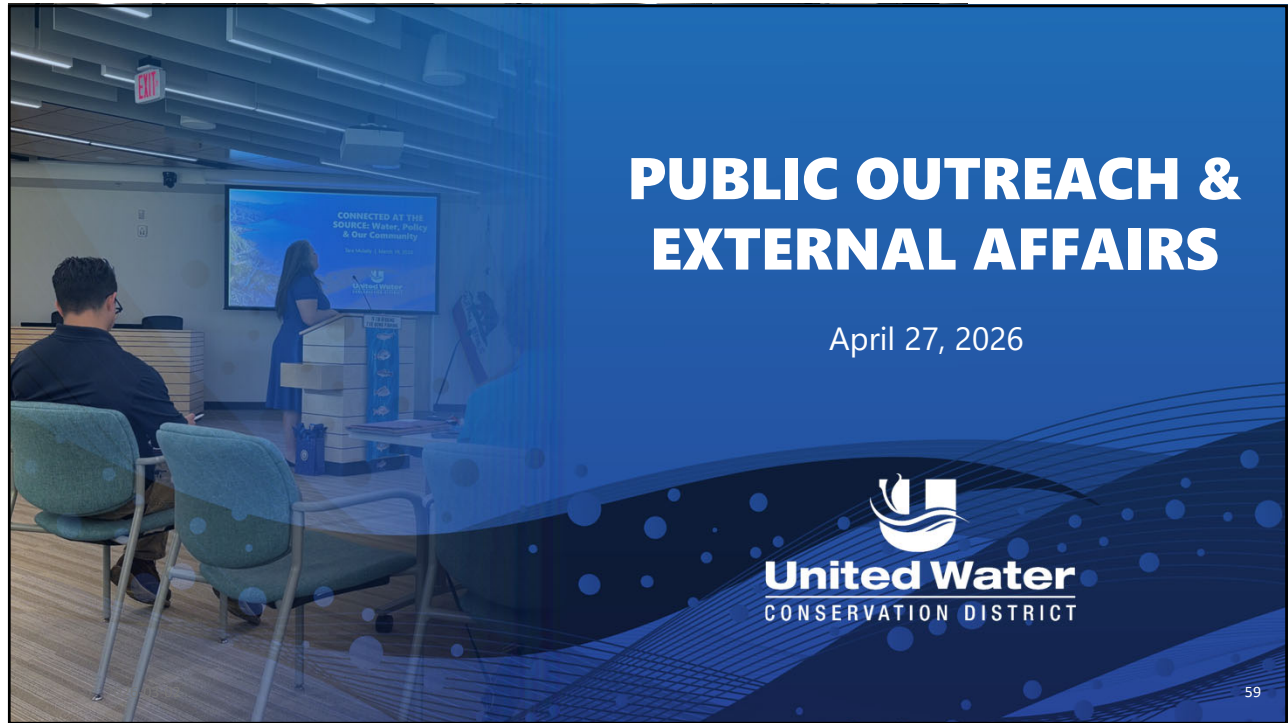
Stephanie Cabrera, Tech. Systems Associate

57

57



58



59

Outreach Events

Recent Tours & Events

- Ventura Farm Day (April 11)
- City of Ventura Operators Tour (April 7)
- Ventura Missionary School Tour (April 9)
- AWA Ventura County 2026 Annual Symposium (April 17)

Upcoming Tours

- Quarterly Tour (April 29)

Upcoming Events

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

A photograph showing three people standing outdoors near a body of water. One person in the foreground is wearing a dark t-shirt with a logo that says "VENTURA WATER". Another person in the background is pointing towards the water.

A photograph showing three people standing on a metal walkway at a water treatment facility. They are looking at some equipment. One person is wearing a dark t-shirt with a logo.

60

60

Successes

- Onboarded new External Affairs Team
- Ventura County Farm Day – 100 Visitors from as far away as New York
 - Ventura: 27%
 - Oxnard: 20%
 - Newbury Park: 6%
 - Other: 26%
 - Undisclosed: 21%
- New “#1 in Groundwater Recharge” Campaign Launched

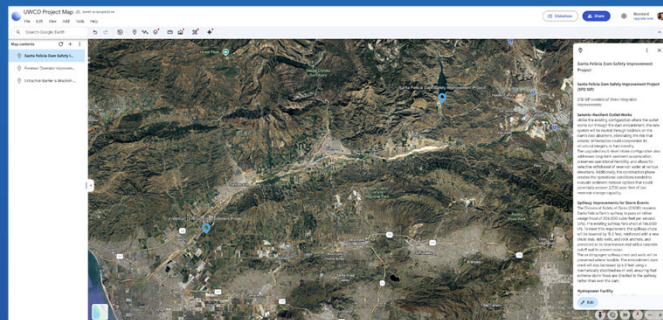


61

61

Upcoming Initiatives

- New Santa Felicia Dam Safety Improvement Project campaign
- Finalize Brand Style guide
- Launch Grants Support webpage
- Launch Legislative webpage
- Complete Interactive Project Map



62

62



63



64



March 24, 2026



April 21, 2026

Marina Repairs



November 12, 2024



August 17, 2025

65

65



April 20, 2026



April 17, 2026

Other LPRAs Projects:

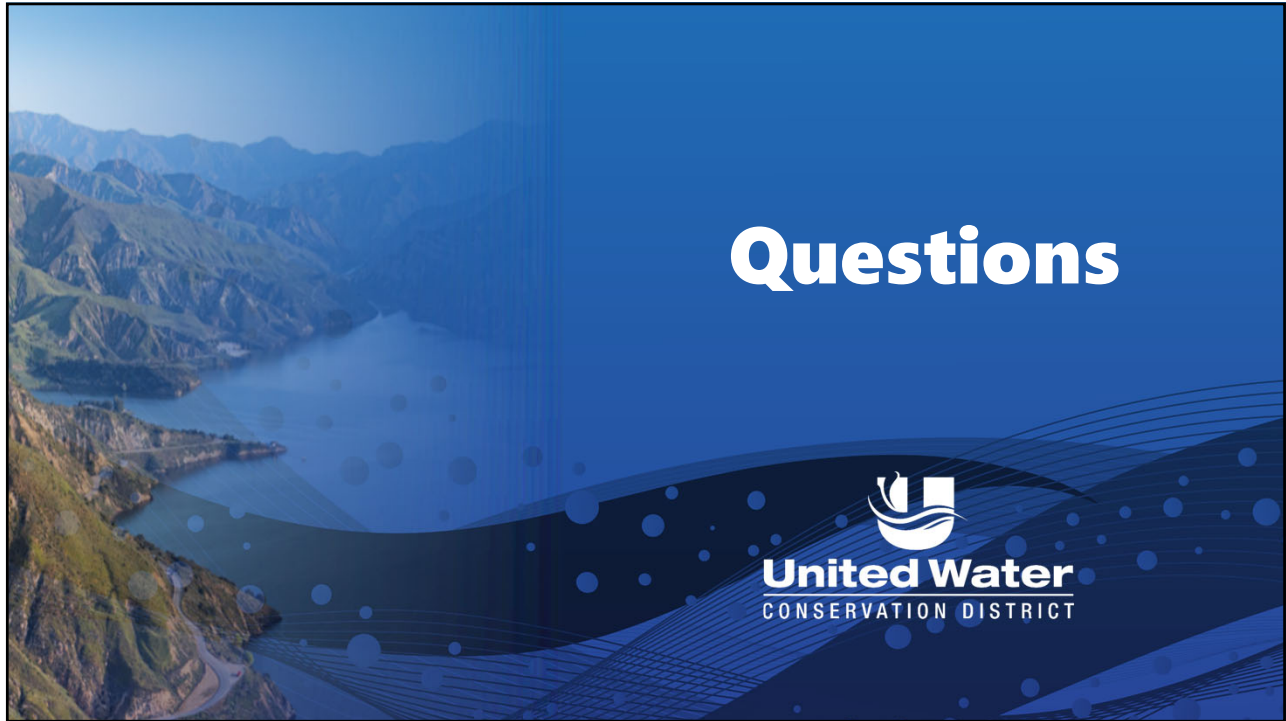
- Pump barge buoy line
- Swim beach
- Overflow camping



April 17, 2026

66

66





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: May 21, 2026 (June 1, 2026, meeting)

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

Recommendation:

Review the District's accounts payable recap report for the month of April 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 – April 2026

April 2026 Check Register Recap	
<u>Payments Reflected in System</u>	
A/P Payments	\$1,792,100.28
Direct Deposit/Payroll Related	\$1,124,908.40
FSA Payments	\$5,574.66
<i>Total Payments Reflected in System</i>	\$2,922,583.34
<u>Top 5 Itemized by Category</u>	
GEI CONSULTANTS, INC	\$446,111.47
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	\$255,019.81
BC RINCON CONSTRUCTION, INC.	\$151,794.88
SO. CALIFORNIA EDISON	\$121,713.90
DEPT OF WATER RESOURCES	\$74,632.00
Total Disbursements 04/2026	\$2,922,583.34

TOP FIVE VENDORS APRIL 2026

Vendor	Check/EFT Number	Check Date	Amount
GEI CONSULTANTS, INC	4658	4/23/2026	\$446,111.47
ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	4508	4/2/2026	\$255,019.81
BC RINCON CONSTRUCTION, INC.	4597	4/16/2026	\$151,794.88
SO. CALIFORNIA EDISON	ACH4493	4/2/2026	\$5,876.26
	ACH4494	4/10/2026	\$2,203.92
	ACH4495	4/17/2026	\$109,255.76
	ACH4496	4/24/2026	\$4,377.96
DEPT OF WATER RESOURCES	4678	4/30/2026	\$74,632.00



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: May 26, 2026 (June 1, 2026, meeting)

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

Staff Recommendation:

Review the most current investment report for the month ending April 30, 2026.

Discussion:

None. Informational only.

Fiscal Impact:

As shown.

Attachments:

Combined Investment Monthly Report for April 2026

**United Water Conservation District
Monthly Investment Report
April 30, 2026**

Investment Recap	G/L Balance	Weighted Avg Days to Maturity	Diversification Percentage of Total
Citizens Business Bank	5,498,332	1	7.59%
Petty Cash	5,400	1	0.01%
County Treasury	4,415	1	0.01%
LAIF Investments	66,953,017	1	92.39%
Total Cash, Cash Equivalents and Securities	72,461,163		100.00%
Investment Portfolio w/o Trustee Held Funds	72,461,163		
Trustee Held Funds	-		
Total Funds	72,461,163		

Local Agency Investment Fund (LAIF)	Beginning Balance	Deposits (Disbursements)	Ending Balance
	63,394,713	3,558,304	66,953,017
	Interest Earned YTD	Interest Received YTD	Qtrly Yield
	1,610,005	2,118,769	4.20%

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

<p>DocuSigned by: <i>Mauricio Guardado</i> 51950C116BDC414...</p> <hr/> <p>Mauricio Guardado, General Manager</p>	<p>5/26/2026</p> <hr/> <p>Date Certified</p>
<p>DocuSigned by: <i>[Signature]</i> 70D59ECF0D8D46E...</p> <hr/> <p>Anthony Emmert, Assistant General Manager</p>	<p>5/14/2026</p> <hr/> <p>Date Certified</p>
<p>Signed by: <i>Brian H Zahn</i> 6685DB362A674A3...</p> <hr/> <p>Brian H. Zahn, Chief Financial Officer</p>	<p>5/14/2026</p> <hr/> <p>Date Certified</p>

United Water Conservation District			
Cash Position			
April 30, 2026			
Fund	Total	Composition	Restrictions/Designations
General/Water Conservation Fund:			Revenue collected for district operations
General/Water Conservation	3,462,545	(15,304,916)	Includes General, Rec & Ranger, Water Conservation
		4,962,000	Reserved for legal expenditures
		4,280,257	Designated for replacement, capital improvements, and environmental projects
		9,525,204	Supplemental Water Purchase Fund
General CIP Funds	22,185,604	22,185,604	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	10,768,792	10,768,792	Procurement of water/rights from state water project
Enterprise Funds:			Restricted to fund usage
Freeman Fund	1,700,202	1,700,202	Operations, Debt Service and Capital Projects
		-	Designated for replacement and capital improvements
		-	Reserved for legal expenditures
Freeman CIP Fund	5,396,039	5,396,039	Appropriated for capital projects
OH Pipeline Fund	4,039,158	4,039,158	Delivery of water to OH customers
OH CIP Fund	3,283,530	3,283,530	Appropriated for capital projects
OH Pipeline Well Replacement Fund	279,680	279,680	Well replacement fund
PV Pipeline Fund	1,044,673	1,044,673	Delivery of water to PV customers
PV CIP Fund	259,775	259,775	Appropriated for capital projects
PT Pipeline Fund	8,235,602	8,235,602	Delivery of water to PTP customers
PT CIP Fund	(3,054,533)	(3,054,533)	Appropriated for capital projects
Total District Cash & Investments	72,461,163	72,461,163	



United Water

CONSERVATION DISTRICT

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: May 20, 2026 (June 1, 2026, meeting)

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

Staff Recommendation:

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

Fiscal Impact:

As shown.

Discussion:

Informational only.

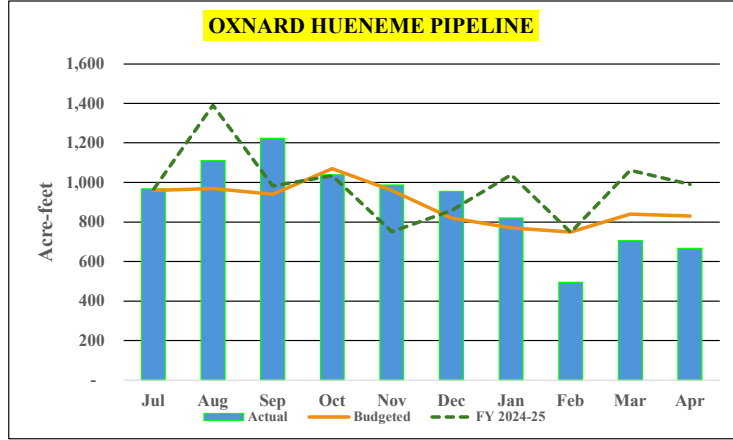
Attachment:

Pipeline Delivery Report for April 2026

United Water Conservation District
 Pipeline Water Deliveries (Acre-feet)
 FY 2025-26 data thru April 30, 2026

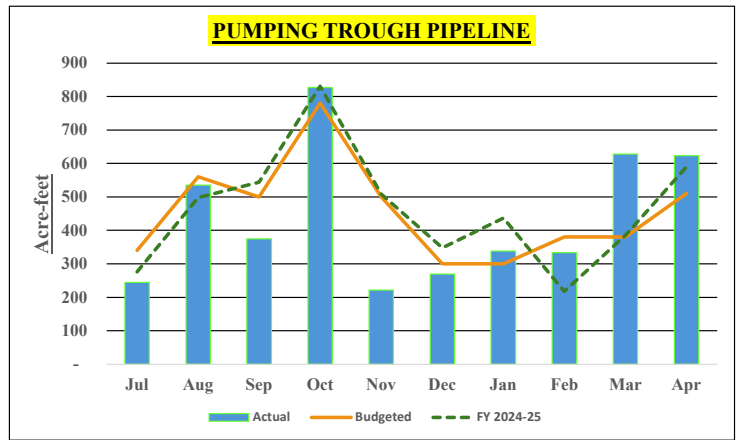
OH Pipeline 2025-26			
	Projection	Actual	Variance
Jul	960	968	8
Aug	970	1,110	140
Sep	940	1,223	283
Oct	1,070	1,039	(31)
Nov	960	986	26
Dec	820	955	135
Jan	770	821	51
Feb	750	495	(255)
Mar	840	705	(135)
Apr	830	667	(163)
May	1,080	-	
Jun	1,030	-	
Totals	11,020	8,969	59
YTD	8,910	8,969	59

YTD Actual to Budget: 0.7%



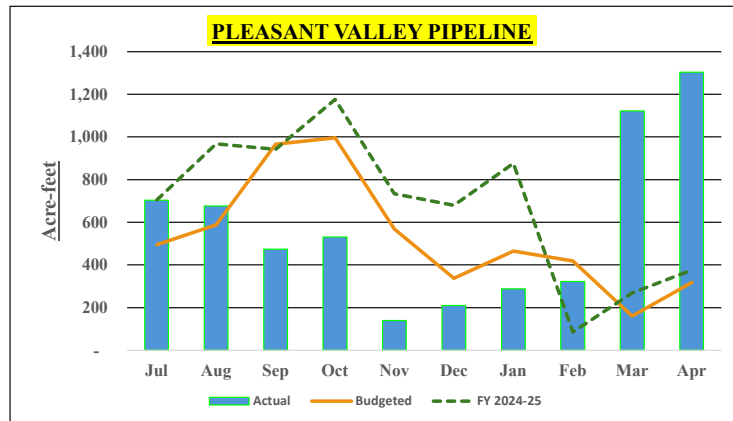
PT Pipeline 2025-26			
	Projection	Actual	Variance
Jul	340	244	(96)
Aug	560	535	(25)
Sep	500	375	(125)
Oct	780	826	46
Nov	500	221	(279)
Dec	300	269	(31)
Jan	300	338	38
Feb	380	333	(47)
Mar	380	628	248
Apr	510	623	113
May	560	-	
Jun	490	-	
Totals	5,600	4,393	(157)
YTD	4,550	4,393	(157)

YTD Actual to Budget: -3.4%



PV Pipeline 2025-26			
	Projection	Actual	Variance
Jul	495	704	209
Aug	588	676	88
Sep	966	475	(491)
Oct	996	531	(465)
Nov	569	139	(430)
Dec	337	209	(128)
Jan	465	287	(177)
Feb	419	322	(97)
Mar	161	1,122	961
Apr	318	1,304	986
May	281	-	
Jun	405	-	
Totals	6,000	5,769	455
YTD	5,314	5,769	455

YTD Actual to Budget: 8.6%





United Water

CONSERVATION DISTRICT

STAFF REPORT

To: Finance and Administration Committee Members

Through: Mauricio Guardado, General Manager
Anthony A. Emmert, Assistant General Manager
Suparna Jain, Legal Counsel, AALRR

From: Brian H. Zahn, Chief Financial Officer

Date: May 26, 2026 (June 1, 2026, meeting)

Agenda Item: 3.1 Review and Consider Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2026-27, and Appropriation Carryovers from Fiscal Year 2025-26
Motion

Recommendation:

Review and consider recommending approval of a resolution adopting the proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year (FY) 2026-27, and Appropriation Carryovers from FY 2025-26, to the full Board.

1. Consider the FY 2026-27 Budget (which includes, among other things, the District's overhead allocation methodology, and amended staffing levels and salary schedule) and recommended revisions to the original budget proposals identified later in this report and comments from Board members and the public.
2. Consider a Resolution (Attachment A) that:
 - a. approves the FY 2026-27 Budget, noting and including any changes agreed to by the Board as part of its budget deliberations at the May 13, 2026, meeting;
 - b. authorizes necessary FY 2025-26 appropriation carryovers;
 - c. approves Overhead Allocation Rates for FY 2026-27;
 - d. approves staffing levels and salary schedules; and
 - e. approves the Proposed FY 2026-27 Budget document.

Summary:

The District's Proposed FY 2026-27 Budget was formally presented to the Board on May 13, 2026, in a public budget workshop, and made available to the public on May 15, 2026.

3.1 Review and Consider Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2026-27, and Appropriation Carryovers from Fiscal Year 2025-26

Motion

The presentation included an overview of the budget process, development of revenues and expenditures projections, rate changes recommended, how costs are fairly and proportionally allocated to the various funds, and a review of the Proposed FY 2026-27 Budget in detail. The proposed Oxnard Hueneme Pipeline budget was reviewed with the Oxnard Hueneme Pipeline contractors on May 14, 2026. The Pumping Trough Pipeline (PTP) users were addressed by District staff on May 14, 2026. The Pleasant Valley Pipeline (PV) users were addressed by District staff on May 12, 2026.

Discussion:

The District's budget is comprised of the General/Water Conservation Fund (combination of Water Conservation Activities Sub Fund (Zone A), General Operating Activities Sub Fund and Recreation Activities Sub Fund), four enterprise funds, a proposed special revenue fund (State Water Import Fund (Zone S)) and the Overhead Fund. The Water Conservation Activities Sub Fund (Zone A) includes District-wide water conservation activities such as groundwater recharge operations, groundwater monitoring, modeling and analysis and the necessary environmental compliance required to support the District's core mission to preserve and augment groundwater resources. The Water Conservation Activities Sub Fund is funded primarily by revenue generated from groundwater extraction charges and in-lieu water delivery charges and may be partially augmented by available property tax revenue at the discretion of the Board. The General Operating Activities Sub Fund includes all activities that indirectly support District-wide water conservation efforts in Zone A. The General Operating Activities Sub Fund and the Recreation Activities Sub Fund are supported primarily by the District's property tax receipts.

The District's four enterprise funds are comprised of the Freeman Diversion Fund (Zone B), Oxnard Hueneme Pipeline Fund (OH), Pleasant Valley Pipeline Fund (PV) and the Pumping Trough Pipeline Fund (PTP). All expenses directly related to each enterprise fund are charged to that fund and are part of the equation used to determine delivery charges for each pipeline and how the groundwater extraction charge (Zone B) is determined for the Freeman Diversion.

The District maintains a State Water Importation Fund to account for the purchase and importation of water from the State Water Project, which is funded through a voter approved special property tax assessment and an extraction charge on groundwater pumping in Zone S. The tax assessment is separate from the property tax receipts accounted for in the General/Water Conservation Fund, as discussed earlier.

The District's budget includes the Supplemental Water Fund which will account for the purchase of water other than the Table A allocation from the State Water Project. The fund will be funded through a surcharge on groundwater extraction and in-lieu fees. The Supplemental Water Fund will be utilized exclusively for purchases of outside water and not for any other District expenses.

3.1 Review and Consider Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2026-27, and Appropriation Carryovers from Fiscal Year 2025-26

Motion

The District's Overhead Fund is used to account for the indirect administrative costs of operating the District. These costs are proportionally distributed to the five primary operating funds used by the District via the overhead allocation rate setting methodology specified in the OH Pipeline Water Delivery contract and approved by the Board prior to each fiscal year as part of the budget approval process. Every month during the fiscal year, actual expenditures in the Overhead Fund are charged against the operating funds (excluding the State Water Importation Fund) and revenues are transferred to the Overhead Fund to match revenues with expenditures; although overhead costs for liability/property insurance premiums and capital asset purchases are allocated and charged directly to the five operating funds.

The District is currently comprised of three zones: Zone A - Water Conservation Activities Sub Fund (also sometimes referred to as the Zone A Water Conservation Fund), Zone B (Freeman Fund) and Zone S (State Water Importation Fund). California Water Code Section 75540 provides the Board with the authority to establish zone(s) at its discretion, based on the District's annual investigation and report on groundwater conditions. A zone may include the entire District. The Board has consistently established the entire District as Zone A, in recognition that all of the groundwater basins in the District are hydro-geologically connected and it is acknowledged annually that there is an average annual and accumulated overdraft "of all the groundwater basins in the District." Zone A (Water Conservation Activities Sub Fund) charges are used to provide services, operations, infrastructure, and facilities that the District's Board has determined benefit all of the groundwater basins within the District by assisting in the District's efforts to combat the average annual and accumulated overdraft and corresponding seawater intrusion, as well as promote safe, reliable, sustainable and cost-effective local water supplies. Zone A charges do not include any metered or potable water utility or delivery operations, other than the Saticoy Well Field, established and used as a groundwater management facility. The FY 2025-26 Budget document includes more detailed information on the programs and activities funded under the General/Water Conservation Fund, the Freeman Diversion Fund (Zone B) and the State Water Importation Fund (Zone S). Groundwater extractions and pipeline delivery customers in Zone B pay both the Zone A and B groundwater extraction charges. Groundwater extractions and pipeline delivery customers in Zone S pay the Zone A, Zone B and Zone S groundwater extraction charges.

The FY 2026-27 Budget, as discussed at the May 13, 2026, Budget Workshop includes:

1. Changes to the Water Conservation Sub Fund Groundwater Extraction Charge (Zone A).
 - Agricultural - \$182.34/AF to \$193.28/AF
 - Municipal and Industrial - \$204.22/AF to \$216.47/AF
2. Changes to the Freeman Extraction Charge (Zone B).
 - Agricultural - \$131.00/AF to \$115.00/AF

3.1 Review and Consider Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2026-27, and Appropriation Carryovers from Fiscal Year 2025-26
Motion

- Municipal and Industrial - \$146.72/AF to \$128.80/AF
3. The Water Purchase Surcharge to facilitate the purchase of Article 21 or other supplemental water in future years.
 - Agricultural - \$10.00/AF to \$10.00/AF
 - Municipal and Industrial - \$10.00/AF to \$11.20/AF
 4. Changes to the Zone S Extraction Charge
 - Agricultural - \$30.44/AF to \$30.87/AF
 - Municipal and Industrial - \$34.09/AF to \$34.58/AF
 5. Changes in the projected volume of groundwater extractions in the Upper and Lower Basins for agricultural pumpers decreased by approximately eight percent from prior year's budget.
 6. Changes in the projected volume of groundwater extractions in the Upper and Lower Basins for Municipal and Industrial pumpers decreased by approximately two percent from prior year's budget.
 7. Changes in Oxnard Hueneme Pipeline Variable O&M Costs per AF of \$600.64 to \$692.46.
 8. Changes in Oxnard Hueneme Pipeline Marginal O&M Costs per AF of \$29.95 to \$29.36.
 9. Changes in Oxnard Hueneme Pipeline Fixed Costs per unit of peak capacity of \$41,125.98 to \$16,374.79.
 10. Maintaining PTP Fixed (upper) Costs per turnout from \$887.50 to \$0.00.
 11. Maintaining PTP Fixed (all others) Costs per turnout from \$1,250.00 to \$0.00.
 12. Changes in PTP Variable O&M Costs per AF of \$0.00 to \$100.00.
 13. Changes in PV Variable O&M Costs per AF of \$20.00 to \$20.00.
 14. Changes to the PV Fixed Costs from \$16,000.00 to \$16,000.00.
 15. Inclusion of FY 2025-26 appropriation carryovers including ongoing capital improvement projects and open contractual or purchase order commitments that have been made but not yet completed and would run into the next fiscal year.

3.1 Review and Consider Resolution for the Proposed District Budget, Overhead Allocation Method, Staffing Levels, and Salary Schedules for Fiscal Year 2026-27, and Appropriation Carryovers from Fiscal Year 2025-26

Motion

With the adoption of the FY 2026-27 Budget, the Board approves the various components included within the budget document such as:

- Staffing levels and related salary/compensation schedules (pages 13-15)
- Overhead allocation plan (page 30)

Fiscal Impact:

Adoption of the FY 2026-27 Budget, as modified and recommended, sets the District's rates and the Board's spending plan for staff for the upcoming fiscal year. This spending plan represents the authorization to expend funds over the next 12 months per the policies and established objectives and goals of the Board of Directors. The budget can be amended throughout the fiscal year as often and whenever the Board so desires, via a majority vote of its members. If a budget is not adopted, staff would not have the authority to expend funds or carry out District operations.

Attachment:

Resolution



United Water

CONSERVATION DISTRICT

STAFF REPORT

To: Finance and Administration Committee Members

Through: Mauricio Guardado, General Manager
Anthony A. Emmert, Assistant General Manager
Suparna Jain, Legal Counsel, AALRR

From: Brian H. Zahn, Chief Financial Officer

Date: May 23, 2026 (June 1, 2026, meeting)

Agenda Item: 3.2 Review and Consider Resolution to Request the County Auditor-Controller to Compute and Affix a Tax Rate for the Fiscal Year 2026-2027 Sufficient to Satisfy State Water Project Charges
Motion

Staff Recommendation:

Review and consider recommending adoption of a resolution requesting the County Auditor-Controller to compute and affix a tax rate for Fiscal Year 2026-2027 to provide approximately \$4,448,000 in property tax revenue sufficient to satisfy a portion of the voter approved debt for State Water Project costs, to the full Board.

Discussion:

Annually, to fund State Water Project Table A allocation costs, the District's Board of Directors must request that the County's Auditor-Controller compute and affix a tax rate to the property tax roll for the upcoming fiscal year.

As part of the budget preparation, staff estimates the operating costs and debt service for State Water corresponds to the District's annual 5,000-acre-foot AF share of the 20,000 AF Table A contracted amount held by the Ventura County Watershed Protection District (VCWPD). Additionally, starting in 2023 for five (5) years, the District has contracted to purchase the Casitas Municipal Water District's annual 5,000 AF share of the 20,000 AF Table A contracted amount held by the Ventura County Watershed Protection District (VCWPD). The Board may fund these costs by using tax revenues or a combination of tax revenues and reserves. These estimates are to be submitted to the County no later than August 1, 2026, for the Auditor-Controller to establish calculations for the tax rate necessary to fund the annual project cost obligation.

The State of California operates the State Water Project on a calendar year basis and the District typically attempts to purchase as much of its Table A allocation as possible for delivery. The District cannot currently receive delivery of State Water during the months

**Agenda Item: 3.2 Review and Consider Resolution to Request the County Auditor-Controller to Compute and Affix a Tax Rate for the Fiscal Year 2026-2027 Sufficient to Satisfy State Water Project Charges
Motion**

of March through October, largely due to the U.S. Endangered Species Act issues along middle Piru Creek.

Of the total \$4,365,276 budgeted costs for State Water in FY 2026-27, approximately \$1,812,500 represents the District's projected share of the VCWPD State Water contractual fixed costs. As the Board is aware, Port Hueneme Water Agency (PHWA) leases 1,850 AF of the District's 5,000 AF Table A allocation, leaving the District with a total of 3,150 AF. PHWA reimburses the District only for actual State Water delivered.

As of May 2026, the Department of Water Resources has authorized deliveries at 45 percent of State Water Contractors' Table A allocation. The District's allocation at 45 percent is 1,418 AF for the District's contract and 2,250 AF for the Casitas Municipal Water District contract.

The assessment rate for FY 2026-27 will be based on the actual assessed valuation of properties within the State Water Importation tax roll areas. It is not possible for staff to estimate what the actual assessed valuation total will be. The assessor calculates a rate by dividing the District's request by the total assessed valuation of properties within the State Water Importation tax roll areas. That rate is then applied to the assessed value of each individual property to compute a proportional share to affix to each property owner's individual tax bill.

Fiscal Impact:

Property tax revenue of \$4,448,000 is necessary to cover the budgeted costs of State Water in FY 2026-27 and maintain adequate reserves, pursuant to the District's reserve policy.

Attachments:

- A – Resolution
- B – State Water Tax Request Auditor Form 82

RESOLUTION 2026-__

A RESOLUTION OF THE BOARD OF DIRECTORS OF UNITED WATER CONSERVATION DISTRICT REQUESTING THE AUDITOR-CONTROLLER TO COMPUTE AND AFFIX A TAX RATE FOR THE FISCAL PERIOD 2026-2027 SUFFICIENT TO SATISFY THE STATE WATER PROJECT CHARGES

WHEREAS, the United Water Conservation District, as of July 1, 1970, was allocated 5,000 acre-feet of state water; and

WHEREAS, since 1970 there has been annual revenue needed to pay the State Water Project fixed and variable charges (voter approved debt) for the District’s 5,000 acre-foot allocation, and United Water Conservation District has paid the variable charges in the years when all or a portion of the Table A allocation was received; and

WHEREAS, starting in 2023 for five years, there will be annual revenue needed to pay the State Water Project fixed and variable charges (voter approved debt) for the Casitas Municipal Water District 5,000 acre-foot allocation the District has contracted to purchase; and

WHEREAS, the estimated amount of revenue required for the fiscal year July 1, 2026, through June 30, 2027, to satisfy unfunded State Water Project charges is \$4,448,000.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the United Water Conservation District does request the Auditor-Controller to compute and affix a tax rate for the fiscal period July 1, 2026, through June 30, 2027, sufficient to satisfy the State Water Project charges up to the amount set forth above.

The foregoing Resolution was adopted by the Board of Directors of United Water Conservation District on June 10, 2026, by the following vote:

Ayes: Board members:

Noes:

Absent:

ATTEST: _____
Lynn E. Maulhardt, President

ATTEST: _____
Gordon Kimball, Secretary/Treasurer

County of Ventura
Jeffery S. Burgh
Agency Director/Assistant Auditor-Controller

Schedule of available financing budget requirements
Voter approved debt service rates levied

Please prepare this schedule for each fund which levies a rate for voter approved debt

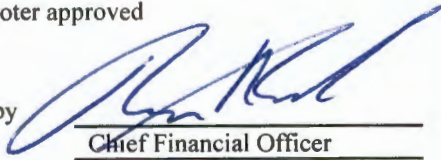
Budget no. _____

Fund no. 7771

SUMMARY OF AVAILABLE FINANCING:

1. Estimated fund Balance, 6/30		\$ 9,174,000
2. Less: Fund Balance - Unavailable		
3. Reserve for encumbrances	\$ -	
4. Uncancelled general reserve (Prior Year)		
5. Other reserves (Account No.)		-
6. Inter-fund Transfers (+ or -)		
7. Fund Balance available for Financing Budget Year		9,174,000
8. Estimated revenue		150,000
9. TOTAL AVAILABLE FINANCING		\$ 9,324,000
10. SUMMARY OF SPECIAL DISTRICT BUDGET		
11. Requirements:		
12. Expenditure appropriation	\$ 4,539,000	
13. Provisions for Reserves (New/Increase)	9,233,000	
14. Total requirements		\$ 13,772,000
15. Less: available financing (Item 9)		9,324,000
16. Amount to be Raised for Voter approved Debt		\$ 4,448,000
17. Request Tax Rate		
18. Tax Rate to be computed by County Auditor	<u>Yes</u>	(Yes or No)
(If answer no give code section that authorized District Board to set tax rate.)		

I do hereby certify that the amount of money to be raised by property taxes is for voter approved debt due and payable for the current fiscal year.

Approved by 
 Title Chief Financial Officer
 Date 5/7/26

Please Return to: Ventura County auditor by August 1.
 Attention: Property Tax Section

Do not include estimate for Homeowners Subvention, if Auditor-Controller computes Tax Rate.

United Water Conservation District

State Water Import Fund - 110

(\$ thousands)	Actual FY 2024-25	Projected FY 2025-26	Proposed FY 2026-27
Revenues:			
Taxes	6,161	4,347	4,448
Investment/Interest Earnings	249	229	150
Other Revenue	4	-	-
Total Revenues	<u>6,414</u>	<u>4,576</u>	<u>4,598</u>
Expenditures:			
Miscellaneous	19	8	17
State Water Import Costs	2,845	4,104	4,365
Operating Expenses	<u>2,864</u>	<u>4,112</u>	<u>4,382</u>
Debt Repayment - Principal	75	82	117
Debt Repayment - Interest	22	37	39
Debt Services	<u>97</u>	<u>119</u>	<u>157</u>
Total Expenditures	<u>2,961</u>	<u>4,231</u>	<u>4,539</u>
Net : Surplus / (Shortfall)	<u>3,453</u>	<u>345</u>	<u>59</u>

United Water Conservation District

State Water Import Fund - 110

(\$ thousands)	Actual FY 2024-25	Projected FY 2025-26	Proposed FY 2026-27
Cash Reserves/Working Capital:			
Beginning Balance July 1	5,377	8,829	9,174
Net Surplus / (Shortfall)	3,453	345	59
Ending Balance June 30	<u>8,829</u>	<u>9,174</u>	<u>9,233</u>

	Reserve Maximum	Reserve Balance
	(\$ thousands)	(\$ thousands)
Full Water Allocation Purchase Reserve	9,830 *	9,830
General Reserve	1,000	(597)
Total	<u>10,830</u>	<u>9,233</u>

* Based on most recent price per AF of Article 21 or Table A water, whichever is higher

Purchase activity since 2008 in acre feet:

	Approved Obligation	United Purchased	PHWA Purchased
2008	5,000	1,980	733
2009	5,000	3,150	1,850
2010	5,000	3,150	1,850
2011	5,000	2,520	932
2012	5,000	3,150	1,850
2013	5,000	2,242	830
2014	5,000	-	-
2015	5,000	630	233
2016	5,000	1,890	699
2017	5,000	12,677	1,573
2018	5,000	1,103	647
2019	5,000	13,516	1,295
2020	5,000	788	463
2021	5,000	158	93
2022	5,000	158	93
2023	10,000	8,150	1,850
2024	10,000	3,150	685
2025	10,000	4,075	925
2026	10,000	2,910	241
Total	<u>115,000</u>	<u>65,395</u>	<u>16,839</u>



STAFF REPORT

To: Finance and Administration Committee Members

Through: Mauricio Guardado, General Manager
Anthony A. Emmert, Assistant General Manager
Robert Anslow, Partner, AALRR

From: Tara Mulally, Public Outreach and External Affairs Manager

Date: May 28, 2026 (June 1, 2026, Committee meeting)

Agenda Item: 3.3 Adopt a Resolution for the Ordering of an Election to Authorize the Issuance of General Obligation Bonds Motion

Staff Recommendation:

The Committee will consider recommending that the Board of Directors (Board) take the following actions:

1. Receive the General Obligation Bond Measure Report (Report) prepared by United Water Conservation District (District) staff pursuant to California Water Code Sections 74800 through 74804, as presented and published in accordance with statutory requirements; and
2. Adopt a Resolution to Order an Election to Authorize the Issuance of General Obligation (GO) Bonds totaling \$350 million, Establishing Specifications of the Election Order, and Requesting Consolidation with Other Elections Occurring on November 3, 2026.

Discussion:

Background

At its meeting on May 4, 2026, the Board authorized and directed District staff to prepare a written report concerning a proposed GO Bond election, pursuant to California Water Code Sections 74800 through 74804. Staff was further directed to publish the Report as required by statute and to present it to the Board at the June 10, 2026, Board meeting.

That direction followed extended Board deliberations regarding the District's most pressing capital infrastructure needs, the regulatory and legal obligations compelling their completion, and the District's available funding options. The Board had previously discussed and identified three priority capital projects requiring near-term investment:

3.3 Adopt a Resolution for the Ordering of an Election to Authorize the Issuance of General Obligation Bonds

Motion

- Santa Felicia Dam Safety Improvement Project — required by the California Department of Water Resources, Division of Safety of Dams, and subject to Federal Energy Regulatory Commission license conditions;
- Freeman Diversion Improvement Project — required under obligations arising from federal court proceedings; and
- Extraction Barrier and Brackish Water Treatment Project — required under the District’s adopted Groundwater Sustainability Plan to prevent seawater intrusion into the coastal groundwater basin.

These three capital projects carry a combined estimated cost of approximately \$469 million. Despite active pursuit of grants, low-interest federal loans through the Water Infrastructure Finance and Innovation Act program, State Revolving Fund financing, and legislative appropriations, a substantial funding gap remains that cannot be closed through outside sources alone within the timelines imposed by regulators and the court.

A GO Bond measure, capped at \$350 million, was identified as the most transparent, legally sound, and fiscally responsible mechanism to address that funding gap. The November 3, 2026, Statewide General Election provides the next available opportunity to seek voter authorization for such a bond measure.

Receipt of the Report

Pursuant to the Board’s direction, District staff has prepared the Report required under California Water Code Section 74800 et seq. The Report has been published as required by statute and is presented to the Board at this meeting for formal receipt.

The Report includes:

- A description of the capital projects proposed to be financed with GO Bond proceeds;
- Estimated costs associated with each project;
- An analysis of funding sources pursued and the remaining funding gap;
- The proposed GO Bond structure and estimated tax rate impact on property owners; and
- Proposed accountability and oversight measures governing the use of GO Bond proceeds.

Formal receipt of the Report by the Board satisfies the statutory prerequisite to adoption of the election-ordering resolution described below.

3.3 Adopt a Resolution for the Ordering of an Election to Authorize the Issuance of General Obligation Bonds **Motion**

Resolution Ordering the GO Bond Election

Following receipt of the Report, staff requests that the Board adopt a resolution ordering an election to authorize the issuance of GO Bonds totaling \$350 million, requesting consolidation with other elections occurring on November 3, 2026, and taking various related actions. Approval of the GO Bond measure by District voters would require a two-thirds (2/3) supermajority of votes cast, as required by California law for applicable to local GO Bond measures. If approved, GO Bonds would be issued over time as project funding needs arise, and the tax rate levied on property within the District would be adjusted annually based on assessed valuation and the then-outstanding GO Bond obligations.

The proposed GO Bond measure is sized to address the most critical and time-sensitive portion of the District's identified capital needs. GO Bond proceeds may also be applied to other capital expenses identified through the District's ongoing capital planning process, consistent with the purposes stated in the GO Bond measure.

The resolution establishes the specifications of the election order, including the form of the ballot measure, the maximum authorized GO Bond amount, the maximum interest rate, and the required accountability provisions. Staff has worked with District legal counsel to ensure the resolution and associated ballot measure language comply with all applicable requirements of the California Elections Code and California Water Code.

Election Timeline

To place the measure on the November 3, 2026, ballot, the District must submit the required resolutions and supporting documents to the Ventura County Elections Division by the deadline established by the County. Staff is coordinating with the County to ensure timely submission of all materials.

Fiscal Impacts:

The following fiscal impact items are presented for Board consideration:

Based on current and projected assessed valuations within the District, the annual tax rate necessary to provide debt service payments on the proposed GO Bonds is estimated at approximately \$24 per \$100,000 of assessed value. This estimate is subject to change based on final financing terms, assessed valuation trends, GO Bond structuring, and the timing of GO Bond issuance. If approved, the tax rate is expected to be levied annually over a 30-year period, beginning in fiscal year 2028 through fiscal year 2057. The District plans to issue GO Bonds in three separate series, structured to achieve a leveled annual tax rate over the life of the debt.

The table below illustrates the estimated annual cost for property owners within the District boundaries at various assessed values:

Assessed Value	Estimated Annual Tax
\$440,000 (median single-family home)	~\$106/year

3.3 Adopt a Resolution for the Ordering of an Election to Authorize the Issuance of General Obligation Bonds Motion

Assessed Value	Estimated Annual Tax
\$505,000 (average single-family home)	~\$121/year
\$1,000,000	~\$240/year
\$1,500,000	~\$360/year

These figures are estimates based on the projected tax rate and are subject to adjustment based on final GO Bond terms and assessed valuation changes. Renters are not subject to any direct new tax as a result of this GO Bond measure; the property tax obligation falls on property owners of record.

- The estimated total debt service over the life of the GO Bond is \$715 million which includes principal and interest.
- The estimated GO Bond issuance costs are \$2.5 million.

Approval of the resolution by the Board, and approval of the GO Bond measure by voters, would authorize the District to issue GO Bonds, repaid through a property tax levy on taxable real property within District boundaries. No District general fund expenditures are required to place the measure on the ballot beyond staff time and election costs noted above.

Attachments:

- A – Resolution
- B – Report

RESOLUTION NO. 2026-_____

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
UNITED WATER CONSERVATION DISTRICT
ORDERING A BOND ELECTION, ESTABLISHING SPECIFICATIONS
FOR AN ELECTION ORDER, REQUESTING CONSOLIDATION WITH
OTHER ELECTIONS OCCURRING ON NOVEMBER 3, 2026,
AND TAKING RELATED ACTIONS**

WHEREAS, the United Water Conservation District (“District”), is a water conservation district organized and operating pursuant to California Water Code (“Water Code”) Sections 74000, *et seq.*; and

WHEREAS, the District has as its primary purposes and goals the management, protection, conservation and enhancement of water resources within the District’s boundaries, which lie within the County of Ventura (“County”), State of California (“State” or “California”); and

WHEREAS, the District has identified critical capital infrastructure needs, including, but not limited to, the rehabilitation of Santa Felicia Dam, improvements to the Freeman Diversion facility, and construction of the Extraction Barrier Brackish Water Treatment Project, each required by regulatory mandate, federal court order, or groundwater sustainability obligation, and the combined cost of these projects exceeds available funding through grants, low-interest loans, and other outside sources, necessitating voter authorization of general obligation bonds to close the remaining funding gap; and

WHEREAS, pursuant to the provisions of Water Code Section 74800 the Board of Directors of the District (“Board”) took action on May 13, 2026, to direct District staff to prepare a written report concerning the basis and reasons for the calling and conducting of a general obligation bond election pursuant to State law; and

WHEREAS, on June 10, 2026, the Board received the report referenced above, entitled “General Obligation Bond Measure Report” (“Report”) which Report is now on file with the Secretary/Treasurer of the District and available for public review upon request; and

WHEREAS, the Report describes the District's priority capital facilities projects, the regulatory and legal drivers necessitating their completion, and the estimated costs associated with those projects; identifies the funding sources the District has pursued, including federal and state grants, Water Infrastructure Finance and Innovation Act financing, and State Revolving Fund financing; documents the significant funding gap that remains; and recommends that the Board order a general obligation bond election to authorize the issuance of bonds, in an amount not to exceed \$350,000,000, to be placed before District voters at the November 3, 2026, Statewide General Election date; and

WHEREAS, Section 1(a) of Article XIII A of the California Constitution enacted in 1978, subject to exceptions, limits *ad valorem* taxes on real property to one percent (1%) of the full cash value of such property; and

WHEREAS, Proposition 46, approved by the voters of the State in 1986 added a provision to Section 1(b) of Article XIII A to exempt from such one percent (1%) of full cash value limitation, those *ad valorem* taxes used to pay debt service of any bonded indebtedness for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds (2/3) of the votes cast by the voters voting on the proposition for bonded indebtedness; and

WHEREAS, under existing State law, November 3, 2026, is a Statewide Election Date (Statewide General Election Date); and

WHEREAS, in the judgment of the Board it is advisable to order the Ventura County Registrar of Voters (“County Registrar”) to conduct an election within the District on the question of whether bonds (“Bonds”) shall be authorized to be issued and sold for the purposes described herein; and

WHEREAS, under Section 10403 *et seq.* of the California Elections Code (“Elections Code”), it is appropriate for the Board to request consolidation of such election with any and all other elections to be held within the boundaries of the District on Tuesday, November 3, 2026,

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE UNITED WATER CONSERVATION DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. The Board hereby finds as follows:

(a) The Report was prepared, published and presented to the Board consistent with the requirements of Water Code Sections 74800, *et seq.*

(b) The Report has been accepted by the Board and is on file with the Secretary/Treasurer and is available for public review upon request.

Section 3. The Board, pursuant to Water Code Sections 74800, *et seq.*, and Section 1(b) of Article XIII A of the California Constitution, hereby orders and calls an election to submit to the electors of the District the question of whether Bonds will be authorized to be issued and sold for the purpose of raising money to finance the Facilities listed and described in Exhibit “A” (“Election”), which is also on file at the District office, and for paying costs incident to the authorization and issuance thereof, which Election will occur on a Statewide Election Date. The maximum amount of such Bond authorization shall be \$350,000,000 as further set forth in the exhibits hereto.

Section 4. The date of the Election shall be November 3, 2026.

Section 5. The purpose of the Election shall be for the voters in the District to vote on a proposition as set forth in Section 11 hereof (“Proposition” or “Bond Measure”), containing the question of whether the District shall be authorized to issue the Bonds for the purposes stated therein, subject to the terms and conditions set forth in this Resolution.

Section 6. This Resolution constitutes the order of the District to the County Registrar to call and conduct the Election (“Election Order”) within the boundaries of the District on November 3, 2026, which is a Statewide General Election Date, subject to the terms, provisions and requirements set forth herein.

Section 7. The authority for the specification of the Election Order is contained in Water Code Sections 74801-74804.

Section 8. The Secretary/Treasurer is directed to send, or cause to be sent, a certified copy of this Resolution to the County Registrar and a certified copy of this Resolution to the Ventura County Clerk of the Board of Supervisors (“County Clerk”).

Section 9. Pursuant to Part 3 (commencing with Section 10400) of Division 10 of the Elections Code, the County Registrar and the Ventura County Board of Supervisors (“County Board”) are hereby requested to take any and all actions necessary to consolidate the Election ordered hereby with any and all other elections to be held on November 3, 2026, within the boundaries of the District, and to take all other actions necessary to call and conduct the Election specified herein. The County Registrar, the County Clerk and the County Board are hereby also requested to take all other actions necessary to conduct the Election called and ordered hereby.

Section 10. Pursuant to Section 10002 of the Elections Code, the County Board is requested to permit the County Registrar to render all services specified by Section 10418 of the Elections Code relating to the Election, for which services the District agrees to reimburse the County in full upon presentation of a bill from the County, such services to include the publication of the Notice of Bond Election and the mailing of the sample ballot and Tax Rate Statement (as described herein).

Section 11. Based upon the requirements of the California Constitution and State law, the Proposition to be voted on by the voters in the District in such Election shall be as set forth in Exhibit “A” attached hereto and incorporated herein by this reference. The full text of the Proposition, which commences with the heading “TEXT OF BOND MEASURE” and includes all of the text thereafter on Exhibit “A,” shall be printed in the voter information pamphlet (voter information guide) provided to voters, with such measure designation as is assigned to the Proposition by the County elections official.

Section 12. A Ballot Measure Statement, to comply with Elections Code Section 13247, and other applicable law, is attached hereto as Exhibit “B” and incorporated herein by this reference. The General Manager, Assistant General Manger and District legal counsel are hereby authorized to communicate with, and provide directions to, the County Registrar as to the form of the Ballot Measure Statement to be used as part of the Bond Measure.

Section 13. Notice of such Election (Bond Measure) shall be provided by the County Registrar as provided for under State law.

Section 14. Pursuant to Government Code Sections 53410 and 53411 and other provisions of State law, the Board hereby finds, determines and directs as follows:

(a) The purpose of the Bonds to be authorized pursuant to the Election/Bond Measure is to finance the Facilities as described herein.

(b) The Board hereby directs that at the time the Bonds are authorized by the Board for issuance and sale, the Board shall provide, in such issuance resolution or other Bond issuance documents, that the proceeds of the Bonds shall be used only for the purpose set forth in Section 14(a), above.

(c) The Board hereby directs that at the time the Bonds are authorized by the Board for issuance and sale, the Board shall provide in such issuance resolution or other Bond issuance documents for the creation of one or more funds or accounts (which may include subaccounts) into which the proceeds of the Bonds, or each series of Bonds, as the case may be, shall be deposited. The Bonds may be issued in one or more series consistent with applicable law, including the provisions and restrictions of this Section 14, which shall apply to each such series of the Bonds.

(d) The District's General Manager and Assistant General Manager (as shall be applicable), shall have the responsibility (once the Bonds are authorized and issued) to provide to the Board, no less often than annually, a written report which shall contain at least the following information:

- (i) The amount of the Bond proceeds received and expended within the identified period of time. If no Bonds have been issued and sold, the report may simply note such situation;
- (ii) In the event that Bonds have been issued and sold, and proceeds therefore received, the report shall include the status of the acquisition, construction or financing of the School Facilities with the proceeds of such Bonds or series of Bonds; and
- (iii) In the event that taxes have been levied in a fiscal year to pay principal and interest on the Bonds, the amount of principal and interest due on the Bonds in the corresponding calendar or fiscal year.

The report required by this Section 14(d) may be combined with other periodic reports which include the same information, including, but not limited to, periodic reports made to the California Debt and Investment Advisory Commission or continuing disclosure reports or other reports made in connection with the Bonds, or any series thereof.

The requirements of this Section 14(d) shall apply only until all Bonds, or each series of Bonds, are redeemed or defeased, but if the Bonds or any series of Bonds are

refunded, such provisions shall apply until all such refunding Bonds are redeemed or defeased.

Section 15. The Bonds may be issued in one or more series by the District from time to time, and each series of Bonds shall mature not more than the applicable legal limit from the date of issuance thereof. The interest rate paid on the Bonds, or any series of the Bonds, shall not exceed the maximum interest rate for such municipal securities as set out in State law. The Bonds shall be issued under the provisions of the Water Code, under the provisions of Section 53506 of the Government Code, or under any other provision of State law authorizing the issuance of general obligation bonds by local public agencies.

Section 16. Any or all of the members of this Board are authorized to act as an author of any ballot argument prepared in connection with the Election, including a rebuttal argument.

Section 17. The General Manager, Assistant General Manager, President of the Board, and their respective designees, are hereby authorized to execute and deliver any Tax Rate Statement (prepared or provided pursuant to Elections Code Sections 9400 – 9405) or any other document and to perform all other acts or actions necessary to place the Bond Measure called hereby on the ballot and to conduct the Election ordered herein. This shall include, but shall not be limited to, payment to the County for costs or expenses incurred by the County in calling and conducting the Election for the Proposition as directed herein. Such costs may, to the extent legally permissible, be recovered as a cost of issuance of the Bonds if so authorized by the electors.

Section 18. The General Manager, the Assistant General Manager, the President of the Board, and/or their respective designee(s), are hereby authorized and directed to make any changes to the text of the Proposition or the Bond Measure Statement referenced in Section 11 hereof and set forth in Exhibits “A” and “B,” as applicable as required to conform to any requirements of Section 1(b) of Article XIII A of the California Constitution, State law or the County Registrar.

Section 19. The adoption of this Resolution, and the call and conducting of the Election, is not a “project” for purposes the California Environmental Quality Act, Division 13 (commencing with Section 21000) of the Public Resources Code (“CEQA”) but that each of the projects specified in Exhibit “A” will be accomplished in accordance with the applicable requirements of CEQA. The Secretary/Treasurer of the Board is authorized and directed to complete, execute and file, or arrange for filing of, a Notice of Exemption in such regard.

Section 20. The General Manager, Assistant General Manager, President of the Board, Secretary/Treasurer and/or their respective designee(s), District staff and District consultants are hereby authorized and directed, jointly and severally, to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to give effect to and comply with the directives, terms and intent of this Resolution. Such actions heretofore taken by such officers, officials, consultants and staff are hereby ratified, confirmed and approved.

Section 21. This Resolution shall take effect upon its adoption.

ADOPTED, SIGNED AND APPROVED this 10th day of June 2026.

ATTEST:

By _____
Lynn E. Maulhardt, President of the
Board of Directors of United Water
Conservation District

ATTEST:

By _____
Gordon Kimball, Secretary/Treasurer of
the Board of Directors of United Water
Conservation District

STATE OF CALIFORNIA)
) ss.
COUNTY OF VENTURA)

I, Gordon Kimball, Secretary/Treasurer of the Board of Directors of the United Water Conservation District, do hereby certify that the foregoing resolution was duly adopted by the Board of Directors of such District at a meeting of said Board held on the 10th day of June, 2026, of which meeting all of the members of the Board had due notice and at which a quorum thereof were present and acting throughout and for which notice and an agenda was prepared and posted as required by law and that at said meeting such resolution was adopted by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Secretary/Treasurer, Board of Directors
of the United Water Conservation District

STATE OF CALIFORNIA)
) ss.
COUNTY OF VENTURA)

I, Gordon Kimball, Secretary/Treasurer of the Board of Directors of the United Water Conservation District, do hereby certify that the foregoing is a full, true and correct copy of Resolution No. 2026-__ of such Board and that the same has not been amended or repealed.

Dated this 10th day of June 2026.

Secretary/Treasurer, Board of Directors
of the United Water Conservation District

DRAFT

EXHIBIT "A"

BOND PROPOSITION OF THE UNITED WATER CONSERVATION DISTRICT (November 3, 2026):

TEXT OF BOND MEASURE

"In order to design, acquire, construct, install, restore, reconstruct and complete the water conservation, water storage and water quality facilities described herein, and provide for supporting infrastructure shall the **United Water Conservation District** ("District") be authorized to issue Bonds in an amount not to exceed \$350,000,000, to finance the facilities projects listed and described herein, which Bonds shall be issued for a term not to exceed the applicable statutory maximum, which is currently forty (40) years in the case of bonds issued under the authority of the California Government Code, at an interest rate below the legal maximum, and which bonds shall be subject to the following provisions:

- (A) That proceeds of the Bonds shall be used only for the facilities, supporting infrastructure and related costs listed and described herein; and
- (B) The Taxpayer Protections described below shall apply to the use of the bond proceeds.

Findings of the Board:

- United Water Conservation District ("District") is a water conservation district organized and operating under the California Water Code, responsible for managing, conserving, and protecting water resources for the residents, agricultural users, and communities of central Ventura County.
- The District has identified three priority capital infrastructure projects required by regulatory mandate, federal court order, and groundwater sustainability obligations: the Santa Felicia Dam Outlet Works Rehabilitation and Spillway Improvement Project; the Freeman Diversion Improvement Project; and the Extraction Barrier Brackish Water Treatment Project.
- The combined estimated cost of the District's priority capital projects is \$469 million. The District has diligently pursued all available funding sources, including federal and state grants, low-interest federal loans through the Water Infrastructure Finance and Innovation Act (WIFIA) program, State Revolving Fund financing, and legislative appropriations. Despite these efforts, a significant funding gap remains that cannot be closed through outside sources alone within the timelines required by regulators and the court.
- The District has prepared a written report pursuant to California Water Code Sections 74800 through 74804 describing the proposed facilities projects, their estimated costs, available funding sources, and the rationale for a general obligation bond election,

and has published that report as required by statute.

- The Board finds that retaining the ability to direct bond proceeds toward additional water conservation, storage, and water quality facilities, beyond those prioritized herein, consistent with the purposes of this measure, and subject to all Taxpayer Protections described herein, is essential to responsible stewardship of the region's water future, as unforeseen regulatory requirements, changing climate conditions, and evolving groundwater sustainability obligations may demand a timely response.
- A general obligation bond measure in an amount not to exceed \$350,000,000 is necessary to provide funding for the facilities projects described herein and to enable the District to meet its regulatory, legal, and groundwater sustainability obligations in a fiscally responsible and timely manner, and is in the best interests of the District and the community it serves.

Description of Facilities Projects:

The general obligation bonds of the District would be used to finance the design, acquire, construct, install, restore, reconstruct and complete the water conservation, storage and water quality facilities described below:

➤ Santa Felicia Dam Outlet Works Rehabilitation and Spillway Improvement Project

A seismic evaluation study performed in 2012 determined that the existing structure is significantly vulnerable to high seismic loads. A failure of the existing intake tower could compromise the safety and operation of the dam. Because of this, the District is required to replace the seismically-deficient intake tower and the existing outlet works system at the Santa Felicia Dam with a new outlet works system that consists of a robust facility with a sloped multi-elevation intake, high-flow and low-flow water conveyance conduits, a downstream control facility and a small hydroelectric facility.

➤ Freeman Diversion Improvement Project

As required by order of the United States District Court, construct a fish passage facility, reconfigure the existing fish screens, dredge the desilting basin to original lines and grades and complete other facility updates.

The fish passage is required to comply with the Endangered Species Act (ESA) settlement as well as a mitigation measure for the Habitat Conservation Plan (HCP). Reconfiguring the existing fish screens is required for operational and ESA reasons. Dredging the desilting basin to original lines and grades and other facility updates is necessary for operator safety and to allow for another 20 years of project operations.

➤ Extraction Barrier Brackish Water Treatment Project (EBB Water)

The Oxnard Plain is in a state of overdraft, and there are few options or sources of new water. Seawater continues to intrude into the Upper Aquifer System (UAS) and

groundwater modeling suggests that the intruded seawater is seeping into the Lower Aquifer System (LAS). The EBB Water Treatment Project will construct a series of groundwater extraction wells within the area of seawater intrusion. Pumping these wells will create an effective barrier against the advancement of seawater intrusion in the UAS. This project is included in the Groundwater Sustainability Plan prepared by the Fox Canyon Groundwater Management Agency as a key groundwater sustainability project that will increase the sustainable yield of the Oxnard Subbasin and Pleasant Valley Basin.

The EBB Water Treatment Project will construct a wellfield capable of extracting 3,500 acre-feet per year (AFY) of brackish groundwater, a discharge facility at the Mugu Lagoon and a pipeline connecting the wells to the discharge facility.

➤ District Water Conservation, Storage and Water Quality Facilities

This includes District water conservation, storage and water quality facilities which are necessary for the operations of the District in order to generate additional water resources, provide for storage and treatment of surface or groundwater sources and supplies, facilities for the transportation of water, treatment of surface and/or groundwater, provide for environmental mitigation and/or remediation, protect groundwater sources and supplies.

➤ Supporting Infrastructure Costs

In order to design, acquire, construct, install, restore, reconstruct and complete the water conservation, storage and water quality facilities described herein, the following costs are included as part of the facilities projects authorized herein:

- Remove and mitigate hazardous materials (e.g. asbestos, lead, PCB, etc.) where necessary.
- Necessary site preparation/restoration in connection with within-referenced projects, including, but not limited to installing utility lines, relocating access ways, and acquiring any necessary easements, licenses, or rights of ways to property.
- Acquisition of any of the facilities described herein through temporary lease or lease-purchase arrangements or execute purchase option under lease for any of these authorized facilities.
- The costs to demolish/remove facilities when no longer needed and the costs to restore site and utility systems after removal.

Project costs for the above-referenced projects may include installation costs, engineering and design costs, project management/construction management costs, warranty costs, master facilities planning, federal, state or local costs or expenses involving design, planning, site and facilities development costs and charges, environmental review(s) and proceedings, necessary supporting infrastructure costs, relocation costs and expenses, necessary contingency plans and related costs construction and completion of the aforementioned

facilities projects, audit costs, direct legal costs and related costs. Project costs may also include the payment or prepayment of existing or future lease payments and/or interim financing costs for lease of authorized facilities, property or buildings, prepayment of lease obligations for facilities purposes and payment of costs and expenses for interim financing of authorized facilities (including, but not limited to, financing delivery costs). Proceeds of the bonds may be used to pay or reimburse the District for the cost of District staff when performing work on, or necessary and incidental to, bond projects. Allowable project costs also include: costs of issuing the bonds or other securities (as authorized under California law), informational distribution costs and election costs authorized under State law.

This facilities description sets out the facilities and capital projects the District may finance with proceeds of the Bonds. In addition, authorized projects include reimbursements for paid project costs and paying and/or prepaying interim or previously obtained financing for the types of projects included within the facilities description, such as bond anticipation notes, and including payment and prepayment of lease payments relating to projects and/or equipment previously financed. Described projects will be completed as needed according to Board-established priorities, and the order in which such projects appear in this facilities description is not an indication of priority for funding or completion. The final cost of each project will be determined as plans are finalized, construction bids are awarded, and projects are completed. Certain construction funds expected from non-bond sources, including State grant funds for eligible projects, have not yet been secured. Until all project costs and funding sources are known, the Board cannot determine the amount of bond proceeds available to be allocated for each project, nor guarantee that the bonds will provide sufficient funds to allow completion of all listed projects. Completion of some projects may be subject to further government approvals by federal and/or State officials and boards, to local environmental review, and to input from the public. For these reasons, inclusion of a project within the facilities description is not a guarantee that any specific project listed herein will be funded, constructed or completed by a specific date.

Taxpayer Protections: The following taxpayer protections are specifically provided as a part of this Bond Measure:

- Bond funds shall be used only for the facilities projects identified herein, and **not for any other purpose**.
- **District Financial Committee(s)** shall oversee expenditures of bond funds, and related matters, and shall report to the Board of Directors and communicate with the public on such expenditures.
- The District shall conduct **annual audits** for all bond funds.
- Bond Funds **shall not be used** for non-construction related administrator salaries or other non-construction related operating expenses.

Repayment Projections: The tax levied to repay the Bonds is estimated to average \$23,000,000 annually anticipated to be collected through 2057 at a rate of approximately \$0.024 per \$100 / \$24 per \$100,000 of assessed value as further set out in the Tax Rate Statement provided to voters with this bond measure.”

EXHIBIT “B”

**UNITED WATER CONSERVATION DISTRICT
(November 3, 2026, Bond Measure)**

Ballot Measure Statement

United Water Conservation District 2026 Water Supply, Conservation and Water Quality Bond Measure. In order to construct and complete water supply, conservation, storage and water quality facilities required to meet customer demands, conserve water resources and comply with governmental requirements; shall United Water Conservation District’s facilities bond measure be approved authorizing \$350,000,000 in bonds at legal interest rates, levying \$ 24 per \$100,000 of assessed value (approximately [\$23,000,000] [Twenty-Three Million Dollars] annually on average) while bonds are outstanding with strict accountability requirements included?

Bonds - Yes

Bonds – No

GENERAL OBLIGATION BOND MEASURE REPORT

Board of Directors - United Water Conservation District

Prepared Pursuant to California Water Code Sections 74800-74804

Executive Summary

United Water Conservation District (District) is considering pursuing a general obligation bond measure under California Water Code Sections 74800–74804, and related California law, to fund three critical capital projects, each driven by public safety mandates, court orders, or groundwater sustainability obligations that leave the District little choice but to act, and act urgently. Beyond these principal projects, the District is also seeking funding for other key capital projects.

The District's principal projects are:

- **Santa Felicia Dam Safety Improvement Project: \$314 million.** Aging infrastructure and public safety requirements demand a comprehensive overhaul of the dam's outlet works and spillway. Failure to act risks catastrophic consequences for downstream communities.
- **Freeman Diversion Improvement Project: \$104 million.** This project is essential to maintaining the District's ability to divert and store surface water, the lifeblood of the region's long-term water supply.
- **Extraction Barrier Brackish Water Treatment Project: \$51 million (Phase 1).** Required under the District's Groundwater Sustainability Plan, this project protects the region's groundwater basin from seawater intrusion.

Together, these three principal projects carry a combined estimated cost of approximately \$469 million.

The District has aggressively pursued grants, low-interest loans, legislative appropriations, and rate-based financing to pay for these necessary projects, but these funding sources fall short of what is needed within the timelines imposed by regulators, circumstances and the courts. The proposed bond measure, capped at \$350 million, would bridge that gap while the District continues to pursue outside funding to minimize the burden on local property owners.

The cost of inaction far exceeds the cost of investment. Without a dedicated funding source for these projects, the District would face an impossible choice: delay critical work and risk regulatory enforcement, court sanctions, and permanent damage to the region's groundwater supply, or fund the entire program through rate increases that would place a significant and sustained financial burden on the farmers, water agencies, and communities that depend on the District. Considering a bond measure represents the most responsible and equitable path forward. A bond would spread the cost fairly across the District while protecting public safety, water supply reliability, and the long-term health of the region's groundwater basin.

Introduction

This General Obligation Bond Measure Report (the Report) has been prepared for the Board of Directors (Board) of United Water Conservation District pursuant to California Water Code Sections 74800 through 74804. Its purpose is to equip the Board with the information needed to make an informed decision about whether to place a general obligation bond measure before District voters at the **November 3, 2026 general election**.

The Report lays out the full picture: the District's most pressing capital projects, the regulatory mandates and court orders compelling their completion, and a realistic assessment of the costs involved. It examines the funding sources the District has pursued and explains why those sources cannot fully close the gap within the timeframes regulators and the courts require.

Ultimately, this Report identifies why voter authorization of a bond measure represents not just a reasonable option, but a necessary one, and provides the Board with the foundation to evaluate that issue with confidence.

History of the District and Its Principal Purposes

In 1925, the Santa Clara River Protection Association (Association), which founded today's United Water Conservation District, was formed to protect runoff from the Santa Clara River from being exported outside the watershed. This effort was successful, and in 1927 the Association was reorganized into the Santa Clara Water Conservation District by vote of Ventura County residents.



In 1950, the voters approved formation of the District under the State Water Conservation Act of 1931 as the United Water Conservation District to address projected population growth and the need for a reliable local water supply. The Santa Clara Water Conservation District was then dissolved and its assets were transferred to the District. That action enabled the District to issue bonds to help finance construction of the Santa Felicia Dam, Lake Piru, and other water conservation facilities. The District is currently divided into seven divisions to provide representation for all parts of the District and is governed by an elected seven-member Board of Directors who serve staggered four-year terms.

Headquartered in Oxnard, California, the District serves the cities of Oxnard, Port Hueneme, Ventura, Camarillo, Santa Paula, Fillmore and the community of Piru; providing treated drinking water to the City of Oxnard, Port Hueneme Water Agency, U.S. Naval Base Ventura County and several mutual water companies along with two Rio School District schools; irrigation water to farms and pumpers across Ventura County, and groundwater resources relied upon by our cities.

The District covers approximately 214,000 acres (335 square miles) in central Ventura County, California (*see Service Area Map in Appendix*). It serves roughly 400,000 people or nearly 40% of Ventura County's population. It administers a basin-management program for the sub-basins that make up the Santa Clara River Valley Basin and uses the Santa Clara River and its tributaries to support groundwater replenishment.

The District's facilities include the Santa Felicia Dam, Lake Piru and Lake Piru Recreation Area and Treatment Plant, Saticoy Groundwater Recharge Facility and Freeman Diversion, El Rio Groundwater Recharge and Water Treatment Facility, and the Pleasant Valley, Oxnard-Hueneme, and Pumping Trough Pipeline delivery systems, including wells, treatment facilities, reservoirs, and booster pumping stations.

The District's mission statement is to, **in concert with its community partners, manage, protect, conserve, and enhance the water resources of the District, producing a reliable and sustainable water supply for all users in an environmentally and fiscally responsible manner.** That mission guides the District's strategic planning, capital planning, and financial decision-making.



Testing Spillway Model: Director Clyde Spencer left, GM Julian Hinds far right (September 22, 1954)

Principal Projects

The District has identified three large-scale capital projects that must be completed due to regulatory mandates, court orders, groundwater sustainability obligations, or a combination of those factors. Each of these projects is summarized below together with the basis for the District's obligation to complete it.

Santa Felicia Dam Safety Improvement Project

Santa Felicia Dam has served the Santa Clara River Valley for seven decades, supporting water supply, groundwater recharge, hydropower generation, and public safety for generations of Ventura County residents. The dam rises 213 feet above the streambed, stretches 1,275 feet in length, and impounds Lake Piru with a storage capacity of approximately 80,524 acre-feet, roughly 26.2 billion gallons. It is, in every sense, a cornerstone of regional water infrastructure.



But meeting modern regulatory standards requires action. The Santa Felicia Dam Safety Improvement Project addresses two distinct and urgent challenges, one seismic and one hydrologic, along with an update to the dam's hydropower facility.

Outlet Works Rehabilitation

A seismic evaluation, completed in 2012, determined that the dam's existing intake tower and related outlet works are highly vulnerable to major seismic loading and likely would not withstand a maximum credible earthquake of 7.2 magnitude. A significant seismic event could compromise the District's ability to safely control water releases from Lake Piru, a potentially catastrophic outcome for the nearly 237,000 residents living downstream. To eliminate this risk, the District is required to replace the existing system, which runs through the dam embankment itself, with a new outlet works routed through bedrock on the dam's east abutment. That design change removes the risk that seismic deformation could compromise structural integrity or operational functionality. The new system will include a multi-elevation intake, high-flow and low-flow conveyance conduits, and a downstream control facility. The upgraded multi-level intake also addresses long-term sediment accumulation, preserves operational flexibility, and positions the District to evaluate sediment removal options that could potentially recover some lost reservoir storage capacity.

Spillway Improvement

The existing spillway has the capacity to pass a maximum flood of 146,000 cubic feet per second (cfs). The California Division of Safety of Dams (DSOD) and the Federal Energy Regulatory Commission (FERC), which regulates Santa Felicia Dam as a licensed hydropower facility, require the dam to be capable of passing a flood inflow of 220,000 cfs. To meet that standard, the spillway chute will be lowered by up to 15.5 feet, reinforced with a new chute slab, side walls, and rock anchors, and protected at its downstream end with a concrete cutoff wall to prevent erosion caused by high flows. The existing spillway crest and walls will be preserved where feasible, and the embankment dam crest will be raised 6.5 feet using a mechanically stabilized earth wall, ensuring that extreme storm flows are directed through the spillway rather than over the dam.

Hydropower Facility

The project also updates the dam's existing 1.4-megawatt hydropower facility, ensuring continued renewable energy generation as part of normal reservoir operations and maintaining compliance with FERC licensing requirements.

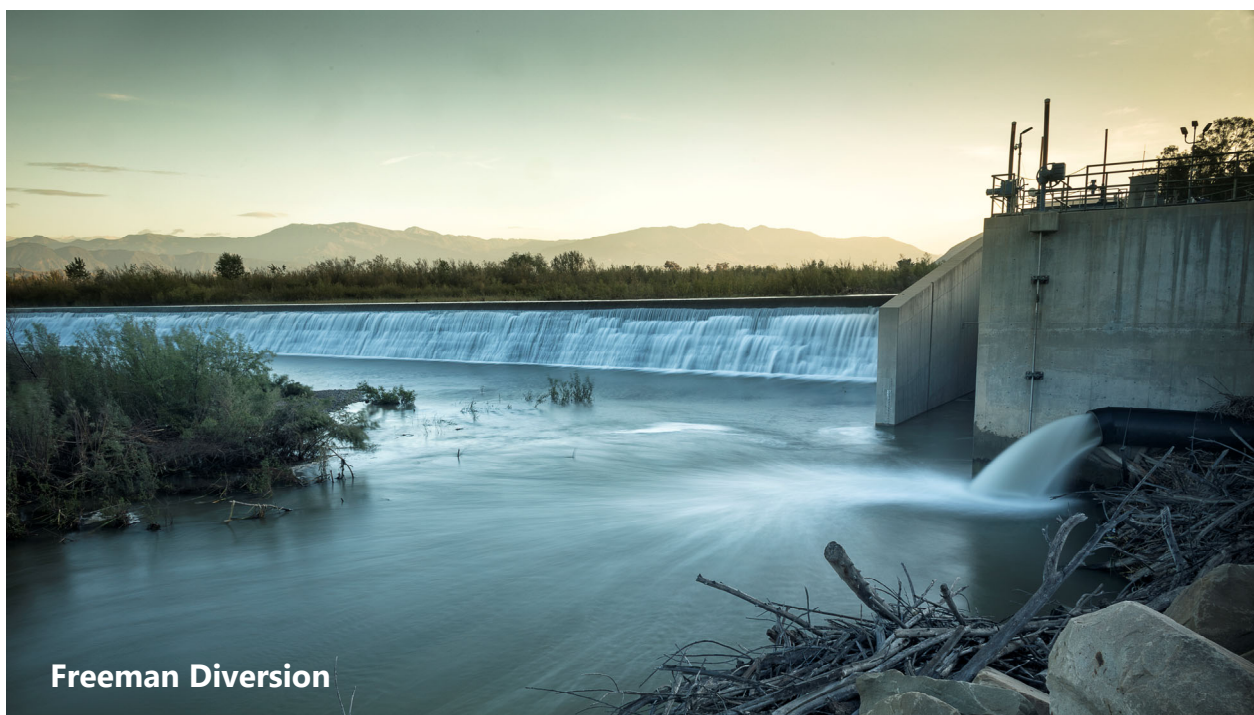
A Project Driven by Mandate, and by What's at Stake

These improvements are not discretionary. FERC and DSOD have the authority to deny a new license or impose conditions that make continued operation infeasible, effectively leading to decommissioning, an outcome that would eliminate water supply infrastructure built over decades, curtail groundwater recharge the region depends on, remove critical wildfire suppression resources, and close Lake Piru to the Southern California families who rely on it for recreation. The cost of decommissioning alone could rival or exceed the cost of the improvements themselves.

With an estimated need of **\$314 million**, this is the District's single largest capital obligation, and one that cannot be deferred.

Freeman Diversion Improvement Project

The Freeman Diversion on the Santa Clara River is one of the District's most important operational assets and is located near Saticoy in the Santa Paula Basin of unincorporated Ventura County. The facility captures stormwater flows from the Santa Clara River for direct delivery and groundwater recharge, supporting water supply reliability across the region. When fully improved, the project is anticipated to increase groundwater recharge and in-lieu surface water deliveries by 5,000 to 8,000 acre-feet per year, a meaningful and lasting gain for a region working to address overdrafted groundwater basins and combat seawater intrusion.



The Legal and Regulatory Driver

On June 2, 2016, the Wishtoyo Foundation, its Ventura Coastkeeper Program, and the Center for Biological Diversity filed a lawsuit against the District in the United States District Court for the Central District of California, seeking declaratory and injunctive relief relating to operation of the Freeman Diversion. Following trial in December 2017 and January 2018, the District Court entered a Judgment and Permanent Injunction on October 4, 2018 in favor of the plaintiffs. That judgment, combined with Endangered Species Act compliance obligations and mitigation requirements under the District's Habitat Conservation Plan, requires the District to construct an improved fish passage facility, reconfigure the existing fish screens, and complete other associated facility updates. The fish screen and desilting basin work is also essential for the reliable long-term operation of the facility.

The Project

Construction on the broader Freeman Diversion improvement effort is already underway. Conveyance upgrades began in 2021 with replacement of the headworks of the Grand Canal, and a new canal bridge was completed in 2024, removing a flow restriction caused by an existing inverted siphon structure. Design is also complete for two additional components to improve the downstream conveyance system, with permitting efforts nearing completion. Other conveyance improvements are included in the broader effort, which are required to realize the full benefit to recharge and surface water deliveries.

The fish passage component centers on upgrading the diversion's existing Denil fish ladder, a channel-based structure that gives fish a manageable current to swim upstream and opportunity to pass downstream. Rather than replace it, the District is enhancing it with redesigned entry and exit gates, resized ladder plates, modernized fish screens, an upgraded water delivery system for increased attraction flow, and an expanded fish relocation facility. 30% design of the improved fish passage and diversion facility was completed in February 2026, with 60% design now underway and on track for completion in August 2026. In river construction is planned to take place entirely during the dry season to avoid any disruption to fish passage during critical migration periods.

The improvements deliver meaningful gains on multiple fronts. Fish will have better passage conditions across a wider range of river conditions, including higher flows. The system will be more resilient through storms and high-flow events. The fish relocation facility will have five times greater capacity, handling flows up to 6 cfs. Screens will be raised above the floor of the screen bay to remain operational even when sediment enters the system. The project also increases the maximum water diversion rate from 375 cfs to 520 cfs, capturing more water during high-flow events while ensuring ample bypass flows remain available for fish. The design meets all standard federal fish passage criteria.

The Broader Value

The project's benefits extend well beyond fish passage compliance. Diverting natural stormflows requires minimal energy, resulting in very low greenhouse gas emissions and costs per acre-foot of yield. Surface water recharge has been demonstrated to improve groundwater quality, reduce nitrate levels for small mutual water companies and disadvantaged communities in El Rio and Saticoy, and help combat seawater intrusion. Customers who utilize diverted surface water in lieu of pumping from their wells also realize significant energy savings, lowering their overall operational costs.

Status and Cost

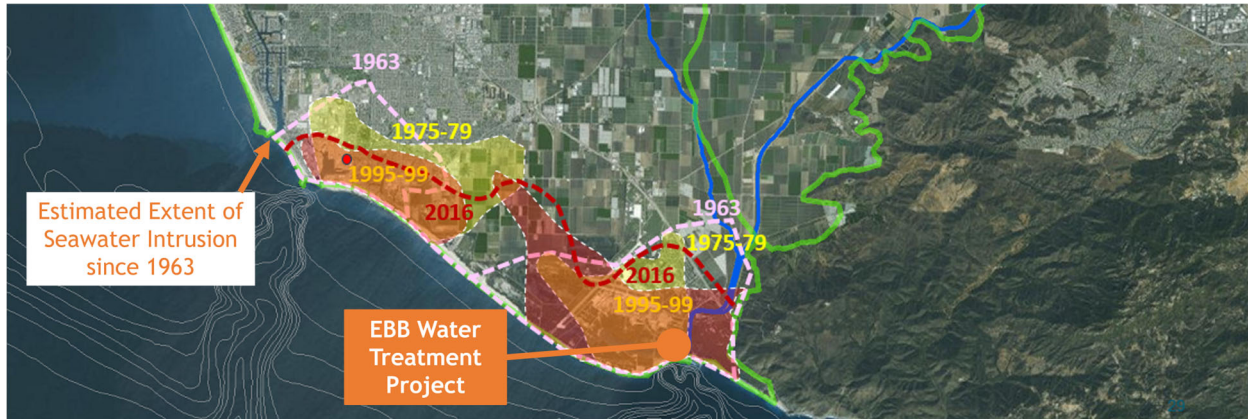
This project carries a total estimated cost of **\$104 million**, of which **\$23 million is already secured through grant funding**. The District continues to pursue additional outside funding to reduce the burden on local property owners, but a significant gap remains.

Extraction Barrier Brackish Water Treatment Project (EBB Water)

Seawater intrusion has affected the coastal Ventura County for nearly a century. When groundwater levels drop, ocean water migrates inland, degrading water quality and rendering affected groundwater supplies unusable for farming or drinking. The Oxnard Plain is currently in a state of overdraft. Seawater intrusion, while invisible underground, shows up in ways that farmers, water managers, and communities feel every day: wells have been abandoned as salinity rises, pumpers have been forced to shift from upper to lower aquifers at greater capital and energy costs, while increasing salinity in remaining wells threatens both water quality and long-term yield. These conditions if continued

will directly limit the types of crops growers can produce and negatively impact viability and profitability of the agriculture industry in the region.

A History of Seawater Intrusion



Project Overview

EBB Water will be built in two phases at Naval Base Ventura County Point Mugu, a location where geologic conditions allow seawater intrusion to be intercepted before it moves further inland. A series of strategically placed extraction wells will form a hydraulic barrier, creating a protective buffer between the ocean and the inland aquifers. The system will capture degraded groundwater, prevent further saltwater migration, treat the extracted brackish water through desalination, and provide a high-quality water supply for direct use and groundwater recharge. Phase 1 of project includes a wellfield capable of extracting approximately 3,500 acre-feet per year of brackish groundwater, a discharge facility, and a pipeline connecting the wells to the discharge facility. Groundwater flow modeling indicates that pumping at that rate can prevent the advancement and potentially reverse the effects of seawater intrusion localized groundwater aquifers and improve groundwater conditions inland.

Regional Project Support

EBB Water is identified in the Groundwater Sustainability Plan prepared by the Fox Canyon Groundwater Management Agency as a key project for increasing the sustainable yield of the Oxnard Subbasin and Pleasant Valley Basin. That designation reflects both the urgency of the problem and the role this project plays in meeting the region's long-term groundwater sustainability obligations under state law. The District and its partners have made meaningful progress through recharge, conservation, and

basin management, but seawater intrusion continues in key coastal areas where groundwater levels remain depressed. EBB Water is the next necessary step.

Why This Approach

In turning a nearly century-old water quality liability into a regional water supply asset, EBB delivers on multiple fronts simultaneously. Phase 1 controls seawater intrusion, restores offshore groundwater gradients, removes saline and brackish groundwater from the Oxnard Plain, and increases sustainable yield in the Oxnard and Pleasant Valley basins. Phase 2 expands those gains by providing treated water as a high-quality supply available to municipal, industrial, and agricultural customers, small mutual water companies, and disadvantaged communities. Because the supply is derived from local impaired groundwater rather than imported sources, it is unaffected by drought and State Water Project issues, adding a meaningful layer of resilience to the region's water portfolio. The project also enables Naval Base Ventura County to meet its own water security goals, making it a genuine regional partnership. This additional supply also prevents incompatible land development under military flight paths.

Status and Cost

Significant planning and technical work is already complete, including regional geologic analysis and groundwater flow modeling, evaluation of well locations and treatment scenarios, installation of 21 monitoring wells at five locations, and preliminary design, permitting, and environmental documentation under a Memorandum of Agreement and two license agreements with the U.S. Navy. State grants have been secured to fund Phase 1. Construction is anticipated to begin as early as 2027.

The current construction cost estimate for Phase 1 of this project is \$51 million.

Priority Projects at a Glance

The District's three priority capital projects are each driven by regulatory mandates, court orders, or groundwater sustainability obligations that make completion essential and delay costly. Without these projects, the District could lose critical infrastructure supporting our groundwater recharge functions and compromise water reliability for Ventura County. The loss of the projects could also endanger lives and livelihoods should there be a dam failure or an empty reservoir during a wildfire. Together, they represent the District's most urgent infrastructure needs and form the foundation of the proposed bond measure.

Priority Project	Current Cost Estimate
Santa Felicia Dam Safety Improvement Project	\$314 million
Freeman Diversion Improvement Project	\$104 million
Extraction Barrier Brackish Water Treatment Project (EBB Water)	\$51 million
Combined Total	\$469 million

These figures reflect current cost estimates and are subject to refinement as design, permitting, and procurement processes advance.

It is worth noting that these three projects, urgent and significant as they are, represent only a portion of the District's broader infrastructure needs. The District's full capital improvement program is currently projected to exceed **\$1.0 billion**, encompassing a range of facility upgrades, system improvements, and long-term investments needed to maintain reliable water service across central Ventura County for generations to come. The proposed bond measure is sized to address the most critical and time-sensitive portion of that need, while the District continues to pursue outside funding and plan for the broader program.



Funding of Capital Projects

The District has pursued, and will continue to pursue, all viable funding sources for its capital improvement program. These sources include federal and State grant funding, low-interest loan programs, legislative appropriations, revenue-backed financing tools, and rate adjustments where legally and financially appropriate. The District's funding strategy is designed to minimize the financial burden on customers, groundwater pumpers and property owners while ensuring that mandatory infrastructure work is completed within the timelines required by regulators.

Grant Funding: The District has actively pursued grant funding through the California Department of Water Resources, State Water Resources Control Board, the U.S. Bureau of Reclamation, the Federal Emergency Management Agency Building Resilient Infrastructure and Communities (BRIC) program, and other state and federal funding sources. Grant funding is competitive and subject to annual appropriations. To date, the District has been awarded approximately \$31.5 million in grant funding commitments to support these costs. While the District will continue to seek additional grant allocations, grant funding alone is insufficient to address the scale and urgency of the District's capital needs.

Low-Interest Loans: The District has strategically pursued low-interest financing through the State Water Infrastructure Finance Authority (SWIFA), the Water Infrastructure Finance and Innovation Act (WIFIA) program administered by the U.S. Environmental Protection Agency, and the State Revolving Fund (SRF). These programs have been instrumental in moving the District's priority projects from concept to reality. The approximately \$13 million in low-interest loan commitments secured to date has funded the engineering, environmental review, permitting, and design work that has brought all three projects to their current state of readiness. Because of that investment, these are not speculative proposals. They are projects with designs in place, regulatory groundwork laid, and a clear path to construction.

The District is now actively seeking at least \$83 million in additional WIFIA financing to cover a portion of construction costs, and that figure represents the current ceiling of what the program has legally authorized given the District's existing debt obligations and repayment capacity. The District will continue pursuing every available loan opportunity, but has reached the practical limit of what low-interest federal financing alone can contribute to a capital program of this scale.

Legislative Appropriations: The District has engaged with State and federal legislative representatives to seek direct appropriations in support of the Santa Felicia Dam and Freeman Diversion projects. Those efforts have not yet produced appropriations funding. The District will continue to advocate for legislative support; however, appropriations are discretionary and cannot be treated as a primary funding source.

Rate Adjustments: As a water conservation district that does not deliver water directly to retail end customers, the District's fee and charge authority is constrained by Proposition 26 and by the practical limits of what its customer base can absorb. Although modest rate adjustments may be appropriate for operations and maintenance, rate increases of the magnitude required to fund approximately \$469 million in priority capital work and an overall capital program of approximately \$1.0 billion would impose an unacceptable financial burden and would not generate sufficient revenue within the timeframes mandated by DSOD, the Federal Energy Regulatory Commission (FERC), and the United States District Court.

Funding Summary for Priority Projects	Amount
Combined cost of three priority projects	\$469 million
Grant commitments identified to date	(\$31.5 million)
Low-interest loan availability	(\$83 million)
Appropriations identified to date	\$0
Remaining identified funding gap	\$354.5 million
Proposed maximum bond authorization	\$350 million

The proposed \$350 million bond amount does not equal the full current cost of the three priority projects. Instead, it would fund a substantial portion of the identified funding gap while allowing the District to continue layering in additional grants, loans, future appropriations, rate-supported funding where feasible, project phasing, and other lawful financing sources to reduce the bond repayment amount ultimately paid through property taxes.

Remaining Funding Gap: After accounting for currently identified grants, loan commitments, and any future external funding that may still be pursued, the District continues to face a significant funding gap that cannot be addressed through existing revenue sources alone within the timeframes required by regulators. A general obligation bond measure therefore represents the most equitable, cost-effective, and legally appropriate means of providing a stable repayment source for a large portion of the District's mandatory capital program.

Need for a Bond Measure

The District's three priority capital projects are not discretionary. Each is driven by a regulatory mandate, a federal court order, a groundwater sustainability obligation, or some combination of those factors. Taken together, they represent an estimated \$469 million in required investment that the District cannot defer, delay, or avoid without serious consequence to public safety, water supply reliability, environmental compliance, and groundwater quality.

Santa Felicia Dam Safety Improvement Project

The Santa Felicia Dam project carries the most immediate public safety implications. DSOD and FERC have classified Santa Felicia Dam as an extremely high-hazard and a high hazard facility, respectively, a designation that reflects the scale of the population living within the dam's inundation zone. The District is required to replace the seismically deficient intake tower and outlet works and improve the spillway to meet current dam safety standards. These are not voluntary improvements. They are the result of regulatory determinations made by the agencies responsible for dam safety oversight in California and at the federal level.

Failure to comply is not a theoretical risk. FERC and DSOD have the authority to impose operational restrictions on Santa Felicia Dam, which would ultimately result in its decommissioning if regulatory requirements go unmet. Either outcome would be devastating. Operational restrictions would directly impair the District's ability to manage and conserve water within the Santa Clara River watershed. Decommissioning would eliminate decades of water supply infrastructure, curtail groundwater recharge the region depends on, end habitat releases to lower Piru Creek, and close Lake Piru permanently. The cost of decommissioning alone could rival or exceed the cost of the improvements needed to prevent it, as California has already seen with projects like the \$532 million Potter Valley decommissioning effort.

The consequences of an unmitigated dam failure, while highly unlikely, are equally sobering. Floodwaters could rapidly inundate downstream communities across large portions of Ventura County and Naval Base Ventura County, threatening nearly 237,000 residents, more than \$19 billion in economic losses, and over 68,000 structures.

Freeman Diversion Improvement Project

The Freeman Diversion project is required by a Judgment and Permanent Injunction entered by the United States District Court for the Central District of California on October 4, 2018. That judgment is not a recommendation or a regulatory suggestion. It is a binding federal court order, and the District's obligations under it are reinforced by Endangered Species Act compliance requirements and mitigation obligations under the District's Habitat Conservation Plan.

Delay or non-compliance is not a practical option. Failure to meet the court's requirements would expose the District to continued litigation risk, potential contempt proceedings, and additional legal consequences that could prove more costly and disruptive than completing the project on schedule. Beyond compliance, the improvements are essential to the safe and reliable long-term operation of the diversion facility itself, and to the District's ability to continue capturing and storing surface water for the communities it serves.

Extraction Barrier and Brackish Water Treatment Project

The EBB Water project addresses a groundwater sustainability obligation that is decades in the making. Seawater intrusion has affected coastal Ventura County for nearly a century, and the Oxnard Plain is currently in a state of overdraft. The Fox Canyon Groundwater Management Agency has identified EBB Water as a key project in its Groundwater Sustainability Plan for the Oxnard Subbasin and Pleasant Valley Basin, meaning completion of this project is tied directly to the region's obligations under the Sustainable Groundwater Management Act.

Without this project, the region faces compounding risk to a critical groundwater basin that supports agricultural, municipal, and regional water supply needs across the Oxnard Plain and Ventura County coast. Seawater intrusion is extraordinarily difficult and expensive to reverse. The longer action is delayed, the greater the permanent damage to groundwater quality and the more costly the eventual remediation.

Why a Bond Measure

The District has pursued every available funding avenue, including grants, low-interest loans, legislative appropriations, and rate-based financing. Those sources have produced meaningful results: \$23 million in secured grant funding for the Freeman Diversion project, \$8.5 million in State grants for Phase 1 of the EBB Water project, and a

low-interest WIFIA loan for the Santa Felicia Dam project engineering and design. But even in combination, these sources are insufficient to fund all three projects within the timelines imposed by regulators and the court.

The gap is real, it is significant, and it requires a solution commensurate with the scale of the need. A general obligation bond measure would provide that solution, allowing the District to fund a substantial portion of the required work while continuing to pursue outside funding to reduce the ultimate burden on property owners.

For these reasons, the Board will consider placing a bond measure before District voters at the 2026 general election, authorizing bonds in an amount not to exceed **\$350 million**. This measure would not fund the entirety of the District's capital needs. It would fund the most critical portion of them, on a timeline that regulators, the courts, and the region's groundwater sustainability obligations require.

The cost of inaction, whether measured in public safety risk, legal exposure, or permanent damage to the region's groundwater supply with resulting cost increases, far exceeds the cost of acting now.



Freeman Diversion Aerial View

Transparency and Accountability

If the Board elects to place a general obligation bond measure before the voters, the District is committed to ensuring that every dollar generated is spent as promised and that the community remains informed throughout the bond program. Trust is earned through action, and the District intends to demonstrate that trust at every stage of bond issuance, bond fund expenditures, project delivery, and ongoing public communication.

What the Measure Will Say

The ballot measure and all implementing documents will clearly describe the projects to be financed, the maximum bond authorization of **\$350 million**, the estimated tax rate impact on property owners, and the full set of accountability mechanisms applicable to bond proceeds. Voters will know exactly what they are being asked to fund and why.

How Bond Proceeds Will Be Used

Bond proceeds will be used exclusively for the capital projects described in this report and related authorized capital project costs, as set out in the bond measure. **By law, bond proceeds cannot be used for operations, salaries, or administrative expenses.** The District's Board of Directors will retain full oversight of bond issuance and expenditure, and all spending will be subject to annual independent audits and reporting.

Keeping the Community Informed

Accountability does not end with financial oversight. The District is committed to keeping property owners, ratepayers, and the broader community informed about the progress of these critical capital projects from groundbreaking through completion. That commitment will be fulfilled through a sustained, multi-channel outreach effort that will include:

- **Annual progress reporting** on the District's website, providing project-by-project updates on construction milestones, budget performance, and schedule status.
- **Regular social media updates** keeping the community informed in real time as major milestones are reached.
- **E-newsletter communications** delivered directly to subscribers, summarizing project progress, upcoming construction activities, and funding developments.

- **United Water’s Annual Water Sustainability Symposium**, which will serve as a dedicated forum for presenting progress on all three capital projects to stakeholders, elected officials, partner agencies, and the public, and for receiving community input on the District's long-term water resource planning.

These efforts reflect the District's belief that an informed community is an engaged one, and that the residents and property owners who are being asked to invest in this infrastructure deserve to see the results of that investment on an ongoing basis.

The Bottom Line

A bond measure of this scale has a significant public trust obligation. The District takes that obligation seriously. The accountability framework described here, combining legal restrictions on bond proceeds, Board oversight, mandatory audits, and sustained public outreach, is designed to ensure that trust is warranted, and maintained, for the life of these projects.



6th Annual Water Sustainability Summit (October 16, 2025)

Financing Plan and Costs

The District currently plans to issue the general obligation bonds in three separate series, structured to achieve a level annual tax rate over the life of the debt, while funding the construction projects on the required schedule. This approach provides predictability for property owners and ensures that repayment obligations are spread equitably across the anticipated 30-year bond period.

	Series 2027	Series 2028	Series 2029	Tax Rate Structure
Financing Amount	\$150,000,000	\$150,000,000	\$50,000,000	Level

How the Tax Works

Debt repayment will be secured by a new *ad valorem* property tax, meaning the tax is based on the assessed value of real property within the District. Each year, a tax rate per \$100,000 of assessed value will be levied to meet that year's bond debt service requirement and collected on the county property tax roll.

Based on current and projected assessed valuations within the District, the annual tax rate necessary to service the proposed bonds is estimated at approximately **\$24 per \$100,000 of assessed value or \$240 per \$1M**. This estimate is subject to change based on final financing terms, assessed valuation trends, bond structuring, and the timing of bond issuance. If approved, the tax rate is expected to be levied annually over a 30-year period, beginning in fiscal year 2028 through fiscal year 2057.

Assessed Values	Est. Annual Tax Rate	Est. Annual Tax
\$100,000	\$24.00	\$24
\$200,000	\$24.00	\$48
\$300,000	\$24.00	\$72
\$400,000	\$24.00	\$96
\$439,604*	\$24.00	\$106
\$500,000	\$24.00	\$120
\$503,914**	\$24.00	\$121
\$600,000	\$24.00	\$144
\$700,000	\$24.00	\$168
\$800,000	\$24.00	\$192
\$900,000	\$24.00	\$216
\$1,000,000	\$24.00	\$240
\$1,100,000	\$24.00	\$264
\$1,200,000	\$24.00	\$288
\$1,300,000	\$24.00	\$312
\$1,400,000	\$24.00	\$336
\$1,500,000	\$24.00	\$360

*Median and **Average Single Family Residence as of Fiscal Year 2025-26.

Tax Rate and Amounts are preliminary and subject to change.

What This Means for Property Owners

To illustrate the cost to homeowners, based on the projected annual tax rate of \$24 per \$100,000 of assessed value, the annual tax levy for the median single-family home is estimated at approximately \$106, and approximately \$121 for the average single-family home. For higher assessed values, the projected annual tax would be approximately \$240 for a \$1 million home or farm and \$360 for a \$1.5 million home or farm.

A Note for Renters

General obligation bonds are repaid through property taxes levied directly on property owners of record. Renters do not own property and therefore will not be subject to any direct new tax as a result of this bond measure. While landlords may make their own decisions about how to structure lease agreements, the bond tax itself is a legal obligation of the property owner, not the tenant. Renters will, however, benefit directly from the water supply reliability, groundwater quality improvements, and public safety protections these projects deliver.

Fiscal Discipline and Outside Funding

The District is committed to minimizing the burden on property owners wherever possible. The bond measure is structured to fund only what cannot be covered through other sources, and the District will continue aggressively pursuing grants, low-interest loans, and legislative appropriations throughout the life of these projects. Any additional outside funding secured may reduce the amount of bonds that need to be issued, with a direct benefit to property owners in the form of reduced tax levies.

Conclusion

United Water Conservation District has served the residents, agricultural users, and communities of central Ventura County for a century, fulfilling a mission that has never wavered: to manage, protect, conserve, and enhance the region's water resources in an environmentally and fiscally responsible manner. The infrastructure investments described in this report are the next chapter in that century of stewardship.

These are not projects the District has chosen to pursue. They are projects the District is legally and regulatorily obligated to complete. The Santa Felicia Dam Safety Improvement Project, the Freeman Diversion Improvement Project, and the Extraction Barrier and Brackish Water Treatment Project together represent approximately **\$469 million** in mandated infrastructure investment, driven by directives from DSOD, FERC, the United States District Court, and the region's groundwater sustainability planning framework. The consequences of inaction are not abstract. They include public safety risk to nearly 237,000 downstream residents, binding federal court obligations, permanent damage to coastal groundwater basins, and the potential loss of water supply infrastructure that took generations to build.

The District has done everything within its means to minimize the burden on the community it serves. Grants have been pursued and secured. Low-interest federal financing has been obtained. Legislative appropriations have been sought. And that work will continue. But the funding gap that remains is real, significant, and cannot be closed through outside sources alone within the timelines that regulators and the court require.

A general obligation bond measure placed before District voters in November 2026 represents the most transparent, legally sound, and fiscally responsible path forward. It would provide a substantial portion of the funding these projects require, structured with meaningful accountability protections, and a commitment to ongoing public communication that ensures voters can track every dollar from authorization through completion. Property owners would bear a modest, predictable annual cost. The alternative, enforcement action, operational restrictions, decommissioning, or continued legal exposure, would cost far more, in every sense of the word.

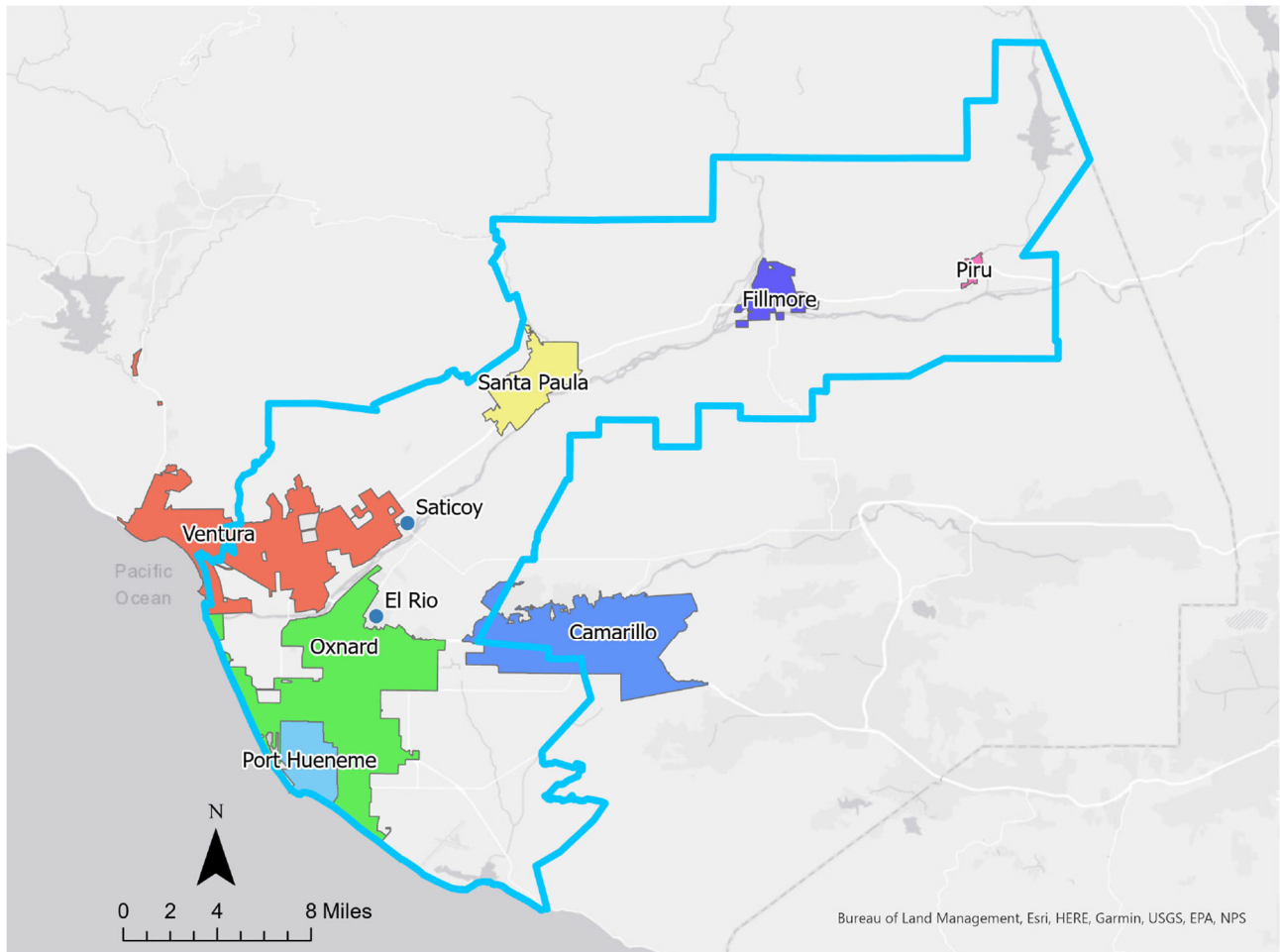
Recommended Next Step

This report has been prepared pursuant to California Water Code Sections 74800 through 74804 to provide the Board of Directors with the information necessary to

evaluate whether to place a general obligation bond measure before District voters. If the Board wishes to proceed, the recommended next step would be to adopt a resolution taking the actions necessary to submit the bond measure to the voters of United Water Conservation District at the **general election on November 3, 2026.**

Appendix

Service Area Map





United Water

CONSERVATION DISTRICT

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: May 6, 2026 (June 1, 2026, meeting)

Agenda Item: 3.4 Request for Waiver of Penalty and Interest Charges from Rastegar Enterprises in the amount of \$5,290.87
Motion

Recommendation:

Consider recommending to the full Board of Directors a request from Rastegar to waive penalty and interest charges totaling \$5,290.87 incurred from the billing period of July 1, 2025, through December 31, 2025, from account numbers 800-03165 (\$2,327.89) and 800-03170 (\$2,962.98).

Discussion:

On March 23, 2026, Manuel Dubon, representative of Rastegar, visited the District office upon learning that the required statements had inadvertently not been submitted, which resulted in a missed deadline. He immediately provided the necessary meter photos and completed the outstanding paperwork in person. Acknowledging this as an administrative oversight, Rastegar has respectfully requested that the District waive the resulting penalties and interest, demonstrating their commitment to settling their balance.

The District received full payment of the principal balance for all accounts, totaling \$41,238.55, on May 6, 2026. Additionally, Rastegar has not requested a penalty or interest waiver within the past three years. Staff recommends that the Board approve the penalty and interest waiver request.

Fiscal Impact:

Forfeiture of \$5,290.87 of General Water Conservation Funds, which were not previously anticipated or included in the adopted budget.

Attachments:

- A - Request for Waiver of Penalty & Interest Charges
- B - Request from Rastegar and Semi-Annual Groundwater Production Statements for July to December 2025.



REQUEST FOR WAIVER OF PENALTY & INTEREST CHARGES

Rastegar has requested that the District waive penalty and interest charges totaling \$5,290.87, incurred between July 1 and December 31, 2025, on accounts 800-03165 (\$2,327.89) and 800-03170 (\$2,962.98). The penalties resulted from an administrative oversight, as statements were inadvertently not submitted by the deadline. On March 23, 2026, a Rastegar representative visited the District office, provided the required meter photos, and completed the necessary paperwork. The District received full payment of the principal balance for all accounts on May 6, 2026 in the amount of \$41,238.55, and Rastegar has not sought a penalty or interest waiver in the past three years.

Waived within the last three years: Yes _____ No X

Waiver request: \$ 5,290.87

Approved X Denied _____

Signature [Signature]
Mauricio Guardado, General Manager

Date 5/13/24

Signature [Signature]
Brian Zahn, Chief Financial Officer

Date 5/11/24



Semi Annual Ground Water Production Statements

From Accounting
Date Wed 4/29/2026 1:38 PM
To Ground Water Shared Folder <gwreporting@unitedwater.org>

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

Hello,

I am contacting you regarding our statements for the following wells:

02N21W04Q02S
03N21W35P02S

We recently discovered that these statements were not submitted by the prior accountant, and we are in the process of preparing payment, which is scheduled to be sent out today.

Upon calculating the total, we noted that the current fees are more than double those of the prior period, totaling over \$45,000 for both wells. We are within our allocated water usage and as this was unexpected, the amount places a significant and unanticipated financial strain on the farm operations.

Given these circumstances, we respectfully request consideration for a waiver of the associated late fees. We are committed to bringing the accounts current immediately and ensuring timely compliance moving forward.

Please let me know if this request can be accommodated so I can proceed with issuing payment today. I am available at xxxxxxxxxx if you would like to discuss further or need any additional information.

I look forward to hearing back from office.

Kindly,
Rebecca Chahine
Accountant & Administrative Assistant
Rastegar Enterprises
Ph:
This message was scanned by Microsoft.

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

800 03170 1006980 SH10008

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

State Well Number: 03N21W95P02S
 State Recordation Number: 561527
 Well Operator (Mailing Address):

Well Owner: RASTEGAR
 Name of Well: RASTEGAR
 Well Use: AG
 Acres Irrigated: 174.00
 Crops Grown: AVOCADO, LEMON

RASTEGAR

MAR 24 2026

Telephone: _____

Email: _____

United Water
Conservation District

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

WATER METER #1: Meter Type/Serial #: WTR SPECIALTIES 20211790-06 Unit of Measure: AF
 Meter Read: Ending: 438185 - Beginning: 368169 = Total Units: 70016 x Multiplier: 0.0010 ÷ Divider: 1 = Production: 70.016

Date of last flow meter calibration test: _____

Meter photo required.

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

Date of last flow meter calibration test: _____

ELECTRIC POWER METHOD: Meter Type/Serial #: _____ Unit of Measure: _____

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

Date of last Southern California Edison Efficiency Test: _____

Total Production (Round to the nearest hundredth AF xxx.xx): 70.02

*For changes to account see back side.

NON-AG/DOMESTIC USE

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

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

EXEMPTIONS: *Inactive Well*

TOTAL AGRICULTURAL WATER USAGE: Total Production 70.02 x Rate: \$323.34 = \$ 22,640.27

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production _____ x Rate: \$360.94 = \$ _____

CURRENT CHARGES:

Previous Balance Due(Add) \$ 658.21

Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: *If statement is postmarked after 02/10/2026 add 10% of Current Charges* \$ 2264.03

DELINQUENT INTEREST CHARGES: *If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due* \$ 698.95

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 25,745.50

I DECLARE under the penalties of perjury that this water production statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Date: 03-23-26

Signature: _____

This Statement is not complete unless signed.

Please Print Signature: _____

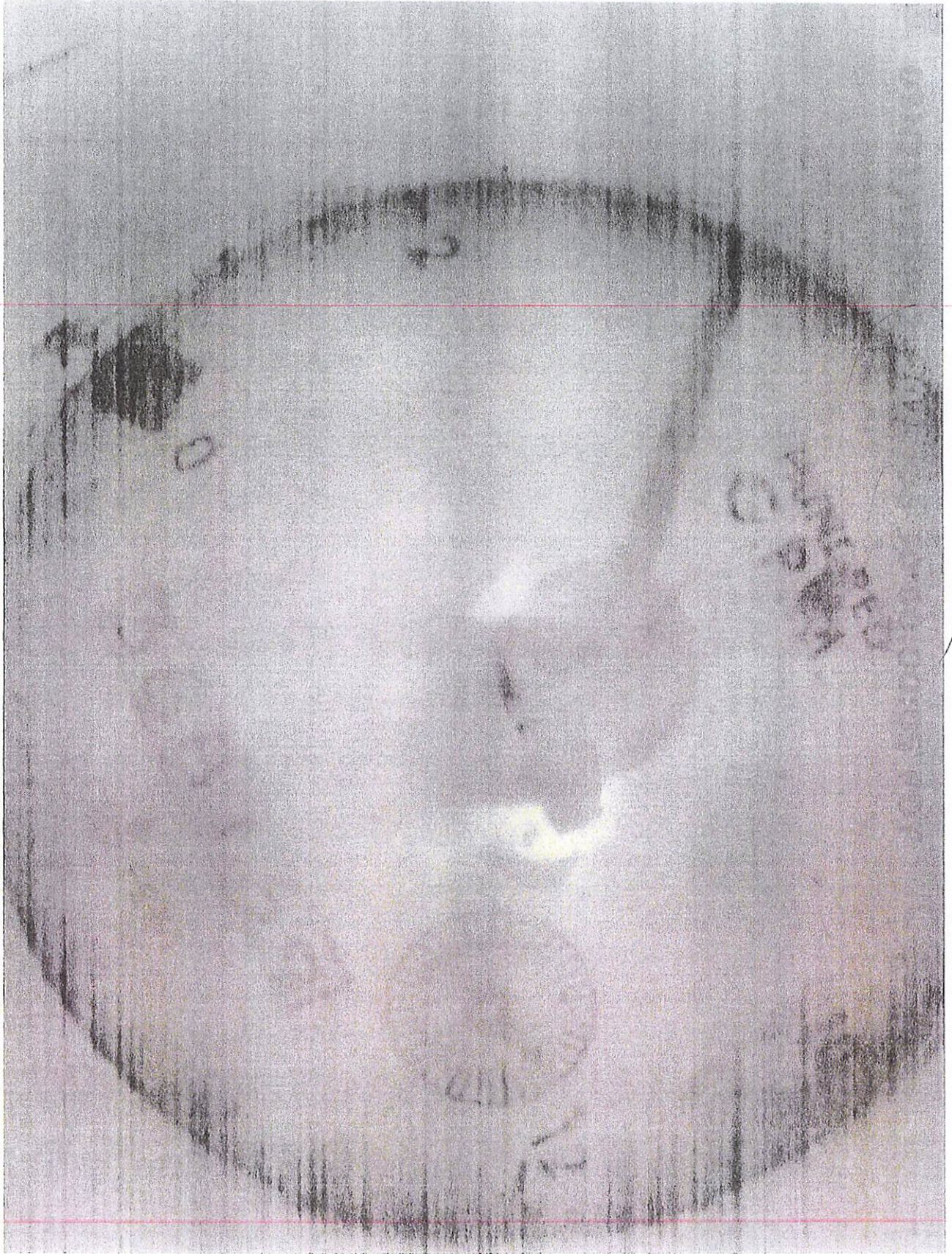
The production charge determined in this statement represents a charge for pumping ground water. United Water uses these funds in its' mission to replenish groundwater throughout the District. Section 74508 of the California Water Code grants a Water Conservation District the right to charge for groundwater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

25,745.50
26,201.46

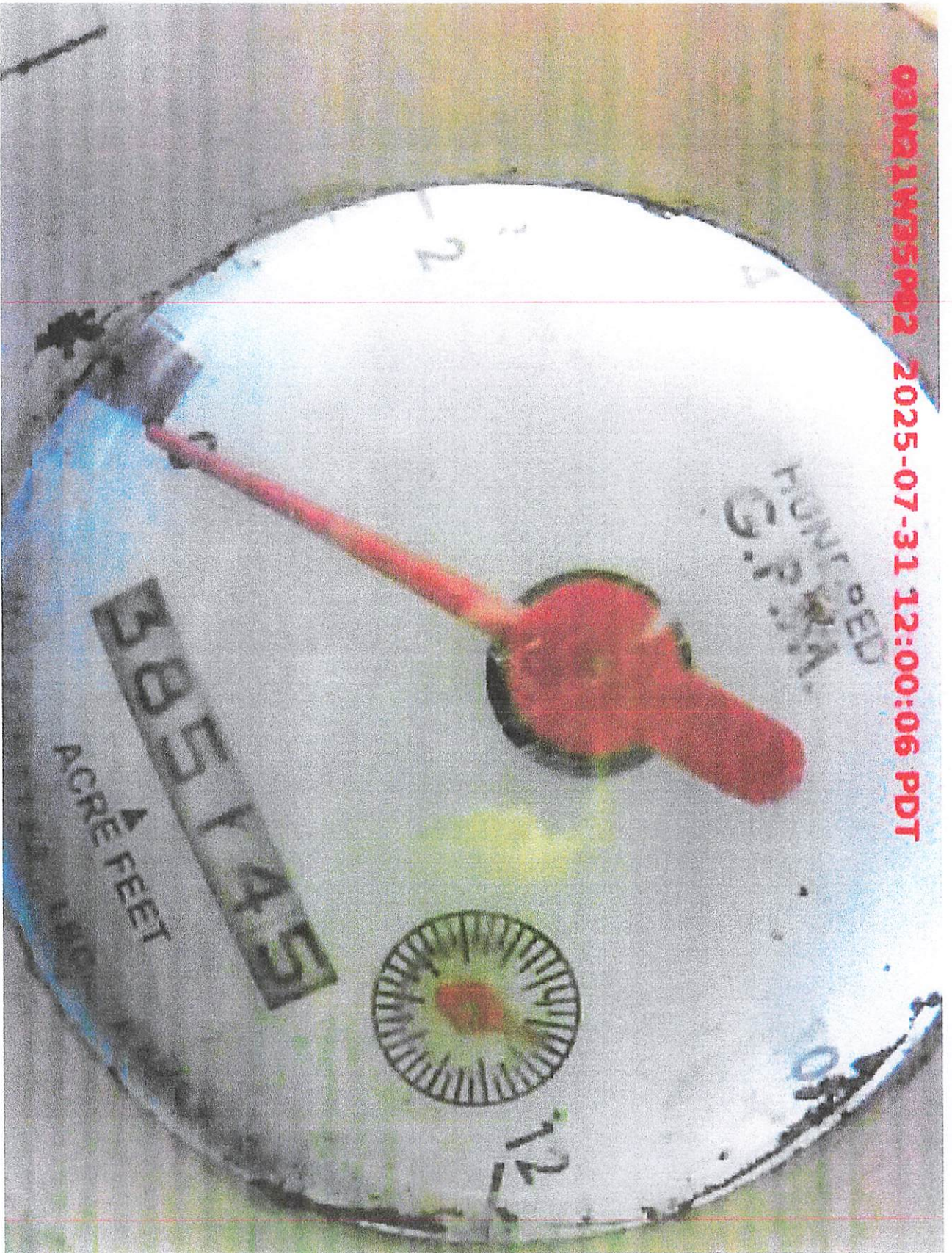


03/21/2025 12:31:00 PST

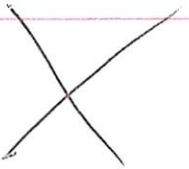
Zachary 12-31-25



03N21W35P02 2025-07-31 12:00:06 PDT



Zachary 07-31-25



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

800 03165 1006975 RAS0001

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

State Well Number 02N21W04O02S
 State Recordation Number 562103
 Well Operator (Mailing Address)

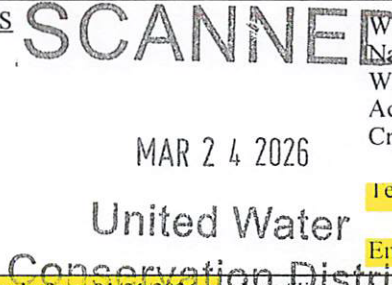
RASTEGAR
 [Redacted]
 [Redacted]

MAR 24 2026

Well Owner: RASTEGAR
 Name of Well: ISABELLA RANCH
 Well Use: AG
 Acres Irrigated: 197.07
 Crops Grown: CITRUS, AVOCADO

Telephone: [Redacted]

Email: [Redacted]



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

WATER METER #1: Meter Type/Serial #: WTR SPECIALTIES 02122789-06 Unit of Measure: AF
 Meter Read: Ending: 155177 Beginning: 154129 = Total Units: 99829 x Multiplier: 0.0010 ÷ Divider: 1 = Production: 55.348
 Date of last flow meter calibration test: _____ **Meter photo required.**

WATER METER #2: Meter Type/Serial #: _____ Unit of Measure: _____
 Meter Read: Ending: _____ - Beginning: _____ = Total Units: _____ x Multiplier: .001 ÷ Divider: 1 = Production: _____
 Date of last flow meter calibration test: _____

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

Date of last Southern California Edison Efficiency Test: _____
 * Meter was down from 10/2024 - 6/2025. Connected beginning meter reading from repair.
 Total Production (Round to the nearest hundredth AF xxx.xx): 55.35

*For changes to account see back side.

NON-AG/DOMESTIC USE

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

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

EXEMPTIONS: Inactive Well

TOTAL AGRICULTURAL WATER USAGE: Total Production 55.35 x Rate: \$323.34 = \$ 17,896.87

TOTAL NON-AG/DOMESTIC WATER USAGE: Total Production _____ x Rate: \$360.94 = \$ _____

CURRENT CHARGES: Previous Balance Due(Add) \$ 43.20
 Previous Credit(Subtract) \$ 0.00

DELINQUENT PENALTY CHARGES: If statement is postmarked after 02/10/2026 add 10% of Current Charges \$ 1,789.69

DELINQUENT INTEREST CHARGES: If payment is postmarked after 03/01/2026 add 1% of Total Charges for each month the statement is past due \$ 538.20

TOTAL AMOUNT ENCLOSED PAYABLE TO: UNITED WATER CONSERVATION DISTRICT \$ 19,404.16
20,207.96

I DECLARE under the penalties of perjury that this water production statement has been examined by me and to the best of my knowledge and belief is a true, correct and complete statement.

Date: 03-23-26

Signature: [Handwritten Signature]

This Statement is not complete unless signed.

Please Print Signature: Maurice Dubon

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

2327.89

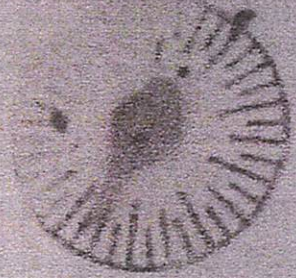
02N21W04Q02 2025-12-31 12:00:08 PST



Isabella - 12.31.25

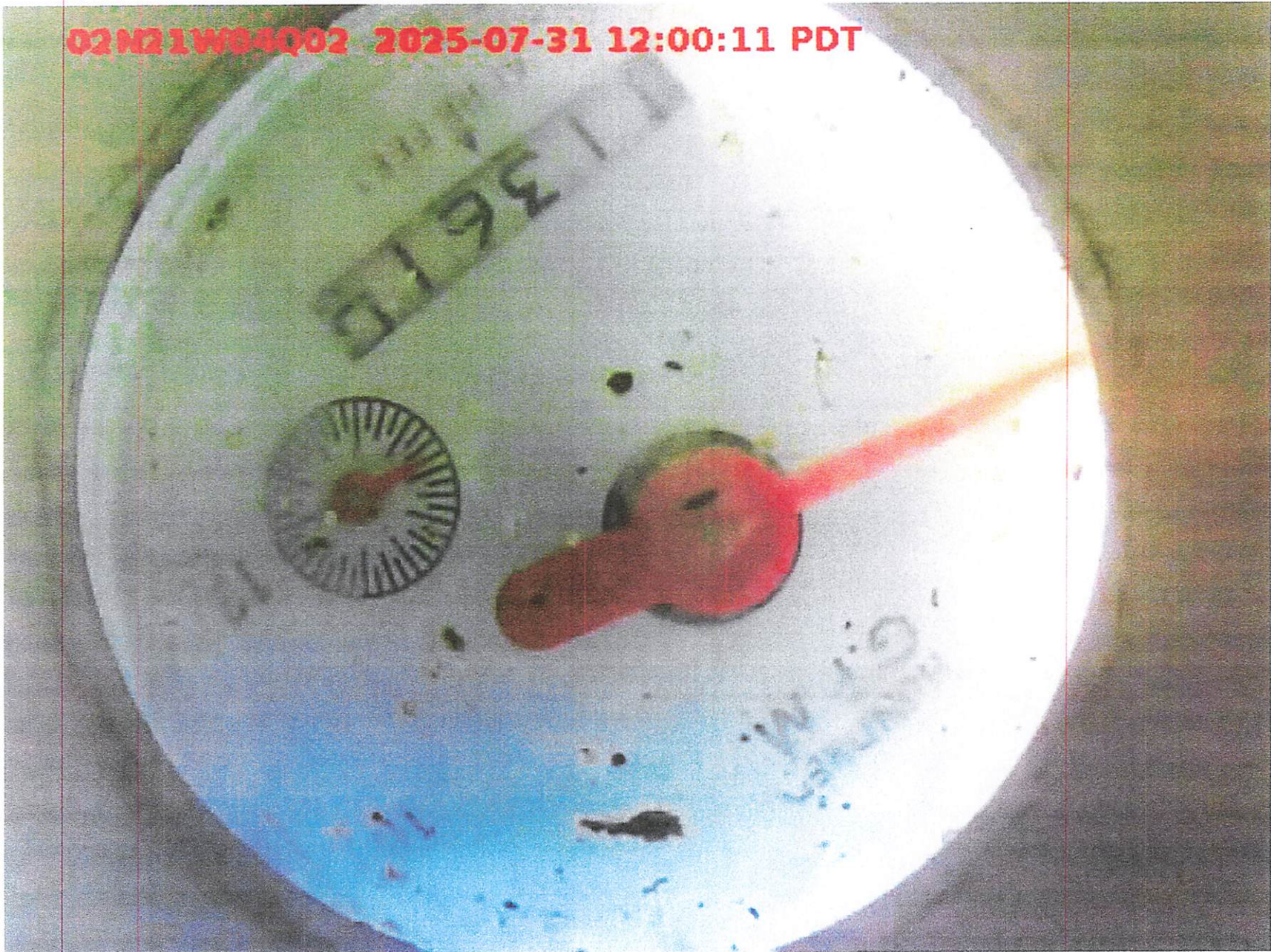
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28600

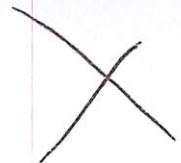


20/09/19

02M21W04Q02 2025-07-31 12:00:11 PDT



Isabella 07-31-25





STAFF REPORT

To: Finance and Administration Committee Members

Through: Mauricio Guardado, General Manager
 Anthony A. Emmert, Assistant General Manager
 Suparna Jain, Legal Counsel, AALRR

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

Date: May 26, 2026 (June 1, 2026, meeting)

Agenda Item: 3.5 Approval of Write-Off: Uncollectible Balance – Attorney Recovery Systems, Inc.
Motion

Recommendation:

Consider recommending to the full Board of Directors approval to write-off uncollectable balances associated with Attorney Recovery Systems, Inc. totaling \$34,751.82, following District financial policy.

Discussion:

United Water Conservation District (UWCD) contracted with Attorney Recovery Systems, Inc. (ARS Inc.) to collect delinquent groundwater accounts listed below in 2015. Through ARS Inc.’s collection efforts, \$34,751.82 was collected. However, in 2022, the California Secretary of State suspended ARS Inc.’s business license. Despite multiple efforts to recover the outstanding balance, the funds remain uncollected. Staff recommends that the Board approve the write-off of the unremitted balances because ARS Inc. is no longer in business, the accounts have remained unpaid for more than four years, and collection efforts have been unsuccessful due to the inability to locate responsible parties.

Operator's Name	Well No.	Amount
JUAN M. ARREDONDO	04N19W34J03S	\$ 5,320.75
PONCIANO PERALTA-JIMENEZ	03N20W04N04S3	\$ 496.57
C&F FLOWERS-EASTWOOD	02N22W20M07S	\$ 15,611.90
TONY DIGHERA	04N20W36N05S	\$ 13,322.60
Total		\$ 34,751.82

3.5 Approval of Write-off: Uncollectable Balance – Attorney Recovery Systems, Inc.
Motion

Fiscal Impact:

Forfeiture of \$34,751.82 of General Water Conservation Funds which have been listed as a doubtful account on United's Financial Statements for several years.

Attachments:

- A – Executed Request to Write-Off
- B – ARS Inc. business license status to the State of California
- C – Statement and invoices



REQUEST TO WRITE-OFF

Approval is requested to write off the uncollected balance of Attorney Recovery Systems, Inc. (ARS Inc.) totaling \$34,751.82. This amount is considered uncollectible under District financial policy due to ARS Inc.'s ceasing operations following suspension of its California business license, the balance remaining unpaid for more than four years, and the completion of all applicable General Collection Procedures. Accordingly, the account qualifies for write-off and formal closure in accordance with District policy.

Total Write-Off Amount: \$34,751.82

Approved X Denied

Signature [Handwritten Signature] Date May 28, 2026
Mauricio Guardado, General Manager

Signature [Handwritten Signature] Date 28 May 2026
Anthony A. Emmert, Assistant General Manager

Signature [Handwritten Signature] Date 5/28/26
Brian H. Zahn, Chief Financial Officer

ATTACHMENT B

System Amendment - FTB Suspended - 8/1/2024

Amendment Type	Field Name	Changed From	Changed To
System Amendment - FTB Suspended	Filing Status	Suspended - SOS	Suspended - FTB/SOS
Control ID BA20241402008	FTB - Standing	Good	Not Good
Date 8/1/2024	Inactive Date	Jan 25 2022 12:00AM	Aug 1 2024 7:52AM

SOURCE: <https://bizfileonline.sos.ca.gov>



United Water
CONSERVATION DISTRICT

1701 N. Lombard St., Suite 200 Oxnard CA 93030
Tel: (805)525-4431 Fax: (805)525-2661
www.unitedwater.org

ATTACHMENT C

**ACCOUNT
STATEMENT**

Billed To:
Attorney Recovery Systems, Inc.
18757 BURBANK BOULEVARD
SUITE 300
TARZANA, CA 91356

DATE: 5/21/2026
DUE DATE: 5/28/2026
TOTAL DUE: \$34,751.82

CUSTOMER ACCOUNT # : 000049

Date	Type	Number	Due	Description	Amount	Payments	Balance
6/5/2019	I	INV00424	7/5/2019	Collection Payment - Tony Dighera Act. 200-2760	13,322.60	0.00	13,322.60
1/2/2020	I	INV00425	1/2/2020	Collection Payment - C&F Flowers Act. 600-1030	15,611.90	0.00	15,611.90
1/2/2020	I	INV00427	1/2/2020	Collection Payment -Ponciano Peralta Act. 200-1882	496.57	0.00	496.57
1/2/2020	I	INV00428	1/2/2020	Collection Payment - Arredondo, Juan Act. 100-0380	5,320.75	0.00	5,320.75

Current	30-60	60-90	90-120	>120	Unapplied Credits	Balance
0.00	0.00	0.00	0.00	34751.82	0.00	34751.82

REMIT TO:

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

Customer Number: 000049

Total Due: 34,751.82
DUE DATE: 5/28/2026

Please return this portion with your remittance. Thank you



ADJUSTED INVOICE

1701 N. Lombard Street
Suite 200
Oxnard, CA 93030
Phone: 805-525-4431

Billed To:
Attorney Recovery Systems, Inc.
18757 BURBANK BOULEVARD
SUITE 300
TARZANA, CA 91356

DATE: 6/5/2019
INVOICE #: INV00424
DUE DATE: 7/5/2019
TOTAL DUE: 13,322.60

CUSTOMER ACCOUNT # : 000049

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
Tony Dighera Litigation File Number: 125397-122399, Amount sent to Collection, Client No. 21840	1.00	13,322.60	13,322.60
TOTAL THIS INVOICE			13,322.60

REMIT TO:

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

A copy of this invoice should accompany your check. Thank you!



INVOICE

1701 N. Lombard Street
Suite 200
Oxnard, CA 93030
Phone: 805-525-4431

Billed To:
Attorney Recovery Systems, Inc.
18757 BURBANK BOULEVARD
SUITE 300
TARZANA, CA 91356

DATE: 1/2/2020
INVOICE #: INV00425
DUE DATE: 1/2/2020
TOTAL DUE: 15,611.90

CUSTOMER ACCOUNT # : 000049

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
C&F Flowers Litigation Case No: 56-2014-00458983-CU-BC-VTA, Amount sent to Collection	1.00	10,147.74	10,147.74
C&F Flowers Litigation Case No: 56-2014-00458983-CU-BC-VTA, Amount sent to Collection	1.00	5,464.16	5,464.16
TOTAL THIS INVOICE			15,611.90

REMIT TO:

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

A copy of this invoice should accompany your check. Thank you!



INVOICE

1701 N. Lombard Street
Suite 200
Oxnard, CA 93030
Phone: 805-525-4431

Billed To:
Attorney Recovery Systems, Inc.
18757 BURBANK BOULEVARD
SUITE 300
TARZANA, CA 91356

DATE: 1/2/2020
INVOICE #: INV00427
DUE DATE: 1/2/2020
TOTAL DUE: 496.57

CUSTOMER ACCOUNT # : 000049

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
Ponciano Peralta-Jimenez, Amount sent to collection	1.00	496.57	496.57
TOTAL THIS INVOICE			496.57

REMIT TO:

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

A copy of this invoice should accompany your check. Thank you!



INVOICE

1701 N. Lombard Street
Suite 200
Oxnard, CA 93030
Phone: 805-525-4431

Billed To:
Attorney Recovery Systems, Inc.
18757 BURBANK BOULEVARD
SUITE 300
TARZANA, CA 91356

DATE: 1/2/2020
INVOICE #: INV00428
DUE DATE: 1/2/2020
TOTAL DUE: 5,320.75

CUSTOMER ACCOUNT # : 000049

ITEM DESCRIPTION	UNITS	PRICE	AMOUNT
Arredondo, Juan, Amount sent to Collection	1.00	5,320.75	5,320.75
TOTAL THIS INVOICE			5,320.75

REMIT TO:

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

A copy of this invoice should accompany your check. Thank you!



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: May 27, 2026 (June 1, 2026, meeting)

Agenda Item: 4.1 **Administrative Services Department Monthly Report**
Information Item

Staff Recommendation:

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

Discussion:

Finance

- FY2025-26 Interim Audit work beginning
- FY2026-27 Proposed Budget book posted online and printed copies available
- GSA Budgets completed
- Finalizing edits to Ventura Energy contracts
- Working with the Ventura County Audit-Controller office to have our collectable accounts assigned to the Assessor's office
- Department documenting processes and starting cross training

Administrative Services

- Provided administrative assistance for drafting, finalizing, distributing, posting materials, and room set up for the following meetings: Executive Committee (Apr. 6), Water Resources Committee (Apr. 7), Board of Directors (Apr. 8), and Finance and Administration Committee (Apr. 29).
- Provided support with beverage and/or lunch setup for the following meeting: Operational Readiness and System Reliability Coordination (Apr. 6).
- Provided support for the District's quarterly tour by preparing tour bags and assisting with vehicle pickup (Apr. 29).

4.1 Administrative Services Department Monthly Report Information Item

- Coordinated logistical support with room and beverage setup for the following outside agency meetings: UCANR (Apr. 21), VCRD Watershed Committee (Apr. 23), Ventura County Resource Conservation District Apr. 30).
- Working on HQ downstairs project, which involves organizing photographs, videos, and other historical materials. This project includes cataloging and labeling all items, as well as properly packaging them to ensure their preservation and safe storage for future access and reference.

Human Resources

- All positions currently are filled until the Board approves the proposed FY 2026-2027 Budget. Once approved, will coordinate position postings based on the General Managers input.
- Prepared Merit Pay documents for General Manager consideration.
- Quarterly one-on-one meetings were held with Department Managers.
- Interviews were completed and onboarding of Seasonal Lake staff as well as Park Ranger I internal vacancy.

Risk and Safety Management

- Met with FERC on planning cyber security exercise for Operational Technology.
- Touched base with CISA on cyber security tabletop exercise for Technology Systems staff.
- Worked with Admin. staff on plumbing issues at HQ and with O&M staff on replacing irrigation pipe at Oxnard HQ.
- Finalized respirator fit testing of remaining O&M staff.
- Supported AGM and COO on weekly IT-OT coordination meetings.

Information Technology

Helpdesk and End-User Support

- A total of 69 service tickets were created over the most recent 20-day period in May, reflecting consistent service desk demand aligned with normal district operations.
- Service desk activity remained steady during May, consisting primarily of routine IT services, user access requests, and standard operational support aligned with District needs.
- Ticket status distribution indicates consistent throughput, with a vast majority of tickets either fully resolved or in the final stages of completion, and remaining work progressing through normal support workflows. The average time to resolution for closed tickets was approximately **1.5 days**.
- During the reporting period, staff responded to an increase in service requests related to user login issues following updates to District security controls. Technology Systems worked to restore PIN-based sign-in functionality and supported affected users during the transition period, including temporary reliance on alternate authentication methods.

4.1 Administrative Services Department Monthly Report Information Item

- In addition, ongoing network performance issues at Lake Piru continued to generate support activity impacting both full-time and seasonal staff. The root cause has been identified, and Technology Systems staff is coordinating with County IT to restore degraded network equipment and improve connectivity.

Cybersecurity and Access Control

- No cybersecurity incidents or notable security escalations were identified during the May reporting period.
- Technology Systems continues to monitor industry developments related to increased identification of software vulnerabilities, including those being surfaced by AI-assisted analysis tools.
- Staff coordinated with software vendors to review applicable patches and mitigation guidance for District-supported applications. Based on current reporting, there is no known direct impact to District systems at this time. Ongoing monitoring and vendor coordination efforts will continue as updates become available, and the broader security landscape evolves.

Infrastructure and Systems

- No major infrastructure changes were implemented during the May reporting period, and routine systems administration and operational support continued.
- Technology Systems supported Control Systems in diagnosing network issues and documenting critical, hard-to-access infrastructure sites (e.g., SP Tanks, Torrey Pine). This work included development of photo and video reference materials to improve long-term system visibility and supportability.
- Coordination with Control Systems and internal teams continued in support of infrastructure stability and ongoing operational improvements.

Operations and Project Support

- Technology Systems continued supporting active infrastructure and operational initiatives through service desk activities and project coordination efforts.
- Staff participated in vendor discussions and coordination meetings related to Control and Operations Technology, including evaluation of cloud-based data integration approaches.
- Ongoing coordination across departments continued to support operational workflow execution and project advancement.

Field Support, Automation and Workflow

- Technology Systems supported network troubleshooting and documentation efforts at remote sites, contributing to improved infrastructure records and visibility across District facilities.
- Continued efforts focused on documenting networking assets and improving reference materials to support long-term field operations and maintenance.



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: May 26, 2026 (June 1, 2026, meeting)

Agenda Item: 4.2 Public Outreach and External Affairs Department Monthly Report
Information Item

Staff Recommendation:

Review this monthly report from the Public Outreach and External Affairs Department 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. May activities focused on community engagement, regional partnerships, and recreation programming, while upcoming events will continue to expand the District's visibility throughout the service area.

Recent Events and Presentations

Quarterly Tour – April 29 Twenty-six guests joined the District for the Quarterly Tour, including a General Manager from Northern California, reflecting growing Statewide interest in United Water's operations and infrastructure.

Santa Paula Chamber of Commerce Awards – May 14 District staff attended in support of the Santa Paula business community, with a staff member serving on the Chamber's Board of Directors.

California Strawberry Festival – May 16-17 United Water served as a sponsor and hosted a booth at this beloved community event, connecting with residents and reinforcing the District's presence throughout the service area.

4.2 Public Outreach and External Affairs Department Monthly Report Information Item

Pothole Trail Ribbon Cutting – May 17 District staff helped facilitate the ribbon cutting ceremony for the newly restored Pothole Trail. United Water played a key role in creating the trailhead, while the Los Padres Forest Association led the trail rebuilding effort, a strong example of regional collaboration in support of public recreation and environmental stewardship.

Moonlight Cinema at Lake Piru Kick Off – May 23 Approximately 50 community members gathered at Lake Piru for the inaugural Moonlight Cinema screening, enjoying a showing of The Goonies under the stars, launching what promises to be a popular seasonal program.

Upcoming Tours and Events

- **Moonlight Cinema at Lake Piru (Twice monthly through summer)**
- **Santa Paula Cruise Night (June 6)**
- **Quarterly Tour (July 29)**
- **Ventura County Fair (July 31 – August 9)**

Annual Communications Plan

Implementation of the Annual Communications Plan continued to advance in May, with key communications initiatives completed and new campaign efforts launched to support major District projects.

Completed Items

- Santa Felicia Dam Safety Improvement Project Ad Campaign launched, which will raise public awareness of this critical infrastructure initiative throughout the service area
- Legislative Support Form Letters completed, strengthening the District's capacity for coordinated advocacy outreach – they were distributed during annual rate presentations
- ACWA Spring Conference was well attended, with staff and Board participating in statewide water policy discussions and committees and representing United Water among peers

In Progress

- Groundwater Management and Environmental Stewardship Messaging continuing to advance across platforms and materials as part of the updated Visibility and Value Campaign
- Water Sustainability Summit Experience in progress

4.2 Public Outreach and External Affairs Department Monthly Report Information Item

- Website Refresh continuing across key pages, improving public access to District information

Upcoming May Initiatives

- Continue Santa Felicia Dam Safety Improvement Project campaign and public outreach
- Advance Water Sustainability Summit Experience planning
- Continue groundwater management and environmental stewardship messaging
- Continue Website Refresh progress
- Support Moonlight Cinema programming and Lake Piru summer recreation promotion

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. May marked a significant milestone for the District's Instagram presence, with a focused effort led by intern Warner Curtis driving exceptional follower growth. Lake Piru's platforms continue their strong upward trajectory under Ian Jimenez's leadership, reflecting sustained community interest in recreation programming and the Moonlight Cinema launch.

United Water Conservation District Social Media Platforms

- Facebook Likes: 889 (Net Increase of 10)
- LinkedIn Followers: 671 (Net Increase of 43)
- Instagram Followers: 165 (Net Increase of 133)

Lake Piru Social Media Platforms

- Facebook Followers: 4,928 (Net Increase of 252)
- Instagram Followers: 3,369 (Net Increase of 384)

April Posting Plans and Tactics

United Water Conservation District

- Advance Santa Felicia Dam Safety Improvement Project awareness through targeted content and post boosting
- Continue 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

4.2 Public Outreach and External Affairs Department Monthly Report Information Item

- 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

- Promote Moonlight Cinema series and build excitement around upcoming summer screenings
- Continue promoting Lake Piru as an active outdoor recreation destination through seasonal content
- Showcase scenic visuals, visitor experiences, and recreational opportunities
- Support event and recreation messaging with targeted boosted posts where appropriate
- Maintain regular posting to encourage visitation and community engagement



STAFF REPORT

To: Finance and Administration Committee Members

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

From: Bernard Riedel Jr., Senior Park Ranger

Date: May 22, 2026 (June 1, 2026, meeting)

Agenda Item: 4.3 Recreation Department Monthly Report Information Item

Staff Recommendation:

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

Discussion:

Lake Piru Recreation Area (LPRA) staff continue with projects to prepare for the busy season. Bellingham Marine Industries completed the modifications to the marina gangway, and the marina was able to be positioned at the shore for the first time since the 2025 conservation release. Easter weekend 2026 saw an increase in revenue and visitation compared to Easter weekend 2025.

Staff Tasks and Activity Highlights

- Nothing signification to report.

Staff Training/Meetings/Events

- **April 8:** LPRA staff attended annual herbicide training.

2026 Day Use/Other Revenue Recap and Comparison	
2026 Day Use/Other Revenue (Jan 1 – Apr 30)	\$221,160
2026 Boat Rental Revenue (Jan 1 – Apr 30)	\$25,604
2025 Day Use/Other Revenue (Jan 1 – Apr 30)	\$152,530
Total Revenue Increase/Decrease from Prior Year	\$68,630
Annual Increase/Decrease %	45%
2026 Camping Revenue (Jan 1 – Apr 30)	
2026 Camping Revenue (Jan 1 – Apr 30)	\$160,254
2025 Camping Revenue (Jan 1 – Apr 30)	\$138,406
Total Revenue Increase/Decrease from Prior Year	\$21,848
Annual Increase/Decrease in %	16%

4.3 Recreation Department Monthly Report Information Item

2026 All Revenue (Jan 1 – Apr 30)	\$381,424
2025 All Revenue (Jan 1 – Apr 30)	\$290,936
Total Revenue Increase from Prior Year	\$90,488
Annual Increase/Decrease in %	31%

* 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
April	8,654	3,554	434	1
Total	19,963	8,356	1,228	14

Citations/Enforcement Summary

- Throughout April, 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 that Ranger staff issued verbal warnings for violations of District ordinances and state laws.

Incidents

- **April 3:** Ranger staff responded to a distressed hiker along Piru Creek. Rangers assisted the individual to a nearby patrol vehicle and transported them to their personal vehicle located at the Pothole Trailhead parking lot. The individual declined medical transport and was subsequently transported by another member of their party to a local emergency room for further evaluation. No further incident.

Grants

- LPRAs staff worked with the Grant Task Force to apply for a California State Parks Division of Boating and Waterways (DBW) grant for an LPRAs patrol boat. The primary request in the application was for a new work barge which is necessary to reposition the floating marina and the courtesy docks. The current LPRAs work barge is over 25 years old and is not rated to move the weight of the equipment it must. Should this not qualify under DBW's definition of a patrol boat, the secondary request is a replacement motor for the older of the two LPRAs patrol boats, purchased in 2012.