

This meeting has been noticed according to the Brown Act rules. This agenda was posted on Friday, February 11, 2022.



**Administrative Committee**

**Members:**

Amy Anderson – Chair  
Alvin Edwards  
Karen Paull

**Alternate:** Safwat Malek

**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](http://www.mpwmd.net). Documents distributed at the meeting will be made available in the same manner.

**AGENDA**

**Administrative Committee  
of the Monterey Peninsula Water Management District**

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Wednesday, February 16, 2022 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://us06web.zoom.us/j/89789641481?pwd=OHpzZ2R3NVdwR2VqVVpkY3BwdlBwUT09>

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

Webinar ID: 897 8964 1481

Meeting password: 02162022

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 January 19, 2022 Committee Meeting Minutes
2. Consider Approval of Annual Purchase of Internet License for Water Wise Gardening in Monterey County
3. Authorize Expenditure for Purchase and Installation of Security Camera System
4. Receive Pension Reporting Standards Government Accounting Standards Board Statement No. 68 Accounting Valuation Report
5. Receive Government Accounting Standards Board Statement No. 75 Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions
6. Consider Adoption of Treasurer's Report for December 2021
7. Receive and File Second Quarter Financial Activity Report for Fiscal Year 2021-2022
8. Consider Approval of Second Quarter Fiscal Year 2021-2022 Investment Report
9. Review Annual Disclosure Statement of Employee/Board Reimbursements for Fiscal Year 2020-2021

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

10. Semi-Annual Financial Report on the CAWD/PBCSD Wastewater Reclamation Project
11. Report on Activity/Progress on Contracts Over \$25,000

12. 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.

13. Review Second Quarter Legal Services Activity Report for Fiscal Year 2021-2022
14. Approve 2022 Committee Meeting Schedule
15. Review Draft February 24, 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 Tuesday, February 15, 2022 to [sara@mpwmd.net](mailto:sara@mpwmd.net) or call 831-658-5610. Additionally, requests can be sent to Joel Pablo at [joel@mpwmd.net](mailto:joel@mpwmd.net) or 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://us06web.zoom.us/j/89789641481?pwd=OHpzZ2R3NVdwR2VqVVpkY3BwdlBwUT09> 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](mailto: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 Wednesday, February 16, 2022. Comments submitted by **noon** will be provided to the committee members and compiled as part of the record of the meeting.



## **ADMINISTRATIVE COMMITTEE**

### **1. CONSIDER ADOPTION OF JANUARY 19, 2022 COMMITTEE MEETING MINUTES**

**Meeting Date:** February 16, 2022

**From:** David J. Stoldt,  
General Manager

**Prepared By:** Sara Reyes

**SUMMARY:** Draft minutes of the January 19, 2022, Administrative Committee meeting are attached as **Exhibit 1-A**.

**RECOMMENDATION:** The Committee should review the minutes and adopt them by motion.

#### **EXHIBIT**

**1-A** Draft Minutes of January 19, 2022 Committee Meeting





## **EXHIBIT 1-A**

### **DRAFT MINUTES Monterey Peninsula Water Management District Administrative Committee January 19, 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 2:03 PM via Zoom.

Committee members present: Karen Paull, Chair  
Amy Anderson  
Alvin Edwards (Alternate), Left the meeting at 2:13 PM  
Safwat Malek (Joined at 2:14 PM)

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  
Larry Hampson, District Engineer  
Thomas Christensen, Environmental Resources Manager  
Joel Pablo, Board Clerk  
Sara Reyes, Sr. Office Specialist

District Counsel present: David Laredo with De Lay and Laredo

**Additions / Corrections to Agenda:** Joel G. Pablo, Board Clerk noted that the January 21, 2022 Special Board Meeting Agenda was not included in the packet and can share the Draft Agenda during the meeting for further discussion, if needed.

**Comments from the Public:** None

#### **Items on Board Agenda for January 19, 2022**

##### **1. Consider Adoption of December 6, 2021 Committee Meeting Minutes**

On a motion by Anderson and second by Edwards, the minutes of the December 6, 2021, meeting were approved on a roll call vote of 3 – 0 by Anderson, Edwards and Paull.

##### **2. Consider Expenditure of Funds to Maintain the Access to the Sleepy Hollow Steelhead Rearing Facility**

On a motion by Anderson and second by Paull, the Administrative Committee recommended that the

Board approve the funds for road maintenance and direct the General Manager to enter into a contract with Valley Grading and Paving, Inc. for a not-to-exceed amount of \$9,950. The motion was approved on a roll call vote of 2 – 1 by Anderson and Paull, with Director Malek voting against the motion.

Alternate Committee Member Edwards left the meeting at 2:13 p.m.  
Committee Member Malek joined at 2:14 p.m.

**3. Consider Expenditure of Funds for Deferred Maintenance of the Access Road to the Sleepy Hollow Steelhead Rearing Facility**

On a motion by Paull and second by Anderson, the Administrative Committee recommended that the Board approve the funds for deferred road maintenance and direct the General Manager to reimburse California America Water up to \$9,950 for repair work. The motion was approved on a roll call vote of 2 – 1 by Anderson and Paull, with Director Malek voting against the motion.

**4. Consider Adoption of Resolution No. 2022-03 for Reimbursement of Expenditures for Pure Water Monterey Expansion**

On a motion by Paull and second by Anderson, the Administrative Committee recommended that the Board adopt Resolution No. 2022-03. The motion was approved on a roll call vote of 3 – 0 by Paull, Malek and Anderson.

**5. Consider Approval of Annual Update on Investment Policy**

On a motion by and second by, the Administrative Committee recommended that the Board review and approve the District's Investment Policy. The motion was approved on a roll call vote of 3 – 0 by Paull, Malek and Anderson.

**6. Consider Adoption of Treasurer's Report for November 2021**

On a motion by Paull and second by Anderson, the committee voted to recommend that the Board adopt the November 2021 Treasurer's Report and financial statements, and ratification of the disbursements made during the month. The motion was approved by a roll call vote of 3 – 0 by Paull, Malek and Anderson.

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

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

**8. Status Report on 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.

**9. Review Draft January 21, 2022 Special Board Meeting Agenda and January 27, 2022 Regular Board Meeting Agenda**

The Committee reviewed the Draft January 21, 2022 Special Board Meeting Agenda and January 27, 2022 Regular Board Meeting Agenda and made no changes to the agendas.

**Suggest Items to be Placed on Future Agendas**

**Adjournment**

The meeting adjourned at 3:20 PM.



## ADMINISTRATIVE COMMITTEE

### 2. CONSIDER APPROVAL OF ANNUAL PURCHASE OF INTERNET LICENSE FOR WATER WISE GARDENING IN MONTEREY

<b>Meeting Date:</b>	<b>February 16, 2022</b>	<b>Budgeted:</b>	<b>Yes</b>
<b>From:</b>	<b>David J. Stoldt, General Manager</b>	<b>Program/ Line Item No.:</b>	<b>Conservation Program 4-2-2 J</b>
<b>Prepared By:</b>	<b>Stephanie Locke</b>	<b>Cost Estimate:</b>	<b>\$5,000</b>

**General Counsel Approval:** N/A

**Committee Recommendation:** The Administrative Committee considered this item on February 16, 2022 and recommended \_\_\_\_\_.

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

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**SUMMARY:** The District provides hosts a web link to Monterey County Water Wise Landscaping to assist homeowners and professionals with landscape planning and design. Since landscape irrigation tends to generate the largest water usage on residential properties, the information provided by the software helps property owners be “garden smart” by providing information and photographs of water efficient plants and by allowing the user to create a landscape “shopping list.” The software is accessed by approximately 2,000 unique visitors each year.

District staff is requesting authorization to renew its one-year license to continue use of the Monterey County Water Wise Landscaping software on the District’s conservation program website. The license allows unlimited links to the host website. The Water Awareness Committee (WAC) of Monterey County (the District is a founding member) links to MPWMD’s website on their webpage. The license runs from March 1 – February 28<sup>th</sup>.

**RECOMMENDATION:** The Administrative Committee should recommend that the Board approve the expenditure of \$5,000 to renew the internet license with GardenSoft for the Monterey County Water Wise Landscaping software.

**IMPACT TO STAFF/RESOURCES:** Funds for this expenditure are available in items 4-2-2-J in the Fiscal Year 2021-2022 budget.

## EXHIBITS

None



## ADMINISTRATIVE COMMITTEE

### 3. AUTHORIZE EXPENDITURE FOR PURCHASE AND INSTALLATION OF SECURITY CAMERA SYSTEM

<b>Meeting Date:</b>	<b>February 16, 2022</b>	<b>Budgeted:</b>	<b>Yes</b>
<b>From:</b>	<b>David J. Stoldt, General Manager</b>	<b>Program/ Line Item No.</b>	<b>Fixed Asset</b>
<b>Prepared By:</b>	<b>Suresh Prasad</b>	<b>Cost Estimate:</b>	<b>\$50,000</b>

**Committee Recommendation:** The Administrative Committee reviewed this item on February 16, 2022 and recommended \_\_\_\_\_.

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

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**SUMMARY:** District currently has three primary facilities (Harris Court Administration, Aquifer Storage Recovery (ASR) Facility, Sleepy Hollow (SH) Facility). None of the facilities are equipped with functional surveillance system. Due to security concerns, it is recommended that a camera surveillance system be installed to monitor all three facilities from a single dashboard. In the past, there has been security breaches outside the Harris Court Administration Building.

Since the surveillance system will be part of the District's IT network to connect all three facilities together, it is strongly recommended that District's current IT service provider (DeVeera) be responsible for purchasing, installing, and configuring the system.

DeVeera has provided a quote for the equipment and installation of the system. Additionally, ASR and SH facility will need trenching and conduit work which will be provided by YSS Builders. A quote is attached for the trenching and conduit work.

Total cost of the surveillance system project is estimated at \$45,404.96. Due to shortage and delay in acquiring equipment, an additional \$4,595.04 is added as contingency, bringing the total authorized amount to \$50,000.

**RECOMMENDATION:** The Administrative Committee should recommend that the Board approve expenditures not-to-exceed \$50,000 to acquire and install surveillance system.

**IMPACT TO STAFF/RESOURCES:** The FY 2021-2022 fixed asset budget includes \$30,000 for these purchases. Additional \$20,000 funding will be allocated during mid-year budget process.

**BACKGROUND:** The District currently does not have any surveillance system in place to monitor any of its facilities. Due to security concerns, it is highly recommended than a surveillance system be installed to monitor all of the District facilities.

## EXHIBIT

### 3-A Summary Report and Quote





## Monterey Peninsula Water Management District Camera Project – Executive Summary

### Overview

Add cameras to three locations (Harris Court Building, Sleepy Hollow Facility, ASR Facility) and have them all controlled/viewed by one location from the office at Harris Court

### ASR Facility

Cameras (3)

P2P network back to existing Internet at Electrical Building (Mimosa C5x 4.9-6.4)

Network Switch

Labor – Technical Engineering

Labor – Camera installation and Configuration

Construction – YSS Builders - Total cost for materials and labor to not exceed \$5,800 (see attached quote for details)

Mount antenna provided by others unto roof to obtain internet service to Santa Margarita Treatment building. Penetrate roof access hatch and bring low voltage cable into analyzer room. Penetrate interior wall and set up shelf on west side of wall. Provide electrical (110V) service. Run low voltage line to exterior of east side of analyzer room. Penetrate perimeter wall and install JB on northeast corner. Camera, installed by others to face electrical building. Mount conduit alongside east face of treatment building. Terminate in JB on southeast corner of building. Cameras to be installed by others, to face south and east. Install 2 pull cords from southeast JB to building interior.

## Sleepy Hollow Facility

Cameras (3) – 1 on office facing Water Processing, 2 on new pole to be placed under tree next to road on North side of the Office, 1 facing West toward Water Processing and 1 facing East entrance gate

Network Switch

Labor – Technical Engineering

Labor – Camera installation and Configuration

Construction – YSS Builders, materials and labor to not exceed \$3,500 (see attached quote for details)

Install conduit from exterior to interior above entrance door. Mount JB at end of conduit run so camera can be installed by others to face RAS building. Install pull string from JB to end of conduit. DeVeera to provide spec for type of JB needed. Penetrate office building at north side corner above floor level and install JB on exterior of building. Trench from building to access road. Install 4x4x12 DFPT post. Install conduit in trench and run from office to (N) post. Extend conduit up post and terminate in JB at the top of the post. Install 2 pull strings from post to office. Cameras to be installed by others.

## Harris Court Office

Camera (7)

Interior (Front Door, Customer Service, Hallway); Exterior (Four sides of building)

Network Switch

NVR (Camera Recorders)

Labor – Technical Engineering, Networking

Labor – Camera installation and Configuration

DeVeera to provide and install all cable drops to install all seven cameras.

## General

Project Management – Site Review, Overseeing technical installation and construction (YSS Builders). Programming the camera servers to link all 3 facilities.

# DeVeera Inc. Quote

12



From: Mark Burger  
DeVeera Inc.  
5 Mandeville Ct.  
Suite 100  
Monterey, CA 93940  
  
(831) 240-4703  
mark@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
3.00	16 CH Hikvision NVR Plug & Play with up to 16 independent PoE network 3 YR Warranty	\$583.47	\$1,750.41
1.00	HikCentral/Bundel/32 Channel Software	\$498.70	\$498.70
1.00	Hikvision Central Camera Base Server	\$3,147.75	\$3,147.75
3.00	Hikvision Ds-2de3304w-De Network Camera 4X Zoom	\$479.04	\$1,437.12
10.00	ColorVu Fixed Network Camera with Built-In Mic	\$295.99	\$2,959.90
1.00	Cable and Hardware	\$369.00	\$369.00
8.00	Setup of 16 port NVR	\$125.00	\$1,000.00
45.00	Mounting and Setup of 13 Cameras	\$125.00	\$5,625.00
10.00	Single Wire Drop	\$150.00	\$1,500.00
25.00	Project Management - Trenching & Cabling	\$150.00	\$3,750.00
30.00	Project Management - Technology	\$150.00	\$4,500.00
2.00	Wall Mount Rack	\$399.00	\$798.00
1.00	10 Port power strip w/10' cable	\$36.99	\$36.99
2.00	Wall Mount Rack Media Shelf	\$70.00	\$140.00
1.00	TRENDnet TC-P24C5E 24-port Cat5/5e Unshielded Patch Panel	\$55.00	\$55.00
1.00	mimosa-networks-b5c-5ghz-1-gbps-ptp-backhaul-n-type-conn	\$775.06	\$775.06
15.00	Estimated Hours to Complete Install - Sleepy Hollow Network Discovery & Configuration *Please note this is only an estimation - actual hours may differ but you will be kept informed.	\$145.00	\$2,175.00
24.00	Hikvision Server Set up Estimated Hours to Complete Install *Please note this is only an estimation - actual hours may differ but you will be kept informed.	\$145.00	\$3,480.00
		<b>Subtotal:</b>	<b>\$33,997.93</b>
		<b>Tax:</b>	<b>\$1,107.03</b>
		<b>Total:</b>	<b>\$35,104.96</b>

Signature: \_\_\_\_\_

Date: \_\_\_\_\_





Monterey Peninsula Water Management District  
Construction Labor Quote Camera Project  
January 18<sup>th</sup>, 2022

## Overview

Construction to be done by Dave Rodrock related to two locations (Sleepy Hollow Facility, Gen Jim Moore Facility) to facilitate installation of Camera System for DeVeera Technology

Total cost for YSS Builders materials and labor not to exceed \$10,300

## Gen Jim Moore ASR Facility

Mount antenna for point to point to onsite MSR & electrical buildings unto roof to obtain network service to between the two buildings.

- Cameras (3) – Mount Conduit and pull CAT6 wire to location inside ASR Building
- P2P network back to existing Internet at Electrical Building – Antenna on ASR building & Antenna at Electrical
- Network Switch- Mount Shelf net power outlet

## Construction

ASR Building - Penetrate roof access hatch and bring low voltage cable into analyzer room. Penetrate interior wall and set up shelf on west side of wall. Provide electrical (110V) service. Run low voltage line to exterior of east side of analyzer room. Penetrate perimeter wall and install JB on northeast corner. Camera, installed by others to face electrical building. Mount conduit alongside east face of treatment building. Terminate in JB on southeast corner of building. Cameras to be installed by others, to face south and east. Install 2 pull cables from southeast JB to building interior.

Electrical Building - Mount antenna for point to point to onsite electrical building roof, penetrate roof and bring cat6 cable into electrical room for connection.

Materials and labor to not exceed \$6,800

DAVE RODROCK

[dave@yourservicesolution.com](mailto:dave@yourservicesolution.com)

License #1021985 PO Box 925 Marina, CA 93933

Office 831.384-6400 Cell 831.761-6181

## Sleepy Hollow Facility

Install mounting pole, trenching, conduit

- Cameras (3) – 1 on office facing Water Processing, 2 on new pole to be placed under tree next to road on North side of the Office, 1 facing West toward Water Processing and 1 facing East entrance gate

### Construction

Install conduit from exterior to interior above entrance door. Mount JB at end of conduit run so camera can be installed by others to face RAS building. Install pull string from JB to end of conduit. DeVeera to provide spec for type of JB needed.

Penetrate office building at north side corner above floor level and install JB on exterior of building. Trench from building to access road. Install 4x4x12 DFPT post. Install conduit in trench and run from office to (N) post. Extend conduit up post and terminate in JB at the top of the post. Install 2 pull strings from post to office. Cameras to be installed by others.

Materials and labor to not exceed \$3,500

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## ADMINISTRATIVE COMMITTEE

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

**Meeting Date:** February 16, 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 Administrative Committee reviewed this item on February 16, 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, 2021 is estimated at \$6,015,062. See calculation below:

	<b>Miscellaneous Risk Pool</b>	<b>Allocation Factor</b>	<b>MPWMD Share</b>
Total Pension Liability	\$18,920,437,526	0.0012378	\$23,419,717
Risk Pool Fiduciary Net Position	\$14,702,361,183	0.0011838	\$17,404,655
Net Pension Liability/(Asset)	\$ 4,218,076,343		\$ 6,015,062

In comparison, District's Net Pension Liability as of June 30, 2020 was estimated at \$5,560,550. 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 was presented in the FY 2020-2021 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 06/30/2021 was \$300,000.

**RECOMMENDATION:** The Administrative 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 2022-2023 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**

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

**Measurement Date of June 30, 2020**

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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, 2020.

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, 2019 annual funding valuation. The census data and benefit provisions underlying the liabilities were prepared as of June 30, 2019 and certified as part of the annual funding valuation by the CalPERS Actuarial Office. The June 30, 2019 liabilities, which were rolled forward to June 30, 2020 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 for CalPERS, who are members of the American Academy of Actuaries and the Society of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.

CHYNA KWOK, 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, 2020. 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, 2019
Measurement Date	June 30, 2020
Measurement Period	July 1, 2019 to June 30, 2020

## 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)
<b>Balance at: 06/30/2019</b>	<b>\$17,984,188,264</b>	<b>\$13,979,687,268</b>	<b>\$4,004,500,996</b>
<b>Beginning of Year Adjustment</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Adjusted Balance at: 06/30/2019</b>	<b>\$17,984,188,264</b>	<b>\$13,979,687,268</b>	<b>\$4,004,500,996</b>
<b>Changes Recognized for the Measurement Period:</b>			
Service Cost	432,411,777		432,411,777
Interest on Total Pension Liability	1,276,503,850		1,276,503,850
Changes of Benefit Terms	900,289		900,289
Changes of Assumptions	0		0
Differences Between Expected and Actual Experience	77,379,161		77,379,161
Net Plan to Plan Resource Movement		40,252,296	(40,252,296)
Contributions – Employer		656,896,339	(656,896,339)
Contributions – Employees		197,721,443	(197,721,443)
Net Investment Income		698,414,922	(698,414,922)
Benefit Payments, Including Refunds of Employee Contributions	(850,945,815)	(850,945,815)	0
Administrative Expense		(19,665,270)	19,665,270
Other Miscellaneous (Income)/Expense		0	0
<b>Net Changes During 2019-20</b>	<b>\$936,249,262</b>	<b>\$722,673,915</b>	<b>\$213,575,347</b>
<b>Balance at: 06/30/2020</b>	<b>\$18,920,437,526</b>	<b>\$14,702,361,183</b>	<b>\$4,218,076,343</b>

### 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)	\$6,735,924,927	\$4,218,076,343	\$2,137,657,169

## Pension Expense/(Income) for the Measurement Period Ended June 30, 2020

Description	Amount
Service Cost	\$432,411,777
Interest on Total Pension Liability	1,276,503,850
Changes of Benefit Terms	900,289
Recognized Changes of Assumptions	153,346,842
Recognized Differences Between Expected and Actual Experience	116,589,220
Net Plan to Plan Resource Movement	(40,252,296)
Employee Contributions	(197,721,443)
Projected Earnings on Pension Plan Investments	(998,913,038)
Recognized Differences Between Projected and Actual Earnings on Plan Investments	105,182,405
Administrative Expense	19,665,270
Other Miscellaneous (Income)/Expense	0
<b>Total Pension Expense/(Income)</b>	<b>\$867,712,876</b>

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, 2020. 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	(\$30,085,020)
Differences Between Expected and Actual Experience	\$217,370,008	\$0
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	125,304,636	0
<b>Total</b>	<b>\$342,674,644</b>	<b>(\$30,085,020)</b>

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
2021	\$48,333,963
2022	113,618,934
2023	90,537,103
2024	60,099,624
2025	0
Thereafter	0

Note: For employers with June 30 year-end, the fiscal year will be one year later than the measurement period. For example, the 2021 measurement period presented in the above table will be listed as year 2022 in the employer's fiscal year ending June 30, 2021 financial statements.

### Expected Average Remaining Service Lifetime (EARSL)

The EARSL for PERF C for the measurement period ending June 30, 2020 is 3.8 years, which was obtained by dividing the total service years of 548,581 (the sum of remaining service lifetimes of the active employees) by 145,663 (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, 2019 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' Comprehensive Annual Financial Report for the fiscal year ended June 30, 2020, which may be accessed on the CalPERS website at [www.calpers.ca.gov](http://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
- Deferred Outflows of Resources and Deferred Inflows of Resources Arising From Differences Between Projected and Actual Earnings on Pension Plan Investments
- 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)	2020	2021	2022	2023	2024	2025	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	0.8	190,953,116	0	0	0	0	0	0
2018	(142,903,842)	1.8	(37,606,274)	(30,085,020)	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
<b>Net Increase (Decrease) in Pension Expense</b>			<b>\$153,346,842</b>	<b>(\$30,085,020)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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, 2020 (c)	Balances at June 30, 2020	
				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)	(112,818,822)	0	(30,085,020)
2019	0	0	0	0	0
2020	0	0	0	0	0
				<b>\$0</b>	<b>(\$30,085,020)</b>

**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)	2020	2021	2022	2023	2024	2025	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)	0.8	(21,549,404)	0	0	0	0	0	0
2018	196,241,321	1.8	51,642,453	41,313,962	0	0	0	0	0
2019	251,306,290	2.8	66,133,234	66,133,234	52,906,588	0	0	0	0
2020	77,379,161	3.8	20,362,937	20,362,937	20,362,937	16,290,350	0	0	0
<b>Net Increase (Decrease) in Pension Expense</b>			<b>\$116,589,220</b>	<b>\$127,810,133</b>	<b>\$73,269,525</b>	<b>\$16,290,350</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**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, 2020 (c)	Balances at June 30, 2020	
				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	154,927,359	41,313,962	0
2019	251,306,290	0	132,266,468	119,039,822	0
2020	77,379,161	0	20,362,937	57,016,224	0
				<b>\$217,370,008</b>	<b>\$0</b>

**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**

<b>Measurement Date</b>	<b>Differences Between Projected and Actual Earnings on Pension Plan Investments</b>	<b>Remaining Recognition Period (Years)</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Thereafter</b>
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	1.0	154,573,554	0	0	0	0	0	0
2017	(448,702,781)	2.0	(89,740,556)	(89,740,557)	0	0	0	0	0
2018	(169,486,738)	3.0	(33,897,348)	(33,897,348)	(33,897,346)	0	0	0	0
2019	70,735,658	4.0	14,147,132	14,147,132	14,147,132	14,147,130	0	0	0
2020	300,498,116	5.0	60,099,623	60,099,623	60,099,623	60,099,623	60,099,624	0	0
<b>Net Increase (Decrease) in Pension Expense</b>			<b>\$105,182,405</b>	<b>(\$49,391,150)</b>	<b>\$40,349,409</b>	<b>\$74,246,753</b>	<b>\$60,099,624</b>	<b>\$0</b>	<b>\$0</b>

**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, 2020 (c)	Balances at June 30, 2020	
				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)	(358,962,224)	0	(89,740,557)
2018	0	(169,486,738)	(101,692,044)	0	(67,794,694)
2019	70,735,658	0	28,294,264	42,441,394	0
2020	300,498,116	0	60,099,623	240,398,493	0
				<b>\$282,839,887</b>	<b>(\$157,535,251)</b>
				<b>Net Deferred Outflows/(Inflows) of Resources (d) + (e)</b>	
				<b>\$125,304,636</b>	

**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						
	2020	2021	2022	2023	2024	2025	Thereafter
Changes of Assumptions	\$153,346,842	(\$30,085,020)	\$0	\$0	\$0	\$0	\$0
Differences Between Expected and Actual Experience	116,589,220	127,810,133	73,269,525	16,290,350	0	0	0
Net Differences Between Projected and Actual Earnings on Pension Plan Investments	105,182,405	(49,391,150)	40,349,409	74,246,753	60,099,624	0	0
<b>Grand Total</b>	<b>\$375,118,467</b>	<b>\$48,333,963</b>	<b>\$113,618,934</b>	<b>\$90,537,103</b>	<b>\$60,099,624</b>	<b>\$0</b>	<b>\$0</b>

## **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**

<b>Interest on Total Pension Liability</b>	<b>Amount for Period (a)</b>	<b>Portion of Period (b)</b>	<b>Interest Rate (c)</b>	<b>Interest on the Total Pension Liability (a) X (b) X (c)</b>
Beginning Total Pension Liability	\$17,984,188,264	100%	7.15%	\$1,285,869,461
Changes of Benefit Terms	900,289	100%	7.15%	64,371
Changes of Assumptions	0	100%	7.15%	0
Difference Between Expected and Actual Experience	77,379,161	100%	7.15%	5,532,610
Service Cost	432,411,777	50%	7.15%	15,458,721
Benefit Payments, Including Refunds of Employee Contributions	(850,945,815)	50%	7.15%	(30,421,313)
<b>Total Interest on Total Pension Liability</b>				<b>\$1,276,503,850</b>

<b>Projected Earnings on Pension Plan Investments</b>	<b>Amount for Period (a)</b>	<b>Portion of Period (b)</b>	<b>Projected Rate of Return (c)</b>	<b>Projected Earnings (a) X (b) X (c)</b>
Beginning Plan Fiduciary Net Position Excluding Receivables <sup>1</sup>	\$13,957,899,067	100%	7.15%	\$997,989,783
Net Plan to Plan Resource Movement	40,252,296	50%	7.15%	1,439,020
Employer Contributions	656,896,339	50%	7.15%	23,484,044
Employee Contributions <sup>2</sup>	199,287,761	50%	7.15%	7,124,537
Benefit Payments, Including Refunds of Employee Contributions	(850,945,815)	50%	7.15%	(30,421,313)
Administrative Expense	(19,665,270)	50%	7.15%	(703,033)
Other Miscellaneous Income/(Expense)	0	50%	7.15%	0
<b>Total Projected Earnings</b>				<b>\$998,913,038</b>

<sup>1</sup> Includes any beginning of year adjustment. Contribution receivables for employee service buybacks, totaling \$21,788,201 as of June 30, 2019, were excluded for purposes of calculating projected earnings on pension plan investments.

<sup>2</sup> The increase/(decrease) in contribution receivables for employee service buybacks, totaling \$(1,566,318) during the fiscal year 2019-20, 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, 2020

**Schedule of Collective Pension Amounts for PERF C, as of the Measurement Date June 30, 2020**

	<b>Miscellaneous</b>	<b>Safety</b>	<b>Total</b>
Total Pension Liability	\$18,920,437,526	\$24,782,493,361	\$43,702,930,887
Plan Fiduciary Net Position	\$14,702,361,183	\$18,120,140,152	\$32,822,501,335
<b>Net Pension Liability</b>	<b>\$4,218,076,343</b>	<b>\$6,662,353,209</b>	<b>\$10,880,429,552</b>
Deferred Outflows of Resources			
Changes of Assumptions	\$0	\$0	\$0
Differences Between Expected and Actual Experience	217,370,008	516,631,699	734,001,707
Net Difference Between Projected and Actual			
Investment Earnings on Pension Plan Investments	125,304,636	144,800,981	270,105,617
<b>Total Deferred Outflows of Resources Excluding Employer Specific Amounts<sup>1</sup></b>	<b>\$342,674,644</b>	<b>\$661,432,680</b>	<b>\$1,004,107,324</b>
Deferred Inflows of Resources			
Changes of Assumptions	(\$30,085,020)	(\$22,192,421)	(\$52,277,441)
Differences Between Expected and Actual Experience	0	0	0
Net Difference Between Projected and Actual			
Investment Earnings on Pension Plan Investments	0	0	0
<b>Total Deferred Inflows of Resources Excluding Employer Specific Amounts<sup>1</sup></b>	<b>(\$30,085,020)</b>	<b>(\$22,192,421)</b>	<b>(\$52,277,441)</b>
<b>Plan Pension Expense</b>	<b>\$867,712,876</b>	<b>\$1,246,131,760</b>	<b>\$2,113,844,636</b>

<sup>1</sup> 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.



## ADMINISTRATIVE COMMITTEE

### 5. RECEIVE GOVERNMENT ACCOUNTING STANDARDS BOARD STATEMENT NO. 75 ACCOUNTING AND FINANCIAL REPORTING FOR POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS

**Meeting Date:** February 16, 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 Administrative Committee reviewed this item on February 16, 2022 and recommended \_\_\_\_\_.

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

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**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 Precision Actuarial, Inc. to prepare this report to meet GASB Statement No. 75 for the fiscal year ending June 30, 2021, 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, 2021 is estimated at \$4,533,952. In comparison, District's Net OPEB Liability as of June 30, 2020 was estimated at \$4,116,712.

The District's annual expense of \$337,730 would fully fund the current and future costs amortized over time. In FY 2020-2021, the District paid premium contributions towards medical coverage for thirteen retirees in the amount of \$126,446. 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 2020-2021, the \$126,446 would have been deducted from the \$337,730 resulting in a net contribution of \$211,284. 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 06/30/2021 was \$300,000.

**RECOMMENDATION:** The Administrative Committee should recommend that the Board receive the GASB 75 OPEB Valuation Report prepared by Precision Actuarial, Inc.

**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**

# Monterey Peninsula Water Management District

**GASB 75 OPEB Valuation Report Measured as of June 30, 2021  
for Disclosures for the Fiscal Year Ending June 30, 2021**

September 23, 2021



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(415) 801-5987

September 23, 2021

Suresh Prasad  
Administrative Services Manager/CFO  
Monterey Peninsula Water Management District  
P.O. Box 85  
Monterey, California 93942

**Re: Monterey Peninsula Water Management District Retiree Health Benefits Plan GASB 75 OPEB Valuation  
Measured as of June 30, 2021**

Dear Mr. Prasad:

At your request, we completed an actuarial valuation of the retiree health and welfare benefits measured as of June 30, 2021, for the Monterey Peninsula Water Management District. This is a roll-forward of the valuation produced for the fiscal year ending June 30, 2020. Please use the information in this report for your financial statements for the fiscal year ending June 30, 2021. This valuation is based on input from the District and from CalPERS, as well as our understanding of GASB Statement No. 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions" (GASB 75).

We greatly appreciate your business. If you have any questions, please feel free to call us at (415) 801-5987.

Best Regards,

Roger T. Burton, FSA, MAAA, FCA



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**Purpose of the Report**

Precision Actuarial prepared this report to meet employer financial accounting requirements under GASB Statement No. 75 “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”, issued in June 2015, as amended by GASB Statement No. 85. This report includes information with respect to the obligation to provide future retiree health and welfare benefits for the fiscal year ending June 30, 2021.

**Valuation Date:** June 30, 2020

**Measurement Date:** June 30, 2021

**Report Date:** June 30, 2021

**Application to Financials**

This report provides liabilities and expenses for use in the District's 2021 financial reports.

The District should use the liabilities and expense measured as of June 30, 2021, for its financial statements for the year ending June 30, 2021.

Update procedures were used to roll the total OPEB liability forward to the measurement date.

**Changes Since the Prior Valuation**

This valuation is a roll-forward of the valuation produced for the prior fiscal year. We updated:

- Discount rate from 2.45% to 1.92%
- Benefit payments

**Actuarial Certification**

Our determinations reflect the provisions and methods prescribed by GASB 75. In preparing this report, we relied on employee census, plan design, premium rates, and administrative fees provided directly or indirectly by the plan sponsor, and demographic assumptions provided by CalPERS. CalPERS' actuaries set the premium rates using community rating. We did not attempt to verify that the community-rated premium rates represent the true cost of claims and administrative fees.

We based the results in this report on this information, along with the actuarial assumptions and methods used herein. In our opinion, the assumptions used represent reasonable expectations of anticipated plan experience. We reviewed the census information for reasonableness, but we did not audit it.

Actuarial computations under GASB 75 fulfill employer accounting and financial reporting requirements. The calculations are consistent with our understanding of GASB 75. Determinations for purposes other than meeting employer financial accounting requirements may be significantly different from the results in our report. Accordingly, additional determinations may be necessary for other purposes, such as judging benefit security at termination.

No third-party recipient of Precision Actuarial's work product should rely solely on Precision Actuarial's work product. Any third-party recipient should engage qualified professionals for advice appropriate to their own needs.

There is no relationship between Precision Actuarial, its owners, subcontractors, or staff; GovInvest; or the Monterey Peninsula Water Management District beyond the contractual services that we perform for the Monterey Peninsula Water Management District.

On the basis of the foregoing, we hereby certify that, to the best of our knowledge and belief, the report is complete and accurate and that we prepared it in accordance with generally recognized and accepted actuarial principles and practices which are consistent with the applicable "Actuarial Standards of Practice" and "Actuarial Compliance Guidelines" as promulgated by the American Academy of Actuaries.

The undersigneds are members of the American Academy of Actuaries and meet the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained herein.



**Roger T. Burton, FSA, MAAA, FCA**  
*Chief Actuary*



**Christian M. Boughner, ASA, MAAA**  
*Consulting Actuary*

## Accounting Summary

A summary of the key valuation results follows.

	<i>Prior Report</i>	<i>Current Report</i>
Valuation Date:	June 30, 2020	June 30, 2020
Measurement Date:	June 30, 2020	June 30, 2021
Report Date:	June 30, 2020	June 30, 2021
<b>Present Value of Future Benefits</b>		
Active Employees	\$ 3,220,494	\$ 3,592,030
Retirees	+ 2,022,247	2,197,014
<b>Total Present Value of Future Benefits</b>	= 5,242,741	5,789,044
<b>Total Present Value of Future Normal Costs</b>	- 1,126,029	1,255,092
<b>Total OPEB Liability</b>	= <u>\$ 4,116,712</u>	<u>\$ 4,533,952</u>
<b>OPEB Liability</b>		
Active Employees	\$ 2,094,465	\$ 2,336,938
Retirees	+ 2,022,247	2,197,014
<b>Total OPEB Liability</b>	= <u>\$ 4,116,712</u>	<u>\$ 4,533,952</u>
Covered-Employee Payroll	\$ 2,577,148	\$ 2,250,506
Total OPEB Liability as a Percentage of Covered-Employee Payroll	159.74%	201.46%
Measurement Period:	2019-2020	2020-2021
Reporting Period:	2019-2020	2020-2021
<b>Expense</b>	\$ 237,425	\$ 208,344

## Reconciliation of the Change in the Total OPEB Liability

A reconciliation of the changes to the Total OPEB Liability since the prior valuation report follow.

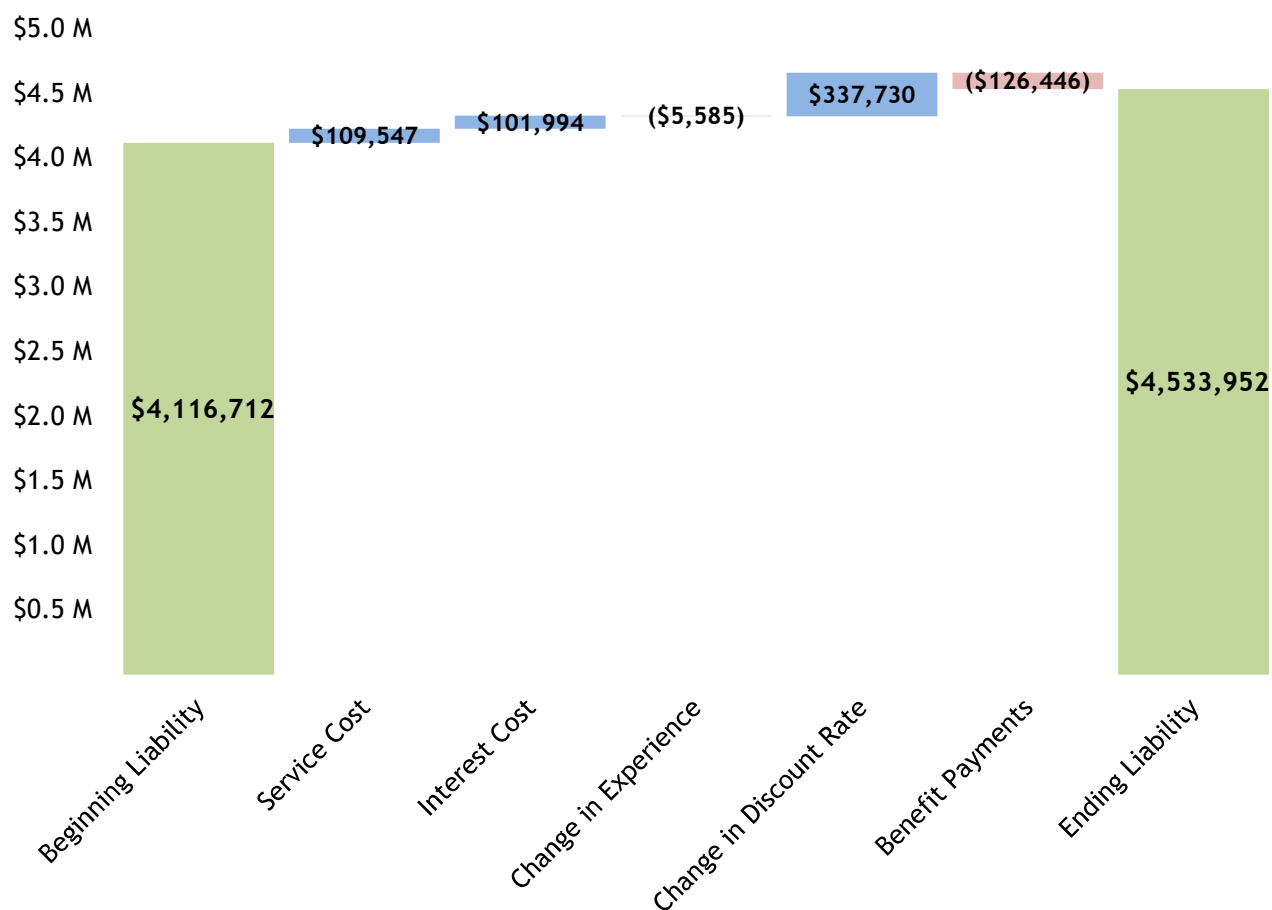
**Total OPEB Liability as of Measurement Date June 30, 2020 /  
Report Date June 30, 2020**

	<b>\$ 4,116,712</b>
Service Cost	109,547
Interest Cost	101,994
Differences Between Expected and Actual Experience	(5,585)
Changes of Assumptions	
<i>Change in Discount Rate from 2.45% to 1.92%</i>	<i>337,730</i>
Total Changes of Assumptions	337,730
Benefit Payments	(126,446)

**Total OPEB Liability as of Measurement Date June 30, 2021 /  
Report Date June 30, 2021**

**\$ 4,533,952**

### Reconciliation of the Change in the Total OPEB Liability



## Changes in the Total OPEB Liability

---

The funded status of the Plan as of the fiscal year-end, as well as other required disclosure information, follows.

	<i>Increase / (Decrease)</i>
	<u>Total OPEB Liability</u>
<b>Balance as of Measurement Date June 30, 2020 / Report Date June 30, 2020</b>	<b>\$ 4,116,712</b>
<b>Changes for the year:</b>	
Service Cost	109,547
Interest	101,994
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(5,585)
Changes of Assumptions	337,730
Benefit Payments	(126,446)
Implicit Subsidy Credit	-
Other Changes	-
<b>Net Changes</b>	<u>417,240</u>
<b>Balance as of Measurement Date June 30, 2021 / Report Date June 30, 2021</b>	<b><u>\$ 4,533,952</u></b>

## Development of Deferred Outflows and Inflows of Resources

Balances as of Measurement Date June 30, 2021 / Report Date June 30, 2021

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

Measurement Date — June 30:	Experience Losses (a)	Experience Gains (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2021 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	-	-	-	-	-
2019	-	-	-	-	-
2020	-	(411,131)	(130,518)	-	(280,613)
2021	-	(5,585)	(887)	-	(4,698)
Total				\$ -	\$ (285,311)

## Deferred Outflows and Inflows of Resources Arising from Changes in Assumptions

Measurement Date — June 30:	Increase in Total Liability (a)	Decrease in Total Liability (b)	Amounts Recognized in Expense Through Measurement Date June 30, 2021 (c)	Deferred Outflows of Resources (a) - (c)	Deferred Inflows of Resources (b) - (c)
2018	-	-	-	-	-
2019	249,320	-	118,725	130,595	-
2020	-	(190,471)	(60,468)	-	(130,003)
2021	337,730	-	53,608	284,122	-
Total				\$ 414,717	\$ (130,003)

## Expense and Deferred Outflows and Inflows

	Measurement Period:	2019-2020	2020-2021
	Reporting Period:	2019-2020	2020-2021
<b>Expense</b>			
Service Cost	\$	148,363	\$ 109,547
Interest on Total OPEB Liability		144,980	101,994
Changes of Benefit Terms		-	-
Recognized Differences Between Expected and Actual Experience		(65,259)	(66,146)
Recognized Changes of Assumptions		9,341	62,949
Other Miscellaneous (Income)/Expense		-	-
<b>Total Expense</b>	\$	237,425	\$ 208,344
<b>Deferred Outflows and Inflows of Resources</b>			
		<b>Report Year Ending June 30, 2021</b>	
		<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	\$	-	\$ (285,311)
Changes of Assumptions		414,717	(130,003)
Contributions Subsequent to the Measurement Date		-	-
<b>Total</b>	\$	<b>414,717</b>	\$ <b>(415,314)</b>

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

	Report Year Ending June 30:	Amount
	2022	\$ (3,197)
	2023	(3,197)
	2024	(3,197)
	2025	(30,902)
	2026	24,077
	Remaining	15,819



## Impact on the Statement of Net Position

Impact on the Statement of Net Position

	Measurement Date: Report Date:	June 30, 2020 June 30, 2020	June 30, 2021 June 30, 2021	Change During Period
Total OPEB Liability		\$ 4,116,712	\$ 4,533,952	\$ 417,240
Fiduciary Net Position		-	-	-
Net OPEB Liability / (Asset)		4,116,712	4,533,952	\$ 417,240
Deferred (Outflows) / Inflows Due To:				
Differences between Expected and Actual Experience		345,872	285,311	(60,561)
Changes of Assumptions (Contributions Subsequent to the Measurement Date)		(9,933)	(284,714)	(274,781)
		-	-	-
Net Deferred (Outflows) / Inflows		335,939	597	(335,342)
Impact on the Statement of Net Position		4,452,651	4,534,549	81,898

Change in Net Position During Fiscal Year

	Measurement Date: Report Date:	June 30, 2021 June 30, 2021
Impact on the Statement of Net Position, Fiscal Year Ending June 30, 2021		4,452,651
OPEB Expense / (Income)		208,344
(Employer Contributions During Fiscal Year)		(126,446)
Impact on the Statement of Net Position for the Fiscal Year Ending June 30, 2021		4,534,549

OPEB Expense

	Measurement Date: Report Date:	June 30, 2021 June 30, 2021
Deterioration / (Improvement) in Net Position		81,898
Employer Contributions During the Fiscal Year		126,446
OPEB Expense / (Income) for the Fiscal Year Ending June 30, 2021		208,344

## Reconciliation of Expense

	Total OPEB Liability	Deferred (Inflows)	Deferred Outflows	Net Deferrals	Total OPEB Liability plus Net Deferrals	Annual Expense
Balance as of:						
Measurement Date June 30, 2020 /						
Report Date June 30, 2020	\$ (4,116,712)	\$ (506,109)	\$ 170,170	\$ (335,939)	\$ (4,452,651)	
Service Cost	(109,547)					\$ 109,547
Interest on Total OPEB Liability	(101,994)					101,994
Effect of Changes of Benefit Terms	-					-
Effect of Liability Gains or Losses	5,585	(5,585)	-	(5,585)		
Effect of Assumption Changes or Inputs	(337,730)	-	337,730	337,730		
Benefit Payments	126,446				126,446	
Implicit Subsidy Credit	-				-	
Recognition of Liability Gains or Losses		66,146	-	66,146		(66,146)
Recognition of Assumption Changes or Inputs		30,234	(93,183)	(62,949)		62,949
Contributions Subsequent to the Measurement Date			-	-	-	
Annual Expense					(208,344)	\$ 208,344
Balance as of:						
Measurement Date June 30, 2021 /						
Report Date June 30, 2021	\$ (4,533,952)	\$ (415,314)	\$ 414,717	\$ (597)	\$ (4,534,549)	

## Sample Journal Entries

Suggested Journal Entries for the Report Year ending June 30, 2021

<b>Beginning Balance</b>		<b>Debit (Outflow)</b>	<b>Credit (Inflow)</b>
Net OPEB Liability/Asset		\$ -	\$ 4,116,712
Differences between Expected and Actual Experience		-	345,872
Changes of Assumptions		170,170	160,237
Contributions Subsequent to the Measurement Date		-	-
Impact on Statement of Net Position		-	4,452,651
<b>Ending Balance</b>		<b>Debit (Outflow)</b>	<b>Credit (Inflow)</b>
Net OPEB Liability/Asset		\$ -	\$ 4,533,952
Differences between Expected and Actual Experience		-	285,311
Changes of Assumptions		414,717	130,003
Contributions Subsequent to the Measurement Date		-	-
Impact on Statement of Net Position		-	4,534,549
<b>OPEB-Expense Journal Entries</b>		<b>Debit</b>	<b>Credit</b>
Net OPEB Liability/Asset		\$ -	\$ 417,240
Differences between Expected and Actual Experience	Deferred Outflows	-	-
Changes of Assumptions	Deferred Inflows	60,561	-
	Deferred Outflows	244,547	-
	Deferred Inflows	30,234	-
Contributions Subsequent to the Measurement Date	Deferred Outflows	-	-
Change in Net OPEB Liability/Asset from Contributions		-	-
OPEB Expense/Credit		81,898	-
<b>Total</b>		<b>417,240</b>	<b>417,240</b>
Change to the Impact on the Statement of Net Position		-	81,898

## Sample Journal Entries

**Suggested Journal Entries for the Report Year ending June 30, 2021****Journal Entries – Deferred Outflows**

	Debit	Credit
Net OPEB Liability/Asset	\$ -	\$ -
Contributions Subsequent to the Measurement Date:		
Fiscal Year 2019-2020	-	-
Contributions Subsequent to the Measurement Date:		
Fiscal Year 2020-2021	-	-
Contributions Expense	-	-

**Journal Entries – Benefits Paid Outside of the Trust<sup>1</sup>**

	Debit	Credit
OPEB Expense	\$ 126,446	\$ -
Employer Contributions for Retiree Benefits During the Fiscal Year	-	126,446

**Journal Entries – Implicit Subsidy<sup>2</sup>**

	Debit	Credit
OPEB Expense	\$ -	\$ -
Premium Expense During the Fiscal Year	-	-

<sup>1</sup> The entries here assume that when cash is used to pay benefits, that the trust does not reimburse, an account called "Employer Contributions for Retiree Benefits During the Fiscal Year" was debited (increased). These entries reassign the benefit payments to the OPEB Expense. If the OPEB Expense account was originally debited, then these entries are unnecessary.

<sup>2</sup> These entries assume that when premiums are paid for active employees, an account called "Premium Expense During the Fiscal Year" is debited (increased). This entry reverses the portion of the premium payments that represent implicit subsidies, recorded as a retiree liability, and assigns that value to the OPEB Expense.

## Interest on Total OPEB Liability

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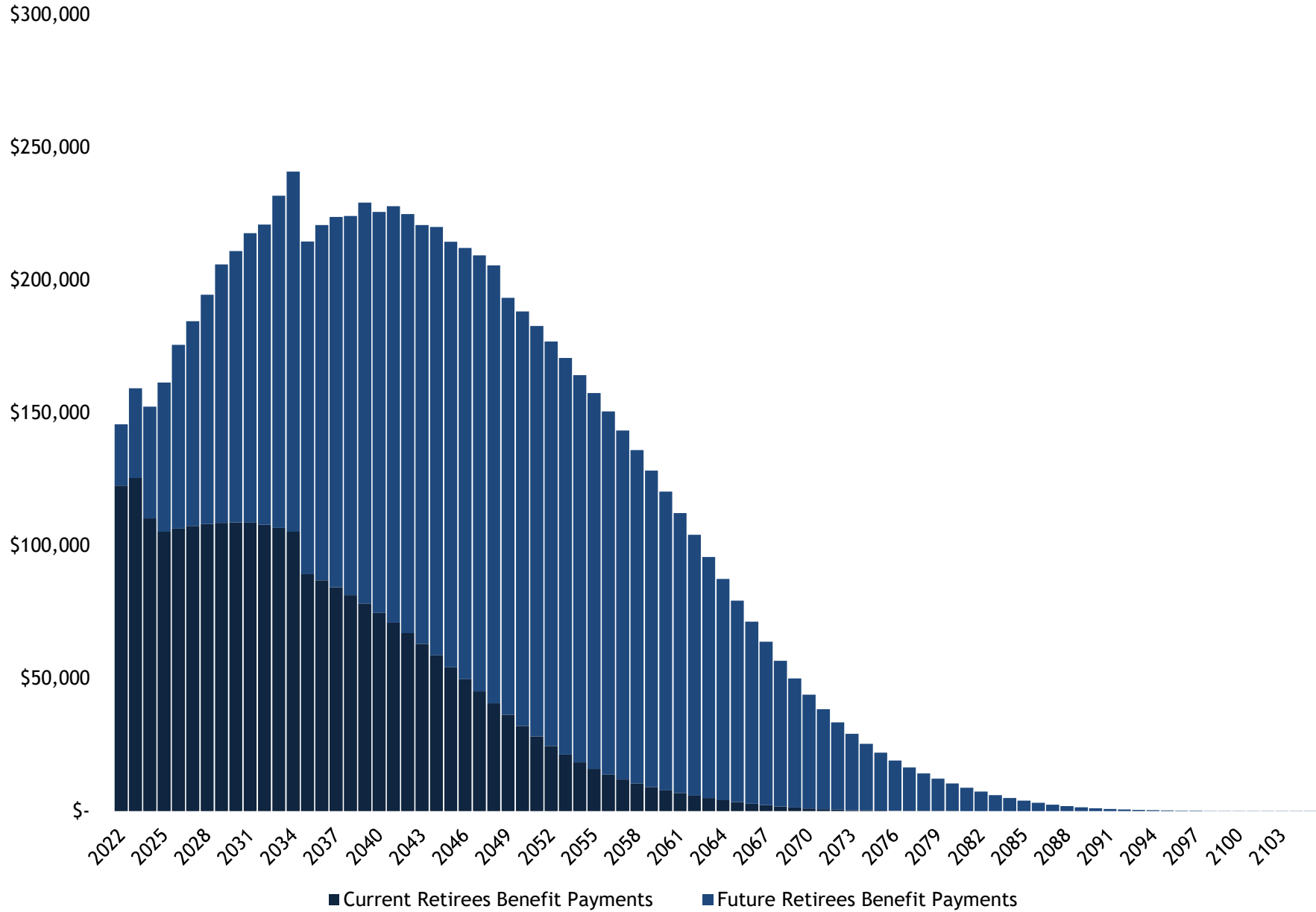
	Amount for	Portion of	Interest Rate	Interest on the Total
	Period	Period		OPEB Liability
Interest on Total OPEB Liability	(a)	(b)	(c)	(d) = (a) × (b) × (c)
Beginning Total OPEB Liability	\$ 4,116,712	100%	2.45%	\$ 100,859
Service Cost	109,547	100%	2.45%	2,684
Benefit Payments	(126,446)	50%	2.45%	(1,549)
Implicit Subsidy	-	50%	2.45%	-
<b>Total Interest on Total OPEB Liability</b>				<b>\$ 101,994</b>

## Projection of Benefit Payments

Projected benefit payments for current participants follow. "Future Retirees" are employees currently working, but projected to retire and receive benefits. The projections do not include benefits for employees hired in the future.

Measurement	Projected Retiree Benefit Payments			Implicit Subsidy			Grand Total
Period Ending	Current Retirees	Future Retirees	Total	Current Retirees	Future Retirees	Total	
June 30:							
2022	\$ 122,601	\$ 23,133	\$ 145,734	\$ -	\$ -	\$ -	\$ 145,734
2023	125,466	33,842	159,308	-	-	-	159,308
2024	110,277	42,092	152,370	-	-	-	152,370
2025	105,242	56,221	161,463	-	-	-	161,463
2026	106,417	69,239	175,656	-	-	-	175,656
2027	107,381	77,249	184,630	-	-	-	184,630
2028	108,107	86,437	194,544	-	-	-	194,544
2029	108,578	97,436	206,014	-	-	-	206,014
2030	108,777	102,225	211,002	-	-	-	211,002
2031	108,691	109,130	217,821	-	-	-	217,821
2032	107,857	113,176	221,033	-	-	-	221,033
2033	106,705	125,183	231,888	-	-	-	231,888
2034	105,241	135,720	240,961	-	-	-	240,961
2035	89,203	125,467	214,670	-	-	-	214,670
2036	86,891	133,999	220,890	-	-	-	220,890
2037	84,276	139,603	223,879	-	-	-	223,879
2038	81,365	142,926	224,290	-	-	-	224,290
2039	78,171	151,138	229,309	-	-	-	229,309
2040	74,712	151,076	225,787	-	-	-	225,787
2041	71,004	156,960	227,964	-	-	-	227,964
2042	67,070	157,894	224,964	-	-	-	224,964
2043	62,937	157,874	220,810	-	-	-	220,810
2044	58,632	161,476	220,108	-	-	-	220,108
2045	54,195	160,380	214,575	-	-	-	214,575
2046	49,670	162,519	212,189	-	-	-	212,189
2047	45,118	164,351	209,470	-	-	-	209,470
↓	↓	↓	↓	↓	↓	↓	↓

## Projected Benefit Payments for Current Participants



## Schedule of Deferred Outflows and Inflows of Resources

## Schedule of Deferred Outflows and Inflows of Resources

	Measurement Period	Base Amount	Amount Previously Recognized	Recognition Period	Remaining Period	Increase/(Decrease) in Expense: Measurement / Report Years Ending June 30:						Remaining
						2021 2021	2022 2022	2023 2023	2024 2024	2025 2025	2026 2026	
Differences Between Expected and Actual Experience	2017-2018	-	-	6.3	3.3	-	-	-	-	-	-	-
	2018-2019	-	-	6.3	4.3	-	-	-	-	-	-	-
	2019-2020	(411,131)	(65,259)	6.3	5.3	(65,259)	(65,259)	(65,259)	(65,259)	(65,259)	(19,577)	-
	2020-2021	(5,585)	-	6.3	6.3	(887)	(887)	(887)	(887)	(887)	(887)	(263)
Changes of Assumptions	2017-2018	-	-	6.3	3.3	-	-	-	-	-	-	-
	2018-2019	249,320	79,150	6.3	4.3	39,575	39,575	39,575	39,575	11,870	-	-
	2019-2020	(190,471)	(30,234)	6.3	5.3	(30,234)	(30,234)	(30,234)	(30,234)	(30,234)	(9,067)	-
	2020-2021	337,730	-	6.3	6.3	53,608	53,608	53,608	53,608	53,608	53,608	16,082

## Summary of Deferred Outflows and Inflows of Resources

Measurement Period: July 1, 2020 - June 30, 2021

Fiscal Reporting Period: July 1, 2020 - June 30, 2021

	Measurement/Report Years Ending June 30:						Remaining
	2021	2022	2023	2024	2025	2026	
Differences Between Expected and Actual Experience	\$ (66,146)	\$ (66,146)	\$ (66,146)	\$ (66,146)	\$ (66,146)	\$ (20,464)	\$ (263)
Changes of Assumptions	62,949	62,949	62,949	62,949	35,244	44,541	16,082
Total	\$ (3,197)	\$ (3,197)	\$ (3,197)	\$ (3,197)	\$ (30,902)	\$ 24,077	\$ 15,819

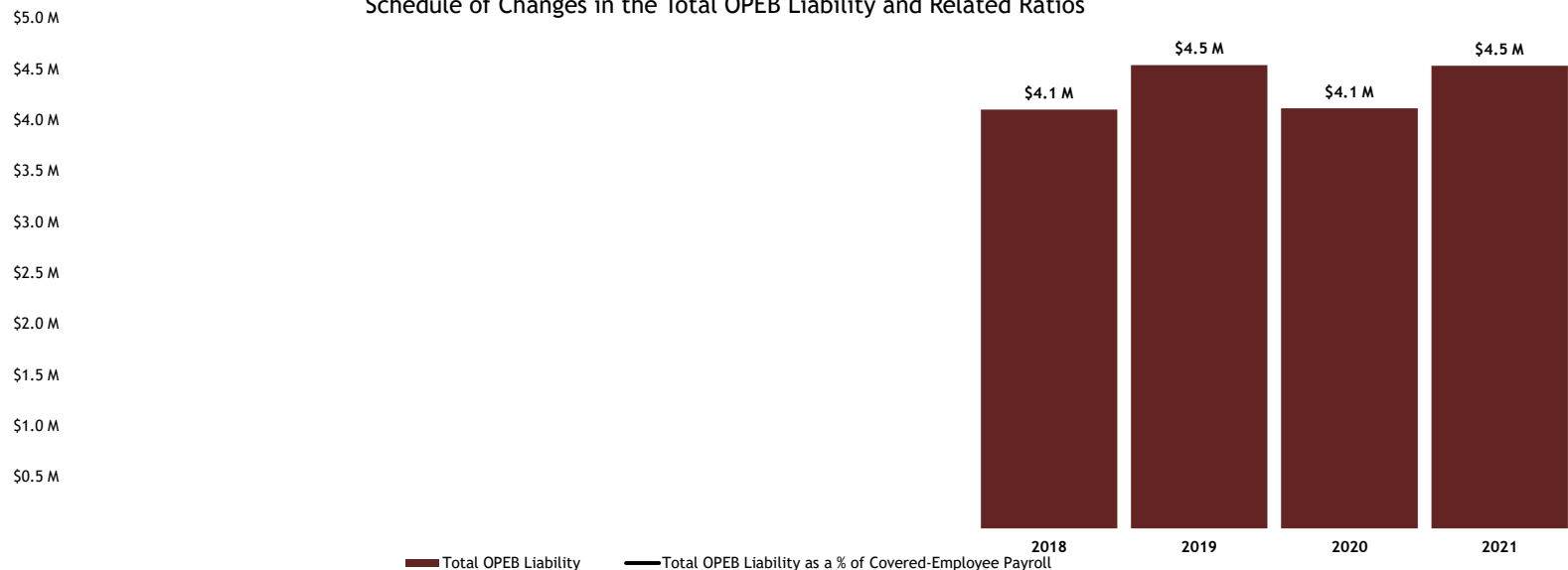


## Schedule of Changes in the Total OPEB Liability and Related Ratios

GASB 75 requires a disclosure of the changes in the Total OPEB Liability for the last ten fiscal years, or for as many years as are available.

Measurement Date (June 30):	2018	2019	2020	2021
Report Date (June 30):	2018	2019	2020	2021
<b>Total OPEB Liability</b>				
Service Cost	\$ 127,662	\$ 131,173	\$ 148,363	\$ 109,547
Interest	140,378	155,268	144,980	101,994
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	-	-	(411,131)	(5,585)
Changes of Assumptions	-	249,320	(190,471)	337,730
Benefit Payments	(92,380)	(98,542)	(117,237)	(126,446)
Implicit Subsidy Credit	-	-	-	-
Net Change in Total OPEB Liability	175,660	437,219	(425,496)	417,240
Total OPEB Liability – Beginning	<u>3,929,329</u>	<u>4,104,989</u>	<u>4,542,208</u>	<u>4,116,712</u>
Total OPEB Liability – Ending	<u>\$ 4,104,989</u>	<u>\$ 4,542,208</u>	<u>\$ 4,116,712</u>	<u>\$ 4,533,952</u>
Covered-Employee Payroll	\$ 2,441,044	\$ 2,508,173	\$ 2,577,148	\$ 2,250,506
District's Total OPEB Liability as a Percentage of Covered-Employee Payroll	168.2%	181.1%	159.7%	201.5%

Schedule of Changes in the Total OPEB Liability and Related Ratios



Notes to schedule: the District adopted GASB 75 for the fiscal year ending June 30, 2018.

## Draft Notes to the Financial Statements

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*A draft of the required notes to the District's financial statements, based on the requirements of GASB 75 and our understanding of the District's retiree health plan, follows.*

### Notes to the Financial Statements for the Year Ended June 30, 2021

#### Summary of Significant Accounting Policies

##### *Other Postemployment Benefits Other Than Pensions (OPEB)*

For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense information of the District's Retiree Health Benefits Plan (the Plan) have been determined on the same basis as they are reported by the Plan. For this purpose, the Plan recognizes benefit payments when due and payable in accordance with the benefit terms.

#### Note X — Other Post-Employment Benefits (OPEB)

##### *Plan Description*

The District administers a single-employer defined-benefit post-employment healthcare plan (the Plan). Dependents are eligible to enroll, and benefits continue to surviving spouses for one year following the member's death.

##### *Benefits Provided*

Retirees are eligible for medical benefits if they retire at age 50 or older. A retiree who was hired before July 1, 2013 and retires with 15 or more years of service is eligible to receive a payment of \$1,256 per month for the fiscal year ending June 30, 2021. The amount of this payment increases 3% annually. All other retirees are eligible to receive \$540 per month with no service requirements. There are no disability benefits.

##### *Employees Covered by Benefit Terms*

At June 30, 2020 (the census date), the benefit terms covered the following employees:

<u>Category</u>	<u>Count</u>
Inactive employees, spouses, or beneficiaries currently receiving benefit payments:	21
Inactive employees entitled to but not yet receiving benefit payments:	0
Active employees:	22
<b>Total</b>	<b>43</b>

## Draft Notes to the Financial Statements

*Contributions*

The District pays benefits as they come due.

Contribution rate:	Benefits Due
Reporting period contributions:	\$126,446 (Includes implicit subsidy credit.)

*Financial Report*

The District issues a stand-alone financial report that is available to the public. The report is available at:  
<https://www.mpwmd.net/who-we-are/finance/budgets/>

*Total OPEB Liability*

The District's total OPEB liability was valued as of June 30, 2020, and was used to calculate the total OPEB liability measured as of June 30, 2021.

*Actuarial Assumptions*

The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Measurement Date:	June 30, 2020	June 30, 2021
Discount Rate	2.45%	1.92%
Inflation	0.75%	5.50%
<b>Healthcare Cost Trend Rates</b>		
Pre-Medicare	7.00%	6.50% *
Medicare	4.00%	4.00% *
Salary Increases	2.750%	2.750% **
Mortality Rates	Based on CalPERS tables.	

- Projections of the sharing of benefit-related costs are based on an established pattern of practice.
- Experience studies come from the CalPERS Pension Assumption Model, revised May 14, 2018.
- Inactive employees (retirees) pay the cost of benefits in excess of the District's contribution.
- There were no ad hoc postemployment benefit changes (including ad hoc COLAs) to the plan.
- There were no changes between the measurement date and the report date that are expected to have a significant effect on the net OPEB liability.

*Discount Rate*

The discount rate used to measure the total OPEB liability is 1.92%. The District's OPEB Plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high-quality 20-year municipal bonds, as of the valuation date.

*Trust Assets*

There are no assets accumulated in a trust that meets the criteria in paragraph 4 of GASB 75 to pay related benefits.

*\*Trending down to 3.84% over 52 years. Applies to calendar years.*

*\*\*Additional merit-based increases based on CalPERS merit salary increase tables.*

## Draft Notes to the Financial Statements

*Changes in the Total OPEB Liability**Increase/Decrease*  
*Total OPEB Liability*

<b>Balance as of Report Date June 30, 2020</b>	<b>\$ 4,116,712</b>
Changes for the Year:	
Service Cost	109,547
Interest	101,994
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(5,585)
Changes of Assumptions	337,730
Benefit Payments	(126,446)
Implicit Subsidy Credit	-
Other Miscellaneous Income/(Expense)	-
<b>Net Changes</b>	<b>417,240</b>
<b>Balance as of Report Date June 30, 2021</b>	<b>\$ 4,533,952</b>

*Sensitivity of the Liability to Changes in the Discount Rate and Healthcare Cost Trend Rate*

Sensitivity of the total OPEB liability to changes in the discount rate. The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (0.92%) or one percentage point higher (2.92%) follows:

	1% Decrease 0.92%	Discount Rate 1.92%	1% Increase 2.92%
<b>Total OPEB Liability (Asset)</b>	<b>\$ 5,244,999</b>	<b>\$ 4,533,952</b>	<b>\$ 3,954,585</b>
Increase (Decrease)	711,047		(579,367)
% Change	15.7%		-12.8%

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates. The healthcare trend for this valuation started at 6.50% and decreased to 3.84% over 52 years. The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage point lower (5.50%) or one percentage point higher (7.50%) than current healthcare cost trend rates follows:

	1% Decrease 5.50%	Trend Rate 6.50%	1% Increase 7.50%
<b>Total OPEB Liability (Asset)</b>	<b>\$ 3,887,813</b>	<b>\$ 4,533,952</b>	<b>\$ 5,344,414</b>
Increase (Decrease)	(646,139)		810,462
% Change	-14.3%		17.9%

## Draft Notes to the Financial Statements

### *OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB*

For the report year ended June 30, 2021, the District recognized an OPEB expense of \$208,344. The District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Actual and Expected Experience	\$ -	\$ (285,311)
Changes of Assumptions	414,717	(130,003)
Contributions Subsequent to the Measurement Date	-	-
<b>Total</b>	<b>\$ 414,717</b>	<b>\$ (415,314)</b>

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

Report Year Ending June 30:	Amount
2022	\$ (3,197)
2023	(3,197)
2024	(3,197)
2025	(30,902)
2026	24,077
Remaining	15,819

<i>Current Liability</i>	Amount
Current OPEB Liability	\$ 144,349
Non-Current OPEB Liability	4,389,603
<b>Total OPEB Liability</b>	<b>\$ 4,533,952</b>

### *Expected Average Remaining Service Lives (EARSL)*

The effects on the total OPEB liability of (1) changes of economic and demographic assumptions or of other inputs and (2) differences between expected and actual experience are required to be included in OPEB expense in a systematic and rational manner over a closed period equal to the average of the expected remaining service lives of all employees that are provided with benefits through the OPEB plan (active employees and inactive employees), beginning in the current period. The expected average remaining service lives (EARSL) for the current period follows.

**EARSL: 6.3 years**

## Substantive Plan

A summary of the substantive plan used as the basis of the valuation follows.

<b>Tier 1 – Hired Before 7/1/2013 or Classic Member under PEPRA</b>	
<b>Less than 15 Years of Service</b>	
<b>Eligibility</b>	On attainment of age 50.
<b>Duration of coverage</b>	Retiree's lifetime.
<b>Dependent coverage</b>	Eligible to enroll but no employer contribution. Surviving spouse benefits available for one year after retiree death, if applicable.
<b>Medical plan choices</b>	Retiree will be enrolled in the Laborers Northern California Trust Special Plan.
<b>Core Benefit</b>	District contributes up to \$540. This amount is fixed.
<b>15 or More Years of Service</b>	
<b>Eligibility</b>	On attainment of age 50 and 15 years of Service.
<b>Duration of coverage</b>	Retiree's lifetime.
<b>Dependent coverage</b>	Eligible to enroll but no employer contribution. Surviving spouse benefits available for one year after retiree death, if applicable.
<b>Medical plan choices</b>	Retiree will be enrolled in the Laborers Northern California Trust Special Plan.
<b>Core Benefit</b>	District contributes up to \$1,255.54 per month for fiscal-year end 6/30/2020. This cap increases by 3% on July 1st of each successive year.

<b>Tier 2 – Hired After 1/1/2013 or New PEPRA Member Under PEPRA</b>	
<b>Eligibility</b>	On attainment of age 50.
<b>Duration of coverage</b>	Retiree's lifetime.
<b>Dependent coverage</b>	Eligible to enroll but no employer contribution. Surviving spouse benefits available for one year after retiree death, if applicable.
<b>Medical plan choices</b>	Retiree will be enrolled in the Laborers Northern California Trust Special Plan.
<b>Core Benefit</b>	District contributes up to \$540. This amount is fixed.

## Participant Summary

Census Date: June 30, 2020

Age and service determined as of the census date.

Active Participants											
Age	Years of Service										Total
	< 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	
< 25											
25-29	1	1									2
30-34		3									3
35-39	1			1							2
40-44		1			1						2
45-49			2	1							3
50-54		1			1	1		2			5
55-59							2				2
60-64			1						2		3
65-69											
70+											
Total	2	6	3	2	2	1	2	2	2		22

Average Active Participant Age: 46.4

Average Years of Service: 14.4

Inactive Participants			
Age	Retiree	Spouse	Total
< 50			
50-54	1		1
55-59			
60-64	4	3	7
65-69	3	1	4
70-74	3	1	4
75-79	1	1	2
80-84	1	2	3
85-89			
90+			
Total	13	8	21

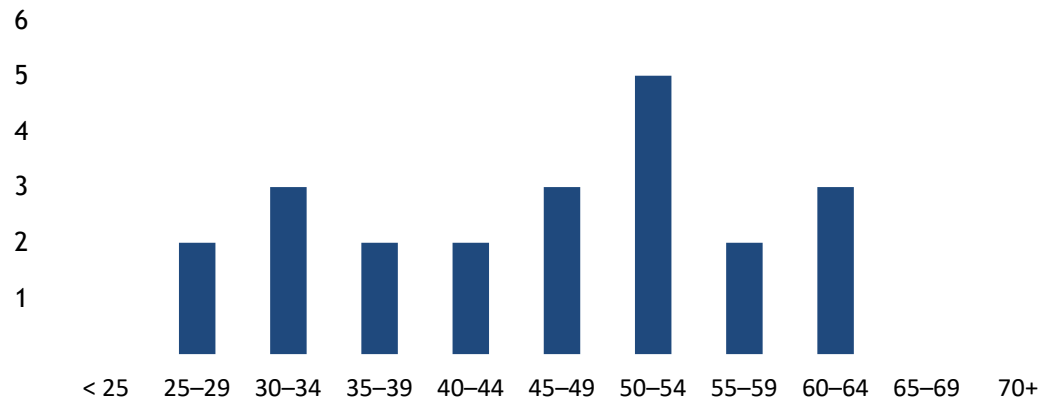
Average Inactive Participant Age: 68.8

## Participant Summary Charts

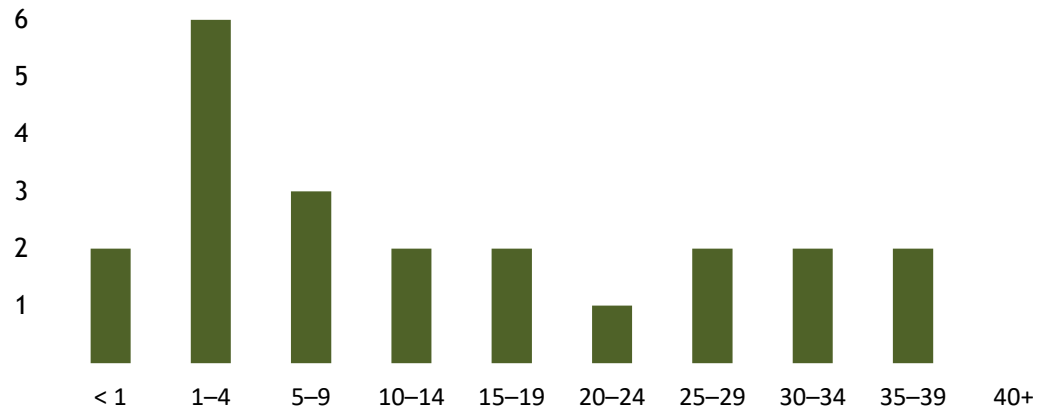
Census Date: June 30, 2020

Age and service determined as of the census date.

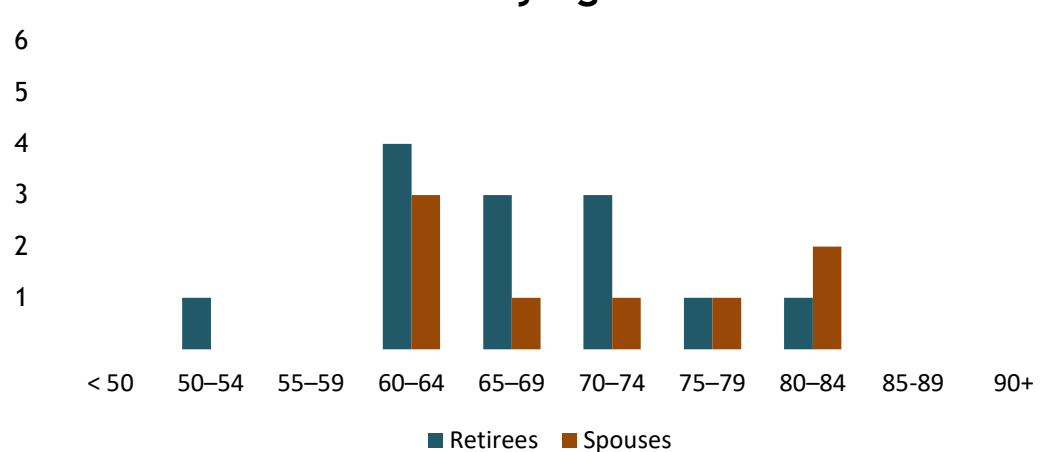
## Actives by Age Bracket

Average Employee  
Age: 46.4

## Actives by Years of Service

Average Years of  
Service: 14.4

## Inactives by Age Bracket

Average Inactive  
Age: 68.8



## Actuarial Assumptions

A summary of the actuarial assumptions used for this valuation follows. We considered the reasonableness of each assumption independently based on its own merits, consistent with each other assumption, and the combined impact of all assumptions.

Assumption	Rates
Actuarial Cost Method	Entry-Age Normal, Level Percentage of Salary
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Report Date	June 30, 2021
Discount Rate	The discount rate used to measure the total OPEB liability is 1.92%. The District's OPEB Plan is an unfunded plan, therefore the discount rate was set to the rate of tax-exempt, high-quality 20-year municipal bonds, as of the valuation date.
Mortality	Same as CalPERS. See appendix.
Termination Rates	Same as CalPERS. See appendix. Also known as "turnover".
Disability	Same as CalPERS. See appendix.
Retirement	Same as CalPERS. See appendix.
Annual Per Capita Claims Cost	Not applicable.
Average Per Capita Cost for Implicit Subsidy Calculation	Not applicable.
Aging or Morbidity Factors	Based on actual CalPERS HMO and PPO population data.
Participant Contributions	Based on service at retirement and employee group.
Salary Increases	2.750% The salary increase is used to determine the growth in the aggregate payroll.  Individual Salary Increases: 2018 CalPERS Merit Salary Increases.
Inflation Rate	5.50%

## Actuarial Assumptions

Assumption	Rates																																																
Marital Status	Current Retirees: Actual spouse coverage is used. Future retirees: 70% assumed to be married.																																																
Spouse Gender	Assumes spouse of opposite gender for current and future retirees.																																																
Spouse Age Difference	Actual spouse age is used for current retirees. Assumes males are three years older than females for future retirees.																																																
Participation	Current Retirees: Assume current elections continue until decrement. Future Retiree election assumptions summarized below: <table><tr><th>Hire Dates</th><th>Service Retirement*</th></tr><tr><td>Pre-2013, 15+ Years of Service</td><td>90%</td></tr><tr><td>All Others</td><td>75%</td></tr></table> <p>*Assumes all covered spouses elect survivor spouse benefits.</p>	Hire Dates	Service Retirement*	Pre-2013, 15+ Years of Service	90%	All Others	75%																																										
Hire Dates	Service Retirement*																																																
Pre-2013, 15+ Years of Service	90%																																																
All Others	75%																																																
PEMHCA	Not Applicable.																																																
Premiums	Premiums used to develop aged claims <table><tr><th>Category</th><th>Employee</th><th>Two Party</th></tr><tr><td>Pre-Medicare Plans</td><td>\$ 13,584</td><td>\$ 27,168</td></tr><tr><td>Medicare Plans</td><td>4,374</td><td>8,748</td></tr></table>	Category	Employee	Two Party	Pre-Medicare Plans	\$ 13,584	\$ 27,168	Medicare Plans	4,374	8,748																																							
Category	Employee	Two Party																																															
Pre-Medicare Plans	\$ 13,584	\$ 27,168																																															
Medicare Plans	4,374	8,748																																															
Trend Rates	Medical long-term trends from Society of Actuaries "Long Term Healthcare Cost Trends Model v2019_b" using baseline assumptions. Applied to both claims and premiums. <table><tr><th></th><th>Pre-Medicare</th><th>Medicare</th><th>PEMHCA</th></tr><tr><th>Calendar Year</th><th>Trend</th><th>Trend</th><th>Trend</th></tr><tr><td>2020</td><td>7.00%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2021</td><td>6.50%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2022</td><td>6.00%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2023</td><td>5.50%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2024</td><td>5.20%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2025</td><td>5.20%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2026</td><td>5.20%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2027</td><td>5.19%</td><td>4.00%</td><td>0.00%</td></tr><tr><td>2028-2072</td><td>...</td><td>...</td><td>...</td></tr><tr><td>2073+</td><td>3.84%</td><td>3.84%</td><td>0.00%</td></tr></table>		Pre-Medicare	Medicare	PEMHCA	Calendar Year	Trend	Trend	Trend	2020	7.00%	4.00%	0.00%	2021	6.50%	4.00%	0.00%	2022	6.00%	4.00%	0.00%	2023	5.50%	4.00%	0.00%	2024	5.20%	4.00%	0.00%	2025	5.20%	4.00%	0.00%	2026	5.20%	4.00%	0.00%	2027	5.19%	4.00%	0.00%	2028-2072	...	...	...	2073+	3.84%	3.84%	0.00%
	Pre-Medicare	Medicare	PEMHCA																																														
Calendar Year	Trend	Trend	Trend																																														
2020	7.00%	4.00%	0.00%																																														
2021	6.50%	4.00%	0.00%																																														
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2024	5.20%	4.00%	0.00%																																														
2025	5.20%	4.00%	0.00%																																														
2026	5.20%	4.00%	0.00%																																														
2027	5.19%	4.00%	0.00%																																														
2028-2072	...	...	...																																														
2073+	3.84%	3.84%	0.00%																																														

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**About GASB 75**

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This section includes a brief summary of GASB 75, as well as definitions of some of the key terminology used in this report.

**About GASB 75**

*In General.* In June 2015 the Governmental Accounting Standards Board released GASB 75, “Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions”. GASB 75 replaced GASB 45 for fiscal years beginning after June 15, 2017, for employers that sponsor OPEB plans. The provisions in GASB 75 are similar to the provisions of GASB 68 for pensions.

*Accounting.* GASB 75 requires a liability known as the Net OPEB Liability (NOL). The employer recognizes the NOL on its balance sheet. The employer also recognizes an OPEB expense in the income statement. GASB 45 recorded the Unfunded Accrued Actuarial Liability (UAAL) in the notes to the financial statement, whereas GASB 75 records the NOL, which is very similar to the UAAL with just a few technical differences, on the balance sheet.

*Financial Statement Impact (Employers).* One of the biggest changes to the financial statements of governmental employers that provide OPEB is the reporting of the OPEB liability on the face of the statements rather than in the footnotes. Governments that do not provide OPEB through a trust are required to recognize the entire OPEB liability in the financial statements. For governments that provide OPEB through an OPEB plan that is administered through a trust, the government’s OPEB liability is recognized net of the amount of the OPEB plan’s fiduciary net position.

*Changes to the Measurement of the Total OPEB Liability.* Measurement of the OPEB liability includes discounting future benefit payments for current and former employees and their beneficiaries to their present value and allocating the present value over past and future periods of the employee service (total OPEB liability), less the amount of the OPEB plan’s fiduciary net position. The calculation continues to include employee-related events, such as projected salary increases and projected years of service, if they affect the amount of OPEB payments employees will receive, as well as provisions for automatic cost-of-living adjustments (COLAs) and other automatic benefits. Additionally, ad hoc COLAs and other ad hoc benefit changes, which are made at the discretion of the government, are included in projections as well, if they routinely recur.

GASB 75 requires governments to discount projected OPEB payments to their present value. Under the new standard, governments discount the projected OPEB payments to be made in each year and the amount of plan assets (if a government administers the OPEB through a trust) available for providing those benefits to current active and inactive employees and their beneficiaries. Similar to the pension standards, the discount rate used is based on whether the plan assets are projected to be sufficient to make future payments. If the plan assets are sufficient, governments discount future payments using the long-term expected rate of return. If projected plan assets are insufficient to make all future payments to current and inactive employees and their beneficiaries, or if there are no plan assets held in trust, the discount rate is based on a high-quality 20-year tax-exempt general obligation municipal bond yield or index rate. “High-quality” is defined as being rated AA or higher (or an equivalent rating).

*Cost Method.* The Entry Age Normal Cost method must be used.

**About GASB 75 (continued)**

Factors that affect a government's OPEB liability, such as actual earnings on plan investments when the OPEB plan is administered as a trust, employee compensation changes, interest on the outstanding OPEB liability, contributions from employees and employers, and actual demographic and economic changes that are not in line with assumptions made in the actuarial calculations, are considered when determining the government's OPEB expense. A government's annual OPEB expense is calculated with consideration for factors affecting the OPEB liability within the reporting period. Several causes of changes in OPEB liability are immediately factored into the calculation of OPEB expense for the period, such as benefits earned each year, interest on the total OPEB liability, changes in benefit terms, and projected earnings on plan investments, if administered through a trust.

Governments are required to recognize deferred outflows of resources or deferred inflows of resources and then introduce into the expense calculation, systematically and rationally over the average remaining years of employment (active employees and inactive employees, including retirees), the effect on the total OPEB liability of differences between assumptions and actual experience.

**Key Terminology**

<b>Actuarially Determined Contribution</b>	A target or recommended contribution to a defined benefit OPEB plan for the reporting period, determined in conformity with Actuarial Standards of Practice based on the most recent measurement available when the contribution for the reporting period was adopted.
<b>Actuarial Present Value of Projected Benefit Payments</b>	Projected benefit payments discounted to reflect the expected effects of the time value (present value) of money and the probabilities of payment.
<b>Agent Employer</b>	An employer whose employees are provided with OPEB through an agent multiple-employer defined-benefit OPEB plan.
<b>Closed Period</b>	A specific number of years that is counted from one date, which declines to zero with the passage of time. For example, if the recognition period initially is five years on a closed basis, four years remain after the first year, three years after the second year, and so forth until no years remain.
<b>Contributions</b>	Additions to an OPEB plan's fiduciary net position for amounts from employers, non-employer contributing entities, or employees.
<b>Dates and Periods</b>	
• <b>Census Date</b>	The date of the census. It is usually the same as the <b>Valuation Date</b> .
• <b>Measurement Date</b>	The date on which assets are measured. The liabilities are rolled forward to this date from the <b>Valuation Date</b> , should it differ, using actuarial roll-forward techniques.
• <b>Measurement Period</b>	The year ending on the <b>Measurement Date</b> .
• <b>Report Date</b>	The date on which the amounts are reported in the financial statements. It is the same as the fiscal year-end. It may be up to one year ahead of the Measurement Date, with no roll-forward of liabilities or assets required.
• <b>Reporting Period</b>	The year ending on the <b>Report Date</b> . It is the same as the fiscal year.
• <b>Valuation Date</b>	The date on which the liabilities are valued.
<b>Deferred Inflows and Outflows of Resources</b>	The portion of the changes in the <b>Net OPEB Liability</b> that are not recognized in the current pension expense and are recognized in later periods. The changes deferred include differences between expected and actual experience, changes in assumptions, and differences between expected and actual earnings on OPEB plan investments.

**Key Terminology (continued)**

<b>Defined-Benefit OPEB</b>	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 based on one or more factors such as age, years of service, and compensation, or (c) a type or level of coverage such as prescription drug coverage or a percentage of health insurance premiums. OPEB that does not have all of the terms of defined contribution OPEB is classified as defined-benefit OPEB.
<b>Discount Rate</b>	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 scale), to the extent that the conditions in (a) are not met.
<b>Fiduciary Net Position</b>	The market value of assets as of the <b>Measurement Date</b> .
<b>Implicit Subsidy</b>	The implicit subsidy arises when an employer allows a retiree and the retiree's dependents to continue on the plans for active employees, and pay the active-employee premiums. Retirees are not paying the true cost of their benefits because they have higher costs than active employees, and therefore are partially subsidized by the active employees. Once a retiree reaches Medicare eligibility, the rates are set for Medicare retirees separately, and are set to be sufficient to cover the true costs of the Medicare retirees. Thus, there is no implicit subsidy for Medicare retirees.
<b>Net OPEB Liability</b>	The <b>Total OPEB Liability</b> minus the <b>Fiduciary Net Position</b> .
<b>Normal Cost</b>	See <b>Service Cost</b> .
<b>Other Postemployment Benefits (OPEB)</b>	Benefits (such as death benefits, life insurance, disability, and long-term care) that are paid in the period after employment and that are provided separately from a pension plan, as well as healthcare benefits paid in the period after employment, regardless of the manner in which they are provided. OPEB does not include termination benefits or termination payment for sick leave.
<b>Projected Benefit Payments</b>	All benefits estimated to be payable through OPEB plan to current active and inactive employees as a result of their past service and their expected future
<b>Service Cost</b>	The portions of the actuarial present value of projected benefit payments that are attributed to valuation years. Also called <b>Normal Cost</b> .
<b>Substantive Plan</b>	The plan terms as understood by the employer and the plan members at the time of the valuation, including only changes to plan terms that have been made and communicated to employees.
<b>Total OPEB Liability</b>	The liability of employers and non-employer contributing entities to employees for benefits provided through a defined-benefit OPEB plan that is administered through a trust that meets the criteria in paragraph 4 of GASB 75.

## Decrement Tables

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The valuation used the following decrement tables from the CalPERS OPEB Assumption Model, revised May 14, 2018:

<b>Mortality</b>	<b><u>Source Table</u></b>
Miscellaneous Employees	Mort and Disb Rates_PA Misc
<b>Disability Rates</b>	
Miscellaneous Employees	Mort and Disb Rates_PA Misc
<b>Terminated Refund Rates</b>	
Miscellaneous Employees	Terminated Refund Rates_Misc
<b>Terminated Vested Rates</b>	
Miscellaneous Employees	Terminated Vested Rates_PA Misc
<b>Salary Scale Rates</b>	
Miscellaneous Employees	Salary Scale Rates_PA Misc
<b>Service Retirement Rates</b>	
Miscellaneous Employees	
• 2.0% at 55	Rx PA Misc 2% @ 55
• 2.0% at 62	Rx PA Misc 2% @ 62

## Sample Mortality and Disability Rates

Attained Age	Public Agency Miscellaneous													
	Pre-Retirement Mortality				Post-Retirement Mortality						Disability			
	Male Assumptions		Female Assumptions		Male Assumptions			Female Assumptions			Male Assumptions		Female Assumptions	
	Non Industrial Death	Industrial Death	Non Industrial Death	Industrial Death	Healthy Recipients	Non Industrially Disabled	Industrially Disabled	Healthy Recipients	Non Industrially Disabled	Industrially Disabled	Non Industrial Disability	Industrial Disability	Non Industrial Disability	Industrial Disability
1	0.00000	0.00000	0.00000	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00000	0.00000	0.00000	0.00000
5	0.00000	0.00000	0.00000	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00000	0.00000	0.00000	0.00000
10	0.00000	0.00000	0.00000	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00000	0.00000	0.00000	0.00000
15	0.00016	0.00000	0.00003	0.00000	0.00016	0.00016	0.00003	0.00003	0.00003	0.00003	0.00017	0.00000	0.00010	0.00000
20	0.00022	0.00000	0.00007	0.00000	0.00022	0.00022	0.00004	0.00007	0.00007	0.00004	0.00017	0.00000	0.00010	0.00000
25	0.00029	0.00000	0.00011	0.00000	0.00029	0.00029	0.00006	0.00011	0.00011	0.00006	0.00017	0.00000	0.00010	0.00000
30	0.00038	0.00000	0.00016	0.00000	0.00038	0.00038	0.00007	0.00016	0.00016	0.00007	0.00019	0.00000	0.00024	0.00000
35	0.00049	0.00000	0.00027	0.00000	0.00049	0.00049	0.00009	0.00027	0.00027	0.00009	0.00039	0.00000	0.00071	0.00000
40	0.00064	0.00000	0.00037	0.00000	0.00064	0.00064	0.00010	0.00037	0.00037	0.00010	0.00102	0.00000	0.00135	0.00000
45	0.00080	0.00000	0.00054	0.00000	0.00080	0.00080	0.00012	0.00054	0.00054	0.00012	0.00151	0.00000	0.00188	0.00000
50	0.00116	0.00000	0.00079	0.00000	0.00372	0.01183	0.00372	0.00346	0.01083	0.00346	0.00158	0.00000	0.00199	0.00000
55	0.00172	0.00000	0.00120	0.00000	0.00437	0.01613	0.00437	0.00410	0.01178	0.00410	0.00158	0.00000	0.00149	0.00000
60	0.00255	0.00000	0.00166	0.00000	0.00671	0.02166	0.00671	0.00476	0.01404	0.00476	0.00153	0.00000	0.00105	0.00000
65	0.00363	0.00000	0.00233	0.00000	0.00928	0.02733	0.01113	0.00637	0.01757	0.00765	0.00128	0.00000	0.00088	0.00000
70	0.00623	0.00000	0.00388	0.00000	0.01339	0.03358	0.01607	0.00926	0.02184	0.01112	0.00102	0.00000	0.00084	0.00000
75	0.01057	0.00000	0.00623	0.00000	0.02316	0.04277	0.02779	0.01635	0.02969	0.01962	0.00102	0.00000	0.00088	0.00000
80	0.01659	0.00000	0.00939	0.00000	0.03977	0.06272	0.04773	0.03007	0.04641	0.03609	0.00102	0.00000	0.00088	0.00000
85	0.00000	0.00000	0.00000	0.00000	0.07122	0.09793	0.08547	0.05418	0.07847	0.06501	0.00000	0.00000	0.00000	0.00000
90	0.00000	0.00000	0.00000	0.00000	0.13044	0.14616	0.14348	0.10089	0.13220	0.11098	0.00000	0.00000	0.00000	0.00000
95	0.00000	0.00000	0.00000	0.00000	0.21658	0.21658	0.21658	0.17698	0.21015	0.17698	0.00000	0.00000	0.00000	0.00000
100	0.00000	0.00000	0.00000	0.00000	0.32222	0.32222	0.32222	0.28151	0.32226	0.28151	0.00000	0.00000	0.00000	0.00000
105	0.00000	0.00000	0.00000	0.00000	0.46691	0.46691	0.46691	0.43491	0.43491	0.43491	0.00000	0.00000	0.00000	0.00000
110	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
115	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000
120	0.00000	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000

**Notes:**

- 1) Pre-Retirement and Post-Retirement mortality rates include 20 years of projected on-going mortality improvement using Scale BB published by the Society of Actuaries.
- 2) Miscellaneous Plans usually have Industrial Death rates set to zero unless the agency has specifically contracted for Industrial Death benefits. If so, each Non-Industrial Death rate shown above will be split into two components: 99% will become the Non-Industrial Death rate and 1% will become the Industrial Death rate.
- 3) The Miscellaneous Non-Industrial Disability rates are used for Local Prosecutors.
- 4) Normally, Industrial Disability rates are zero for miscellaneous plans unless the agency has specifically contracted for Industrial Disability benefits. If so, each miscellaneous non-industrial disability rate will be split into two components: 50% will become the Non-Industrial Disability rate and 50% will become the Industrial Disability rate.



## Sample Termination Rates

		Sample Terminated Refund Rates								
Entry Ages		Public Agency Miscellaneous								
Service	15	20	25	30	35	40	45	50	55	59
0	0.18120	0.17420	0.16740	0.16060	0.15370	0.14680	0.14000	0.13320	0.12620	0.12080
5	0.02320	0.02120	0.01930	0.01740	0.01550	0.01360	0.01160	0.00970	0.00780	0.00620
10	0.01550	0.01380	0.01210	0.01040	0.00880	0.00710	0.00550	0.00380	0.00210	0.00080
15	0.00700	0.00600	0.00510	0.00420	0.00320	0.00230	0.00140	0.00040	0.00020	0.00020
20	0.00450	0.00370	0.00290	0.00210	0.00130	0.00050	0.00010	0.00010	0.00010	0.00010
25	0.00240	0.00170	0.00110	0.00050	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010
30	0.00110	0.00050	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000
35	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000
40	0.00010	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000	0.00000
45	0.00010	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000
50	0.00010	0.00010	0.00010	0.00010	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

		Sample Terminated Vested Rates								
Entry Ages		Public Agency Miscellaneous								
Service	15	20	25	30	35	40	45	50	55	59
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	0.07140	0.06560	0.05970	0.05370	0.04770	0.04180	0.00000	0.00000	0.00000	0.00000
10	0.05940	0.05300	0.04660	0.04030	0.03390	0.00000	0.00000	0.00000	0.00000	0.00000
15	0.05110	0.04430	0.03730	0.03050	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
20	0.04050	0.03330	0.02610	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
25	0.02880	0.02120	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
30	0.01500	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
35	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
40	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
45	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
50	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000

When a member is eligible to retire, the termination with vested benefits probability is set to zero

## Sample Salary Scale Rates

Service	Entry Ages										Public Agency Miscellaneous			
	15	20	25	30	35	40	45	50	55	60	65	70	75	79
0	0.1220	0.1220	0.1220	0.1160	0.1090	0.1020	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950	0.0950
5	0.0640	0.0640	0.0640	0.0600	0.0550	0.0520	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480	0.0480
10	0.0460	0.0460	0.0460	0.0430	0.0410	0.0390	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370	0.0370
15	0.0420	0.0420	0.0420	0.0400	0.0380	0.0360	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340	0.0340
20	0.0390	0.0390	0.0390	0.0380	0.0360	0.0340	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330	0.0330
25	0.0370	0.0370	0.0370	0.0360	0.0340	0.0330	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310	0.0310
30	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
35	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
40	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
45	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300
50	0.0350	0.0350	0.0350	0.0340	0.0330	0.0320	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300	0.0300

## Matrix of Sample Service Retirement Assumption Rates

Service	Attained Ages				Public Agency Miscellaneous 2% @ 55		
	50	55	60	65	70	75	79
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	0.00800	0.04000	0.05800	0.14500	0.15000	1.00000	1.00000
10	0.01300	0.04000	0.07500	0.17300	0.17100	1.00000	1.00000
15	0.01800	0.05600	0.09300	0.20100	0.19200	1.00000	1.00000
20	0.02100	0.09300	0.12600	0.23300	0.23900	1.00000	1.00000
25	0.02200	0.10900	0.14300	0.26600	0.30400	1.00000	1.00000
30	0.03300	0.15400	0.16900	0.28900	0.33000	1.00000	1.00000
35	0.05000	0.21000	0.20700	0.31600	0.33000	1.00000	1.00000
40	0.00000	0.24000	0.28000	0.33000	0.33000	1.00000	1.00000
45	0.00000	0.00000	0.28000	0.33000	0.33000	1.00000	1.00000
50	0.00000	0.00000	0.00000	0.33000	0.33000	1.00000	1.00000

Service	Attained Ages				Public Agency Miscellaneous 2% @ 62		
	50	55	60	65	70	75	79
0	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
5	0.00000	0.01000	0.03000	0.11000	0.12000	1.00000	1.00000
10	0.00000	0.02000	0.05000	0.14000	0.16000	1.00000	1.00000
15	0.00000	0.03000	0.07000	0.17000	0.19000	1.00000	1.00000
20	0.00000	0.04000	0.09000	0.21000	0.23000	1.00000	1.00000
25	0.00000	0.06000	0.11000	0.24000	0.27000	1.00000	1.00000
30	0.00000	0.10000	0.14000	0.30000	0.33000	1.00000	1.00000
35	0.00000	0.15000	0.18000	0.35000	0.39000	1.00000	1.00000
40	0.00000	0.18000	0.20000	0.36000	0.40000	1.00000	1.00000
45	0.00000	0.00000	0.20000	0.36000	0.40000	1.00000	1.00000
50	0.00000	0.00000	0.00000	1.00000	1.00000	1.00000	1.00000



## ADMINISTRATIVE COMMITTEE

### 6. CONSIDER ADOPTION OF TREASURER'S REPORT FOR DECEMBER 2021

**Meeting Date:** February 16, 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 Administrative Committee considered this item on February 16, 2022 and recommended \_\_\_\_\_.

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

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**SUMMARY:** Exhibit 6-A comprises the Treasurer's Report for December 2021. Exhibit 6-B and Exhibit 6-C are listings of check disbursements for the period December 1-31, 2021. Check Nos. 40324 through 40547, the direct deposits of employee's paychecks, payroll tax deposits, and bank charges resulted in total disbursements for the period in the amount of \$1,779,520.68. There were \$24,827.97 conservation rebates paid out during the current period. Exhibit 6-D reflects the unaudited version of the financial statements for the month ending December 31, 2021.

**RECOMMENDATION:** District staff recommends adoption of the December 2021 Treasurer's Report and financial statements, and ratification of the disbursements made during the month.

### EXHIBITS

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



**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT  
TREASURER'S REPORT FOR DECEMBER 2021**

<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>
<b>Beginning Balance</b>	<b>\$677,709.89</b>	<b>\$2,621,327.60</b>	<b>\$10,633,914.53</b>	<b>\$3,417,780.78</b>	<b>\$17,350,732.80</b>	<b>\$701,930.79</b>
Fee Deposits		1,995,232.78			1,995,232.78	551,595.94
MoCo Tax & WS Chg Installment Pymt		3,330,922.83			3,330,922.83	
Interest Received				1,292.75	1,292.75	
Transfer - Checking/LAIF					0.00	
Transfer - Money Market/LAIF					0.00	
Transfer - Money Market/Checking	1,600,000.00	(1,600,000.00)			0.00	
Transfer - Money Market/Multi-Bank					0.00	
Transfer to CAWD					0.00	(900,000.00)
Voided Checks					0.00	
Bank Corrections/Reversals/Errors	125.00				125.00	
Bank Charges/Other	(1,090.15)				(1,090.15)	
Credit Card Fees	(1,364.55)				(1,364.55)	
Returned Deposits	-				0.00	
Payroll Tax/Benefit Deposits	(140,566.10)				(140,566.10)	
Payroll Checks/Direct Deposits	(214,179.15)				(214,179.15)	
General Checks	(1,393,584.88)				(1,393,584.88)	
Bank Draft Payments	(28,860.85)				(28,860.85)	
<b>Ending Balance</b>	<b>\$498,189.21</b>	<b>\$6,347,483.21</b>	<b>\$10,633,914.53</b>	<b>\$3,419,073.53</b>	<b>\$20,898,660.48</b>	<b>\$353,526.73</b>





## Check Report

By Check Number

Date Range: 12/01/2021 - 12/31/2021



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						
00249	A.G. Davi, LTD	12/02/2021	Regular	0.00	395.00	40324
00010	Access Monterey Peninsula	12/02/2021	Regular	0.00	875.00	40325
14037	AECOM Technical Services, Inc.	12/02/2021	Regular	0.00	21,115.00	40326
01188	Alhambra	12/02/2021	Regular	0.00	114.56	40327
00252	Cal-Am Water	12/02/2021	Regular	0.00	80.58	40328
00252	Cal-Am Water	12/02/2021	Regular	0.00	130.21	40329
16235	California Department of Tax and Fee Administrat	12/02/2021	Regular	0.00	586.11	40330
16235	California Department of Tax and Fee Administrat	12/02/2021	Regular	0.00	539.18	40331
16235	California Department of Tax and Fee Administrat	12/02/2021	Regular	0.00	2,642.74	40332
03968	Central Coast Fly Fishing	12/02/2021	Regular	0.00	861.89	40333
21461	Cynthia Kneemeyer	12/02/2021	Regular	0.00	171.36	40334
00224	City of Monterey	12/02/2021	Regular	0.00	7,277.24	40335
00028	Colantuono, Highsmith, & Whatley, PC	12/02/2021	Regular	0.00	13,251.00	40336
04041	Cynthia Schmidlin	12/02/2021	Regular	0.00	905.43	40337
06001	Cypress Coast Ford	12/02/2021	Regular	0.00	189.80	40338
08109	David Olson, Inc.	12/02/2021	Regular	0.00	770.00	40339
00046	De Lay & Laredo	12/02/2021	Regular	0.00	30,790.00	40340
00192	Extra Space Storage	12/02/2021	Regular	0.00	973.00	40341
00758	FedEx	12/02/2021	Regular	0.00	213.40	40342
12655	Graphicsmiths	12/02/2021	Regular	0.00	60.00	40343
00993	Harris Court Business Park	12/02/2021	Regular	0.00	364.38	40344
00277	Home Depot Credit Services	12/02/2021	Regular	0.00	35.34	40345
04717	Inder Osahan	12/02/2021	Regular	0.00	1,332.00	40346
22159	Joel Pablo	12/02/2021	Regular	0.00	37.69	40347
00094	John Arriaga	12/02/2021	Regular	0.00	3,200.00	40348
00259	Marina Coast Water District	12/02/2021	Regular	0.00	653.43	40349
05829	Mark Bekker	12/02/2021	Regular	0.00	1,176.00	40350
01012	Mark Dudley	12/02/2021	Regular	0.00	540.00	40351
00223	Martins Irrigation Supply	12/02/2021	Regular	0.00	20.89	40352
22202	Max S. Rios	12/02/2021	Regular	0.00	1,700.46	40353
00242	MBAS	12/02/2021	Regular	0.00	2,877.50	40354
19448	Monroe Stone Insurance Solutions, Inc.	12/02/2021	Regular	0.00	27.60	40355
13396	Navia Benefit Solutions, Inc.	12/02/2021	Regular	0.00	815.42	40356
00159	Pueblo Water Resources, Inc.	12/02/2021	Regular	0.00	2,877.63	40357
07627	Purchase Power	12/02/2021	Regular	0.00	500.00	40358
00251	Rick Dickhaut	12/02/2021	Regular	0.00	616.00	40359
17968	Rutan & Tucker, LLP	12/02/2021	Regular	0.00	450.00	40360
01020	Sara Reyes - Petty Cash Custodian	12/02/2021	Regular	0.00	309.27	40361
00176	Sentry Alarm Systems	12/02/2021	Regular	0.00	215.50	40362
09989	Star Sanitation Services	12/02/2021	Regular	0.00	113.11	40363
04359	The Carmel Pine Cone	12/02/2021	Regular	0.00	726.00	40364
20185	The Marketing Department, Inc.	12/02/2021	Regular	0.00	4,250.00	40365
17965	The Maynard Group	12/02/2021	Regular	0.00	1,525.60	40366
00024	Three Amigos Pest Control DBA Central Coast Exte	12/02/2021	Regular	0.00	104.00	40367
18737	U.S. Bank Equipment Finance	12/02/2021	Regular	0.00	871.81	40368
00207	Universal Staffing Inc.	12/02/2021	Regular	0.00	510.72	40369
06009	yourservicesolution.com	12/02/2021	Regular	0.00	1,020.00	40370
20230	Zoom Video Communications Inc	12/02/2021	Regular	0.00	448.69	40371
15399	Accela Inc.	12/09/2021	Regular	0.00	35,390.62	40418
00760	Andy Bell	12/09/2021	Regular	0.00	647.00	40419
00263	Arlene Tavani	12/09/2021	Regular	0.00	1,031.00	40420
00253	AT&T	12/09/2021	Regular	0.00	873.95	40421
00983	Beverly Chaney	12/09/2021	Regular	0.00	68.58	40422

## Check Report

Date Range: 12/01/2021 - 12/31/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
00252	Cal-Am Water	12/09/2021	Regular	0.00	162.18	40423
01001	CDW Government	12/09/2021	Regular	0.00	98.07	40424
00281	CoreLogic Information Solutions, Inc.	12/09/2021	Regular	0.00	1,475.78	40425
04362	Costco Membership	12/09/2021	Regular	0.00	120.00	40426
06001	Cypress Coast Ford	12/09/2021	Regular	0.00	34,000.00	40427
18734	DeVeera Inc.	12/09/2021	Regular	0.00	7,822.40	40428
00268	ESRI, Inc.	12/09/2021	Regular	0.00	10,875.00	40429
00758	FedEx	12/09/2021	Regular	0.00	98.20	40430
00083	Hayashi & Wayland Accountancy Corp.	12/09/2021	Regular	0.00	24,065.80	40431
00094	John Arriaga	12/09/2021	Regular	0.00	3,200.00	40432
00118	Monterey Bay Carpet & Janitorial Svc	12/09/2021	Regular	0.00	1,260.00	40433
00274	Monterey One Water	12/09/2021	Regular	0.00	204.61	40434
00274	Monterey One Water	12/09/2021	Regular	0.00	826,010.95	40435
00154	Peninsula Messenger Service	12/09/2021	Regular	0.00	551.00	40436
00755	Peninsula Welding Supply, Inc.	12/09/2021	Regular	0.00	64.50	40437
00262	Pure H2O	12/09/2021	Regular	0.00	65.54	40438
08925	Quinn Company	12/09/2021	Regular	0.00	1,054.39	40439
00987	SDRMA - Prop & Liability Pkg	12/09/2021	Regular	0.00	47.50	40440
04709	Sherron Forsgren	12/09/2021	Regular	0.00	961.19	40441
00207	Universal Staffing Inc.	12/09/2021	Regular	0.00	851.20	40442
20230	Zoom Video Communications Inc	12/09/2021	Regular	0.00	448.69	40443
00763	ACWA-JPIA	12/16/2021	Regular	0.00	330.86	40446
00760	Andy Bell	12/16/2021	Regular	0.00	647.00	40447
01195	California Dept. of Fish & Wildlife	12/16/2021	Regular	0.00	1,938.00	40448
21461	Cynthia Kneemeyer	12/16/2021	Regular	0.00	190.40	40449
00028	Colantuono, Highsmith, & Whatley, PC	12/16/2021	Regular	0.00	2,744.75	40450
18734	DeVeera Inc.	12/16/2021	Regular	0.00	370.40	40451
00758	FedEx	12/16/2021	Regular	0.00	46.40	40452
00993	Harris Court Business Park	12/16/2021	Regular	0.00	364.09	40453
00986	Henrietta Stern	12/16/2021	Regular	0.00	1,332.00	40454
00277	Home Depot Credit Services	12/16/2021	Regular	0.00	13.56	40455
03857	Joe Oliver	12/16/2021	Regular	0.00	1,332.00	40456
05371	June Silva	12/16/2021	Regular	0.00	617.00	40457
05830	Larry Hampson	12/16/2021	Regular	0.00	843.20	40458
20469	Local Agency Formation Commission (LAFCO) of N	12/16/2021	Regular	0.00	14,802.74	40459
13431	Lynx Technologies, Inc	12/16/2021	Regular	0.00	2,600.00	40460
07418	McMaster-Carr	12/16/2021	Regular	0.00	120.37	40461
19448	Monroe Stone Insurance Solutions, Inc.	12/16/2021	Regular	0.00	26.65	40462
00274	Monterey One Water	12/16/2021	Regular	0.00	101,884.49	40463
08700	Monterey Regional Waste Management District	12/16/2021	Regular	0.00	20.00	40464
00036	Parham Living Trust	12/16/2021	Regular	0.00	850.00	40465
00755	Peninsula Welding Supply, Inc.	12/16/2021	Regular	0.00	187.69	40466
18544	Psomas	12/16/2021	Regular	0.00	14,525.25	40467
13394	Regional Government Services	12/16/2021	Regular	0.00	3,711.90	40468
19575	RJA Management Services	12/16/2021	Regular	0.00	13,905.00	40469
00176	Sentry Alarm Systems	12/16/2021	Regular	0.00	185.50	40470
09425	The Ferguson Group LLC	12/16/2021	Regular	0.00	8,069.62	40471
19105	Tricia Jakic	12/16/2021	Regular	0.00	128.90	40472
04708	Tyler Business Forms	12/16/2021	Regular	0.00	300.55	40473
00269	U.S. Bank	12/16/2021	Regular	0.00	7,864.33	40474
	**Void**	12/16/2021	Regular	0.00	0.00	40475
00207	Universal Staffing Inc.	12/16/2021	Regular	0.00	1,659.84	40476
00271	UPEC, Local 792	12/16/2021	Regular	0.00	1,045.00	40477
00767	AFLAC	12/30/2021	Regular	0.00	1,008.58	40526
01188	Alhambra	12/30/2021	Regular	0.00	86.87	40527
00983	Beverly Chaney	12/30/2021	Regular	0.00	208.56	40528
00028	Colantuono, Highsmith, & Whatley, PC	12/30/2021	Regular	0.00	3,112.00	40529
04041	Cynthia Schmidlin	12/30/2021	Regular	0.00	905.43	40530
00192	Extra Space Storage	12/30/2021	Regular	0.00	973.00	40531
00758	FedEx	12/30/2021	Regular	0.00	352.28	40532
04717	Inder Osahan	12/30/2021	Regular	0.00	1,332.00	40533

## Check Report

Date Range: 12/01/2021 - 12/31/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
01012	Mark Dudley	12/30/2021	Regular	0.00	540.00	40534
00242	MBAS	12/30/2021	Regular	0.00	930.00	40535
00759	Mechanics Bank	12/30/2021	Regular	0.00	109,568.00	40536
04728	Monterey County Business Council	12/30/2021	Regular	0.00	500.00	40537
01002	Monterey County Clerk	12/30/2021	Regular	0.00	50.00	40538
04736	Pitney Bowes Global Financial Svc, LLC	12/30/2021	Regular	0.00	392.41	40539
13430	Premiere Global Services	12/30/2021	Regular	0.00	28.05	40540
13394	Regional Government Services	12/30/2021	Regular	0.00	698.00	40541
00176	Sentry Alarm Systems	12/30/2021	Regular	0.00	160.16	40542
04359	The Carmel Pine Cone	12/30/2021	Regular	0.00	2,178.38	40543
00024	Three Amigos Pest Control DBA Central Coast Exte	12/30/2021	Regular	0.00	104.00	40544
18737	U.S. Bank Equipment Finance	12/30/2021	Regular	0.00	871.81	40545
00207	Universal Staffing Inc.	12/30/2021	Regular	0.00	851.20	40546
08105	Yolanda Munoz	12/30/2021	Regular	0.00	540.00	40547
Total Regular:				0.00	1,368,756.91	

## Check Report

Date Range: 12/01/2021 - 12/31/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payment Type: Bank Draft						
00266	I.R.S.	12/03/2021	Bank Draft	0.00	16,277.59	DFT0002149
00266	I.R.S.	12/03/2021	Bank Draft	0.00	3,172.88	DFT0002150
00267	Employment Development Dept.	12/03/2021	Bank Draft	0.00	6,566.26	DFT0002151
00266	I.R.S.	12/03/2021	Bank Draft	0.00	448.28	DFT0002152
00221	Verizon Wireless	12/02/2021	Bank Draft	0.00	1,309.11	DFT0002154
00282	PG&E	12/02/2021	Bank Draft	0.00	4,138.30	DFT0002155
00256	PERS Retirement	12/01/2021	Bank Draft	0.00	400.00	DFT0002157
00768	ICMA	12/03/2021	Bank Draft	0.00	3,701.59	DFT0002158
00277	Home Depot Credit Services	12/09/2021	Bank Draft	0.00	75.27	DFT0002159
00282	PG&E	12/09/2021	Bank Draft	0.00	36.83	DFT0002160
00282	PG&E	12/09/2021	Bank Draft	0.00	27.06	DFT0002161
00282	PG&E	12/09/2021	Bank Draft	0.00	10.19	DFT0002162
18163	Wex Bank	12/09/2021	Bank Draft	0.00	687.30	DFT0002163
00277	Home Depot Credit Services	12/09/2021	Bank Draft	0.00	130.01	DFT0002164
00256	PERS Retirement	12/06/2021	Bank Draft	0.00	16,881.52	DFT0002165
00266	I.R.S.	12/17/2021	Bank Draft	0.00	14,443.47	DFT0002166
00266	I.R.S.	12/17/2021	Bank Draft	0.00	2,880.07	DFT0002167
00267	Employment Development Dept.	12/17/2021	Bank Draft	0.00	6,039.31	DFT0002168
00266	I.R.S.	12/17/2021	Bank Draft	0.00	561.98	DFT0002169
00266	I.R.S.	12/16/2021	Bank Draft	0.00	32.89	DFT0002170
00266	I.R.S.	12/16/2021	Bank Draft	0.00	78.28	DFT0002171
00266	I.R.S.	12/16/2021	Bank Draft	0.00	334.80	DFT0002172
00282	PG&E	12/13/2021	Bank Draft	0.00	11,162.51	DFT0002173
00282	PG&E	12/16/2021	Bank Draft	0.00	4,287.98	DFT0002174
00282	PG&E	12/16/2021	Bank Draft	0.00	1,714.35	DFT0002175
00282	PG&E	12/16/2021	Bank Draft	0.00	9.86	DFT0002176
18163	Wex Bank	12/16/2021	Bank Draft	0.00	610.68	DFT0002177
06268	Comcast	12/16/2021	Bank Draft	0.00	231.56	DFT0002178
00266	I.R.S.	12/31/2021	Bank Draft	0.00	13,394.72	DFT0002179
00266	I.R.S.	12/31/2021	Bank Draft	0.00	2,838.94	DFT0002180
00267	Employment Development Dept.	12/31/2021	Bank Draft	0.00	5,542.92	DFT0002181
00266	I.R.S.	12/31/2021	Bank Draft	0.00	496.26	DFT0002182
00769	Laborers Trust Fund of Northern CA	12/13/2021	Bank Draft	0.00	29,417.00	DFT0002183
00993	Harris Court Business Park	12/30/2021	Bank Draft	0.00	400.14	DFT0002184
00993	Harris Court Business Park	12/30/2021	Bank Draft	0.00	364.38	DFT0002185
00282	PG&E	12/30/2021	Bank Draft	0.00	2,010.39	DFT0002186
00221	Verizon Wireless	12/30/2021	Bank Draft	0.00	1,236.33	DFT0002187
18163	Wex Bank	12/30/2021	Bank Draft	0.00	418.60	DFT0002188
00256	PERS Retirement	12/10/2021	Bank Draft	0.00	17,057.34	DFT0002195
Total Bank Draft:				0.00	169,426.95	

Bank Code APBNK		Summary			
Payment Type	Payable Count	Payment Count	Discount	Payment	
Regular Checks	168	127	0.00	1,368,756.91	
Manual Checks	0	0	0.00	0.00	
Voided Checks	0	1	0.00	0.00	
Bank Drafts	47	39	0.00	169,426.95	
EFT's	0	0	0.00	0.00	
Virtual Payments	0	0	0.00	0.00	
	215	167	0.00	1,538,183.86	

## Check Report

Date Range: 12/01/2021 - 12/31/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: REBATES-02-Rebates: Use Only For Rebates						
Payment Type: Regular						
20275	Jody Clark	12/13/2021	Regular	0.00	-260.00	38676
21445	Lynn Swanson	12/16/2021	Regular	0.00	-75.00	39667
22157	Del Monte Manor, Inc.	12/01/2021	Regular	0.00	-17,425.00	40202
22160	Alexandra Burks	12/02/2021	Regular	0.00	500.00	40372
22170	Alicia Tao	12/02/2021	Regular	0.00	500.00	40373
19837	Annette Jankosky	12/02/2021	Regular	0.00	75.00	40374
22191	Bill Tibbey	12/02/2021	Regular	0.00	1,785.00	40375
22186	Bonnie Brooks	12/02/2021	Regular	0.00	125.00	40376
22180	Bryce Graybill	12/02/2021	Regular	0.00	500.00	40377
22188	Carolyn Ballinger	12/02/2021	Regular	0.00	125.00	40378
22196	Christina Watson	12/02/2021	Regular	0.00	150.00	40379
22178	Cora Hoover	12/02/2021	Regular	0.00	500.00	40380
20547	David C. Jackson	12/02/2021	Regular	0.00	125.00	40381
22187	David Lyon	12/02/2021	Regular	0.00	125.00	40382
22157	Del Monte Manor, Inc.	12/02/2021	Regular	0.00	17,425.00	40383
22157	Del Monte Manor, Inc.	12/07/2021	Regular	0.00	-17,425.00	40383
22165	Dennis Vernon	12/02/2021	Regular	0.00	500.00	40384
22161	Elmiro N. Goncalves	12/02/2021	Regular	0.00	500.00	40385
22197	Frank Owen Swab	12/02/2021	Regular	0.00	125.00	40386
22164	Gary Peterson	12/02/2021	Regular	0.00	500.00	40387
22190	Gayle Crowell	12/02/2021	Regular	0.00	2,106.00	40388
22185	Gina Favoloro	12/02/2021	Regular	0.00	125.00	40389
22172	Gina Prue	12/02/2021	Regular	0.00	500.00	40390
22174	Giuliano Freitas Batista DeOliveira	12/02/2021	Regular	0.00	500.00	40391
22163	Haleh Aboofazeli	12/02/2021	Regular	0.00	500.00	40392
22167	Hamidreza Khosrovi-Kamrani	12/02/2021	Regular	0.00	500.00	40393
22183	Jack Feinstein	12/02/2021	Regular	0.00	500.00	40394
22173	James Derbin	12/02/2021	Regular	0.00	500.00	40395
22182	Janna Ottman	12/02/2021	Regular	0.00	500.00	40396
22192	Jeanette Tingley	12/02/2021	Regular	0.00	86.97	40397
22169	Jennifer Roxas	12/02/2021	Regular	0.00	500.00	40398
22198	John C. Bost	12/02/2021	Regular	0.00	500.00	40399
22193	Kenneth Popovich	12/02/2021	Regular	0.00	100.00	40400
21284	Kristina Poulter	12/02/2021	Regular	0.00	125.00	40401
20641	Leslie Perkins	12/02/2021	Regular	0.00	700.00	40402
22171	Li Wang	12/02/2021	Regular	0.00	500.00	40403
22179	Linda Brockman	12/02/2021	Regular	0.00	625.00	40404
22194	Liza Vincent	12/02/2021	Regular	0.00	75.00	40405
22176	Mark Austin	12/02/2021	Regular	0.00	500.00	40406
22189	Mary Lou Donnegan	12/02/2021	Regular	0.00	125.00	40407
20515	Michael M Collins	12/02/2021	Regular	0.00	75.00	40408
22181	Paula Bertolino	12/02/2021	Regular	0.00	500.00	40409
22166	Richard Breunesse	12/02/2021	Regular	0.00	500.00	40410
22177	Sandra Silveira	12/02/2021	Regular	0.00	500.00	40411
22168	Stephen Hastey	12/02/2021	Regular	0.00	500.00	40412
22175	Taylor Schultz	12/02/2021	Regular	0.00	500.00	40413
22162	Tim Flato	12/02/2021	Regular	0.00	500.00	40414
22184	Trevor Page	12/02/2021	Regular	0.00	125.00	40415
22195	Viki Takars	12/02/2021	Regular	0.00	75.00	40416
22199	Wissam Khalaf	12/02/2021	Regular	0.00	500.00	40417
22240	Albert Mehrabian	12/16/2021	Regular	0.00	75.00	40478
22210	Andrea Cahill	12/16/2021	Regular	0.00	500.00	40479
22236	Ariana Schaupp	12/16/2021	Regular	0.00	125.00	40480
22231	Bruce Upton	12/16/2021	Regular	0.00	500.00	40481
22230	Carter Fries	12/16/2021	Regular	0.00	500.00	40482
22237	Charles ODaniel	12/16/2021	Regular	0.00	125.00	40483
22220	Charles O'Daniel	12/16/2021	Regular	0.00	500.00	40484
22235	Dennis Renault	12/16/2021	Regular	0.00	125.00	40485
22206	Don Roberts	12/16/2021	Regular	0.00	500.00	40486

## Check Report

Date Range: 12/01/2021 - 12/31/2021

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
22204	Duke Kelso	12/16/2021	Regular	0.00	1,300.00	40487
22216	Eun Jung Park	12/16/2021	Regular	0.00	500.00	40488
22155	Frank Graziano	12/16/2021	Regular	0.00	75.00	40489
22244	Haoyang Li	12/16/2021	Regular	0.00	250.00	40490
22223	Ines Seoane	12/16/2021	Regular	0.00	500.00	40491
22208	James Conrad	12/16/2021	Regular	0.00	500.00	40492
19696	James Wagoner	12/16/2021	Regular	0.00	500.00	40493
22233	Janelli Aragon	12/16/2021	Regular	0.00	500.00	40494
22214	Jay Staples	12/16/2021	Regular	0.00	500.00	40495
22226	Jennifer Klein	12/16/2021	Regular	0.00	500.00	40496
20275	Jody Clark	12/16/2021	Regular	0.00	260.00	40497
21445	Lynn Swanson	12/16/2021	Regular	0.00	75.00	40498
22246	Margo Kwasnoski	12/16/2021	Regular	0.00	500.00	40499
22218	Maytal Helfont	12/16/2021	Regular	0.00	625.00	40500
22207	Nancy Callahan	12/16/2021	Regular	0.00	625.00	40501
22228	Paul Dean	12/16/2021	Regular	0.00	500.00	40502
22241	Paul Hein	12/16/2021	Regular	0.00	150.00	40503
22227	Paul Robedeau	12/16/2021	Regular	0.00	500.00	40504
22234	Phil Hopfner	12/16/2021	Regular	0.00	125.00	40505
22215	Pierre La Mothe	12/16/2021	Regular	0.00	500.00	40506
22221	Richard Conklin	12/16/2021	Regular	0.00	500.00	40507
22211	Richard Haddrill	12/16/2021	Regular	0.00	500.00	40508
22222	Robert Brislin	12/16/2021	Regular	0.00	500.00	40509
22213	Robert Brunson	12/16/2021	Regular	0.00	500.00	40510
22239	Robert Lambert	12/16/2021	Regular	0.00	100.00	40511
22238	Robert Rigney	12/16/2021	Regular	0.00	125.00	40512
22242	Ron Bowers	12/16/2021	Regular	0.00	75.00	40513
22219	Ronald Reak	12/16/2021	Regular	0.00	500.00	40514
22203	Ronald Rygg	12/16/2021	Regular	0.00	3,800.00	40515
22209	Ryan Tibbs	12/16/2021	Regular	0.00	500.00	40516
22224	Sal Di Mercurio	12/16/2021	Regular	0.00	500.00	40517
22217	Sehra Evans	12/16/2021	Regular	0.00	500.00	40518
22205	Susan Gentile	12/16/2021	Regular	0.00	500.00	40519
22245	Tarin Muir-Davis	12/16/2021	Regular	0.00	500.00	40520
22229	Tracey Adams	12/16/2021	Regular	0.00	500.00	40521
22212	Tracie J Bayne	12/16/2021	Regular	0.00	500.00	40522
22232	Virginia Ziomek	12/16/2021	Regular	0.00	500.00	40523
22243	Wendelyn H Martin	12/16/2021	Regular	0.00	75.00	40524
22225	Zachary Sullivan	12/16/2021	Regular	0.00	500.00	40525
Total Regular:				0.00	24,827.97	

## Bank Code REBATES-02 Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	94	94	0.00	60,012.97
Manual Checks	0	0	0.00	0.00
Voided Checks	0	4	0.00	-35,185.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
Virtual Payments	0	0	0.00	0.00
	94	98	0.00	24,827.97

**All Bank Codes Check Summary**

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	262	221	0.00	1,428,769.88
Manual Checks	0	0	0.00	0.00
Voided Checks	0	5	0.00	-35,185.00
Bank Drafts	47	39	0.00	169,426.95
EFT's	0	0	0.00	0.00
Virtual Payments	0	0	0.00	0.00
	<b>309</b>	<b>265</b>	<b>0.00</b>	<b>1,563,011.83</b>

**Fund Summary**

Fund	Name	Period	Amount
99	POOL CASH FUND	12/2021	1,563,011.83
			<b>1,563,011.83</b>





**EXHIBIT 6-C**

Monterey Peninsula Water Management Dist

**Payroll Bank Transaction Report**

By Payment Number

Date: 12/1/2021 - 12/31/2021

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
6186	12/03/2021	Regular	1077	Pablo, Joel G	0.00	2,127.59	2,127.59
6187	12/03/2021	Regular	1024	Stoldt, David J	0.00	5,927.28	5,927.28
6188	12/03/2021	Regular	1044	Bennett, Corryn D	0.00	1,993.12	1,993.12
6189	12/03/2021	Regular	1078	Mossbacher, Simona F	0.00	2,396.78	2,396.78
6190	12/03/2021	Regular	1018	Prasad, Suresh	0.00	3,927.74	3,927.74
6191	12/03/2021	Regular	1019	Reyes, Sara C	0.00	1,929.69	1,929.69
6192	12/03/2021	Regular	1042	Hamilton, Maureen C.	0.00	3,391.58	3,391.58
6193	12/03/2021	Regular	6063	Hampson, Larry M	0.00	2,125.40	2,125.40
6194	12/03/2021	Regular	1009	James, Gregory W	0.00	3,354.37	3,354.37
6195	12/03/2021	Regular	1011	Lear, Jonathan P	0.00	4,347.05	4,347.05
6196	12/03/2021	Regular	1012	Lindberg, Thomas L	0.00	2,746.20	2,746.20
6197	12/03/2021	Regular	1080	Steinmetz, Cory S	0.00	2,260.62	2,260.62
6198	12/03/2021	Regular	1045	Atkins, Daniel N	0.00	2,509.15	2,509.15
6199	12/03/2021	Regular	1004	Chaney, Beverly M	0.00	2,756.39	2,756.39
6200	12/03/2021	Regular	1005	Christensen, Thomas T	0.00	3,790.17	3,790.17
6201	12/03/2021	Regular	1079	Gallagher, Riley M	0.00	2,218.66	2,218.66
6202	12/03/2021	Regular	1007	Hamilton, Cory R	0.00	2,344.94	2,344.94
6203	12/03/2021	Regular	6078	Kneemeyer, Cinthia A	0.00	719.34	719.34
6204	12/03/2021	Regular	1048	Lumas, Eric M	0.00	1,997.15	1,997.15
6205	12/03/2021	Regular	1001	Bravo, Gabriela D	0.00	2,695.42	2,695.42
6206	12/03/2021	Regular	1076	Jakic, Tricia	0.00	2,494.81	2,494.81
6207	12/03/2021	Regular	1010	Kister, Stephanie L	0.00	2,672.32	2,672.32
6208	12/03/2021	Regular	1017	Locke, Stephanie L	0.00	3,586.06	3,586.06
6209	12/03/2021	Regular	1040	Smith, Kyle	0.00	2,566.05	2,566.05
6210	12/03/2021	Regular	1047	Timmer, Christopher	0.00	7,013.58	7,013.58
6211	12/17/2021	Regular	1077	Pablo, Joel G	0.00	2,197.43	2,197.43
6212	12/17/2021	Regular	1024	Stoldt, David J	0.00	5,949.11	5,949.11
6213	12/17/2021	Regular	1044	Bennett, Corryn D	0.00	2,265.68	2,265.68
6214	12/17/2021	Regular	1078	Mossbacher, Simona F	0.00	1,906.80	1,906.80
6215	12/17/2021	Regular	1018	Prasad, Suresh	0.00	4,578.36	4,578.36
6216	12/17/2021	Regular	1019	Reyes, Sara C	0.00	2,228.70	2,228.70
6217	12/17/2021	Regular	1042	Hamilton, Maureen C.	0.00	3,580.35	3,580.35
6218	12/17/2021	Regular	6063	Hampson, Larry M	0.00	2,617.99	2,617.99
6219	12/17/2021	Regular	1009	James, Gregory W	0.00	3,404.86	3,404.86
6220	12/17/2021	Regular	1011	Lear, Jonathan P	0.00	4,432.99	4,432.99
6221	12/17/2021	Regular	1012	Lindberg, Thomas L	0.00	2,984.73	2,984.73
6222	12/17/2021	Regular	1080	Steinmetz, Cory S	0.00	2,288.81	2,288.81
6223	12/17/2021	Regular	1045	Atkins, Daniel N	0.00	2,247.98	2,247.98
6224	12/17/2021	Regular	1004	Chaney, Beverly M	0.00	3,035.09	3,035.09
6225	12/17/2021	Regular	1005	Christensen, Thomas T	0.00	4,061.45	4,061.45
6226	12/17/2021	Regular	1079	Gallagher, Riley M	0.00	2,302.17	2,302.17
6227	12/17/2021	Regular	1007	Hamilton, Cory R	0.00	2,729.53	2,729.53
6228	12/17/2021	Regular	6078	Kneemeyer, Cinthia A	0.00	795.73	795.73
6229	12/17/2021	Regular	1048	Lumas, Eric M	0.00	2,073.86	2,073.86
6230	12/17/2021	Regular	1001	Bravo, Gabriela D	0.00	3,166.50	3,166.50
6231	12/17/2021	Regular	1076	Jakic, Tricia	0.00	2,863.44	2,863.44
6232	12/17/2021	Regular	1010	Kister, Stephanie L	0.00	2,980.83	2,980.83
6233	12/17/2021	Regular	1017	Locke, Stephanie L	0.00	3,790.71	3,790.71
6234	12/17/2021	Regular	1040	Smith, Kyle	0.00	2,616.06	2,616.06
6235	12/16/2021	Regular	7015	Adams, Mary L	0.00	348.71	348.71
6236	12/16/2021	Regular	7020	Anderson, Amy E	0.00	374.02	374.02
6237	12/16/2021	Regular	7019	Paull, Karen P	0.00	623.36	623.36
6238	12/16/2021	Regular	7018	Riley, George T	0.00	374.02	374.02
6239	12/31/2021	Regular	1077	Pablo, Joel G	0.00	2,127.61	2,127.61
6240	12/31/2021	Regular	1024	Stoldt, David J	0.00	5,927.29	5,927.29
6241	12/31/2021	Regular	1044	Bennett, Corryn D	0.00	1,993.13	1,993.13
6242	12/31/2021	Regular	1078	Mossbacher, Simona F	0.00	2,024.43	2,024.43

Payment Number	Payment Date	Payment Type	Employee Number	Employee Name	Check Amount	Direct Deposit Amount	94 Total Payment
6243	12/31/2021	Regular	1018	Prasad, Suresh	0.00	3,927.75	3,927.75
6244	12/31/2021	Regular	1019	Reyes, Sara C	0.00	1,929.71	1,929.71
6245	12/31/2021	Regular	1042	Hamilton, Maureen C.	0.00	3,391.60	3,391.60
6246	12/31/2021	Regular	6063	Hampson, Larry M	0.00	2,266.14	2,266.14
6247	12/31/2021	Regular	1009	James, Gregory W	0.00	3,354.40	3,354.40
6248	12/31/2021	Regular	1011	Lear, Jonathan P	0.00	4,347.11	4,347.11
6249	12/31/2021	Regular	1012	Lindberg, Thomas L	0.00	2,746.21	2,746.21
6250	12/31/2021	Regular	1080	Steinmetz, Cory S	0.00	2,239.41	2,239.41
6251	12/31/2021	Regular	1045	Atkins, Daniel N	0.00	2,153.68	2,153.68
6252	12/31/2021	Regular	1004	Chaney, Beverly M	0.00	2,756.39	2,756.39
6253	12/31/2021	Regular	1005	Christensen, Thomas T	0.00	3,790.17	3,790.17
6254	12/31/2021	Regular	1079	Gallagher, Riley M	0.00	2,495.78	2,495.78
6255	12/31/2021	Regular	1007	Hamilton, Cory R	0.00	2,344.96	2,344.96
6256	12/31/2021	Regular	6078	Kneemeyer, Cinthia A	0.00	837.91	837.91
6257	12/31/2021	Regular	1048	Lumas, Eric M	0.00	1,997.21	1,997.21
6258	12/31/2021	Regular	1001	Bravo, Gabriela D	0.00	2,695.50	2,695.50
6259	12/31/2021	Regular	1076	Jakic, Tricia	0.00	2,557.08	2,557.08
6260	12/31/2021	Regular	1010	Kister, Stephanie L	0.00	2,672.31	2,672.31
6261	12/31/2021	Regular	1017	Locke, Stephanie L	0.00	3,586.13	3,586.13
6262	12/31/2021	Regular	1040	Smith, Kyle	0.00	2,566.05	2,566.05
40444	12/16/2021	Regular	7009	Edwards, Alvin	366.44	0.00	366.44
40445	12/16/2021	Regular	7021	Malek, Safwat	374.02	0.00	374.02
Total:					740.46	213,438.69	214,179.15



**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE MONTH DECEMBER 31, 2021**

	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
<b>REVENUES</b>							
Property taxes	\$ 17,220	\$ 247,089	\$ 1,033,056	\$ 1,297,364	\$ 1,297,364	\$ 2,200,000	\$ 1,236,027
Water supply charge			2,033,558	2,033,558	2,031,182	3,400,000	2,028,469
User fees	332,806	127,774	75,533	536,113	2,268,622	5,000,000	2,778,314
Mitigation revenue	-			-	-	-	-
PWM Water Sales			876,845	876,845	4,605,096	9,828,000	1,515,642
Capacity fees			70,394	70,394	313,234	400,000	236,357
Permit fees	-	21,704		21,704	128,002	198,000	90,040
Investment income	472	821	-	1,293	116	130,000	(20,237)
Miscellaneous	74	47	60	181	19,120	15,000	9,667
<b>Sub-total district revenues</b>	<b>350,571</b>	<b>397,435</b>	<b>4,089,447</b>	<b>4,837,454</b>	<b>10,662,736</b>	<b>21,171,000</b>	<b>7,874,279</b>
Project reimbursements	-	-	-	-	646,013	1,802,100	634,320
Legal fee reimbursements		-		-	2,100	16,000	900
Grants	-	-	-	-	263,972	2,335,200	7,274
Recording fees		5,280		5,280	29,590	10,400	20,240
<b>Sub-total reimbursements</b>	<b>-</b>	<b>5,280</b>	<b>-</b>	<b>5,280</b>	<b>941,675</b>	<b>4,163,700</b>	<b>662,734</b>
From Reserves	-	-	-	-	-	4,269,000	-
<b>Total revenues</b>	<b>350,571</b>	<b>402,715</b>	<b>4,089,447</b>	<b>4,842,734</b>	<b>11,604,411</b>	<b>29,603,700</b>	<b>8,537,013</b>
<b>EXPENDITURES</b>							
<b>Personnel:</b>							
Salaries	116,586	67,790	124,515	308,891	1,265,797	2,611,200	1,212,167
Retirement	10,551	5,655	11,625	27,831	574,401	707,100	516,335
Unemployment Compensation	-	-	-	-	-	12,000	2,584
Auto Allowance	138	138	415	692	2,931	6,000	2,955
Deferred Compensation	227	227	681	1,136	4,807	10,000	4,679
Temporary Personnel	1,209	786	1,027	3,022	16,811	50,000	-
Workers Comp. Ins.	5,036	358	3,181	8,575	35,288	66,800	29,910
Employee Insurance	16,178	8,512	14,379	39,068	224,608	506,900	227,825
Medicare & FICA Taxes	2,241	1,046	1,983	5,270	22,515	43,600	23,688
Personnel Recruitment	24	16	20	60	643	3,000	-
Other benefits	40	26	34	100	600	2,000	600
Staff Development	-	75	-	75	1,382	32,800	2,101
<b>Sub-total personnel costs</b>	<b>152,229</b>	<b>84,629</b>	<b>157,861</b>	<b>394,719</b>	<b>2,149,783</b>	<b>4,051,400</b>	<b>2,022,843</b>
<b>Services &amp; Supplies:</b>							
Board Member Comp	891	891	918	2,700	17,685	34,000	20,115
Board Expenses	106	69	90	266	2,014	8,000	3,350
Rent	1,012	253	953	2,218	12,458	24,200	12,780
Utilities	1,013	621	870	2,504	15,387	33,200	13,789
Telephone	1,610	915	1,023	3,547	21,432	50,000	26,849
Facility Maintenance	696	465	579	1,740	18,929	56,600	22,586
Bank Charges	982	638	710	2,330	17,406	15,000	8,653
Office Supplies	146	253	95	493	5,100	19,000	7,035
Courier Expense	221	188	144	553	3,240	6,000	2,428
Postage & Shipping	-	-	-	-	1,855	5,900	1,176
Equipment Lease	518	329	417	1,264	6,051	23,000	5,586
Equip. Repairs & Maintenance	-	-	-	-	906	7,000	1,113
Photocopy Expense				-			
Printing/Duplicating/Binding	-	-	-	-	-	500	59
IT Supplies/Services	17,839	11,596	15,164	44,599	154,788	231,000	158,775
Operating Supplies	61	1,380	-	1,441	12,879	16,700	1,392



**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT**  
**STATEMENT OF REVENUES AND EXPENDITURES**  
**FOR THE MONTH DECEMBER 31, 2021**

	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
Legal Services	7,417	4,731	6,712	18,860	156,929	400,000	111,094
Professional Fees	14,523	9,437	12,335	36,295	150,095	455,000	144,390
Transportation	1,819	10	171	2,000	17,949	30,000	10,752
Travel	190	-	-	190	3,276	19,600	2,843
Meeting Expenses	529	344	450	1,324	7,659	16,600	7,000
Insurance	4,461	2,900	3,792	11,153	66,965	134,000	49,872
Legal Notices	-	-	-	-	-	3,100	-
Membership Dues	360	234	306	900	30,045	35,400	28,322
Public Outreach	14	9	12	35	1,150	2,600	250
Assessors Administration Fee	-	-	-	-	-	30,000	-
Miscellaneous	-	-	-	-	387	3,100	386
<b>Sub-total services &amp; supplies costs</b>	<b>54,410</b>	<b>35,262</b>	<b>44,741</b>	<b>134,413</b>	<b>724,584</b>	<b>1,659,500</b>	<b>640,594</b>
Project expenditures	173,016	24,914	1,724,460	1,922,390	6,216,038	21,755,000	5,576,305
Fixed assets	34,000	-	-	34,000	35,278	298,500	34,270
Contingencies	-	-	-	-	-	70,000	-
Election costs	-	-	-	-	-	-	-
Debt service: Principal	-	-	-	-	-	-	-
Debt service: Interest	-	-	52,308	52,308	52,308	230,000	62,308
Flood drought reserve	-	-	-	-	-	-	-
Capital equipment reserve	-	-	-	-	-	339,300	-
General fund balance	-	-	-	-	-	500,000	-
Debt Reserve	-	-	-	-	-	500,000	-
Pension reserve	-	-	-	-	-	100,000	-
OPEB reserve	-	-	-	-	-	100,000	-
Other	-	-	-	-	-	-	-
<b>Sub-total other</b>	<b>207,016</b>	<b>24,914</b>	<b>1,776,769</b>	<b>2,008,699</b>	<b>6,303,625</b>	<b>23,892,800</b>	<b>5,672,884</b>
<b>Total expenditures</b>	<b>413,655</b>	<b>144,806</b>	<b>1,979,370</b>	<b>2,537,831</b>	<b>9,177,991</b>	<b>29,603,700</b>	<b>8,336,321</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>\$ (63,084)</b>	<b>\$ 257,910</b>	<b>\$ 2,110,077</b>	<b>\$ 2,304,903</b>	<b>\$ 2,426,420</b>	<b>\$ -</b>	<b>\$ 200,693</b>

## ADMINISTRATIVE COMMITTEE

### 7. RECEIVE AND FILE SECOND QUARTER FINANCIAL ACTIVITY REPORT FOR FISCAL YEAR 2021-2022

**Meeting Date:** February 16, 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 Administrative Committee reviewed this item on February 16, 2022 and recommended \_\_\_\_\_.

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

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**SUMMARY:** The second quarter of Fiscal Year (FY) 2021-2022 concluded on December 31, 2021. Table comparing budgeted and actual year-to-date revenues and expenditures for the period are included as **Exhibit 7-A**. **Exhibits 7-B** and **7-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 second quarter of FY 2021-2022 to the amounts budgeted for that same time-period. Total revenues collected were \$11,604,411, or 78.4% of the budgeted amount of \$14,801,850. Variances within the individual revenue categories are described below:

- Water Supply Charge revenues were \$2,031,182, or 119.5% of the budget for the period. The first installment of this revenue was received in December 2021. The second installment will be received in April 2022.
- Property tax revenues were \$1,297,364, or 117.9% of the budget for the period. The first installment of this revenue was received in December 2021. The second installment will be received in April 2022.
- User fee revenues were \$2,268,622, or about 90.7% of the amount budgeted. This is slightly lower than the budgeted amount as collections for December was received after close of fiscal quarter.
- Pure Water Monterey Water Sales revenue was \$4,605,096, or 93.7% 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 \$313,234, or 156.6% 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 connections received than budgeted for the current quarter.
- Permit Fees revenues were \$128,002, or 129.3% 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 \$116, or 0.2% of the budget for the period. Actual interest includes accrual reversals from prior year. Most of the interest income revenue is realized in fourth quarter of the fiscal year.
- Reimbursements of \$677,703 or 74.1% 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 \$263,972, or 22.6% of the budget. This is due to grant funded projects being deferred and continued to next quarter.
- The Other revenue category totaled \$19,120 or about 254.9% of the budgeted amount. This category includes insurance refunds, miscellaneous reimbursements, 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 \$9,177,991 were about 62.0% of the budgeted amount of \$14,801,850 for the period. Variances within the individual expenditure categories are described below:

- Personnel costs of \$2,149,783 were about 106.1% 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 \$724,584, or about 87.3% 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 \$35,278 represented around 23.6% of the budgeted amount. This was due to some of the fixed asset purchases deferred to next quarter.
- Funds spent for project expenditures were \$6,216,038, or approximately 57.1% of the amount budgeted for the period. This is lower than budgeted due to some of the project spending being deferred to next quarter. This line also includes water purchased from Monterey One Water.
- Debt Service included costs of \$52,308, or 45.5% of the budget for the period. Debt service is paid semi-annually, in December and June.
- 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**

**7-A** Revenue and Expenditure Table

**7-B** Revenue Graph

**7-C** Expenditure Graph

**Monterey Peninsula Water Management District**  
**Financial Activity as of December 31, 2021**  
**Fiscal Year 2021-2022**

	Year-to-Date	Year-to-Date		Percent of
	<u>Revenues</u>	<u>Budget</u>	<u>Variance</u>	<u>Budget</u>
Water Supply Charge	\$2,031,182	\$1,700,000	(\$331,182)	119.5%
Property Taxes	\$1,297,364	\$1,100,000	(\$197,364)	117.9%
User Fees	\$2,268,622	\$2,500,000	\$231,378	90.7%
PWM Water Sales	\$4,605,096	\$4,914,000	\$308,904	93.7%
Capacity Fees	\$313,234	\$200,000	(\$113,234)	156.6%
Permit Fees	\$128,002	\$99,000	(\$29,002)	129.3%
Interest	\$116	\$65,000	\$64,884	0.2%
Reimbursements	\$677,703	\$914,250	\$236,547	74.1%
Grants	\$263,972	\$1,167,600	\$903,628	22.6%
Other	\$19,120	\$7,500	(\$11,620)	254.9%
Reserves [1]	\$0	\$2,134,500	\$2,134,500	0.0%
Total Revenues	\$11,604,411	\$14,801,850	\$3,197,439	78.4%

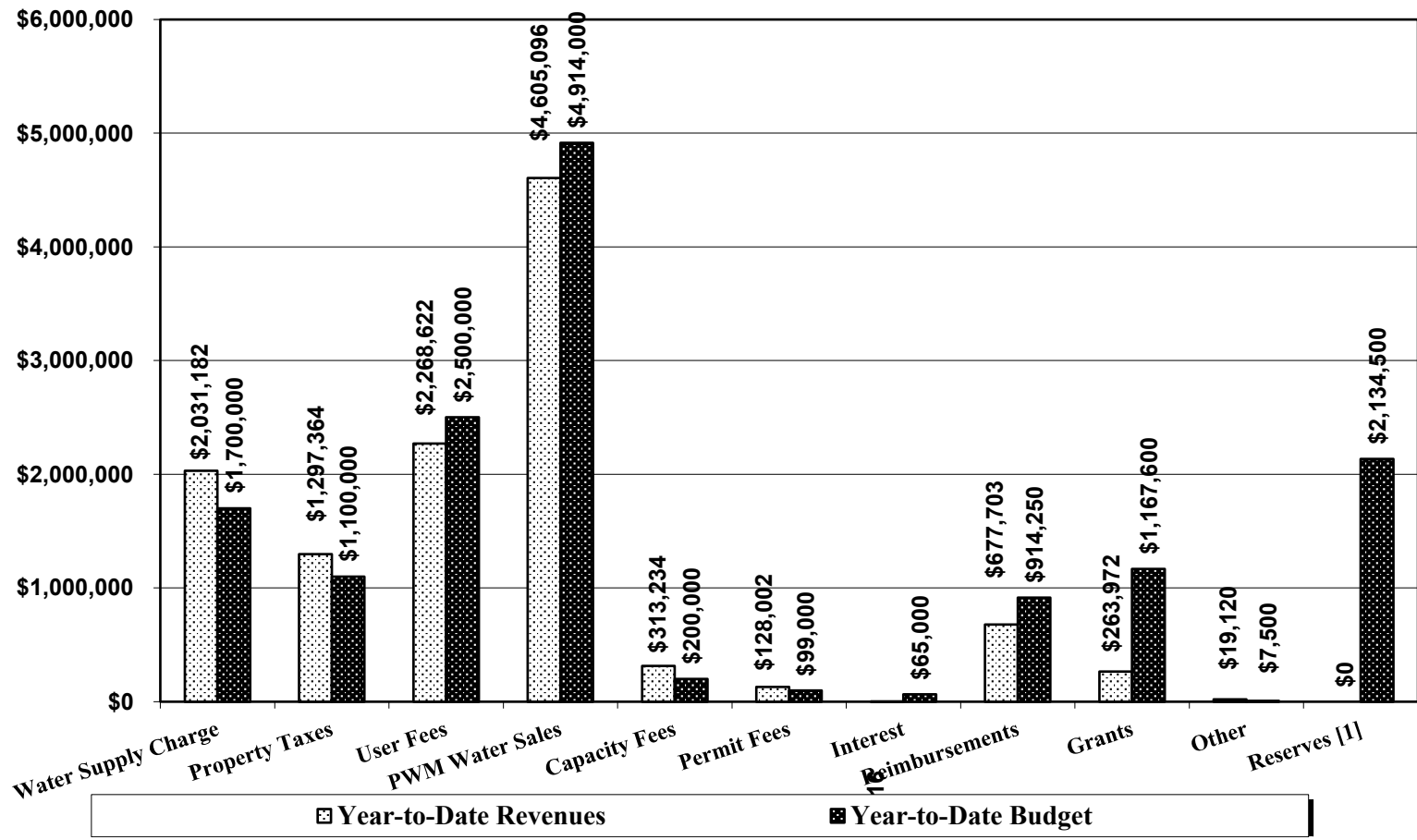
	Year-to-Date	Year-to-Date		Percent of
	<u>Expenditures</u>	<u>Budget</u>	<u>Variance</u>	<u>Budget</u>
Personnel	\$2,149,783	\$2,025,700	(\$124,083)	106.1%
Supplies & Services	\$724,584	\$829,750	\$105,166	87.3%
Fixed Assets	\$35,278	\$149,250	\$113,972	23.6%
Project Expenditures	\$6,216,038	\$10,877,500	\$4,661,462	57.1%
Debt Service	\$52,308	\$115,000	\$62,692	45.5%
Contingencies/Other	\$0	\$35,000	\$35,000	0.0%
Reserves [1]	\$0	\$769,650	\$769,650	0.0%
Total Expenditures	\$9,177,991	\$14,801,850	\$5,623,859	62.0%

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



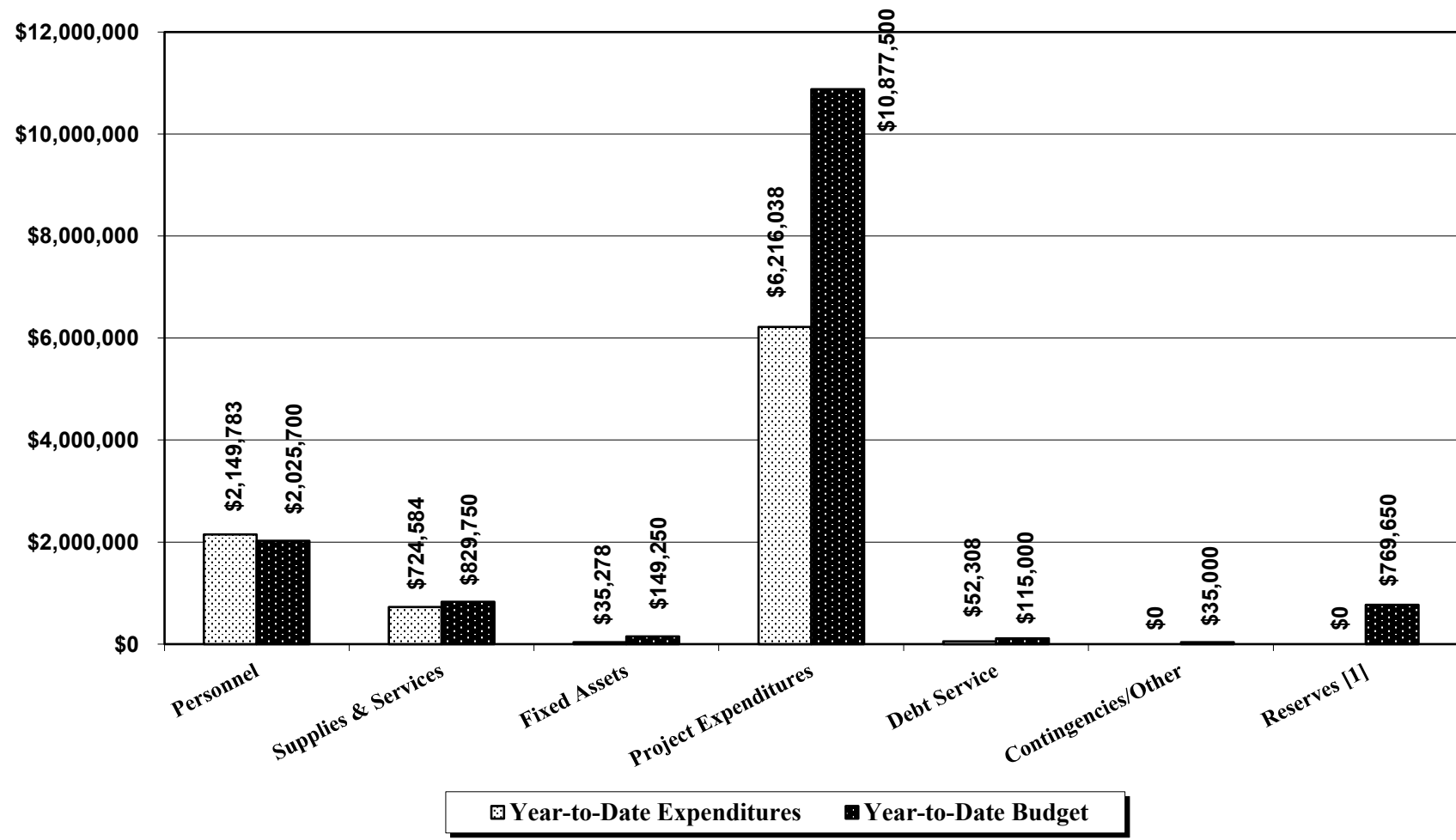


**REVENUES**  
**Fiscal Year Ended December 31, 2021**  
 Year-to-Date Actual Revenues \$11,604,411  
 Year-to-Date Budgeted Revenues \$14,801,850





**EXPENDITURES**  
**Fiscal Year Ended December 31, 2021**  
 Year-to-Date Actual Expenditures \$9,177,991  
 Year-to-Date Budgeted Expenditures \$14,801,850





## ADMINISTRATIVE COMMITTEE

### 8. CONSIDER APPROVAL OF SECOND QUARTER FISCAL YEAR 2021-2022 INVESTMENT REPORT

<b>Meeting Date:</b>	<b>February 16, 2022</b>	<b>Budgeted:</b>	<b>N/A</b>
<b>From:</b>	<b>David J. Stoldt, General Manager</b>	<b>Program/ Line Item No.:</b>	<b>N/A</b>
<b>Prepared By:</b>	<b>Suresh Prasad</b>	<b>Cost Estimate:</b>	<b>N/A</b>

**General Counsel Review:** N/A

**Committee Recommendation:** The Administrative Committee considered this item on February 16, 2022 and recommended \_\_\_\_\_.

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

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**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 8-A** is the report for the quarter ending December 31, 2021. 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 Administrative Committee considered this item at its February 16, 2022 meeting and voted \_ to \_ to recommend \_\_\_\_\_.

#### EXHIBIT

**8-A** Investment Report as of December 31, 2021



**MONTEREY PENINSULA WATER MANAGEMENT DISTRICT  
INVESTMENT REPORT AS OF DECEMBER 31, 2021**

**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	12/31/21	01/01/22	\$10,633,914	\$10,633,914	\$10,633,914	0.230%	50.29%
Bank of America:							
Money Market	12/31/21	01/01/22	6,347,483	6,347,483	6,347,483	0.000%	
Checking	12/31/21	01/01/22	498,189	498,189	498,189	0.000%	
			<u>\$6,845,672</u>	<u>\$6,845,672</u>	<u>\$6,845,672</u>		32.37%
Multi-Bank Securities Cash Account	12/31/21	01/01/22	284,681	284,681	284,681	0.000%	
Multi-Securities Bank Securities:							
Interest Bearing Certificate of Deposit	01/09/19	01/10/22	\$250,000	\$250,000	\$250,197	3.100%	
Interest Bearing Certificate of Deposit	02/06/20	02/06/23	\$247,000	\$247,000	\$250,840	1.800%	
Interest Bearing Certificate of Deposit	10/09/21	04/29/24	\$250,000	\$250,000	\$249,240	0.600%	
Interest Bearing Certificate of Deposit	09/30/20	09/30/24	\$249,000	\$249,000	\$246,049	0.400%	
Interest Bearing Certificate of Deposit	11/30/21	11/29/24	\$250,000	\$250,000	\$249,927	0.850%	
Interest Bearing Certificate of Deposit	03/13/20	03/13/25	\$249,000	\$249,000	\$251,385	1.250%	
Interest Bearing Certificate of Deposit	03/30/20	03/31/25	\$248,000	\$248,000	\$253,081	1.600%	
Interest Bearing Certificate of Deposit	09/22/20	09/22/25	\$249,000	\$249,000	\$244,278	0.550%	
Interest Bearing Certificate of Deposit	06/16/21	06/16/26	\$249,000	\$249,000	\$245,576	0.900%	
Interest Bearing Certificate of Deposit	07/14/21	07/14/26	\$250,000	\$250,000	\$247,462	1.000%	
Interest Bearing Certificate of Deposit	07/22/21	07/22/26	\$250,000	\$250,000	\$246,855	0.950%	
Interest Bearing Certificate of Deposit	10/27/21	10/27/26	\$250,000	\$250,000	\$247,287	1.050%	
			<u>\$2,991,000</u>	<u>\$2,991,000</u>	<u>\$2,982,177</u>	<u>1.170%</u>	14.15%
Multi-Securities Bank Securities:							
U.S. Government Bonds	02/25/21	02/25/26	\$390,000	\$390,000	\$383,366	0.700%	
			<u>\$390,000</u>	<u>\$390,000</u>	<u>\$383,366</u>	<u>0.700%</u>	1.84%
<b>TOTAL MPWMD</b>			<u><b>\$21,145,267</b></u>	<u><b>\$21,145,267</b></u>	<u><b>\$21,129,810</b></u>	<u><b>0.294%</b></u>	

**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:							0.33%
Certificate Payment Fund	12/31/21	01/01/22	818	818	818	0.000%	
Interest Fund	12/31/21	01/01/22	338	338	338	0.000%	
Rebate Fund	12/31/21	01/01/22	19	19	19	0.000%	
			<u>\$1,176</u>	<u>\$1,176</u>	<u>\$1,176</u>	<u>0.000%</u>	
Bank of America:							99.67%
Money Market Fund	12/31/21	01/01/22	353,526	353,526	\$353,526	0.000%	
<b>TOTAL WASTEWATER RECLAMATION PROJECT</b>			<u><b>\$354,702</b></u>	<u><b>\$354,702</b></u>	<u><b>\$354,702</b></u>	<u><b>0.000%</b></u>	

These investments do include sufficient liquid funds to meet anticipated expenditures for the next six months as reflected in the FY 2021-2022 annual budget adopted on June 21, 2021.





## ADMINISTRATIVE COMMITTEE

### 9. REVIEW ANNUAL DISCLOSURE STATEMENT OF EMPLOYEE/BOARD REIMBURSEMENTS FOR FY 2020-2021

<b>Meeting Date:</b>	<b>February 16, 2022</b>	<b>Budgeted:</b>	<b>N/A</b>
<b>From:</b>	<b>David J. Stoldt, General Manager</b>	<b>Program/ Line Item No.:</b>	<b>N/A</b>
<b>Prepared By:</b>	<b>Suresh Prasad</b>	<b>Cost Estimate:</b>	<b>N/A</b>

**General Counsel Review:** N/A

**Committee Recommendation:** The Administrative Committee reviewed this item on February 16, 2022.

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

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**SUMMARY:** California Government Code Section 53065.5 states: Each Special District, as defined by subdivision (a) of Section 56036, shall, at least annually, disclose any reimbursement paid by the district within the immediately preceding fiscal year of at least one hundred dollars (\$100) for each individual charge for services or product received. "Individual charge" includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the District. The disclosure requirement shall be fulfilled by including the reimbursement information in a document published or printed at least annually by a date determined by that district and shall be made available for public inspection.

The Annual Disclosure Statement – Employee/Board Reimbursement for FY 2020-2021 is attached for your review and consideration.

Including the Annual Disclosure Statement – Employee/Board Reimbursement in the agenda packet and having the document available for the public to view on our website meets the Government Code requirements.

## EXHIBIT

**9-A** Annual Disclosure Statement – Employee/Board Reimbursements



MPWMD Annual Disclosure Statement - Employee/Board Reimbursement  
Fiscal Year 2020-2021

Vendor Name	Payable Description	Payable Number	Payment Number	Payment Date	Amount
David Potter	Expenses - 2020 ACWA Washington DC Conference	06232020	37582	08/07/2020	\$ 1,610.07
Cory Hamilton	Expense Claim Reimbursement	08052020	37615	08/14/2020	\$ 71.00
Beverly Chaney	Chaney - Expense Reimbursement SHSRF Supplies	08182020	37789	09/11/2020	\$ 16.38
Stephanie Kister	Reimbursement - Summer Splash Ads	08212020	37808	09/11/2020	\$ 149.61
Beverly Chaney	Chaney - Expense Claim Reimb SHSRF Supplies	08102020	37831	09/25/2020	\$ 168.42
Arlene Tavani	Miscellaneous Expenses	12182020	38084	11/20/2020	\$ 98.39
Thomas Christensen	Reimbursement - Field Supplies	11042020	38123	11/20/2020	\$ 58.39
Cory Hamilton	Reimbursement: Fish Rescue Waders	10052020	38266	12/18/2020	\$ 60.08
Thomas Christensen	Reimbursement: Charging Cable Surface Laptop	02112021	38744	02/26/2021	\$ 98.31
Cory Hamilton	Reimbursement: Supplies for Weir Project	02112021	38800	03/26/2021	\$ 30.96
Dave Stoldt	Stoldt: Out-of-pocket Expenses Reimbursement	03232021	38801	03/26/2021	\$ 976.16
Thomas Christensen	Reimbursement: Mileage & Geology License Renewal	05112021	39290	05/21/2021	\$ 195.12
<b>Total</b>					<b>\$ 3,532.89</b>



**ADMINISTRATIVE COMMITTEE****10. SEMI-ANNUAL REPORT ON THE CAWD/PBCSD WASTEWATER RECLAMATION PROJECT****Meeting Date:** February 16, 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 Administrative Committee reviewed this item on February 16, 2022.**CEQA Compliance:** This action does not constitute a project as defined by the California Environmental Quality Act Guidelines Section 15378.

This report relates to the original CAWD/PBCSD Wastewater Reclamation Project (Phase I) only and does not contain any information related to the CAWD/PBCSD Recycled Water Expansion Project (Phase II). On December 10, 1992, the Monterey Peninsula Water Management District (MPWMD or District) sold \$33,900,000 worth of variable rate certificates of participation to finance the wastewater reclamation project in Pebble Beach. During the first reporting period in 2006, the Wastewater Reclamation Project's (Project) Operations and Maintenance Reserve and Renewal and Replacement Reserve accounts were transferred to the Carmel Area Wastewater District in accordance with the Project's Amended Construction and Operations Agreement dated December 15, 2004. The Project's Operations and Maintenance account (Bank of America) and Certificate of Participation accounts (U.S. Bank) remain under the control of the District and will continue to be reported on this report and future reports.

The tables below summarize the investment information on funds held for future use, disbursements, and interest rate trends on the outstanding certificates for the period July 1, 2021 through December 31, 2021.

Par of 1992 Certificates \$33,900,000

Investments as of December 31, 2020:

<u>Description</u>	<u>Institution</u>	<u>Market Value</u>	<u>Rate/Yield</u>	<u>Term</u>
Interest Fund	U.S. Bank	\$338	0.00%	Daily
Certificate Payment Fund	U.S. Bank	\$818	0.00%	Daily
Acquisition/Rebate Funds	U.S. Bank	\$19	0.00%	Daily

Water Sales Revenue Acct.	Bank of America	\$353,526	0.00%	Daily
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Operation and Maintenance Disbursements:

MPWMD transferred advances in the amount of \$4,423,000 from the Water Sales Revenue Account to the Carmel Area Wastewater District during this reporting period. Advance payments are provided in accordance with the terms and conditions of Section 5.5 (a) of the Operation and Maintenance Agreement.

As provided in the Water Purchase Agreement, the obligation of the District to make disbursements is a special obligation of the District, payable solely from net operating revenues of the project, monies in the Revenue Fund, and other funds described in the Trust Agreement. In no event, will disbursements be payable out of any funds or properties of the District other than such sources.

Principal and Interest on Certificates:

A principal payment of \$2,500,000 was made by the Project during this reporting period. The outstanding balance on the Certificates is currently \$2,600,000.

The interest rate on the Series 1992 Certificates was set initially at 2.30 percent per annum until December 16, 1992. On that date and weekly thereafter, so long as the certificates are in the variable mode, the Remarketing Agent, Stone & Youngberg, determines the rate of interest. Interest rates for this reporting period fluctuated between 0.03% and 0.12%.

On June 7, 2000, the Reclamation Management Committee noted that the Capital Interest Fund, used for payment of monthly interest on the outstanding certificates, would soon be exhausted. The Committee discussed the use of water sales revenue to make future interest payments. On July 3, 2000, the Reclamation Technical Advisory Committee affirmed the use of water sales revenue for interest payments when excess funds are available.

Effective July 1, 2013, the Reclamation Project water rates have been delinked from the California American Water Company potable rates. The rates are now set based on revenue requirement for the Project.

## ADMINISTRATIVE COMMITTEE

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

<b>Meeting Date:</b>	<b>February 16, 2022</b>	<b>Budgeted:</b>	<b>N/A</b>
<b>From:</b>	<b>David J. Stoldt, General Manager</b>	<b>Program/ Line Item No.:</b>	<b>N/A</b>
<b>Prepared By:</b>	<b>Suresh Prasad</b>	<b>Cost Estimate:</b>	<b>N/A</b>

**General Counsel Review:** N/A

**Committee Recommendation:** The Administrative Committee reviewed this item on February 16, 2022.

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

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**SUMMARY:** Attached for review is **Exhibit 11-A**, monthly status report on contracts over \$25,000 for the period December 2021. This status report is provided for information only, no action is required.

## EXHIBIT

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





**EXHIBIT 11-A**

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**Monterey Peninsula Water Management District  
Status on District Open Contracts (over \$25K)  
For The Period December 2021**

Contract	Description	Date Authorized	Contract Amount	Prior Period		Current Period Spending	Total Expended To Date	Expected Completion	Current Period Activity	P.O. Number
				Expended To Date						
1	Accela, Inc.	Accela Annual Subscription Service 2022	6/21/2021	\$ 35,500.00	\$ -	\$ 35,390.62	\$ 35,390.62		Payment for annual subscription services	PO02782
2	Cypress Coast Ford	Purchase Ford F150 4X4 Truck	2/25/2021	\$ 34,000.00	\$ -	\$ 34,000.00	\$ 34,000.00		Purchase of new F150 truck	PO02781
3	Psomas	Measure J/Rule 19.8 MPWMD Survey Services	9/20/2021	\$ 28,000.00	\$ 14,525.25		\$ 14,525.25			PO02791
4	Hayashi & Wayland	Audit services	6/15/2020	\$ 96,500.00	\$ 24,065.80		\$ 24,065.80			PO02783
5	Regional Government Services	Human Resouces contractual services	6/21/2021	\$ 70,000.00	\$ 8,485.20	\$ 10,617.90	\$ 19,103.10		Current period billing for HR services	PO02698
6	The Marketing Department	Outreach Consultant Contract FY 2021/2022	6/21/2021	\$ 51,000.00	\$ 12,750.00		\$ 12,750.00			PO02696
7	Tetra Tech, Inc.	Engineering services Sleepy Hollow Facility Upgrade	6/21/2021	\$ 67,500.00	\$ 4,273.79	\$ 2,172.50	\$ 6,446.29		Current period billing for Sleepy Hollow engineering services	PO02693
8	DeVeera Inc.	Dell PE R740XD Series Server (2)	6/21/2021	\$ 60,000.00	\$ -		\$ -			PO02666
9	CSC	Annual e-recording of deed restrictions.	6/21/2021	\$ 26,000.00	\$ 21,000.00		\$ 21,000.00			PO02663
10	Zim Industries, Inc.	ASR 1 Rehabilitation	2/25/2021	\$ 113,350.00	\$ 106,277.25		\$ 106,277.25			PO02650
11	DeVeera Inc.	BDR Datto Services Contract FY 2021/2022	6/21/2021	\$ 26,352.00	\$ 10,980.00	\$ 2,196.00	\$ 13,176.00		Current period billing for IT backup services	PO02646
12	DeVeera Inc.	IT Managed Services Contract for FY 2021/2022	6/21/2021	\$ 58,728.00	\$ 24,467.00	\$ 4,893.40	\$ 29,360.40		Current period billing for IT managed services	PO02647
13	The Ferguson Group LLC	2021-22 - Legislative and Administrative Services	6/21/2021	\$ 99,500.00	\$ 40,448.44	\$ 8,072.52	\$ 48,520.96		Current period retainer billing	PO02645
14	JEA & Associates	Legislative and Administrative Services	6/21/2021	\$ 43,400.00	\$ 16,000.00	\$ 3,200.00	\$ 19,200.00		Current period retainer billing	PO02644
15	Lynx Technologies, Inc	Geographic Information Systems contractual services	6/21/2021	\$ 35,000.00	\$ 2,925.00	\$ 500.00	\$ 3,425.00		Current period billing for GIS services	PO02637
16	Pueblo Water Resources, Inc.	ASR Operations Support	6/21/2021	\$ 75,000.00	\$ 53,807.14		\$ 53,807.14			PO02630
17	MBAS	ASR Water Quality	6/21/2021	\$ 40,000.00	\$ 33,917.50	\$ 1,500.00	\$ 35,417.50		Current period billing related to ASR water quality testing	PO02627
18	Monterey One Water	PWM Deep Injection Well #4 Design/Construction	9/21/2020	\$ 4,070,000.00	\$ 1,109,051.76		\$ 1,109,051.76			PO02604
19	Goodin, MacBride, Squeri & Day, LLP	Legal Fee Related MPWSP	4/1/2021	\$ 50,000.00	\$ 29,848.31		\$ 29,848.31			PO02601
20	Local Agency Formation Commission (LAFCO) of Monterey County	Measure J/Rule 19.8 MPWMD LAFCO Application Proces	5/17/2021	\$ 142,800.00	\$ 128,965.74		\$ 128,965.74			PO02598
21	FISHBIO	Carmel River Fish Weir	8/17/2020	\$ 130,000.00	\$ 126,799.07		\$ 126,799.07			PO02586
22	Shute, Mihaly & Weinberger LLP	Measure J CEQA Litigation Legal Services	12/23/2020	\$ 200,000.00	\$ 134,820.57		\$ 134,820.57			PO02490
23	De Lay & Laredo	Measure J/Rule 19.8 3rd Party Operations Phase II	12/16/2019	\$ 87,000.00	\$ 18,690.50		\$ 18,690.50			PO02398
24	Weston Solutions, Inc.	UXO Support Services	6/15/2020	\$ 26,378.70	\$ 5,677.76		\$ 5,677.76			PO02371
25	Denise Duffy & Assoc. Inc.	CEQA addendum for ASR Parallel Pipeline	4/20/2020	\$ 28,567.00	\$ 25,970.44		\$ 25,970.44			PO02363
26	De Lay & Laredo	Measure J/Rule 19.8 Appraisal/MAI Services	6/15/2020	\$ 120,000.00	\$ 76,032.00		\$ 76,032.00			PO02316

**Monterey Peninsula Water Management District**  
**Status on District Open Contracts (over \$25K)**  
**For The Period December 2021**

				Prior Period		Total				
Contract	Description	Date Authorized	Contract Amount	Expended To Date	Current Period Spending	Expended To Date	Expected Completion	Current Period Activity	P.O. Number	
27	De Lay & Laredo	Measure J/Rule 19.8 Appraisal/Rate Study Phase II	12/16/2019	\$ 200,000.00	\$ 188,683.75		\$ 188,683.75		PO02282	
28	De Lay & Laredo	Measure J/Rule 19.8 Operations Plan - Phase II	12/16/2019	\$ 145,000.00	\$ 62,077.50		\$ 62,077.50		PO02281	
29	De Lay & Laredo	Measure J/Rule 19.8 CEQA Services Consultant	12/16/2019	\$ 134,928.00	\$ 134,779.54		\$ 134,779.54		PO02273	
30	Rutan & Tucker, LLP	Rule 19.8 Eminent Domain Legal Services - Phase II	12/16/2019	\$ 200,000.00	\$ 167,535.44		\$ 167,535.44		PO02236	
31	Norton Rose Fulbright	Cal-Am Desal Structuring & Financing Order	4/20/2015	\$ 307,103.13	\$ 38,557.29		\$ 38,557.29		PO02197	
32	Pueblo Water Resources, Inc.	ASR SMWTF Engineering Services During Construction	10/21/2019	\$ 148,100.00	\$ 142,709.87		\$ 142,709.87		PO02163	
33	U.S. Bank Equipment Finance	Copier machine leasing - 60 months	7/15/2019	\$ 52,300.00	\$ 23,656.50	\$ 871.81	\$ 24,528.31	6/30/2024	Current period billing for photocopy machine lease	PO02108
34	Monterey One Water	Supplemental EIR Costs for PWM Expansion Project	3/18/2019	\$ 750,000.00	\$ 731,336.70		\$ 731,336.70		PO02095	
35	Monterey One Water	Pre-Construction Costs for PWM Expansion Project	11/13/2017	\$ 360,000.00	\$ 312,617.94		\$ 312,617.94		PO02094	
36	DUDEK	Consulting Services for Prop 1 grant proposal	4/15/2019	\$ 95,600.00	\$ 94,315.05		\$ 94,315.05		PO01986	
37	Denise Duffy & Associates	Consulting Services IRWM plan update	12/17/2018	\$ 55,000.00	\$ 53,322.32		\$ 53,322.32		PO01985	
38	Tetra Tech, Inc.	Engineering services Sleepy Hollow Facility Upgrade	7/16/2018	\$ 30,000.00	\$ 26,878.87		\$ 26,878.87		PO01880	
39	Colantuono, Highsmith, & Whatley, PC	Legal Services for MCWD vs PUC Matter for FY 2018-2019	7/1/2018	\$ 60,000.00	\$ 54,628.80		\$ 54,628.80	6/30/2022	PO01874	
40	Ecology Action of Santa Cruz	IRWM HEART Grant	4/16/2018	\$ 152,600.00	\$ 86,362.33		\$ 86,362.33		PO01824	
41	Pueblo Water Resources, Inc.	ASR Backflush Basin Expansion, CM services	7/16/2018	\$ 96,034.00	\$ 68,919.39		\$ 68,919.39		PO01778	
42	Rural Community Assistance Corporation	IRWM DAC Needs Assessment	4/16/2018	\$ 100,000.00	\$ 99,250.00		\$ 99,250.00		PO01777	
43	Mercer-Fraser Company	Sleepy Hollow Intake upgrade project	7/16/2018	\$ 2,075,000.00	\$ 1,786,834.91	\$ 158,114.89	\$ 1,944,949.80		Current period billing for Sleepy Hollow Construction	PO01726
44	Colantuono, Highsmith, & Whatley, PC	MPTA Legal Matter	7/1/2018	\$ 30,000.00	\$ 28,677.93		\$ 28,677.93		PO01707	
45	Pueblo Water Resources, Inc.	Seaside Groundwater Basin Geochemical Study	1/24/2018	\$ 68,679.00	\$ 57,910.25		\$ 57,910.25		PO01628	
46	Pueblo Water Resources, Inc.	SSAP Water Quality Study	8/21/2017	\$ 94,437.70	\$ 44,318.11		\$ 44,318.11		PO01510	
47	Normandeau Associates, Inc.	Assistance with IFIM Study	11/13/2017	\$ 35,000.00	\$ 31,482.50		\$ 31,482.50		PO01509	
48	Balance Hydrologics, Inc	Design Work for San Carlos Restoration Project	6/19/2017	\$ 51,360.00	\$ 50,894.32		\$ 50,894.32		PO01321	
49	AECOM Technical Services, Inc.	Los Padres Dam Alternatives Study	1/25/2017	\$ 700,700.00	\$ 591,912.50	\$ 33,900.00	\$ 625,812.50		Current period billing for Los Padres Dsam Study	PO01268
50	Denise Duffy & Assoc. Inc.	MMRP Services for Monterey Pipeline	1/25/2017	\$ 80,000.00	\$ 73,144.06		\$ 73,144.06		PO01202	
51	Goodin,MacBride,Squeri,Day,Lamprey	User Fee PUC Proceedings Legal Fee	7/1/2016	\$ 50,000.00	\$ 49,318.05		\$ 49,318.05	6/30/2022	PO01100	
52	Whitson Engineers	Carmel River Thawleg Survey	9/19/2018	\$ 52,727.43	\$ 49,715.00		\$ 49,715.00		PO01076	
53	HDR Engineering, Inc.	Los Padres Dam Fish Passage Study	4/18/2016	\$ 320,000.00	\$ 316,085.56		\$ 316,085.56		PO01072	

**Monterey Peninsula Water Management District**  
**Status on District Open Contracts (over \$25K)**  
**For The Period December 2021**

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
54	Michael Hutnak	GS Flow Modeling for Water Resources Planning	8/19/2013	\$ 71,800.00	\$ 65,880.00		\$ 65,880.00			PO00123
55	Justin Huntington	GS Flow Modeling for Water Resources Planning	8/19/2013	\$ 59,480.00	\$ 53,918.98		\$ 53,918.98			PO00122



## ADMINISTRATIVE COMMITTEE

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

<b>Meeting Date:</b>	<b>February 16, 2022</b>	<b>Budgeted:</b>	<b>N/A</b>
<b>From:</b>	<b>David J. Stoldt, General Manager</b>	<b>Program/ Line Item No.:</b>	<b>N/A</b>
<b>Prepared By:</b>	<b>Suresh Prasad</b>	<b>Cost Estimate:</b>	<b>N/A</b>

**General Counsel Review:** N/A

**Committee Recommendation:** The Administrative Committee reviewed this item on February 16, 2022.

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

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**SUMMARY:** Attached for review is **Exhibit 12-A**, monthly status report on Measure J/Rule 19.8 Phase II spending for the period December 2021. This status report is provided for information only, no action is required.

## EXHIBIT

### 12-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 II  
Through December 2021**

	<b>Contract</b>	<b>Date Authorized</b>	<b>Contract/Approved Amount</b>	<b>Prior Period Spending</b>	<b>Current Period Spending</b>	<b>Total Expended To Date</b>	<b>Spending Remaining</b>	<b>Project No.</b>
1	Eminent Domain Legal Counsel	12/16/2019	\$ 345,000.00	\$ 167,535.44		\$ 167,535.44	\$ 177,464.56	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	\$ 139,247.56	\$ 6,148.00	\$ 145,395.56	\$ (105,395.56)	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	\$ 136,165.74		\$ 136,165.74	\$ 103,834.26	PA00005-08
8	PSOMAS	9/20/2021	\$ 28,000.00	\$ 14,525.25		\$ 14,525.25	\$ 13,474.75	PA00005-09
9	Contingency/Miscellaneous/Uncommitted	12/16/2019	\$ 289,072.00	\$ 31,959.95		\$ 31,959.95	\$ 257,112.05	PA00005-20
	<b>Total</b>		<b>\$ 1,909,000.00</b>	<b>\$ 1,070,766.59</b>	<b>\$ 6,148.00</b>	<b>\$ 1,076,914.59</b>	<b>\$ 832,085.41</b>	

1	Measure J CEQA Litigation Legal Services	12/23/2000	\$ 200,000.00	\$ 134,820.57		\$ 134,820.57	\$ 65,179.43	PA00005-15
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**Phase I Costs  
Status on Measure J/Rule 19.8 Spending  
Through November 2019**

	<b>Contract</b>	<b>Date Authorized</b>	<b>Contract Amount</b>	<b>Prior Period Spending</b>	<b>Current Period Spending</b>	<b>Total Expended To Date</b>	<b>Spending Remaining</b>	<b>Project No.</b>
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 Consultat	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
	<b>Total</b>		<b>\$ 650,000.00</b>	<b>\$ 524,409.97</b>	<b>\$ 120,418.59</b>	<b>\$ 644,828.56</b>	<b>\$ 5,171.44</b>	



## ADMINISTRATIVE COMMITTEE

### 13. REVIEW SECOND QUARTER LEGAL SERVICES ACTIVITY REPORT FOR FISCAL YEAR 2021-2022

<b>Meeting Date:</b>	<b>February 16, 2021</b>	<b>Budgeted:</b>	<b>N/A</b>
<b>From:</b>	<b>David J. Stoldt, General Manager</b>	<b>Program/ Line Item No.:</b>	<b>N/A</b>
<b>Prepared By:</b>	<b>Suresh Prasad</b>	<b>Cost Estimate:</b>	<b>N/A</b>

**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.

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**SUMMARY:** The second quarter Legal Services Activity Report for Fiscal Year 2021-2022 is attached as **Exhibits 13-A** and **13-B**. The information presented are in a table and graph format and compares the actual second quarter activity and the year-to-date amount to the overall budget for legal services. The actual costs for the current reporting period were 49% of the total legal budget.

#### EXHIBITS

**13-A** Legal Services Costs Update Table

**13-B** Legal Services Graph by Fiscal Year



# EXHIBIT 13-A

127

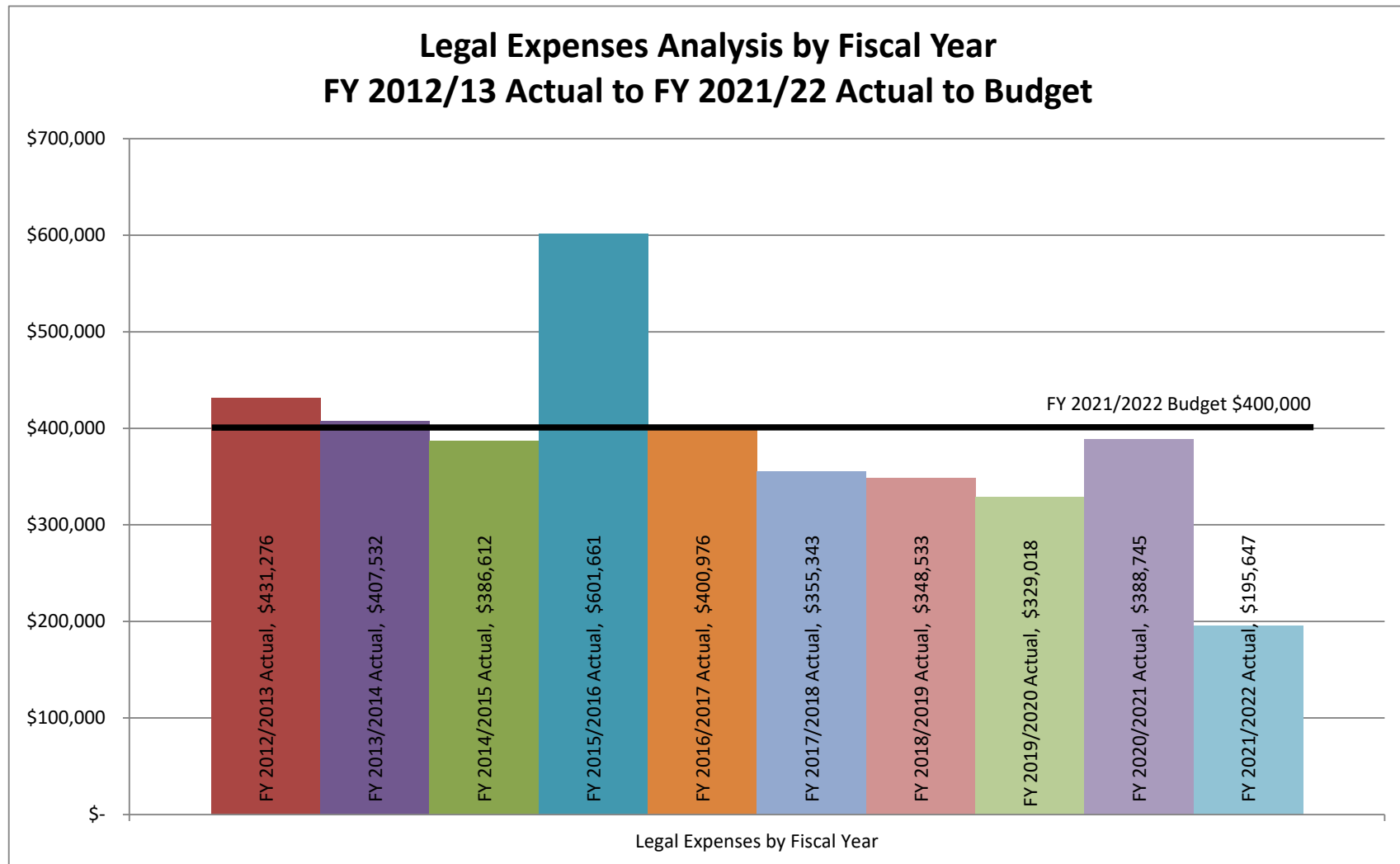
## MONTEREY PENINSULA WATER MANAGEMENT DISTRICT LEGAL SERVICES COSTS UPDATE REPORT FOR QUARTER ENDED DECEMBER 31, 2021

File No.	Description	Previous Balance	Quarterly Activity			Total	FY 2021/2022 Budget
			October 2021	November 2021	December 2021		
<b><u>Delay &amp; Laredo</u></b>							
WMD-001	Retained General Counsel Service	18,753.00	6,251.00	6,251.00	6,251.00	37,506.00	
WMD-002	Non-Retained General Counsel Service	8,188.50	3,471.50	-	6,360.00	18,020.00	
WMD-003	Special Legal Services	-	-	-	-	-	
WMD-003-01	Desal A.12-04-019	530.00	-	583.00	26.50	1,139.50	
WMD-003-03	SCD - A.10-09-019	-	-	-	-	-	
WMD-003-05	218 Fee A.10-01-012	530.00	-	-	-	530.00	
WMD-003-06	SWRCB Proceedings	715.50	-	-	-	715.50	
WMD-003-07	CPUC Proceedings (General)	238.50	159.00	-	79.50	477.00	
WMD-003-09	Seaside Basin Watermaster	159.00	238.50	-	-	397.50	
WMD-003-10	Special Counsel Oversight	-	-	-	26.50	26.50	
WMD-003-11	MPWMD vs. SWRCB (CDO)	-	-	-	424.00	424.00	
WMD-003-13	Groundwater Replenishment (GWR) Project	5,517.50	397.50	2,067.00	-	7,982.00	
WMD-003-14	MPTA vs. MPWMD Case No. M123512	-	-	-	-	-	
WMD-003-18	CPUC A.15 - Modification of Rate Design and Water Ration	-	-	-	233.50	233.50	
WMD-003-20	2016 GRC - A. 16-07-002	53.00	-	-	-	53.00	
WMD-003-22	Cal-Am vs MPWMD, SWRCB	-	-	-	-	-	
WMD-003-23	Heuer vs. Valenzuela	-	-	-	-	-	
WMD-003-24	MCWD vs. PUC; City of Marina vs. PUC Case	-	-	-	-	-	
WMD-003-25	A.19-07-004 General Rate Case	4,266.50	344.50	6,810.50	901.00	12,322.50	
WMD-003-26	Laguna Seca Connection Moratorium	-	-	-	-	-	
WMD-003-27	CPUC Petition to Modify D.18-09-017	11,501.00	6,466.00	159.00	1,457.50	19,583.50	
WMD-003-28	Jensco v. MPWMD	715.50	583.00	1,007.00	1,934.50	4,240.00	
WMD-003-29	MPTA (2021) v. MPWMD	3,948.50	3,498.00	503.50	715.50	8,665.50	
WMD-003-30	A.21-11-024 Cal-AM PWMX WPA	-	-	1,378.00	5,697.50	7,075.50	
WMD-004	Bond, Audit or Financial Matters - Special Legal Services	-	-	-	132.50	132.50	
WMD-005	3rd Party Reimbursement - Special Legal Services	-	-	-	-	-	
WMD-005-01	Water Demand Permits/Deed Review	5,247.00	662.50	503.50	185.50	6,598.50	
WMD-005-02	Reclamation Matters	-	-	-	-	-	
WMD-005-03	WDS Permits and Water Rights Review	4,902.50	3,736.50	1,219.00	901.00	10,759.00	
WMD-005-04	ASR	-	79.50	-	-	79.50	
WMD-005-05	Public Records Request	1,033.50	79.50	318.00	132.50	1,563.50	
WMD-005-06	Successor Agency v. Cohen Case No. 34-2016-80002403	-	-	-	-	-	
WMD-005-07	Cal-Am vs MPWMD (LAFCO-CEQA)	1,669.50	-	477.00	450.50	2,597.00	
MPWMD 70	Feasibility Study	9,619.50	4,823.00	3,259.50	4,028.00	21,730.00	
MPWMD-77	MPWMD v. LAFCO	-	-	-	1,669.50	1,669.50	
	<b>Sub-total (Delay &amp; Laredo)</b>	<b>77,588.50</b>	<b>30,790.00</b>	<b>24,536.00</b>	<b>31,606.50</b>	<b>164,521.00</b>	
<b><u>Goodin, MacBride, Squeri, Day &amp; Lamprey, LLP</u></b>							
3465-002	Measure J/PWM Water Projects	11,796.27	3,064.06	-	-	14,860.33	
<b><u>Colantuono, Highsmith &amp; Whatley, PC</u></b>							
	Prop 218 Advice	-	13,521.00	2,744.75	-	16,265.75	
	MCWD vs PUC	-	-	-	-	-	
	Measure J Activities	-	-	-	-	-	
	<b>Total</b>	<b>\$ 89,384.77</b>	<b>\$ 47,375.06</b>	<b>\$ 27,280.75</b>	<b>\$ 31,606.50</b>	<b>\$ 195,647.08</b>	<b>\$400,000.00<sup>[1]</sup></b>

49%

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







**ADMINISTRATIVE COMMITTEE****14. APPROVE 2022 COMMITTEE MEETING SCHEDULE**

**Meeting Date:** February 16, 2022

**From:** David J. Stoldt,  
General Manager

**Prepared By:** Sara Reyes

**SUMMARY:** Shown below is a proposed meeting schedule for the months of March 2022 through February 2023. The Committee generally meets the Monday prior to the MPWMD Board meetings. Dates that are not set for the second Monday of each month are January and February 2023 due to conflicts with the Martin Luther King Jr. and Presidents' Day holidays.

**RECOMMENDATION:** The Committee should review and adopt the meeting schedule for 2022.

**EXHIBIT**

**14-A** Draft 2022 Administrative Committee Meeting Schedule





**EXHIBIT 14-A****MPWMD Administrative Committee  
Meeting Schedule**

*Meetings begin at 2:00 PM in the District Conference Room unless noted otherwise.*

Day	Date	Time
Monday	March 14	2:00 PM
Monday	April 11	2:00 PM
Monday	May 9	2:00 PM
Monday	June 13	2:00 PM
Monday	July 11	2:00 PM
Monday	August 8	2:00 PM
Monday	September 12	2:00 PM
Monday	October 10	2:00 PM
Monday	November 7	2:00 PM
Monday	December 5	2:00 PM
Thursday	January 19, 2023	2:00 PM
Thursday	February 16, 2023	2:00 PM

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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.



**Preliminary Draft Agenda| Version 4**

**Agenda**

**Regular Meeting**

**Board of Directors**

**Monterey Peninsula Water Management District**

\*\*\*\*\*

**Thursday, February 24, 2022, 2022 at 6:00 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 this link:

<https://us06web.zoom.us/j/84415987380?pwd=dkI2WitTb3ZINmpUc3pwUEQwTFF4UT09>

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

Webinar ID: 844 1598 7380

Passcode: 02242022

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 the Peninsula Channel

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 PM on Friday, February 18, 2022

**CALL TO ORDER / ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**ADDITIONS AND CORRECTIONS TO 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.*

**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  
Safwat Malek – Division 3  
Amy Anderson – Division 5  
Clyde Roberson – 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, February 18, 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 regularly scheduled meeting of the MPWMD Board of Directors will be on Monday, March 21, 2022.

**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.*

#### **AWARD AND PRESENTATION**

- Pure Water Monterey Advanced Water Purification Facility | Engineering Excellence Honor Award by the American Council of Engineering Companies presented by Mike McCullough, Director of External Affairs with Monterey One Water

**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 from the January 21, 2022 Special Board Meeting and January 27, 2022 Regular Board Meeting
2. Consider Adopting Draft Resolution No. 2022-04 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. Receive and File Second Quarter Financial Activity Report for Fiscal Year 2021-2022
4. Ratify Board Committee Assignments for Calendar Year 2022 (Amended)
5. Consider Approval of Second Quarter Fiscal Year 2021-2022 Investment Report
6. Consider Adoption of Treasurer's Report for December 2021
7. Review Annual Disclosure Statement of Employee/Board Reimbursements for Fiscal Year 2021-2022
8. Receive Pension Reporting Standards Government Accounting Standards Board Statement No. 68 Accounting Valuation Report
9. Receive Government Accounting Standards Board Statement No. 75 Accounting and Financial Reporting for Post-Employment Benefits Other than Pensions
10. Consider Approval of Annual Purchase of Internet License for Water Wise Gardening in Monterey County
11. Consider Adoption of Resolution 2022-005 Amending Rule 25.5, Table 4, to Specify that Credit for Rainwater/Greywater Systems Shall Apply to Multi-Family Residential Sites with Six or More Units.

#### **GENERAL MANAGER'S REPORT**

12. Status Report on California American Water Compliance with State Water Resources Control Board Order 2016-0016 and Seaside Groundwater Basin Adjudication Decision
13. Update on Development of Water Supply Projects
14. Report to the Board on Fish Rescues for 2021
15. *Informational Item* | Monterey County Board of Supervisors Meeting on Tuesday, March 15, 2022 | Workshop to Review Regional Water Issues and Potential Solutions

#### **REPORT FROM DISTRICT COUNSEL**

16. Read out by District Counsel on the MPWMD Regular Board of Director's – Closed Session meeting on Thursday, January 27, 2022

#### **DIRECTORS' REPORTS (INCLUDING AB 1234 REPORTS ON TRIPS, CONFERENCE ATTENDANCE AND MEETINGS)**

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

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

18. Consider Adoption of Resolution No. 2022-06 Declaring the Week of March 14 – 20, 2022, to be Fix a Leak Week

*Recommended Action: As a U.S. Environmental Protection Agency (USEPA) WaterSense Program Partner, the Board will consider adoption of Resolution 2022-06 declaring the Week of March 14 through March 20th to be Fix a Leak Week.*

19. Consider Adoption of District Strategic Goals and Objectives for 2022

*Recommended Action: The Board will consider adoption of District Strategic Goals and Objectives for 2022*

20. Consider Adoption of Draft Resolution No. 2022-07 and 2022-08;

*Recommended Action:*

21. Expenditure of Funds to Purchase and Install Security Surveillance Camera System

*Recommended Action:*

**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.

- 22. Report on Activity/Progress on Contracts Over \$25,000
- 23. Status Report on Measure J/Rule 19.8 Phase II Spending
- 24. Letters Received
- 25. Committee Reports
- 26. Monthly Allocation Report
- 27. Water Conservation Program Report
- 28. Carmel River Fishery Report for December 2021
- 29. Monthly Water Supply and California American Water Production Report
- 30. Semi-Annual Financial Report on the CAWD/PBCSD Wastewater Reclamation Project

## **RECESS THE BOARD TO CLOSED SESSION**

### **PUBLIC COMMENT ON CLOSED SESSION AGENDA ITEMS**

**CONVENE TO 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 Conference with Legal Counsel – the board will review Significant Exposure to Threatened or Potential Litigation (§ 54956.9). MPWMD v. LAFCO of Monterey County – Case No.: Not Yet Assigned
- CS 2 Conference with Labor Negotiators (Gov. Code §54957.6) –  
 Agency Designated Representatives: the MPWMD Board of Directors  
 Unrepresented Employees: General Manager and District Counsel

## **RECONVENE TO OPEN SESSION**

**DISTRICT COUNSEL REPORT FROM CLOSED SESSION**- District Counsel shall report as to actions taken in Closed Session.

## **ADJOURNMENT**

Board Meeting Schedule			
Monday, March 21, 2022	Regular Meeting	6:00 pm	Virtual – Zoom
Monday, April 18, 2022	Regular Meeting	6:00 pm	Virtual – Zoom
Monday, May 16, 2022	Regular Meeting	6:00 pm	Virtual – Zoom
Thursday, May 26, 2022	Special- Budget Workshop	6:00 pm	Virtual – Zoom

Board Meeting Television and On-Line Broadcast Schedule View Live Webcast at <a href="https://accessmediaproductions.org/">https://accessmediaproductions.org/</a> scroll to the bottom of the page and select the Peninsula Channel	
Television Broadcast	Viewing Area
Comcast Ch. 25 (Monterey Channel), Mondays view live broadcast on meeting dates, and replays on Mondays, 7 pm through midnight	City of Monterey
Comcast Ch. 28, Mondays, replays only 7 pm	Throughout the Monterey County Government Television viewing area.
For Xfinity subscribers, go to <a href="https://www.xfinity.com/support/local-channel-lineup/">https://www.xfinity.com/support/local-channel-lineup/</a> or <a href="https://www.xfinity.com/stream/listings">https://www.xfinity.com/stream/listings</a> - enter your address for the listings and channels specific to your city.	Pacific Grove, Pebble Beach, Sand City, Seaside, Monterey
Internet Broadcast	
Replays – Mondays, 4 pm to midnight at <a href="https://accessmediaproductions.org/">https://accessmediaproductions.org/</a> scroll to Peninsula Channel	
Replays – Mondays, 7 pm and Saturdays, 9 am <a href="http://www.mgtvonline.com">www.mgtvonline.com</a>	
YouTube – available five days following meeting date - <a href="https://www.youtube.com/channel/UCg-2VgzLBmgV8AaSK67BBRg">https://www.youtube.com/channel/UCg-2VgzLBmgV8AaSK67BBRg</a>	

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 Monday, February 21, 2022 to [joel@mpwmd.net](mailto:joel@mpwmd.net), or at (831) 658-5652. Alternatively, you may reach Sara Reyes, Admin Services Division 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://us06web.zoom.us/j/84415987380?pwd=dkl2WitTb3ZlNmpUc3pwUEQwTFF4UT09> 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. 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](mailto: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 Thursday, February 24, 2022. Comments submitted by noon will be provided to the Board of Directors and compiled as part of the record of the meeting.

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