



AGENDA
Finance and Administration Committee

MPWMD Conference Room
5 Harris Court, Building G, Monterey, CA 93940

Monday, April 14, 2025, at 2:00 PM [PST]

COMMITTEE MEMBERS		<u>Mission Statement</u>
George Riley – Chair Rebecca Lindor Kate Daniels	Staff: Nishil Bali, CFO/Administrative Services Manager Sara Reyes, Board Clerk	Sustainably manage and augment the water resources of the Monterey Peninsula to meet the needs of its residents and businesses while protecting, restoring, and enhancing its natural and human environments.
Alternate: Karen Paull		<u>Vision Statement</u> Model ethical, responsible, and responsive governance in pursuit of our mission.
		<u>Board's Goals and Objectives</u> Are available online at https://www.mpwmd.net/who-we-are/mission-vision-goals/

[This is an in-person meeting. Remote participation via Zoom may be offered, but it is optional and not required for the meeting to proceed. **Please note the meeting will proceed as normal even if there are technical difficulties accessing Zoom.** The District will do its best to resolve any technical issues as quickly as possible.]

To join by Zoom, please click the link below:

<https://mpwmd-net.zoom.us/j/82860690802?pwd=BveD8gHs2CkWCcbImKXq6sig8b2h4s.1>

Webinar ID: **828 6069 0802** | Password: **041425** | To Participate by Phone: **(669) 900-9128**

For detailed instructions on how to connect to the meeting, please click the link below:

<https://www.mpwmd.net/instructions-for-connecting-to-the-zoom-meetings/>

Copies of the agenda packet are available for review on the District website (www.mpwmd.net) and at 5 Harris Court, Bldg. G, Monterey, CA.

Under the Brown Act, public comment for matters on the agenda must relate to that agenda item and public comments for matters not on the agenda must relate to the subject matter jurisdiction of this legislative body. This is a warning that if a member of the public attending this meeting remotely or in-person violates the Brown Act by failing to comply with these requirements, then the Chair may request that speaker be muted. If a member of the public attending this meeting in-person engages in disruptive behavior that disturbs the orderly conduct of the meeting, they may be removed from the meeting after a warning.

Call to Order / Roll Call

Additions and Corrections to the Agenda

Comments from Public – *The public may comment on any item within the District's jurisdiction. Please limit your comments to three (3) minutes in length.*

Action Items – *Public comment will be received. Please limit your comments to three (3) minutes per item.*

1. Consider Adoption of February 18, 2025 Committee Meeting Minutes
2. Consider Authorization to Enter Into a Contract with Telemetrix Consulting Services for Sleepy Hollow Steelhead Rearing Facility Monitoring and Control Systems
3. Authorize Funds to Contract for a Limited-Term Field Position During FY 2025-2026
4. Consider Reclassifying the Meter Coordinator Position to Water Resources Technician Position
5. Consider Adoption of Treasurer’s Report for February 2025
6. Consider Authorization of Various Software Maintenance Agreements
7. Consider Authorization to Contract with The Pun Group LLP to Conduct Annual Financial Audits

Informational Items - *Public comment will be received. Please limit your comments to three (3) minutes per item.*

8. Report on Activity/Progress on Contracts Over \$25,000
9. Status Report on – Public’s Ownership of Monterey Water System

Discussion/Other Items - *Public comment will be received. Please limit your comments to three (3) minutes per item.*

10. Committee Activities Related to Adopted 2025 Strategic Goals and Objectives
11. Review Draft April 21, 2025, Regular Board Meeting Agenda

Suggest Items to be Placed on Future Agendas

Adjournment

Accessibility

In accordance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), MPWMD will make a reasonable effort to provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. MPWMD will also make a reasonable effort to provide translation services upon request. Please send a description of the requested materials and preferred alternative format or auxiliary aid or service at least 48 hours prior to the scheduled meeting date/time. Requests should be forwarded to Sara Reyes by e-mail at sara@mpwmd.net or at (831) 658-5610.

Options for Providing Public Comment

Attend In-Person

The Finance and Administration Committee meeting will be held in the Main Conference Room at **5 Harris Court, Building G, Monterey, CA 93942** and has limited seating capacity.

Submission of Written Public Comment

Send written comments to District Office, 5 Harris Court, Building G, Monterey, CA or online at comments@mpwmd.net. Include the following subject line: "PUBLIC COMMENT ITEM #" (insert the agenda item number relevant to your comment). Written comments must be received by 12:00 PM on Monday, April 21, 2025. All submitted comments will be provided to the Committee, compiled as part of the record, and placed on

the District's website as part of the agenda packet for the meeting. Correspondence is not read during public comment portion of the meeting.

Instructions for Connecting to the Zoom Meeting can be found at <https://www.mpwmd.net/instructions-for-connecting-to-the-zoom-meetings/>

Refer to the Meeting Rules to review the complete Rules of Procedure for MPWMD Board and Committee Meetings:
<https://www.mpwmd.net/who-we-are/board-of-directors/meeting-rules-of-the-mpwmd/>

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FINANCE AND ADMINISTRATION COMMITTEE**ITEM: ACTION ITEM****1. CONSIDER ADOPTION OF FEBRUARY 18, 2025 COMMITTEE MEETING MINUTES****Meeting Date: April 14, 2025****From: David J. Stoldt,
General Manager****Prepared By: Sara Reyes**

SUMMARY: Attached as **Exhibit 1-A** are the draft minutes of the Finance and Administration Committee meeting held on February 18, 2025.

RECOMMENDATION: The Finance and Administration Committee should review and adopt the minutes by motion.

EXHIBIT**1-A Draft Minutes of February 18, 2025 Finance and Administration Committee Meeting**



EXHIBIT 1-A

DRAFT MINUTES Finance and Administration Committee February 18, 2025 at 2:00 p.m.

Meeting Location: District Office, Main Conference Room
5 Harris Court, Building G., Monterey, CA 93940
(Hybrid: Meeting Held In-Person and via Zoom – Teleconferencing means)

Call to Order

Chair Riley called the meeting to order at 2:00 p.m.

Committee Members Present

George Riley, Chair
Rebecca Lindor

Committee Members Absent

Kate Daniels

District Staff Members Present

David J. Stoldt, General Manager
Nishil Bali, Chief Financial Officer/Administrative
Services Manager
Stephanie Locke, Water Demand Manager
Kyle Smith, Conservation Representative II
Sara Reyes, Executive Assistant/Board Clerk

District Staff Members Absent

None

District Counsel Present

Michael Laredo, De Lay & Laredo

Additions / Corrections to Agenda

None

Comments from the Public

None

Action Items

1. Consider Adoption of January 21, 2025 Committee Meeting Minutes

On a motion by Riley and seconded by Lindor, the minutes of January 21, 2025, meeting were approved unanimously on a 2-0 vote.

2. Consider Expenditure of Budgeted Funds for Water Conservation Equipment

On a motion by Riley and seconded by Lindor, the Finance and Administration Committee recommended that the Board support the expenditure of up to \$25,000 to renew the District's stock of water conservation equipment. The motion passed unanimously on a 2-0 vote.

3. Consider Adoption of Treasurer’s Report for December 2024

On a motion by Riley and seconded by Lindor, the Finance and Administration Committee recommended that the Board adopt the December 2024 Treasurer’s Report and Statement of Revenues and Expenditures and ratify the disbursements made during the month. The motion passed unanimously on a 2-0 vote.

4. Receive and File Second Quarter Financial Activity Report for Fiscal Year 2024-2025

On a motion by Riley and seconded by Lindor, the Finance and Administration Committee recommended that the Board receive and file the Second Quarter Financial Activity report. The motion passed unanimously on a 2-0 vote.

5. Consider Adoption of Mid-Year Fiscal Year 2024-2025 Budget Adjustment

On a motion by Riley and seconded by Lindor, the Finance and Administration Committee recommended that the Board adopt the proposed mid-year budget adjustment for FY 2024-2025. The motion passed unanimously on a 2-0 vote.

6. Consider Approval of the Second Quarter Fiscal Year 2024-2025 Investment Report

On a motion by Riley and seconded by Lindor, the Finance and Administration Committee recommended that the Board approve the Second Quarter Fiscal Year 2024-2025 Investment Report. The motion passed unanimously on a 2-0 vote.

Informational Items**7. Report on Activity/Progress on Contracts Over \$25,000**

This item was presented as information to the committee. No action was required or taken by the committee.

8. Status Report on Spending – Public’s Ownership of Monterey Water System

This item was presented as information to the committee. No action was required or taken by the committee.

Discussion Items**9. Adopt 2025 Committee Meeting Schedule**

The Committee discussed and agreed to adopt the 2025 meeting schedule.

10. Review Draft February 24, 2025 Regular Board Meeting Agenda and the February 28, 2025 Board Workshop Agenda

The Committee reviewed and discussed the draft agendas for the February 24 and 28 Board meetings and made no changes.

Adjournment

There being no further business, Chair Riley adjourned the meeting at 3:02 p.m.

/s/ Sara Reyes

Sara Reyes, Committee Clerk to the
MPWMD Finance and Administration Committee

Reviewed and Approved by the MPWMD Finance and Administration Committee on _____, 2025.

Received by the MPWMD Board of Directors on _____. 2025.

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FINANCE AND ADMINISTRATION COMMITTEE

ITEM: ACTION ITEM

2. CONSIDER AUTHORIZATION TO ENTER INTO A CONTRACT WITH TELEMETRIX CONSULTING SERVICES FOR SLEEPY HOLLOW STEELHEAD REARING FACILITY MONITORING AND CONTROL SYSTEMS

Meeting Date:	April 14, 2025	Budgeted:	Yes
From:	David J. Stoldt, General Manager	Program/	Protect Environmental Quality
		Line Item No.:	2-3-1-N
Prepared By:	Thomas Christensen	Cost Estimate:	\$ 34,908

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on April 14, 2025 and recommended _____.

CEQA Compliance: Exempt under §15262.

SUMMARY: This item is to authorize an agreement with Telemetrix (TMX) to provide up to 100 hours of consultant service to assist staff with plant operations and troubleshooting, maintain instruments, provide plant electrical equipment service, provide staff training, maintain a web service to provide remote access to on site controls, provide telecommunications, provide 24-hour alarm monitoring, and to provide archival operational monitoring data. It also includes costs associated with parts that need periodic replacement such as sensors.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board authorize the General Manager to enter into an agreement with Telemetrix, Inc. for consultant services in an amount not-to-exceed \$34,908.

DISCUSSION: The upgrade of the Sleepy Hollow Steelhead Rearing Facility completed in 2021 includes a sophisticated Programmable Logic Controller (PLC), water and air measurement instrumentation and other equipment that monitors and controls most functions of the plant, facilitates remote monitoring and operations, and sends alarm calls out when the plant is not operating correctly. TMX wrote the software and installed the PLC, maintains instrumentation, provides staff training, and provides electrical equipment maintenance, maintains a website for staff access, and provides 24-hour operator staffed dedicated alarm call out service. The proposed agreement would cover support of the facility by TMX for a one-year period.

IMPACTS ON STAFF AND RESOURCES: \$34,908 in funds for this work are budgeted under Sleepy Hollow Operations Budget Program line item 2-3-1-N Operations Consultant with Web Support. The work would be performed under the direction of District staff involved with Sleepy Hollow operations.

EXHIBIT

2-A Consultant proposal

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TO: Mr. Thomas Christensen, MPWMD

FM: Kim Cohan, Telemetry

DT: May 9, 2024

RE: SHSRF annual support

Dear Mr. Christensen,

We are pleased to furnish this proposal to MPWMD for SHSRF support services.

Scope	Cost	Annual
Consulting and onsite services	Monday thru Friday 8A-5P. Principal: \$175/hr Technician: \$155/hr After hours, weekends add 50% Travel to site: travel to site billable.	\$17,500/year (based on 100 hrs principal)
Plant alarm 24hr live operator response via dedicated redundant alarm channel cellular connection. Supervised communication channel integrity.		
Real time plant data collection, data storage, and presentation via web site. Downloadable storage of up to 12 months plant data. Email notifications.	\$299.00/mo	\$3,588/year
Cellular link. Real time plant remote control via low latency cellular connection.		

Enhanced Insurance (estimate)		\$9,920.00
Estimated consumables	LDO oxygen sensors, Desiccant tubes, Wet bulb temp sensor.	\$3,900.00
Total annual (estimated)		\$34,908.00

Terms: Net 30 on approved credit.

Sincerely,



Kim Cohan, Owner
Kim@telemetry.com
 831-521-2360

FINANCE AND ADMINISTRATION COMMITTEE

ITEM: ACTION ITEM

3. AUTHORIZE FUNDS TO CONTRACT FOR A LIMITED-TERM FIELD POSITION FOR FY 2025-2026

Meeting Date:	April 14, 2025	Budgeted:	Yes
From:	David J. Stoldt, General Manager	Program/ Line Item No.:	Aquatic Resources Fisheries
Prepared By:	Nishil Bali	Cost Estimate:	Up to \$68,610

General Counsel Approval: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on April 14, 2025 and recommended _____.

CEQA Compliance: This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

SUMMARY: The District has funded limited-term positions to assist District staff in the completion of field activities for many years. These positions are not on the District organization chart, and these incumbents are not included in the District bargaining units. The schedules for these positions are part-time and largely seasonal in nature. Contracts are for six-month periods or less. However, limited-term employees may be offered subsequent contracts up to 1,000 hours per year. Funding for these positions will be included in the proposed 2025-2026 Fiscal Year (FY) budget.

Authorization is requested to hire three part-time limited-term *Water Resources Assistants* (990 hours each) for a total of 2,970 hours. The hours will be used for summer-fall juvenile fish rescues, fall population sampling, Sleepy Hollow Steelhead Rearing Facility maintenance, spring smolt rescues, vegetation management, and winter/spring adult steelhead weir operations. These positions are essential to staff crews led by permanent staff, as well as to prevent the accrual of excessive compensatory time and overtime for higher-level regular full-time positions. The Water Resources Assistant would be paid \$21.00 per hour and cost up to \$68,607 (which includes ten percent overhead).

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board approve the limited-term Water Resources Assistant positions for up to a total of 2,970 hours of work. The approval of this item is contingent upon the adoption of the FY 2025-2026 budget by the Board.

IMPACTS TO STAFF/RESOURCES: The total cost of the limited-term contracts described above would not exceed \$68,610 and will be included in the FY2025- 26 Budget. It should also be noted that limited-term employees receive no District benefits. In addition to their hourly wages,

additional costs to the District are limited to legally mandated payroll taxes and workers' compensation insurance premiums.

BACKGROUND:

Water Resources Assistants: This job classification was created in December 1998 to assist staff in the Water Resources Division with field and administrative tasks, including rescuing of juvenile steelhead in the lower Carmel River, assisting with weir operations, surveying of steelhead populations and spawning habitat, and monitoring of groundwater and surface water resources within the Monterey Peninsula Water Resource System. This is needed to help ensure that tasks for the District's Fisheries Mitigation Program are completed on schedule. These positions have also been integral in conducting the California Stream Bioassessment Procedure, developed by the Department of Fish and Game as a rapid bioassessment protocol and method to track overall stream health. Without the assistance of limited-term help, the ability to conduct these tasks would be compromised. Additionally, the Water Resources Assistants will support regular staff with vegetation management, water quality monitoring, data entry, and riparian irrigation. These employees will work in the Environmental Resources Division and be supervised by the Environmental Resources Manager.

EXHIBIT

None

FINANCE AND ADMINISTRATION COMMITTEE

ITEM: ACTION ITEM

4. CONSIDER RECLASSIFYING THE METER COORDINATOR POSITION TO WATER RESOURCES TECHNICIAN POSITION

Meeting Date:	April 14, 2025	Budgeted:	Yes
From:	David J. Stoldt, General Manager	Program/ Line Item No.:	N/A
Prepared By:	Jonathan Lear	Cost Estimate:	\$14,049

General Counsel Approval: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item and recommended _____.

CEQA Compliance: This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

SUMMARY: The Water Resources Division currently holds the employee positions of Division Manager, District Engineer, two Assistant Hydrologists, and the Meter Program Coordinator. On 3/25/2025, the employee in the Meter Program Coordinator position tendered a letter of resignation, and the employee's last day was 4/10/2025. This position was managing the Well Metering Program and supporting the technical aspects of the Water System Permitting process for the Water Demand Division.

The Water Resources Division is seeking to reclassify the Meter Program Coordinator position into a Water Resources Technician position. The Water Resources Technician position is a journey-level class position that could be filled at the Water Resources Technician I or II level, based on experience. The purpose of reclassifying the position is to restructure the Water Resources Division and expand the duties of the current position. The Meter Program Coordinator managed the Well Reporting Program and was responsible for registering wells and meter inspections. The new position would continue with these duties but would also maintain the technical databases related to the District's property files and land use, as well as support the District's hydrologic monitoring programs.

This position will require a skill set in Geographic Information Systems and database operations and a Bachelor's degree in natural sciences or conservation/resource management; whereas the Meter Program Coordinator position did not require these skill sets. The Water Resources Technician will prepare detailed written reports related to historic water production, land use, and property history for legal review to support the Water System Permit process. The Water Resource Technician will be able to explain the Water System Permit process in the field to the landowner when performing meter inspections. Additionally, the new position will be able to lend support to the Hydrologic Monitoring Programs during winter times when tasks require two employees for safety reasons. This will allow the Assistant Hydrologists to operate the Aquifer Storage Program

and monitor streamflow at the same time, as well as free up the Assistant Hydrologists to further develop the District's Drone and Bathymetry Programs.

Staff proposes a salary range of 29 (\$102,020.86 at Step E) for the Water Resources Technician position as per the District's salary schedule. This range is proposed using a survey of comparable positions and the job description for this role. Compared to the Meter Program Coordinator position, this will result in an additional annual cost of \$14,048.59 plus benefits at Step E for FY 2025-2026.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board approve the Water Resources Technician position as per the attached job description with a salary range of 29, and approve recruitment for this position.

BACKGROUND: Over the last five years, the Water Resources Division has seen a turnover of three positions out of the approved five positions. Many of the previous employees were long-term District employees who retired with over 30 years of tenure at the District. Staff proposes restructuring the Water Resources Division to better adapt to the current functions of the District. Some of the additional functions needed in the Division include the maintenance of the Property Files, technical wells database, field meetings with landowners to explain District rules, as well as as-needed support for rescue operations, streamflow, groundwater, Aquifer Storage and Recovery, and Bathymetry programs. This change in position seeks to fill these gaps.

EXHIBIT

4-A Water Resources Technician Job Description

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WATER RESOURCES TECHNICIAN I/II

*Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.*

DEFINITION

Under general direction provide scientific and professional level support to the Water Resources Division by assisting with, gathering, compiling, and analyzing data related to wells, water production, land use, and water quality. Manage the District Well Tracking Program and provide technical and regulatory support to the Water Demand Division related to the District's Water Distribution System Permitting process. Perform a variety of technical and database tasks related to design, operation, and maintenance of the District's Geographic Information System (GIS), Well Program, hydrologic data sets, and field data collection methods. Establish relationships and access agreements with property owners. Monitor acquisition and accuracy of meter reads and follow up with well owners to verify. Assist as needed on the Aquifer Storage and Recovery, Streamflow, Groundwater, Fisheries, Drone, Bathymetry, and Riparian Programs. Provide excellent customer service.

DISTINGUISHING CHARACTERISTICS

This is the full journey level class within the professional Water Resources Technician series. Employees within this class perform the full range of duties as assigned. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. This class is distinguished between Water Resources Technician I and II in that the latter performs more complex duties with minimal supervision and guidance.

SUPERVISION RECEIVED AND EXERCISED

Reports to the Water Resources Manager and receives direction from the District Engineer.

ESSENTIAL AND MARGINAL FUNCTION STATEMENTS

The following duties are typical for positions in this classification. Any single position may not perform all of these duties and/or may perform similar related duties not listed here:

1. Manages the District's Well Tracking Program; distribute, collect and compile annual production reports from all well owners and operators in the District.
2. Uses GIS software, related graphic support tools, and databases to create, maintain, and update a variety of water supply systems records, charts and maps, plans, profiles, well completion details, hydrologic data, and detailed drawings from reports, notes and sketches.
3. Analyzes stored information in Property Files and works with the District's GIS consultant to recommend and implement GIS database structures, designs and requirements.
4. Prepares a wide variety of graphic reports, including visual displays for meetings, technical illustrations, signs, charts, graphs, and similar materials to support the District's technical programs and permitting duties.



5. Perform well registrations; track permits from County Health Department, perform meter inspections, mail letters and forms, locate wells in the field from maps, assign numbers and reference to assessor parcel number; review well logs; update District database.
6. Read water meters on wells; maintain records in databases, calculate production and report to General Manager as required in the District Rules; notify well owners of violations and follow up on discrepancies.
7. Walks or drives District vehicle to assigned route and reads meters.
8. Works with landowners to establish access to well meters should the well owner want District Staff to read the well meters.
9. Assist Fishery Biologists and Technicians; assist with fish rescue operations and population surveys.
10. Assist with high flow streamflow, groundwater, and Aquifer Storage and Recovery, Done, and Bathymetry programs as needed.
11. Respond to public inquiries in a courteous manner; provide information within the area of assignment; resolve complaints in an efficient and timely manner.

QUALIFICATIONS

Knowledge of:

Natural science, conservation, or resource management

Geographic Information Systems (GIS) software including technical database queries

GIS principles and techniques for data conversion, conflation and metadata generation

Graphic presentation software and computerized drawing techniques

Records management practices and procedures; organizing and maintaining accurate files and records, including computer data storage and retrieval including cloud based services and field based mapping

Principles of mapping, hydrologic, hydrogeologic, and mathematical principles related to water measurement including global positioning satellite systems for mapping

Laws and regulations relating to wells, water distribution, water production, fisheries, and riparian environments

Computer applications related to hydrology including data management, word processing and report writing

Mathematics and statistics

Operation of pumps and water meters

Occupational hazards and standard safety practices

Ability to:

Read and interpret maps, aerial photographs, photos, engineering design and construction plans, regulations and ordinances

Create, interpret, and utilize GIS map layers and data sets for analytical purposes

Assist with the development and integration of GIS with the District's database management system

Accurately compile, enter, and analyze technical and other data into appropriate forms, reports, and documents



Provide project support with the creation of presentation materials
 Learn methods and techniques involved in the collection and analysis of field data, recording clear and accurate field notes
 Establish and maintain effective working relationships with those contacted in the course of work.
 Meet with land owners on their properties to assist with the Well Reporting and the Water Distribution System Permitting Process
 Learn and explain the District Rules related to Well Reporting and the Water Distribution System Permitting Process
 Conduct several projects concurrently and meet deadlines
 Develop and maintain databases and spreadsheets
 Operate equipment in a safe and effective manner
 Perform instrument calibration and compliant water quality sampling protocols including chain of custody forms
 Communicate effectively, both orally and in writing, preparing reports and technical documents.
 Work independently in the absence of supervision

Experience and Training Guidelines for Water Resource Technician I —- Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Experience

One year of increasingly responsible water resource management experience; providing project support using GIS-related tools to develop and maintain information in databases, as well as preparing graphic presentations.

Training

Bachelor's degree from an accredited college or university with major course work in environmental sciences, resource management, GIS, or a related field.

License or Certificate:

Possession of, or ability to obtain, an appropriate, valid driver's license.

Experience and Training Guidelines for Water Resource Technician II —- Any combination of experience and training that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

**Experience**

Three years of increasingly responsible water resource management experience. providing project support using GIS-related tools to develop and maintain information in databases, as well as preparing graphic presentations.

Training

Bachelor's degree from an accredited college or university with major course work in environmental sciences, resource management, GIS, or a related field.

License or Certificate:

Possession of, or ability to obtain, an appropriate, valid driver's license.

WORKING CONDITIONS

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environmental Conditions:

Office and field environment with some travel to attend meetings; work in and around water; exposure to all types of weather and temperature conditions; exposure to poisonous plants, animals, and/or insects; work closely with others and work alone; irregular work hours; exposure to computer screens, atmospheric conditions, and slippery and uneven conditions; working with machinery.

Physical Conditions:

Essential and marginal functions may require maintaining physical condition necessary for moderate to heavy lifting and carrying; walking, standing and sitting for prolonged periods of time; bending, climbing and reaching; operating motorized vehicles and equipment.

Vision:

See in the normal visual range with or without correction; specific vision abilities required by this job include close and distance vision, color perception and depth perception.

Hearing:

Hear in the normal audio range with or without correction.

FINANCE AND ADMINISTRATION COMMITTEE

ITEM: ACTION ITEM

5. CONSIDER ADOPTION OF TREASURER'S REPORT FOR FEBRUARY 2025

Meeting Date: April 14, 2025 **Budgeted:** N/A

From: David J. Stoldt,
General Manager **Program/** N/A
Line Item No.:

Prepared By: Nishil Bali **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on April 14, 2025 and recommended _____.

CEQA Compliance: This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

SUMMARY: Exhibit 5-A comprises the Treasurer's Report for February 2025. Exhibit 5-B includes listings of check disbursements for the period February 1-28, 2025. Checks, virtual checks (AP Automation), direct deposits of employee paychecks, payroll tax deposits, and bank charges resulted in total disbursements for the period in the amount of \$3,291,108.18 (including voided checks). Exhibit 5-C reflects the unaudited version of the Statement of Revenues and Expenditures for the month ending February 28, 2025.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board adopt the February 2025 Treasurer's Report and Statement of Revenues and Expenditures, and ratify the disbursements made during the month.

EXHIBITS

5-A Treasurer's Report

5-B Listing of Cash Disbursements-Regular

5-C Statement of Revenues and Expenditures

**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
TREASURER'S REPORT FOR FEBRUARY 2025**

<u>Description</u>	<u>Checking</u>	<u>MPWMD Money Market</u>	<u>California CLASS</u>	<u>L.A.I.F.</u>	<u>Multi-Bank Securities*</u>	<u>MPWMD Total</u>	<u>PB Reclamation Money Market</u>
Beginning Balance (A)	\$2,336,148.29	\$3,991,051.56	\$507,773.86	\$14,410,549.85	9,250,755.15	\$30,496,278.71	\$185,507.47
Fees/Deposits		4,849,652.67				4,849,652.67	207,575.03
MoCo Tax & WS Chg Installment Pymt						0.00	
Interest Received			1,719.33		15,030.60	16,749.93	
Transfer - Checking/LAIF						0.00	
Transfer - Money Market/LAIF						0.00	
Transfer - Money Market/Checking	2,500,000.00	(2,500,000.00)				0.00	
Transfer - Money Market/Multi-Bank						0.00	
Transfer to CAWD						0.00	(185,000.00)
Transfer to CLASS						0.00	
Sub-total - Receipts/Transfers (B)	\$2,500,000.00	\$2,349,652.67	\$1,719.33	-	\$15,030.60	\$4,866,402.60	\$22,575.03
Bank Corrections/Reversals/Errors						0.00	
Voided Checks*	104.75					104.75	
Bank Charges/Other	(720.28)					(720.28)	
Credit Card Fees						0.00	
Returned Deposits						0.00	
Payroll Tax/Benefit Deposits	(150,783.78)					(150,783.78)	
Payroll Checks/Direct Deposits	(173,263.43)					(173,263.43)	
General Checks	(125,182.10)					(125,182.10)	
Rebate Payments	(625.00)					(625.00)	
Bank Draft Payments	(29,050.08)					(29,050.08)	
AP Automation Payments	(2,811,588.26)					(2,811,588.26)	
Sub-total - Disbursements (C)	(3,291,108.18)	-	-	-	-	(3,291,108.18)	-
Ending Balance (A+B+C)	\$1,545,040.11	\$6,340,704.23	\$509,493.19	\$14,410,549.85	\$9,265,785.75	\$32,071,573.13	\$208,082.50

* Fixed Income investments are reported at face value

EXHIBIT 5-B

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My Check Report

By Check Number

Date Range: 02/01/2025 - 02/28/2025



Monterey Peninsula Water Management D

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK	-Bank of America Checking					
Payment Type: Regular						
28514	Kearney Littlefield LLP	02/10/2025	Regular	0.00	124,649.00	40940
01020	Sandra Alonso - Petty Cash Custodian	02/14/2025	Regular	0.00	429.92	40941
03973	Stephanie Kister	02/14/2025	Regular	0.00	103.18	40942
Total Regular:				0.00	125,182.10	

My Check Report

Date Range: 02/01/2025 - 02/28/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payment Type: Virtual Payment						
00763	ACWA-JPIA	02/07/2025	Virtual Payment	0.00	366.00	APA006499
00767	AFLAC	02/07/2025	Virtual Payment	0.00	733.74	APA006500
12601	Carmel Valley Ace Hardware	02/07/2025	Virtual Payment	0.00	44.23	APA006501
18734	DeVeera Inc.	02/07/2025	Virtual Payment	0.00	7,955.98	APA006502
02833	Greg James	02/07/2025	Virtual Payment	0.00	1,089.77	APA006503
04717	Inder Osahan	02/07/2025	Virtual Payment	0.00	1,417.20	APA006504
00094	John Arriaga	02/07/2025	Virtual Payment	0.00	4,500.00	APA006505
06999	KBA Document Solutions, LLC	02/07/2025	Virtual Payment	0.00	538.69	APA006506
05830	Larry Hampson	02/07/2025	Virtual Payment	0.00	1,397.00	APA006507
13431	Lynx Technologies, Inc	02/07/2025	Virtual Payment	0.00	2,400.00	APA006508
00222	M.J. Murphy	02/07/2025	Virtual Payment	0.00	29.72	APA006509
13396	Navia Benefit Solutions, Inc.	02/07/2025	Virtual Payment	0.00	2,148.41	APA006510
00154	Peninsula Messenger Service	02/07/2025	Virtual Payment	0.00	665.00	APA006511
00262	Pure H2O	02/07/2025	Virtual Payment	0.00	65.54	APA006512
24163	Quality Print & Copy LLC	02/07/2025	Virtual Payment	0.00	590.20	APA006513
04359	The Carmel Pine Cone	02/07/2025	Virtual Payment	0.00	680.00	APA006514
09425	The Ferguson Group LLC	02/07/2025	Virtual Payment	0.00	6,300.00	APA006515
17965	The Maynard Group	02/10/2025	Virtual Payment	0.00	-2,352.54	APA006516
17965	The Maynard Group	02/07/2025	Virtual Payment	0.00	2,352.54	APA006516
00203	ThyssenKrup Elevator	02/07/2025	Virtual Payment	0.00	778.02	APA006517
00750	Valley Saw & Garden Equipment	02/07/2025	Virtual Payment	0.00	207.56	APA006518
23550	WellmanAD	02/07/2025	Virtual Payment	0.00	9,050.00	APA006519
20230	Zoom Video Communications Inc	02/07/2025	Virtual Payment	0.00	470.32	APA006520
00263	Arlene Tavani	02/14/2025	Virtual Payment	0.00	1,122.86	APA006547
06001	Cypress Coast Ford	02/14/2025	Virtual Payment	0.00	2,668.22	APA006548
03857	Joe Oliver	02/14/2025	Virtual Payment	0.00	744.00	APA006549
05829	Mark Bekker	02/14/2025	Virtual Payment	0.00	309.98	APA006550
00223	Martins Irrigation Supply	02/14/2025	Virtual Payment	0.00	57.33	APA006551
18325	Minuteman Press Monterey	02/14/2025	Virtual Payment	0.00	108.74	APA006552
26785	Monterey Bay Pest Control, Inc.	02/14/2025	Virtual Payment	0.00	135.00	APA006553
00274	Monterey One Water	02/14/2025	Virtual Payment	0.00	1,429,452.94	APA006554
17965	The Maynard Group	02/18/2025	Virtual Payment	0.00	-2,352.54	APA006555
17965	The Maynard Group	02/14/2025	Virtual Payment	0.00	2,352.54	APA006555
00269	U.S. Bank	02/14/2025	Virtual Payment	0.00	6,171.37	APA006556
00983	Beverly Chaney	02/14/2025	Virtual Payment	0.00	1,455.51	APA006557
04043	Campbell Scientific, Inc.	02/14/2025	Virtual Payment	0.00	1,470.55	APA006558
00028	Colantuono, Highsmith, & Whatley, PC	02/14/2025	Virtual Payment	0.00	5,937.00	APA006559
18734	DeVeera Inc.	02/14/2025	Virtual Payment	0.00	4,274.62	APA006560
04715	Matthew Lyons	02/14/2025	Virtual Payment	0.00	365.21	APA006561
00118	MB Carpet & Janitorial Inc.	02/14/2025	Virtual Payment	0.00	1,560.00	APA006562
18325	Minuteman Press Monterey	02/14/2025	Virtual Payment	0.00	903.54	APA006563
08105	Yolanda Munoz	02/14/2025	Virtual Payment	0.00	540.00	APA006564
28519	Albert A. Webb Associates	02/21/2025	Virtual Payment	0.00	5,900.50	APA006565
00760	Andy Bell	02/21/2025	Virtual Payment	0.00	604.00	APA006566
28518	Close & Associates, LLC	02/21/2025	Virtual Payment	0.00	4,920.00	APA006567
04041	Cynthia Schmidlin	02/21/2025	Virtual Payment	0.00	2,491.86	APA006568
18225	DUDEK	02/21/2025	Virtual Payment	0.00	1,526.25	APA006569
00192	Extra Space Storage	02/21/2025	Virtual Payment	0.00	491.00	APA006570
27302	Kyocera Document Solutions America, Inc.	02/21/2025	Virtual Payment	0.00	565.47	APA006571
00274	Monterey One Water	02/21/2025	Virtual Payment	0.00	192.90	APA006572
13396	Navia Benefit Solutions, Inc.	02/21/2025	Virtual Payment	0.00	1,258.41	APA006573
24869	Raftelis Financial Consultants, Inc.	02/21/2025	Virtual Payment	0.00	6,972.50	APA006574
17965	The Maynard Group	02/21/2025	Virtual Payment	0.00	1,816.80	APA006575
08105	Yolanda Munoz	02/21/2025	Virtual Payment	0.00	540.00	APA006576
00010	Access Monterey Peninsula	02/28/2025	Virtual Payment	0.00	2,625.00	APA006578
00983	Beverly Chaney	02/28/2025	Virtual Payment	0.00	1,455.51	APA006579
12601	Carmel Valley Ace Hardware	02/28/2025	Virtual Payment	0.00	430.21	APA006580
00281	CoreLogic Information Solutions, Inc.	02/28/2025	Virtual Payment	0.00	1,633.20	APA006581
00046	De Lay & Laredo	02/28/2025	Virtual Payment	0.00	29,188.00	APA006582
00268	ESRI, Inc.	02/28/2025	Virtual Payment	0.00	11,600.00	APA006583

My Check Report

Date Range: 02/01/2025 - 02/28/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
00993	Harris Court Business Park	02/28/2025	Virtual Payment	0.00	793.39	APA006584
03965	Irrigation Association	02/28/2025	Virtual Payment	0.00	227.36	APA006585
00222	M.J. Murphy	02/28/2025	Virtual Payment	0.00	78.36	APA006586
01012	Mark Dudley	02/28/2025	Virtual Payment	0.00	540.00	APA006587
00274	Monterey One Water	02/28/2025	Virtual Payment	0.00	1,220,385.00	APA006588
22201	Montgomery & Associates	02/28/2025	Virtual Payment	0.00	2,200.00	APA006589
00176	Sentry Alarm Systems	02/28/2025	Virtual Payment	0.00	125.50	APA006590
19700	Shute, Mihaly & Weinberger LLP	02/28/2025	Virtual Payment	0.00	8,741.69	APA006591
09989	Star Sanitation Services	02/28/2025	Virtual Payment	0.00	375.02	APA006592
04359	The Carmel Pine Cone	02/28/2025	Virtual Payment	0.00	680.00	APA006593
27147	TJC and Associates, Inc.	02/28/2025	Virtual Payment	0.00	2,839.50	APA006594
04366	Tom Lindberg	02/28/2025	Virtual Payment	0.00	2,162.43	APA006595
00225	Trowbridge Enterprises Inc.	02/28/2025	Virtual Payment	0.00	292.57	APA006596
Total Virtual Payment:				0.00	2,812,356.68	

My Check Report

Date Range: 02/01/2025 - 02/28/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payment Type: Bank Draft						
00768	MissionSquare Retirement- 302617	02/07/2025	Bank Draft	0.00	400.00	DFT0003615
00266	I.R.S.	02/07/2025	Bank Draft	0.00	16,215.93	DFT0003616
00266	I.R.S.	02/07/2025	Bank Draft	0.00	3,693.92	DFT0003617
00267	Employment Development Dept.	02/07/2025	Bank Draft	0.00	6,841.79	DFT0003618
00266	I.R.S.	02/07/2025	Bank Draft	0.00	14.17	DFT0003619
00266	I.R.S.	02/07/2025	Bank Draft	0.00	66.58	DFT0003620
00266	I.R.S.	02/07/2025	Bank Draft	0.00	284.58	DFT0003621
00277	Home Depot Credit Services	02/07/2025	Bank Draft	0.00	-56.46	DFT0003623
00277	Home Depot Credit Services	02/07/2025	Bank Draft	0.00	56.46	DFT0003623
00282	PG&E	02/07/2025	Bank Draft	0.00	36.18	DFT0003624
07627	Purchase Power	02/07/2025	Bank Draft	0.00	45.50	DFT0003625
00768	MissionSquare Retirement- 302617	02/07/2025	Bank Draft	0.00	5,419.18	DFT0003627
00256	PERS Retirement	02/07/2025	Bank Draft	0.00	23,161.72	DFT0003628
01188	Alhambra	02/14/2025	Bank Draft	0.00	186.87	DFT0003639
00758	FedEx	02/14/2025	Bank Draft	0.00	61.93	DFT0003640
00277	Home Depot Credit Services	02/14/2025	Bank Draft	0.00	125.72	DFT0003641
00769	Laborers Trust Fund of Northern CA	02/10/2025	Bank Draft	0.00	38,525.00	DFT0003642
00259	Marina Coast Water District	02/14/2025	Bank Draft	0.00	1,761.75	DFT0003643
00256	PERS Retirement	02/12/2025	Bank Draft	0.00	200.00	DFT0003644
00282	PG&E	02/14/2025	Bank Draft	0.00	19,897.10	DFT0003645
18163	Wex Bank	02/14/2025	Bank Draft	0.00	1,505.62	DFT0003646
00266	I.R.S.	02/21/2025	Bank Draft	0.00	16,417.85	DFT0003648
00266	I.R.S.	02/21/2025	Bank Draft	0.00	3,693.90	DFT0003649
00267	Employment Development Dept.	02/21/2025	Bank Draft	0.00	6,841.80	DFT0003650
00758	FedEx	02/21/2025	Bank Draft	0.00	15.48	DFT0003651
00768	MissionSquare Retirement- 302617	02/21/2025	Bank Draft	0.00	5,819.18	DFT0003652
00256	PERS Retirement	02/21/2025	Bank Draft	0.00	26.44	DFT0003653
00277	Home Depot Credit Services	02/21/2025	Bank Draft	0.00	178.07	DFT0003654
00256	PERS Retirement	02/21/2025	Bank Draft	0.00	23,161.74	DFT0003655
00252	Cal-Am Water	02/28/2025	Bank Draft	0.00	497.07	DFT0003656
00282	PG&E	02/28/2025	Bank Draft	0.00	3,175.08	DFT0003657
04736	Pitney Bowes Global Financial Svc, LLC	02/28/2025	Bank Draft	0.00	204.26	DFT0003658
00221	Verizon Wireless	02/28/2025	Bank Draft	0.00	1,266.80	DFT0003659
18163	Wex Bank	02/28/2025	Bank Draft	0.00	92.65	DFT0003660
Total Bank Draft:				0.00	179,833.86	

Bank Code APBNK

Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	3	3	0.00	125,182.10
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	53	34	0.00	179,833.86
EFT's	0	0	0.00	0.00
	178	110	0.00	3,117,372.64

My Check Report

Date Range: 02/01/2025 - 02/28/2025

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: REBATES-02-Rebates: Use Only For Rebates						
Payment Type: Virtual Payment						
28181	Catherine McCoy	02/24/2025	Virtual Payment	0.00	625.00	APA006577
Total Virtual Payment:				0.00	625.00	

Bank Code REBATES-02 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
Virtual Payments	1	1	0.00	625.00
	1	1	0.00	625.00

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	3	3	0.00	125,182.10
Manual Checks	0	0	0.00	0.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	53	34	0.00	179,833.86
EFT's	0	0	0.00	0.00
Virtual Payments	123	74	0.00	2,812,981.68
	179	111	0.00	3,117,997.64

Fund Summary

Fund	Name	Period	Amount
99	POOL CASH FUND	2/2025	3,117,997.64
			3,117,997.64



MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH FEBRUARY 28, 2025

	<u>Mitigation</u>	<u>Conservation</u>	<u>Water Supply</u>	<u>Current Period Activity</u>	<u>Current FY Year-to-Date Actual</u>	<u>Current FY Annual Budget</u>	<u>Prior FY Year-to-Date Actual</u>
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,572,150	\$ 2,900,000	\$ 1,503,617
Water supply charge			-	-	-	-	1,859,381
User fees	345,779	130,721	77,914	554,414	4,775,419	7,400,000	4,123,513
PWM Water Sales			-	-	8,547,479	14,619,500	9,917,331
Capacity fees			43,936	43,936	348,132	400,000	720,263
Permit fees	-	16,306		16,306	131,827	198,000	151,730
Investment income	5,527	5,527	5,695	16,750	505,429	700,000	337,928
Miscellaneous	-	-	-	-	6,895	10,000	7,772
Sub-total district revenues	351,307	152,555	127,544	631,406	15,887,330	26,227,500	18,621,535
Project reimbursements	-	16,700	-	16,700	845,939	1,357,550	585,931
Legal fee reimbursements		600		600	2,850	15,000	10,934
Grants	-	-	-	-	5,101,264	12,628,523	188,195
Recording fees		5,387		5,387	38,070	60,000	37,510
Sub-total reimbursements	-	22,687	-	22,687	5,988,123	14,061,073	822,570
From Reserves*	-	-	-	-	-	4,521,595	-
Total revenues	351,307	175,242	127,544	654,093	21,875,452	44,810,168	19,444,105
EXPENDITURES							
Personnel:							
Salaries	91,212	57,273	109,953	258,438	2,108,427	3,536,000	1,978,691
Retirement	8,790	5,828	11,359	25,978	809,698	1,034,774	687,062
Unemployment Compensation	-	-	-	-	-	10,100	-
Auto Allowance	92	92	277	462	3,808	11,000	3,808
Deferred Compensation	170	170	510	850	6,919	17,483	7,003
Temporary Personnel	-	-	-	-	-	10,000	13,949
Workers Comp. Ins.	3,851	314	2,710	6,875	55,526	100,901	50,317
Employee Insurance	19,292	13,851	20,821	53,963	406,117	686,383	366,179
Medicare & FICA Taxes	1,365	871	1,634	3,869	31,952	77,153	29,070
Personnel Recruitment	-	-	-	-	11,290	56,000	1,812
Other benefits	66	64	70	200	2,290	2,000	1,784
Staff Development	99	96	105	299	12,227	31,100	5,776
Sub-total personnel costs	124,937	78,559	147,438	350,934	3,448,253	5,572,894	3,145,451
Services & Supplies:							
Board Member Comp	757	757	780	2,295	16,740	37,000	17,955
Board Expenses	88	85	93	266	2,369	10,000	7,787
Rent	162	157	172	491	8,178	29,200	16,836
Utilities	1,291	1,252	1,369	3,912	29,610	41,200	25,417
Telephone	1,196	907	714	2,818	23,747	51,000	42,164
Facility Maintenance	397	385	421	1,203	29,679	76,000	27,762
Bank Charges	304	294	584	1,182	10,326	25,100	8,292
Office Supplies	397	332	363	1,092	8,482	24,700	11,189
Courier Expense	174	168	184	526	4,635	7,600	4,877
Postage & Shipping	825	800	875	2,500	2,821	7,500	2,194
Equipment Lease	1,411	1,368	1,496	4,275	6,493	13,200	6,922
Equip. Repairs & Maintenance	107	104	113	324	1,891	5,100	4,722
Printing/Duplicating/Binding	-	1,494	-	1,494	1,494	2,100	1,335
IT Supplies/Services	7,653	7,624	8,089	23,365	201,945	293,600	239,393
Operating Supplies	288	1,487	-	1,775	19,449	34,389	16,492
Legal Services	-	-	124,649	124,649	377,400	945,241	245,871
Professional Fees	4,604	12,339	4,883	21,825	277,263	431,625	244,369
Transportation	669	202	385	1,256	32,123	59,542	29,152



MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH FEBURARY 28, 2025

	Mitigation	Conservation	Water Supply	Current Period Activity	Current FY Year-to-Date Actual	Current FY Annual Budget	Prior FY Year-to-Date Actual
Travel	114	72	130	316	5,685	21,000	6,460
Meeting Expenses	433	420	459	1,312	17,364	21,200	5,270
Insurance	7,849	7,611	8,325	23,785	190,496	300,000	182,044
Legal Notices	-	-	-	-	2,145	32,600	-
Membership Dues	-	2,000	-	2,000	38,224	47,900	36,820
Public Outreach	129	125	137	390	5,715	3,500	2,655
Assessors Administration Fee	-	-	-	-	-	34,000	-
Miscellaneous	-	-	-	-	420	28,000	387
Sub-total services & supplies costs	28,846	39,982	154,220	223,048	1,314,694	2,582,297	1,186,365
Project expenditures	3,927	25,390	15,274	44,590	12,169,398	32,398,632	11,125,704
Fixed assets	-	-	-	-	12,119	70,100	80,701
Contingencies	-	-	-	-	-	70,000	-
Election costs	-	-	-	-	-	250,000	-
Debt service: Principal	-	-	-	-	-	-	-
Debt service: Interest	-	-	-	-	-	-	-
Flood drought reserve	-	-	-	-	-	-	-
Capital equipment reserve	-	-	-	-	-	313,000	-
General fund balance	-	-	-	-	-	-	-
Water Supply Reserve	-	-	-	-	-	3,353,245	-
Pension reserve	-	-	-	-	-	100,000	-
OPEB reserve	-	-	-	-	-	100,000	-
Sub-total other	3,927	25,390	15,274	44,590	12,181,517	36,654,977	11,206,405
Total expenditures	157,710	143,930	316,932	618,572	16,944,465	44,810,168	15,538,221
Excess (Deficiency) of revenues over expenditures	\$ 193,597	\$ 31,311	\$ (189,388)	\$ 35,520	\$ 4,930,987	\$ (0)	\$ 3,905,883

*Budget includes Expected Water Supply Charge Reimbursements

FINANCE AND ADMINISTRATION COMMITTEE

ITEM: ACTION ITEM

6. CONSIDER AUTHORIZATION OF VARIOUS SOFTWARE MAINTENANCE AGREEMENTS

Meeting Date: April 14, 2024 Budgeted: Yes

From: David J. Stoldt, General Manager Program/ Line Item No. Services and Supplies Data Processing

Prepared By: Nishil Bali Cost Estimate: \$203,000

Committee Recommendation: The Finance and Administration Committee reviewed this item on April 14, 2024 and recommended _____.

CEQA Compliance: This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

SUMMARY: Staff seeks authorization to continue with existing software maintenance agreements and purchases for Geographic Information Systems (GIS), Information Technology (IT) support, financial accounting, water demand system, watershed analysis, ground and surface water modeling, and topographic data processing software. These software applications are for use at the District for various IT, GIS, water demand, and accounting functions and are used by staff in their daily routine functions.

RECOMMENDATION: The Finance and Administration Committee recommends that the Board approve expenditures and contract agreements in the amount of \$203,000 for FY 2025-26 to continue with annual software subscriptions and maintenance as shown in the table below, plus a 5% contingency for subscriptions/agreements that are not yet finalized/executed.

No.	Product	Price
1	ESRI ArcGIS (District Wide)	12,500
2	Adobe Renewal (District Wide)	7,000
3	Anti-Virus (District Wide)	4,500
4	ProofPoint (Email Spam Filter)	2,500
5	Sonicwall (Firewall)	2,500
6	Office 365 Renewal (District Wide)	12,000
7	VMWare (Server configuration)	2,000
8	Microsoft Veam/Azure (Backup)	26,500
9	DocuWare (Financial/HR)	29,000
10	Deveera Managed Services (Recovery)	7,000
11	Tyler Technologies (Financial/HR)	38,000
12	ClearGov (Financial)	6,000
13	GovInvest (Financial/HR)	7,500
14	Accela Support (Water Demand)	39,000
15	Kisters North America (Hydrological)	7,000
	TOTAL	\$203,000

IMPACT TO STAFF/RESOURCES: The FY 2025-2026 Information Technology budget will include funds for these agreements/purchases.

BACKGROUND: The ArcGIS platform serves many purposes for MPWMD data analysis needs that include: map production, spatial analysis in support of engineering, water resource management, fisheries, conservation, and rationing analysis. All of these functions require the examination of geographic data, management, and dissemination of these data throughout the District. The effectiveness of the GIS to better serve the MPWMD staff and the public is dependent on the ability of staff to analyze geospatial data.

The District's IT and Finance/Accounting programs require various software applications to allow staff to complete their day-to-day duties and tasks, as well as provide real-time financial information of the District. Besides this, the District uses various standard software subscriptions for document management and cybersecurity needs, such as firewall protection, spam protection, and recovery/backup of District data.

The Water Demand Division uses the Accela software to process permit applications, process connection charges, perform inspections, and provide other property-related reporting to staff and the board.

The Kisters platform serves many purposes for the District's data analysis needs, including stream flow and rainfall data processing, storage, and reporting. All of these functions require the examination, management, and dissemination of these data throughout the District.

EXHIBITS

None

FINANCE AND ADMINISTRATION COMMITTEE

ITEM: ACTION ITEM

7. CONSIDER AUTHORIZATION TO CONTRACT WITH THE PUN GROUP LLP TO CONDUCT ANNUAL FINANCIAL AUDITS

Meeting Date:	April 14, 2025	Budgeted:	Yes
From:	David J. Stoldt, General Manager	Program/ Line Item No.:	Professional Fees
Prepared By:	Nishil Bali	Cost Estimate:	\$78,000 (2025), \$81,900 (2026), 85,995 (2027), 90,295 (2028), 94,809 (2029)

General Counsel Approval: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on April 17, 2025 and recommended _____

CEQA Compliance: This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

SUMMARY: Special districts are required to have annual, independent audits conducted by a certified public accountant or a county auditor as outlined in Government Code Section 26909. Since 1989, the Monterey Peninsula Water Management District (District) has used the accounting firm of CliftonLarsonAllen LLP (formerly Hayashi Wayland) to conduct the District's annual financial audit. The current contract with CLA expires on June 30, 2025.

Staff conducted a formal procurement for Audit Services to ensure that the District continues receiving high-quality and cost-effective services. Staff prepared a Request for Proposals (RFP) for Auditing Services that was posted on the District website and the CSDA RFP Clearinghouse, and distributed to multiple qualified firms. The District received proposals from four firms – Chavan & Associates, Nigro & Nigro, Edie Bailey, and The Pun Group. The proposal evaluation was structured so that the key factors in selecting an independent auditor were the auditor's ability to perform a quality audit as evidenced by firm qualifications, experience, audit approach, and a demonstrated commitment to the state and local government audit practice.

While all four firms are well-qualified to perform an audit, staff recommends entering into an agreement with the Pun Group. Besides having relevant experience and qualified staff, the Pun Group also performs the audit for the Carmel Area Wastewater Project/ Pebble Beach Community Services Reclamation Project (project), which is considered an enterprise fund of the District. Having the same auditor perform both audits provides synergies, besides making it easier to coordinate the two annual financial reports with the District's audit and financial report dependent on the completion of the CAWD's audit report. The Pun Group has also won the 2025 Best of Accounting award for the fourth year in a row for consistently delivering exceptional client service, and their proposal is competitive in terms of pricing and value. Their proposal includes fees for

the compilation of the District's Annual Comprehensive Financial Report (ACFR) as well as State Controllers Report. A copy of the proposal is attached as **Exhibit 7-A**.

The Government Finance Officers Association (GFOA) recommends that government entities enter into multiyear agreements of at least five years when obtaining the services of independent auditors. A multiyear agreement assists a new auditing firm to become sufficiently knowledgeable with the District's financial records in time, allowing for continuity, greater efficiencies, and lower disruption from frequent changes with new auditing firms.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board authorize the Chief Financial Officer to enter into a five-year agreement with two one-year options to renew with The Pun Group LLP to conduct the annual audit of the District's financial records including the compilation of the ACFR and completion of the State Controllers Report.

BACKGROUND: Annually, the District is required to complete an independent audit of its financial operations in conformance with the requirements set by the Governmental Accounting Standards Board and the California State Controller. The District has used the accounting firm of CliftonLarsonAllen LLP (formerly Hayashi Wayland) to conduct the annual audit of the District's financial records since 1989. This contract is set to expire this fiscal year. Staff conducted a formal competitive solicitation process and recommends entering into an agreement with the Pun Group for the District's Audit Services.

EXHIBIT

7-A Audit Proposal - The Pun Group LLP

MONTEREY PENINSULA WATER MANAGEMENT DISTRICT

Coley Delaney, CPA

Partner
2121 North California Boulevard, Suite 290
Walnut Creek, CA 94596
(858) 242-5101 coley.delaney@pungroup.cpa

March 3, 2025

PROPOSAL

Proposal for Audit Services





In Memoriam
Kenneth H. Pun, CPA, CGMA
Founder & Managing Partner

WHY CHOOSE THE PUN GROUP LLP?

“ The Pun Group’s most valuable asset is our people, they and their deep experience drive our every interaction with clients. ”

- Big firm expertise, small firm values
- Personal attention meets technical expertise
- A unique firm culture
- Innovation embraced
- Achievable plans to move your organization forward

The Pun Group LLP is recognized for its professionalism, integrity and for providing clients with practical solutions unique to their circumstances and issues. You will receive a superior level of service and a quality audit.

Thank You!

Thank you for allowing us to submit our qualifications to provide you with Audit Services.

The Pun Group, LLP

The Pun Group LLP
Certified Public Accountants and Business Advisors

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**For the 5th consecutive year,
The Pun Group has been honored with the
"Best of Accounting" Award.**



The Pun Group LLP is proud to have won 2025's Best of Accounting® award from ClearlyRated for consistently delivering exceptional service to its clients for the fourth consecutive year.

Winners of such awards have proven to be industry leaders in service quality based entirely on ratings provided by their clients. On average, clients of 2025 Best of Accounting winners are 70% more likely to be satisfied than those who work with non-winning firms.

"I am pleased to introduce the 2025 Best of Accounting winners alongside their validated service ratings on ClearlyRated.com," said ClearlyRated's CEO, Eric Gregg. "These firms have demonstrated a remarkable commitment to delivering amazing experiences despite another year of upheaval and macroeconomic uncertainty. Hats off to these service leaders - it's truly an honor to recognize and celebrate their achievements."

The Pun Group LLP received satisfaction scores of 9 or 10 out of 10 from 94.1% of their clients, significantly higher than the industry's average of 50%.

Our firm excelled in five key areas: Responsiveness, Quality, Value, Needs Understanding, and Proactive Approach.

About ClearlyRated

Rooted in satisfaction research for professional service firms, ClearlyRated utilizes a Net Promoter® Score survey program to help professional service firms measure their service experience, build an online reputation, and differentiate on service quality.

For the 2nd consecutive year, INSIDE Public Accounting has recognized The Pun Group as one of the Top 500 Firms and one of the fastest-growing firms.

“

“Excellent customer service and staff and partners are expert in their fields.”

Lani H.

State and Local Government Client

“

“The Firm has consistently exceeded our expectations as client.”

Clint O.

State and Local Government Client

“

“We started using Pun Group when the pandemic first started two years ago so had a little apprehension about doing everything remotely with a new firm. But the audit went very well and was completed on time without problem.”

Kevin W.

State and Local Government Client

“

“An excellent partner and amazing service.”

Jim T.

Private Sector Client





Monterey Peninsula Water Management District

2121 North California Blvd., Suite 290
Walnut Creek, California 94596

March 3, 2025

www.pungroup.cpa

Monterey Peninsula Water Management District
Nishil Bali, Chief Financial Officer / Administrative Services Manager
5 Harris Court Building G
Monterey, CA 93940

Re: RFP for Audit Services

Dear Nishil:

Please allow us to introduce our Firm and share our qualifications and proposed services plan for the Monterey Peninsula Water Management District (the "District") according to your Request for Proposals for Audit Services for the a three-year audit service agreement, with the option to extend the agreement for two additional years.

The Pun Group LLP (the "Firm") has the knowledge and experience necessary to become the District's next public accounting firm and the work plan to ensure a smooth process.

This letter is an acknowledgment of the Firm's understanding of the work to be performed. We are offering our commitment to deliver all of the required work, complete the audit, and issue the necessary auditor's reports within the periods outlined by the District. No subcontractors will be utilized for this engagement.

The Pun Group is the right choice for the Monterey Peninsula Water Management District because:



We Understand the Demographics and Your Needs. The Pun Group is reputable for its governmental practice. We are professional services providers to districts such as Rancho Santa Fe Fire Protection District, San Bernardino County Fire Protection District, Marina Coast Water District, Olivenhain Municipal Water District, Carmel Area Wastewater District, and Santa Fe Irrigation District. Accordingly, we have a deep understanding of the current issues special districts are facing, such as varying demographics, economic environments, and the constantly changing landscape of laws and regulations.



Recognized Leader in the Governmental Industry. We are a small national Firm with licenses in the States of California, Arizona, and Nevada and a proven leader in professional services to the government sector. All key engagement team professionals are licensed to practice as Certified Public Accountants and meet the Continuing Professional Education requirements under US GAO's Government Auditing Standards to perform the proposed audits. The partners and all employees proposed to perform the requested services do not have a record of substandard audit work nor have any outstanding claim of substandard practice or unsatisfactory performance pending with the State Board of Accountancy or other professional organizations. In addition, we are members of the national AICPA Audit Quality Center.

We strongly believe that part of our success is credited to our professionals' participation in various industry-leading organizations. Such affiliations are critical to addressing emerging accounting and auditing issues within the industry environment.

Monterey Peninsula Water Management District



You'll Work with a Team that Embraces Innovation and Continuous Improvement. Our Firm is committed to continuous improvement as it relates to service delivery. We embrace innovation and identify areas of technological enhancements in our audit and project management approaches. For example:

Secure Data File Transfer System. In order to improve audit efficiency, workflow management software plays an essential role between your organization and our engagement team. We employ a secure data file transfer system called Suralink. Suralink's dynamic request list is integrated with our secure file hosting system for seamless document-request coordination, including the upload of large-size files. It means all our requests are in one place, updated in real-time, and accessible by everyone working on the engagement. Not only makes the operation more cost-efficient, but it also enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. In addition, Suralink's dashboard allows you to visualize the process of document-request fulfillment.

AI Auditor. The Pun Group leverages the technology and research tools required to provide excellent services to its clients. With the usage of Artificial Intelligence (AI) technology, the Firm is capable of issuing all reports requested faster than other audit firms without exposing the District to unnecessary risks.

Remote Auditing Capability. Remote working arrangements have suddenly become the "new normal" in these trying times. Our Firm has deployed top-notch technology and fully transitioned to "remote auditing," offering our clients the quality services they deserve while being fully "remote" or operating in a "hybrid" schedule. "On-site" audits are still the Firm's preferred method, and we'll continue to offer and promote those as well.



Knowledge is Shared with You. As part of our pledge to keep you updated on new technical accounting and financial issues, we implemented our 2025 *Virtual* Government Accounting Conference, which qualifies for up to 15 hours of CPE – nearly double what other firms offer. These online sessions are free of charge and part of the service package provided to you. More details and dates can be found on the "*Client Training Webinars*" topic under this proposal.

The Pun Group is proud of its inclusive values and is an avid promoter of equality and diversity. In addition, the Firm is an equal opportunity employer and complies with all federal and state hiring requirements. We're proud of supporting affirmative-action philosophies and work hard to provide opportunities for self-enhancement to members of disadvantaged groups.

This proposal is a firm and irrevocable offer valid for one hundred and twenty (120) days following the closing date for the receipt of all proposals. We also acknowledge the receipt of Addendum #1 dated February 13, 2025, and Addendum #2 dated February 21, 2025.

Finally, we would like to emphasize one additional point: **We want to earn your trust and your business!** We are confident that the energetic and experienced team we have assembled is the right one for the District.

Our commitment to serving the Monterey Peninsula Water Management District cannot be adequately conveyed in a letter, and I look forward to continuing the discussion with you. I'm assigned as your primary contact for contract negotiations. I'm also authorized to legally bind the Firm. Should you have any questions or wish to discuss this proposal, please do not hesitate to contact me at (858) 242-5101 or by email at coley.delaney@pungroup.cpa.

Sincerely,

Coley Delaney, CPA | Partner | The Pun Group LLP
2121 North California Boulevard, Suite 290, Walnut Creek, CA 94596

Independence

Independence

The Pun Group LLP requires all employees to adhere to strict independence standards concerning the Firm's clients. These independence standards exceed, in many instances, the rules promulgated by the American Institute of Certified Public Accountants (AICPA).

The Pun Group LLP certifies that it is independent of the Monterey Peninsula Water Management District and its component units. The Firm meets independence requirements defined by the United States Government Accountability Office's (US GAO's) Government Auditing Standards and the American Institute of Certified Public Accountants (AICPA). Based on that, we have not identified an instance that constitutes a conflict of interest relative to performing the services requested by the District.

The Firm had no relationship with the Monterey Peninsula Water Management District or its component units during the past five (5) years.

The Firm will give the Monterey Peninsula Water Management District written notice of any professional relationships entered into during the period of the engagement.

Insurance

If selected, the Firm will obtain and maintain the minimum insurance requirements during the entire execution of the agreement with the Monterey Peninsula Water Management District. Within ten days from the implementation of the contract, we will furnish the Monterey Peninsula Water Management District with satisfactory evidence of the insurance requirements and proof that each carrier is required to give at least 30 days prior written notice of the cancellation of any policy during the entire period of the agreement. The Monterey Peninsula Water Management District will be named as an additional named insured under the Firm's policies.

A copy of our current certificate of insurance is presented in the *Appendices* section of this proposal.

License to Practice in California

License to Practice in California

The Firm and all key professional staff are licensed by the State of California to practice as Certified Public Accountants and meet the Continuing Professional Education requirements under US GAO's Government Auditing Standards to perform the proposed audits.

Firm Registration:

California State Board of Accountancy Number – PAR 7601
Federal Identification Number – 46-4016990

Firm Qualifications and Experience

Established in 2012, The Pun Group, LLP stands as a limited liability partnership comprising a team of sixty dedicated professionals who specialize in providing auditing, accounting, and advisory services. Our firm, which includes Certified Public Accountants and Business Advisors, has garnered recognition as one of the foremost accounting entities in Orange County, as acknowledged by the Orange County Business Journal. Additionally, we proudly secure a place among the CalCPA Top 150 firms.

Our distinction within the industry lies in the fusion of hands-on experience and pragmatic knowledge demonstrated by our audit professionals. This combination sets our firm apart. We possess a profound grasp of prevailing regulations and issues bolstered by our technical acumen. Furthermore, our commitment to diligence, integrity, and collaborative teamwork is evident in every engagement we undertake, thus contributing to our clients' success.

The Partners' Group is a distinguished assembly comprising notable professionals such as Kenneth Pun (*"In Memoriam"*), Frances Kuo, Coley Delaney, Andrew Roth, John Georger Jr., Jim Fritzsche, and Sophia Kuo. We specialize in providing auditing, accounting, and advisory services to numerous governmental entities across the United States. With a collective experience of over two centuries, we have established ourselves as a trusted business ally and have gained recognition as industry leaders in a rapidly expanding market. Our dedication to the field is evident through our work with nearly 100 government and not-for-profit audit clients, demonstrating our unwavering passion and unparalleled municipal experience.

Moreover, our practices adhere to professional standards embraced nationwide within the United States of America, including the rigorous criteria outlined in the *Government Auditing Standards* issued by the Comptroller General of the United States.

The Firm's headquarters are located in Orange County, California, with five branches in San Diego, Walnut Creek, Sacramento (California), Las Vegas (Nevada), and Phoenix (Arizona).

The *Walnut Creek Office*, located at 2121 North California Boulevard, Suite 290, Walnut Creek, CA 94596, will perform the requested services for the District. However, we may assign additional staff from our other offices to the engagement at no extra cost to the District. No subcontractors will be used in this engagement.

Global Capabilities

The Pun Group, LLP is an independent member of Allinial Global, an association of over 100 independent accounting and consulting firms. Based in North America, Allinial Global offers international support by connecting its member firms to providers and global networks of accounting firms worldwide.

OUR FIRM AT A GLANCE



60 full-time auditing, accounting, tax and advisory professionals



One of the fastest growing firms serving California, Nevada and Arizona



Client retention rate: 90 – 95%



6 offices across 3 states



OUR AFFILIATIONS



Monterey Peninsula Water Management District

Full-Time Government Auditors

As full-time government auditors, we understand that governmental entities do not operate independently but in an increasingly complex web of local, state, and federal relationships. We know how these relationships work, what they mean at the local level, and how every public organization's focus on resource management is critical to success.

Also, while many accounting Firms can provide services, not all can build excellent working relationships with their clients. The Pun Group LLP prides itself on developing lasting, personal relationships with our clients. Our hands-on partner involvement and low personnel turnover are crucial tools to our success and are highly beneficial to the District.

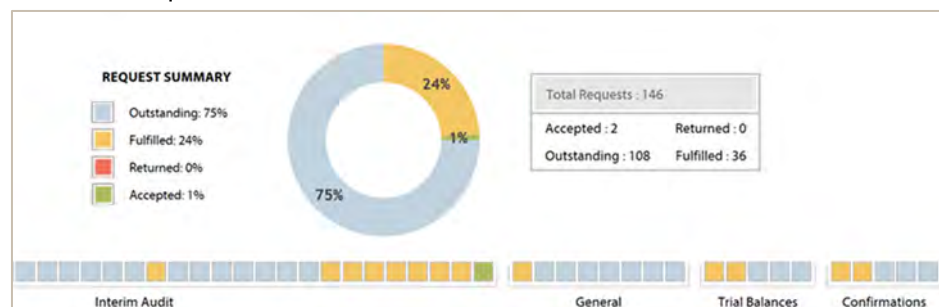
Local Office's Information Technology (IT) Audit Capabilities

The Pun Group LLP continues our efforts to invest in our IT system to enhance our security further and promote audit efficiency.

Top security for your data is the key to our success. When we have your data virtualized, our Firm takes all the preventive steps to avoid putting your information at risk. Our In-House IT administrator maintains our server to ensure our IT environment is continuously updated with the latest security fixes. Through VPN and Microsoft Remote Desktop, our In-House network administrator can lock down files and system access from a single point, limiting the ability of remote sites to take data from our server.

Access to systems from anywhere and anytime. With more mobility being the norm rather than the exception, our engagement team needs robust access to the engagement files when they are working in your office. Accounting and Auditing Software applications are installed in our "Private" server and can be securely accessed through VPN and Microsoft Remote Desktop. The Firm uses CCH ProSystem fx® Engagement for audit documentation, which allows real-time synchronization of the work papers and instant collaboration quality control review.

Secure Data File Transfer System. In order to improve audit efficiency, workflow management software plays an essential role between your organization and our engagement team. We employ a secure data file transfer system called *Suralink*. *Suralink*'s dynamic request list is integrated with our secure file-hosting system for seamless document-request coordination. It means all our requests are in one place, updated in real-time, and accessible by everyone working on the engagement. As a client, you no longer have to manually maintain a spreadsheet amongst several people, only to repeat the process in a day or two. Not only makes the operation more cost-efficient, but it also enables you and your team to spend your time getting the job done, not reconciling a messy list of outstanding items. The *Suralink* dashboard, as shown below, allows you to visualize the process of document-request fulfillment.



BIG FIRM EXPERTISE. SMALL FIRM VALUES.

Our professional backgrounds at major national firms showed us how to solve complicated business and accounting challenges, but the sense of personal connection was missing.

We launched The Pun Group because we believe every client deserves to work with experienced business advisors and CPAs who have the time – and take the time – to create an authentic connection. Every client is our top priority!



A UNIQUE CULTURE.

"Personalization" is not just a buzzword – it's part of our firm's culture. We take a personal approach to everything we do. We collaborate with our clients, so they're always part of the process. We listen to our staff to make sure they have the right support and resources to do a great job. Getting to know others and discovering how we can serve them better is not just a sign of good business practices; it's a sign of good people.



INNOVATION EMBRACED.

New ideas keep you ahead of the game. From leveraging the value of emerging technologies to further refining trusted processes, we adopt proven solutions to meet your needs.



WHERE YOU GO, WE GO. WHERE YOU GROW, WE GROW.

Our success is defined by how you achieve yours. Partner with accomplished accounting and financial professionals who are laser-focused on taking your business to the next level.

Monterey Peninsula Water Management District

Our Services

Our partners and seasoned professionals are always available, guiding clients through their periods of rapid growth as well as difficult times. We are able to do that by offering a portfolio of accounting services that are as diverse as the jurisdictions and entities themselves. The Pun Group LLP has successfully provided professional auditing, accounting, financial reporting, and management advisory/consulting services to a broad spectrum of governmental entities.



ASSURANCE

- Financial statements audits
- Compliance audits
- Performance audits
- Internal audits
- Service organization controls audits



ADVISORY

- Operational reviews/risk advisory services
- Forensic investigation
- Financial condition analysis
- Organizational structure review
- Cash flow analysis
- Debt restructuring consultation
- Litigation restructuring consultation



OTHER SERVICES

- Assistance with the preparation and review of the Annual Comprehensive Financial Report
- Government property lease excise tax compliance review
- Sub-recipient monitoring
- Implementation of new GASB pronouncements
- Audit readiness services
- Contract Finance Director/Accountant services

Joint Venture or Consortium

This project will not be accomplished by a Joint Venture or consortium. No subcontractors will be hired and/or utilized to provide the requested services to the District.

Peer Review

Being a member of the American Institute of Certified Public Accountants (AICPA), The Pun Group LLP is required to obtain an independent peer review of our audit and accounting practice every three (3) years. The peer reviewer assessed the Firm's quality-control policies, reviewed administrative records, interviewed professional personnel, and inspected the Firm's working papers and reports from a representative sample of accounting and auditing engagements, including governmental audits. The reviewer concluded that the Firm fully complied with the AICPA's stringent standards for quality control and issued a peer review rating of "Pass."

A copy of our most recent peer review is presented on the next page.

Monterey Peninsula Water Management District



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 Coming, NY 14830

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 W EFPRgroup.com

Report on the Firm's System of Quality Control

February 14, 2022

To the Owners of
 The Pun Group, LLP
 And the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of The Pun Group, LLP (the firm) in effect for the year ended December 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, compliance audits under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of The Pun Group, LLP in effect for the year ended December 31, 2020, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. The Pun Group, LLP has received a peer review rating of *pass*.

EFPR Group, CPAs, PLLC

EFPR Group, CPAs, PLLC
 Coming, NY

Federal or State Desk Review

No federal or state desk reviews or field reviews have been undertaken of any audits performed by the Firm or any of its partners, managers, or professionals during the past three (3) years.

Disciplinary Action

State regulatory bodies or professional organizations have taken no disciplinary action against the Firm or any of its partners, managers, or professionals during the past three (3) years.

The Firm has no conditions such as bankruptcy, pending litigations, planned office closures, mergers, or any organizational conflict of interest that may affect the ability of the Firm to perform the required duties requested by the Monterey Peninsula Water Management District.

Partner, Supervisory, and Staff Qualifications and Experience

Who We Are

The engagement team was carefully selected to provide the District with all the services needed to successfully complete the audit. Your assigned Engagement and Technical Partners will be personally involved in the project, leading a team that has significant experience in *governmental auditing*. You can be confident that our broad experience and technical capabilities will allow us to provide technical support, interpret findings, and offer practical solutions to any issues that may arise.

About Your Engagement Team

The personnel assigned to this engagement are fully qualified to perform an effective audit of the District, and their extensive experience will be critical to the audit process. Our professionals are familiar with the complexities of governmental accounting, auditing, and financial reporting, including but not limited to all GASB pronouncements, the Single Audit Act, Uniform Guidance (formerly known as OMB Circular A-133), and fund operations. They have held positions as professional certified public accountants, as well as significant roles within and outside of government agencies. Such qualities will bring to an entity like the Monterey Peninsula Water Management District the thought leadership, quality, and level of experience it requires.

As full-time government auditors, we understand that governmental entities do not operate independently but in an increasingly complex web of local, state, and federal relationships. We know how these relationships work, what they mean at the local level, and how every public organization's focus on resource management is critical to success.

Also, while many accounting Firms can provide services, not all can build excellent working relationships with their clients. The Pun Group LLP prides itself on developing lasting, personal relationships with our clients. Our hands-on partner involvement and low personnel turnover are crucial tools to our success and are highly beneficial to the District.

Because of the "familiarity threat" under the professional audit and independence standards that may exist in long-term relationships with audit firms, the Firm is committed and has sufficient resources to rotate engagement partners, managers, and or supervisors assigned to the District's audit with personnel with similar or higher qualifications and experience in order to overcome this threat.

If the Firm changes key personnel, we will provide the District with a written notification. **Engagement partners, managers, and specialists will only be changed with the express prior written permission from the District.** Audit personnel may be replaced only by those with similar or better qualifications and experience.



Coley Delaney, CPA | Engagement/Lead Partner

Coley Delaney serves as a Partner in The Pun Group, LLP's Assurance division, leveraging his extensive fifteen years of accounting and auditing expertise. Over the course of his career, he has undertaken audits and various attestation services for numerous governmental entities across California. These encompass cities, counties, transportation agencies, public financing authorities, housing authorities, redevelopment agencies, and special districts. He holds the distinction of being a Certified Public Accountant.

In his capacity as the Engagement/Lead Partner, Mr. Delaney will oversee the Engagement Team, developing the audit plan, reviewing fieldwork for quality, approving final reports, and communicating with the District. He will also be responsible for the timely delivery of all services for the District.

Monterey Peninsula Water Management District



Sophia Kuo, CPA, M.B.A. | Technical/Concurring Partner

Sophia Kuo is an Assurance Services Partner in the Firm who holds an Advanced Certification in Single Audits through the AICPA. She possesses extensive auditing experience, including cities, counties, special districts, and not-for-profit entities. She will work closely with the engagement partners directing and supervising the audit team in its daily activities and tasks. She is a Certified Public Accountant and possesses a MAcc in Accounting and an M.B.A. in Business Administration.

In her capacity as the Technical/Concurring Partner, Ms. Kuo will assume the critical responsibility of conducting a secondary review of significant high-risk areas, audit reports, and the resolution of noteworthy accounting, auditing, and reporting matters. This pivotal role ensures a comprehensive and meticulous approach to our services.



John ("Jack") F. Georger, CPA, CIA, CGMA | GASB Implementation Specialist

Throughout his forty years of experience, Mr. Georger has spent many years in the "Big 4" and national firms. He worked diligently alongside numerous governmental municipalities, including cities, counties, and transportation agencies, as well as not-for-profit entities, providing clients with financial and compliance auditing as well as consultation services. Mr. Georger annually instructs over 300 hours in accounting and auditing subjects and has authored training material in governmental accounting and auditing for the AICPA. Mr. Georger is also the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB), the gold standard for audit firms throughout the United States. He is a Certified Public Accountant, a Certified Internal Auditor, and a Chartered Global Management Accountant.

Mr. Georger is responsible for reviewing all reports issued by the Firm to ensure the utmost quality and compliance with professional standards and the final quality-control assessment within the engagement.



Ross Gotthoffer, CPA | Quality Control Reviewer

Over his two decades of experience, Mr. Gotthoffer has dedicated a significant portion of his career to working with local firms in Florida and California. He has collaborated extensively with various governmental bodies, including cities, special districts, charter schools, and not-for-profit organizations. In these roles, he has provided clients with comprehensive financial and compliance audits, as well as valuable consultation services. Additionally, Mr. Gotthoffer serves as the technical reviewer for esteemed resources like the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB). These resources are considered the industry standard for audit firms across the United States.

In his capacity as our firm's Quality Officer, Mr. Gotthoffer offers guidance to clients facing intricate accounting inquiries and lends support to the engagement team in addressing audit-related challenges. He holds the title of a Certified Public Accountant registered in the State of Florida and is actively pursuing registration in California.

Mr. Gotthoffer assumes the responsibility of meticulously reviewing all reports issued by our firm. His role ensures the highest level of quality and adherence to professional standards, culminating in the final assessment for quality control within each engagement.



Mark Hu, CPA | Engagement Manager

Mark is an Assurance Services Manager within the Firm. He will work with the engagement team and the District personnel during the auditing process. He is a Certified Public Accountant.

Mr. Hu will secure the effective implementation of the services approach while assisting in the timely delivery of the requested services.

Monterey Peninsula Water Management District

Seniors and Professional Staff

Every member of the assurance team possesses the qualifications necessary to conduct financial and compliance audits. This guarantees a consistent level of staff quality throughout the entire engagement period. In our commitment to both staff growth and the continuity of engagements, we actively promote senior and staff accountants to assume greater responsibilities in their ongoing engagements as part of their professional advancement.

Continuing Education and Professional Development

Because of our commitment to providing the highest quality of services to the District, we provide our professionals with technical training to ensure our people stay current on topics within the industry sectors and better equip themselves to serve our clients.

All professionals are required to obtain continuing education that exceeds the requirements of the American Institute of Certified Public Accountants (AICPA) and, where applicable, *Government Auditing Standards*. Our professionals participate in continuing education programs through the following means:

- Governmental Accounting and Auditing Conference sponsored by AICPA.
- Webinar sponsored by AICPA Government Audit Quality Center.
- Annual Conference sponsored by California Society Municipal Finance Officers.
- Governmental Accounting and Auditing Conference sponsored by CalCPA.
- The Pun Group in-house training on government-specific topics, including but not limited to GASB updates, Government Auditing Standards Revision, Fraud in State and Local Governments, COSO Internal Control-Integrated Framework, Audit of State and Local Governments, Single Audit, and Mindbridge AI Auditors™.



In 2024, our government professionals received an average of 52 hours of continuing professional education, compared with the 40 hours of accounting industry requirement.

By expanding our knowledge through these seminars/conferences, we can provide the right solutions to our clients.

Staff Continuity

The Pun Group LLP is committed to maintaining staff continuity throughout audit engagements, and we can assure you that the partners assigned to this audit will be involved throughout the entire contract term.

While we cannot guarantee that our staff-level members will stay with the Firm, we encourage loyalty by paying competitive wages, offering opportunities for promotion, using state-of-the-art equipment, and providing excellent working conditions. Also, we offer benefits, including retirement plans, medical plans, profit-sharing programs, and continuing education.

Quality-Control System

Our Firm meticulously monitors the quality and contents of our reports. The Pun Group LLP is 100% committed to providing only the highest grade of work possible for our clients and for those who rely on our audits. The Firm strives to exceed professional industry standards because of the continuing respect for our clients and our emphasis on creating long-lasting relationships. The Pun Group LLP works exclusively with those who share the same moral integrity and values. Our quality-control system has been crafted with excellence in mind. It not only meets AICPA standards but also matches our own elevated standards, which include following various professional development activities.

Engagement Team Resumes

The Monterey Peninsula Water Management District deserves experienced professionals who work as a team. The Pun Group LLP will provide qualified professionals to perform the audit. No subcontractors and/or consultants will be utilized to perform the requested services. Resumes for key engagement team members are presented as follows:

Monterey Peninsula Water Management District



Coley Delaney
CPA

Engagement/
Lead Partner



EMAIL

coley.delaney@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



SPECIAL
DISTRICTS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Coley Delaney holds the position of Partner within The Pun Group, LLP's Assurance division. With an extensive background spanning fifteen years in accounting and auditing, Coley's professional experience encompasses collaborations with governmental agencies, not-for-profit entities, and private for-profit entities. His specialization lies in conducting financial audits adhering to GAO Yellow Book standards, as well as compliance audits in alignment with Uniform Guidance (previously known as OMB Circular A-133).

Throughout his career, Mr. Delaney has successfully executed audits and various attestation services for multiple governmental agencies across California. This includes engagement with cities, counties, redevelopment agencies, public financing authorities, housing authorities, transportation agencies, and special districts. His contributions have facilitated the accurate preparation of Comprehensive Annual Financial Reports in accordance with GASB Statement No. 34.

Beyond his client-facing responsibilities, Mr. Delaney is actively involved in internal capacity building. He is involved in developing training materials and sharing his expertise with fellow professionals within the firm. Additionally, Coley is a sought-after speaker for in-house seminars that delve into subjects related to government auditing standards and Single Audits.

EDUCATION

University of California, Santa Barbara

B.A. Degree – Business Economics, Emphasis in Accounting

LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, California Society of Certified Public Accountants (CalCPA)

RELEVANT EXPERIENCE

- City of National City
- City of Encinitas
- City of Shafter
- City of Fairfield
- City of Industry
- City of San Bernardino
- City of Escondido
- City of Stockton
- City of Hermosa Beach
- San Diego Metropolitan Transit System

CONTINUING PROFESSIONAL EDUCATION

Various courses are offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Nonprofit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

Monterey Peninsula Water Management District



Sophia Kuo

CPA, M.B.A.

Technical/
Concurring Partner



EMAIL

sophia.kuo@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Sophia Kuo is a Partner within The Pun Group, LLP's Assurance division. In her tenure of accounting and auditing experience, Sophia has worked with governmental agencies, not-for-profit entities, and private for-profit entities. She possesses governmental expertise that ranges from GASB audit/reporting, Internal Controls/COSO Framework, Single Audit, Corporate Financial Reporting, Data Analysis, and Taxation.

Ms. Kuo has performed audits and other attestation services for several governmental agencies throughout California. Her portfolio includes cities, counties, redevelopment agencies, public financing authorities, housing authorities, transportation agencies, and special districts. Also, she has helped them publish their Annual Comprehensive Financial Reports in compliance with GASB Statement No. 34.

EDUCATION

Fu Jen Catholic University

B.A. Degree – International Trading and Finance, Emphasis in Finance

Idaho State University

Master of Accounting (MAcc)

Master of Business Administration (M.B.A.)



LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, California Society of Certified Public Accountants (CalCPA)

RELEVANT EXPERIENCE

- Las Virgenes Municipal Water District
- Central Basin Water District
- City of Desert Hot Springs
- City of Monterey
- City of Perris
- City of Stockton
- City of Visalia
- City of Coachella
- South Orange County Wastewater Authority
- Marina Coast Water District
- Valley Sanitary District
- City of Monterey Park
- City of Pomona
- City of Hercules
- City of Glendora
- City of Culver City

CONTINUING PROFESSIONAL EDUCATION

Various courses are offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Non-profit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

Monterey Peninsula Water Management District



John F. Georger, Jr.

CPA, CIA, CGMA

**GASB
Implementation
Specialist**



EMAIL

jack.georger@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
California
Arizona
Nevada

EXPERIENCE

Jack Georger is the Chief GASB Implementation Specialist within The Pun Group LLP's Assurance division. By leveraging more than forty years of public accounting and auditing experience in the government, agribusiness, financial services, manufacturing, and nonprofit sectors, Mr. Georger brings in-depth knowledge and practical expertise to each engagement.

Jack coordinates, plans, and manages financial audit activities, consulting activities, federal and state compliance audit activities, performance audits, and numerous quality control and internal control reviews for a broad mix of governmental agencies and programs throughout the United States.

Mr. Georger leads our Peer Review department providing peer review services to other firms under the practice monitoring program of the AICPA.

Mr. Georger is a continuing professional education course instructor for the AICPA. Annually, he instructs over 300 hours in accounting and auditing subjects. Jack has authored training material in governmental accounting and auditing for the AICPA. He is the technical reviewer of the CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB).

Mr. Georger is licensed to practice as a certified public accountant in the states of California, New York, Virginia, Maryland, the District of Columbia, Missouri (inactive), Connecticut (inactive), and Wyoming (inactive). He is a Certified Internal Auditor (CIA).

EDUCATION

George Mason University Fairfax, Virginia

B.S. Degree – Accounting

LEADERSHIP & AFFILIATIONS

- Member and Instructor, American Institute of Certified Public Accountants (AICPA)
- Member, Institute of Internal Auditors
- Member, California Society of Certified Public Accountants (CalCPA)
- Member, New York Society of Certified Public Accountants (NYSSCPA)
- Chairman, NYSSCPA Government Accounting and Auditing Committee
- Member, NYSSCPA Auditing Standards Committee
- Member, NYSSCPA Sustainability Committee
- Member, NYSSCPA Not-for-Profit Committee
- Nevada Society of Certified Public Accountants (NSCPA)
- Member, Government Finance Officers Association (GFOA) – Reviewer
- Member, Institute of Internal Auditors

CONTINUING PROFESSIONAL EDUCATION

He has instructed over 300 hours of municipal accounting courses offered by the AICPA.

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

Monterey Peninsula Water Management District



Ross Gotthoffer

CPA

Quality Control
Reviewer



EMAIL

ross.gotthoffer@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



COUNTIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



HIGHER
EDUCATION



NOT-FOR-PROFIT

Licensed to Practice in:
Florida

EXPERIENCE

Ross Gotthoffer, a Director in The Pun Group LLP's Assurance division, boasts over two decades of public accounting and auditing experience across diverse sectors such as government, agribusiness, financial services, manufacturing, and nonprofits. His wealth of knowledge and practical expertise enhances every engagement.

As a seasoned Quality Control Reviewer at the CPA firm, Mr. Gotthoffer ensures the highest standards of accuracy and compliance. His meticulous approach encompasses the evaluation of financial statements, auditing processes, and regulatory adherence. With a proven track record, he actively contributes to enhancing overall quality control protocols, providing valuable insights, and fostering a culture of excellence within the organization.

Mr. Gotthoffer's responsibilities include conducting comprehensive quality reviews of all reports, ensuring that audits align with both firm and professional standards. He serves as a key resource for technical and operational issues, bringing a depth of expertise to the role. Additionally, Mr. Gotthoffer holds the position of technical reviewer for significant publications like CCH Knowledge-Based Audits™ of State and Local Governments with Single Audits, GAAP Guide (FASB), and Governmental GAAP Guide (GASB). He is a licensed certified public accountant in the state of Florida.

EDUCATION

University of South Florida, Tampa, Florida

Master of Accountancy

LEADERSHIP & AFFILIATIONS

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, Florida Institute of Certified Public Accountants (AICPA)
- Member, Government Finance Officers Association (GFOA) – Reviewer

CONTINUING PROFESSIONAL EDUCATION

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

Monterey Peninsula Water Management District



Mark Hu

CPA

Engagement
Manager



EMAIL

mark.hu@pungroup.cpa



WEBSITE

www.pungroup.cpa

Expertise:



CITIES



TRANSPORTATION
AGENCIES



ENTERPRISE
OPERATIONS



NOT-FOR-PROFIT

Licensed to Practice in:
California

EXPERIENCE

Mark Hu, CPA, is an Assurance Services Manager at The Pun Group ^{LLP} with more than eight years of experience in providing accounting and audit services, internal control and risk evaluation, and business consulting to privately held and public companies. Mr. Hu has worked with clients in a variety of industries, including large not-for-profit entities, insurance carriers, manufacturing and distribution, and government entities.

Mark has been responsible for managing, planning, and performing financial and regulatory external and internal audits and for developing and conducting internal control procedures and risk assessment evaluations. He has evaluated key processes within companies to determine areas of operation and efficiencies for potential internal control weaknesses, developed findings into recommended courses of action, and reported comments and recommendations for resolution.

Mr. Hu has provided accounting support services to local not-for-profits and governments, including financial statement analysis and preparation.

EDUCATION

Hofstra University, New York

M.S. Degree – Accounting

LEADERSHIP & AFFILIATIONS

- Member, California Society of Certified Public Accountants (CalCPA)

RELEVANT EXPERIENCE

- City of Stockton
- City of South Gate
- Alameda County Water District
- City of Lodi
- City of Port Hueneme
- City of Menlo Park
- City of Gilroy
- West Valley Water District
- Zone 7 Water Agency
- City of Pacific Grove
- City of San Mateo
- City of Monterey Park

CONTINUING PROFESSIONAL EDUCATION

Various courses are offered by the Firm online through Thompson Reuters, AICPA, and CalCPA Education Foundation, including:

- Governmental and Nonprofit Annual Update
- Government Auditing Standards
- GASB Basic Financial Statements for State and Local Governments
- Single Audits: Uniform Guidance (formerly OMB Circular A-133)
- Financial Accounting Standards Board Annual Updates
- Statement on Standards for Accounting and Review Services Updates

Has met/exceeded the current CPE educational requirements to perform audits of governmental agencies.

Monterey Peninsula Water Management District

Similar Engagements with Other Government Entities

The following are examples of some of the engagements performed in the last five years. These clients can be used as references as well. Please feel free to contact these agencies to learn more about their experiences working with us.

Name of Public Agency	Alameda County Water District
Contact Info	Ms. Mariana Grajeda, CPA (510) 668-4258 mariana.grajeda@acwd.com
Total Hours:	Approximately 550 hours
Contract Price	\$60,800/year
Date of Services	2019 - Present
Scope of Work/Reports Prepared	Financial Audit and Compliance Services: Annual Comprehensive Financial Report Audit, GFOA Award, Debt Issues/Bond Covenants, SCO Report.

Name of Public Agency	Zone 7 Water Agency
Contact Info	Osborn Solitei, Treasurer/Assistant General Manager, Finance (925) 447-6704 osolitei@zone7water.com
Total Hours:	Approximately 400 hours
Contract Price	\$30,500/year
Date of Services	2020 - Present
Scope of Work/Reports Prepared	Financial Audit and Compliance Services: Annual Comprehensive Financial Report Audit, GFOA Award, Single Audit, OPEB Liability, SCO Report, Livermore Valley Water Financing Authority SCP, Debt Issues/Bond Covenants.

Name of Public Agency	Central Basin Municipal Water District
Contact Info	Peggy Williams, Accounting Manager (323) 201-5513 peggyw@centralbasin.org
Total Hours:	Approximately 300 hours
Contract Price	\$30,000/year
Date of Services	2018 - Present
Scope of Work/Reports Prepared	Basic financial statements audit, SCO Report.

Name of Public Agency	South Orange County Wastewater Authority
Contact Info	Mary Carey, Finance Controller (949) 234-5440 mcarey@socwa.com
Total Hours:	Approximately 300 hours
Contract Price	\$30,000/year
Date of Services	2017 – Present
Scope of Work/Reports Prepared	Financial Audit, including the preparation of the Annual Comprehensive Financial Report Audit.

Name of Public Agency	Olivenhain Municipal Water District
Contact Info	Ms. Rainy Selamat, Finance Manager (760) 753-6466 RSelamat@olivenhain.com
Total Hours	200
Contract Price	\$25,500/year
Date of Services	2018 – Present
Scope of Work/Reports Prepared	Financial Statements Audit.

Monterey Peninsula Water Management District

List of Current Municipal Clients

The Pun Group LLP has performed numerous audits of organizations subject to financial and compliance audits. These audits were performed under auditing standards generally accepted in the United States, Government Auditing Standards, Uniform Guidance (formerly known as OMB Circular A-133), and its Compliance Supplement (when applicable), Office of the State Controller's Minimum Audit Requirements and Reporting Guidelines.

A representative list of our current clients is as follows:

Municipalities	Dates	Financial Audit	Single Audit	GFOA Certificate	Total Hours
City of Adelanto	2021 – Present	Yes	Yes	Yes	700
City of Anderson	2023 – Present	Yes	Yes	N/A	530
City of Arvin	2013 – Present	Yes	Yes	N/A	400
City of Baldwin Park	2022 – Present	Yes	Yes	Yes	700
City of Bell	2018 – Present	Yes	Yes	Yes	520
City of Bradbury	2012 – Present	Yes	N/A	N/A	150
City of Calexico	2007 – Present	Yes	Yes	N/A	750
City of Clovis	2006 – Present	Yes	Yes	Yes	500
City of Coachella	2017 – Present	Yes	Yes	Yes	410
City of Commerce	2023 – Present	Yes	Yes	Yes	570
City of Cottonwood, AZ	2007 – Present	Yes	Yes	Yes	400
City of Corona	2021 – Present	Yes	Yes	Yes	640
City of Cudahy	2023 – Present	Yes	Yes	Yes	500
Town of Corte Madera	2022 – Present	Yes	Yes	N/A	400
Town of Danville	1999 – Present	Yes	Yes	Yes	400
City of Douglas, AZ	2020 – Present	Yes	Yes	Yes	300
City of Desert Hot Springs	2013 – Present	Yes	N/A	N/A	700
City of Encinitas	2024 – Present	Yes	Yes	Yes	600
City of Fresno	2022 – Present	Yes	Yes	Yes	1,450
City of Gilroy	2020 – Present	Yes	Yes	Yes	640
City of Hercules	2020 – Present	Yes	Yes	Yes	450
City of Indio	2024– Present	Yes	Yes	Yes	708
City of Lake Elsinore	2023 – Present	Yes	Yes	Yes	460
City of Lakewood	2013 – Present	Yes	Yes	Yes	380
City of Madera	2019 – Present	Yes	Yes	Yes	470
City of Menlo Park	2023 – Present	Yes	Yes	Yes	550
City of Montebello	2022 – Present	Yes	Yes	Yes	600
County of Monterey	2023 – Present	Part of the audit & consulting services pool			TBD

Monterey Peninsula Water Management District

Municipalities	Dates	Financial Audit	Single Audit	GFOA Certificate	Total Hours
City of Monterey Park	2023 – Present	Yes	Yes	Yes	612
City of National City	2013 – Present	Yes	Yes	Yes	600
City of Newport Beach	2024 – Present	Part of the internal audit consulting services			TBD
City of Pacific Grove	2023 – Present	Yes	Yes	Yes	490
City of Palm Springs	2020 – Present	Yes	Yes	Yes	1,000
City of Paramount	2023 – Present	Yes	Yes	Yes	460
City of Patterson	2017 – Present	Yes	Yes	Yes	450
City of Placerville	2008 – Present	Yes	Yes	N/A	400
City of Pleasanton	2024 – Present	Yes	Yes	Yes	700
City of Pinole	2023 – Present	Yes	Yes	Yes	400
City of Redlands	2022 – Present	Yes	Yes	Yes	650
City of Ridgecrest	2009 – Present	Yes	Yes	Yes	300
City of Rohnert Park	2020 – Present	Yes	Yes	Yes	700
City of Salinas	2022 – Present	Yes	Yes	Yes	800
City of San Mateo	2021 – Present	Yes	Yes	Yes	900
City of Santa Clarita	2022 – Present	Yes	Yes	Yes	1,200
City of Santa Cruz	2023 – Present	Yes	Yes	Yes	800
City of Seal Beach	2017 – Present	Yes	Yes	Yes	410
City of Stockton	2012 – Present	Yes	Yes	N/A	3,000
City of Tracy	2021 – Present	Yes	Yes	Yes	960
Town of Tiburon	2022 – Present	Yes	Yes	Yes	452
City of Vernon	2023 – Present	Yes	Yes	Yes	1000
City of Ventura	2024 – Present	Yes	Yes	Yes	960
City of Visalia	2021 – Present	Yes	Yes	Yes	650
Imperial County Transportation Commission	2020 – Present	Yes	Yes	Yes	600
San Diego Metropolitan Transit System	2005 – Present	Yes	Yes	Yes	1,850
Carmel Area Wastewater District	2022 – Present	Yes	Yes	N/A	150
CAWD/PBSCD Wastewater Reclamation Project	2022 – Present	Yes	N/A	N/A	150
Central Basin Water District	2018 – Present	Yes	Yes	N/A	400
Emerald Bay Service District	2024 – Present	Yes	Yes	N/A	225
Helix Water District	2024 – Present	Yes	Yes	Yes	320
Los Angeles County Law Library	2020 – Present	Yes	N/A	N/A	180

Monterey Peninsula Water Management District

Municipalities	Dates	Financial Audit	Single Audit	GFOA Certificate	Total Hours
Marina Coast Water District	2012 – Present	Yes	N/A	Yes	240
NALEO Educational Fund and NALEO	2020 – Present	Yes	N/A	N/A	300
Olivenhain Municipal Water District	2019 – Present	Yes	Yes	Yes	200
Padre Dam Municipal Water District	2020 – Present	Yes	Yes	Yes	250
San Bernardino County Preschool Services Department	2020 – Present	Yes	Yes	N/A	150
San Bernardino County Fire Protection District	2016 – Present	Yes	N/A	N/A	200
Santa Fe Irrigation District	2019 – Present	Yes	N/A	N/A	250
San Mateo County Mosquito & Vector Control District	2024 – Present	Yes	N/A	N/A	220
Sweetwater Authority	2022 – Present	Yes	Yes	Yes	270
South Bay Cities Council of Governments	2020 – Present	Yes	N/A	N/A	100
South Orange County Water Authority	2017 – Present	Yes	Yes	Yes	240
South Bay Regional Public Communications Authority	2015 – Present	Yes	N/A	N/A	100
Southwestern Community College District	2009 – Present	Yes	Yes	N/A	720
West Valley Mosquito and Vector Control District	2016 – Present	Yes	N/A	N/A	100
West Valley Water District	2018 – Present	Yes	N/A	N/A	430
Zone 7 Water Agency	2020 – Present	Yes	Yes	Yes	400

GFOA Award Program

The Pun Group LLP realizes the importance of maintaining the Certificate for Excellence in Financial Reporting from the GFOA. Our professionals are exceptionally well qualified to assist governments in obtaining and maintaining their certificates.

Our dedication and active engagement in shaping auditing and accounting standards are evident through our enthusiastic participation in the GFOA's financial statements certificate programs. Remarkably, all of our present clients who have submitted their Annual Comprehensive Financial Reports to the GFOA have been honored with these prestigious awards.

Also, our senior partner, Mr. John F. Georger, is a member of the Government Finance Officers Association and participates in the GFOA Special Review Committee.

Monterey Peninsula Water Management District

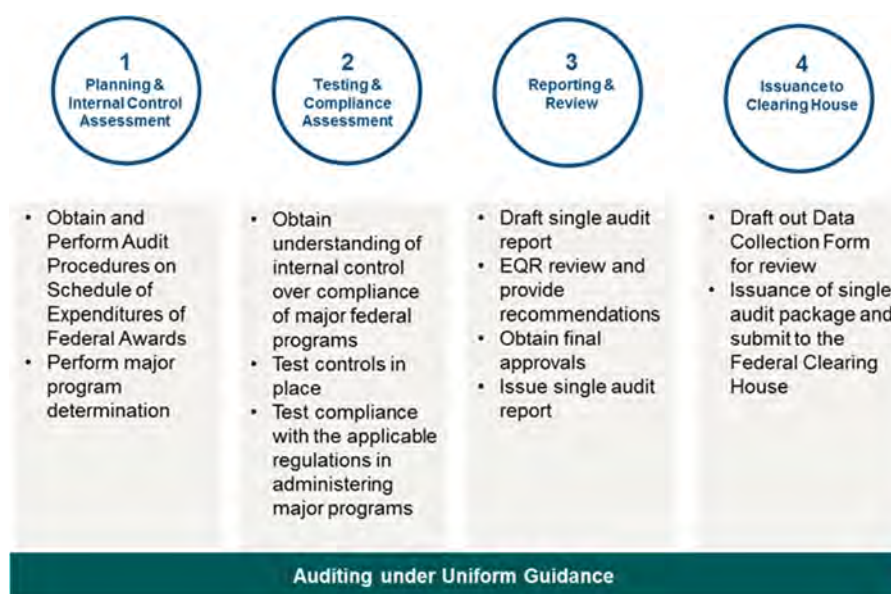
Firm's Experience with Single Audit and Grants

The Pun Group ^{LLP} works with numerous organizations that receive extensive governmental funding and are subject to auditing under Uniform Grant Guidance. This Firm's specialization helps our audit team understand the procedures' nuances and execute the engagement accordingly. We also assist in preparing the data collection form and preparing the reporting package for submission to the federal audit clearinghouse.

The Firm is a member of the AICPA Governmental Audit Quality Center and has demonstrated its commitment to audit quality, including those performed under Government Auditing Standards and Uniform Guidance. Also, we are a recipient of the *Single Audit Resource Center's Award for Excellence*. This award is based on the positive feedback result from our clients in an independent survey, demonstrating our Firm's highest commitment to quality and client satisfaction.

We utilize standardized audit programs from the federal government's Compliance Supplement to ensure that our procedures meet federal standards. Our audit programs are continually updated to reflect the revisions of OMB.

Our Uniform Guidance risk-based approach focuses on areas of higher risk of non-compliance. Such an approach truly reflects the federal government's intent by concentrating on the following four steps:



- 1. Planning & Internal control assessment:** The engagement team will obtain an understanding of the District and its operating environment and its internal control over the Schedule of Expenditures of Federal Awards. The engagement team will perform the major program determination and communicate with the District's management before conducting major program testing.
- 2. Testing & compliance assessment:** The engagement team will obtain an understanding of internal control over compliance on the direct and material compliance requirements for each major program. The engagement will perform testing on internal controls over compliance to ensure the controls are in place working effectively and properly and that the District is in compliance with the applicable regulations in administering major programs.
- 3. Reporting & Review:** The engagement team will review and prepare the single audit reports and perform quality control procedures following the Quality Control Standards issued by the AICPA. Any comments will be issued to the management or the Charge with Governance, depending on the magnitude of the issues. Upon obtaining the final approvals from management, the Single Audit report will be issued.
- 4. Issuance to Clearing House:** The engagement team will assist the District in drafting the data collection form and completing the final submission, including uploading the audit package to the Federal Clearing House.

Monterey Peninsula Water Management District

Our Firm has audited hundreds of millions of dollars in federal expenditures, making our engagement team uniquely experienced in single audits. We are familiar with *grantors*, such as:



- Corporation for National and Community Services
- Department of Agriculture
- Department of Education
- Department of Health and Human Services
- Department of Housing and Urban Development
- Department of Transportation
- Environmental Protection Agency
- Department of Commerce
- Department of Labor
- Department of Homeland Security
- Department of Justice
- Department of Treasury
- Executive Office of the President

Following are a few examples of the types of federal programs our engagement team has experience auditing:

	Assistance Listings
Child and Adult Care Food Program	10.558
Community Development Block Grants/Entitlement Grants	14.218
Home Investment Partnership	14.239
Housing Vouchers Cluster	14.871
Title XVI Water Reclamation and Reuse Program	15.504
Equitable Sharing Program	16.922
WIAWIOA Adult Program	17.258
WIAWIOA Youth Activities	17.259
WIAWIOA Dislocated Worker Formula Grants	17.278
Airport Improvement Program	20.106
Highway Planning and Construction	20.205
Federal Transit - Capital Investments Grants	20.500
Federal Transit - Formula Grants	20.507
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608
Capitalization Grants for Clean Water State Revolving Funds Cluster	66.458
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045
Nutrition Services Incentive Program	93.053
Temporary Assistance for Needy Families (TANF) State Programs	93.558
Community Service Block Grant	93.569
Child Care and Development Block Grant	93.575
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596
ARRA - Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714
National Urban Search and Rescue (US&R) Response System	97.025
Homeland Security Grant Program	97.067

Firm's Experience with State Controller's Reports

The Pun Group LLP has assisted numerous clients with the preparation of the required reports by the California State Controller's Office. Some of these experiences are as follows:

Cities Financial Transactions Report:

- City of Arvin
- City of Bell
- City of Coachella
- City of Culver City
- City of Desert Hot Springs
- City of Hercules
- City of Placentia
- City of Laguna Niguel
- City of Lakewood
- City of Lynwood
- City of Monterey
- City of Morro Bay
- City of Napa
- City of National City
- City of Palm Springs
- City of Perris
- City of Rohnert Park
- City of South Gate
- City of Stockton

Monterey Peninsula Water Management District

Annual Street Report:

- City of Desert Hot Springs
- City of Laguna Niguel
- City of Napa
- City of Palm Springs
- City of Perris
- City of Stockton

Special Districts Financial Transactions Report:

- Special District of West End Water Development Treatment and Conservation Joint Powers Authority
- Special District of West Valley Water District
- Special District of Coachella Financing Authority
- Special District of Coachella Sanitary District (Riverside)
- Special District of Coachella Water Authority
- Special District of Desert Hot Springs Public Financing Authority
- Special District of Desert Hot Springs Successor Agency
- Special District of Perris Public Utility Authority
- Special District of Perris Public Financing Authority
- Special District of Perris Joint Powers Authority
- Special District of Central Basin Municipal Water District
- Special District of Marina Coast Water District
- Special District of Menlo Park Fire Protection District
- Special District of San Bernardino County Fire Protection District

Transit Operators Financial Transactions Report:

- City of Arvin
- City of Culver City

Firm's Expertise and Experience in Governmental Accounting Rules and Regulations, Including Implementation of new GASB Pronouncements

The ever-changing landscape of federal laws and compliance requirements has added significant complexity to public accounting. Our GASB Implementation Specialist, Jack Georger, expertly guides clients through new standards and updates to existing ones. Additionally, our partners actively contribute to the development of new standards through committee roles and participation in key industry associations focused on state and local governments.

By staying engaged with industry groups and developments, we ensure our clients and team members are informed about the latest changes. Our professionals bring deep expertise in governmental accounting, auditing, and financial reporting, including GASB pronouncements, the Single Audit Act, Uniform Guidance, and fund operations. With experience as CPAs and leaders within and outside government, we deliver the thought leadership and quality our clients need.

The Firm is well versed and experienced in assisting our clients with the implementation of the applicable GASB pronouncements every year, such as:

- | | |
|-----------|------------|
| • GASB 34 | • GASB 91 |
| • GASB 54 | • GASB 94 |
| • GASB 65 | • GASB 96 |
| • GASB 68 | • GASB 100 |
| • GASB 75 | • GASB 101 |
| • GASB 84 | • GASB 102 |
| • GASB 87 | |

Throughout the engagement, several new GASB pronouncements will become effective. The Engagement Team will pay specific attention to upcoming statements that will become effective and work with the District to create a plan to address new standards before the implementation period. This step will allow the finance department staff the needed time to be prepared.

Monterey Peninsula Water Management District

Special Attention: GASB Pronouncements Effective for Reporting Year 2025-2026

GASB Statement No. 101, *Compensated Absences*

This statement updates the recognition and measurement guidance for compensated absences to align with a unified model and revises certain disclosures. It is effective for the City's fiscal year ending June 30, 2025.

GASB Statement No. 102, *Certain Risk Disclosures*

This statement requires governments to assess and disclose risks related to concentrations or constraints that could impact their financial statements. It is effective for the City's fiscal year ending June 30, 2025. Earlier application is encouraged.

GASB Statement No. 103, *Revenue and Expense Recognition*

This statement provides a unified framework for recognizing and measuring revenue and expenses. It is effective for the City's fiscal year ending June 30, 2026. Earlier application is encouraged.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*

This statement requires separate disclosure of certain capital assets, including those held for sale and intangible assets, to improve transparency. It is effective for the City's fiscal year ending June 30, 2026. Earlier application is encouraged.

Firm's Experience with Tyler Technologies and Their Solutions

Our professionals are extremely familiar with Tyler Technologies and their software solutions. Our team will deploy such experience to hit the ground running with no downtime. Some examples of our clients who utilize Tyler Technologies are:

Client Name	Office	Industry
Encinitas, City of	San Diego	Local Government
Culver City, City of	Orange County	Local Government
Fresno, City of	Orange County	Local Government
Gardena, City of	Orange County	Local Government
Lakewood, City of	Orange County	Local Government
Lodi, City of	Walnut Creek	Local Government
Lynwood, City of	Orange County	Local Government
Madera, City of	Orange County	Local Government
Monterey, City of	Orange County	Local Government
Napa, City of	Orange County	Local Government
Perris, City of	Orange County	Local Government
Redlands, City of	Orange County	Local Government
Rohnert Park, City of	Walnut Creek	Local Government
San Elijo JPA	San Diego	Special District
Shafter, City of	Orange County	Local Government
South Bay Regional Communications	Orange County	Local Government
South Gate, City of	Orange County	Local Government
Tracy, City of	Orange County	Local Government



Specific Audit Approach

Scope of Work, Audit Approach, and Methodology

The Monterey Peninsula Water Management District is requesting the Firm to perform Audit Services and issue opinions on the District's financial statements. The audits are to be completed in accordance with all applicable and generally accepted auditing standards, including, but not limited to, the following:

- Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants (AICPA).
- US General Accounting Office's (GAO) Standard for Audit of Governmental Organizations, Programs, Activities, and Functions.
- Local Governments and Governmental Accounting Standards Board (GASB) Pronouncements.
- The standards applicable to financial audits contained in the most current version of the *Generally Accepted Government Auditing Standards* (Yellow Book), issued by the Comptroller General of the United States.
- The provisions of the Single Audit Act as amended in 1996.
- The provisions of the US Office of Management and Budget (OMB) Uniform Guidance (formerly known as Circular A-133), Audits of State and Local Governments and Non-profit Organizations, and the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

The Firm will perform the following services:

- ✓ Financial Statement Audits and issuance of an opinion statement on the **Annual Comprehensive Financial Report** of the Monterey Peninsula Water Management District. The audit will be conducted in accordance with *Generally Accepted Government Auditing Standards*. The report will be in full compliance with all current GASB pronouncements.

In addition, the Firm will assist in meeting the requirements for the Government Finance Officers Association (GFOA) "**Certificate of Achievement for Excellence in Financial Reporting**."

- ✓ If required, prepare a **Single Audit Report** which will include the following:
 - Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with *Government Auditing Standards*.
 - Report on compliance with requirements applicable to each major program, internal control over compliance, and on the schedule of expenditures of federal awards in accordance with Uniform Guidance, "Audits of State and Local Governments," and the Single Audit Act of 1984 (Public Law 98-502).
 - Schedule of Expenditures of Federal Awards.
 - Notes to Schedule of Expenditures of Federal Awards.
 - Schedule of Findings and Questioned Costs.
 - Any other required schedules or reports.
 - Prepare the Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations.
- ✓ Test compliance with Proposition 111, Article XIII.B – Review of **Appropriation Limit Calculations (GANN)**.
- ✓ Test **internal controls** over financial reporting and compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters, in accordance with *Government Auditing Standards* and issue an independent auditors' report on their consideration.
- ✓ Prepare year-end adjusting journal entries, including but not limited to **GASB 68 and GASB 75**.
- ✓ Issue an **Auditor's Communication Letter** with any reportable conditions found during the audit. A reportable condition will be defined as a material weakness or significant deficiency.
- ✓ Issue a separate "**Management Letter**" that includes recommendations for improvements on internal control, accounting procedures, and other significant observations that are considered to be no reportable conditions.

Monterey Peninsula Water Management District

- ✓ Provide a report on the fair presentation of the **financial statements of the District** in conformity with generally accepted accounting principles.
- ✓ Prepare and submit the **State Controller's Special Districts' Financial Transaction Report** pursuant to Government Code Section 53891.

Provided By Client (PBC) Lists: They will be provided for both interim and final audits according to an agreed-upon timeline between the engagement team and the District in order to be reasonably prepared for a field audit. The engagement team will meet with the District's management during the initial planning stage to discuss audit schedules and review the prior year's audit findings (if any). We will deliver a list of all documents to be provided by the District's staff. Once such materials are agreed upon by the engagement team and District's finance personnel, no other schedules will be requested unless new information comes to light in the course of test work.

Attendance at Meetings and Hearings: The engagement team will participate in as many meetings with staff as needed to perform the work scope tasks, present the audit plan prior to beginning fieldwork, and discuss the draft audit reports. The team will attend public meetings to present and discuss its findings and recommendations. Once all issues of discussion are resolved, the completed Financial Reports, Single Audit report (if applicable), and other reports will be delivered to the District according to the agreed-upon schedule.

Proposed Audit Adjustments: All proposed adjusting journal entries by the Firm will be discussed and explained in a timely manner with the designated Finance Department personnel. Such proposed adjustments will be in a format that shows the lowest level of posting detail needed for data entry in the general ledger systems.

Supplemental Reports, Audits, or Agreed-Upon Procedures: Other services, such as agreed-upon procedures, may be deemed necessary. These services will be performed at agreed-upon rates and will be added to a written agreement before commencing audit work. The Firm and the Monterey Peninsula Water Management District will discuss and approve the scope and associated costs of these tasks.

Advice and Consultation: Will be provided throughout the year on matters relating to accounting and financial reporting. Such services do not include any task that entails significant research or a formal report.

GASB Implementation: The Firm will provide technical assistance and training in the implementation of applicable GASB pronouncements not yet in effect. We have a dedicated partner, Mr. Jack Georger, who will be responsible for providing advice and consultation for the implementation of these new standards. The Firm will advise the District on the applicability of accounting and reporting standards and other accounting issues and provide guidance on new note disclosures, GASB implementations, and other reporting requirements. We will also provide training, resources, and information on topics relevant to the District's financial reporting and operations. *(Based on the scope, additional charges may apply.)*

Report of all Irregularities and Illegal Acts: The Firm will make an immediate written report of all irregularities and illegal acts or indications of illegal actions of which we may become aware.

The engagement team will also make all communications to the District required by the audit standards under which the engagement is performed.

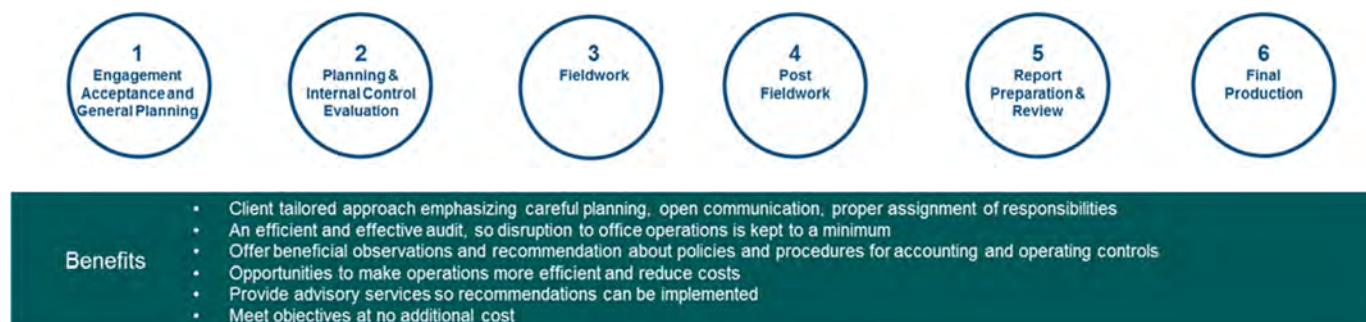
Working Paper Retention and Access to Working Papers: The Firm will retain, at its own expense, all working papers and reports for a minimum of seven (7) years unless the Monterey Peninsula Water Management District notifies the Firm in writing of the need to extend the retention period. The Firm will make working papers available upon request by the Monterey Peninsula Water Management District or its designees.

Also, we will comply with reasonable requests from successor auditors and allow them to review working papers that relate to matters of continuing accounting significance.

Monterey Peninsula Water Management District

Methodology and Segmentation of Engagement

The Firm's audit approach consists of six phases: Engagement Acceptance and General Planning, Planning and Internal Control Evaluation, Fieldwork, Post Fieldwork, Report Preparation and Review, and Final Production.



1. **Engagement Acceptance and General Planning:** The engagement partner and manager will meet with District's management to obtain an update on the current District policies and procedures, help identify risk areas and new operations and establish any specific requirements they may have. Our team will work on the identification of unique transactions, implementation of new GASB pronouncements, and develop the audit work plan for the engagement. *Proposed timeline: May of each year.*
2. **Planning and Internal Control Evaluation:** The engagement team, including the engagement partner, will assess accounting policies adopted by the District in order to obtain an understanding of its structure and its operating environment. Also, our team will review internal controls on all significant transaction classes, perform walkthroughs and/or tests of internal controls, perform preliminary analytical procedures, develop an initial risk assessment, evaluate Single Audit compliance, identify any audit issues, and prepare confirmation correspondence. The engagement team and District's Management will establish expectations, including responsibilities and assignments for the year-end fieldwork, and will hold a progress status meeting at the end of the interim phase. *Proposed timeline: June of each year.*
3. **Fieldwork:** The engagement team, including the engagement partner, will conduct audit procedures on account balances in the general ledger, finish confirmation procedures, perform data analysis using our AI tools, search for unrecorded liabilities, perform substantial analytical review procedures, complete work on compliance with Federal Assistance, and conclude fieldwork. The engagement team and District Management will hold an exit conference at year-end. Periodic update meetings will be held to communicate audit progress to management. *Proposed timeline: October of each year.*
4. **Post Fieldwork:** During the phase, the engagement team, including the engagement partner, will review all documents and evaluate commitments and contingencies. The team will perform an assessment of the going concern and jointly plan for the next steps. *Proposed timeline: immediately after fieldwork completion.*
5. **Report Preparation and Review:** The Firm will review and prepare audit reports and perform quality control procedures following the Quality Control Standards issued by the AICPA. We will also examine reports for compliance with GFOA reporting guidelines at no additional cost. Any comments will be recorded in a letter to management. At the District's request, the engagement partner and manager will present the audit to District's Management and other governing bodies. *Proposed timeline: November of each year.*
6. **Final Production:** The final phase of our approach entails obtaining the management representation letter and final financial statement report, which may include a final presentation to the District's Management and other governing bodies (if applicable). *Proposed timeline: December of each year.*

The Firm will complete the audit fieldwork and issue all reports within the established timeframe, assuming no internal circumstances within the District causes delays in the audit.

Monterey Peninsula Water Management District

Level of Staff and Number of Hours to be Assigned to Each Segment of the Engagement

The Pun Group LLP understands that the District is not only looking to employ our auditing services but is also seeking to receive value within that professional relationship. We believe that our value derives from the in-depth knowledge, experience, and commitment that our auditing firm employs. We stress and emphasize “employ” because all of the knowledge and expertise listed on paper will not benefit you unless it is applied. That is why we have developed a plan that we feel will accomplish the objectives of the District and your particular needs. Our Firm will utilize the information that you have shared with us and our experience from our previous audits of this nature from various government entities and cities to develop a practical plan for all major areas.

Estimated Total Hours*:

	Partner(s)	Director/ Manager	Supervisory Staff	Staff	Clerical	Total
Engagement Acceptance & General Planning	2	2	7	13	1	25
Planning & Internal Control Evaluation	2	4	11	19	1	37
Fieldwork	12	18	54	96	7	187
Post Fieldwork	8	12	36	64	5	125
Report Preparation & Review	12	18	54	96	7	187
Final Production	4	6	18	32	2	62
Total*	40	60	180	320	24	624

*Does not include CPE hours related to Governmental Webinars and/or optional services.

Sample Size and the Extent to Which Statistical Sampling is to be Used in this Engagement

In our audit approach, random and statistical sampling is used in conjunction with our skilled judgment and knowledge of each situation. When designing an audit sample, our auditors consider the purpose of the audit procedure and the characteristics of the population from which the sample will be drawn. We determine a sample size sufficient to reduce sampling risk to an acceptably low level and select items for such a task in a way that we can reasonably expect it to be representative of the relevant sample and likely to provide the auditor with a reasonable basis for conclusions about the population.

Enhancing Auditing Quality with Artificial Intelligence

There are plenty of challenges with established audit practices. Outdated CAAT tools, sampling practices, and the explosive growth of big data are some of the examples, and they all present significant barriers to detecting anomalies, intentional or otherwise, in financial data. The Pun Group deploys a comprehensive, risk-based approach, complemented by using MindBridge™'s Artificial Intelligence Platform, to conduct our audit. Through this tool, we can seamlessly analyze thousands and thousands of financial and operating data and records, **identifying and cataloging significant risks in mere seconds.**



The *AI Auditor* platform works by our side, augmenting our capacity to detect errors or fraud in the collected data not only by analyzing the entire set but by cross-correlating dozens of testing criteria against pre-established data points and presenting us with a view of every user, vendor, and transaction, by risk. All are happening within moments of ingesting analyzed data, which is something standard audit procedures simply cannot accomplish.

We utilize these tools to allow our audit team to increase efficiency in the audit process, enhance the existing quality of our work, provide directed testing in areas subject to the highest risk, and quickly assimilate large amounts of data your staff would typically be asked to gather. The tools also help us to meet our professional requirements regarding fraud and internal control, allowing us to:

- ✓ Run Benford's analysis to check for fraud in transactions.
- ✓ Increase the value of audit findings with complete, 100% data coverage.
- ✓ Isolate risk and control issues before they impact your operations.
- ✓ Improve productivity by automating procedures and eliminating manual tasks.
- ✓ Conduct more direct, efficient, and effective audits to improve overall service quality.

Monterey Peninsula Water Management District

Our engagement team easily imports data in a secure environment from the District's financial software and extracts useful data for testing and analytical procedures particular to the following areas:

- Successful Fraud Test
- Questionable Invoices
- Phantom Vendor Schemes
- Kickback or Conflict-of-Interest Schemes
- Dormant Account Schemes
- Money Laundering Schemes

Type and Extent of Analytical Procedures to be Used in the Engagement

Analytical procedures are one of many financial audit processes that help an auditor understand the client's operation and changes in the environment and identify potential risk areas to plan other audit procedures. Such procedures include a comparison of financial information on prior periods, budgets, forecasts, and industry benchmarks. We use trend and ratio analysis to identify any uncertain or unusual events. To perform these analyses, our Firm surveys cities and counties and develops benchmarks on specific vital financial indicators, such as the cost of services to tax revenues ratios, average general fund balance, capital assets, debt-to-capital, and general fund unassigned fund balance to total general fund expenditures, etc. Our engagement members have extensive experience in successfully implanting analytical procedures to the District's benefit.

Our analytical procedures process is performed during three stages of the audit: (a) at the start, (b) in the middle, and (c) at the end. These three stages are risk assessment procedures, substantive analytical procedures, and final analytical procedures:

- **Risk assessment procedures** are used to assist the auditor in understanding the business better and in planning the nature, timing, and extent of audit procedures.
- **Substantive analytical procedures** are used to obtain evidential matters about particular assertions related to the account balances or classes of transactions. During the interim phase, our engagement team will set up expectations for the year-to-date results and balances and compare them with budgeted and prior-year amounts. This process allows us to forecast year-end amounts, reducing the workload during the year-end phase and allowing us to focus on areas of concern.
- **Final analytical procedures** are used as an overall review of the financial information in the last review stage of the audit. The Engagement Partner(s) and Manager(s) will perform a high-level analytical analysis of the financial information, comparing its data both quantitatively and qualitatively to ensure the amounts are fairly presented in all material respect in the financial statements.

Approach to be Taken to Gain and Document an Understanding of the Internal Control Structure

Audit risk assessment is established by an internal control review, combined with the engagement team's understanding of the District's operations and accounting software. Using the Committee of Sponsoring Organizations (COSO) Framework, staff members will evaluate the District's processes and identify any control deficiencies. These diagnostic review procedures allow the engagement team to assess the District's systems and controls and to provide constructive feedback to management.

During our initial planning phase of the audit, our engagement team, including the engagement Partner and Manager, will obtain an understanding of the entity and its environment. It is an essential aspect of performing an audit under generally accepted auditing standards. That understanding establishes a frame of reference within which the auditor plans the procedures and exercises professional judgment about assessing risks of material misstatement of the financial statements and responding to those risks throughout the examination.

During the interim phase of the audit, our engagement team will perform a walkthrough of all significant accounting systems, including processes for financial reporting, revenue recognition and cash receipts, purchasing/contract management and cash disbursements, payroll and related liabilities, and others. Our auditors will obtain the written policies and procedures, inquiring accounting personnel, and document the process in either a flowchart or narrative summary format. After gaining an understanding of the accounting and internal control systems, our auditor will make a preliminary assessment of control risk, at the assertion level, for each material account balance or class of transactions.

Monterey Peninsula Water Management District

The form and extent of this documentation are influenced by the size and complexity of the entity and the nature of its accounting and internal control systems. Generally, the more complex the entity's accounting and internal control systems and the more extensive the auditor's procedures, the broader our documentation will need to be.

Approach to be Taken in Determining Laws and Regulations that Will be Subject to Audit Test Work

The Firm stays continually up to date with audit requirements—including new regulations, compliance supplements, state guidelines, and related contracts—to ensure that we conduct audits under applicable laws and regulations. We test transactions for compliance with the Single Audit Act, California Government Code, GANN Appropriations Limit, provisions of applicable grant guidelines, requirements of local measures, and others.

For example, the Single Audit Act requires that we determine which grants to include in our audit and select transactions from those grants for detailed testing. While most items will be tested as part of the Interim phase, we cannot determine which grants will be selected for the Single Audit until the year-end/fieldwork stage of the audit.

Our compliance audits of cash, investments, debt covenants, and other areas will be performed following the California Government Code, which has many provisions and regulations covering investments.

Approach to be Taken in Drawing Audit Samples for Purposes of Tests of Compliance

To test compliance, we will follow the AICPA's Audit Sampling Considerations of Uniform Guidance Compliance Audits. We will select an appropriate sample size based on our professional judgment and knowledge. Any deviations from control and compliance requirements will be documented.

Audit Firm's Expectations of the Role and Participation of District's Staff in the Audit Process

The engagement team will meet with the District's management during the initial planning stage to discuss audit schedules and review the prior year's audit findings (if any). We will deliver a list of all documents to be provided by the District's staff. Once such materials are agreed upon by the engagement team and District's finance personnel, no other schedules will be requested unless new information comes to light in the course of test work.

Our goal is to cause the least amount of interruptions to the District's daily operations; therefore, to the extent possible, we will use information in the form available from the District's records.

We believe client/engagement team communication is vital to perform results satisfactorily. With that sentiment in mind, we will hold regular meetings with the District's management to determine the status of the audit as well as any items which will require special attention. **Open and frequent communication is critical.**

Objectives of Our Services

Our primary objective for the proposed audit is to examine the District's financial statements and express our opinion on the fairness of the presentation, following generally accepted accounting principles. Other objectives that will benefit the District include the following:

- To offer beneficial observations and recommendations about policies and procedures for accounting and operating controls
- To identify opportunities to make District operations more efficient and reduce costs
- To perform the audit efficiently and effectively. Disruptions to office operations are kept to a minimum
- To provide continuing advisory services so the District can implement recommendations
- To meet these objectives at no additional cost to the District

The Engagement Team will perform the audit abiding by the Firm's quality-control procedures, which include following standard audit programs, careful planning, using industry-standardized software for auditing and internal control documentation, and welcoming an objective review of audit work. In other words, our client-tailored approach emphasizes careful planning, open communication, and proper assignment of responsibilities.

The Firm will supply portable computers to the on-site staff members.

Monterey Peninsula Water Management District

Identification of Anticipated Potential Audit Problems

While we do not expect any problems with the audit, we will carefully investigate and monitor the following relevant accounting issues:

Investments:

- Compliance with GASB 31 and GASB 34
- Authorization and approval process for District investments
- Controls to assure the District's compliance with investment limitations and types of specific investments
- Monitoring by the District of its investments

Financial Reporting:

- Compliance with current reporting and disclosure requirements issued by GASB
- Compliance with the various GASBs in effect
- Perform valuations of OPEB benefits to determine the liability for all benefits promised to active, retired, and inactive plan members as of each valuation date
- Compliance with Governmental Accounting Standards Board (GASB) Statements 74 and 75
- Compliance with infrastructure obligations and regulatory provisions

Internal Control Structure:

- District's internal control functions and compliance with proper internal control philosophies
- Computer-system processes and controls and adequacy of the control environment

Cost Proposal

Certification

We are committed to the performance of a high-quality audit at the most reasonable fee level possible, both initially and throughout the engagement. Also, our partners will provide advice and consultation as needed at no additional cost to the Monterey Peninsula Water Management District.

Name of Firm: The Pun Group LLP – Certified Public Accountants and Business Advisors
Contact Name: Coley Delaney, CPA
Contact Email Address: coley.delaney@pungroup.cpa

Authorization to Represent the Firm

I, the undersigned, certify I am duly authorized to represent The Pun Group LLP and am empowered to submit this bid. In addition, I certify I am authorized to contract with the Monterey Peninsula Water Management District on behalf of the Firm.



March 3, 2025

Coley Delaney, CPA | Partner
The Pun Group LLP

Date

Total All-Inclusive Maximum Price

Our proposed fees for Audit Services for the a three-year audit service agreement, with the option to extend the agreement for two additional years, are as follows:

All-Inclusive Maximum Price by Report	Optional Years				
	2024-25	2025-26	2026-27	2027-28	2028-29
Financial Audit / ACFR Preparation	\$ 75,000	\$ 78,750	\$ 82,688	\$ 86,822	\$ 91,163
Single Audit Report (1 program) ¹	Included	Included	Included	Included	Included
Gann Limit	500	525	551	579	608
State Controller's Report	2,500	2,625	2,756	2,894	3,039
Management Letter	Included	Included	Included	Included	Included
Total All-Inclusive Maximum Price for All Schedules:	\$ 78,000	\$ 81,900	\$ 85,995	\$ 90,295	\$ 94,809

- (1) Single Audit fees based on one (1) major program. The fee for auditing additional major programs will be \$5,000 each. The number of programs determined to be "major" will be based on OMB Uniform Guidance. The Engagement Team will discuss this with the Monterey Peninsula Water Management District's Management before starting Single Audit work.

Monterey Peninsula Water Management District

Out of Pocket Expenses are Included in the Total All-Inclusive Maximum Price and Reimbursement Rates

The Firm's policy is to maintain flexible billing rates to meet the needs of clients and help them control costs. In the interest of starting our long-term relationship, we will absorb expenses such as travel and printing costs. Additionally, our Partners will be available to provide advice and consultation as necessary to the Monterey Peninsula Water Management District. The Firm will also absorb these costs.

Rates for Additional Professional Services

Below are the Firm's hourly billing rates, delineated by staffing levels:

Hourly Billing Rates	
Partner(s)	\$ 300
Director(s)	\$ 250
Senior Manager(s)	\$ 225
Manager(s)	\$ 200
Supervisor(s)	\$ 175
Senior Accountant(s)	\$ 150
Staff Accountant(s)	\$ 125
Clerical	\$ 100

Any supplemental reports, audits, or agreed-upon procedures not covered by this proposal may be added to a written agreement prior to commencing audit work. The Firm and the District will discuss and approve the scope and associated costs of these tasks. Any additional work will be performed at the above-quoted hourly rates.

Manner of Payment

Engagement Team members are required to maintain timesheets detailing the date, number of hours, and work performed for every audit task. The Firm will collect these timesheets and bill the Monterey Peninsula Water Management District at the rates outlined in the Total All-Inclusive Maximum Price section in four stages: (1) at the conclusion of the planning phase, (2) at the conclusion of the interim phase, (3) at the conclusion of the Year-End phase, (4) and after presentation and acceptance of the final audit reports. Interim billings will cover a period not less than a calendar month. The billing amounts generally break down as follows:

Work Performed	% of Proposal Amount
Planning	10%
Interim	40%
Fieldwork	40%
Presentation and Acceptance of Reports	10%

Let's Get to Work!

Benefits of Choosing The Pun Group LLP

The Pun Group LLP is recognized for its professionalism, integrity and for providing clients with practical solutions unique to their circumstances and issues. Our Firm prides itself on being able to provide personalized client services, and with that sentiment in mind, we have carefully chosen our engagement teams. The Pun Group's primary objective is to offer the Monterey Peninsula Water Management District solutions and directions led by highly experienced and capable partners who can successfully implement the work and produce the results you expect. This philosophy and mindset allow us to provide a superior level of service and a quality audit.

We trust that this proposal has given you the information needed about the Firm, the engagement team members, the overall audit approach, cost-saving measures, and audit fees. We are committed to exceeding your expectations, and we look forward to bringing our experience and expertise to the Monterey Peninsula Water Management District while providing you with the excellent level of service that you expect and deserve.

Thank You

Thank you for allowing us to submit our qualifications to provide you with Audit Services. Please direct inquiries to:

Coley Delaney, CPA
Partner
Email: coley.delaney@pungroup.cpa
Phone: (858) 242-5101 | Fax: (949) 777-8850

Sincerely,

A handwritten signature in black ink that reads "The Pun Group, LLP". The signature is written in a cursive, flowing style.

The Pun Group LLP
Certified Public Accountants and Business Advisors

Appendix A – Sample Letters

_____, 2024

The Pun Group, LLP
4660 La Jolla Village Drive, Suite 100
San Diego, CA 92122

This representation letter is provided in connection with your audit of the financial statements of the Water District (the "District"), which comprise the statement of net position as of June 30, 2024, and the related statement of revenues, expenses and change in net position, and cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered to be material, regardless of size, if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of _____ 2024, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated _____, 2024, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements [or in the schedule of findings and questioned costs].
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.
- 10) Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Monterey Peninsula Water Management District

The Pun Group, LLP
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Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters [and all audit or relevant monitoring reports, if any, received from funding sources].
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of the Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements [and the schedule of expenditures of federal awards].
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the District and involves—
 - Management,
 - Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the District's related parties and all the related party relationships and transactions, including any side agreements.

Government-specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) The District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 23) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 24) We have appropriately identified, recorded, and disclosed all leases in accordance with [GASBS No. 87](#) , if applicable
- 25) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with [GASBS No. 91](#) , if applicable.

Monterey Peninsula Water Management District

The Pun Group, LLP
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- 26) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with [GASBS No. 96](#), if applicable.
- 27) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.
- 28) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 29) As part of your audit, you assisted with preparation of the financial statements and disclosures [and schedule of expenditures of federal awards]. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures [and schedule of expenditures of federal awards].
- 30) The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 31) The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 32) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 33) The financial statements include all fiduciary activities required by [GASBS No. 84](#), as amended, if applicable.
- 34) The financial statements properly classify all funds and activities in accordance with [GASBS No. 34](#), as amended.
- 35) All funds that meet the quantitative criteria in [GASBS Nos. 34](#) and [37](#) for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 36) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 37) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 38) Provisions for uncollectible receivables have been properly identified and recorded.
- 39) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 40) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 41) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 42) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 43) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated or amortized.
- 44) We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.

Monterey Peninsula Water Management District

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- 45) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 46) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 47) With respect to the other information expected to be issued (e.g., letter of transmittal, statistical section - other information):
- a) We acknowledge that we have informed you of all documents that may comprise other information we expect to issue. The financial statements and other information you obtained prior to the auditor's report date are consistent with one another, and the other information does not contain any material misstatements.
 - b) With regard to the other information that will be included in the annual report that has not been obtained by you prior to the auditor's report date, we intend to prepare and issue the other information, as well as communicate the expected timing of issuance, and provide you with the final version of the document(s) when available and prior to the issuance of the annual report.

Signature: _____

Signature: _____

Title: _____

Title: _____

Monterey Peninsula Water Management District

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**Water District
Summary of Audit Differences
For the Year Ended June 30, 2024**

Uncorrected Audit Adjusting Journal Entries:

None

Corrected Audit Adjusting Journal Entries:

None

SAMPLE

Monterey Peninsula Water Management District



To the Management of the [REDACTED]

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the [REDACTED] California (the "[REDACTED]") for the year ended June 30, [REDACTED] and have issued our report thereon dated [REDACTED].

We noted the following matters for your reference:

[REDACTED]

Recommendation:

We recommended the [REDACTED] enhance the environmental controls over the IT server room in order to prevent potential threats to the IT servers. We also recommended the [REDACTED] enhance cash receipt process for [REDACTED] and renew the rental agreements on annual basis. Lastly, we recommended the [REDACTED] meeting minutes be posted on the [REDACTED] website as soon as they are approved by the [REDACTED].

Restriction of Use

This information is intended solely for the use of the management of the [REDACTED] and is not intended to be, and should not be, used by anyone other than the specific party.

The Pun Group, LLP

Santa Ana, California
[REDACTED]

200 E. Sandpointe Ave., Suite 600, Santa Ana, California 92707

Tel: 949-777-8800 • Fax: 949-777-8850

www.pungroup.com

Appendix B – Available Training

Strengthen Your Accounting Knowledge: TPG Client Training Webinars

We pride ourselves in leading the governmental auditing profession nationwide and statewide. Members of our team have been assigned to the AICPA and State Government Accounting and Audit committees. Our membership with these two levels of government keeps us current, and such involvement helps our Firm with the constant changes in accounting and auditing standards, laws and regulations, and compliance provisions, which have created an unprecedented complexity in public accounting for state and local governments.

Every year, the Firm hosts a conference to update governmental clients on new technical accounting and financial issues. Since last year, by implementing “Webinars,” we’ve been expanding our horizons and offering our clients 15 hours of Continuing Professional Education (CPE). These sessions are **free of charge** and part of the service package provided to our clients.

CPE courses we offer:



Monterey Peninsula Water Management District

Appendix C – Certificate of Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
2/27/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Burnham WGB Insurance Solutions CA Insurance License 0F69771 15901 Red Hill Avenue Tustin CA 92780		CONTACT NAME: Sarah Caballero PHONE (A/C, No, Ext): 714-824-8300 E-MAIL: Sarah.Caballero@wgbib.com ADDRESS: Sarah.Caballero@wgbib.com		FAX (A/C, No): 714-573-1770	
		INSURER(S) AFFORDING COVERAGE		NAIC #	
		INSURER A: National Fire Insurance of Har		20478	
		INSURER B: Valley Forge Insurance Company		20508	
		INSURER C: Great Divide Insurance Company		25224	
		INSURER D: Continental Casualty Company		20443	
		INSURER E: Arch Specialty Insurance Compa		21199	
		INSURER F: American Casualty Company of R		20427	

COVERAGES

CERTIFICATE NUMBER: 877267347

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> \$0 deductible GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y		7013134445	3/1/2025	3/1/2026	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COM/OP AGG \$ 4,000,000 \$
A	AUTOMOBILE LIABILITY ANY AUTO <input checked="" type="checkbox"/> OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			7013117645	3/1/2025	3/1/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
D	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			7013136468	3/1/2025	3/1/2026	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000 \$
F	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	WC713136289	3/1/2025	3/1/2026	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER No Deductible E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	E&O - Retro 12/29/11			CAB2023595	3/1/2025	3/1/2026	4,000,000 agg
E	Cyber			C4LWN095550CYBER2024	7/1/2024	7/1/2025	Aggregate 2,000,000 3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Great Divide Insurance Company AM Best Rating A+ XV

Certificate holder(s) is/are named as additional insured per attached endorsements subject to the terms & conditions of the policy:
 General Liability Additional Insured & Waiver of Subrogation # SB146932G
 General Liability Primary & Contributory #CNA80103XX
 Umbrella Policy follows form for General Liability, Auto Liability and Employers Liability
 Auto Primary and Non-Contributory & Waiver of Subrogation #CA00011013
 Auto Designated Insured #IL 02 70 07 20
 See Attached...

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

DB, III

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FINANCE AND ADMINISTRATION COMMITTEE

ITEM: INFORMATIONAL ITEM

8. REPORT ON ACTIVITY/PROGRESS ON CONTRACTS OVER \$25,000

Meeting Date: April 14, 2025 **Budgeted:** N/A

From: David J. Stoldt,
General Manager **Program/** N/A
Line Item No.:

Prepared By: Nishil Bali **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on April 14, 2025.

CEQA Compliance: This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

SUMMARY: Attached for review as **Exhibit 8-A** is a monthly status report on contracts over \$25,000 for the period of February 2025. This status report is provided for information only; no action is required.

EXHIBIT

8-A Status on District Open Contracts (over \$25k)

EXHIBIT 8-A

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**Monterey Peninsula Water Management District
Status on District Open Contracts (over \$25K)
For The Period February 2025**

Contract	Description	Date Authorized	Contract Amount	Prior Period Expended To Date	Current Period Spending	Total Expended To Date	Current Period Activity	P.O. Number
1 Albert A. Webb Associates	Consultant for Public's Acquisition of Monterey Water System (Cal-Am)	11/18/2024	\$ 1,200,000.00	\$ 20,003.25	\$ 12,917.50	\$ 32,920.75	Current period billing	PO03880
2 County of Monterey	IRWM Grant Round 2 Reimbursement	5/19/2023	\$ 898,451.00	\$ -	\$ -	\$ -		PO03879
3 City of Monterey	IRWM Grant Round 2 Reimbursement	5/19/2023	\$ 500,000.00	\$ 9,292.44	\$ -	\$ 9,292.44	Q2 FY24-25 Billing	PO03878
4 Close and Associates	Utility consultant for Public's Acquisition of Monterey Water System	11/18/2024	\$ 965,000.00	\$ 50,737.50	\$ 4,920.00	\$ 55,657.50	Current period billing	PO03876
5 Ralph Andersen and Associates	AGM recruitment	10/17/2024	\$ 36,750.00	\$ 11,025.00	\$ -	\$ 11,025.00		PO03872
6 TM Process & Controls	ASR Well Turbidity Control	8/19/2024	\$ 57,749.00	\$ 29,688.69	\$ -	\$ 29,688.69		PO03852
7 TJC and Associates	Perform a review of our electrical system, capacity, and provide overall support for the ASR project	6/27/2024	\$ 45,000.00	\$ 1,372.75	\$ 2,839.50	\$ 4,212.25	Current period billing	PO03829
8 DeVeera Inc.	IT Managed Services Contract and subscriptions FY 2024-2025	5/20/2024	\$ 95,500.00	\$ 55,692.84	\$ 7,955.98	\$ 63,648.82	Current period activity for managed IT services	PO03815
9 Lynx Technologies, Inc	GIS Consultant Contract for 2024-2025	5/20/2024	\$ 35,000.00	\$ 20,025.00	\$ 2,400.00	\$ 22,425.00	Current period billing	PO03795
10 Kyocera Document Solutions of America Inc.	Lease Agreement for three Copiers for 60 months	8/1/2024	\$ 29,424.00	\$ 2,199.51	\$ 565.47	\$ 2,764.98	Current period billing	PO03790
11 Clifton Larson Allen LLP	Audit & Related Services for FY 24-25	8/21/2023	\$ 84,525.00	\$ 81,500.00	\$ -	\$ 81,500.00		PO03771
12 Maggiora Bros. Drilling, Inc	ASR1 and ASR2 Well Rehabilitation	5/20/2024	\$ 509,534.00	\$ 490,573.00	\$ -	\$ 490,573.00		PO03762
13 IEA & Associates	Legislative and Administrative Services	7/1/2024	\$ 54,000.00	\$ 31,500.00	\$ 4,500.00	\$ 36,000.00	Current period retainer billing	PO03761
14 The Ferguson Group LLC	Contract for Legislative Services for FY 2024-2025	7/1/2024	\$ 79,100.00	\$ 50,400.00	\$ 6,300.00	\$ 56,700.00	Current period retainer billing	PO03760
15 CSC	Recording Fees	7/1/2024	\$ 60,000.00	\$ 30,000.00	\$ -	\$ 30,000.00		PO03754
16 Monterey One Water	PWM Expansion State Water Control Board Grant	9/22/2022	\$ 4,800,000.00	\$ 1,530,851.60	\$ 1,220,385.00	\$ 2,751,236.60	Current period billing	PO03753
17 Onpoint Generators, Inc	Purchase & installation of Generator	6/27/2024	\$ 58,900.00	\$ 5,890.00	\$ -	\$ 5,890.00		PO03751
18 Montgomery & Associates	Groundwater Modeling Montgomery Contract	6/27/2024	\$ 55,000.00	\$ -	\$ -	\$ -		PO03750
19 Tyler Technologies	Annual Financial Software	5/20/2024	\$ 36,607.72	\$ 35,737.72	\$ -	\$ 35,737.72		PO03737
20 WellmanAD	Public Outreach Consultant	7/17/2024	\$ 94,500.00	\$ 68,519.00	\$ 7,875.00	\$ 76,394.00	Current period payment for public outreach retainer	PO03735
21 Monterey One Water	Urban Community Drought Grant	9/22/2022	\$ 11,935,206.00	\$ 3,277,142.32	\$ -	\$ 3,277,142.32		PO03726
22 DUDEK	IRWM IR2 Grant Administration	10/1/2022	\$ 90,510.00	\$ 5,197.50	\$ 1,526.25	\$ 6,723.75	Q2 FY24-25 Billing	PO03718
23 Colantuono, Highsmith, & Whatley, PC	MTA Legal services for appeal to Water Supply Charge	9/15/2021	\$ 80,000.00	\$ 72,394.22	\$ 5,937.00	\$ 78,331.22	Current period billing	PO03715
24 John K. Cohan dba Telemetrix	Consultant Services for Sleepy Hollow Facility	6/30/2023	\$ 29,600.00	\$ 26,700.49	\$ -	\$ 26,700.49		PO03693
25 Rutan & Tucker, LLP	Measure J/Rule 19.8 Eminent Domain Phase IV	2/24/2023	\$ 450,000.00	\$ 245,183.96	\$ -	\$ 245,183.96		PO03639
26 Raftelis Financial Consultants	Measure J/Rule 19.8 Appraisal/Rate Study Phase 4	8/21/2023	\$ 200,000.00	\$ 23,257.50	\$ 5,030.00	\$ 28,287.50	Current period billing	PO03491

Monterey Peninsula Water Management District
Status on District Open Contracts (over \$25K)
For The Period February 2025

	Contract	Description	Date Authorized	Contract Amount	Prior Period Expended To Date	Current Period Spending	Total Expended To Date	Current Period Activity	P.O. Number
27	Telemetry	Flood Repair Services for Sleepy Hollow Facility	1/23/2023	\$ 85,000.00	\$ 43,062.84	\$ -	\$ 43,062.84		PO03556
28	Schaaf & Wheeler	Drawing Support Services	4/23/2023	\$ 30,000.00	\$ 29,425.00	\$ -	\$ 29,425.00		PO03474
29	Maggiora Bros. Drilling, Inc	ASR Support from Maggiora Bros for Well Work	6/20/2023	\$ 50,000.00	\$ -	\$ -	\$ -		PO03407
30	Pueblo Water Resources, Inc.	ASR Operations Support	6/20/2023	\$ 25,000.00	\$ 1,527.50	\$ -	\$ 1,527.50		PO03406
31	Montgomery & Associates	Tularcitos ASR Feasibility Study	3/20/2023	\$ 119,200.00	\$ 14,642.00	\$ -	\$ 14,642.00		PO03368
32	Kevin Robert Knapp/ Tierra Plan LLC	Surface Water Data Portal	11/14/2022	\$ 27,730.00	\$ 27,400.81	\$ -	\$ 27,400.81		PO03302
33	Montgomery & Associates	Annual Groundwater Modeling Support	6/20/2022	\$ 50,000.00	\$ 34,439.00	\$ 2,200.00	\$ 36,639.00	Current period billing	PO03193
34	Telemetry	Consultant Services for Sleepy Hollow Facility	6/20/2022	\$ 27,060.00	\$ 24,554.64	\$ -	\$ 24,554.64		PO03121
35	City of Sand City	IRWM Grant Reimbursement	3/28/2022	\$ 1,084,322.50	\$ 79,720.00	\$ -	\$ 79,720.00		PO03093
36	DUDEK	Grant administration services for the Proposition 1 IRWM Implementation	12/14/2020	\$ 114,960.00	\$ 64,485.00	\$ -	\$ 64,485.00		PO02847
37	Shute, Mihaly & Weinberger LLP	Measure J LAFCO Litigation Legal Services	1/1/2022	\$ 484,000.00	\$ 483,801.73	\$ -	\$ 483,801.73		PO02843
38	Reiff Manufacturing	Quarantine tanks for the Sleepy Hollow steelhead facility	10/18/2022	\$ 48,000.00	\$ 40,350.00	\$ -	\$ 40,350.00		PO02824
39	Tetra Tech, Inc.	Engineering services Sleepy Hollow Facility Upgrade	6/21/2021	\$ 67,500.00	\$ 46,098.64	\$ -	\$ 46,098.64		PO02693
40	Weston Solutions, Inc.	UXO Support Services	6/15/2020	\$ 26,378.70	\$ 7,473.34	\$ -	\$ 7,473.34		PO02371
41	Pueblo Water Resources, Inc.	Seaside Groundwater Basin Geochemical Study	1/24/2018	\$ 68,679.00	\$ 57,168.85	\$ -	\$ 57,168.85		PO01628
42	Pueblo Water Resources, Inc.	SSAP Water Quality Study	8/21/2017	\$ 94,437.70	\$ 47,282.61	\$ -	\$ 47,282.61		PO01510

FINANCE AND ADMINISTRATION COMMITTEE

ITEM: INFORMATIONAL ITEM

9. STATUS REPORT ON – PUBLIC’S OWNERSHIP OF MONTEREY WATER SYSTEM

Meeting Date: April 14, 2025 **Budgeted:** N/A

From: David J. Stoldt,
General Manager **Program/** N/A
Line Item No.:

Prepared By: Nishil Bali **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on April 14, 2025.

CEQA Compliance: This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

SUMMARY: Attached for review as **Exhibit 9-A** is a monthly status report on spending – Public’s Ownership of Monterey Water System for the period February 2025. This status report is provided for information only; no action is required.

EXHIBIT

9-A Status Report on Spending – Public’s Ownership of Monterey Water System

Monterey Peninsula Water Management District
Status on Public's Ownership of Monterey Water System - Phase IV
Eminent Domain Proceedings through Bench Trial
Through February 2025

	Contract	Date Authorized	Authorized Amount	Prior Period Spending	Current Period Spending	Total Expended To Date	Spending Remaining	Project No.
1	Phase IV - Authorization (unallocated)	11/13/2023	\$ -	\$ -		\$ -	\$ -	
2	Eminent Domain Legal Counsel (Rutan)	12/16/2024	\$ 450,000.00	\$ 246,127.96		\$ 246,127.96	\$ 203,872.04	PA00009-01
3	Eminent Domain Legal Counsel (SMW)*	3/17/2025	\$ 125,000.00	\$ 132,329.21	\$ 1,060.60	\$ 133,389.81	\$ (8,389.81)	PA00009-02
4	Financial Services (Raftelis)	8/21/2023	\$ 200,000.00	\$ 23,257.50	\$ 5,030.00	\$ 28,287.50	\$ 171,712.50	PA00009-03
5	District Legal Counsel*		\$ 95,000.00	\$ 131,046.49	\$ 10,677.95	\$ 141,724.44	\$ (46,724.44)	PA00009-05
6	Utility Consultant (Close & Associates)	12/16/2024	\$ 965,000.00	\$ 50,737.50	\$ 4,920.00	\$ 55,657.50	\$ 909,342.50	PA00009-07
7	Consulting Civil Engineer (Webb Associates)	11/18/2024	\$ 1,200,000.00	\$ 20,003.00	\$ 12,917.50	\$ 32,920.50	\$ 1,167,079.50	PA00009-07
	Total		\$ 3,035,000.00	\$ 603,501.66	\$ 34,606.05	\$ 638,107.71	\$ 2,396,892.29	

Status on Public's Ownership of Monterey Water System - Phase III
Appraisal through Resolution of Necessity
Through October 2023

	Contract	Date Authorized	Authorized Amount	Prior Period Spending	Current Period Spending	Total Expended To Date	Spending Remaining	Project No.
1	Eminent Domain Legal Counsel	12/16/2019	\$ 200,000.00	\$ 98,283.28		\$ 98,283.28	\$ 101,716.72	PA00007-01
2	Appraisal Services	4/17/2023	\$ 220,000.00	\$ 220,000.75		\$ 220,000.75	\$ (0.75)	PA00007-03
3	District Legal Counsel	12/16/2019	\$ 100,000.00	\$ 46,361.50		\$ 46,361.50	\$ 53,638.50	PA00007-05
4	Real Estate Appraiser	8/15/2022	\$ 80,000.00	\$ 53,309.64		\$ 53,309.64	\$ 26,690.36	PA00007-06
5	Water Rights Appraisal	8/15/2022	\$ 75,000.00	\$ 45,490.46		\$ 45,490.46	\$ 29,509.54	PA00007-10
6	Contingency/Miscellaneous	12/16/2019	\$ -	\$ -		\$ -	\$ -	PA00007-20
	Total		\$ 675,000.00	\$ 463,445.63	\$ -	\$ 463,445.63	\$ 211,554.37	

Status on Public's Ownership of Monterey Water System - Phase II
EIR & LAFCO Application
Through September 2022

Contract		Date Authorized	Authorized Amount	Prior Period Spending	Current Period Spending	Total Expended To Date	Spending Remaining	Project No.
1	Eminent Domain Legal Counsel	9/20/2021	\$ 345,000.00	\$ 168,265.94		\$ 168,265.94	\$ 176,734.06	PA00005-01
2	CEQA Work	12/16/2019	\$ 134,928.00	\$ 134,779.54		\$ 134,779.54	\$ 148.46	PA00005-02
3	Appraisal Services	9/20/2021	\$ 430,000.00	\$ 188,683.75		\$ 188,683.75	\$ 241,316.25	PA00005-03
4	Operations Plan	12/16/2019	\$ 145,000.00	\$ 94,860.00		\$ 94,860.00	\$ 50,140.00	PA00005-04
5	District Legal Counsel	12/16/2019	\$ 40,000.00	\$ 162,254.16		\$ 162,254.16	\$ (122,254.16)	PA00005-05
6	MAI Appraiser	6/15/2020	\$ 170,000.00	\$ 76,032.00		\$ 76,032.00	\$ 93,968.00	PA00005-06
7	Jacobs Engineering	12/16/2019	\$ 87,000.00	\$ 86,977.36		\$ 86,977.36	\$ 22.64	PA00005-07
8	LAFCO Process	11/15/2021	\$ 240,000.00	\$ 217,784.62		\$ 217,784.62	\$ 22,215.38	PA00005-08
9	PSOMAS	9/20/2021	\$ 28,000.00	\$ 25,900.00		\$ 25,900.00	\$ 2,100.00	PA00005-09
10	Contingency/Miscellaneous/Uncommitted	12/16/2019	\$ 289,072.00	\$ 38,707.08		\$ 38,707.08	\$ 250,364.92	PA00005-20
Total			\$ 1,909,000.00	\$ 1,194,244.45	\$ -	\$ 1,194,244.45	\$ 714,755.55	

1	Measure J CEQA Litigation Legal Services*	12/23/2020	\$ 200,000.00	\$ 140,303.06		\$ 140,303.06	\$ 59,696.94	PA00005-15
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1	Measure J LAFCO Litigation Legal Services*	1/1/2022	\$ 400,000.00	\$ 398,750.20		\$ 398,750.20	\$ 1,249.80	PA00005-16
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Status on Public's Ownership of Monterey Water System - Phase I
Financial Feasibility
Through November 2019

	Contract	Date Authorized	Authorized Amount	Prior Period Spending	Current Period Spending	Total Expended To Date	Spending Remaining	Project No.
1	Eminent Domain Legal Counsel	12/17/2018	\$ 100,000.00	\$ 160,998.16		\$ 160,998.16	\$ (60,998.16)	PA00002-01
2	Investment Banking Services	2/21/2019	\$ 30,000.00	\$ 27,000.00		\$ 27,000.00	\$ 3,000.00	PA00002-02
3	Valuation & Cost of Service Study Consultant	2/21/2019	\$ 355,000.00	\$ 286,965.17		\$ 286,965.17	\$ 68,034.83	PA00002-03
4	Investor Owned Utility Consultant	2/21/2019	\$ 100,000.00	\$ 84,221.69		\$ 84,221.69	\$ 15,778.31	PA00002-04
5	District Legal Counsel		\$ 35,000.00	\$ 41,897.59		\$ 41,897.59	\$ (6,897.59)	PA00002-05
6	Contingency/Miscellaneous		\$ 30,000.00	\$ 45,495.95		\$ 45,495.95	\$ (15,495.95)	PA00002-10
	Total		\$ 650,000.00	\$ 646,578.56	\$ -	\$ 646,578.56	\$ 3,421.44	



DRAFT AGENDA (as of 4/8/25)
Regular Meeting
Board of Directors
Monterey Peninsula Water Management District

Monday, April 21, 2025 at 6:00 p.m. [PST]

Meeting Location: MPWMD – Main Conference Room
 5 Harris Court, Building G, Monterey, CA 93940

[This is an in-person meeting. Remote participation via Zoom may be offered, but it is optional and not required for the meeting to proceed. **Please note the meeting will proceed as normal even if there are technical difficulties accessing Zoom.** The District will do its best to resolve any technical issues as quickly as possible.]

To Join via Zoom- Teleconferencing means, please click the link below:
<https://mpwmd-net.zoom.us/j/82271901363?pwd=aVxPyNLDF0Eu51D3tvefOvHj6aqUFA.1>

Webinar ID: **822 7190 1363** | Passcode: **042125** | To Participate by Phone: **(669) 900-9128**

For detailed instructions on how to connect to the meeting, please click the link below:
<https://www.mpwmd.net/instructions-for-connecting-to-the-zoom-meetings/>

The public may also view the live broadcast of the meeting on Comcast Channel 24 or the live webcast on AMP
<https://accessmediaproductions.org/> scroll down to the bottom of the page and select AMP 1.

Copies of the agenda packet are available for review on the District website (www.mpwmd.net) and at 5 Harris Court, Bldg. G, Monterey, CA.

Under the Brown Act, public comment for matters on the agenda must relate to that agenda item and public comments for matters not on the agenda must relate to the subject matter jurisdiction of this legislative body. This is a warning that if a member of the public attending this meeting remotely or in-person violates the Brown Act by failing to comply with these requirements, then the Chair may request that speaker be muted. If a member of the public attending this meeting in-person engages in disruptive behavior that disturbs the orderly conduct of the meeting, they may be removed from the meeting after a warning.

CALL TO ORDER / ROLL CALL

PLEDGE OF ALLEGIANCE

<p style="text-align: center;"><u>Board of Directors</u> George Riley, Chair – Division 2 Ian Oglesby, Vice-Chair – Mayoral Representative Amy Anderson, Chair – Division 5 Alvin Edwards – Division 1 Rebecca Lindor – Division 3 Karen Paull – Division 4 Kate Daniels – Monterey County Board of Supervisors Representative</p> <p style="text-align: center;"><u>General Manager</u> David J. Stoldt</p>	<p style="text-align: center;"><u>Mission Statement</u> Sustainably manage and augment the water resources of the Monterey Peninsula to meet the needs of its residents and businesses while protecting, restoring, and enhancing its natural and human environments.</p> <p style="text-align: center;"><u>Vision Statement</u> Model ethical, responsible, and responsive governance in pursuit of our mission.</p> <p style="text-align: center;"><u>Board's Goals and Objectives</u> Are available online at: https://www.mpwmd.net/who-we-are/mission-vision-goals/</p>
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ADDITIONS AND CORRECTIONS TO THE AGENDA – *The General Manager will announce agenda corrections and proposed additions, which may be acted on by the Board as provided in Sections 54954.2 of the California Government Code.*

ORAL COMMUNICATIONS – *Anyone wishing to address the Board on Consent Calendar, Information Items, Closed Session items, or matters not listed on the agenda may do so only during Oral Communications. Please limit your comment to three (3) minutes. The public may comment on all other items at the time they are presented to the Board.*

CONSENT CALENDAR - *The Consent Calendar consists of routine items for which staff has prepared a recommendation. Approval of the Consent Calendar ratifies the staff recommendation. Consent Calendar items may be pulled for separate consideration at the request of a member of the public, or a member of the Board. Following adoption of the remaining Consent Calendar items, staff will give a brief presentation on the pulled item. Members of the public are requested to limit individual comment on pulled Consent Items to three (3) minutes. Unless noted with double asterisks “**”, Consent Calendar items do not constitute a project as defined by CEQA Guidelines section 15378.*

1. Consider Adoption of the Board Minutes for the Regular Board Meeting of March 17, 2025
2. Consider Authorization to Enter Into a Contract with Telemetrix Consulting Services for Sleepy Hollow Steelhead Rearing Facility Monitoring and Control Systems
3. Authorize Funds to Contract for a Limited-Term Field Position During FY 2025-2026
4. Consider Reclassifying the Meter Coordinator Position to Water Resources Technician Position
5. Consider Adoption of Treasurer’s Report for February 2025
6. Consider Authorization of Various Software Maintenance Agreements
7. Consider Authorization to Contract with The Pun Group LLP to Conduct Annual Financial Audits
8. Receive and File District-Wide Annual Water District-Wide Annual Water Production Summary Report for Water Year 2024
9. Receive and File District-Wide Annual Water Production Summary Report for Water Year 2024
10. Receive Fiscal Year 2023-2024 Mitigation Program Annual Report

INTRODUCTION OF NEW ASSISTANT GENERAL MANAGER MIKE MCCULLOUGH

GENERAL MANAGER’S REPORT

11. Status Report on California American Water Compliance with State Water Resources Control Board Order 2016-0016 and Seaside Groundwater Basin Adjudication Decision (*Verbal Report*)

REPORT FROM DISTRICT COUNSEL

12. Report from District Counsel

DIRECTORS’ REPORTS (INCLUDING AB 1234 REPORTS ON TRIPS, CONFERENCE ATTENDANCE AND MEETINGS)

13. Oral Reports on Activities of County, Cities, Other Agencies/Committees/Associations

ACTION ITEMS – *Public Comment will be received. Please limit your comments three (3) minutes per item.*

14. Consider Removal of 9 Ordinance No. References from the District Website

Recommended Action: *The Board will consider removing Ordinances listed on the District website that were not acted upon.*

INFORMATIONAL ITEMS/STAFF REPORTS - *The public may address the Board on Informational Items and Staff Reports during the Oral Communications portion of the meeting. Please limit your comments to three minutes.*

15. Report on Activity/Progress on Contracts Over \$25,000
16. Status Report on Expenditures – Public’s Ownership of Monterey Water System
17. Letters Received and Sent Supplemental Letter Packet
18. Committee Reports
19. Monthly Allocation Report
20. Water Conservation Program Report for March 2025
21. Update on Resolution No. 2024-13 Supporting Closure of Open Water Permits by Implementing a One-Time Amnesty Period
22. Carmel River Fishery Report for March 2025
23. Quarterly Carmel River Riparian Corridor Management Report
24. Monthly Water Supply and California American Water Production Report
[Exempt from environmental review per SWRCB Order Nos. 95-10 and 2016-0016, and the Seaside Basin Groundwater Basin adjudication decision, as amended and Section 15268 of the California Environmental Quality Act (CEQA) Guidelines, as a ministerial project; Exempt from Section 15307, Actions by Regulatory Agencies for Protection of Natural Resources]

ADJOURNMENT

Board Meeting Schedule		
Monday, May 19, 2025	<i>Regular</i>	6:00 p.m.
Monday, May 29, 2025	<i>Special Meeting-Budget Workshop</i>	6:00 p.m.

Accessibility

In accordance with Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), MPWMD will make a reasonable effort to provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. MPWMD will also make a reasonable effort to provide translation services upon request. Submit requests at least 48 hours prior to the scheduled meeting date/time to Sara Reyes, Board Clerk by e-mail at sara@mpwmd.net or at (831) 658-5610.

Options for Providing Public Comment

Attend In-Person

The Board meeting will be held in the Main Conference Room at **5 Harris Court, Building G, Monterey, CA 93942** and has limited seating capacity.

Submission of Written Public Comment

Send written comments to District Office, 5 Harris Court, Building G, Monterey, CA or online at comments@mpwmd.net. Include the following subject line: "PUBLIC COMMENT ITEM #" (insert the agenda item number relevant to your comment). Written comments must be received by 3:00 PM on Monday, April 21, 2025. All submitted comments will be provided to the Board of Directors, compiled as part of the record, and placed on the District’s website as part of the agenda packet for the meeting. Correspondence is not read during the public comment portion of the meeting.

Instructions for Connecting to the Zoom Meeting can be found at <https://www.mpwmd.net/instructions-for-connecting-to-the-zoom-meetings/>

Refer to the Meeting Rules to review the complete Rules of Procedure for MPWMD Board and Committee Meetings: <https://www.mpwmd.net/who-we-are/board-of-directors/meeting-rules-of-the-mpwmd/>