REGULAR MEETING
OF THE BOARD OF DIRECTORS
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
18700 Ward Street, Boardroom, Fountain Valley, California
July 15, 2026, 8:30 a.m.

Teleconference Sites:
17420 Walnut Street, Fountain Valley, CA 92708
400 Squaw Creek Road, Olympic Valley, CA 96146

This meeting will be held in person at 18700 Ward Street, Fountain Valley, California, 92708 (Boardroom). As a convenience for the public, the meeting may also be accessed by Zoom Webinar and will be available by either computer or telephone audio as indicated below. Because this is an in-person meeting and the Zoom component is not required, but rather is being offered as a convenience, if there are any technical issues during the meeting, this meeting will continue and will not be suspended.

Computer Audio: You can join the Zoom meeting by clicking on the following link:
https://zoom.us/j/8828665300

Telephone Audio: **(669) 900 9128**
Webinar ID: **882 866 5300#**

AGENDA

MOMENT OF SILENCE

PLEDGE OF ALLEGIANCE

ROLL CALL

PUBLIC COMMENTS
At this time, members of the public will be given an opportunity to address the Board concerning items within the subject matter jurisdiction of the Board. Members of the public may also address the Board about a particular Agenda item at the time it is considered by the Board and before action is taken. If the item is on the Consent Calendar, please inform the Board Secretary before action is taken on the Consent Calendar and the item will be removed for separate consideration.

The Board requests, but does not require, that members of the public who want to address the Board complete a voluntary "Request to be Heard" form available from the Board Secretary prior to the meeting.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED
Determine need and take action to agendize items(s) which arose subsequent to the posting of the Agenda. (ROLL CALL VOTE: Adoption of this recommendation requires a two-thirds vote of the Board members present, or, if less than two-thirds of the Board members are present, a unanimous vote of those members present.)

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO THE MEETING
Pursuant to Government Code Section 54957.5, non-exempt public records that relate to open session agenda items and are distributed to a majority of the Board less than 72 hours prior to the meeting will be available for public inspection in the lobby of the District's business office located at 18700 Ward Street, Fountain Valley, California 92708, during regular business hours. When practical, these public records will also be made available on the District's website, accessible at http://www.mwdoc.com.

NEXT RESOLUTION NO. 2177

EMPLOYEE RECOGNITION

CONSENT CALENDAR (Items 1 to 6)
All matters under the Consent Calendar will be approved by one motion unless a Board member requests separate action on a specific item.

1. MINUTES

a. June 1, 2026 Planning & Operations Committee Meeting
b. June 3, 2026 Joint Workshop Board Meeting
c. June 10, 2026 Administration & Finance Committee Meeting
d. June 17, 2026 Regular Board Meeting
e. June 18, 2026 Executive Committee Meeting

Recommendation: Approve as presented.

2. TREASURER'S REPORTS

a. MWDOC Revenue/Cash Receipt Register as of June 30, 2026
b. Disbursement Registers (June/July)

Recommendation: Ratify and approve as presented.

c. Summary of Cash and Investment and Portfolio Master Summary Report (Cash and Investment report) as of May 31, 2026
d. PARS Monthly Statement (OPEB Trust)

Recommendation: Receive and file as presented

3. FINANCIAL REPORT

a. Combined Financial Statements and Budget Comparative for the Period Ending May 31, 2026

Recommendation: Receive and file as presented.

4. APPROVAL OF ON-CALL TECHNICAL AND PROFESSIONAL SERVICES LIST OF PRE-QUALIFIED CONSULTANTS

Recommendation: Approve the list of pre-qualified consultants for on-call technical and professional services to support Reliability Planning & Engineering, Emergency Management, Water Use Efficiency, and Administration.

5. MWDOC PARTICIPATION IN CRISTO REY ORANGE COUNTY HIGH SCHOOL CORPORATE WORK STUDY PROGRAM FOR FISCAL YEAR 2026-27

Recommendation: Approve participation in the Cristo Rey Orange County High School's Corporate Work Study Program for Fiscal Year 2026-27 and authorize the General Manager to execute an agreement; and Appropriate $13,673 in reserve funds to the adopted budget to cover one student for the 10-month 2026-27 school period.

6. CALIFORNIA SPECIAL DISTRICTS ASSOCIATION BOARD OF DIRECTORS ELECTION – SOUTHERN NETWORK, SEAT C

Recommendation: Authorize staff to cast the District's ballot for Trabuco Canyon Water District Director John Horst in the California Special Districts Association Board of Directors Election – Southern Network, Seat C.

End of Consent Calendar

ACTION ITEM

7. ADOPT A RESOLUTION APPROVING THE 457(b) DEFERRED COMPENSATION PLAN DOCUMENT

Recommendation: Adopt a resolution approving the restatement of the Municipal Water District of Orange County 457(b) Deferred Compensation Plan.

INFORMATION CALENDAR (All matters under the Information Calendar will be Received/Filed as presented following any discussion that may occur)

8. GENERAL MANAGER'S REPORT (ORAL AND WRITTEN)

Recommendation: Receive and file report(s) as presented.

9. MWDOC GENERAL INFORMATION ITEMS

a. Board of Directors - Reports re: Conferences and Meetings
b. Requests for Future Agenda Topic

Recommendation: Receive and file as presented.

CLOSED SESSION ITEMS

10. DISCUSSION OF POTENTIAL CYBERSECURITY THREATS TO PUBLIC SERVICES OR FACILITIES

Consultation with the General Manager and other appropriate staff
Pursuant To Government Code Section 54957

11. PUBLIC EMPLOYEE PERFORMANCE EVALUATION

Title: General Manager

RECONVENE FROM CLOSED SESSION

12. ANNOUNCEMENT FROM CLOSED SESSION

ADJOURNMENT

Note: Accommodations for the Disabled. Any person may make a request for a disability-related modification or accommodation needed for that person to be able to participate in the public meeting by contacting Angela Crespi, District Secretary, at (714) 963-3058, or writing to Municipal Water District of Orange County 18700 Ward Street, Unit B, Fountain Valley, CA 92708. Requests must specify the nature of the disability and the type of accommodation requested. A telephone number or other contact information should be included so that District staff may discuss appropriate arrangements. Persons requesting a disability-related accommodation should make the request with adequate time before the meeting for the District to provide the requested accommodation.

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Jointly with the
PLANNING & OPERATIONS COMMITTEE
18700 Ward Street, Conference Room 101, Fountain Valley, CA 92708
June 1, 2026 – 8:30 a.m. to 10:06 a.m.

The meeting was in-person at the Municipal Water District of Orange County's (MWDOC) Conference Room 101 and included attendance via the Zoom Webinar application.

P&O Committee
Karl W. Seckel, Chair
Bob McVicker
Megan Yoo Schneider

MWDOC Directors
Al Nederhood
Larry Dick
Randall Crane
Jeffery M. Thomas (absent)

MWDOC MET Directors
Linda Ackerman
Dennis Erdman

Staff
Harvey De La Torre, General Manager
Melissa Baum-Haley, Assistant General Manager
Angela Crespi, District Secretary
Vicki Osborn, Director of Emergency Management/ WEROC
Heather Baez, Director of Government Affairs
Cathy Harris, Director of HR/Administration
Damon Micalizzi, Director of Public Affairs
Jennifer Wicks, Communications Manager
Rachel Davis, Water Loss Control Programs Manager
Kathy Pham, Assistant Board Secretary
Sarina Sriboonlue, Principal Engineer
Rachel Waite-Harvey, Water Use Efficiency Programs Supervisor

Also Present

Dick Ackerman	Ackerman Consulting
Vu Chu	El Toro Water District
Kathryn Freshley	El Toro Water District
Mike Gaskins	El Toro Water District
Kay Havens	El Toro Water District
Wyatt McClean	El Toro Water District
Mark Monin	El Toro Water District
Sherri Seitz	El Toro Water District
Doug Reinhart	Irvine Ranch Water District
Peer Swan	Irvine Ranch Water District
Paul Weghorst	Irvine Ranch Water District
Keith Van Der Maaten	Laguna Beach County Water District
Jim Atkinson	Mesa Water District
Donald Froelich	Moulton Niguel Water District
Laura Rocha	Moulton Niguel Water District
Sherry Wanninger	Moulton Niguel Water District
Charles Luas	Orchard Dale Water District
Saundra Jacobs	Santa Margarita Water District
Greg Mills	Serrano Water District
Brad Reese	Serrano Water District

Jennifer Lopez	South Coast Water District
Michael Perea	Trabuco Canyon Water District
Brett Barbre	Yorba Linda Water District
Chuck Gibson	

Chairperson Seckel called the meeting to order at 8:30 a.m.

ROLL CALL

District Secretary Angela Crespi conducted a roll call of the Planning & Operations Committee members. Committee members Directors Seckel, McVicker, and Yoo Schneider were present. Directors Nederhood, Dick, and Crane were also present.

TELECONFERENCE SITE

Director Yoo Schneider participated via teleconference location (all agenda requirements pursuant to the Ralph M. Brown Act requirements were complied with).

PUBLIC COMMENTS

There were no public comments.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

No items were received.

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO THE MEETING

No items were distributed to the Board of Directors (Board) less than 72 hours prior to the meeting.

PRESENTATION ITEM

1. ANNUAL WATER SUPPLY AND DEMAND ASSESSMENT

Senior Water Resources Analyst Kevin Hostert provided a presentation detailing the purpose of the annual water supply and demand assessment and the framework used to develop it. He reviewed the reporting requirements, including which agencies are mandated to submit assessments. Mr. Hostert also explained MWDOC's methodology for calculating water demand and available supplies, presented the Fiscal Year 2026-27 water shortage outlook, and summarized the Metropolitan Water District of Southern California's (Metropolitan) estimated water supply conditions.

The Board discussed the definition and application of the hot-dry index and how it influences demand forecasting. Questions were raised concerning Metropolitan's Intentionally Created Surplus (ICS) storage capacity, including the current limits on access and any operational constraints that may apply. The Board further reviewed the five-year average of the Orange County Water District's Basin Production Percentage (BPP) and discussed how that average affects long-term planning. The Board also inquired about the market penetration of irrigation

sprinklers and their usage patterns.

The Board thanked Mr. Hostert for his presentation.

2. WATER USE EFFICIENCY DATABASE MODERNIZATION INITIATIVE

Water Resources Data Management Analyst Cassidy Harding presented on the project's purpose to reconfigure, modernize, and expand the Water Use Efficiency (WUE) data infrastructure. She reviewed the background of the existing WUE database, key challenges associated with the current system, the project goals, and the approach to redesigning the platform. The presentation also covered anticipated outcomes of the updated system, improvements to data reliability, opportunities to leverage the California Data Collaborative membership, and next steps.

The Board discussed the benefits of working with the California Data Collaborative, including cost savings and long-term data integration efforts. The Board also addressed support for Member Agencies, retention of pre-2010 records, the frequency of repeat indoor and outdoor program customers, and the handling of outliers and duplicate applications. Additional discussion included partnering with new home builders for indoor rebates and opportunities to utilize Geographic Information System (GIS) data.

The Board thanked Ms. Harding for her presentation.

INFORMATION ITEMS

3. AMENDMENT TO AGREEMENT WITH DROPLET TECHNOLOGIES FOR THE WEB-BASED REBATE PROCESSING PLATFORM

The Board discussed the timing and transition cost to the new platform. Staff elaborated on the efforts and unforeseen circumstances.

4. PUBLIC-PRIVATE PARTNERSHIP/GRANT OPPORTUNITIES

Assistant General Manager Melissa Baum-Haley provided an overview of the item and noted that staff are exploring outside grant opportunities to support Water Loss Control and Water Use Efficiency programs.

5. PUBLIC AFFAIRS HIGHLIGHTS

6. DEPARTMENT ACTIVITIES REPORTS
   a. Ongoing MWDOC Reliability and Engineering/Planning Projects
   b. WEROC
   c. Water Use Efficiency Projects
   d. Public and Government Affairs

General Manager Harvey De La Torre reported that, as part of the 75th anniversary video series, he shared a video highlighting Water Loss Control Programs, produced in partnership with the Member Agencies.

The Board acknowledged and thanked the staff featured in the video series for their contributions. The Board also requested a timeline for the proposed fuel program.

General Manager Harvey De La Torre informed the Board about the Water Emergency Response Organization of Orange County's (WEROC) involvement in responding to the recent chemical leak in Garden Grove. Director of Emergency Management/WEROC Vicki Osborn provided the Board with a debrief on the incident and the actions taken.

7. REVIEW OF ISSUES RELATED TO PLANNING OR ENGINEERING PROJECTS, WEROC, WATER USE EFFICIENCY, FACILITY AND EQUIPMENT MAINTENANCE, WATER STORAGE, WATER QUALITY, CONJUNCTIVE USE PROGRAMS, EDUCATION, PUBLIC AFFAIRS PROGRAMS AND EVENTS, PUBLIC INFORMATION PROJECTS, PUBLIC INFORMATION CONSULTANTS, DISTRICT FACILITIES, AND MEMBER AGENCY RELATIONS

ADJOURNMENT

There being no further business, Chairperson Seckel adjourned the meeting at 10:06 a.m.

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Angela Crespi
District Secretary

MINUTES OF THE WORKSHOP MEETING OF THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY BOARD OF DIRECTORS WITH METROPOLITAN DIRECTORS
June 3, 2026

At 8:30 a.m., President Dick called to order the Joint Workshop Board Meeting of the Municipal Water District of Orange County (MWDOC) with the Metropolitan Water District of Southern California (Metropolitan or MET) Directors in Conference Room 101 at the District facilities located in Fountain Valley, as well as including attendance via the Zoom Webinar application. Irvine Ranch Water District Director of Strategic Communications and Advocacy Christine Compton led the Pledge of Allegiance, and District Secretary Crespi called the roll.

MWDOC Directors
Al Nederhood
Larry Dick
Bob McVicker
Karl W. Seckel*
Randall Crane*
Jeffery M. Thomas (arrived at 8:40 a.m.)
Megan Yoo Schneider

*Also MWDOC MET Directors

Other MWDOC MET Directors
Linda Ackerman
Dennis Erdman

Staff
Harvey De La Torre, General Manager
Melissa Baum-Haley, Assistant General Manager
Angela Crespi, District Secretary
Heather Baez, Director of Government Affairs
Damon Micalizzi, Director of Public Affairs
Jennifer Wicks, Communications Manager
Tiffany Baca, Education & Workforce Manager
Rachel Davis, Water Loss Control Programs Manager
Kathy Pham, Assistant Board Secretary
Sarina Sriboonlue, Principal Engineer
Kevin Hostert, Senior Water Resources Analyst
Jared Dawson, Water Resources Analyst
Rachel Waite-Harvey, Water Use Efficiency Programs Supervisor
Joseph Byrne, Legal Counsel

Also Present

Dick Ackerman	Ackerman Consulting
Jessica Neuwerth	Colorado River Board of California
Doug Davert	East Orange County Water District
David Youngblood	East Orange County Water District
Vu Chu	El Toro Water District
Mike Gaskins	El Toro Water District
Kay Havens	El Toro Water District
Wyatt McClean	El Toro Water District
Mark Monin	El Toro Water District
Christine Compton	Irvine Ranch Water District
Steve LaMar	Irvine Ranch Water District
Doug Reinhart	Irvine Ranch Water District
Peer Swan	Irvine Ranch Water District
Paul Weghorst	Irvine Ranch Water District
Keith Van Der Maaten	Laguna Beach County Water District
Jim Fisler	Mesa Water District
Jonathan Cruz	Moulton Niguel Water District
Donald Froelich	Moulton Niguel Water District
Laura Rocha	Moulton Niguel Water District
Sherry Wanninger	Moulton Niguel Water District

Sara Tucker	Natural Resource Results
Alicia Dunkin	Orange County Water District
John Kennedy	Orange County Water District
Chris Olsen	Orange County Water District
Charles Luas	Orchard Dale Water District
Emily Novak	San Diego County Water Authority
Brad Reese	Serrano Water District
Greg Mills	Serrano Water District
Michael Perea	Trabuco Canyon Water District
Karen Warner	Trabuco Canyon Water District
Michael Boccadoro	West Coast Advisors
Beth Olhasso	West Coast Advisors
Peter Whittingham	Whittingham Public Affairs Advisors
Brett Barbre	Yorba Linda Water District
Tom Lindsey	Yorba Linda Water District
Mark Toy	Yorba Linda Water District
Chuck Gibson	

PUBLIC COMMENTS

President Dick asked whether any members of the public wished to comment on agenda items.

There were no public comments.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

No items were received.

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO THE MEETING

President Dick inquired as to whether there were any items distributed to the Board of Directors (Board) less than 72 hours prior to the meeting.

District Secretary Crespi reported there were no items distributed to the Board less than 72 hours prior to the meeting.

NEXT RESOLUTION NO. 2177

PRESENTATION ITEM

1. COLORADO RIVER UPDATE (PRESENTATION BY JESSICA NEUWERTH)

Colorado River Board of California Executive Director Jessica Neuwerth provided a presentation on current conditions and developments on the Colorado River. She reported that the Basin States continue to negotiate new operational rules that are scheduled to take effect on October 1. A primary challenge in reaching an agreement has been determining how the required reductions in water use will be allocated between the Upper and Lower Basins. She noted that Winter 2026 hydrology was historically poor, with the worst snowpack

on record, resulting in Lake Powell falling below minimum power pool levels and similar stress on Lake Mead. These conditions have required additional releases from upstream facilities, including Flaming Gorge Reservoir, to support system operations. She also included an overview of the Lower Basin proposal, the proposed federal framework, and the next steps in the process.

Director Thomas arrived at 8:40 a.m.

The Board engaged in discussion regarding several aspects of Colorado River operations, including federal funding opportunities and limitations associated with Intentionally Created Surplus (ICS). The Board also reviewed elements of the Lower Basin proposal submitted to the federal government, considerations related to evaporation and system losses, tribal water rights, and the condition and use of the river outlet works.

The Board thanked Ms. Neuwerth for her presentation.

DISCUSSION ITEMS

2. LEGISLATIVE ACTIVITIES

a. Federal Legislative Report (Natural Resource Results)

In addition to the report provided in the agenda packet, Natural Resource Results (NRR) Partner Sara Tucker noted that the Senate Energy and Natural Resources Committee is likely to hold an oversight hearing on Colorado River issues on June 10. She noted that MWDOC recently signed onto a letter requesting $2 billion in federal funding for the Colorado River Basin. She also highlighted recent federal support for $1 billion for the Great Salt Lake and ongoing discussions about broader basin funding. A new draft proposal is being developed related to work on the Sites Reservoir project. Additionally, $80 million has been advocated for WaterSMART programs, with half designated for Title XVI projects.

The Board discussed the status of the desalter and reviewed how a temporary draft permit for the Sites Reservoir project could affect State Water Project delivery capability. The Board directed staff to distribute the letters and to post them on the District's website.

The Board thanked Ms. Tucker for her report.

b. State Legislative Report (West Coast Advisors)

In addition to the report provided in the agenda packet, West Coast Advisors Vice President Beth Olhasso presented updates on statewide water supplies. She also highlighted key elements of the Governor's proposed balanced budget, including staffing and the allocation of $25 million for the Heavy Rivers and Landscape Program. Ms. Olhasso additionally briefed the Board on upcoming legislative timelines, including the House of Origin deadline, and summarized the status and potential impacts of key bills.

The Board thanked Ms. Olhasso for her report.

c. Legal and Regulatory Report (Ackerman)

Mr. Dick Ackerman of Ackerman Consulting provided information on statewide dam-removal projects. He discussed the potential implications these projects may have on regional water availability, noting that changes in storage capacity, flow management, and regulatory constraints could influence both short-term operations and long-term supply planning. Mr. Ackerman emphasized the importance of continued monitoring and interagency coordination as these projects progress.

The Board thanked Mr. Ackerman for his report.

d. County Legislative Report (Whittingham)

Mr. Peter Whittingham of Whittingham Public Affairs Advisors highlighted the upcoming November election and provided an overview of the various District candidates.

The Board thanked Mr. Whittingham for his report.

e. MWDOC Legislative Matrix
f. Metropolitan Legislative Matrix

There were no questions or comments on the Legislative Matrices.

The Board received and filed the reports.

3. QUESTIONS OR INPUT ON METROPOLITAN ISSUES FROM THE MEMBER AGENCIES/METROPOLITAN DIRECTOR REPORTS REGARDING METROPOLITAN COMMITTEE PARTICIPATION

The Board discussed Metropolitan's volumetric charges, received an overview of the Engineering, Operations, and Technology Committee, and discussed the subsidence issue affecting the California Aqueduct. No additional questions or input were raised at this time.

ACTION ITEMS

4. ASSEMBLY BILL 2739 (SORIA) – CALIFORNIA WATER AFFORDABILITY AND SYSTEM STABILIZATION ACT OF 2026

Irvine Ranch Water District Director of Strategic Communications and Advocacy Christine Compton presented the core components of the Assembly Bill.

The Board discussed the funding required for the bill, anticipated cost implications, and financial considerations that may affect its implementation.

Upon MOTION by Director Yoo Schneider, seconded by Director McVicker, and carried (7-0), the Board adopted a support position on Assembly Bill 2739 (Soria) and join the sponsors' coalition letter.

Director Yoo Schneider left the meeting at 10:33 a.m.

5. SENATE BILL 1125 (MENJIVAR) – WATER RATE ASSISTANCE PROGRAM

Upon MOTION by Director Thomas, seconded by Director Nederhood, and carried (6-0) with Director Yoo Schneider absent, the Board adopted a support position on Senate Bill 1125 (Menjivar).

6. SENATE BILL 952 (LAIRD) – STATE WATER PROJECT CLEAN ENERGY GOALS

Upon MOTION by Director Seckel, seconded by Director Thomas, and carried (6-0) with Director Yoo Schneider absent, the Board adopted a support position on Senate Bill 952 (Laird).

7. SENATE BILL 1048 (BECKER) – THE SEAL OF CLIMATE LITERACY ACT

Director Yoo Schneider returned to the meeting at 10:46 a.m.

Education and Workforce Manager Tiffany Baca provided an overview of the item and explained how students can obtain a seal of climate literacy act.

Upon MOTION by Director Thomas, seconded by Director McVicker, and carried (7-0), the Board adopted a support position on Senate Bill 1048 (Becker).

INFORMATION ITEMS

8. METROPOLITAN ITEMS CRITICAL TO ORANGE COUNTY

a. Metropolitan's Finances
b. Metropolitan's Water Supply Condition Update
c. Metropolitan's Water Quality Update
d. Colorado River Issues
e. Delta Conveyance Activities and State Water Project Issues

9. METROPOLITAN BOARD AGENDA DISCUSSION ITEMS

a. Summary regarding March Metropolitan Board Meeting
b. Review items of significance for the Metropolitan Board Agenda

ADJOURNMENT

There being no further business, President Dick adjourned the meeting at 10:51 a.m

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Angela Crespi
District Secretary

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Jointly with the
ADMINISTRATION & FINANCE COMMITTEE
June 10, 2026 – 8:30 a.m. to 9:39 a.m.

The meeting was in-person at the Municipal Water District of Orange County's (MWDOC) Conference Room 101 and included attendance via the Zoom Webinar application.

A&F Committee
Jeffery M. Thomas, Chair
Al Nederhood
Randall Crane

MWDOC Directors
Larry Dick
Bob McVicker
Karl W. Seckel
Megan Yoo Schneider

MWDOC MET Directors
Dennis Erdman
Linda Ackerman

Staff
Harvey De La Torre, General Manager
Melissa Baum-Haley, Assistant General Manager
Angela Crespi, District Secretary
Vicki Osborn, Director of Emergency Management/ WEROC
Heather Baez, Director of Government Affair
Cathy Harris, Director of HR/Administration
Jennifer Wicks, Communications Manager
Rachel Davis, Water Loss Control Programs Manager
Kathy Pham, Assistant Board Secretary
Rachel Waite-Harvey, Water Use Efficiency Programs Supervisor

Also Present

Dick Ackerman	Ackerman Consulting
André Feijóo	Cristro Rey Orange County High School
Tim Psomas	Cristro Rey Orange County High School
Vu Chu	El Toro Water District
Mike Gaskins	El Toro Water District
Kay Havens	El Toro Water District
Wyatt McClean	El Toro Water District
Mark Monin	El Toro Water District
Doug Reinhart	Irvine Ranch Water District
Keith Van Der Maaten	Laguna Beach County Water District
Dick Fiore	Moulton Niguel Water District
Ashley Goodin	Moulton Niguel Water District
Sherry Wanninger	Moulton Niguel Water District
Jim Atkinson	Mesa Water District
Saundra Jacobs	Santa Margarita Water District
Greg Mills	Serrano Water District
Brad Reese	Serrano Water District
Jennifer Lopez	South Coast Water District
John Horst	Trabuco Canyon Water District
Michael Perea	Trabuco Canyon Water District
Karen Warner	Trabuco Canyon Water District
Brett Barbre	Yorba Linda Water District
Chuck Gibson	

Chairperson Thomas called the meeting to order at 8:30 a.m.

ROLL CALL

District Secretary Angela Crespi conducted a roll call of the Administration & Finance Committee members. Committee members Directors Thomas, Nederhood, and Crane were present. Directors Dick, McVicker, Seckel, and Yoo Schneider were also present.

TELECONFERENCE SITE

Director Yoo Schneider participated via teleconference location (all agenda requirements pursuant to the Ralph M. Brown Act requirements were complied with).

PUBLIC COMMENTS

There were no public comments.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

No items were received.

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO THE MEETING

No items were distributed to the Board of Directors (Board) less than 72 hours prior to the meeting.

PROPOSED BOARD CONSENT CALENDAR ITEMS

1. TREASURER'S REPORT
   a. Revenue/Cash Receipt Report – May 2026
   b. Disbursement Approval Report for the month of June 2026
   c. Disbursement Ratification Report for the month of May 2026
   d. GM Approved Disbursement Report for the month of May 2026
   e. Consolidated Summary of Cash and Investment – April 2026
   f. OPEB and Pension Trust Fund statement

2. FINANCIAL REPORT
   a. Combined Financial Statements and Budget Comparative for the Period Ending April 30, 2026

The Board inquired about expenditures for Oakley Inc., Green Thumb (indoor plant care), Landscape Maintenance for Atrium, and the Orange County Department of Education in the Disbursement Approval Report. Staff provided clarification regarding the expenses.

Upon MOTION by Director Nederhood, seconded by Director Crane, and carried (3-0), the Administration & Finance Committee recommended adding Items 1 – 2 to the next regular Board meeting Consent Calendar by the following roll call vote:

AYES: Directors Thomas, Nederhood, and Crane

NOES: None
ABSTAIN: None
ABSENT: None

PRESENTATION ITEM

3. CORPORATE WORK STUDY PROGRAM (PRESENTATION BY ANDRÉ FEIJÓO, CRISTO REY ORANGE COUNTY HIGH SCHOOL)

Cristo Rey Orange County Board Member Tim Psomas provided a brief overview of the school, its model, and its network. Vice President of Corporate Work Study André Feijóo then outlined their approach, work-study program model, and partnerships.

The Board engaged in discussion regarding the work study program model, including how participation in the program helps students develop workplace ethics and professional skills.

The Board expressed support for the initiative and directed staff to investigate the legal evaluation, insurance coverages, and associated costs, and to bring the item back to the Board at a future meeting.

The Board thanked Tim Psomas and André Feijóo for their presentation.

ACTION ITEMS

4. AWARD OF SOLE SOURCE CONTRACT WITH ACKERMAN CONSULTING

Upon MOTION by Director Nederhood, seconded by Director Crane, and carried (3-0), the Administration & Finance Committee recommended the Board of Directors award Ackerman Consulting a one-year sole-source contract in an amount not to exceed $42,000 for specialized services and authorize the General Manager to execute the contract by the following roll call vote:

AYES: Directors Thomas, Nederhood, and Crane
NOES: None
ABSTAIN: None
ABSENT: None

5. AWARD OF SOLE SOURCE CONTRACT WITH WHITTINGHAM PUBLIC AFFAIRS ADVISORS

Upon MOTION by Director Crane, seconded by Director Nederhood, and carried (3-0), the Administration & Finance Committee recommended the Board of Directors award Whittingham Public Affairs Advisors a one-year sole-source contract in an amount not to exceed $60,000 for specialized services and authorize the General Manager to execute the contract by the following roll call vote:

AYES: Directors Thomas, Nederhood, and Crane
NOES: None
ABSTAIN: None

ABSENT: None

6. ANNUAL APPROVAL OF THE DISTRICT'S PAY STRUCTURE

General Manager Harvey De La Torre and Director of Human Resources/Administration Cathy Harris provided an overview of the item.

Assistant General Manager Melissa Baum-Haley noted that as part of evaluating the District's pay structure, staff is ensuring that clear career growth progressions exist at all levels. She explained that the review includes identifying any bottlenecks within position classifications and approaching potential adjustments thoughtfully and incrementally to support staff development and long-term growth.

The Board discussed the Metropolitan Water District of Southern California's (Metropolitan) use of the Employment Cost Index. The Board requested that staff evaluate the reasons for Metropolitan's transition to this model.

Upon MOTION by Director Crane, seconded by Director Nederhood, and carried (3-0), the Administration & Finance Committee recommended the Board of Directors approve the proposed pay structure effective July 1, 2026; adjust the salary ranges by 3.20%; and approve the proposed position changes by the following roll call vote:

AYES: Directors Thomas, Nederhood, and Crane
NOES: None
ABSTAIN: None
ABSENT: None

INFORMATION ITEMS

7. DEPARTMENT ACTIVITIES REPORTS
   a. Administration
   b. Finance and Information Technology

8. MONTHLY WATER USAGE DATA AND WATER SUPPLY INFORMATION

The Board requested that staff consider refreshing the Monthly Water Usage Data and Water Supply Information Report to provide a clearer understanding of conditions in the Colorado River Basin and Lake Powell and to include an update on the status of the Colorado River negotiations.

OTHER ITEMS

9. REVIEW ISSUES REGARDING DISTRICT ORGANIZATION, PERSONNEL MATTERS, EMPLOYEE BENEFITS FINANCE, AND INSURANCE

General Manager Harvey De La Torre informed the Board that an article featuring MWDOC was published in the California Water Orange County 2026 issue. He highlighted that the article showcases the District's ongoing effort and regional leadership in water reliability and efficiency planning. He noted that the feature provides valuable visibility for MWDOC's programs and

reinforces the District's role as a resource for agencies throughout Orange County.

ADJOURNMENT

There being no further business, Chairperson Thomas adjourned the meeting at 9:39 a.m.

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Angela Crespi
District Secretary

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS MUNICIPAL WATER DISTRICT OF ORANGE COUNTY June 17, 2026

At 8:30 a.m., President Dick called to order the Regular Meeting of the Municipal Water District of Orange County (MWDOC) in the Boardroom at the District facilities located in Fountain Valley, as well as including attendance via the Zoom Webinar application. Following a moment of silence, Director of Emergency Management Vicki Osborn led the Pledge of Allegiance, and District Secretary Angela Crespi called the roll.

MWDOC Directors
Al Nederhood
Larry Dick
Bob McVicker
Karl W. Seckel*
Randall Crane*
Jeffery M. Thomas
Megan Yoo Schneider

*Also MWDOC MET Directors

Other MWDOC MET Directors
Linda Ackerman
Dennis Erdman

Staff
Harvey De La Torre, General Manager
Melissa Baum-Haley, Assistant General Manager
Angela Crespi, District Secretary
Vicki Osborn, Director of Emergency Management/WEROC
Hilary Chumpitazi, Director of Finance/IT
Heather Baez, Director of Government Affairs
Cathy Harris, Director of HR/Administration
Damon Micalizzi, Director of Public Affairs
Jennifer Wicks, Communications Manager
Rachel Davis, Water Loss Control Programs Manager
Kathy Pham, Assistant Board Secretary
Sarina Sriboonlue, Principal Engineer
Rachel Waite-Harvey, Water Use Efficiency Programs Supervisor
Joe Byrne, Legal Counsel

Also Present

Dick Ackerman	Ackerman Consulting
Dennis Cafferty	El Toro Water District
Vu Chu	El Toro Water District
Kathryn Freshley	El Toro Water District
Mike Gaskins	El Toro Water District
Kay Havens	El Toro Water District
Wyatt McClean	El Toro Water District
Mark Monin	El Toro Water District
Doug Reinhart	Irvine Ranch Water District
Keith Van Der Maaten	Laguna Beach County Water District
James Fisler	Mesa Water District
Jim Atkinson	Mesa Water District
Albert Napoli	Metropolitan Water District of Southern California
Donald Froelich	Moulton Niguel Water District
Marina Lindsay	Moulton Niguel Water District
Sherry Wanninger	Moulton Niguel Water District
Alicia Dunkin	Orange County Water District
John Kennedy	Orange County Water District

Laura Freese	Santa Margarita Water District
Saundra Jacobs	Santa Margarita Water District
Brad Reese	Serrano Water District
Rick Erkeneff	South Coast Water District
Tom Lindsey	Yorba Linda Water District
Chuck Gibson	
Michael Miller	

PUBLIC COMMENTS

President Dick asked whether any member of the public had any comments on items that were not on the agenda.

Mesa Water District Water Policy Manager Stacy Taylor informed the Board of Directors (Board) that she will be retiring on July 6. She expressed her gratitude to the Board for their support and collaborative working relationship over the years.

The Board thanked Ms. Taylor for her dedicated years of service to Orange County and for attending the Board meeting.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

No items were received.

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO THE MEETING

President Dick inquired as to whether there were any items distributed to the Board less than 72 hours prior to the meeting.

NEXT RESOLUTION NO. 2177

CONSENT CALENDAR (Items 1 to 5)

Upon MOTION by Director Thomas, seconded by Director Seckel, and carried (7-0), to approve Consent Calendar Items 1 – 5.

1. MINUTES

The following minutes were approved.

a. May 4, 2026 Planning & Operations Committee Meeting
b. May 13, 2026 Administration & Finance Committee Meeting
c. May 20, 2026 Regular Board Meeting
d. May 21, 2026 Executive Committee Meeting

2. TREASURER'S REPORTS

The following items were ratified and approved as presented.

a. MWDOC Revenue/Cash Receipt Register as of May 31, 2026
b. Disbursement Registers (May/June)

The following items were received and filed as presented.

c. Summary of Cash and Investment and Portfolio Master Summary Report (Cash and Investment report) as of April 30, 2026
d. PARS Monthly Statement (OPEB Trust)

3. FINANCIAL REPORT

The following item was received and filed as presented.

a. Combined Financial Statements and Budget Comparative for the Period Ending April 30, 2026

4. AWARD OF SOLE SOURCE CONSULTING CONTRACT WITH ACKERMAN CONSULTING

The Board awarded Ackerman Consulting a one-year sole-source contract in an amount not to exceed $42,000 for specialized services and authorized the General Manager to execute the contract.

5. AWARD OF SOLE SOURCE CONSULTING CONTRACT WITH WHITTINGHAM PUBLIC AFFAIRS ADVISORS

The Board awarded Whittingham Public Affairs Advisors a one-year sole-source contract in an amount not to exceed $60,000 for specialized services and authorized the General Manager to execute the contract.

End of Consent Calendar

ACTION ITEM

6. ANNUAL APPROVAL OF THE DISTRICT'S PAY STRUCTURE

Upon MOTION by Director Seckel, seconded by Director Yoo Schneider, and carried (7-0), to approve the proposed pay structure effective July 1, 2026; adjusted the salary ranges by 3.20%; and approved the proposed position changes.

INFORMATION CALENDAR

7. GENERAL MANAGER'S REPORT (ORAL AND WRITTEN)

Assistant General Manager Melissa Baum-Haley announced that Executive Assistant Tina Dubuque will be retiring on July 6 and expressed her gratitude for Ms. Dubuque's dedicated service to the District.

General Manager Harvey De La Torre informed the Board that staff recently hosted the 2026

Water Awareness Poster Contest Awards Ceremony in the Boardroom, where 40 student winners were recognized, and noted that the event was a success. In collaboration with the Orange County Water District, the winners were also invited to tour the Groundwater Replenishment System.

8. MWDOC GENERAL INFORMATION ITEMS

a. Board of Directors - Reports re: Conferences and Meetings

The Board members each reported on their attendance at the regular MWDOC Board and Committee meetings. In addition to these meetings, the following reports were made on conferences and meetings attended on behalf of the District.

Director Nederhood advised that he attended all of the regularly scheduled MWDOC meetings (Planning & Operations, Administration & Finance and Executive Committee meetings, as well as the Regular Board meeting), the Independent Special Districts of Orange County (ISDOC) meeting, and the Water Advisory Committee of Orange County (WACO) and WACO Planning meetings, the Association of California Water Agencies (ACWA) Spring Conference, Orange County Water Summit Ad Hoc Committee, Administrative Code Review Ad Hoc Committee, and the Water Policy Forum.

Director McVicker reported that he attended all of the regularly scheduled MWDOC meetings (Planning & Operations, Administration & Finance, and Executive Committee meetings, as well as the Regular Board meeting), Metropolitan Board and Committee meetings, California Water Data Consortium event on Co-Creating the Water Future We Deserve, ISDOC Executive Committee meeting, WACO and WACO Planning meetings.

Director Thomas advised that he attended the Administration & Finance Committee meeting as well as the Regular Board meeting, ACWA Spring Conference, Administrative Code Review Ad Hoc Committee, and Orange County Water Summit Ad Hoc Committee.

Director Seckel reported that he attended all of the regularly scheduled MWDOC meetings (Planning & Operations, Administration & Finance, and Executive Committee meetings, as well as the Regular Board meeting), Metropolitan Board and Committee meetings, Inland Caucus and Caucus meetings, WACO and WACO Planning meetings.

Director Crane advised that he attended all of the regularly scheduled MWDOC meetings (Planning & Operations, Administration & Finance, and Executive Committee meetings, as well as the Regular Board meeting), Metropolitan Board and Committee meetings, Water Policy Forum, El Toro Water District Board meeting, and Moulton Niguel Water District Board meeting.

Director Yoo Schneider reported that she attended all of the regularly scheduled MWDOC meetings (Planning & Operations, Administration & Finance, and Executive Committee meetings, as well as the Regular Board meeting), Water Awareness Poster Contest Awards Ceremony, Santa Margarita Water District Committee meeting, meetings with Santa Margarita Water District Board Members, South Coast Water District Board meeting, WACO, and the Water Policy Forum.

Director Dick advised that he attended most of the regularly scheduled MWDOC meetings (Administration & Finance and Executive Committee meetings, as well as the Regular Board meeting), Urban Water Institute Annual Conference Planning meetings, Orange County Water

Summit Ad Hoc Committee, ISDOC, Water Policy Forum, Orange County Taxpayers Association event, California Cities Policy event, and WACO Planning.

b. Requests for Future Agenda Topics

No future agenda topics were requested.

President Dick announced the Board was going into Closed Session at 9:13 a.m.

CLOSED SESSION ITEMS

9. PUBLIC EMPLOYEE PERFORMANCE EVALUATION
Title: General Manager

10. CONFERENCE WITH LABOR NEGOTIATORS
Agency designated representatives: General Counsel
Unrepresented employee: General Manager

The Board meeting reconvened at 11:03 a.m.

11. ANNOUNCEMENT FROM CLOSED SESSION

Legal Counsel Joe Byrne announced that the Board met in Closed Session with Legal Counsel and did not take any action that was reportable pursuant to the Ralph M. Brown Act.

12. CONSIDERATION OF AMENDMENTS TO GENERAL MANAGER CONTRACT

Upon MOTION by Director Yoo Schneider, seconded by Director Thomas, and carried (7-0), to increase the General Manager's base salary by $29,000 and extend his contract for an additional two years.

ADJOURNMENT

There being no further business, President Dick adjourned the meeting at 11:04 a.m.

_____
Angela Crespi
District Secretary

MINUTES OF THE MEETING OF THE BOARD OF DIRECTORS OF THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Jointly with the
EXECUTIVE COMMITTEE
June 18, 2026 8:30 a.m. to 9:37 a.m.

At 8:30 a.m., President Dick called to order the Executive Committee Meeting of the Municipal Water District of Orange County (MWDOC) in Conference Room 101 at the District facilities located in Fountain Valley, as well as including attendance via the Zoom Webinar application. District Secretary Angela Crespi called the roll.

Executive Committee
Larry Dick President
Jeffery M. Thomas, Vice President
Bob McVicker, Immediate Past President

Staff
Harvey De La Torre, General Manager
Melissa Baum-Haley, Assistant General Manager
Angela Crespi, District Secretary
Kathy Pham, Assistant Board Secretary

MWDOC Directors
Al Nederhood
Karl W. Seckel
Randall Crane
Megan Yoo Schneider (arrived at 9:02 a.m.)

MWDOC-MET Directors
Linda Ackerman

Also Present

Mark Monin	El Toro Water District
Keith Van Der Maaten	Laguna Beach County Water District
John Kennedy	Orange County Water District
Chuck Gibson	

TELECONFERENCE SITES

Director Nederhood participated via teleconference location (all agenda requirements pursuant to the Ralph M. Brown Act requirements were complied with).

PUBLIC COMMENTS

There were no public comments.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

No items were received.

ITEMS DISTRIBUTED TO THE BOARD LESS THAN 72 HOURS PRIOR TO THE MEETING

President Dick inquired as to whether there were any items distributed to the Board of Directors (Board) less than 72 hours prior to the meeting.

District Secretary Crespi advised that the draft agendas for the month of July were distributed to the Board and made available to the public.

1. EXECUTIVE COMMITTEE REVIEW OF FUTURE AGENDAS

The Board reviewed and discussed the draft agendas for each meeting and made no changes.

a. Jt. Workshop Board Meeting

The Board discussed the approach for Item 1, an Overview of Key Metropolitan Water District of Southern California (Metropolitan) Projects Identified Through the Climate Adaptation Master Plan for Water (CAMP4W) Process.

General Manager Harvey De La Torre informed the Board that staff would present Item 1 with a focus on the three major CAMP4W projects.

The Board also discussed the process for the Metropolitan Chair appointment and MWDOC's participation in Item 4, Senate Bill (SB) 72 Modernizing California's Water Plan Implementation.

No new items were added to the Agenda.

b. Planning & Operations Committee Meeting

The Board discussed what items will be in the 75th Anniversary Time Capsule and the potential cost.

General Manager Harvey De La Torre asked the Board for their preference regarding the Public-Private Partnership item and whether they would like it presented as an action item or an information item. The Board directed staff to agendize the item as an action item.

No new items were added to the Agenda.

c. Administration & Finance Committee

No new items were added to the Agenda.

d. Board Meeting

General Manager Harvey De La Torre informed the Board that there would be two Closed Session items, one regarding cybersecurity and the other a continuation of the General Manager's performance evaluation.

The Board discussed the possibility of scheduling a Board Strategic Priorities session.

No new items were added to the Agenda.

2. DISCUSSION REGARDING UPCOMING ACTIVITIES OF SIGNIFICANCE

Assistant General Manager Melissa Baum-Haley shared that MWDOC has been selected to receive Metropolitan's One Water Award in recognition of the District's Water Loss Control Programs. Last week, the Metropolitan visited MWDOC to film a feature video and interview Water Loss Control Programs Manager Rachel Davis, along with members of the field team. The award will be formally

presented at Metropolitan's upcoming One Water Award Ceremony.

3. MEMBER AGENCY RELATIONS

General Manager Harvey De La Torre informed the Board that Serrano Water District General Manager Jerry Vilander will be retiring on June 29.

Assistant General Manager Melissa Baum-Haley reported that there is a record level of outside funding for the 2024–26 biennium for programs that fall outside of Metropolitan's regional program and do not include turf, timers, or toilets. These programs often provide direct benefits to the Member Agencies.

Water Use Efficiency Programs Supervisor Rachel Waite-Harvey provided an overview of the funding and cost-share.

4. GENERAL MANAGER'S REPORTS

General Manager Harvey De La Torre informed the Board that he will be on vacation from July 8 – 10. He also noted that several senior staff members will be attending the California Special Districts Association (CSDA) General Manager Summit from June 28 – 30 in Newport Beach.

District Secretary Angela Crespi reported that beginning next month, there will be a slight change in the appearance of the department activity reports and the General Manager's report to ensure compliance with the Americans with Disabilities Act's web content accessibility requirements.

Assistant General Manager Melissa Baum-Haley reported that the University of California, Irvine Alumni Association annually recognizes outstanding graduating students who demonstrate exceptional achievement in research, leadership, or service to the university. She announced that Intern Katie Vo received the Excellence in Field Study Award for her work during her internship at MWDOC. This award honors students who have exceeded expectations in their field study placements or completed an exemplary academic project as part of their field study requirements.

5. REVIEW AND DISCUSS DISTRICT AND BOARD ACTIVITIES

General Manager Harvey De La Torre recognized Communications Manager Jennifer Wicks and the Public Affairs team for their recent efforts. Ms. Wicks reported that staff hosted the 2026 Water Awareness Poster Contest Awards Ceremony at the District on June 11. The event recognized 40 student winners and in collaboration with the Orange County Water District, they were also invited to tour the Groundwater Replenishment System. She further reported that on June 15, MWDOC hosted the Orange County Water Policy Forum, which focused on the future of California Water Management. The forum featured a panel on the Sites Reservoir Project, where experts discussed water rights, regional benefits, costs, and next steps for this key infrastructure effort.

The Board discussed whether the MWDOC-MET Directors should be involved in the General Manager's performance evaluation and the possibility of establishing a policy regarding attendance of former Board members and staff at MWDOC events. The Board directed staff to agendize the policy for a future meeting.

ADJOURNMENT

There being no further business, President Dick adjourned the meeting at 9:37 a.m.

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Angela Crespi
District Secretary

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
June 2026

WATER REVENUES

Date	From	Description		Amount
6/02/2026	City of La Habra	April 2026 Water deliveries	$	70,204.17
6/02/2026	City of La Palma	April 2026 Water deliveries		4,772.14
6/04/2026	City of Westminster	April 2026 Water deliveries		3,066.31
6/05/2026	City of Buena Park	April 2026 Water deliveries		220,162.72
6/05/2026	City of San Clemente	April 2026 Water deliveries		882,476.75
6/05/2026	Santa Margarita Water District	April 2026 Water deliveries		1,847,237.88
6/05/2026	Santa Margarita Water District (ID9)	April 2026 Water deliveries		545,357.17
6/08/2026	City of Garden Grove	April 2026 Water deliveries		472,466.60
6/08/2026	City of Seal Beach	April 2026 Water deliveries		14,943.12
6/09/2026	Laguna Beach County Water District	April 2026 Water deliveries		421,625.21
6/09/2026	Mesa Water District	April 2026 Water deliveries		186.23
6/10/2026	South Coast Water District	April 2026 Water deliveries		414,264.38
6/11/2026	City of Orange	April 2026 Water deliveries		183,420.54
6/11/2026	El Toro Water District	April 2026 Water deliveries		643,030.15
6/11/2026	Yorba Linda Water District	April 2026 Water deliveries		433,734.15
6/12/2026	Trabuco Canyon Water District	April 2026 Water deliveries		148,441.34
6/15/2026	East Orange Co Water District	April 2026 Water deliveries		203,223.50
6/15/2026	Golden State Water Company	April 2026 Water deliveries		490,381.33
6/15/2026	Moulton Niguel Water District	April 2026 Water deliveries		2,448,496.17
6/15/2026	Orange County Water District	April 2026 Water deliveries		113,622.99
6/17/2026	South Coast Water District	May 2026 Water deliveries		481,062.40
6/25/2026	City of Westminster	May 2026 Water deliveries		3,066.31
6/26/2026	City of La Habra	May 2026 Water deliveries		104,736.97
6/29/2026	Santa Margarita Water District	May 2026 Water deliveries		1,545,918.35
6/29/2026	Santa Margarita Water District (ID9)	May 2026 Water deliveries		610,049.83
6/29/2026	Serrano Water District	May 2026 Water deliveries		8,888.87
6/30/2026	City of Fountain Valley	May 2026 Water deliveries		305.60
6/30/2026	City of Newport Beach	May 2026 Water deliveries		544,124.97
6/30/2026	Mesa Water District	May 2026 Water deliveries		186.23
		TOTAL WATER REVENUES	**$**	**12,859,452.38**

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
June 2026

MISCELLANEOUS REVENUES

Date	From	Description		Amount
6/01/2026	Stripe	6/15/2026 Water Policy Dinner registrations	$	17,528.02
6/02/2026	Moulton Niguel Water District	6/15/2026 Water Policy Dinner registrations		1,450.00
6/26/2026	City of Santa Ana	6/15/2026 Water Policy Dinner registrations		1,450.00
6/17/2026	Square	6/15/2026 Water Policy Dinner registrations		355.21
6/01/2026	Stripe	9/25/2026 OC Water Summit registrations		2,764.66
6/02/2026	Butier Engineering Inc	9/25/2026 OC Water Summit sponsorship		4,500.00
6/15/2026	Moulton Niguel Water District	9/25/2026 OC Water Summit sponsorship		1,750.00
6/01/2026	Disneyland Resort	9/25/2026 OC Water Summit sponsorship		1,750.00
6/01/2026	Stripe	ISDOC Quarterly Luncheon registrations		54.36
6/15/2026	Tina Dubuque	Reimbursement for personal copies		99.15
6/08/2026	US Bank	Cal Card Rebate check		1,445.44
6/02/2026	Keith Lyon	June 2026 Retiree Health insurance		245.65
6/03/2026	Joseph Berg	June 2026 Retiree Health insurance		420.74
6/08/2026	Judy Pfister	June 2026 Retiree Health insurance		39.85
6/08/2026	Maribeth Goldsby	June 2026 Retiree Health insurance		245.65
6/08/2026	Steve Hedges	June 2026 Retiree Health insurance		57.17
6/24/2026	Karl Seckel	July 2026 Retiree Health insurance		245.65
6/29/2026	Stan Sprague	July 2026 Retiree Health insurance		245.65
6/30/2026	Keith Lyon	July 2026 Retiree Health insurance		245.65
6/09/2026	Mesa Water District	Late Payment penalty for February 2026 Water deliveries		3.72
6/01/2026	US Bank Custodial Account	Leaders Credit Union Interest payment		821.92
6/29/2026	US Bank Custodial Account	Morgan Stanley Interest payment		4,500.00
6/30/2026	US Bank Custodial Account	Leaders Credit Union Interest payment		849.32
6/30/2026	US Bank	Monthly Interest		118.28
6/23/2026	Santa Margarita Water District	April 2026 Smartimer rebate program		144.05
6/09/2026	City of Orange	April 2026 Spray to Drip rebate program		842.44
6/12/2026	City of Brea	April 2026 Spray to Drip rebate program		407.83
6/16/2026	Golden State Water Company	April 2026 Spray to Drip rebate program		634.55
6/23/2026	City of La Habra	April 2026 Spray to Drip rebate program		405.15
6/26/2026	City of Seal Beach	April 2026 Spray to Drip rebate program		1,491.68
6/22/2026	City of San Clemente	April 2026 Clothes Washers rebate program		180.00
6/12/2026	City of San Clemente	March 2026 Smartimer and Clothes Washers rebate program		239.01
6/05/2026	City of Huntington Beach	December 2025 Turf Removal and Spray to Drip rebate program		416.00
6/11/2026	City of Westminster	April 2026 Turf Removal and Spray to Drip rebate program		208.00
6/12/2026	City of Huntington Beach	April 2026 Turf Removal and Spray to Drip rebate program		520.00
6/16/2026	City of Fountain Valley	April 2026 Turf Removal and Spray to Drip rebate program		208.00
6/22/2026	City of Tustin	April 2026 Turf Removal and Spray to Drip rebate program		416.00
6/09/2026	Moulton Niguel Water District	April 2026 Smarimter, Turf Removal and Clothes Washers rebate program		2,123.00
6/23/2026	Mesa Water District	April 2026 Smartimer, Turf Removal and Spray to Drip rebate program		648.67
6/22/2026	Irvine Ranch Water District	April 2026 Smartimer, Turf Removal, Spray to Drip and WSIP Incentive rebate program		15,640.79
6/30/2026	City of La Habra	FY 2024-26 Conservation Framework Technical Assistance Program		69,616.76
6/05/2026	City of Huntington Beach	Water Loss Control Shared Services FY 2025-26		651.00
6/05/2026	City of Santa Ana	Water Loss Control Technical Assistance - E Source		20,360.00
6/12/2026	City of Brea	Water Loss Control Technical Assistance - E Source		53,440.00

Municipal Water District of Orange County
REVENUE / CASH RECEIPT REPORT
June 2026

MISCELLANEOUS REVENUES

Date	From	Description	Amount
6/02/2026	City of La Habra	Addition to Choice School Billing FY 2025-26	1,090.66
6/02/2026	City of Newport Beach	FY 2024-25 O & M Costs of the EOCF #2	13,220.00
6/16/2026	South Coast Water District	FY 2024-25 O & M Costs of the EOCF #2	1,673.96
6/15/2026	Moulton Niguel Water District	WEEA Sponsorship FY 2026-27	5,000.00
6/15/2026	Orange County Water District	WEEA Sponsorship FY 2026-27	5,000.00
6/16/2026	Tomorrow's Talent	Partial WEEA Sponsorship FY 2026-27	2,500.00

TOTAL MISCELLANEOUS REVENUES	**$**	**238,263.64**
TOTAL REVENUES	**$**	**13,097,716.02**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

Municipal Water District of Orange County
Disbursement Approval Report
For the month of July 2026

Vendor/ Invoice	Description	Amount to Pay
Core Expenditures:		
ACCO Engineered Systems Inc		
20826909	05/15/26 Maintenance new UV lights for HVAC system	12,541.08
Total		**12,541.08**
Ackerman Consulting-Richard C Ackerman		
1474	June 2026 Legal and regulatory specialized consulting services	3,500.00
Total		**3,500.00**
Alta FoodCraft		
12627810	June 2026 Coffee and tea supplies	260.37
Total		**260.37**
Aqua Cleanse LLC		
23899	Carpet cleaning on 06/19/26	800.00
Total		**800.00**
Best Best and Krieger LLP		
55401-MAY26	May 2026 Legal services	18,706.80
Total		**18,706.80**
Consultadd Inc		
42586	May 2026 Enterprise Resource Planning (ERP) Implementation services - System Configuration phase	16,200.00
42586R	May 2026 10% Retention for Enterprise Resource Planning (ERP) Implementation services - System Configuration phase	(1,620.00)
Total		**14,580.00**
Dopudja & Wells Consulting Inc		
2782	May 2026 Consulting services on MET Strategic Issues and Priorities	7,907.73
Total		**7,907.73**
E Source Companies LLC		
15028	May 2026 Business Implementation services for Water Loss Compliance	8,180.00
Total		**8,180.00**
Environmental Incentives Inc		
MWDOC TAP-16	May 2026 Frameworks Technical Assistance Program services	3,008.98
Total		**3,008.98**
GovConnection Inc		
77704758	June 2026 Monthly charge for SharePoint storage	262.50
Total		**262.50**
Green Thumb (Indoor Plant Care) LLC-Dedo Verde Interior		
20260539	July 2026 Indoor Plant service	350.50
Total		**350.50**

Municipal Water District of Orange County
Disbursement Approval Report
For the month of July 2026

Vendor/ Invoice	Description	Amount to Pay
Core Expenditures (continued):		
Hashtag Pinpoint Corporation		
2064	June 2026 Social Media consultation and services	7,913.00
2066	May 2026 Social Media consultation and services	7,913.00
Total		**15,826.00**
Steve Hedges		
60926	April-June 2026 Retiree medical premium	608.70
Total		**608.70**
Jill Promotions		
12977	Promotional item - Branded wide brim hats	2,579.55
12978	Promotional item - Branded sunglasses	557.73
Total		**3,137.28**
LA Design Studio-Tony Badalato		
6086	July 2025-June 2026 Reconciliation of Consulting services for MWDOC website support and Website Refresh project	2,800.00
Total		**2,800.00**
Lawnscape Systems Inc		
460314	June 2026 Landscape maintenance for Atrium	495.00
Total		**495.00**
Phil Letrong		
61426	April-June 2026 Retiree medical premium	608.70
Total		**608.70**
Keith Lyon		
63026	April-June 2026 Retiree medical premium	1,217.40
Total		**1,217.40**
Natural Resource Results LLC		
5965	June 2026 Federal Advocacy Agreement services	8,000.00
Total		**8,000.00**
NDS		
869173	06/05/26 Board packet delivery service	177.22
869270	06/12/26 Board packet delivery service	177.22
869556	06/26/26 Board packet delivery service	177.22
Total		**531.66**
Office Solutions		
I-20058987	06/19/26 Office supplies	288.51
I-20059209	06/22/26 Office supplies	105.03
I-20059927	06/24/26 Office supplies	90.51
Total		**484.05**

Municipal Water District of Orange County
Disbursement Approval Report
For the month of July 2026

Vendor/ Invoice	Description	Amount to Pay
Core Expenditures (continued):		
Orange County Coastkeeper Inc		
5658	Coastal Cleanup Day - Advocate Sponsorship	500.00
Total		**500.00**
Orange County Water District		
28427	May 2026 Postage, shared office & maintenance expense	14,389.81
28454	OCWD Boardroom & Conference Room Cost-Share Audiovisual Project	160,679.30
Total		**175,069.11**
Predict Success-Anne Sandberg		
61826	Coaching session and Department team session	1,900.00
Total		**1,900.00**
Soto Resources-Joey Soto		
GA-MAY-116	May 2026 Grants Training Workshop Preparation	9,240.00
Total		**9,240.00**
Spectrum Specialties and Awards		
38793	MWDOC branded apparel for staff	216.25
Total		**216.25**
Vox Civic Communications-Saoirse LLC		
5725	Design service for two-page insert on the OC Register Special	11,250.00
Total		**11,250.00**
West Coast Advisors		
14620	June 2026 State Legislative Advocacy services	8,500.00
14630	March-May 2026 Lobbying disclosure reports	159.63
Total		**8,659.63**
Total Core Expenditures		**310,641.74**
Choice Expenditures:		
E Source Companies LLC		
15026	May 2026 Retail Agency Technical Assistance services for Water Loss Control	1,775.00
Total		**1,775.00**
Goldak Inc		
157913	Sewerin equipment chargers	247.01
Total		**247.01**

Municipal Water District of Orange County
Disbursement Approval Report
For the month of July 2026

Vendor/ Invoice	Description	Amount to Pay
Choice Expenditures (continued):		
Grainger		
9962850294	06/23/26 Water Loss Control Shared Services supplies	207.66
Total		**207.66**
Office Solutions		
I-20057082	06/11/2026 Supplies for Water Loss Control Shared Services	30.50
Total		**30.50**
Orange County Dept of Education		
94WI3730	May 2026 Choice School Program for grades 3-12	23,654.13
Total		**23,654.13**
Orange County Water District		
28427	May 2026 Postage, shared office & maintenance expense	28.86
Total		**28.86**
Westerly Meter Service Co.- Lane M Matsuno		
18130	May 2026 Meter Accuracy Testing for Mesa Water District	1,200.00
18133	June 2026 Meter Accuracy Testing for Fountain Valley	2,800.00
18149	June 2026 Meter Accuracy Testing for Mesa Water District	8,840.00
Total		**12,840.00**
Total Choice Expenditures		**38,783.16**
Other Funds Expenditures:		
Environmental Incentives Inc		
MWDOC TAP-16	May 2026 Frameworks Technical Assistance Program services	10,447.64
Total		**10,447.64**
Herndon Solutions Group LLC		
INV-0000012115	May 2026 services to assist with AWIA compliances (RRA) - LBCWD	3,738.00
Total		**3,738.00**
NV5 Geospatial		
525881	June 2026 Meter Area Measurement services (Anaheim)	6,329.00
Total		**6,329.00**
Santa Margarita Water District (ID9)		
RTF5670-0626	ORP Recycled Water Incentive for the Las Flores Expansion Project Phase 2	48,987.25
Total		**48,987.25**
Total Other Funds Expenditures		**69,501.89**
Total Expenditures		**418,926.79**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of June 2026

Name/ Date	Check/ EFT	Invoice	Description	Amount
Core Disbursements:				
Tiffany Baca				
6/30/2026	EFT	52126	May 2026 Business expense	384.08
Total				**384.08**
Heather Baez				
6/30/2026	EFT	52626	May 2026 Business expense	321.92
Total				**321.92**
Melissa Buendia				
6/30/2026	144692	51426	May 2026 Business expense	127.75
Total				**127.75**
Corodata Records Management Inc				
6/30/2026	EFT	RS7177834	May 2026 Records Storage Fees	154.34
Total				**154.34**
Rachel Davis				
6/30/2026	EFT	53126	May 2026 Business expense	470.72
Total				**470.72**
Jared Dawson				
6/30/2026	EFT	52626	May 2026 Business expense	252.21
Total				**252.21**
Larry Dick				
6/30/2026	EFT	52126	May 2026 Business expense	53.66
Total				**53.66**
Tina Dubuque				
6/30/2026	EFT	50526	May 2026 Business expense	120.76
6/30/2026	EFT	52626	May 2026 Business expense	122.04
Total				**242.80**
Frontier Communications Holdings LLC				
6/17/2026	144686	120125-5-JUN26	June 2026 Internet expense	675.00
Total				**675.00**
Melissa Haley				
6/30/2026	EFT	51126	May 2026 Business expense	55.08
Total				**55.08**
Cassidy Harding				
6/30/2026	144693	51326	May 2026 Business expense	77.47
Total				**77.47**
Metropolitan Water District				
6/17/2026	144687	50970	FY 2024-25 Operations and Maintenance Cost - East OC Feeder No. 2	378,235.48
Total				**378,235.48**
Damon Micalizzi				
6/30/2026	EFT	51326	May 2026 Business expense	62.87
Total				**62.87**
Al Nederhood				
6/30/2026	EFT	52026	May 2026 Business expense	219.46
Total				**219.46**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of June 2026

Name/ Date	Check/ EFT	Invoice	Description	Amount
Jasmine Orozco				
6/30/2026	EFT	52026	May 2026 Business expense	49.02
Total				**49.02**
Kathy Pham				
6/30/2026	144698	52626	May 2026 Business expense	52.99
Total				**52.99**
Therese Plaganas				
6/30/2026	EFT	51626	May 2026 Business expense	24.07
Total				**24.07**
Ricoh USA Inc				
6/30/2026	EFT	9033744151	02/28/26-05/27/26 Ricoh copier maintenance	87.49
Total				**87.49**
Megan Schneider				
6/30/2026	EFT	52826	May 2026 Business expense	247.35
Total				**247.35**
Karl Seckel				
6/30/2026	EFT	52126	May 2026 Business expense	37.72
Total				**37.72**
Jeffery Thomas				
6/30/2026	EFT	52026	May 2026 Business expense	363.73
Total				**363.73**
US Bank				
6/30/2026	144701	1189/4192/7973/8910/3790-MAY26	04/23/26-05/22/26 Cal Card Charges	41,439.47
Total				**41,439.47**
Verizon Wireless				
6/04/2026	144661	6144369276	May 2026 4G Mobile broadband unlimited service	80.02
Total				**80.02**
Katie Vincent				
6/30/2026	EFT	51426	May 2026 Business expense	135.93
Total				**135.93**
Sarah Wilson				
6/30/2026	EFT	51926	May 2026 Business expense	205.93
Total				**205.93**
Total Core Disbursements				**424,056.56**

Choice Disbursements:

US Bank				
6/30/2026	144701	8910-MAY26	04/23/26-05/22/26 Cal Card Charges	365.10
Total				**365.10**
US Bank Voyager Fleet Systems				
6/15/2026	EFT	8694349932622	04/25/26-05/24/26 Fuel for Water Loss Control Shared Services Vehicles	660.27
Total				**660.27**
Total Choice Disbursements				**1,025.37**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of June 2026

Name/ Date	Check/ EFT	Invoice	Description	Amount
Other Funds Disbursements:				
Miriam L Aldana Vargas				
6/30/2026	144691	40826	April 2026 Business expense	48.44
6/30/2026	144691	51526	May 2026 Business expense	1,904.08
Total				**1,952.52**
AT&T				
6/15/2026	144681	25302512	May 2026 Telephone expense for WEROC N. EOC	41.34
Total				**41.34**
Metropolitan Water District				
6/30/2026	EFT06302026	12195	April 2026 Water deliveries	11,914,293.34
Total				**11,914,293.34**
Thevin Rajapaksha Arachchilage				
6/30/2026	EFT	51326	May 2026 Business expense	1,703.70
Total				**1,703.70**
Santiago Aqueduct Commission				
6/30/2026	144699	42026	April 2026 SAC Pipeline Operation Surcharge	3,134.80
6/30/2026	144699	52026	May 2026 SAC Pipeline Operation Surcharge	3,305.06
Total				**6,439.86**
Santa Margarita Water District				
6/30/2026	EFT	42026	April 2026 SCP Operation Surcharge	28,062.65
6/30/2026	EFT	52026	May 2026 SCP Operation Surcharge	30,768.39
Total				**58,831.04**
Spray to Drip Rebate				
6/15/2026	144679	S2D7-C-MNT-54872-23762	Villamira HOA	21,518.00
6/15/2026	144673	S2D7-C-SM-42878-23873	Samlarc	33,371.00
6/15/2026	144674	S2D7-C-SM-42878-23874	Samlarc	24,765.00
6/15/2026	144676	S2D7-C-SM-44331-23706	Arroyo Maint Corp	3,557.00
6/15/2026	144671	S2D7-C-SM-4463-23930	Packaging On Demand	2,190.00
6/15/2026	144668	S2D7-C-SM-54336-23823	LRA - Ladera Ranch Maintenance Corporation	20,983.00
6/15/2026	144669	S2D7-C-SM-54336-23824	LRA - Ladera Ranch Maintenance Corporation	29,324.00
Total				**135,708.00**
Turf Rebate				
6/30/2026	144688	TR15-R-O-47279-45880	B. Dinh	10,023.00
6/15/2026	144667	TR16-C-YLWD-48864-48109	Kellogg Terrace	21,030.00
6/15/2026	144672	TR17-C-IRWD-4463-53829	Rowland Neighborhood Association	13,761.29
6/15/2026	144666	TR17-C-IRWD-54937-53649	Irvine Ranch Water District	16,985.00
6/15/2026	144680	TR17-C-MNT-54872-53589-CNS	Villamira HOA	106,450.00
6/15/2026	144678	TR17-C-MNT-55010-53685-CNS	Villa Pacifica HOA	144,645.00
6/15/2026	144675	TR17-C-SM-42878-53773	Samlarc Lf - B	158,490.00
6/15/2026	144677	TR17-C-SM-44331-53485	Arroyo Maint Corp	17,620.00
6/15/2026	144670	TR17-C-SM-54336-53679	LRA - Ladera Ranch Maintenance Corporation	101,319.00
6/15/2026	144664	TR17-C-SM-54863-53548-PA	City Of Mission Viejo	280,670.00
6/15/2026	144665	TR17-C-SOCO-54902-53604	Dana Bluffs Homeowners Association	42,215.00
6/30/2026	144689	TR17-R-IRWD-48996-53924-ADJ	K. Kuo	1,000.00
6/30/2026	144690	TR17-R-WEST-55152-53880	A. Polizzi	5,461.00
Total				**919,669.29**
US Bank				
6/30/2026	144701	3115-MAY26	04/23/26-05/22/26 Cal Card Charges - WEROC	3,578.80
Total				**3,578.80**

Municipal Water District of Orange County
Disbursement Ratification Report
For the Month of June 2026

Name/ Date	Check/ EFT	Invoice	Description	Amount
Verizon Wireless				
6/04/2026	144661	6144369276	May 2026 4G Mobile broadband unlimited service	200.09
Total				**200.09**
Total Other Funds Disbursements				**13,042,417.98**
Total Disbursements				**13,467,499.91**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

Cal Card Charges
Statement Date: May 22, 2026
Payment Date: June 30, 2026

Date	Description	Amount
General Manager Card:		
4/21/2026	Legislative Day in Sacramento, CA from 04/20/26-04/21/26 - Accommodations and meals for R. Crane	362.32
4/23/2026	CSDA Training in Sacramento, CA from 04/20/26-04/23/26 - Accommodations for H. Baez	2,066.95
4/23/2026	CSU Water Conference in San Diego, CA from 04/23/26-04/24/26 - Accommodations for T. Baca	382.54
4/28/2026	April 2026 H. De La Torre's business expense	458.30
4/29/2026	CSDA 2026 Annual Conference in Palm Desert, CA, from 08/24/26-08/27/26 - Registration for H. Baez	890.00
4/29/2026	CSDA 2026 General Manager Leadership Summit in Newport, CA from 06/28/26-06/30/26 - Registration for H. De La Torre	890.00
4/29/2026	CSDA 2026 General Manager Leadership Summit in Newport, CA from 06/28/26-06/30/26 - Registration for M. Baum-Haley	890.00
4/29/2026	CSMFO Orange County Chapter Event - Annual GASB Update in Irvine, CA on 05/20/26 - Registration for H. Chumpitazi	45.00
5/01/2026	CalWEP Peer to Peer Conference 2026 in Napa, CA from 05/27/26-05/28/26 - Registration for R. Davis and S. Fetter	724.50
5/05/2026	CAPIO Annual Conference 2026 in San Diego, CA from 05/11/26-05/14/26 - Accommodations for T. Baca, S. Wilson, K. Vincent, and M. Buendia	3,253.68
5/07/2026	ACWA Spring Conference in Sacramento, CA from 05/05/26-05/07/26 - Meals and parking for H. De La Torre, M. Baum-Haley, D. Micalizzi, A. Nederhood, J. Thomas, and guest	306.13
5/07/2026	ACWA 2026 Spring Conference in Sacramento, CA from 05/05/26-05/07/26 - Accommodations for A. Nederhood	580.90
5/07/2026	ACWA 2026 Spring Conference in Sacramento, CA from 05/05/26-05/07/26 - Accommodations for H. De La Torre, H. Baez, and D. Micalizzi	1,742.70
5/07/2027	ACWA 2026 Spring Conference in Sacramento, CA from 05/05/26-05/07/26 - Accommodations, parking, and meals for J. Thomas and guest	1,496.77
5/08/2026	CSDA Essential Leadership Skills Certificate Fee for H. Chumpitazi	65.00
5/14/2026	CAPIO Annual Conference 2026 in San Diego, CA from 05/11/26-05/14/26 - Parking for K. Vincent and M. Buendia	60.00
5/18/2026	May 2026 Meals for H. De La Torre's meetings	104.72
5/18/2026	Annual Summer staff event and retirement party lunch on 06/17/26	1,343.31
5/18/2026	Lunch for Grant Training Workshop on 05/20/26	705.77
5/19/2026	Urban Water Institute Annual Conference 2026 in San Diego, CA from 08/19/26-08/21/26 - Registration for R. Crane	664.35
5/19/2026	Public Affairs: Practical Skills for Communicators Online Certificate - Registration for J. Orozco	649.00
5/20/2026	CCEEB 2026 Summer Issues Seminar in Olympic Valley, CA from 07/13/26-07/16/26 - Accommodations for M. Yoo Schneider and H. Baez	786.62
5/21/2026	ESRI User Conference 2026 in San Diego, CA from 07/13/26-07/17/26 - Registration for C. Busslinger	1,300.00
Total:		**19,768.56**

Cal Card Charges
Statement Date: May 22, 2026
Payment Date: June 30, 2026

Date	Description	Amount
Assistant General Manager Card:		
4/22/2026	April 2026 M. Baum Haley's business expense	34.82
5/07/2026	ACWA 2026 Spring Conference in Sacramento, CA from 05/05/26-05/07/26 - Accommodation for M. Baum-Haley	580.90
5/07/2026	ACWA 2026 Spring Conference in Sacramento, CA from 05/05/26-05/07/26 - Meals for staff and directors	714.22
5/14/2026	May 2026 M. Baum Haley's business expense	354.73
Total:		**1,684.67**
Public Affairs Card:		
4/24/2026	Lunch for Public Affairs Workgroup on 04/29/26	1,934.64
4/30/2026	May 2026 Open AI monthly subscription, language processing tool	20.00
5/03/2026	May 2026 Monthly Public Storage Unit for Public Affairs	840.00
5/04/2026	UPS delivery fee to mail poster contest prizes	110.85
5/04/2026	Amazon Gift cards for Poster Contest winners	1,000.00
5/04/2026	Amazon Gift cards for teachers participation of Poster Contest	500.00
5/08/2026	May 2026 D. Micalizzi's business expense	800.34
5/10/2026	WordPress annual domain name fee for WEEA websites	38.00
5/13/2026	WIX three year subscription for website building and management	846.00
5/15/2026	CAPIO Webinar: Communicating CA Nonfunctional Turf Law (AB 1572) on 06/02/26 - Registration for K. Vincent	30.00
5/15/2026	Printing for Metropolitan student art contest entries	7.15
5/18/2026	Metal Storage Shed	3,848.23
5/20/2026	Dropbox Essentials subscription renewal	199.00
Total:		**10,174.21**
Administration Card:		
4/23/2026	Tanaka Farms fruit and veggie baskets	232.00
4/24/2026	Gift card for Administrative Professionals Day on 04/22/26	50.00
4/24/2026	Gift cards for Administrative Professionals Day on 04/22/26	250.00
4/27/2026	Birthday bagels	61.28
4/28/2026	Water Audits and Loss Control Programs M36 Manual	125.10
4/29/2026	ESRI GIS Credits for Engineering, Water Use Efficiency, and Water Loss Control Shared Services	600.00
4/30/2026	Lunch for management staff meeting 05/04/26	158.98
4/30/2026	Certificate holders for Public Affairs	61.94
5/01/2026	May 2026 Monthly subscription for email services to support the secure delivery of email from AccuFund	25.00
5/04/2026	Office supplies	200.59
5/07/2026	Tanaka Farms fruit and veggie baskets	232.00
5/08/2026	Office supplies	94.28
5/11/2026	Gift card for Administrative Professionals Day on 04/22/26	50.00

Cal Card Charges
Statement Date: May 22, 2026
Payment Date: June 30, 2026

Date	Description	Amount
Administration Card (continued):		
5/11/2026	Office supplies	41.22
5/12/2026	Office supplies	20.08
5/14/2026	2026 AWWA membership renewal for R. Davis	347.00
5/15/2026	Lunch for Human Resources Member Agency Quarterly Meeting on 05/14/26	648.00
5/18/2026	May 2026 Wireless Internet Backup	45.00
5/19/2026	Office supplies	72.85
5/21/2026	Los Angeles Times annual unlimited digital access subscription	103.48
5/21/2026	Tanaka Farms fruit and veggie baskets	232.00
5/22/2026	Office supplies	15.21
Total:		**3,666.01**
WEROC Card:		
4/30/2026	WEROC Zoom annual subscription renewal	339.80
5/01/2026	May 2026 Starlink Standby Mode fees for WEROC's Mobile Command Vehicle	5.00
5/05/2026	May 2026 Iridium Standby Plan service charge for WEROC's three satellite phones	67.17
5/08/2026	CESA 2026 Annual Conference in San Diego, CA from 5/03/26-5/07/2026 - Accommodations for V. Osborn	2,702.70
5/15/2026	Breakfast for WEROC Member Agency Coordination meeting on 05/18/26	464.13
Total:		**3,578.80**
IT Card:		
5/03/2026	May 2026 monthly charge for redundant/backup internet services serving MWDOC office	65.00
5/07/2026	Annual licenses for firewall Total Security Suite	1,858.57
5/09/2026	April 2026 monthly charges for Azure storage, networking, compute, and database	1,652.66
5/15/2026	(4) Laserjet toner cartridges for HP LaserJet printer #5	1,184.24
5/17/2026	May 2026 cloud storage fee to archive servers and data	24.28
5/19/2026	(4) Laserjet toner cartridges for HP LaserJet printer	1,184.24
5/19/2026	(2) Windows 11 Home to Professional upgrade licenses	198.00
5/19/2026	June 2026 eFax service charge	10.00
5/20/2026	Dedicated hardware controller for wireless network observability and management	304.49
5/22/2026	May 2026 cloud storage fee to archive servers and data	29.64
Total:		**6,511.12**

Municipal Water District of Orange County
GM Approved Disbursement Report
For the Month of June 2026

Name/ Date	Check/ EFT	Invoice	Description	Amount
Core Disbursements:				
Alliant Insurance Services Inc				
6/30/2026	EFT	3574928	07/01/26-06/30/27 Workers Compensation insurance premium renewal	35,933.39
Total				**35,933.39**
Kona Ice of Huntington Beach-Hardy Family Business LLC				
6/11/2026	144685	5697	Dessert for Annual Summer staff event and retirement party on 06/17/26	425.00
Total				**425.00**
Karen Lee Whitworth-Karens Detail Custom Frames LLC				
6/30/2026	EFT	3312	Framing for 2026 Poster Contest winners	2,892.94
Total				**2,892.94**
The Westin South Coast Plaza				
6/30/2026	EFT	MVR9SJ77-2	Final charges for 06/15/26 Water Policy Dinner	1,618.16
Total				**1,618.16**
Total Core Disbursements				**40,869.49**
Choice Disbursements:				
Master Leak Technologies, LLC				
6/30/2026	EFT	1936	Sewerin repair for Water Loss Control	921.27
Total				**921.27**
Total Choice Disbursements				**921.27**
Other Funds Disbursements:				
Total Other Funds Disbursements				-
Total Disbursements				**41,790.76**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

Address:
18700 Ward Street, Unit B
Fountain Valley, California 92708

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Larry D. Dick
President

Jeffery M. Thomas
Vice President

Randall Crane, Ph.D.
Director

Bob McVicker, P.E.
Director

Al Nederhood
Director

Karl W. Seckel, P.E.
Director

Megan Yoo Schneider, Ed.D., P.E.
Director

Harvey F. De La Torre
General Manager

MEMBER AGENCIES

City of Brea
City of Buena Park
East Orange County Water District
El Toro Water District
Emerald Bay Service District
City of Fountain Valley
City of Garden Grove
Golden State Water Co.
City of Huntington Beach
Irvine Ranch Water District
Laguna Beach County Water District
City of La Habra
City of La Palma
Mesa Water District
Moulton Niguel Water District
City of Newport Beach
City of Orange
Orange County Water District
City of San Clemente
Santa Margarita Water District
City of Seal Beach
Serrano Water District
South Coast Water District
Trabuco Canyon Water District
City of Tustin
City of Westminster
Yorba Linda Water District

Municipal Water District of Orange County
Consolidated Summary of Cash and Investments
May 31, 2026

District investments and cash balances are held in various funds designated for certain purposes as follows:

Fund	Book Value	% of Portfolio
Restricted Reserves		
WEROC Operating Fund	$ 483,129	2.31%
Pension 115 Trust	2,404,382	11.50%
Total Restricted Reserves	$2,887,511	13.81%
Designated Reserves		
Operating Reserves	$4,241,768	20.28%
Election Reserve	1,569,152	7.50%
OPEB Reserve	219,815	1.05%
Total Designated Reserves	$6,030,735	28.83%
General Operations Fund	$8,219,531	39.31%
Water Purchase Payments Fund	3,216,237	15.38%
Conservation Fund	538,417	2.58%
Trustee Activities – AMP	19,415	0.09%
Total Other Funds	$11,993,600	57.36%
Total	**$20,911,846**	**100.00%**

The funds are invested as follows:

Term of Investment	% of Portfolio	Book Value	Market Value
Cash	2.16%	$ 452,223	$ 452,223
Pension 115 Trust	11.50%	2,404,382	2,404,382
Short-term investment			
• LAIF	49.17%	10,283,313	10,283,313
• CAMP	22.34%	4,671,928	4,671,928
Long-term investment			
• US Government Issues	1.20%	250,000	245,202
• Corporate Bond	5.74%	1,200,000	1,185,429
• Certificates of Deposit	7.89%	1,650,000	1,650,928
Total	**100.00%**	**$20,911,846**	**$20,893,405**

The average number of days to maturity/call as of May 31, 2026, equaled 81, and the average yield to maturity is 3.827%. During the month of May 2026, the District's average daily balance was $22,249,879.65. Funds were invested in US Bank, Pension 115 Trust, Negotiable Certificates of Deposit, Corporate Bonds, US Government Issues, Local Agency Investment Funds (LAIF), and California Asset Management Program (CAMP).

The ($18,441) difference between the book value and the market value as of May 31, 2026, represents the exchange difference that would have resulted if all investments had been liquidated on that date. Since it is the District's practice to "buy and hold" investments until maturity, the market values are a point of reference, not an indication of actual loss or gain. There are no current plans or near-term cash flow requirements that would require the sale of these securities prior to maturity.

Harvey De La Torre
General Manager

Hilary Chumpitazi
Treasurer

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Portfolio Management - Portfolio Summary

May 31, 2026

5/31/2026	Par Value	Market Value	Book Value	% of Portfolio	Days to Mat/Call	YTM @ Cost
Negotiable Certificate Of Deposit	1,650,000.00	1,650,928.00	1,650,000.00	9.14	724	3.679
Corporate Bond	1,200,000.00	1,185,428.50	1,200,000.00	6.65	159	4.458
US Government Issues	250,000.00	245,202.50	250,000.00	1.38	271	3.750
Local Agency Investment Funds	10,283,313.35	10,283,313.35	10,283,313.35	56.95	1	3.810
California Asset Management Program	4,671,927.80	4,671,927.80	4,671,927.80	25.88	1	3.760
Total Investments	**18,055,241.15**	**18,036,800.15**	**18,055,241.15**	**100.00**	**81**	**3.827**
Cash						
Cash	452,223.18	452,223.18	452,223.18		1	0.00
Pension 115 Trust	2,404,382.02	2,404,382.02	2,404,382.02		1	0.00
Total Cash and Investments	**20,911,846.35**	**20,893,405.35**	**20,911,846.35**		**81**	**3.827**

Total Earnings	Month Ending May	Fiscal Year to Date
Current Year	**69,184.42**	**963,289.87**
Average Daily Balance	**22,249,879.65**	
Effective Rate of Return	**3.827%**	

We certify that this report reflects the cash and investments of the Municipal Water District of Orange County and is in conformity with the Government Code requirements and the District Investment Policy and Guidelines in effect at the time of investment. The Investment Program herein shown provides sufficient cash flow liquidity to meet the next six month's estimated expenditure. The source for the market values are from U.S. Bank. Per Resolution 2059 there are no compliance exceptions to report.

Harvey De La Torre, General Manager — Date: 07/01/2026

Hilary Chumpitazi, Treasurer — Date: 07/01/2026

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Long-Term Portfolio Details - Investments
May 31, 2026

Issuer	CUSIP/Ticker	Settlement Date	Par Value	Market Value	Book Value	Coupon Rate	YTM @ Cost	Days To Call/Maturity	Maturity Date
Negotiable Certificate Of Deposit									
American Express Bank	02589ADE9	7/20/2022	200,000.00	198,504.00	200,000.00	3.350	3.350	415	7/20/2027
Discover Bank	2546736R2	7/26/2023	250,000.00	252,040.00	250,000.00	4.500	4.500	785	7/24/2028
Leaders Credit Union	52171MAN5	8/30/2024	250,000.00	248,902.50	250,000.00	4.000	4.000	1,187	8/30/2029
Magyar Bank	55977RCD3	7/30/2024	250,000.00	249,695.00	250,000.00	4.100	4.100	1,156	7/30/2029
Sallie Mae Bank	7954507A7	7/14/2021	200,000.00	199,254.00	200,000.00	1.000	1.000	44	7/14/2026
State Bank of India	8562852Q3	8/10/2023	250,000.00	253,860.00	250,000.00	4.550	4.550	802	8/10/2028
Toyota Financial SGS Bank	89235MPD7	9/27/2022	250,000.00	248,672.50	250,000.00	3.650	3.650	479	9/22/2027
Sub Total			**1,650,000.00**	**1,650,928.00**	**1,650,000.00**	**3.679**	**3.679**	**724**	
US Government Issues									
FHLMC	3134HCVR7	2/26/2026	250,000.00	245,202.50	250,000.00	3.750	3.750	271	2/26/2031
Sub Total			**250,000.00**	**245,202.50**	**250,000.00**	**3.750**	**3.750**	**271**	
Corporate Bond									
Barclays Bank	06746CSC4	8/20/2025	250,000.00	246,435.00	250,000.00	4.500	4.500	81	8/20/2030
Citigroup Inc	17292GAL9	9/18/2025	250,000.00	245,742.50	250,000.00	4.500	4.500	110	9/18/2030
Goldman Sachs	38151FQL0	11/28/2025	250,000.00	246,562.50	250,000.00	4.250	4.250	181	11/12/2030
Morgan Stanley Fin LLC	61766YKH3	6/29/2022	200,000.00	200,056.00	200,000.00	4.500	4.500	394	6/29/2027
Wells Fargo	95001DLD0	8/18/2025	250,000.00	246,632.50	250,000.00	4.550	4.550	76	8/15/2030
Sub Total			**1,200,000.00**	**1,185,428.50**	**1,200,000.00**	**4.458**	**4.458**	**159**	
Total Investments			**3,100,000.00**	**3,081,559.00**	**3,100,000.00**	**3.986**	**3.986**	**469**	

Total Earnings	Month Ending May	Fiscal Year To Date
Current Year	10,569.58	101,348.86

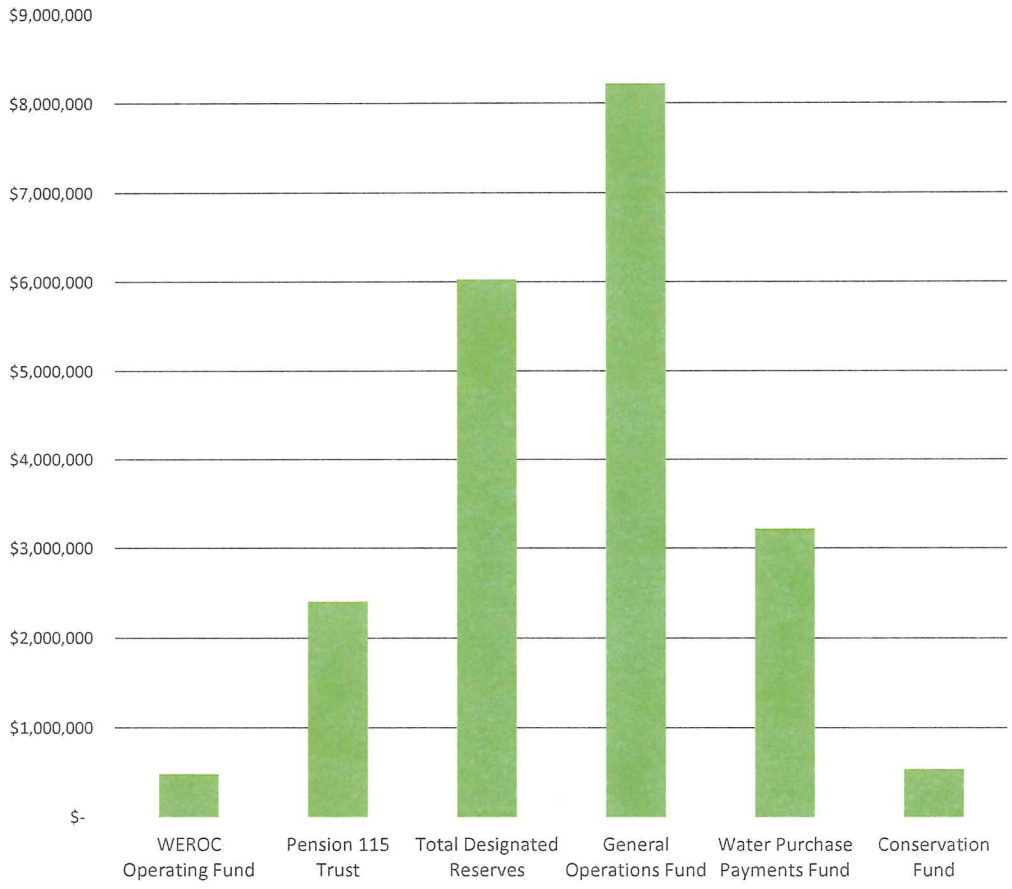
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Short-Term Portfolio Details - Cash and Investments
May 31, 2026

Investments	CUSIP/Ticker	Settlement Date	Par Value	Market Value	Book Value	Coupon Rate	YTM @ Cost	Days To Call/Maturity	Maturity Date
Local Agency Investment Funds									
LAIF LGIP	LAIF	6/30/2010	10,283,313.35	10,283,313.35	10,283,313.35	3.810	3.810	1	N/A
Sub Total			**10,283,313.35**	**10,283,313.35**	**10,283,313.35**	**3.810**	**3.810**	**1**	
California Asset Management Program									
CAMP LGIP	CAMP6269	4/1/2025	4,671,927.80	4,671,927.80	4,671,927.80	3.760	3.760	1	N/A
Sub Total			**4,671,927.80**	**4,671,927.80**	**4,671,927.80**	**3.760**	**3.760**	**1**	
Total Investments			**14,955,241.15**	**14,955,241.15**	**14,955,241.15**	**3.794**	**3.794**	**1**	
Cash									
Petty Cash Cash	CASH	7/1/2010	500.00	500.00	500.00	0.000	0.000	1	N/A
US Bank Cash	CASHUSBANK	7/25/2018	451,723.18	451,723.18	451,723.18	0.000	0.000	1	N/A
Pension 115 Trust	PENSION115TRUST	7/31/2018	2,404,382.02	2,404,382.02	2,404,382.02	0.000	0.000	1	N/A
Total Cash			**2,856,605.20**	**2,856,605.20**	**2,856,605.20**	**0.000**	**0.000**	**1**	
Total Cash and Investments			**17,811,846.35**	**17,811,846.35**	**17,811,846.35**	**3.794**	**3.794**	**1**	

Total Earnings	Month Ending May	Fiscal Year To Date
Current Year	58,614.84	861,941.01

Municipal Water District of Orange County
Cash and Investments at May 31, 2026

ALLOCATION	AMOUNT	%
MWDOC		
Restricted Reserves		
WEROC Operating Fund	$ 483,129	2.31%
Pension 115 Trust	2,404,382	11.50%
Total Restricted Reserves	$ 2,887,511	13.81%
Designated Reserves		
Operating Reserve	$ 4,241,768	20.28%
Election Reserve	1,569,152	7.50%
OPEB Reserve	219,815	1.05%
Total Designated Reserves	$ 6,030,735	28.83%
General Operations Fund	$ 8,219,531	39.31%
Water Purchase Payments Fund	3,216,237	15.38%
Conservation Fund	538,417	2.58%
Total Other Funds	$ 11,974,185	57.27%
TOTAL MWDOC	$ 20,892,431	99.91%
TRUSTEE ACTIVITIES		
AMP Sales Admin	$ 19,415	0.09%
TOTAL TRUSTEE ACTIVITIES	$ 19,415	0.09%
TOTAL CASH & INVESTMENTS	**$ 20,911,846**	**100.00%**



PARS PUBLIC AGENCY RETIREMENT SERVICES

MUNICIPAL WATER DIST OF ORANGE COUNTY
PARS Post-Employment Benefits Trust

Account Report for the Period
5/1/2026 to 5/31/2026

Hilary Chumpitazi
Accounting Manager
Municipal Water Dist of Orange County
18700 Ward Street, Unit B
Fountain Valley, CA 92708

Account Summary

Source	Balance as of 5/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 5/31/2026
OPEB	$3,449,102.72	$0.00	$80,908.36	$1,612.95	$0.00	$0.00	$3,528,398.13
PENSION	$2,869,801.63	$0.00	$67,319.23	$1,342.05	$0.00	$0.00	$2,935,778.81
Totals	$6,318,904.35	$0.00	$148,227.59	$2,955.00	$0.00	$0.00	$6,464,176.94

Investment Selection

Source	
OPEB	Moderate - Strategic Blend
PENSION	Moderate - Strategic Blend

Investment Objective

Source	
OPEB	The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.
PENSION	The dual goals of the Moderate Strategy are growth of principal and income. It is expected that dividend and interest income will comprise a significant portion of total return, although growth through capital appreciation is equally important. The portfolio will be allocated between equity and fixed income investments.

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return 3-Years	5-Years	10-Years	Plan's Inception Date
OPEB	2.35%	3.01%	16.65%	12.86%	5.73%	7.69%	10/26/2011
PENSION	2.35%	3.01%	16.63%	12.87%	5.73%	-	7/31/2018

Information as provided by US Bank, Trustee for PARS; Not FDIC Insured; No Bank Guarantee; May Lose Value

Past performance does not guarantee future results. Performance returns may not reflect the deduction of applicable fees, which could reduce returns. Information is deemed reliable but may be subject to change.
Investment Return: Annualized rate of return is the return on an investment over a period other than one year multiplied or divided to give a comparable one-year return.
Account balances are inclusive of Trust Administration, Trustee and Investment Management fees

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

COMBINED FINANCIAL STATEMENTS

AND

BUDGET COMPARATIVE

JULY 1, 2025 THRU MAY 31, 2026

Municipal Water District of Orange County
Combined Balance Sheet
As of May 31, 2026

	Amount
ASSETS	
Cash in Bank	452,223.18
Investments	20,459,623.17
Accounts Receivable	24,576,410.54
Accounts Receivable - Other	112,314.86
Accrued Interest Receivable	129,466.81
Water Inventory	622,976.00
Prepaids/Deposits	249,454.07
Leasehold Improvements	7,119,285.04
Furniture, Fixtures & Equipment	1,053,854.50
Less: Accumulated Depreciation	(4,519,021.31)
TOTAL ASSETS	**50,256,586.86**
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts Payable	28,819,393.36
Accrued Salaries and Benefits Payable	782,721.95
Other Liabilities	1,473,499.47
Unearned Revenue	1,022,493.35
TOTAL LIABILITIES	**32,098,108.13**
FUND BALANCES	
Restricted Fund Balances	
WEROC Reserve	581,898.34
Pension 115 Trust	2,404,382.02
Total Restricted Fund Balances	2,986,280.36
Unrestricted Fund Balances	
Designated Reserves	
General Operations	4,241,768.00
Election Expense	1,569,152.00
OPEB	219,815.00
Total Designated Reserves	6,030,735.00
General Fund	7,044,312.19
General Fund Capital	246,408.19
Total Unrestricted Fund Balances	13,321,455.38
Excess Revenue over Expenditure	
Operating Fund	2,352,821.87
Other Funds	(502,078.88)
TOTAL FUND BALANCES	**18,158,478.73**
TOTAL LIABILITIES AND FUND BALANCES	**50,256,586.86**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
General Fund
July 1, 2025 thru May 31, 2026

	Month to Date	Year to Date	Annual Budget	% Used	Encumbrance	Budget Remaining
REVENUES						
Retail Connection Charge	0.00	9,939,370.50	9,939,371.00	100.00%	0.00	0.50
Ground Water Customer Charge	0.00	414,371.00	414,371.00	100.00%	0.00	0.00
Water Rate Revenues	**0.00**	**10,353,741.50**	**10,353,742.00**	**100.00%**	**0.00**	**0.50**
Interest Revenue	71,046.94	992,947.96	916,000.00	108.40%	0.00	(76,947.96)
Subtotal	**71,046.94**	**11,346,689.46**	**11,269,742.00**	**100.68%**	**0.00**	**(76,947.46)**
Choice Programs	4,397.00	1,363,834.50	1,534,798.00	88.86%	0.00	170,963.50
MWD Revenue - Shared Services	0.00	180,009.90	297,079.00	60.59%	0.00	117,069.10
Miscellaneous Income	0.00	3,348.81	5,000.00	66.98%	0.00	1,651.19
School Contracts	10,649.50	530,385.39	511,211.00	103.75%	0.00	(19,174.39)
Delinquent Payment Penalty	0.00	6,686.23	0.00	0.00%	0.00	(6,686.23)
Transfer-In from Reserve	0.00	0.00	123,869.00	0.00%	0.00	123,869.00
Subtotal	**15,046.50**	**2,084,264.83**	**2,471,957.00**	**84.32%**	**0.00**	**387,692.17**
TOTAL REVENUES	**86,093.44**	**13,430,954.29**	**13,741,699.00**	**97.74%**	**0.00**	**310,744.71**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
General Fund
July 1, 2025 thru May 31, 2026

	Month to Date	Year to Date	Annual Budget	% Used	Encumbrance	Budget Remaining
EXPENSES						
Salaries & Wages	454,853.67	5,178,954.41	5,841,489.00	88.66%	0.00	662,534.59
Salaries & Wages - Grant Recovery	0.00	(7,636.00)	(48,000.00)	(15.91)%	0.00	(40,364.00)
Director's Compensation	21,815.30	238,625.82	281,917.00	84.64%	0.00	43,291.18
MWD Representation	11,746.70	130,891.80	161,096.00	81.25%	0.00	30,204.20
Employee Benefits	147,167.29	1,583,339.87	1,774,275.00	89.24%	0.00	190,935.13
Employee Benefits - Grant Recovery	0.00	(1,155.14)	0.00	0.00%	0.00	1,155.14
CalPers Unfunded Liability Contribution	0.00	207,000.00	207,000.00	100.00%	0.00	0.00
Director's Benefits	10,622.79	114,600.52	158,371.00	72.36%	0.00	43,770.48
Health Insurance for Retirees	6,812.98	95,634.32	122,517.00	78.06%	0.00	26,882.68
Training Expense	744.00	38,017.93	67,945.00	55.95%	0.00	29,927.07
Tuition Reimbursement	0.00	4,757.00	6,500.00	73.18%	0.00	1,743.00
Temporary Help Expense	0.00	0.00	5,000.00	0.00%	0.00	5,000.00
Personnel Expenses	**653,762.73**	**7,583,030.53**	**8,578,110.00**	**88.40%**	**0.00**	**995,079.47**
Engineering Expense	4,253.85	282,485.11	570,000.00	49.56%	46,815.42	240,699.47
Legal Expense	18,706.80	224,399.01	274,000.00	81.90%	51,258.59	(1,657.60)
Audit Expense	0.00	32,445.00	37,445.00	86.65%	0.00	5,000.00
Professional Services	114,453.74	1,201,980.90	1,597,790.00	75.23%	671,036.04	(275,226.94)
Professional Fees	**137,414.39**	**1,741,310.02**	**2,479,235.00**	**70.24%**	**769,110.05**	**(31,185.07)**
Conference - Staff	2,882.82	29,388.82	42,497.00	69.16%	0.00	13,108.18
Conference - Directors	403.98	16,074.17	17,155.00	93.70%	0.00	1,080.83
Travel & Accom. - Staff	12,426.35	58,578.01	85,900.00	68.19%	0.00	27,321.99
Travel & Accom. - Directors	3,287.03	22,948.25	36,625.00	62.66%	0.00	13,676.75
Travel & Conference	**19,000.18**	**126,989.25**	**182,177.00**	**69.71%**	**0.00**	**55,187.75**
Membership/Sponsorship	347.00	214,369.07	221,386.00	96.83%	0.00	7,016.93
CDR Support	0.00	72,648.52	72,650.00	100.00%	0.00	1.48
Dues & Memberships	**347.00**	**287,017.59**	**294,036.00**	**97.61%**	**0.00**	**7,018.41**
Business Expense	952.57	4,473.91	5,500.00	81.34%	0.00	1,026.09
Office Maintenance	14,058.60	127,282.87	156,000.00	81.59%	22,447.30	6,269.83
Building Repair & Maintenance	13,699.29	69,445.41	57,200.00	121.41%	6,439.95	(18,685.36)
Storage Rental & Equipment Lease	154.34	899.81	1,125.00	79.98%	225.19	0.00
Office Supplies	1,504.59	18,939.47	28,000.00	67.64%	1,685.81	7,374.72
Supplies - Water Loss Control	30.50	2,006.96	4,000.00	50.17%	0.00	1,993.04
Postage/Mail Delivery	732.92	6,994.41	9,450.00	74.01%	379.55	2,076.04
Subscriptions & Books	103.48	8,404.83	10,000.00	84.05%	0.00	1,595.17
Reproduction Expense	3,945.44	99,534.61	108,500.00	91.74%	1,439.45	7,525.94
Maintenance - Computers	2,368.48	9,461.89	15,850.00	59.70%	0.00	6,388.11
Software Purchase	27,567.16	157,791.56	271,731.00	58.07%	118,182.00	(4,242.56)
Software Support	0.00	1,462.50	20,000.00	7.31%	0.00	18,537.50
Computers and Equipment	304.49	29,741.20	45,250.00	65.73%	0.00	15,508.80
Automotive Expense	1,465.38	11,556.88	11,600.00	99.63%	0.00	43.12
Vehicle Expense	660.27	17,093.35	10,000.00	170.93%	0.00	(7,093.35)
Toll Road Charges	28.65	864.54	950.00	91.00%	0.00	85.46
Insurance Expense	18,956.92	205,698.65	234,150.00	87.85%	0.00	28,451.35
Utilities - Telephone	3,498.75	43,021.82	49,586.00	86.76%	59.50	6,504.68
Bank Fees	0.00	468.95	2,400.00	19.54%	0.00	1,931.05
Miscellaneous Expense	18,095.03	117,991.33	183,700.00	64.23%	1,680.00	64,028.67
MWDOC's Contrb. to WEROC	29,429.04	323,719.48	353,149.00	91.67%	0.00	29,429.52
Depreciation Expense	6,321.88	69,540.06	0.00	0.00%	0.00	(69,540.06)
Other Expenses	**143,877.78**	**1,326,394.49**	**1,578,141.00**	**84.05%**	**152,538.75**	**99,207.76**
Election Expense	0.00	0.00	605,000.00	0.00%	0.00	605,000.00
Capital Aquisition	0.00	11,402.03	25,000.00	45.61%	0.00	13,597.97
Building Expense	0.00	1,988.51	0.00	0.00%	0.00	(1,988.51)
TOTAL EXPENSES	**954,402.08**	**11,078,132.42**	**13,741,699.00**	**80.62%**	**921,648.80**	**1,741,917.78**
NET INCOME (LOSS)	**(868,308.64)**	**2,352,821.87**	**0.00**	**0.00%**	**(921,648.80)**	**(1,431,173.07)**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Fund
July 1, 2025 thru May 31, 2026

	Month to Date	Year to Date	Annual Budget	% Used	Budget Remaining
WATER REVENUES					
Water Sales	12,769,426.00	129,253,850.90	175,492,249.00	73.65%	46,238,398.10
Readiness to Serve Charge	1,501,996.00	16,191,204.45	16,934,350.00	95.61%	743,145.55
Capacity Charge CCF	340,750.00	3,889,700.00	4,624,125.00	84.12%	734,425.00
SCP/SAC Pipeline Surcharge	34,073.45	326,506.46	443,000.00	73.70%	116,493.54
TOTAL WATER REVENUES	**14,646,245.45**	**149,661,261.81**	**197,493,724.00**	**75.78%**	**47,832,462.19**
WATER PURCHASES					
Water Sales	12,769,426.00	129,253,850.90	175,492,249.00	73.65%	46,238,398.10
Readiness to Serve Charge	1,501,996.00	16,191,204.45	16,934,350.00	95.61%	743,145.55
Capacity Charge CCF	340,750.00	3,889,700.00	4,624,125.00	84.12%	734,425.00
SCP/SAC Pipeline Surcharge	34,073.45	326,506.46	443,000.00	73.70%	116,493.54
TOTAL WATER PURCHASES	**14,646,245.45**	**149,661,261.81**	**197,493,724.00**	**75.78%**	**47,832,462.19**
EXCESS OF REVENUE OVER EXPENDITURE	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Use Efficiency
July 1, 2025 thru May 31, 2026

	Year to Date Actual	Annual Budget	% Used
HECW Rebate Program(3411)			
Revenues	33,471.12	49,236.00	67.98%
Expenses	30,975.00	49,236.00	62.91%
Excess of Revenues over Expenditures	2,496.12	0.00	
CII Rebate Program(3416)			
Revenues	250.00	1,000.00	25.00%
Expenses	650.00	1,000.00	65.00%
Excess of Revenues over Expenditures	(400.00)	0.00	
Turf Removal Program(3418)			
Revenues	9,755,845.64	5,501,750.00	177.32%
Expenses	9,776,657.96	5,501,750.00	177.70%
Excess of Revenues over Expenditures	(20,812.32)	0.00	
Tree Incentive Program(3420)			
Revenues	40,500.00	50,000.00	81.00%
Expenses	41,100.00	50,000.00	82.20%
Excess of Revenues over Expenditures	(600.00)	0.00	
Spray To Drip Conversion(3423)			
Revenues	1,422,690.08	995,000.00	142.98%
Expenses	1,671,772.63	995,000.00	168.02%
Excess of Revenues over Expenditures	(249,082.55)	0.00	
Member Agency Administered Pass-Thru(3425)			
Revenues	0.00	75,000.00	0.00%
Expenses	0.00	75,000.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Comprehensive Landscape (CLWUE) (3427)			
Revenues	128,980.48	226,882.88	56.85%
Expenses	132,863.05	226,882.88	58.56%
Excess of Revenues over Expenditures	(3,882.57)	0.00	
Framework TAP(3429)			
Revenues	434,646.60	1,222,638.40	35.55%
Expenses	512,033.24	1,222,638.40	41.88%
Excess of Revenues over Expenditures	(77,386.64)	0.00	
Land Design Program(3431)			
Revenues	38,199.00	59,000.00	64.74%
Expenses	38,199.00	59,000.00	64.74%
Excess of Revenues over Expenditures	0.00	0.00	

Municipal Water District of Orange County
Revenues and Expenditures Budget Comparative Report
Water Use Efficiency
July 1, 2025 thru May 31, 2026

	Year to Date Actual	Annual Budget	% Used
WSIP - Industrial Program(3432)			
Revenues	28,985.58	36,250.10	79.96%
Expenses	48,309.31	36,250.10	133.27%
Excess of Revenues over Expenditures	(19,323.73)	0.00	
Recycled Water Program(3433)			
Revenues	2,479.75	62,640.50	3.96%
Expenses	2,479.75	62,640.50	3.96%
Excess of Revenues over Expenditures	0.00	0.00	
Dedicated Irrigation Meters Measurement Project (DIMM)(3439)			
Revenues	31,168.53	70,000.00	44.53%
Expenses	36,424.53	70,000.00	52.04%
Excess of Revenues over Expenditures	(5,256.00)	0.00	
SAWPA-USBR LAM(3440)			
Revenues	0.00	100.00	0.00%
Expenses	0.00	100.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Total WUE Projects			
Revenues	11,917,216.78	8,349,497.88	142.73%
Expenses	12,291,514.47	8,349,497.88	147.21%
Excess of Revenues over Expenditures	(374,297.69)	0.00	
WEROC			
Revenues	676,868.01	710,997.00	95.20%
Expenses	754,389.91	710,997.00	106.10%
Excess of Revenues over Expenditures	(77,521.90)	0.00	

Item No. 4

CONSENT CALENDAR
July 15, 2026

TO: **Board of Directors**

FROM: **Planning & Operations Committee**

Harvey De La Torre, General Manager

Staff Contact: Charles Busslinger, Dir. of Engineering/Dist. Engineer
Sarina Sriboonlue, Principal Engineer

SUBJECT: **APPROVAL OF ON-CALL TECHNICAL AND PROFESSIONAL SERVICES LIST OF PRE-QUALIFIED CONSULTANTS**

STAFF RECOMMENDATION

Staff recommends the Board of Directors approve the list of pre-qualified consultants for on-call technical and professional services to support Reliability Planning & Engineering, Emergency Management, Water Use Efficiency, and Administration.

COMMITTEE RECOMMENDATION

The Committee concurred with the staff recommendation.

REPORT

Purpose

This item requests the Municipal Water District of Orange County (MWDOC or District) Board of Directors (Board) approve the list of pre-qualified consultants for on-call technical and professional services. If approved, the on-call list would be valid for five years.

Background

Following the success of the pre-qualified on-call technical and professional services list approved by the Board on May 19, 2021, which expired May 20, 2026, staff is seeking Board approval of a new pre-qualified list of consultants to provide technical and professional services under four areas of focus on an as-needed basis: Reliability

Planning & Engineering, Emergency Management, Water Use Efficiency, and Administration. Qualified consultants may be selected for one or more areas of focus. The goal of a pre-qualified list is to improve project efficiency by having pre-qualified consultants ready for specific projects and tasks in a timely manner.

Discussion

Pursuant to Section 8000 of the Administrative Code, "It is MWDOC's policy that purchasing and contracting shall be conducted in a fair, open, and transparent manner so as to maximize benefits to MWDOC. All contracts should be reviewed and rebid at least every five years, except in situations with documented significant benefits to MWDOC." A pre-qualified on-call list was last approved by the MWDOC Board in May 2021; therefore, a competitive Request for Qualifications (RFQ) process was implemented in 2026 for a new pre-qualified on-call list of firms. Staff prepared and issued RFQ ENG. 2026-01 for on-call technical and professional services under the schedule below in Table 1:

Table 1. RFQ PROJECT TIMELINE

Task Item	Date
1. MWDOC completion of draft in-house RFQ	April 20, 2026
2. RFQ released	April 23, 2026
3. Closing date for submittal of questions	May 14, 2026
4. Proposals (Statement of Qualifications) due	May 29, 2026
5. Convened review panels to review proposals	June 15 & 22, 2026
6. Recommendation to the P&O Committee	July 6, 2026
7. Approval by MWDOC Board	July 15, 2026
8. Contract starts	Varies

Statement of Qualifications Evaluation Process

On April 23, 2026, staff released RFQ ENG. 2026-01 seeking qualified firms to provide on-call technical and professional services under four main areas of focus: 1) Reliability Planning and Engineering, 2) Emergency Management, 3) Water Use Efficiency, and 4) Administration, covering ten sub-areas of focus (Table 2).

The RFQ was posted on the MWDOC website and advertised to all firms that subscribe to receive alerts for MWDOC RFPs/RFQs. A total of 24 Statements of Qualifications (SOQs) were received by the closing date.

All 24 SOQs met the initial qualifying criteria and were reviewed by the internal review panels consisting of MWDOC staff representatives. A separate review panel was formed for each area of focus, consisting of MWDOC staff knowledgeable in that area. Panel members independently ranked the firms and then met to discuss the results. SOQs were evaluated based on 1) technical approach, 2) team experience and

qualifications/record of performance, 3) assigned project staff, 4) organization of the SOQ, and 5) willingness to accept MWDOC standard agreement terms.

Panel members felt that the information provided in the SOQs was sufficient for a decisive evaluation and that the optional interviews were unnecessary. Based on the combined rankings, the following firms (in alphabetical order) were unanimously selected by the review panels for their respective areas of focus:

Table 2. Selected Firms for MWDOC's 2026 On-Call List		
Main Areas of Focus	**Sub Areas of Focus**	**Selected Firms**
Reliability Planning and Engineering	Water Quality Technical Assistance	CDM Smith Hazen & Sawyer Means Consulting
	Hydraulic Model Maintenance and Update	Black & Veatch Dopudja & Wells Hazen & Sawyer
	Water Demand Model Maintenance and Update	CDM Smith Hazen & Sawyer Michael Baker
	Lead and Copper Rule Improvements Assistance	CDM Smith Hazen & Sawyer Michael Baker
Emergency Management	Planning	AEM Michael Baker SDZ Enterprise
	Training	AEM Michael Baker SDZ Enterprise
	GIS Support	AEM Black & Veatch Quartic Solutions
	Environmental Technical Specialist	AEM Michael Baker SDZ Enterprise
Water Use Efficiency	Data Science Support Service	Black & Veatch Hazen & Sawyer Water UX
Administration	Construction Project Management, Administration Building	Cielo Structures Michael Baker Rosenberg & Associates

Selected Firms Overview

The 12 firms recommended for the pre-qualified on-call list represent a wide spectrum of capabilities, ranging from specialized sole practitioners to large global engineering firms. Eleven of twelve have a proven track record of delivering high-quality work for

MWDOC over the past decade, often on projects that directly precede or relate to the work anticipated under this pre-qualified on-call list.

Each firm demonstrated clear expertise in the specific areas of focus for which they applied, as well as relevant experience completing similar assignments for MWDOC, our member agencies, or Metropolitan. Their proposals showed strong project management practices, depth of in-house and subconsultant resources, and the flexibility needed to deliver high-quality work on short notice. Several firms bring nationally recognized subject-matter experts, and many are assigning the same key staff who have successfully supported MWDOC on prior efforts. Collectively, the selected firms offer qualified expertise, local presence, excellent local knowledge, institutional familiarity, and a proven ability to meet MWDOC's technical, operational, and schedule needs.

These selected consultants will also be available to assist with responses to Board requests for in-depth analysis of various issues, should the Board choose to authorize such expenditures. The pre-qualified on-call list is not intended to be exclusive or static. Staff could amend the list by opening up a supplemental RFQ at any time or issue an RFP on a specific project, if necessary.

Next Steps

Inclusion on the approved pre-qualified on-call list does not guarantee any minimum amount of work or compensation. Work shall be agreed upon in a formal agreement, in which staff will negotiate the specific scope of services, budget, deliverables, and timeline. The agreement will return to the Board following Administrative Code guidelines.

ALIGNMENT WITH BOARD STRATEGIC PRIORITIES

- ☒ *Clarifying MWDOC's mission and role; defining functions and actions.*
- ☐ *Balance support for Metropolitan's regional mission and OC values and interests.*
- ☐ *Strengthen communication and coordination of messaging.*
- ☐ *Work with member agencies to develop water supply and demand objectives.*
- ☐ *Solicit input and feedback from member agencies.*
- ☐ *Invest in workforce development and succession planning.*

BOARD OPTIONS

Option #1: Approve the list of pre-qualified consultants for on-call technical and professional services to support Reliability Planning & Engineering, Emergency Management, Water Use Efficiency, and Administration.

Fiscal Impact: There is no direct fiscal impact associated with establishing an on-call list of pre-qualified consultants.

Option #2: Take no action.

Fiscal Impact: None
Business Analysis: If the proposed list of consultants is not approved, staff would issue separate requests for proposals for each area of technical and professional support needed to complete its projects, adding significant time and resources.

Budgeted: ☐ Yes ☐ No ☒ N/A		Budgeted amount:
Core: ☐	Choice: ☐	Movement between Cost Centers: ☐ Yes ☒ No
Action item amount: N/A		

Attachments/Links:
Link 1: https://www.mwdoc.com/wp-content/uploads/2026/04/RFQ-MWDOC-Technical-Services-On-Call-FINAL_2026.04.23.pdf

Item No. 5

CONSENT CALENDAR
July 15, 2026

TO: **Administration & Finance Committee**

FROM: **Harvey De La Torre, General Manager**

SUBJECT: **MWDOC PARTICIPATION IN CRISTO REY ORANGE COUNTY HIGH SCHOOL CORPORATE WORK STUDY PROGRAM FOR FISCAL YEAR 2026-27**

STAFF RECOMMENDATION

Staff recommends the Board of Directors:

a. Approve participation in the Cristo Rey Orange County High School's Corporate Work Study Program for Fiscal Year 2026-27 and authorize the General Manager to execute an agreement; and
b. Appropriate $13,673 in reserve funds to the adopted budget to cover one student for the 10-month 2026-27 school period.

COMMITTEE RECOMMENDATION

The Committee concurred with the staff recommendation.

REPORT

Purpose

This item requests the Municipal Water District of Orange County (MWDOC or District) Board of Directors (Board) authorize participation in Cristo Rey Orange County High School's Corporate Work Study Program for Fiscal Year 2026-27.

Background

Cristo Rey Orange County High School is a college preparatory high school that provides a transformative education to students and families with limited economic resources. Cristo Rey Orange County is part of a national network of 41 career-focused college-preparatory schools. While Cristo Rey Orange County is a Catholic-based private high school, it admits students of any race, color, nationality, or ethnic origin.

The school’s unique educational model combines a rigorous academic curriculum with a Corporate Work Study Program, in which every student works one day per week for all four years of high school to help fund their education while gaining professional experience.

At its June 10, 2026, meeting, the Administration & Finance Committee received a presentation from André Feijóo of Cristo Rey Orange County High School on the school's Corporate Work Study Program. Following the presentation, staff received a consensus of support and direction to return with an action item to consider participation in the program.

Discussion

Cristo Rey Orange County approached MWDOC to participate in its Corporate Work Study Program. The following summarizes the program and participation.

Program Structure

The Corporate Work Study Program is a separately incorporated entity within Cristo Rey Orange County High School that places every student in a professional job. Cristo Rey students are employees of its Corporate Work Study Program, not of the placement location. Corporate Partners pay a competitive, annual service fee to the program for the students' college preparatory education.

The Corporate Work Study office works to generate a job description and a partnership experience that is mutually rewarding for student associates and the placement location. Student associates perform entry-level skilled tasks and contribute to workplace needs while gaining early access to professional networks and exposure to careers and industries they may not have otherwise considered.

Legal and Insurance Considerations

District Labor Counsel reviewed information regarding the work study program and insurance and risk management items, including the type of work students (under 18) would perform, Workers' Compensation insurance coverage is provided by the school, and the Cristo Rey Orange County Work Study Program, Inc. Corporate Services Agreement. Should the Board approve participation, staff would return to District Labor Counsel for a final review prior to executing the agreement.

In addition, staff reviewed this information with its Workers' Compensation provider, Special District Risk Management Authority (SDRMA), and its liability insurance provider, Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA). SDRMA and ACWA/JPIA may require additional coverage; if so, staff would return to the Board with further information.

Cost of Participation

Each work study "position" is typically filled by a team of four students, with each student working up to one day per week. The cost to support one student, or 0.25 work study position, during the 10-month period when school is in session would be $13,673.

Work Study Terms

Cristo Rey Orange County High School is responsible for transportation to the work site (e.g., MWDOC). The student must remain at the work site for the entire workday. The workday shall not exceed eight hours per day and must fall between 8:00 am and 6:00 pm. The 10-month period commences following the agreement's effective date of August 1, 2026.

Underclassmen (freshmen and sophomores) are typically assigned to jobs with entry-level clerical tasks, data entry, and basic office support. Upperclassmen (juniors and seniors) are intentionally routed to positions that require technical skills, project management, or leadership.

Next Steps

Staff recommends the Board authorize one student, or 0.25 work study position, with a preference for an upperclassman assignment. Prior to executing the agreement, staff would complete the final legal and insurance reviews described above and return to the Board if additional coverage is required.

ALIGNMENT WITH BOARD STRATEGIC PRIORITIES

- ☐ *Clarifying MWDOC's mission and role; defining functions and actions.*
- ☐ *Balance support for Metropolitan's regional mission and OC values and interests.*
- ☐ *Strengthen communication and coordination of messaging.*
- ☐ *Work with member agencies to develop water supply and demand objectives.*
- ☐ *Solicit input and feedback from member agencies.*
- ☒ *Invest in workforce development and succession planning.*

BOARD OPTIONS

Option #1: Approve participation in the Cristo Rey Orange County High School's Corporate Work Study Program for Fiscal Year 2026-27 and authorize the General Manager to execute an agreement; and appropriate $13,673 in reserve funds to the adopted budget to cover one student for the 10-month 2026-27 school period.

Fiscal Impact: The total cost to support one student for the 2026-27 school year would be $13,673. The required funds are not currently included in the

adopted Fiscal Years 2026-27 & 2027-28 budget and would need to be appropriated from reserves.

Option #2: Take no action.

Fiscal Impact: None.

Budgeted: ☐ Yes ☒ No ☐ N/A		Budgeted amount: $0
Core: ☒	Choice: ☐	Movement between funds: ☒ Yes ☐ No
Action item amount: $13,673		

Attachments/Links:
Link 1: https://www.cristoreyoc.org/corporate-work-study/the-school-that-works

Item No. 6

CONSENT CALENDAR
July 15, 2026

TO: **Board of Directors**

FROM: **Administration & Finance Committee**

Harvey De La Torre, General Manager

Staff Contact: Heather Baez, Director of Government Affairs

SUBJECT: **CALIFORNIA SPECIAL DISTRICTS ASSOCIATION BOARD OF DIRECTORS ELECTION - SOUTHERN NETWORK, SEAT C**

STAFF RECOMMENDATION

Staff recommends the Board of Directors review and discuss the candidates running for the California Special Districts Association (CSDA) Board of Directors, Southern Network, Seat C, and authorize staff to cast the ballot for their preferred candidate.

COMMITTEE RECOMMENDATION

The Administration and Finance Committee recommends the Board of Directors authorize staff to cast the District's ballot for Trabuco Canyon Water District Director John Horst in the California Special Districts Association Board of Directors Election – Southern Network, Seat C.

REPORT

Purpose

This item requests the Municipal Water District of Orange County (MWDOC or District) Board of Directors (Board) to review the candidates running for the CSDA Board of Directors, Southern Network, Seat C, and authorize staff to cast the ballot for their preferred candidate.

Discussion

CSDA is governed by an 18-member Board of Directors elected by mail ballots. The Board consists of three directors from each of the six networks (Northern, Sierra, Bay

Area, Central, Coastal & Southern) throughout California. The Board meets bimonthly in Sacramento to guide the Association's legislative and member benefit programs.

Each CSDA member in good standing is entitled to vote for one director to represent its network. As they did last year, CSDA will use a web-based voting system. Electronic ballots and candidate information sheets were emailed on June 9, 2026. All votes must be received through the system no later than 5:00 p.m. July 24, 2026. MWDOC's electronic ballot was sent directly to Cathy Harris and Heather Baez, who are the designated CSDA staff contacts.

There are four candidates seeking election to fill Seat C on the CSDA Board of Directors, Southern Network, which includes Imperial, Los Angeles, Orange, Riverside, San Bernardino, and San Diego Counties. Seat C is for a three-year term, ending in 2029.

The following candidates are running for Seat C:

- Nikki Winslow, District Director, Altadena Library District (Incumbent)
- Jason Dafforn, General Manager, Valley Sanitary District
- John Horst, Director, Trabuco Canyon Water District
- Melinda Sedmak, Trustee, Twentynine Palms Public Cemetery District

Information on each candidate is attached.

ALIGNMENT WITH BOARD STRATEGIC PRIORITIES

☒ *Clarifying MWDOC's mission and role; defining functions and actions.*
☐ *Balance support for Metropolitan's regional mission and OC values and interests.*
☐ *Strengthen communication and coordination of messaging.*
☐ *Work with member agencies to develop water supply and demand objectives.*
☐ *Solicit input and feedback from member agencies.*
☐ *Invest in workforce development and succession planning.*

BOARD OPTIONS

Option #1: Staff recommends the Board of Directors review and discuss the candidates running for the CSDA Board of Directors, Southern Network, Seat C, and authorize staff to cast the ballot for their preferred candidate.

Fiscal Impact: None

Option #2: Take no action

Fiscal Impact: None

Budgeted: ☐ Yes ☐ No ☒ N/A		Budgeted amount:
Core: ☐	Choice: ☐	Movement between funds: ☐ Yes ☐ No
Action item amount:		

Attachments/Links:
Attachment 1: Candidate statements and information sheets

Candidate Statement

My name is Jason Dafforn, and I am honored to be a candidate for the CSDA Board of Directors representing the Southern Network, including Los Angeles, Orange, San Diego, San Bernardino, Riverside, and Imperial counties.

I am a Licensed Civil Engineer with more than 30 years of experience in the water and wastewater industry, including 17 years as a utility manager for California local governments and more than 10 years serving special districts. I currently serve as General Manager of Valley Sanitary District in Indio, California.

Throughout my career, I have focused on strengthening essential public infrastructure, improving organizational performance, and leading teams to deliver practical, long-term solutions. I have a deep appreciation for the diversity of special districts and the critical services they provide, including water, wastewater, parks and recreation, fire protection, libraries, healthcare, and community services.

Additionally, I have actively represented special district interests through legislative advocacy, participating in multiple policy and legislative trips to Sacramento and Washington, D.C. over the past several years. These efforts have focused on engaging directly with state and federal policymakers to advance the needs and priorities of special districts across California.

I also serve on the Board of Directors of the Desert Recreation Foundation, a nonprofit organization supporting the Desert Recreation District, where we help expand access to quality recreational programs and facilities throughout the Coachella Valley. The Foundation was recently awarded the 2026 California Nonprofit of the Year for Senate District 18.

If elected, I will bring a strategic, pragmatic perspective to the CSDA Board of Directors and work collaboratively to ensure CSDA remains a strong, effective advocate and resource for its members. Together, we can continue to strengthen special districts and the communities they serve.

Thank you for your support.

Jason Dafforn, PE
General Manager, Valley Sanitary District

California Special
Districts Association
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Jason Dafforn

District/Company: Valley Sanitary District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 2.75 years

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

Attend CSDA Conferences, Leadership Academy, GM Summit, CSDA Legislative Days

2. **What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):**

ACWA, CASA, NACWA

3. **List your local government involvement (such as LAFCo, Association of Governments, etc.):**

Collaborate with Riverside LAFCO, Coachella Valley Association of Governments (CVAG)

4. **List your involvement in civic and/or non-profit organization:**

Desert Recreation Foundation Board of Directors

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Candidate Statement – John Horst

My name is John Horst, and I'm running as a candidate for the California Special Districts Association in the Southern Network.

I am proud to stand as a candidate committed to strengthening the vital role special districts play in serving our communities. Special districts are the backbone of local government—providing essential services like water, fire protection, sanitation, and infrastructure that directly impact our daily lives. Across California, these districts are trusted, community-driven, and accountable to the people they serve.

As a current Director of the Trabuco Canyon Water District, I have focused on protecting taxpayer dollars, improving transparency, and ensuring reliable, high-quality water services. I serve on the Finance and Audit Committee, helping maintain fiscal discipline, and I chair the Outreach Committee to improve communication, so residents stay informed and engaged.

My background in business and operations shapes how I approach public service. I've built my career solving problems, improving efficiency, reducing costs, and strengthening organizations from within. I understand how to manage budgets, support teams, and make decisions that lead to long-term stability and success.

I'm not a career politician—I bring entrepreneurial experience, a strong work ethic, and a commitment to results. I ask tough questions, seek practical solutions, and stay focused on what matters most: serving our community responsibly.

I respectfully ask for your vote.

California Special Districts Association
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: John Horst

District/Company: TCWD

Title: Director

Elected/Appointed/Staff:

Length of Service with District: 1½ yrs

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

Not at this time. I am assigned as a board representative but have not been given Permisson to attend yet.

2. **What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):**

ACWA

3. **List your local government involvement (such as LAFCo, Association of Governments, etc.):**

None at this time

4. **List your involvement in civic and/or non-profit organization:**

SCRA, TCWD

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Candidate Statement for Melinda Sedmak

Special districts serve as the foundation of local governance, providing essential services that directly impact the daily lives of the communities they serve. As a Trustee for the Twentynine Palms Public Cemetery District, I have developed a strong commitment to responsible governance, transparency, and the stewardship of public resources, particularly within a small, rural district that faces unique operational and financial challenges.

Cemetery districts represent a distinct and often underrepresented sector within special districts. These districts carry a profound public trust, preserving history, honoring families, and maintaining spaces of lasting community significance. At the same time, rural districts in the High Desert and Inland Empire regions frequently operate with limited resources and minimal representation at the statewide level. I am committed to ensuring that these voices are included in broader discussions affecting special districts across California.

My professional background as a managing paralegal in estate planning, trusts, and probate has provided me with a strong foundation in legal compliance, fiduciary responsibility, and long-term planning. Combined with my experience in civic leadership and election oversight, I bring a perspective grounded in accountability, structure, and public service.

I am actively engaged with CSDA resources and intend to attend the Special District Leadership Academy in San Diego in May 2026 to complete all four governance modules and work toward earning the Certificate in Special District Governance. I am prepared to commit the time and effort required to fulfill the responsibilities of serving on the CSDA Board of Directors, including participation in meetings, committees, and statewide initiatives.

I respectfully seek the opportunity to represent the Southern Network and to contribute a thoughtful, balanced perspective that supports all special districts, particularly those in rural and underserved regions.

California Special Districts Association
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Melinda Sedmak

District/Company: 29 Palms Public Cemetery District

Title: Trustee

Elected/Appointed/Staff: Appointed

Length of Service with District: 1 year

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

I am actively engaged with CSDA through participation in member discussions, governance resources, and ongoing professional development focused on special district operations and best practices. My current and planned involvement includes:

- Participation in CSDA member forums addressing small and rural district challenges, including records management and operational efficiency
- Continued use of CSDA governance resources and training materials to support board effectiveness
- Planned attendance at the Special District Leadership Academy, San Diego, May 11–14, 2026
- Commitment to complete all four modules, and 10 continuing education hours to earn the Certificate in Special District Governance

2. **What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):**

- California Notary Public
- California Teachers Association (CTA)
- National Association of Legal Assistants (NALA)
- Phi Theta Kappa (PTK) - Southwest Regional Vice President of Nevada/California Region of Phi

3. **List your local government involvement (such as LAFCo, Association of Governments, etc.):**

I currently serve as a Trustee for the Twentynine Palms Public Cemetery District, where I participate in governance, policy oversight, and the responsible stewardship of public resources. My role includes supporting compliance with applicable laws, contributing to long-term planning, and ensuring operational sustainability within a small, rural district. I also actively engage in local government and community leadership efforts within San Bernardino County, with a focus on transparency, collaboration, and effective service delivery.

4. **List your involvement in civic and/or non-profit organization:**

My civic and community involvement reflects a commitment to public service, election integrity, and community outreach:

- Poll Worker Supervisor, Twentynine Palms, (3 years)
- Deputy Registrar, State of Arizona (6 years)
- Notary Public, California (3 years)
- Notary Public, Arizona (6 years)
- Precinct Captain for Political Committeemen, Arizona Legislative District 23 (4 years)
- “Hope Responder,” Hope Response, Inc. (Non-Profit-501c3) supporting outreach to immigrant communities & disaster response efforts across California/Arizona (10 years)
- Member, Business Network International (BNI), Hi-Desert, focused on professional collaboration & local business development (3 years)
- Volunteer, Inspiration’s Edge and Theatre 29, Twentynine Palms, supporting community events & engagement (2026)

2027-2029 CSDA Board Appointment – Seat C Southern Network

Candidate Statement – Nikki Winslow

I am honored to put myself forward as a candidate for the CSDA Board for the 2027-2029 term. Since my appointment to the seat in January 2026, I've familiarized myself further with CSDA Board operations and the incredible individuals who volunteer their time to advocate for the work that special districts accomplish. Being part of this team is inspiring, and I look forward to serving and representing my region on the Board for the 2027-2029 term. I believe deeply in the mission of special districts and the staff and leadership upholding this work. They provide libraries, parks, water, fire protection, vector control – and so many other vital services. Special districts are essential in strengthening California's communities, often serving as a critical connection and filling in gaps for services that would otherwise be unavailable. It is my goal to continue to advocate for policies that support sustainability, innovation, and equity for all districts across our state, and represent the interests of the Southern Seat C region on the Board.

For 6 years I have served as District Director of the Altadena Library District. In this role, I have been proud to guide our community through a period of both tremendous growth and significant challenges. Among my achievements, I successfully led the passage of a ballot measure that secured long-term, sustainable funding for our libraries, a feat accomplished in the first year of the 2020 pandemic. I oversaw the planning of our two major renovations and the reopening of our branch on the westside of Altadena in August 2025. In February of this year, our Main library closed and long-awaited renovation work will finally begin on this property. These projects ensure that our library spaces are welcoming, modern, and adaptable to community needs. And throughout 2025 I helped guide the District and our residents through the devastation of the Eaton Fire, leading recovery and rebuilding efforts while ensuring our library remained a place of connection and resilience during a time of crisis and uncertainty.

Prior to my work in Altadena, I served as Assistant Director of Glendale Library, Arts & Culture and, before that, spent nearly 15 years with the Las Vegas-Clark County Library District, where I gained deep experience in operations, branch management, and community partnership building. My educational background includes a Bachelor's in Political Science from UNLV, a Master's in Library and Information Science from the University of North Texas, and a Master's in Public Administration from Claremont Lincoln University. This academic foundation, paired with over

two decades of professional leadership, has shaped my approach to governance—one grounded in strategic leadership, ethical decision-making, and a commitment to inclusive community engagement.

Throughout my career, I have worked with diverse populations and developed programming that directly meets the needs of my community. I have helped launch ESL and citizenship training programs for new Americans, championed the expansion of digital resources, and created equitable access to services for patrons of all ages and backgrounds. In Altadena, I have also been intentional about mentoring and empowering the next generation of library leaders. I am very passionate about professional development, and look forward to advocating for uplifting aspiring leaders in our special districts.

I want to continue to serve on the CSDA Board and spotlight how special districts meet challenges where larger government agencies sometimes cannot– with adaptability and innovation built-in to their structure. Advocating for these institutions is critical in meeting the needs of our California communities and solving problems that sometimes seem impossible. I believe my experiences navigating ballot measures, leading through emergencies, and building strong community partnerships add value to the Board's work. I especially believe my perspective as a library district leader—representing a sector that touches education, workforce development, equity, and civic engagement– is critical to the future of California's social infrastructure.

My involvement with CSDA is not just within my District or on the Board, but also as leadership in my local CSDA Chapter. I currently serve as Vice-Chair of the Special District Association of San Gabriel Valley Chapter Board, and was one of its founding members. In January 2024, I was invited to participate in a meeting to explore the formation of a new CSDA chapter in the San Gabriel Valley. At the group's follow-up meeting in May 2024, I volunteered to serve on the formation committee, which successfully launched the chapter in October 2024... I was honored to host one of our chapter meetings at the Altadena Main Library, featuring Supervisor Kathryn Barger as our invited speaker in September 2025. We recently hosted a chapter mixer to encourage our special district staff and elected officials to meet, network and learn about the vital work our districts provide to fulfill the diverse needs and priorities of residents across our region.

It would be a privilege to serve a full term alongside other committed leaders on the CSDA Board for the 2027-2029 term, advocating for the sustainability of our districts, supporting collaboration across sectors, and ensuring that all voices—large, small, urban, and rural—are represented in statewide conversations. I am ready to bring my passion, experience, and vision to this role, and I would be honored to earn your support.

Sincerely,

Nikki Winslow

District Director, Altadena Library District

California Special
Districts Association
Districts Stronger Together

2027-2029 TERM - CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Nikki Winslow

District/Company: Altadena Library District

Title: District Director

Elected/Appointed/Staff: Staff

Length of Service with District: 6 years

1. **Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

General Managers Summit 2020-2025; San Gabriel Chapter Formation Committee 2024;San Gabriel Chapter Board Vice-Chair 2025;

Legislative Day 2025; Annual Conference 2025; CSDA Board Southern Network Seat C Nov 2025-present

2. **What other state-wide associations have you been involved with? (such as CSAC, ACWA, League, etc.):**

California Library Association; CALPELRA; American Library Association;

Public Library Association

3. **List your local government involvement (such as LAFCo, Association of Governments, etc.):**

Altadena Town Council, LAFCo

4. **List your involvement in civic and/or non-profit organization:**

Rotary Club of Altadena; Altadena Chamber of Commerce;

Altadena Heritage; Eaton Fire Collaborative

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after the nomination deadlines will not be included with the ballot.**

Item No. 7

ACTION ITEM
July 15, 2026

TO: **Board of Directors**

FROM: **Administration & Finance Committee**

Harvey De La Torre, General Manager

Staff Contact: Cathleen Harris, Director of HR/Administration

SUBJECT: **ADOPT A RESOLUTION APPROVING THE 457(B) DEFERRED COMPENSATION PLAN DOCUMENT**

STAFF RECOMMENDATION

Staff recommends the Board of Directors adopt a resolution approving the restatement of the Municipal Water District of Orange County 457(b) Deferred Compensation Plan.

COMMITTEE RECOMMENDATION

The Committee concurred with the staff recommendation.

REPORT

Purpose

This item requests the Board of Directors (Board) approval to adopt the Restatement of the Municipal Water District of Orange County (MWDOC or District) 457(b) Deferred Compensation Plan, authorizing updated plan options for participants and incorporating required legislative changes.

Discussion

As part of its ongoing efforts to improve retirement plan options and the investment menu, staff reviewed the District's 457 (b) Plan documents. This review identified several changes that would provide greater flexibility for participants while incorporating required legislative updates. The key changes are:

- Roth Contribution - Make this option available to participants

- Normal Retirement Age - Revising the language to allow a normal retirement age between age 65 and 70 ½; however, if another District retirement plan specifies an earlier retirement age, the participant's retirement age will default to that earlier age.
- In-Service Distributions - Permitting distributions at age 59 ½
- Legislative Compliance – Incorporating mandated provisions from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2019, and the Further Consolidated Appropriations Act of 2019 (FCAA).

Next Steps

Staff recommends the Board select Option #1 to adopt a resolution approving the restatement of the Municipal Water District of Orange County 457(b) Deferred Compensation Plan.

Adopting this Resolution will in turn accomplish the following:

a. Approve the new plan options and mandated legislative changes, as presented; and;

b. Authorize the General Manager or designee to execute the necessary documents on behalf of the District.

ALIGNMENT WITH BOARD STRATEGIC PRIORITIES

☐ *Clarifying MWDOC's mission and role; defining functions and actions.*
☐ *Balance support for Metropolitan's regional mission and OC values and interests.*
☐ *Strengthen communication and coordination of messaging.*
☐ *Work with member agencies to develop water supply and demand objectives.*
☐ *Solicit input and feedback from member agencies.*
☒ *Invest in workforce development and succession planning.*

BOARD OPTIONS

Option #1: Adopt a resolution approving the restatement of the Municipal Water District of Orange County 457(b) Deferred Compensation Plan.

Fiscal Impact: There is no direct fiscal impact on the District.

Option #2: Do not adopt the resolution.

Fiscal Impact: None

Business Impact: Contribution options would not be offered to participants, and required legislative updates would not be incorporated.

Budgeted: ☐ Yes ☐ No ☒ N/A		Budgeted amount: NA
Core: ☒	Choice: ☐	Movement between Cost Centers: ☐ Yes ☒ No
Action item amount:		

Attachments/Links:
Attachment 1: Resolution Approving the Restatement of the Municipal Water District of Orange County 457(b) Deferred Compensation Plan

RESOLUTION NO. ____

**RESOLUTION OF THE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
BOARD OF DIRECTORS
APPROVING THE RESTATEMENT OF
THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
457(b) DEFERRED COMPENSATION PLAN**

WHEREAS, the Municipal Water District of Orange County (District) previously established a deferred compensation plan known as the Municipal Water District of Orange County 457(b) Plan (Plan) for the benefit of employees; and

WHEREAS, the Plan has been amended and restated effective as of August 1, 2026 to (i) comply with recent legislative changes including the provisions of the Setting Every Community Up for Retirement Enhancement (SECURE) Act of 2019, the Further Consolidated Appropriations Act of 2019 (FCAA), and the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020; (ii) allow participants to make Roth Contributions to the Plan; (iii) allow in-service distributions at age 59 ½; and (iv) update the normal retirement age provisions to allow greater flexibility to participants wishing to make catch-up contributions before retirement.

NOW, THEREFORE, be it resolved, determined, and ordered by the Board of Directors of the Municipal Water District of Orange County as follows:

Section 1. That the above recitals are true and correct.

Section 2. That the Board hereby approve the restated Plan attached as Exhibit A.

Section 3. That the District hereby authorizes the General Manager, or their designee, on behalf of the District to duly execute the restated Plan and any other actions as necessary and appropriate to reflect the foregoing approvals.

PASSED AND ADOPTED by the Board of Directors of the Municipal Water District of Orange County at its regular meeting held on July 15, 2026, by the following roll call vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Angela Crespi
District Secretary
Municipal Water District of Orange County

Exhibit A

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY 457(B) PLAN

Effective Date of This Document August 1, 2026

Neither Empower nor any of its employees can provide legal or tax advice in connection with the execution of this specimen document. Prior to execution of this document, you should consult with your legal or tax advisor on whether this document is appropriate for your plan.

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457(b) PLAN DOCUMENT

DEFERRED COMPENSATION PLAN

PREAMBLE

Adoption of Plan

The Municipal Water District of Orange County 457(b) Plan (hereinafter "the Plan"), an eligible deferred compensation plan within the meaning of Section 457(b) of the Internal Revenue Code of 1986, as amended (hereinafter the "Code"), of a State or local government as described in Code Section 457(e)(1)(A), adopted by Municipal Water District of Orange County (hereinafter the "Employer") effective August 1, 2026.

Purpose of Plan

The primary purpose of this Plan is to permit Employees of the Employer to enter into an agreement which will provide for deferral of payment of a portion of his or her current compensation until death, retirement, severance from employment, or other event, in accordance with the provisions of the Code Section 457(b), with other applicable provisions of the Code, and in accordance with the General Statutes of the State.

Status of Plan

It is intended that the Plan shall qualify as an eligible deferred compensation plan within the meaning of Code Section 457(b) sponsored by an eligible employer within the meaning of Code Section 457(e)(1)(A), i.e., a State, political subdivision of a State, and agency or instrumentality of a State or political subdivision of a State.

Tax Consequences of Plan

The Employer does not and cannot represent or guarantee that any particular federal or State income, payroll, or other tax consequence will occur by reason of participation in this Plan. A Participant should consult with his or her own counsel or other representative regarding all tax or other consequences of participation in this Plan.

SECTION I
DEFINITIONS

1.1 Plan Definitions

For purposes of this Plan, the following words and phrases have the meaning set forth below, unless a different meaning is plainly required by the context:

An **"Account Balance"** means the bookkeeping account maintained with respect to each Participant which reflects the value of the deferred Compensation credited to the Participant, including the Participant's Annual Deferrals, the earnings or loss of the Trust Fund (net of Trust Fund expenses) allocable to the Participant, any transfers for the Participant's benefit, and any distribution made to the Participant or the Participant's Beneficiary. If a Participant has more than one Beneficiary at the time of the Participant's death, then a separate Account Balance shall be maintained for each Beneficiary. The Account Balance includes any account established under Section VII for rollover contributions and plan-to-plan transfers made for a Participant, the account established for a Beneficiary after a Participant's death, and any account or accounts established for an alternate payee (as defined in Code Section 414(p)(8)).

The **"Administrator"** means the Employer. The term Administrator includes any person or persons, committee, or organization appointed by the Employer to administer the Plan.

An **"Annual Deferral"** means the amount of Compensation deferred in any calendar year.

The **"Beneficiary"** of a Participant means the person or persons (or, if none, the Participant's estate) who is entitled under the provisions of the Plan to receive a distribution in the event the Participant dies before receiving distribution of his or her entire interest under the Plan.

The **"Code"** means the Internal Revenue Code of 1986, as now in effect or as hereafter amended from time to time. Reference to a Code Section includes such section and any comparable section or sections of any future legislation that amends, supplements, or supersedes such section.

The **"Compensation"** of a Participant means all cash compensation for services to the Employer, including salary, wages, fees, commissions, bonuses, and overtime pay, that is includible in the Employee's gross income for the calendar year, including, as applicable, compensation attributable to services as an independent contractor, plus amounts that would be cash compensation for services to the Employer includible in the Employee's gross income for the calendar year but for a compensation reduction election under Code Section 125, 132(f), 401(k), 403(b), or 457(b) (including an election to defer compensation under Section II).

Any payments described below made to a Participant after a Severance from Employment shall qualify as Compensation for purposes of the Plan, but only if the payments are made by the later of (a) the end of the calendar year in which the Severance from Employment occurred or (b) within 2 ½ months of such Severance from Employment:

(a) Payments that, absent a Severance from Employment, would have been paid to the Participant while the Participant continued in employment with the Employer, but only if such payments constitute regular compensation for services during the Participant's regular working hours, compensation for services outside the Participant's regular working hours (such as overtime or a shift differential), commissions, bonuses or other similar compensation.

Any payment that is not described above shall not be considered Compensation if it is paid after the date of the Participant's Severance from Employment, even if it is paid within 2 ½ months of such date. Thus, for example, Compensation does not include severance pay.

For years beginning after December 31, 2008, (a) a Participant receiving a differential wage payment, as defined by Code §3401(h)(2), by reason of qualified military service (within the meaning of Code Section 414(u)), is treated as an Employee of the Employer making the payment and (b) the differential wage payment is treated as Compensation.

An "**Employee**" means each natural person who is employed by the Employer as a common law employee on a full time basis or on a part-time basis and any employee in an elected or appointed position; provided, however, that the term Employee shall not include a leased employee or any employee who is included in a unit of employees covered by a collective bargaining agreement that does not specifically provide for participation in the Plan.

Any individual who is not treated by the Employer as a common law employee of the Employer shall be excluded from Plan participation even if a court or administrative agency determines that such individual is a common law employee of the Employer, unless the Employer has included the individual in Plan participation as an independent contractor.

An "**Employer**" means the eligible employer (within the meaning of Code Section 457(e)(1)) that has adopted the Plan. In the case of an eligible employer that is an agency or instrumentality of a political subdivision of a State within the meaning of Code Section 457(e)(1)(A), the term Employer shall include any other agency or instrumentality of the same political subdivision that has adopted the Plan.

"Includible Compensation" means, with respect to a taxable year, the Participant's compensation as defined in Code Section 415(c)(3) and the regulations thereunder, for services performed for the Employer. The amount of Includible Compensation is determined without regard to any community property laws.

"**Normal Retirement Age**" means age 70 ½, unless the Participant has elected an alternate Normal Retirement Age and delivered such election to the Administrator. Such date shall be no earlier than the earliest date that the Participant will become eligible to retire and receive, under the basic defined benefit pension plan of the Employer (or a money purchase plan in which the Participant also participates if the Participant is not eligible to participate in a defined benefit plan) immediate retirement benefits without actuarial or similar reduction because of retirement before some later specified age, but not greater than age 70 ½. If a Participant continues employment after attaining age 70 ½, not having previously elected an alternate Normal Retirement Age, the

Participant's alternate Normal Retirement Age shall not be later than the mandatory retirement age, if any, established by the Employer, or any age at which the Participant actually has a Severance from Employment if the Employer has no mandatory retirement age. If the Participant will not become eligible to receive benefits under a basic defined benefit pension plan (or money purchase pension plan, if applicable) maintained by the Employer, the Participant's alternate Normal Retirement Age may not be earlier than age 65 and may not be later than age 70 ½.

A Participant's Normal Retirement Age must be the same as his or her normal retirement age under any other eligible deferred compensation plan or plans sponsored by the Employer. The designation of a Normal Retirement Age under the Plan does not compel retirement with the Employer.

The "**Participant**" means an individual who is currently deferring Compensation, or who has previously deferred Compensation under the Plan by salary reduction and who has not received a distribution of his or her entire benefit under the Plan. Only individuals who perform services for the Employer as an Employee may defer Compensation under the Plan.

"**Plan Year**" means the calendar year.

"**Severance from Employment**" means the date that the Employee dies, retires, or otherwise has a severance from employment with the Employer, as determined by the Administrator (and taking into account guidance issued under the Code). Solely for the purpose of determining whether the Participant is entitled to receive a distribution of his or her Account Balance pursuant to Section 6.2, a Participant shall be treated as having incurred a severance from employment during any period the Participant is performing service in the uniformed services (as defined in chapter 43 of title 38, United States Code) while on active duty for a period of more than 30 days.

The **"State"** means the State that is the Employer or of which the Employer is a political subdivision, and any agency, or instrumentality, including any agency or instrumentality of a political subdivision of the State, or the State in which the Employer is located.

The "**Trust Fund**" means the trust fund created under and subject to a trust agreement or a custodial account or contract described in Code Section 401(f) held on behalf of the Plan.

The "**Valuation Date**" means each business day.

SECTION II
PARTICIPATION AND CONTRIBUTIONS

2.1 Eligibility

Each Employee shall be eligible to participate in the Plan and defer Compensation hereunder immediately upon becoming employed by the Employer.

2.2 Election

An Employee may elect to become a Participant by executing an election to defer a portion of his or her Compensation (and to have that amount contributed as an Annual Deferral on his or her behalf) and filing such election with the Administrator. This participation election shall be made on the deferral agreement provided by the Administrator under which the Employee agrees to be bound by all the terms and conditions of the Plan. Any such election shall remain in effect until a new election is filed. The Administrator may establish a minimum deferral amount, and may change such minimums from time to time. The deferral agreement shall also include designation of investment funds and a designation of Beneficiary.

2.3 Commencement of Participation

An Employee shall become a Participant as soon as administratively practicable following the date the Employee files an election pursuant to Section 2.2. Such election shall become effective no later than the calendar month following the month in which the election is made. A new Employee may defer compensation payable in the calendar month during which the Participant first becomes an Employee if an agreement providing for the deferral is entered into on or before the first day on which the Participant performs services for the Employer.

2.4 Amendment of Annual Deferral Election, Investment Direction, or Beneficiary Designation

Subject to other provisions of the Plan, a Participant may at any time revise his or her participation election, including a change of the amount of his or her Annual Deferrals, his or her investment direction and his or her designated Beneficiary. Unless the election specifies a later effective date, a change in the amount of the Annual Deferrals shall take effect as of the first day of the next following month or as soon as administratively practicable if later. A change in the investment direction shall take effect as of the date provided by the Administrator on a uniform basis for all Employees. A change in the Beneficiary designation shall take effect when the election is accepted by the Administrator.

2.5 Information Provided by the Participant

Each Employee enrolling in the Plan should provide to the Administrator at the time of initial enrollment, and later if there are any changes, any information necessary or advisable for the Administrator to administer the plan, including, without limitation, whether the Employee is a participant in any other eligible plan under Code Section 457(b).

2.6 Contributions Made Promptly

Annual Deferrals by the Participant under the Plan shall be transferred to the Trust Fund within a period that is not longer than is reasonable for the proper administration of the Participant's Account Balance. For this purpose, Annual Deferrals shall be treated as contributed within a period that is not longer than is reasonable for the proper administration if the contribution is made to the Trust Fund within 15 business days following the end of the month in which the amount would otherwise have been paid to the Participant, or earlier if required by law.

2.7 Employer Contributions

Nothing in this Plan prohibits the Employer from making annual deferrals to the Account Balance of a Participant on a non-elective basis, subject to the Participant's contribution limits in Section III.

2.8 Leave of Absence

Unless an election is otherwise revised, if a Participant is absent from work by leave of absence, Annual Deferrals under the Plan shall continue to the extent that Compensation continues.

2.9 Disability

A disabled Participant (as determined by the Administrator) may elect Annual Deferrals during any portion of the period of his or her disability to the extent that he or she has actual Compensation (not imputed Compensation and not disability benefits) from which to make contributions to the Plan and has not had a Severance from Employment.

2.10 Protection of Persons Who Serve in a Uniformed Service

An Employee whose employment is interrupted by qualified military service under Code Section 414(u) or who is on a leave of absence for qualified military service under Code Section 414(u) may elect to make additional Annual Deferrals upon resumption of employment with the Employer equal to the maximum Annual Deferrals that the Employee could have elected during that period if the Employee's employment with the Employer had continued (at the same level of Compensation) without the interruption or leave, reduced by the Annual Deferrals, if any, actually made for the Employee during the period of the interruption or leave. This right applies for five years following the resumption of employment (or, if sooner, for a period equal to three times the period of the interruption or leave).

A reemployed Employee shall also be entitled to an allocation of any additional Employer Contributions, if applicable, that such Employee would have received under the Plan had the Employee continued to be employed as an eligible Employee during the period of qualified military service. Such restorative Employer Contributions (without interest), if applicable, shall be remitted by the Employer to the Plan on behalf of the Employee within 90 days after the date of the Employee's reemployment or, if later, as of the date the contributions are otherwise due for the year in which the applicable qualified military service was performed.

2.11 Corrective Measures

In the event that an otherwise eligible Employee is erroneously omitted from Plan participation, or an otherwise ineligible individual is erroneously included in the Plan, the Employer shall take such corrective measures as may be permitted by applicable law. Such measures may include, in the case of an erroneously omitted Employee, contributions made by the Employer to the Plan on behalf of such Employee equal to the missed deferral opportunity, subject to the Participant's contribution limits in Section III, and, in the case of an erroneously included individual, a payment by the Employer to such individual of additional compensation in an amount equal to the amount of the individual's elective deferrals under the Plan.

SECTION III
LIMITATIONS ON AMOUNTS DEFERRED

3.1 Basic Annual Limitation

(a) The maximum amount of the Annual Deferral and, if applicable, Employer Contributions under the Plan for any calendar year shall not exceed the lesser of:

(i) The "applicable dollar amount" (as defined in paragraph (b) below); or

(ii) The Participant's Includible Compensation for the calendar year.

(b) The "applicable dollar amount" means the amount established under Code Section 457(e)(15), as indexed, and in accordance with Section 3.4(a).

(c) Rollover amounts received by the Plan under Treasury Regulation Section 1.457-10(e) and any plan-to-plan transfer into the Plan made pursuant to Section 7.2 shall not be applied against the Annual Deferral limit.

3.2 Age 50 Catch-up Annual Deferral Contributions

A Participant who will attain age 50 or more by the end of a calendar year is permitted to elect an additional amount of Annual Deferral for the calendar year, up to the maximum age 50 catch-up Annual Deferral limit under §414(v)(2), as indexed.

The amount of the age 50 catch-up Annual Deferral for any calendar year cannot exceed the amount of the Participant's Compensation, reduced by the amount of the elective deferred compensation, or other elective deferrals, made by the Participant under the Plan and in accordance with Section 3.4(a).

The age 50 catch-up Annual Deferral limit is not available to a Participant for any calendar year for which the Special Section 457 Catch-up Limitation described in Section 3.3 is available and applied.

3.3 Special Section 457 Catch-up Limitation

Notwithstanding the provisions of Sections 3.1 and 3.2, with respect to a year that is one of a Participant's last three (3) calendar years ending before the year in which the Participant attains Normal Retirement Age and the amount determined under this Section 3.3 exceeds the amount computed under Sections 3.1 and 3.2, then the Annual Deferral limit under this Section 3.3 shall be the lesser of:

(a) An amount equal to two (2) times the Section 3.1 Applicable Dollar Amount for such year; or

(b) The sum of:

(i) An amount equal to (A) the aggregate Section 3.1 limit for the current year plus each prior calendar year beginning after December 31, 2001, during which the Participant was an Employee under the Plan, minus (B) the aggregate amount of Compensation that the Participant deferred under the Plan during such years, plus

(ii) An amount equal to (A) the aggregate limit referred to in Code Section 457(b)(2) for each prior calendar year beginning after December 31, 1978, and before January 1, 2002, during which the Participant was an Employee (determined without regard to Sections 3.2 and 3.3), minus (B) the aggregate contributions to Pre-2002 Coordination Plans (as defined in Section 3.4(c)) made by or on behalf of the Participant for such years.

However, in no event can the deferred amount be more than the Participant's Compensation for the year.

3.4 Special Rules

For purposes of this Section III, the following rules shall apply:

(a) Participant Covered By More Than One Eligible Plan. If the Participant is or has been a participant in one or more other eligible plans within the meaning of Code Section 457(b), then this Plan and all such other plans shall be considered as one plan for purposes of applying the foregoing limitations of this Section III. For this purpose, the Administrator shall take into account any other such eligible plan maintained by the Employer and shall also take into account any other such eligible plan for which the Administrator receives from the Participant sufficient information concerning his or her participation in such other plan.

(b) Pre-Participation Years. In applying Section 3.3, a year shall be taken into account only if (i) the Participant was eligible to participate in the Plan during all or a portion of the year and (ii) Compensation deferred, if any, under the Plan during the year was subject to the Basic Annual Limitation described in Section 3.1 or any other plan ceiling required by Code Section 457(b).

(c) Pre-2002 Coordination Years. For purposes of Section 3.3(b)(ii)(B), "contributions to Pre-2002 Coordination Plans" means any employer contribution, salary reduction or elective contribution under any other eligible Code Section 457(b) plan, or a salary reduction or elective contribution under any Code Section 401(k) qualified cash or deferred arrangement, Code Section 402(h)(1)(B) simplified employee pension (SARSEP), Code Section 403(b) annuity contract, and Code Section 408(p) simple retirement account, or under any plan for which a deduction is allowed because of a contribution to an organization described in Code Section 501(c)(18), including plans, arrangements or accounts maintained by the Employer or any employer for whom the Participant performed services. However, the contributions for any calendar year are only taken into account for purposes of Section 3.3(b)(ii)(B) to the extent that the total of such

contributions does not exceed the aggregate limit referred to in Code Section 457(b)(2) for that year.

(d) Disregard Excess Deferral. For purposes of Sections 3.1, 3.2, and 3.3, an individual is treated as not having deferred compensation under a plan for a prior taxable year if excess deferrals under the plan are distributed, as described in Section 3.5. To the extent that the combined deferrals for pre-2002 years exceeded the maximum deferral limitations, the amount is treated as an excess deferral for those prior years.

3.5 Correction of Excess Deferrals

If the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described above, or the Annual Deferral on behalf of a Participant for any calendar year exceeds the limitations described above when combined with other amounts deferred by the Participant under another eligible deferred compensation plan under Code Section 457(b) for which the Participant provides information that is accepted by the Administrator, then the Annual Deferral, to the extent in excess of the applicable limitation (adjusted for any income or loss in value, if any, allocable thereto), shall be distributed to the Participant as soon as administratively practicable after the Administrator determines that the amount is an excess deferral.

SECTION IV
INVESTMENT RESPONSIBILITIES

4.1 Investment of Deferred Amount

Each Participant or Beneficiary shall direct the investment of amounts held in his or her Account Balance under the Plan among the investment options of the Trust Fund. The investment of amounts segregated on behalf of an alternate payee pursuant to a Plan approved domestic relations order (as defined under Code Section 414(p)) may be directed by such alternate payee to the extent provided in such order. In the absence of such direction, such amounts shall be invested in the same manner as they were immediately before such segregation was made on account of such order. Each Account Balance shall share in any gains or losses of the investment(s) in which such account is invested.

4.2 Investment Election for Future Contributions

A Participant may amend his or her investment election at such times and by such manner and form as prescribed by the Administrator. Such election will, unless specifically stated otherwise, apply only to future amounts contributed under the Plan.

4.3 Investment Changes for an Existing Account Balance

The Participant, Beneficiary, alternate payee, or Administrator may elect to transfer amounts in his Account Balance among and between those investments available under the Trust Fund at such times and by such manner and form prescribed by the Administrator, subject further to any restrictions or limitations placed on any investment by the Administrator to be uniformly applied to all Participants.

4.4 Investment Responsibility

To the extent that a Participant, Beneficiary, or alternate payee exercises control over the investment of amounts credited to his Account Balance, the Employer, the Administrator, and any other fiduciary of the Plan shall not be liable for any losses that are the direct and necessary result of investment instructions given by a Participant, Beneficiary or an alternate payee.

4.5 Default Investment Fund

The Employer shall maintain a Default Investment Fund which shall be held and administered under the Trust Fund. Any Participant who does not make an investment election on the deferral agreement provided by the Administrator will have his contributions invested in the Default Investment Fund until such time he provides investment direction under Sections 4.2 and 4.3. Additionally, a Beneficiary or alternate payee who does not make an investment election will have his Account Balance invested in the Default Investment Fund until such time he provides investment direction under Section 4.3. The interest of each Participant, Beneficiary, or alternate payee under the Plan in the Default Investment Fund shall be an undivided interest.

4.6 Statements

The Administrator will cause statements to be issued periodically to reflect the contributions and actual earnings posted to the Account Balances.

SECTION V
LOANS

5.1 Loans

The Employer may elect to make loans available to Participants who are Employees. If the Employer has elected to make loans available to Participants who are Employees, the Employer shall establish written guidelines governing the granting and administration of loans, which are hereby incorporated into and made part of the Plan provided that such guidelines are approved by the Administrator and are not inconsistent with the provisions of this Section V. To the extent such guidelines are more restrictive than the provisions of the Plan and are not inconsistent with the provisions of Code Section 72(p) and regulations issued thereunder, the guidelines shall be controlling.

Except as modified by the Plan's loan program policy and procedures adopted by the Administrator, the following rules shall apply to loans under the Plan. Any loans that are issued under the Plan shall be administered in a manner consistent with the requirements of Code Section 72(p), Treasury Regulations 1.72(p) and any other applicable guidance issued thereunder.

5.2 Maximum Loan Amount

No loan to a Participant hereunder may exceed the lesser of:

(a) $50,000, reduced by the excess (if any) of (i) the highest outstanding balance of loans from the Plan during the preceding one-year period ending on the day before the date the loan is approved by the Administrator (not taking into account any payments made during such one-year period) over (ii) the outstanding balance of loans from the Plan on the date the loan is approved by the Administrator; or

(b) one half of the value of the Participant's Account Balance (as of the Valuation Date immediately preceding the date on which such loan is approved by the Administrator).

For purposes of this Section 5.2, any loan from any other plan maintained by a participating employer shall be treated as if it were a loan made from the Plan, and the Participant's vested interest under any such other plan shall be considered a vested interest under this Plan; provided, however, that the provisions of this paragraph shall not be applied so as to allow the amount of a loan under this Section 5.2 to exceed the amount that would otherwise be permitted in the absence of this paragraph.

5.3 Terms of Loan

The terms of the loan shall:

(a) charge a reasonable interest rate commensurate with current interest rates charged for loans made under similar circumstances by persons in the business of lending money (subject to the requirements of the Servicemembers Civil Relief Act).

(b) require that the minimum loan term be 12 months;

(c) require that the loan be repaid within five years unless the Participant certifies in writing to the Administrator that the loan is to be used to acquire any dwelling unit which within a reasonable time is to be used (determined at the time the loan is made) as a principal residence (as defined in Code Section 121) of the Participant;

(d) require substantially level amortization of such loan with payments not less frequently than quarterly throughout the repayment period. Notwithstanding the foregoing, if so provided in the written guidelines applicable to Plan loans, the amortization schedule may be waived and payments suspended while a Participant is on a leave of absence from employment with an Employer (for periods in which the Participant does not perform military service as described in paragraph (d)), provided that all of the following requirements are met:

(i) Such leave is either without pay or at a reduced rate of pay that, after withholding for employment and income taxes, is less than the amount required to be paid under the amortization schedule;

(ii) Payments resume after the earlier of (1) the date such leave of absence ends or (2) the one-year anniversary of the date such leave began;

(iii) The period during which payments are suspended does not exceed one year;

(iv) Payments resume in an amount not less than the amount required under the original amortization schedule; and

(v) The waiver of the amortization schedule does not extend the period of the loan beyond the maximum period permitted under this Section 5.3.

(e) If a Participant is absent from employment with any participating employer for a period during which he or she performs services in the uniformed services (as defined in chapter 45 of title 38 of the United States Code), whether or not such services constitute qualified military service, the suspension of payments shall not be taken into account for purposes of applying paragraph (d) of this Section 5.3 provided that all of the following requirements are met:

(i) Payments resume upon completion of such military service;

(ii) Payments resume in an amount not less than the amount required under the original amortization schedule and continue in such amount until the loan is repaid in full;

(iii) Upon resumption, payments are made no less frequently than required under the original amortization schedule and continue under such schedule until the loan is repaid in full; and

(iv) The loan is repaid in full, including interest accrued during the period of such military service, no later than the maximum period otherwise permitted under this Section V extended by the period of such military service.

(f) The loan shall be evidenced by a legally enforceable agreement that demonstrates compliance with the provisions of this Section.

5.4 Security for Loan; Default

(a) Security. Any loan to a Participant under the Plan shall be secured by the pledge of the portion of the Participant's Account Balance in the Plan invested in such loan.

(b) Default. In the event that a Participant fails to make a loan payment under this Section V on the last business day before the end of the calendar quarter following the quarter in which the payment is due, unless payment is not made because the Participant is on a bona fide leave of absence as determined by the Administrator and the amortization schedule is suspended while the Participant is on leave of absence from employment with an Employer, a default on the loan shall occur. In the event of such default, (i) all remaining payments on the loan shall be immediately due and payable (including accrued interest) at the time of the default, and (ii) interest shall continue to accrue on the outstanding loan balance until the loan is foreclosed.

In the case of any default on a loan to a Participant, the Administrator shall apply the portion of the Participant's interest in the Plan held as security for the loan in satisfaction of the loan on the date of Severance from Employment. In addition, the Administrator may take any legal action it shall consider necessary or appropriate to enforce collection of the unpaid loan, with the costs of any legal proceeding or collection to be charged to the Account Balance of the Participant.

Notwithstanding anything elsewhere in the Plan to the contrary, in the event a loan is outstanding hereunder on the date of a Participant's death, his or her estate shall be his or her Beneficiary as to the portion of his or her interest in the Plan invested in such loan (with the Beneficiary or Beneficiaries as to the remainder of his or her interest in the Plan to be determined in accordance with otherwise applicable provisions of the Plan).

5.5 Repayment

A Participant shall be required, as a condition to receiving a loan, to enter into an agreement for the repayment of the loan in accordance with a method set forth in the written guidelines governing the granting of Plan loans that are established by the Employer pursuant to Section 5.1.

A Participant may prepay the entire outstanding balance of his or her loan at any time (but may not make a partial prepayment).

SECTION VI
DISTRIBUTIONS

6.1 Distributions from the Plan

(a) Earliest Distribution Date. Payments from a Participant's Account Balance shall not be made earlier than:

(i) the Participant's Severance from Employment pursuant to Section 6.2

(ii) the Participant's death pursuant to Section 6.3

(iii) Plan termination under Section 10.3

(iv) an unforeseeable emergency withdrawal pursuant to Section 6.10(a), if permitted under the Plan

(v) a de minimis account balance distribution pursuant to Section 6.10(b), if permitted under the Plan

(vi) a rollover account withdrawal pursuant to Section 6.10(c), if permitted under the Plan

(vii) attainment of age 70 ½ withdrawal pursuant to Section 6.10(d), if permitted under the Plan

(viii) Qualified Military Service Deemed Severance withdrawal pursuant to Section 6.10(e), if permitted under the Plan

(ix) Qualified Military Reservist withdrawal pursuant to Section 6.10(f), if permitted under the Plan

(x) Qualified Distributions for Retired Public Safety Officers pursuant to Section 6.11, if permitted under the Plan

(b) Latest Distribution Date. In no event shall any distribution under this Section VI begin later than the Participant's "required beginning date". Such required minimum distributions must be made in accordance with Section 6.6.

(c) Amount of Account Balance. Except as provided in Section 6.3, the amount of any payment under this Section VI shall be based on the amount of the Account Balance as of the Valuation Date.

6.2 Benefit Distributions Upon Severance from Employment

Upon Severance from Employment (other than due to death), a Participant may elect to commence distribution of benefits at any time after such Severance from Employment by filing a request with the Administrator before the date on which benefits are to commence. However, in no event may distribution of benefits commence later than his or her "required beginning date".

Distributions required to commence under this section shall be made in the form of benefit provided under Section 6.5. Distributions postponed until the Participant's "required beginning date" will be made in a manner that meets the requirements of Section 6.6.

6.3 Distributions on Account of Participant's Death

Upon receipt of satisfactory proof of the Participant's death, the designated Beneficiary may file a request with the Administrator to elect a form of benefit provided under Section 6.5 and made in a manner that meets the requirements of Section 6.6.

(a) Death of Participant Before Distributions Begin. If the Participant dies before his or her distributions begin, the designated Beneficiary may elect to have distributions to be made (i) in full within 5 years of the Participant's death (5-year rule) or (ii) in installments over the designated Beneficiary's "life expectancy" (life expectancy rule).

If the designated Beneficiary does not make an election by September 30 of the year following the year of the Participant's death, the Participant's Account Balance will be distributed in a lump sum payment by December 31 of the calendar year containing the fifth anniversary of the Participant's death or if the Participant's spouse is the sole designated Beneficiary by December 31 of the year the Participant would have attained age 70 ½.

(b) Death of Participant On or After Date Distributions Begin. If the Participant dies on or after his or her distributions began, the Participant's Account Balance shall be paid to the Beneficiary at least as rapidly as under the payment option used before the Participant's death.

For purposes of this Section, a Participant who dies on or after January 1, 2007, while performing qualified military service (as defined in Code Section 414(u)) will be deemed to have resumed employment in accordance with the Participant's reemployment rights under chapter 43 of title 38, United States Code, on the day preceding death and to have terminated employment on the actual date of death for purposes of determining the entitlement of the Participant's survivors to any additional benefits (other than benefit accruals relating to the period of qualified military service) provided under the Plan, in accordance with the provisions of Code Sections 401(a)(37), 414(u)(9), and 457(g)(4).

6.4 Distribution of Small Account Balances Without Participant's Consent

Notwithstanding any other provision of the Plan to the contrary, if the amount of a Participant's or Beneficiary's Account Balance (including the rollover contribution separate account) is not in excess of the amount specified below on the date that payments commence under Section 6.2 or on the date the Administrator is notified of the Participant's death, the Administrator may direct payment without the Participant's or Beneficiary's consent as soon as practicable following the Participant's retirement, death, or other Severance from Employment.

(a) The Plan does not provide for distribution of small Account Balances without Participant or Beneficiary consent.

6.5 Forms of Distribution

In an election to commence benefits under Section 6.2, a Participant entitled to a distribution of benefits under this Section VI may elect to receive payment in any of the following forms of distribution:

(a) a lump sum payment of the Participant's total Account Balance.

(b) partial distribution of the Participant's Account Balance.

(c) in a series of installments over a period of years (payable on a monthly, quarterly, semi-annual or annual basis) which extends no longer than the life expectancy of the Participant as permitted under Code Section 401(a)(9).

6.6 Minimum Distribution Requirements

(a) General Rules.

Notwithstanding anything in this Plan to the contrary, distributions from this Plan shall commence and be made in accordance with Code Section 401(a)(9) and the regulations promulgated thereunder. Additionally, the requirements of this Section 6.6 will take precedence over any inconsistent provisions of the Plan.

(b) Time and Manner of Distribution.

(i) Required Beginning Date. The Participant's entire interest will be distributed, or begin to be distributed, to the Participant no later than the Participant's "required beginning date".

(ii) Death of Participant Before Distributions Begin. If the Participant dies before distributions begin, the Participant's entire interest will be distributed, or begin to be distributed, no later than as follows:

(A) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary", then distributions to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant dies, or by December 31 of the calendar year in which the Participant would have attained age 70 ½, if later.

(B) If the Participant's surviving spouse is not the Participant's sole "designated Beneficiary" (i.e., multiple beneficiaries), then distributions to the "designated Beneficiaries" will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(C) If the Participant's sole "designated Beneficiary" is not the Participant's spouse, then distributions to the "designated Beneficiary" will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(D) If there is no "designated Beneficiary" as of September 30 of the year following the year of the Participant's death, the Participant's Account Balance will be distributed in a lump sum payment by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(E) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary" and the surviving spouse dies after the Participant but before distributions to the surviving spouse begin, this subparagraph (b)(ii), other than subsection (b)(ii)(A), will apply as if the surviving spouse were the Participant.

For purposes of this subparagraph (ii) and paragraph (d), unless subsection (b)(ii)(D) applies, distributions are considered to begin on the Participant's "required beginning date". If subsection (b)(ii)(E) applies, distributions are considered to begin on the date distributions are required to begin to the surviving spouse under subsection (b)(ii)(A). If distributions under an annuity purchased from an insurance company irrevocably commence to the Participant before the Participant's "required beginning date" (or to the Participant's surviving spouse before the date distributions are required to begin to the surviving spouse under subsection (b)(ii)(A)), the date distributions are considered to begin is the date distributions actually commence.

(iii) Death of Participant On or After Distributions Begin. If the Participant dies on or after distributions begin and before depleting his or her Account Balance, distributions must commence to the "designated Beneficiary" by December 31 of the calendar year immediately following the calendar year in which the Participant died.

(iv) Forms of Distribution. Unless the Participant's Account Balance is distributed in the form of an annuity contract or in a lump sum on or before the Participant's

"required beginning date", as of the first distribution calendar year, distributions will be made in accordance with paragraphs (c) and (d). If the Participant's interest is distributed in the form of an annuity contract, distributions thereunder will be made in accordance with the requirements of Code Section 401(a)(9).

(c) Required Minimum Distributions During the Participant's Lifetime.

(i) Amount of Required Minimum Distribution For Each "Distribution Calendar Year". During the Participant's lifetime, the minimum amount that will be distributed for each distribution calendar year is the lesser of:

(A) The quotient obtained by dividing the "Participant's account balance" by the distribution period in the Uniform Lifetime Table set forth in Treasury Regulation Section 1.401(a)(9)-9, Q&A-2 using the Participant's age as of the Participant's birthday in the "distribution calendar year"; or

(B) if the Participant's sole "designated Beneficiary" for the "distribution calendar year" is the Participant's spouse and the spouse is more than 10 years younger than the Participant, the quotient obtained by dividing the "Participant's account balance" by the distribution period in the Joint and Last Survivor Table set forth in Treasury Regulation Section 1.401(a)(9)-9, Q&A-3 using the Participant's and spouse's attained ages as of the Participant's and spouse's birthdays in the "distribution calendar year".

(ii) Lifetime Required Minimum Distributions Continue Through Year of Participant's Death. Required minimum distributions will be determined under this paragraph (c) beginning with the first "distribution calendar year" and up to and including the "distribution calendar year" that includes the Participant's date of death.

(d) Required Minimum Distributions After Participant's Death.

For purposes of this Section 6.6(d), the Participant's and Beneficiary's "life expectancy" determination will use the Single Life Table set forth in Treasury Regulation Section 1.401(a)(9)-9, Q&A-1.

(i) Death On or After Date Distributions Begin.

(A) Participant Survived by Designated Beneficiary.

If the Participant dies on or after the date distributions begin and there is a "designated Beneficiary", the minimum amount that will be distributed for each "distribution calendar year" after the year of the Participant's death is the quotient obtained by dividing the "Participant's account balance" by the longer of the remaining "life expectancy" of the Participant or the remaining "life expectancy" of the Participant's "designated Beneficiary", determined as follows:

(1) The Participant's remaining "life expectancy" is calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(2) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary", the remaining "life expectancy" of the surviving spouse is calculated for each "distribution calendar year" after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year. For "distribution calendar years" after the year of the surviving spouse's death, the remaining "life expectancy" of the surviving spouse is calculated using the age of the surviving spouse as of the spouse's birthday in the calendar year of the spouse's death, reduced by one for each subsequent calendar year.

(3) If the Participant's surviving spouse is not the Participant's sole "designated Beneficiary" (i.e., multiple beneficiaries), the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the oldest Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(4) If the Participant's sole "designated beneficiary" is not the Participant's spouse, the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(B) No Designated Beneficiary.

If the Participant dies on or after the date distributions begin and there is no "designated Beneficiary" as of September 30 of the year after the year of the Participant's death, the minimum amount that will be distributed for each "distribution calendar year" after the year of the Participant's death is the quotient obtained by dividing the "Participant's account balance" by the Participant's remaining "life expectancy" calculated using the age of the Participant in the year of death, reduced by one for each subsequent year.

(ii) Death Before Date Distributions Begin.

(A) Participant Survived by Designated Beneficiary.

Except as provided in this Section, if the Participant dies before the date distributions begin and there is a "designated Beneficiary", the minimum amount that will be distributed for each "distribution calendar year" after the year of the Participant's death is the quotient obtained by dividing the

"Participant's account balance" by the remaining "life expectancy" of the Participant's "designated Beneficiary", determined as follows:

(1) If the Participant's surviving spouse is the Participant's sole "designated Beneficiary", the remaining "life expectancy" of the surviving spouse is calculated for each "distribution calendar year" after the year of the Participant's death using the surviving spouse's age as of the spouse's birthday in that year.

(2) If the Participant's surviving spouse is not the Participant's sole "designated Beneficiary" (i.e., multiple beneficiaries), the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the oldest Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(3) If the Participant's sole "designated beneficiary" is not the Participant's spouse, the "designated Beneficiary's" remaining "life expectancy" is calculated using the age of the Beneficiary in the year following the year of the Participant's death, reduced by one for each subsequent year.

(B) No Designated Beneficiary.

If the Participant dies before the date distributions begin and there is no "designated Beneficiary" as of September 30 of the year following the year of the Participant's death, distribution of the Participant's entire interest will be distributed by December 31 of the calendar year containing the fifth anniversary of the Participant's death.

(C) Death of Surviving Spouse Before Distributions to Surviving Spouse Are Required to Begin.

If the Participant dies before the date distributions begin, the Participant's surviving spouse is the Participant's sole "designated Beneficiary", and the surviving spouse dies before distributions are required to begin to the surviving spouse under subsection (b)(ii)(A), this subparagraph (d)(ii) will apply as if the surviving spouse were the Participant.

(e) Definitions.

(i) A Participant's "required beginning date" is April 1 of the year that follows the later of (1) the calendar year the Participant attains age 70 ½ or (2) retires due to Severance from Employment. If the Participant postpones the required distribution due in calendar year he or she attains age 70 ½ or severs employment, to the "required beginning date", the second required minimum distribution must be taken by the end of that year.

(ii) Participant's "designated Beneficiary" means the individual who is designated as the Beneficiary under Section 8.1 and is the designated Beneficiary under Code Section 401(a)(9) and Treasury Regulation Section 1.401(a)(9)-4.

(iii) A "distribution calendar year" means a calendar year for which a minimum distribution is required. For distributions beginning before the Participant's death, the first "distribution calendar year" is the calendar year the Participant attains age 70 ½ or retires, if later. For distributions beginning after the Participant's death, the first "distribution calendar year" is the calendar year in which distributions are required to begin under subparagraph (b)(ii).

The required minimum distribution for the Participant's first "distribution calendar year" will be made on or before the Participant's "required beginning date". The required minimum distribution for other "distribution calendar years", including the required minimum distribution for the "distribution calendar year" in which the Participant's "required beginning date" occurs, will be made on or before December 31 of that "distribution calendar year".

(iv) A married Participant's "life expectancy", whose spouse is the sole Beneficiary and is more than 10 years younger than the Participant, means the Participant's and spouse Beneficiary's life expectancy as computed by use of the Joint and Last Survivor Life Table under Treasury Regulation Section 1.401(a)(9)-9, Q&A 3. All other Participants will have his or her life expectancy computed by use of the Uniform Lifetime Table under Treasury Regulation Section 1.401(a)(9)-9, Q&A 2. A deceased Participant's or Beneficiary's "life expectancy" means his or her life expectancy as computed by use of the Single Life Table under Treasury Regulation Section 1.401(a)(9)-9, Q&A 1.

(v) A "Participant's account balance" means the Account Balance as of the last valuation date in the calendar year immediately preceding the "distribution calendar year" (valuation calendar year) increased by the amount of any contributions made and allocated or forfeitures allocated to the Account Balance as of dates in the valuation calendar year after the valuation date and decreased by distributions made in the valuation calendar year after the valuation date. The Account Balance for the valuation calendar year includes any amounts rolled over or transferred to the Plan either in the valuation calendar year or in the "distribution calendar year" if distributed or transferred in the valuation calendar year.

(f) Special Provision Applicable to 2009 Required Minimum Distributions.

A Participant who would otherwise be required to receive a minimum distribution from the Plan in accordance with Code Section 401(a)(9) for the 2009 "distribution calendar year" may elect not to receive any such distribution that is payable with respect to the 2009 "distribution calendar year".

Notwithstanding the provisions of Section 6.9(b)(iii), the Administrator may permit a Participant who receives a minimum distribution from the Plan for the 2009 "distribution calendar year" to make a direct rollover of such distribution to an "eligible retirement plan" in accordance with the provisions of Section 6.9.

The Administrator may also permit a Participant or former Participant who has received a minimum distribution for the 2009 "distribution calendar year" to roll over such distribution back into the Plan, provided the requirements of Code Section 402(c), as modified by Notice 2009-82, extending the 60-day rollover deadline, and the requirements of Section 7.1 are otherwise satisfied. If the distribution received by the Participant included amounts in addition to the minimum required under Code Section 401(a)(9), the Administrator may allow the Participant to include a portion or all of the amount that was not a minimum distribution in the Rollover Contribution made to the Plan in accordance with this paragraph.

The provisions of this Section 6.6(f) are effective for minimum payments made for the 2009 "distribution calendar year" and do not include any minimum payment that is made in 2009, but is attributable to a different year (i.e., the participant reached his required beginning date in 2008, but payment of the 2008 minimum is not made until 2009).

6.7 Payments to Minors and Incompetents

If a Participant or Beneficiary entitled to receive any benefits hereunder is a minor or is adjudged to be legally incapable of giving valid receipt and discharge for such benefits, or is deemed so by the Administrator, benefits will be paid to such person as the Administrator or a court of competent jurisdiction may designate for the benefit of such Participant or Beneficiary. Such payments shall be considered a payment to such Participant or Beneficiary and shall, to the extent made, be deemed a complete discharge of any liability for such payments under the Plan.

6.8 Procedure When Distributee Cannot Be Located

The Administrator shall make all reasonable attempts to determine the identity and address of a Participant or a Participant's Beneficiary entitled to benefits under the Plan. For this purpose, a reasonable attempt means (a) the mailing by certified mail of a notice to the last known address shown in the Administrator's records; (b) use of a commercial locator service, the internet or other general search method; or (c) use such other methods as the Administrator believes prudent.

If the Participant or Beneficiary has not responded within 6 months, the Plan shall continue to hold the benefits due such person until, in the Administrator's discretion, the Plan is required to take other action under applicable law.

Notwithstanding the foregoing, if the Administrator is unable to locate a person entitled to benefits hereunder after applying the search methods set forth above, then the Administrator, in its sole discretion, may pay an amount that is immediately distributable to such person in a direct rollover to an individual retirement plan designated by the Administrator.

6.9 Direct Rollover

(a) A Participant or spouse Beneficiary (or a Participant's spouse or former spouse who is the alternate payee under a domestic relations order, as defined in Code Section 414(p)) who is entitled to an "eligible rollover distribution" may elect, at the time and in the manner prescribed by the Administrator, to have all or any portion of the distribution paid directly to an "eligible retirement plan" specified by the Participant or spouse Beneficiary in a direct rollover.

(b) For purposes of this Section 6.9, an "eligible rollover distribution" means any distribution of all or any portion of a Participant's Account Balance, except that an eligible rollover distribution does not include (i) any distribution that is one of a series of substantially equal periodic payment made not less frequently than annually for the life or life expectancy of the Participant or the joint lives or life expectancies of the Participant and the Participant's designated beneficiary, or for a specified period of ten years or more (ii) any distribution made as a result of an unforeseeable emergency, or (iii) any distribution that is a required minimum distribution under Code Section 401(a)(9).

In addition, an "eligible retirement plan" with respect to the Participant, the participant's spouse, or the Participant's spouse or former spouse who is an alternate payee under a domestic relations order as defined in Code Section 414(p) means any of the following: (i) an individual retirement account described in Code Section 408(a), (ii) an individual retirement annuity described in Code Section 408(b), (iii) an annuity plan described in Code Section 403(a), (iv) a qualified defined contribution plan described in Code Section 401(a), (v) an annuity contract described in Code Section 403(b), (vi) an eligible deferred compensation plan described in Code Section 457(b) that is maintained by a State, political subdivision of a State, or any agency or instrumentality of a State or political subdivision of a State, or (vii) effective for distributions made on or after January 1, 2008, a Roth IRA, as described in Code Section 408A, provided, that for distributions made before January 1, 2010, such rollover shall be subject to the limitations contained in Code Section 408A(c)(3)(B) .

(c) A Beneficiary who is not the spouse of the deceased Participant may elect a direct rollover of a distribution to an individual retirement account described in Code Section 408(b) or to a Roth individual retirement account described in Code Section 408A(b) ("IRA"), provided that the distributed amount satisfies all the requirements to be an eligible rollover distribution. The direct rollover must be made to an IRA established on behalf of the designated nonspouse Beneficiary that will be treated as an inherited IRA pursuant to the provisions of Code Section 402(c)(11). The IRA must be established in a manner that identifies it as an IRA with respect to a deceased Participant and also identifies the deceased Participant and the nonspouse Beneficiary. This Section applies to distributions made on or after October 1, 2009.

6.10 Inservice Distributions

(a) Unforeseeable Emergency Distributions. If the Participant who has not incurred a Severance from Employment or Beneficiary has an unforeseeable emergency, the Administrator may approve a single sum distribution of the amount requested or, if less, the maximum amount determined by the Administrator to be permitted to be distributed under this Section 6.10(a), Treasury Regulation Section 1.457-6(c) or other regulatory guidance. The Administrator shall determine whether an unforeseeable emergency exists based on relevant facts and circumstances, and Treasury Regulation Section 1.457-6(c) or other regulatory guidance.

(i) An unforeseeable emergency is defined as a severe financial hardship resulting from the following:

(A) an illness or accident of the Participant or Beneficiary, the Participant's or Beneficiary's spouse, or the Participant's or Beneficiary's dependent or the Participant's "primary Beneficiary";

(B) loss of the Participant's or Beneficiary's property due to casualty (including the need to rebuild a home following damage to a home not otherwise covered by homeowner's insurance, e.g., as a result of a natural disaster);

(C) the need to pay for the funeral expenses of a Participant's or Beneficiary's spouse, Participant's or Beneficiary's dependent or "primary Beneficiary" of the Participant;

(D) the need to pay for medical expenses of the Participant or Beneficiary, the Participant's or Beneficiary's spouse, Participant's or Beneficiary's dependent or the Participant's "primary Beneficiary" which are not reimbursed or compensated by insurance or otherwise, including non-refundable deductibles, as well as for the cost of prescription drug medication;

(E) the imminent foreclosure of or eviction from the Participant's or Beneficiary's primary residence; or

(F) other similar extraordinary and unforeseeable circumstances arising as a result of events beyond the control of the Participant or Beneficiary. However, except as otherwise specifically provided in this Section 6.10(a), certain circumstances are not considered an unforeseen emergency such as the purchase of a home or the payment of college tuition or credit card debt.

For purposes of this paragraph, if the Participant is not deceased, a "primary Beneficiary" shall be limited to a primary Beneficiary under the Plan, which is an individual who is named as a Beneficiary pursuant to Section 8.1 and has an unconditional right to all or a portion of the Participant's Account Balance upon the

death of the Participant, and which shall not include a contingent beneficiary. Additionally, dependent shall be limited to the definition under Code Section 152(a), and, for taxable years beginning on or after January 1, 2005, without regard to Code Sections 152(b)(1), (b)(2) and (d)(1)(B).

(ii) Unforeseeable emergency distribution standard. A distribution on account of unforeseeable emergency may not be made to the extent that such emergency is or may be relieved through reimbursement or compensation from insurance or otherwise; by liquidation of the Participant's assets, to the extent the liquidation of such assets would not itself cause severe financial hardship; or by cessation of deferrals under the Plan if the cessation of deferrals would alleviate the financial need.

(iii) Distribution necessary to satisfy emergency need. Distributions because of an unforeseeable emergency may not exceed the amount reasonably necessary to satisfy the emergency need (which may include any amounts necessary to pay any federal, State, or local income taxes or penalties reasonably anticipated to result from the distribution).

(b) De minimis Account Balance Distributions. A Participant before Severance of Employment may request a distribution of his or her total Account Balance (excluding the rollover contribution separate account), which shall be paid in a lump sum payment as soon as practical following the direction if (i) the total Account Balance does not exceed $5,000 (or the dollar limit under Code Section 411(a)(11), if greater), (ii) the Participant has not previously received a distribution of their total Account Balance payable to the Participant under this Section 6.10(b), and (iii) no Annual Deferral has been made with respect to the Participant during the two-year period ending immediately before the date of the distribution.

The Plan does not permit the Administrator to direct payments under the terms of this Section 6.10(b) without the Participant's consent.

(c) Rollover Account Distributions. If a Participant has a separate account attributable to rollover contributions under the Plan, the Participant before Severance of Employment may at any time elect to receive an inservice distribution of all or any portion of the amount held in the rollover separate account.

(d) Age 70 ½ Distributions. Prior to Severance from Employment, a Participant may withdraw all or a portion of his or her Account Balance on or after first day of the calendar year in which the Participant shall attain age 70½.

(e) Qualified Military Service Deemed Severance Distributions. The Plan does not permit "qualified military service deemed severance withdrawals".

(f) Qualified Military Reservist Distributions. The Plan does not permit "qualified military reservist withdrawals".

6.11 Qualified Distributions for Retired Public Safety Officers

The Plan does not permit qualified distributions for retired public safety officers.

SECTION VII
ROLLOVERS AND PLAN TRANSFERS

7.1 Eligible Rollover Contributions to the Plan

(a) A Participant who is an Employee and who is entitled to receive an eligible rollover distribution from another 457(b) plan may request to have all or a portion of the eligible rollover distribution paid to the Plan. The Administrator may require such documentation from the distributing plan as it deems necessary to effectuate the rollover in accordance with Code Section 402 and to confirm that such plan is an "eligible retirement plan" within the meaning of Code Section 402(c)(8)(B).

(b) If an Employee makes a rollover contribution to the Plan of amounts that have previously been distributed to him or her, the Employee must deliver to the Administrator the cash that constitutes his or her rollover contribution within 60 days of receipt of the distribution from the distributing "eligible retirement plan". Such delivery must be made in the manner prescribed by the Administrator.

(c) The Plan shall establish and maintain for the Participant a separate account for any eligible rollover distribution paid to the Plan from any "eligible retirement plan" that is an eligible governmental plan under Code Section 457(b).

7.2 Plan-to-Plan Transfers to the Plan

At the direction of the Employer, the Administrator may permit Participants or Beneficiaries who are participants or beneficiaries in another eligible governmental plan under Code Section 457(b) to transfer assets to the Plan as provided in this Section 7.2. Such a transfer is permitted only if the other plan provides for the direct transfer of each Participant's or Beneficiary's interest therein to the Plan. The Administrator may require in its sole discretion that the transfer be in cash or other property acceptable to the Administrator. The Administrator may require such documentation from the other plan as it deems necessary to effectuate the transfer in accordance with Code Section 457(e)(10) and Treasury Regulation Section 1.457-10(b) and to confirm that the other plan is an eligible governmental plan as defined in Treasury Regulation Section 1.457-2(f). The amount so transferred shall be credited to the Participant's Account Balance and shall be held, accounted for, administered and otherwise treated in the same manner as an Annual Deferral by the Participant under the Plan, except that the transferred amount shall not be considered an Annual Deferral under the Plan in determining the maximum deferral under Section III.

7.3 Plan-to-Plan Transfers from the Plan

(a) At the direction of the Employer, the Administrator may permit Participants or Beneficiaries to elect to have his or her Account Balance transferred to another eligible governmental plan within the meaning of Treasury Regulatory Section 1.457-2(f), if the other eligible governmental plan provides for the receipt of transfers, the Participant or Beneficiary whose amounts deferred are being transferred will have an amount deferred

immediately after the transfer at least equal to the amount deferred with respect to that Participant or Beneficiary immediately before the transfer, and the conditions of subparagraph (i), (ii), or (iii) are met.

(i) A transfer from the Plan to another eligible governmental plan is permitted in the case of a transfer for a Participant if the Participant has had a Severance from Employment with the Employer and is performing services for the entity maintaining the other eligible governmental plan.

(ii) A transfer from the Plan to another eligible governmental plan is permitted if:

(A) The transfer is to another eligible governmental plan within the same State as the Plan;

(B) All the assets held by the Plan are transferred; and

(C) A Participant or Beneficiary whose amounts deferred are being transferred is not eligible for additional annual deferrals in the other eligible governmental plan unless he or she is performing services for the entity maintaining the other eligible governmental plan.

(iii) A transfer from the Plan to another eligible governmental plan of the Employer is permitted if:

(A) The transfer is to another eligible governmental plan of the Employer (and, for this purpose, an employer is not treated as the Employer if the Participant's compensation is paid by a different entity); and

(B) A Participant or Beneficiary whose deferred amounts are being transferred is not eligible for additional annual deferrals in the other eligible governmental plan unless he or she is performing services for the entity maintaining the other eligible governmental plan.

(b) Upon the transfer of assets under this Section 7.3, the Plan's liability to pay benefits to the Participant or Beneficiary under this Plan shall be discharged to the extent of the amount so transferred for the Participant or Beneficiary. The Administrator may require such documentation from the receiving plan as it deems appropriate or necessary to comply with this Section (for example, to confirm that the receiving plan is an eligible governmental plan under paragraph (a) of this Section 7.3, and to assure that the transfer is permitted under the receiving plan) or to effectuate the transfer pursuant to Treasury Regulation Section 1.457-10(b).

7.4 Permissive Service Credit Transfers

(a) If a Participant is also a participant in a tax-qualified defined benefit governmental plan (as defined in Code Section 414(d)) that provides for the acceptance of plan-to-plan transfers with respect to the Participant, then the Participant may elect to have any portion of the

Participant's Account Balance transferred to the defined benefit governmental plan. A transfer under this Section 7.4(a) may be made before the Participant has had a Severance from Employment and without regard to whether the defined benefit governmental plan is maintained by the Employer. The distribution rules applicable to the defined benefit governmental plan to which any amounts are transferred under this Section 7.4 shall apply to the transferred amounts and any benefits attributable to the transferred amounts.

(b) A transfer may be made under Section 7.4(a) only if the transfer is either for the purchase of permissive service credit (as defined in Code Section 415(n)(3)(A)) under the receiving defined benefit governmental plan, including service credit for periods for which there is no performance of services, service credited in order to provide an increased benefit for service credit which a participant is receiving under the plan, and service (including parental, medical, sabbatical, and similar leave) as an employee (other than as an employee described in Code Section 415(n)(3)(C)(i)) of an educational organization described in Code Section 170(b)(1)(A)(ii) which is a public, private, or sectarian school which provides elementary or secondary education (through grade 12) or a comparable level of education, as determined under the applicable law of the jurisdiction in which the service was performed, without application of the limitations of Code Section 415(n)(3)(B) in determining whether the transfer is for the purchase of permissive service credit, or a repayment to which Code Section 415 does not apply by reason of Code Section 415(k)(3).

SECTION VIII
BENEFICIARY

8.1 Beneficiary Designation

A Participant has the right, by written notice filed with the Administrator, to designate one or more beneficiaries to receive any benefits payable under the Plan in the event of the Participant's death prior to the complete distribution of benefits. The Participant accepts and acknowledges that he or she has the burden for executing and filing, with the Administrator, a proper beneficiary designation form.

The form for this purpose shall be provided by the Administrator. The form is not valid until it is signed, filed with the Administrator by the Participant, and accepted by the Administrator. Upon the Participant filing the form and acceptance by the Administrator, the form revokes all beneficiary designations filed prior to that date by the Participant.

If no such designation is in effect upon the Participant's death, or if no designated Beneficiary survives the Participant, the Beneficiary shall be the Participant's estate. If a Beneficiary dies after becoming entitled to receive a distribution under the Plan but before distribution is made to him or her in full the estate of the deceased Beneficiary shall be the Beneficiary as to the balance of the distribution.

SECTION IX
ADMINISTRATION AND ACCOUNTING

9.1 Administrator

The Administrator shall have the responsibility and authority to control the operation and administration of the Plan in accordance with the terms of the Plan, the Code and regulations thereunder, and any State law as applicable.

The Administrator may contract with a financially responsible independent contractor to administer and coordinate the Plan under the direction of the Administrator. The Administrator shall have the right to designate a plan coordinator or other party of its choice to perform such services under this agreement as may be mutually agreed to between the Administrator and the plan coordinator or other party. Notwithstanding any other provisions to the contrary, the Administrator agrees that it shall be solely responsible to the Employer for any and all services performed by a plan coordinator, subcontractor, assignee, or designee under this agreement.

The Administrator has full and complete discretionary authority to determine all questions of Plan interpretation, policy, participation, or benefit eligibility in a manner consistent with the Plan's documents, such determinations shall be conclusive and binding on all persons except as otherwise provided by law.

9.2 Administrative Costs

All reasonable expenses of administration may be paid out of the Plan assets unless paid (or reimbursed) by the Employer. Such expenses shall include any expenses incident to the functioning of the Administrator, or any person or persons retained or appointed by any named fiduciary incident to the exercise of his or her duties under the Plan, including, but not limited to, fees of accountants, counsel, investment managers, agents (including nonfiduciary agents) appointed for the purpose of assisting the Administrator in carrying out the instructions of Participants as to the directed investment of his or her accounts and other specialists and his or her agents, and other costs of administering the Plan. In addition, unless specifically prohibited under statute, regulation or other guidance of general applicability, the Administrator may charge to the Account Balance of an individual a reasonable charge to offset the cost of making a distribution to the Participant, Beneficiary, or Alternate Payee or to the Participant for Plan loans. If liquid assets of the Plan are insufficient to cover the fees of the Administrator, then Plan assets shall be liquidated to the extent necessary for such fees. In the event any part of the Plan assets becomes subject to tax, all taxes incurred will be paid from the Plan assets. Until paid, the expenses shall constitute a liability of the Trust Fund described in Section 11.1.

9.3 Paperless Administration

The Administrator may use telephonic or electronic media to satisfy any notice requirements required by this Plan, to the extent permissible under regulations (or other generally applicable guidance). In addition, a Participant's consent to immediate distribution may be provided through

telephonic or electronic means, to the extent permissible under regulations (or other generally applicable guidance). The Administrator also may use telephonic or electronic media to conduct plan transactions such as enrolling participants, making (and changing) salary reduction elections, electing (and changing) investment allocations, applying for Participant Plan loans, and other transactions, to the extent permissible under regulations (or other generally applicable guidance).

SECTION X
AMENDMENTS

10.1 Amendment

The Employer may at any time either prospectively or retroactively amend the Plan by notifying Participants of such action. The Employer shall not have the right to reduce or affect the value of any Participant's Account Balance or any rights accrued under the Plan prior to amendment.

10.2 Conformation

The Employer shall amend and interpret the Plan to the extent necessary to conform to the requirements of Code Section 457 and any other applicable law, regulation or ruling, including amendments that are retroactive. In the event the Plan is deemed by the Internal Revenue Code to be administered in a manner inconsistent with Code Section 457, the Employer shall correct such inconsistency within the period provided in Code Section 457(b).

10.3 Plan Termination

In the event of the termination of the Plan, all Account Balances shall be disposed to or for the benefit of each Participant or Beneficiary in accordance with the provisions of Section VI or Section VII as soon as reasonably practicable following the Plan's termination. The Employer shall not have the right to reduce or affect the value of any Participant's account or any rights accrued under the Plan prior to termination of the Plan. The Participant's or Beneficiary's written consent to the commencement of distribution shall not be required regardless of the value of his or her Account Balance.

SECTION XI
TRUST FUND

11.1 Trust Fund

All amounts in a Participant's or Beneficiary's Account Balance, all property and rights purchased with such amounts, and all income attributable to such amounts, property, or rights shall be held and invested in the Trust Fund in accordance with this Plan. The Trust Fund, and any subtrust established under the Plan, shall be established pursuant to a written agreement that constitutes a valid trust, custodial agreement, annuity contract, or similar agreement under the laws of the State. All investments, amounts, property, and rights held under the Trust Fund shall be held in trust for the exclusive benefit of Participants and their Beneficiaries and defraying reasonable expenses of the Plan and of the Trust Fund. Prior to the satisfaction of all liabilities with respect to Participants and their Beneficiaries, no part of the assets and income of the Trust Fund may be used for, or diverted to, for purposes other than for the exclusive benefit of Participants and their Beneficiaries. The Employer has no beneficial interest in the Trust Fund and no part of the Trust Fund shall ever revert to the Employer, directly or indirectly, provided, however, that a contribution or any portion thereof made by the Employer through a mistake of fact under Section 12.4 shall upon written request of the Employer, reduced by losses attributable thereto, shall be returned to the Employer.

SECTION XII
MISCELLANEOUS

12.1 Non-Assignability

Except as provided in Sections 12.2 and 12.3, no benefit under the Plan at any time shall be subject in any manner to anticipation, alienation, assignment (either at law or in equity), encumbrance, garnishment, levy, execution, or other legal or equitable process; and no person shall have power in any manner to anticipate, transfer, assign (either law or in equity), alienate or subject to attachment, garnishment, levy, execution, or other legal or equitable process, or in any way encumber his or her benefits under the Plan, or any part thereof, and any attempt to do so shall be void except to such extent as may be required by law.

12.2 Domestic Relation Orders

The Employer shall establish reasonable procedures to determine the status of domestic relations orders and to administer distributions under domestic relations orders which are deemed to be qualified orders. Such procedures shall be in writing and shall comply with the provisions of Code Section 414(p) and regulations issued thereunder.

Notwithstanding Section 12.1, the Administrator may affect a Participant's Account Balance for a "qualified domestic relations order" as defined in Code Section 414(p), and those other domestic relations orders permitted to be so treated by the Administrator under the provisions of the Retirement Equity Act of 1984. The amount of the Participant's Account Balance shall be paid in the manner and to the person or persons so directed in the qualified domestic relations order. Such payment shall be made without regard to whether the Participant is eligible for a distribution of benefits under the Plan.

12.3 IRS Levy

Notwithstanding Section 12.1, the Administrator may pay from a Participant's or Beneficiary's Account Balance the amount that the Administrator finds is lawfully demanded under a levy issued by the Internal Revenue Service to the Plan with respect to that Participant or Beneficiary or is sought to be collected by the United States Government under a judgment resulting from an unpaid tax assessment against the Participant or Beneficiary.

12.4 Mistaken Contributions

Notwithstanding any other provision of the Plan or the Trust Fund to the contrary, in the event any contribution of an Employer is made under a mistake of fact (and not a Plan operational error), such contribution may be returned to the Employer within one year after the payment of the contribution. Earnings attributable to the excess contribution may not be returned to the Employer, but losses attributable thereto must reduce the amount to be so returned.

12.5 Employment

Neither the establishment of the Plan nor any modification thereof, nor the establishment of any account, nor the payment of any benefits, shall be construed as giving to any Participant or other person any legal or equitable right against the Employer except as herein provided; and, in no event, shall the terms or employment of any Employee be modified or in any way affected hereby.

12.6 Successors and Assigns

The Plan shall be binding upon and shall inure to the benefit of the Employer, its successors and assigns, all Participants and Beneficiaries and their heirs and legal representatives.

12.7 Written Notice

Any notice or other communication required or permitted under the Plan shall be in writing, and if directed to the Administrator shall be sent to the designated office of the Administrator, and, if directed to a Participant or to a Beneficiary, shall be sent to such Participant or Beneficiary at his or her last known address as it appears on the Administrator's record. To the extent permitted by law, regulation or other guidance from an appropriate regulatory agency, the Administrator, Employer or any other party may provide any notice or disclosure, obtain any authorization or consent, or satisfy any other obligation under the Plan through the use of any other medium acceptable to the Administrator. Such other medium may include, but is not necessarily limited to, electronic or telephonic medium. In addition, any communication or disclosure to or from Participants or Beneficiaries that is required under the terms of the Plan to be made in writing may be provided in any other medium (electronic, telephonic, or otherwise) that is acceptable to the Administrator and permitted under applicable law.

12.8 Total Agreement

This Plan and Participant deferral election, and any subsequently adopted Plan amendment thereof, shall constitute the total agreement or contract between the Employer and the Participant regarding the Plan. No oral statement regarding the Plan may be relied upon by the Participant.

12.9 Gender

As used herein the masculine shall include the neuter and the feminine where appropriate.

12.10 Controlling Law

This Plan is created and shall be construed, administered and interpreted in accordance with Code Section 457 and the regulations thereunder, and under laws of the State as the same shall be at the time any dispute or issue is raised. If any portion of this Plan is held illegal, invalid or unenforceable, the legality, validity and enforceability of the remainder shall be unaffected.

EMPLOYER ADOPTION PAGE

IN WITNESS WHEREOF, the Employer has executed this Plan document this _____ day of _____, _____.

Municipal Water District of Orange County

SEAL

By _____

Name_____

Title_____

Attest:

_____ _____

Title (Witness)

CARES INTERIM AMENDMENT

ARTICLE I - PREAMBLE

1.1 Adoption of Amendment. The Employer identified on the execution page adopts this Amendment to implement provisions of the CARES Act as they apply to governmental Code section 457(b) plans.

1.2 Plan. This Amendment applies to the Plan identified on the execution page of the Amendment.

1.3 General. This Amendment supersedes the provisions of the Plan identified below to the extent those provisions are inconsistent with the provisions of this Amendment. Except as otherwise provided in this Amendment, any Article or Section reference in this Amendment refers only to this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment and does not relate to the Plan article, section, or other numbering designations. If the Employer restates the Plan, then this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated or otherwise become obsolete (e.g., if the Plan is restated onto a plan document which incorporates these provisions). This Amendment is effective March 27, 2020 (or as soon as administratively practical thereafter).

ARTICLE II - DEFINITIONS

2.1 Definitions. Except as otherwise provided in this Amendment, terms defined in the Plan will have the same meaning in this Amendment. The following definitions apply specifically to this Amendment:

2.2 CARES Act. The "CARES Act" is the Coronavirus Aid, Relief, and Economic Security Act. This Amendment shall be interpreted and applied to comply with the CARES Act.

2.3 Qualified Individual. A "Qualified Individual" means any individual who meets one or more of the criteria described in paragraphs (a), (b), (c), or (d). Participants, Alternate Payees and Beneficiaries of deceased Participants can be treated as Qualified Individuals. The Administrator may rely on an individual's certification that the individual satisfies a condition to be a Qualified Individual unless the Administrator has actual knowledge to the contrary. In applying the criteria, "COVID-19" means either the virus SARS–CoV–2 or coronavirus disease 2019; "an approved test" means a test approved by the Centers for Disease Control and Prevention (including a test authorized under the Federal Food, Drug, and Cosmetic Act); and a "member of the individual's household" means someone who shares the individual's principal residence. The criteria are as follows:

(a) The individual was diagnosed with COVID-19 by an approved test;

(b) The individual's spouse or dependent (as defined in Code Section 152) was diagnosed with COVID-19 by an approved test;

(c) The individual has experienced adverse financial consequences because: (i) the individual or the individual's spouse, or a member of the individual's household was quarantined, furloughed or laid off, or had work hours reduced due to COVID-19; (ii) the individual, the individual's spouse, or a member of the individual's household was unable to work due to lack of childcare due to COVID-19; (iii) A business owned or operated by the individual, the individual's spouse, or a member of the individual's household closed or reduced hours due to COVID-19; or (iv) the individual, the individual's spouse, or a member of the individual's household had a

reduction in pay (or self-employment income) due to COVID-19 or had a job offer rescinded or start date for a job delayed due to COVID-19; or

(d) The individual satisfies any other criteria determined by the Treasury or the IRS.

ARTICLE III – CORONAVIRUS-RELATED DISTRIBUTIONS AND LOANS

3.1 Relief for Qualified Individuals. The provisions of this Article III apply only to the extent a distribution or loan has been made to a Qualified Individual under the CARES Act. If the Plan does not operationally apply the rules under this Article III, such provisions do not apply to the Plan. The Administrator shall document through administrative procedures (including designating accounts from which Coronavirus-Related Distributions and loans may be taken) or otherwise the manner in which the Plan operationally applied the rules under this Article III.

3.2 Coronavirus-Related Distribution(s). A Qualified Individual may take one or more Coronavirus-Related Distributions. A "Coronavirus-Related Distribution" means a distribution to a Qualified Individual during the period beginning January 1, 2020 and ending December 30, 2020. The total amount of Coronavirus-Related Distributions to a Qualified Individual pursuant to this Amendment from all plans maintained by the Employer, or any related employer described in Code Section 414(b), (c), (m), or (o), shall not exceed $100,000. The Coronavirus-Related Distributions from the Plan to a Qualified Individual will not exceed the amount of the individual's vested account balance or the present value of the individual's vested accrued benefit. The provisions of this Section 3.2 will apply notwithstanding any limitation in the Plan on partial distributions or any otherwise applicable Plan or administrative limits on the number of allowable distributions.

3.3 Repayment of Coronavirus-Related Distribution(s). If the Plan permits a Participant to make rollover contributions, then a Participant who received a Coronavirus-Related Distribution (from this Plan and/or another eligible retirement plan as defined in Code Section 402(c)(8)(B)) may make one or more contributions to the Plan, as rollover contributions, in an aggregate amount not to exceed the amount of such distribution at any time during the 3-year period beginning on the day after receipt of the Coronavirus-Related Distribution.

3.4 Loan Relief.

(a) Increased Loan Limit. Notwithstanding the loan limitation that otherwise would apply, the Plan will determine the loan limit under Code Section 72(p)(2)(A) for a loan to a Qualified Individual, made during the period beginning March 27, 2020 and ending September 22, 2020, by substituting "$100,000" for "$50,000," and by substituting "100% of the present value of the nonforfeitable accrued benefit of the employee under the Plan" for "one-half of the present value of the nonforfeitable accrued benefit of the employee under the Plan" (or its equivalent).

(b) Extension of Loan Repayments. If a Qualified Individual has an outstanding loan from the Plan on or after March 27, 2020, then: (1) if the date for any repayment of such loan occurs during the Suspension Period, the due date is extended for the Extension Period; (2) the due date of the loan will be extended by the Extension Period; (3) the Plan will adjust any subsequent repayments to reflect the extension of the due date and any interest accrued during the Suspension Period; and (4) the Plan will disregard the Extension Period in determining the 5-year period and the loan term under Code Section 72(p)(2)(B) or (C). The Suspension Period will begin March 27, 2020 and end December 31, 2020. The Extension Period will be one year. The provisions of this Section 3.4(b) will be applied in accordance with Section 5.B. of Notice 2020-

50, or any subsequent applicable guidance, and the adjustment described in (3) may reflect the "safe harbor" described therein.

ARTICLE IV – RMD WAIVERS FOR 2020

4.1 Waiver of RMDS. A Participant or Beneficiary who would have been required to receive a 2020 RMD or an Extended RMD that is scheduled to be paid in annual installments will not receive the distribution unless the Participant or Beneficiary chooses to receive the distribution. A Participant or Beneficiary who would have been required to receive an Extended 2020 RMD (unless it is scheduled to be paid in annual installments) will receive the distribution unless the Participant or Beneficiary chooses not to receive the distribution. The deadline for a Participant or Beneficiary of a deceased Participant to make the election to use the 5-year rule or the life expectancy rule may be extended to reflect the adoption of Code Section 401(a)(9)(I). If Code Section 401(a)(9)(B)(ii) applies, the five-year period described in such provision shall be determined without regard to the 2020 calendar year.

4.2 Direct Rollovers. Notwithstanding the provisions of the Plan relating to required minimum distributions under Code Section 401(a)(9), and solely for purposes of applying the direct rollover provisions of the Plan, a direct rollover will be offered only for distributions that would be eligible rollover distributions without regard to Code Section 401(a)(9)(I).

4.3 Definitions. "RMDs" means required minimum distributions described in Code Section 401(a)(9). "2020 RMDs" means required minimum distributions the Plan would have been required to distribute in 2020 (or permitted to pay in 2021 for the 2020 calendar year for a Participant with a required beginning date of April 1, 2021) but for the enactment of Code Section 401(a)(9)(I). "Extended 2020 RMDs" means one or more payments in a series of substantially equal distributions (that include the 2020 RMDs) made at least annually and expected to last for the life (or life expectancy) of the Participant, the joint lives (or joint life expectancy) of the Participant and the Participant's designated Beneficiary, or for a period of at least 10 years.

4.4 Installment Payments. A Participant or Beneficiary receiving payment of 2020 RMDs or 2020 Extended RMDs pursuant to this Article IV may receive them in any method (including installments or partial distributions) which would have been permitted under the terms of the Plan if the amounts would have been RMDs but for the enactment of Code Section 401(a)(9)(I).

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY 457 (B) DEFERRED
Name of Plan

Municipal Water District of Orange County
Name of Employer

_____
Name of Authorized Representative *Title*

_____
Signature *Date*

INTERIM AMENDMENT for FCAA, SECURE, and BAMA

ARTICLE I
PREAMBLE

1.1 Adoption of Amendment. The Employer identified on the execution page adopts this Amendment to implement provisions of the pension-related provisions of the Further Consolidated Appropriations Act of 2019 ("FCAA") in general, and Division O of that Act, the Setting Every Community Up for Retirement Enhancement Act of 2019 ("SECURE"), in specific. It also addresses a provision of the Bipartisan American Miners Act ("BAMA"), which is also part of FCAA. The provisions of this Amendment shall be interpreted and applied to be consistent with FCAA and IRS guidance issued in connection therewith, whether such guidance is issued before or after the date of this amendment. Each Article specifies the effective date of its provisions.

1.2 Plan. This Amendment applies to the Plan identified on the execution page of the Amendment.

1.3 General. This Amendment supersedes the provisions of the Plan identified below to the extent those provisions are inconsistent with the provisions of this Amendment. Except as otherwise provided in this Amendment, any Article or Section reference in this Amendment refers only to this Amendment and is not a reference to the Plan. The Article and Section numbering in this Amendment is solely for purposes of this Amendment and does not relate to the Plan article, section, or other numbering designations. If the Employer restates the Plan, then this Amendment shall remain in effect after such restatement unless the provisions in this Amendment are restated or otherwise become obsolete (e.g., if the Plan is restated onto a plan document which incorporates these provisions). If the Employer previously amended the Plan after December 20, 2019 to implement a provision contained in one or more Articles of this Amendment, that prior amendment shall remain in effect and will not be superseded by this Amendment.

ARTICLE II
ELECTIONS

2.1 Operating Elections. Articles III, V, and VI of this Amendment refer to elections appearing in this Article II. Each of Sections 2.2 through 2.4 refers to a corresponding Article. For example, Section 2.2 has the elections related to Article III. The definitions in those Articles apply to the elections in the corresponding Section of this Article II, and those elections have the same effective date as the corresponding Article. Each Section of this Article II lists the default provisions which will apply if no election is made. If you accept the default(s), there is no need to complete the Section. There are no elective provisions which apply to Articles IV and VII through IX.

2.2 Article III – Birth/Adoption Distributions. In the absence of an election below, Article III does NOT apply. To permit QBADs (Qualified Birth and Adoption Distributions), check (a). If QBADs are available, they apply to all accounts except as provided in Article III or in elections (b), (c), (d), or (e). *(Select all that apply.)*

(a) [ ] Article III is effective January 1, 2020 unless a later effective date is entered here: _____. (*Enter date after December 31, 2019.*)
(b) [ ] QBADs may only be made from accounts in which the Participant is fully vested.
(c) [ ] QBADs are only available from the following accounts *(select one or more):*
(1) [ ] Pre-Tax Elective Deferrals

(2) [ ] Roth Elective Deferrals
(3) [ ] Employer contributions
(4) [ ] Rollover contributions
(5) [ ] Transferred accounts
(6) [ ] Describe: _____*(must be definitely determinable and not subject to discretion)*

(d) [ ] QBADs are not available if the Participant has severed employment.
(e) [ ] Describe additional limitations:
(must be definitely determinable and not subject to discretion)
_____

2.3 Article V – 10-Year Rule for Beneficiary RMDs. RMDs to an Eligible Designated Beneficiary of a Participant who dies prior to the Participant's RBD will be made as elected below. In the absence of an election in Section 2.3, the Plan's provisions about Beneficiary elections with regard to the 5-Year Rule will apply, substituting the 10-Year Rule for the 5-Year Rule.

(a) [ ] Beneficiary election. The Eligible Designated Beneficiary may elect application of the 10-Year Rule or the Life Expectancy rule. If the Beneficiary does not make a timely election *(Select one of (1) or (2))*:
(1) [ ] 10-year rule. The 10-year rule applies to the Eligible Designated Beneficiary.
(2) [ ] Life Expectancy Rule. The Life Expectancy rule applies to the Eligible Designated Beneficiary.
(b) [ ] 10-year rule. The 10-year rule applies to the Eligible Designated Beneficiary.
(c) [X] Life Expectancy rule. The Life Expectancy rule applies to the Eligible Designated Beneficiary.
(d) [ ] Shorter Period. The entire interest of the Eligible Designated Beneficiary will be distributed no later than December 31 of the _____ *(enter a number of years, not exceeding "tenth")* year following the year of the Participant's death.
(e) [ ] Other: _____
(Describe, e.g., the 10-Year Rule applies to all Beneficiaries other than a surviving spouse Beneficiary.)

2.4 Article VI – In-Service Distributions. In the absence of an election below, Article VI does NOT apply. To permit in-service distributions at age 59½, c*heck (a). Check (b) to specify an age greater than 59 ½.*

(a) [X] Article VI applies effective on or after the first day of the first plan year beginning after December 31, 2019, unless a different date is entered here: August 1, 2026. (*Enter date on or after the first day of the first plan year beginning after December 31, 2019.*)
(b) [ ] Age at which in-service distributions are permitted _____.

ARTICLE III
BIRTH/ADOPTION DISTRIBUTIONS

3.1 Effective Date. This Article III is effective as the date specified in Section 2.2(a).

3.2 Distribution Authorized. Except as limited by Section 2.2(b), (c), (e), a Participant may request a distribution of up to $5,000 (per child or Eligible Adoptee) as a QBAD. The Participant may request the distribution whether or not the Participant has severed employment unless Section 2.2(d) is selected. This $5,000 limit shall be reduced by QBADs to the Participant made with respect to the same child or Eligible Adoptee by other plans maintained by the Employer or a related employer described in Code §414(b), (c), (m), or (o). The Administrator may adopt a policy imposing frequency limitations or other reasonable administrative conditions for QBADs.

3.3 Definitions. The following definitions apply for this Article III and Section 2.2:

(a) A "QBAD" is a Qualified Birth or Adoption Distribution described in Code §72(t)(2)(H)(iii). A QBAD must be made during the 1-year period beginning on the date on which a child of the Participant is born or on which the legal adoption of an Eligible Adoptee by the Participant is finalized.

(b) An "Eligible Adoptee" is an individual, other than a child of the Participant's spouse, who has not attained age 18 or is physically or mentally incapable of self-support. An individual is considered physically or mentally incapable of self-support if that individual is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or to be of long-continued and indefinite duration. This provision shall be applied in a manner consistent with Part D of IRS Notice 2020-68.

3.4 Rollover. A Participant who received one or more QBADs from this Plan may, if the Plan then permits the Participant to make rollover contributions, make one or more contributions in an aggregate amount not to exceed the amount of such QBADs. The Plan will treat such a contribution as a rollover contribution made by direct trustee-to-trustee transfer within 60 days of distribution.

3.5 Reliance. The Administrator may rely on an individual's reasonable representation that the individual is eligible to receive a QBAD unless the Administrator has actual knowledge to the contrary.

3.6 Status. A QBAD is not an eligible rollover distribution for purpose of the obligation to permit a direct rollover under Code §401(a)(31), the notice requirement of Code §402(f), or the mandatory withholding rules of Code §3405(c)(1).

ARTICLE IV
REQUIRED BEGINNING DATE

4.1 Effective Date. This Article IV is effective with regard to RMDs required to be made after December 31, 2019, with respect to Participants who attain age 70½ after such date. For purposes of determining required minimum distributions for calendar years beginning on or after January 1, 2022 (or such later date as specified in applicable final regulations or guidance), the Administrator must apply the provisions of this Article IV consistent with proposed Treas. Reg §§1.401(a)(9)-1 through 1.401(a)(9)-9 issued on February 24, 2022 (or subsequent applicable final regulations).

4.2 Delay of Required Beginning Date. An Affected Participant's RBD shall not be earlier than April 1 of the calendar year following the year the Affected Participant attains age 72. For purposes of determining an Affected Participant's RBD, an Affected Participant will be treated as a more than 5%

owner if the Participant was a 5-percent owner (as defined in Code §416(i)(1)(B)) as to the Plan Year ending in the calendar year the Participant attains age 72.

4.3 Spousal Distributions. If an Affected Participant dies prior to the Participant's RBD, and the Participant's sole designated Beneficiary is the Participant's surviving spouse, then the RMDs to the surviving spouse will begin by December 31 of the calendar year immediately following the calendar year in which the Participant died, or by December 31 of the calendar year in which the Participant would have attained age 72, if later. However, this Section will apply only if the Plan, prior to this Amendment, permitted a surviving spouse to delay RMD distributions to December 31 of the calendar year in which the Participant would have attained age 70½.

4.4 Definitions. The following definitions apply for this Article IV:

(a) A Participant is an "Affected Participant" if the Participant was born after June 30, 1949.

(b) An "RMD" is a Required Minimum Distribution as described in Code §401(a)(9).

(c) A Participant's "RBD" is the Participant's required beginning date as described in Code §401(a)(9)(C), as amplified by Section 4.2.

ARTICLE V
BENEFICIARY RMDS

5.1 Effective Date. The Effective Date of this Article V is January 1, 2022. Article V applies to Participants who die on or after the Effective Date of this Article. See Section 5.4 regarding the limited application of this Article V to certain accounts of Participants who died before the Effective Date of this Article V.

5.2 Death before RBD. If the Participant dies before the Participant's RBD, the Plan will distribute or commence distribution of the Participant's Vested Account Balance not later than as follows:

(a) No Designated Beneficiary. If there is no designated Beneficiary as of September 30 of the year following the calendar year of the Participant's death, the Beneficiary's entire interest will be distributed under the 5-Year Rule.

(b) Eligible Designated Beneficiary. If the distributee of a Participant's account is an Eligible Designated Beneficiary, the Beneficiary's entire interest will be distributed under the Life Expectancy Rule unless the 10-Year Rule applies. The Employer may elect application of the Life Expectancy rule or the 10-Year Rule in Section 2.3. In the absence of an election in Section 2.3, the Plan's provisions with regard to election of the 5-Year Rule will apply, substituting the 10-Year Rule for the 5-Year Rule. A permitted Beneficiary election must be made no later than the earlier of December 31 of the calendar year in which distribution would be required to begin under the Life Expectancy Rule, or by December 31 of the calendar year which contains the tenth anniversary of the Participant's (or, if applicable, surviving spouse's) death.

(c) Other Designated Beneficiaries. If the distributee of the Participant's account is a designated Beneficiary who is not an Eligible Designated Beneficiary, then the Beneficiary's entire interest will be distributed under the 10-Year Rule.

(d) 10-Year Rule. If distribution of a deceased Participant's account thereof is subject to the "10-Year Rule," then the Plan will distribute the account in full no later than December 31 of the tenth year following the year of the Participant's death. No RMDs are required to be distributed from the account prior to that date.

5.3 Death after RBD. If the Participant dies on or after the Participant's RBD, the Participant's remaining interest will be distributed at least as rapidly as under the method of distribution being used as of the date of the participant's death to the extent provided by applicable guidance. If the Beneficiary is a designated Beneficiary that is not an Eligible Designated Beneficiary, the Plan will distribute the remaining account in full no later than December 31 of the tenth year following the year of the Participant's death.

5.4 Beneficiary Death. If an Eligible Designated Beneficiary receiving distributions under the Life Expectancy Rule dies before receiving distribution of the Beneficiary's entire interest in the Participant's account, the Plan will distribute that interest in full no later than December 31 of the 10th year following the year of the Eligible Designated Beneficiary's death. Similarly, if a Participant died before the Effective Date of this Article V, and the beneficiary died after such Effective Date, but prior to receiving full distribution of the beneficiary's interest, the Plan will distribute that interest in full no later than December 31 of the tenth year following the year of the beneficiary's death.

5.5 Age of Majority. If a child of the Participant was receiving distributions under the Life Expectancy rule, when the child reaches the age of Majority, the Plan will distribute the child's account in full no later than 10 years after that date, provided the child is not otherwise an Eligible Designated Beneficiary, such as a disabled or chronically ill individual.

5.6 Definitions; operating rules. The following definitions and operating rules apply for this Article V and Section 2.3:

(a) An "RMD" is a Required Minimum Distribution as described in Code §401(a)(9).

(b) A Participant's "RBD" is the Participant's required beginning date as described in Code §401(a)(9)(C) and the Plan. Also see Section 4.2.

(c) A distributee of a Participant's account is a "designated Beneficiary" if the distributee is an individual or trust who is a beneficiary of the account (whether pursuant to a designation by the Participant or application of the Plan terms) and who is a designated beneficiary under Code §401(a)(9) and applicable regulations.

(d) An individual is an "Eligible Designated Beneficiary" of a Participant if the individual qualifies as a designated Beneficiary and is (1) the Participant's spouse, (2) the Participant's child who has not reached the age of Majority, (3) an individual not more than 10 years younger than the Participant, (4) a disabled individual, as defined in Code §72(m)(7), or (5) an individual who has been certified to be chronically ill (as defined in Code §7702B(c)(2)) for a reasonably lengthy period, or indefinitely. Certain trusts may be treated as Eligible Designated Beneficiaries pursuant to Code §401(a)(9)(H)(iv) and (v).

(e) Whether a child has reached the age of "Majority" is determined under Code §401(a)(9)(F) and applicable regulations and guidance issued thereunder.

(f) The "Life Expectancy Rule" for distributing RMDs is described in Code §401(a)(9)(B)(iii) and is further described in the Plan.

(g) The "5-Year Rule" for distributing RMDs is described in Code §401(a)(9)(B)(ii) and is further described in the Plan.

(h) The "10-Year Rule" is described in Section 5.2(d).

(i) Shorter period. Section 2.3(d) may specify a shorter period to be used in place of the tenth year after the death of a Participant or Beneficiary.

(j) Separate share rule. All references in this Article to a Participant's Account Balance and a Beneficiary's interest in that account will be applied separately to each separate account determined under applicable regulations and Code §401(a)(9)(H)(iv).

ARTICLE VI
IN-SERVICE DISTRIBUTIONS

6.1 Application. This Article VI will apply only if the Employer elects in Section 2.4 for this Article VI to apply, effective on the date specified in Section 2.4(a).

6.2 Distribution at 59½. A Participant can take an in-service distribution at age 59½, or, if later, the age (if any) specified in Section 2.4(b). Such a distribution will be limited to the vested portion of the Participant's Account Balance and will be subject to all Plan provisions related to in-service distributions. The Plan can operationally permit distributions as early as January 1 of the calendar year the Participant attains 59½ (or such later age).

ARTICLE VII
DISTRIBUTIONS OF DISCONTINUED LIFETIME INCOME INVESTMENTS

7.1 Application. This Article VII is effective for Plan Years beginning after December 31, 2019.

7.2 Distributions authorized. The Administrator may authorize Participants to request, and as soon as practical after a Participant makes the request, the Plan will make, a distribution of a Discontinued Lifetime Income Investment. Distribution under this Article is limited to the 90-day period prior to the date on which the Lifetime Income Investment is no longer authorized to be held as an investment option under the Plan. Such distribution will be in the form of a Qualified Distribution, or in the form of a Qualified Plan Distribution Annuity Contract, as determined by the Administrator. The Administrator will administer this section in a reasonable, nondiscriminatory manner, and may authorize distributions of some Discontinued Lifetime Income Investments and not others.

7.3 Definitions. The terms "Lifetime Income Investment," "Qualified Distribution" and "Qualified Plan Distribution Annuity Contract" have the meanings set forth in Code §401(a)(38)(B). A "Discontinued Lifetime Income Investment" is a Lifetime Income Investment which will no longer be authorized to be held as an investment option under the Plan.

ARTICLE VIII
UPDATED LIFE EXPECTANCY TABLES

8.1 Application. This Article VIII is effective for distribution calendar years beginning on or after January 1, 2022.

8.2 New RMD Tables. Any Plan reference to the life expectancy tables detailed in Treas. Reg. §1.401(a)(9), such as the Uniform Life Table, the Single Life Table, or the Joint and Last Survivor Table, refers to these tables as published in Treas. Reg. §1.401(a)(9)-9 from time to time, and is subject to adjustment as described in Treas. Reg. §1.401(a)(9)-9(f).

ARTICLE IX
DIFFICULTY OF CARE PAYMENTS

9.1 Application. This Article IX is effective for Plan Years beginning after December 31, 2015.

9.2 Inclusion in 415 Compensation. The amount of a Participant's Compensation for purposes of determining the annual addition limit under Code §415(c)(1)(B) is increased by the amount of Difficulty of Care Payments the Employer makes to the Participant.

9.3 Definition. A "Difficulty of Care Payment" is a payment described in Code §131(c)(1) made in connection with qualified foster individuals.

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY 457 (B) DEFERRED
Name of Plan

Municipal Water District of Orange County
Name of Employer

_____
Name of Authorized Representative *Title*

_____
Signature *Date*

Plan Name: Municipal Water District of Orange County 457 (b) Deferred Plan Number: 744733-01

Roth Governmental 457(b) Contributions and In-Plan Roth Rollover/Transfer ElectionForm

The Plan Sponsor should review the addition of Roth contributions, In-Plan Roth Rollovers, and In-Plan Roth Transfers with its own tax or legal advisor prior to implementing this in the Plan. The employer acknowledges that the elections contained in this form are based on the most recent regulatory guidance available. In the event a regulatory agency later provides guidance contradicting any offered election contained in this form, the employer acknowledges and accepts full responsibility for any necessary corrections or penalties that may arise.

- **Plan is adding Roth (Complete Section A) - Effective Date:** 8/1/2026
  Plan is adding In-Plan Roth Rollover (Complete Section B) - Effective Date:_____
  Plan is adding In-Plan Roth Transfer (Complete Sections B & C) - Effective Date:_____

SECTION A – Adding Roth Contributions

*Please mark **one** selection in **each** of the items (1-7) below. Blank elections cannot be processed.*

1. **Roth Contributions**
   - ☒ Allow Roth contributions in my Governmental 457(b) plan. Roth deferral rules will be established using the same criteria currently used for Employee Before-Tax Elective Deferrals, including but not limited to: minimum and maximum amounts and/or percents and eligibility requirements.

2. **Corrective Distributions – The following default applies for any corrective distribution that requires a refund of Employee Before-Tax or Roth contributions.**
   - ☐ Employee Before-Tax will be distributed first; Roth will be distributed second.
   - ☐ Roth will be distributed first; Employee Before-Tax will be distributed second.

To the extent my Plan currently offers any of the following, Roth will be applied. Plans utilizing an external document may need to complete an additional checklist.

3. **Rollovers into the Plan**
   - ☐ N/A my Plan does not allow incoming rollovers.
   - ☒ Yes, my Plan does allow incoming rollovers and will accept Roth rollovers into my Plan.

4. **Unforeseeable Emergency Distributions**
   - ☒ N/A the Plan does not allow unforeseeable emergency distributions.
   - ☐ Yes, my Plan does allow unforeseeable emergency distributions.

5. **In-Service Distributions**
   - ☐ N/A the Plan does not allow in-service distributions.
   - ☒ Yes, my Plan does allow for in-service distributions.

6. **Loans**
   - ☐ N/A, the Plan does not allow loans.
   - ☒ Yes, my Plan does allow loans.

7. **Self Directed Brokerage Account**
   - ☒ N/A – the Plan does not have a Self Directed Brokerage, or does not want to allow Roth Self Directed Brokerage Accounts.
   - ☐ Yes – Allow Plan participants to establish a Roth Self Directed Brokerage Account.
     - Replacement Fund:_____

Plan Name: Municipal Water District of Orange County 457 (b) Deferred Plan Number: 744733-01

SECTION B - Adding In-Plan Roth Rollovers

An In-Plan Roth Rollover is limited to amounts that are currently eligible for a rollover distribution from the plan. To add the ability for a participant to convert amounts to Roth that are not currently eligible for distribution, please complete Section C below. In order for a participant to make an In-Plan Roth Rollover to a designated Roth account, the Plan must already allow Roth contributions. Loans may not be rolled over/converted as part of an In-Plan Roth Rollover/Conversion.

Note: In-Plan Roth Rollovers will not be initiated on existing loan balances. The In-Plan Roth Rollover/Transfer money source will be applied in the same manner as the originating source for all distributions/withdrawal options.

Please mark *either* box 1 or 2. If box 2 is selected, please choose from the options listed in that section.

☐ **1. In-Plan Roth Rollovers are permitted for participants who meet one of the plan's existing distribution events.** The Plan allows In-Plan Roth Rollovers from an eligible rollover distribution from the Plan to a designated Roth account as a taxable rollover in the Plan as long as a Participant meets a condition for distribution under the Plan, the Plan maintains a designated Roth account, and the distribution is eligible for rollover. Any existing in-service distribution restrictions, such as age, service, vesting, participation or seasoning requirements will be maintained. ***This option may NOT be selected if any of the options under #2 are selected below.***

☐ **2. In-Plan Roth Rollovers will *only* be permitted under the following provisions which override any in-service distribution options included in the plan document:**
NOTE: the elections below should ***only*** be marked if these rules will override the plan's existing distribution rules for purposes of In-Plan Roth Rollover distributions. In-Plan Roth Rollovers will still be permitted for employees that have separated from service. ***The options below may NOT be selected if option #1 is selected above.***

- ❑ **Vesting Restriction** (*optional*): In-Plan Roth Rollovers will be permitted only from accounts which are *fully* vested. Note: unless this box is checked, In-Plan Roth Rollovers will be permitted from the vested portion of any partially-vested account. *This option may NOT be selected if option #1 is selected above.*

- ❑ **Specific In-Service Distribution Reasons**: The Plan elects specific in-service distribution reasons to allow the taxable rollover of the following money types within the plan to a designated Roth account. See the options below ***(choose all that apply):***
  - ❑ Rollover contributions at any time.
  - ❑ Elective Deferrals for employees who have attained age___***(must be at least age 70½)***

Optional Election (this can be made in addition to the election marked in 1 or 2 above):

❑ *Other:*_____

For example: a minimum dollar amount imposed on an In-Plan Roth Rollover. Please contact your representative before choosing this "Other" option to ensure the option is allowable under the law.

Plan Name: Municipal Water District of Orange County 457 (b) Deferred Plan Number: 744733-01

SECTION C – Adding In-Plan Roth Transfers

If you select In-Plan Roth Transfers, the plan must allow In-Plan Roth Rollovers. Please complete both sections of this election form if necessary. Loans may not be converted/transferred as part of an In-Plan Roth Transfer/Conversion.

Note: In-Plan Roth Rollovers will not be initiated on existing loan balances. The In-Plan Roth Rollover/Transfer money source will be applied in the same manner as the originating source for all distributions/withdrawal options.

In-Plan Roth Transfers

The Plan allows In-Plan Roth Transfers to a designated Roth account in the Plan. The Plan elects an In-Plan Roth Transfer to allow the taxable transfer of the following money types within the plan to a designated Roth Account **(Please mark either box 1 or 2; and complete box 3):**

☐ **1. ALL vested money types are eligible for In-Plan Roth Transfer.**

☐ **2. CHOOSE the money types eligible for In-Plan Roth Transfer.**

- ❑ Rollover contributions
- ❑ Elective deferrals
- ❑ *Vested* employer contributions

☐ **3. Other limitations on In-Plan Roth Transfer**

- ❑ No other limitations.
- ❑ The following limitations apply (select one or more):
  - ❑ The minimum amount that may be transferred is $_____ (may not exceed $1,000).
  - ❑ Transfers may only be made from accounts which are fully vested (Note: In-Plan Roth Transfers will be permitted from the vested portion of a partially vested account unless this option is elected).
  - ❑ No more than _____ transfer(s) may be made during a Plan Year.
  - ❑ Other: _____Please contact your representative before choosing this "Other" option to ensure the option is allowable under the law.

If Service Provider is otherwise responsible for preparing Plan documents, the employer directs Service Provider to prepare the necessary documents (initial document or an amendment) consistent with the terms of this Election Form. Generally, discretionary plan document amendments must be adopted by the last day of the plan year in which the amended provision is to be effective. In-Plan Roth Rollovers/Transfers are not permitted in operation prior to the time that Participants are first able operationally to elect Roth deferrals. Standard plan document amendment fees will apply. If the employer wishes to make additional changes to the plan documents that are not specified on this Election Form at the same time, the employer must submit a written request along with this completed Election Form. If Service Provider is not otherwise responsible for preparing the Plan documents, the employer acknowledges that any Plan documents or amendments that must be executed according to the terms of this Election Form and are the responsibility of the employer and that it accepts any consequences of failing to execute such documents in accordance with applicable requirements.

_____ 6-25-2026

Authorized Plan Signature Date

Please note: **Roth contributions and In-Plan Roth Rollovers/Transfers will be added to your plan as soon as administratively feasible after the receipt of this form with complete and accurate information.**

V03072018

General Manager's Report

MWDOC Member Agency Managers' Meeting

On June 18, MWDOC held its Member Agency Managers' meeting via Zoom.

In attendance: Mike McGee – Buena Park, Dennis Cafferty – El Toro Water District, Mark Sprague – Fountain Valley, Cody Nicolae – Garden Grove, Ken Vecchiarelli – Golden State Water Company, Jake Chavira – La Palma, Keith Van Der Maaten – Laguna Beach County Water District, Ashley Goodin, Johnathan Cruz, and Matt Collings – Moulton Niguel Water District, Dustin Burnside and Mark Iverson – San Clemente, Jorianne Jernberg and Jason Pivovaroff – Santa Margarita Water District, Kyle Gough – South Coast Water District, Larry McKenney – Trabuco Canyon Water District, Michael Chandler - Tustin, Noelani Leal – Westminster, Douglas Davert and Mark Toy - Yorba Linda Water District

Staff in attendance: Harvey De La Torre, Charles Busslinger, Vicki Osborn, Heather Baez, Sarina Sriboonlue, Beth Fahl, Jared Dawson, Cassidy Harding, Angela Crespi, Rachel Davis, Rachel Waite-Harvey, and Kathy Pham

General Meeting Information/Discussion Items:

- MWDOC Update
  a. Draft Board Agendas
- Metropolitan Update
  a. General Updates
  b. Conservation Outside Funding Recap
- Reliability & Emergency Planning Updates
  a. Lead and Copper Rule Improvements (LCRI) Update
  b. Annual Water Supply & Demand Assessment (AWSDA) Reminder
  c. Urban Water Management Plan (UWMP) Reminder
  d. WEROC General Updates
- Public & Government Affairs Updates
  a. OC Water Summit Save the Date – September 25, 2026 – and Sponsorship Opportunity
- Reports

The next meeting will be held via Zoom on July 16, 202

2025 Urban Water Management Plan and 2025 Water Shortage Contingency Plans

At its May 20th Regular Meeting, the MWDOC Board adopted Resolution Nos. 2174 and 2175 approving the adoption of the MWDOC 2025 Water Shortage Contingency Plan (WSCP) and the 2025 Urban Water Management Plan (UWMP), respectively. The final adopted MWDOC 2025 UWMP and WSCP were submitted to the CA Department of Water Resources (DWR), the California State Library, and cities and county(s) that we serve. They were also posted to the MWDOC website.

Regarding the UWMP Shared Services Program, as of this writing, the final documents have been delivered to 16 of the 23 Participating Agencies and submitted to DWR on their behalf, if they elected to have the consultant team do so. All remaining work will be completed and final documents submitted by July 1, 2026, State deadline.

Geographic Information System (GIS) Implementation

At its May 20th Regular Meeting, the MWDOC Board approved awarding Hazen and Sawyer a 1-year contract to provide Geographic Information System (GIS) implementation assistance and authorized the General Manager to execute the contract, with the option for an additional 1-year renewal. The project kicked off in mid-June 2026.

Lead and Copper Rule Improvements Shared Services Program

A survey of MWDOC member agencies conducted in late May indicated a desire from at least 10 agencies for MWDOC to assist them with certain aspects of the Lead and Copper Rule Improvements (LCRI) through a Shared Services Program, similar to the technical assistance provided under the Lead and Copper Rule Revisions (LCRR) Shared Services Program completed in October 2024.

Under the LCRI, water systems will be required to develop and submit a baseline service line inventory, due by November 1, 2027. The baseline inventory introduces several additions and stricter reporting requirements compared to the initial October 2024 service line inventory. Water systems must identify all service line connectors (pigtails, goosenecks) and categorize them as non-lead, lead, unknown, or no connector present. Water systems must also implement state-approved methods to validate the classification of service lines previously designated as “non-lead” that are not based solely on physical visual inspection. An annual inventory update is also required after 2027.

The State Water Resources Control Board, Division of Drinking Water (DDW), is in the process of adopting the federal LCRI into the CA Code of Regulations, thereby reaffirming DDW as the state’s

primacy agency. DDW indicated in mid-June 2026 that it intends to provide guidance for California water agencies in late 2026, subsequent to USEPA's anticipated summer release.

Given the apparent similarity of this compressed timeline for the LCRI inventory, as we experienced with the LCRR initial inventory guidance release and the LCRR submission deadline, MWDOC staff will work to organize and communicate the components of a shared services program to potential participants in anticipation of the DDW guidance release. Staff will then bring an action item to the MWDOC Board for approval, with a defined Scope of Work for the LCRI Shared Services Program that aligns with the needs of our member agencies. Additional informational updates will be provided as DDW releases further guidance.

Upcoming Metropolitan Shutdowns

Metropolitan staff have begun planning for the FY 2026-27 shutdown season. MWDOC staff are currently coordinating with Metropolitan and affected agencies for shutdown events:

- 7-day shutdown of the Allen McColloch Pipeline (AMP) for Metropolitan to inspect the remaining 7 miles of unlined Prestressed Concrete Cylinder Pipeline (PCCP) to assess its condition, to assist with planning of future PCCP rehabilitation of the remaining unlined reaches of the AMP. Tentative dates to perform AMP inspection are either in October 2026 or February 2027.
- An additional shutdown for OC-88 is also being coordinated to complete additional electrical work.
- 10-day shutdown of a portion of the Second Lower Feeder for PCCP inspection to assess its condition.

Water Emergency Response Organization of Orange County

Incidents/Events - June

(Incident/events listed below only include Water Emergency Response Organization of Orange County (WEROC) involvement. Events and incidents happen every day, but may not require reporting or coordination with WEROC.)

Nothing significant to report, WEROC is monitoring the International Federation of Association Football (FIFA) events in Orange County.

WEROC Member Agency Planning, Coordination, and Program Efforts

America's Water Infrastructure Act (AWIA) Compliance

In June, Herndon Solutions Group (HSG) completed the final workshop series for the Tier 2 agencies to finalize their Emergency Response Plans (ERPs) and for the Tier 3 agencies to complete their Risk and Resilience Assessments (RRAs). Final compliance documents were delivered to the participating agencies, enabling them to meet the June 30 regulatory deadline.

HSG has initiated the final phase of the AWIA project by scheduling kickoff meetings with the Tier 3 agencies to begin updating their Emergency Response Plans. The WEROC team will continue supporting member agencies by participating in workshops, providing technical assistance, and assisting with plan development to ensure continued compliance with AWIA requirements.

Lifelines Working Group

On June 9th, the WEROC team participated in the Q2 Southern California Critical Lifelines Working Group Meeting at the Version Wireless facility in Azusa to support continued collaboration across member organizations. The meeting featured a presentation and discussion from the Federal Bureau of Investigation (FBI) in addition to the Joint Regional Intelligence Center (JRIC) regarding threats and impacts on critical infrastructure. Attendees were also given a tour of the Verizon Facility, providing firsthand insight into network operations supporting critical lifeline functions.

Cybersecurity Working Group

The group was established to provide member agencies a centralized and collaborative platform for Information Technology (IT) and cybersecurity professionals across WEROC's 36 member water and wastewater agencies to share threat intelligence, coordinate incident responses and stay current on cybersecurity developments relevant to the water sector. To support the working group, WEROC is developing and testing a dedicated Microsoft 365 environment, leveraging SharePoint as a resource hub and Microsoft Teams as a primary communication and collaboration tool.

Emergency Operations Center (EOC) Readiness/Mobile Command Vehicle and Peters Canyon Location
The Mobile Command Vehicle is maintained through regular testing protocols to ensure sustained operational readiness. This month, WEROC and MWDOC IT have tested the Mobile Command Vehicle's internet capabilities via Starlink and Cradlepoint. Peter's Canyon's location is in a continuous state of readiness.

WEROC On-Call Statement of Qualifications (SOQ) Services Project
The WEROC team participated in the Request for Qualification (RFQ) evaluation process for consulting firms that will provide on-call professional services to support multiple MWDOC departments. The procurement is being led by the MWDOC Engineering Department, and WEROC appreciated the leadership in coordinating and supporting this collaborative effort.

Orange County Fire Authority Urban Search and Rescue Training Support
WEROC assisted the Orange County Fire Authority (OCFA) by coordinating a regional request to member agencies for concrete and utility infrastructure materials that are no longer in service to support the development of a realistic structural collapse training site. The training area will be used by OCFA's Urban Search and Rescue and Technical Rescue Teams to simulate collapsed buildings, parking structures, freeway structures, and other disaster environments. Member agencies were asked to identify concrete slabs, utility vaults, pipes, and other infrastructure materials that are no longer needed for operational use and can be repurposed for emergency response training. This initiative provides an opportunity to support a regional public safety partner while giving agencies a productive use for materials that would otherwise be stored or disposed of.

This effort reflects the continued partnership between WEROC member agencies and the Orange County Fire Authority and demonstrates the value of regional collaboration in strengthening emergency preparedness and technical rescue capabilities throughout Orange County.

WEROC Personnel
Both the WEROC Emergency Management Specialist and WEROC Emergency Management Coordinator successfully completed their probationary periods. This milestone reflects their strong performance, professionalism, and commitment to supporting WEROC, its member agencies, and regional emergency management initiatives. While this marks a significant achievement, it is only the beginning of their professional development. Emergency management is a complex and continually evolving field that requires ongoing training, experience, and collaboration, and WEROC remains committed to supporting their continued growth and development.

Presentations, Training, and Exercises
<u>Presentations:</u>
June 24: CalChiefs Emergency Management Section – Garden Grove Hazmat Incident (Vicki)

<u>Trainings:</u>
June 10: WEROC Monthly Radio Test
June 15: WEROC Agencies AlertOC System User Virtual Training (County Provided)
June 23-24: G626 - EOC Action Planning (WEROC/Vicki Trainer)
June 25: WEROC Agencies WebEOC System User Virtual Training (County Provided)

WEROC Regional Fuel Planning Project
In June, the Regional Fuel Plan Request for Proposals (RFP) was submitted to legal for another round of formal review, advancing it through the RFP approval process in the final stages. In support of this initiative, staff continues to conduct open conversations with member agencies through meetings to identify operational gaps and strengthen fuel planning efforts. This coordination remains critical to ensuring the Regional Fuel Plan's operational effectiveness during emergency response. Stakeholder discussions focused on fuel types, operational protocols, and the identification and establishment of Fuel Points of Distribution (FPODs) to support emergency continuity of operations, as recommended by WEROC member agency operations staff. To maximize distribution and visibility, WEROC identified recommended online portal locations to post the Fuel RFP, including the MWDOC website and additional portals and connections.

An updated version was provided to legal based on their last round of feedback. At this time of this report, BBK is reviewing the documents provided. With guidance from MWDOC, WEROC will determine the next steps in the contracting process while continuing to develop the fuel plan with input from our Member Agencies.

Operational Area, State, Federal, and other partner meetings

(Specific details can be provided as requested by the Board of Directors)

June 4: Orange County Emergency Management Organization – Canceled due to GG Incident
June 9: Monthly Operational Area Tests (Radio, WebEOC, AlertOC)
June 9: Garden Grove HazMat Incident Initial Damage Estimates Meeting with California Office of Emergency Services (CalOES)
June 11: CalOES Standardized Emergency Management System (SEMS) Advisory Board
June 15: Water Policy Dinner
June 16: AWWA Security and Emergency Management Committee
June 16: CalWARN Improvement Meeting – AAR from 2024
June 18: MWDOC Managers Meeting
June 18: CalWARN and CUEA Meeting
June 26: WARN Chair Meeting
June 30: CalWARN Board Meeting

Water Use Efficiency

May 2026 Rebates

Turf Replacement: This month, 426,662 square feet of turfgrass were converted to Orange County-friendly landscapes across 30 projects, receiving a total of $2,579,187 in incentives. To date, approximately 31.4 million square feet of turfgrass have been replaced.

New Trees: This month, 12 trees were planted as part of Turf Replacement projects. Since March 2024, the planting of 600 trees has been incentivized.

Spray-to-Drip: This month, 167,537 square feet of irrigated area were converted to drip irrigation across 19 projects, receiving a total of $167,537 in incentives. To date, approximately 6.5 million square feet of landscaped area have been converted from traditional spray to drip irrigation.

Landscape Design: This month, 3 professionally created landscape designs were rebated. To date, 1,205 landscape design and/or landscape maintenance packages have been incentivized to support turf replacement projects.

Smart Timer Rebate: This month, 45 smart irrigation timers were installed. To date, 36,520 smart timers have been installed through this program.

High-Efficiency Nozzles: This month, 79 high-efficiency rotating nozzles were installed in place of traditional spray nozzles. To date, 587,317 nozzles have been installed through this program.

Rain Barrels: This month, 1 rain barrel was installed in Orange County. To date, the installation of 9,109 rain barrels has been incentivized.

High-Efficiency Clothes Washers: This month, 19 high-efficiency clothes washers were installed instead of lower-efficiency models. To date, 131,884 high-efficiency clothes washers have been incentivized.

Residential High-Efficiency Toilets: This month, 7 residential premium high-efficiency toilets were incentivized. To date, 62,034 high-efficiency toilets have been installed through this program.

Flow-Monitoring Devices: This month, 8 residential flow-monitoring devices were installed. To date, 1,131 flow-monitoring devices have been incentivized. More than 3,300 verified flow-monitoring devices have been installed in Orange County; however, not all were processed through the rebate program.

Commercial Devices: This month, no commercial devices were incentivized. To date, 119,833 high-efficiency devices (e.g., plumbing fixtures, ice machines, cooling tower conductivity controllers) have been installed at commercial properties through this program.

Water Savings Incentive Program (WSIP): This month, no commercial/industrial water users completed a customized water-savings upgrade to their equipment, services, or other water-intensive processes. To date, 53 customized projects have been completed.

Recycled Water Retrofit Program: This month, Las Flores HOA, in coordination with Santa Margarita Water District, completed the customer-side conversion from potable to recycled water for 2,566,327 square feet of irrigated area. Additionally, Irvine United Congregational Church, in coordination with Irvine Ranch Water District, completed the customer-side conversion to recycled water for 20,000 sq ft of irrigated area. To date, 196 sites irrigating a total of 1,815 acres of landscape have been converted from potable to recycled water.

California Water Efficiency Partnership (CalWEP) Research & Evaluation Committee Planning Meeting

On June 9, Rachel Waite-Harvey, as Vice Chair, joined CalWEP staff and the Committee Chair to plan activities related to the CalWEP Research and Evaluation Committee meeting. Planning is ongoing.

The next Committee meeting is scheduled for June 30.

Orange County Data Acquisition Partnership (OCDAP) Steering and Technical Advisory Committee (STAC) Meeting

On June 9, Cassidy Harding attended the OCDAP STAC meeting. The working group collaborates on a regional effort to cost-share the acquisition of high-resolution aerial imagery and related products and to plan the OC GIS Users Meetings. Discussion focused on confirmed financial commitments from participating agencies to purchase 2026 Cycle #3 imagery, the participation agreement and invoicing logistics, and software platform setup.

The next meeting is scheduled for July 7.

CalWEP Education & Outreach Task Force Meeting

On June 10, Tina Fann attended the CalWEP Education & Outreach Task Force meeting. Topics on the agenda included:

- Successes from Recent Events
- Takeaways from Peer to Peer

The next meeting is scheduled for July 8.

Water Use Efficiency (WUE) Wholesaler Meeting

On June 11, Rachel W-H. attended the WUE Wholesaler Meeting, spearheaded by San Diego County Water Authority staff and attended by staff from wholesale Metropolitan member agencies. Discussion focused on AB1572, the ban of potable irrigation on nonfunctional turf

(NFT), the Conservation Framework, and potential unintended consequences of turf removal and how to mitigate them.

The next meeting will be scheduled next quarter.

Project Advisory (PA) 22 Committee Meeting

On June 11, Rachel W-H. attended the PA 22 Committee hosted by the Santa Ana Watershed Project Authority (SAWPA) and attended by SAWPA member agencies and MWDOC staff. Discussion focused on SAWPA's Draft Residential Parcel Level Landscape Analysis webpage and regional alternative data acceptance by the Department of Water Resources (DWR) as relates to the Conservation Framework.

The next meeting will be scheduled as needed.

CA-NV American Water Works Association (AWWA) Water Loss Control Committee Meeting

On June 11, Rachel Davis, Committee Chair, hosted the CA-NV AWWA Water Loss Control Committee meeting via Zoom. There were approximately 48 attendees. Items on the agenda included:

- CalWEP Peer to Peer Recap
- DWR Leak Detection and Water Loss Webinar Recap
- Upcoming Events
    - CA-NV AWWA Water Education Seminar at Santiago Canyon College
- DWR Compliance Letters
- Small Agency Meter Testing
- Energy Intensity and Savings Associated with Water Loss Control
- Call for Future Topics

The next Committee meeting is scheduled for July 30.

Metropolitan Water District of Southern California (MWD) One Water Award

On June 12, MWD staff visited the MWDOC office to film Rachel D. speaking about the MWDOC Leak Detection Program. This footage will be used in a social media post announcing that the MWDOC Leak Detection Program has won the 2026 One Water Award.

CalWEP Program Committee Meeting

On June 16, Sam Fetter, as Vice Chair, along with Rachel W-H., Rachel D., Tina F., and Cristal Castro, attended the CalWEP Program Committee meeting via Zoom. Items on the agenda included:

- CalWEP and Alliance for Water Efficiency (AWE) Updates
- CalWEP Committee Updates
- Public Agency NFT Deadline Presentations and Discussion
- Peer-to-Peer Debrief and New Opportunities

Orange County Automated Metering Infrastructure (AMI) - Water Loss Control Joint Workgroup Meeting

On June 16, Rachel D. hosted the Orange County Water Loss Control Workgroup meeting via Zoom. Approximately 46 agency staff attended this meeting. Items on the agenda included:

- Learning Module
    - East Bay Municipal Utilities District – David Wallenstein, Large Customer Leaks and Apparent Loss
    - Other AMI Insight
    - Sacramento Suburban Water District – Greg Bundesen, Constant Flow Detection and Leak Repair Rebate
- Information Sharing
- Topics of Particular Interest / Pain Points / Concerns

The next Water Loss Control Workgroup meeting is scheduled for July 14.

Metropolitan Water Use Efficiency Workgroup Meeting

On June 17, Rachel W-H., Sam, Tina F., and Cristal attended Metropolitan's Water Use Efficiency Workgroup meeting via Zoom. Items on the agenda included:

- Metropolitan Board Meeting Update
- Metropolitan Conservation Program Updates
    - Fiscal Year 2027/2028 Budget
    - Grant Funding Update
- Metropolitan External Affairs Update
- Direct Install Programs

The next Workgroup meeting is scheduled for July 16.

WaterView Wholesale Landscape Area Measurements (LAM) Explorer Tutorial and Requirements Gathering Session

On June 17, Cassidy and Rachel W-H. attended the WaterView Wholesale Tutorial and Requirements Gathering Session. The meeting provided an opportunity to give structured feedback on the web-based mapping application developed by CalWEP in partnership with Eagle Aerial to support wholesale agencies with retailer compliance and landscape analytics under Making Conservation a California Way of Life. The session also included a detailed walkthrough of the platform with MWDOC-specific use cases.

California Data Collaborative (CaDC) California Water Data Summit Planning Committee Meeting

On June 17, Cassidy attended the CaDC California Water Data Summit Planning Committee meeting. The bi-weekly meeting is designed to plan the 2026 California Water Data Summit scheduled for August 19-20, 2026. Topics included finalizing the agenda and refining the sponsorship outreach strategy.

The next meeting is scheduled for June 30.

Making Conservation a CA Way of Life Framework

In the month of June, the following activity occurred for the Way of Life Framework Technical Assistance Program (Framework TAP):

- On June 18, Rachel W-H. and Sam met with Environmental Incentives (EI) to discuss project status and timelines for the compliance plan, CII classifications, and best management plan deliverables to Orange County agencies.
- On June 19, Rachel W-H. met with EI and City of Garden Grove staff to begin work on EI's AB 1572 compliance support services for the City.
- On June 26, Rachel W-H. and Sam met with EI and City of Seal Beach staff to begin work on EI's AB 1572 compliance support services for the City.

On June 23, Rachel D., Rachel W-H., Sam, Tina F., Cassidy, and Cristal attended the State Water Resources Control Board's technical assistance webinar series for Making Conservation a California Way of Life via Zoom. Presentation items included:

- Regulatory Landscape and Key Technical Requirements
- Data and Reporting Technical Assistance Pilot, with the California Data Collaborative
- Resources Available from CalWEP

In June, NV5 completed the City of Anaheim's reconciliation of DWR-provided residential landscape data and NV5-provided commercial dedicated irrigation meter data to ensure multi-family landscapes are grouped correctly.

Laguna Beach Fire Department (LBFD) Pump-Pod DRAFTS Unit Demo

On June 24, Rachel W-H., in coordination with the Public Affairs Communications Manager, joined LBFD for a live demonstration of their newly purchased Direct Recirculating Apparatus Firefighter Training Sustainability (DRAFTS) Unit training equipment, which was largely funded through DWR funding acquired by Metropolitan. The equipment allows most training evolutions for the firefighting and engineering tests to be performed while capturing and immediately recirculating the same water, thereby saving large quantities of water. The MWDOC team captured footage of the unit in action and interviewed an LBFD representative to develop content to highlight LBFD efforts to conserve water.

Colorado River Basin (CRB) Water Efficiency Network

On June 25, Rachel W-H. joined the CRB Water Efficiency Network roundtable on communicating water constraints to the public. The CRB network focuses on connecting water use efficiency and land professionals across the basin to advance municipal water efficiency. Participants from Southern California, Arizona, Nevada, and Colorado joined the roundtable. Discussion focused on public communication challenges, strategies, lessons learned, and emerging opportunities.

The next meeting will be scheduled over the next several months.

Member Agency Support:

Public Affairs Staff:

- Partnered with the City of Fountain Valley to provide artwork from the 2026 Poster Contest to the City to be featured on a utility box.
- Sent a report to Moulton Niguel Water District (MNWD) highlighting Poster Contest submissions and winning artwork from within its service area.
- Partnered with the Orange County Water District (OCWD) to provide a Groundwater Replenishment System tour during the Poster Contest Awards Ceremony.

Government Affairs Staff:

- Circulated the monthly Grants Tracking and Acquisition report to all participating member agencies.
- Served on an interview panel for Santa Margarita Water District's (SMWD) Government Affairs Manager position.
- Provided two letters of support for SMWD's Bureau of Reclamation grant applications.

Community and Special Events:

Public Affairs Staff:

- Prepared and hosted the June 15 Water Policy Forum & Dinner, featuring a panel on the Sites Reservoir Project, and posted the event video and photos.
- Hosted the Water Awareness Poster Contest Awards Ceremony, honoring 40 student winners with 160 guests. Event photos featured the ceremony, which included remarks from General Manager Harvey De La Torre and Director Megan Yoo Schneider.
- Coordinated the pick-up of prizes and posters for the Poster Contest winners who were not able to attend the awards ceremony.
- Hosted a planning meeting for the 2026 OC Water Summit with MWDOC and OCWD.

Government Affairs Staff:

- Attended the Association of California Cities – Orange County (ACC-OC) Legislative and Regulatory Committee meeting.

Education Initiatives

General Education and Workforce Development

Public Affairs Staff:

- Participated in the annual in-person Metropolitan Water District of Southern California's (Metropolitan) Education Coordinators Meeting.

- Met with K-12 Undaunted to explore how the California Seal of Climate Literacy (SB-1048) could support education and workforce development goals if adopted.
- Met with the Sustain OC Foundation to discuss current initiatives and identify opportunities for future collaboration.
- Kicked off the inaugural Water Replenishment District's Water Leaders Academy for 20 rising high school seniors from Compton Unified School District. Through collaboration with the Water Energy Education Alliance (WEEA) and MWDOC Education, students completed career assessments, explored water industry career pathways through interactive, high-energy, hands-on activities, and connected with industry professionals from regional higher education institutions.
- Shared a registration flyer with Orange County teachers for the California Environmental Education Foundation's (CEEF) Teacher Institute.
- Participated in a CEEF Teacher Institute planning meeting to prepare for the MWDOC and WEEA session introducing water careers with classroom-ready activities for educators.
- Prepared a workforce development panel outline and identified recommended speakers for the OC Water Summit.
- Confirmed a new date for the Project WET (Water Education Today) Orange County Educators Training with MNWD and secured the Orange County Department of Education as a partner for the event.
- Provided educational resources, lesson materials, and giveaways to support the International School of Orange County's annual science fair.
- Represented the District at Santiago Canyon College's Employer Engagement Day, participating in mock interviews, resume reviews, and networking opportunities with students.

Choice K-12 School Programs

Public Affairs Staff:

- Met with Choice School Program contractor, Orange County Department of Education's Inside the Outdoors, to establish priorities and implementation plans for the upcoming school year.
- Provided MWDOC Choice K-12 School Program year-end participation numbers to MNWD.
- Distributed requests for participation in the MWDOC Choice K-12 School Programs. Strong participation has been confirmed, with commitments received from 20 agencies and responses from three (3) additional agencies pending.

Water Energy Education Alliance (WEEA)

Public Affairs Staff:

- Met with Metropolitan's Workforce and Education teams to align activities, discuss shared metrics, and explore collaborative opportunities for the new fiscal year.
- Met with the Water UCI (University of California, Irvine) research team to explore opportunities for collaboration, support, and in-kind sponsorship.
- Secured commitments from all returning sponsors for the new fiscal year and welcomed OCWD as a new sponsor.

- Provided follow-up materials and engagement activities from the recent WEEA Leadership Roundtable to the State Water Resources Control Board Office of Public Engagement, Equity, and Tribal Affairs.
- Initiated outreach to partner organizations to recruit and prepare students for WEEA's NextGen Workforce sponsorship at the Orange County (OC) Water Summit.
- Reviewed and provided feedback on the Water Career Pathways Initiative, a proposed online platform designed to connect career seekers with jobs, pathways, resources, mentors, and more.

Digital Communications, Publications, and Media Engagement

Public Affairs Staff:

- Developed and distributed the eCurrents Newsletter June Edition that garnered 6,615 opens (an email open rate of 51%).
- Developed and distributed social media content across all MWDOC social media channels.
- Supported the Water Use Efficiency department with the transition of resources from Droplet to the MWDOC website.
- Attended the Water Use Efficiency Workgroup Conservation Framework Learning Network meeting and developed a social media post.

Special Projects

Public Affairs Staff:

- Released the Water Loss Control Program Video featuring speakers from MWDOC as well as Yorba Linda Water District, SMWD, and the City of La Palma.
- Met with the Water Use Efficiency department and staff from the San Diego County Water Authority to learn about the landscape contest in their region.
- Completed a Public Relations Society of America certification program on Public Affairs: Practical Skills for Communicators.
- Delivered giveaways to the Central Library in Huntington Beach for their Seed Center.
- Completed a six-week virtual AI for Water Management Professionals course, developed by CEO Leadership Alliance Orange County, MNWD, UC Irvine Division of Continuing Education, and the California Data Collaborative.
- Attended a Focus Group with Institutional Skeptics, hosted by Metropolitan and facilitated by Adam Probolsky.
- Attended an Association of California Water Agencies (ACWA) Event, The Future is Flowing: AI & Innovation in Water Management.

Government Affairs Staff:

- Completed two California Special Districts Association (CSDA) training courses: Organizational Development and Overview of Special District Laws.
- Drafted the Independent Special Districts of Orange County (ISDOC) Executive Committee agenda and edited the monthly meeting minutes.
- Circulated the ISDOC Executive Committee meeting documents and meeting information.
- Reviewed and scored the submissions for the CSDA Annual Awards that recognize outstanding achievements, innovation, and advocacy/outreach among special districts. This included 75 applications covering nine categories.

- Participated in the CSDA Professional Development Committee meeting, where we reviewed the award application scores, discussed, and made final award recipient determinations.
- Staffed the Water Advisory Committee of Orange County (WACO) meeting on the Sustainable Groundwater Management Act.
- Updated, edited, and circulated the WACO Planning Committee agenda to all members.
- Staffed the WACO Planning Committee meeting.

Outreach Metrics

Public Affairs Staff:

- Google Performance Analytics (Timeframe: May 27-June 30)
  - 156 business profile interactions
  - 1,736 people viewed the business profile
- mwdoc.com Website Analytics (May 27-June 30)
  - 15,079 page views
  - Top pages:
    - Home Page – 3,355
    - Turf Replacement – 770
    - Board Meetings – 645
    - Residential Rebates – 613
    - Water Use Efficiency – 519
    - RFPs/RFQs – 475
- ocwatersmartgardens.com Website Analytics (May 2026)
  - 804 Number of Sessions, 563 New Users
  - Top pages:
    - Home Page
    - Eligible Sustainability Feature Trees
    - Fire Resistant
- ocwatersmartparks.com Website Analytics (June 1-30)
  - 4 Site Sessions
- Social Media Analytics (May 27-June 30)
  - 9.25% Engagement Rate (a good rate is between 1% and 5%)
  - 16,398 Post Impressions (number of times a post was viewed)
  - 463 Post Reactions & Likes

Legislative Affairs

Government Affairs Staff:

- Attended the California Municipal Utilities Association (CMUA) SB 72 Workgroup Meeting.
- Participated in the ACWA State Legislative Committee meeting.
- Attended the CMUA discussion on the new second round of the Advanced Clean Fleet 15-day language.
- Attended the CMUA Regulatory Committee meeting.
- Participated in the CMUA Legislative Committee meeting.
- Participated in the CSDA Legislative Committee meeting.
- Attended the California Council for Environmental and Economic Balance (CCEEB) Water, Chemistry, and Waste Project meeting.
- Attended the ACWA State Legislative Committee meeting.

- Attended the special meeting of the ACWA State Legislative Committee.
- Attended the CMUA special Legislative Committee meeting.
- Participated in the Metropolitan Member Agency Legislative Coordinators meeting.
- Worked with Metropolitan to be added to their coalition letter in support of $25M in Prop 4 dollars for the Sepulveda Feeder Pump Station project.

Administration, Board Support & Human Resources

Board Support

- Attended all Board and Committee Meetings, as well as preparation for these meetings, including packet preparation, coordinating speakers, Zoom coordination, etc.
- Met with the Administrative Code Ad Hoc Committee.
- Agenda and packet preparation and Zoom coordination for the Member Agencies Managers Meeting.
- Registered Directors and staff for various conferences and training, made travel accommodations, and processed business expenses.
- Reviewed RFPs, contracts, and agreements for content and consistency with the Administrative Code.
- Attended Orange County Registrar of Voters webinar regarding preparations for the November 3, 2026, General Election. Information and deadlines will be distributed in the coming weeks.

Administrative and Human Resources (HR) Projects and Activities

- Processed expense accounts for the General Manager, Assistant General Manager, and Department Directors.
- Assisted the Finance Department with filing, processing invoices, purchase requisitions, business expense reports, and credit card reconciliations.
- Updated and paid membership accounts, as needed.
- Ordered lunches for department meetings.
- HR has reached out to Special Districts Risk Management Authority (SDRMA), Joint Powers Insurance Authority (JPIA) and District Labor Counsel for assistance in researching insurance coverage, required resolution(s), liability issues, etc., regarding Cristo Rey Corporate Work Study Program.
- HR staff continues to update the Neogov platform to incorporate the July 1, 2026, Pay Structure, including a review of the job classification titles.
- HR continues to work with the District's Financial Investment Advisor, Morgan Stanley Institutional Investment Advisors LLC, on the District's Retirement Plans:

- HR will be scheduling in-person meetings with District consultant Ted Grigsby to meet with interested staff to review investment options and assist employees with personal investment strategies.

- Staff is working with Empower and District Labor Counsel on amendments to the 457 Plan and on adding a Roth investment deferral option. This item will be presented to the Board for approval in July.

- Human Resources staff continue working together with finance on the implementation of the Human Resources Information System and Onboarding modules with Paylocity to update, transfer, and import data to the new system, including a review of historical data to be imported. The implementation is expected to be launched in the coming weeks.

- Human Resources issued a Request for Proposals for the Comprehensive Compensation Classification and Benefits Study on June 19, and Proposals are due on July 13.

- On June 10 & 11, Cathy Harris participated in a webinar hosted by the California Special Districts Association (CSDA) on the Overview of Special District Laws. This is required to obtain a certification in the SDRMA Essential Leadership Skills Certification Program.

- Human Resources assisted the President of the Board with the General Manager's performance evaluation process.

- Human Resources completed a salary survey on General Manager and Assistant General Manager compensation.

- Human Resources is coordinating with Department Managers on Annual Performance Reviews. All reviews are to be completed by June 30.

- Human Resources participated in the panel review of the Request for Quotes for On-Call Professional and Technical Assistance, specifically as it relates to building maintenance issues and construction project management.

- Human Resources met with the Assistant General Manager and the Executive Assistant to the General Manager/Board Secretary regarding the Executive Assistant position responsibilities and the interim reassignment of duties.

- Staff assisted with conference and travel arrangements.

- Trained staff on Expense Account processing, conference and education registration, and Independent Special Districts of Orange County (ISDOC) and Water Advisory Committee Organization (WACO) duties

- Co-Hosted WACO

- Sent out invite for the July Quarterly ISDOC Luncheon.

- Updated July WACO slide presentation.

- Scheduled the following maintenance services for the office building:

    - Carpet cleaning

    - Window cleaning
    - Preventive maintenance for the lobby doors
    - Preventive maintenance on binding machines
- Cross-trained another team member on the database and distribution groups

Recruitments/Departures

- HR staff recently discussed several staff vacancies to start recruitment activities for Records Specialist I / II and Water Resources Intern.
- Tina Dubuque will be retiring effective July 7, 2026.

Health and Welfare Benefits

- No new information this month.

Training

- HR has fully booked the next Supervisor Training course with member agencies, which will run through early November.

Records Management

- Reviewed, coordinated, and responded to 2 Public Records requests.
- Staff continues to review documents and update information in Laserfiche, including incoming mail.

Finance & Information Technology

Accounting

- Preparing for the District's fiscal year annual financial audit. Interim audit fieldwork is scheduled for the week of July 13, followed by the final audit fieldwork the week of September 21.

Finance

- Began implementation of enterprise resource planning system, coordinating configuration with implementation partners to replace the legacy AccuFund system

Information Technology

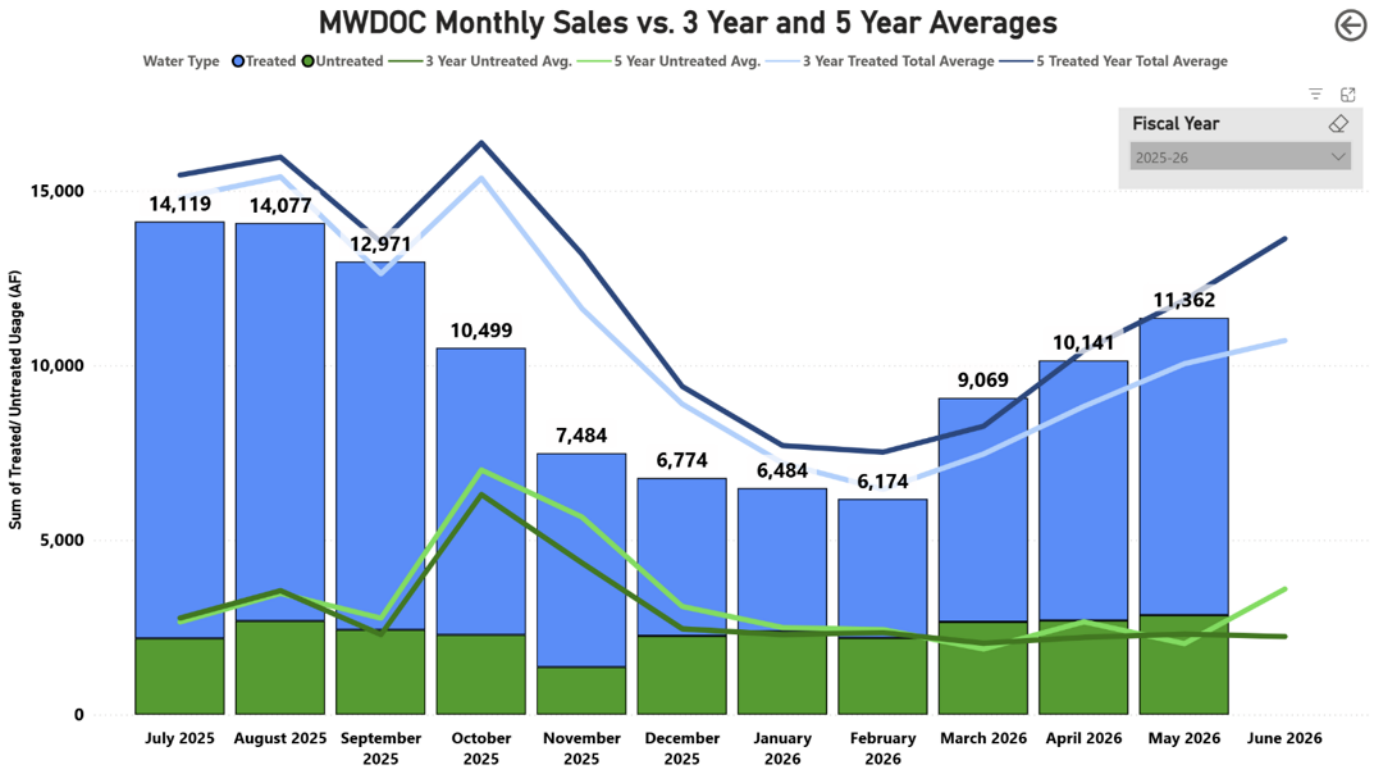
- Weekly external vulnerability scans conducted by the DHS Cybersecurity and Infrastructure Security Agency (CISA) have found no exposures or vulnerabilities.
- An assessment of backup reports indicates that systems are reliably and securely backed up on schedule and stored in two or more locations using immutable storage.
- 95 IT support tickets created and 77 closed/resolved; six tickets handled by co-managed services
- The District's email security system protects against malware, impersonation, and fraud. Of 84,480 inbound emails, 60% were blocked or quarantined due to unsafe content or attachments. District staff sent more than 12,584 emails this month, and five email incidents required IT assessment and/or mitigation.
- IT supported five public hybrid meetings by handling setup, providing real-time assistance, monitoring, and teardown. IT also supported the annual Poster Contest Ceremony.
- IT supported two major projects: Enterprise Resource Planning (ERP) system for Finance and Water Use Efficiency (WUE) application modernization, both of which required technical planning, configuration, and security. A multi-year project to establish Geographic Information Systems (GIS) was kicked off by Engineering.
- Completed an independent review and verification of security hardening practices following receipt of CISA recommendations.
- Completed the Board Room A/V project and completed end-user and technical staff training; project completed within budget.

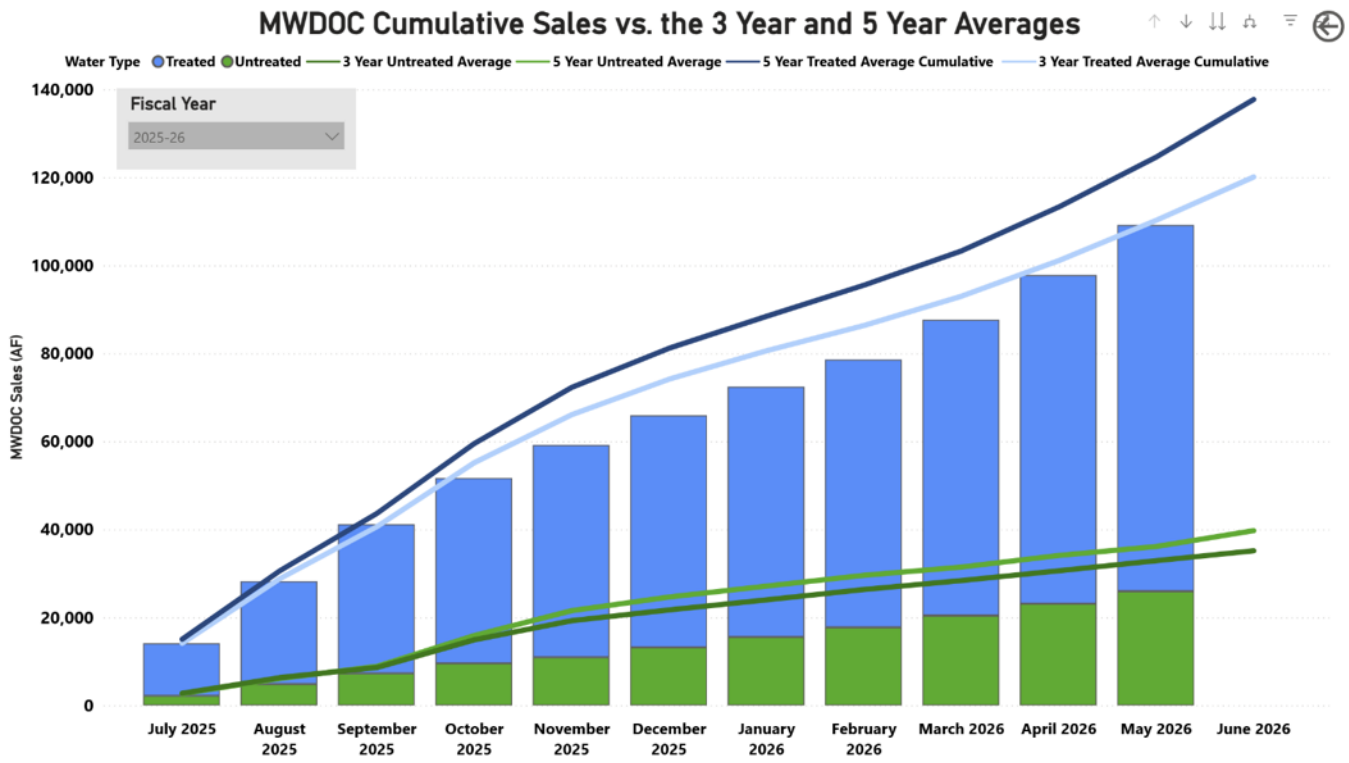
- IT Systems Administrator completed 8 hours of cybersecurity and artificial intelligence (AI) training. Systems Administrator enrolled in a three-month AI Leadership program with the Harvard Data Science Initiative.

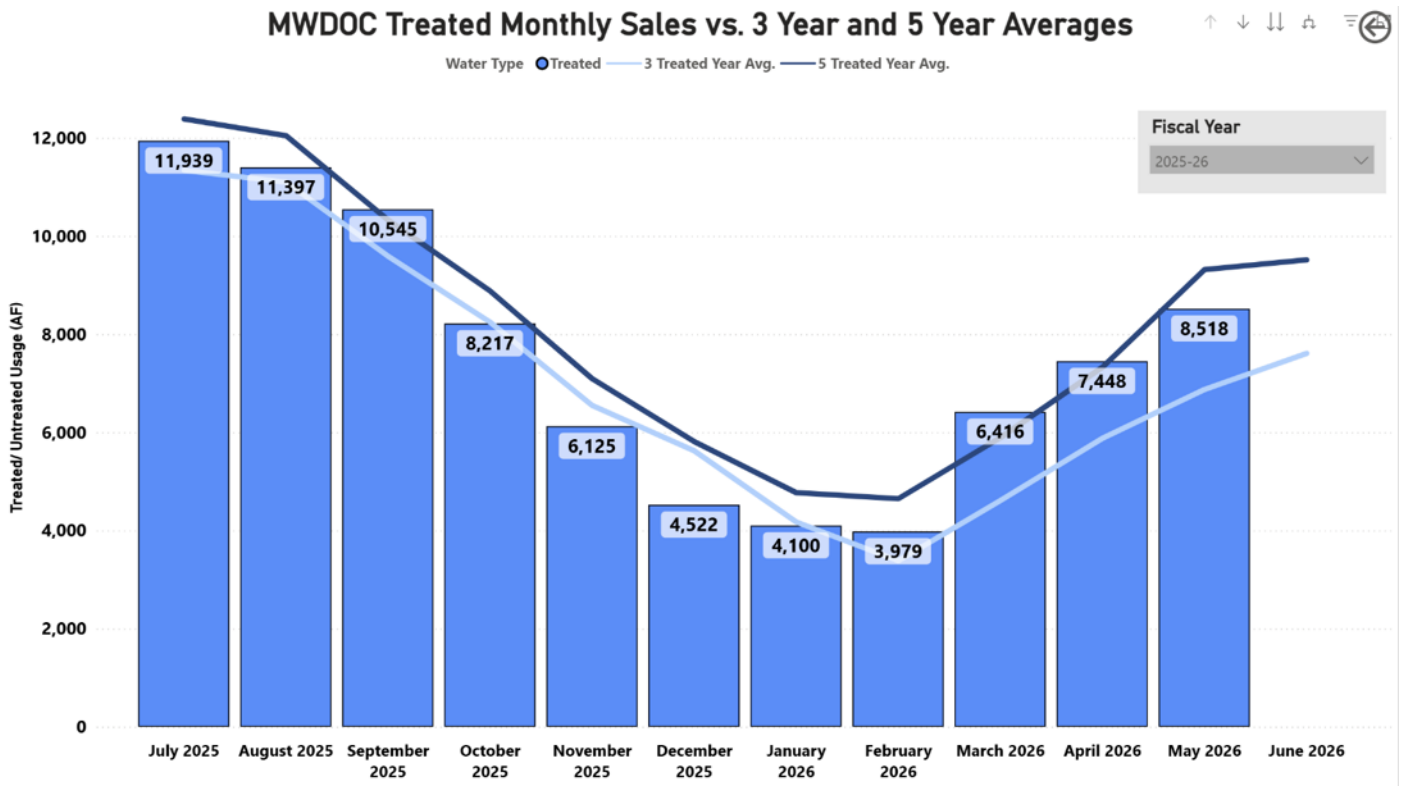
Monthly Water Sales Data

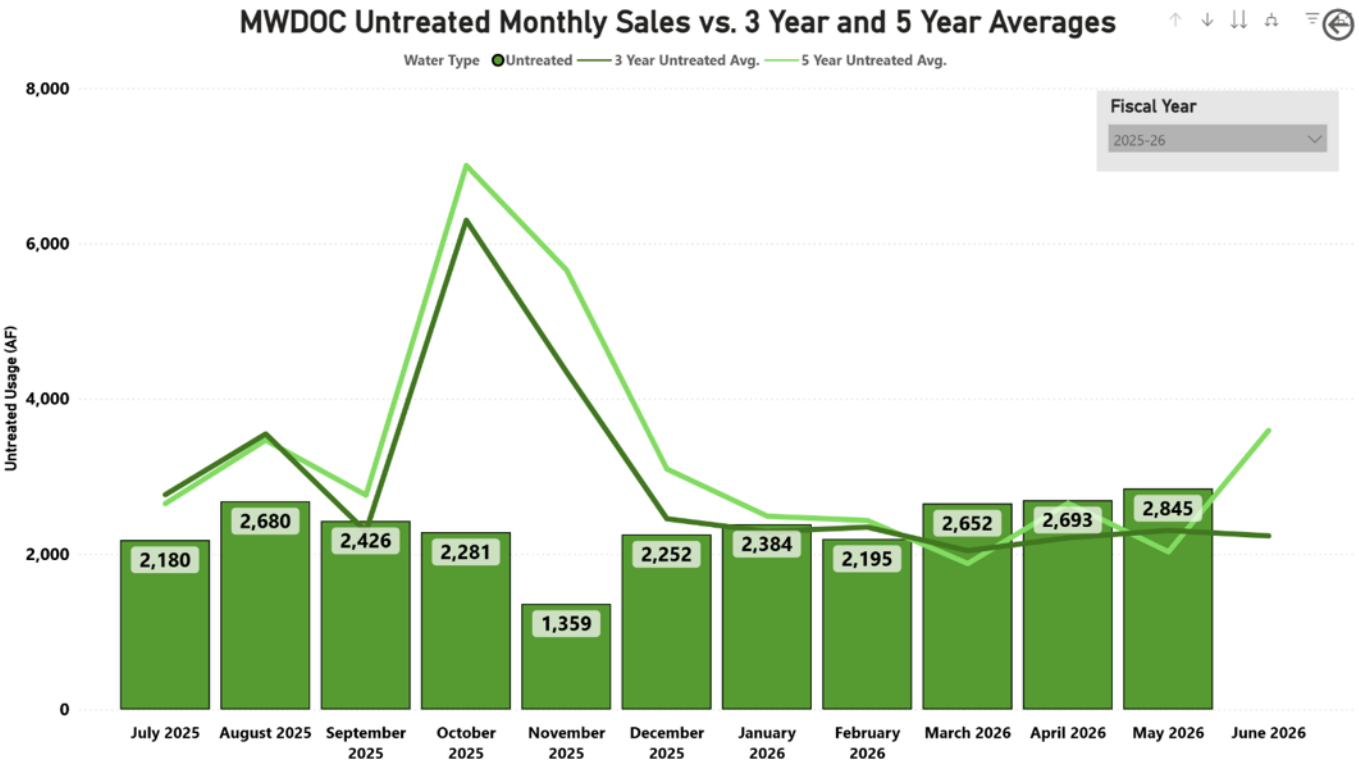
The attached figures show monthly MWDOC imported water sales for both treated and untreated supplies, cumulative fiscal year (FY) MWDOC imported water sales, and historical MWDOC imported water sales versus the current month and FY. This information is also presented utilizing the following link: https://go.mwdoc.com/monthlywatersales.

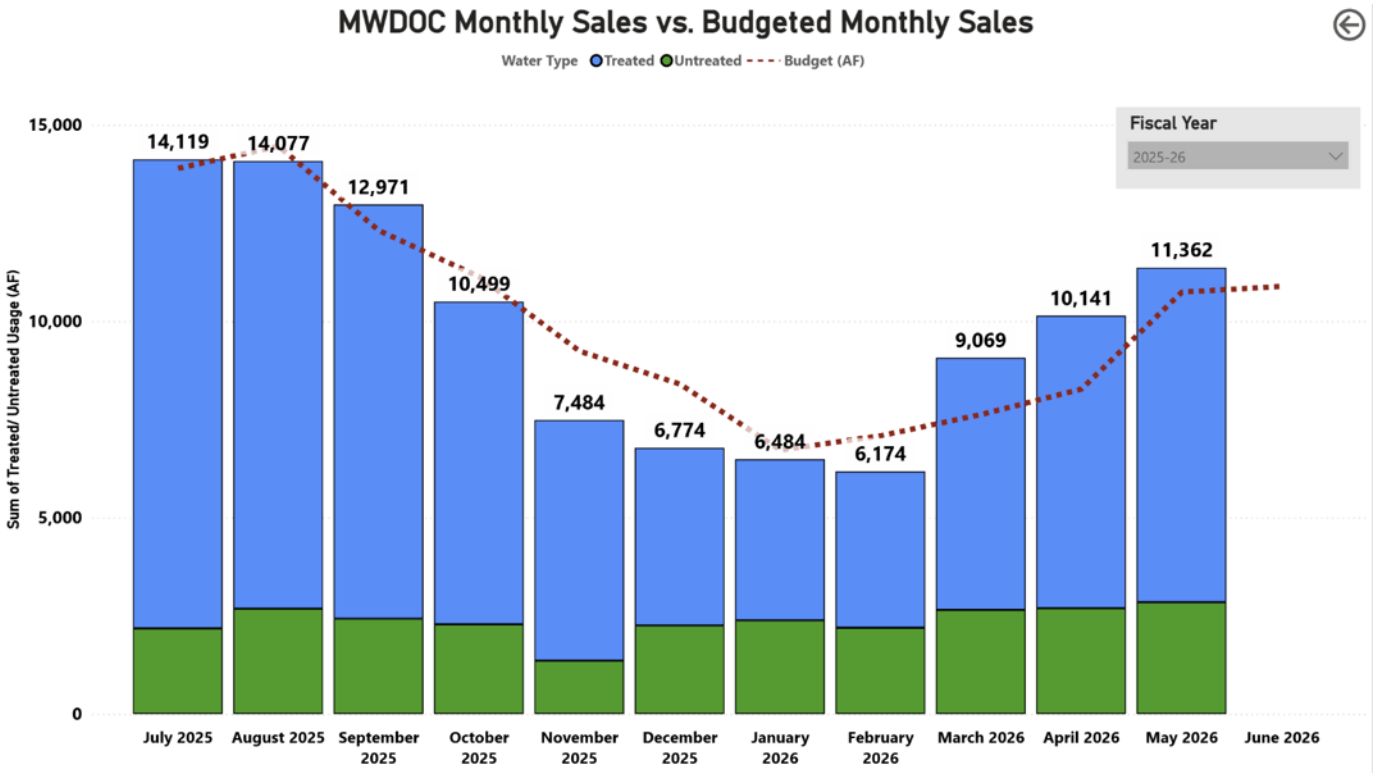
- Monthly Total MWDOC Water Sales – Total MWDOC imported water sales for May 2026 were 11,362 acre-feet (AF).
- Cumulative MWDOC Water Sales – Cumulative MWDOC imported water sales in FY 2025-26 through May 2026 were 109,155 AF.
- Monthly Treated MWDOC Water Sales – Treated imported MWDOC water sales in May 2026 were 8,518 AF.
- Monthly Untreated MWDOC Water Sales – Untreated imported MWDOC water sales in May 2026 were 2,845 AF.
- Monthly Total MWDOC Sales vs Budget – Actual total MWDOC imported water sales of 11,362 AF in May 2026 were 620 AF higher than the budgeted amount of 10,740 AF.
- MWDOC Sales vs Historical Month – Total MWDOC imported water sales of 11,362 AF in May 2026 were consistent with the five-year average total MWDOC imported water sales in May of 11,345 AF.
- MWDOC Sales FY 1990-Present – Cumulative FY 2025-26 (July 2025 through May 2026) total MWDOC imported water sales of 109,155 AF were 12% lower than the five-year average total MWDOC imported water sales of 124,607 AF.

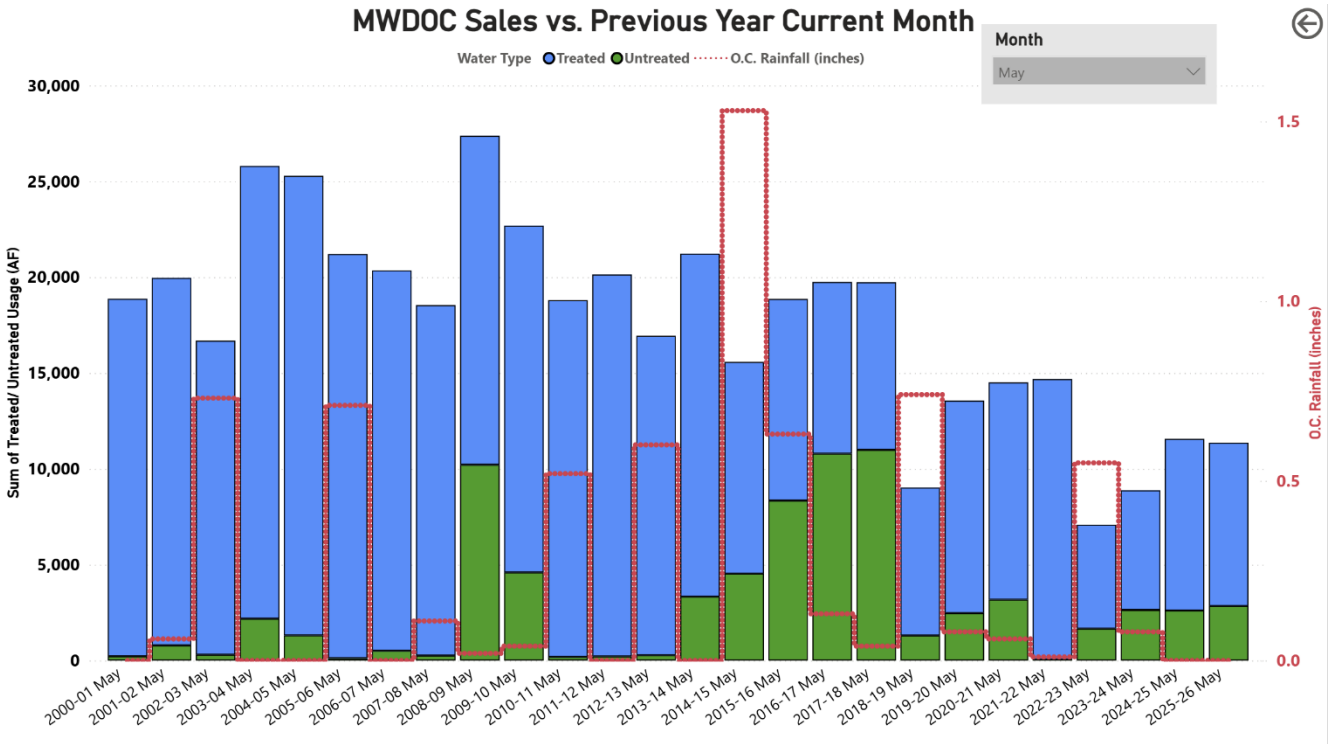

MWDOC Monthly Sales vs. 3 Year and 5 Year Averages
Water Type Treated Untreated 3 Year Untreated Avg. 5 Year Untreated Avg. 3 Year Treated Total Average 5 Treated Year Total Average
Fiscal Year
2025-26
Sum of Treated/ Untreated Usage (AF)
15,000
10,000
5,000
0
14,119
14,077
12,971
10,499
7,484
6,774
6,484
6,174
9,069
10,141
11,362
July 2025
August 2025
September 2025
October 2025
November 2025
December 2025
January 2026
February 2026
March 2026
April 2026
May 2026
June 2026

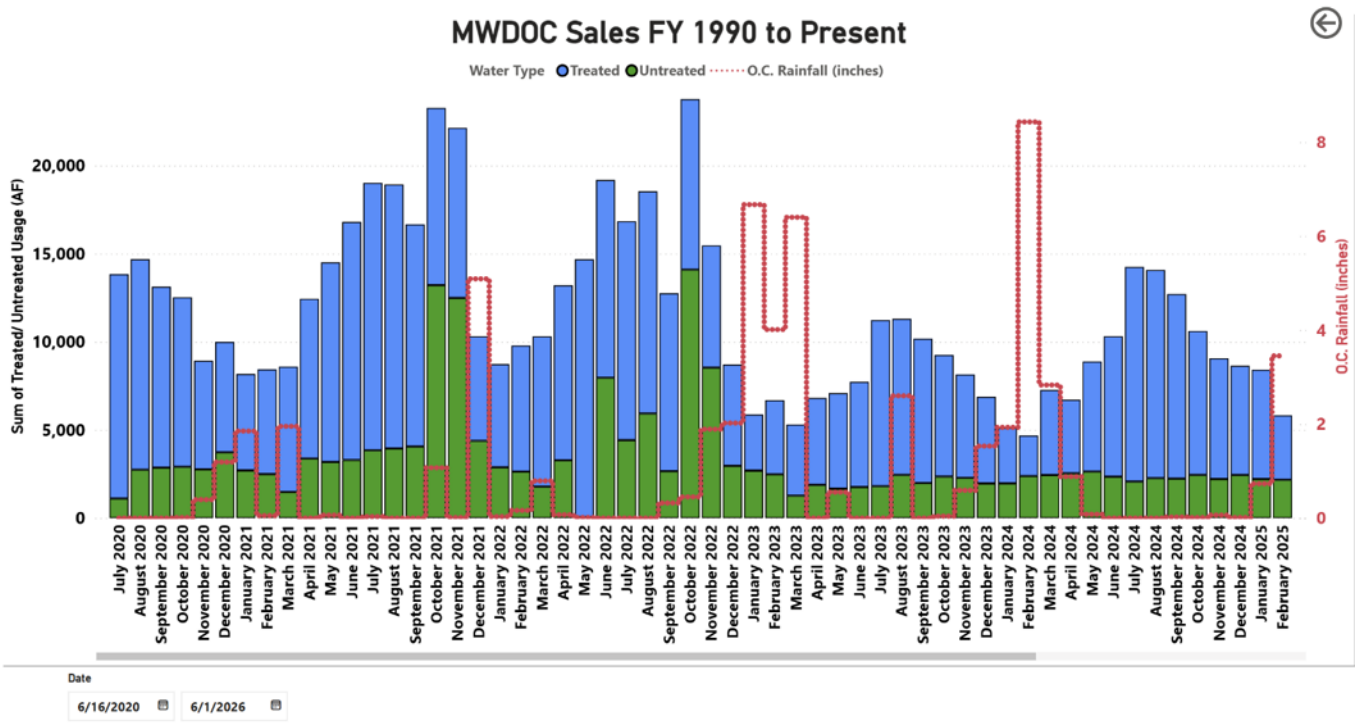

MWDOC Cumulative Sales vs. the 3 Year and 5 Year Averages
Water Type Treated Untreated 3 Year Untreated Average 5 Year Untreated Average 5 Year Treated Average Cumulative 3 Year Treated Average Cumulative
Fiscal Year
2025-26
MWDOC Sales (AF)
140,000
120,000
100,000
80,000
60,000
40,000
20,000
0
July 2025
August 2025
September 2025
October 2025
November 2025
December 2025
January 2026
February 2026
March 2026
April 2026
May 2026
June 2026


MWDOC Treated Monthly Sales vs. 3 Year and 5 Year Averages
Water Type Treated 3 Treated Year Avg. 5 Treated Year Avg.
Fiscal Year
2025-26
Treated/ Untreated Usage (AF)
12,000
10,000
8,000
6,000
4,000
2,000
0
11,939
11,397
10,545
8,217
6,125
4,522
4,100
3,979
6,416
7,448
8,518
July 2025
August 2025
September 2025
October 2025
November 2025
December 2025
January 2026
February 2026
March 2026
April 2026
May 2026
June 2026


MWDOC Untreated Monthly Sales vs. 3 Year and 5 Year Averages
Water Type Untreated 3 Year Untreated Avg. 5 Year Untreated Avg.
Fiscal Year
2025-26
Untreated Usage (AF)
8,000
6,000
4,000
2,000
0
2,180
2,680
2,426
2,281
1,359
2,252
2,384
2,195
2,652
2,693
2,845
July 2025
August 2025
September 2025
October 2025
November 2025
December 2025
January 2026
February 2026
March 2026
April 2026
May 2026
June 2026


MWDOC Monthly Sales vs. Budgeted Monthly Sales
Water Type Treated Untreated Budget (AF)
Fiscal Year
2025-26
Sum of Treated/ Untreated Usage (AF)
15,000
10,000
5,000
0
14,119
14,077
12,971
10,499
7,484
6,774
6,484
6,174
9,069
10,141
11,362
July 2025
August 2025
September 2025
October 2025
November 2025
December 2025
January 2026
February 2026
March 2026
April 2026
May 2026
June 2026


MWDOC Sales vs. Previous Year Current Month
Water Type Treated Untreated O.C. Rainfall (inches)
Month
May
Sum of Treated/ Untreated Usage (AF)
30,000
25,000
20,000
15,000
10,000
5,000
0
O.C. Rainfall (inches)
1.5
1.0
0.5
0.0
2000-01 May
2001-02 May
2002-03 May
2003-04 May
2004-05 May
2005-06 May
2006-07 May
2007-08 May
2008-09 May
2009-10 May
2010-11 May
2011-12 May
2012-13 May
2013-14 May
2014-15 May
2015-16 May
2016-17 May
2017-18 May
2018-19 May
2019-20 May
2020-21 May
2021-22 May
2022-23 May
2023-24 May
2024-25 May
2025-26 May



Date

6/16/2020 6/1/2026

Item No. 9

MWDOC GENERAL INFORMATION ITEMS

MWDOC BOARD OF DIRECTORS

- Al Nederhood
- Larry D. Dick
- Bob McVicker
- Karl W. Seckel
- Randall Crane
- Jeffery M. Thomas
- Megan Yoo Schneider