MEETING OF THE BOARD OF DIRECTORS OF THE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Jointly with the
ADMINISTRATION & FINANCE COMMITTEE
18700 Ward Street, Conference Room 101, Fountain Valley, CA 92708
September 9, 2026, 8:30 a.m.

Teleconference Sites:
17420 Walnut Street, Fountain Valley, CA 92708
25652 Paseo De La Paz, San Juan Capistrano, CA 92675

This meeting will be held in person at 18700 Ward Street, Fountain Valley, California, 92708 (Conference Room 101). 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#**

A&F Committee:
Director Thomas, Chair
Director Nederhood
Director Crane

Staff: H. De La Torre, M. Baum-Haley, A. Crespi, C. Harris, H. Chumpitazi, K. Pham

Ex Officio Member: President Dick

MWDOC Committee meetings are noticed and held as joint meetings of the Committee and the entire Board of Directors and all members of the Board of Directors may attend and participate in the discussion. Each Committee has designated Committee members, and other members of the Board are designated alternate committee members. If less than a quorum of the full Board is in attendance, the Board meeting will be adjourned for lack of a quorum and the meeting will proceed as a meeting of the Committee with those Committee members and alternate members in attendance acting as the Committee.

ROLL CALL

PUBLIC COMMENTS
Public comments on agenda items and items under the jurisdiction of the Committee should be made at this time.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED
Determine need and take action to agendize item(s), which arose subsequent to the posting of the Agenda. (Requires a unanimous vote of the Committee).

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 Internet Website, accessible at http://www.mwdoc.com.

PROPOSED BOARD CONSENT CALENDAR ITEMS

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

2. FINANCIAL REPORT
   a. Combined Financial Statements and Budget Comparative for the Period Ending July 31, 2026

PRESENTATION ITEMS

3. WATER ENERGY EDUCATION ALLIANCE YEAR-END REPORT

4. ADMINISTRATIVE CODE AD HOC COMMITTEE REVIEW UPDATE

ACTION ITEMS

5. APPROVAL OF CHANGES TO THE RECORDS RETENTION SCHEDULE

6. ADOPT A RESOLUTION AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (SDRMA) HEALTH BENEFITS PROGRAM

INFORMATION ITEMS

7. 2027 HEALTH INSURANCE RATES (MEDICAL, VISION, AND DENTAL)

8. DISPOSAL OF FIXED ASSETS AND SURPLUS PERSONAL PROPERTY FOR FISCAL YEAR 2025-26

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

10. MONTHLY WATER SALES DATA

OTHER ITEMS

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

ADJOURNMENT

NOTE: At the discretion of the Committee, all items appearing on this agenda, whether or not expressly listed for action, may be deliberated, and may be subject to action by the Committee. On those items designated for Board action, the Committee reviews the items and makes a recommendation for final action to the full Board of Directors; final action will be taken by the Board of Directors. Agendas for Committee and Board meetings may be obtained from the District Secretary. Members of the public are advised that the Board consideration process includes consideration of each agenda item by one or more Committees indicated on the Board Action Sheet. Attendance at Committee meetings and the Board meeting considering an item consequently is advised.

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 telephoning Angela Crespi, District Secretary, at (714) 963-3058, or writing to Municipal Water District of Orange County at 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.

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

WATER REVENUES

Date	From	Description		Amount
8/06/2026	City of Westminster	June 2026 Water deliveries	$	3,066.31
8/06/2026	Mesa Water District	June 2026 Water deliveries		186.23
8/07/2026	El Toro Water District	June 2026 Water deliveries		771,928.51
8/07/2026	City of Garden Grove	June 2026 Water deliveries		488,052.20
8/07/2026	City of Huntington Beach	June 2026 Water deliveries		1,383,822.59
8/07/2026	City of La Habra	June 2026 Water deliveries		193,819.37
8/07/2026	City of Seal Beach	June 2026 Water deliveries		15,095.92
8/10/2026	South Coast Water District	June 2026 Water deliveries		634,319.17
8/11/2026	Laguna Beach County Water District	June 2026 Water deliveries		500,164.41
8/12/2026	East Orange Co Water District	June 2026 Water deliveries		323,324.30
8/12/2026	City of Orange	June 2026 Water deliveries		411,550.94
8/13/2026	Yorba Linda Water District	June 2026 Water deliveries		312,351.75
8/14/2026	Golden State Water Company	June 2026 Water deliveries		591,076.53
8/14/2026	Moulton Niguel Water District	June 2026 Water deliveries		3,040,868.04
8/14/2026	Orange County Water District	June 2026 Water deliveries		113,622.99
8/14/2026	City of San Clemente	June 2026 Water deliveries		1,039,377.31
8/24/2026	City of Newport Beach	July 2026 Water deliveries		852,531.44
8/24/2026	Mesa Water District	July 2026 Water deliveries		8.16
8/25/2026	City of Fountain Valley	July 2026 Water deliveries		6.85
8/27/2026	City of La Habra	July 2026 Water deliveries		127,850.37
8/27/2026	Serrano Water District	July 2026 Water deliveries		5,077.66
8/27/2026	City of Westminster	July 2026 Water deliveries		3,021.94
8/28/2026	City of Brea	July 2026 Water deliveries		1,436,732.39
8/28/2026	City of Buena Park	July 2026 Water deliveries		234,467.13
8/28/2026	City of Huntington Beach	July 2026 Water deliveries		910,508.55
		TOTAL WATER REVENUES	**$**	**13,392,831.06**

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

MISCELLANEOUS REVENUES

Date	From	Description		Amount
8/03/2026	Western Municipal Water District	6/15/2026 Water Policy Dinner registrations	$	1,450.00
8/03/2026	Stripe	9/25/2026 OC Water Summit registrations		12,386.39
8/03/2026	Yorba Linda Water District	9/25/2026 OC Water Summit sponsorship		1,750.00
8/10/2026	Metropolitan Water District	9/25/2026 OC Water Summit sponsorship		1,750.00
8/03/2026	Stripe	ISDOC Quarterly Luncheon registrations		727.12
8/03/2026	Judy Pfister	August 2026 Retiree Health insurance		39.85
8/03/2026	Keith Lyon	August 2026 Retiree Health insurance		245.65
8/03/2026	Steve Hedges	August 2026 Retiree Health insurance		57.17
8/06/2026	Maribeth Goldsby	August 2026 Retiree Health insurance		245.65
8/24/2026	Karl Seckel	September 2026 Retiree Health insurance		245.65
8/18/2026	Igoe and Company Inc	COBRA insurance		937.17
8/26/2026	ACWA-JPIA	2026 Wellness Grant		1,840.00
8/14/2026	Jeffery Thomas	Business Expense reimbursement		146.00
8/20/2026	US Bank Custodial Account	Barclays Bank Interest payment		11,250.00
8/10/2026	US Bank Custodial Account	State Bank of India Interest payment		5,660.77
8/17/2026	US Bank Custodial Account	Wells Fargo Bank Interest payment		5,687.50
8/26/2026	US Bank Custodial Account	FHLMC Interest payment		4,687.50
8/31/2026	US Bank Custodial Account	Leaders Credit Union Interest payment		849.32
8/31/2026	US Bank	Monthly Interest		273.63
8/11/2026	Santa Margarita Water District	June 2026 Smartimer rebate program		20.00
8/03/2026	El Toro Water District	May 2026 Turf Removal rebate program		1,363.00
8/03/2026	City of La Habra	June 2026 Spray to Drip rebate program		294.78
8/03/2026	City of Newport Beach	June 2026 Spray to Drip rebate program		1,708.50
8/11/2026	City of Garden Grove	June 2026 Spray to Drip rebate program		1,459.78
8/14/2026	City of Buena Park	June 2026 Spray to Drip rebate program		390.51
8/03/2026	El Toro Water District	June 2026 Clothes Washers rebate program		115.00
8/03/2026	Laguna Beach County Water District	May 2026 Leak Detection Device rebate program		50.00
8/20/2026	Laguna Beach County Water District	June 2026 Leak Detection Device rebate program		50.00
8/06/2026	City of Westminster	June 2026 Turf Removal and Spray to Drip rebate program		208.00
8/07/2026	City of Huntington Beach	June 2026 Turf Removal and Spray to Drip rebate program		1,498.55
8/07/2026	City of Tustin	June 2026 Turf Removal and Spray to Drip rebate program		416.00
8/11/2026	City of Orange	June 2026 Turf Removal and Spray to Drip rebate program		1,267.10
8/24/2026	Golden State Water Company	July 2026 Turf Removal and Spray to Drip rebate program		558.93
8/06/2026	Moulton Niguel Water District	May 2026 Smartimer, Turf Removal and Clothes Washers rebate program		644.00
8/20/2026	Moulton Niguel Water District	June 2026 Smartimer, Rotating Nozzles and Clothes Washers rebate program		8,010.00
8/14/2026	City of San Clemente	June 2026 Smartimer, Turf Removal, Spray to Drip and Clothes Washers rebate program		2,837.98
8/11/2026	City of Anaheim	FY 2024-26 Meter Area Measurement program		11,334.00
8/03/2026	City of Newport Beach	FY 2026-27 Meter Area Measurement program		43,281.88
8/03/2026	Yorba Linda Water District	FY 2024-26 Conservation Framework TAP		13,720.10
8/03/2026	City of Newport Beach	FY 2026-28 Conservation Framework TAP		27,602.78
8/03/2026	City of Orange	FY 2026-28 Conservation Framework TAP		49,327.78
8/17/2026	City of La Habra	FY 2026-28 Conservation Framework TAP		8,581.42
8/19/2026	City of Seal Beach	FY 2026-28 Conservation Framework TAP		40,783.66
8/20/2026	Laguna Beach County Water District	FY 2026-28 Conservation Framework TAP		60,959.48
8/07/2026	City of La Habra	FY 2026-27 Annual Retail Service Connecion charge		204,728.00
8/03/2026	El Toro Water District	FY 2026-27 Annual Retail Service Connection charge		149,699.50
8/20/2026	Santa Margarita Water District	FY 2026-27 Annual Retail Service Connection charge		1,061,508.40
8/20/2026	South Coast Water District	FY 2026-27 Annual Retail Service Connection charge		210,505.60
8/21/2026	City of San Clemente	FY 2026-27 Annual Retail Service Connection charge		277,120.70

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

MISCELLANEOUS REVENUES

Date	From	Description		Amount
8/06/2026	City of Anaheim	Water Loss Control Shared Services FY 2025-26	$	80,955.00
8/11/2026	City of Orange	Water Loss Control Shared Services FY 2025-26		651.00
8/03/2026	City of La Habra	Water Loss Control Shared Services FY 2026-27		14,400.00
8/14/2026	City of Huntington Beach	Water Loss Control Shared Services FY 2026-27		36,000.00
8/20/2026	City of Newport Beach	Water Loss Control Shared Services FY 2026-27		9,000.00
8/21/2026	City of Tustin	Water Loss Control Shared Services FY 2026-27		9,000.00
8/24/2026	City of Newport Beach	Water Loss Control Shared Services FY 2026-27		683.00
8/03/2026	City of Orange	Water Loss Control Technical Assistance - E Source		14,160.11
8/04/2026	City of La Palma	Water Loss Control Technical Assistance - E Source		2,060.00
8/11/2026	City of Garden Grove	Water Loss Control Technical Assistance - E Source		34,720.00
8/14/2026	City of Huntington Beach	Water Loss Control Technical Assistance - E Source		13,440.00
8/20/2026	City of Newport Beach	Water Loss Control Technical Assistance - E Source		13,204.00
8/21/2026	City of Orange	FY 2026-27 Choice Programs Billing		46,987.41
8/24/2026	City of Newport Beach	FY 2026-27 Choice Programs Billing		9,897.07
8/25/2026	East Orange Co Water District	FY 2026-27 Choice Programs Billing		1,575.78
8/27/2026	City of La Habra	FY 2026-27 Choice Programs Billing		10,196.70
8/27/2026	Serrano Water District	FY 2026-27 Choice Programs Billing		1,127.86
8/28/2026	City of Santa Ana	FY 2026-27 Choice Programs Billing		228.64
8/07/2026	City of Fullerton	Jan-Jun 2026 School Billing		3,688.76
8/03/2026	Western Municipal Water District	WEEA Sponsorship FY 2026-27		2,750.00
8/07/2026	Eastern Municipal Water District	WEEA Sponsorship FY 2026-27		5,000.00
8/11/2026	Water Replenishment District	WEEA Sponsorship FY 2026-27		5,000.00
8/03/2026	East Orange Co Water District	CPR/ First Aid/ AED Training		150.00
8/07/2026	Damon Micalizzi	CPR/ First Aid/ AED Training		75.00
8/06/2026	City of Anaheim	2025 Urban Water Management Plan Final Billing		71,860.40
		TOTAL MISCELLANEOUS REVENUES	**$**	**2,617,085.53**
		TOTAL REVENUES	**$**	**16,009,916.59**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

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

Vendor/ Invoice	Description	Amount to Pay
Core Expenditures:		
Ackerman Consulting-Richard C Ackerman		
1479	August 2026 Legal and regulatory specialized consulting services	3,500.00
Total		**3,500.00**
Best Best and Krieger LLP		
55401-JUL26	July 2026 Legal services	18,443.15
Total		**18,443.15**
Carollo Engineers Inc		
FB87005	June 2026 Urban Water Management Plan Development services	253,645.04
Total		**253,645.04**
ComputerWorks NFP Solutions		
7345	Accufund service support - Bank Reconciliation Variance	131.25
7372	Accufund service support - Accrual Calculations	87.50
Total		**218.75**
Barbara N Cook		
70126	July-December 2025 and January-June 2026 Retiree medical premium	4,664.46
Total		**4,664.46**
CSU Fullerton ASC		
AR177292	07/01/26-09/30/26 Center for Demographic Research Support	19,318.00
Total		**19,318.00**
Davis Farr LLP		
5090	Professional services for Financial Audit of FY 2025-26	7,000.00
Total		**7,000.00**
Green Thumb (Indoor Plant Care) LLC-Dedo Verde Interior		
20260700	September 2026 Indoor plant service	350.50
Total		**350.50**
Dopudja & Wells Consulting Inc		
2838	July 2026 Consulting services on MET Strategic Issues and Priorities	13,333.48
Total		**13,333.48**
E Source Companies LLC		
E15137	July 2026 Retail Agency Technical Assistance services	3,030.00
Total		**3,030.00**
Effiservice, Inc.		
2198	Printer inspection, cleaning, and calibration with toner	502.70
2201	Annual maintenance contract for HP printers	696.00
Total		**1,198.70**

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

Vendor/ Invoice	Description	Amount to Pay
eSentire, Inc		
INESCA0034321	Annual CrowdStrike Cybersecurity services - Managed Detection and Response (Year 2 of 3)	36,816.60
Total		**36,816.60**
Maribeth Goldsby		
82826	July-September 2026 Retiree medical premium	2,434.80
Total		**2,434.80**
GovConnection Inc		
77918190	August 2026 Monthly charge for SharePoint storage	297.50
77965789	Annual charge for Adobe InDesign license	37.44
Total		**334.94**
Hashtag Pinpoint Corporation		
2078	August 2026 Strategic Digital Communications Consulting services	7,913.00
Total		**7,913.00**
Highroad Information Technology		
24312	August 2026 Managed IT support services	731.25
Total		**731.25**
Inland Group LLC		
264025011	Promotional item - Folded note cards	548.10
Total		**548.10**
Jill Promotions		
13039	Promotional item - Branded seed packs	2,293.91
Total		**2,293.91**
MCCi, LLC		
RN30403	Annual Laserfiche Software License Renewal	1,859.15
Total		**1,859.15**
Mega Maids Cleaning Service		
14865	08/07/26 Deep cleaning of offices	330.00
Total		**330.00**
Natural Resource Results LLC		
6079	August 2026 Federal Advocacy Agreement services	8,000.00
Total		**8,000.00**
NDS		
871929	08/07/26 Board packet delivery service	177.22
872129	08/14/26 Board packet delivery service	177.22
872311	08/28/26 Board packet delivery service	177.22
Total		**531.66**

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

Vendor/ Invoice	Description	Amount to Pay
Office Solutions		
I-20071888	08/13/26 Office supplies	838.43
I-20071234	08/12/26 Office supplies	346.10
I-20072905	08/18/26 Office supplies	157.51
I-20072199	08/14/26 Office supplies	47.23
I-20075508	08/26/26 Sodas for ISDOC Luncheon on 07/30/26	76.35
Total		**1,465.62**
Orange County Council of Governments		
2027-701	Aerial imagery from Orange County Data Acquisition Partnership-OCDAP	50,000.00
Total		**50,000.00**
Orange County Water District		
28638	July 2026 Postage, shared office & maintenance expense	10,141.15
Total		**10,141.15**
Sapphire Check LLC		
2026017404	August 2026 Background check for work-study program students	211.70
Total		**211.70**
Soto Resources-Joey C Soto		
GA-AUG-119	August 2026 Grant Research and Acquisition	3,250.00
Total		**3,250.00**
West Coast Advisors		
14668	August 2026 State Legislative Advocacy services	8,500.00
Total		**8,500.00**
Whittingham Public Affairs Advisors-WPAA		
3605	September 2026 Strategic guidance on local & regional issues	5,000.00
Total		**5,000.00**
Total Core Expenditures		**465,063.96**

Choice Expenditures:

E Source Companies LLC		
E15137	July 2026 Retail Agency Technical Assistance services	19,210.00
Total		**19,210.00**
Mission RCD		
3580	August 2026 Field inspection and verification for Water Use Efficiency rebate programs	4,725.00
Total		**4,725.00**

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

Vendor/ Invoice	Description	Amount to Pay
Orange County Water District		
28638	July 2026 Postage for Water Use Efficiency rebate programs	42.18
Total		**42.18**
Total Choice Expenditures		**23,977.18**

Other Funds Expenditures:

Environmental Incentives Inc		
MWDOC TAP-18	July 2026 Frameworks Technical Assistance Program services	81,666.55
Total		**81,666.55**
Mission RCD		
3580	August 2026 Field inspection and verification for Water Use Efficiency rebate programs	14,102.68
Total		**14,102.68**
NV5 Geospatial		
535027	July 2026 Meter Area Measurement services (Anaheim)	5,005.00
Total		**5,005.00**
County of Orange		
STCS004253	07/01/26-09/30/26 WEROC Radio System operations and maintenance costs	1,016.86
Total		**1,016.86**
Total Other Funds Expenditures		**101,791.09**
Total Expenditures		**590,832.23**

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

Name/ Date	Check/ EFT	Invoice	Description	Amount
Core Disbursements:				
Cristal Castro				
8/31/2026	EFT	073126	July 2026 Business expense	29.94
Total				**29.94**
Corodata Records Management Inc				
8/31/2026	EFT	RS7190753	July 2026 Records Storage Fees	78.12
Total				**78.12**
Rachel Davis				
8/31/2026	EFT	062426	June 2026 Business expense	7.40
Total				**7.40**
Jared Dawson				
8/31/2026	EFT	072826	July 2026 Business expense	270.26
Total				**270.26**
Larry Dick				
8/31/2026	EFT	073026	July 2026 Business expense	140.60
Total				**140.60**
Frontier Communications Holdings LLC				
8/14/2026	144833	120125-5-AUG26	August 2026 Internet expense	675.00
Total				**675.00**
Cassidy Harding				
8/31/2026	EFT	071726	July 2026 Business expense	637.89
Total				**637.89**
Rachel Waite				
8/31/2026	EFT	062426	June 2026 Business expense	32.08
Total				**32.08**
Independent Special Dist of OC				
8/14/2026	EFT	083026	Reimburse ISDOC for Stripe payments received from 04/30/26	744.10
Total				**744.10**
Robert McVicker				
8/31/2026	EFT	061826	June 2026 Business expense	21.75
8/31/2026	EFT	073026	July 2026 Business expense	22.80
Total				**44.55**
Al Nederhood				
8/31/2026	EFT	073026	July 2026 Business expense	239.40
Total				**239.40**
Jasmine Orozco				
8/31/2026	EFT	073126	July 2026 Business expense	51.46
Total				**51.46**
Ricoh USA Inc				
8/31/2026	EFT	9033836588	05/01/26-07/31/26 Ricoh copier maintenance	1,406.62
Total				**1,406.62**
Megan Schneider				
8/31/2026	EFT	072426	July 2026 Business expense	950.64
Total				**950.64**

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

Name/ Date	Check/ EFT	Invoice	Description	Amount
Karl Seckel				
8/31/2026	EFT	071626	July 2026 Business expense	49.40
Total				**49.40**
Jeffery Thomas				
8/31/2026	EFT	072326	July 2026 Business expense	114.00
Total				**114.00**
US Bank				
8/31/2026	144836	1189/4192/7973/8910/3790-JUL26	06/23/26-07/22/26 Cal Card Charges	27,649.94
Total				**27,649.94**
Verizon Wireless				
8/06/2026	144788	6149384601	July 2026 4G Mobile broadband unlimited service	80.02
Total				**80.02**
Jennifer Wicks				
8/31/2026	EFT	072726	July 2026 Business expense	111.89
Total				**111.89**
Sarah Wilson				
8/31/2026	EFT	071626	July 2026 Business expense	15.00
Total				**15.00**
Total Core Disbursements				**33,328.31**

Choice Disbursements:

Rachel Davis				
8/31/2026	EFT	062426	June 2026 Business expense	124.30
Total				**124.30**
Hugo Escamilla				
8/31/2026	EFT	071326	July 2026 Business expense	12.96
Total				**12.96**
Moulton Niguel Water District				
8/14/2026		063026	07/01/25-06/30/26 MET Pass-Through Funding for Leak Detection Program	23,477.00
Total				**23,477.00**
US Bank				
8/31/2026	144836	8910-JUL26	06/23/26-07/22/26 Cal Card Charges	332.52
Total				**332.52**
US Bank Voyager Fleet Systems				
8/14/2026	EFT	8694349932630	06/25/26-07/24/26 Fuel for Water Loss Control Shared Services Vehicles	910.62
Total				**910.62**
Total Choice Disbursements				**24,857.40**

Other Funds Disbursements:

AT&T				
8/14/2026	144826	25595893	July 2026 Telephone expense for WEROC N. EOC	41.01
Total				**41.01**

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

Name/ Date	Check/ EFT	Invoice	Description	Amount
Metropolitan Water District				
8/31/2026	EFT08312026	12255	June 2026 Water deliveries	13,673,303.09
Total				**13,673,303.09**
Santiago Aqueduct Commission				
8/31/2026	144835	072026	July 2026 SAC Pipeline Operation Surcharge	4,348.20
Total				**4,348.20**
Santa Margarita Water District				
8/31/2026	EFT	072026	July 2026 SCP Operation Surcharge	33,896.58
Total				**33,896.58**
Spray to Drip Rebate				
8/31/2026	144856	0011-R	J. Plascencia	418.00
8/14/2026	144808	S2D7-C-BP-54399-23993	Osmotik	7,229.00
8/14/2026	144809	S2D7-C-BP-54399-23997	Osmotik Osmosis Tech	4,887.00
8/14/2026	144806	S2D7-C-BREA-55064-23860	North Hills Comm Assoc	2,185.00
8/14/2026	144792	S2D7-C-GG-54611-23944	Beach Terrace HOA	25,774.00
8/14/2026	144797	S2D7-C-IRWD-44331-23936	Deerfield Homeowners Association	45,986.00
8/14/2026	144801	S2D7-C-IRWD-54937-23865	Irvine Ranch Water District	10,081.00
8/14/2026	144817	S2D7-C-IRWD-55226-24027	Seaport Maint Assn	4,581.00
8/14/2026	144803	S2D7-C-LH-54611-23982	La Habra Gables Hoa	4,272.00
8/14/2026	144814	S2D7-C-MNT-54611-24024	RME Associates LP	2,154.00
8/14/2026	144798	S2D7-C-SC-38663-23893	Faire Harbour Hoa	21,561.00
8/14/2026	144804	S2D7-C-SOCO-44331-23898	Niguel Shores Community Association	19,768.00
8/31/2026	144850	S2D7-R-HB-49306-24038	H. Li	623.50
8/31/2026	144838	S2D7-R-HB-55003-23819	T. Amelotte	161.83
8/31/2026	144840	S2D7-R-HB-57388-24199	J. Bostick	743.50
8/31/2026	144848	S2D7-R-IRWD-56330-24132	S. Katibian	307.00
8/31/2026	144842	S2D7-R-SM-55271-24079	D. Combe	1,041.00
8/31/2026	144852	S2D7-R-SM-56305-24110	Y. Li	1,097.00
8/31/2026	144844	S2D7-R-WEST-56336-24154	R. Cowley	516.00
Total				**153,385.83**
Turf Rebate				
8/14/2026	144793	TR17-C-GG-54611-53677	Beach Terrace HOA	66,150.00
8/14/2026	144795	TR17-C-GG-54611-53835	Brookdale Hoa	171,352.00
8/14/2026	144800	TR17-C-HB-44135-53947	Huntington Beach Industrial Plaza Owners Associatio	17,724.18
8/14/2026	144807	TR17-C-HB-44135-54061	One Pacific Plaza	6,560.00
8/14/2026	144816	TR17-C-HB-4463-53993	Seabreeze	23,808.00
8/14/2026	144790	TR17-C-HB-55165-53915	5 Points Plaza	102,256.00
8/14/2026	144811	TR17-C-HB-55223-54058	Progressive-Graham St. LP	5,928.00
8/14/2026	144789	TR17-C-IRWD-38663-53973	AGC Management LLC	200,500.00
8/14/2026	144821	TR17-C-IRWD-51120-53182-PA	Saddleback Community College	173,440.00
8/14/2026	144820	TR17-C-IRWD-54535-53948	Sheridan Maintenance Association	13,952.00
8/14/2026	144791	TR17-C-IRWD-54611-53767	Baker Ranch Area I	189,250.00
8/14/2026	144819	TR17-C-IRWD-54611-54068	Serrano Woods Hoa	16,389.00
8/14/2026	144812	TR17-C-IRWD-55188-53988	Protec Building Services	38,608.00
8/14/2026	144824	TR17-C-LH-42684-53775	Westridge Community Association	16,395.00
8/14/2026	144794	TR17-C-MESA-55038-53721	Beg Holdings LP	54,430.00
8/14/2026	144815	TR17-C-MNT-54611-54078	RME Associates LP	8,564.00
8/14/2026	144823	TR17-C-NWPT-4463-53892	Villa Balboa Comm Assoc	162,490.00
8/14/2026	144796	TR17-C-O-54611-54054	Carriage Park Maintenance Corp	7,264.00
8/14/2026	144813	TR17-C-O-55188-53990	Reorganized Church LDS	10,384.00
8/14/2026	144822	TR17-C-O-55188-53991	Abcd Co Summit Team	10,856.00
8/14/2026	144799	TR17-C-SC-38663-53661	Faire Harbour Hoa	73,426.00
8/14/2026	144810	TR17-C-SC-4463-53782	Plastics Development	10,362.00
8/14/2026	144805	TR17-C-SOCO-44331-53823	Niguel Shores Community Association	96,285.00
8/14/2026	144818	TR17-C-SOCO-45948-53866	Seascape Hoa	93,222.00
8/14/2026	144802	TR17-C-TUST-48768-54016	Bergstrom's Childrens Store	3,900.00

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

Name/ Date	Check/ EFT	Invoice	Description	Amount
Turf Rebate (continued)				
8/31/2026	144863	TR17-R-GSWC-54707-53350	N. Colobong	1,879.00
8/31/2026	144851	TR17-R-HB-49306-54109	H. Li	3,714.00
8/31/2026	144839	TR17-R-HB-55003-53852	T. Amelotte	900.00
8/31/2026	144855	TR17-R-HB-55014-53696	R. Pariseau	840.00
8/31/2026	144846	TR17-R-HB-55103-53803	S. Dinay	1,815.15
8/31/2026	144854	TR17-R-HB-55150-53878	A. Metchikoff	3,039.00
8/31/2026	144841	TR17-R-HB-57388-56395	J. Bostick	2,904.00
8/31/2026	144860	TR17-R-IRWD-55227-54083	M. Vasin	1,854.00
8/31/2026	144849	TR17-R-IRWD-56308-55249	J. Kerszenbaum	3,835.00
8/31/2026	144858	TR17-R-MESA-56297-55230	J. Prichard	5,412.00
8/31/2026	144859	TR17-R-MESA-56327-55293	J. Prichard	3,483.00
8/31/2026	144857	TR17-R-MNT-56322-55286	J. Preston	3,780.00
8/31/2026	144847	TR17-R-O-55233-54088	D. Foley	2,194.00
8/31/2026	144843	TR17-R-SM-55271-54155	D. Combe	3,105.00
8/31/2026	144853	TR17-R-SM-56305-55242	Y. Li	2,572.00
8/31/2026	144862	TR17-R-TUST-55125-53839	S. Warwick	8,227.00
8/31/2026	144861	TR17-R-TUST-55269-54153	X. Wang	5,786.00
8/31/2026	144845	TR17-R-WEST-56336-55303	R. Cowley	1,848.00
Total				**1,630,682.33**
US Bank				
7/31/2026	144784	3115-JUL26	06/23/26-07/22/26 Cal Card Charges - WEROC	5,389.07
Total				**5,389.07**
Verizon Wireless				
8/06/2026	144788	6149384601	July 2026 4G Mobile broadband unlimited service	170.07
Total				**170.07**
Total Other Funds Disbursements				**15,501,216.18**
Total Disbursements				**15,559,401.89**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

Cal Card Charges
Statement Date: July 22, 2026
Payment Date: August 31, 2026

Date	Description	Amount
General Manager Card:		
6/23/2026	Alliance for Water Efficiency 4th Annual Water Efficiency & Conservation Symposium in Chicago, IL from 08/04/26- 08/06/26 - Airfare for C. Harding	621.80
6/30/2026	Alliance for Water Efficiency 4th Annual Water Efficiency and Conservation Symposium in Chicago, IL from 08/04/26-08/06/26 -Registration for C. Harding	293.04
6/30/2026	CSDA GM Leadership Summit in Newport Beach, CA from 06/28/26-06/30/26 - Parking and meals for H. De La Torre and M. Baum-Haley	257.10
6/30/2026	June 2026 Meals for H. De La Torre's meetings	159.58
7/06/2026	Newport Beach 2026 Annual State of the County on 08/07/26 - Registration for A. Nederhood	125.00
7/07/2026	Independent Special Districts of Orange County Quarterly Luncheon on 07/30/26 - Registration for A. Nederhood	17.00
7/14/2026	OCBC 2026 Legislative Day in Irvine, CA on 07/21/26 - Registration for H. Baez	195.00
7/16/2026	ESRI User Conference 2026 in San Diego, CA, from 07/13/26- 07/16/26 - Accommodations for C. Harding	1,597.10
7/16/2026	California Council for Environmental and Economic Balance 2026 Summer Issues Seminar in Olympic Valley, CA from 07/13/26-07/16/26 - Accommodation for H. Baez	1,179.93
7/22/2026	July 2026 Meals for H. De La Torre's meetings	829.82
Total:		**5,275.37**
Assistant General Manager Card:		
6/30/2026	June 2026 Melissa Baum-Haley's business expense	415.08
7/01/2026	OC/MET Directors Workshop lunch on 07/02/26	366.35
7/02/2026	OC/MET Directors Delegation Workshop refreshments	208.92
7/14/2026	Canva annual subscription	120.00
7/22/2026	July 2026 M. Baum-Haley's business expense	118.12
Total:		**1,228.47**
Public Affairs Card:		
6/24/2026	June 2026 K. Vincent's business expense	268.56
6/24/2026	Tent, tables, and chairs rental for Poster Contest Awards Ceremony on 06/11/26	2,264.29
6/25/2026	Teamup annual subscription, for calendar collaboration	360.00
6/30/2026	July 2026 Open AI monthly subscription, language processing tool	20.00
7/01/2026	CA Assoc of Public Information Officials (CAPIO) annual membership renewal for K. Vincent	300.00
7/03/2026	July 2026 Monthly Public Storage Unit for Public Affairs	974.00
7/06/2026	Deposit for OC Movers	100.00
7/08/2026	Canva Pro annual subscription - Graphic design software	119.40

Cal Card Charges
Statement Date: July 22, 2026
Payment Date: August 31, 2026

Date	Description	Amount
PA Card (continued):		
7/13/2026	CAPIO Webinar: Developing an AI Policy: A Communications-First Approach on 07/29/26 - Registration for Public Affairs	30.00
7/14/2026	Shelving for the new storage unit	766.30
7/16/2026	Storage bins for the new storage unit	208.89
7/16/2026	Additional shelving for the new storage unit	2,034.90
Total:		**7,446.34**
Administration Card:		
6/24/2026	Water Loss Control sun protection supplies	34.66
6/26/2026	Employee team building lunch on 07/01/26	1,387.10
6/29/2026	Annual service to protect account and privacy for www.mwdoc.com	21.99
6/29/2026	Management Staff Meeting lunch on 07/06/26	174.95
7/01/2026	July 2026 Monthly subscription for email services to support the secure delivery of email from AccuFund	25.00
7/04/2026	Annual subscription for asset inventory and tracking	220.00
7/06/2026	Office supplies	19.46
7/06/2026	Squarespace scheduling software for Water Loss Control	192.00
7/08/2026	Office supplies	26.62
7/08/2026	Office supplies	21.80
7/08/2026	Sacramento Bee annual subscription renewal	479.99
7/10/2026	Breakfast for All Staff Meeting on 07/23/26	1,110.90
7/13/2026	Water flasks for Water Loss Control staff	75.88
7/14/2026	Water flask for Water Loss Control staff	29.98
7/14/2026	Comprehensive Irrigation for Native Plants training on 07/31/26 - Registration for T. Fann	56.36
7/14/2026	Deposit for MWDOC Staff Holiday Luncheon on 12/16/26	1,500.00
7/14/2026	Comprehensive Irrigation for Native Plants training on 07/31/26 - Registration for C. Castro	56.36
7/17/2026	July 2026 Wireless Internet Backup	45.00
7/17/2026	Harvard Business Review annual digital subscription	135.00
Total:		**5,613.05**
WEROC Card:		
6/23/2026	Breakfast for EOC Action Planning (G-626) Training on 06/24/26	262.21
6/26/2026	CalWARN website quarterly maintenance and hosting plan from 06/12/26-09/12/26	1,800.00
7/02/2026	Extended Limited Warranty for the Mobile Command Vehicle	2,960.00
7/03/2026	July 2026 Iridium Standby Plan service charge for WEROC's three satellite phones	67.17

Cal Card Charges
Statement Date: July 22, 2026
Payment Date: August 31, 2026

Date	Description	Amount
WEROC Card (continued):		
7/16/2026	Purchase of CA OES/CSTI certificates EOC Action Planning (G-626) course offered to Member Agencies, including members of the Operational Area from 06/23/26-06/24/26 (15 students)	244.69
Total:		**5,334.07**
IT Card:		
6/25/2026	Two-year GoDaddy domain name renewal for ocwatersmart.com	46.38
6/25/2026	(4) DesignJet Printheads for Large Format Printer	742.04
6/27/2026	Key safe for Finance, color ink tank for PA printer, and (3) over-ear headsets for conference calls	313.43
7/03/2026	July 2026 monthly charge for MWDOC redundant/backup and WEROC Mobile Command Vehicle internet services	110.00
7/06/2026	Tablet monitor stand for IT testing	31.82
7/07/2026	(2) 14" Android tablets for hybrid board and subcommittee meetings	462.55
7/09/2026	(2) tablet monitor stand for IT testing	64.12
7/09/2026	Toner cartridge for finance printer	259.02
7/09/2026	(2) USB charging stations and cables for director tablets	154.90
7/09/2026	June 2026 monthly charges for Azure storage, networking, compute, and database	1,546.20
7/17/2026	(14) 14" tablets for director Zoom meetings	3,349.36
7/17/2026	July 2026 cloud storage fee to archive servers and data	21.13
7/19/2026	Toner for printer and (14) portable laptop stands	1,248.94
7/19/2026	August 2026 eFax service charge	10.00
7/21/2026	Magnetic latches for tablets and mechanical countdown timer for tablet charging	68.76
7/22/2026	July 2026 cloud storage fee to archive servers and data	45.58
Total:		**8,474.23**

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

Name/ Date	Check/ EFT	Invoice	Description	Amount
Core Disbursements:				
Paylocity Corporation				
8/17/2026	EFT	INV3746445	FY 2025-26 HCM One-Time Implementation Fee	5,502.38
Total				**5,502.38**
Project WET Foundation				
8/17/2026	EFT	2017160-1	Water in Earth Systems books	410.69
Total				**410.69**
Total Core Disbursements				**5,913.07**
Choice Disbursements:				
Total Choice Disbursements				-
Other Funds Disbursements:				
Total Other Funds Disbursements				-
Total Disbursements				**5,913.07**

Harvey De La Torre, General Manager

Hilary Chumpitazi, Treasurer

(1) For disbursements that did not make the cut-off of previous month's Disbursement Approval report. Disbursements are approved by GM for payment and need A & F Committee ratification.

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

(714) 963-3058
Fax: (714) 964-9389
www.mwdoc.com

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
July 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	$ 519,724	1.77%
Pension 115 Trust	2,932,972	9.99%
Total Restricted Reserves	$3,452,696	11.76%
Designated Reserves		
Operating Reserves	$4,241,768	14.44%
Election Reserve	1,569,152	5.34%
OPEB Reserve	219,815	0.75%
Total Designated Reserves	$6,030,735	20.53%
General Operations Fund	$14,446,908	49.19%
Water Purchase Payments Fund	5,130,971	17.47%
Conservation Fund	289,201	0.98%
Trustee Activities – AMP	19,361	0.07%
Total Other Funds	$19,886,441	67.71%
Total	**$29,369,872**	**100.00%**

The funds are invested as follows:

Term of Investment	% of Portfolio	Book Value	Market Value
Cash	8.25%	$ 2,423,271	$ 2,423,271
Pension 115 Trust	9.99%	2,932,972	2,932,972
Short-term investment			
• LAIF	55.20%	16,212,180	16,212,180
• CAMP	16.01%	4,701,449	4,701,449
Long-term investment			
• US Government Issues	0.85%	250,000	243,145
• Corporate Bond	4.08%	1,200,000	1,171,969
• Certificates of Deposit	5.62%	1,650,000	1,645,354
Total	**100.00%**	**$29,369,872**	**$29,330,340**

The average number of days to maturity/call as of July 31, 2026, equaled 66, and the average yield to maturity is 3.876%. During the month of July 2026, the District's average daily balance was $25,380,665.37. 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 ($39,532) difference between the book value and the market value as of July 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

July 31, 2026

7/31/2026	Par Value	Market Value	Book Value	% of Portfolio	Days to Mat/Call	YTM @ Cost
Negotiable Certificate Of Deposit	1,650,000.00	1,645,354.50	1,650,000.00	6.87	840	4.103
Corporate Bond	1,200,000.00	1,171,968.50	1,200,000.00	5.00	98	4.458
US Government Issues	250,000.00	243,145.00	250,000.00	1.04	210	3.750
Local Agency Investment Funds	16,212,179.71	16,212,179.71	16,212,179.71	67.51	1	3.840
California Asset Management Program	4,701,449.20	4,701,449.20	4,701,449.20	19.58	1	3.780
Total Investments	**24,013,628.91**	**23,974,096.91**	**24,013,628.91**	**100.00**	**66**	**3.876**
Cash						
Cash	2,423,271.21	2,423,271.21	2,423,271.21		1	0.00
Pension 115 Trust	2,932,971.89	2,932,971.89	2,932,971.89		1	0.00
Total Cash and Investments	**29,369,872.01**	**29,330,340.01**	**29,369,872.01**		**66**	**3.876**

Total Earnings	Month Ending July	Fiscal Year to Date
Current Year	**79,571.62**	**79,571.62**
Average Daily Balance	**25,380,665.37**	
Effective Rate of Return	**3.876%**	

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 09/03/2026

Hilary Chumpitazi, Treasurer — Date 09/03/2026

MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Long-Term Portfolio Details - Investments
July 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	198,424.00	200,000.00	3.350	3.350	354	7/20/2027
Discover Bank	2546736R2	7/26/2023	250,000.00	251,122.50	250,000.00	4.500	4.500	724	7/24/2028
JP Morgan Chase Bank	46659CD49	7/15/2026	200,000.00	198,168.00	200,000.00	4.500	4.500	1,445	7/15/2031
Leaders Credit Union	52171MAN5	8/30/2024	250,000.00	247,832.50	250,000.00	4.000	4.000	1,126	8/30/2029
Magyar Bank	55977RCD3	7/30/2024	250,000.00	248,490.00	250,000.00	4.100	4.100	1,095	7/30/2029
State Bank of India	8562852Q3	8/10/2023	250,000.00	252,855.00	250,000.00	4.550	4.550	741	8/10/2028
Toyota Financial SGS Bank	89235MPD7	9/27/2022	250,000.00	248,462.50	250,000.00	3.650	3.650	418	9/22/2027
Sub Total			**1,650,000.00**	**1,645,354.50**	**1,650,000.00**	**4.103**	**4.103**	**840**	
US Government Issues									
FHLMC	3134HCVR7	2/26/2026	250,000.00	243,145.00	250,000.00	3.750	3.750	210	2/26/2031
Sub Total			**250,000.00**	**243,145.00**	**250,000.00**	**3.750**	**3.750**	**210**	
Corporate Bond									
Barclays Bank	06746CSC4	8/20/2025	250,000.00	244,400.00	250,000.00	4.500	4.500	20	8/20/2030
Citigroup Inc	17292GAL9	9/18/2025	250,000.00	243,415.00	250,000.00	4.500	4.500	49	9/18/2030
Goldman Sachs	38151FQL0	11/28/2025	250,000.00	239,230.00	250,000.00	4.250	4.250	120	11/12/2030
Morgan Stanley Fin LLC	61766YKH3	6/29/2022	200,000.00	200,326.00	200,000.00	4.500	4.500	333	6/29/2027
Wells Fargo	95001DLD0	8/18/2025	250,000.00	244,597.50	250,000.00	4.550	4.550	15	8/15/2030
Sub Total			**1,200,000.00**	**1,171,968.50**	**1,200,000.00**	**4.458**	**4.458**	**98**	
Total Investments			**3,100,000.00**	**3,060,468.00**	**3,100,000.00**	**4.212**	**4.212**	**502**	

Total Earnings	Month Ending July	Fiscal Year To Date
Current Year	10,870.98	10,870.98

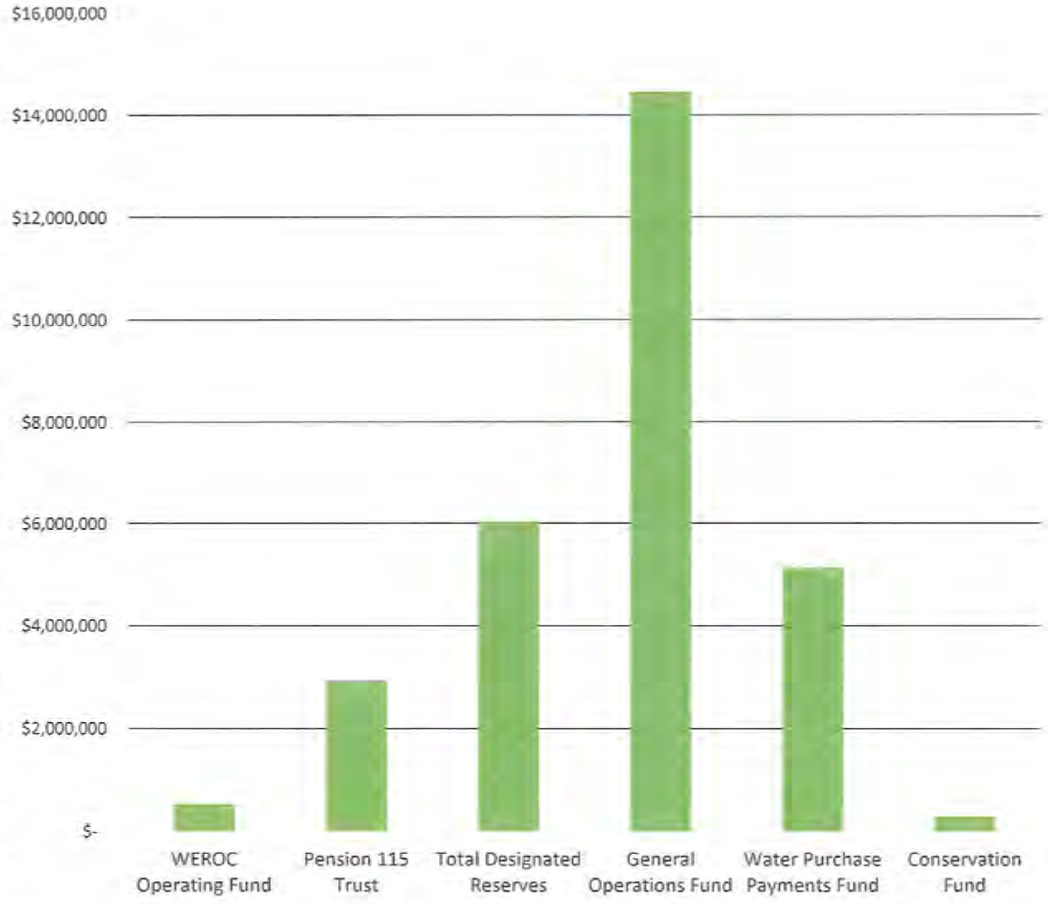
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY
Portfolio Management
Short-Term Portfolio Details - Cash and Investments
July 31, 2026

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	16,212,179.71	16,212,179.71	16,212,179.71	3.840	3.840	1	N/A
Sub Total			**16,212,179.71**	**16,212,179.71**	**16,212,179.71**	**3.840**	**3.840**	**1**	
California Asset Management Program									
CAMP LGIP	CAMP6269	4/1/2025	4,701,449.20	4,701,449.20	4,701,449.20	3.780	3.780	1	N/A
Sub Total			**4,701,449.20**	**4,701,449.20**	**4,701,449.20**	**3.780**	**3.780**	**1**	
Total Investments			**20,913,628.91**	**20,913,628.91**	**20,913,628.91**	**3.827**	**3.827**	**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	2,422,771.21	2,422,771.21	2,422,771.21	0.000	0.000	1	N/A
Pension 115 Trust	PENSION115TRUST	7/31/2018	2,932,971.89	2,932,971.89	2,932,971.89	0.000	0.000	1	N/A
Total Cash			**5,356,243.10**	**5,356,243.10**	**5,356,243.10**	**0.000**	**0.000**	**1**	
Total Cash and Investments			**26,269,872.01**	**26,269,872.01**	**26,269,872.01**	**3.827**	**3.827**	**1**	

Total Earnings	Month Ending July	Fiscal Year To Date
Current Year	68,700.64	68,700.64

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

ALLOCATION	AMOUNT	%
MWDOC		
Restricted Reserves		
WEROC Operating Fund	$ 519,724	1.77%
Pension 115 Trust	2,932,972	9.99%
Total Restricted Reserves	$ 3,452,696	11.76%
Designated Reserves		
Operating Reserve	$ 4,241,768	14.44%
Election Reserve	1,569,152	5.34%
OPEB Reserve	219,815	0.75%
Total Designated Reserves	$ 6,030,735	20.53%
General Operations Fund	$ 14,446,908	49.19%
Water Purchase Payments Fund	5,130,971	17.47%
Conservation Fund	289,201	0.98%
Total Other Funds	$ 19,867,080	67.64%
TOTAL MWDOC	$ 29,350,511	99.93%
TRUSTEE ACTIVITIES		
AMP Sales Admin	$ 19,361	0.07%
TOTAL TRUSTEE ACTIVITIES	$ 19,361	0.07%
TOTAL CASH & INVESTMENTS	**$ 29,369,872**	**100.00%**



PARS PUBLIC AGENCY RETIREMENT SERVICES

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

Account Report for the Period
7/1/2026 to 7/31/2026

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 7/1/2026	Contributions	Earnings	Expenses	Distributions	Transfers	Balance as of 7/31/2026
OPEB	$3,525,024.59	$0.00	-$20,266.05	$1,682.35	$0.00	$0.00	$3,503,076.19
PENSION	$2,932,971.89	$0.00	-$16,862.22	$1,399.80	$0.00	$0.00	$2,914,709.87
Totals	$6,457,996.48	$0.00	-$37,128.27	$3,082.15	$0.00	$0.00	$6,417,786.06

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

				Annualized Return			
Source	1-Month	3-Months	1-Year	3-Years	5-Years	10-Years	Plan's Inception Date
OPEB	-0.57%	1.72%	11.95%	10.72%	5.25%	7.29%	10/26/2011
PENSION	-0.57%	1.72%	11.93%	10.73%	5.26%	-	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, 2026 THRU JULY 31, 2026

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

	Amount
ASSETS	
Cash in Bank	2,423,271.21
Investments	26,946,600.80
Accounts Receivable	29,674,713.73
Accounts Receivable - Other	544,599.76
Accrued Interest Receivable	95,798.74
Water Inventory	622,976.00
Prepaids/Deposits	526,987.72
Leasehold Improvements	7,145,767.01
Furniture, Fixtures, & Equipment	1,074,370.31
Less: Accumulated Depreciation	(4,664,792.58)
TOTAL ASSETS	**64,390,292.70**
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Accounts Payable	33,328,508.34
Accrued Salaries and Benefits Payable	1,027,076.67
Other Liabilities	1,578,427.78
Unearned Revenue	1,149,615.37
TOTAL LIABILITIES	**37,083,628.16**
FUND BALANCES	
Restricted Fund Balances	
WEROC Reserve	476,561.37
Pension 115 Trust	2,932,971.89
Total Restricted Fund Balances	3,409,533.26
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	7,948,922.43
General Fund Capital	246,408.19
Total Unrestricted Fund Balances	14,226,065.62
Excess Revenue over Expenditure	
Operating Fund	9,744,408.62
Other Funds	(73,342.96)
TOTAL FUND BALANCES	**27,306,664.54**
TOTAL LIABILITIES AND FUND BALANCES	**64,390,292.70**

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

	Month to Date	Year to Date	Annual Budget	% Used	Encumbrance	Budget Remaining
REVENUES						
Retail Connection Charge	10,278,727.20	10,278,727.20	10,278,727.00	100.00%	0.00	(0.20)
Ground Water Customer Charge	427,658.00	427,658.00	427,658.00	100.00%	0.00	0.00
Water Rate Revenues	**10,706,385.20**	**10,706,385.20**	**10,706,385.00**	**100.00%**	**0.00**	**(0.20)**
Interest Revenue	82,744.25	82,744.25	962,952.00	8.59%	0.00	880,207.75
Subtotal	**10,789,129.45**	**10,789,129.45**	**11,669,337.00**	**92.46%**	**0.00**	**880,207.55**
Choice Programs	0.00	0.00	2,073,332.00	0.00%	0.00	2,073,332.00
Choice Prior Year Carry Over	0.00	0.00	195,380.00	0.00%	0.00	195,380.00
MWD Revenue - Shared Services	0.00	0.00	248,355.00	0.00%	0.00	248,355.00
Miscellaneous Income	0.00	0.00	5,000.00	0.00%	0.00	5,000.00
Reimbursements	0.00	0.00	360,043.00	0.00%	0.00	360,043.00
School Contracts	0.00	0.00	524,947.00	0.00%	0.00	524,947.00
Transfer-Out to Reserve	0.00	0.00	(60,207.00)	0.00%	0.00	(60,207.00)
Subtotal	**0.00**	**0.00**	**3,346,850.00**	**0.00%**	**0.00**	**3,346,850.00**
TOTAL REVENUES	**10,789,129.45**	**10,789,129.45**	**15,016,187.00**	**71.85%**	**0.00**	**4,227,057.55**

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

	Month to Date	Year to Date	Annual Budget	% Used	Encumbrance	Budget Remaining
EXPENSES						
Salaries & Wages	522,795.24	522,795.24	6,149,850.00	8.50%	0.00	5,627,054.76
Director's Compensation	22,513.40	22,513.40	290,942.00	7.74%	0.00	268,428.60
MWD Representation	10,737.16	10,737.16	166,253.00	6.46%	0.00	155,515.84
Employee Benefits	160,665.06	160,665.06	1,991,355.00	8.07%	0.00	1,830,689.94
CalPers Unfunded Liability Contribution	0.00	0.00	207,000.00	0.00%	0.00	207,000.00
Director's Benefits	10,590.76	10,590.76	174,974.00	6.05%	0.00	164,383.24
Health Insurance for Retirees	11,477.44	11,477.44	123,710.00	9.28%	0.00	112,232.56
Training Expense	142.72	142.72	58,500.00	0.24%	0.00	58,357.28
Tuition Reimbursement	0.00	0.00	6,900.00	0.00%	0.00	6,900.00
Temporary Help Expense	0.00	0.00	5,000.00	0.00%	0.00	5,000.00
Personnel Expenses	**738,921.78**	**738,921.78**	**9,174,484.00**	**8.05%**	**0.00**	**8,435,562.22**
Engineering Expense	13,333.48	13,333.48	450,000.00	2.96%	84,387.61	352,278.91
Legal Expense	18,443.15	18,443.15	257,040.00	7.18%	238,596.85	0.00
Audit Expense	0.00	0.00	38,418.00	0.00%	0.00	38,418.00
Professional Services	66,307.52	66,307.52	2,447,127.00	2.71%	857,707.89	1,523,111.59
Professional Fees	**98,084.15**	**98,084.15**	**3,192,585.00**	**3.07%**	**1,180,692.35**	**1,913,808.50**
Conference - Staff	2,240.00	2,240.00	46,111.00	4.86%	0.00	43,871.00
Conference - Directors	142.00	142.00	21,784.00	0.65%	0.00	21,642.00
Travel & Accom. - Staff	4,463.66	4,463.66	75,620.00	5.90%	0.00	71,156.34
Travel & Accom. - Directors	1,952.60	1,952.60	31,400.00	6.22%	0.00	29,447.40
Travel & Conference	**8,798.26**	**8,798.26**	**174,915.00**	**5.03%**	**0.00**	**166,116.74**
Membership/Sponsorship	113,171.08	113,171.08	201,308.00	56.22%	0.00	88,136.92
Education Initiative	0.00	0.00	45,000.00	0.00%	0.00	45,000.00
CDR Support	19,318.00	19,318.00	77,272.00	25.00%	57,954.00	0.00
Dues & Memberships	**132,489.08**	**132,489.08**	**323,580.00**	**40.94%**	**57,954.00**	**133,136.92**
Business Expense	908.98	908.98	5,720.00	15.89%	0.00	4,811.02
Office Maintenance	11,431.60	11,431.60	163,385.00	7.00%	139,888.40	12,065.00
Building Repair & Maintenance	5,691.00	5,691.00	64,381.00	8.84%	19,540.00	39,150.00
Storage Rental & Equipment Lease	78.12	78.12	1,170.00	6.68%	1,091.88	0.00
Office Supplies	1,117.63	1,117.63	28,000.00	3.99%	2,818.85	24,063.52
Supplies - Water Loss Control	198.33	198.33	4,000.00	4.96%	0.00	3,801.67
Postage/Mail Delivery	584.64	584.64	8,624.00	6.78%	1,908.77	6,130.59
Subscriptions & Books	614.99	614.99	6,500.00	9.46%	0.00	5,885.01
Reproduction Expense	1,510.63	1,510.63	104,000.00	1.45%	0.00	102,489.37
Maintenance - Computers	1,827.56	1,827.56	15,300.00	11.94%	0.00	13,472.44
Software Purchase	22,909.11	22,909.11	231,743.00	9.89%	118,182.00	90,651.89
Software Support	718.75	718.75	3,600.00	19.97%	0.00	2,881.25
Computers and Equipment	3,811.91	3,811.91	12,750.00	29.90%	0.00	8,938.09
Automotive Expense	1,258.40	1,258.40	11,600.00	10.85%	0.00	10,341.60
Vehicle Expense	910.62	910.62	12,000.00	7.59%	0.00	11,089.38
Toll Road Charges	16.65	16.65	2,550.00	0.65%	0.00	2,533.35
Insurance Expense	19,527.88	19,527.88	238,626.00	8.18%	0.00	219,098.12
Utilities - Telephone	3,429.56	3,429.56	46,555.00	7.37%	880.22	42,245.22
Bank Fees	306.67	306.67	1,600.00	19.17%	0.00	1,293.33
Miscellaneous Expense	8,770.30	8,770.30	114,500.00	7.66%	0.00	105,729.70
MWDOC's Contrb. to WEROC	30,473.87	30,473.87	399,019.00	7.64%	0.00	368,545.13
Depreciation Expense	5,330.36	5,330.36	0.00	0.00%	0.00	(5,330.36)
Other Expenses	**121,427.56**	**121,427.56**	**1,475,623.00**	**8.23%**	**284,310.12**	**1,069,885.32**
Election Expense	0.00	0.00	600,000.00	0.00%	0.00	600,000.00
Building Expense	0.00	0.00	75,000.00	0.00%	0.00	75,000.00
TOTAL EXPENSES	**1,099,720.83**	**1,099,720.83**	**15,016,187.00**	**7.32%**	**1,522,956.47**	**12,393,509.70**
NET INCOME (LOSS)	**9,689,408.62**	**9,689,408.62**	**0.00**	**0.00%**	**(1,522,956.47)**	**(8,166,452.15)**

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

	Month to Date	Year to Date	Annual Budget	% Used	Budget Remaining
WATER REVENUES					
Water Sales	14,835,409.40	14,835,409.40	159,961,402.00	9.27%	145,125,992.60
Readiness to Serve Charge	1,502,309.17	1,502,309.17	17,654,354.00	8.51%	16,152,044.83
Capacity Charge CCF	340,750.00	340,750.00	4,230,450.00	8.05%	3,889,700.00
SCP/SAC Pipeline Surcharge	38,244.78	38,244.78	460,720.00	8.30%	422,475.22
TOTAL WATER REVENUES	**16,716,713.35**	**16,716,713.35**	**182,306,926.00**	**9.17%**	**165,590,212.65**
WATER PURCHASES					
Water Sales	14,835,409.40	14,835,409.40	159,961,402.00	9.27%	145,125,992.60
Readiness to Serve Charge	1,502,309.17	1,502,309.17	17,654,354.00	8.51%	16,152,044.83
Capacity Charge CCF	340,750.00	340,750.00	4,230,450.00	8.05%	3,889,700.00
SCP/SAC Pipeline Surcharge	38,244.78	38,244.78	460,720.00	8.30%	422,475.22
TOTAL WATER PURCHASES	**16,716,713.35**	**16,716,713.35**	**182,306,926.00**	**9.17%**	**165,590,212.65**
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, 2026 thru July 31, 2026

	Year to Date Actual	Annual Budget	% Used
Turf Removal Program(3418)			
Revenues	1,081,665.13	5,212,000.00	20.75%
Expenses	1,215,815.24	5,212,000.00	23.33%
Excess of Revenues over Expenditures	(134,150.11)	0.00	
Tree Incentive Program(3420)			
Revenues	6,300.00	49,000.00	12.86%
Expenses	6,300.00	49,000.00	12.86%
Excess of Revenues over Expenditures	0.00	0.00	
Spray To Drip Conversion(3423)			
Revenues	73,497.47	980,000.00	7.50%
Expenses	287,172.85	980,000.00	29.30%
Excess of Revenues over Expenditures	(213,675.38)	0.00	
Member Agency Administered Pass-Thru(3425)			
Revenues	0.00	20,000.00	0.00%
Expenses	0.00	20,000.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Comprehensive Landscape (CLWUE) (3427)			
Revenues	5,233.45	47,559.60	11.00%
Expenses	5,818.45	47,559.60	12.23%
Excess of Revenues over Expenditures	(585.00)	0.00	
Framework TAP(3429)			
Revenues	0.00	534,744.00	0.00%
Expenses	81,666.55	534,744.00	15.27%
Excess of Revenues over Expenditures	(81,666.55)	0.00	
Land Design Program(3431)			
Revenues	6,325.00	62,000.00	10.20%
Expenses	6,325.00	62,000.00	10.20%
Excess of Revenues over Expenditures	0.00	0.00	
WSIP - Industrial Program(3432)			
Revenues	0.00	40,000.00	0.00%
Expenses	0.00	40,000.00	0.00%
Excess of Revenues over Expenditures	0.00	0.00	
Recycled Water Program(3433)			
Revenues	0.00	60,563.75	0.00%
Expenses	(48,987.25)	60,563.75	(80.89)%
Excess of Revenues over Expenditures	48,987.25	0.00	

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

	Year to Date Actual	Annual Budget	% Used
Meter Area Measurement Program (MAM)(3441)			
Revenues	0.00	97,775.00	0.00%
Expenses	21,010.00	97,775.00	21.49%
Excess of Revenues over Expenditures	(21,010.00)	0.00	
Total WUE Projects			
Revenues	1,173,021.05	7,103,642.35	16.51%
Expenses	1,575,120.84	7,103,642.35	22.17%
Excess of Revenues over Expenditures	(402,099.79)	0.00	
WEROC			
Revenues	396,159.89	731,372.00	54.17%
Expenses	62,801.64	731,372.00	8.59%
Excess of Revenues over Expenditures	333,358.25	0.00	

Item No. 3

PRESENTATION ITEM
September 9, 2026

TO: **Administration & Finance Committee**

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

Staff Contact: Tiffany Baca, Education & Workforce Development Mgr.

SUBJECT: **WATER ENERGY EDUCATION ALLIANCE (WEEA) YEAR-END REPORT**

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive the presentation.

REPORT

Purpose

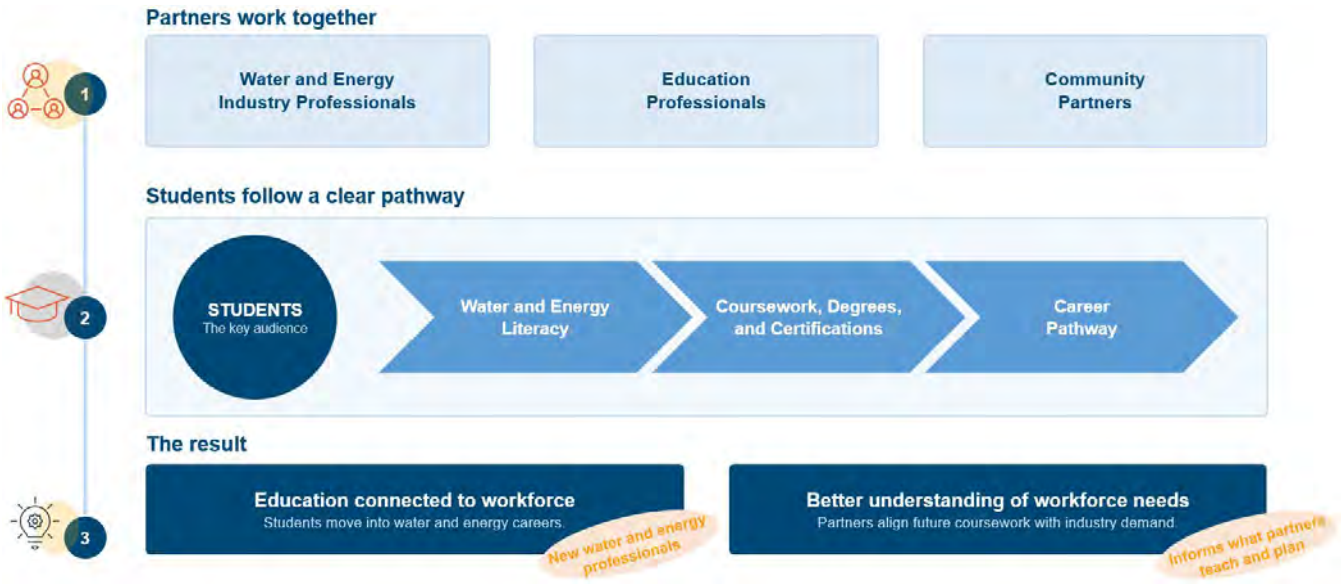
This presentation item provides the Administration & Finance Committee with an update on the Fiscal Year (FY) 2025-26 Water Energy Education Alliance (WEEA) Year-End Report, highlighting the impacts, insights, funding, and FY 2026-27 priorities.

Background

WEEA is a statewide coalition led by the Municipal Water District of Orange County (MWDOC or District) that connects education, workforce, community, and industry partners to make water and energy careers visible and accessible, build sustainable career pathways, and develop the skilled workforce California depends on. WEEA supports the full career pathway, from early exposure and education to industry experience.

MWDOC administration of WEEA is built on the District's 53 years of water education programming in Orange County, establishing both the subject matter expertise and water industry leadership that a regional workforce initiative requires. That history has produced trusted relationships with water agencies, schools, and industry partners throughout the region. MWDOC's connections extend beyond Orange County to Southern California and statewide organizations, allowing WEEA to provide participants with resources and opportunities that would not otherwise be available to a single agency or school district.

The graphic below illustrates how WEEA connects water and energy education to workforce opportunities.



Administratively, WEEA operates through MWDOC's shared services funding model, an established structure that allows the program to function without creating new administrative processes. In addition to MWDOC's financial contribution, WEEA receives outside funding from external sponsors and in-kind partnerships.

Discussion

The following summarizes WEEA's FY 2025-26 impacts, the insights gained during the year, and the priorities that would guide FY 2026-27.

FY 2025–26 Impacts

- Secured $50,000 from external sponsors, along with MWDOC's $33,000 contribution, totaling $83,000 in FY 2025–26 funding from seven sponsors.
- Engaged organizations grew to 335 participating organizations, an increase of 70 organizations over the prior year, including water districts, school districts, community colleges, and nonprofit organizations.
- WEEA's network grew to approximately 1,000 individual professionals representing every stage of California's water and energy workforce pipeline, including engineers, teachers, human resource managers, and program staff, with industry accounting for the largest share at 46%.

- Reached more than 2,500 students through direct programming, career exploration, workforce preparation, supported by educated training and pathway development.
- Specifically, within Orange County, WEEA delivered direct programming, including career exploration for approximately 600 students at the Children's Water Education Festival, a two-day effort reaching approximately 1,500 students at Villa Park High School in partnership with Metropolitan Water District of Southern California and Orange County Water District, and a networking event at Santiago Canyon College reaching more than 120 students and industry professionals.
- Partnered with Water UCI at the University of California, Irvine (Water UCI) on *California Water Workforce Development*, gathering input from more than 150 professionals to establish a baseline and develop eight workforce recommendations that would guide research over the next 18 to 24 months.
- Year-end survey results showed that participants carried the work forward by connecting students to careers, sharing resources, applying WEEA ideas, and building or strengthening partnerships. Of the responses received, 79% cited a better understanding of workforce challenges and opportunities, 68% expanded professional networks, and 63% connected students to careers.

FY 2025–26 Insights

The year reinforced WEEA's role as a connector. Educators need current industry information and training. Employers need better access to schools and future talent. Workforce and community partners bring knowledge of training, access, and local needs. WEEA brings those groups together, tests approaches, shares what works, and helps partners apply lessons within their own organizations and regions.

The year also confirmed that career awareness alone does not build a workforce. People need exposure to careers, access to workplaces and professionals, clear entry points, skill development, and opportunities to advance.

FY 2026–27 Priorities

- Increase external funding to $55,000 with the addition of Orange County Water District sponsorship and the Water UCI partnership, and continue to seek new sponsors and partnerships.
- Begin career visibility earlier, expand access to industry experience, and strengthen regional coordination.
- Continue educator and partner support.
- Support advisory and curriculum work toward new water-focused Career Technical Education pathways.
- Advance the Water UCI research partnership.
- Establish measures that focus on outcomes beyond participation.

Financial Summary

The table below summarizes WEEA revenue and expenditures for FY 2025-26 actuals and the FY 2026-27 budget. WEEA is funded through a combination of external sponsorships and an annual MWDOC contribution, with sponsorships making up the larger share in both years.

Revenue	FY 2025-26 Actuals	FY 2026-27 Budget
External Sponsorships	$50,000	$55,000
MWDOC Contribution	$33,000	$33,000
Total FY Funding	**$83,000**	**$88,000**
Expense	**FY 2025-26 Actuals**	**FY 2026-27 Budget**
Administrative (Salary & Benefits)	$65,797	$69,820
Training & Workshops	$5,170	$7,500
Meetings & Conferences	$4,234	$5,000
Printing & Reproduction	$2,540	$3,000
Career Events	$2,093	$5,000
Other Expenses & Subscriptions	$126	$1,000
Total Expenditures	**$79,961**	**$91,320**

The FY 2026-27 budget reflects $91,320 in planned expenditures against $88,000 in projected revenue. The $3,320 difference would be substantially covered by the $3,039 carryover from FY 2025-26, with any remaining balance absorbed within existing program funds.

Next Steps

Staff will use FY 2025–26 findings and partner input to guide WEEA's FY 2026–27 deliverables and priorities. Progress will be tracked through the measures outlined in the report and shared through future WEEA updates and year-end reporting.

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.*

Attachments/Links:
Attachment 1: WEEA FY 2025-26 Year-End Recap & FY 2026-27 Direction Presentation Attachment 2: WEEA FY 2025-26 Year-End Report



WEEA FY 2025-26 Year-End Recap & FY 2026-27 Direction

Driving Momentum. Multiplying Impact

Municipal Water District of Orange County

September 9, 2026

Water/Energy Education to Workforce Opportunity

Approach of WEEA

Partners work together

- **Water and Energy Industry Professionals**
- **Education Professionals**
- **Community Partners**

Students follow a clear pathway

STUDENTS
The key audience

→ **Water and Energy Literacy** → **Coursework, Degrees, and Certifications** → **Career Pathway**

The result

Education connected to workforce
Students move into water and energy careers.

New water and energy professionals

Better understanding of workforce needs
Partners align future coursework with industry demand.

Informs what partners teach and plan

Why does MWDOC administer WEEA today?

Regional Strength Applied to a Shared Challenge

- Builds on MWDOC's 53 years of water education leadership
- Credibility
  - Established water industry leaders and expertise
  - Trusted relationships in the region
- Connections
  - Local, SoCal, statewide
  - Provides resources & opportunities
- Program Administration
  - Utilizes MWDOC's well-established shared services funding model



3

What Sponsor Investment Helped Build

WEEA's FY 2025-26 Impact Snapshot



Participating Organizations
Industry & Education Professionals and Community Partners

300+

70 more orgs **expanding opportunities**.

Students Reached Directly

2,500+

Moving career **awareness to possibility**.

Network Professionals

~1K

Connecting CA's workforce pipeline.

Research Voices

150+

From **insight to actionable next steps.**

4

Direct Connections Became Action

- Early Exposure
  - **600+ elementary students** saw careers behind the systems
- Deeper Exploration
  - **1,500+ high school students** connected interests and strengths to real sector roles
- Workforce Preparation
  - **~300 college students** built skills, connections, and clearer pathways from coursework to degrees/certifications to industry jobs
- Educator Capacity
  - **38 teachers and community educators** gained tools to extend the effort







What Participants Value Most

Impact Survey: 91 valid responses; Zero selected "no significant impact"









Better Workforce Understanding

79%

Building a **shared understanding** of workforce needs.

Expanding Professional Networks

68%

Building **relationships that lead to action**.

Connecting Education to Workforce

57%

Bridging **classrooms & careers**.

Takeaways from FY 2025-26

- **Impacts**
  - Partnered with Water UCI to gather input from 150+ professionals, producing eight new workforce recommendations
  - Secured $50,000 in outside sponsorships to match MWDOC's $33,000, for $83,000 in total funding

- **Insights**
  - Career awareness alone does not build a workforce. People also need access to workplaces and professionals, clear entry points, skill development, and room to advance.
  - WEEA's strength is as a connector. Educators need current industry knowledge, employers need access to future talent, and WEEA brings those groups together and shares what works.





FY 2025-26 & FY 2026-27

Sponsorship Growth

2025-26 WEEA Sponsors:

California Environmental Education Foundation | California Community Colleges

2026-27 WEEA Sponsors:

Water UCI | California Environmental Education Foundation | California Community Colleges

New

New

FY 2025-26 & FY 2026-27

Financial Summaries

FY 25-26 Recap

$83K
Total Funding

$50K
External Sponsorships

$80K
Expenditures

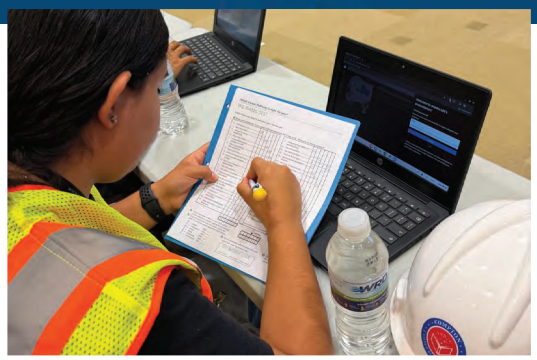
Revenue	FY 2025-26 Actuals	FY 2026-27 Budget
External Sponsorships	$50,000	$55,000
MWDOC Contribution	$33,000	$33,000
Total FY Funding	**$83,000**	**$88,000**

Expense	FY 2025-26 Actuals	FY 2026-27 Budget
Administrative (Salary & Benefits)	$65,797	$69,820
Training & Workshops	$5,170	$7,500
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Career Events	$2,093	$5,000
Other Expenses & Subscriptions	$126	$1,000
Total Expenditures	**$79,961**	**$91,320**

FY 2026-27 Priorities

What Comes Next

- Start career visibility earlier
- Expand access to industry experience
- Strengthen regional coordination
- Equip educators and partners
- Advance Water UCI research
- Measure and share what works



WEEA's Mission Statement:

The Water Energy Education Alliance (WEEA) is a statewide coalition of education, workforce, community, and industry leaders working together to make water and energy careers visible, expand access to opportunity, build high-quality career pathways, and develop the skilled workforce California depends on.



Questions?

Municipal Water District of Orange County
mwdoc.com

WEEA Water Energy Education Alliance

Educate. Empower. Employ.

JULY 2026

20 25-26 IMPACT REPORT

PREPARED BY:
Tiffany Baca, Executive Director



2025-26 WEEA Sponsors:

MWDOC · TOMORROW'S TALENT · WRD Water Replenishment District · emwd Eastern Municipal Water District · Inland Empire Utilities Agency A Municipal Water District · moulton niguel water district · Western Water



WHAT WE BUILD TOGETHER

As we close another year, the Water Energy Education Alliance (WEEA or Alliance) is proud to share how sponsor investment continues to strengthen connections between education, workforce development, and California's critical water and energy sectors.

Water and energy reliability depend on more than infrastructure. They rely on skilled professionals, informed communities, and future generations who value these essential services.

For many students, water and energy education ends before career exploration begins. WEEA helps close that gap by bringing together education and industry leaders, workforce organizations, and community partners to connect learning with opportunity, exchange knowledge, identify workforce needs, and build sustainable solutions together.

This year, sponsor support helped turn ideas into action through educator development, career exploration, student-led research, curriculum enhancements, cross-sector partnerships, and more. WEEA's impact is not only what the Alliance delivers, but what others are better equipped to build because the Alliance exists.

Thank you for investing in the shared effort to build, bolster, and sustain the essential services Californians rely on and connect the next generation to opportunity.

THE NEED

Why WEEA Exists

WEEA grew from a pattern that could no longer be ignored.

Students were learning that water is essential, and that stewardship is important in K-12. We taught them about pipes and pumps, but few were learning about the people, responsibilities, and careers behind the systems they depend on every day. Educators wanted more ways to connect classroom learning with real work. Industry wanted to reach future talent, but often did not know how to navigate schools, curriculum, or educational timelines. Workforce and sustainability partners understood training, access, and community needs, but needed stronger connections to education and industry.

Across California, dedicated people were working toward many of the same goals. Too often, they worked in silos.

We have seen firsthand the impact when the right connections are made. Students who could name only one water or energy career began recognizing opportunities that matched their interests and strengths. Educators gained current information, industry contacts, and practical ideas for their classrooms. Employers learned more effective ways to introduce their work, support learning, and inspire future professionals. Partners who might never



have met began building programs, research, curriculum, and experiences together.

WEEA helps make the systems, responsibilities, and opportunities visible for people to make informed choices. Some students will become water and energy professionals. Others will become educators, researchers, healthcare professionals, community leaders, or informed customers whose lives and work still depend on reliable essential services.

No single institution can prepare California's essential workforce alone. WEEA exists to help the people who share that responsibility find one another and build together.

THE APPROACH

A Model for Action

This year, WEEA focused on turning knowledge and relationships into practical action.

California's communities do not need identical career pathways. Strong pathways grow from useful information, trusted relationships, lessons from others, and the flexibility to adapt and test ideas based on local needs.

WEEA's approach is simple:

Learn

WEEA gathers insight from students, educators, employers, researchers, workforce organizations, and community and sustainability partners.





This year, student-led research through Water UCI, participant feedback, statewide advisory groups, surveys, and Leadership Roundtable discussions helped identify workforce needs, information gaps, and ideas worth exploring further.

Connect

WEEA brings together people who share a goal but work in different systems.

Educators gain access to current industry knowledge and professionals. Employers gain a better understanding of students, schools, curriculum, and educational timelines. Workforce and sustainability partners contribute expertise in training, access, and community needs. These connections help people find partners they may not have reached on their own.

THE APPROACH (Cont'd...)

Test

WEEA puts promising ideas into practice and learns from the people involved.

This year, WEEA tested new approaches to elementary career exploration, hands-on learning and gamification, high school career assessments and matching, teacher training, micro-internships, and partnership development for a new high school career pathway.

Share

WEEA carries useful lessons beyond one classroom, event, or partnership. Through Leadership Roundtables, educator institutes, presentations, advisory groups, research, and partner meetings, participants shared what they were learning and considered how to adapt it for their own students, organizations, and communities.

Across the year, this approach supported students from elementary school through college, strengthened educator capacity, informed statewide workforce conversations, expanded industry engagement, and advanced new career pathways and partnerships.

WEEA does not build one pathway for California. It helps communities build the pathways they need.



WEEA Water Energy Education Alliance

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Impact Snapshot:

July 2025 through June 2026

Growth (Organizations)

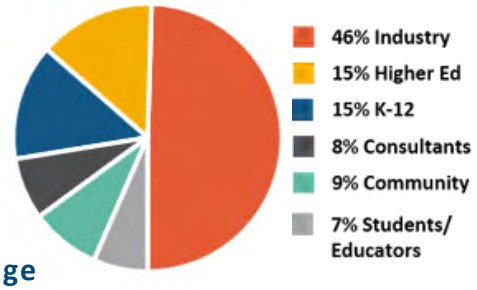
↑28%

Seventy more organizations contributing ideas, resources, expertise, & student opportunities.

Network

~1,000

(People)



Representing every stage of CA's workforce pipeline.

Students Reached

2,500+

Turning career **awareness into career possibility.**

- Career pathway development
- Hands-on learning
- Career exploration
- Networking & mentorship
- Professional experiences
- Research & leadership

Advisories & Working Groups

6 (~140 cross-sector voices)

Informing programs, priorities, & decisions.

Presentation Reach

650+ (Individuals)

Empowering partners to **amplify workforce solutions**.

Educator Trainings

2 ~11K students impacted/year.

Teachers know learning.
We connect it to careers.

LinkedIn Connections

↑127%

323 more professionals & students are discovering and discussing workforce opportunities through **244,000+ impressions**.

THE FRAMEWORK

Guiding Decisions

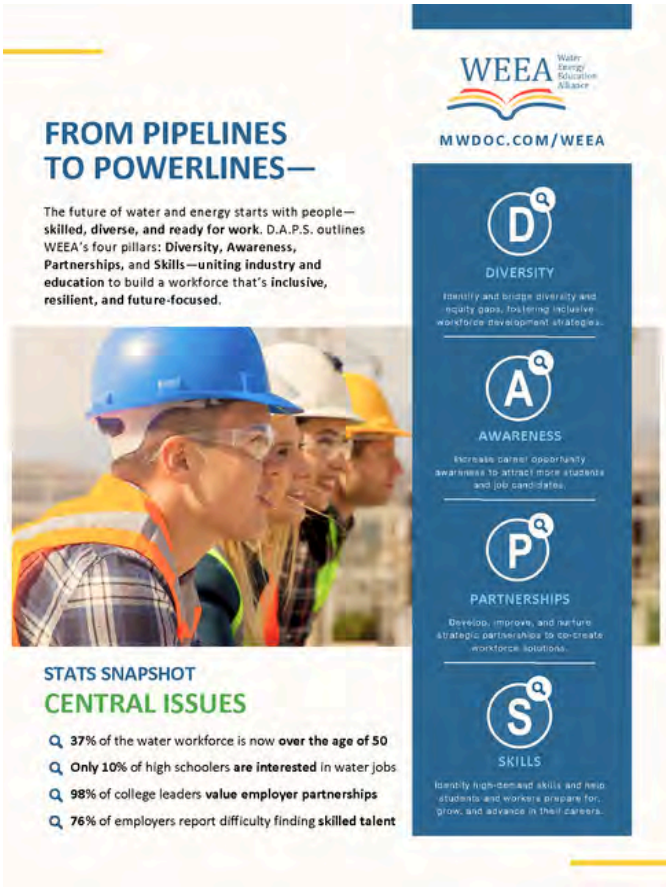
WEEA uses four guiding principles to focus time, funding, and partnerships where they can make the biggest difference.

Diversity: Expand access to industry careers and opportunities.
Who are we still missing?

Awareness: Make careers and opportunities easier to see.
What do students, educators, employers, and communities need to know?

Partnerships: Connect people and organizations to accomplish more.
Who should be connected?

Skills: Build the knowledge and skills people need to contribute and advance.
What do people need to know and do?



From Principles to Practice

D.A.P.S. is not a checklist. It shapes where WEEA invests, who we bring together, and what we choose to test. The result is practical: more people exposed to industry opportunities, stronger connections between schools and employers, better-informed programs, and partners equipped to take ideas further in their own organizations and communities.



CAREER EXPLORATION

Making Careers Visible

Students cannot consider careers they cannot see. This year, WEEA tested age-appropriate career exploration across elementary through college settings, reaching thousands of students and educators, helping students connect their interests and strengths to essential water and energy careers, and equipping educators to extend that exposure.

Keeping Possibilities Open

At the Children's Water Education Festival, WEEA introduced approximately **600 third-through fifth-grade students** to the people and careers behind the water they use every day.

Rather than treating careers as a separate lesson, WEEA built them into water education. As students learned about water quality and stewardship, they also encountered scientists, treatment operators, communicators, problem-solvers, and planners who keep water systems working. Early exposure is critical. Children grow up knowing about firefighters, police officers, doctors, teachers, and other highly visible professions. Water and energy careers are rarely as visible, even though these workers are essential to everyday life. If the sector wants to become an exciting, recognizable





option for future talent, students need opportunities to see the work and the people behind it.

Research adds another reason to start early. A study of more than 20,000 children ages 7 to 11 across 19 countries found that career aspirations already reflected traditional gender patterns.[1] Separate research found gendered career preferences evident by age five.[2]

CAREER EXPLORATION (Cont'd...)

Female WEEA presenters stepped into the roles of scientists and water treatment operators, giving students visible examples of women in technical careers and helping broaden their picture of who does this work.

For employers, the workforce implication is practical: visibility shapes the field of possibilities. If water and energy careers are missing from that picture, students may begin ruling them out before the industry ever has a chance to recruit them.

Every Kind of Strength

WEEA designed an immersive career experience for **35 Villa Park High School students and faculty**, co-hosted with the Metropolitan Water District of Southern California and in partnership with the Orange County Water District.





Students toured an operating facility, worked through hands-on emergency scenarios introducing careers, met a diverse panel of water professionals, and completed a **RIASEC career-interest assessment**.

RIASEC uses six interest areas to help people recognize the kinds of work that appeal to them: building and doing, investigating, creating, helping, leading, and organizing. WEEA first encountered the approach during its 2024-25 Education-to-Workforce pilot tour, which included the San Diego County Office of Education's Linda Vista Innovation Center, and then adapted and field-tested it for water career exploration. Every one of the six interest areas was represented among the students.

CAREER EXPLORATION (Cont'd...)







Through the tour, scenarios, and conversations with professionals, students could see how that diverse range of interests and strengths has a place across the sector.

The experience was part of a larger effort at Villa Park High School. Over two days, WEEA coordinated four water agencies and professionals from multiple disciplines to reach approximately **1,500 students across 42 science classes**. WEEA also supported advisory and curriculum discussions for a new water-focused Career Technical Education (CTE) pathway.

The work moved from broad exposure to deeper exploration and now toward a school-based pathway that can provide sustained education, skills, and industry experience.

WEEA continues to bring professionals, employers, and experiences into the pathway. That coordination and follow-through helped turn individual activities into lasting school-industry capacity.

Sources

[1] Chambers, N., et al. Drawing the Future: Exploring the Career Aspirations of Primary School Children from Around the World. Education and Employers, 2018.

[2] OECD. The Future at Five: Gendered Aspirations of Five-Year-Olds. 2021.

CAREER EXPLORATION (Cont'd...)

From Unaware to Informed

WEEA supported the Water Replenishment District's (WRD) **two-week Water Leaders Academy for 20 rising seniors** from Compton Unified, leading opening-day career exploration and returning for capstone presentations.

On day one, the only water careers students could name were plumber and engineer. Using RIASEC, EnviroScape Models, discussion, and gamification, WEEA introduced the people and work behind reliable water service.

Following their two-week internship, students were presenting on potable reuse, "toilet to tap" perceptions, inequitable access to water, and bottled versus tap water. Nearly every group could see a possible future in the sector. One group remained committed to medicine but now saw the connection between reliable water, public health, and their future work.

WEEA also supported WRD's full-day Water Industry Careers Workshop, where students moved from awareness into networking, career conversations, and mock interviews.

At Santiago Canyon College, WEEA helped coordinate and facilitate an exclusive documentary screening and networking



event that brought more than **120 students and industry professionals** together. Students drove the panel conversation, asking about certifications, apprenticeships, and how to gain experience while still in school.

WEEA also sponsored **14 college students** from multiple institutions to attend the 2025 OC Water Summit, many connected through the National Society of Black Engineers. Students learned alongside hundreds of water professionals and practiced networking in real time, turning conference access into career exposure and professional experience.

Across these experiences, careers became the entry point. Students brought their interests and ambition. Exposure helped them see where those strengths could lead and gave industry a chance to become part of the picture.

BUILDING CAPACITY

Extending the Reach

Equipping Educators

WEEA extends career awareness by equipping educators who already reach students. At a Project WET facilitator training hosted by the Municipal Water District of Orange County and the Metropolitan Water District of Southern California, WEEA introduced **13 community-based educators** to activities pairing RIASEC and water education with the people and careers behind the system. Participants left with a model for school programs, tours, festivals, and community events.

WEEA also supported **30+ classroom teachers** through the California Environmental Education Foundation's Teacher Institute, bringing water knowledge, systems thinking, and career context into classrooms.





Thirty classroom teachers alone can reach roughly 4,500 students in one year. Add community educators working through tours, school programs, and public events, and that reach multiplies year after year.

From Silos to Strategy

In the Inland Empire, WEEA partnered with Tomorrow's Talent and East Valley Water District to convene general managers, human resources and communications professionals, educators, workforce boards, and interns around shared regional workforce challenges.

Pipeline to Possibilities centered on internships, pathways, outreach, and future talent. WEEA co-facilitated conversations that surfaced shared gaps and where regional partners could coordinate rather than work separately.

RESEARCH & INSIGHT

A Clearer Picture

Research Meets Practice

WEEA's newest partnership with Water UCI turned the Alliance network into a statewide research resource. Student researchers worked alongside industry mentors, helped guide two Leadership Roundtables, and gathered insight from more than 150 professionals across water, education, workforce, and community organizations. The result was a stronger student voice in the conversation and data grounded in both research and real-world experience.



RESEARCH REPORT

CA water workforce development: Insights from two statewide workshops

David L. Feldman, Changdeok Gim, Spencer JaQuay, Qi Bing, Kayla Villon, Kailey Gharavi, Aaram Abutaha, Alyssa Young, Steven Nguyen

Prepared by Water UCI in partnership with the Water Energy Education Alliance (WEEA)

April 2026

150+ Professionals informing the research

2 Student-guided Roundtables

8 Workforce recommendations

43% Cited on-site experience as hardest to access

50% Identified shared internship support as most useful

The report, *California Water Workforce Development*, established a baseline, identified eight workforce recommendations, and now guides Water UCI's research over the next 18 to 24 months. It also deepened student and faculty investment in the sector, with students already introducing peers to industry careers and new networks.

Better information for workforce decisions. More informed student and faculty advocates.

RESEARCH & INSIGHT (Cont'd...)

From Participation to Action

A coalition proves its value through what participants do next. Across WEEA's year-end impact survey, respondents reported gains in knowledge, connections, career awareness, resources, and partnerships, then carried those benefits into their own organizations and communities.

91 Valid responses

0 Selected "no significant impact"

63% Connected Students

Top 6 Responses: What has been the value of participating in WEEA? (Select all that apply.)

- **79%** Understanding **challenges & opportunities**
- **68%** Expanded **professional networks**
- **58%** Inspires **new partnerships**
- **57%** Connects **education to workforce**
- **49%** Useful **resources & data**
- **42%** Gain **practical ideas to implement**

What Participants Did Next (Top 4 Responses):

58 Connected students to careers

57 Shared resources

48 Applied ideas or resources

46 Built/Grew partnerships

When asked what WEEA should keep doing, one respondent said it plainly: ***"Keep being a connector across the state between our agencies, resources, and students."***

WEEA's survey and Water UCI research reinforced the same priorities: stronger partnerships, earlier career visibility, access to experience, and regional coordination.

WEEA Water Energy Education Alliance

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JULY 2026

FY 2026-27 DELIVERABLES

GROW...

Expand WEEA's network by engaging industry, education, workforce, and community partners in regions and roles that strengthen collaboration and extend access to students.

CONVENE...

Host three Leadership Roundtables that bring together industry, education, research, and student voices to address priority workforce challenges, emerging findings, and practical solutions.

ADVANCE...

Support the next phase of the Water UCI research partnership, connecting student researchers with WEEA's statewide network, industry expertise, and real-world workforce questions.

EQUIP...

Train educators and water professionals to integrate career awareness into existing lessons, tours, festivals, and outreach, expanding reach without reinventing programs that already work.

CONNECT...

Create opportunities that connect students and emerging talent with industry, career exploration, and pathways to experience.

STRENGTHEN...

Build on the Inland Empire model by supporting regional collaboration around shared workforce needs.

MEASURE...

Use surveys, polls, and research findings to track value, identify priorities, and guide next steps.

DELIVER...

Share practical tools, research, lessons learned, and an annual impact report with sponsors and partners.





CONCLUSION

Turning connection into lasting capacity.

This year reinforced WEEA's role: bringing together the people, evidence, and practical tools already in place to move the work forward.

Students saw careers they had not considered. Educators gained ways to bring career awareness into programs they already deliver. Industry, workforce, and community partners found new ways to work together. Water UCI student researchers gained access to statewide expertise, producing findings that now help guide what comes next.

The next step is to deepen what works: stronger partnerships, earlier career visibility, greater access to experience, better regional coordination, and continued measurement.

Thank you to the sponsors and partners whose time, funding, expertise, and trust make this work possible.

What comes next will be built together.

2025-26 WEEA Sponsors:

California Environmental Education Foundation | California Community Colleges

FY 2025-26 FINANCIAL SUMMARY

83K Total FY Funding

50K External Sponsorships

80K Expenditures

External Sponsorship (7)	$50,000.00
MWDOC Contribution	$33,000.00
TOTAL FY FUNDING	**$83,000**
Administrative (People & Coordination)	$65,796.93
Training & Workshops	$5,170.22
Meetings & Conferences	$4,234.43
Printing & Reproduction	$2,539.84
Career Events	$2,093.20
Other Expenses & Subscriptions	$126.07
TOTAL EXPENDITURES	**$79,960.69**

FY 2025-26 WEEA SPONSORS

California Environmental Education Foundation | California Community Colleges

Item No. 4

PRESENTATION ITEM
September 9, 2026

TO: **Administration & Finance Committee**

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

Staff Contact: Angela Crespi, District Secretary

SUBJECT: **ADMINISTRATIVE CODE AD HOC COMMITTEE REVIEW UPDATE**

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive the presentation.

REPORT

Purpose

This presentation item will update the Administration & Finance Committee on the Ad Hoc Committee's progress in its comprehensive review of the Municipal Water District of Orange County (MWDOC or District) Administrative Code.

Discussion

Following the Board of Directors' (Board) ratification of the Ad Hoc Committee on April 15, 2026, and completion of the initial legal review, staff began scheduling Ad Hoc Committee meetings to coincide with an internal operational review of the 12 Chapters of the Administrative Code.

To date, the Ad Hoc Committee has met five times and completed its review of Chapters 1 and 2, developing recommendations for the Board's future consideration. Throughout its review, the Ad Hoc Committee has continued to:

- Review legal and staff-recommended updates to ensure alignment with current regulations and enable operational efficiencies;
- Identify opportunities for policy clarification or refinement;
- Ensure decisions align with core values, integrity, and ethical standards; and
- Confirm governance provisions continue to meet Board preferences.

The Ad Hoc Committee will continue reviewing the remaining Chapters with a goal of completing its full changes by the end of 2026 or early 2027. After completing its comprehensive review, the Ad Hoc Committee will return to the Board with its final recommendations.

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.*

Attachments/Links:
Attachment 1: Administrative Code Ad Hoc Committee Review Update Presentation Link 1: Administrative Code https://www.mwdoc.com/wp-content/uploads/2025/07/FINAL-CODE-ADOPTED-061715-amended-031925-1.pdf



Administrative Code
Ad Hoc Committee Review Update

Purpose of the Administrative Code

- To provide the members of the Board and District staff with:
  - Policy statements that define the duties and functions of the Board and District staff
  - Procedures and rules by which the work of the District is implemented.



Benefits of Periodic Admin Code Reviews

To ensure that the regulations governing the District remain:

Compliant

- Legal Adherence and Liability Reduction
- Statutory Alignment

Efficient

- Operational Efficiency and Reflection of Current Technology

Relevant

- Consistent with District Mission and Functions

Three Categories of Review

Legal	Staff	Ad-Hoc
Determine need for refresh vs. comprehensive update	Review contents for operational efficiencies	Identity opportunities for policy clarification or refinement
Review of contents for legal and statutory compliance with California Government Code, Water Code, etc.	Ensure concurrence with industry standards and best practices	Ensure decisions align with core values, integrity, and ethical standards
Identify areas for liability reduction	Functional alignment with strategic priorities	Ensure governance provisions continue to meet Board preferences

Examples of Recommended Updates

Legal

- Division boundaries updated to reflect 2020 division boundary census
- Recommended updates to various sections to coincide with the 2026 Brown Act update
- Removed outdated language and updated references to the current California Government Code, Water Code, etc.

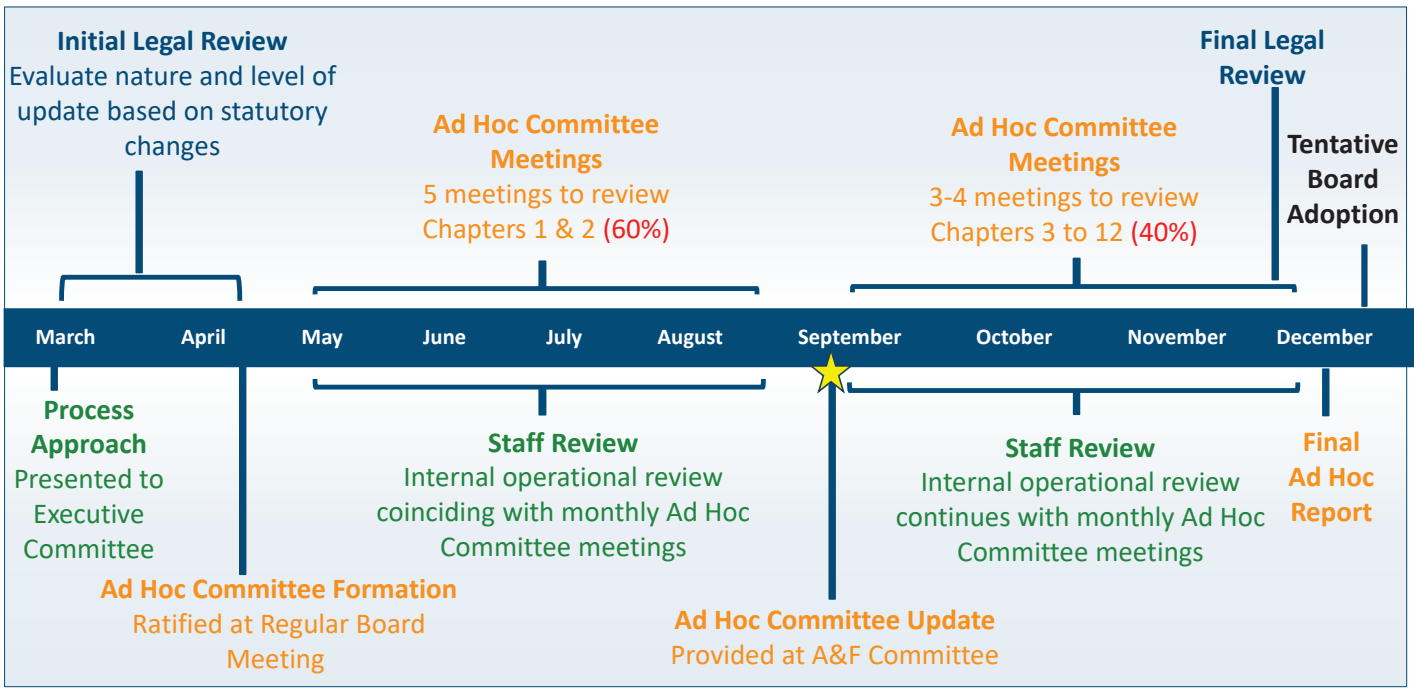
Staff

- Emergency expenditure provisions updated to ensure reimbursement
- Board/Committee appointment, succession, scope, and agendas updated to reflect current practice
- Duties of the appointed Treasurer updated to reflect modern language and Auditor term updated to current best practices

Ad-Hoc

- Revised Director vacancy provisions to reference applicable election law
- Revised ordinance publication requirements to reflect current law and reduce unnecessary costs
- Simplified and reorganized provisions outlining Directors' attendance at meetings

Administrative Code Review Timeline (Updated)



Next Steps

- Continue with Review of Remaining Chapters
  - Already completed Chapters 1 & 2 (60%)
  - Remaining Chapters 3 through 12 (40%)
- Final Legal Review of Ad Hoc Committee Recommended Updates
- Return to Board in Late 2026/Early 2027
  - Matrix (key revisions)
  - Redline (all changes)
  - Clean version of Final Code for Adoption

Item No. 5

ACTION ITEM
September 16, 2026

TO: **Board of Directors**

FROM: **Administration & Finance Committee**

Harvey De La Torre, General Manager

Staff Contact: Angela Crespi, District Secretary

SUBJECT: **APPROVAL OF CHANGES TO THE RECORDS RETENTION SCHEDULE**

STAFF RECOMMENDATION

Staff recommends the Board of Directors review and approve changes to the records retention schedule.

COMMITTEE RECOMMENDATION

(To be determined at Committee Meeting)

REPORT

Purpose

This item requests the Municipal Water District of Orange County (MWDOC or District) Board of Directors (Board or Director) review and approve changes to the records retention schedule.

Discussion

To ensure the records retention schedule complies with legal requirements, best practices, and the District's needs, staff conducts periodic reviews and updates. In consultation with Dianne Gladwell of Gladwell Governmental Services, the following areas for revision were identified:

- Employee Training Records – Per Senate Bill 513, training records are now included in the definition of personnel records, and employers are required to retain related records so that employees may access them;

- Financial & Fiscal Training Certificates – Senate Bill 872 requires elected officers, appointed officials handling financial decisions, agency executives, and designated department heads to complete two hours of fiscal and financial training every two years. Further, the District must maintain records indicating the training date and the entity that provided it for at least five years; and
- Payroll Reports by Employee – Operationally, the District no longer produces cumulative payroll reports by employee and therefore has no record to retain.

In accordance with Section 11100 of MWDOC's Administrative Code, any changes to the approved records retention schedule shall be presented to the Board for approval. Attachment 1 outlines the recommended changes to the records retention schedule. Legal Counsel has reviewed and preliminarily approved the changes. The remainder of the records retention schedule remains unchanged.

Next Steps

Staff recommends the Board of Directors select Option #1 to review and approve changes to the records retention schedule.

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: Review and approve changes to the records retention schedule.

Fiscal Impact: While there is no direct fiscal impact associated with approving changes to the records retention schedule, approval would ensure continued compliance with legal requirements, best practices, and the District's needs.

Option #2: Do not approve changes to the records retention schedule, which would place the District out of compliance with legal requirements.

Fiscal Impact: None.

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

Attachments/Links:
Attachment 1: Draft Records Retention Schedule

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
Cathy	Administration	ADM01	Drafts, non-District records, and transitory documents not retained in the ordinary course of business/District records where the content does NOT relate in a substantive way to the conduct of the public's business.	Preliminary drafts, calendars, checklists, e-mail messages unrelated to District business, invitations for non-District events, logs, mailing lists, meeting room registrations, staff video conference chats, notes and recordings, supply inventories, telephone messages, text messages unrelated to District business, transmittal letters, undeliverable envelopes, visitors logs, voice mails, etc., where the content does NOT relate in a substantive way to the conduct of the public's business.	CA GC 60201, AC 11102; City of San Jose v. Superior Court (Smith), S218066. Supreme Court of California 2017	AR	No			
Cathy	Administration	ADM02	Successful Proposals Relating to Real Property	Records related to bid invitations, RFP's, successful proposals and bids, drawings and specifications issued by the District for competitive bid, relating to real property. Successful bid is awarded a contract. This file does not include the original contract or insurance information.	CA GC 60201, CA CCP 337, AC 11100	PE	Yes (Finals Only)	X	X	
Cathy	Administration	ADM03	Successful Proposals Not Relating to Real Property	Records related to construction and service bid invitations, RFP's, successful proposals and bids, drawings and specifications issued by the District for competitive bid. Successful bid is awarded a contract. This file does not include the original contract or insurance information.	CA GC 60201, CA CCP 337, AC 11100	CL+10	Yes (Finals Only)	X	X	
Cathy	Administration	ADM04	Unsuccessful Proposals	Records related to Requests for Proposals issued for competitive bids received and not selected for services.	CA GC 60201, AC 11100	CL+2	No			
Cathy	Administration	ADM05	Business Plan Records	Reports describing long-range planning, District services, and goals of the District. Includes strategic plans and financial planning records	CA GC 60201, AC 11100	PE	Yes (Finals Only)		X	
Cathy	Administration	ADM06	Historical Records	Records related to the history of the District. Includes photos, anniversary celebrations, facility dedications, and awards.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		x	
Cathy	Administration	ADM07	Permits & Licenses	Records related to permits and licenses necessary for the operation of the facilities and District. Includes operating permits, NPDES permits, and Department of Health and Safety permits.	CA GC 60201, 40 CFR 122.41, AC 11100	PE	Yes (Finals Only)	x		
Cathy	Administration	ADM08	Administrative Policies and Procedures	Records providing documentation on the implementation of management and administrative policies Includes MWDOC's Rules and Administrative Code.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		x	
Cathy	Administration	ADM09	Safety	Records regarding District Safety Policy & training. Includes employee safety course training, special skills of staff, OSHA Inspections or citations. Excludes employee training certificates, which must be retained TE+5 (see HR 10.5))	8 CCR 3203, CA GC 60201, 29 CFR 1904.33, OMB 1220-0029, 8 CCR 14300.33, AC 11100	5	No	x		
Cathy	Administration	ADM10	Emergency & Security	Records providing instructions in the event of a disaster, including evacuation information, Emergency & Disaster Plans, Emergency Response Inspection Requirements, Security Policies, Continuity of Operations Plan and related correspondence.	CA GC 60201, AC 11100	SU+3	No	x		
Cathy	Administration	ADM11	Materials Safety Data Sheets / Safety Data Sheets	Records related to the use of hazardous substances.	AC 11103, 8 CCR 3204(d)(1)(A) et seq, (B)(2 and 3), AC 11100	PE	Yes (Finals Only)	x		
Cathy	Administration	ADM12	Public Records Requests	Requests for records under the Public Records Act, includes MWDOC response	CA GC 60201, AC 11100	CL+2	Yes (Finals Only)			
Cathy	Administration	ADM13	Records Management Files	Records related to the management of District records: (a) Documentation of the transfer of records to an offsite records center (b) Destruction Certificates that certify (confirm) the destruction of official records that have been approved for destruction, and attests that destruction was accomplished in accordance with policies and procedures (c) Records Retention Schedule: a legal document listing record series maintained by the District, with associated retention periods, characteristics, the responsible department, and legal citations	CA GC 60201, AC 11100	PE	Yes (Finals Only)		x	

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
Cathy	Administration	ADM14	District Insurance Records	Records related to insurance policies purchased by the District, includes the policies and any amendments. Excludes invoices, premium payment information, and general correspondence pertaining to insurance.	CA GC 60201 CCP 337, AC 11100	PE	Yes (Finals Only)	x		
Cathy	Administration	ADM15	Public Notices	Records announcing Requests for Proposals or Requests for Quotes including proofs of publication.	CA GC 60201, AC 11100	2	No			
Cathy	Administration	ADM16	General Correspondence, if the content relates in a SUBSTANTIVE way to the conduct of the public's business	Records related to internal and external general communications. Includes memos and letters kept in chronological order as a convenience file ONLY if the content relates in a substantive way to the conduct of the public's business.	CA GC 60201, 60203 , AC 11100; City of San Jose v. Superior Court (Smith), S218066, Supreme Court of California, 2017	3	No (only project related is in LF)		x	
Cathy	Administration	ADM17	Reference Files (Not District Records)	Documents used for reference and research, such as books, technical journals, reference materials, reports, studies, magazines, periodicals, and presentations.		AR	No	insura nce		
Cathy	Administration	ADM18	Equipment Maintenance & Warranty Information	Records related to the maintenance, & warranty information for equipment & furniture purchased by the District. Does not include purchase or repair invoices (see Finance section).	CA GC 60201 AC 11100	SA	No			
Cathy	Administration	ADM20	MWDOC Member Agencies	Correspondence to and from Member Agencies relating to issues directly impacting MWDOC business and information from Member Agency Manager's Meetings.	CA GC 60201 AC 11100	7	Yes (Finals Only)			
Cathy	Administration	ADM21	Other Agencies	Correspondence to and from other agencies relating to MWDOC business.	CA GC 60201 AC 11100	5	No			
Cathy	Administration	ADM22	Outside Agency Event Information (Not District Records)	Records related to events sponsored by other agencies attended by MWDOC Directors & Staff. Includes conference & seminar information and travel records. Does not include attendance records, expense reports, or payment records.		AR	No			
Cathy	Administration	ADM23	Copies	Photocopies or duplicates of any record	CA GC 60200, AC 11102	AR	No			
Cathy	Human Resources	HR01	Employee Benefit Plans & Programs	Records related to all employee benefits plans and programs, including health and life insurance policies & information, tuition reimbursement, eligibility, Illness & Injury Prevention Plan (IIPP), and retirement plans. Does not include employee enrollment or other individual forms.	29 CFR 1627.3, CA GC 12946, 12960, 60201 29 USC 1027; AC 11100	CL+6	No			
Cathy	Human Resources	HR03	Salary Schedules	Records related to District Salary Schedules as established by the Board.	CA GC 60201(d)(12), 29 CFR 1627.3, AC 11100	SU+7	No	X		
Cathy	Human Resources	HR04	Medical Files	Records related to the medical history of employees, pre-employment physicals, required physicals or drug testing, doctor releases/notes for workers' compensation or other medical absences.	8 CCR 3204, 8 CCR 5144, 8 CCR 15400.2, 29 CFR 1910.1020(d)(1)(i); GC 12946, 12960, 60201, AC 11100	TE+30	No	X		X
Cathy	Human Resources	HR05	Personnel Manual	Records related to Personnel Policies of the District.	CA GC 12946, 12960 60201, AC 11100	SU+4	No			
Cathy	Human Resources	HR06	Personnel Administration records	Records related to the overall administration of personnel activities. Includes studies, surveys, and reports.	CA GC 60201, AC 11100	4	No			
Cathy	Human Resources	HR07	Personnel Files	Records related to individual employees. Includes employment applications, training records, performance evaluations, driving records, awards or certificates, salary information, insurance enrollment, beneficiary designations and other forms, and separation documents.	CA GC 3105, 12946, 12960, 60201, 29 CFR 1602.14, 1602.31 & 1627.3, 29 USC 1113, AC 11100	TE+7	No	X		X
Cathy	Human Resources	HR08	Deferred Compensation Statements, Pension Plan Statements	Employer Statements	GC 60201; AC 11100	7	No			X

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
Cathy	Human Resources	HR09	Drug & Alcohol Tests	Employee Results (Positive & Negative)	29 CFR 1627.3(b)(1)(v), GC 12946, 12960, 60201; 49 CFR 655.71 et seq.; 49 CFR 382.401 et seq. 49 CFR 653.71, AC 11100	5	No			X
Cathy	Human Resources	HR10	Employee Training Course Records (District-Sponsored)	Course Material and Sign-In Sheets for Employee Training	8 CCR 3203 et seq., 29 CFR 1602.31, CA LC 6429(c); CA GC 12946, 12960, 60201, 53235.2(b), AC 11100	5	No			X
Cathy Cathy	Human Resources	HR10.5	Employee Training Certificates (if records are produced)	The record that needs to be retained must include: Employee Name Training Provider's Name Date and Duration (length) Core Competencies, skills in equipment or software Any resulting certification or qualification	LC §1198.5, 6401.9(f), 6429(c); 8 CCR §3203 et seq., 29 CFR 1627.3(b)(ii), GC §§12946, 12960, 60201, 53235.2(b), 53237.2(b); 53238.3(b)	TE+5	No			X
Cathy Cathy	Human Resources	HR11	I-9s		INA 274A(b)(3); INS Rule 274a.1(b)(2); 29 CFR 1627.3(b)(1), CA GC 12946, 12960, 60201; INA 274A(b)(3), AC 11100	TE+3	No			X
Cathy	Human Resources	HR12	Organizational Chart	Records related to District organizational structure.	CA GC 60201(d)(1), AC 11100	PE	No			
	Human Resources	HR13	Retiree Benefits	Records regarding benefits offered to retirees	CA GC 60201(d)(12), 29 CFR 1627.3, AC 11100	DEATH + 5	No			
	Human Resources	HR14	Background Checks	Records related to background checks for newly hired employees.	CA GC 60201, AC 11100	TE+7	No			X
Cathy Cathy	Human Resources	HR16	Risk Management / Workers Compensation Claims	Records related to Worker's Compensation Claims, Disability Claims, and Incident/ Accident Reports.	8 CCR 10102; 8 CCR 15400.2, 8 CCR 3204(d)(1) et seq., 29 CFR 1910.1020, CA GC 12946, 12960, 60201, CA CCP 337, AC 11100	TE+30	No			X
Cathy	Human Resources	HR17	Employee Complaints	Records related to employee complaints, includes MWDOC response and disciplinary action.	CA GC 12946, 12960, 60201, 29 CFR 1602.31, AC 11100	TE+5	No			X
Finance Finance	Human Resources	HR18	Recruitment Records	Records regarding the advertisement of available positions. Includes job descriptions, job postings, advertising, interviews, resumes, applications, testing questions and results.	29 CFR 1602.32, 29 CFR 1627.3. 2 CCR 11013(c) CA GC 12946, 12960, 60201, AC 11100	CL+4	No			X
Finance	Human Resources	HR20	Workplace Violence	Hazard identification, evaluation, correction, incident logs, investigations, training, etc.	LC 6401.9(f), GC 60201 CL+5		No			X
Finance	Finance	FIN01	General Ledger	Financial records related to the general ledger posting. The Financial Database can re-create reports upon demand.	CA GC 60201, AC 11101	AU	No			
Finance Finance	Finance	FIN02	Interim Financial Reports	Records describing the financial status of the District. Includes financial, fiscal, and monthly reports, worksheets, printouts, and statements on the financial position and condition of the District. The Financial Database can re-create reports upon demand.	CA GC 60201, AC 11102	AU+7	No			

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
Finance	Finance	FIN06	Final MWDOC Budget	Records related to the Final MWDOC Annual Budget and milestones for the final approved budget. Final budget is approved by the Board.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		X	
Finance	Finance	FIN07	Accounts Payable / 1099, 1096, DE542 (California Report of Independent Contractors)	Records related to payment of financial obligations (money owed by the District). Includes vendor invoices, bills, check requests, statements including credits/refunds, disbursement reports, completed purchase orders & purchase requisitions, travel & expense reports, membership renewal payments, and petty cash.	CA GC 60201, AC 11100	AU+7	No			
Finance	Finance	FIN08	Accounts Receivable	Records related to accounting for money owed to the District. Includes cash receipts, check copies, uncollectible debts, MWDOC invoices and bankruptcies. Excludes Water Billing.	CA GC 60201, AC 11100	AU+7	No	X		
Finance	Finance	FIN09	Payroll Records	Records related to payment of labor costs. Includes employee timesheets, completed request for leave forms, salary, wage, and deferred compensation; deduction, garnishment, and retirement contribution.	29 CFR 516.5, 29 CFR 516.6, CA GC 60201(d)(12) , 60203 IRS Reg 31.6001-1(e)(2), R&T 19530; LC 1174(d); 8 CCR 11040.7(7)(C), AC 11100	AU+7	No	X		X
Finance	Finance	FIN10	Payroll Tax Records	Records related to Annual & Quarterly payroll tax filings, includes W-2 forms.	CA GC 60201, 29 CFR 516.5, 516.6, AC 11100	AU+7	No			X
Finance	Finance	FIN11	Banking Record	Records related to bank transactions. Includes deposits of funds, cancelled checks, check registers, bank advices, wire transfers, bank statements, and reconciliations.	AC 11100, CA GC 60201, 26 CFR 31.6001-1	AU+7	No			
Finance	Finance	FIN12	Cash & Investment Record	Records related to portfolio investments. Includes cash flow statement, transaction records, and investment pool statements.	CA GC 60201, AC 11100	AU+7	No			
Finance	Finance	FIN13	Water Billing	Records related to the processing of the monthly water billing. Includes Metropolitan invoices, invoices issued, and reconciliation reports.	CA GC 60201, AC 11100	AU+7	No	X		
Finance	Finance	FIN14	Fixed Asset Record	Records related to the acquisition, depreciation, and accruals of fixed assets. Includes purchase and sale or disposition information.	CA GC 60201, AC 11100	SA+7	No			
Finance	Finance	FIN15	Grant Records / Conservation Grants	Records related to accepted/approved federal or state grants, includes financial records.	CA GC 60201, GC 8546.7; 2 CFR 200.334; 24 CFR 91.105(h), 92.505, 570.490, & 570.502(a), 29 CFR 97.42; OMB Circular A-110 & A-133 AC 11100	CL+5	No			
Finance	Finance	FIN16	Old Business	Records related to previously closed finance-related issues not included in other record categories. Includes the OC Bankruptcy.	CA GC 60201, AC 11100	AU+7	No			
~~Finance~~	~~Finance~~	~~FIN19~~	~~Payroll Report by Employee~~	~~Cumulative Report by Employee~~	~~CA GC 60201, AC 11100~~	~~PE~~	~~No~~		~~X~~	
Finance	Finance	FIN20	W-9s	Vendor W-9s Forms (Taxpayer ID Number and Certification)	CA GC 60201	CL+3	No		X	
Finance	Information Technology	IT01	Computer Systems Records	Records and manuals related to District hardware records, maintenance files, software application files, database programs and disaster recovery backups. Excludes data contained in any of the above programs.	CA GC 60201, AC 11102	AR	No			
Finance	Information Technology	IT02	Network Operating Manual	Records related to the operation of the District Information Technology.	CA GC 60201, AC 11102	AR	No			

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
Charles	Engineering	ENG01	Engineering Projects	Records related to major projects or capital improvements for District services.	CA GC 60201, CA CCP 337 AC 11100	PE	Yes (Finals Only)			
Charles	Engineering	ENG02	Local Water Operations and Water Usage Databases	Records related to non-Metropolitan water operations. Includes water usage & production information and joint facility operations & maintenance allocations.	CA GC 60201, AC 11100	PE	N/A	X		
Charles	Engineering	ENG03	Drawings & Maps	Record Drawings / As-Builts & As-Bids, Records of graphic depictions (drawings, sketches) of facilities. Includes bid set drawings marked up by contractors during construction to show how facility or component is actually constructed, base maps for service areas, Director divisions, and atlases.	CA GC 60201, AC 11100	PE	Yes (Finals Only)	X	X	
Charles	Engineering	ENG04	Facilities Maps	Record Drawings / As-Builts & As-Bids, Records related to planning of District facilities that are geographical in nature and show pipelines and other waterworks facilities.	CA GC 34090, AC 11100	PE	Yes (Finals Only)	X	X	
Charles	Engineering	ENG05	Research & Planning	Records related to planning of District projects and programs. Includes water reliability & drought issues, Water Demand Forecast, Five Year Water Projections, and water supply alternatives.	CA GC 60201, AC 11100	10+AR	No	X	X	
Charles	Engineering	ENG06	Service Connections & Plans & Specifications	Records related to service connections, local distribution systems, and Allen McColloch Pipeline (AMP). Does not include records regarding sale of AMP.	CA GC 60201, AC 11100	PE	Yes (Finals Only)	X	X	
Charles	Engineering	ENG07	Rates, Fees and Charge Records	Records related to determining rates and fees charged by the District, includes annual water rates survey, tracking budget.	CA GC 60201, AC 11100	10+AR	No	X		
Charles	Engineering	ENG08	Engineering Plans, Reports & Studies	Reports & Studies conducted by the Engineering Department, Water Rate Survey, Master Plans, Fixed Treatment Charge Project Files, Conveyance of Local Water, etc.	CA GC 60201, AC 11100	PE	Yes (Finals Only)			
Charles	Engineering	ENG09	Plan Checks - Pipeline	Construction within the District's Easements / Rights of Way	CA GC 60201, CA CCP 337, AC 11100	PE	Yes (Finals Only)	X		
Charles	Engineering	ENG10	Engineering Projects - Administration Files	Project Administration, Project Schedules, Certified Payrolls, Cost of Construction, Logs, Insurance Certificates from Contractors, Correspondence, Advertising, Labor Compliance, Temporary Encroachment Permits, etc.	CA GC 60201, CA CCP 337, AC 11100	CL+10	Yes (Finals Only)			
Charles	Engineering	ENG11	Connections & Interties - East Orange County, Doheny, etc.	Drawings and Specifications, etc.	CA GC 60201, CA CCP 337, AC 11100	PE	Yes (Finals Only)	X		
Charles	Metropolitan Water District of Southern California	MET01	Metropolitan Administrative Correspondence	Records related to Metropolitan issues of vital interest to MWDOC business that are not easily obtained or readily available through other means.	CA GC 60201, AC 11100	5+AR	(Selected Important Records)			
Charles	Metropolitan Water District of Southern California	MET02	Operations & Service Interruptions	Records related to Metropolitan water operations that are of vital interest to MWDOC business. Includes shutdown information & chlorination notifications & reports, treatment facilities, distribution system (including maps, capacity diagrams, & detailed schematics), water quality, and water reliability.	CA GC 60201, AC 11100	5+AR	No			
Charles	Metropolitan Water District of Southern California	MET03	Projects & Programs	Records related to Metropolitan projects and programs that are of vital interest to MWDOC business. Includes Capital Improvement Program, desalination projects, water supply projects, Interim Agricultural Water Program, Local Resources Program, power related projects, groundwater Conjunctive Use Programs, and Community Partnering Program.	CA GC 60201, AC 11100	CL of Met Contract + 5	Yes (Finals Only)			
Charles	Metropolitan Water District of Southern California	MET04	Water Transfers & Wheeling	Records related to Water Transfers and Wheeling that are of vital interest to MWDOC business.	CA GC 60201, AC 11100	PE	Yes (Finals Only)			
Maribeth	Board of Directors	BOD01	Board of Directors Administrative Records	Records related to the Board of Directors. Includes general correspondence and reports, Informal Proclamations	CA GC 60201, AC 11100	2	No			

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
Maribeth	Board of Directors	BOD02	Board and Internal Policies	Policy set by Board of Directors, Formal Proclamations	CA GC 60201, AC 11100	PE	Yes (Finals Only)	x	x	
Maribeth	Board of Directors	BOD03	Ordinances and Resolutions	Records related to regulations for the District that are approved or adopted by the Board of Directors, and the normal expression of the will, opinion, and intent voted by the Board of Directors.	CA GC 60201, AC 11100	PE	Yes (Finals Only)	x	x	
Maribeth	Board of Directors	BOD04	Board & Committee Meetings, Agendas, Packets	Records related to information provided to the official Board of Directors for consideration and action at official proceedings. Includes agendas, and staff reports ("Agenda Packet")	CA GC 60201	PE	Yes (Finals Only)	x	x	
Maribeth	Board of Directors	BOD05	Board & Committee Meeting Minutes	Records related to actions and decisions of the Board of Directors. Includes minutes, administrative orders, minute orders, and minute actions.	CA GC 60201, AC 11100	PE	Yes (Finals Only)	x	x	
Maribeth	Board of Directors	BOD06	Board & Committee Meeting Notes	Records include shorthand notebooks, stenotype records, and keys to audio tapes (Preliminary drafts)	CA GC 60201, AC 11102	EX	No			
Maribeth	Board of Directors	BOD07	Board & Committee Meeting audio recordings	Records include audio recordings of Board & Committee Meetings made for whatever purpose (e.g., minute preparation)	CA GC AC 11100, CA GC 54953.5(b)	30 days	No			
Maribeth	Board of Directors	BOD08	Election Records	Records related to the election process. Includes maps, directors' divisions, and election results.	CA GC 60201, CA EC 17100, AC 11100	PE	Yes (Finals Only)			
Maribeth	Board of Directors	BOD09	Oath of Office	Records of the Oaths of Office, Election Certificates, and related materials depicting the authenticity of the appointment of any of the Directors or Executive Officers of MWDOC.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		x	
Maribeth	Board of Directors	BOD10	Public Notices, Legal Advertising, Proof of Publication	Proof of publications, notices, Brown Act notices, mailing lists, etc.	CA GC 60201, AC 11100	2	No			
Maribeth	Improvement District No. 1	ID101	Improvement Bonds & COPS	Records related to interest-bearing certificates issued by the District to raise revenues. Includes certificates of participation (COPS).	CA GC 60201, CA CCP 336, 337.5, AC 11100	CL+10	No			
Maribeth	Improvement District No. 1	ID102	Property Tax Filing	Records related to the filing of Property Taxes with the County of Orange.	CA GC 60201, AC 11100	AU+7	No			
Maribeth	Legal	LGL01	Annexation Files	Records related to receiving or transferring land within District boundaries.	CA GC 60201	PE	Yes (Finals Only)		X	
Maribeth	Legal	LGL02	Formation Files	Records documenting the terms under which the District was formed, organized, re-organized or consolidated. Includes directives from LAFCO on boundaries or services.	CA GC 60201 AC 11100	PE	Yes (Finals Only)		X	
Maribeth	Legal	LGL03	Property Owned by the District	Records related to real property. Includes deeds, easements, and similar documents related to property which MWDOC holds or owns.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		X	
Maribeth	Legal	LGL04	Legal Opinions	Records related to legal opinions on issues, problems, and policies impacting the organization.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		X	X
Maribeth	Legal	LGL05	Litigation Files	Records related to threatened or actual litigation or government investigations. Includes subpoenas, pleadings, discovery files, work product, exhibits, final judgments, and court documents.	CA GC 60201, CA CCP 337 AC 11100	CL+5	No			
Maribeth	Legal	LGL06	Subpoenas	Records related to subpoenas received by the District, where MWDOC is a third party. Includes the District's response.	CA GC 60201, AC 11100	CL+2	No			
Maribeth	Legal	LGL07	Fair Political Practices Commission Filings (Form 700s)	Records related to annual conflict of interest filings (Form 700) for Board members, employees, and consultants; assuming/leaving statements; and lobbyist registration.	CA GC 81009(e)(g), AC 11100	7	No			
Maribeth	Legal	LGL08	Contracts & Agreements, Relating to Real Property - Includes RFPs, Final Award / Successful Proposal	Records related to obligations defined in contracts and agreements relating to real property. Includes promissory agreements, contracts for services, purchases and sales, certificates of insurance from vendors, and change orders.	CA GC 60201, CA CCP 337, AC 11100	PE	Yes (Finals Only)		X	

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
Maribeth	Legal	LGL09	Contracts & Agreements, Construction - Includes RFPs, Final Award / Successful Proposal	Records related to obligations defined in construction contracts and agreements. Includes promissory agreements, contracts for services, purchases and sales not relating to real property, certificates of insurance from vendors, and change orders.	CA GC 60201, CA CCP 337, AC 11100	PE	Yes - including addendums / amendments	X		
Maribeth	Legal	LGL10	Contracts & Agreements, General	Records related to obligations defined in contracts and agreements. Includes software licenses, promissory agreements, contracts for services, purchases, and sales, certificates of insurance from vendors, and change orders. Excludes construction contracts.	CA GC 60201, CA CCP 337, AC 11100	CL+10	Yes - including addendums / amendments	X		
Maribeth	Legal	LGL11	FPPC Campaign Statements (Forms 460, 470, 501, etc.) - Elected Officials		GC 81009(b)&(g), 60201	PE	No			
Maribeth	Legal	LGL12	FPPC Campaign Statements (Forms 460, 470, 501, etc.) - NOT Elected		GC 81009(b)&(g), 60201	5	No			
Maribeth	Legal	LGL13	FPPC Form 801 (Gift to Agency Report)		2 CCR 18944(c)(3)(G); CA GC 81009(e), 60201	7	No			
Maribeth	Legal	LGL14	FPPC Form 802 (Event Ticket / Pass Distributions Agency Report)		CA GC 81009(e), 60201	7	No			
Maribeth	Legal	LGL15	FPPC Form 803 (Behested Payment Report)		CA GC 81009(e), 60201	7	No			
Maribeth	Legal	LGL16	FPPC Form 804 (Agency Report of New Positions)		FPPC Regulation 18734(c); CA GC 81009(e), 60201	PE	No			
Maribeth	Legal	LGL17	FPPC Form 805 (Agency Report of Consultants)		FPPC Regulation 18734(c); CA GC 81009(e), 60201	PE	No			
Maribeth	Legal	LGL18	FPPC Form 806 (Agency Report of Public Official Appointments)		2 CCR 18702.5(b)(3) CA GC 81009(e), 60201	7	No			
Maribeth	Legal	LGL19	Ethics Training Certificates / Harassment Prevention Training Certificates / Financial & Fiscal Training Certificates	Ethics Training Certificates / Harassment Prevention Training Certificates for Board Members and Others	GC 53235.2(b), GC 53237.2(b), AC 11100, GC 53238.3(b) LC §1198.5	5	No			
Maribeth	Legal	LGL20	Claims	Records related to Claims filed against, or by the District	CA GC 60201, CA CCP 337, AC 11100	CL+5	No			
Maribeth	Water Facilities Corporation	WFC01	Water Bonds & Certificates of Participation - Other Documents	Records related to interest-bearing certificates issued by the District to raise revenues. Includes interest & redemption vouchers and Certificates of Participation (COPS). Does not include Official Statement.	CA GC 60201 CA CCP 336, 337.5, AC 11103	CL+10	No			
Maribeth	Water Facilities Corporation	WFC02	Water Bonds & Certificates of Participation - Official Statement	Records including final official statement for Bond or COPS issuance.	CA GC 60201, CA CCP 336, 337.5, AC 11100	CL+10	No			
Maribeth	Water Facilities Corporation	WFC03	Allen McColloch Pipeline Sale to Metropolitan	Records related to the sale of the AMP to Metropolitan. Includes the Sales Proceed Agreement, RPOI distribution to the participants.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		X	
PA	Governmental Affairs	GA01	Federal Legislation	Information regarding House and Senate Bills.		AR	No			
PA	Governmental Affairs	GA02	State Legislation	Information regarding Assembly & State Senate Bills and Ballot Initiatives.		AR	No			
PA	Governmental Affairs	GA03	Legislative Correspondence	Records of correspondence related to State & Federal Legislation, including support & oppose letters and floor alerts.	CA GC 60201, AC 11100	2	No			
PA	Governmental Affairs	GA04	Lobbyist Correspondence	Information regarding lobbyist activities & related correspondence. Does not include FPPC filings/Lobbyist registrations.	CA GC 60201, AC 11100	2	No			
PA	Public Affairs	PA01	Inspection Trips & Events	Records related to District sponsored trips/tours and other events. Includes venue information, invitations, agendas, and final attendee list. Does not include expense or cost reports or other financial information (see Finance section)	CA GC 60201, AC 11100	CL+5	No			

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
PA	Public Affairs	PA02	Public Relations Information	Records related to preparing public information, brochures describing District activities, and advertising materials that promote District events or programs. Includes samples of promotional items, newspaper clippings and photographs, artwork, videos, news releases and newsletters.	CA GC 60201, AC 11100	4+AR	No			
PA	Public Affairs	PA03	MWDOC Website / Microsites	Records relating to the creation & maintenance of the official MWDOC website.	CA GC 60201, AC 11102	AR	No			
PA	Public Affairs	PA04	Public Complaint Files	Records related to verbal and written public complaints. Including water quality complaints (odor, color, etc.) Includes documentation regarding MWDOC's response. Does not include government and/or legal claims.	CA GC 60201, 40 CFR 122.41(j)(2) & 40 CFR 141.33(b); 22 CCR 66470, AC 11100	CL+5	No			
PA	Public Affairs	PA05	Speeches & Presentations	Records related to the preparation of presentation materials by staff. Includes text of speeches, presentation materials, and computer presentation software files.	CA GC 60201, AC 11102	AR	No			
PA	Public Affairs	PA06	School Program	Includes information from Discovery Science Center, contests, school presentations, and information from other education related events.	CA GC 60201, AC 11100	5+AR	No			
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER01	Program Organization & History	Records relating to the development and administrative functions of WEROC, including Steering Committee & Executive Committee Meeting information & minutes, and Indemnification Agreements.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		X	
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER02	Emergency Response Plans	Records relating to the Standardized Emergency Management System, National Incident Management System, Hazard Mitigation Plan, and Vulnerability Assessments & Emergency Response Plans. Risk & Resiliency Assessment, Hazard Mitigation Plan.	CA GC 60201, AC 11100	SU+5	No	X		
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER03	Volunteer Information & Training Documentation	Records relating to WEROC volunteers & training. Includes contact information forms and training records.	CA GC 60201, AC 11100	TE+5	No			
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER04	Facilities / Listing of Equipment / Asset Lists	Records related to the Emergency Operations Center. Includes information on maintenance and maps & equipment, including radio systems. Retained for the Useful Life of the Equipment.	CA GC 60201, AC 11100	EX+5	No	X		
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER05	WEROC Member Agencies	Records related to communications, Quarterly Meetings	CA GC 60201, AC 11100	10	No			
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER06	County, State & Federal Emergency Services	Records related to Orange County Emergency Management Organization & Operational Area Executive Board, State of California Office of Emergency Services, Federal Emergency Management Agency, Water/Wastewater Agency Response Network, California Utility Emergency Association, and Infragard.	CA GC 60201, AC 11100	AR	No			

RECORDS RETENTION SCHEDULE
MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

Responsible	Dept.	Code	Record Series	Definitions	Citations	Retention	Laserfiche?	V	H	C
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER08	Disaster Response	Records containing documentation for individual events that we have responded to, filed by incident. Includes activation records and communications. After action reports.	CA GC 60201, AC 11100	CL + 10	Yes (Finals Only)		X	
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER09	CalWARN	Agreements, communications related to CalWARN (MWDOC agreed to hold them verbally). If agency no longer exists, agreement can be destroyed.		T + AR	Yes (Finals Only)			
WEROC	Water Emergency Response Organization of Orange County (WEROC)	WER10	Grant Purchases	Agreements, Equipment lists, grant required documentation		CL + 10	Yes (Finals Only)			
WUE	Water Use Efficiency	WUE01	Conservation & Landscape Programs (Commercial & Residential)	Records related to conservation and landscape programs facilitated by the District to encourage efficient use of water. Includes exchange and rebate programs, turf removal, performance certification and training programs, and surveys. Excludes Employee Training Certificates.	CA GC 60201, AC 11100	CL of Met Contract + 5	LF - old Droplet new		X	
WUE	Water Use Efficiency	WUE02	Water Use Efficiency Administrative Records	Records related to general WUE program correspondence, Choice Program, and workgroup meeting information.	CA GC 60201, AC 11100	5+AR	No		X	
WUE	Water Use Efficiency	WUE03	Conservation Research Activities	Records related to District research activities in the area of conservation and water use efficiency.	CA GC 60201, AC 11100	10+AR	No		X	
WUE	Water Use Efficiency	WUE04	Grants - Unsuccessful / Unfunded	Applications, research, Grant Information, etc.	CA GC 60201, AC 11100	2+AR	No			
WUE	Water Use Efficiency	WUE05	Grants - Successful / Funded	Applications, Grant Reports, Grant Information, etc.	CA GC 60201, AC 11100	5+AR	Agreement only			
WUE	Water Use Efficiency	WUE06	Water Use Efficiency Plans, Studies and Reports	R3 Studies, etc.	CA GC 60201, AC 11100	PE	Yes (Finals Only)		X	

Code	Event Name	Description
+	Plus	Some retention periods consist of two or more components; i.e. CL+6 means they should be kept until closed plus 6 years.
AR	After Review	Subject to review to determine if record has continued value.
AU	After Audit	Retain until audit has been performed.
CL	Closed; Completed	Retain until closed or project completion date.
CU	Current Year	A period of time starting after the end of the current calendar year – December 31.
EX	Expiration / end of usefulness	Retain until file has expired or is no longer useful or relevant.
M	Month	Additional retention period of 1 calendar month
PE	Permanent	Record retained Permanently
SA	Sale or Disposal	Retain until item is sold, disposed, demolished or removed from service.
ST	Settlement	Final Settlement or Resolution
SU	Superseded	Record is maintained until made obsolete by the creation or receipt of a newer version.
TE	Termination	Retain until termination or separation from the District

Code	Characteristic Name	Description
V	Vital	A record identified as essential for the continuation or survival of the organization if a disaster strikes. Such records are necessary to re-create the organization's legal and financial status and to determine the rights and obligations of employees, customers, stockholders, and citizens.
H	Historical	The value attributed to a record which preserves documentation on significant historical events including the organization's operations, origin, policies, authorities, functions, and organizations, as well as significant administrative decisions.
C	Confidential	A record requiring protection against unauthorized disclosure, modification, or destruction. A document with restricted access.

Item No. 6

ACTION ITEM
September 16, 2026

TO: **Board of Directors**

FROM: **Administration & Finance Committee**

Harvey De La Torre, General Manager

Staff Contact: Cathleen Harris, Director of HR/Administration
Katie Davanaugh, Principal Human Resources Analyst

SUBJECT: **ADOPT A RESOLUTION AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (SDRMA) HEALTH BENEFITS PROGRAM**

STAFF RECOMMENDATION

Staff recommends the Board of Directors adopt a resolution authorizing the execution of a Memorandum of Understanding and participation in the Special District Risk Management Authority Health Benefits Program.

COMMITTEE RECOMMENDATION

(To be determined at Committee Meeting)

REPORT

Purpose

This item requests the Municipal Water District of Orange County (MWDOC or District) Board of Directors (Board or Director) adopt a resolution authorizing participation in the Special District Risk Management Authority (SDRMA) Health Benefits Program. Adoption of the resolution, and accompanying Memorandum of Understanding (MOU), will enable the District to continue participating and enrolling in the program.

Background

At its December 19, 2012 meeting, the Board adopted Resolution No. 1948, authorizing the District's participation in the SDRMA Health Benefits Program specifically for dental benefits. In October 2019, SDRMA requested an amended MOU to comply with Internal Revenue Service (IRS) guidelines, and the Board subsequently adopted Resolution No.

2089. SDRMA has since revised its MOU and is requesting that all participating agencies approve and execute the updated version by Board resolution to continue participating in the program.

Discussion

SDRMA provided the District with its updated MOU for consideration and adoption. The revisions clarify language, address requests from SDRMA's underwriter and legal counsel, and update SDRMA processes and procedures. A detailed list of the changes is provided below.

Section	Previous Language	Revised Language	Description of Change
Definitions	Various terms and definitions, some not clearly defined or missing.	Expanded and clarified definitions for "Committee," "Coverage Documents," "Program Participation Agreement," "Program," and "Program Documents."	Improved clarity and specificity of key terms for better understanding and administration.
Entry into Program	ENTITY shall enroll in the Program by making application through SDRMA.	ENTITY shall apply for participation by executing all forms prescribed by SDRMA, subject to approval by the Program's Underwriter.	Clarifies the application process and emphasizes underwriter approval.
Maintenance of Effort	Program provides health benefits to all participants of the ENTITY.	Specifies eligible participants (active employees, retired employees, dependents, public officials) and outlines optional participation for some groups.	Clarifies eligibility and participation requirements.
Premiums	ENTITY will remit monthly premiums based on rates established by SDRMA.	Premiums and rates are set by the Committee; SDRMA adds an administrative fee. Details on billing, penalties for late payment, and termination for non-payment added.	Adds detail on premium calculation, billing, and consequences for late payment.
Benefits	Benefits as set forth in ENTITY's Plan Summary.	Benefits must be agreed upon with employee organizations and approved by the Program underwriter.	Adds requirement for underwriter approval of plan selections.
Assessments & Dividends	Assessments/dividends used sparingly; allocation based on premiums paid.	Committee may impose premium assessments if funds are insufficient; details on liability for withdrawn entities and dividend formula.	Expands on funding adequacy, assessment process, and dividend distribution.
Withdrawal	ENTITY may withdraw with 90 days' notice.	Notice period extended to 120 days prior to January 1; rescission deadline added; 3-year waiting period for re-entry after withdrawal.	Tightens withdrawal process and re-entry requirements.
Arbitration	Not previously specified.	Adds binding arbitration clause for disputes, specifying Sacramento, CA as venue.	Introduces formal dispute resolution process.
Amendment	Amendments require written agreement by both parties.	Clarifies amendment process, including SDRMA's right to terminate if ENTITY does not execute required amendments.	Strengthens amendment and termination provisions.

Next Steps

Staff recommends the Board of Directors select Option #1, to adopt a resolution authorizing the execution of a Memorandum of Understanding and participation in the SDRMA Health Benefits Program.

Adopting this resolution will in turn accomplish the following:

a. Approve the MOU (Attachment 1, Resolution Exhibit A); 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 authorizing the execution of a Memorandum of Understanding and participation in the SDRMA Health Benefits Program.

Fiscal Impact: While there is no direct fiscal impact associated with adopting the resolution, approval would ensure continued participation with the SDRMA Health Benefits Program for dental benefits in 2027.

Option #2: Do not adopt the resolution and discontinue the SDRMA Health Benefits Program for 2027, which would leave the District without a dental provider.

Fiscal Impact: The District and participants may incur increased costs for dental benefits.

Budgeted: ☒ Yes ☐ No ☐ N/A		Budgeted amount: $1,041,097 for FY 2026-27
Core: ☒	Choice: ☐	Movement between Cost Centers: ☐ Yes ☒ No
Action item amount: NA		

Attachments/Links:
Attachment 1: Resolution Authorizing Participation in the SDRMA Health Benefits Program
Attachment 2: Redlined MOU prepared by SDRMA

RESOLUTION NO. ____

A RESOLUTION OF THE OF THE MUNICIPAL WATER DISTRICT OF ORANGE COUNTY APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION OF A MEMORANDUM OF UNDERSTANDING AND AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY'S HEALTH BENEFITS PROGRAM

WHEREAS, Municipal Water District of Orange County (MWDOC), a public agency duly organized and existing under and by virtue of the laws of the State of California , has determined that it is in the best interest and to the advantage of the MWDOC to participate in the Health Benefits Program offered by Special District Risk Management Authority (SDRMA); and

WHEREAS, the SDRMA was formed in 1986 in accordance with the provisions of California Government Code 6500 *et seq.,* for the purpose of providing risk financing, risk management programs and other coverage protection programs; and

WHEREAS, participation in SDRMA programs requires MWDOC to execute and enter into a Memorandum of Understanding which states the purpose and participation requirements for the Health Benefits Program; and

WHEREAS, all acts, conditions and things required by the laws of the State of California to exist, to have happened and to have been performed precedent to and in connection with the consummation of the transactions authorized hereby do exist, have happened and have been performed in regular and due time, form and manner as required by law, and MWDOC is now duly authorized and empowered, pursuant to each and every requirement of law, to consummate such transactions for the purpose, in the manner and upon the terms herein provided.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF MWDOC AS FOLLOWS:

Section 1. Findings. MWDOC's Governing Body hereby specifically finds and determines that the actions authorized hereby relate to the public affairs of MWDOC.

Section 2. Memorandum of Understanding. The Memorandum of Understanding, to be executed and entered into by and between MWDOC and the SDRMA, in the form presented at this meeting and on file with the MWDOC's District Secretary, is hereby approved. MWDOC's Governing Body and/or Authorized Officers (Authorized Officers) are hereby authorized and directed, for and in the name and on behalf of MWDOC, to execute and deliver to the SDRMA the Memorandum of Understanding.

Section 3. Program Participation. MWDOC's Governing Body approves participating in the Special District Risk Management Authority's Health Benefits Program.

Section 4. Severability. If any provision of this resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the resolution which can be given effect without the invalid provision or application, and to this end the provisions of this resolution are severable.

Section 5. Other Actions. The Authorized Officers of MWDOC are each hereby authorized and directed to execute and deliver any and all documents which are necessary in order to consummate the transactions authorized hereby and all such actions heretofore taken by such officers are hereby ratified, confirmed and approved.

Section 6. Effective Date. This resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED by the Board of Directors of Municipal Water District of Orange County at its regular meeting held on September 16, 2026, by the following roll call vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____

Angela Crespi
District Secretary
Municipal Water District of Orange County

Exhibit A

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (HEREAFTER "MEMORANDUM") IS ENTERED INTO BY AND BETWEEN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (HEREAFTER "SDRMA") AND THE PARTICIPATING PUBLIC ENTITY (HEREAFTER "ENTITY") WHO IS SIGNATORY TO THIS MEMORANDUM.

WHEREAS, on August 1, 2006, SDRMA in its capacity as a member of Public Risk Innovation, Solutions and Management (PRISM) and having executed the Joint Powers Agreement (JPA) governing PRISM, was appointed administrator for the purpose of enrolling small public entities into the (PRISM) Health and/or Employee Benefits Small Group Program (hereinafter "Program"); and

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program (the "Committee") and not SDRMA; and

WHEREAS, ENTITY desires to enroll and participate in the Program, acknowledging that SDRMA acts solely in an administrative capacity and does not establish Program terms.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. DEFINITIONS. For purposes of this MEMORANDUM, unless the context otherwise requires, the following terms when capitalized have the respective meanings set out below and are applicable to the singular as well as to the plural forms of such terms and to the masculine as well as to the feminine and neuter genders of such terms.

a. "Committee" means the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program.

b. "Coverage Documents" means, except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the Program and will be provided by SDRMA to each ENTITY. Documents will be made available through the online SDRMA Portal and be accessible to approved users of the ENTITY.

c. "Program Participation Agreement" means the agreement issued by PRISM/AUS Underwriting to the Entity that details the final terms of acceptance and any special exceptions or terms that have been made a part of the underwriting approval and is required to be completed and executed in order to constitute full acceptance as a member of the PRISM Small Group Program.

d. "Program" or "PRISM" means the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program.

e. "Program Documents" means the following: SDRMA Program Administrative Guidelines, SDRMA Resolution, Program Underwriting application and any required underwriting documents, Program approval, Program Underwriting & Eligibility Rules and Program Participation Agreement.

2. PURPOSE**.** ENTITY is signatory to this MEMORANDUM for the sole purpose of enrolling in the Program.

3. ENTRY INTO PROGRAM**.** ENTITY shall apply for participation in the Program by executing and all forms prescribed by SDRMA. SDRMA shall submit the completed forms to the Program's Underwriter who has the authority to accept or reject Entity's application in its sole discretion based on the Program's governing documents and in accordance with the Program's eligibility guidelines.

4. MAINTENANCE OF EFFORT**.** Program provides health benefits to all active employees, retired employees, dependents of an active or retired employee and public officials of the ENTITY who satisfy requirements for participation. ENTITY public officials may participate in the Program only if they are currently being covered and their own ENTITY's enabling act, plans and policies allow it. ENTITY must contribute at least the minimum percentage required by the eligibility requirements

5. PREMIUMS. ENTITY agrees and acknowledges that premiums and rates for the Program are set by the Committee and that SDRMA's Administrative Fee is set by SDRMA For each billing cycle. ENTITY will remit the total monthly amount billed by SDRMA for each category of participants and the census of covered employees, public officials, dependents and retirees. PREMIUMs are based on a full month, and there are no partial months or prorated PREMIUMs. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.

Late Payment Penalties. ENTITY shall pay all PREMIUM invoices as billed to SDRMA, regardless of any changes to eligibility or adjustments to PREMIUMS that may occur during the billing month and not reflected in the PREMIUM invoice. SDRMA shall issue PREMIUM invoices to ENTITY prior to the coverage month in which they are due. PREMIUM invoices are due by the due date stated on the invoice and considered delinquent thirty (30) calendar days from the due date. In addition to the outstanding balance due for any unpaid invoice, ENTITY shall be liable to SDRMA for a late payment penalty of 1% of the outstanding balance of any unpaid portion of such invoice effective (30) calendar days after the invoice due date. SDRMA reserves the right to terminate the

MEMORANDUM and ENTITY'S Participation Agreement, including immediate cessation of all services under the Program, any time after it provides written notice to ENTITY of its failure to pay the amount due of any invoice.

6. BENEFITS. Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the Program and as agreed upon between the ENTITY and its recognized employee organizations as applicable. Not all plan offerings will be available to ENTITY, and plans requested by ENTITY must be submitted to Program underwriter for approval.

7. ASSESSMENTS AND DIVIDENDS. The Program annual premium, as approved by the Committee will be established at a level which is anticipated to provide adequate overall funding. The Program will directly manage surpluses and deficits. Premiums are targeted to fund expected claims (including incurred-but-not-reported (IBNR) and run-out), reinsurance (if any), Program/administrative expenses, and any reserve or margin adopted by the Committee.

   If Program funds are insufficient (including funding IBNR), the Committee may impose premium assessments on all applicable participating Entities, consistent with the JPA, including ENTITY signing this MEMORANDUM. Entities that have withdrawn from the Program are liable for assessments attributable to plan year(s) in which they participated.

   After appropriate reserves and obligations are funded and any Committee-approved margin is achieved, the Committee may declare a dividend or premium credit, using a formula recommended by the Program Underwriters and actuary.

8. WITHDRAWAL. ENTITY may withdraw from this MEMORANDUM and terminate its Program Participation Agreement for a subsequent calendar year subject to the following condition: ENTITY shall notify SDRMA in writing of its intent to withdraw from this MEMORANDUM and terminate its Program Participation Agreement at least 120 days prior to January 1st of the subsequent calendar year in which it shall be effective. No withdrawal shall become effective until December 31 of the year that notice of termination is received. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. Once ENTITY withdraws from the Program, there is a 3-year waiting period to come back into the Program, and the ENTITY will be subject to underwriting approval.

9. ARBITRATION OF DISPUTES. To the extent permitted by law, all controversies between the ENTITY and SDRMA that may arise out of or relate to any of the services provided by SDRMA under the MEMORANDUM, or the construction, performance or breach of this or any other agreement between the ENTITY and SDRMA, whether entered into prior to, on or subsequent to the date hereof, shall be settled by binding arbitration in the City of Sacramento, California, under the Commercial Arbitration Rules of the American

Arbitration Association. Judgment upon any award rendered by the arbitrator(s) shall be final and may be entered into any court having jurisdiction.

10. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.

11. VENUE. Venue for any dispute or enforcement shall be in the City of Sacramento, California.

12. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.

13. COMPLETE AGREEMENT. This MEMORANDUM together with the related Program Documents constitutes the full and complete agreement of the ENTITY.

14. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.

15. AMENDMENT OF MEMORANDUM; WAIVER. This MEMORANDUM may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of SDRMA and ENTITY. The failure of either Party to enforce at any time any provision of the MEMORANDUM shall not be construed to be a waiver of such provision, nor in any way to affect the validity of the MEMORANDUM or the right of either party thereafter to enforce each and every such provision. If ENTITY fails or refuses to execute an amendment to this MEMORANDUM by the deadline included in written notice of SDRMA'S execution of said amendment, SDRMA reserves the right to terminate this MEMORANDUM and ENTITY'S Program Participation Agreement effective as of the next annual renewal date.

16. EFFECTIVE DATE. This MEMORANDUM shall become effective on the later of the first date of coverage for the ENTITY or the last date of signing of this MEMORANDUM by the Chief Executive Officer or Board President of SDRMA and the authorized person for the ENTITY.

17. EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: _____ By: _____

Special District Risk
Management Authority

Dated: _____ By: _____

Municipal Water District of Orange
County

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (HEREAFTER "MEMORANDUM") IS ENTERED INTO BY AND BETWEEN THE SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (HEREAFTER "SDRMA") AND THE PARTICIPATING PUBLIC ENTITY (HEREAFTER "ENTITY") WHO IS SIGNATORY TO THIS MEMORANDUM.

WHEREAS, on August 1, 2006, SDRMA in its capacity as a member of Public Risk Innovation, Solutions and Management (PRISM) and having executed the Joint Powers Agreement (JPA) governing PRISM, was appointed administrator for the purpose of enrolling small public entities into the ~~Public Risk Innovation, Solutions and Management~~ (PRISM) Health and/or Employee Benefits Small Group Program (hereinafter "P~~ROGRAM~~rogram"); and

WHEREAS, the terms and conditions of the PROGRAM as well as benefit coverage, rates, assessments, and premiums are governed by the PRISM Health Committee and/or PRISM Employee Benefits Committee for the P~~ROGRAM~~rogram (the "C~~OMMITTEE~~ommittee") and not SDRMA; and

WHEREAS, ENTITY desires to enroll and participate in the P~~ROGRAM~~rogram, acknowledging that SDRMA acts solely in an administrative capacity and does not establish Program terms.

NOW THEREFORE, SDRMA and ENTITY agree as follows:

1. DEFINITIONS. For purposes of this MEMORANDUM, unless the context otherwise requires, the following terms when capitalized have the respective meanings set out below and are applicable to the singular as well as to the plural forms of such terms and to the masculine as well as to the feminine and neuter genders of such terms.

a. "Committee" means the PRISM Health Committee and/or PRISM Employee Benefits Committee for the Program.

b. "Coverage Documents" means, except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the Program and will be provided by SDRMA to each ENTITY. Documents will be made available through the online SDRMA Portal and be accessible to approved users of the ENTITY.

c. "Program Participation Agreement" means the agreement issued by PRISM/AUS Underwriting to the Entity that details the final terms of acceptance and any special exceptions or terms that have been made a part of the underwriting approval and is required to be

completed and executed in order to constitute full acceptance as a member of the PRISM Small Group Program.

d. "Program" or "PRISM" means the Public Risk Innovation, Solutions and Management (PRISM) Health and/or Employee Benefits Small Group Program.

e. "Program Documents" means the following: SDRMA Program Administrative Guidelines, SDRMA Resolution, Program Underwriting application and any required underwriting documents, Program approval, Program Underwriting & Eligibility Rules and Program Participation Agreement.

~~1~~2. PURPOSE**.** ENTITY is signatory to this MEMORANDUM for the ~~express~~ sole purpose of enrolling in the Program~~ROGRAM~~.

~~2~~3. ENTRY INTO PROGRAM**.** ENTITY shall ~~enroll~~ apply for participation in the Program~~ROGRAM~~ by ~~making application through~~ executing and all forms prescribed by SDRMA. ~~-~~SDRMA shall submit the completed forms to ~~which shall be subject to approval by~~ the Program~~ROGRAM~~'s Underwriter who has the authority to accept or reject Entity's application in its sole discretion based on the Program's ~~and~~ governing documents and in accordance with the Program's~~applicable~~ eligibility guidelines.

~~3~~4. MAINTENANCE OF EFFORT**.** Program ~~ROGRAM is designed to provide an alternative~~ provides health benefit~~s solution~~ to all ~~participants~~ active employees, retired employees, dependents of an active or retired employee and public officials of the ENTITY who satisfy requirements for participation. ~~of the ENTITY including active employees, retired employees (optional), dependents (optional) and public officials (optional).~~ ENTITY public officials may participate in the Program~~ROGRAM~~ only if they are currently being covered and their own ENTITY's enabling act, plans and policies allow it. ENTITY must contribute at least the minimum percentage required by the eligibility requirements

~~4~~5. PREMIUMS. ENTITY ~~understands~~ agrees and acknowledges that premiums and rates for the Program ~~ROGRAM~~ are set by the ~~COMMITTEE~~Committee and that SDRMA's Administrative Fee is set by SDRMA For each billing cycle,. ENTITY will remit the total monthly ~~premiums based upon rates established~~ amount billed by SDRMAfor each category of participants and the census of covered employees, public officials, dependents and retirees. PREMIUMs are based on a full month, and there are no partial months or prorated PREMIUMs. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines.

~~Rates for the ENTITY and each category of participant will be determined by the COMMITTEE designated for the PROGRAM based upon advice from its consultants and/or a consulting Benefits Actuary and insurance carriers. In addition, SDRMA adds an administrative fee to premiums and rates for costs associated with administering the PROGRAM. Rates may vary depending upon factors including, but not limited to, demographic characteristics, loss experience of all public entities participating in the PROGRAM and differences in benefits provided (plan design), if any.~~

~~SDRMA will administrate a billing to ENTITY each month, with payments due by the date specified by SDRMA. Payments received after the specified date will accrue penalties up to and including termination from the PROGRAM. Premiums are based on a full month, and there are no partial months or prorated premiums. Enrollment for mid-year qualifying events and termination of coverage will be made in accordance with the SDRMA Program Administrative Guidelines~~.

Late Payment Penalties. ENTITY shall pay all PREMIUM invoices as billed to SDRMA, regardless of any changes to eligibility or adjustments to PREMIUMS that may occur during the billing month and not reflected in the PREMIUM invoice. SDRMA shall issue PREMIUM invoices to ENTITY prior to the coverage month in which they are due. PREMIUM invoices are due by the due date stated on the invoice and considered delinquent thirty (30) calendar days from the due date. In addition to the outstanding balance due for any unpaid invoice, ENTITY shall be liable to SDRMA for a late payment penalty of 1% of the outstanding balance of any unpaid portion of such invoice effective (30) calendar days after the invoice due date. SDRMA reserves the right to terminate the MEMORANDUM and ENTITY'S Participation Agreement, including immediate cessation of all services under the Program, any time after it provides written notice to ENTITY of its failure to pay the amount due of any invoice.

~~5~~6. BENEFITS. Benefits provided to ENTITY participants shall be as set forth in ENTITY's Plan Summary for the Program ~~ROGRAM~~ and as agreed upon between the ENTITY and its recognized employee organizations as applicable. Not all plan offerings will be available to ENTITY, and plans requested by ENTITY must be submitted to Program~~ROGRAM~~ underwriter for approval.

6. ~~COVERAGE DOCUMENTS. Except as otherwise provided herein, coverage documents from each carrier outlining the coverage provided, including terms and conditions of coverage, are controlling with respect to the coverage of the PROGRAM and will be provided by SDRMA to each ENTITY. SDRMA will provide each ENTITY with additional documentation, defined as the SDRMA Program Administrative Guidelines which provide further details on administration of the PROGRAM.~~

7. ~~PROGRAM FUNDING. It is the intent of this MEMORANDUM to provide for a fully funded PROGRAM by any or all of the following: pooling risk; purchasing individual stop loss~~

~~coverage to protect the pool from large claims; and purchasing aggregate stop loss coverage.~~

~~8. ASSESSMENTS. Should the PROGRAM not be adequately funded for any reason, pro-rata assessments to the ENTITY may be utilized to ensure the approved funding level for applicable policy periods. Any assessments which are deemed necessary to ensure approved funding levels shall be made upon the determination and approval of the COMMITTEE in accordance with the following:~~

~~a. Assessments/dividends will be used sparingly. Generally, any over/under funding will be factored into renewal rates.~~

~~b. If a dividend/assessment is declared, allocation will be based upon each ENTITY's proportional share of total premiums paid for the preceding 3 years. An ENTITY must be a current participant to receive a dividend, except upon termination of the PROGRAM and distribution of assets.~~

~~c. ENTITY will be liable for assessments for 12 months following withdrawal from the PROGRAM.~~

~~d. Fund equity will be evaluated on a total PROGRAM-wide basis as opposed to each year standing on its own.~~

7. ASSESSMENTS AND DIVIDENDS. The Program annual premium, as approved by the Committee will be established at a level which is anticipated to provide adequate overall funding. The Program will directly manage surpluses and deficits. Premiums are targeted to fund expected claims (including incurred-but-not-reported (IBNR) and run-out), reinsurance (if any), Program/administrative expenses, and any reserve or margin adopted by the Committee.

If Program funds are insufficient (including funding IBNR), the Committee may impose premium assessments on all applicable participating Entities, consistent with the JPA, including ENTITY signing this MEMORANDUM. Entities that have withdrawn from the Program are liable for assessments attributable to plan year(s) in which they participated.

After appropriate reserves and obligations are funded and any Committee-approved margin is achieved, the Committee may declare a dividend or premium credit, using a formula recommended by the Program Underwriters and actuary.

~~9~~8. WITHDRAWAL. ENTITY may withdraw from this MEMORANDUM and terminate its Program Participation Agreement for a subsequent calendar year subject to the following condition: ~~ENTITY shall notify SDRMA and the PROGRAM in writing of its~~

~~intent to withdraw at least 90 days prior to their requested withdrawal date~~. ENTITY shall notify SDRMA in writing of its intent to withdraw from this MEMORANDUM and terminate its Program Participation Agreement at least 120 days prior to January 1st of the subsequent calendar year in which it shall be effective . No withdrawal shall become effective until December 31 of the year that notice of termination is received. ENTITY may rescind its notice of intent to withdraw and terminate no later than October 1st. Once ENTITY withdraws from the Program~~ROGRAM~~, there is a 3-year waiting period to come back into the Program~~ROGRAM~~, and the ENTITY will be subject to underwriting approval ~~again~~.

~~10. LIAISON WITH SDRMA. Each ENTITY shall maintain staff to act as liaison with SDRMA and between the ENTITY and SDRMA's designated PROGRAM representative.~~

9. ARBITRATION OF DISPUTES. To the extent permitted by law, all controversies between the ENTITY and SDRMA that may arise out of or relate to any of the services provided by SDRMA under the MEMORANDUM, or the construction, performance or breach of this or any other agreement between the ENTITY and SDRMA, whether entered into prior to, on or subsequent to the date hereof, shall be settled by binding arbitration in the City of Sacramento, California, under the Commercial Arbitration Rules of the American Arbitration Association. Judgment upon any award rendered by the arbitrator(s) shall be final, and may be entered into any court having jurisdiction.

~~11~~10. GOVERNING LAW. This MEMORANDUM shall be governed in accordance with the laws of the State of California.

~~12~~11. VENUE. Venue for any dispute or enforcement shall be in the City of Sacramento, California.

~~13~~12. ATTORNEY FEES. The prevailing party in any dispute shall be entitled to an award of reasonable attorney fees.

~~14.~~13. COMPLETE AGREEMENT. This MEMORANDUM together with the related Program~~ROGRAM documents~~ Documents constitutes the full and complete agreement of the ENTITY.

~~15~~14. SEVERABILITY. Should any provision of this MEMORANDUM be judicially determined to be void or unenforceable, such determination shall not affect any remaining provision.

~~16~~15. AMENDMENT OF MEMORANDUM; WAIVER. This MEMORANDUM may not be modified, nor shall any provision hereof be waived or amended, except in a writing duly signed by authorized representatives of SDRMA and ENTITY. The failure of either Party to enforce at any time any provision of the MEMORANDUM shall not be construed to be a waiver of such provision, nor in any way to affect the validity of the MEMORANDUM or the

right of either party thereafter to enforce each and every such provision.~~may be amended by the SDRMA Board of Directors and such amendments are subject to approval of ENTITY's designated representative, or alternate, who shall have authority to execute this MEMORANDUM.~~ ~~Any~~ If ENTITY ~~who~~ fails or refuses to execute an amendment to this MEMORANDUM ~~,~~ by the deadline included in written notice of SDRMA'S execution of said amendment, SDRMA reserves the right to terminate ~~shall be deemed to have withdrawn~~ this MEMORANDUM and ENTITY'S Program Participation Agreement ~~from the PROGRAM~~ effective as of ~~on~~ the next annual renewal date.

~~17~~16. EFFECTIVE DATE. This MEMORANDUM shall become effective on the later of the first date of coverage for the ENTITY or the last date of signing of this MEMORANDUM by the Chief Executive Officer or Board President of SDRMA and the authorized person for the ENTITY.

~~18~~17. EXECUTION IN COUNTERPARTS. This MEMORANDUM may be executed in several counterparts, each of which shall be an original, all of which shall constitute but one and the same instrument.

In Witness Whereof, the undersigned have executed the MEMORANDUM as of the date set forth below.

Dated: _____ By: _____

Special District Risk
Management Authority

Dated: _____ By: _____

~~Agency~~ ENTITY Name

Item No. 7

INFORMATION ITEM
September 9, 2026

TO: **Administration & Finance Committee**

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

Staff Contact: Cathleen Harris, Director of HR/Administration
Katie Davanaugh, Principal HR Analyst

SUBJECT: **2027 HEALTH INSURANCE RATES (MEDICAL, VISION, AND DENTAL)**

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive and file the information.

REPORT

Purpose

This item provides the Administration & Finance Committee with the proposed 2027 health insurance rates for medical, vision, and dental benefit plans.

Discussion

The proposed health insurance rates from the Joint Powers Insurance Authority (JPIA) and Special District Risk Management Authority (SDRMA), effective January 1, 2027, are as follows:

Provider	Health benefit plan	% change from 2026 to 2027 plan year	% change from 2025 to 2026 plan year
JPIA	Anthem PPO (Classic and CDHP)	12%	10%
JPIA	Anthem HMO	12.50%	5%
JPIA	Kaiser	0.061%*	4.25%
JPIA	Kaiser Sr. Advantage	0%	8.51%
JPIA	UHC Medicare Advantage (retiree medical)	7%	9%

*(Aggregate rate increase)

For the 2027 plan year, JPIA Anthem plans continue an upward trend. The Anthem PPO increases 12%, compared with 10% in the prior plan year, and the Anthem HMO increases 12.5%, compared with 5%. The two Kaiser plans are essentially unchanged, and the UHC Medicare Advantage plan increases 7%, down from 9% in the prior plan year.

The vision and dental rates, effective January 1, 2027, remain ***unchanged*** from 2026 and 2025 as follows:

Provider	Health benefit plan	% change from 2026 to 2027 plan year	% change from 2025 to 2026 plan year
JPIA	VSP – vision	0%	0%
SDRMA	Delta Dental	0%	0%

The amount budgeted for health benefits in Fiscal Year (FY) 2026-27 is $1,041,097. Based on the 2027 plan premium rates and assumed staff health plan elections, the projected total for FY 2026-27 will be $813,435. Despite the rate increases, the proposed rates are $227,662 below the budgeted amount.

Next Steps

Staff will proceed with open enrollment in October/November and incorporate these rates, along with updated open enrollment health plan election figures, into the FY 2026-27 budget actuals.

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.*

Budgeted: ☒ Yes ☐ No ☐ N/A		Budgeted amount: $1,041,097
Core: ☒	Choice: ☐	Movement between Cost Centers: ☐ Yes ☒ No
Action item amount: N/A		

Attachments/Links:
Attachment 1: 2027 Health Insurance Rates

2027 Health Insurance Rates (monthly)									
Plan	Total premium			Employee cost			District cost		
Active Employees	Single	2-Party	Family	Single	2-Party	Family	Single	2-party	Family
Kaiser (CDHP)	591.45	1,182.90	1,644.23	0.00	236.58	328.85	591.45	946.32	1,315.38
Kaiser Traditional	817.40	1,634.80	2,272.37	22.60	326.96	454.47	794.81	1,307.84	1,817.90
Anthem PPO (CDHP)	891.68	1,783.36	2,362.95	30.02	356.67	472.59	861.66	1,426.69	1,890.36
Anthem PPO (Classic)	1,114.60	2,229.20	2,953.69	52.32	445.84	590.74	1,062.29	1,783.36	2,362.95
Anthem HMO (CalCare)	1,274.34	2,548.68	3,377.00	68.29	509.74	675.40	1,206.05	2,038.94	2,701.60
Dental	53.46	89.92	136.68	5.35	8.99	13.67	48.11	80.93	123.01
Vision VSP	23.66	23.66	23.66	0.00	0.00	0.00	23.66	23.66	23.66
Retiree Rates (w/Medicare for medical)									
Kaiser Sr. Advantage	212.45	424.90		0.00	84.98		212.45	339.92	
UHC PPO (Medicare Advantage)	595.28	1,190.56		38.28	238.11		557.00	952.45	
Dental	53.46	89.92		5.35	17.98		48.11	71.94	
Vision VSP	14.76	23.46		0.00	4.69		14.76	18.77	
Mixed Medicare Rates									
Kaiser Traditional + Sr. Advantage		1,029.85			205.97			823.88	
CDHP + UHC		1,486.96			297.39			1,189.57	
Classic PPO + UHC		1,709.88			341.98			1,367.90	
CalCare HMO + UHC		1,869.62			373.92			1,495.70	

-- For medical insurance, the District will pay 100% of the lowest cost plan for employee/retiree only. The employee/retiree may "buy up" to a higher cost plan,
-- For medical insurance: 2-party and family coverage, employee/retiree cost share is 20% of the total premium cost.
-- Mixed Medicare rates are for enrollments that include one retiree with Medicare and one without Medicare
-- See HR for complete details and eligibility requirements

Item No. 8

INFORMATION ITEM
September 9, 2026

TO: **Administration & Finance Committee**

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

Staff Contact: Hilary Chumpitazi, Director of Finance/IT
Therese Plaganas, Senior Accountant

SUBJECT: **DISPOSAL OF FIXED ASSETS AND SURPLUS PERSONAL PROPERTY FOR FISCAL YEAR 2025-26**

STAFF RECOMMENDATION

Staff recommends the Administration & Finance Committee receive and file the information.

REPORT

Purpose

This item provides the Administration & Finance Committee a summary of the Municipal Water District of Orange County's (MWDOC or District) disposed fixed assets and surplus personal property for Fiscal Year 2025–26.

Discussion

Staff conducted a physical inventory and identified fixed assets that are obsolete, non-functional, or surplus and no longer meet the District's operational needs. The Asset Disposal Form (Attachment 1) lists the detailed items. All identified assets have zero remaining net book value, as they are fully depreciated.

Pursuant to Section 9500 of the Administrative Code, the General Manager has declared these assets as surplus and authorized their disposal. This report is intended to inform the Administration & Finance Committee of the disposition.

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.*

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

Attachments/Links:
Attachment 1: Asset Disposal Form

Municipal Water District of Orange County
Asset Disposal Form
FY 2025-26

	Item Description	Reason	Fixed Asset No.	Acquired	Disposed
1	A.V Improvements OCWD Boardroom	Disposed	FA00149	7/1/2012	6/30/2026

General Manager

Director of Finance/IT

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 Review Ad Hoc Committee.
- Registered Directors and staff for various conferences and training, made travel accommodations, and processed business expenses.
- Reviewed Request for Proposals (RFPs), contracts, and agreements for content and consistency with the Administrative Code.
- Held interviews for Records Specialist I/II recruitment.
- Assistant Board Secretary attended Supervisor Academy Day 1 training.

Administration and Human Resources 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.
- The District received the President's Special Acknowledgment Award from the Special District Risk Management Authority (SDRMA) for achieving no paid claims for its Workers' Compensation Program for the years 2021-2026.
- Human Resources (HR) has reached out to SDRMA, Joint Powers Insurance Authority (JPIA), and District Labor Counsel for assistance in ensuring proper insurance, researching insurance coverage, and required resolution(s) are in place regarding the Cristo Rey Corporate Work Study Program. HR scheduled training with the involved staff due to interactions with minors and "Mandatory Reporter" laws, and all training is now complete. A Minor Safety and Protection Policy is being finalized, and completion of an application for obtaining Sexual Abuse and Molestation (SAM) insurance coverage is being prepared.
- HR continues to work with the District's Financial Investment Advisor, Morgan Stanley Institutional Investment Advisors LLC, on the District's Retirement Plans:
    - On August 4, the Staff Investment Committee met with Mr. Grigsby to review the District's Retirement Plans and Investments and discussed the development of an

Investment Plan Policy and Staff Committee Guidelines to ultimately be presented to the Board for review.

  - Staff informational presentation by Ted Grigsby of Fiduciary Consulting Group at Morgan Stanley regarding the 457 Plan, investment funds, and fee structure is scheduled for September 10. Individual meetings are also scheduled for interested staff members to meet individually with Mr. Grigsby to assist with investment strategies.

- HR staff is continuing to work together with Finance on the implementation of the Human Resources Information System and Onboarding modules with Paylocity, including setup and import of necessary historical data. The transition will take place over the next several months.

- HR held a kick-off meeting with Doug Johnson from Public Pay to review the District's Scope of Services and expectations for the upcoming Comprehensive Classification, Compensation, and Benefits Study. Public Pay is gathering information from HR to initiate the survey.

- Staff assisted with conference and travel arrangements.

- Sent out the Independent Special Districts of Orange County (ISDOC) 2026 Election Timeline Information.

- Cross-trained another team member on the District database and distribution groups.

- Coordinating with Executive Assistant to the General Manager/Board Secretary on roof repair project and preparing a scope of work with the consultant.

- HR participated in an Artificial Intelligence Group Meeting consisting of MWDOC staff on August 11.

- On August 20, HR attended the JPIA Regional HR Meeting held at Yorba Linda Water District.

Recruitments/Departures

- Interviews are underway for the Records Specialist as well as the Water Resources Intern. Both positions are anticipated to be filled by late September.

- Recruitment activities continue for the Water Loss Control Technician I.

Health and Welfare Benefits

- Association of California Water Agencies JPIA released the 2027 health benefits information, which is currently under review. The 2027 rate information is included with this month's A&F packet. Open enrollment information will be provided to staff during October.

Training

- The Supervisor Training course started September 1, with 31 attendees, continuing through November 2, with several Member Agencies participating.

Records Management

- Reviewed, coordinated, and responded to 5 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 annual fiscal year financial audit. Interim audit fieldwork was completed the week of July 13, and final audit fieldwork is scheduled for the week of September 21. A Single Audit for Fiscal Year 2025-26 will also be conducted.

- Started the year-end closing process, with preparation of the District's Annual Financial Report to follow.

Finance

- Began implementation of enterprise resource planning (ERP) system, coordinating configuration with implementation partners to replace the legacy AccuFund system.

Information Technology (IT)

- Weekly external vulnerability scans conducted by the U.S. Department of Homeland Security (DHS) Cybersecurity and Infrastructure Security Agency (CISA) 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.

- The District's email security system protects against malware, impersonation, and fraud. Of 76,400 inbound emails, 57% were blocked or quarantined due to unsafe content or attachments. District staff sent more than 14,700 emails this month, and four email incidents required IT assessment and/or mitigation.

- 85 IT support tickets were created and 63 closed/resolved (74.1% resolution rate), with 19 tickets handled by co-managed services.

- IT supported five public hybrid meetings by handling setup, providing real-time assistance, monitoring, and teardown.

- Completed the second phase of evaluating tablet devices for Board meetings. New tablets will be implemented in September.

- Major project activity continues across Fortech, ERP, Droplet replacements, Geographic Information Systems (GIS), and Enterprise Contact Management.

- IT Systems Administrator completed continuing education and recertified in CompTIA Security+, a recognized certification that validates core, practical skills in IT and cybersecurity.

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 consumptive imported water sales for August 2026 were 16,436 acre-feet (AF).

- Cumulative MWDOC Water Sales – Cumulative consumptive MWDOC imported water sales in FY 2026-27 through August 2026 were 31,854 AF.

- Monthly Treated MWDOC Water Sales – Treated consumptive imported MWDOC water sales in August 2026 were 13,014,717 AF.

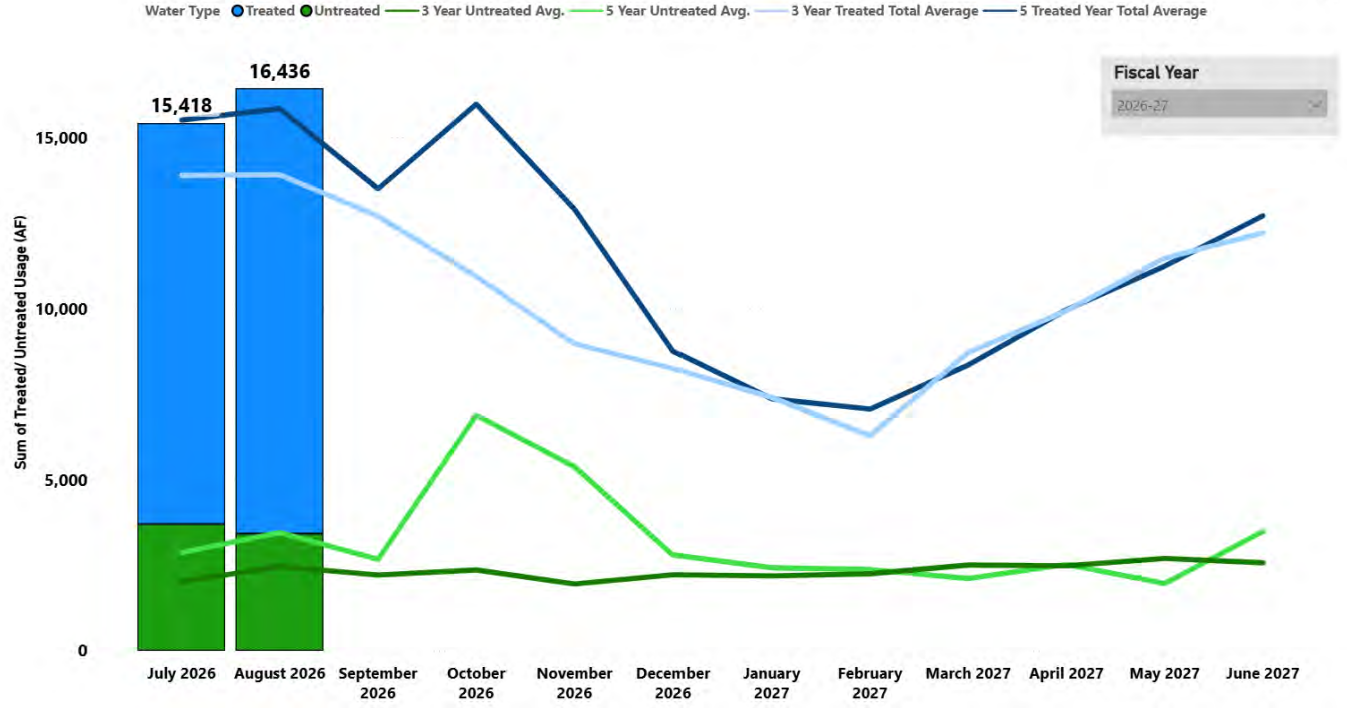
- Monthly Untreated MWDOC Water Sales – Untreated consumptive imported MWDOC water sales in August 2026 were 3,422 AF.

- Monthly Total MWDOC Sales vs Budget – Actual total MWDOC consumptive imported water sales of 16,436 AF in August 2026 were 2,322 AF higher than the budgeted amount of 13,945 AF.

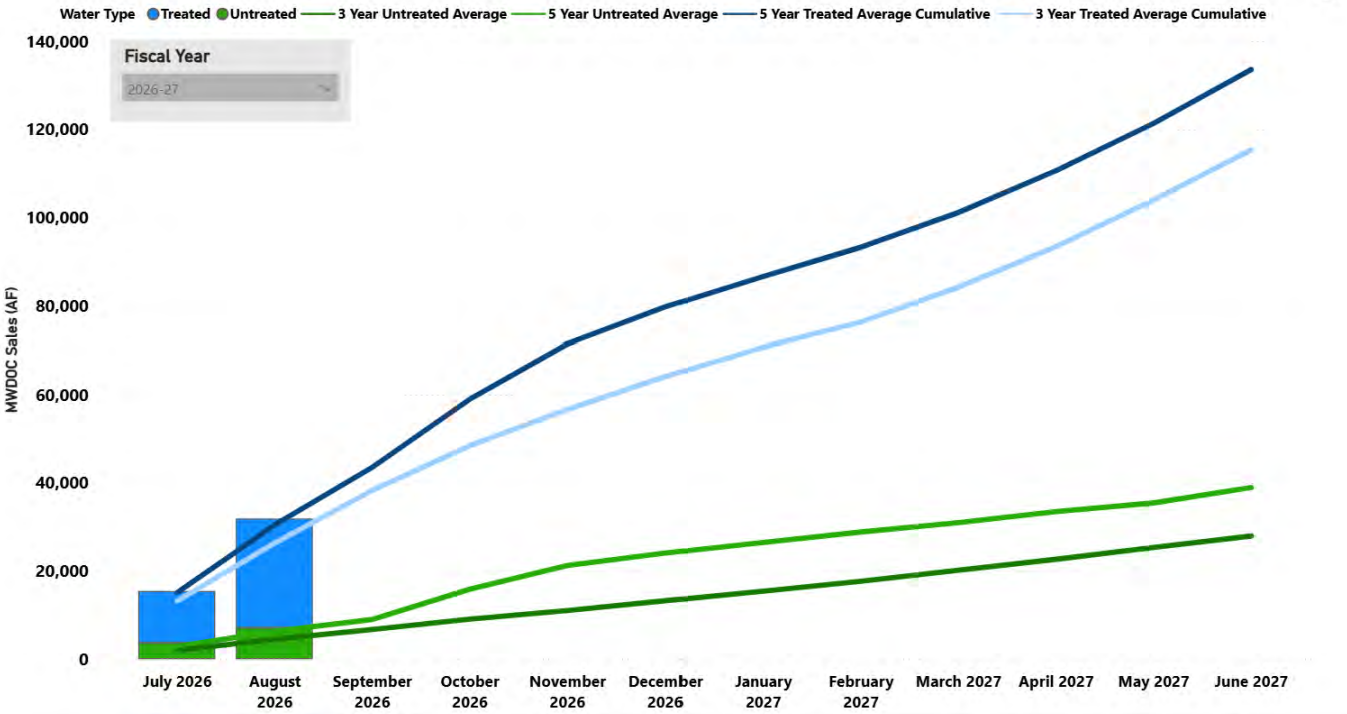
- MWDOC Sales vs Historical Month – Total MWDOC consumptive imported water sales of 16,436 AF in August 2026 were slightly above the five-year average total MWDOC imported water sales in July of 15,841 AF.

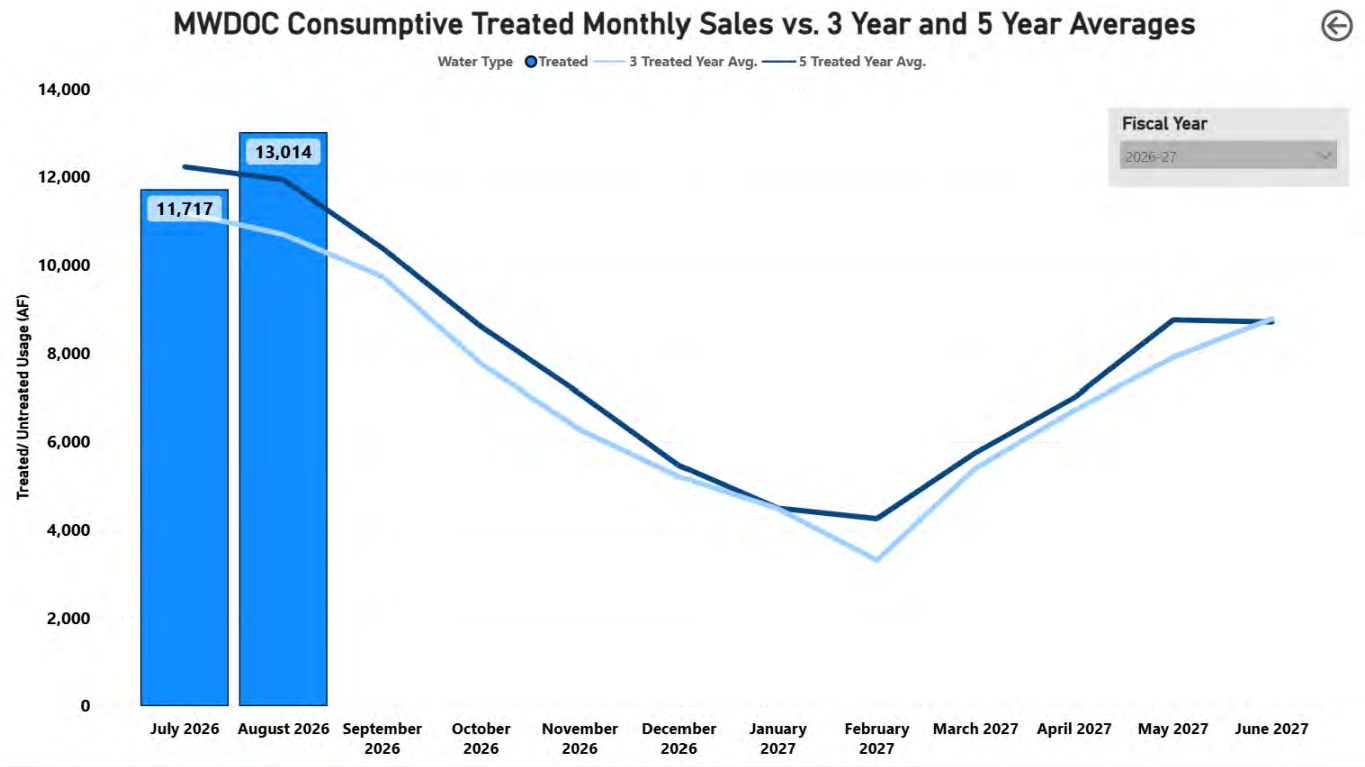
- MWDOC Sales FY 1990-Present – Cumulative FY 2026-27 (through August 2026) total MWDOC consumptive imported water sales of 31,854 AF were 4.5% above the five-year average total MWDOC consumptive imported water sales of 30,481 AF.

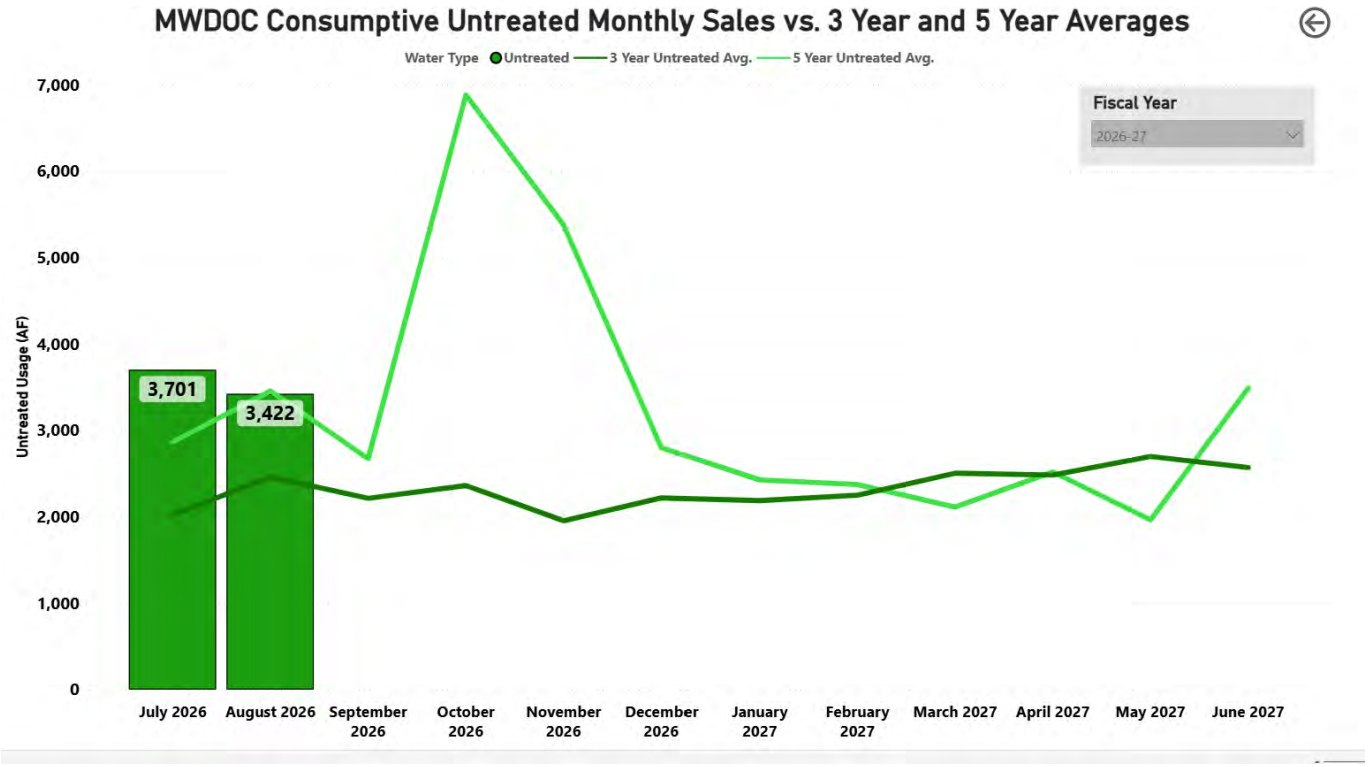
MWDOC Consumptive Monthly Sales vs. 3 Year and 5 Year Averages

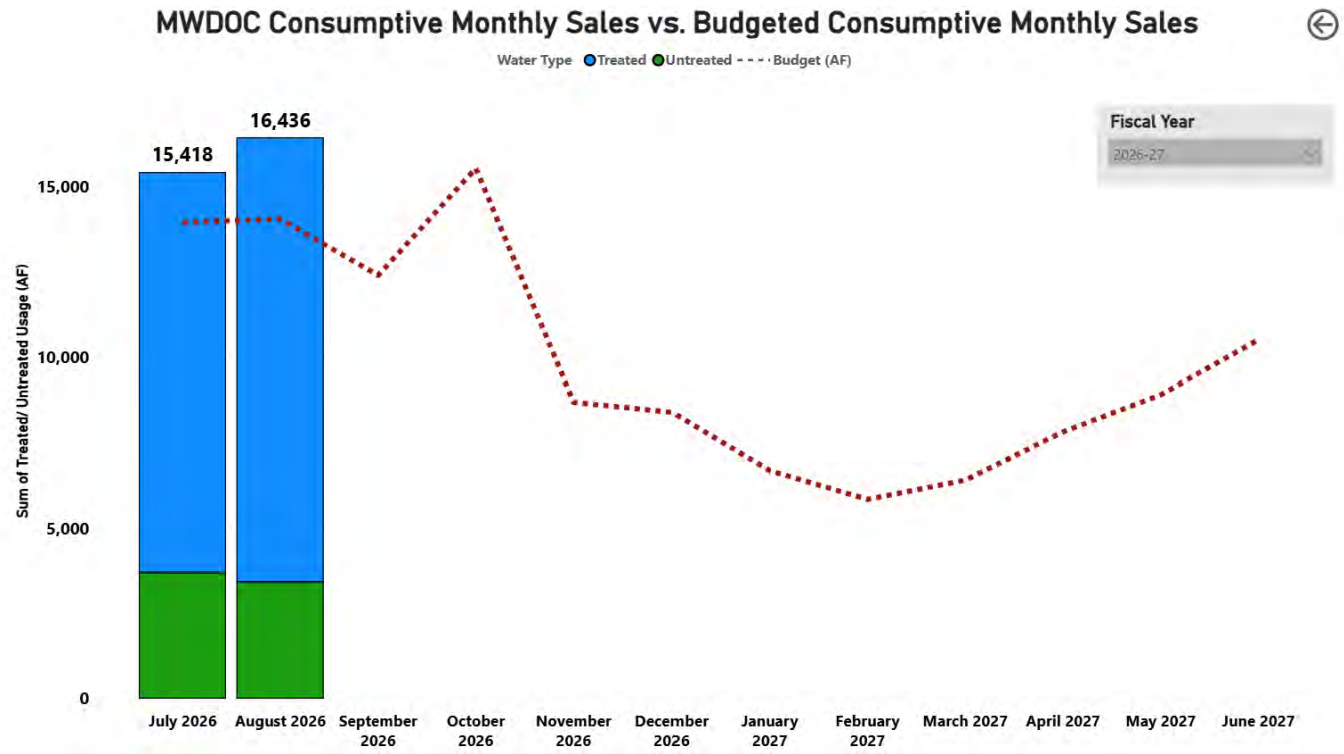


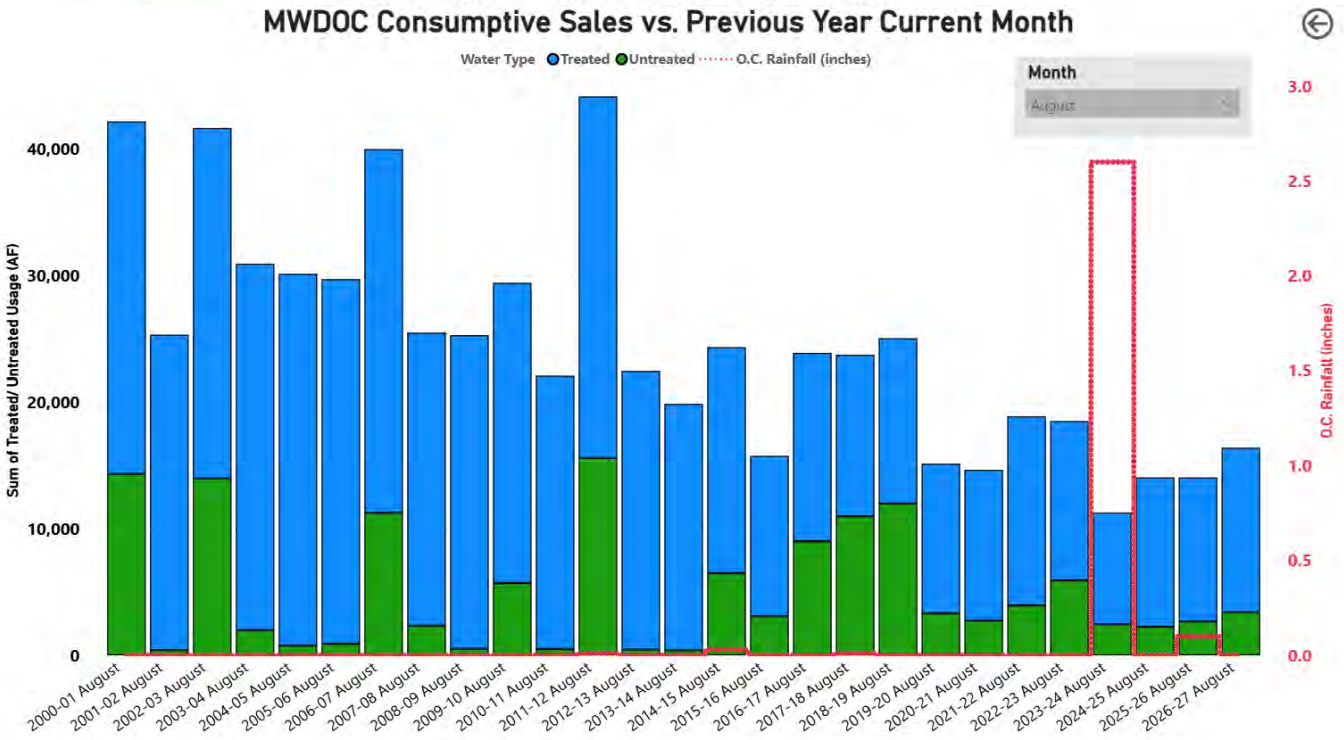
MWDOC Cumulative Consumptive Sales vs. the 3 Year and 5 Year Averages

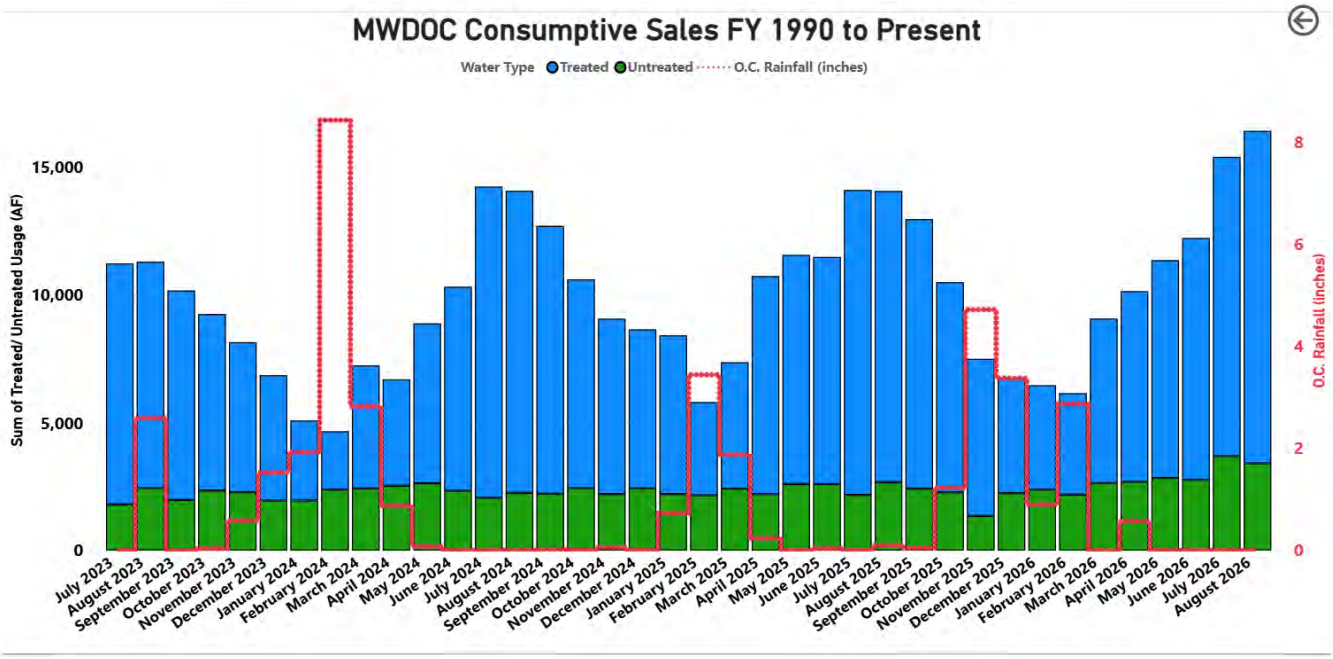



MWDOC Consumptive Treated Monthly Sales vs. 3 Year and 5 Year Averages
Water Type Treated 3 Treated Year Avg. 5 Treated Year Avg.
Fiscal Year
2026-27
Treated/ Untreated Usage (AF)
14,000
12,000
10,000
8,000
6,000
4,000
2,000
0
11,717
13,014
July 2026
August 2026
September 2026
October 2026
November 2026
December 2026
January 2027
February 2027
March 2027
April 2027
May 2027
June 2027


MWDOC Consumptive Untreated Monthly Sales vs. 3 Year and 5 Year Averages
Water Type Untreated 3 Year Untreated Avg. 5 Year Untreated Avg.
Fiscal Year
2026-27
Untreated Usage (AF)
7,000
6,000
5,000
4,000
3,000
2,000
1,000
0
3,701
3,422
July 2026
August 2026
September 2026
October 2026
November 2026
December 2026
January 2027
February 2027
March 2027
April 2027
May 2027
June 2027


MWDOC Consumptive Monthly Sales vs. Budgeted Consumptive Monthly Sales
Water Type Treated Untreated Budget (AF)
Fiscal Year
2026-27
15,418
16,436
Sum of Treated/ Untreated Usage (AF)
15,000
10,000
5,000
0
July 2026
August 2026
September 2026
October 2026
November 2026
December 2026
January 2027
February 2027
March 2027
April 2027
May 2027
June 2027


MWDOC Consumptive Sales vs. Previous Year Current Month
Water Type Treated Untreated O.C. Rainfall (inches)
Month
August
Sum of Treated/ Untreated Usage (AF)
40,000
30,000
20,000
10,000
0
O.C. Rainfall (inches)
3.0
2.5
2.0
1.5
1.0
0.5
0.0
2000-01 August
2001-02 August
2002-03 August
2003-04 August
2004-05 August
2005-06 August
2006-07 August
2007-08 August
2008-09 August
2009-10 August
2010-11 August
2011-12 August
2012-13 August
2013-14 August
2014-15 August
2015-16 August
2016-17 August
2017-18 August
2018-19 August
2019-20 August
2020-21 August
2021-22 August
2022-23 August
2023-24 August
2024-25 August
2025-26 August
2026-27 August


MWDOC Consumptive Sales FY 1990 to Present
Water Type Treated Untreated O.C. Rainfall (inches)
Sum of Treated/ Untreated Usage (AF)
15,000
10,000
5,000
0
O.C. Rainfall (inches)
8
6
4
2
0
July 2023
August 2023
September 2023
October 2023
November 2023
December 2023
January 2024
February 2024
March 2024
April 2024
May 2024
June 2024
July 2024
August 2024
September 2024
October 2024
November 2024
December 2024
January 2025
February 2025
March 2025
April 2025
May 2025
June 2025
July 2025
August 2025
September 2025
October 2025
November 2025
December 2025
January 2026
February 2026
March 2026
April 2026
May 2026
June 2026
July 2026
August 2026
Date
7/1/2023
8/31/2026