



This meeting has been noticed according to the Brown Act rules. This agenda was posted on Thursday, December 1, 2022.

Finance and Administration

Committee Members:

Amy Anderson – Chair
Alvin Edwards
Karen Paull

Alternate:

Vacant

Staff Contact:

Suresh Prasad
Sara Reyes

After staff reports have been distributed, if additional documents are produced by the District and provided to the Committee regarding any item on the agenda, they will be made available at 5 Harris Court, Building G, Monterey, CA during normal business hours. In addition, such documents may be posted on the District website at www.mpwmd.net. Documents distributed at the meeting will be made available in the same manner.

AGENDA

**Finance and Administration Committee
of the Monterey Peninsula Water Management District**

Monday, December 5, 2022 at 2:00 PM, *Virtual Meeting*

As a precaution to protect public health and safety, and pursuant to provisions of AB 361, this meeting will be conducted via Zoom Video/Teleconference only.

Join the meeting at:

<https://mpwmd-net.zoom.us/j/88315750093?pwd=VVVjQlA4VFA1N3ltNjFXbHdEcTFyQT09>

Or access the meeting at: <https://zoom.us/>

Webinar ID: 883 1575 0093

Meeting password: 11052022

Participate by phone: (669) 900-9128

For detailed instructions on connecting to the Zoom meeting see page 2 of this agenda.

Call to Order / Roll Call

Additions / Corrections to Agenda

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

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

1. Consider Adoption of November 7, 2022, Committee Meeting Minutes
2. Consider Adoption of Treasurer's Report for August 2022
3. Consider Adoption of Treasurer's Report for September 2022
4. Receive Pension Reporting Standards Government Accounting Standards Board Statement No. 68 Accounting Valuation Report
5. Receive Government Accounting Standards Board (GASB) Statement No. 75 Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions
6. Receive and File First Quarter Financial Activity Report for Fiscal Year 2022-2023
7. Consider Approval of First Quarter Fiscal Year 2022-2023 Investment Report
8. Authorize Expenditure for Purchase of Storage Area Network (SAN) Equipment

9. Authorize Expenditure of Funds for Board Room Audio/Visual System Upgrade

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

10. Report on Activity/Progress on Contracts Over \$25,000
11. Status Report on Measure J/Rule 19.8 Phase II Spending

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

12. Review First Quarter Legal Services Activity Report for Fiscal Year 2022-2023
13. Review Draft Monday, December 12, 2022 Board Meeting Agenda

Suggest Items to be Placed on Future Agendas

Adjournment

Upon request, 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 by noon on Friday, December 2, 2022 to: (1) Sara Reyes by email at sara@mpwmd.net, or at (831) 658-5610; and (2) Joel Pablo by email at joel@mpwmd.net or at (831) 658-5652.

Instructions for Connecting to the Zoom Meeting

NOTE: If you have not used Zoom previously, when you begin connecting to the meeting you may be asked to download the app. If you do not have a computer, you can participate by phone.

Begin: Within 10 minutes of the meeting start time from your computer click on this link: <https://mpwmd-net.zoom.us/j/88315750093?pwd=VVVjQlA4VFA1N3ltNjFXbHdEcTFyQT09> or paste the link into your browser.

DETERMINE WHICH DEVICE YOU WILL BE USING (PROCEED WITH ONE OF THE FOLLOWING INSTRUCTIONS)

USING A DESKTOP COMPUTER OR LAPTOP

1. In a web browser, type: <https://www.zoom.us>
2. Hit the enter key
3. At the top right-hand corner, click on "Join a Meeting"
4. Where it says "Meeting ID", type in the Meeting ID# above and click "Join Meeting"
5. Your computer will begin downloading the Zoom application. Once downloaded, click "Run" and the application should automatically pop up on your computer. (If you are having trouble downloading, alternatively you can connect through a web browser – the same steps below will apply).
6. You will then be asked to input your name. It is imperative that you put in your first and last name, as participants and attendees should be able to easily identify who is communicating during the meeting.
7. From there, you will be asked to choose either ONE of two audio options: Phone Call or Computer Audio:

COMPUTER AUDIO

1. If you have built in computer audio settings or external video settings – please click "Test Speaker and Microphone".
2. The client will first ask "Do you hear a ringtone?" •If no, please select "Join Audio by Phone".
 - If yes, proceed with the next question:

3. The client will then ask “Speak and pause, do you hear a replay?” •If no, please select “Join Audio by Phone”
•If yes, please proceed by clicking “Join with Computer Audio”

PHONE CALL

1. If you do not have built in computer audio settings or external video settings – please click “Phone Call”
2. Dial one of the numbers listed below using a phone. Select a phone number based on your current location for better overall call quality.

+1 669-900-9128 (San Jose, CA)	+1 253-215-8782 (Houston, TX)
+1 346-248-7799 (Chicago, IL)	+1 301-715-8592 (New York, NY)
+1 312-626-6799 (Seattle, WA)	+1 646-558-8656 (Maryland)

3. Once connected, it will ask you to enter the Webinar ID No. and press the pound key.
4. It will then ask you to enter your participant ID number and press the pound key.
5. You are now connected to the meeting.

USING AN APPLE/ANDROID MOBILE DEVICE OR SMART PHONE

1. Download the Zoom application through the Apple Store or Google Play Store (the application is free).
2. Once download is complete, open the Zoom app.
3. Tap “Join a Meeting”
4. Enter the Meeting ID number
5. Enter your name. It is imperative that you put in your first and last name, as participants and attendees should be able to easily identify who is communicating during the meeting.
6. Tap “Join Meeting”
7. Tap “Join Audio” on the bottom left hand corner of your device
8. You may select either ONE of two options: “Call via Device Audio” or “Dial in”

DIAL IN

1. If you select “Dial in”, you will be prompted to select a toll-free number to call into.
2. You may select any of the numbers listed below:

+1 669-900-9128 (San Jose, CA)	+1 253-215-8782 (Houston, TX)
+1 346-248-7799 (Chicago, IL)	+1 301-715-8592 (New York, NY)
+1 312-626-6799 (Seattle, WA)	+1 646-558-8656 (Maryland)

3. The phone will automatically dial the number and input the Webinar Meeting ID No. and your Password.
4. Do not hang up the call, and return to the Zoom app
5. You are now connected to the meeting.

Presenting Public Comment

Receipt of Public Comment – the Chair will ask for comments from the public on all items. Limit your comment to 3 minutes.

- (a) Computer Audio Connection: Select the “raised hand” icon. When you are called on to speak, please identify yourself.
- (b) Phone audio connection **with** computer to view meeting: Select the “raised hand” icon. When you are called on to speak, press *6 to unmute yourself and please identify yourself.
- (c) Phone audio connection only: Press *9. Wait for the clerk to unmute your phone and then identify yourself and provide your comment. Press *9 to end the call.

Submit Written Comments

If you are unable to participate via telephone or computer to present oral comments, you may also submit your comments by e-mailing them to comments@mpwmd.net with one of the following subject lines "PUBLIC

COMMENT ITEM #" (insert the item number relevant to your comment) or "COMMENTS FROM THE PUBLIC". Comments must be received by noon on Monday, December 5, 2022. Comments submitted **by noon** will be provided to the committee members and compiled as part of the record of the meeting.

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FINANCE AND ADMINISTRATION COMMITTEE**ITEM: ACTION ITEM****1. CONSIDER ADOPTION OF NOVEMBER 7, 2022, COMMITTEE MEETING MINUTES****Meeting Date: December 5, 2022****From: David J. Stoldt,
General Manager****Prepared By: Sara Reyes**

SUMMARY: Draft minutes of the November 7, 2022, Finance and Administration Committee meeting are attached as **Exhibit 1-A**.**RECOMMENDATION:** The Finance and Administration Committee should review the minutes and adopt them by motion.**EXHIBIT****1-A Draft Minutes of November 7, 2022, Committee Meeting**



EXHIBIT 1-A

DRAFT MINUTES

Monterey Peninsula Water Management District Finance and Administration Committee November 7, 2022

As a precaution to protect public health and safety, and pursuant to provisions of AB 361, this meeting was conducted via Zoom Video/Teleconference only.

Call to Order

The virtual meeting was called to order at 2:30 PM via Zoom.

Committee members present: Amy Anderson, Chair
Alvin Edwards
Karen Paull

Committee members absent: None

District staff members present: David Stoldt, General Manager
Suresh Prasad, Administrative Services Manager/Chief Financial Officer
Jonathan Lear, Water Resources Manager
Thomas Christensen, Environmental Resources Manager
Larry Hampson, Project Engineer
Simona Mossbacher, HR Coordinator/Contract Specialist
Sara Reyes, Sr. Office Specialist

District Counsel present: David Laredo with De Lay and Laredo

Additions / Corrections to Agenda: None

Comments from the Public: None

Items on Board Agenda for November 14, 2022

1. Consider Adoption of September 12, 2022 Committee Meeting Minutes

On a motion by Paull and second by Edwards, the minutes of the September 12, 2022 meeting were approved on a roll call vote of 3 – 0 by Edwards, Paull and Anderson.

2. Consider Approval of Funds and a Contract for the Sleepy Hollow Steelhead Rearing Facility Rearing Channel Rehabilitation Project

On a motion by Paull and second by Edwards, the Finance and Administration Committee recommended that the Board authorize the General Manager to enter into a contract with Tyman Construction for the Sleepy Hollow Steelhead Rearing Facility Rearing Channel Rehabilitation Project in an amount not-to-exceed \$643,000. Due to the unknowns associated with this work, staff requested approval of a contingency amount of \$96,500 (15% of the contract amount) for unforeseen

circumstances and engineering consultant services for a total project cost of \$739,500. The motion was approved on a roll call vote of 3 – 0 by Edwards, Paull and Anderson.

3. Consider Approving Budgeted Funds Not to Exceed \$6,500 to Purchase Field Uniforms for the Water Resources and Environmental Resources Divisions

On a motion by Edwards and second by Paull, the Finance and Administration Committee recommended that the Board authorize staff to purchase 5 button up shirts, 2 hats, and 1 jacket for 10 field employees and have them embroidered with the District logo to serve as field uniforms in an amount not-to-exceed \$6,500. The motion was approved on a roll call vote of 3 – 0 by Edwards, Paull, and Anderson.

4. Consider Approving a Contract with Tierra Plan in an Amount not to Exceed \$27,730 to upgrade the MPWMD Stream Flow Data Porthole to a Public Facing Database Web Server

On a motion by Edwards and seconded by Paull, the Finance and Administration Committee recommended the Board authorize District staff to enter into a contract for an amount not-to-exceed \$27,730 with Tierra Plan to build a public facing database web server for the District's stream gage network and direct staff to make a midyear budget adjustment of \$3,730 to cover the difference between the budgeted amount and the cost of the product. The motion was approved on a roll call vote of 3 – 0 by Paull, Edwards and Anderson.

5. Consider Adoption of Treasurer's Report for July 2022

On a motion by Paull and second by Edwards, the Finance and Administration Committee recommended the Board adopt the July 2022 Treasurer's Report and financial statements, and ratification of the disbursements made during the month. The motion was approved on a roll call vote of 3 – 0 by Paull, Edwards and Anderson.

6. 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.

7. Status Report on Measure J/Rule 19.8 Phase II Spending

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

8. Review Draft November 14, 2022 Regular Board Meeting Agenda

General Manager Stoldt reviewed the agenda with the committee and briefly explained of additional Action Items to be added to the agenda. The committee made no changes to the agenda.

Suggest Items to be Placed on Future Agendas

None

Adjournment

The meeting adjourned at 3:39 PM.

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FINANCE AND ADMINISTRATION COMMITTEE

2. CONSIDER ADOPTION OF TREASURER'S REPORT FOR AUGUST 2022

Meeting Date:	December 5, 2022	Budgeted:	N/A
From:	David J. Stoldt, General Manager	Program/ Line Item No.:	N/A
Prepared By:	Suresh Prasad	Cost Estimate:	N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee considered this item on December 5, 2022 and recommended _____.

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

SUMMARY: Exhibit 2-A comprises the Treasurer's Report for August 2022. Exhibit 2-B and Exhibit 2-C are listings of check disbursements for the period August 1-31, 2022. Checks, virtual checks (AP Automation), direct deposits of employee's paychecks, payroll tax deposits, and bank charges resulted in total disbursements for the period in the amount of \$1,570,354.75. There were \$50,012.50 in conservation rebates paid out during the current period. Exhibit 2-D reflects the unaudited version of the financial statements for the month ending August 31, 2022.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board adopt the August 2022 Treasurer's Report and financial statements, and ratification of the disbursements made during the month.

EXHIBITS

- 2-A** Treasurer's Report
- 2-B** Listing of Cash Disbursements-Regular
- 2-C** Listing of Cash Disbursements-Payroll
- 2-D** Financial Statements

**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
TREASURER'S REPORT FOR AUGUST 2022**

<u>Description</u>	<u>Checking</u>	<u>MPWMD Money Market</u>	<u>L.A.I.F.</u>	<u>Multi-Bank Securities</u>	<u>MPWMD Total</u>	<u>PB Reclamation Money Market</u>
Beginning Balance	\$492,291.76	\$3,785,021.75	\$10,668,357.11	\$4,936,091.61	\$19,881,762.23	\$833,456.02
Fee Deposits		1,388,951.72			1,388,951.72	715,253.64
MoCo Tax & WS Chg Installment Pymt					0.00	
Interest Received				5,234.69	5,234.69	
Transfer - Checking/LAIF					0.00	
Transfer - Money Market/LAIF					0.00	
Transfer - Money Market/Checking	2,000,000.00	(2,000,000.00)			0.00	
Transfer - Money Market/Multi-Bank					0.00	
Transfer to CAWD					0.00	(820,000.00)
Voided Checks					0.00	
Bank Corrections/Reversals/Errors					0.00	
Bank Charges/Other	(910.10)				(910.10)	
Credit Card Fees	(1,112.19)				(1,112.19)	
Returned Deposits	-				0.00	
Payroll Tax/Benefit Deposits	(144,233.77)				(144,233.77)	
Payroll Checks/Direct Deposits	(142,471.86)				(142,471.86)	
General Checks	(6,371.23)				(6,371.23)	
Rebate Payments	(50,012.50)				(50,012.50)	
Bank Draft Payments	(37,660.00)				(37,660.00)	
AP Automation Payments	(1,187,583.10)				(1,187,583.10)	
Ending Balance	\$921,937.01	\$3,173,973.47	\$10,668,357.11	\$4,941,326.30	\$19,705,593.89	\$728,709.66

EXHIBIT 2-B

9

Check Report

By Check Number

Date Range: 08/01/2022 - 08/31/2022



Monterey Peninsula Water Management Dist

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK	-Bank of America Checking					
Payment Type: Regular						
00269	U.S. Bank	08/05/2022	Regular	0.00	5,272.62	40703
	Void	08/05/2022	Regular	0.00	0.00	40704
01002	Monterey County Clerk	08/19/2022	Regular	0.00	50.00	40707
00993	Harris Court Business Park	08/26/2022	Regular	0.00	360.77	40708
00993	Harris Court Business Park	08/26/2022	Regular	0.00	360.49	40709
01020	Sara Reyes - Petty Cash Custodian	08/26/2022	Regular	0.00	327.35	40710
Total Regular:				0.00	6,371.23	

Check Report

Date Range: 08/01/2022 - 08/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payment Type: Virtual Payment						
00763	ACWA-JPIA	08/04/2022	Virtual Payment	0.00	343.38	APA001043
01188	Alhambra	08/04/2022	Virtual Payment	0.00	205.46	APA001044
04732	AM Conservation Group, Inc.	08/04/2022	Virtual Payment	0.00	1,071.60	APA001045
22794	Archway	08/04/2022	Virtual Payment	0.00	10,694.75	APA001046
00263	Arlene Tavani	08/04/2022	Virtual Payment	0.00	1,035.20	APA001047
11822	CSC	08/04/2022	Virtual Payment	0.00	10,000.00	APA001048
04041	Cynthia Schmidlin	08/04/2022	Virtual Payment	0.00	967.69	APA001049
21199	G3LA, LLC	08/04/2022	Virtual Payment	0.00	1,750.00	APA001050
12655	Graphicsmiths	08/04/2022	Virtual Payment	0.00	470.00	APA001051
02833	Greg James	08/04/2022	Virtual Payment	0.00	804.58	APA001052
04717	Inder Osahan	08/04/2022	Virtual Payment	0.00	1,371.96	APA001053
00222	M.J. Murphy	08/04/2022	Virtual Payment	0.00	41.99	APA001054
00259	Marina Coast Water District	08/04/2022	Virtual Payment	0.00	1,151.83	APA001055
00242	MBAS	08/04/2022	Virtual Payment	0.00	240.00	APA001056
00118	Monterey Bay Carpet & Janitorial Svc	08/04/2022	Virtual Payment	0.00	1,260.00	APA001057
16182	Monterey County Weekly	08/04/2022	Virtual Payment	0.00	1,369.00	APA001058
00274	Monterey One Water	08/04/2022	Virtual Payment	0.00	732,813.00	APA001059
13396	Navia Benefit Solutions, Inc.	08/04/2022	Virtual Payment	0.00	200.00	APA001060
00036	Parham Living Trust	08/04/2022	Virtual Payment	0.00	850.00	APA001061
00154	Peninsula Messenger Service	08/04/2022	Virtual Payment	0.00	989.00	APA001062
00262	Pure H2O	08/04/2022	Virtual Payment	0.00	65.54	APA001063
09989	Star Sanitation Services	08/04/2022	Virtual Payment	0.00	93.06	APA001064
04359	The Carmel Pine Cone	08/04/2022	Virtual Payment	0.00	3,631.96	APA001065
09425	The Ferguson Group LLC	08/04/2022	Virtual Payment	0.00	6,000.00	APA001066
17965	The Maynard Group	08/04/2022	Virtual Payment	0.00	1,527.78	APA001067
00229	Tyler Technologies	08/04/2022	Virtual Payment	0.00	30,584.68	APA001068
00207	Universal Staffing Inc.	08/04/2022	Virtual Payment	0.00	2,160.00	APA001069
00010	Access Monterey Peninsula	08/11/2022	Virtual Payment	0.00	875.00	APA001070
14037	AECOM Technical Services, Inc.	08/11/2022	Virtual Payment	0.00	23,414.30	APA001071
00767	AFLAC	08/11/2022	Virtual Payment	0.00	869.48	APA001072
00253	AT&T	08/11/2022	Virtual Payment	0.00	969.26	APA001073
12601	Carmel Valley Ace Hardware	08/11/2022	Virtual Payment	0.00	98.28	APA001074
21461	Cynthia Kneemeyer	08/11/2022	Virtual Payment	0.00	467.50	APA001075
06001	Cypress Coast Ford	08/11/2022	Virtual Payment	0.00	105.24	APA001076
18734	DeVeera Inc.	08/11/2022	Virtual Payment	0.00	8,341.50	APA001077
18225	DUDEK	08/11/2022	Virtual Payment	0.00	1,740.00	APA001078
12655	Graphicsmiths	08/11/2022	Virtual Payment	0.00	459.10	APA001079
00986	Henrietta Stern	08/11/2022	Virtual Payment	0.00	1,371.96	APA001080
00094	John Arriaga	08/11/2022	Virtual Payment	0.00	3,400.00	APA001081
05830	Larry Hampson	08/11/2022	Virtual Payment	0.00	2,682.90	APA001082
21460	MoGo Urgent Care	08/11/2022	Virtual Payment	0.00	140.00	APA001083
00274	Monterey One Water	08/11/2022	Virtual Payment	0.00	227.41	APA001084
08700	Monterey Regional Waste Management District	08/11/2022	Virtual Payment	0.00	20.00	APA001085
00270	Monterey Sanitary Supply	08/11/2022	Virtual Payment	0.00	226.41	APA001086
13396	Navia Benefit Solutions, Inc.	08/11/2022	Virtual Payment	0.00	700.83	APA001087
00755	Peninsula Welding Supply, Inc.	08/11/2022	Virtual Payment	0.00	129.00	APA001088
13430	Premiere Global Services	08/11/2022	Virtual Payment	0.00	35.61	APA001089
00203	ThyssenKrup Elevator	08/11/2022	Virtual Payment	0.00	686.64	APA001090
00225	Trowbridge Enterprises Inc.	08/11/2022	Virtual Payment	0.00	460.78	APA001091
00271	UPEC, Local 792	08/11/2022	Virtual Payment	0.00	1,067.00	APA001092
20230	Zoom Video Communications Inc	08/11/2022	Virtual Payment	0.00	448.69	APA001093
00760	Andy Bell	08/19/2022	Virtual Payment	0.00	631.00	APA001168
14567	Applicant Information	08/19/2022	Virtual Payment	0.00	120.00	APA001169
01001	CDW Government	08/19/2022	Virtual Payment	0.00	6,710.00	APA001170
21199	G3LA, LLC	08/19/2022	Virtual Payment	0.00	1,500.00	APA001171
22906	Heron Instruments Inc	08/19/2022	Virtual Payment	0.00	918.00	APA001172
11223	In-Situ	08/19/2022	Virtual Payment	0.00	5,031.01	APA001173
03857	Joe Oliver	08/19/2022	Virtual Payment	0.00	1,371.96	APA001174
03969	Jonathan Lear	08/19/2022	Virtual Payment	0.00	606.52	APA001175
06999	KBA Docusys	08/19/2022	Virtual Payment	0.00	964.39	APA001176

Check Report

Date Range: 08/01/2022 - 08/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
13431	Lynx Technologies, Inc	08/19/2022	Virtual Payment	0.00	2,175.00	APA001177
00222	M.J. Murphy	08/19/2022	Virtual Payment	0.00	5.38	APA001178
00223	Martins Irrigation Supply	08/19/2022	Virtual Payment	0.00	51.36	APA001179
16182	Monterey County Weekly	08/19/2022	Virtual Payment	0.00	3,226.00	APA001180
00127	Monterey Peninsula Engineering	08/19/2022	Virtual Payment	0.00	227,855.12	APA001181
22201	Montgomery & Associates	08/19/2022	Virtual Payment	0.00	2,673.00	APA001182
22247	Pacific Grove Press	08/19/2022	Virtual Payment	0.00	405.00	APA001183
00036	Parham Living Trust	08/19/2022	Virtual Payment	0.00	850.00	APA001184
04709	Sherron Forsgren	08/19/2022	Virtual Payment	0.00	976.80	APA001185
19700	Shute, Mihaly & Weinberger LLP	08/19/2022	Virtual Payment	0.00	33,340.20	APA001186
09989	Star Sanitation Services	08/19/2022	Virtual Payment	0.00	71.01	APA001187
04719	Telit Io T Platforms, LLC	08/19/2022	Virtual Payment	0.00	1,066.19	APA001188
09351	Tetra Tech, Inc.	08/19/2022	Virtual Payment	0.00	960.81	APA001189
21876	Timothy G. Scarpa	08/19/2022	Virtual Payment	0.00	210.00	APA001190
00207	Universal Staffing Inc.	08/19/2022	Virtual Payment	0.00	1,080.00	APA001191
06827	Waterline Envirotech Ltd	08/19/2022	Virtual Payment	0.00	1,939.29	APA001192
04038	YSI Inc.	08/19/2022	Virtual Payment	0.00	4,138.09	APA001193
23349	American Red Cross	08/26/2022	Virtual Payment	0.00	1,338.00	APA001194
22903	ClearGov, Inc	08/26/2022	Virtual Payment	0.00	6,150.00	APA001195
00028	Colantuono, Highsmith, & Whatley, PC	08/26/2022	Virtual Payment	0.00	14,574.00	APA001196
18734	DeVeera Inc.	08/26/2022	Virtual Payment	0.00	2,000.00	APA001197
00192	Extra Space Storage	08/26/2022	Virtual Payment	0.00	1,127.00	APA001198
00222	M.J. Murphy	08/26/2022	Virtual Payment	0.00	305.34	APA001199
01012	Mark Dudley	08/26/2022	Virtual Payment	0.00	540.00	APA001200
00223	Martins Irrigation Supply	08/26/2022	Virtual Payment	0.00	8.55	APA001201
21460	MoGo Urgent Care	08/26/2022	Virtual Payment	0.00	60.00	APA001202
01353	Monterey Peninsula Chamber of Commerce	08/26/2022	Virtual Payment	0.00	443.00	APA001203
13396	Navia Benefit Solutions, Inc.	08/26/2022	Virtual Payment	0.00	700.83	APA001204
00176	Sentry Alarm Systems	08/26/2022	Virtual Payment	0.00	125.50	APA001205
09425	The Ferguson Group LLC	08/26/2022	Virtual Payment	0.00	61.40	APA001206
00024	Three Amigos Pest Control DBA Central Coast Exte	08/26/2022	Virtual Payment	0.00	104.00	APA001207
08105	Yolanda Munoz	08/26/2022	Virtual Payment	0.00	540.00	APA001208
Total Virtual Payment:				0.00	1,187,583.10	

Check Report

Date Range: 08/01/2022 - 08/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payment Type: Bank Draft						
00766	Standard Insurance Company	08/02/2022	Bank Draft	0.00	1,464.79	DFT0002507
00252	Cal-Am Water	08/04/2022	Bank Draft	0.00	150.84	DFT0002508
00266	I.R.S.	08/08/2022	Bank Draft	0.00	28.02	DFT0002509
00266	I.R.S.	08/08/2022	Bank Draft	0.00	78.30	DFT0002510
00266	I.R.S.	08/08/2022	Bank Draft	0.00	334.80	DFT0002511
00266	I.R.S.	08/12/2022	Bank Draft	0.00	14,223.93	DFT0002512
00266	I.R.S.	08/12/2022	Bank Draft	0.00	2,903.46	DFT0002513
00267	Employment Development Dept.	08/12/2022	Bank Draft	0.00	5,728.57	DFT0002514
00266	I.R.S.	08/12/2022	Bank Draft	0.00	415.02	DFT0002515
00252	Cal-Am Water	08/11/2022	Bank Draft	0.00	175.34	DFT0002516
00282	PG&E	08/11/2022	Bank Draft	0.00	27.15	DFT0002517
00282	PG&E	08/11/2022	Bank Draft	0.00	8,857.87	DFT0002518
00282	PG&E	08/11/2022	Bank Draft	0.00	95.05	DFT0002519
18163	Wex Bank	08/11/2022	Bank Draft	0.00	1,691.34	DFT0002520
00769	Laborers Trust Fund of Northern CA	08/10/2022	Bank Draft	0.00	32,448.00	DFT0002521
00267	Employment Development Dept.	08/12/2022	Bank Draft	0.00	99.00	DFT0002522
00277	Home Depot Credit Services	08/19/2022	Bank Draft	0.00	5.87	DFT0002524
00282	PG&E	08/19/2022	Bank Draft	0.00	17.97	DFT0002525
00282	PG&E	08/19/2022	Bank Draft	0.00	12,662.72	DFT0002526
18163	Wex Bank	08/19/2022	Bank Draft	0.00	294.14	DFT0002527
00256	PERS Retirement	08/19/2022	Bank Draft	0.00	700.00	DFT0002529
00266	I.R.S.	08/26/2022	Bank Draft	0.00	13,971.13	DFT0002531
00266	I.R.S.	08/26/2022	Bank Draft	0.00	2,936.74	DFT0002532
00267	Employment Development Dept.	08/26/2022	Bank Draft	0.00	5,614.11	DFT0002533
00266	I.R.S.	08/26/2022	Bank Draft	0.00	497.90	DFT0002534
00282	PG&E	08/26/2022	Bank Draft	0.00	9,399.75	DFT0002535
00282	PG&E	08/26/2022	Bank Draft	0.00	-2,137.52	DFT0002536
00282	PG&E	08/26/2022	Bank Draft	0.00	2,137.52	DFT0002536
00221	Verizon Wireless	08/26/2022	Bank Draft	0.00	-2,934.24	DFT0002537
00221	Verizon Wireless	08/26/2022	Bank Draft	0.00	2,934.24	DFT0002537
18163	Wex Bank	08/26/2022	Bank Draft	0.00	321.95	DFT0002538
00256	PERS Retirement	08/08/2022	Bank Draft	0.00	17,341.29	DFT0002539
00768	ICMA	08/12/2022	Bank Draft	0.00	5,188.09	DFT0002540
00768	ICMA	08/26/2022	Bank Draft	0.00	5,313.09	DFT0002541
00221	Verizon Wireless	08/26/2022	Bank Draft	0.00	2,934.22	DFT0002543
00256	PERS Retirement	08/18/2022	Bank Draft	0.00	17,162.36	DFT0002545
00256	PERS Retirement	08/31/2022	Bank Draft	0.00	17,264.48	DFT0002546
00766	Standard Insurance Company	08/26/2022	Bank Draft	0.00	1,546.48	DFT0002551
Total Bank Draft:				0.00	181,893.77	

Bank Code APBNK	Summary			
	Payable Count	Payment Count	Discount	Payment
	29	5	0.00	6,371.23
	0	0	0.00	0.00
	0	1	0.00	0.00
	49	38	0.00	181,893.77
	0	0	0.00	0.00
	123	92	0.00	1,187,583.10
	201	136	0.00	1,375,848.10

Check Report

Date Range: 08/01/2022 - 08/31/2022

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						
23015	Alan Garofalo	08/11/2022	Virtual Payment	0.00	500.00	APA001094
23052	Axil Cricchio	08/11/2022	Virtual Payment	0.00	150.00	APA001095
23034	Carmella Toce	08/11/2022	Virtual Payment	0.00	125.00	APA001096
23013	Christine Aliotti	08/11/2022	Virtual Payment	0.00	500.00	APA001097
23006	Christopher Grimes	08/11/2022	Virtual Payment	0.00	500.00	APA001098
23024	Craig Langkamp	08/11/2022	Virtual Payment	0.00	125.00	APA001099
23023	Cynthia Livingston	08/11/2022	Virtual Payment	0.00	125.00	APA001100
23014	Danielle D'Agliano	08/11/2022	Virtual Payment	0.00	500.00	APA001101
22995	David Scopp	08/11/2022	Virtual Payment	0.00	500.00	APA001102
23039	David Soares	08/11/2022	Virtual Payment	0.00	140.00	APA001103
22997	Deborah Greenberg	08/11/2022	Virtual Payment	0.00	500.00	APA001104
22988	Diann Cupples	08/11/2022	Virtual Payment	0.00	500.00	APA001105
23040	Emily Wasklewicz	08/11/2022	Virtual Payment	0.00	199.00	APA001106
23008	Greg Heydeman	08/11/2022	Virtual Payment	0.00	500.00	APA001107
23020	Gregory Urbanski	08/11/2022	Virtual Payment	0.00	500.00	APA001108
23026	Harriet Sundbl	08/11/2022	Virtual Payment	0.00	125.00	APA001109
22996	Hazel Ross	08/11/2022	Virtual Payment	0.00	500.00	APA001110
22987	I. M. Olsen	08/11/2022	Virtual Payment	0.00	500.00	APA001111
23011	Ita Pantilat	08/11/2022	Virtual Payment	0.00	500.00	APA001112
22984	Jacob Smith	08/11/2022	Virtual Payment	0.00	699.00	APA001113
22990	James Dozier	08/11/2022	Virtual Payment	0.00	500.00	APA001114
22991	James Martin	08/11/2022	Virtual Payment	0.00	500.00	APA001115
22998	Jason Lei	08/11/2022	Virtual Payment	0.00	499.00	APA001116
23018	Jeffrey Rudoni	08/11/2022	Virtual Payment	0.00	500.00	APA001117
22999	Jennifer Loomis	08/11/2022	Virtual Payment	0.00	500.00	APA001118
23010	Jerry L Blackwelder	08/11/2022	Virtual Payment	0.00	500.00	APA001119
23037	John Talley	08/11/2022	Virtual Payment	0.00	100.00	APA001120
22994	Joshua Dryden	08/11/2022	Virtual Payment	0.00	500.00	APA001121
23019	Joshua Langham	08/11/2022	Virtual Payment	0.00	500.00	APA001122
22986	Judith Marquart	08/11/2022	Virtual Payment	0.00	500.00	APA001123
22993	Karen Katz	08/11/2022	Virtual Payment	0.00	500.00	APA001124
23028	Karen Kushel	08/11/2022	Virtual Payment	0.00	125.00	APA001125
23046	Karen Okumura	08/11/2022	Virtual Payment	0.00	75.00	APA001126
23000	Kathy Dervin	08/11/2022	Virtual Payment	0.00	500.00	APA001127
23016	Ken R Schoenthal	08/11/2022	Virtual Payment	0.00	500.00	APA001128
23045	Lauren Mast	08/11/2022	Virtual Payment	0.00	75.00	APA001129
22910	Lewis Bell	08/11/2022	Virtual Payment	0.00	500.00	APA001130
23033	Linda Macrae or Tom Macrae	08/11/2022	Virtual Payment	0.00	275.00	APA001131
23027	Lyndon Low - Pingo LLC	08/11/2022	Virtual Payment	0.00	125.00	APA001132
23035	Marie Christine Jude	08/11/2022	Virtual Payment	0.00	125.00	APA001133
23048	Marion Watford	08/11/2022	Virtual Payment	0.00	75.00	APA001134
23001	Marita Baking	08/11/2022	Virtual Payment	0.00	500.00	APA001135
23042	Matt Tillett	08/11/2022	Virtual Payment	0.00	169.00	APA001136
23041	Matthew Griffin	08/11/2022	Virtual Payment	0.00	199.00	APA001137
23044	Meredith Gafin	08/11/2022	Virtual Payment	0.00	150.00	APA001138
23017	Michael Hagerty	08/11/2022	Virtual Payment	0.00	500.00	APA001139
23003	Michael W Murphy	08/11/2022	Virtual Payment	0.00	500.00	APA001140
20484	Michele Cry	08/11/2022	Virtual Payment	0.00	125.00	APA001141
23022	Mieczyslaw Wroblewski	08/11/2022	Virtual Payment	0.00	125.00	APA001142
23012	Miguel Gonzalez	08/11/2022	Virtual Payment	0.00	500.00	APA001143
23009	Mitchell C Barnhart	08/11/2022	Virtual Payment	0.00	500.00	APA001144
22908	Nick Locke	08/11/2022	Virtual Payment	0.00	150.00	APA001145
22989	Norma Brambila	08/11/2022	Virtual Payment	0.00	500.00	APA001146
23049	Patrick Carroll	08/11/2022	Virtual Payment	0.00	200.00	APA001147
23032	Peter D Church	08/11/2022	Virtual Payment	0.00	125.00	APA001148
23007	Rana Khasnauis	08/11/2022	Virtual Payment	0.00	500.00	APA001149
23030	Raul Garcia	08/11/2022	Virtual Payment	0.00	125.00	APA001150
22985	Robert Howell	08/11/2022	Virtual Payment	0.00	500.00	APA001151
22982	Robert Schaefer	08/11/2022	Virtual Payment	0.00	2,975.00	APA001152

Check Report

Date Range: 08/01/2022 - 08/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
23031	Rosalind Russo	08/11/2022	Virtual Payment	0.00	125.00	APA001153
23021	Scott M Webster	08/11/2022	Virtual Payment	0.00	500.00	APA001154
22983	Simon Hsu	08/11/2022	Virtual Payment	0.00	500.00	APA001155
23043	Stephanie Paine	08/11/2022	Virtual Payment	0.00	75.00	APA001156
23025	Steve McNally	08/11/2022	Virtual Payment	0.00	125.00	APA001157
23047	Susan Banashefski	08/11/2022	Virtual Payment	0.00	75.00	APA001158
23051	Sylvia M Garcia	08/11/2022	Virtual Payment	0.00	125.00	APA001159
23038	Thomas M Jacobs	08/11/2022	Virtual Payment	0.00	100.00	APA001160
23029	Thomas Oliver Rusert	08/11/2022	Virtual Payment	0.00	125.00	APA001161
23005	Victor W Barclay	08/11/2022	Virtual Payment	0.00	500.00	APA001162
22992	Victoria Thomas	08/11/2022	Virtual Payment	0.00	500.00	APA001163
23050	Walter Armitage	08/11/2022	Virtual Payment	0.00	500.00	APA001164
23036	Walter Kitagawa	08/11/2022	Virtual Payment	0.00	100.00	APA001165
23002	Wesley Schweikhard	08/11/2022	Virtual Payment	0.00	500.00	APA001166
23004	William Gammons	08/11/2022	Virtual Payment	0.00	500.00	APA001167
23346	Aaron Hengst	08/26/2022	Virtual Payment	0.00	500.00	APA001209
23299	Alexandre Bikhazi	08/26/2022	Virtual Payment	0.00	500.00	APA001210
23327	Alice Mann	08/26/2022	Virtual Payment	0.00	125.00	APA001211
23304	Andrew Vanderplas	08/26/2022	Virtual Payment	0.00	500.00	APA001212
23301	Bonnie Buck-Wade	08/26/2022	Virtual Payment	0.00	500.00	APA001213
05996	Brenda Lewis	08/26/2022	Virtual Payment	0.00	125.00	APA001214
23331	Camille Reith	08/26/2022	Virtual Payment	0.00	199.00	APA001215
06742	Carl Outzen	08/26/2022	Virtual Payment	0.00	225.00	APA001216
23336	Caron Octigan	08/26/2022	Virtual Payment	0.00	75.00	APA001217
23344	Chalon Whyte	08/26/2022	Virtual Payment	0.00	500.00	APA001218
23328	Cheryl Stewart	08/26/2022	Virtual Payment	0.00	200.00	APA001219
23310	Christine Vincent	08/26/2022	Virtual Payment	0.00	500.00	APA001220
23303	Colton Moore	08/26/2022	Virtual Payment	0.00	500.00	APA001221
23332	Cynthia D'Vincent	08/26/2022	Virtual Payment	0.00	199.00	APA001222
23338	Cynthia Livingston	08/26/2022	Virtual Payment	0.00	150.00	APA001223
23313	Daniel A Nussbaum	08/26/2022	Virtual Payment	0.00	500.00	APA001224
23291	David C Askew	08/26/2022	Virtual Payment	0.00	275.00	APA001225
18130	Debra Silva	08/26/2022	Virtual Payment	0.00	75.00	APA001226
23293	Don Wilcoxon	08/26/2022	Virtual Payment	0.00	500.00	APA001227
23326	Ed J. Stellingsma	08/26/2022	Virtual Payment	0.00	125.00	APA001228
23337	Esther Rogers	08/26/2022	Virtual Payment	0.00	75.00	APA001229
23341	Felix Colello	08/26/2022	Virtual Payment	0.00	250.00	APA001230
22877	Gale Short	08/26/2022	Virtual Payment	0.00	125.00	APA001231
23300	Gary Stotz	08/26/2022	Virtual Payment	0.00	500.00	APA001232
23340	Giles Beilby	08/26/2022	Virtual Payment	0.00	125.00	APA001233
23322	Giuseppe S Savona	08/26/2022	Virtual Payment	0.00	125.00	APA001234
23307	Greg Ekizian	08/26/2022	Virtual Payment	0.00	500.00	APA001235
23347	Guido Anthony Davi II	08/26/2022	Virtual Payment	0.00	250.00	APA001236
23053	Hongjun Niu	08/26/2022	Virtual Payment	0.00	75.00	APA001237
23348	Jacqueline Nicora	08/26/2022	Virtual Payment	0.00	125.00	APA001238
23298	Jennifer Brooke Bingaman	08/26/2022	Virtual Payment	0.00	500.00	APA001239
23314	Joanne Webb	08/26/2022	Virtual Payment	0.00	500.00	APA001240
23345	Johnna Miller	08/26/2022	Virtual Payment	0.00	500.00	APA001241
23324	Joni Caldwell	08/26/2022	Virtual Payment	0.00	225.00	APA001242
23323	Justin Reeves	08/26/2022	Virtual Payment	0.00	125.00	APA001243
23309	Karen Landry	08/26/2022	Virtual Payment	0.00	500.00	APA001244
23315	Kent Wadsworth	08/26/2022	Virtual Payment	0.00	500.00	APA001245
23290	Kevin Carter	08/26/2022	Virtual Payment	0.00	250.00	APA001246
23330	Kevin Knapp	08/26/2022	Virtual Payment	0.00	199.00	APA001247
23329	Kim Reisenbichler	08/26/2022	Virtual Payment	0.00	212.50	APA001248
23317	Kyle Smith	08/26/2022	Virtual Payment	0.00	500.00	APA001249
23320	Larry Ryder	08/26/2022	Virtual Payment	0.00	500.00	APA001250
23311	Lawrence Wilson	08/26/2022	Virtual Payment	0.00	500.00	APA001251
23295	Mae Lamb	08/26/2022	Virtual Payment	0.00	500.00	APA001252
23305	Marc Saccomanno	08/26/2022	Virtual Payment	0.00	500.00	APA001253
23334	Michael Krasner	08/26/2022	Virtual Payment	0.00	150.00	APA001254

Check Report

Date Range: 08/01/2022 - 08/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
23308	Mollie Collyer	08/26/2022	Virtual Payment	0.00	500.00	APA001255
23296	Natela Avdalovic Cutter	08/26/2022	Virtual Payment	0.00	500.00	APA001256
23297	Patricia Novakovich	08/26/2022	Virtual Payment	0.00	500.00	APA001257
23306	Patti Brown	08/26/2022	Virtual Payment	0.00	500.00	APA001258
23294	Richard Fletcher	08/26/2022	Virtual Payment	0.00	500.00	APA001259
22782	Richard Morriss	08/26/2022	Virtual Payment	0.00	199.00	APA001260
23325	Richard Platt	08/26/2022	Virtual Payment	0.00	125.00	APA001261
23318	Robert Kastigar	08/26/2022	Virtual Payment	0.00	500.00	APA001262
23321	Rudolph I Estrada	08/26/2022	Virtual Payment	0.00	125.00	APA001263
23302	Salvatore Francis	08/26/2022	Virtual Payment	0.00	500.00	APA001264
23335	Santos Velasquez	08/26/2022	Virtual Payment	0.00	75.00	APA001265
23316	Scott Brooks	08/26/2022	Virtual Payment	0.00	500.00	APA001266
23319	Silviano Aragon Trinidad	08/26/2022	Virtual Payment	0.00	500.00	APA001267
23343	Sirona Sulis	08/26/2022	Virtual Payment	0.00	1,500.00	APA001268
23333	Tina Deyerle	08/26/2022	Virtual Payment	0.00	199.00	APA001269
23312	Valerie Pieroni	08/26/2022	Virtual Payment	0.00	500.00	APA001270
20142	William Kucher	08/26/2022	Virtual Payment	0.00	125.00	APA001271
23339	Winiford Ellis	08/26/2022	Virtual Payment	0.00	225.00	APA001272
Total Virtual Payment:				0.00	50,012.50	

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	139	138	0.00	50,012.50
	139	138	0.00	50,012.50

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	29	5	0.00	6,371.23
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	49	38	0.00	181,893.77
EFT's	0	0	0.00	0.00
	340	274	0.00	1,425,860.60

Fund Summary

Fund	Name	Period	Amount
99	POOL CASH FUND	8/2022	1,425,860.60
			1,425,860.60

EXHIBIT 2-C

Monterey Peninsula Water Management Dist

Payroll Bank Transaction Report

By Payment Number

Date: 8/1/2022 - 8/31/2022

Payroll Set: 01 - Monterey Peninsula Water Management District

Payment Number	Payment Date	Payment Type	Employee Number	Employee Name	Check Amount	Direct Deposit Amount	Total Payment
6666	08/08/2022	Regular	7015	Adams, Mary L	0.00	350.25	350.25
6667	08/08/2022	Regular	7020	Anderson, Amy E	0.00	498.69	498.69
6668	08/08/2022	Regular	7019	Paull, Karen P	0.00	623.36	623.36
6669	08/08/2022	Regular	7018	Riley, George T	0.00	374.02	374.02
6670	08/12/2022	Regular	1077	Pablo, Joel G	0.00	2,180.71	2,180.71
6671	08/12/2022	Regular	1024	Stoldt, David J	0.00	6,340.34	6,340.34
6672	08/12/2022	Regular	1044	Bennett, Corryn D	0.00	2,365.65	2,365.65
6673	08/12/2022	Regular	1078	Mossbacher, Simona F	0.00	2,255.72	2,255.72
6674	08/12/2022	Regular	1018	Prasad, Suresh	0.00	3,886.12	3,886.12
6675	08/12/2022	Regular	1019	Reyes, Sara C	0.00	2,074.85	2,074.85
6676	08/12/2022	Regular	1083	Silvas Robles, Teresa	0.00	2,040.65	2,040.65
6677	08/12/2022	Regular	1081	Banker-Hix, William C	0.00	2,308.59	2,308.59
6678	08/12/2022	Regular	1042	Hamilton, Maureen C.	0.00	3,170.62	3,170.62
6679	08/12/2022	Regular	1011	Lear, Jonathan P	0.00	4,484.21	4,484.21
6680	08/12/2022	Regular	1012	Lindberg, Thomas L	0.00	2,851.17	2,851.17
6681	08/12/2022	Regular	1080	Steinmetz, Cory S	0.00	2,182.61	2,182.61
6682	08/12/2022	Regular	1045	Atkins, Daniel N	0.00	2,181.21	2,181.21
6683	08/12/2022	Regular	1004	Chaney, Beverly M	0.00	2,874.93	2,874.93
6684	08/12/2022	Regular	1005	Christensen, Thomas T	0.00	3,372.13	3,372.13
6685	08/12/2022	Regular	1007	Hamilton, Cory R	0.00	2,428.70	2,428.70
6686	08/12/2022	Regular	6078	Kneemeyer, Cinthia A	0.00	959.61	959.61
6687	08/12/2022	Regular	6080	Lucas, Isabelle	0.00	918.33	918.33
6688	08/12/2022	Regular	1048	Lumas, Eric M	0.00	2,235.25	2,235.25
6689	08/12/2022	Regular	6079	Lupian-Deltoro, Jose A	0.00	914.84	914.84
6690	08/12/2022	Regular	1001	Bravo, Gabriela D	0.00	2,812.73	2,812.73
6691	08/12/2022	Regular	1076	Jakic, Tricia	0.00	2,211.54	2,211.54
6692	08/12/2022	Regular	1010	Kister, Stephanie L	0.00	2,764.16	2,764.16
6693	08/12/2022	Regular	1017	Locke, Stephanie L	0.00	3,695.22	3,695.22
6694	08/12/2022	Regular	1082	Osborn, Carrie S	0.00	1,978.15	1,978.15
6695	08/12/2022	Regular	1040	Smith, Kyle	0.00	3,873.42	3,873.42
6696	08/26/2022	Regular	1077	Pablo, Joel G	0.00	2,455.52	2,455.52
6697	08/26/2022	Regular	1024	Stoldt, David J	0.00	6,340.34	6,340.34
6698	08/26/2022	Regular	1044	Bennett, Corryn D	0.00	2,365.65	2,365.65
6699	08/26/2022	Regular	1078	Mossbacher, Simona F	0.00	2,255.73	2,255.73
6700	08/26/2022	Regular	1018	Prasad, Suresh	0.00	3,886.12	3,886.12
6701	08/26/2022	Regular	1019	Reyes, Sara C	0.00	2,074.85	2,074.85
6702	08/26/2022	Regular	1083	Silvas Robles, Teresa	0.00	2,061.61	2,061.61
6703	08/26/2022	Regular	1081	Banker-Hix, William C	0.00	2,223.88	2,223.88
6704	08/26/2022	Regular	1042	Hamilton, Maureen C.	0.00	3,170.63	3,170.63
6705	08/26/2022	Regular	6063	Hampson, Larry M	0.00	918.24	918.24
6706	08/26/2022	Regular	1011	Lear, Jonathan P	0.00	4,484.21	4,484.21
6707	08/26/2022	Regular	1012	Lindberg, Thomas L	0.00	2,851.17	2,851.17
6708	08/26/2022	Regular	1080	Steinmetz, Cory S	0.00	2,182.60	2,182.60
6709	08/26/2022	Regular	1045	Atkins, Daniel N	0.00	2,181.21	2,181.21
6710	08/26/2022	Regular	1004	Chaney, Beverly M	0.00	2,874.93	2,874.93
6711	08/26/2022	Regular	1005	Christensen, Thomas T	0.00	3,372.13	3,372.13
6712	08/26/2022	Regular	1007	Hamilton, Cory R	0.00	2,428.70	2,428.70
6713	08/26/2022	Regular	6078	Kneemeyer, Cinthia A	0.00	755.59	755.59
6714	08/26/2022	Regular	6080	Lucas, Isabelle	0.00	1,034.53	1,034.53
6715	08/26/2022	Regular	1048	Lumas, Eric M	0.00	2,073.07	2,073.07
6716	08/26/2022	Regular	6079	Lupian-Deltoro, Jose A	0.00	732.29	732.29
6717	08/26/2022	Regular	1001	Bravo, Gabriela D	0.00	2,812.73	2,812.73
6718	08/26/2022	Regular	1084	Ignacio, Fredrick M	0.00	1,697.37	1,697.37
6719	08/26/2022	Regular	1076	Jakic, Tricia	0.00	2,211.54	2,211.54
6720	08/26/2022	Regular	1010	Kister, Stephanie L	0.00	2,764.17	2,764.17
6721	08/26/2022	Regular	1017	Locke, Stephanie L	0.00	3,695.23	3,695.23
6722	08/26/2022	Regular	1082	Osborn, Carrie S	0.00	1,978.15	1,978.15

Payment Number	Payment Date	Payment Type	Employee Number	Employee Name	Check Amount	Direct Deposit Amount	18 Total Payment
6723	08/26/2022	Regular	1040	Smith, Kyle	0.00	2,762.78	2,762.78
40705	08/08/2022	Regular	7009	Edwards, Alvin	369.77	0.00	369.77
40706	08/08/2022	Regular	7021	Malek, Safwat	249.34	0.00	249.34
Total:					619.11	141,852.75	142,471.86



MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH AUGUST 31, 2022

	Mitigation	Conservation	Water Supply	Current Period Activity	FY 2021/2022 Year-to-Date Actual	FY 2021/2022 Annual Budget	Prior FY Year-to-Date Actual
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
Water supply charge			(89)	(89)	(89)	3,400,000	-
User fees	-	-	-	-	-	5,500,000	601,354
Mitigation revenue	-			-	-	-	-
PWM Water Sales			1,001,024	1,001,024	1,956,057	12,201,000	1,254,930
Capacity fees			15,524	15,524	64,694	500,000	101,012
Permit fees	-	19,725		19,725	37,435	198,000	41,918
Investment income	1,852	190	3,192	5,235	10,527	80,000	(27,318)
Miscellaneous	-	-	-	-	-	15,000	42
Sub-total district revenues	1,852	19,915	1,019,651	1,041,419	2,068,624	24,394,000	1,971,937
Project reimbursements	-	26,835	-	26,835	51,268	2,775,200	63,593
Legal fee reimbursements		-		-	300	16,000	750
Grants	-	-	-	-	43,028	3,470,200	-
Recording fees		4,510		4,510	8,250	20,000	11,110
Sub-total reimbursements	-	31,345	-	31,345	102,846	6,281,400	75,453
From Reserves	-	-	-	-	-	2,020,000	-
Total revenues	1,852	51,261	1,019,651	1,072,764	2,171,470	32,695,400	2,047,390
EXPENDITURES							
Personnel:							
Salaries	67,443	49,409	89,312	206,164	377,383	2,920,500	366,320
Retirement	6,197	4,485	8,416	19,097	557,733	791,900	491,457
Unemployment Compensation	-	-	-	-	-	10,000	-
Auto Allowance	92	92	277	462	831	6,000	854
Deferred Compensation	161	161	482	803	1,205	10,500	1,400
Temporary Personnel	367	324	389	1,080	6,264	10,000	3,405
Workers Comp. Ins.	3,040	273	2,318	5,631	10,536	57,100	10,190
Employee Insurance	15,485	11,485	17,007	43,977	73,445	589,000	65,288
Medicare & FICA Taxes	1,515	754	1,242	3,511	6,473	50,500	6,743
Personnel Recruitment	41	96	43	180	180	8,000	120
Other benefits	30	34	36	100	200	2,000	200
Staff Development	470	1,188	482	2,140	4,140	32,800	725
Sub-total personnel costs	94,840	68,301	120,004	283,144	1,038,390	4,488,300	946,702
Services & Supplies:							
Board Member Comp	579	579	597	1,755	4,455	37,000	6,750
Board Expenses	319	257	315	891	1,197	9,000	647
Rent	808	490	679	1,977	3,954	24,200	4,436
Utilities	152	134	161	447	3,785	33,200	5,301
Telephone	3,031	1,086	989	5,106	8,579	47,000	7,271
Facility Maintenance	1,198	1,057	1,269	3,525	4,874	55,000	7,268
Bank Charges	688	607	803	2,097	5,565	25,000	4,931
Office Supplies	484	2,186	483	3,153	5,042	24,200	2,523
Courier Expense	180	159	190	529	1,518	7,600	962
Postage & Shipping	19	17	20	56	831	7,900	790
Equipment Lease	357	227	288	872	1,744	18,000	1,779
Equip. Repairs & Maintenance	328	289	347	964	964	5,000	17
Photocopy Expense				-			
Printing/Duplicating/Binding	-	-	-	-	-	600	-
IT Supplies/Services	23,182	20,455	24,546	68,182	90,277	250,000	55,262
Operating Supplies	487	-	-	487	633	21,200	5,064
Legal Services	3,161	2,220	20,547	25,928	44,827	400,000	31,831



MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH AUGUST 31, 2022

	Mitigation	Conservation	Water Supply	Current Period Activity	FY 2021/2022 Year-to-Date Actual	FY 2021/2022 Annual Budget	Prior FY Year-to-Date Actual
Professional Fees	4,173	3,682	4,418	12,272	24,777	460,000	25,997
Transportation	1,734	155	247	2,137	2,536	31,000	3,692
Travel	-	-	-	-	513	18,000	1,363
Meeting Expenses	475	419	503	1,398	2,721	21,200	2,199
Insurance	5,777	3,755	4,911	14,443	28,887	160,000	22,306
Legal Notices	-	-	-	-	-	3,200	-
Membership Dues	151	133	299	583	583	42,200	1,443
Public Outreach	-	-	-	-	40	3,000	70
Assessors Administration Fee	-	-	-	-	-	34,000	-
Miscellaneous	-	-	-	-	-	3,200	-
Sub-total services & supplies costs	47,283	37,906	61,613	146,802	238,302	1,740,700	191,901
Project expenditures	58,662	51,272	1,086,696	1,196,629	2,263,407	24,095,500	2,212,904
Fixed assets	2,624	1,706	2,230	6,560	11,245	450,000	-
Contingencies	-	-	-	-	-	70,000	-
Election costs	-	-	-	-	-	250,000	-
Debt service: Principal	-	-	-	-	-	-	-
Debt service: Interest	-	-	-	-	-	230,000	-
Flood drought reserve	-	-	-	-	-	-	-
Capital equipment reserve	-	-	-	-	-	408,500	-
General fund balance	-	-	-	-	-	262,400	-
Debt Reserve	-	-	-	-	-	500,000	-
Pension reserve	-	-	-	-	-	100,000	-
OPEB reserve	-	-	-	-	-	100,000	-
Other	-	-	-	-	-	-	-
Sub-total other	61,286	52,978	1,088,926	1,203,189	2,274,652	26,466,400	2,212,904
Total expenditures	203,409	159,184	1,270,542	1,633,136	3,551,344	32,695,400	3,351,507
Excess (Deficiency) of revenues over expenditures	\$ (201,557)	\$ (107,924)	\$ (250,891)	\$ (560,372)	\$ (1,379,874)	\$ -	\$ (1,304,117)

FINANCE AND ADMINISTRATION COMMITTEE

3. CONSIDER ADOPTION OF TREASURER'S REPORT FOR SEPTEMBER 2022

Meeting Date: December 5, 2022 **Budgeted:** N/A

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

Prepared By: Suresh Prasad **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee considered this item on December 5, 2022 and recommended _____.

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

SUMMARY: Exhibit 3-A comprises the Treasurer's Report for September 2022. Exhibit 3-B and Exhibit 3-C are listings of check disbursements for the period September 1-30, 2022. Checks, virtual checks (AP Automation), direct deposits of employee's paychecks, payroll tax deposits, and bank charges resulted in total disbursements for the period in the amount of \$1,903,422.50. There were \$28,105.26 in conservation rebates paid out during the current period. Exhibit 3-D reflects the unaudited version of the financial statements for the month ending September 30, 2022.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board adopt the September 2022 Treasurer's Report and financial statements, and ratification of the disbursements made during the month.

EXHIBITS

- 3-A** Treasurer's Report
- 3-B** Listing of Cash Disbursements-Regular
- 3-C** Listing of Cash Disbursements-Payroll
- 3-D** Financial Statements

**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
TREASURER'S REPORT FOR SEPTEMBER 2022**

<u>Description</u>	<u>Checking</u>	<u>MPWMD Money Market</u>	<u>L.A.I.F.</u>	<u>Multi-Bank Securities</u>	<u>MPWMD Total</u>	<u>PB Reclamation Money Market</u>
Beginning Balance	\$921,937.01	\$3,173,973.47	\$10,668,357.11	\$4,941,326.30	\$19,705,593.89	\$728,709.66
Fee Deposits		1,777,262.05			1,777,262.05	936,749.63
MoCo Tax & WS Chg Installment Pymt					0.00	
Interest Received				7,982.74	7,982.74	
Transfer - Checking/LAIF					0.00	
Transfer - Money Market/LAIF					0.00	
Transfer - Money Market/Checking	1,300,000.00	(1,300,000.00)			0.00	
Transfer - Money Market/Multi-Bank		(750,000.00)		750,000.00	0.00	
Transfer to CAWD					0.00	(800,000.00)
Voided Checks					0.00	
Bank Corrections/Reversals/Errors					0.00	
Bank Charges/Other	-	(47.13)			(47.13)	(47.13)
Credit Card Fees	(604.02)				(604.02)	
Returned Deposits	-				0.00	
Payroll Tax/Benefit Deposits	(124,737.05)				(124,737.05)	
Payroll Checks/Direct Deposits	(142,005.46)				(142,005.46)	
General Checks	(29,474.87)				(29,474.87)	
Rebate Payments	(28,105.26)				(28,105.26)	
Bank Draft Payments	(19,593.19)				(19,593.19)	
AP Automation Payments	(1,558,902.65)				(1,558,902.65)	
Ending Balance	\$318,514.51	\$2,901,188.39	\$10,668,357.11	\$5,699,309.04	\$19,587,369.05	\$865,412.16

EXHIBIT 3-B

25

Check Report

By Check Number

Date Range: 09/01/2022 - 09/30/2022



Monterey Peninsula Water Management Dist

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK	-Bank of America Checking					
Payment Type: Regular						
23350	SWRCB-DWOCP	09/01/2022	Regular	0.00	70.00	40711
23350	SWRCB-DWOCP	09/01/2022	Regular	0.00	70.00	40712
23351	Felice Forno, LLC	09/09/2022	Regular	0.00	2,590.50	40715
00269	U.S. Bank	09/09/2022	Regular	0.00	12,644.94	40716
	Void	09/09/2022	Regular	0.00	0.00	40717
	Void	09/09/2022	Regular	0.00	0.00	40718
06746	POSTMASTER	09/16/2022	Regular	0.00	275.00	40719
00269	U.S. Bank	09/29/2022	Regular	0.00	13,824.43	40720
	Void	09/29/2022	Regular	0.00	0.00	40721
Total Regular:				0.00	29,474.87	

Check Report

Date Range: 09/01/2022 - 09/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payment Type: Virtual Payment						
00763	ACWA-JPIA	09/02/2022	Virtual Payment	0.00	313.48	APA001273
01188	Alhambra	09/02/2022	Virtual Payment	0.00	211.74	APA001274
04040	City of Seaside	09/02/2022	Virtual Payment	0.00	20,267.12	APA001275
00281	CoreLogic Information Solutions, Inc.	09/02/2022	Virtual Payment	0.00	1,250.03	APA001276
04041	Cynthia Schmidlin	09/02/2022	Virtual Payment	0.00	967.69	APA001277
00046	De Lay & Laredo	09/02/2022	Virtual Payment	0.00	20,332.50	APA001278
12655	Graphicsmiths	09/02/2022	Virtual Payment	0.00	130.00	APA001279
04717	Inder Osahan	09/02/2022	Virtual Payment	0.00	1,371.96	APA001280
13431	Lynx Technologies, Inc	09/02/2022	Virtual Payment	0.00	600.00	APA001281
00222	M.J. Murphy	09/02/2022	Virtual Payment	0.00	34.20	APA001282
00259	Marina Coast Water District	09/02/2022	Virtual Payment	0.00	539.00	APA001283
16182	Monterey County Weekly	09/02/2022	Virtual Payment	0.00	866.00	APA001284
13396	Navia Benefit Solutions, Inc.	09/02/2022	Virtual Payment	0.00	100.00	APA001285
22247	Pacific Grove Press	09/02/2022	Virtual Payment	0.00	405.00	APA001286
13430	Premiere Global Services	09/02/2022	Virtual Payment	0.00	26.15	APA001287
00251	Rick Dickhaut	09/02/2022	Virtual Payment	0.00	557.00	APA001288
04359	The Carmel Pine Cone	09/02/2022	Virtual Payment	0.00	1,452.00	APA001289
09425	The Ferguson Group LLC	09/02/2022	Virtual Payment	0.00	6,000.00	APA001290
17965	The Maynard Group	09/02/2022	Virtual Payment	0.00	1,527.78	APA001291
18737	U.S. Bank Equipment Finance	09/02/2022	Virtual Payment	0.00	871.81	APA001292
00207	Universal Staffing Inc.	09/02/2022	Virtual Payment	0.00	12,528.00	APA001293
00271	UPEC, Local 792	09/02/2022	Virtual Payment	0.00	1,115.50	APA001294
03966	ACWA (Memberships/Conferences/Publications)	09/06/2022	Virtual Payment	0.00	500.00	APA001295
00767	AFLAC	09/06/2022	Virtual Payment	0.00	869.48	APA001296
00263	Arlene Tavani	09/06/2022	Virtual Payment	0.00	1,035.20	APA001297
00253	AT&T	09/06/2022	Virtual Payment	0.00	977.46	APA001298
19895	CaseWare Cloud Ltd	09/06/2022	Virtual Payment	0.00	9,500.00	APA001299
21461	Cynthia Kneemeyer	09/06/2022	Virtual Payment	0.00	403.75	APA001300
14036	City of Sand City	09/06/2022	Virtual Payment	0.00	3,283.75	APA001301
18734	DeVeera Inc.	09/06/2022	Virtual Payment	0.00	8,697.75	APA001302
02833	Greg James	09/06/2022	Virtual Payment	0.00	804.58	APA001303
19897	John K. Cohan dba Telemetrix	09/06/2022	Virtual Payment	0.00	1,650.00	APA001304
05371	June Silva	09/06/2022	Virtual Payment	0.00	644.40	APA001305
06999	KBA Docusys	09/06/2022	Virtual Payment	0.00	20,805.60	APA001306
00222	M.J. Murphy	09/06/2022	Virtual Payment	0.00	14.62	APA001307
05829	Mark Bekker	09/06/2022	Virtual Payment	0.00	1,255.00	APA001308
00118	Monterey Bay Carpet & Janitorial Svc	09/06/2022	Virtual Payment	0.00	1,260.00	APA001309
13396	Navia Benefit Solutions, Inc.	09/06/2022	Virtual Payment	0.00	700.83	APA001310
00262	Pure H2O	09/06/2022	Virtual Payment	0.00	65.54	APA001311
13394	Regional Government Services	09/06/2022	Virtual Payment	0.00	868.00	APA001312
04719	Telit Io T Platforms, LLC	09/06/2022	Virtual Payment	0.00	242.23	APA001313
06009	yourservicesolution.com	09/06/2022	Virtual Payment	0.00	4,730.00	APA001314
20230	Zoom Video Communications Inc	09/06/2022	Virtual Payment	0.00	448.69	APA001315
00010	Access Monterey Peninsula	09/14/2022	Virtual Payment	0.00	875.00	APA001316
04043	Campbell Scientific, Inc.	09/14/2022	Virtual Payment	0.00	20,706.64	APA001317
00281	CoreLogic Information Solutions, Inc.	09/14/2022	Virtual Payment	0.00	1,407.95	APA001318
18734	DeVeera Inc.	09/14/2022	Virtual Payment	0.00	2,271.96	APA001319
22793	ETech Consulting, LLC	09/14/2022	Virtual Payment	0.00	6,560.00	APA001320
00986	Henrietta Stern	09/14/2022	Virtual Payment	0.00	1,371.96	APA001321
11223	In-Situ	09/14/2022	Virtual Payment	0.00	540.84	APA001322
00094	John Arriaga	09/14/2022	Virtual Payment	0.00	3,400.00	APA001323
00259	Marina Coast Water District	09/14/2022	Virtual Payment	0.00	1,161.02	APA001324
00120	Martin B. Feeney, PG, CHG	09/14/2022	Virtual Payment	0.00	29,915.69	APA001325
00242	MBAS	09/14/2022	Virtual Payment	0.00	2,535.00	APA001326
22907	Michael Morris	09/14/2022	Virtual Payment	0.00	89.12	APA001327
00274	Monterey One Water	09/14/2022	Virtual Payment	0.00	1,215,738.02	APA001328
22201	Montgomery & Associates	09/14/2022	Virtual Payment	0.00	792.00	APA001329
00036	Parham Living Trust	09/14/2022	Virtual Payment	0.00	850.00	APA001330
00154	Peninsula Messenger Service	09/14/2022	Virtual Payment	0.00	529.00	APA001331
00755	Peninsula Welding Supply, Inc.	09/14/2022	Virtual Payment	0.00	331.97	APA001332

Check Report

Date Range: 09/01/2022 - 09/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
00159	Pueblo Water Resources, Inc.	09/14/2022	Virtual Payment	0.00	922.50	APA001333
04709	Sherron Forsgren	09/14/2022	Virtual Payment	0.00	976.80	APA001334
04732	AM Conservation Group, Inc.	09/22/2022	Virtual Payment	0.00	1,822.93	APA001406
00760	Andy Bell	09/22/2022	Virtual Payment	0.00	631.00	APA001407
01001	CDW Government	09/22/2022	Virtual Payment	0.00	1,350.00	APA001408
00046	De Lay & Laredo	09/22/2022	Virtual Payment	0.00	54,145.00	APA001409
18734	DeVeera Inc.	09/22/2022	Virtual Payment	0.00	4,725.21	APA001410
00192	Extra Space Storage	09/22/2022	Virtual Payment	0.00	1,127.00	APA001411
00117	Marina Backflow Company	09/22/2022	Virtual Payment	0.00	85.00	APA001412
01012	Mark Dudley	09/22/2022	Virtual Payment	0.00	540.00	APA001413
16182	Monterey County Weekly	09/22/2022	Virtual Payment	0.00	863.00	APA001414
13396	Navia Benefit Solutions, Inc.	09/22/2022	Virtual Payment	0.00	700.83	APA001415
22247	Pacific Grove Press	09/22/2022	Virtual Payment	0.00	405.00	APA001416
00755	Peninsula Welding Supply, Inc.	09/22/2022	Virtual Payment	0.00	197.75	APA001417
00159	Pueblo Water Resources, Inc.	09/22/2022	Virtual Payment	0.00	6,380.00	APA001418
07627	Purchase Power	09/22/2022	Virtual Payment	0.00	500.00	APA001419
17968	Rutan & Tucker, LLP	09/22/2022	Virtual Payment	0.00	637.50	APA001420
19700	Shute, Mihaly & Weinberger LLP	09/22/2022	Virtual Payment	0.00	57,102.51	APA001421
09989	Star Sanitation Services	09/22/2022	Virtual Payment	0.00	71.01	APA001422
09425	The Ferguson Group LLC	09/22/2022	Virtual Payment	0.00	69.01	APA001423
01188	Alhambra	09/29/2022	Virtual Payment	0.00	167.18	APA001424
04732	AM Conservation Group, Inc.	09/29/2022	Virtual Payment	0.00	968.06	APA001425
03857	Joe Oliver	09/29/2022	Virtual Payment	0.00	1,371.96	APA001426
22836	One Workplace L. Ferrari, LLC	09/29/2022	Virtual Payment	0.00	1,057.59	APA001427
13394	Regional Government Services	09/29/2022	Virtual Payment	0.00	1,503.30	APA001428
00251	Rick Dickhaut	09/29/2022	Virtual Payment	0.00	557.00	APA001429
00176	Sentry Alarm Systems	09/29/2022	Virtual Payment	0.00	185.50	APA001430
08105	Yolanda Munoz	09/29/2022	Virtual Payment	0.00	540.00	APA001431
Total Virtual Payment:				0.00	1,558,902.65	

Check Report

Date Range: 09/01/2022 - 09/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payment Type: Bank Draft						
00252	Cal-Am Water	09/02/2022	Bank Draft	0.00	169.56	DFT0002544
00266	I.R.S.	09/09/2022	Bank Draft	0.00	13,910.72	DFT0002547
00266	I.R.S.	09/09/2022	Bank Draft	0.00	2,910.12	DFT0002548
00267	Employment Development Dept.	09/09/2022	Bank Draft	0.00	5,590.37	DFT0002549
00266	I.R.S.	09/09/2022	Bank Draft	0.00	396.22	DFT0002550
00266	I.R.S.	09/09/2022	Bank Draft	0.00	50.92	DFT0002553
00266	I.R.S.	09/09/2022	Bank Draft	0.00	217.62	DFT0002554
00277	Home Depot Credit Services	09/09/2022	Bank Draft	0.00	106.67	DFT0002555
00758	FedEx	09/09/2022	Bank Draft	0.00	33.48	DFT0002556
00252	Cal-Am Water	09/16/2022	Bank Draft	0.00	175.34	DFT0002557
00277	Home Depot Credit Services	09/16/2022	Bank Draft	0.00	173.14	DFT0002558
00282	PG&E	09/16/2022	Bank Draft	0.00	119.12	DFT0002559
00282	PG&E	09/16/2022	Bank Draft	0.00	27.99	DFT0002560
18163	Wex Bank	09/16/2022	Bank Draft	0.00	1,604.70	DFT0002561
00768	ICMA	09/09/2022	Bank Draft	0.00	5,313.09	DFT0002562
00769	Laborers Trust Fund of Northern CA	09/09/2022	Bank Draft	0.00	32,448.00	DFT0002563
00256	PERS Retirement	09/15/2022	Bank Draft	0.00	17,222.18	DFT0002564
00266	I.R.S.	09/23/2022	Bank Draft	0.00	13,994.12	DFT0002565
00266	I.R.S.	09/23/2022	Bank Draft	0.00	2,995.56	DFT0002566
00267	Employment Development Dept.	09/23/2022	Bank Draft	0.00	5,655.50	DFT0002567
00266	I.R.S.	09/23/2022	Bank Draft	0.00	541.76	DFT0002568
00277	Home Depot Credit Services	09/22/2022	Bank Draft	0.00	131.27	DFT0002569
00282	PG&E	09/22/2022	Bank Draft	0.00	7,104.24	DFT0002570
00282	PG&E	09/22/2022	Bank Draft	0.00	20.11	DFT0002571
00282	PG&E	09/22/2022	Bank Draft	0.00	8,333.61	DFT0002572
00267	Employment Development Dept.	09/27/2022	Bank Draft	0.00	848.94	DFT0002573
00252	Cal-Am Water	09/29/2022	Bank Draft	0.00	167.92	DFT0002574
00282	PG&E	09/29/2022	Bank Draft	0.00	2,442.49	DFT0002575
00282	PG&E	09/29/2022	Bank Draft	0.00	-2,442.49	DFT0002575
00766	Standard Insurance Company	09/28/2022	Bank Draft	0.00	1,532.71	DFT0002576
00768	ICMA	09/23/2022	Bank Draft	0.00	5,313.09	DFT0002601
00256	PERS Retirement	09/30/2022	Bank Draft	0.00	17,222.17	DFT0002617
Total Bank Draft:				0.00	144,330.24	

Bank Code APBNK

Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	72	6	0.00	29,474.87
Manual Checks	0	0	0.00	0.00
Voided Checks	0	3	0.00	0.00
Bank Drafts	39	32	0.00	144,330.24
EFT's	0	0	0.00	0.00
Virtual Payments	126	88	0.00	1,558,902.65
	237	129	0.00	1,732,707.76

Check Report

Date Range: 09/01/2022 - 09/30/2022

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						
23390	Adam Zoger	09/22/2022	Virtual Payment	0.00	125.00	APA001335
23412	Adrienne Gaily	09/22/2022	Virtual Payment	0.00	75.00	APA001336
23417	Al Borges	09/22/2022	Virtual Payment	0.00	500.00	APA001337
23370	Alexis Fitzpatrick & Howard Brown	09/22/2022	Virtual Payment	0.00	500.00	APA001338
23387	Amy Nichols	09/22/2022	Virtual Payment	0.00	125.00	APA001339
23408	Andrew C Walker	09/22/2022	Virtual Payment	0.00	200.00	APA001340
21302	Anita Madison	09/22/2022	Virtual Payment	0.00	500.00	APA001341
23355	Ann Garbarini Golson	09/22/2022	Virtual Payment	0.00	500.00	APA001342
23359	Ann Notthoff	09/22/2022	Virtual Payment	0.00	500.00	APA001343
23367	Ann Reid	09/22/2022	Virtual Payment	0.00	500.00	APA001344
23411	Barbara Bigelow	09/22/2022	Virtual Payment	0.00	75.00	APA001345
23362	Bonnie Hill	09/22/2022	Virtual Payment	0.00	500.00	APA001346
23391	Brenden Selvig	09/22/2022	Virtual Payment	0.00	125.00	APA001347
23366	Cody Thomas	09/22/2022	Virtual Payment	0.00	500.00	APA001348
23407	Craig Creasman	09/22/2022	Virtual Payment	0.00	199.00	APA001349
23414	David Stewart	09/22/2022	Virtual Payment	0.00	375.00	APA001350
23404	David Wisherd	09/22/2022	Virtual Payment	0.00	199.00	APA001351
23383	Debbie Britz	09/22/2022	Virtual Payment	0.00	500.00	APA001352
23401	Diane McCluskey	09/22/2022	Virtual Payment	0.00	149.00	APA001353
23374	Dorie Mellon	09/22/2022	Virtual Payment	0.00	500.00	APA001354
23397	Erika Parker	09/22/2022	Virtual Payment	0.00	100.00	APA001355
23415	Feliz Collello	09/22/2022	Virtual Payment	0.00	250.00	APA001356
23398	Fred Lofty	09/22/2022	Virtual Payment	0.00	77.97	APA001357
20187	Fred Rubin	09/22/2022	Virtual Payment	0.00	159.00	APA001358
23419	Frederick Rubin	09/22/2022	Virtual Payment	0.00	178.99	APA001359
23365	Gadi Maier	09/22/2022	Virtual Payment	0.00	500.00	APA001360
23405	Gleidy Wetzel	09/22/2022	Virtual Payment	0.00	199.00	APA001361
23420	Greg Zimmerman	09/22/2022	Virtual Payment	0.00	1,250.00	APA001362
23373	Harry McMurray	09/22/2022	Virtual Payment	0.00	500.00	APA001363
23400	Isaac N. Bayless	09/22/2022	Virtual Payment	0.00	149.00	APA001364
23393	Jacqueline Fitzgerald	09/22/2022	Virtual Payment	0.00	125.00	APA001365
23381	James Nichols	09/22/2022	Virtual Payment	0.00	500.00	APA001366
23389	James Stauffer	09/22/2022	Virtual Payment	0.00	125.00	APA001367
23406	Jeff Hawkins	09/22/2022	Virtual Payment	0.00	199.00	APA001368
23356	Jeffrey Spang	09/22/2022	Virtual Payment	0.00	500.00	APA001369
23385	Joshua Smith	09/22/2022	Virtual Payment	0.00	125.00	APA001370
23368	Judi Ricupero	09/22/2022	Virtual Payment	0.00	500.00	APA001371
23396	Julie Gilbert	09/22/2022	Virtual Payment	0.00	1,802.00	APA001372
23377	Kathryn Maurer	09/22/2022	Virtual Payment	0.00	500.00	APA001373
23392	Kiaug Zee	09/22/2022	Virtual Payment	0.00	125.00	APA001374
23372	Larry Wetterschneider	09/22/2022	Virtual Payment	0.00	500.00	APA001375
23399	Leslie Sherwin	09/22/2022	Virtual Payment	0.00	246.30	APA001376
23358	Lester Zielinski	09/22/2022	Virtual Payment	0.00	500.00	APA001377
23382	Letica Gamez	09/22/2022	Virtual Payment	0.00	500.00	APA001378
23360	Lindsay Schutzler	09/22/2022	Virtual Payment	0.00	500.00	APA001379
23380	Lori Schroeder	09/22/2022	Virtual Payment	0.00	500.00	APA001380
19513	Louise Ventresca	09/22/2022	Virtual Payment	0.00	500.00	APA001381
23386	Lynn Pace	09/22/2022	Virtual Payment	0.00	125.00	APA001382
23376	Malcolm Weintraub	09/22/2022	Virtual Payment	0.00	500.00	APA001383
23364	Mary Jo Lemon	09/22/2022	Virtual Payment	0.00	500.00	APA001384
23413	Mary Lou Malohn	09/22/2022	Virtual Payment	0.00	75.00	APA001385
23342	Michelle Borgomini	09/22/2022	Virtual Payment	0.00	2,000.00	APA001386
23369	Michelle Starr	09/22/2022	Virtual Payment	0.00	500.00	APA001387
23361	Nataliya Apostol	09/22/2022	Virtual Payment	0.00	500.00	APA001388
23378	Nicolas Coury	09/22/2022	Virtual Payment	0.00	500.00	APA001389
23394	Pavittarjit Nijjar	09/22/2022	Virtual Payment	0.00	125.00	APA001390
23409	Peter Stern	09/22/2022	Virtual Payment	0.00	199.00	APA001391
23384	Renee Wallner	09/22/2022	Virtual Payment	0.00	500.00	APA001392
23410	Rita Cummings-Oglesby	09/22/2022	Virtual Payment	0.00	75.00	APA001393

Check Report

Date Range: 09/01/2022 - 09/30/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
23371	Sarah Duncan	09/22/2022	Virtual Payment	0.00	500.00	APA001394
23353	Seungchan Oh	09/22/2022	Virtual Payment	0.00	500.00	APA001395
23357	Sibylle Schnuhr	09/22/2022	Virtual Payment	0.00	500.00	APA001396
23402	Stacy Marshall	09/22/2022	Virtual Payment	0.00	199.00	APA001397
23403	Stefan Weber	09/22/2022	Virtual Payment	0.00	199.00	APA001398
23375	Steven Henmi	09/22/2022	Virtual Payment	0.00	500.00	APA001399
23292	Suzanne Laurens	09/22/2022	Virtual Payment	0.00	775.00	APA001400
23418	Suzanne Safar	09/22/2022	Virtual Payment	0.00	225.00	APA001401
23354	Thai Nguyen	09/22/2022	Virtual Payment	0.00	500.00	APA001402
23416	Villa Franca Properties LLC	09/22/2022	Virtual Payment	0.00	125.00	APA001403
23363	Waibun Lee	09/22/2022	Virtual Payment	0.00	500.00	APA001404
23388	Yiyu Xi	09/22/2022	Virtual Payment	0.00	225.00	APA001405
Total Virtual Payment:				0.00	28,105.26	

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	71	71	0.00	28,105.26
	71	71	0.00	28,105.26

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	72	6	0.00	29,474.87
Manual Checks	0	0	0.00	0.00
Voided Checks	0	3	0.00	0.00
Bank Drafts	39	32	0.00	144,330.24
EFT's	0	0	0.00	0.00
	308	200	0.00	1,760,813.02

Fund Summary

Fund	Name	Period	Amount
99	POOL CASH FUND	9/2022	1,760,813.02
			1,760,813.02

EXHIBIT 3-C

Monterey Peninsula Water Management Dist

Payroll Bank Transaction Report

By Payment Number

Date: 9/1/2022 - 9/30/2022

Payroll Set: 01 - Monterey Peninsula Water Management District

Payment Number	Payment Date	Payment Type	Employee Number	Employee Name	Check Amount	Direct Deposit Amount	Total Payment
6724	09/09/2022	Regular	1077	Pablo, Joel G	0.00	2,272.32	2,272.32
6725	09/09/2022	Regular	1024	Stoldt, David J	0.00	6,340.34	6,340.34
6726	09/09/2022	Regular	1044	Bennett, Corryn D	0.00	2,365.65	2,365.65
6727	09/09/2022	Regular	1078	Mossbacher, Simona F	0.00	2,255.72	2,255.72
6728	09/09/2022	Regular	1018	Prasad, Suresh	0.00	3,886.12	3,886.12
6729	09/09/2022	Regular	1019	Reyes, Sara C	0.00	2,074.85	2,074.85
6730	09/09/2022	Regular	1083	Silvas Robles, Teresa	0.00	2,061.61	2,061.61
6731	09/09/2022	Regular	1081	Banker-Hix, William C	0.00	2,223.88	2,223.88
6732	09/09/2022	Regular	1042	Hamilton, Maureen C.	0.00	3,170.62	3,170.62
6733	09/09/2022	Regular	6063	Hampson, Larry M	0.00	950.37	950.37
6734	09/09/2022	Regular	1011	Lear, Jonathan P	0.00	4,484.21	4,484.21
6735	09/09/2022	Regular	1012	Lindberg, Thomas L	0.00	2,851.17	2,851.17
6736	09/09/2022	Regular	1080	Steinmetz, Cory S	0.00	2,182.61	2,182.61
6737	09/09/2022	Regular	1045	Atkins, Daniel N	0.00	2,336.35	2,336.35
6738	09/09/2022	Regular	1004	Chaney, Beverly M	0.00	2,874.92	2,874.92
6739	09/09/2022	Regular	1005	Christensen, Thomas T	0.00	3,372.13	3,372.13
6740	09/09/2022	Regular	1007	Hamilton, Cory R	0.00	2,428.70	2,428.70
6741	09/09/2022	Regular	6078	Kneemeyer, Cinthia A	0.00	867.33	867.33
6742	09/09/2022	Regular	6080	Lucas, Isabelle	0.00	109.89	109.89
6743	09/09/2022	Regular	1048	Lumas, Eric M	0.00	2,073.07	2,073.07
6744	09/09/2022	Regular	6079	Lupian-Deltoro, Jose A	0.00	819.67	819.67
6745	09/09/2022	Regular	1001	Bravo, Gabriela D	0.00	2,812.72	2,812.72
6746	09/09/2022	Regular	1084	Ignacio, Fredrick M	0.00	1,643.01	1,643.01
6747	09/09/2022	Regular	1076	Jakic, Tricia	0.00	2,211.54	2,211.54
6748	09/09/2022	Regular	1010	Kister, Stephanie L	0.00	2,764.16	2,764.16
6749	09/09/2022	Regular	1017	Locke, Stephanie L	0.00	3,695.22	3,695.22
6750	09/09/2022	Regular	1082	Osborn, Carrie S	0.00	1,978.15	1,978.15
6751	09/09/2022	Regular	1040	Smith, Kyle	0.00	2,762.78	2,762.78
6752	09/09/2022	Regular	7015	Adams, Mary L	0.00	124.67	124.67
6753	09/09/2022	Regular	7020	Anderson, Amy E	0.00	249.34	249.34
6754	09/09/2022	Regular	7019	Paull, Karen P	0.00	498.69	498.69
6755	09/09/2022	Regular	7018	Riley, George T	0.00	374.02	374.02
6756	09/23/2022	Regular	1077	Pablo, Joel G	0.00	2,272.33	2,272.33
6757	09/23/2022	Regular	1024	Stoldt, David J	0.00	6,282.16	6,282.16
6758	09/23/2022	Regular	1044	Bennett, Corryn D	0.00	2,365.65	2,365.65
6759	09/23/2022	Regular	1078	Mossbacher, Simona F	0.00	2,255.73	2,255.73
6760	09/23/2022	Regular	1018	Prasad, Suresh	0.00	3,886.12	3,886.12
6761	09/23/2022	Regular	1019	Reyes, Sara C	0.00	2,074.85	2,074.85
6762	09/23/2022	Regular	1083	Silvas Robles, Teresa	0.00	2,061.61	2,061.61
6763	09/23/2022	Regular	1081	Banker-Hix, William C	0.00	2,223.88	2,223.88
6764	09/23/2022	Regular	1042	Hamilton, Maureen C.	0.00	3,170.63	3,170.63
6765	09/23/2022	Regular	6063	Hampson, Larry M	0.00	1,866.06	1,866.06
6766	09/23/2022	Regular	1011	Lear, Jonathan P	0.00	4,484.21	4,484.21
6767	09/23/2022	Regular	1012	Lindberg, Thomas L	0.00	2,851.17	2,851.17
6768	09/23/2022	Regular	1080	Steinmetz, Cory S	0.00	2,182.61	2,182.61
6769	09/23/2022	Regular	1045	Atkins, Daniel N	0.00	2,181.21	2,181.21
6770	09/23/2022	Regular	1004	Chaney, Beverly M	0.00	2,874.92	2,874.92
6771	09/23/2022	Regular	1005	Christensen, Thomas T	0.00	3,372.13	3,372.13
6772	09/23/2022	Regular	1007	Hamilton, Cory R	0.00	2,428.70	2,428.70
6773	09/23/2022	Regular	6078	Kneemeyer, Cinthia A	0.00	887.83	887.83
6774	09/23/2022	Regular	6080	Lucas, Isabelle	0.00	141.29	141.29
6775	09/23/2022	Regular	1048	Lumas, Eric M	0.00	2,073.07	2,073.07
6776	09/23/2022	Regular	6079	Lupian-Deltoro, Jose A	0.00	711.85	711.85
6777	09/23/2022	Regular	1001	Bravo, Gabriela D	0.00	2,812.73	2,812.73
6778	09/23/2022	Regular	1084	Ignacio, Fredrick M	0.00	1,643.01	1,643.01
6779	09/23/2022	Regular	1076	Jakic, Tricia	0.00	2,211.54	2,211.54
6780	09/23/2022	Regular	1010	Kister, Stephanie L	0.00	2,764.17	2,764.17

Payment Number	Payment Date	Payment Type	Employee Number	Employee Name	Check Amount	Direct Deposit Amount	34 Total Payment
6781	09/23/2022	Regular	1017	Locke, Stephanie L	0.00	3,695.23	3,695.23
6782	09/23/2022	Regular	1082	Osborn, Carrie S	0.00	1,978.15	1,978.15
6783	09/23/2022	Regular	1040	Smith, Kyle	0.00	2,762.78	2,762.78
40713	09/09/2022	Regular	7009	Edwards, Alvin	249.34	0.00	249.34
40714	09/09/2022	Regular	7021	Malek, Safwat	124.67	0.00	124.67
Total:					374.01	141,631.45	142,005.46



MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH SEPTEMBER 30, 2022

	Mitigation	Conservation	Water Supply	Current Period Activity	FY 2021/2022 Year-to-Date Actual	FY 2021/2022 Annual Budget	Prior FY Year-to-Date Actual
REVENUES							
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
Water supply charge			-	-	(89)	3,400,000	-
User fees	412,956	159,953	95,325	668,234	668,234	5,500,000	615,019
Mitigation revenue	-			-	-	-	-
PWM Water Sales			1,111,670	1,111,670	3,067,727	12,201,000	2,076,685
Capacity fees			35,722	35,722	100,416	500,000	147,689
Permit fees	-	20,022		20,022	57,457	198,000	71,642
Investment income	712	(1,353)	(4,237)	(4,878)	5,649	80,000	(22,350)
Miscellaneous	4,640	4,094	4,913	13,647	13,647	15,000	18,939
Sub-total district revenues	418,308	182,716	1,243,394	1,844,418	3,913,042	24,394,000	2,907,623
Project reimbursements	-	-	94,220	94,220	145,488	2,775,200	91,317
Legal fee reimbursements		300		300	600	16,000	1,050
Grants	-	-	-	-	43,028	3,470,200	263,972
Recording fees		5,280		5,280	13,530	20,000	15,840
Sub-total reimbursements	-	5,580	94,220	99,800	202,646	6,281,400	372,179
From Reserves	-	-	-	-	-	2,020,000	-
Total revenues	418,308	188,296	1,337,614	1,944,218	4,115,688	32,695,400	3,279,803
EXPENDITURES							
Personnel:							
Salaries	68,494	51,021	89,003	208,519	585,902	2,920,500	561,629
Retirement	6,194	4,607	8,304	19,106	576,839	791,900	509,683
Unemployment Compensation	-	-	-	-	-	10,000	-
Auto Allowance	92	92	277	462	1,292	6,000	1,315
Deferred Compensation	161	161	482	803	2,008	10,500	2,157
Temporary Personnel	-	-	-	-	6,264	10,000	6,639
Workers Comp. Ins.	2,933	281	2,316	5,530	16,065	57,100	15,643
Employee Insurance	15,485	12,814	17,006	45,305	118,751	589,000	104,040
Medicare & FICA Taxes	1,444	779	1,314	3,537	10,010	50,500	10,296
Personnel Recruitment	-	-	-	-	180	8,000	120
Other benefits	34	30	36	100	300	2,000	300
Staff Development	-	1,465	-	1,465	5,605	32,800	1,261
Sub-total personnel costs	94,837	71,251	118,739	284,826	1,323,216	4,488,300	1,213,085
Services & Supplies:							
Board Member Comp	624	624	643	1,890	6,345	37,000	9,585
Board Expenses	140	99	126	366	1,563	9,000	1,138
Rent	808	338	831	1,977	5,931	24,200	5,804
Utilities	1,863	1,643	1,972	5,478	9,263	33,200	8,045
Telephone	1,626	1,237	1,288	4,151	12,730	47,000	10,791
Facility Maintenance	841	742	891	2,474	7,348	55,000	9,319
Bank Charges	510	450	540	1,500	7,066	25,000	8,532
Office Supplies	557	2,636	578	3,771	8,814	24,200	3,379
Courier Expense	243	215	258	716	2,234	7,600	1,559
Postage & Shipping	181	160	192	533	1,364	7,900	1,290
Equipment Lease	518	329	417	1,264	3,008	18,000	3,043
Equip. Repairs & Maintenance	-	-	-	-	964	5,000	17
Photocopy Expense				-	-		
Printing/Duplicating/Binding	-	-	-	-	-	600	-
IT Supplies/Services	7,868	7,041	8,330	23,239	113,516	250,000	70,442
Operating Supplies	-	-	-	-	633	21,200	6,853
Legal Services	4,463	4,461	7,912	16,836	61,663	400,000	78,528



MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
STATEMENT OF REVENUES AND EXPENDITURES
FOR THE MONTH SEPTEMBER 30, 2022

	<u>Mitigation</u>	<u>Conservation</u>	<u>Water Supply</u>	<u>Current Period Activity</u>	<u>FY 2021/2022 Year-to-Date Actual</u>	<u>FY 2021/2022 Annual Budget</u>	<u>Prior FY Year-to-Date Actual</u>
Professional Fees	4,294	3,789	4,546	12,629	37,406	460,000	43,678
Transportation	2,879	432	372	3,683	6,220	31,000	6,139
Travel	2,475	1,678	3,947	8,099	8,612	18,000	1,706
Meeting Expenses	153	135	162	449	3,170	21,200	3,522
Insurance	5,777	3,755	4,911	14,443	43,330	160,000	33,459
Legal Notices	-	-	-	-	-	3,200	-
Membership Dues	170	630	180	980	1,563	42,200	3,842
Public Outreach	-	-	-	-	40	3,000	70
Assessors Administration Fee	-	-	-	-	-	34,000	-
Miscellaneous	-	-	-	-	-	3,200	-
Sub-total services & supplies costs	35,991	30,394	38,096	104,481	342,783	1,740,700	310,743
Project expenditures	47,049	34,475	1,211,054	1,292,578	3,555,985	24,095,500	3,151,165
Fixed assets	-	-	-	-	11,245	450,000	-
Contingencies	-	-	-	-	-	70,000	-
Election costs	-	-	-	-	-	250,000	-
Debt service: Principal	-	-	-	-	-	-	-
Debt service: Interest	-	-	213	213	213	230,000	-
Flood drought reserve	-	-	-	-	-	-	-
Capital equipment reserve	-	-	-	-	-	408,500	-
General fund balance	-	-	-	-	-	262,400	-
Debt Reserve	-	-	-	-	-	500,000	-
Pension reserve	-	-	-	-	-	100,000	-
OPEB reserve	-	-	-	-	-	100,000	-
Other	-	-	-	-	-	-	-
Sub-total other	47,049	34,475	1,211,267	1,292,791	3,567,443	26,466,400	3,151,165
Total expenditures	177,877	136,119	1,368,102	1,682,098	5,233,442	32,695,400	4,674,992
Excess (Deficiency) of revenues over expenditures	\$ 240,432	\$ 52,177	\$ (30,488)	\$ 262,120	\$ (1,117,754)	\$ -	\$ (1,395,190)

FINANCE AND ADMINISTRATION COMMITTEE

4. RECEIVE PENSION REPORTING STANDARDS GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT NO. 68 ACCOUNTING VALUATION REPORT

Meeting Date: December 5, 2022 **Budgeted:** N/A

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

Prepared By: Suresh Prasad **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on December 5, 2022 and recommended _____.

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

SUMMARY: In June 2012, the Government Accounting Standards Board (GASB) approved a new reporting statement, GASB Statement No. 68 (GASB 68), that improved the financial reporting of pensions by local governments. GASB 68, formally titled *Accounting and Financial Reporting for Pensions*, establishes new accounting and financial reporting standards for local governments that provide their employees with pensions. The new standard requires government agencies to report pension information to increase transparency about pension costs to help decision makers factor in the financial impact of total pension obligations. GASB 68 must be implemented by June 30, 2015. The District complied with this requirement with the FY 2014-2015 Comprehensive Annual Financial Report (CAFR). It is noteworthy to mention that the GASB 68 standard only applies to reporting the liability and does not stipulate any requirement for funding the liability.

District's Net Pension Liability as of June 30, 2022 is estimated at \$3,532,356. See calculation below:

	Miscellaneous Risk Pool	Allocation Factor	MPWMD Share
Total Pension Liability	\$19,964,594,105	0.0012238	\$24,432,670
Risk Pool Fiduciary Net Position	\$18,065,791,524	0.0011569	\$20,900,314
Net Pension Liability/(Asset)	\$ 1,898,802,581		\$ 3,532,356

In comparison, District's Net Pension Liability as of June 30, 2021 was estimated at \$6,015,062. It is to be noted that the Net Pension Liability can change significantly from year to year based on the market conditions and the position of the District's Fiduciary Net Position (District's Market Value of Assets). For example, if the actual CalPERS investment earnings rate increases over the projected annual rate of investment return (currently set at 7%, will go down to 6.8% in

2023-2024), then for the same future pension obligations, the unfunded Net Pension Liability would go down.

The District's outside auditing firm, Hayashi & Wayland, provided staff with guidance on how to conform to the GASB 68 requirements. Hayashi & Wayland provided a final opinion on the appropriateness of the GASB 68 allocation that will be presented in the FY 2021-2022 Annual Comprehensive Financial Report.

The pension liability reported in the Annual Comprehensive Financial Report for GASB 68 purposes does not impact the District's budget. The District's annual budget process will continue to use the annual pension costs that are provided by CalPERS in the actuarial valuation report in the July timeframe each year. This report provides the employer contribution rate that is used to determine the annual pension cost for the District.

The District budget starting with fiscal year 2018-2019 has included an additional \$100,000 set aside towards pension reserve funds. The pension reserve balance as of 06/30/2022 was \$400,000.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board receive the GASB 68 Accounting Valuation Report prepared by CalPERS.

BACKGROUND: Local governments with pensions have a total pension liability, which is the obligation to pay deferred pension benefits in the future. When the total pension liability is greater than the pension plan's assets there is a net pension liability, also known as unfunded pension liability. GASB 68 now requires governments to report their net pension liability on their government-wide financial statements, as well as in the proprietary fund statements, in the Annual Financial Report. Government-wide financial statements report information about the government as a whole without displaying individual funds or fund types. Prior to GASB 68 the net pension liability was reported in the annual actuarial report provided by CalPERS, but not in the government agency Annual Financial Report.

The new GASB 68 reporting requirements will impact the Annual Financial Report on an annual basis going forward. As with past practice, the District will continue to pay the annual required contribution for the pension liabilities as identified in the annual CalPERS actuarial report. The actuarial report, which informs the District of its FY 2023-2024 pension payments and rates, was released in July 2021. There will be a small discrepancy between the reports since the GASB 68 reports are based on actuarial analysis using employee census data that is two years in arrears while the July actuarial reports are based on current calendar year employee census data.

The annual contribution rate prescribed by CalPERS includes amortization of the unfunded Net Pension Liability. Other strategies to reduce the unfunded liability might include a borrowing to increase the District's Market Value of Assets, which would require annual debt repayments, or increased annual contributions over and above the annual contribution calculated by CalPERS. Neither approach would ensure the unfunded liability would not continue to vary in its calculation going forward.

Beginning with the fiscal year 2018-2019 budget, District has started setting aside funds towards the unfunded pension and other postemployment benefits (OPEB). With each budget cycle, staff will continue to recommend adding additional funds to these reserve accounts.

EXHIBIT**4-A** GASB 68 Accounting Valuation Report

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GASB 68 Accounting Report

**Prepared for
Miscellaneous Risk Pool,
a Cost-Sharing Multiple-Employer
Defined Benefit Pension Plan**

Measurement Date of June 30, 2021

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Appendix C – Schedule of Collective Pension Amounts

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Actuarial Certification

This report provides disclosure and reporting information as required under Governmental Accounting Standards Board Statement 68 (GASB 68) for the Miscellaneous Risk Pool, which is part of the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the Plan or PERF C) administered by the California Public Employees' Retirement System (CalPERS), for the measurement period ended June 30, 2021.

This report is to be viewed solely for the purpose of financial accounting requirements. Any usage of the contents provided in this report for purposes other than financial accounting requirements would be inappropriate.

This accounting report relies on liabilities and related validation work performed by the CalPERS Actuarial Office as part of the June 30, 2020 annual funding valuation. The census data and benefit provisions underlying the liabilities were prepared as of June 30, 2020 and certified as part of the annual funding valuation by the CalPERS Actuarial Office. The June 30, 2020 liabilities, which were rolled forward to June 30, 2021 and used for this accounting report, are based on actuarial assumptions adopted by the CalPERS Board of Administration and consistent with the requirements of GASB 68. The assumptions and methods are internally consistent and reasonable for PERF C. The asset information used in this accounting report is provided by the CalPERS Financial Office.

With the provided liability and asset information, the total pension liability, net pension liability, deferred inflows and outflows and pension expense were developed for the measurement period using standard actuarial techniques.

The undersigned are actuaries who satisfy the Qualification Standards for Actuaries Issuing Statements of Actuarial Opinion in the United States with regard to pensions.

CHYNA NAKAO, FSA, EA, FCA, MAAA
Senior Pension Actuary, CalPERS
CalPERS Actuarial Office

CHEUK KIU (JET) AU, ASA, MAAA
Senior Pension Actuary, CalPERS
CalPERS Actuarial Office

Introduction

This is the GASB 68 accounting report for the Miscellaneous Risk Pool for the measurement date June 30, 2021. The Public Agency cost-sharing multiple-employer defined benefit pension plan (the Plan or PERF C) is administered by the California Public Employees' Retirement System (CalPERS). PERF C consists of a miscellaneous pool and a safety pool (also referred to as "risk pools"), which are comprised of individual employer miscellaneous and safety valuation rate plans, respectively. Individual employers may sponsor more than one miscellaneous and safety valuation rate plan. The employer participates in one cost-sharing multiple-employer defined benefit pension plan regardless of the number of valuation rate plans the employer sponsors. Each employer should combine information provided for their participation in the miscellaneous and/or safety pools to report them as one Plan in their financial statements.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used.

Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Measurement Period	July 1, 2020 to June 30, 2021

Changes in the Miscellaneous Risk Pool Net Pension Liability

The following table shows the changes in the net pension liability recognized over the measurement period.

	Increase (Decrease)		
	Total Pension Liability (a)	Risk Pool Fiduciary Net Position (b)	Net Pension Liability/(Asset) (c) = (a) – (b)
Balance at: 06/30/2020	\$18,920,437,526	\$14,702,361,183	\$4,218,076,343
Beginning of Year Adjustment	\$0	\$0	\$0
Adjusted Balance at: 06/30/2020	\$18,920,437,526	\$14,702,361,183	\$4,218,076,343
Changes Recognized for the Measurement Period:			
Service Cost	447,031,540		447,031,540
Interest on Total Pension Liability	1,348,026,935		1,348,026,935
Changes of Benefit Terms	979,215		979,215
Changes of Assumptions	0		0
Differences Between Expected and Actual Experience	169,063,216		169,063,216
Net Plan to Plan Resource Movement		50,338,379	(50,338,379)
Contributions – Employer		710,555,982	(710,555,982)
Contributions – Employees		197,606,838	(197,606,838)
Net Investment Income		3,340,988,811	(3,340,988,811)
Benefit Payments, Including Refunds of Employee Contributions	(920,944,327)	(920,944,327)	0
Administrative Expense		(15,115,342)	15,115,342
Other Miscellaneous (Income)/Expense		0	0
Net Changes During 2020-21	\$1,044,156,579	\$3,363,430,341	(\$2,319,273,762)
Balance at: 06/30/2021	\$19,964,594,105	\$18,065,791,524	\$1,898,802,581

Sensitivity of the Net Pension Liability to Changes in the Discount Rate

	Discount Rate -1% 6.15%	Current Discount Rate 7.15%	Discount Rate + 1% 8.15%
Risk Pool's Net Pension Liability/(Asset)	\$4,534,745,933	\$1,898,802,581	(\$280,294,125)

Pension Expense/(Income) for the Measurement Period Ended June 30, 2021

Description	Amount
Service Cost	\$447,031,540
Interest on Total Pension Liability	1,348,026,935
Changes of Benefit Terms	979,215
Recognized Changes of Assumptions	(30,085,020)
Recognized Differences Between Expected and Actual Experience	173,502,894
Net Plan to Plan Resource Movement	(50,338,379)
Employee Contributions	(197,606,838)
Projected Earnings on Pension Plan Investments	(1,050,676,271)
Recognized Differences Between Projected and Actual Earnings on Plan Investments	(507,453,658)
Administrative Expense	15,115,342
Other Miscellaneous (Income)/Expense	0
Total Pension Expense/(Income)	\$148,495,760

Note: Employers should also include changes in proportion and differences between actual and proportionate share of contributions in the pension expense computation.

Deferred Outflows and Deferred Inflows of Resources Related to Pensions

The following table presents deferred outflows and deferred inflows of resources related to pensions as of June 30, 2021. Note that no adjustments have been made for contributions subsequent to the measurement date. Appropriate treatment of any contributions made after the measurement date is the responsibility of the employer. Employers are also responsible for determining the difference between the employers' actual and allocated contributions and changes in proportion.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of Assumptions	\$0	\$0
Differences Between Expected and Actual Experience	\$212,930,330	\$0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	0	(1,657,554,246)
Total	\$212,930,330	(\$1,657,554,246)

Amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Measurement Periods Ended June 30:	Deferred Outflows/(Inflows) of Resources
2022	(\$298,750,813)
2023	(321,832,644)
2024	(365,977,951)
2025	(458,062,508)
2026	0
Thereafter	0

Expected Average Remaining Service Lifetime (EARSL)

The EARSL for PERF C for the measurement period ending June 30, 2021 is 3.7 years, which was obtained by dividing the total service years of 561,622 (the sum of remaining service lifetimes of the active employees) by 150,648 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

Required Supplementary Information

Summary of Changes of Benefits or Assumptions

Benefit Changes: There were no changes to benefit terms that applied to all members of the Public Agency Pool. However, individual employers in the Plan may have provided a benefit improvement to their employees by granting Two Years Additional Service Credit to members retiring during a specified time period (a.k.a. Golden Handshakes). Employers that have done so may need to report this information as a separate liability in their financial statement as CalPERS considers such amounts to be separately financed employer-specific liabilities. These employers should consult with their auditors. Additionally, the figures above do not include any liability impact that may have resulted from Golden Handshakes that occurred after the June 30, 2020 valuation date, unless the liability impact is deemed to be material to the Public Agency Pool.

Changes of Assumptions: None.

Employers should refer to CalPERS' Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021, which may be accessed on the CalPERS website at www.calpers.ca.gov, to obtain the required supplementary information for proper financial reporting.

Appendices

- **Appendix A – Risk Pool Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**
- **Appendix B – Interest and Total Projected Earnings**
- **Appendix C – Schedule of Collective Pension Amounts**

Appendix A

Risk Pool Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

- Schedule of Changes of Assumptions
- Deferred Outflows of Resources and Deferred Inflows of Resources Arising From Changes of Assumptions
- Schedule of Differences Between Expected and Actual Experience
- Deferred Outflows of Resources and Deferred Inflows of Resources Arising From Differences Between Expected and Actual Experience
- Schedule of Differences Between Projected and Actual Earnings on Pension Plan Investments
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- Summary of Recognized Deferred Outflows of Resources and Deferred Inflows of Resources

Schedule of Changes of Assumptions

Increase (Decrease) in Pension Expense Arising From the Recognition of the Effects of Changes of Assumptions									
Measurement Date	Changes of Assumptions	Remaining Recognition Period (Years)	2021	2022	2023	2024	2025	2026	Thereafter
2014	\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	(242,065,946)	0.0	0	0	0	0	0	0	0
2016	0	0.0	0	0	0	0	0	0	0
2017	907,027,295	0.0	0	0	0	0	0	0	0
2018	(142,903,842)	0.8	(30,085,020)	0	0	0	0	0	0
2019	0	0.0	0	0	0	0	0	0	0
2020	0	0.0	0	0	0	0	0	0	0
2021	0	0.0	0	0	0	0	0	0	0
Net Increase (Decrease) in Pension Expense			(\$30,085,020)	\$0	\$0	\$0	\$0	\$0	\$0

Deferred Outflows of Resources and Deferred Inflows of Resources Arising From Changes of Assumptions

Measurement Date	Increase in Total Pension Liability (a)	Decrease in Total Pension Liability (b)	Amounts Recognized in Pension Expense Through June 30, 2021 (c)	Balances at June 30, 2021	
				Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2014	\$0	\$0	\$0	\$0	\$0
2015	0	(242,065,946)	(242,065,946)	0	0
2016	0	0	0	0	0
2017	907,027,295	0	907,027,295	0	0
2018	0	(142,903,842)	(142,903,842)	0	0
2019	0	0	0	0	0
2020	0	0	0	0	0
2021	0	0	0	0	0
				\$0	\$0

Schedule of Differences Between Expected and Actual Experience

Increase (Decrease) in Pension Expense Arising From the Recognition of the Effects of Differences Between Expected and Actual Experience									
Measurement Date	Differences Between Expected and Actual Experience	Remaining Recognition Period (Years)	2021	2022	2023	2024	2025	2026	Thereafter
2014	\$0	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	25,585,821	0.0	0	0	0	0	0	0	0
2016	(3,805,440)	0.0	0	0	0	0	0	0	0
2017	(102,359,669)	0.0	0	0	0	0	0	0	0
2018	196,241,321	0.8	41,313,962	0	0	0	0	0	0
2019	251,306,290	1.8	66,133,234	52,906,588	0	0	0	0	0
2020	77,379,161	2.8	20,362,937	20,362,937	16,290,350	0	0	0	0
2021	169,063,216	3.7	45,692,761	45,692,761	45,692,761	31,984,933	0	0	0
Net Increase (Decrease) in Pension Expense			\$173,502,894	\$118,962,286	\$61,983,111	\$31,984,933	\$0	\$0	\$0

Deferred Outflows of Resources and Deferred Inflows of Resources Arising From Differences Between Expected and Actual Experience

Measurement Date	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Pension Expense Through June 30, 2021 (c)	Balances at June 30, 2021	
				Deferred Outflows of Resources (a) – (c)	Deferred Inflows of Resources (b) – (c)
2014	\$0	\$0	\$0	\$0	\$0
2015	25,585,821	0	25,585,821	0	0
2016	0	(3,805,440)	(3,805,440)	0	0
2017	0	(102,359,669)	(102,359,669)	0	0
2018	196,241,321	0	196,241,321	0	0
2019	251,306,290	0	198,399,702	52,906,588	0
2020	77,379,161	0	40,725,874	36,653,287	0
2021	169,063,216	0	45,692,761	123,370,455	0
				\$212,930,330	\$0

Schedule of Differences Between Projected and Actual Earnings on Pension Plan Investments

Increase (Decrease) in Pension Expense Arising From the Recognition of the Differences Between Projected and Actual Earnings on Pension Plan Investments									
Measurement Date	Differences Between Projected and Actual Earnings on Pension Plan Investments	Remaining Recognition Period (Years)	2021	2022	2023	2024	2025	2026	Thereafter
2014	(\$910,997,066)	0.0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	571,477,513	0.0	0	0	0	0	0	0	0
2016	772,867,770	0.0	0	0	0	0	0	0	0
2017	(448,702,781)	1.0	(89,740,557)	0	0	0	0	0	0
2018	(169,486,738)	2.0	(33,897,348)	(33,897,346)	0	0	0	0	0
2019	70,735,658	3.0	14,147,132	14,147,132	14,147,130	0	0	0	0
2020	300,498,116	4.0	60,099,623	60,099,623	60,099,623	60,099,624	0	0	0
2021	(2,290,312,540)	5.0	(458,062,508)	(458,062,508)	(458,062,508)	(458,062,508)	(458,062,508)	0	0
Net Increase (Decrease) in Pension Expense			(\$507,453,658)	(\$417,713,099)	(\$383,815,755)	(\$397,962,884)	(\$458,062,508)	\$0	\$0

Deferred Outflows of Resources and Deferred Inflows of Resources Arising From Differences Between Projected and Actual Earnings on Pension Plan Investments

Measurement Date	Investment Earnings Less Than Projected (a)	Investment Earnings Greater Than Projected (b)	Amounts Recognized in Pension Expense Through June 30, 2021 (c)	Balances at June 30, 2021	
				Deferred Outflows of Resources (d) = (a) – (c)	Deferred Inflows of Resources (e) = (b) – (c)
2014	\$0	(\$910,997,066)	(\$910,997,066)	\$0	\$0
2015	571,477,513	0	571,477,513	0	0
2016	772,867,770	0	772,867,770	0	0
2017	0	(448,702,781)	(448,702,781)	0	0
2018	0	(169,486,738)	(135,589,392)	0	(33,897,346)
2019	70,735,658	0	42,441,396	28,294,262	0
2020	300,498,116	0	120,199,246	180,298,870	0
2021	0	(2,290,312,540)	(458,062,508)	0	(1,832,250,032)
				\$208,593,132	(\$1,866,147,378)
				Net Deferred Outflows/(Inflows) of Resources	
				(d) + (e)	
				(\$1,657,554,246)	

Note: GASB 68 paragraph 33 requires that deferred outflows of resources and deferred inflows of resources arising from differences between projected and actual pension plan investment earnings in different measurement periods should be aggregated and reported as a net deferred outflow or inflow.

Summary of Recognized Deferred Outflows of Resources and Deferred Inflows of Resources

	Net Increase (Decrease) in Pension Expense						
	2021	2022	2023	2024	2025	2026	Thereafter
Changes of Assumptions	(\$30,085,020)	\$0	\$0	\$0	\$0	\$0	\$0
Differences Between Expected and Actual Experience	173,502,894	118,962,286	61,983,111	31,984,933	0	0	0
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	(507,453,658)	(417,713,099)	(383,815,755)	(397,962,884)	(458,062,508)	0	0
Grand Total	(\$364,035,784)	(\$298,750,813)	(\$321,832,644)	(\$365,977,951)	(\$458,062,508)	\$0	\$0

Appendix B

Interest and Total Projected Earnings

- Risk Pool Interest on Total Pension Liability and Total Projected Earnings

Risk Pool Interest on Total Pension Liability and Total Projected Earnings

Interest on Total Pension Liability	Amount for Period (a)	Portion of Period (b)	Interest Rate (c)	Interest on the Total Pension Liability (a) X (b) X (c)
Beginning Total Pension Liability	\$18,920,437,526	100%	7.15%	\$1,352,811,283
Changes of Benefit Terms	979,215	100%	7.15%	70,014
Changes of Assumptions	0	100%	7.15%	0
Difference Between Expected and Actual Experience	169,063,216	100%	7.15%	12,088,020
Service Cost	447,031,540	50%	7.15%	15,981,378
Benefit Payments, Including Refunds of Employee Contributions	(920,944,327)	50%	7.15%	(32,923,760)
Total Interest on Total Pension Liability				<u>\$1,348,026,935</u>

Projected Earnings on Pension Plan Investments	Amount for Period (a)	Portion of Period (b)	Projected Rate of Return (c)	Projected Earnings (a) X (b) X (c)
Beginning Plan Fiduciary Net Position Excluding Receivables ¹	\$14,682,139,300	100%	7.15%	\$1,049,772,960
Net Plan to Plan Resource Movement	50,338,379	50%	7.15%	1,799,597
Employer Contributions	710,555,982	50%	7.15%	25,402,376
Employee Contributions ²	200,432,748	50%	7.15%	7,165,471
Benefit Payments, Including Refunds of Employee Contributions	(920,944,327)	50%	7.15%	(32,923,760)
Administrative Expense	(15,115,342)	50%	7.15%	(540,373)
Other Miscellaneous Income/(Expense)	0	50%	7.15%	0
Total Projected Earnings				<u>\$1,050,676,271</u>

¹ Includes any beginning of year adjustment. Contribution receivables for employee service buybacks, totaling \$20,221,883 as of June 30, 2020, were excluded for purposes of calculating projected earnings on pension plan investments.

² The increase/(decrease) in contribution receivables for employee service buybacks, totaling \$(2,825,910) during the fiscal year 2020-21, were excluded for purposes of calculating projected earnings on pension plan investments.

Appendix C

Schedule of Collective Pension Amounts

- Schedule of Collective Pension Amounts for PERF C, as of the Measurement Date June 30, 2021

Schedule of Collective Pension Amounts for PERF C, as of the Measurement Date June 30, 2021

	Miscellaneous	Safety	Total
Total Pension Liability	\$19,964,594,105	\$26,210,348,159	\$46,174,942,264
Plan Fiduciary Net Position	\$18,065,791,524	\$22,700,862,352	\$40,766,653,876
Net Pension Liability	\$1,898,802,581	\$3,509,485,807	\$5,408,288,388
Deferred Outflows of Resources			
Changes of Assumptions	\$0	\$0	\$0
Differences Between Expected and Actual Experience	212,930,330	599,592,630	812,522,960
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	0	0	0
Total Deferred Outflows of Resources Excluding Employer Specific Amounts¹	\$212,930,330	\$599,592,630	\$812,522,960
Deferred Inflows of Resources			
Changes of Assumptions	\$0	\$0	\$0
Differences Between Expected and Actual Experience	0	0	0
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	(1,657,554,246)	(2,088,818,720)	(3,746,372,966)
Total Deferred Inflows of Resources Excluding Employer Specific Amounts¹	(\$1,657,554,246)	(\$2,088,818,720)	(\$3,746,372,966)
Plan Pension Expense	\$148,495,760	\$188,401,318	\$336,897,078

¹ No adjustments have been made for employer specific amounts such as changes in proportion, differences between employer contributions and proportionate share of contributions, and contributions to the Plan subsequent to the measurement date as defined in paragraphs 54, 55, and 57 of GASB 68. Appropriate treatment of such amounts is the responsibility of the employer.

FINANCE AND ADMINISTRATION COMMITTEE

5. RECEIVE GOVERNMENT ACCOUNTING STANDARDS BOARD (GASB) STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Meeting Date: December 5, 2022 **Budgeted:** N/A

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

Prepared By: Suresh Prasad **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on December 5, 2022 and recommended _____.

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

SUMMARY: In July 2004, the Governmental Accounting Standards Board (GASB) issued Statement Nos. 43 & 45, establishing financial reporting requirement for post-employment benefits other than pensions. The District currently provides health insurance benefits as a post-employment benefit and has complied with GASB 43 & 45 requirements by including current and future cost information in its financial statements beginning with Fiscal Year 2009-2010. Previously, for GASB 45 purposes, District used the actuarial firm Milliman, Inc. to compile the required data using the alternative measurement report method.

In June 2015, GASB issued Statement No. 75 replacing GASB 45, financial reporting requirement for post-employment benefits other than pensions, which now includes information with respect to the total obligation to provide future retiree health and welfare benefits with fiscal year beginning June 15, 2017. Since this is a report that requires a full actuarial report, District used GovInvest to prepare this report to meet GASB Statement No. 75 for the fiscal year ending June 30, 2022, attached as **Exhibit 5-A**. It is noteworthy to mention that the GASB 75 standard only applies to reporting the liability and does not stipulate any requirement for funding the liability.

As reported in the Executive Summary, page 3, the District's Net OPEB Liability as of June 30, 2022 is estimated at \$5,056,238. In comparison, District's Net OPEB Liability as of June 30, 2021 was estimated at \$4,533,952. The increase in liability is attributed to (1) less favorable actual demographic experience that is offset by lower healthcare cost increase than expected that caused a net liability to decrease; (2) assumption changes as outlined in Section 5 on page 17 that caused a net liability increase.

The District's annual OPEB expense of \$290,637 would fully fund the current and future costs amortized over time. In FY 2021-2022, the District paid premium contributions towards medical coverage for fourteen retirees in the amount of \$142,655. This actual cost would be deducted

from any contribution made for the year. For example, if the District had fully funded its contribution in FY 2021-2022, the \$142,655 would have been deducted from the \$290,637 resulting in an additional net contribution of \$147,982. It should be noted that both current and future costs must be recalculated on an annual basis based on then current employee data and District benefit levels, so the contribution amounts may vary somewhat each subsequent year. The District can elect to either partially fund, fully fund or continue to fund the costs on a pay-as-you-go basis. The District's budget in the past has included funds for pay-as-you-go basis. The District budget starting with fiscal year 2018-2019 has also included an additional \$100,000 set aside towards OPEB reserve funds. The OPEB reserve balance as of 06/30/2022 was \$400,000.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board receive the GASB 75 OPEB Valuation Report prepared by GovInvest.

BACKGROUND: In July 2004, GASB issued Statement Nos. 43 & 45, establishing financial reporting requirements for post-employment benefits other than pensions. The District provides health insurance as a post-employment benefit and is required to comply with GASB 43 & 45 and include the required information in its audited financial statements beginning in FY 2009-10.

In June 2015, GASB issued Statement No. 75 replacing GASB 45, financial reporting requirement for post-employment benefits other than pensions, which now includes information with respect to the total obligation to provide future retiree health and welfare benefits with fiscal year beginning June 15, 2017.

The main thrust of GASB OPEB standard is to require that public-sector employees recognize the cost of other post-employment benefits over the service life of their employees rather than on a pay-as-you-go basis. While the liability amount must be included in each entities annual audited financial statements, the GASB statements do not require that the amount actually be funded. Government entities can either partially fund, fully fund or continue to fund the costs on a pay-as-you-go basis.

Beginning with the fiscal year 2018-2019 budget, District has started setting aside funds towards the unfunded pension and other postemployment benefits (OPEB). With each budget cycle, staff will continue to recommend adding additional funds to these reserve accounts.

EXHIBIT

5-A GASB 75 OPEB Valuation Report

Management District

GASB 75 Disclosures for Fiscal Year Ending June 30, 2022
Based on OPEB Valuation as of June 30, 2022

CONTACT

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GovInvest
The Financial Forecasting Authority

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Actuarial Certification

Mr. Suresh Prasad
Monterey Peninsula Water Management District
5 Harris Court, Building G
Monterey, CA 93940

GovInvest has been engaged by Monterey Peninsula Water Management District to complete an actuarial valuation of the Monterey Peninsula Water Management District OPEB Plan as of June 30, 2022 which will be used as the basis of the financial accounting disclosure for fiscal year ending June 30, 2022 in accordance with GASB Statement No. 75 (Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions).

The purpose of this report is to provide the District with the required information needed for financial statement disclosure purposes. The use of this report for any other purpose may not be appropriate. The content of this report may not be modified, reproduced, or provided to third parties, either in whole or in part, without our permission. GovInvest is not responsible for usage, inference, or misinterpretation of this report by third parties.

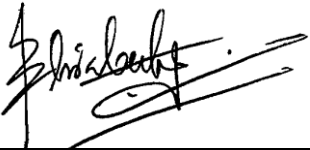
Results presented in this report are based on the census data, substantive plan provisions, and healthcare cost information provided by the District and/or their benefit consultants. All information provided has been reviewed for reasonableness and clarifications or corrections have been requested where appropriate. We have not audited the information at the source, and therefore, do not accept responsibility for the accuracy or completeness of the data on which the information is based. Assumptions made related to missing data have been identified in this report. We are satisfied that the information provided is suitable and sufficient for the purpose of the measurement.

The valuation results were prepared using leased actuarial modeling software that produces results consistent with the purpose of this valuation and meet applicable regulatory requirements. The vendor is responsible for the development, maintenance, and improvement of these models. The models include comprehensive technical documentations that outline how the calculations are performed along with sample life outputs that allow the users to confirm with high degree of accuracy how the programmed benefit is applied to an individual with the proposed decrements and other assumptions. The actuarial team loads the participant data, programs the benefit provisions and proposed assumptions into the model and review sample life outputs and results under the supervision of credentialed actuaries who are proficient users of the software. We are not aware of any material limitations in the model nor any material inconsistencies in the assumptions used within the model.

The discount rate, other economic, and demographic assumptions have been selected by the District with our recommendations and concurrence. We believe each assumption is reasonable based on its own merits and in combination represents reasonable expected experience of the Plan. All calculations have been completed in accordance with generally accepted actuarial principles and practices.

Future actuarial measurements may differ significantly from current measurements due to factors such as actual plan experience that differs from that anticipated by the economic and demographic assumptions as well as changes in future assumptions, substantive plan provisions, and/or applicable law. We have not analyzed the potential range of such differences due to the limited scope of our engagement. To our knowledge, there are no significant events prior to the current year's Measurement Date or as of the date of this report that may materially affect the results presented herein.

The undersigned meets the General Qualification Standards of the American Academy of Actuaries for the purpose of issuing Statement of Actuarial Opinion in the United States. Neither GovInvest nor any of its employees have any relationship with the Plan Sponsor that could impair or appear to impair the objectivity of this report.



Evi Laksana, ASA, MAAA
November 16, 2022

Section 1: Executive Summary

Monterey Peninsula Water Management District (the “District”) sponsors a single-employer defined benefit OPEB plan that provides medical and prescription drug coverage (for those who elect coverage with the District) and District reimbursement (for those who elect to purchase their own health coverage) benefit at retirement. Employees may continue health coverage with the District at retirement for themselves, their spouses, and dependents for life once they meet certain eligibility requirements and as long as required contributions are made.

The results presented in this report are based on the June 30, 2022 valuation with liabilities and assets measured as of June 30, 2022, for use in the District’s accrual-based financial statement for the fiscal year ending June 30, 2022. The June 30, 2022 valuation uses census data of (a) active employees who will be eligible to receive benefits in the future and (b) existing retirees who are currently receiving these benefits as of June 30, 2022, as well as healthcare cost information effective on March 1, 2021 provided by the Plan Sponsor and/or their healthcare consultant.

The actuarial valuation is based on substantive plan provisions outlined in Section 4. The valuation requires assumptions which are listed in Section 5. Results from the June 30, 2022 valuation may be rolled-forward for use in the Plan Sponsor’s accrual-based financial statement disclosure for the fiscal year ending June 30, 2023 assuming that there are no material changes to the substantive plan provisions and/or the covered population.

The Plan Sponsor’s next full valuation is as of June 30, 2024 with liabilities and assets measured as of June 30, 2024 for reporting in the Plan Sponsor’s accrual-based financial statements for the fiscal year ending June 30, 2024.

Changes Since Prior Valuation

The District’s Net OPEB Liability has increased from \$4,533,952 as of June 30, 2021 to \$5,056,238 as of June 30, 2022, which is attributable to a combination of the following factors:

1. Less favorable actual demographic experience that is offset by lower healthcare cost increase than expected that caused a net liability decrease.
2. Assumption changes as outlined in Section 5 that caused a net liability increase.

Summary of Results

Presented below is the summary of results for the current fiscal year compared to the prior fiscal year.

Fiscal Years	2021/22	2020/21
Valuation Date (VD)	June 30, 2022	June 30, 2020
Measurement Date (MD)	June 30, 2022	June 30, 2021
Membership Data as of Valuation Date		
Inactive employees or beneficiaries currently receiving benefits	14	13
Inactive employees entitled to but not yet receiving benefits	0	0
Active employees	23	22
Total membership	37	35
Discount Rate at Measurement Date		
Municipal Bond Index Rate	3.69%	1.92%
Long-term Expected Asset Return	N/A	N/A
Year in which Fiduciary Net Position is projected to be depleted	N/A	N/A
Single Equivalent Discount Rate (SEDR)	3.69%	1.92%
Net OPEB Liability as of Measurement Date		
Total OPEB Liability (TOL)	\$ 5,056,238	\$ 4,533,952
Fiduciary Net Position (FNP)	(0)	(0)
Net OPEB Liability (NOL = TOL – FNP)	\$ 5,056,238	\$ 4,533,952
Funded Status (FNP / TOL)	0.0%	0.0%
OPEB Expense / (Income) by Fiscal Year	\$ 290,637	\$ 208,344
Balance of unamortized Deferred Inflows at MD	\$ (419,493)	\$ (415,314)
Balance of unamortized Deferred Outflows at MD	\$ 793,200	\$ 414,717

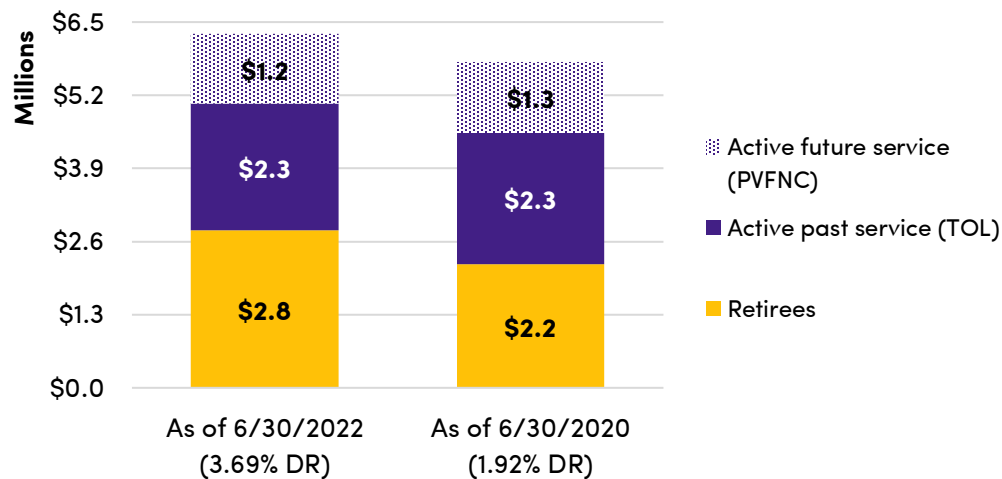
Below is a breakdown of the OPEB liability allocated to past and current service as of the Measurement Date compared to the prior Measurement Date. The liability below includes explicit subsidy (if any) and implicit subsidy. Refer to the Substantive Plan Provisions section for complete information on the District benefit provisions.

Present Value of Future Benefits (PVFB)	As of June 30, 2022	As of June 30, 2021
Active employees	\$ 3,486,817	\$ 3,592,030
Retired employees	2,803,302	2,197,014
Total PVFB	\$ 6,290,119	\$ 5,789,044

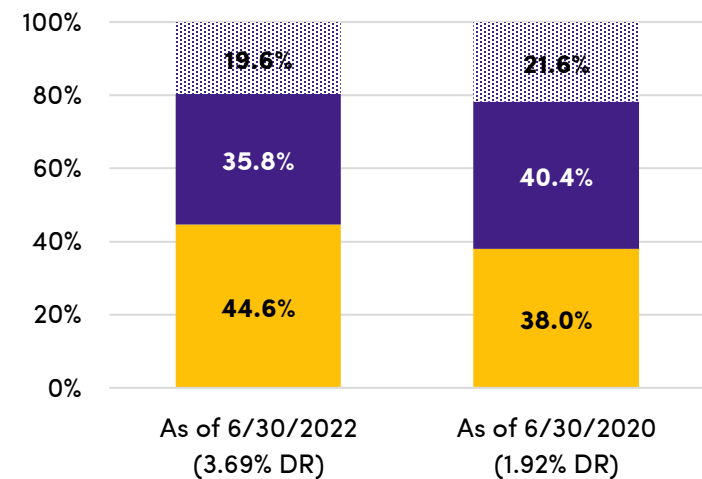
Total OPEB Liability (TOL)	As of June 30, 2022	As of June 30, 2021
Active employees	\$ 2,252,936	\$ 2,336,938
Retired employees	2,803,302	2,197,014
Total TOL	\$ 5,056,238	\$ 4,533,952

	As of June 30, 2022	As of June 30, 2021
Discount Rate	3.69%	1.92%

OPEB Liability Breakdown (\$)



OPEB Liability Breakdown (%)



Section 2: Financial Disclosures

This section provides the necessary accounting disclosures for the District's financial reports as shown in the following tables:

Table 1: Plan Demographics

Table 2: Brief Summary of Assumptions

Table 3: OPEB Expense

Table 4: Net OPEB Liability Sensitivity (Discount Rate)

Table 5: Net OPEB Liability Sensitivity (Healthcare Trend Rates)

Table 6: Historical Deferred Inflows and Outflows

Table 7: Unamortized Balance of Deferred Inflows and Outflows

Table 8: Schedule of Future Amortization of Deferred Inflows and Outflows

Summary of Membership and Assumptions

The table below shows the number of employees covered by the benefit terms as of June 30, 2022.

Table 1 - Plan Demographics

Inactive employees or beneficiaries currently receiving benefits	14
Inactive employees entitled to but not yet receiving benefits	0
Active employees	23
Total membership	37

The Total OPEB Liability (TOL) as of June 30, 2022 was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified. For a complete list of assumptions, refer to Section 5.

Table 2 - Brief Summary of Assumptions

Inflation	2.50%
Payroll growth	2.80% wage inflation plus seniority, merit, and promotion salary increases based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021
Investment rate of return	N/A; OPEB plan is unfunded
Discount rate	3.69%
Medical/prescription drug trend rates	Based on 2022 Getzen model with actual premium increases from 2022 to 2023 ¹ followed by 6.50% decreasing gradually to an ultimate rate of 3.94% by 2075 for non-Medicare and 4.00% for all subsequent years for Medicare
Medicare Part B trend rates	Initial rate of -3.06% followed by projected premium increase based on 2022 Medicare Trustees report for the next eight years then decreasing by 0.25% to an ultimate rate of 4.00%

¹ Actual premium increases from 2022 to 2023 used in the valuation for those assumed to enroll in the Laborers health plans are: (a) Non-Medicare: 6.50% for retiree and 5.20% for spouse and (b) Medicare: -5.60% for retiree and spouse. For those in individual plans, the initial trend rates are 7.00% for Non-Medicare and 4.00% for Medicare.

OPEB Expense

The table below shows a comparison of the OPEB Expense recognized by the District for the current and prior fiscal years.

Table 3 - OPEB Expense

Fiscal Years	2021/22	2020/21
SEDR as of beginning of year	1.92%	2.45%
SEDR as of end of year	3.69%	1.92%
Service Cost	\$ 131,401	\$ 109,547
Interest on TOL and Service Cost	88,212	101,994
Changes of benefit terms	0	0
Projected earnings on OPEB Plan investments	0	0
OPEB Plan administrative expenses net of all revenues	0	0
Current period recognition of Deferred Inflows / Outflows of Resources		
Difference between expected and actual experience in the TOL	\$ (86,258)	\$ (66,146)
Changes of assumptions or other inputs	157,282	62,949
Net difference between the projected and actual earnings on OPEB Plan investments	0	0
Other	0	0
Total current period recognition	\$ 71,024	\$ (3,197)
OPEB Expense	\$ 290,637	\$ 208,344

Schedule of Changes in Net OPEB Liability

Fiscal Year Ending June 30	2022	2021	2020	2019	2018
Measurement Period Ending June 30	2022	2021	2019	2018	2017
Total OPEB Liability (TOL)					
Service Cost	\$ 131,401	\$ 109,547	\$ 148,363	\$ 131,173	\$ 127,662
Interest on TOL and Service Cost	88,212	101,994	144,980	155,268	140,378
Changes of benefit terms	0	0	0	0	0
Difference between expected & actual experience	(120,671)	(5,585)	(411,131)	0	0
Changes of assumptions or other inputs	565,999	337,730	(190,471)	249,320	0
Benefit payments	(142,655) ²	(126,446)	(117,237)	(98,542)	(92,380)
Net change in TOL	\$ 522,286	\$ 417,240	\$ (425,496)	\$ 437,219	\$ 175,660
TOL – beginning	\$ 4,533,952	\$ 4,116,712	\$ 4,542,208	\$ 4,104,989	\$ 3,929,329
TOL – ending	\$ 5,056,238	\$ 4,533,952	\$ 4,116,712	\$ 4,542,208	\$ 4,104,989
Plan Fiduciary Net Position (FNP)					
Contributions – employer	\$ 142,655	\$ 126,446	\$ 117,237	98,542	92,380
Contributions – employees	0	0	0	0	0
Benefit payments	(142,655)	(126,446)	(117,237)	(98,542)	(92,380)
Net investment income	0	0	0	0	0
Trust administrative expenses	0	0	0	0	0
Net change in Plan FNP	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FNP – beginning	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
FNP – ending	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Net OPEB Liability – ending	\$ 5,056,238	\$ 4,533,952	\$ 4,116,712	\$ 4,542,208	\$ 4,104,989
FNP as % of TOL	0.0%	0.0%	0.0%	0.0%	0.0%
Covered employee payroll – measurement period	\$ 2,609,421	\$ 2,574,004	\$ 2,577,148	\$ 2,508,173	\$ 2,441,044
NOL as % of covered payroll	193.8%	176.1%	159.7%	181.1%	168.2%

² Based on the actual explicit benefit payment provided by the District.

Net OPEB Liability Sensitivity

The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current discount rate as of June 30, 2022.

Table 4 - Net OPEB Liability Sensitivity (Discount Rate)

	1% Decrease (2.69%)	Discount Rate (3.69%)	1% Increase (4.69%)
Net OPEB Liability / (Asset)	\$ 5,756,694	\$ 5,056,238	\$ 4,476,973

The following presents the Net OPEB Liability of the District, as well as what the District's Net OPEB Liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates as of June 30, 2022.

Table 5 - Net OPEB Liability Sensitivity (Healthcare Trend Rates)

	1% Decrease	Healthcare Trend Rates ³	1% Increase
Net OPEB Liability / (Asset)	\$ 4,438,510	\$ 5,056,238	\$ 5,818,707

³ Comparison of Baseline, 1% Decrease, and 1% Increase in healthcare trend rates assumptions are as shown below:

Periods	1% Decrease	Baseline	1% Increase
Non-Medicare (Laborers plans)	5.50% for retiree / 4.20% for spouse, followed by 5.50% that decreases gradually to an ultimate rate of 2.94%	6.50% for retiree / 5.20% for spouse, followed by 6.50% that decreases gradually to an ultimate rate of 3.94%	7.50% for retiree / 6.20% for spouse, followed by 7.50% that decreases gradually to an ultimate rate of 4.94%
Non-Medicare (Individual plans)	6.00% that decreases gradually to an ultimate rate of 2.94%	7.00% that decreases gradually to an ultimate rate of 3.94%	8.00% that decreases gradually to an ultimate rate of 4.94%
Medicare (Laborers plans)	-6.60% for retiree and spouse, followed by 3.00% for all subsequent years	-5.60% for retiree and spouse, followed by 4.00% for all subsequent years	-4.60% for retiree and spouse, followed by 5.00% for all subsequent years
Medicare (Individual plans)	3.00% for all years	4.00% for all years	5.00% for all years

Deferred Inflows and Deferred Outflows of Resources Related to OPEB

The tables below show changes in the Net OPEB Liability that have not been included in the OPEB expense for the following items:

1. Differences between expected and actual experience of the OPEB plan
2. Changes in assumptions
3. Differences between projected and actual earnings on the OPEB plan investments

The initial amortization base for the first two items above are amortized linearly over the average expected remaining service lives of active and inactive employees. The difference between projected and actual earnings on the OPEB plan investments is amortized linearly over five years.

Table 6 - Historical Deferred Inflows and Outflows

Differences between expected and actual experience

Measurement Period Ending	Fiscal Year Ending	Initial Balance	Initial Amortization Period	Annual Recognition	Recognized in OPEB Expense through June 30, 2022	Unamortized Balance as of June 30, 2022
6/30/2018	6/30/2018	\$ 0	N/A	\$ 0	\$ 0	\$ 0
6/30/2019	6/30/2019	\$ 0	N/A	\$ 0	\$ 0	\$ 0
6/30/2020	6/30/2020	\$ (411,131)	6.30	\$ (65,259)	\$ (195,777)	\$ (215,354)
6/30/2021	6/30/2021	\$ (5,585)	6.30	\$ (887)	\$ (1,774)	\$ (3,811)
6/30/2022	6/30/2022	\$ (120,671)	6.00	\$ (20,112)	\$ (20,112)	\$ (100,559)

Changes in assumptions or other inputs

Measurement Period Ending	Fiscal Year Ending	Initial Balance	Initial Amortization Period	Annual Recognition	Recognized in OPEB Expense through June 30, 2022	Unamortized Balance as of June 30, 2022
6/30/2018	6/30/2018	\$ 0	N/A	\$ 0	\$ 0	\$ 0
6/30/2019	6/30/2019	\$ 249,320	6.30	\$ 39,575	\$ 158,300	\$ 91,020
6/30/2020	6/30/2020	\$ (190,471)	6.30	\$ (30,234)	\$ (90,702)	\$ (99,769)
6/30/2021	6/30/2021	\$ 337,730	6.30	\$ 53,608	\$ 107,216	\$ 230,514
6/30/2022	6/30/2022	\$ 565,999	6.00	\$ 94,333	\$ 94,333	\$ 471,666

Differences between projected and actual earnings on OPEB plan investments

Measurement Period Ending	Fiscal Year Ending	Initial Balance	Initial Amortization Period	Annual Recognition	Recognized in OPEB Expense through June 30, 2022	Unamortized Balance as of June 30, 2022
6/30/2018	6/30/2018	\$ 0	5.00	\$ 0	\$ 0	\$ 0
6/30/2019	6/30/2019	\$ 0	5.00	\$ 0	\$ 0	\$ 0
6/30/2020	6/30/2020	\$ 0	5.00	\$ 0	\$ 0	\$ 0
6/30/2021	6/30/2021	\$ 0	5.00	\$ 0	\$ 0	\$ 0
6/30/2022	6/30/2022	\$ 0	5.00	\$ 0	\$ 0	\$ 0

The table below shows the unamortized balance of Deferred Inflows and Outflows of Resources as of June 30, 2022 for financial statement disclosure for the fiscal year ending June 30, 2022.

Table 7 - Unamortized Balance of Deferred Inflows and Outflows

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 0	\$ (319,724)
Changes in assumptions or other inputs	793,200	(99,769)
Net difference between projected and actual earnings on OPEB plan investments	0	0
Employer contribution subsequent to the Measurement Date	0	0
Total	\$ 793,200	\$ (419,493)

Schedule of future annual amortizations of Deferred Inflows and Outflows that will be recognized in future OPEB expense is as shown below.

Table 8 - Schedule of Future Deferred Inflows and Outflows Amortization

Measurement Period Ending	Amounts
2023	\$ 71,024
2024	\$ 71,024
2025	\$ 43,319
2026	\$ 98,298
2027	\$ 90,042
Thereafter	\$ 0

Section 3: Projected Benefit Payments

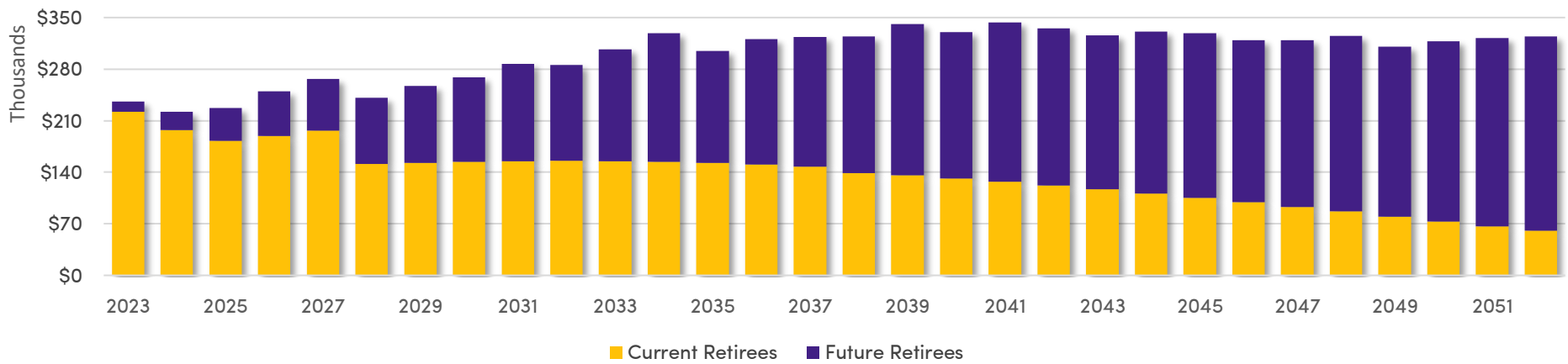
The below table shows the projected benefit payments for the next 30 years for a closed group of participants (both active employees and existing retirees) who are included in the census data as of June 30, 2022. This exhibit is provided for informational purposes only and is not a required disclosure under GASB 75. Projected benefit payments below include both explicit (if any) and implicit subsidies (as applicable).

FYE	Future Retirees	Current Retirees	Total
2023	\$ 13,545	\$ 222,376	\$ 235,921
2024	\$ 24,918	\$ 197,182	\$ 222,100
2025	\$ 44,280	\$ 182,705	\$ 226,985
2026	\$ 60,804	\$ 189,367	\$ 250,171
2027	\$ 70,701	\$ 196,293	\$ 266,994
2028	\$ 89,715	\$ 151,363	\$ 241,078
2029	\$ 104,567	\$ 152,936	\$ 257,503
2030	\$ 114,706	\$ 154,190	\$ 268,896
2031	\$ 132,474	\$ 154,809	\$ 287,283
2032	\$ 130,119	\$ 155,284	\$ 285,403

FYE	Future Retirees	Current Retirees	Total
2033	\$ 151,980	\$ 155,169	\$ 307,149
2034	\$ 174,062	\$ 154,452	\$ 328,514
2035	\$ 152,067	\$ 152,600	\$ 304,667
2036	\$ 170,368	\$ 150,505	\$ 320,873
2037	\$ 176,047	\$ 147,807	\$ 323,854
2038	\$ 184,925	\$ 139,173	\$ 324,098
2039	\$ 205,314	\$ 135,554	\$ 340,868
2040	\$ 198,673	\$ 131,529	\$ 330,202
2041	\$ 216,222	\$ 127,080	\$ 343,302
2042	\$ 213,049	\$ 122,178	\$ 335,227

FYE	Future Retirees	Current Retirees	Total
2043	\$ 208,963	\$ 116,864	\$ 325,827
2044	\$ 219,666	\$ 111,254	\$ 330,920
2045	\$ 223,104	\$ 105,436	\$ 328,540
2046	\$ 219,713	\$ 99,423	\$ 319,136
2047	\$ 225,735	\$ 93,169	\$ 318,904
2048	\$ 238,136	\$ 86,676	\$ 324,812
2049	\$ 230,283	\$ 80,042	\$ 310,325
2050	\$ 244,503	\$ 73,397	\$ 317,900
2051	\$ 255,081	\$ 66,829	\$ 321,910
2052	\$ 263,758	\$ 60,453	\$ 324,211

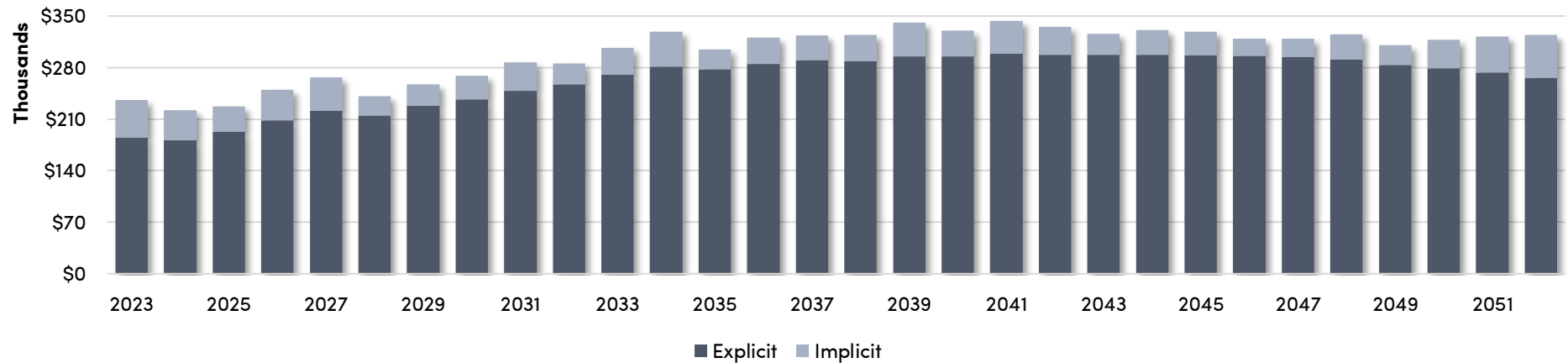
Projected Benefit Payments



The following table splits the projected benefit payments for the next 30 years between the explicit and implicit subsidies for a closed group of participants (both active employees and existing retirees) who are included in the census data as of June 30, 2022.

FYE	Explicit	Implicit	Total	FYE	Explicit	Implicit	Total	FYE	Explicit	Implicit	Total
2023	\$ 184,861	\$ 51,060	\$ 235,921	2033	\$ 270,224	\$ 36,925	\$ 307,149	2043	\$ 297,182	\$ 28,645	\$ 325,827
2024	\$ 181,548	\$ 40,552	\$ 222,100	2034	\$ 281,394	\$ 47,120	\$ 328,514	2044	\$ 297,626	\$ 33,294	\$ 330,920
2025	\$ 193,097	\$ 33,888	\$ 226,985	2035	\$ 277,553	\$ 27,114	\$ 304,667	2045	\$ 296,666	\$ 31,874	\$ 328,540
2026	\$ 208,038	\$ 42,133	\$ 250,171	2036	\$ 285,236	\$ 35,637	\$ 320,873	2046	\$ 295,632	\$ 23,504	\$ 319,136
2027	\$ 221,409	\$ 45,585	\$ 266,994	2037	\$ 290,059	\$ 33,795	\$ 323,854	2047	\$ 294,133	\$ 24,771	\$ 318,904
2028	\$ 214,942	\$ 26,136	\$ 241,078	2038	\$ 288,734	\$ 35,364	\$ 324,098	2048	\$ 291,029	\$ 33,783	\$ 324,812
2029	\$ 227,914	\$ 29,589	\$ 257,503	2039	\$ 294,773	\$ 46,095	\$ 340,868	2049	\$ 283,304	\$ 27,021	\$ 310,325
2030	\$ 236,706	\$ 32,190	\$ 268,896	2040	\$ 295,409	\$ 34,793	\$ 330,202	2050	\$ 278,838	\$ 39,062	\$ 317,900
2031	\$ 248,652	\$ 38,631	\$ 287,283	2041	\$ 298,823	\$ 44,479	\$ 343,302	2051	\$ 272,918	\$ 48,992	\$ 321,910
2032	\$ 257,173	\$ 28,230	\$ 285,403	2042	\$ 297,358	\$ 37,869	\$ 335,227	2052	\$ 265,683	\$ 58,528	\$ 324,211

Projected Benefit Payments (Explicit/Implicit)



Section 4: Substantive Plan Provisions

Changes Since Prior Valuation

There are no plan provision changes since the last full valuation. However, liability for Medicare Part B reimbursement is included in this valuation for the first time, which caused an increase in the liability.

Eligibility

Employees are eligible for lifetime retiree health benefits upon attainment of age 50. Employer Subsidy varies based on the District service at retirement as shown in the Employer Subsidy section below.

Spouse Benefits

Employees are allowed to elect spousal coverage at retirement. Retiree medical coverage continues to surviving spouses upon death of retirees as long as the required contributions are made for one year after retiree death, if applicable. There is no surviving spouse coverage upon the death of active employees.

Ancillary Benefits

There is no District-subsidized dental or vision benefit at retirement.

Employer Subsidy

District contribution varies based on date of hire and years of service as described below. District contribution is provided whether the retirees purchase their own health coverage or elect District-offered health plans through Laborers of Northern California, Inc. Retirees eligible for Medicare must enroll in a Medicare Supplement plan. Medicare Part B reimbursement is available from unused portion of District subsidy.

Tier	Hire Date	YOS @ Retirement	District Subsidy
1	Before 1/1/2013 or Classic Member under PEPRA	0 – 14	Up to \$540/month, not expected to increase in the future
		15+	Up to \$1,332/month for FYE 6/30/2022, expected to increase by 3% on July 1 st of each successive year
2	After 1/1/2013 or New Member under PEPRA	No Service Requirement	Up to \$540/month, not expected to increase in the future

Retiree Contributions

Retirees are required to contribute the portion of premium rates not covered by the Employer Subsidy.

Premium Rates

The District offers health plans through Laborers of Northern California, Inc, which is a pooled health plan. The same health benefit options are available to active employees and pre-Medicare retirees: Laborers Direct Payment Plan and Kaiser Permanente. Upon Medicare eligibility, Laborers Direct Payment Plan, Anthem Blue Cross Medicare Preferred PPO, and Kaiser Permanente Senior Advantage are available.

The monthly premium rates effective on March 1, 2021 and October 1, 2022 are as shown below.

Non-Medicare Plans	Eff. 3/1/2021		Eff. 10/1/2022	
	Single	2-Party ⁴	Single	2-Party ⁴
Direct Payment Plan	\$ 1,176	\$ 2,349	\$ 1,252	\$ 2,486
Kaiser Permanente	\$ 1,196	\$ 2,393	\$ 1,258	\$ 2,516

Medicare Plans	Eff. 3/1/2021		Eff. 10/1/2022	
	Single	2-Party	Single	2-Party
Direct Payment Plan	\$ 375	\$ 734	\$ 354	\$ 692
Anthem BC Medicare Preferred PPO	\$ 319	\$ 637	\$ 316	\$ 631
Kaiser Permanente Senior Advantage	\$ 357	\$ 714	\$ 332	\$ 665

⁴ Also applies to Non-Medicare Family of 3 or more.

Section 5: Actuarial Methods and Assumptions

Changes Since Prior Valuation

The following assumptions have been updated since the prior valuation:

1. Single Equivalent Discount Rate has been updated from 1.92% as of June 30, 2021 to 3.69% as of June 30, 2022 based on changes in the municipal bond index, which caused a significant decrease in the liability.
2. Payroll growth, mortality, termination, and retirement rates have been updated from CalPERS Experience Study and Review of Actuarial Assumptions published in December 2017 to the most recent study published in November 2021. The net impact of these changes is a slight decrease in the liability.
3. There was no implicit liability valued in the last valuation. In this year's valuation, implicit liability has been valued for current and future retirees enrolled in Laborers of Northern California health plans to comply with Actuarial Standards of Practice (ASOP) No. 6. According to ASOP No. 6, implicit subsidy⁵ must be valued for a participating employer in a pooled health plan unless it meets the limited exceptions listed in Section 3.7.7(c). It is our opinion that the District's health plans arrangements through Laborers of Northern California, Inc. does not meet any of the limited exceptions. This change caused a significant increase in the liability.
4. Health care trend rates have been updated from (i) an initial rate of 7.00% that decreases gradually to an ultimate rate of 3.84% for non-Medicare and 4.00% for all years for Medicare to (ii) Getzen 2022 table that reflects actual premium increases from 2022 to 2023⁶ for those assumed to enroll in Laborers health plans followed by 6.50% that decreases gradually to an ultimate of 3.94% in 2075 for non-Medicare and 4.00% for all subsequent years for Medicare. This change caused a decrease in the liability.

Valuation Date	June 30, 2022
Measurement Date	June 30, 2022
Reporting Period	Fiscal year ending June 30, 2022

⁵ Implicit subsidy represents the difference between the year's expected age-specific retiree per-capita claims costs (that represents the true retiree healthcare costs) and the plan's current year actual premium rates.

⁶ Actual premium increases from 2022 to 2023 used in the valuation for those assumed to enroll in the Laborers health plans are: (a) Non-Medicare: 6.50% for retiree and 5.20% for spouse and (b) Medicare: -5.60% for retiree and spouse. For those in individual plans, the initial trend rates are 7.00% for Non-Medicare and 4.00% for Medicare.

Discount Rate	<p>For accounting disclosure: 3.69% as of June 30, 2022 and 1.92% as of June 30, 2021</p> <p>Refer to the Discussion of Discount Rate section for additional information on the discount rate setting.</p>
Actuarial Cost Method	<p>Entry Age Normal Level Percentage of Pay; a method that allocates the actuarial present value of the projected benefits of each individual on a level basis over the earnings of the individual between entry age and assumed exit age(s).</p> <ul style="list-style-type: none"> • The portion allocated to a valuation year is called the Normal Cost. • The portion allocated to past periods is called the Actuarial Accrued Liability (AAL) or Total OPEB Liability (TOL).
Census Data	<p>Census information was provided by the District as of June 30, 2022. We have reviewed this data for reasonableness and no material modification was made to the data except for existing retirees' spousal coverage information. All existing retirees were reported as having family coverage this year, which conflicts with the information provided in the last full valuation (as of June 30, 2020). Spousal coverage in this year's valuation was inferred from the FY 2021/22 payment records by retiree provided by the District.</p>
Payroll Growth	<p>2.80% wage inflation plus seniority, merit, and promotion salary increases based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Refer to the Appendix for sample rates.</p>
Mortality	<p>Based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Refer to the Appendix for sample rates.</p>
Termination	<p>Based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Refer to the Appendix for sample rates.</p>
Disability	<p>None assumed.</p>
Retirement	<p>Based on CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Refer to the Appendix for sample rates.</p>
Medicare Eligibility	<p>All future and existing retirees (including disabled retirees) are assumed to be eligible for Medicare at age 65.</p>

Spousal Election

For future retirees, 70% of active employees are assumed to elect spousal coverage at retirement. Husbands are assumed to be three years older than wives.

For existing retirees, spousal coverage is based on actual data. Husbands are assumed to be three years older than wives as spouse birth date information is unavailable.

Dependent Election

None assumed.

Participation Rate

The percentage of active employees assumed to elect health coverage with the District at retirement is as shown below:

Tiers	<15 YOS at Retirement	15+ YOS at Retirement
1	75%	90%
2	75%	75%

Existing retirees who currently receive District subsidy are assumed to continue receiving this subsidy until death. Upon retiree's death, surviving spouses are assumed to continue receiving District subsidy for one year.

Existing retirees who waived District subsidy are not assumed to re-elect this benefit in the future.

Health Plan Election

80% of active employees are assumed to elect Laborers of Northern California, Inc. health plans at retirement. Since the actual health plan option elected by active employees and existing retirees are not available, for valuation purposes, we have assumed that all active employees and existing retirees (pre-Medicare and Medicare) are enrolled in the Laborers' Direct Payment plan. 20% of active employees are assumed to purchase their own individual health plans at retirement.

For existing retirees reported as enrolled in their own individual plans, they are assumed to continue coverage in these individual plans.

Per Capita Costs

The valuation projects health care costs for employees who remain enrolled in the District's benefit plans after retirement. In accordance with Actuarial Standards of Practice No. 6 (ASOP 6), the actuarial development of health care costs should preferably use the health plan experience that is considered the best predictor of future claims experience assuming it is sufficiently credible. In the absence of credible health plan experience data, the actuary may use other methods such as premiums and normative databases to develop the per capita costs.

Per Capita Costs (Cont'd) As medical/prescription drug costs generally vary by age, age-specific costs should be used in the development of initial per capita costs and projection of future benefit costs, except in very limited circumstances defined in ASOP 6 Section 3.7.7(c). The development of the age-specific costs should be based on the demographics of the group being valued and the group's total expected claims or premiums.

Retiree healthcare costs are, on average, significantly higher than active employees and if the District charges blended premium rates (determined using active employees and retiree claims experience) to the retirees, the District is providing an implicit subsidy for these retirees. Under GASB 75, the implicit subsidy must be included in the post-employment medical benefit obligation. Separate costs should be developed for Medicare-eligible participants due to Medicare being the primary payer for these retirees, which leads to a reduction to the Plan Sponsor's health plan costs.

In developing the initial per capita costs, we have used Laborers Direct Payment plan premium rate effective on March 1, 2021 and aging factors and subscriber enrollments for HMO and PPO plans combined as published in the CalPERS Health Plan (PEMHCA) Implicit Subsidy Data for Calendar 2019. The following table shows the sample initial per capita costs prior to age 65 at select ages for 2022/23 year. All initial per capita costs and premium rates are assumed to increase with health care trend rates.

Age	Male	Female
45	\$9,378	\$12,711
50	\$12,417	\$14,647
55	\$16,172	\$16,628
60	\$20,880	\$19,463
64	\$24,763	\$21,754

For Laborers Direct Payment Plan, we have assumed that the premiums for Medicare eligible retirees are based on Medicare eligible retiree claims experience and represent the expected true cost of retiree coverage. The annual cost used on/after age 65 is \$4,500 for those assumed to enroll in this plan. For retirees indicated as being covered in their own individual plans, the annual premiums used in the valuation for these plans are \$14,112 under age 65 and \$5,440⁷ on/after age 65 per person.

The assumed Medicare Part B reimbursement is \$2,041, increasing with Part B trend rates.

⁷ Inclusive of Medicare Part B reimbursement benefit.

Trend Rates

Historically, health care costs have increased more rapidly than the rate of inflation. In estimating the value of retiree health benefits, assumptions must be made on future increases in healthcare costs. The health care trend rates assumption used in this valuation is based on the Getzen Model of Long-Run Medical Cost Trends, which was first designed by T.E. Getzen for the Society of Actuaries (SOA) in 2007. The model is designed to make long-run forecasts and typically used to select medical trend assumptions for retiree medical valuations to present liabilities disclosed under the appropriate accounting standards, or to determine contributions under a funding policy. The long-run baseline projection and input variables were developed under the guidance of the SOA Project Oversight Group. The model is updated annually along with updated documentation and recommended input variables by the author of the model. The baseline assumptions used in the Getzen model are as shown in the table below.

Inflation Rate	2.5%
Real GDP Per Capita Growth	1.4%
Excess Medical Cost Growth	1.0%
Health Share of GDP Resistance Point	25.0%
Year for Limiting Cost Growth to GDP Growth	2075

The output of the Getzen Model of Long-Run Medical Cost Trend Model used in the valuation as the basis for the non-Medicare medical/prescription drug trend rates is as shown below.

Year	Medical/Rx		Part B
	Non-Medicare	Medicare	
2022	Actual*	Actual*	-3.06%
2023	6.50%	4.00%	2.94%
2024	6.00%	4.00%	6.17%
2025	5.50%	4.00%	8.07%
2030	5.01%	4.00%	6.21%
2035	4.97%	4.00%	4.00%

Year	Medical/Rx		Part B
	Non-Medicare	Medicare	
2040	4.81%	4.00%	4.00%
2050	4.64%	4.00%	4.00%
2060	4.54%	4.00%	4.00%
2070	4.20%	4.00%	4.00%
2075+	3.94%	4.00%	4.00%

* Actual premium increases from 2022 to 2023 used in the valuation for those assumed to enroll in the Laborers health plans are (a) Non-Medicare: 6.50% for retiree and 5.20% for spouse and (b) Medicare: -5.60% for retiree and spouse. For those in individual plans, the initial trend rates are 7.00% for Non-Medicare and 4.00% for Medicare.

Discussion of Discount Rates

Under GASB 75, the discount rate used in valuing OPEB liabilities as of the Measurement Date is a single rate that reflects a yield or index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher (or equivalent quality on another rating scale) for an unfunded plan.

For the current year's valuation, the municipal bond index as of the prior and current Measurement Dates are as shown below:

Index	June 30, 2022	June 30, 2021
Fidelity GO AA 20 Years Municipal Index	3.69%	1.92%

The final single equivalent discount rate used for accounting disclosure as of June 30, 2022 is 3.69%.

Section 6: Participant Summary

Active Employees

By Health Plan

Actives with Health Coverage	Single	Family	Total	Avg. Age	Avg. Svc	FY 2021/22 Salary
Total actives with health coverage		23	23	44.0	12.4	\$ 2,609,421

There are no active employees without health coverage reported by the District.

Active Age-Service Distribution

Age	Years of Service with the District										Total
	<1	1 – 4	5 – 9	10 – 14	15 – 19	20 – 24	25 – 29	30 – 34	35 – 39	40+	
<25	1										1
25 – 29	1	1									2
30 – 34	1	1	1								3
35 – 39	1	2		1							4
40 – 44		1									1
45 – 49		1		1	1						3
50 – 54				1		2		1			4
55 – 59			1					2			3
60 – 64				1					1		2
65+											0
Total	4	6	2	4	1	2	0	3	1	0	23

Retired Employees

Retirees with Health Coverage	Single	Family	Total	Avg. Age
Laborers Health Plans	4	6	10	66.1
Individual Health Plans		4	4	70.1
Total retirees with health coverage	4	10	14	67.2

Age	Laborers Plans	Individual Plans	Total
<50			0
50 – 54		1	1
55 – 59	2		2
60 – 64	1		1
65 – 69	6		6
70 – 74		1	1
75 – 79	1	2	3
80 – 84			0
85 – 89			0
90+			0
Total	10	4	14

Comparison of Participant Summary

Below is a comparison of participant summary included in the current valuation and the prior full valuation.

	As of June 30, 2022	As of June 30, 2020
Number of Participants		
Active employees	23	22
Retired employees ⁸	14	13
Total	37	35
Averages		
Active average age	44.0	46.4
Active average service	12.4	14.4
Inactive average age	67.2	68.8

⁸ The enrollments above include retirees and beneficiaries only and exclude spouses and/or dependents who are covered under the District's health plans or individual health plans.

Appendix – Sample Decrement Rates

Mortality Rates

Mortality rates used in the valuation are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Sample pre-retirement, post-retirement non-disabled, and post-retirement disabled base mortality rates are as shown below. These rates are projected fully generationally using 80% of MP-2020 mortality improvement scale.

Attained Ages	Pre-Retirement ⁹		Post-Retirement Non-Disabled		Post-Retirement Disabled ¹⁰	
	Male	Female	Male	Female	Male	Female
20	0.00039	0.00014	0.00039	0.00014	0.00411	0.00233
25	0.00033	0.00013	0.00033	0.00013	0.00336	0.00187
30	0.00044	0.00019	0.00044	0.00019	0.00452	0.00301
35	0.00058	0.00029	0.00058	0.00029	0.00603	0.00504
40	0.00075	0.00039	0.00075	0.00039	0.00779	0.00730
45	0.00093	0.00054	0.00093	0.00054	0.01120	0.01019
50	0.00134	0.00081	0.00271	0.00199	0.01727	0.01439
55	0.00198	0.00123	0.00391	0.00325	0.02217	0.01734
60	0.00287	0.00179	0.00575	0.00455	0.02681	0.01962
65	0.00403	0.00250	0.00856	0.00612	0.03332	0.02276
70	0.00594	0.00404	0.01340	0.00996	0.04056	0.02910
75	0.00933	0.00688	0.02400	0.01783	0.05465	0.04160
80	0.01515	0.01149	0.04380	0.03403	0.08044	0.06112
85	0.00000	0.00000	0.08274	0.06166	0.11695	0.09385
90	0.00000	0.00000	0.14539	0.11086	0.16770	0.14396

⁹ Pre-Retirement rates for all groups are based on the sum of non-industrial death and industrial death rates.

¹⁰ Post-Retirement Disabled rates are based on non-industrially disabled rates for Miscellaneous participants.

Salary Increases

The seniority, merit and promotional salary increases used in the valuation are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Sample rates are as shown below.

Service	Miscellaneous						
	Entry Ages						
	20	25	30	35	40	45	50
0	0.0764	0.0764	0.0621	0.0621	0.0521	0.0521	0.0521
2	0.0576	0.0576	0.0449	0.0449	0.0346	0.0346	0.0346
4	0.0435	0.0435	0.0324	0.0324	0.0229	0.0229	0.0229
6	0.0328	0.0328	0.0234	0.0234	0.0152	0.0152	0.0152
8	0.0248	0.0248	0.0170	0.0170	0.0101	0.0101	0.0101
10	0.0201	0.0201	0.0126	0.0126	0.0108	0.0108	0.0108
12	0.0181	0.0181	0.0116	0.0116	0.0092	0.0092	0.0092
14	0.0163	0.0163	0.0106	0.0106	0.0078	0.0078	0.0078
16	0.0147	0.0147	0.0098	0.0098	0.0066	0.0066	0.0066
18	0.0132	0.0132	0.0090	0.0090	0.0055	0.0055	0.0055
20	0.0119	0.0119	0.0083	0.0083	0.0047	0.0047	0.0047

Termination Rates

This assumption is used to project terminations (voluntary and involuntary) prior to meeting the minimum eligibility requirements to retire. The rates are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Sample rates are as shown below.

Service	Miscellaneous (Male)							Miscellaneous (Female)						
	Entry Ages													
	20	25	30	35	40	45	50	20	25	30	35	40	45	50
0	0.1851	0.1769	0.1631	0.1493	0.1490	0.1487	0.1509	0.1944	0.1899	0.1824	0.1749	0.1731	0.1713	0.1741
2	0.1218	0.1125	0.0970	0.0815	0.0771	0.0726	0.0750	0.1381	0.1307	0.1183	0.1058	0.0998	0.0938	0.0941
4	0.0672	0.0616	0.0524	0.0431	0.0392	0.0352	0.0366	0.0801	0.0752	0.0670	0.0587	0.0523	0.0459	0.0457
6	0.0669	0.0641	0.0575	0.0509	0.0453	0.0397	0.0383	0.0869	0.0847	0.0757	0.0666	0.0580	0.0494	0.0464
8	0.0470	0.0453	0.0410	0.0366	0.0311	0.0255	0.0218	0.0613	0.0601	0.0545	0.0488	0.0394	0.0299	0.0294
10	0.0377	0.0366	0.0337	0.0309	0.0245	0.0181	0.0032	0.0502	0.0491	0.0446	0.0401	0.0308	0.0215	0.0046
12	0.0307	0.0300	0.0282	0.0263	0.0200	0.0137	0.0027	0.0423	0.0413	0.0368	0.0322	0.0244	0.0165	0.0037
14	0.0251	0.0246	0.0226	0.0207	0.0156	0.0014	0.0017	0.0352	0.0343	0.0292	0.0241	0.0181	0.0019	0.0023
16	0.0173	0.0173	0.0152	0.0132	0.0101	0.0000	0.0000	0.0235	0.0235	0.0193	0.0151	0.0112	0.0000	0.0000
18	0.0159	0.0159	0.0129	0.0100	0.0067	0.0000	0.0000	0.0202	0.0202	0.0158	0.0113	0.0075	0.0000	0.0000
20	0.0141	0.0141	0.0110	0.0079	0.0000	0.0000	0.0000	0.0175	0.0175	0.0131	0.0087	0.0000	0.0000	0.0000

Retirement Rates

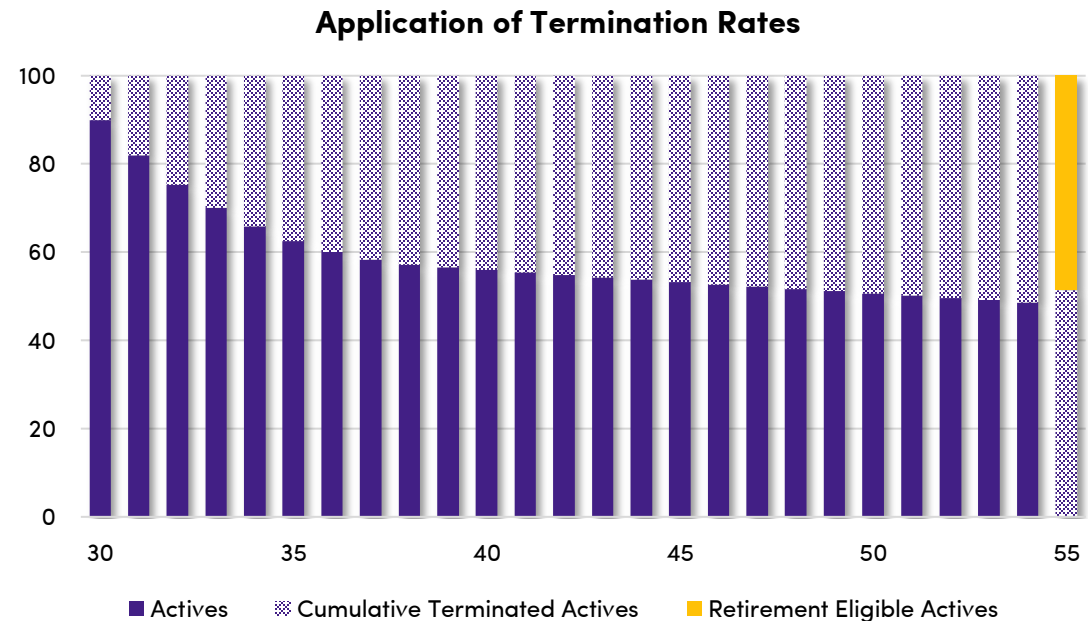
Retirement rates used in the valuation are based on the CalPERS Experience Study and Review of Actuarial Assumptions published in November 2021 for Public Agency Miscellaneous members. Sample rates are as shown below.

Service	Miscellaneous 2% at 55						Miscellaneous 2% at 62					
	Attained Ages											
	50	55	60	65	70	75	50	55	60	65	70	75
5	0.0140	0.0450	0.0590	0.1670	0.2290	1.0000	0.0000	0.0100	0.0310	0.1080	0.1200	1.0000
10	0.0140	0.0420	0.0640	0.1870	0.2290	1.0000	0.0000	0.0190	0.0510	0.1410	0.1560	1.0000
15	0.0170	0.0530	0.0830	0.2100	0.2290	1.0000	0.0000	0.0280	0.0710	0.1730	0.1930	1.0000
20	0.0210	0.0860	0.1150	0.2620	0.2290	1.0000	0.0000	0.0360	0.0910	0.2060	0.2290	1.0000
25	0.0230	0.0980	0.1540	0.2880	0.2290	1.0000	0.0000	0.0610	0.1110	0.2390	0.2650	1.0000
30	0.0240	0.1230	0.1700	0.2910	0.2290	1.0000	0.0000	0.0960	0.1380	0.3000	0.3330	1.0000
35	0.0240	0.1640	0.1860	0.2910	0.2290	1.0000	0.0000	0.1520	0.1830	0.3480	0.3870	1.0000
40	0.0000	0.1840	0.1880	0.2910	0.2290	1.0000	0.0000	0.1800	0.2040	0.3600	0.4000	1.0000

Decrements Illustration

The table below illustrates how decrements are applied in the valuation and how the decrements affect the liabilities valued. Assuming the Plan Sponsor has 100 employees aged 30 as of the valuation date, only 48.6 employees will be projected to be employed at age 55 (assumed retirement eligibility age) using the assumed illustrative termination rates.

Age	# Actives BOY	Annual Termination %	# Terminated Actives / Year
30	100.0	10%	10.0
31	90.0	9%	8.1
32	81.9	8%	6.6
33	75.3	7%	5.3
34	70.1	6%	4.2
35	65.9	5%	3.3
36	62.6	4%	2.5
37	60.1	3%	1.8
38	58.3	2%	1.2
39	57.1	1%	0.6
40	56.5	1%	0.6
41	56.0	1%	0.6
42	55.4	1%	0.6
43	54.9	1%	0.5
44	54.3	1%	0.5
45	53.8	1%	0.5
46	53.2	1%	0.5
47	52.7	1%	0.5
48	52.2	1%	0.5
49	51.6	1%	0.5
50	51.1	1%	0.5
51	50.6	1%	0.5
52	50.1	1%	0.5
53	49.6	1%	0.5
54	49.1	1%	0.5
55	48.6	0%	0.0



Notes:

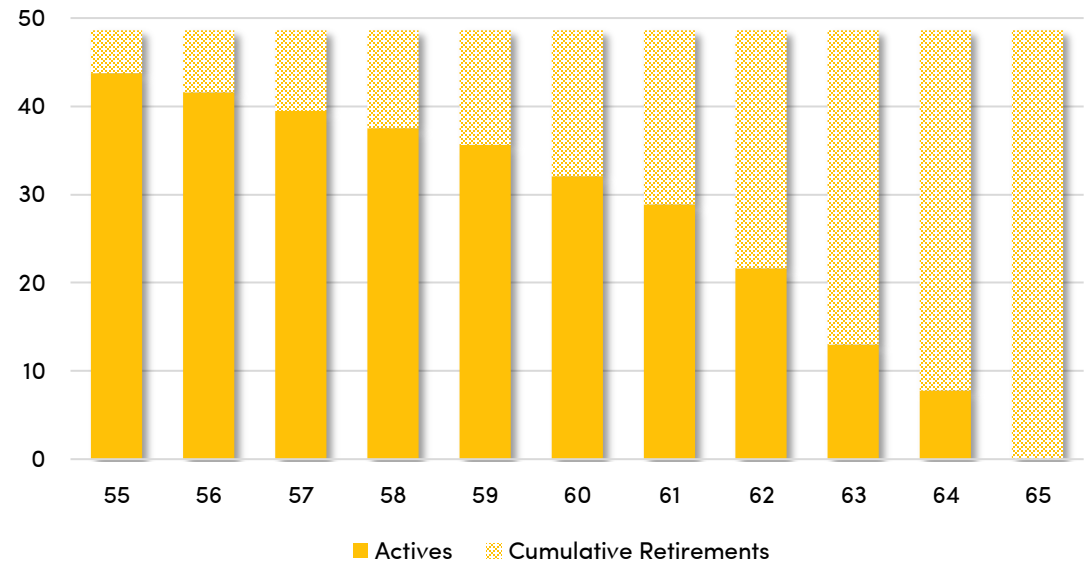
1. The annual termination percentages shown in the table are for illustrative purposes only, not the actual termination rates used in the valuation.
2. For simplification, only termination decrement is assumed to be applicable while actively employed. Actuarial valuation typically applies pre-retirement death decrement during employment as well.

Decrements Illustration (Continued)

The table below illustrates the number of active employees assumed to retire at each age based on the illustrative retirement rates.

Age	# Actives BOY	Annual Retirement %	# Retirements / Year
55	48.6	10%	4.9
56	43.8	5%	2.2
57	41.6	5%	2.1
58	39.5	5%	2.0
59	37.5	5%	1.9
60	35.6	10%	3.6
61	32.1	10%	3.2
62	28.9	25%	7.2
63	21.7	40%	8.7
64	13.0	40%	5.2
65	7.8	100%	7.8

Application of Retirement Rates



Notes:

1. The annual retirement percentages shown in the table are for illustrative purposes only, not the actual retirement rates used in the valuation.
2. For simplification, only retirement decrement is assumed to be applicable once the employee is retirement eligible. Actuarial valuation typically applies pre-retirement death decrement once an employee is eligible to retire.
3. The illustration above assumes that all active employees who are projected to be employed at age 55 elect health coverage with the Plan Sponsor at retirement.

| Appendix – Glossary

1. **Active Employees** – Individuals employed at the end of the reporting or measurement period, as applicable.
2. **Actuarial Cost Method** – A method to allocate the Actuarial Present Value of Future Benefits into portions attributed to past service (Total OPEB Liability) and future service (Normal Cost).
3. **Actuarial Present Value of Future Benefits** – Projected benefit payments estimated to be payable through the OPEB plan to current active and inactive employees as a result of their past service and their expected future service, discounted to reflect the expected effects of time value (present value) of money and the probabilities of payment (which is contingent on events such as death, termination, retirement, etc). In other words, this is the amount that would have been invested as of the Valuation Date so that it is sufficient to pay for benefit payments when due.
4. **Deferred Inflows** – Gains in the Total OPEB Liability and Fiduciary Net Position (for funded plan only) due to be recognized in the future.
5. **Deferred Outflows** – Losses in the Total OPEB Liability and Fiduciary Net Position (for funded plan only) due to be recognized in the future.
6. **Defined Benefit OPEB** – OPEB for which the benefits that the employee will receive at or after separation from employment are defined by the benefit terms. The OPEB may be stated as (a) a specified dollar amount; (b) an amount that is calculated
7. **Entry Age Actuarial Cost Method** – A method that allocates the actuarial present value of the projected benefits of each individual on a level basis over the earnings or service of the individual between entry age and assumed exit age(s).
 - The portion allocated to a valuation year is called the Normal Cost.
 - The portion allocated to past periods is called the Total OPEB Liability.
 - The portion allocated to future periods after the valuation year is called the present value of future normal costs.
8. **Fiduciary Net Position** – OPEB plan assets in a secure Trust that meet the following criteria:
 - Contributions from employers to the OPEB plan and earnings on those contributions are irrevocable.
 - OPEB plan assets are dedicated to providing OPEB to plan members in accordance with the benefit terms.
 - OPEB Plan assets are legally protected from the creditors of employers, OPEB plan administrator, and creditors of the plan members.
9. **Funded Ratio** – The value of the asset expressed as a percentage of the Total OPEB Liability.

10. **Healthcare Cost Trend Rates** – The rates of change in per capita health claims costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design, and technological developments.
11. **Inactive Employees** – Individuals no longer employed by an employer in the OEPB plan or the beneficiaries of those individuals. Inactive employees also include individuals who have accumulated benefits under the terms of an OPEB plan but are not yet receiving benefit payments and individuals currently receiving benefits.
12. **Net OPEB Liability** – The difference between the Total OPEB Liability and the Fiduciary Net Position.
13. **Payroll Growth** – An actuarial assumption on the rate of future increase in the total coverage payroll attributable to wage inflation and productivity increase; used in the Actuarial Cost Method to determine the Total OPEB Liability.
14. **Plan Members** – Individuals covered by the terms of the OPEB plan, which would typically include employees in active service, terminated employees who have terminated service but are not yet receiving benefit payments, and retired employees who are currently receiving benefits.
15. **Other Postemployment Benefits (OPEB)** – Benefits such as death benefits, life insurance, disability, and long-term care, as well as healthcare benefits (medical, prescription drug, dental, vision, and other health-related benefits), that are paid in the period after employment and that are provided separately from a pension plan regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payments for sick leave.
16. **Service Cost (Normal Cost)** – The portion of actuarial present value of projected benefit payments that are attributed to a 12-month period after a valuation date as determined by the Actuarial Cost Method.
17. **Total OPEB Liability** – The portion of the actuarial present value of projected benefit payments that is attributed to past periods of employee service as of the valuation date as determined by the Actuarial Cost Method.



FINANCE AND ADMINISTRATION COMMITTEE

6. RECEIVE AND FILE FIRST QUARTER FINANCIAL ACTIVITY REPORT FOR FISCAL YEAR 2022-2023

Meeting Date: December 5, 2022 **Budgeted:** N/A

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

Prepared By: Suresh Prasad **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee reviewed this item on December 5, 2022 and recommended _____.

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

SUMMARY: The first quarter of Fiscal Year (FY) 2022-2023 concluded on September 30, 2022. Table comparing budgeted and actual year-to-date revenues and expenditures for the period are included as **Exhibit 6-A**. **Exhibits 6-B** and **6-C** presents the same information in bar graph format. The following comments summarize District staff's observations:

REVENUES

The revenue table compares amounts received through the first quarter of FY 2022-2023 to the amounts budgeted for that same time-period. Total revenues collected were \$4,115,687, or 50.4% of the budgeted amount of \$8,173,850. Variances within the individual revenue categories are described below:

- Water Supply Charge revenues were (\$89), or 0.0% of the budget for the period. The first installment of this revenue is expected to be received in December 2022.
- Property tax revenues were \$0, or 0% of the budget for the period. The first installment of this revenue is expected to be received in December 2022.
- User fee revenues were \$668,234, or about 48.6% of the amount budgeted. This is lower than the budgeted amount as collections for August & September were received after close of fiscal quarter.
- Pure Water Monterey Water Sales revenue was \$3,067,727, or 100.6% of the budget for the period. This is water sales revenue for water purchased from Monterey One Water and sold to California American Water and is a pass-through to the District.
- Connection Charge revenues were \$100,416, or 80.3% of the budget for the period. Actual collection was lower than anticipated budgeted figure as the forecasted figures are based on estimated number of customers pulling permits. There were less connections received than budgeted for the current quarter.
- Permit Fees revenues were \$57,457, or 116.1% of the budget for the period. Actual collection was higher than anticipated budgeted figure as the forecasted figures are based on estimated number of customers pulling permits. There were more permits received than budgeted for the current quarter.

- Interest revenues were \$5,649, or 28.2% of the budget for the period. Actual interest includes accrual reversals from prior year. Most of the interest income revenue is realized in Quarter 4 of the fiscal year.
- Reimbursements of \$159,618 or 22.7% of the budget. This is based on actual spending and collection of reimbursement project funds. This is due to projects being deferred and continued to next quarter.
- Grant revenue of \$43,028, or 5.0% of the budget. Actual amount was lower than budgeted due to grant funded projects being deferred and continued to next quarter.
- The Other revenue category totaled \$13,647 or about 363.9% of the budgeted amount. This category includes reimbursement revenues from legal and other miscellaneous services. Actual collections were higher than anticipated.
- The Reserves category totaled \$0 or about 0.00% of the budgeted amount. This category includes potential use of reserves and the water supply carry forward balance during the fiscal year for which adjustments will be made at the conclusion of the fiscal year.

EXPENDITURES

Expenditure activity as depicted on the expenditure table is similar to patterns seen in past fiscal years. Total expenditures of \$5,233,442 were about 64.0% of the budgeted amount of \$8,173,850 for the period. Variances within the individual expenditure categories are described below:

- Personnel costs of \$1,323,216 were about 117.9% of the budget. This was slightly higher than the anticipated budget due to CalPERS employer portion of the unfunded liability paid upfront for the fiscal year.
- Expenditures for supplies and services were \$342,783, or about 78.8% of the budgeted amount. This was lower than the anticipated budget due to legal and consulting services being lower than anticipated for the current quarter.
- Fixed assets purchases of \$11,245 represented around 10.0% of the budgeted amount. This was due to some of the fixed asset purchases deferred to next quarter.
- Funds spent for project expenditures were \$3,556,198, or approximately 59.0% of the amount budgeted for the period. This is lower than budgeted due to some of the project spending being deferred to next quarter.
- Debt Service included costs of \$0, or 0.0% of the budget for the period. Debt service is paid semi-annually, in December and June.
- Election Expenses included costs of \$0, or 0.0% of the budget for the period. Election expenses is paid in fourth quarter of the fiscal year.
- Contingencies/Other expenditures \$0, or 0% of the budgeted amount. This was due to the contingency budget not spent during this quarter.
- Reserve expenditures of \$0, or 0% of the budgeted amount. This was due to the adjustments made at the conclusion of the fiscal year.

EXHIBITS

6-A Revenue and Expenditure Table

6-B Revenue Graph

6-C Expenditure Graph

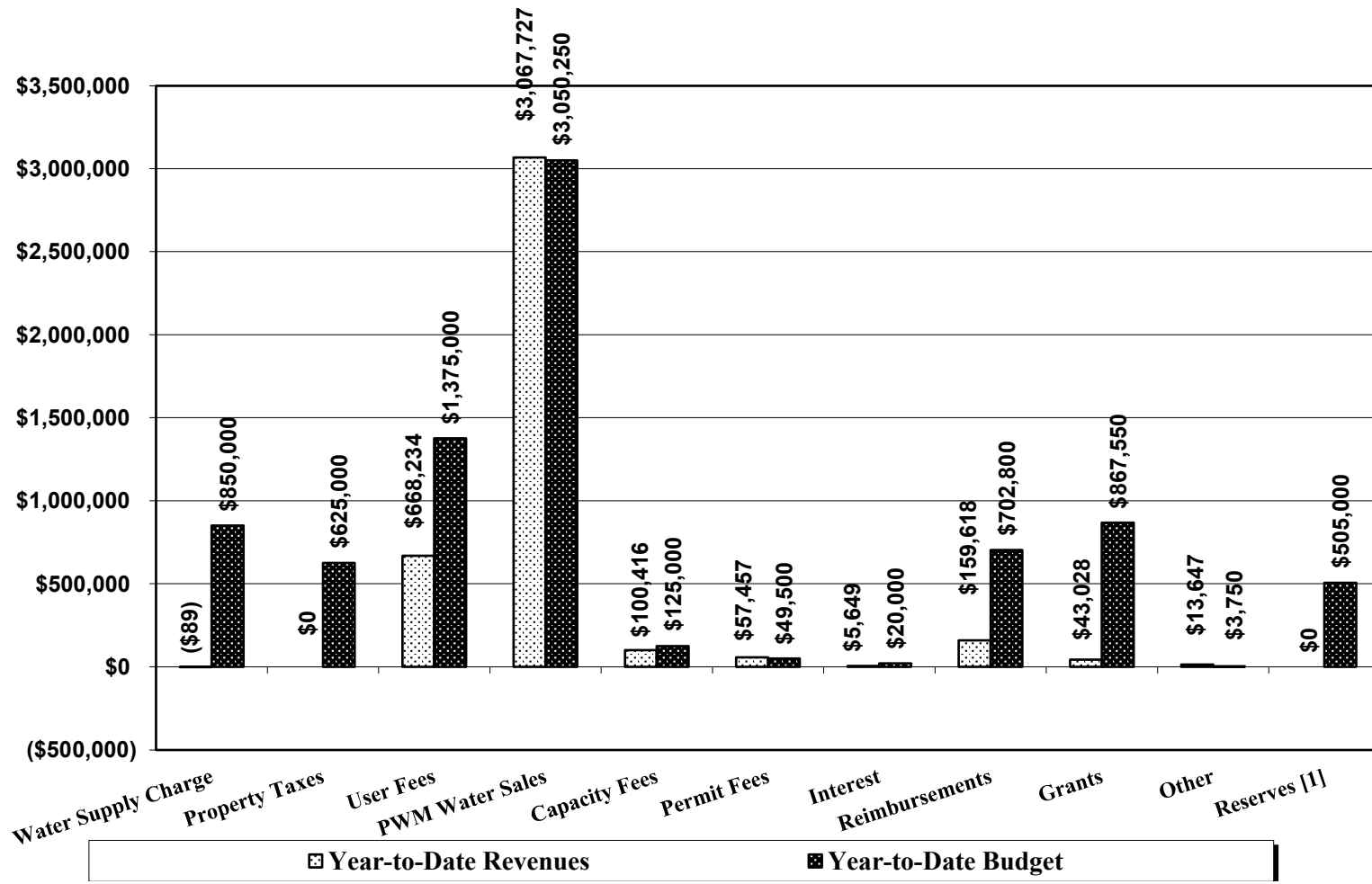
Monterey Peninsula Water Management District
Financial Activity as of September 30, 2022
Fiscal Year 2022-2023

	Year-to-Date <u>Revenues</u>	Year-to-Date <u>Budget</u>	<u>Variance</u>	Percent of <u>Budget</u>
Water Supply Charge	(\$89)	\$850,000	\$850,089	0.0%
Property Taxes	\$0	\$625,000	\$625,000	0.0%
User Fees	\$668,234	\$1,375,000	\$706,766	48.6%
PWM Water Sales	\$3,067,727	\$3,050,250	(\$17,477)	100.6%
Capacity Fees	\$100,416	\$125,000	\$24,584	80.3%
Permit Fees	\$57,457	\$49,500	(\$7,957)	116.1%
Interest	\$5,649	\$20,000	\$14,351	28.2%
Reimbursements	\$159,618	\$702,800	\$543,182	22.7%
Grants	\$43,028	\$867,550	\$824,522	5.0%
Other	\$13,647	\$3,750	(\$9,897)	363.9%
Reserves [1]	\$0	\$505,000	\$505,000	0.0%
Total Revenues	\$4,115,687	\$8,173,850	\$4,058,163	50.4%

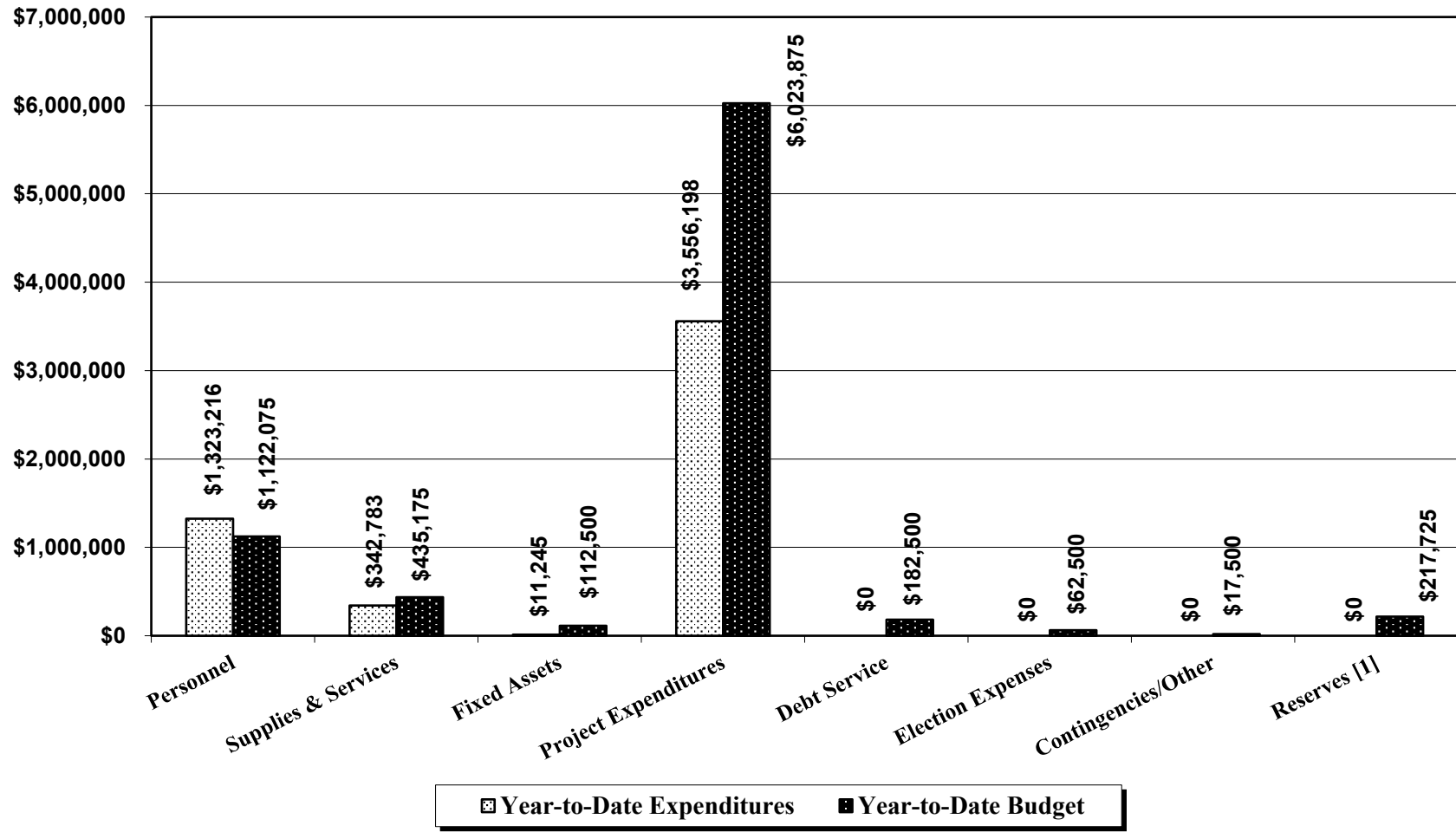
	Year-to-Date <u>Expenditures</u>	Year-to-Date <u>Budget</u>	<u>Variance</u>	Percent of <u>Budget</u>
Personnel	\$1,323,216	\$1,122,075	(\$201,141)	117.9%
Supplies & Services	\$342,783	\$435,175	\$92,392	78.8%
Fixed Assets	\$11,245	\$112,500	\$101,255	10.0%
Project Expenditures	\$3,556,198	\$6,023,875	\$2,467,677	59.0%
Debt Service	\$0	\$182,500	\$182,500	0.0%
Election Expenses	\$0	\$62,500	\$62,500	0.0%
Contingencies/Other	\$0	\$17,500	\$17,500	0.0%
Reserves [1]	\$0	\$217,725	\$217,725	0.0%
Total Expenditures	\$5,233,442	\$8,173,850	\$2,940,408	64.0%

[1] Budget column includes fund balance, water supply carry forward,
and reserve fund

REVENUES
Fiscal Year Ended September 30, 2022
 Year-to-Date Actual Revenues \$4,115,687
 Year-to-Date Budgeted Revenues \$8,173,850



EXPENDITURES
Fiscal Year Ended September 30, 2022
 Year-to-Date Actual Exenditures \$5,233,442
 Year-to-Date Budgeted Expenditures \$8,173,850



FINANCE AND ADMINISTRATION COMMITTEE

7. CONSIDER APPROVAL OF FIRST QUARTER FISCAL YEAR 2022-2023 INVESTMENT REPORT

Meeting Date: December 5, 2022 **Budgeted:** N/A

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

Prepared By: Suresh Prasad **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: The Finance and Administration Committee considered this item on December 5, 2022 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's investment policy requires that each quarter the Board of Directors receive and approve a report on investments held by the District. **Exhibit 7-A** is the report for the quarter ending September 30, 2022. District staff has determined that these investments do include sufficient liquid funds to meet anticipated expenditures for the next six months and as a result this portfolio is in compliance with the current District investment policy. This portfolio is also in compliance with the California Government Code, and the permitted investments of Monterey County.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board approve the First Quarter Fiscal Year 2022-2023 Investment Report.

EXHIBIT

7-A Investment Report as of September 30, 2022

**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
INVESTMENT REPORT AS OF SEPTEMBER 30, 2022**

MPWMD

Issuing Institution Security Description	Purchase Date	Maturity Date	Cost Basis	Par Value	Market Value	Annual Rate of Return	Portfolio Distribution
Local Agency Investment Fund	09/30/22	10/01/22	\$10,668,357	\$10,668,357	\$10,668,357	1.350%	54.52%
Bank of America:							
Money Market	09/30/22	10/01/22	2,901,188	2,901,188	2,901,188	0.000%	
Checking	09/30/22	10/01/22	318,515	318,515	318,515	0.000%	
			\$3,219,703	\$3,219,703	\$3,219,703		16.45%
Multi-Bank Securities Cash Account	09/30/22	10/01/22	54,799	54,799	54,799	0.000%	
Multi-Securities Bank Securities:							
Interest Bearing Certificate of Deposit	02/06/20	02/06/23	\$247,000	\$247,000	\$245,454	1.800%	
Interest Bearing Certificate of Deposit	07/12/22	07/12/23	\$250,000	\$250,000	\$247,948	2.900%	
Interest Bearing Certificate of Deposit	09/28/22	03/28/24	\$250,000	\$250,000	\$249,373	4.050%	
Interest Bearing Certificate of Deposit	10/09/21	04/29/24	\$250,000	\$250,000	\$236,240	0.600%	
Interest Bearing Certificate of Deposit	09/30/20	09/30/24	\$249,000	\$249,000	\$230,554	0.400%	
Interest Bearing Certificate of Deposit	11/30/21	11/29/24	\$250,000	\$250,000	\$232,318	0.850%	
Interest Bearing Certificate of Deposit	03/13/20	03/13/25	\$249,000	\$249,000	\$231,226	1.250%	
Interest Bearing Certificate of Deposit	03/30/20	03/31/25	\$248,000	\$248,000	\$232,116	1.600%	
Interest Bearing Certificate of Deposit	03/04/22	09/04/25	\$250,000	\$250,000	\$232,185	1.750%	
Interest Bearing Certificate of Deposit	09/22/20	09/22/25	\$249,000	\$249,000	\$222,823	0.550%	
Interest Bearing Certificate of Deposit	06/16/21	06/16/26	\$249,000	\$249,000	\$219,608	0.900%	
Interest Bearing Certificate of Deposit	07/14/21	07/14/26	\$250,000	\$250,000	\$220,993	1.000%	
Interest Bearing Certificate of Deposit	07/22/21	07/22/26	\$250,000	\$250,000	\$220,400	0.950%	
Interest Bearing Certificate of Deposit	10/27/21	10/27/26	\$250,000	\$250,000	\$219,188	1.050%	
Interest Bearing Certificate of Deposit	01/07/22	01/07/27	\$250,000	\$250,000	\$222,258	1.500%	
Interest Bearing Certificate of Deposit	05/11/22	05/11/27	\$250,000	\$250,000	\$235,998	3.050%	
Interest Bearing Certificate of Deposit	05/12/22	05/12/27	\$250,000	\$250,000	\$237,540	3.200%	
Interest Bearing Certificate of Deposit	07/12/22	07/12/27	\$245,000	\$245,000	\$233,806	3.350%	
Interest Bearing Certificate of Deposit	09/06/22	09/15/27	\$250,000	\$250,000	\$240,808	3.600%	
Interest Bearing Certificate of Deposit	09/30/22	09/30/27	\$250,000	\$250,000	\$245,110	4.000%	
			\$4,986,000	\$4,986,000	\$4,655,941	1.917%	25.48%
Multi-Securities Bank Securities:							
U.S. Government Bonds	02/25/21	02/25/26	\$390,000	\$390,000	\$343,301	0.700%	
U.S. Government Bonds	03/10/22	03/10/27	\$250,000	\$250,000	\$229,405	2.500%	
			\$640,000	\$640,000	\$572,706	1.403%	3.27%
TOTAL MPWMD			\$19,568,859	\$19,568,859	\$19,171,507	1.270%	

CAWD/PBCSD WASTEWATER RECLAMATION PROJECT

Issuing Institution Security Description	Purchase Date	Maturity Date	Cost Basis	Par Value	Market Value	Annual Rate of Return	Portfolio Distribution
US Bank Corp Trust Services:							0.14%
Certificate Payment Fund	09/30/22	10/01/22	821	821	821	0.000%	
Interest Fund	09/30/22	10/01/22	339	339	339	0.000%	
Rebate Fund	09/30/22	10/01/22	19	19	19	0.000%	
			\$1,179	\$1,179	\$1,179	0.000%	
Bank of America:							99.86%
Money Market Fund	09/30/22	10/01/22	865,412	865,412	\$865,412	0.000%	
TOTAL WASTEWATER RECLAMATION PROJECT			\$866,591	\$866,591	\$866,591	0.000%	

These investments do include sufficient liquid funds to meet anticipated expenditures for the next six months as reflected in the FY 2022-2023 annual budget adopted on June 20, 2022.

FINANCE AND ADMINISTRATION COMMITTEE

8. AUTHORIZE EXPENDITURE FOR PURCHASE OF STORAGE AREA NETWORK (SAN) EQUIPMENT

Meeting Date: December 5, 2022 Budgeted: Partial

From: David J. Stoldt, Program/ Information
General Manager Line Item No. Technology
Fixed Assets

Prepared By: Suresh Prasad Cost Estimate: \$160,000

Committee Recommendation: The Finance and Administration Committee reviewed this item on December 5, 2022 and recommended _____.

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

SUMMARY: Due to aging server network infrastructure, staff seeks authorization to purchase replacement Storage Area Network (SAN) hardware. SAN equipment is hardware that supports data storage. The new SAN will replace existing equipment, adding efficiency and reliability to the District's existing IT systems. The current SAN equipment is 8 years old and is no longer supported by the vendor. The new SAN will have additional storage capacity as well as capability to upgrade for more storage space should the District need more room to support growth in data size.

Currently, District's SAN equipment vendor is NetApp. Staff proposes to change the vendor to Hewlett Packard.

Staff solicited bids from three vendors. Results are as follows:

Vendor	Price
DeVeera (HP SAN)	\$139,699.93
CDW (HP SAN)	\$141,302.05
NetApp (NetApp SAN)	\$307,641.48

There will be an additional cost of \$9,000 to install the new SAN equipment. Additional contingency amount has been added due to continuous supply chain issues which could potentially delay the delivery of the equipment or even increase the price.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board approve expenditures in the amount of \$160,000 to purchase Hewlett Packard Storage Area Network equipment from DeVeera.

IMPACT TO STAFF/RESOURCES: The FY 2022-2023 Information Technology fixed assets budget included \$40,000 for this purchase. An additional budget adjustment of \$120,000 will be made during the mid-year budget process to support this purchase.

BACKGROUND: The District's IT Infrastructure supports all facets of District's computing needs including e-mail, Data Storage, Network and Data Security, Water Demand Database Application, GIS Application and Storage, Web Hosting, Financial Applications, SQL server databases and numerous other needs.

District's current SAN equipment is 8 years old and is no longer supported by the vendor. The new SAN will replace existing SAN which will increase maintenance efficiency, additional storage capacity, more robust reliable data storage, and reduce any down time due to equipment failure.

EXHIBIT

8-A Quotes

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From: Mike Onorato
DeVeera Inc.
5 Mandeville Ct.
Suite 100
Monterey, CA 93940

(831) 240-4703
mike@deveera.com

Prepared for: Suresh Prasad
Monterey Peninsula Water Management District
5 Harris CT
Building G
Monterey, CA 93940
United States
(831) 658-5600
suresh@mpwmd.net

Quantity Description		Unit Price	Ext. Price
1.00	SAN Server -HPE Module Smart Array 2062 -16GB Fiber Channel -SAM -HPE Pointnext Tech Care Essential Service - extended service agreement - 3year	\$23,967.99	\$23,967.99
12.00	HPE MSA R3R3A 4TB SSD	\$8,658.65	\$103,903.80
		Subtotal:	\$127,871.79
		Tax:	\$11,828.14
		Total:	\$139,699.93

Signature: _____

Date: _____

[Browse CDW](#)**Shipping Address**[Edit](#)

JAYVIR PATEL
DeVeera Inc.
5 Mandeville Ct
Ste 100
Monterey, CA 93940-5843

**Shipping Method**[Edit](#)

Note: Items will be delivered once they are in stock.

Free Drop Ship
2-5 business days

**Billing & Payment**[Edit](#)

Billing Address
DeVeera Inc., JAYVIR PATEL
5 Mandeville Ct
Ste 100
Monterey, CA 93940-5843
(831) 240-4703

Payment Method
American Express *****4003 Expires: 8/2026
P.O. Number/Description

{ **Order Details****HPE Modular Smart Array 2062 10GBase-T iSCSI SFF
Storage - hard drive array**

MFG #: R7J71A
CDW Part: 6745141
UNSPSC:

Qty: 1

\$22,039.99

This item may have a shipping delay



HPE Pointnext Tech Care Essential Service - extended service agreement - 3

MFG #: H28P0E
CDW Part: 6648075
UNSPSC:

Qty: 1

\$3,821.99



HPE MSA 3.84TB SAS RI SFF M2 SSD

MFG #: R3R30A
CDW Part: 6318685
UNSPSC: 43201830

Qty: 12

\$8,649.99

This item may have a shipping delay

Subtotal:	\$129,661.86
Shipping:	Free Shipping
Sales Tax:	\$11,640.19
Total:	\$141,302.05

Order Total (3)
\$129,661.86

ZPlace Order

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888.239.7270

[Email Us](#)



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Quote Name: Monterey Peninsula Water Mgmt District AFF A250 10G 41TiBe at 1.5:1 12MO SAM
 Quote Date: Nov-11-2022 Quote Valid Until: Nov-11-2022
 Contact Name: FISCHER, BRADLEY ANDREW Phone:
 E-Mail: fbradley@netapp.com
 Quote To: **Monterey Peninsula Water Management District** 5 Harris Ct,Bldg G,Monterey,CA,93942,United States
 Quote From: **NetApp Inc.** 3060 Olsen Drive,San Jose,CA,95128,United States
 End Customer: **Monterey Peninsula Water Management District** Quote Status: **Configured**
 Comments: Fulfilment Method:
 Promotion Message:

Config#110555220

AFF-A250

Product

Platform: AFF-A250 System

Capacity: 45.6TB SSD storage

Ext. Net Price

\$168,166.00

\$69,920.00

Software

Software: Core Bundle,Data Protection Bundle,Encryption Bundle

Ext. Net Price

\$0.00

Services

Ext. Net Price

Duration: 36 Months

Services: SupportEdge Advisor

\$35,712.90

Additional Service: 4HR Parts Replacement Upgrade

\$7,142.58

Professional Services: Standard Deployment

\$8,700.00

AFF-A250 Sub Total:

Ext. Net Price

\$289,641.48

Config#110595120

NetApp Professional Services

Services

Part Number	Product Description	Ext. Qty
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
Service Period Duration: 1 Month Service Period Start Date: 12/01/2022 Service Period End Date: 12/31/2022 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA		
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
Service Period Duration: 1 Month Service Period Start Date: 01/01/2023 Service Period End Date: 01/31/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA		

All amounts are in USD

Quote Date: Nov-11-2022

Quote Valid Until: Nov-11-2022

Part Number	Product Description	Ext. Qty
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
		Service Period Duration: 1 Month Service Period Start Date: 02/01/2023 Service Period End Date: 02/28/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
		Service Period Duration: 1 Month Service Period Start Date: 03/01/2023 Service Period End Date: 03/31/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
		Service Period Duration: 1 Month Service Period Start Date: 04/01/2023 Service Period End Date: 04/30/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
		Service Period Duration: 1 Month Service Period Start Date: 05/01/2023 Service Period End Date: 05/31/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
		Service Period Duration: 1 Month Service Period Start Date: 06/01/2023 Service Period End Date: 06/30/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
		Service Period Duration: 1 Month Service Period Start Date: 07/01/2023 Service Period End Date: 07/31/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA
SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
		Service Period Duration: 1 Month Service Period Start Date: 08/01/2023 Service Period End Date: 08/31/2023 Service Address: 5 Harris Ct Bldg G Monterey 93942 CA

All amounts are in USD

Quote Date: Nov-11-2022

Quote Valid Until: Nov-11-2022

Part Number	Product Description	Ext. Qty
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SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
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Service Period Duration: 1 Month
Service Period Start Date: 09/01/2023
Service Period End Date: 09/30/2023
Service Address: 5 Harris Ct Bldg G Monterey 93942 CA

SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
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Service Period Duration: 1 Month
Service Period Start Date: 10/01/2023
Service Period End Date: 10/31/2023
Service Address: 5 Harris Ct Bldg G Monterey 93942 CA

SVC-SAM-AMER-MSB	SAM Services,Americas,1-10 Systems, VALUE-ADDED-SERVICES	1
------------------	--	---

Service Period Duration: 1 Month
Service Period Start Date: 11/01/2023
Service Period End Date: 11/30/2023
Service Address: 5 Harris Ct Bldg G Monterey 93942 CA

Services Sub Total:	\$18,000.00
----------------------------	--------------------

NetApp Professional Services Sub Total:	\$18,000.00
--	--------------------

Net Grand Total:	USD\$307,641.48
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All amounts are in USD

Quote Date: Nov-11-2022

Quote Valid Until: Nov-11-2022

Quote Information

Quote Name: Monterey Peninsula Water Mgmt District AFF A250 10G 41TiBe at 1.5:1 12MO SAM

Quote Date: Nov-11-2022

Quote Valid Until: Nov-11-2022

Contact Name: FISCHER, BRADLEY ANDREW

Phone:

E-Mail: fbradley@netapp.com

Fax:

Quote To: **Monterey Peninsula Water Management District** 5 Harris Ct,Bldg G,Monterey,CA,93942,United States

Quote From: **NetApp Inc.** 3060 Olsen Drive,San Jose,CA,95128,United States

Service Delivered By:

End Customer: **Monterey Peninsula Water Management District**

Quote Status: **Configured**

Ship To:

Software Delivery Contact:

Payment Terms: **NET 30**

Software Delivery Email:

Incoterm: **EXW Schertz, TX**

Contingency: **None**

Do Not Ship Before:

Order Type: **Standard**

Promotion Message:

Terms and Conditions

No variations to a quote shall be effective unless approved in writing by NetApp and any PVR requires prior written approval by NetApp. Amounts quoted are before all applicable local transaction taxes.

For US sales: Applicable sales tax will be charged to shipments in the United States unless a valid certificate of tax is submitted to and accepted by NetApp.

For International sales: Applicable VAT, GST, consumption tax, or other transaction tax will be charged to international sales. Orders containing both tangible and intangible items, may be billed by way of one or more invoices, in accordance with applicable, local tax laws.

This Solution Quotation is valid until the expiration date identified above. Orders submitted hereunder are subject to NetApp's Standard Terms and Conditions published at: www.netapp.com/us/how-to-buy/stc.html, unless a written agreement governing purchasing between the parties for the applicable products and/or services listed above is otherwise current and valid. Additional or conflicting terms or conditions included on or within any purchase order or similar purchase authorization submitted by purchaser shall have no force or effect and NetApp's acknowledgment of an order, commencement of performance, delivery of product or other conduct shall not be deemed or constitute acceptance of any additional or different terms and conditions in any manner whatsoever.

Software License information will be delivered via the email that has been provided during the Quoting process.

The service period start dates and durations above are those for the total service period for each asset and may not reflect the duration of individual support components contained within each asset.

All amounts are in USD



From: Mike Onorato
DeVeera Inc.
5 Mandeville Ct.
Suite 100
Monterey, CA 93940

(831) 240-4703
mike@deveera.com

Prepared for: Suresh Prasad
Monterey Peninsula Water Management District
5 Harris CT
Building G
Monterey, CA 93940
United States
(831) 658-5600
suresh@mpwmd.net

Quantity Description		Unit Price	Ext. Price
60.00	Estimated Hours to Complete Install -Setup, Configure and Installation of SAN -Installing Hard Drives -Configure RAID -Migrate all sever images from current server to san *Please note this is only an estimation of hours needed to complete this configuration. Additional hours may be necessary and you will be kept informed **Labor will be billed upon completion of installation	\$150.00	\$9,000.00
		Subtotal:	\$9,000.00
		Tax:	\$0.00
		Total:	\$9,000.00

Signature: _____

Date: _____

FINANCE AND ADMINISTRATION COMMITTEE

9. AUTHORIZE EXPENDITURE OF FUNDS FOR BOARD ROOM AUDIO/VISUAL SYSTEM UPGRADE

Meeting Date:	December 5, 2022	Budgeted:	Yes
From:	David J. Stoldt, General Manager	Program:	Capital Asset Replacement/Repair
		Line Item No.:	XX-02-916000
Prepared By:	Joel G. Pablo, Board Clerk	Cost Estimate:	Cost Not-to-Exceed \$65,000 (Estimate for Labor/Equipment 45K plus 20K for Contingencies)

Committee Recommendation: The Finance and Administration Committee reviewed this item on December 5, 2022 and recommended _____.

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

SUMMARY: Staff is seeking to do a full replacement of the Audio/Visual (A/V) and broadcast systems located in the District's Main Conference Room, AMP Media Room and in the public overflow room (District Lobby). Staff seeks to implement a modern system that provides clear audio/visual experience, a hybrid option and an enhanced presentation viewing in all designated areas. The "MPWMD Board Room Audio / Visual (A/V) Upgrade" project will be lead by Kodiak Adams (AMP Media), Matt Lampi (Deveera) and Joel Pablo, District Clerk. Staff has met on-site with Deveera, Inc. and AMP Media on various occasions to consider options and recommendations in upgrading the technology found in the District's Main Conference Room, Media Room and District lobby to enable Board/Committee meeting to resume in-person and offer the option of a hybrid meeting. As a result of those meetings, District Staff, Deveera and AMP have agreed upon work which is further described in the **Exhibit 9-D** (Scope of Work). Deveera, Inc. and AMP Media have submitted itemized quotes which includes cost of labor/equipment and as detailed in the following Exhibits:

Project Quotes to Include Equipment and Labor

Exhibit 9-A	AMP Media: Gear List	\$ 11,501.90
Exhibit 9-B	Deveera, Inc.: Cabling (estimated costs include Equipment/Labor)	\$ 13,810.80
Exhibit 9-C	Deveera, Inc.: Hardware Requirements (estimated costs include Equipment/Labor)	\$ 12,184.75
Exhibit 9-D	AMP Media: Scope of Work (Labor)	\$6,375.00
		\$ 43,872.45

Additionally, to facilitate and complete said project by the anticipated target date by end of December 2022 staff is seeking an additional \$20,000.00 in contingencies due to any unforeseen needs and to be legally compliant with Brown Act Open Meeting Laws, the American with Disabilities Act (ADA) and other technological needs identified by Deveera, Inc. and AMP Media.

Approval of this matter will allow for the District to completely modernize it's A/V and Broadcasting Systems and allow for District Board/Committees to be conducted in-person and via teleconferencing means, which will provide greater access for community members and increased public participation.

RECOMMENDATION: The Finance and Administration Committee should recommend that the Board approve the FY 2022-23 Budgeted Funds not-to-exceed \$45,000.00 plus \$20,000 in contingencies.

EXHIBITS

- 9-A** AMP Gear List
- 9-B** Deveera, Inc. Quote: Cabling
- 9-C** Deveera, Inc. Quote: Hardware
- 9-D** Scope of Work

EXHIBIT 9-A**MPWMD Gear List for AMP**

Disclaimer: Prices may vary depending on when the equipment is ordered. These prices reflect the current prices on Amazon/B&H Photo as well as PTZ Optics.

PTZOptics PT-JOY-G4 IP/Serial Joystick Controller (4th Generation)

\$649.00



PTZOptics 30X-NDI Broadcast and Conference Camera (White)

\$2,199.00 x 4 = \$8,796



TP-Link TL-SG2210MP 8 PoE+ Ports

\$169.99



Blackmagic Design ATEM Mini Extreme HDMI Live Stream Switcher

\$995



PoE Splitter 48V to 12V, Active POE Splitter Over Ethernet

\$8.99 x 4 = \$35.96



Blackmagic Design Bi-Directional SDI to HDMI 3G Micro Converter with Power Supply

\$79.00 x 4 = \$316



PTZ Camera Mounting Bracket Compatible with | HuddleCam | PTZOptics |

\$29.99 x 4 = \$119.96



Focusrite Scarlett Solo 3rd Gen USB Audio Interface

\$119.99



Additional Equipment

2 x 42inch Monitors for control room with wall mounted brackets

Price: TBD

New PC with a modern operating system with access

Price: TBD

Any additional cables or connections used during final set up as well as materials used to hide and organize cables.

This includes cable caddies, power strips, and anything else used to minimize mess and organize the space.

Price: \$300

Subtotal without monitors and PC: \$11,501.90



— We make IT easy.™ —

DeVeera Inc. Quote

From: Gilbert Casarez
DeVeera Inc.
5 Mandeville Ct.
Suite 100
Monterey, CA 93940

(831) 240-4703
gilbert@deveera.com

Prepared for: Suresh Prasad
Monterey Peninsula Water Management District
5 Harris CT
Building G
Monterey, CA 93940
United States
(831) 658-5600
suresh@mpwmd.net

Quantity	Description	Unit Price	Ext. Price
1.00	Cat6 Cable 1000ft	\$150.00	\$150.00
1.00	Network Rack for Network Switch and Patch Pannel	\$372.00	\$372.00
1.00	Cable Matters 24 Port Punch Down Patch Panel	\$92.00	\$92.00
72.00	Estimated Hours to Complete Cabling. This is the hours allocated for two techs to run the speaker cable and mount the new polk speakers in the lobby back to the Amplifiers. We will be installing a tile speaker in conference room and running speaker wire to there. Run SDI and ethernet to the cameras in the conference room. We will be installing the rack, patch panel and punching down cables. *Please note this is only an estimation of hours needed to complete the cabling. Additional hours may be necessary and you will be kept informed **Labor will be billed upon completion of cabling	\$145.00	\$10,440.00
18.00	Project Management	\$150.00	\$2,700.00
Subtotal:			\$13,754.00
Tax:			\$56.80
Total:			\$13,810.80

Signature: _____

Date: _____



We make IT easy.™

DeVeera Inc. Quote

From: Matt Lampi
DeVeera Inc.
5 Mandeville Ct.
Suite 100
Monterey, CA 93940

(831) 240-4703
matt@deveera.com

Prepared for: Suresh Prasad
Monterey Peninsula Water Management District
5 Harris CT
Building G
Monterey, CA 93940
United States
(831) 658-5600
suresh@mpwmd.net

Quantity	Description	Unit Price	Ext. Price
1.00	Dell Precision 3660 Series Tower Intel Core i7-12700 Processor Windows 10 Pro 512GB SSD 32GB (2x16GB) DDR5 RAM AMD Radeon Pro W6600, 8GB, 4DP ProSupport: Next Business Day Onsite, 36 Months	\$3,656.58	\$3,656.58
2.00	Dell 32" Monitor's	\$695.47	\$1,390.94
1.00	Ubiquiti 24port PoE switch	\$999.57	\$999.57
2.00	Full Motion Articulating Monitor Wall Mount for new Monitors	\$24.30	\$48.60
1.00	Polk Audio - Patio 200 5" 2-Way Indoor/Outdoor Loudspeakers (Pair) - White (for lobby area)	\$357.49	\$357.49
1.00	JBL LCT 81C/T Low-Profile Lay-In 2 x 2' Ceiling Tile Loudspeaker Pair (for Large Conference Room)	\$368.94	\$368.94
2.00	HiFi Cable Professional Cable, 3.5mm Male to 4-Male RCA Audio Adapter Cable, Stereo Audio Splitter Cable	\$37.15	\$74.30
1.00	JBL CSA 1120Z Audio Amplifier (1 x 120W)	\$699.27	\$699.27
2.00	JBL CSA 2300Z Dual-Channel 300W Amplifier	\$1,314.17	\$2,628.34
4.00	Estimated Hours to Complete Install - Installation & Configuration for Dell Workstation *Please note this is only an estimation of hours needed to complete this configuration. Additional hours may be necessary and you will be kept informed **Labor will be billed upon completion of installation	\$145.00	\$580.00
3.00	Estimated Hours to Complete Install - Install & Configure Switch/V-LAN *Please note this is only an estimation of hours needed to complete this configuration. Additional hours may be necessary and you will be kept informed **Labor will be billed upon completion of installation	\$145.00	\$435.00
		Subtotal:	\$11,239.03
		Tax:	\$945.72
		Total:	\$12,184.75

Signature: _____

Date: _____

EXHIBIT 9-D

Monterey Peninsula Water Management District Board Room Audio/Visual Upgrade Scope of Work

PROJECT OVERVIEW & OBJECTIVES

The overview of this project is to update and upgrade Multimedia Resources and Equipment to better suit the purposes of the Monterey Peninsula Water Management District (MPWMD), and their legal obligation to remain transparent for all public meetings. Joel G. Pablo, Executive Assistant/Board Clerk with MPWMD will be the Project Coordinator/Lead and Kodiak Adams, Access Media Productions (AMP) Station Manager, will be responsible for AMP staff on location during the entire install/upgrade. Deveera, Inc. is responsible for cabling and network support, purchasing an acceptable workstation (e.g. monitor and towers) for AMP Staff and related technological needs of the District in relation to the project described herein.

Project: MPWMD Board Room Audio / Visual (A/V) Upgrade

MPWMD Project Lead: Joel G. Pablo, Executive Assistant/Board Clerk at (831) 658-5652

AMP Contact: Kodiak Adams, AMP Station Manager

Deveera, Inc. Contact: Matt Lampi, Sr. Client Success Manager

Project Schedule

Start Date: December 1, 2022

Anticipated Completion Date: December 15, 2022

Context: This project must be completed because the current A/V equipment in the MPWMD Board Room is extremely out of date and failing. If public meetings are to be held on-site, the current A/V system will not support a Hybrid (in-person and teleconferencing needs) meeting model, HD Video, and Multiple Streaming destinations (e.g. through Youtube, Zoom, Teams and AMP Broadcasting Channels) without the use of additional Production Technicians. The current equipment is running on antiquated components and operating systems that have reached their end-of-life status.

Task List and Deliverables:

1. Pricing out specific A/V equipment needed to complete this project- *AMP Task*
2. Designing the A/V system control panel and functionality- *AMP Task*
3. Replacing PTZ cameras and existing camera mounts with new models- *AMP Task*
4. Consultation and Design of Hybrid meeting functionalities with MPWMD Staff- *AMP Task*
5. Clean up and organize XLR connections in the Board Room and Control Room - *AMP Task*

6. Meet with Deveera, Inc. about IP scheme for IP Camera Controller and Network config - *AMP/Deveera, Inc. Task*
7. Running Cat 6 ethernet and SDI cables for POE to cameras- *Deveera, Inc. Task*
8. Running an 3.5mm aux cable from the control room to speaker input in the Overflow room- *Deveera, Inc. Task*
9. Mounting TV and Speaker in Overflow room- *Deveera, Inc. Task*
10. Access to Board Room and Overflow Room during the upgrade- *MPWMD Task*
11. MPWMD Staff training on Hybrid Meetings- *AMP/MPWMD Task*

PAYMENT INFORMATION, TERMS & CONDITIONS

Payment information: AMP will bill on Net 30 terms through QuickBooks for installation after the job has been completed. AMP will send one invoice for the equipment purchase and a separate invoice for labor and installation.

Labor Time and Cost Estimate:

3 Production Technicians at \$85/hr.

\$255 per hour for 3 technicians for a total time of 25 hours.

Total Project Estimate: \$6,375

Any additional increases in scope of work will be billed separately.

The project deadline will be met, unless otherwise communicated *in writing* among AMP, Deveera, Inc., and Joel G. Pablo with MPWMD due to unforeseen circumstances.

AMP staff will communicate with both Deveera, Inc. and MPWMD through e-mail when certain aspects of the installation are complete and we move onto the next steps. Example “Camera installation has been completed on 12/10 and we are now moving to the final stage of hybrid meeting connections and staff training”

Terms: AMP Media and Deveera, Inc. will be responsible for purchasing all required equipment for the installation/upgrade with the expectation that MPWMD will be reimbursing AMP via invoice.

Gear List

Please see attached documentation

SIGNATURE AND DATE

The parties hereby agree to the Scope of Work set forth in this document and such is demonstrated by their signatures below:

AMP

Name: _____

Signature: _____

Date: _____

Deveera, Inc.

Name: _____

Signature: _____

Date: _____

Monterey Peninsula Water Management District

Name: _____

Signature: _____

Date: _____

FINANCE AND ADMINISTRATION COMMITTEE

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

Meeting Date: December 5, 2022 **Budgeted:** N/A

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

Prepared By: Suresh Prasad **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: N/A

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 10-A**, monthly status report on contracts over \$25,000 for the period September 2022. This status report is provided for information only, no action is required.

EXHIBIT

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

EXHIBIT 10-A

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**Monterey Peninsula Water Management District
Status on District Open Contracts (over \$25K)
For The Period September 2022**

Contract		Description	Date Authorized	Contract Amount	Prior Period Expended To Date	Current Period Spending	Total Expended To Date	Expected Completion	Current Period Activity	P.O. Number
1	Telemetrix	Consultant Services for Sleepy Hollow Facility	6/20/2022	\$ 27,060.00	\$ -	\$ 3,990.00	\$ 3,990.00		Current period billing for Sleepy Hollow operations consulting services	PO03121
2	ETech Consulting, LLC	Accela Improvements	5/16/2022	\$ 52,000.00	\$ 6,560.00		\$ 6,560.00			PO02969
3	De Lay & Laredo	Measure J/Rule 19.8 Appraisal/Water Rights Phase 3	8/15/2022	\$ 75,000.00	\$ 1,925.00	\$ 2,062.50	\$ 3,987.50		Current period billing for Measure J appraisal services	PO03113
4	De Lay & Laredo	Measure J/Rule 19.8 Appraisal/Real Estate Phase 3	8/15/2022	\$ 80,000.00	\$ 20,000.00		\$ 20,000.00			PO03112
5	De Lay & Laredo	Measure J/Rule 19.8 Appraisal/Rate Study Phase 3	8/15/2022	\$ 160,000.00	\$ 8,065.00	\$ 30,055.25	\$ 38,120.25		Current period billing for Measure J rate study services	PO03111
6	Rutan & Tucker, LLP	Measure J/Rule 19.8 Eminent Domain Phase 3	12/16/2019	\$ 175,000.00	\$ 637.50	\$ 1,275.00	\$ 1,912.50		Current period billing for Measure J eminent domain services	PO03110
7	Lynx Technologies, Inc	GIS Consultant Contract for 2022-2023	6/20/2022	\$ 35,000.00	\$ 2,775.00	\$ 2,775.00	\$ 5,550.00		Current period billing for GIS services	PO03048
8	Regional Government Services	HR Contracted Services for FY 2022-2023	6/20/2022	\$ 35,000.00	\$ 5,771.30	\$ 392.00	\$ 6,163.30		Current period billing for HR services	PO03047
9	Monterey One Water	PWM Expansion Project Amd #6	11/15/2021	\$ 1,200,000.00	\$ 260,705.79		\$ 260,705.79			PO03042
10	Martin B. Feeney, PG, CHG	Installation of sampling pump in Paralta Test for RWQCB Permit Sampling	7/18/2022	\$ 30,000.00	\$ 29,915.69		\$ 29,915.69			PO03040
11	JEA & Associates	Legislative and Administrative Services - FY 2022-2023	7/18/2022	\$ 44,300.00	\$ 3,400.00	\$ 3,400.00	\$ 6,800.00		Current period retainer billing	PO03037
12	The Ferguson Group LLC	Contract for Legislative Services for FY 2022-2023	7/18/2022	\$ 75,500.00	\$ 12,130.41	\$ 6,062.10	\$ 18,192.51		Current period retainer billing	PO03036
13	DeVeera Inc.	IT Managed Services Contract FY 2022-2023	6/15/2020	\$ 60,480.00	\$ 10,080.00	\$ 5,040.00	\$ 15,120.00		Current period billing for IT managed services	PO03028
14	DeVeera Inc.	BDR Datto Services Contract FY 2022-2023	9/6/2019	\$ 26,352.00	\$ 4,392.00	\$ 2,196.00	\$ 6,588.00		Current period billing for IT backup services	PO03027
15	CSC	Recording Fees	7/22/2022	\$ 50,000.00	\$ 10,000.00		\$ 10,000.00			PO03010
16	Montgomery & Associates	Annual Groundwater Modeling Support	6/20/2022	\$ 50,000.00	\$ -		\$ -			PO02984
17	Pueblo Water Resources, Inc.	ASR Operations Support	6/20/2022	\$ 75,000.00	\$ -		\$ -			PO02983
18	MBAS	ASR Water Quality FY 2022-2023	6/20/2022	\$ 40,000.00	\$ -	\$ 3,042.00	\$ 3,042.00		Current period billing for water testing services	PO02982
19	Monterey Peninsula Engineering	Install quarantine tanks at the Sleepy Hollow facility	3/21/2022	\$ 262,500.00	\$ 227,855.12		\$ 227,855.12			PO02967
20	City of Sand City	IRWM Grant Reimbursement	3/28/2022	\$ 1,084,322.50	\$ 3,283.75		\$ 3,283.75			PO03093
21	Marina Coast Water District	IRWM Grant Reimbursement	3/28/2022	\$ 83,079.00	\$ 2,255.50		\$ 2,255.50			PO02947
22	City of Seaside	IRWM Grant Reimbursement	3/28/2022	\$ 578,987.90	\$ 33,303.32		\$ 33,303.32			PO02948
23	Montgomery & Associates	Annual Groundwater Modeling support	11/15/2021	\$ 50,000.00	\$ 21,051.00		\$ 21,051.00			PO02849
24	DUDEK	Grant administration services for the Proposition 1 IRWM Implementation	12/14/2020	\$ 114,960.00	\$ 26,312.50	\$ 150.00	\$ 26,462.50		Current period billing for Prop 1 IRWM grant administration services	PO02847
25	Shute, Mihaly & Weinberger LLP	Measure J LAFCO Litigation Legal Services	1/1/2022	\$ 160,000.00	\$ 148,206.72		\$ 148,206.72			PO02843
26	Reiff Manufacturing	Quarantine tanks with for the Sleepy Hollow steelhead facility	10/18/2022	\$ 48,000.00	\$ 40,350.00		\$ 40,350.00			PO02824
27	Psomas	Measure J/Rule 19.8 MPWMD Survey Services	9/20/2021	\$ 28,000.00	\$ 25,900.00		\$ 25,900.00			PO02791

Monterey Peninsula Water Management District
Status on District Open Contracts (over \$25K)
For The Period September 2022

Contract	Description	Date Authorized	Contract Amount	Prior Period Expended To Date	Current Period Spending	Total Expended To Date	Expected Completion	Current Period Activity	P.O. Number
28	Tetra Tech, Inc.	Engineering services Sleepy Hollow Facility Upgrade	6/21/2021	\$ 67,500.00	\$ 38,935.72	\$ 5,308.14	\$ 44,243.86	Current period billing for Sleepy Hollow engineering services	PO02693
29	Zim Industries, Inc.	ASR 1 Rehabilitation	2/25/2021	\$ 113,350.00	\$ 106,277.25		\$ 106,277.25		PO02650
30	Monterey One Water	PWM Deep Injection Well #4 Design/Construction	9/21/2020	\$ 4,070,000.00	\$ 1,593,044.79		\$ 1,593,044.79		PO02604
31	Goodin, MacBride, Squeri & Day, LLP	Legal Fee Related MPWSP	4/1/2021	\$ 50,000.00	\$ 29,848.31		\$ 29,848.31		PO02601
32	Local Agency Formation Commission (LAFCO) of Monterey County	Measure J/Rule 19.8 MPWMD LAFCO Application Procs	5/17/2021	\$ 232,800.00	\$ 210,584.62		\$ 210,584.62		PO02598
33	Shute, Mihaly & Weinberger LLP	Measure J CEQA Litigation Legal Services	12/23/2020	\$ 200,000.00	\$ 140,933.56		\$ 140,933.56		PO02490
34	Weston Solutions, Inc.	UXO Support Services	6/15/2020	\$ 26,378.70	\$ 5,677.76		\$ 5,677.76		PO02371
35	Denise Duffy & Assoc. Inc.	CEQA addendum for ASR Parallel Pipeline	4/20/2020	\$ 28,567.00	\$ 25,970.44		\$ 25,970.44		PO02363
36	Norton Rose Fulbright	Cal-Am Desal Structuring & Financing Order	4/20/2015	\$ 307,103.13	\$ 38,557.29		\$ 38,557.29		PO02197
37	Pueblo Water Resources, Inc.	ASR SMWTF Engineering Services During Construction	10/21/2019	\$ 148,100.00	\$ 142,709.87		\$ 142,709.87		PO02163
38	U.S. Bank Equipment Finance	Copier machine leasing - 60 months	7/15/2019	\$ 52,300.00	\$ 31,502.79	\$ 871.81	\$ 32,374.60	6/30/2024 Current period billing for photocopy machine lease	PO02108
39	Monterey One Water	Supplemental EIR Costs for PWM Expansion Project	3/18/2019	\$ 750,000.00	\$ 731,336.70		\$ 731,336.70		PO02095
40	Monterey One Water	Pre-Construction Costs for PWM Expansion Project	11/13/2017	\$ 360,000.00	\$ 312,617.94		\$ 312,617.94		PO02094
41	DUDEK	Consulting Services for Prop 1 grant proposal	4/15/2019	\$ 95,600.00	\$ 94,315.05		\$ 94,315.05		PO01986
42	Denise Duffy & Associates	Consulting Services IRWM plan update	12/17/2018	\$ 55,000.00	\$ 53,322.32		\$ 53,322.32		PO01985
43	Tetra Tech, Inc.	Engineering services Sleepy Hollow Facility Upgrade	7/16/2018	\$ 30,000.00	\$ 26,878.87		\$ 26,878.87		PO01880
44	Ecology Action of Santa Cruz	IRWM HEART Grant	4/16/2018	\$ 152,600.00	\$ 86,362.33		\$ 86,362.33		PO01824
45	Pueblo Water Resources, Inc.	ASR Backflush Basin Expansion, CM services	7/16/2018	\$ 96,034.00	\$ 68,919.39		\$ 68,919.39		PO01778
46	Rural Community Assistance Corporation	IRWM DAC Needs Assessment	4/16/2018	\$ 100,000.00	\$ 99,250.00		\$ 99,250.00		PO01777
47	Mercer-Fraser Company	Sleepy Hollow Intake upgrade project	7/16/2018	\$ 2,075,000.00	\$ 2,047,318.58		\$ 2,047,318.58		PO01726
48	Colantuono, Highsmith, & Whatley, PC	MPTA Legal Matter	7/1/2018	\$ 120,000.00	\$ 102,238.18	\$ 1,206.25	\$ 103,444.43	Current period billing for MPTA legal matter	PO01707
49	Pueblo Water Resources, Inc.	Seaside Groundwater Basin Geochemical Study	1/24/2018	\$ 68,679.00	\$ 60,803.85		\$ 60,803.85		PO01628
50	Pueblo Water Resources, Inc.	SSAP Water Quality Study	8/21/2017	\$ 94,437.70	\$ 44,318.11		\$ 44,318.11		PO01510
51	Normandeau Associates, Inc.	Assistance with IFIM Study	11/13/2017	\$ 35,000.00	\$ 31,482.50		\$ 31,482.50		PO01509
52	Balance Hydrologics, Inc	Design Work for San Carlos Restoration Project	6/19/2017	\$ 51,360.00	\$ 50,894.32		\$ 50,894.32		PO01321
53	AECOM Technical Services, Inc.	Los Padres Dam Alternatives Study	1/25/2017	\$ 794,920.00	\$ 720,746.94	\$ 41,741.93	\$ 762,488.87	Current period billing for Los Padres Dsam Study	PO01268
54	Denise Duffy & Assoc. Inc.	MMRP Services for Monterey Pipeline	1/25/2017	\$ 80,000.00	\$ 73,144.06		\$ 73,144.06		PO01202

Monterey Peninsula Water Management District
Status on District Open Contracts (over \$25K)
For The Period September 2022

Contract		Description	Date Authorized	Contract Amount	Prior Period Expended To Date	Current Period Spending	Total Expended To Date	Expected Completion	Current Period Activity	P.O. Number
55	Goodin,MacBride,Squeri,Day,Lamprey	User Fee PUC Proceedings Legal Fee	7/1/2016	\$ 50,000.00	\$ 49,318.05		\$ 49,318.05	6/30/2023		PO01100
56	Whitson Engineers	Carmel River Thawleg Survey	9/19/2018	\$ 52,727.43	\$ 49,715.00		\$ 49,715.00			PO01076
57	HDR Engineering, Inc.	Los Padres Dam Fish Passage Study	4/18/2016	\$ 320,000.00	\$ 316,085.56		\$ 316,085.56			PO01072
58	Michael Hutnak	GS Flow Modeling for Water Resouces Planning	8/19/2013	\$ 71,800.00	\$ 65,880.00		\$ 65,880.00			PO00123
59	Justin Huntington	GS Flow Modeling for Water Resouces Planning	8/19/2013	\$ 59,480.00	\$ 53,918.98		\$ 53,918.98			PO00122

FINANCE AND ADMINISTRATION COMMITTEE

11. STATUS REPORT ON MEASURE J/RULE 19.8 PHASE II SPENDING

Meeting Date: December 5, 2022 **Budgeted:** N/A

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

Prepared By: Suresh Prasad **Cost Estimate:** N/A

General Counsel Review: N/A

Committee Recommendation: N/A

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 11-A**, monthly status report on Measure J/Rule 19.8 Phase II spending for the period September 2022. This status report is provided for information only, no action is required.

EXHIBIT

11-A Status on Measure J/Rule 19.8 Phase II Spending

**Monterey Peninsula Water Management District
Status on Measure J/Rule 19.8 Spending Phase III
Through September 2022**

	Contract	Date Authorized	Contract/Approved Amount	Prior Period Spending	Current Period Spending	Total Expended To Date	Spending Remaining	Project No.
1	Eminent Domain Legal Counsel	12/16/2019	\$ 175,000.00	\$ 637.50	\$ 1,275.00	\$ 1,912.50	\$ 173,087.50	PA00007-01
2	Appraisal Services	12/16/2019	\$ 160,000.00	\$ 8,065.00	\$ 30,055.25	\$ 38,120.25	\$ 121,879.75	PA00007-03
3	District Legal Counsel	12/16/2019	\$ 100,000.00	\$ 2,200.00	\$ 1,842.50	\$ 4,042.50	\$ 95,957.50	PA00007-05
4	Real Estate Appraiser	12/16/2019	\$ 80,000.00	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 60,000.00	PA00007-06
5	Water Rights Appraisal	12/16/2019	\$ 75,000.00	\$ 1,925.00	\$ 2,062.50	\$ 3,987.50	\$ 71,012.50	PA00007-10
6	Contingency/Miscellaneous	12/16/2019	\$ -	\$ -		\$ -	\$ -	PA00007-20
	Total		\$ 590,000.00	\$ 32,827.50	\$ 35,235.25	\$ 68,062.75	\$ 521,937.25	

**Monterey Peninsula Water Management District
Status on Measure J/Rule 19.8 Spending Phase II
Through September 2022**

	Contract	Date Authorized	Contract/Approved Amount	Prior Period Spending	Current Period Spending	Total Expended To Date	Spending Remaining	Project No.
1	Eminent Domain Legal Counsel	12/16/2019	\$ 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	12/16/2019	\$ 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	12/16/2019	\$ 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	12/16/2019	\$ 240,000.00	\$ 217,784.62		\$ 217,784.62	\$ 22,215.38	PA00005-08

8	PSOMAS	9/20/2021	\$ 28,000.00	\$ 25,308.49		\$ 25,308.49	\$ 2,691.51	PA00005-09
9	Contingency/Miscellaneous/Uncommitted	12/16/2019	\$ 289,072.00	\$ 39,298.59		\$ 39,298.59	\$ 249,773.41	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	\$ 110,000.00	\$ 111,469.22		\$ 111,469.22	\$ (1,469.22)	PA00005-16
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Phase I Costs
Status on Measure J/Rule 19.8 Spending
Through November 2019

	Contract	Date Authorized	Contract 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	\$ 148,802.21	\$ 12,195.95	\$ 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 Consultation	2/21/2019	\$ 355,000.00	\$ 247,690.63	\$ 39,274.54	\$ 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	\$ 33,763.61	\$ 8,133.98	\$ 41,897.59	\$ (6,897.59)	PA00002-05
6	Contingency/Miscellaneous		\$ 30,000.00	\$ 9,931.83	\$ 33,814.12	\$ 43,745.95	\$ (13,745.95)	PA00002-10
	Total		\$ 650,000.00	\$ 524,409.97	\$ 120,418.59	\$ 644,828.56	\$ 5,171.44	

FINANCE AND ADMINISTRATION COMMITTEE

12. REVIEW FIRST QUARTER LEGAL SERVICES ACTIVITY REPORT FOR FISCAL YEAR 2022-2023

Meeting Date:	December 5, 2022	Budgeted:	N/A
From:	David J. Stoldt, General Manager	Program/ Line Item No.:	N/A
Prepared By:	Suresh Prasad	Cost Estimate:	N/A

General Counsel Review: N/A

Committee Recommendation: This is an informational item only.

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

SUMMARY: The first quarter Legal Services Activity Report for Fiscal Year 2022-2023 is attached as **Exhibits 12-A** and **12-B**. The information presented are in a table and graph format and compares the actual current quarter activity and the year-to-date amount to the overall budget for legal services. The actual costs for the current reporting period were 23% of the total legal budget.

EXHIBITS

12-A Legal Services Costs Update Table

12-B Legal Services Graph by Fiscal Year

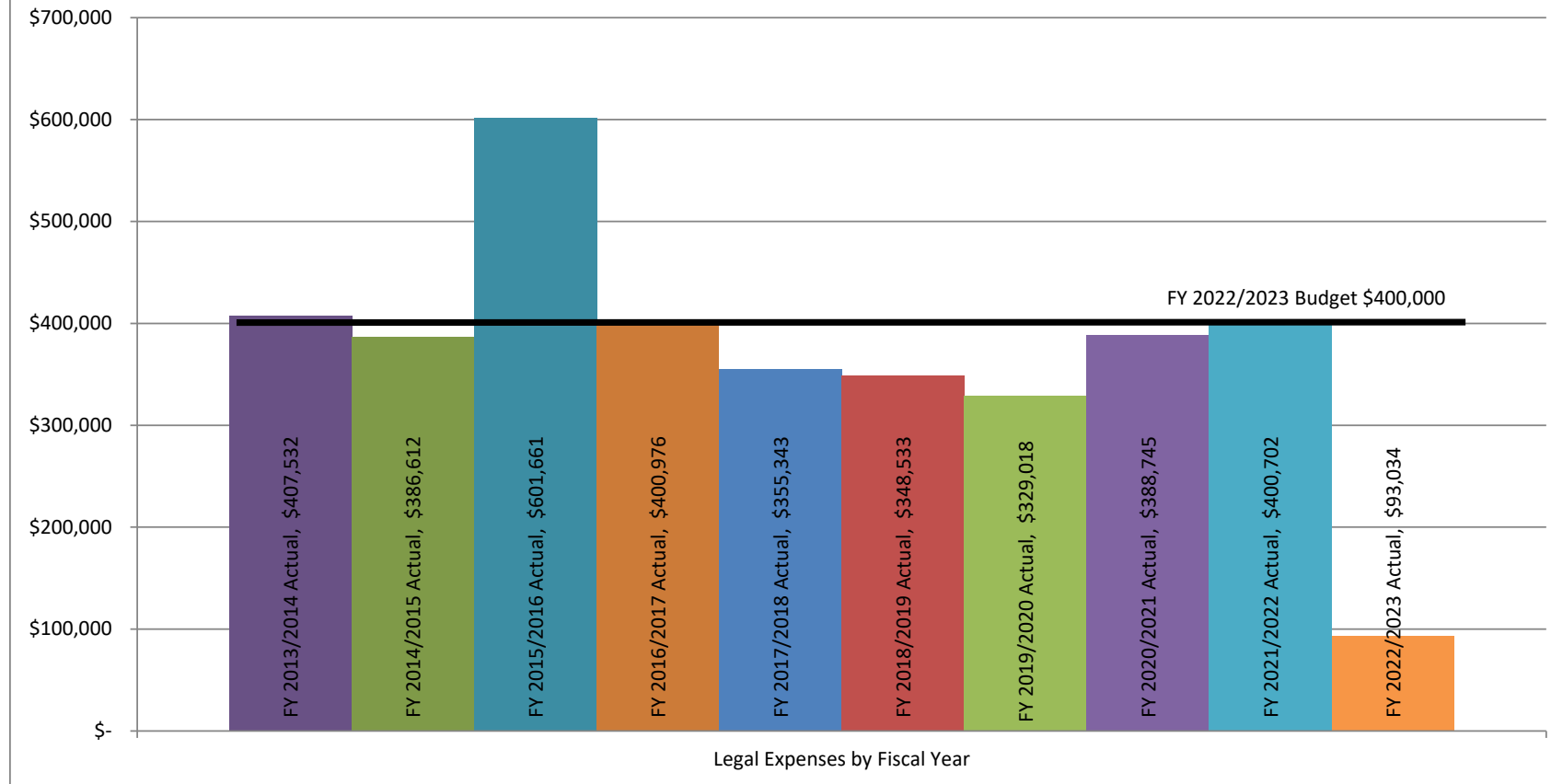
MONTEREY PENINSULA WATER MANAGEMENT DISTRICT
LEGAL SERVICES COSTS UPDATE
REPORT FOR QUARTER ENDED SEPTEMBER 30, 2022

File No.	Description	Previous Balance	Quarterly Activity			Total	FY 2022/2023 Budget
			July 2022	August 2022	September 2022		
<u>Delay & Laredo</u>							
WMD-001	Retained General Counsel Service	-	6,500.00	6,500.00	6,500.00	19,500.00	
WMD-002	Non-Retained General Counsel Service	-				-	
WMD-003	Special Legal Services	-				-	
WMD-003-01	Desal A.12-04-019	-		247.50	1,182.50	1,430.00	
WMD-003-05	218 Fee A.10-01-012	-				-	
WMD-003-06	SWRCB Proceedings	-				-	
WMD-003-07	CPUC Proceedings (General)	-	165.00	605.00	55.00	825.00	
WMD-003-09	Seaside Basin Watermaster	-				-	
WMD-003-10	Special Counsel Oversight	-	27.50			27.50	
WMD-003-11	MPWMD vs. SWRCB (CDO)	-				-	
WMD-003-13	Groundwater Replenishment (GWR) Project	-				-	
WMD-003-14	MPTA vs. MPWMD Case No. M123512	-				-	
WMD-003-24	MCWD vs. PUC; City of Marina vs. PUC Case	-				-	
WMD-003-25	A.19-07-004 General Rate Case	-			192.50	192.50	
WMD-003-26	Laguna Seca Connection Moratorium	-				-	
WMD-003-27	CPUC Petition to Modify D.18-09-017	-				-	
WMD-003-28	Jensco v. MPWMD	-				-	
WMD-003-29	MPTA (2021) v. MPWMD	-	990.00	797.50	412.50	2,200.00	
WMD-003-30	A.21-11-024 Cal-AM PWMX WPA	-	4,867.50	\$11,797.50	15,922.50	32,587.50	
WMD-003-31	2022 GRC CPUC A. 22-07-001	-	5,087.50	\$797.50	3,355.00	9,240.00	
WMD-003-32	MPTA v. MPWMD Reverse Validation 22CV002113	-			385.00	385.00	
WMD-003-33	R.22-04-003 CPUC Acquisition Rulemaking	-			3,025.00	3,025.00	
WMD-004	Bond, Audit or Financial Matters - Special Legal Services	-				-	
WMD-005	3rd Party Reimbursement - Special Legal Services	-				-	
WMD-005-01	Water Demand Permits/Deed Review	-	220.00	165.00	522.50	907.50	
WMD-005-02	Reclamation Matters	-	82.50			82.50	
WMD-005-03	WDS Permits and Water Rights Review	-	330.00	440.00	577.50	1,347.50	
WMD-005-04	ASR	-	165.00	605.00		770.00	
WMD-005-05	Public Records Request	-				-	
WMD-005-07	Cal-Am vs MPWMD (LAFCO-CEQA)	-				-	
MPWMD 70	Feasibility Study	-	1,457.50	\$1,430.00	1,100.00	3,987.50	
MPWMD-77	MPWMD v. LAFCO	-	440.00	\$770.00	742.50	1,952.50	
	Sub-total (Delay & Laredo)	-	20,332.50	24,155.00	33,972.50	78,460.00	
<u>Colantuono, Highsmith & Whatley, PC</u>							
	Prop 218 Advice	-	14,574.00			14,574.00	
	MPTA	-				-	
	MCWD vs PUC	-				-	
	Measure J Activities	-				-	
	Total	\$ -	\$ 34,906.50	\$ 24,155.00	\$ 33,972.50	\$ 93,034.00	\$400,000.00^[1]

23%

[1] Budget column includes legal budget of \$400,000.

Legal Expenses Analysis by Fiscal Year FY 2013/14 Actual to FY 2022/23 Actual to Budget



This meeting has been noticed according to the Brown Act rules. The Board of Directors meets regularly on the third Monday of each month, except in January and February. The meetings begin at 6:00 PM, *unless otherwise noted.*



Preliminary Draft Agenda

Special and Regular Meeting

Board of Directors

Monterey Peninsula Water Management District

Monday, December 12, 2022 at 4:30 p.m. | Virtual Meeting

As a precaution to protect public health and safety, and pursuant to provisions of AB 361 (Rivas), this meeting will be conducted via Zoom Video/Teleconference only.

Join the meeting at this link:

<https://mpwmd-net.zoom.us/j/81583710402?pwd=OXJtRG5aL2pETkRsbTg4TWkiejM4dz09>

Or join at: <https://zoom.us/>

Webinar ID: 815 8371 0402

Passcode: 12122022

Participate by Phone: (669) 900-9128

For detailed instructions on how to connect to the meeting, please see page 4 of this agenda.

You may also view the live webcast on AMP <https://accessmediaproductions.org/> scroll down to the bottom of the page and select AMP 1.

Staff notes will be available on the District web site at

<http://www.mpwmd.net/who-we-are/board-of-directors/bod-meeting-agendas-calendar/>
by 5:00 P.M. on Friday, December 9, 2022

CLOSED SESSION AT 4:30 P.M.

CALL TO ORDER / ROLL CALL

ADDITIONS AND CORRECTIONS ON THE CLOSED SESSION AGENDA BY DISTRICT

COUNSEL – *District Counsel will announce agenda corrections and proposed additions, which may be acted on by the Directors as provided in Sections 54954.2 of the California Government Code.*

Board of Directors

Karen Paull, Chair – Division 4
Mary L. Adams, Vice Chair – Monterey County
Board of Supervisors Representative
Alvin Edwards – Division 1
George Riley – Division 2
Marc Eisenhart – Division 3
Amy Anderson – Division 5
Vacant – Mayoral Representative

General Manager

David J. Stoldt

This agenda was posted at the District office at 5 Harris Court, Bldg. G, Monterey, California on Friday, December 9, 2022. After staff reports have been posted and distributed, if additional documents are produced by the District and provided to a majority of the Board regarding any item on the agenda, they will be posted on the District website. Documents distributed on the afternoon of the meeting will be available upon request, and posted to the web within five days of adjournment of the meeting. The next scheduled meeting of the MPWMD Board of Directors will be on Thursday, January 26, 2023.

PUBLIC COMMENT ON THE CLOSED SESSION AGENDA- *Members of the public may address the Board on the item or items listed on the Closed Session agenda.*

CLOSED SESSION – *As permitted by Government Code Section 54956.9 et seq., the Board may recess to closed session to consider specific matters dealing with pending or threatened litigation, certain personnel matters or certain property acquisition matters.*

- CS 1. Public Employee Performance Evaluation, (Pursuant to CA Gov Code Sec. 54957 of the Government Code) - Title: General Manager
- CS 2. Conference with Legal Counsel – Anticipated Litigation: Significant exposure to litigation pursuant to § 54956.9(b): (One potential case)
- CS 3. Conference with Legal Counsel – Existing Litigation (§ 54956.9) Litigation (§ 54956.9) (California American Application to CPUC for Authority to Execute the Water Purchase Agreement re: Pure Water Monterey Expansion. CPUC Case No.: A.21-11-024
- CS 4. Conference with Legal Counsel – Existing Litigation (§ 54956.9) (Monterey Peninsula Water Management District v. Local Agency Formation Commission of Monterey County; Monterey County Superior Court, Case No. 22CV000925
- CS 5. Conference with Legal Counsel – Existing Litigation (§ 54956.9) (Monterey Peninsula Taxpayers Assoc. v. Monterey Peninsula Water Management District – Case No. 21CV003066
- CS 6. Conference with Legal Counsel – Existing Litigation (§ 54956.9) (Monterey Peninsula Taxpayers Assoc. v. Monterey Peninsula Water Management District – Case No. 22CV002113

CONVENE TO CLOSED SESSION

Any Closed Session Items not completed may be continued to after the end of all open session items.

RECONVENE TO REGULAR SESSION | 6:00 P.M.

CALL TO ORDER / ROLL CALL

PLEDGE OF ALLEGIANCE

SWEARING IN CEREMONY / ADMINISTER OATH OF OFFICE TO:

ALVIN EDWARDS, DIRECTOR DIVISION 1
GEORGE T. RILEY, DIRECTOR DIVISON 2
MARC A. EISENHART, DIRECTOR DIVISION 3

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 Minutes of the Special and Regular Board Meeting on Monday, November 14, 2022 and the Special Board Meeting on Monday, November 28, 2022
2. Consider Adopting Draft Resolution No. 2022-34 Authorizing Remote Teleconferencing Meetings of all District Legislative Bodies for the Following 30 Days in Accord with the Ralph M. Brown Act and AB 361 (*Rivas*)
3. Consider Adoption of Treasurer’s Report for August 2022
4. Consider Adoption of Treasurer’s Report for September 2022
5. Authorize Expenditure of Funds for Board Room Audio/Visual System Upgrade
6. Receive Pension Reporting Standards Government Accounting Standards Board Statement No. 68 Accounting Valuation Report
7. Receive Government Accounting Standards (GASB) Statement No. 75 Accounting and Financial Reporting for Post-Employment Benefits Other Than Pension
8. Receive and File First Quarter Financial Activity Report for Fiscal Year 2022-23
9. Consider Approval of First Quarter Fiscal Year 2022-23 Investment Report
10. Consider Approval of Expenditures for Storage Area Network (SAN) Information Technology Equipment

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*)
12. Report on Legislative Outreach for Calendar Year 2022

REPORT FROM DISTRICT COUNSEL

13. Reportable Action from Closed Session on Monday, November 28, 2022 and Monday, December 12, 2022 at 5:00 p.m.

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

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

PUBLIC HEARINGS – *Public Comment will be received. Please limit your comments to three (3) minutes per item.*

15. Consider Adoption of January through March 2023 Quarterly Water Supply Strategy and Budget

Recommended Action: *The Board will consider approval of a proposed production strategy for the California American Water Distribution Systems for the three-month period of January through March 2023. The strategy sets monthly goals for surface and groundwater production from various sources within the California American Water systems.*

*[CEQA Compliance: Notice of Exemption, CEQA, Article 19, Section 15301 (Class 1)
ESA Compliance: Consistent with the September 2001 and February 2009 Conservation Agreements between the National Marine Fisheries Service and California American Water to minimize take of listed steelhead in the Carmel River and Consistent with SWRCB WR Order Nos. 95-10, 98-04, 2002-0002, and 2016-0016.]*

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

16. Review and Consider Adopting the Board Meeting Schedule for Calendar Year 2023

Recommended Action: *The Board will review and consider adopting the board meeting schedule for Calendar Year 2023.*

17. Conduct Election of Board Officers for 2023

Recommended Action: *The Board will conduct an election for the positions of Board Chair, Vice Chair, Secretary and Treasurer.*

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

- 18. Report on Activity/Progress on Contracts Over \$25,000
- 19. Status Report on Measure J / Rule 19.8 Phase II Spending
- 20. Letters Received
- 21. Committee Reports
- 22. Monthly Allocation Report
- 23. Water Conservation Program Report
- 24. Carmel River Fishery Report for November 2022
- 25. 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]
- 26. Legislative Advocacy Committee's State and Federal Bill Tracking

ADJOURNMENT

Board Meeting Schedule			
Thursday, January 26, 2023	Regular Meeting	6:00 p.m.	Virtual – Zoom
Thursday, February 23, 2023	Regular Meeting	6:00 p.m.	Virtual – Zoom

Board Meeting Television and On-Line Broadcast Schedule	
Television Broadcast	Viewing Area
Comcast Ch. 24 View live broadcast on meeting dates, and replays on Mondays, Tuesdays and Thursdays at 4:00 p.m.	All Peninsula Cities
Comcast Ch. 28 (Monterey County Government Channel) Replays only at 9:00 a.m. on Saturdays	Throughout the Monterey County Government Television viewing area.
Internet Broadcast	
AMP 1 View live broadcast on meeting dates, and replays on Mondays, Tuesdays, and Thursdays at 4:00 p.m. and at https://accessmediaproductions.org/ scroll to AMP 1 .	
Monterey County Government Channel Replays only at 9:00 a.m. on Saturdays at www.mgtvonline.com	
MPWMD YouTube Page – View live broadcast on meeting dates. Recording/Replays available five (5) days following meeting date - https://www.youtube.com/channel/UCg-2VgzLBmgV8AaSK67BBRg	

Upon request, 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 by noon on Friday, December 9, 2022 to: (1) Joel G. Pablo by e-mail at joel@mpwmd.net, or at (831) 658-5652; and (2) Sara Reyes by e-mail at sara@mpwmd.net or at (831) 658-5610.

Instructions for Connecting to the **Zoom Meeting**

Note: If you have not used Zoom previously, when you begin connecting to the meeting you may be asked to download the app. If you do not have a computer, you can participate by phone.

Begin: Within 10 minutes of the meeting start time from your computer click on this link: <https://mpwmd-net.zoom.us/j/81583710402?pwd=OXJtRG5aL2pETkRsbTg4TWWhiejM4dz09> or copy / paste the link into your browser.

DETERMINE WHICH DEVICE YOU WILL BE USING **(PROCEED WITH ONE OF THE FOLLOWING INSTRUCTIONS)**

USING A DESKTOP COMPUTER OR LAPTOP

1. In a web browser, type: <https://www.zoom.us>
2. Hit the enter key
3. At the top right-hand corner, click on "Join a Meeting"
4. Where it says, "Meeting ID", type in the Meeting ID# above and click "Join Meeting"
5. Your computer will begin downloading the Zoom application. Once downloaded, click "Run" and the application should automatically pop up on your computer. (If you are having trouble downloading, alternatively you can connect through a web browser – the same steps below will apply).
6. You will then be asked to input your name. It is imperative that you put in your first and last name, as participants and attendees should be able to easily identify who is communicating during the meeting.
7. From there, you will be asked to choose either ONE of two audio options: Phone Call or Computer Audio:

COMPUTER AUDIO

1. If you have built in computer audio settings or external video settings – please click "Test Speaker and Microphone".
2. The client will first ask "Do you hear a ringtone?" • If no, please select "Join Audio by Phone".
 - a. If yes, proceed with the next question:
3. The client will then ask "Speak and pause, do you hear a replay?" • If no, please select "Join Audio by Phone" • If yes, please proceed by clicking "Join with Computer Audio"

PHONE CALL

1. If you do not have built in computer audio settings or external video settings – please click "Phone Call"
2. Select a phone number based on your current location for better overall call quality.

+1 669-900-9128 (San Jose, CA)	+1 253-215-8782 (Houston, TX)
+1 346-248-7799 (Chicago, IL)	+1 301-715-8592 (New York, NY)
+1 312-626-6799 (Seattle, WA)	+1 646-558-8656 (Maryland)
3. Once connected, it will ask you to enter the Webinar ID No. and press the pound key
4. It will then ask you to enter your participant ID number and press the pound key.
5. You are now connected to the meeting.

USING AN APPLE/ANDROID MOBILE DEVICE OR SMART PHONE

1. Download the Zoom application through the Apple Store or Google Play Store (the application is free).
2. Once download is complete, open the Zoom app.
3. Tap “Join a Meeting”
4. Enter the Meeting ID number
5. Enter your name. It is imperative that you put in your first and last name, as participants and attendees should be able to easily identify who is communicating during the meeting.
6. Tap “Join Meeting”
7. Tap “Join Audio” on the bottom left-hand corner of your device
8. You may select either ONE of two options: “Call via Device Audio” or “Dial in”

DIAL IN

1. If you select “Dial in”, you will be prompted to select a toll-free number to call into.
2. Select a phone number based on your current location for better overall call quality.

+1 669-900-9128 (San Jose, CA)	+1 253-215-8782 (Houston, TX)
+1 346-248-7799 (Chicago, IL)	+1 301-715-8592 (New York, NY)
+1 312-626-6799 (Seattle, WA)	+1 646-558-8656 (Maryland)
3. The phone will automatically dial the number, and input the Webinar Meeting ID No. and your Password.
4. Do not hang up the call, and return to the Zoom app
5. You are now connected to the meeting.

Presenting Public Comment

Receipt of Public Comment – the Chair will ask for comments from the public on all items. Limit your comment to 3 minutes but the Chair could decide to set the time for 2 minutes.

- (a) Computer Audio Connection: Select the “raised hand” icon. When you are called on to speak, please identify yourself.
- (b) Phone audio connection **with** computer to view meeting: Select the “raised hand” icon. When you are called on to speak, dial *6 to unmute and please identify yourself.
- (c) Phone audio connection only: Press *9. Wait for the clerk to unmute your phone and then identify yourself and provide your comment. Press *9 to end the call.

Submit Written Comments

If you are unable to participate via telephone or computer to present oral comments, you may also submit your comments by e-mailing them to comments@mpwmd.net with one of the following subject lines "PUBLIC COMMENT ITEM #" (insert the item number relevant to your comment) or "PUBLIC COMMENT – ORAL COMMUNICATIONS". Comments must be received by 12:00 p.m. on Monday, December 12, 2022. Comments submitted by noon will be provided to the Board of Directors and compiled as part of the record of the meeting.