

3I hereby certify that the following agenda was posted at least 72 hours prior to the time of the meeting so noticed below at 24251 Los Alisos Boulevard, Lake Forest, California.



Robert R. Hill, Secretary of the
El Toro Water District and the Board of
Directors thereof

AGENDA

EL TORO WATER DISTRICT

**REGULAR MEETING OF THE
BOARD OF DIRECTORS
ENGINEERING COMMITTEE MEETING
AND
FINANCE/INSURANCE COMMITTEE MEETING**

June 26, 2018

7:30 a.m.

CALL TO ORDER – Vice President Vergara

PLEDGE OF ALLEGIANCE – Vice President Vergara

ORAL COMMUNICATION – PUBLIC COMMENT

Members of the public may address the Committee at this time or they may reserve this opportunity with regard to an item on the agenda until said item is discussed by the Committee. Comments on other items will be heard at the time set aside for “COMMENTS REGARDING NON-AGENDA ITEMS.” The public will identify themselves when called on and limit their comments to three minutes.

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

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

ENGINEERING COMMITTEE

CONSENT CALENDAR

(All matters under the Consent Calendar will be approved by one motion unless a Board member or a member of the public requests separate action or discussion on a specific item)

1. There are no Engineering items.

APPROVAL OF ITEMS REMOVED FROM TODAY'S ENGINEERING

COMMITTEE CONSENT CALENDAR

The Board will discuss items removed from today's Engineering Committee Consent Calendar requiring further discussion.

Recommended Action: The Board will be requested to approve the items removed from today's consent Calendar.

ENGINEERING GENERAL INFORMATION ITEMS

2. **El Toro Water District Capital Project Status Report**
(Reference Material Included)

Staff will review and comment on the El Toro Water District Capital Project Status Report.

3. **Engineering Items Discussed at Various Conferences and Meetings** (Oral Report)

The Committee will discuss any pertinent Engineering items discussed at Conferences.

COMMENTS REGARDING NON-AGENDA ENGINEERING COMMITTEE ITEMS

CLOSE ENGINEERING COMMITTEE MEETING

FINANCE/INSURANCE COMMITTEE MEETING

CALL MEETING TO ORDER – Director Monin

CONSENT CALENDAR

(All matters under the Consent Calendar will be approved by one motion unless a Board member or a member of the public requests separate action or discussion on a specific item)

4. **Financial Package - Authorization to Approve Bills for Consideration dated June 26, 2018 and Receive and File Financial Statements as of May 31, 2018** (Reference Material Included)

The Board will consider approving the Bills for Consideration dated June 26, 2018 and Receive and File Financial Statements as of May 31, 2018.

5. Quarterly Audit (Reference Material Included)

Staff will review and comment on the quarterly audits of the District's financials for the period from January 1, 2018 to March 31, 2018 as presented by the PUN Group.

6. Olin Chemical Purchase Order

The Board will consider approving the purchase order contract for Olin Chemical in the amount not to exceed \$85,500 for the purchase of 12 ½% concentration Sodium Hypochlorite at the WRP Tertiary Treatment Plant and at the R-1/R-2 Reservoir Management System.

APPROVAL OF ITEMS REMOVED FROM TODAY'S FINANCE COMMITTEE

CONSENT CALENDAR

The Board will discuss items removed from today's Finance Committee Consent Calendar requiring further discussion.

Recommended Action: The Board will be requested to approve the items removed from today's consent Calendar.

FINANCIAL ACTION ITEMS

There are no action items.

FINANCIAL INFORMATION ITEMS

7. Tiered Water Usage and Revenue Tracking (Reference Material Included)

Staff will review and comment on monthly and year to date Tiered Water Usage and Revenue tracking.

COMMENTS REGARDING NON-AGENDA FIC ITEMS

CLOSE FINANCE AND INSURANCE COMMITTEE MEETING

ATTORNEY REPORT

CLOSED SESSION

At this time the Board will go into Closed Session as follows:

1. In accordance with Government Code Section 54956.96 in order to receive, discuss, and/or take action concerning information obtained by the District's representative pertaining to a closed session of the South Orange County Wastewater Authority ("SOCWA"), a joint powers agency.
2. In accordance with Government Code Section 54956.9 to consult with legal counsel on a matter of potential litigation – (one matter).
3. In accordance with Government Code Section 54957 to review the General Manager's Employment Agreement.

REGULAR SESSION

REPORT ON CLOSED SESSION (Legal Counsel)

Mr. Granito will provide an oral report on the Closed Session.

ADJOURNMENT TO 7:30 a.m., Tuesday, July 24, 2018.

The agenda material for this meeting is available to the public at the District's Administrative Office, which is located at 24251 Los Alisos Blvd., Lake Forest, Ca. 92630. If any additional material related to an open session agenda item is distributed to all or a majority of the board of directors after this agenda is posted, such material will be made available for immediate public inspection at the same location.

Request for Disability-Related Modifications or Accommodations

If you require any disability-related accommodation, including auxiliary aids or services, in order to participate in this public meeting, please telephone the District's Recording Secretary, Polly Welsch at (949) 837-7050, extension 225 at least forty-eight (48) hours prior to said meeting. If you prefer, your request may be submitted in writing to El Toro Water District, P.O. Box 4000, Laguna Hills, California 92654, Attention: Polly Welsch.

CAPITAL PROJECT / EQUIPMENT STATUS REPORT

June, 2018

I Oso Lift Station Improvement Project

Design is in progress. Staff provided Tetra Tech comments on the 90% design drawings.

II Phase II Recycled Water Distribution System Expansion Project

Construction

- **West Side System**

Construction is in progress. Pipeline construction is approximately 97% complete. The contractor is working on appurtenance installations including service lines, air-vacs and blow-offs. Staff anticipates construction will be complete in July.

- **East Side System**

Construction of the East Side System is substantially complete. The contractor has finished paving and pressure testing and is completing only a few minor punch list items. Staff is preparing to file the Notice of Completion.

On-Site Retrofits

Staff provided plan check comments to Tetra Tech for the East Side retrofit plans and is reviewing the retrofit plans for the West Side System. Staff is preparing to bid the retrofits work.

State Revolving Fund Agreement

Staff has continued to work diligently with the State Water Resources Control Board Division of Financial Assistance to secure approval of the financing terms requested by the District for the State Revolving Fund loan. Recently the Division questioned the District's compliance with the Debt Coverage Ratio requirement at the higher debt service associated with the requested 11-year loan term. Staff provided detailed data and analysis to support the District's compliance with the requirements. On June 12, Staff received the amended Funding Agreement for signature. The amended agreement incorporates the requested 11 year loan term. Staff quickly returned the executed amendment to the Division. When the District receives the fully executed amendment from the Division, Staff will immediately submit a disbursement request for the project costs incurred to date.

The following project information items are attached:

- **Cost Tracking & Estimate**
- **Construction Summary**
- **Change Order Log**
- **Construction Photos**

III Phase III Recycled Water Distribution System Expansion Project

Staff is working on a high level project summary that will evaluate and compare the costs and benefits of various recycled water project options. Staff is preparing to make a report to the Board, at a conceptual level, in the near future regarding potential future recycled water projects.

IV 2nd Street Pump Station Demolition Project

The Quit Claim document has been received and recorded. The project is now complete and closed.

V South Orange County Supply and System Reliability Projects

A. Baker Water Treatment Product Water Conveyance Options

Moulton Niguel Water District is evaluating their capital projects schedule regarding a potential new turnout on the South County Pipeline that would include a turnout connection dedicated to the ETWD Baker supply. MNWD has informed staff that they are currently performing property research to identify the best option for the location of the proposed turnout facility. MNWD has verbally indicated they are prepared to continue the temporary conveyance of water through the Los Alisos interconnection until such time that the permanent conveyance facilities are complete.

B. Poseidon HB Ocean Desalination Project

OCWD continues to work on preparation of CEQA (EIR) documentation for the project. The process is going slowly. The EIR will consider the impacts of injecting all of the water into the basin. That option would require over 30 new injection wells for which it has been difficult to find appropriate site locations. They are also studying how to construct a new six-mile pipeline to convey water to SOC as they suspect that Met will not allow them to use EOC Feeder No. 2 to convey the product water. This pipeline option will be incorporated into the EIR. The pipeline would be designed to convey 10 mgd (base loaded) to MNWD (4mgd), SMWD (5 mgd) and ETWD (1mgd).

At a hearing held on October 19 the State Lands Commission approved the Poseidon project as long as Poseidon agrees to eliminate or reduce carbon emissions. Poseidon will pursue renewal of their NPDES discharge permit with the Santa Ana Regional Water Quality Control Board in early 2018. It is anticipated that Poseidon will then seek project approval from the Coastal Commission sometime next summer.

The Project moving forward is contingent upon:

- **Poseidon securing the Coastal Commission Permit**
- **Poseidon renewing their Regional Water Quality Control Board Permit**
- **MWDOC securing a Met LRP (\$475/acre foot over a 15-year period)**
- **If molecules were to be delivered to South County obtaining Met approval to introduce product water into East Orange County Feeder No. 2**

Met approval of the LRP is subject to Poseidon receiving all applicable regulatory and environmental permits.

OCWD and Poseidon have agreed on a non-binding term sheet which will be the basis for negotiating a Water Purchase Agreement.

Agreed upon rate between Poseidon and OCWD Met rate plus an escalating surcharge over a 50-year period:

- **20% first 10 years**
- **15% second 10 years**
- **10% third ten years**
- **5% fourth ten years**
- **0% for the last ten years**

There is also a “reopener” to renegotiate based upon actual expenses at 15 years which, is tied to the proposed 15 year Met LRP.

OCWD takes delivery at the plant property line and is responsible for design, financing, construction and operation of the delivery system.

**PHASE II RECYCLED WATER
DISTRIBUTION SYSTEM EXPANSION PROJECT
TOTAL PROJECT COST ESTIMATE**

	Estimate		To Date
	May	June	
Construction			
West Side System			
E.J. Meyer Construcion Contract	\$3,708,888	\$3,708,888	2,417,500
Allowance for Utility Conflicts	\$100,000	\$100,000	\$66,592
Contingency	\$50,000	\$50,000	\$20,425
Total	\$3,858,888	\$3,858,888	\$2,504,517
East Side System			
T.E. Roberts Construction Contract	\$1,262,411	\$1,182,348	\$1,182,348
Allowance for Utility Conflicts	\$0	\$0	
Contingency	\$0	\$0	
Total	\$1,262,411	\$1,182,348	\$1,182,348
Construction Material (Meter Boxes)	\$20,000	\$20,000	\$14,984
Total Construction			
Construction Contracts	\$4,971,299	\$4,891,236	
Allowance for Utility Conflicts (Contingency)	\$100,000	\$100,000	
Contingency	\$50,000	\$50,000	
Construction Material (Meter Boxes)	\$20,000	\$20,000	
Total Construction	\$5,141,299	\$5,061,236	\$3,701,848
Engineering Design			
Engineering Design (Tetra Tech)	\$241,000	\$235,827	\$235,827
Retrofit Site Plans	\$66,500	\$66,500	54,199
Easement Exhibits (Tetra Tech)	\$32,500	\$37,662	\$37,662
System Supply Analysis		\$14,960	\$14,960
Subtotal Design	\$340,000	\$354,949	\$342,648
Planning			
CEQA (Dudek)	\$67,805	\$67,805	\$67,805
Funding Research	\$9,701	\$9,701	\$9,701
SRF Application Support	\$13,536	\$13,536	\$13,536
Subtotal Planning	\$91,042	\$91,042	\$91,042
Construction Support			
CEQA Construction Support	\$15,000	\$15,000	\$12,945
Engineering Construction Support - Tetra Tech	\$100,000	\$100,000	\$53,290
Construction Management & Inspection - MWH	\$435,991	\$435,991	\$401,416
Construction Management & Inspection - Geotech	\$85,995	\$105,995	\$78,700
Labor Compliance Consultant - GSLC	\$42,840	\$42,840	\$39,091
Public Relations	\$25,000	\$25,000	\$10,726
Miscellaneous Construction Support	\$50,000	\$50,000	\$20,002
Subtotal Construction Support	\$754,826	\$774,826	\$616,171
Administration			
Legal	\$10,000	\$10,000	
Funding Research			
SRF Application Support			
Public Relations			
Miscellaneous	\$15,000	\$15,000	
Easements Compensation	\$34,600	\$34,600	
Title Insurance	\$16,500	\$16,500	\$16,500
Subtotal Administration	\$76,100	\$76,100	\$16,500
On Site Conversions/Retrofits Construction	\$700,000	\$700,000	\$0
Total Project	\$7,103,267	\$7,058,152	\$4,768,208

PHASE II RECYCLED WATER DISTRIBUTION SYSTEM EXPANSION PROJECT

CONSTRUCTION SUMMARY

EAST SIDE SYSTEM PIPELINE INSTALLATION PROGRESS

DIAMETER	CONTRACT (LF)	INSTALLED (LF)	COMPLETION PERCENTAGE
6"	3,671	3,671	100%
4"	4,002	4,002	100%
TOTAL	7,673	7,673	100%

Construction Completion

Progress Billings	\$1,182,348	88%
Allowance Utilization	\$0	0%
Change Orders	\$0.00	0.0%

WEST SIDE SYSTEM PIPELINE INSTALLATION PROGRESS

DIAMETER	CONTRACT (LF)	INSTALLED (LF)	COMPLETION PERCENTAGE
10"	1,349	1,162	86%
6"	949	949	100%
4"	18,343	17,885	98%
TOTAL	20,641	19,996	97%

Construction Completion

Progress Billings	\$2,504,517	65%
Allowance Utilization	\$66,591.82	44%
Change Orders	\$20,424.86	0.5%

TOTAL DISTRIBUTION SYSTEM PIPELINE INSTALLATION PROGRESS

DIAMETER	CONTRACT (LF)	INSTALLED (LF)	COMPLETION PERCENTAGE
10"	1,349	1,162	86%
6"	4,620	4,620	100%
4"	22,345	21,887	98%
TOTAL	28,314	27,669	98%

Construction Completion

Progress Billings	\$3,686,864	71%
Allowance Utilization	\$66,591.82	30%
Change Orders	\$20,424.86	0.4%

**PHASE II RECYCLED WATER
DISTRIBUTION SYSTEM EXPANSION PROJECT**

CONSTRUCTION CHANGE ORDER SUMMARY

PROJECT	ORIGINAL CONTRACT VALUE	TOTAL CHANGE ORDERS	CHANGE ORDER PERCENTAGE
EAST SIDE SYSTEM PROJECT	1,337,411	0	0.0%
WEST SIDE SYSTEM PROJECT	3,858,888	20,425	0.5%
TOTAL	5,196,299	20,425	0.4%

West Side System

Change Order No. 1	\$6,817.99	Additional pipeline cost due to Hurricane Harvey related supply issues.
Change Order No. 2	\$0.00	Davis Bacon Wages
Change Order No. 3	\$13,606.87	Work delays due to unknown concrete in trench
Total Change Orders	\$20,424.86	
Revised Contract Amount	\$3,879,312.86	

PHASE II
RECYCLED WATER DISTRIBUTION SYSTEM
EXPANSION PROJECT

WEST SIDE SYSTEM

CONSTRUCTION PHOTOS

JUNE, 2018





PHASE II
RECYCLED WATER DISTRIBUTION SYSTEM
EXPANSION PROJECT

EAST SIDE SYSTEM

CONSTRUCTION PHOTOS

JUNE, 2018





EL TORO WATER DISTRICT
FINANCIAL REPORT
June 26, 2018

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**EL TORO WATER DISTRICT
BALANCE SHEET**

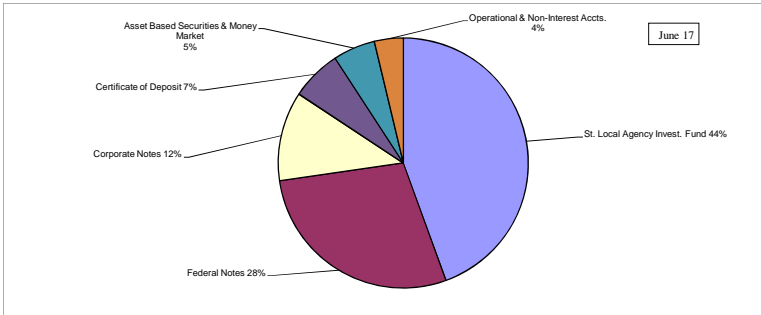
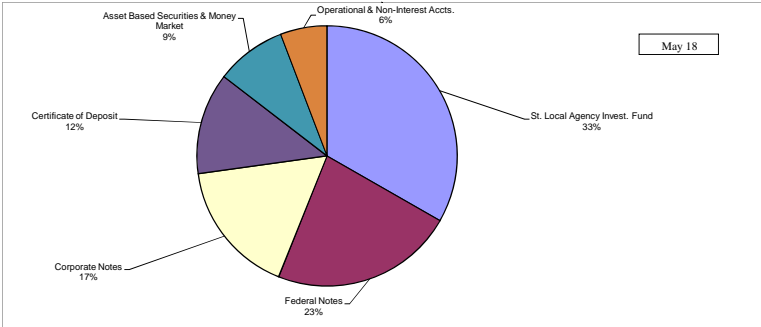
	5/31/18 (Unaudited)	June 30, 2017 (Audited)
ASSETS		
Current Assets		
Cash & Investments	\$3,388,815	\$6,580,471
Receivables:		
Accounts Receivable	3,001,005	3,037,710
Notes Receivable	-	-
Inventories	632,181	562,451
Prepaid Expenses	298,918	201,595
Total Current Assets	7,320,918	10,382,226
Restricted Assets		
Cash & Investments	11,575,829	10,797,628
Total Restricted Assets	11,575,829	10,797,628
Non-Current Assets		
Utility Plant:		
Land & Easements	7,451,585	7,451,585
Long Term Leases	342,382	342,382
Equipment	111,937,629	111,005,328
Collection & Impound Reservoirs	6,243,706	6,243,706
Structure & Improvements	34,729,685	34,640,855
Total Utility Plant	160,704,988	159,683,857
Less Accumulated Depreciation & Amortization	(70,554,002)	(66,782,443)
Net Utility Plant	90,150,986	92,901,415
Construction Work in Progress	5,702,911	1,841,774
Notes Receivable	-	-
Total Non-current Assets	95,853,897	94,743,188
TOTAL ASSETS	\$114,750,644	\$115,923,043

**EL TORO WATER DISTRICT
BALANCE SHEET**

	5/31/18 (Unaudited)	June 30, 2017 (Audited)
LIABILITIES and EQUITY		
Liabilities		
Current Liabilities Payable		
Accounts Payable	\$1,968,735	\$1,869,851
Current Portion of Long-Term Debt	6,180	1,745,817
Other Current Liabilities	7,445,472	7,547,548
Total Current Liabilities Payable		
From Current Assets	9,420,387	11,163,216
Long Term Debt		
Long Term Debt	35,802,806	35,802,806
Total Long Term Debt	35,802,806	35,802,806
Total Liabilities	45,223,193	46,966,022
Fund Equity		
Retained Earnings - Reserved	22,174,300	22,174,300
Contributed Capital	8,744,767	8,744,767
Retained Earnings - Unreserved	38,051,994	38,615,382
Net Income	556,390	(577,428)
Total Fund Equity	69,527,451	68,957,021
Total Liabilities & Fund Equity	\$114,750,644	\$115,923,043

CASH & INVESTMENTS
SUMMARY OF INVESTMENTS BY TYPE

	Maturity Dates	Par	Market Value 5/31/18	Financial Institution	YTM 5/31/18	Original Cost 5/31/18
State Local Agency Investment Fund	NA	NA	\$4,983,977	LAIF	1.76%	\$4,983,977
US Treasury N/B - Coupon Rate 1.625%	7/31/2020	60,000	58,966	US Bank/CAMP	1.60%	60,038
US Treasury N/B - Coupon Rate 1.375%	8/31/2020	110,000	107,396	US Bank/CAMP	1.53%	109,502
US Treasury N/B - Coupon Rate 1.375%	8/31/2020	260,000	253,845	US Bank/CAMP	1.44%	259,523
US Treasury N/B - Coupon Rate 1.375%	10/31/2020	95,000	92,543	US Bank/CAMP	1.65%	94,228
US Treasury N/B - Coupon Rate 1.750%	12/31/2020	340,000	333,665	US Bank/CAMP	1.90%	338,513
US Treasury N/B - Coupon Rate 1.375%	1/31/2021	50,000	48,547	US Bank/CAMP	2.05%	49,006
US Treasury N/B - Coupon Rate 1.125%	2/28/2021	150,000	144,480	US Bank/CAMP	2.41%	144,428
Intl BK of Recon & Dev Global Notes - Coupon Rate 1.125%	11/27/2019	110,000	107,849	US Bank/CAMP	1.50%	109,098
Intl BK of Recon & Dev Notes - Coupon Rate 1.875%	4/21/2020	90,000	88,915	US Bank/CAMP	1.90%	89,922
Inter-American Devel BK Note - Coupon Rate 1.625%	5/12/2020	150,000	147,679	US Bank/CAMP	1.70%	149,645
Intl BK of Recon & Dev Notes - Coupon Rate 1.561%	9/12/2020	90,000	87,914	US Bank/CAMP	1.64%	89,784
Inter-American Development Bank - Coupon Rate 2.125%	11/9/2020	90,000	88,999	US Bank/CAMP	1.81%	90,834
Intl Finance Note - Coupon Rate 2.250%	1/25/2021	70,000	69,287	US Bank/CAMP	2.35%	69,794
Intl Finance Corporation Note - Coupon Rate 2.635%	3/9/2021	90,000	89,426	US Bank/CAMP	2.66%	89,933
Inter-American Dev Bank Note - Coupon Rate 1.875%	3/15/2021	200,000	195,822	US Bank/CAMP	2.56%	196,046
Inter-American Dev Bank Note - Coupon Rate 2.625%	4/19/2021	70,000	69,829	US Bank/CAMP	2.70%	69,846
CA ST TXBL GO Bonds- Coupon Rate 2.800%	4/1/2021	100,000	99,901	US Bank/CAMP	2.80%	100,004
FNA 2018-MS A2- Coupon Rate 3.560%	9/25/2021	65,000	66,148	US Bank/CAMP	2.27%	66,293
FHLMC Reference Note- Coupon Rate 0.875%	7/19/2019	90,000	88,576	US Bank/CAMP	1.08%	89,507
FNMA Notes - Coupon Rate 1.000%	8/28/2019	950,000	934,714	US Bank/CAMP	1.10%	947,435
FNMA Notes - Coupon Rate 1.500%	2/28/2020	200,000	196,887	US Bank/CAMP	1.52%	199,872
Federal Notes		3,430,000	3,371,390			3,413,248
US Bankcorp (Callable) Notes - Coupon Rate 2.200%	4/25/2019	150,000	149,519	US Bank/CAMP	1.47%	152,727
American Honda Finance - Coupon Rate 1.200%	7/12/2019	150,000	147,628	US Bank/CAMP	1.48%	148,887
Goldman Sachs Group Inc - Coupon Rate 1.950%	7/23/2019	60,000	59,477	US Bank/CAMP	1.96%	59,993
Cisco Systems Notes - Coupon Rate 1.400%	9/20/2019	150,000	147,701	US Bank/CAMP	1.42%	149,931
Honeywell International Corp. Notes - Coupon Rate 1.800%	10/30/2019	25,000	24,737	US Bank/CAMP	1.84%	24,981
American Express Credit Corp. - Coupon Rate 1.700%	10/30/2019	100,000	98,628	US Bank/CAMP	1.99%	99,240
Citigroup Inc. Corp. Note - Coupon Rate 2.450%	1/10/2020	50,000	49,547	US Bank/CAMP	1.90%	50,607
BB&T Corp. Note - Coupon Rate 2.450%	1/15/2020	100,000	99,198	US Bank/CAMP	2.08%	101,053
Morgan Stanley Corp. Bonds - Coupon Rate 2.650%	1/27/2020	40,000	39,770	US Bank/CAMP	2.35%	40,346
IBM Corp. Notes - Coupon Rate 1.900%	1/27/2020	100,000	98,711	US Bank/CAMP	1.93%	99,904
Microsoft Corp. Note - Coupon Rate 1.850%	2/6/2020	90,000	88,989	US Bank/CAMP	1.87%	89,940
Apple Inc. Bonds - Coupon Rate 1.900%	2/7/2020	80,000	79,177	US Bank/CAMP	1.92%	79,961
Chevron Corp Notes - Coupon Rate 1.991%	3/3/2020	70,000	69,206	US Bank/CAMP	1.99%	70,000
Walt Disney Corp Notes - Coupon Rate 1.950%	3/4/2020	20,000	19,759	US Bank/CAMP	1.96%	19,995
Exxon Mobil Corp Note - Coupon Rate 1.912%	3/6/2020	90,000	88,923	US Bank/CAMP	1.75%	90,402
John Deere Capital Corp. - Coupon Rate 2.200%	3/13/2020	40,000	39,579	US Bank/CAMP	2.23%	39,969
Goldman Sachs Group Inc Corp Notes - Coupon Rate 2.600%	4/23/2020	30,000	29,715	US Bank/CAMP	2.28%	30,226
General Dynamics Corp. - Coupon Rate 2.875%	5/11/2020	50,000	49,983	US Bank/CAMP	3.06%	49,823
Apple Inc. Bonds - Coupon Rate 1.800%	5/11/2020	60,000	59,079	US Bank/CAMP	1.84%	59,939
Intel Corp Notes - Coupon Rate 1.850%	5/11/2020	90,000	88,790	US Bank/CAMP	1.86%	89,966
Home Depot Inc Corp Notes - Coupon Rate 1.800%	6/5/2020	40,000	39,393	US Bank/CAMP	1.82%	39,977
Walt Disney Corp Notes - Coupon Rate 1.800%	6/5/2020	70,000	68,658	US Bank/CAMP	1.84%	69,919
John Deere Capital Corp Notes - Coupon Rate 1.950%	6/22/2020	20,000	19,662	US Bank/CAMP	1.97%	19,988
State Street Corp Notes - Coupon Rate 2.550%	8/18/2020	10,000	9,948	US Bank/CAMP	1.83%	10,208
State Street Corp Notes - Coupon Rate 2.550%	8/18/2020	70,000	69,634	US Bank/CAMP	1.82%	71,471
Caterpillar Fint Service Note - Coupon Rate 1.850%	9/4/2020	70,000	68,405	US Bank/CAMP	1.88%	69,941
Citigroup Inc Corp Notes - Coupon Rate 2.650%	10/26/2020	40,000	39,469	US Bank/CAMP	2.34%	40,360
Paccar Financial Corp Notes - Coupon Rate 2.050%	11/13/2020	20,000	19,616	US Bank/CAMP	2.05%	19,998
VISA Inc. (Callable) Corp Notes - Coupon Rate 2.200%	12/14/2020	20,000	19,695	US Bank/CAMP	1.85%	20,220
Wal-Mart Stores Inc. Corp. Note - Coupon Rate 1.900%	12/15/2020	90,000	88,449	US Bank/CAMP	1.95%	89,870
Paccar Financial Corp Notes - Coupon Rate 2.800%	3/1/2021	30,000	29,831	US Bank/CAMP	2.82%	29,985
National Rural Util Coop - Coupon Rate 2.900%	3/15/2021	35,000	34,868	US Bank/CAMP	2.94%	34,961
United Parcel Service Corporate Bond - Coupon Rate 2.050%	4/1/2021	90,000	88,154	US Bank/CAMP	2.10%	89,858
Toyota Motor Credit Corp Notes - Coupon Rate 2.950%	4/13/2021	90,000	89,906	US Bank/CAMP	2.96%	89,964
Pepsico Inc. Corp. Note - Coupon Rate 2.000%	4/15/2021	30,000	29,314	US Bank/CAMP	2.01%	29,994
Hershey Company Corp. Note - Coupon Rate 3.100%	5/15/2021	40,000	40,209	US Bank/CAMP	3.12%	39,972
American Express Co. - Coupon Rate 3.375%	5/17/2021	45,000	45,086	US Bank/CAMP	3.38%	44,992
Charles Schwab Corp. Corp. Notes - Coupon Rate 3.250%	5/21/2021	55,000	55,314	US Bank/CAMP	3.25%	54,998
Bank of America Note - Coupon Rate 2.328%	10/1/2021	90,000	88,194	US Bank/CAMP	2.33%	90,000
Corporate Notes		2,500,000	2,471,922			2,504,565
MUFG Bank LTD/NY Comm Paper - Coupon Rate 0.000%	10/12/2018	150,000	148,695	US Bank/CAMP	2.05%	147,753
Canadian Imperial Bank NY CD - Coupon Rate 1.760%	11/30/2018	250,000	249,307	US Bank/CAMP	1.25%	250,320
Svenska Handelsbanken NY LT CD - Coupon Rate 1.890%	1/10/2019	200,000	199,088	US Bank/CAMP	1.91%	200,000
Bank of Montreal Chicago CD - Coupon Rate 1.880%	2/7/2019	180,000	179,727	US Bank/CAMP	1.90%	180,000
Bank of Nova Scotia Houston LT CD - Coupon Rate 1.910%	4/5/2019	180,000	178,986	US Bank/CAMP	1.91%	180,000
Sumitomo Mitsui Bank CD - Coupon Rate 2.050%	5/3/2019	180,000	179,293	US Bank/CAMP	2.05%	180,000
Skandinav Enskilda Banken NY CD - Coupon Rate 1.840%	8/2/2019	180,000	178,451	US Bank/CAMP	1.85%	179,930
MUFG Bank LTD/NY CD- Coupon Rate 2.070%	9/25/2019	100,000	99,002	US Bank/CAMP	2.07%	100,000
Credit Suisse New York CD- Coupon Rate 2.670%	2/7/2020	100,000	100,064	US Bank/CAMP	2.67%	100,000
Nordea Bank AB NY CD- Coupon Rate 2.720%	2/20/2020	90,000	89,553	US Bank/CAMP	2.72%	90,000
Westpac Banking Corp NY CD - Coupon Rate 2.050%	8/3/2020	150,000	147,654	US Bank/CAMP	2.05%	150,000
Swedbank (NewYork) CD- Coupon Rate 2.270%	11/16/2020	135,000	132,183	US Bank/CAMP	2.30%	135,000
Certificate of Deposit		1,895,000	1,882,002			1,893,003
Nissan ABS 2015-A A3 - Coupon Rate 1.050%	10/15/2019	2,313	2,309	US Bank/CAMP	1.28%	2,302
CNH 2017-A A2 -Coupon Rate 1.640%	7/15/2020	102,416	102,047	US Bank/CAMP	1.80%	102,412
Toyota ABS 2017-A A3 - Coupon Rate 1.730%	2/15/2021	50,000	49,542	US Bank/CAMP	1.74%	49,994
John Deere ABS 2017-A A3 - Coupon Rate 1.780%	4/15/2021	30,000	29,726	US Bank/CAMP	1.79%	29,996
Toyota ABS 2017-B A3 - Coupon Rate 1.760%	7/15/2021	100,000	98,770	US Bank/CAMP	1.76%	99,992
Honda ABS 2017-1 A3 - Coupon Rate 1.720%	7/21/2021	40,000	39,608	US Bank/CAMP	1.72%	39,998
Hyundai ABS 2017-A A3 - Coupon Rate 1.760%	8/15/2021	40,000	39,476	US Bank/CAMP	1.76%	39,997
Nissan ABS 2017-A A3 - Coupon Rate 1.740%	8/15/2021	50,000	49,373	US Bank/CAMP	1.74%	49,995
Ally ABS 2017-2 A3 - Coupon Rate 1.780%	8/15/2021	70,000	69,367	US Bank/CAMP	1.79%	69,992
Honda ABS 2017-2 A3 - Coupon Rate 1.680%	8/15/2021	90,000	88,703	US Bank/CAMP	1.68%	89,992
CCCIT 2017-A9 A9 - Coupon Rate 1.800%	9/20/2021	100,000	98,856	US Bank/CAMP	1.80%	99,993
John Deere ABS 2017-B A3 - Coupon Rate 1.820%	10/15/2021	30,000	29,567	US Bank/CAMP	1.82%	29,998
Ford ABS 2017-B A3 - Coupon Rate 1.690%	11/15/2021	70,000	68,852	US Bank/CAMP	1.69%	69,997
American Express 2017-4 A - Coupon Rate 1.640%	12/15/2021	100,000	99,200	US Bank/CAMP	1.65%	99,984
Hyundai ABS 2017-B A3 - Coupon Rate 1.770%	1/15/2022	80,000	78,658	US Bank/CAMP	1.78%	79,986
Ally 2017-5 A3 - Coupon Rate 1.990%	3/15/2022	70,000	69,275	US Bank/CAMP	1.99%	69,995
Fordo 2017-C A3 - Coupon Rate 2.010%	3/15/2022	110,000	108,677	US Bank/CAMP	2.02%	109,980
Citibank 2017-A3 A3 - Coupon Rate 1.920%	4/7/2022	100,000	98,429	US Bank/CAMP	1.82%	100,267
JDOT 2018-A A3 - Coupon Rate 2.660%	4/16/2022	20,000	19,915	US Bank/CAMP	2.66%	19,999
Hart 2018-A A3 - Coupon Rate 2.790%	7/15/2022	35,000	34,961	US Bank/CAMP	2.80%	34,995
CAMP Money Market Fund	NA	NA	21,719	US Bank/CAMP	1.95%	21,719
Asset Based Securities & Money Market		1,289,729	1,297,030			1,311,581
Total Camp Investments		9,114,729	9,022,344			9,122,396
Operational & Non-Interest Bearing Accounts						
ETWD General Cash Account	NA	NA	820,826	Union Bank of Cal.	0.00%	820,826
ETWD Capital Facilities Reserve Account	NA	NA	45,853	Union Bank of Cal.	0.00%	45,853
ETWD Payroll Account	NA	NA	0	Union Bank of Cal.	0.00%	0
ETWD Petty Cash Account	NA	NA	700	Union Bank of Cal.	0.00%	700
Operational & Non-Interest Accts.			867,380			867,380
			\$14,873,700	Total Investments & Cash		\$14,973,752

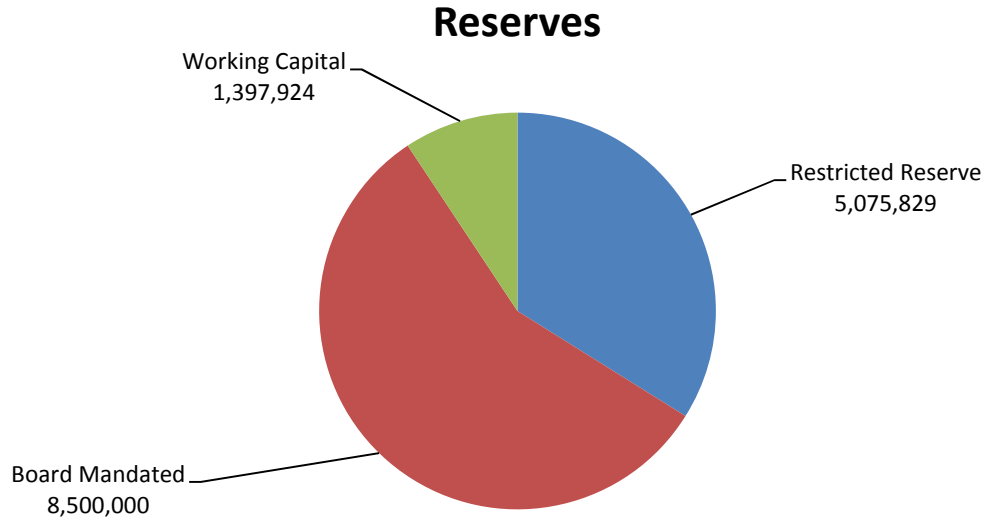


LIQUIDITY					
	May 31, 2018			June 30, 2017	
	\$	%		\$	%
DEMAND	\$ 5,873,076	39.22%		\$ 8,399,070	48.21%
30 Days	\$ -	0.00%		\$ -	0.00%
31-180 Days	\$ 147,753	0.99%		\$ -	0.00%
181 - 360	\$ 1,143,047	7.63%		\$ 420,306	2.41%
361-1800 Days	\$ 7,809,877	52.16%		\$ 8,602,295	49.38%
TOTAL	\$ 14,973,752	100.00%		\$ 17,421,671	100.00%

EL TORO WATER DISTRICT

RESERVE ANALYSIS

31-May-18



Restricted Reserve	\$	5,075,829
Board Mandated	\$	8,500,000
Capital Cash Flow/ Compliance	\$	1,397,924
Total	\$	14,973,752

Restricted Reserve

SRFL-Recycled	\$	1,602,958
Capital Facilities Reserve	\$	45,853
Tiered Cons Fund	\$	2,041,995
Baker Funding	\$	1,385,022
Total	\$	5,075,829

Board Mandated Minimum Reserve Levels

Capital Construction	\$	3,000,000
Rate Stabilization	\$	2,200,000
Operations	\$	1,300,000
Working Capital	\$	2,000,000
Total	\$	8,500,000

Six months operating expense requirement:
Cash less restricted reserve on hand:

\$11,119,197
\$9,897,924

EL TORO WATER DISTRICT

CHANGE IN RESERVES

	<u>May 31, 2018</u>	<u>Year to Date</u>	<u>June 30, 2017</u>
Operating Revenue	2,204,833	23,068,437	23,901,919
Non-operating Revenue	189,681	1,474,712	1,515,062
Total Revenue	<u>2,394,515</u>	<u>24,543,149</u>	<u>25,416,981</u>
Operating Expenses	1,890,594	19,370,927	21,225,829
Depreciation	352,477	3,877,247	4,061,898
Non-operating Expenses	67,144	738,585	706,683
Total Expenses	<u>2,310,215</u>	<u>23,986,759</u>	<u>25,994,409</u>
NET INCOME	84,299	556,390	(577,428)
Non-Cash Items:			
Add: Depreciation	352,477	3,877,247	4,061,898
Change in Notes Receivable/Grant Fund	-	-	-
Loan Proceeds	-	-	-
Less: Debt Service	(383,096)	(1,739,637)	(407,429)
Capital Improvements	(657,606)	(4,857,923)	(3,627,387)
Total Non-Cash Items	<u>(688,225)</u>	<u>(2,720,313)</u>	<u>27,081</u>
CHANGE IN RESERVES	<u>(603,926)</u>	<u>(2,163,923)</u>	<u>(550,347)</u>

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
85048	05/10/2018	MUNICIPAL WATER DISTRICT OF ORANGE CO.	442,665.74
85130	05/24/2018	E.J. MEYER COMPANY, INC.	318,211.05
84998	05/03/2018	MOULTON NIGUEL WATER DISTRICT	161,892.50
85042	05/10/2018	IRVINE RANCH WATER DISTRICT	155,510.38
85067	05/17/2018	ACWA HEALTH BENEFITS AUTHORITY	114,934.65
85154	05/24/2018	SO. CALIFORNIA EDISON CO.	77,903.08
85156	05/24/2018	TETRA TECH, INC.	70,013.00
85155	05/24/2018	T.E. ROBERTS, INC.	59,256.25

TOTAL CHECKS OVER \$50,000	\$	1,400,386.65
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TOTAL CHECKS IN REGISTER	\$	2,000,060.49
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INTERBANK WIRES / DEBIT TRANSFERS

05/11/2018	PAYROLL DIRECT DEPOSIT	133,847.87
05/11/2018	FEDERAL DEPOSIT LIABILITY	28,237.21
05/11/2018	SDI & STATE TAX	11,295.06
05/11/2018	WAGE GARNISHMENTS	585.00
05/11/2018	PRUDENTIAL (401K)	53,452.87
05/11/2018	PRUDENTIAL (457)	16,750.93
05/15/2018	PAYROLL BOARD OF DIRECTOR	2,861.96
05/15/2018	SS, MEDICARE, SDI & STATE TAX	497.63
05/15/2018	PRUDENTIAL (457)	2,574.00
05/25/2018	PAYROLL DIRECT DEPOSIT	132,103.96
05/25/2018	FEDERAL DEPOSIT LIABILITY	27,218.72
05/25/2018	SDI & STATE TAX	10,536.79
05/25/2018	WAGE GARNISHMENTS	585.00
05/25/2018	PRUDENTIAL (401K)	48,335.93
05/25/2018	PRUDENTIAL (457)	16,216.70
05/31/2018	ADP AND BANK FEES	5,137.00

TOTAL INTERBANK WIRES / DEBIT TRANSFERS	\$	490,236.67
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TOTAL DISBURSEMENTS	\$	2,490,297.16
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ETWD EMPLOYEES

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
85078	05/17/2018	CESAR CASSANI (Expense Reimbursement)	235.00
84995	05/03/2018	JAKE F. KNOKE (Expense Reimbursement)	220.00
85005	05/03/2018	RICK OLSON (Expense Reimbursement)	211.71
85020	05/03/2018	SANDRA SUE NORBERG (Expense Reimbursement)	150.16
85152	05/24/2018	RICHARD NIERADKA (Expense Reimbursement)	140.00
84983	05/03/2018	ALEX SEPULVEDA (Expense Reimbursement)	95.00
85169	05/31/2018	CHAU VUONG (Expense Reimbursement)	86.54
85153	05/24/2018	RICK BROWN (Expense Reimbursement)	86.50
85187	05/31/2018	RAULLY RUSSELL (Expense Reimbursement)	85.00
85045	05/10/2018	MATT WAGNER (Expense Reimbursement)	55.00
85046	05/10/2018	MICHAEL MIAZGA (Expense Reimbursement)	43.99

TOTAL CHECKS TO EMPLOYEES	\$	1,408.89
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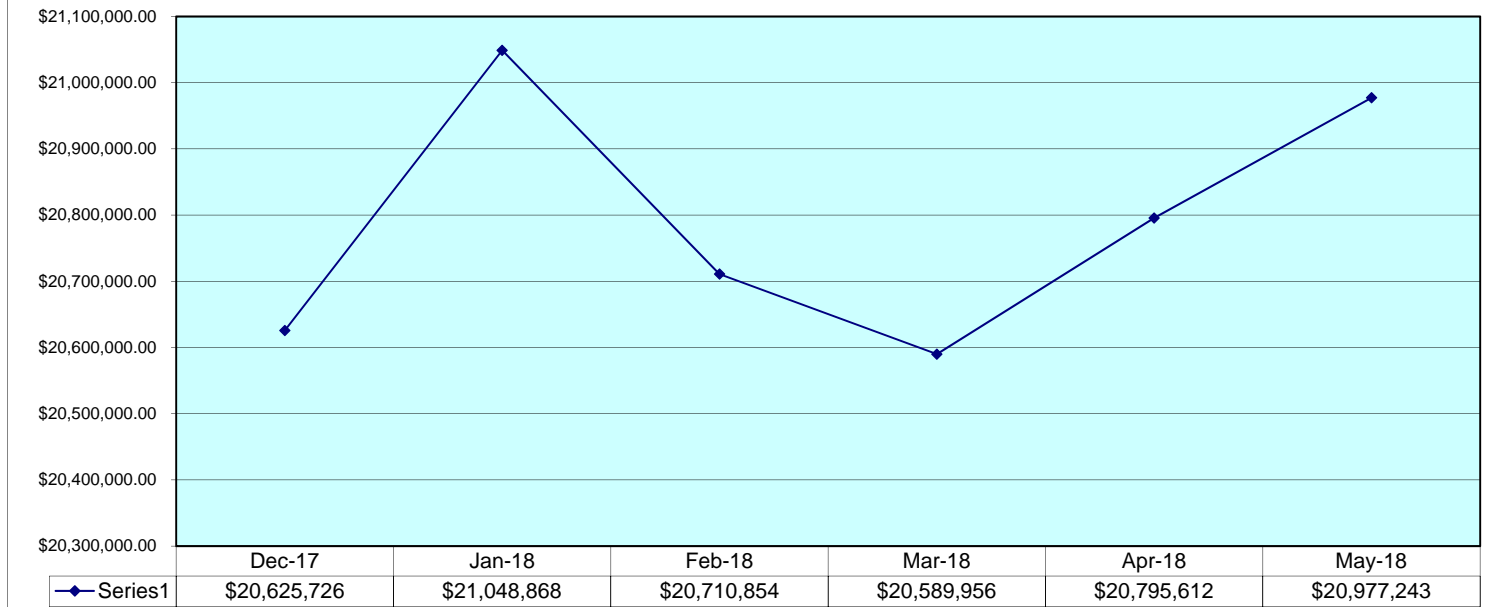
ETWD DIRECTORS

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
85098	05/17/2018	MARK MONIN (Expense Reimbursement)	228.13
85097	05/17/2018	M. SCOTT GOLDMAN (Expense Reimbursement)	174.80
85096	05/17/2018	JOSE VERGARA (Expense Reimbursement)	119.79
85088	05/17/2018	FREDERICK ADJARIAN (Expense Reimbursement)	104.11

TOTAL CHECKS TO DIRECTORS	\$	626.83
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EL TORO WATER DISTRICT 401K PLAN SUMMARY

401K PLAN MARKET VALUE

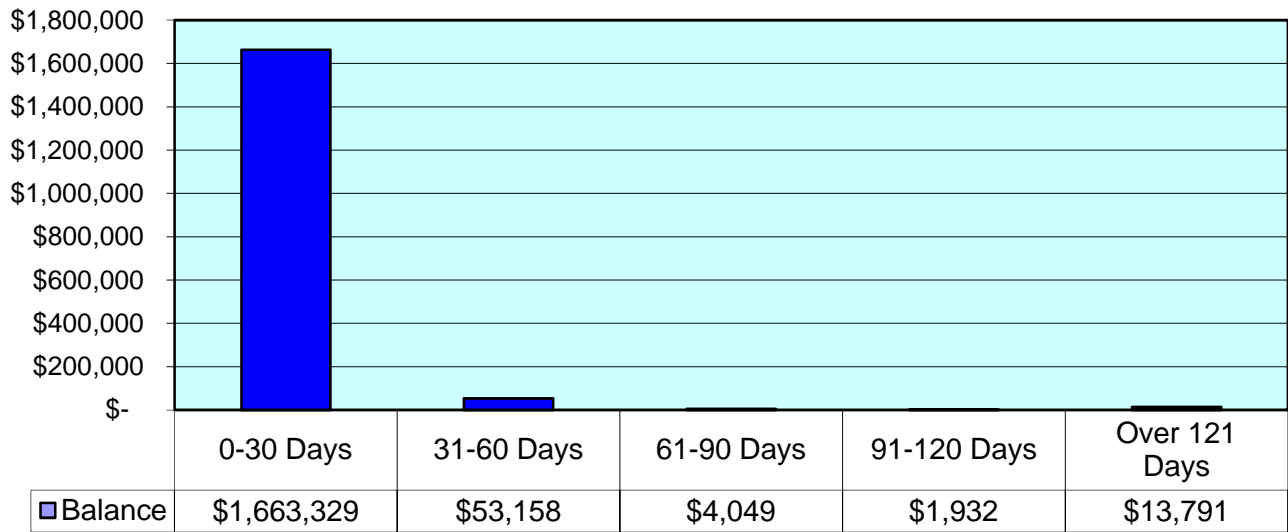


MARKET VALUE SUMMARY				
	Growth Port. Under 40 yrs. Old	Balanced Port. 40 to 50 yrs. Old	Income & Growth 50 to 60 yrs. Old	Capital Pres. Port Over 60 yrs. Old
Balance at July 1, 2017	\$ 1,249,773.70	\$2,323,855.06	\$11,668,412.71	\$4,022,103.68
Contributions	252,638.47	159,874.03	569,573.57	247,241.42
Withdrawals	(5,522.45)	(7,857.15)	(98,404.69)	(223,002.69)
Transfers	(233,907.18)	(42,684.69)	(538,442.46)	815,034.33
Interest, dividends and appreciation net of fees and charges	91,363.61	165,096.92	462,713.61	99,383.14
Balance at May 31, 2018	\$ 1,354,346.15	\$2,598,284.17	\$12,063,852.74	\$4,960,759.88
Average return YTD May 31, 2018	6.75%	6.35%	3.84%	2.00%

Average return is calculated by dividing the interest, dividends and appreciation, net of fees by ending fund balance and then annualize.

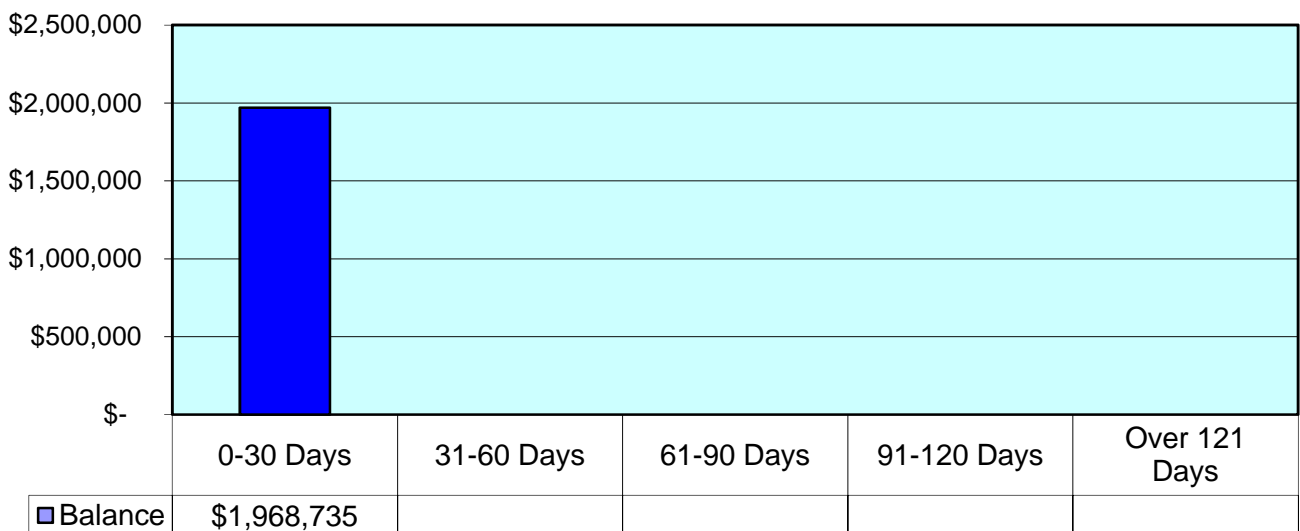
RECEIVABLES & PAYABLES AGEING

Receivables as of 5/31/18



Bad Debts Year to Date: \$10,646

Accounts Payable as of 5/31/18

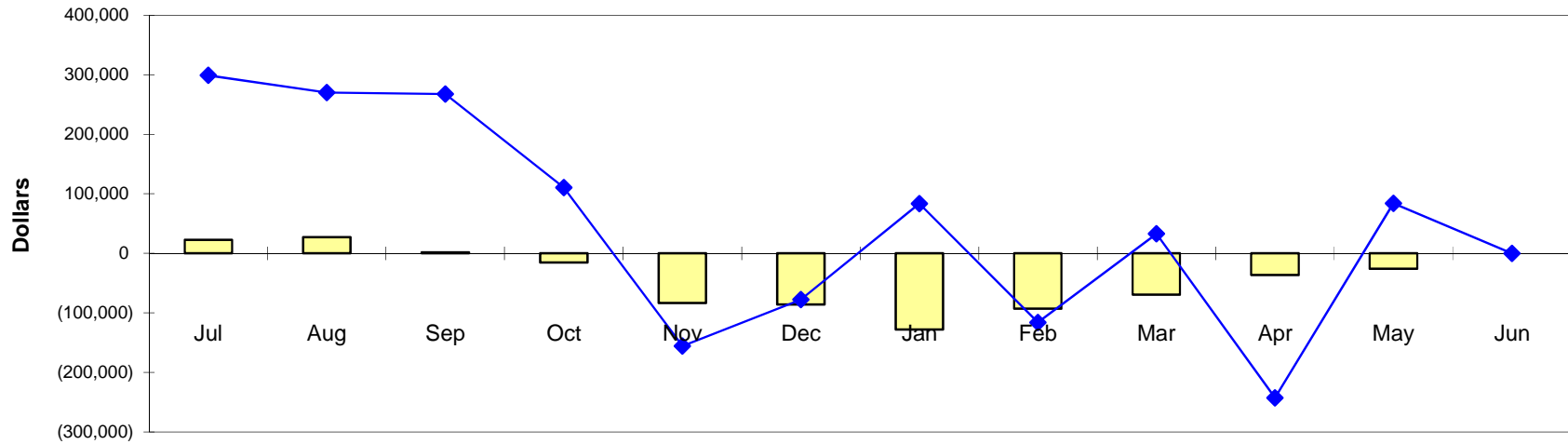


Year to Date Discounts Taken: \$1,385

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El Toro Water District
Income Statement
May 2018

	May 18	Budget	% of Budget	Jul '17 - May 18	YTD Budget	% of Budget	Annual Budget
Income							
4600 · Water Service Charge	254,826.11	256,107.50	99.5%	2,786,333.73	2,817,182.50	98.91%	3,073,290.00
4700 · Sanitary Service	625,536.60	630,416.67	99.23%	6,901,891.18	6,934,583.33	99.53%	7,565,000.00
4722 · Recycled Water Tertiary Sales	170,442.80	128,644.67	132.49%	1,466,403.85	1,307,283.44	112.17%	1,450,000.00
4724 · Service Charge - Recycled Water	17,253.20	17,333.33	99.54%	188,228.60	190,666.67	98.72%	208,000.00
4750 · Capital Facilities Charge	250,216.33	251,250.00	99.59%	2,753,937.93	2,763,750.00	99.65%	3,015,000.00
4800 · Commodity Charge	883,208.41	790,361.88	111.75%	8,662,518.95	8,031,634.85	107.86%	8,908,451.00
4950 · Other Operating Income	3,350.00	4,583.33	73.09%	180,714.03	50,416.67	358.44%	55,000.00
4960 · Other Income	39,387.92	35,625.00	110.56%	528,532.27	391,875.00	134.87%	427,500.00
4967 · SMWD	0.00	8,333.33	0.0%	111,601.91	91,666.67	121.75%	100,000.00
4970 · MNWD	0.00	1,750.00	0.0%	22,843.29	19,250.00	118.67%	21,000.00
4980 · Interest Income	18,888.94	8,333.33	226.67%	168,647.13	91,666.67	183.98%	100,000.00
4985 · Changes FMV CAMP	16,372.42			-64,533.35			
4986 · Changes FMV LAIF	0.00			-6,036.67			
4990 · Property Taxes	115,032.00	69,583.33	165.32%	842,065.67	765,416.67	110.01%	835,000.00
Total Income	2,394,514.73	2,202,322.37	108.73%	24,543,148.52	23,455,392.47	104.64%	25,758,241.00
Gross Profit	2,394,514.73	2,202,322.37	108.73%	24,543,148.52	23,455,392.47	104.64%	25,758,241.00
Expense							
5100 · Personnel Cost	674,749.59	658,579.42	102.46%	7,141,956.28	7,244,373.58	98.59%	7,902,953.00
5405 · Water Purchases	613,580.19	682,324.65	89.93%	7,078,956.60	6,934,950.77	102.08%	7,691,757.00
5410 · Electrical Power	92,739.04	80,341.66	115.43%	940,230.33	883,758.34	106.39%	964,100.00
5415 · Repair Parts & Materials	51,453.66	34,372.44	149.7%	365,244.02	378,097.56	96.6%	412,470.00
5420 · Equipment Maintenance & Repair	21,101.37	11,045.81	191.04%	93,953.03	121,504.19	77.33%	132,550.00
5425 · Pump Maintenance & Repair	32,056.68	12,741.66	251.59%	110,788.78	140,158.34	79.05%	152,900.00
5430 · Motor Maintenance & Repair	1,927.13	3,141.69	61.34%	25,034.18	34,558.31	72.44%	37,700.00
5440 · Electrical/Contl Maint & Repair	10,063.94	5,500.01	182.98%	35,451.20	60,499.99	58.6%	66,000.00
5445 · Meter Maintenance & Repair	0.00	183.33	0.0%	3,097.58	2,016.67	153.6%	2,200.00
5455 · Chemicals	18,781.75	17,275.00	108.72%	169,932.01	190,025.00	89.43%	207,300.00
5460 · Structure Maint & Repair	10,897.41	2,721.67	400.39%	38,301.89	29,938.33	127.94%	32,660.00
5465 · Asphalt Maintenance & Repair	11,930.00	6,125.00	194.78%	91,907.18	67,375.00	136.41%	73,500.00
5470 · Consultants	13,385.79	11,433.34	117.08%	91,832.25	125,766.66	73.02%	137,200.00
5475 · Contractors	91,280.03	109,535.75	83.33%	1,090,634.56	1,204,893.25	90.52%	1,314,429.00
5480 · Engineers	2,550.90	7,141.67	35.72%	78,308.28	78,558.33	99.68%	85,700.00
5482 · Dump Fees	346.39	1,333.34	25.98%	16,567.25	14,666.66	112.96%	16,000.00
5485 · Laboratory	7,798.40	1,558.34	500.43%	29,183.39	17,141.66	170.25%	18,700.00
5490 · License & Permits	35,894.34	10,639.96	337.35%	127,879.41	117,040.04	109.26%	127,680.00
5495 · Gas & Oil	6,291.45	7,500.00	83.89%	81,155.71	82,500.00	98.37%	90,000.00
5500 · Equipment Rental	3,323.71	1,366.67	243.2%	18,496.20	15,033.33	123.04%	16,400.00
5505 · Landscaping	7,476.66	6,888.33	108.54%	67,523.00	75,771.67	89.11%	82,660.00
5510 · Small Tools & Equipment	5,782.89	4,708.34	122.82%	51,233.98	51,791.66	98.92%	56,500.00
5515 · Security	1,587.81	1,587.94	99.99%	22,040.34	17,467.06	126.18%	19,055.00
5520 · Operating Supplies	5,712.91	3,958.34	144.33%	53,491.95	43,541.66	122.85%	47,500.00
5525 · Safety Equipment	599.39	1,958.33	30.61%	35,564.96	21,541.67	165.1%	23,500.00
5530 · Temporary Help	11,817.50	4,583.34	257.84%	17,210.44	50,416.66	34.14%	55,000.00
5535 · Other Employee Cost	10,727.45	6,583.34	162.95%	117,877.30	72,416.66	162.78%	79,000.00
5540 · Depreciation	352,477.00	333,333.33	105.74%	3,877,247.00	3,666,666.67	105.74%	4,000,000.00
5545 · Insurance	40,225.40	35,191.67	114.3%	419,908.18	387,108.33	108.47%	422,300.00
5555 · Advertising & Publicity	0.00	208.33	0.0%	4,677.00	2,291.67	204.09%	2,500.00
5560 · Amortization	570.49	570.83	99.94%	6,275.39	6,279.17	99.94%	6,850.00
5570 · Annual Event	0.00	445.83	0.0%	5,045.92	4,904.17	102.89%	5,350.00
5575 · Audit	4,500.00	2,500.00	180.0%	15,000.00	27,500.00	54.55%	30,000.00
5580 · Bad Debts	0.00	1,666.67	0.0%	10,645.55	18,333.33	58.07%	20,000.00
5585 · Bank Charges	5,137.04	4,500.00	114.16%	52,683.64	49,500.00	106.43%	54,000.00
5590 · Data Processing Supply & Access	982.04	1,666.67	58.92%	23,929.19	18,333.33	130.52%	20,000.00
5595 · Data Processing Equipment	0.00	3,333.33	0.0%	32,359.36	36,666.67	88.25%	40,000.00
5600 · Data Processing Consultants	7,674.19	4,166.67	184.18%	52,528.19	45,833.33	114.61%	50,000.00
5605 · Directors Fees	5,740.00	7,750.00	74.07%	83,130.00	85,250.00	97.51%	93,000.00
5610 · Dues & Memberships	9,017.88	6,250.00	144.29%	83,592.80	68,750.00	121.59%	75,000.00
5615 · Education & Training	702.10	2,625.00	26.75%	31,138.30	28,875.00	107.84%	31,500.00
5620 · Election Expense	0.00	0.00	0.0%	0.00	0.00	0.0%	0.00
5625 · Employee Service Awards	307.52	333.33	92.26%	1,821.25	3,666.67	49.67%	4,000.00
5630 · Software Maintenance & Licenses	27,706.69	6,616.67	418.74%	127,824.06	72,783.33	175.62%	79,400.00
5640 · Interest Expense	67,144.07	67,144.08	100.0%	738,584.77	738,584.92	100.0%	805,729.00
5645 · Janitorial	2,775.00	2,875.00	96.52%	30,786.36	31,625.00	97.35%	34,500.00
5650 · Legal	7,231.52	12,500.00	57.85%	74,605.18	137,500.00	54.26%	150,000.00
5655 · Meets, Conventions & Travel	1,313.75	2,916.67	45.04%	40,406.96	32,083.33	125.94%	35,000.00
5657 · Meets, Con & Travel - Directors	3,164.13	2,166.67	146.04%	23,480.75	23,833.33	98.52%	26,000.00
5660 · Office Supplies	1,762.41	1,916.67	91.95%	14,733.60	21,083.33	69.88%	23,000.00
5670 · Postage	177.19	1,708.33	10.37%	9,859.95	18,791.67	52.47%	20,500.00
5675 · Printing & Reproduction	2,671.83	1,750.00	152.68%	10,309.29	19,250.00	53.56%	21,000.00
5680 · Property Tax	48.61	458.33	10.61%	4,626.56	5,041.67	91.77%	5,500.00
5685 · Public Education & Outreach	14,956.90	20,016.67	74.72%	106,761.89	220,183.33	48.49%	240,200.00
5690 · Publications & Subscriptions	332.33	250.00	132.93%	2,566.60	2,750.00	93.33%	3,000.00
5695 · Communications	8,213.36	6,916.67	118.75%	88,963.35	76,083.33	116.93%	83,000.00
5700 · Utilities	1,527.55	1,541.67	99.08%	19,415.76	16,958.33	114.49%	18,500.00
Total Expense	2,310,215.38	2,228,448.46	103.67%	23,986,758.95	23,942,312.96	100.19%	26,245,243.00
	May 18	Budget	% of Budget	Jul '17 - May 18	YTD Budget	% of Budget	Annual Budget
Net Income	84,299.35	-26,126.09	-322.66%	556,389.57	-486,920.49	-114.27%	-487,002.00

ANALYSIS OF REVENUE & EXPENSE
Fiscal Year 2017/2018

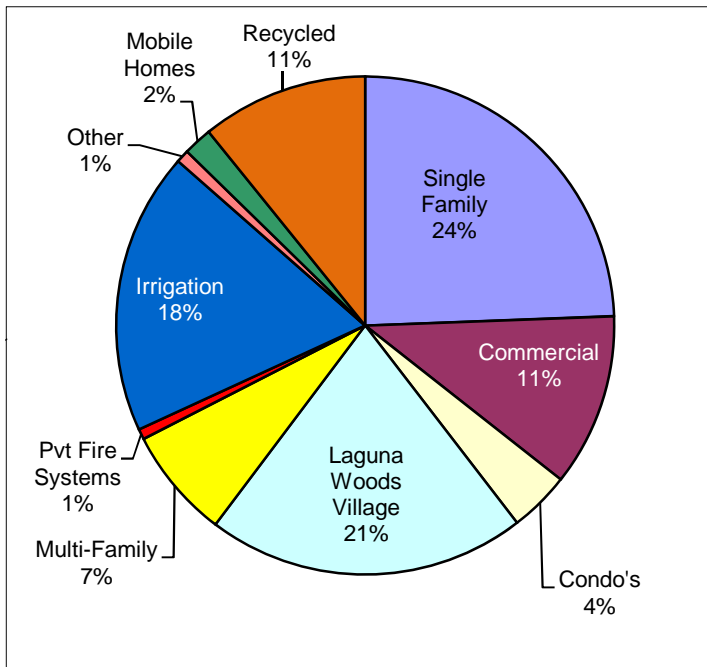
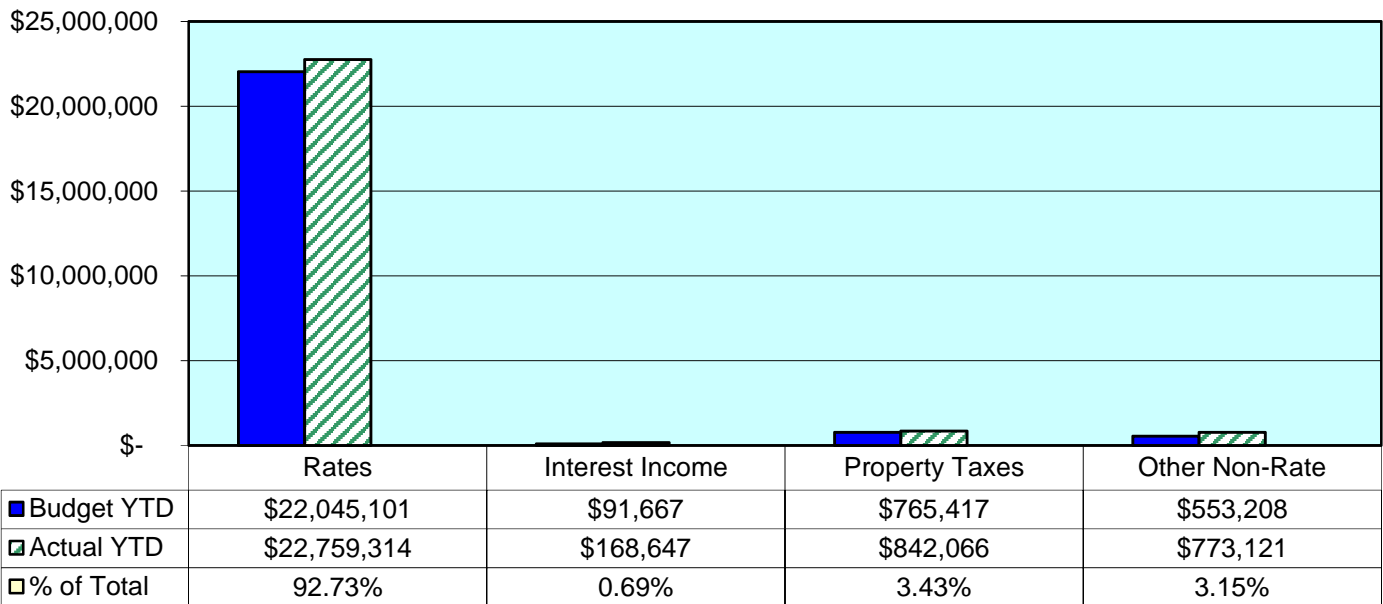


ANALYSIS OF REVENUES & EXPENSES
BUDGET COMPARED TO ACTUAL
FISCAL YEAR 2017/2018

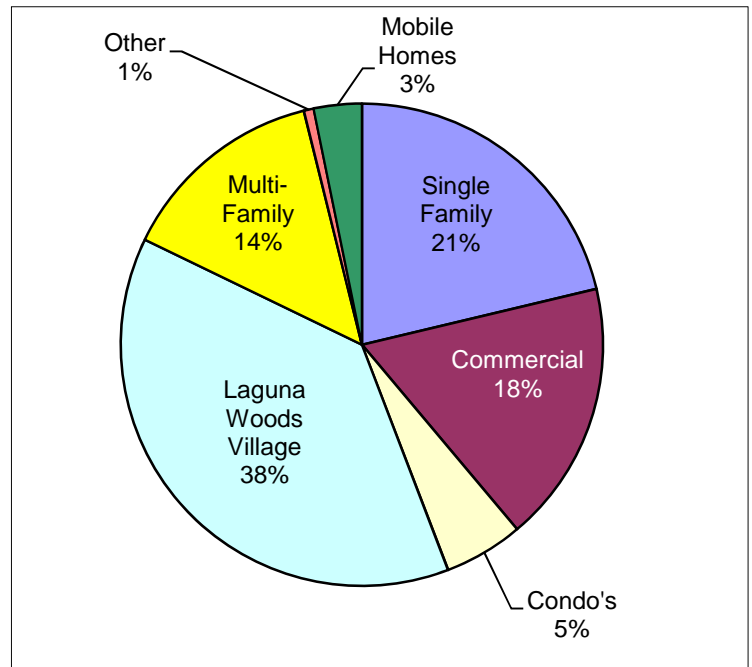
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Budget												
Revenue	2,389,705	2,407,351	2,310,146	2,243,693	1,980,495	1,971,676	1,809,555	1,944,436	2,034,438	2,161,576	2,202,322	
Expense	2,367,284	2,380,357	2,308,337	2,259,101	2,064,093	2,057,559	1,937,440	2,037,376	2,104,060	2,198,259	2,228,448	
Profit/Loss	22,421	26,993	1,809	(15,408)	(83,598)	(85,883)	(127,885)	(92,940)	(69,622)	(36,683)	(26,126)	0
Actual												
Revenue	2,478,548	2,600,793	2,330,428	2,299,085	2,180,233	1,976,250	2,004,541	1,903,366	2,250,288	2,125,101	2,394,515	
Expense	2,179,463	2,330,381	2,062,685	2,188,430	2,335,723	2,053,872	1,921,105	2,019,444	2,217,506	2,367,935	2,310,215	
Profit/Loss	299,085	270,412	267,743	110,655	(155,490)	(77,621)	83,437	(116,078)	32,782	(242,834)	84,299	0

EL TORO WATER DISTRICT REVENUES FROM WATER & WASTE WATER SALES AS OF 5/31/18

Where the Money Comes From



WATER REVENUE YTD 2017/2018



WASTE WATER REVENUE YTD 2017/2018

**EL TORO WATER DISTRICT
REVENUE COMPARISON
For the Month Ended May 31, 2018**

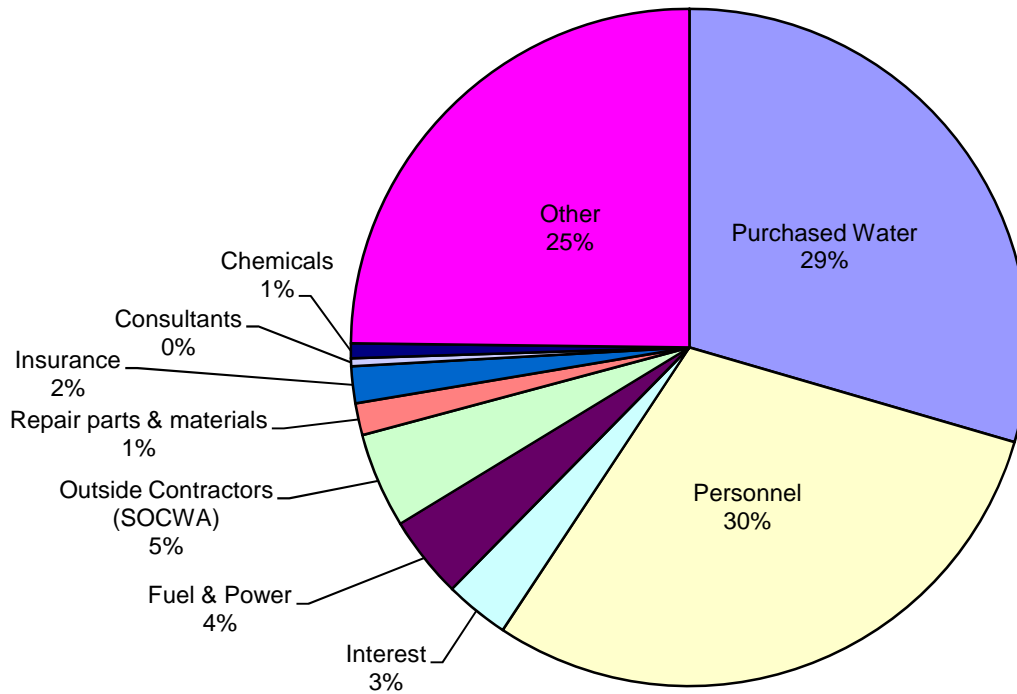
	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	BUDGET	REMAINING BUDGET
<u>From Rates</u>										
Capital Facilities Charge	\$ 250,216	\$ 251,250	\$ (1,034)	0%	\$ 2,753,938	\$ 2,763,750	\$ (9,812)	0%	\$ 3,015,000	\$ 261,062
Water sales - Commodity	883,208	790,362	92,847	12%	8,662,519	8,031,635	630,884	8%	8,908,451	245,932
Water sales - Fixed Meter	254,826	256,108	(1,281)	-1%	2,786,334	2,817,183	(30,849)	-1%	3,073,290	286,956
Waste water sales	625,537	630,417	(4,880)	-1%	6,901,891	6,934,583	(32,692)	0%	7,565,000	663,109
Recycled water tertiary sales	170,443	128,645	41,798	32%	1,466,404	1,307,283	159,120	12%	1,450,000	(16,404)
Service charge - Recycled water	17,253	17,333	(80)	0%	188,229	190,667	(2,438)	-1%	208,000	19,771
TOTAL FROM RATES	2,201,483	2,074,114	127,369	6%	22,759,314	22,045,101	714,213	3%	24,219,741	1,460,427
<u>Non-rate Revenue</u>										
Admin fee	1,350	1,600	(250)	-16%	63,424	17,600	45,824	260%	19,200	(44,224)
48 Hour notice fee	1,755	2,451	(696)	-28%	26,550	26,965	(415)	-2%	29,416.44	2,866
Restoration fee	260	370	(110)	-30%	2,370	4,070	(1,700)	-42%	4,440	2,070
Unpaid check fee	(15)	150	(165)	-110%	1,185	1,650	(465)	-28%	1,800	615
Cut lock fee	-	12	(12)	-100%	100	132	(32)	-24%	144	44
TOTAL NON-RATE	3,350	4,583	(1,233)	-27%	93,629	50,417	43,212	86%	55,000	(38,629)
<u>Other Revenue</u>										
Interest	18,889	8,333	10,556	127%	168,647	91,667	76,980	84%	100,000	(68,647)
Change FMV Investment	16,372	-	16,372	0%	(70,570)	-	(70,570)	0%	-	70,570
Property taxes	115,032	69,583	45,449	65%	842,066	765,417	76,649	10%	835,000	(7,066)
Other	39,388	35,625	3,762	11%	528,532	391,875	136,657	35%	427,500	(101,032)
TOTAL OTHER REVENUE	189,681	113,542	76,140	67%	1,468,675	1,248,958	219,717	18%	1,362,500	(106,175)
<u>Contract Service</u>										
Santa Margarita W. D.	-	8,333	(8,333)	-100%	198,687	91,667	107,020	117%	100,000	(98,687)
Moulton Niguel W. D.	-	1,750	(1,750)	-100%	22,843	19,250	3,593	19%	21,000	(1,843)
TOTAL CONTRACT SERVICES	-	10,083	(10,083)	-100%	221,530	110,917	110,613	100%	121,000	(100,530)
 TOTAL REVENUE	 \$ 2,394,515	 \$ 2,202,322	 \$ 192,192	 9%	 \$ 24,543,149	 \$ 23,455,393	 \$ 1,087,756	 5%	 \$ 25,758,241	 \$ 1,215,093

**EL TORO WATER DISTRICT
NON-RATE REVENUE ANALYSIS
FOR THE MONTH ENDING May 31, 2018**

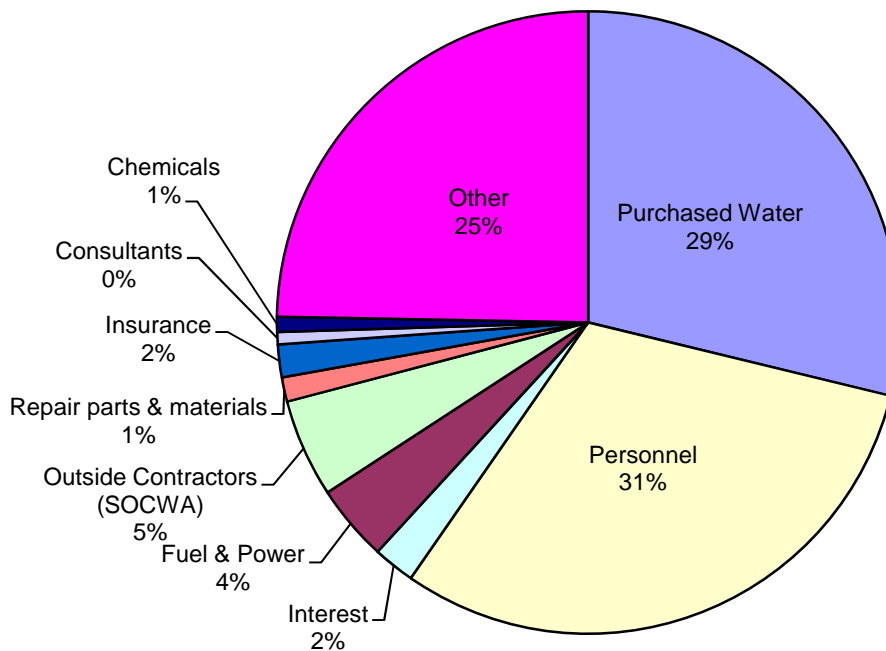
	May-18 Actual	May-18 Budget	Jul 17-May 18 YTD Actual	Jul 17-May 18 YTD Budget
Site Leases	25,638	15,833	175,396	174,163
MWD Recycled Water LRP Rebate	13,750	19,792	262,000	217,712
JPIA Refund	-	-	31,483	-
MWDOC Budget Based Tier & 2015 Urban Water Refund		-	25,660	-
Recycled Metal	-	-	2,195	-
Diesel Fuel Tax Refund	-	-	56	-
Sale of District Vehicle	-		19,521	-
Misc Work for Customers	-	-	12,221	-
	<u>\$ 39,388</u>	<u>\$ 35,625</u>	<u>\$ 528,533</u>	<u>\$ 391,875</u>
Other Operating Income				
Sales to Santa Margarita	-		87,085	
Sales to Moulton Niguel	-		-	
	<u>-</u>		<u>87,085</u>	
Total	<u>39,388</u>		<u>615,618</u>	

WHERE THE MONEY GOES

YTD EXPENSES AT 5/31/18



EXPENSES YEAR ENDING 6/30/17



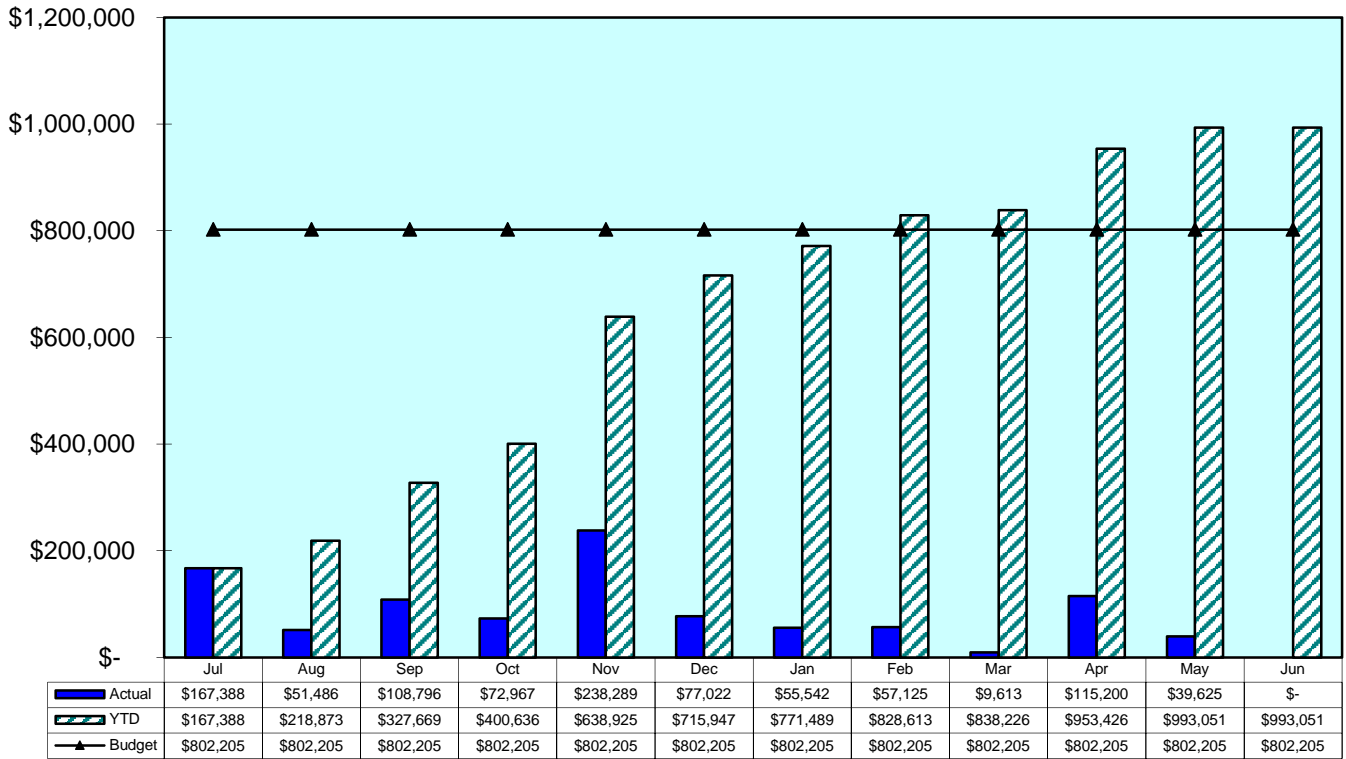
EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended May 31, 2018

	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	Annual BUDGET	REMAINING BUDGET
<u>Operating Expenses</u>										
Personnel cost	\$674,750	\$658,579	(\$16,170)	-2%	\$7,141,956	\$7,244,374	\$102,417	1%	\$7,902,953	760,997
Purchased water	613,580	682,325	68,744	10%	7,078,957	6,934,951	(144,006)	-2%	7,691,757	612,800
Electrical power	92,739	80,342	(12,397)	-15%	940,230	883,758	(56,472)	-6%	964,100	23,870
Repair parts & materials	51,454	34,372	(17,081)	-50%	365,244	378,098	12,854	3%	412,470	47,226
Equipment repairs & maintenance	21,101	11,046	(10,056)	-91%	93,953	121,504	27,551	23%	132,550	38,597
Pump repairs & maintenance	32,057	12,742	(19,315)	-152%	110,789	140,158	29,370	21%	152,900	42,111
Motor repairs & maintenance	1,927	3,142	1,215	39%	25,034	34,558	9,524	28%	37,700	12,666
Electrical repairs & maintenance	10,064	5,500	(4,564)	-83%	35,451	60,500	25,049	41%	66,000	30,549
Meter repairs & maintenance	-	183	183	100%	3,098	2,017	(1,081)	-54%	2,200	(898)
Chemicals	18,782	17,275	(1,507)	-9%	169,932	190,025	20,093	11%	207,300	37,368
Structure repairs & maintenance	10,897	2,722	(8,176)	-300%	38,302	29,938	(8,364)	-28%	32,660	(5,642)
Asphalt repairs & maintenance	11,930	6,125	(5,805)	-95%	91,907	67,375	(24,532)	-36%	73,500	(18,407)
Consultants - outside	13,386	11,433	(1,952)	-17%	91,832	125,767	33,934	27%	137,200	45,368
Contractors - outside	91,280	109,536	18,256	17%	1,090,635	1,204,893	114,259	9%	1,314,429	223,794
Engineers - outside	2,551	7,142	4,591	64%	78,308	78,558	250	0%	85,700	7,392
Dump fees	346	1,333	987	74%	16,567	14,667	(1,901)	-13%	16,000	(567)
Laboratories	7,798	1,558	(6,240)	-400%	29,183	17,142	(12,042)	-70%	18,700	(10,483)
License & permits	35,894	10,640	(25,254)	-237%	127,879	117,040	(10,839)	-9%	127,680	(199)
Automotive fuel & oil	6,291	7,500	1,209	16%	81,156	82,500	1,344	2%	90,000	8,844
Equipment rental	3,324	1,367	(1,957)	-143%	18,496	15,033	(3,463)	-23%	16,400	(2,096)
Landscaping	7,477	6,888	(588)	-9%	67,523	75,772	8,249	11%	82,660	15,137
Small tools & equipment	5,783	4,708	(1,075)	-23%	51,234	51,792	558	1%	56,500	5,266
Security	1,588	1,588	0	0%	22,040	17,467	(4,573)	-26%	19,055	(2,985)
Operating supplies	5,713	3,958	(1,755)	-44%	53,492	43,542	(9,950)	-23%	47,500	(5,992)
Safety equipment	599	1,958	1,359	69%	35,565	21,542	(14,023)	-65%	23,500	(12,065)
Temporary help	11,818	4,583	(7,234)	-158%	17,210	50,417	33,206	66%	55,000	37,790
Other employee cost	10,727	6,583	(4,144)	-63%	117,877	72,417	(45,461)	-63%	79,000	(38,877)
Employee service awards	308	333	26	8%	1,821	3,667	1,845	50%	4,000	2,179
Education & training	702	2,625	1,923	73%	31,138	28,875	(2,263)	-8%	31,500	362
Total Operating Expenses	1,744,866	1,698,088	(46,778)	-3%	18,026,812	18,108,345	81,533	0%	19,880,914	1,854,102

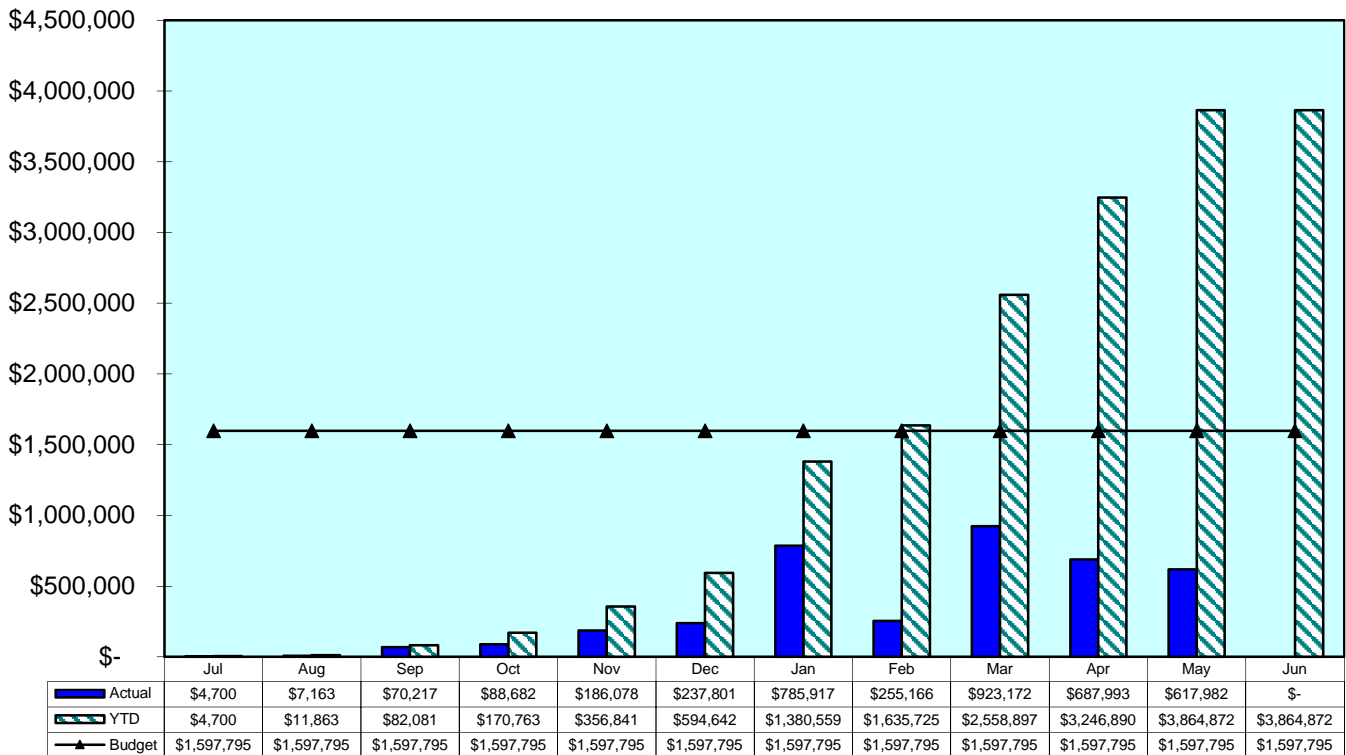
EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended May 31, 2018

	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	Annual BUDGET	REMAINING BUDGET
<u>Indirect Cost</u>										
Depreciation	352,477	333,333	(19,144)	-6%	3,877,247	3,666,667	(210,580)	-6%	4,000,000	122,753
Amortization	570	571	0	0%	6,275	6,279	4	0%	6,850	575
Insurance	40,225	35,192	(5,034)	-14%	419,908	387,108	(32,800)	-8%	422,300	2,392
Data processing supplies & assc.	982	1,667	685	41%	23,929	18,333	(5,596)	-31%	20,000	(3,929)
Data processing equipment	0	3,333	3,333	100%	32,359	36,667	4,307	12%	40,000	7,641
Data processing consultants	7,674	4,167	(3,508)	-84%	52,528	45,833	(6,695)	-15%	50,000	(2,528)
Software maintenance & licenses	27,707	6,617	(21,090)	-319%	127,824	72,783	(55,041)	-76%	79,400	(48,424)
Janitorial	2,775	2,875	100	3%	30,786	31,625	839	3%	34,500	3,714
Printing & reproduction	2,672	1,750	(922)	-53%	10,309	19,250	8,941	46%	21,000	10,691
Publications & subscriptions	332	250	(82)	-33%	2,567	2,750	183	7%	3,000	433
Communications - voice	3,406	1,250	(2,156)	-172%	32,974	13,750	(19,224)	-140%	15,000	(17,974)
Communications - data	2,501	3,917	1,415	36%	30,326	43,083	12,757	30%	47,000	16,674
Communications - mobile	2,306	1,750	(556)	-32%	25,663	19,250	(6,413)	-33%	21,000	(4,663)
Utilities	1,528	1,542	14	1%	19,416	16,958	(2,457)	-14%	18,500	(916)
Total Indirect Cost	445,156	398,213	(46,943)	-12%	4,692,113	4,380,338	(311,775)	-7%	4,778,550	86,437
<u>Overhead Cost</u>										
Annual events	-	446	446	100%	5,046	4,904	(142)	-3%	5,350	304
Audit	4,500	2,500	(2,000)	-80%	15,000	27,500	12,500	45%	30,000	15,000
Bad debts	-	1,667	1,667	100%	10,646	18,333	7,688	42%	20,000	9,354
Bank charges	5,137	4,500	(637)	-14%	52,684	49,500	(3,184)	-6%	54,000	1,316
Directors fees	5,740	7,750	2,010	26%	83,130	85,250	2,120	2%	93,000	9,870
Dues & memberships	9,018	6,250	(2,768)	-44%	83,593	68,750	(14,843)	-22%	75,000	(8,593)
Election Expense	-	-	0	0%	0	0	0	0%	0	0
Interest	67,144	67,144	0	0%	738,585	738,585	0	0%	805,729	67,144
Legal	7,232	12,500	5,268	42%	74,605	137,500	62,895	46%	150,000	75,395
Meetings, conventions & travel	1,314	2,917	1,603	55%	40,407	32,083	(8,324)	-26%	35,000	(5,407)
Meets, con & travel - Directors	3,164	2,167	(997)	-46%	23,481	23,833	353	1%	26,000	2,519
Office supplies	1,762	1,917	154	8%	14,734	21,083	6,350	30%	23,000	8,266
Postage	177	1,708	1,531	90%	9,860	18,792	8,932	48%	20,500	10,640
Property taxes	49	458	410	89%	4,627	5,042	415	8%	5,500	873
Advertising & Publicity	-	208	208	100%	4,677	2,292	(2,385)	-104%	2,500	(2,177)
Public education & outreach	14,957	20,017	5,060	25%	106,762	220,183	113,421	52%	240,200	133,438
Total Overhead Cost	120,194	132,148	11,955	9%	1,267,835	1,453,631	185,796	13%	1,585,779	317,944
TOTAL EXPENSES	\$2,310,215	\$2,228,448	(\$81,767)	-4%	\$23,986,759	\$23,942,313	(\$44,446)	0%	\$26,245,243	\$2,258,484

COST ANALYSIS - EQUIPMENT 5/18



COST ANALYSIS - PROJECTS 5/18



El Toro Water District

Lake Forest, California

Independent Accountant's Report on Applying Agreed-Upon Procedures

For the Quarter from January 1, 2018 to March 31, 2018



El Toro Water District
For the Quarter January 1, 2018 to March 31, 2018

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Independent Accountants' Report on Applying Agreed-Upon Procedures 1-4



INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES

To the Board of Directors
of the El Toro Water District
Lake Forest, California

We have performed the procedures enumerated below, which were agreed to by the El Toro Water District's (the "District") management, solely to assist the District on cash receipts, cash disbursements, payroll disbursements, and cash and investments for the Quarter from January 1, 2018 through March 31, 2018. The District's management is responsible for the internal control procedures. The sufficiency of these procedures is solely the responsibility of the District's management. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Cash Receipts

Procedures

1. We selected 10 cash receipts and obtained the billing statements for the selected cash receipts and agreed the billing rates to the fee schedule approved by the Board of Directors.
2. We recalculated the billing statement related to the selected cash receipts for arithmetic accuracy.
3. We agreed the selected cash receipts to the bank statement.
4. We agreed the selected cash receipts to the general ledger posting.
5. We agreed whether the selected cash receipts were posted to the proper accounts.

Selections were as below:

Selection No.	Location No.	Customer Name	Billed Amount
1	4537824	21ST. CENTURY WELLNESS	\$ 130.27
2	3530188	ABALORIO CORTEZ JANET M	47.26
3	3500371	ALICIA INC DBA DENNYS	569.13
4	2439112	BURNEY TALMIZ	23.63
5	3520584	BURNS JIM	32.76
6	6460342	LAGUNA HILLS MUTUAL 78	68.04
7	6438440	LAGUNA VLG OWNERS' ASSOC	43.92
8	6440013	LAGUNA VLG OWNERS' ASSOC	18.91
9	6440342	LAGUNA VLG OWNERS' ASSOC	200.52
10	2400950	LAKEHILLS CORPORATE CTR OWNERS ASSO	337.11

Finding: No exceptions were noted as a result of our procedures.

Cash Disbursements

Procedures

1. We selected 15 cash disbursements and obtained payment voucher and agreed the payee and amounts. We determined the sufficiency of supporting documents, such as requisition form, invoice, purchase orders, and receiving reports.
2. We determined whether proper authorizations have been obtained.
3. We obtained cancelled checks and agreed the date, payee, and amount, and check for proper endorsement.
4. We obtained general ledger report and agreed the date, payee, and amount to the general ledger postings.
5. We agreed whether the selected cash disbursements were posted to the proper accounts.

Selections were as below:

<u>Selection No.</u>	<u>Check No.</u>	<u>Date</u>	<u>Vendor</u>	<u>Amount</u>
1	84397	01/04/2018	PEARSON SALES COMPANY, INC	(2,009.00)
2	84405	01/04/2018	TETRA TECH, INC.	(12,313.38)
3	84488	01/18/2018	TIFCO INDUSTRIES COMPANY, INC.	(258.96)
4	84519	01/25/2018	SANDERS PAVING, INC.	(6,730.00)
5	84539	02/01/2018	HARRINGTON INDUSTRIAL PLASTICS	(6,674.55)
6	84567	02/08/2018	E.J. MEYER COMPANY, INC.	(356,953.00)
7	84623	02/15/2018	MODERN HORTICULTURE SERVICE	(525.00)
8	84657	02/22/2018	SANDERS PAVING, INC.	(12,817.50)
9	84751	03/15/2018	ATHENS SERVICES	(862.95)
10	84762	03/15/2018	FISHER SCIENTIFIC, INC.	(429.99)
11	84790	03/22/2018	CARSON TRAILER	(2,332.38)
12	84812	03/22/2018	TIFCO INDUSTRIES COMPANY, INC.	(63.42)
13	84819	03/29/2018	BLAIR-MARTIN CO., INC.	(4,544.62)
14	84833	03/29/2018	PACIFIC PLUMBING CO., INC	(1,184.77)
15	84880	04/12/2018	BANKCARD CENTER	(15,513.88)

Finding: No exceptions were noted as a result of our procedures.

Payroll Disbursements

Procedures

1. We selected five employees and obtained personnel action forms (PAF) and agreed pay rates/step/range to the approved salary schedule.
2. We reviewed whether proper authorizations have been obtained on the PAF.
3. We agreed the payroll register hours to the approved time cards.
4. We reviewed whether proper authorizations have been obtained on timecards.
5. We recalculated for arithmetic accuracy.
6. We selected one of the five pay period registers and agreed the total gross and one other item to the general ledger posting. We also determined whether the selected items were posted to the proper accounts.

Selections were as below:

<u>Selection No.</u>	<u>Employee Name</u>	<u>Pay Period Ending</u>	<u>Position</u>	<u>Department</u>
1	Paul Giordano	1/14/2018	Purchasing Agent/ Inventory Control	Operations Support
2	Michael Miazga	2/11/2018	IT Manager	Administration
3	Mark Pade	2/25/2018	Chief Plant Operator	Treatment Plant
4	Polly Welsch	3/11/2018	Executive Assitant to GM and Board	Administration
5	Robert A Young	3/25/2018	Porject Engineer	Engineering

Pay period ending March 11, 2018 was selected and total gross and federal tax withheld were agreed to general ledger postings.

Finding: No exceptions were noted as a result of our procedures.

Cash and Investments

Procedures

1. We selected one month and obtained Treasurer's Report and approved investment policy effective selected period and reviewed whether the investments were in compliance with the District's investment policy.
2. We agreed investments listed in the Treasure's Report to the trustees' statements.
3. We agreed the total investment amount to the general ledger.
4. We obtained bank reconciliation for the selected month and performed the following:
 - a. Obtained bank statement and agreed ending bank balance to the bank statement.
 - b. Obtained access to the general ledger system and agreed the ending book balance to the general ledger.
 - c. Obtained reconciling items list, such as outstanding checks list and/or deposit in transit list, and agreed these amounts to bank reconciliation.
 - d. Obtained subsequent bank statements, selected the five highest reconciling items, and traced to the subsequent bank statements for clearance.
 - e. Reviewed whether reconciling items were not over one year.
 - f. Reviewed whether proper authorizations have been obtained on the bank reconciliation.
 - g. Reviewed whether the bank reconciliation was performed and completed within 60 days from the month end.

To the Board of Directors
of the El Toro Water District
Lake Forest, California
Page 4

Cash and Investments (Continued)

Selection was as below:

Month of February 2018.

Finding: No exceptions were noted as a result of our procedures.

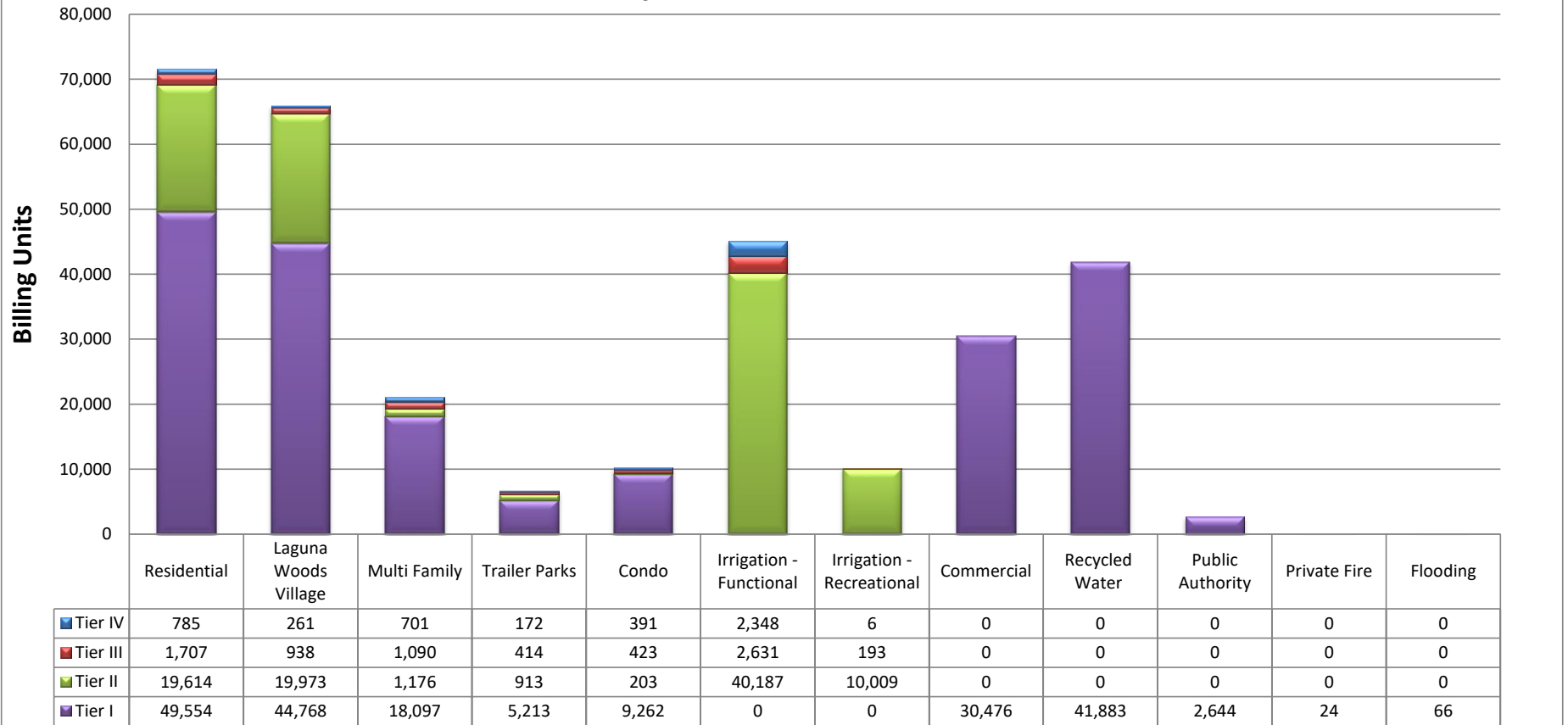
This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on cash receipts, cash disbursements, payroll disbursements, and cash and investments. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Board of Directors and management of the District and is not intended to be and should not be used by anyone other than those specified parties.

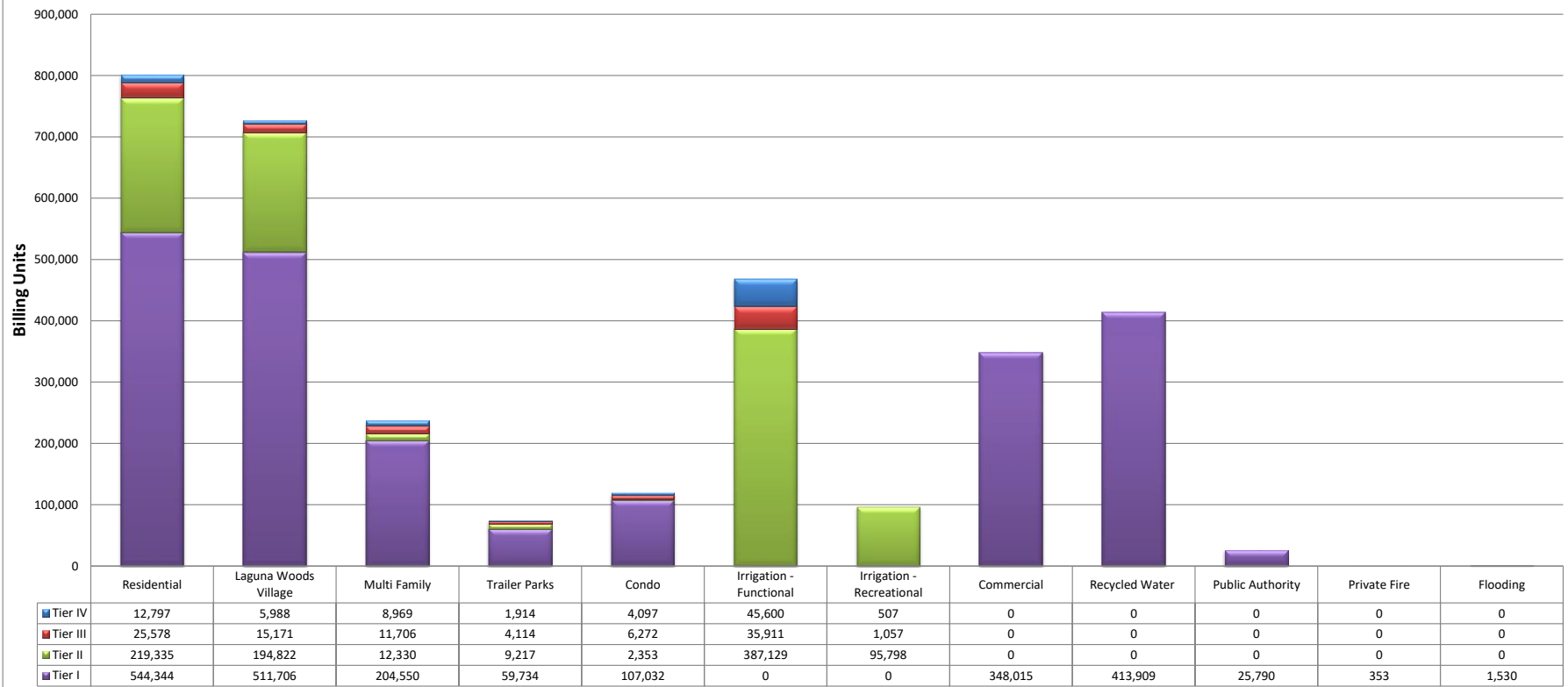
The Pw Group, LLP

Santa Ana, California
May 24, 2018

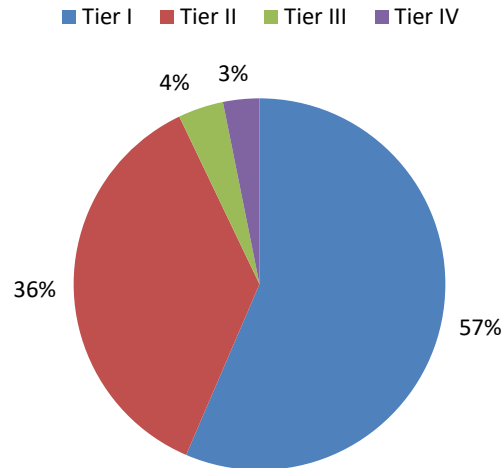
May 2018 Water Sales



Year-to-Date Water Sales as of May 2018

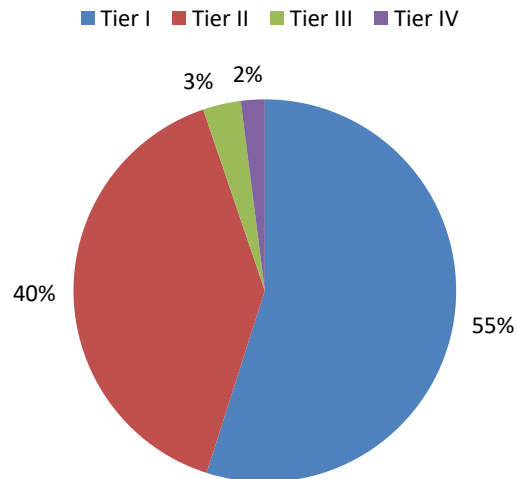


Year to Date Tiered Sales As of May 2018



Year To Date Sales in ccf		
Tier I	1,427,366	56.46%
Tier II	920,984	36.43%
Tier III	99,809	3.95%
Tier IV	79,872	3.16%
	2,528,031	100.00%

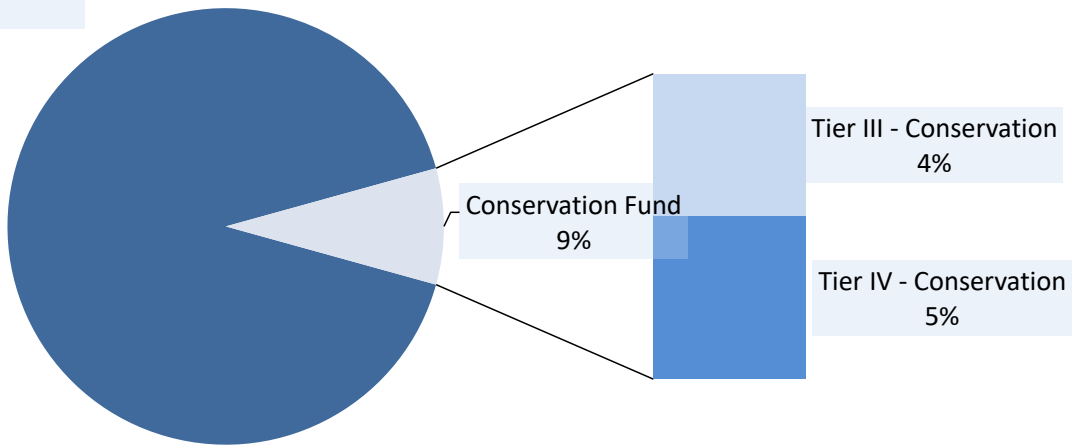
May 2018 Tiered Sales



Current Month Sales in ccf		
Tier I	126,894	54.93%
Tier II	92,075	39.85%
Tier III	7,396	3.20%
Tier IV	4,664	2.02%
	231,029	100.00%

Year to Date Water Sales as of May 2018

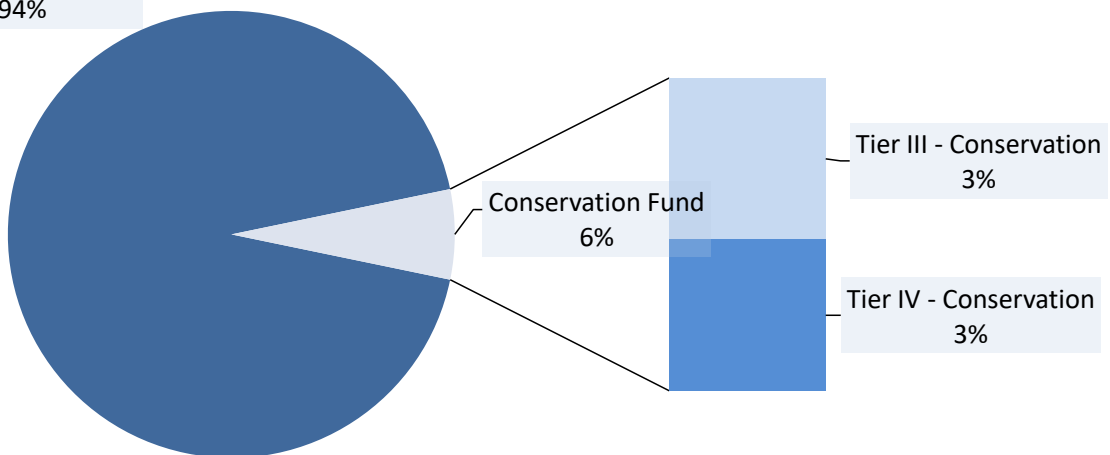
Water Delivery Cost
91%



Category	Billings	Percentage
Water Delivery Cost	\$6,818,766.12	91.41%
Tier III - Conservation	\$299,632.07	4.02%
Tier IV - Conservation	\$341,486.92	4.58%
	\$7,459,885.11	100.00%

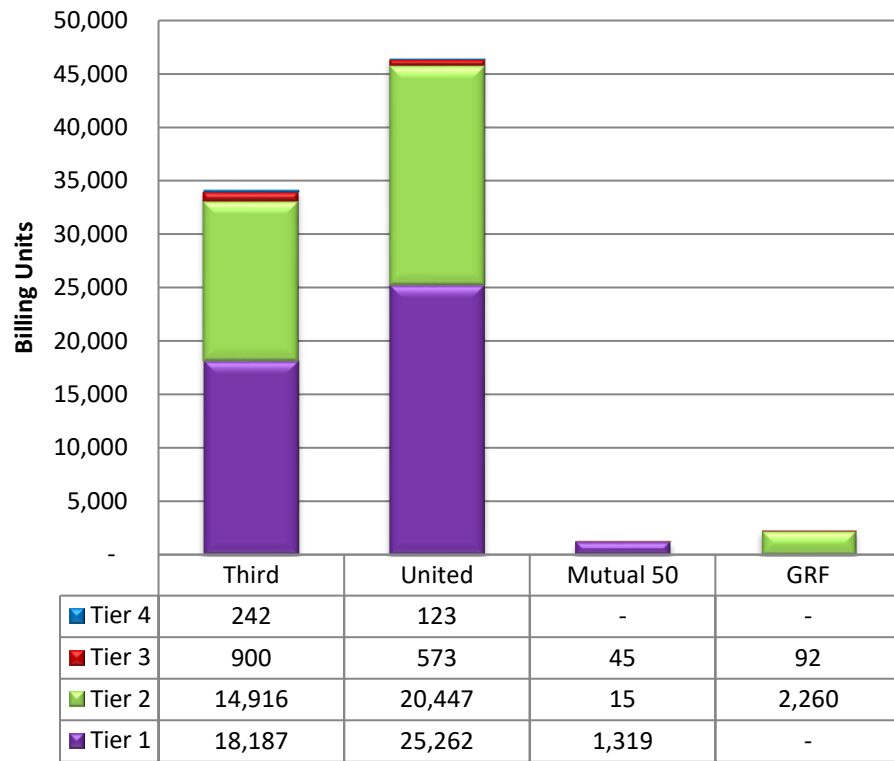
May 2018 Water Sales

Water Delivery Cost
94%

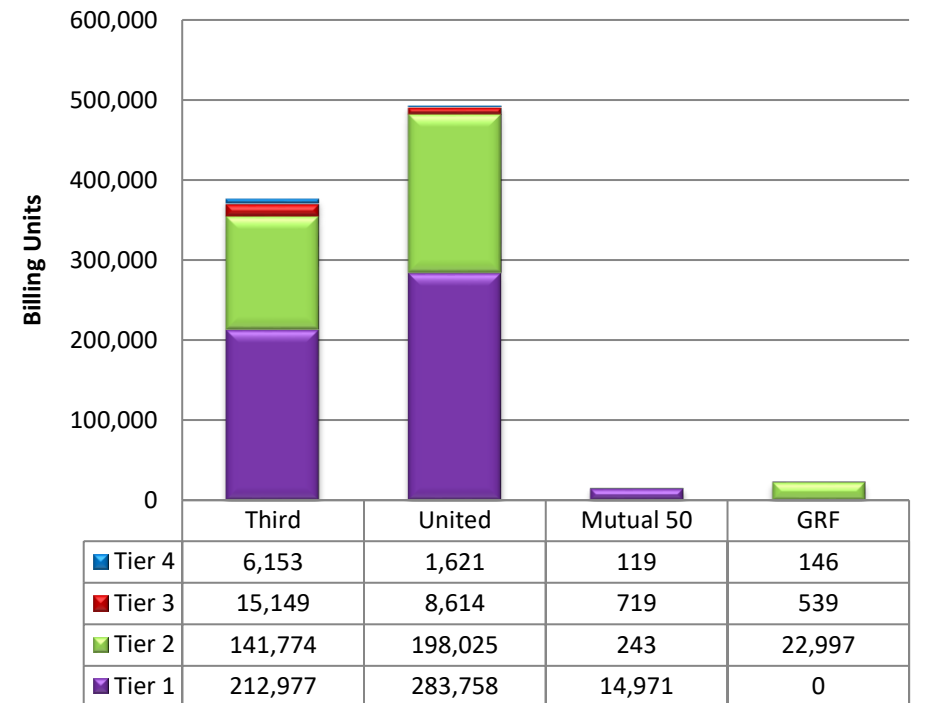


Category	Billings	Percentage
Water Delivery Cost	\$625,352.97	93.50%
Tier III - Conservation	\$22,483.84	3.36%
Tier IV - Conservation	\$20,996.53	3.14%
	\$668,833.34	100.00%

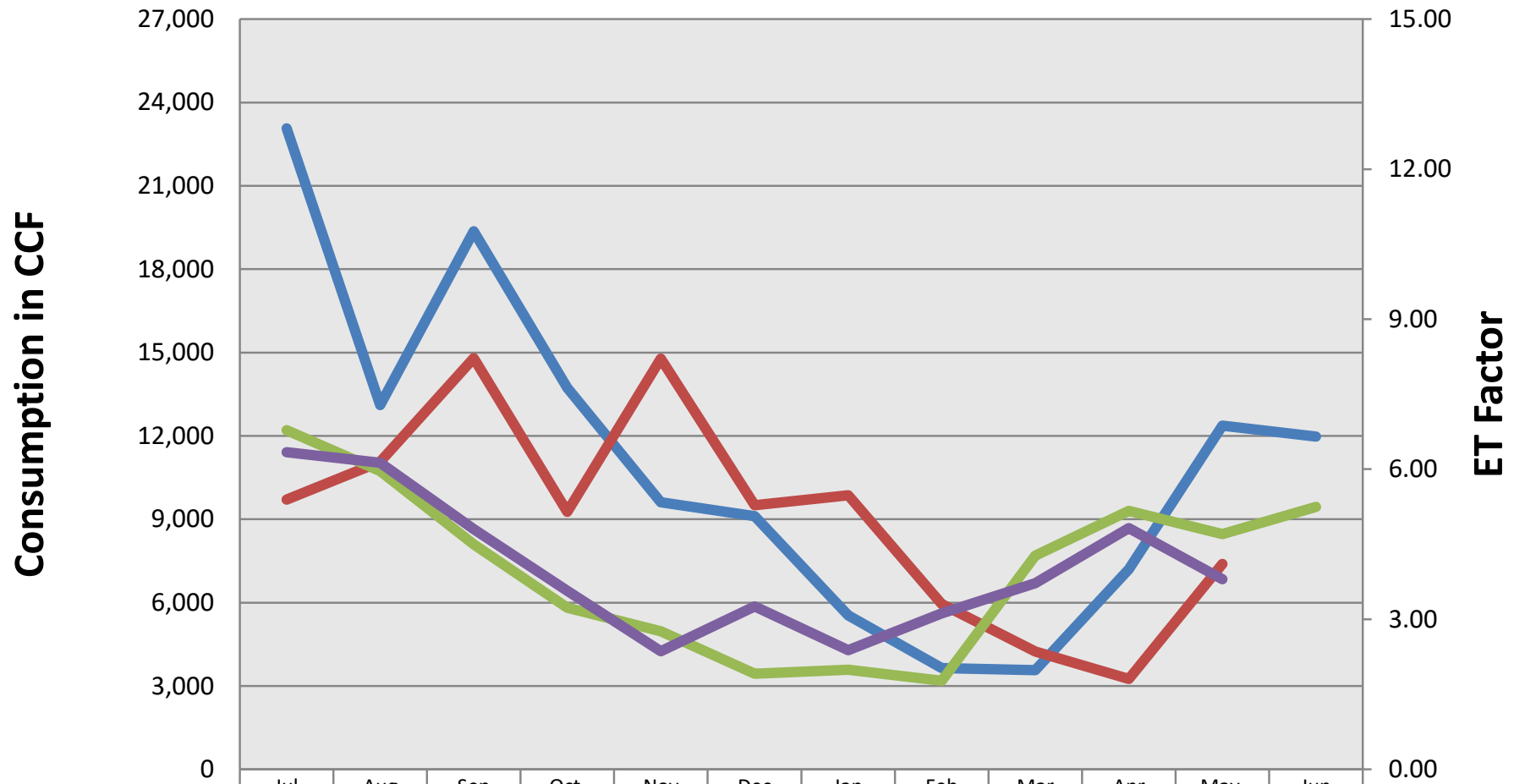
Laguna Woods Village May 2018 Water Sales



Laguna Woods Village Year-to-Date Water Sales May 2018

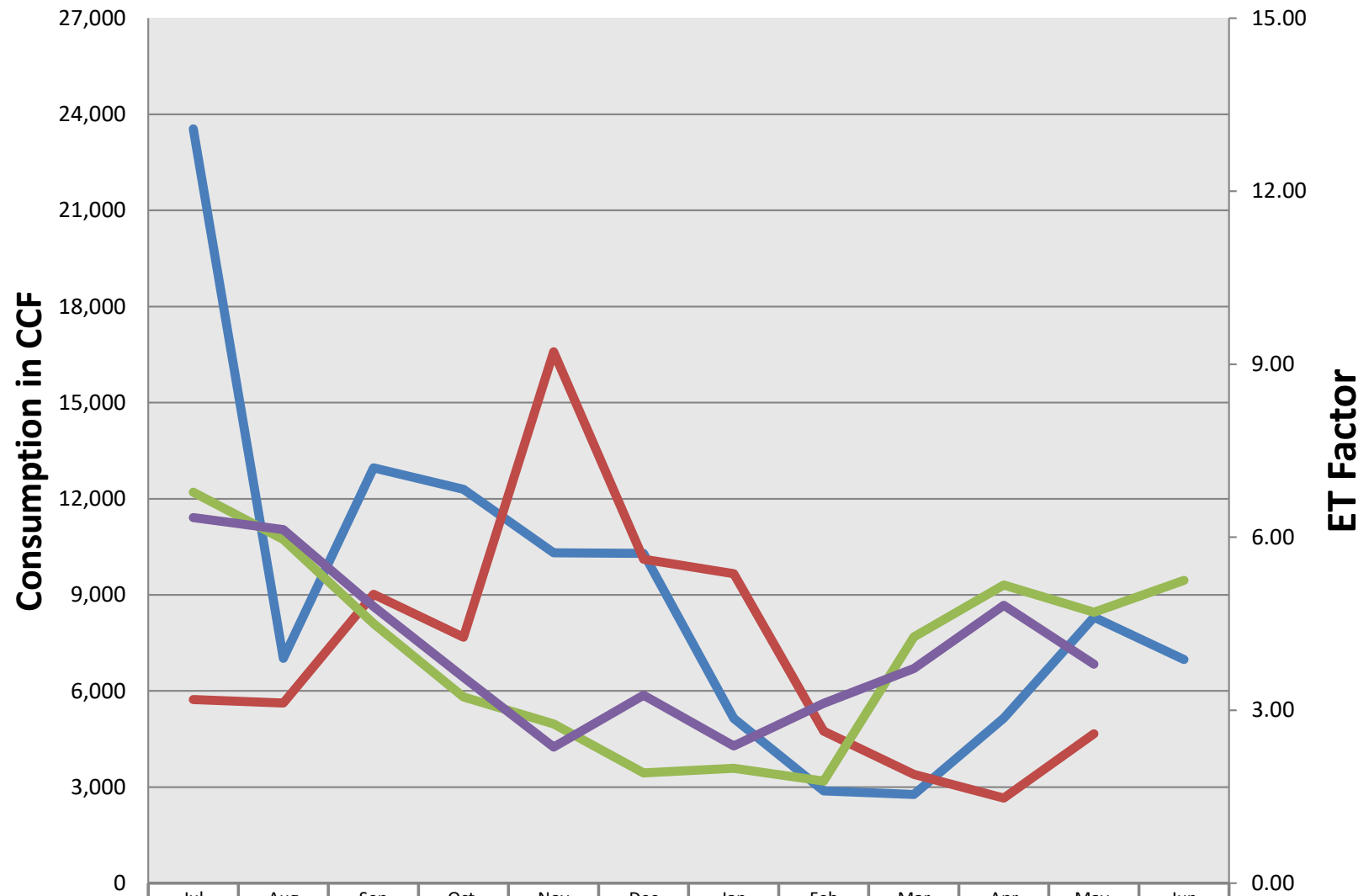


Tier III Consumption



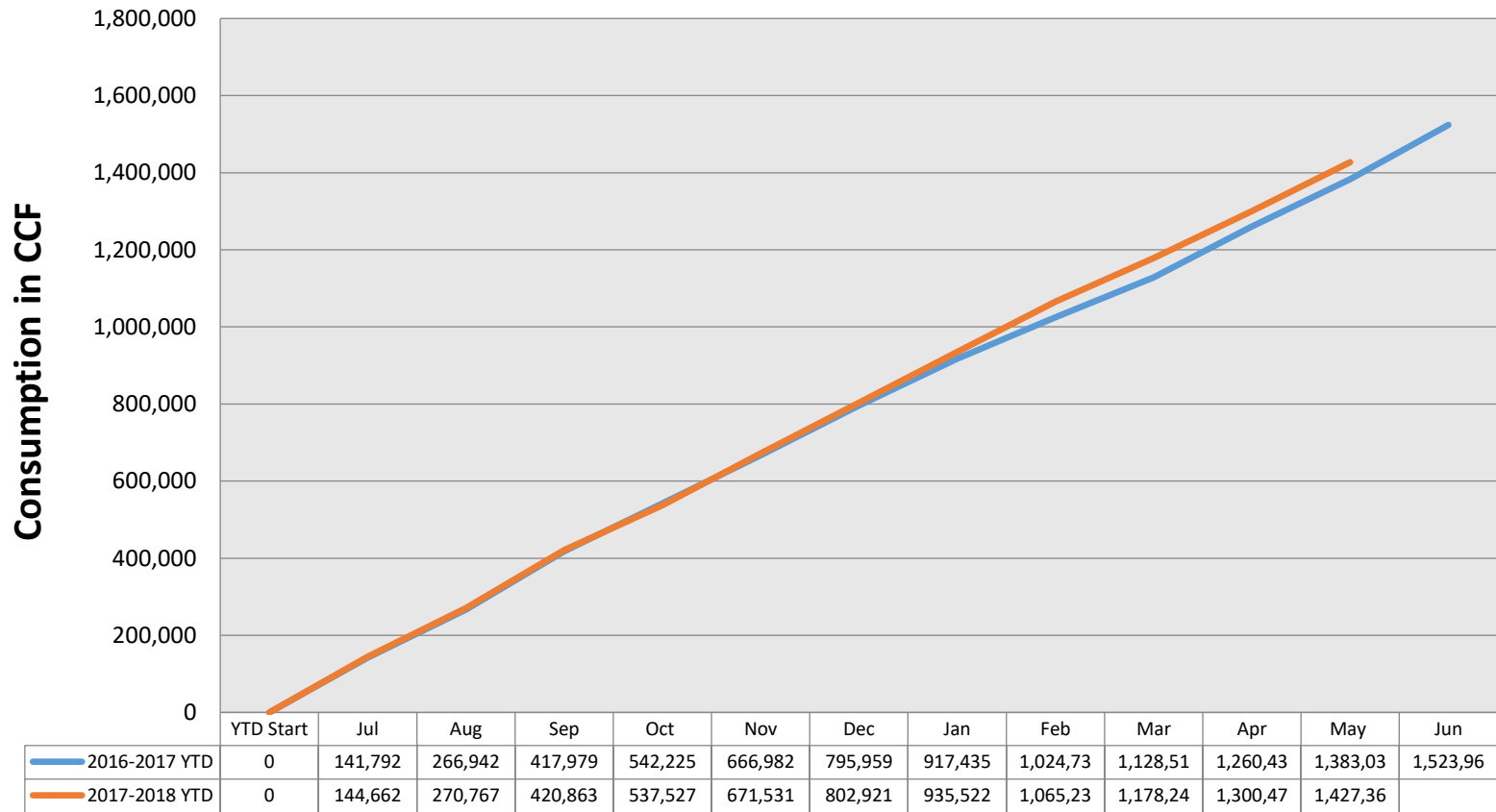
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2016-2017	23,067	13,103	19,362	13,724	9,614	9,106	5,536	3,639	3,568	7,198	12,369	11,979
2017-2018	9,711	11,063	14,797	9,263	14,781	9,502	9,859	5,949	4,236	3,252	7,396	
16/17 ET	6.78	5.96	4.50	3.23	2.76	1.91	1.99	1.77	4.27	5.17	4.70	5.25
17/18 ET	6.34	6.13	4.80	3.57	2.36	3.26	2.38	3.12	3.72	4.82	3.80	

Tier IV Consumption

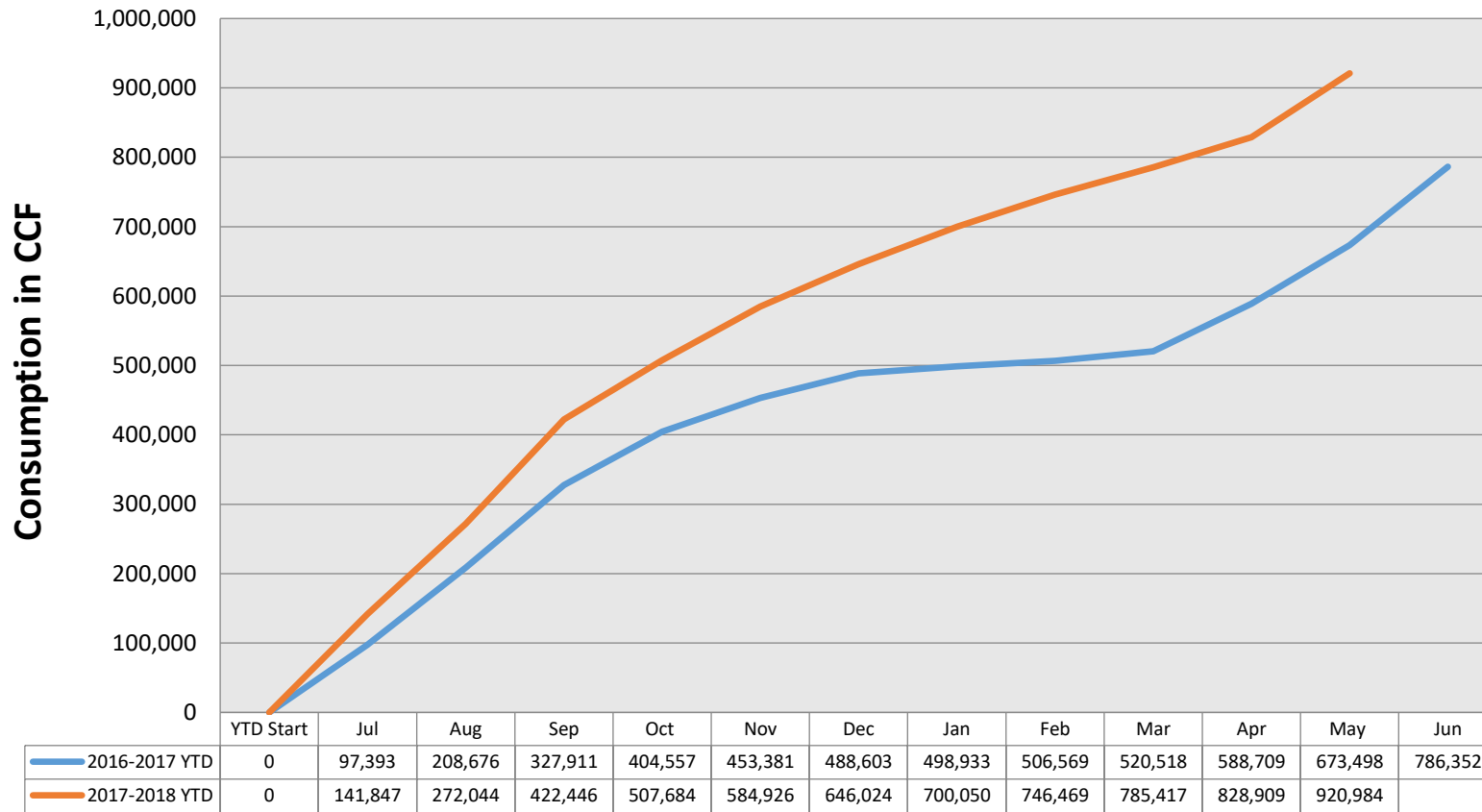


2016-2017	23,546	7,013	12,969	12,291	10,308	10,294	5,145	2,883	2,769	5,155	8,304	6,981
2017-2018	5,733	5,622	9,022	7,679	16,586	10,117	9,658	4,741	3,394	2,656	4,664	
16/17 ET	6.78	5.96	4.50	3.23	2.76	1.91	1.99	1.77	4.27	5.17	4.70	5.25
17/18 ET	6.34	6.13	4.80	3.57	2.36	3.26	2.38	3.12	3.72	4.82	3.80	

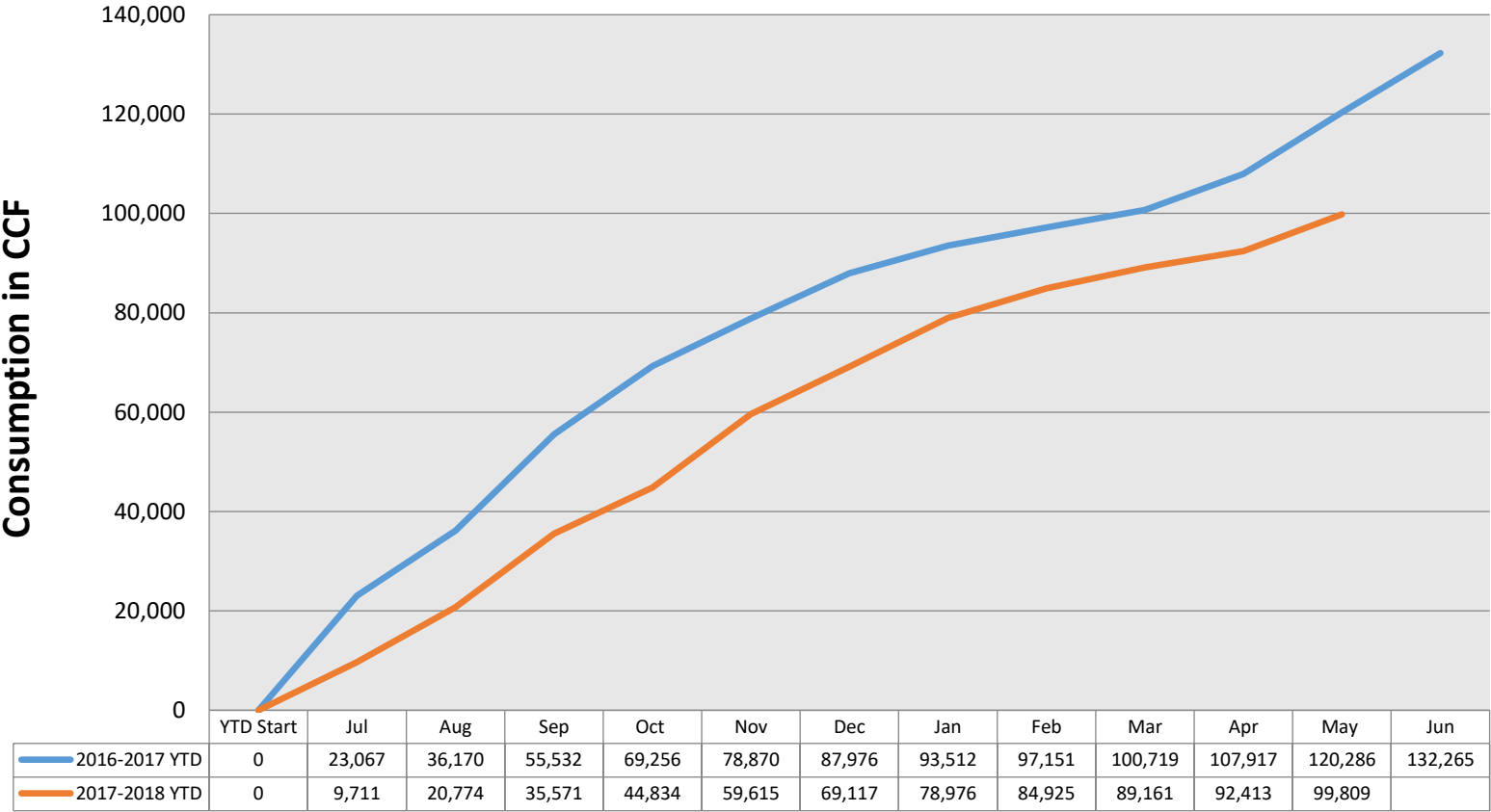
Tier I YTD Consumption



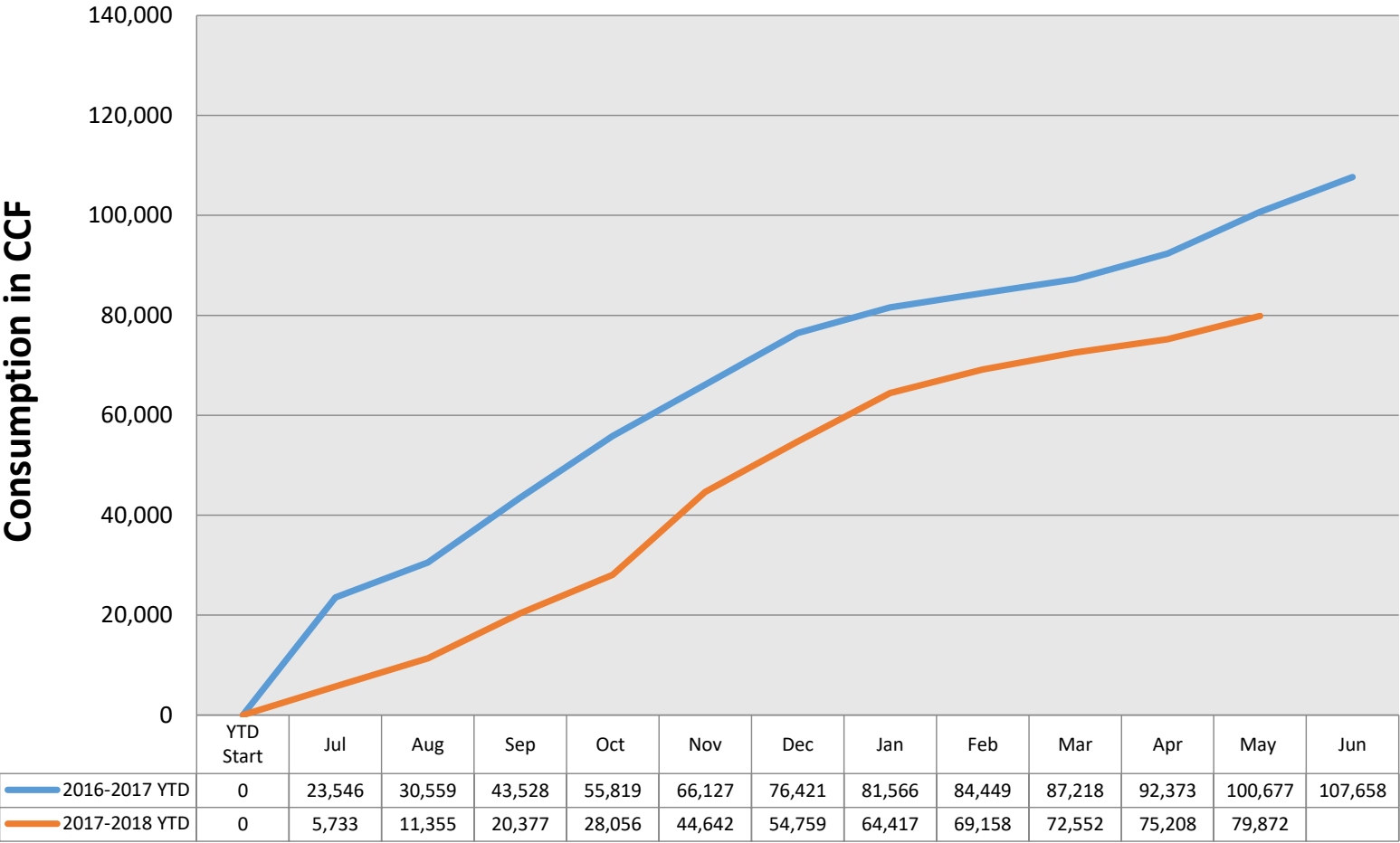
Tier II YTD Consumption



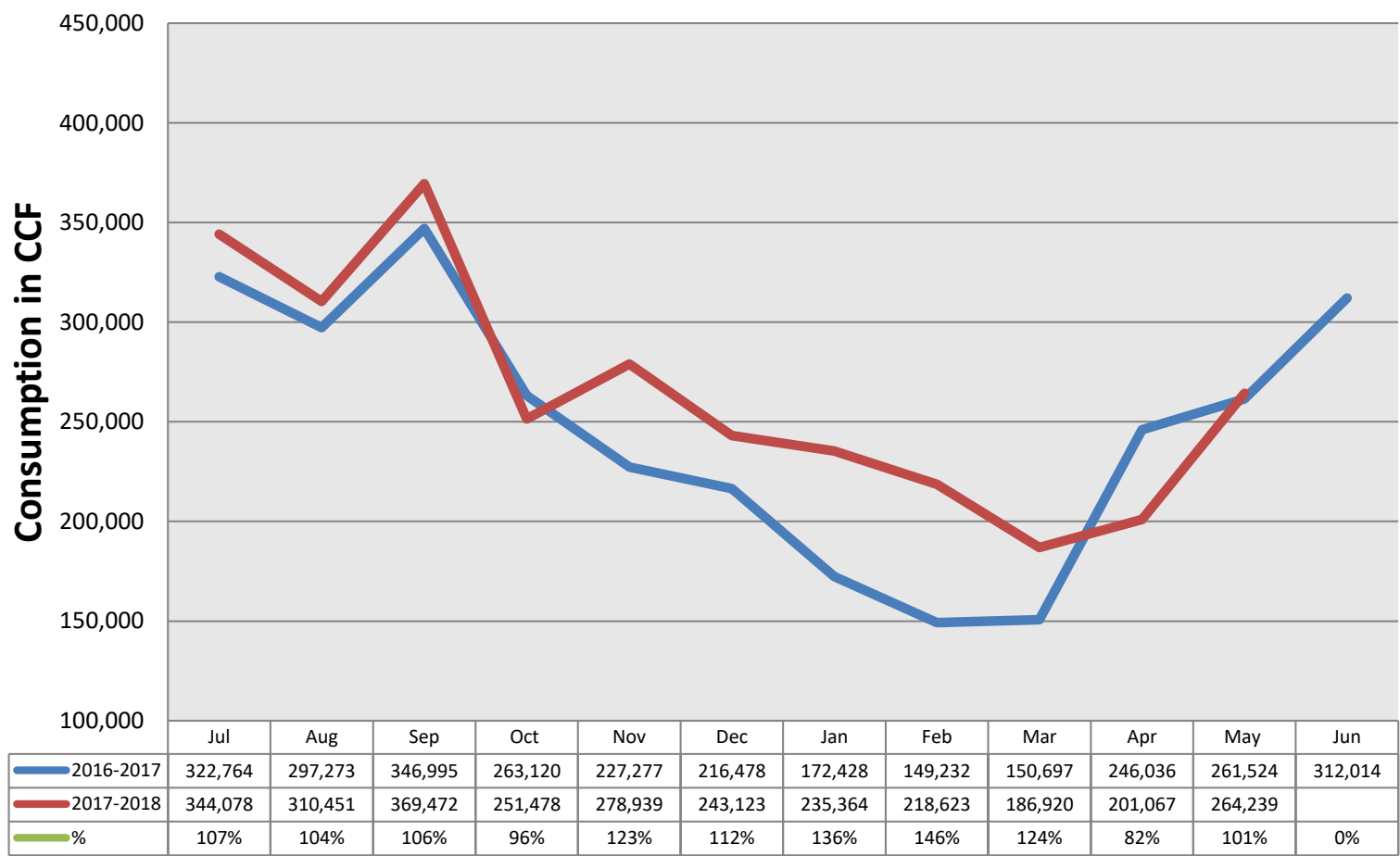
Tier III YTD Consumption



Tier IV YTD Consumption



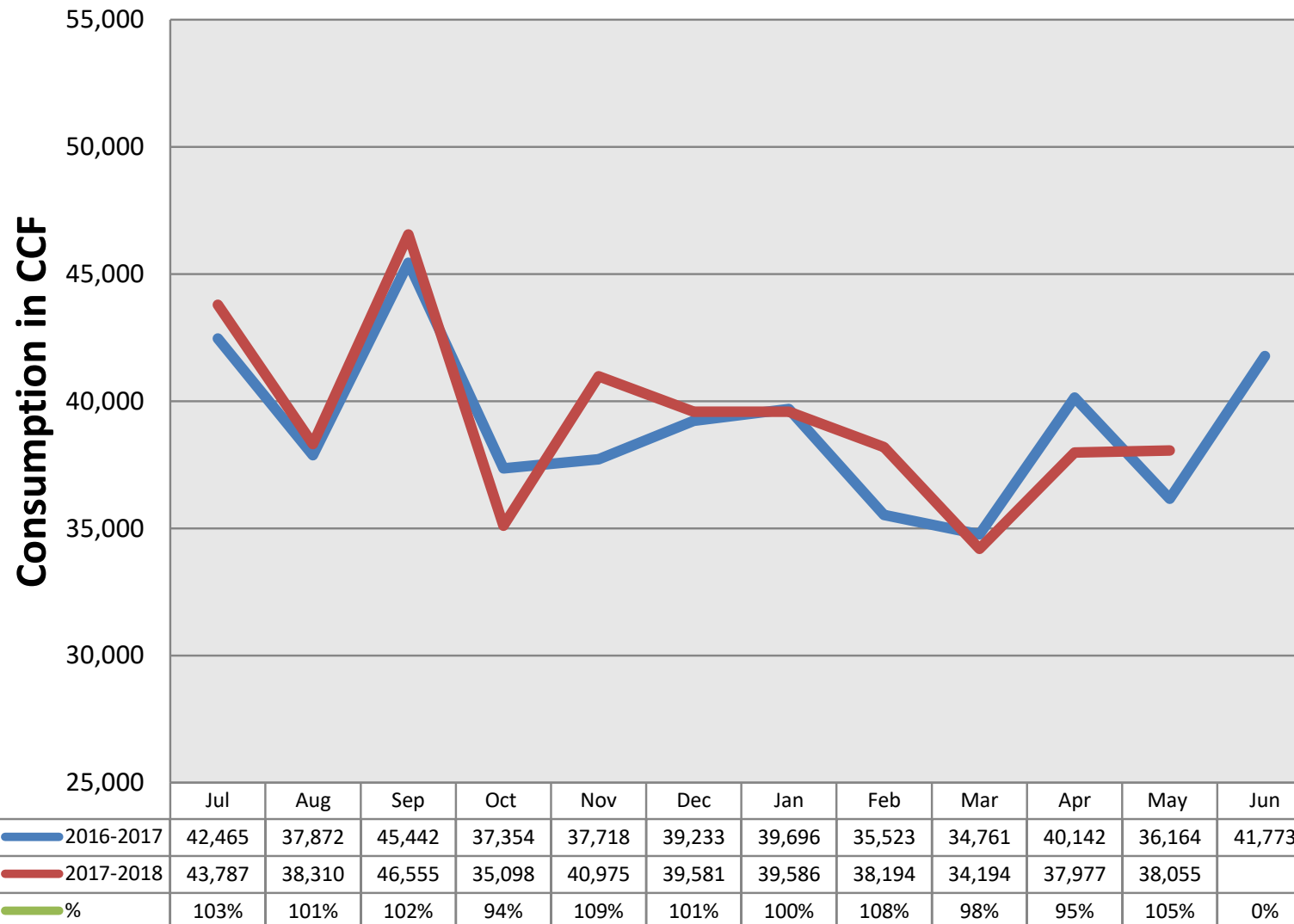
ETWD Total Consumption



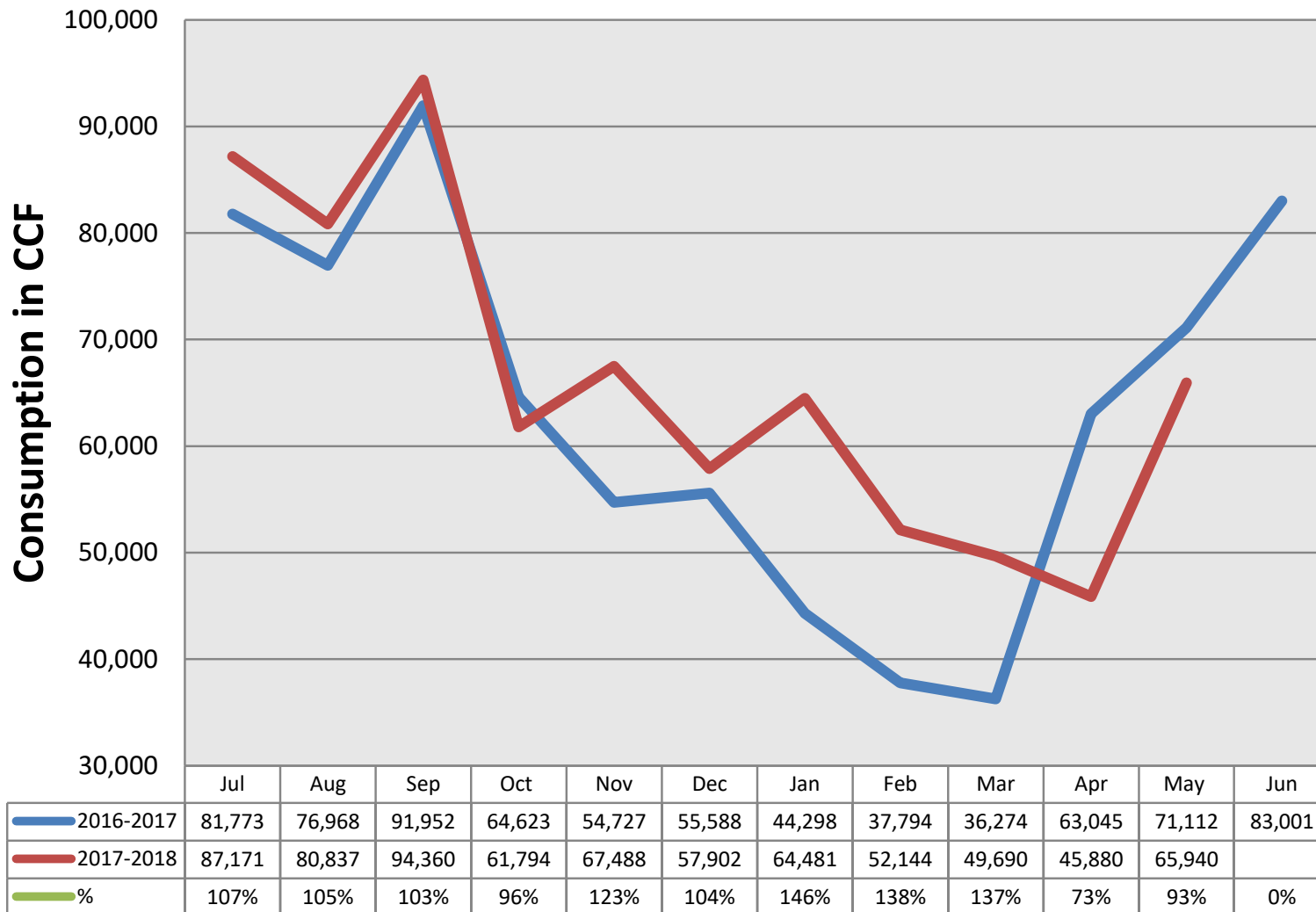
Single Family Residents Consumption



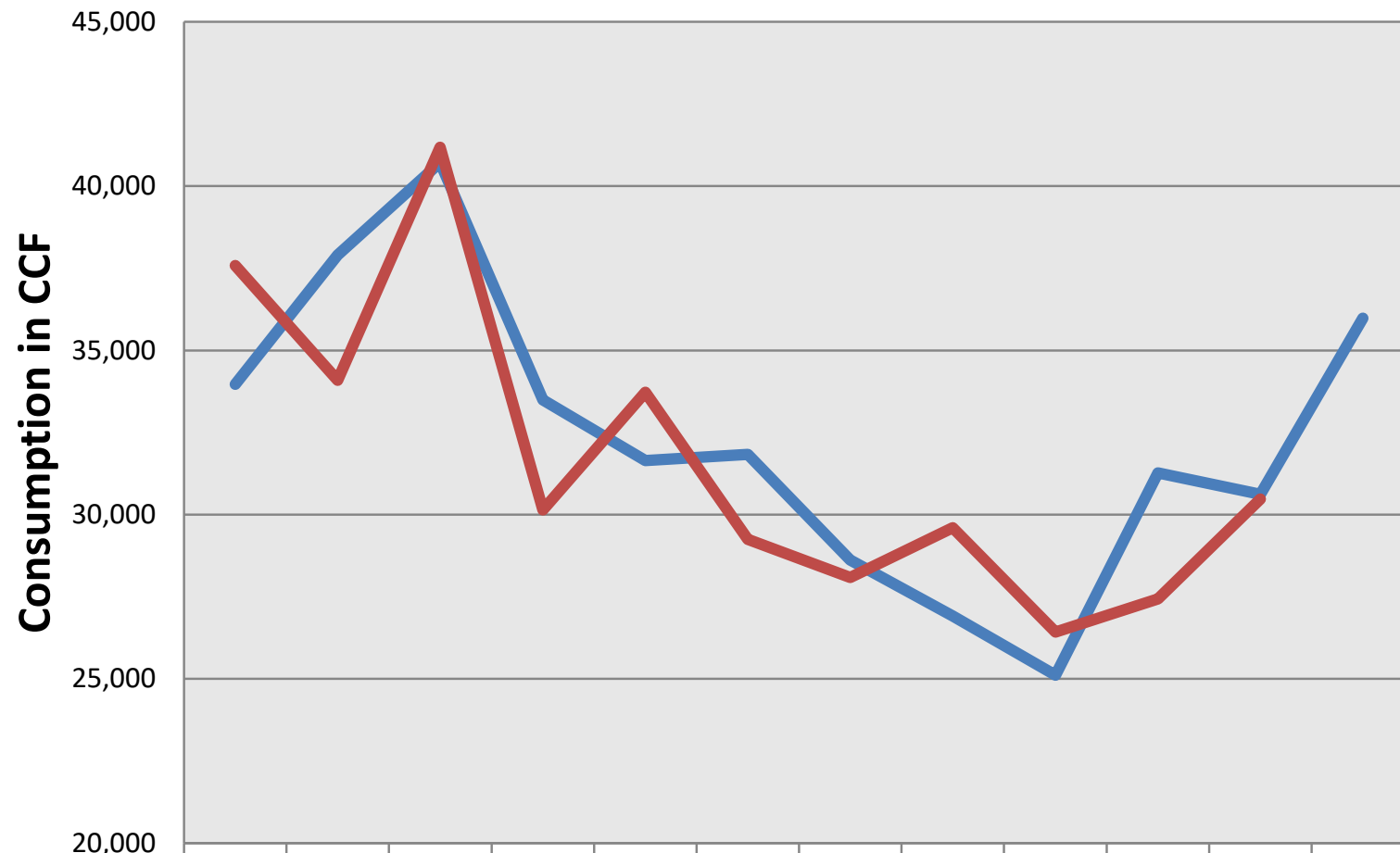
Multi Family Residents Consumption



Laguna Woods Village Consumption (Excluding Dedicated Irrigation)



Commercial Consumption



2016-2017	33,963	37,902	40,718	33,489	31,644	31,831	28,616	26,911	25,113	31,267	30,623	35,977
2017-2018	37,582	34,086	41,181	30,146	33,724	29,251	28,092	29,598	26,426	27,438	30,476	
%	111%	90%	101%	90%	107%	92%	98%	110%	105%	88%	100%	0%

Dedicated Irrigation Consumption (including LWV)



EL TORO WATER DISTRICT

Glossary of Water Terms

Accumulated overdraft: The amount of water necessary to be replaced in the intake area of the groundwater basin to prevent the landward movement of ocean water into the fresh groundwater body.

Acre-foot, AF: A common water industry unit of measurement. An acre-foot is 325,851 gallons, or the amount of water needed to cover one acre with water one foot deep. An acre-foot serves annual needs of two typical California families.

ACWA: Association of California Water Agencies.
A statewide group based in Sacramento that actively lobbies State and Federal Government on water issues.

Advanced treatment: Additional treatment processes used to clean wastewater even further following primary and secondary treatment. Also known as tertiary treatment.

AFY: Acre-foot per year.

Alluvium: A stratified bed of sand, gravel, silt, and clay deposited by flowing water.

AMP: Allen McCulloch pipeline.

Major pipeline transporting treated water to water districts between Yorba Linda, where it starts to El Toro Water District reservoir, where it terminates.

Annexation: The inclusion of land within a government agency's jurisdiction.

Annual overdraft: The quantity by which the production of water from the groundwater supplies during the water year exceeds the natural replenishment of such groundwater supplies during the same water year.

Aqueduct: A man-made canal or pipeline used to transport water.

Aquifer: An underground geologic formation of rock, soil or sediment that is naturally saturated with water; an aquifer stores groundwater.

Arid: Dry; deserts are arid places. Semi-arid places are almost as dry as a desert.

Artesian: An aquifer in which the water is under sufficient pressure to cause it to rise above the bottom of the overlying confining bed, if the opportunity is provided.

Artificial recharge: The addition of surface water to a groundwater reservoir by human activity, such as putting surface water into recharge basins. (See also: groundwater recharge and recharge basin.)

AWWA American Water Works Association
Nationwide group of public and private water purveyors and related industrial suppliers.

Base flow: The portion of river surface flow which remains after deduction of storm flow and/or purchased imported water.

Bay-Delta: The Sacramento-San Joaquin Bay-Delta is a unique natural resource of local, state and national significance. The Delta is home to more than 500,000 people; contains 500,000 acres of agriculture; provides habitat for 700 native plant and animal species; provides water for more than 25 million Californians and 3 million acres of agriculture; is traversed by energy, communications and transportation facilities vital to the economic health of California; and supports a \$400 billion economy.

BIA: Building Industry Association.

Biofouling: The formation of bacterial film (biofilm) on fragile reverse osmosis membrane surfaces.

Biosolids: Solid organic matter recovered from a sewage treatment process and used especially as fertilizer.

BMP: Best Management Practice. An engineered structure or management activity, or combination of these, that eliminates or reduces adverse environmental effects.

Brackish water: A mixture of freshwater and saltwater.

Brown Act: Ralph M. Brown Act enacted by the State legislature governing all meetings of legislative bodies. Also known as the Open Meeting requirements.

Canal: A ditch used to move water from one location to another.

CASA: California Association of Sanitation Agencies The sanitation equivalent of ACWA concerned solely with issues affecting the treatment and disposal of solid waste and wastewater.

CEQA: California Environmental Quality Act.

CERCLA: Comprehensive Environmental Response, Compensation and Liability Act. This federal law establishes the Superfund program for hazardous waste sites. It provides the legal basis for the United States EPA to regulate and clean up hazardous waste sites, and if appropriate, to seek financial compensation from entities responsible for the site.

CFS: Cubic feet per second.

Chloramines: A mixture of ammonia and chlorine used to purify water.

Clarify: To make clear or pure by separation and elimination of suspended solid material.

Coagulation: The clumping together of solids so they can more easily be settled out or filtered out of water. A chemical called aluminum sulfate (alum) is generally used to aid coagulation in water treatment and reclamation.

Coastkeepers: A non-profit organization dedicated to the protection and preservation of the marine habitats and watersheds of Orange County through programs of education, restoration, enforcement and advocacy.

Colored water: Groundwater extracted from the basin that is unsuitable for domestic use without treatment due to high color and odor exceeding drinking water standards.

Condensation: The process of water vapor (gas) changing into liquid water. An example of condensation can be seen in the tiny water droplets that form on the outside of a glass of iced tea as warmer air touches the cooler glass.

Confined aquifer: An aquifer that is bound above and below by dense layers of rock and contains water under pressure.

Conjunctive use: Storing imported water in a local aquifer, in conjunction with groundwater, for later retrieval and use.

Contaminate: To make unclean or impure by the addition of harmful substances.

CPCFA: California Pollution Control Financing Authority. State agency providing funds for wastewater reclamation projects.

Crisis:

1. **a:** The turning point for better or worse **b:** a paroxysmal attack of pain, distress, or disordered function **c:** an emotionally significant event or radical change of status in a person's life <a midlife crisis>
2. The decisive moment (as in a literary plot)
3. **a:** An unstable or crucial time or state of affairs in which a decisive change is impending; *especially* : one with the distinct possibility of a highly undesirable outcome <a financial crisis> **b:** a situation that has reached a critical phase

CTP Coastal Treatment Plant

CWPCA California Water Pollution Control Association. A 7000 member non-profit educational organization dedicated to water pollution control.

Dam: A barrier built across a river or stream to hold water.

Decompose: To separate into simpler compounds, substances or elements.

Deep percolation: The percolation of surface water through the ground beyond the lower limit of the root zone of plants into a groundwater aquifer.

Degraded water: Water within the groundwater basin that, in one characteristic or another, does not meet primary drinking water standards.

Delta: Where the rivers empty; an outlet from land to ocean, also where the rivers deposit sediment they carry forming landforms.

Delta Vision: Delta Vision is intended to identify a strategy for managing the Sacramento-San Joaquin Delta as a sustainable ecosystem that would continue to support environmental and economic functions that are critical to the people of California.

Demineralize: To reduce the concentrations of minerals from water by ion exchange, distillation, electro-dialysis, or reverse osmosis.

De-nitrification: The physical process of removing nitrate from water through reverse osmosis, microfiltration, or other means.

Desalting (or desalination): Removing salts from salt water by evaporation or distillation. Specific treatment processes, such as reverse osmosis or multi-stage flash distillation, to demineralize seawater or brackish (saline) waters for reuse. Also sometimes used in wastewater treatment to remove salts other pollutants.

Desilting: The physical process of removing suspended particles from water.

Dilute: To lessen the amount of a substance in water by adding more water.

Disinfection: Water treatment which destroys potentially harmful bacteria.

Drainage basin: The area of land from which water drains into a river, for example, the Sacramento River Basin, in which all land area drains into the Sacramento River. Also called catchment area, watershed, or river basin.

Drought: A prolonged period of below-average precipitation.

DPHS: California Department of Public Health Services. Regulates public water systems; oversees water recycling projects; permits water treatment devices; certifies drinking water treatment and distribution operators; supports and promotes water system security; provides support for small water systems and for improving technical, managerial, and financial (TMF) capacity; provides funding opportunities for water system improvements.

DVL: Diamond Valley Lake. Metropolitan's major reservoir near Hemet, in southwestern Riverside County.

DWR: California Department of Water Resources. Guides development/management of California's water resources; owns/operates State Water Project and other water facilities.

Endangered Species: A species of animal or plant threatened with extinction.

Endangered Species Act of 1973 (ESA): The most wide-ranging of the dozens of United States environmental laws passed in the 1970s. As stated in section 2 of the act, it was designed to protect critically imperiled species from extinction as a "consequence of economic growth and development untended by adequate concern and conservation.

Ecosystem: Where living and non-living things interact (coexist) in order to survive.

Effluent: Wastewater or other liquid, partially or completely treated or in its natural state, flowing from a treatment plant.

Evaporation: The process that changes water (liquid) into water vapor (gas).

Estuary: Where fresh water meets salt water.

Evapotranspiration: The quantity of water transpired (given off), retained in plant tissues, and evaporated from plant tissues and surrounding soil surface. Quantitatively, it is expressed in terms of depth of water per unit area during a specified period of time.

FCH Federal Clearing House – Environmental Review/Processing

FEMA Federal Emergency Management Agency

Filtration: The process of allowing water to pass through layers of a porous material such as sand, gravel or charcoal to trap solid particles. Filtration occurs in nature when rain water soaks into the ground and it passes through hundreds of feet of sand and gravel. This same natural process of filtration is duplicated in water and wastewater treatment plants, generally using sand and coal as the filter media.

Flocculation: A chemical process involving addition of a coagulant to assist in the removal of turbidity in water.

Forebay: A reservoir or pond situated at the intake of a pumping plant or power plant to stabilize water level; also, a portion of a groundwater basin where large quantities of surface water can recharge the basin through infiltration.

Gray water reuse: Reuse, generally without treatment, of domestic type wastewater for toilet flushing, garden irrigation and other non-potable uses. Excludes water from toilets, kitchen sinks, dishwashers, or water used for washing diapers.

Green Acres Project (GAP): A 7.5 million gallons per day (MGD) water reclamation project that serves tertiary treated recycled water to irrigation and industrial users in Costa Mesa, Fountain Valley, Huntington Beach, Newport Beach, and Santa Ana.

God Squad: A seven-member committee that is officially called the "Endangered Species Committee". Members consist of Secretary of the Interior, the Secretary of Agriculture, the Secretary of the Army, the Chairman of the Council of Economic Advisers, the Administrator of the National Oceanic and Atmospheric Administration and one individual from the affected state. The squad was established in 1978 by an amendment to the 1973 Endangered Species Act (ESA). It has only been called into action three times to deal with proposed federal agency actions that have been determined to cause "jeopardy" to any listed species. Such actions may receive an exemption from the ESA if five members of the committee determine that the action is of regional or national significance, that the benefits of the action clearly outweigh the benefits of conserving the species and that there are no reasonable and prudent alternatives to the action.

Groundwater: Water that has percolated into natural, underground aquifers; water in the ground, not water puddled on the ground.

Groundwater basin: A groundwater reservoir defined by the overlying land surface and the underlying aquifers that contain water stored in the reservoir. Boundaries of success-ively deeper aquifers may differ and make it difficult to define the limits of the basin.

Groundwater mining: The withdrawal of water from an aquifer in excess of recharge over a period of time. If continued, the underground supply would eventually be exhausted or the water table could drop below economically feasible pumping lifts.

Groundwater overdraft: The condition of a groundwater basin in which the amount of water withdrawn by pumping exceeds the amount of water that recharges the basin over a period of years during which water supply conditions approximate average.

Groundwater recharge: The action of increasing groundwater storage by natural conditions or by human activity. See also: Artificial recharge.

Ground Water Replenishment System (GWRS): A joint project of the Orange County Water District and the Orange County Sanitation District that will provide up to 100,000 acre-feet of reclaimed water annually. The high-quality water will be used to expand an existing underground seawater intrusion barrier and to replenish the groundwater basin underlying north and central Orange County.

Groundwater table: The upper surface of the zone of saturation (all pores of subsoil filled with water), except where the surface is formed by an impermeable body.

GPM: Gallons per minute.

Ground Water Replenishment System (GWRS): Orange County Water District's state-of-the-art, highly advanced, waste-water treatment facility.

Hydrologic balance: An accounting of all water inflow to, water outflow from, and changes in water storage within a hydrologic unit over a specified period.

Hydrologic cycle: The process of water constantly circulating from the ocean, to the atmosphere, to the earth in a form of precipitation, and finally returning to the ocean.

Imported water: Water that has originated from one hydrologic region and is transferred to another hydrologic region.

Inflatable rubber dams: Designed to replace temporary sand levees that wash out during heavy storm flow, the dams hold back high-volume river flows and divert the water into the off-river system for percolation.

Influent: Water or wastewater entering a treatment plant, or a particular stage of the treatment process.

Irrigation: Applying water to crops, lawns or other plants using pumps, pipes, hoses, sprinklers, etc.

JPIA Joint Powers Insurance Authority. A group of water agencies providing self-insurance to members of the ACWA.

LAIF Local Agency Investment Fund. Statewide pool of surplus public agency money managed by State Treasurer.

Leach: To remove components from the soil by the action of water trickling through.

MAF: Million acre feet.

MCL: Maximum contaminant level set by EPA for a regulated substance in drinking water. According to health agencies, the maximum amount of a substance that can be present in water that's safe to drink and which looks, tastes and smells good.

MET: Metropolitan Water District of Southern California.

MGD: Million gallons per day.

Microfiltration: A physical separation process where tiny, hollow filaments members separate particles from water.

Microorganism: An animal or plant of microscopic size.

MWD: Metropolitan Water District of Southern California.

MWDOC: Municipal Water District of Orange County. Intermediate wholesaler between MWD and 27 member agencies including ETWD.

Non-point source pollution: Pollution that is so general or covers such a wide area that no single, localized source of the pollution can be identified.

NPDES National Pollution Discharge Elimination System

OCBC: Orange County Business Council.

OCEMA Orange County Environmental Management Agency

OCWD: Orange County Water District.

Opportunity:

1. A favorable juncture of circumstances.
2. A good chance for advancement or progress .

Organism: Any individual form of life, such as a plant, animal or bacterium.

PCM Professional Community Management, Inc. Property Management company providing services to Laguna Woods Village and other homeowner associations.

Perched groundwater: Groundwater supported by a zone of material of low permeability located above an underlying main body of groundwater with which it is not hydrostatically connected.

Percolation: The downward movement of water through the soil or alluvium to the groundwater table.

Permeability: The capability of soil or other geologic formations to transmit water.

Point source: A specific site from which waste or polluted water is discharged into a water body, the source of which is identified. See also: non-point source.

Potable water: Suitable and safe for drinking.

PPB: Parts per billion.

Precipitation: Water from the atmosphere that falls to the ground as a liquid (rain) or a solid (snow, sleet, hail).

Primary treated water: First major treatment in a wastewater treatment facility, usually sedimentation but not biological oxidation.

Primary treatment: Removing solids and floating matter from wastewater using screening, skimming and sedimentation (settling by gravity).

Prior appropriation doctrine: Allocates water rights to the first party who diverts water from its natural source and applies the water to beneficial use. If at some point the first appropriator fails to use the water beneficially, another person may appropriate the water and gain rights to the water. The central principle is beneficial use, not land ownership.

Pumping Plant: A facility that lifts water up and over hills.

Recharge: The physical process where water naturally percolates or sinks into a groundwater basin.

Recharge basin: A surface facility, often a large pond, used to increase the infiltration of surface water into a groundwater basin.

Reclaimed wastewater: Wastewater that becomes suitable for a specific beneficial use as a result of treatment. See also: wastewater reclamation.

Reclamation project: A project where water is obtained from a sanitary district or system and which undergoes additional treatment for a variety of uses, including landscape irrigation, industrial uses, and groundwater recharge.

Recycling: A type of reuse, usually involving running a supply of water through a closed system again and again. Legislation in 1991 legally equates the term "recycled water" to reclaimed water.

Reservoir: A place where water is stored until it is needed. A reservoir can be an open lake or an enclosed storage tank.

Reverse osmosis: (RO) A method of removing salts or other ions from water by forcing water through a semi-permeable membrane.

RFP Request for Proposal

Riparian: Of or on the banks of a stream, river, or other body of water.

RO: Reverse osmosis. See the listing under "reverse osmosis."

R-O-W Right-of-way

Runoff: Liquid water that travels over the surface of the Earth, moving downward due to gravity. Runoff is one way in which water that falls as precipitation returns to the ocean.

RWQCB Regional Water Quality Control Board. State agency regulating discharge and use of recycled water.

Safe Drinking Water Act (SDWA): The Safe Drinking Water Act (SDWA) was originally passed by Congress in 1974 to protect public health by regulating the nation's public drinking water supply. The law was amended in 1986 and 1996 and requires many actions to protect drinking water and its sources: rivers, lakes, reservoirs, springs, and ground water wells. (SDWA does not regulate private wells which serve fewer than 25 individuals.) SDWA authorizes the United States Environmental Protection Agency (US EPA) to set national health-based standards for drinking water to protect against both naturally-occurring and man-made contaminants that may be found in drinking water. US EPA, states, and water systems work together to make sure that these standards are met.

Safe yield: The maximum quantity of water that can be withdrawn from a groundwater basin over a long period of time without developing a condition of overdraft, sometimes referred to as sustained yield.

SAFRA Santa Ana River Flood Protection Agency

Salinity: Generally, the concentration of mineral salts dissolved in water. Salinity may be measured by weight (total dissolved solids - TDS), electrical conductivity, or osmotic pressure. Where seawater is known to be the major source of salt, salinity is often used to refer to the concentration of chlorides in the water.

SAWPA: Santa Ana Watershed Project Authority.

SCADA Supervisory Control and Data Acquisition

SCAP Southern California Alliance of Publicly. Newly formed group of public agencies seeking reasonable regulation of sewer industry.

SCH State Clearing House – Environmental Review/Processing

Seasonal storage: A three-part program offered by Metropolitan Water District of Southern California:

STSS (Short Term Seasonal Storage) financially encourages agencies with local groundwater production capabilities to produce a higher percentage of their demand in the summer from their local groundwater supplies, thus shifting a portion of their demand on the MWD system from the summer to winter;

LTSS (Long Term Seasonal Storage) financially encourages retail agencies to take and store additional amounts of MWD water above their normal annual demands for later use; Replenishment Water provides less expensive interruptible water that is generally available and used to increase the operating yield of groundwater basins.

Seawater intrusion: The movement of salt water into a body of fresh water. It can occur in either surface water or groundwater basins.

Seawater barrier: A physical facility or method of operation designed to prevent the intrusion of salt water into a body of freshwater.

Secondary treatment: The biological portion of wastewater treatment which uses the activated sludge process to further clean wastewater after primary treatment. Generally, a level of treatment that produces 85 percent removal efficiencies for biological oxygen demand and suspended solids. Usually carried out through the use of trickling filters or by the activated sludge process.

Sedimentation: The settling of solids in a body of water using gravity.

Settle: To clarify water by causing impurities/solid material to sink to a container's bottom.

Sewer: The system of pipes that carries wastewater from homes and businesses to a treatment plant or reclamation plant. Sewers are separate from storm drains, which is a system of drains and pipes that carry rain water from urban streets back to the ocean. Overwatering your yard can also cause water to run into the streets and into storm drains. Storm drain water is not treated before it is discharged.

SigAlert: Any unplanned event that causes the closing of one lane of traffic for 30 minutes or more, as opposed to a planned event, like road construction, which is planned.

SJBA San Juan Basin Authority

Sludge: The solids that remain after wastewater treatment. This material is separated from the cleaned water, treated and composted into fertilizer. Also called biosolids.

SOCWA South Orange County Wastewater Authority. Regional Joint Powers Authority formed for collection and treatment of sewerage (previously known as AWMA/SERRA/SOCRA). SOCWA member agencies:

CSC – City of San Clemente

CSJC – City of San Juan Capistrano

CLB – City of Laguna Beach

ETWD – El Toro Water District

EBSD – Emerald Bay Service District

IRWD – Irvine Ranch Water District

MNWD – Moulton Niguel Water District

SCWD – South Coast Water District

SMWD – Santa Margarita Water District

TCWD – Trabuco Canyon Water District

SRF State Revolving Fund

Storm Drain: The system of pipes that carries rain water from urban streets back to the ocean. Overwatering your yard can also cause water to run into the streets and into storm drains. Storm drain

water is not treated before it is discharged. Storm drains are separate from sewers, which is a separate system of pipes to carry wastewater from homes and businesses to a treatment plant or reclamation plant for cleaning.

Storm flow: Surface flow originating from precipitation and run-off which has not percolated to an underground basin.

SWP: State Water Project. An aqueduct system that delivers water from northern California to central and southern California.

SWRCB State Water Resources Control Board

TDS: Total dissolved solids. A quantitative measure of the residual minerals dissolved in water that remain after evaporation of a solution. Usually expressed in milligrams per liter.

Tertiary treatment: The treatment of wastewater beyond the secondary or biological stage. Normally implies the removal of nutrients, such as phosphorous and nitrogen, and a high percentage of suspended solids.

THM: Trihalomethanes. Any of several synthetic organic compounds formed when chlorine or bromine combine with organic materials in water.

TMA: Too many acronyms.

TMDL: Total maximum daily load; A quantitative assessment of water quality problems, contributing sources, and load reductions or control actions needed to restore and protect bodies of water.

Transpiration: The process in which plant tissues give off water vapor to the atmosphere as an essential physiological process.

Turbidity: Thick or opaque with matter in suspension; muddy water.

Ultraviolet light disinfection: A disinfection method for water that has received either secondary or tertiary treatment used as an alternative to chlorination.

VE Value Engineering

VOC: Volatile organic compound; a chemical compound that evaporates readily at room temperature and contains carbon.

Wastewater: Water that has been previously used by a municipality, industry or agriculture and has suffered a loss of quality as a result.

Water Cycle: The continuous process of surface water (puddles, lakes, oceans) evaporating from the sun's heat to become water vapor (gas) in the atmosphere. Water condenses into clouds and then falls back to earth as rain or snow (precipitation). Some precipitation soaks into the ground (percolation) to replenish groundwater supplies in underground aquifers.

Water rights: A legally protected right to take possession of water occurring in a natural waterway and to divert that water for beneficial use.

Water-use Efficiency: The water requirements of a particular device, fixture, appliance, process, piece of equipment, or activity.

Water year (USGS): The period between October 1st of one calendar year to September 30th of the following calendar year.

Watermaster: A court appointed person(s) that has specific responsibilities to carry out court decisions pertaining to a river system or watershed.

Water Reclamation: The treatment of wastewater to make it suitable for a beneficial reuse, such as landscape irrigation. Also called water recycling.

Watershed: The total land area that from which water drains or flows to a river, stream, lake or other body of water.

Water table: The top level of water stored underground.

WEF Water Environment Federation. Formerly – Water Pollution Control Federation (WPCF). International trade group advising members of sewage treatment techniques and their effect on the environment.

Weir box: A device to measure/control surface water flows in streams or between ponds.

Wellhead treatment: Water quality treatment of water being produced at the well site.

Wetland: Any area in which the water table stands near, at, or above the land surface for a portion of the year. Wetlands are characterized by plants adapted to wet soil conditions.

Xeriscape: Landscaping that requires minimal water.