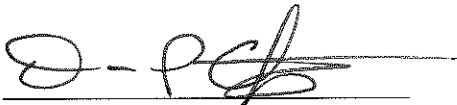


31 hereby certify that the following agenda was posted at least 72 hours prior to the time of the meeting so noticed below at 24251 Los Alisos Boulevard, Lake Forest, California.



Dennis P. Cafferty, Assistant 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

July 23, 2019

7:30 a.m.

CALL TO ORDER – Director Freshley

PLEDGE OF ALLEGIANCE – Director Freshley

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. Consider approving the June 25, 2019 Engineering Committee meeting minutes.

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 ACTION ITEMS

There are no action items.

ENGINEERING GENERAL INFORMATION ITEMS

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

Staff will review and comment on the EI 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 – Vice President 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. a. Consider approving the June 25, 2019 Finance Committee meeting minutes

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

5. **Quarterly Insurance Report** (Reference Material Included)

Staff will review and comment on the Quarterly Insurance Report for the period April 1, 2019 through June 30, 2019.

Recommended Action: Staff recommends that the Board Receive and File the Quarterly Insurance Report for the period of April 1, 2019 through June 30, 2019.

6. **Financial Package - Authorization to Approve Bills for Consideration dated July 23, 2019 and Receive and File Financial Statements as of June 30, 2019** (Reference Material Included)

The Board will consider approving the Bills for Consideration dated July 23, 2019 and Receive and File Financial Statements as of June 30, 2019.

Recommended Action: Staff recommends that the Board 1) approve, ratify and confirm payment of those bills as set forth in the schedule of bills for consideration dated July 23, 2019, and 2) receive and file the Financial Statements for the period ending June 30, 2019.

7. **Resolution No. 19-7-1 Changing the Authorized Signatories for the Local Agency Investment Fund (LAIF)** (Reference Material Included)

Staff will comment on changing the authorized signatories on the District's Account with LAIF.

Recommended Action: Staff recommends that the Board adopt Resolution No. 19-7-1 changing the authorized signatories on District's account with the Local Agency Formation Investment Fund.

RESOLUTION NO. 19-7-1

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EL TORO WATER DISTRICT CHANGING THE
AUTHORIZED SIGNATORIES ON THE
LOCAL AGENCY INVESTMENT FUND ACCOUNT
(ACCOUNT NO. 90-30-001)

FINANCIAL INFORMATION ITEMS

8. **Policy Statement 1985-5 (IV) Travel and Expense Reimbursement Policy** (Reference Material Included)

Staff and the Board will review the District's Travel and Expense Reimbursement Policy Statement 1985-5 (IV).

9. **Comprehensive Annual Financial Report (CAFR) Certificate of Achievement for Excellence in Financial Reporting** (Reference Material Included)

Staff will review and comment on the District's achieving the Comprehensive Annual Financial Report (CAFR) Certificate of Achievement for Excellence in Financial Reporting for the third year in a row.

10. **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. At this time the Board will go into Closed Session pursuant to Government Code Section 54956.9 (d) (2) to consult with legal counsel and staff – Potential Litigation (one matter).

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, August 20, 2019.

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.

MINUTES OF THE REGULAR MEETING
OF THE
ENGINEERING COMMITTEE MEETING

June 25, 2019

Director Freshley called the Meeting of the Engineering Committee to order at 7:30 a.m. on June 25, 2019.

Director Havens led in the Pledge of Allegiance to the flag.

Present at today's meeting were Committee Members JOSE F. VERGARA, MARK MONIN, KATHRYN FRESHLEY, MIKE GASKINS, and KAY HAVENS.

Also present were ROBERT R. HILL, General Manager/Secretary, DENNIS P. CAFFERTY, Assistant General Manager/District Engineer, JUDY CIMORELL, Human Resources Manager, NEELY SHAHBAKHTI, Finance Manager/Controller, RICK OLSON, Operations Superintendent, BOBBY YOUNG, Project Engineer, GILBERT J. GRANITO, General Counsel, POLLY WELSCH, Recording Secretary, STACY TAYLOR, MESA Water District, JIM FISLER, MESA Water District, MIKE MIAZGA, IT Manager (arrived at 9:30 am), and MARK CAREY, MC Engineering, Inc. (arrived at 9:30 am).

Oral Communication/Public Comment

Mr. Jim Fisler introduced himself and asked the Board to vote for him as the Special Districts Regular seat at OC LAFCO. He is currently the Special Districts Alternate at OC LAFCO.

Items Received too Late to be Agendized

Director Freshley asked if there were any items received too late to be agendized. Mr. Hill replied yes, which will be discussed after today's Closed Session.

Director Freshley stated that we would be holding the Closed Session first thing today.

Closed Session

At approximately 7:45 o'clock a.m. the Board went into Closed Session as agendized on today's Closed Session agenda. Also at this time, Ms. Taylor, Mr. Fislser, Mr. Hill, Mr. Cafferty, Mr. Olson, Mr. Young, Ms. Shahbakhti, and Ms. Welsch left the meeting.

Open Session

At approximately 8:59 o'clock a.m. the Board returned to Open Session. Also at this time, Mr. Hill, Mr. Cafferty, Mr. Olson, Mr. Young, Ms. Shahbakhti, and Ms. Welsch returned to the meeting.

Report on Closed Session

Mr. Granito reported that at approximately 7:45 o'clock a.m. the Board went into Closed Session with regard to item #2 of today's Closed Session agenda.

Mr. Granito reported that following consultation with the Board's designated representatives (Ad Hoc Negotiating Committee members President Vergara and Director Gaskins), the Board returned to Open Session at approximately 8:59 o'clock a.m.

Mr. Granito reported that anticipated action on this matter will take place in Open Session today as reflected in item #11 of today's agenda. No further reportable action was taken.

Appointment of General Manager and Approval of Employment Agreement

Mr. Granito reported that the following discussion with the Board in today's Closed Session, the Ad-hoc Negotiating Committee recommends that the following terms be incorporated in the draft employment agreement for Mr. Cafferty in the position of General Manager that is before the Board today:

- Term of General Manager agreement to be 3 years, terminating June 30, 2022
- General Manager Salary of \$247,000 annually
- General Manager Automobile allowance of \$600
- General Manager Severance package term of 6 months
- General Manager Medical severance package term of 6 months, following termination without cause

Director Freshley asked for a Motion.

Motion: Director Gaskins made a Motion, seconded by Director Freshley and unanimously carried across the Board to appoint Dennis P. Cafferty to the position of General Manager, effective July 1, 2019, and to approve the employment agreement reviewed today that incorporates the terms noted above for said position/appointment.

Roll Call Vote:

Director Freshley	aye
Director Havens	aye
President Vergara	aye
Vice President Monin	aye
Director Gaskins	aye

The Board congratulated Mr. Cafferty on his new position with the District as General Manager.

Items Received too Late to be Agendized

Assembly Bill 1752 (Petrie-Norris): South Coast Water District - Support

Mr. Hill stated that this item was received too late to be agendized. He further stated that the bill will authorize the South Coast Water District (SCWD) to access awarded state bond monies and state revolving funds to assist in the design-build construction of the Doheny Ocean Desalination Facility located in Dana Point.

Mr. Hill stated that MWDOC is spearheading a draft memo to obtain signatories in support of this bill which extends the funding for Prop 1 to allow SCWD to access the \$10 million grant fund.

Director Freshley asked for a Motion.

Motion: Vice President Monin made a Motion, seconded by Director Gaskins and unanimously carried across the Board for El Toro Water District to become a signatory to the coalition letter supporting Assembly Bill 1752.

Roll Call Vote:

Director Freshley	aye
Director Havens	aye
President Vergara	aye
Vice President Monin	aye
Director Gaskins	aye

OC LAFCO Election for the Special District Regular and Alternate Seats

Mr. Hill stated that the ballots for each seat (2 candidates for the Regular seat and 3 candidates for the Alternate seat) were received on June 17th. He further stated that the ballots are due to LAFCO by 3:00 pm on Friday, July 19, 2019.

Vice President Vergara asked whether both Districts have supported ETWD in past projects. Mr. Hill replied that they both have done an excellent job of communicating the fact that they would not support involuntary dissolutions or mergers, and they believe that LAFCO should be a facilitator.

Mr. Hill stated that in 2002 the SMWD Board demonstrated their appreciation for local control and supporting ETWD when we were being considered for dissolution involuntarily. He further stated that we have a history of shared services with SMWD, they are contracted to a portion of the R-6 Reservoir, and we have hydro-cleaned their sewer lines. Mr. Hill stated that Mesa did drive to take over Mesa Sanitary District, but it didn't happen. He further stated that the City of San Juan and SMWD are working on a voluntary merger.

Director Freshley asked for a Motion.

Motion: Director Gaskins made a Motion, seconded by President Vergara and unanimously carried across the Board to vote for Sandra Jacobs for the LAFCO Regular Seat, and to vote for Kathryn Freshley for the LAFCO Alternate seat.

Roll Call Vote:

Director Freshley	aye
Director Havens	aye
President Vergara	aye
Vice President Monin	aye
Director Gaskins	aye

Engineering Committee

Consent Calendar

1. Consider approving the minutes of the May 21, 2019 Engineering Committee meeting.

Director Freshley asked for a Motion.

Motion: Vice President Monin made a Motion, seconded by Director Havens, and unanimously carried across the Board to approve the Consent Calendar.

Roll Call Vote:

President Vergara	aye
Director Havens	aye
Director Freshley	aye
Vice President Monin	aye
Director Gaskins	aye

Engineering Action Items

Phase II Recycled Water On-Site Conversions

Mr. Young stated that the District issued a Notice inviting Bids for the construction of the on-site retrofits for the Phase II Recycled Water Distribution System Expansion Project on May 17th to 7 qualified contractors. He further stated that 5 of the contractors attended the mandatory pre-bid meeting, with 1 of the original 7 stating that they were too busy. Mr. Young stated that the District received 2 formal bids, with the low bid submitted by Evolution Landscaping, Inc.

Mr. Cafferty stated that there was an irregularity in the bid package. He further stated that following the pre-bid meeting, a summary of the meeting was issued in the form of an addendum. The contractors were required to sign, acknowledge, and submit the addendum with the bid package. Mr. Cafferty stated that the low bidder failed to do

this, which wasn't intentional; they didn't quite understand that it was a requirement. He further stated that staff reviewed this with General Counsel and concluded that the addendum was just a summary of the pre-bid meeting and contained no new information to change or impact the bid.

Mr. Cafferty stated that it was an irregularity, and is inconsequential and did not create a competitive advantage for the second lowest bidder.

Director Freshley asked for a Motion.

Motion: Director Gaskins made a Motion, seconded by Vice President Monin and unanimously carried across the Board to authorize the District's General Manager to enter into a construction contract with Evolution Landscaping, Inc. in the amount of \$522,609 for construction of recycled water retrofits at identified recycled water use sites, and to waive irregularities in the bid as deemed inconsequential and insubstantial.

Roll Call Vote:

Director Gaskins	aye
Vice President Monin	aye
President Vergara	aye
Director Havens	aye
Director Freshley	aye

Engineering General Information Items

Capital Project Status Report

Mr. Cafferty stated that Bobby Young will report on the Capital Projects.

Oso Lift Station Project

Mr. Young stated that District staff continues to work with MNWD on the plans and agreement for the proposed emergency overflow connection from the Oso Lift

Station to the MNWD sewer collection system near the station. He further stated that the lease agreement is on the County Board of Supervisors agenda for their July 16th meeting for approval.

Director Havens asked if we will be sending a representative to their July 16th meeting. Mr. Cafferty replied that we are not anticipating doing so, as we understand that their staff is completely supportive.

Director Freshley asked about the Coastal Conservancy. Mr. Young replied that they are still reviewing the agreement and have not received a final response from them.

Laboratory Certification Update

Mr. Cafferty stated that we have completed the proficiency training that will allow staff to perform work in the SOCWA lab under the SOCWA ELAP certification. He further stated that ETWD lab personnel are performing analyses at the SOCWA lab which minimizes the costs of outsourcing a private lab.

Advanced Metering Infrastructure (AMI) Feasibility Study & Alternatives Analysis

Mr. Miazga introduced Mark Carey of MC Engineering.

Mr. Carey gave a brief background on himself and MC Engineering. He then provided a presentation to the Board on the AMI Feasibility Study and Alternatives Analysis.

Mr. Carey discussed manual to fixed base infrastructure, multi point collectors, meshed repeaters, and cellular options. He further stated that there are different costs associated with different networks.

Mr. Carey explained the difference between meter sizes, costs, and age breaks. He further stated the possibility of retro-fitting the meters rather than replacing existing meters.

President Vergara asked how accurate the existing meters are. Mr. Carey replied that old meters decrease the accuracy of readings, especially at low flow.

Mr. Carey stated that there are many hours related to the AMI system that need to be monitored. He further stated that they reviewed Propagation studies by several different vendors.

Director Gaskins asked with the upcoming 5g network, should we postpone and wait until we have the latest update. Mr. Carey replied that it is an option. Mr. Miazga replied that postponing could be inconsequential.

Director Havens asked if security could be an issue. Mr. Miazga replied that security should not be a problem.

Mr. Carey showed a breakdown of costs associated with the options for the AMI system. He further stated that this system will help customers by using a portal to monitor their usage, as well as tracking water loss.

Mr. Carey stated that AMI is becoming the industry standard.

President Vergara asked how they come up with the \$5-6 million cost. Mr. Carey replied that quotes were taken from the vendors for the infrastructure, total number of replacement meters, how many boxes need to be retrofitted, lids, collectors, software costs, engineering, construction management, bidding, a contingency, and an average was prepared of these costs.

Mr. Cafferty stated that the costs include a Transmitter that goes into the meter box, as well as the collector system.

President Vergara asked if we reviewed any data from MNWD, as they have been using an AMI system for a few years. Mr. Cafferty replied that there are a number of systems using AMI with several different vendors and collecting data.

Director Gaskins asked if electronic meters have a longer use life and accuracy. Mr. Carey replied that the factor would be the battery life

Director Gaskins asked if the TDS in the water would have an impact on the battery due to electromagnetic impulses. Mr. Carey replied that he doesn't believe it would have an impact.

Director Havens asked if there is a failure rate and how many years has the electronic meters been available. Mr. Carey replied that it varies.

Director Havens asked for additional information on the battery life. Mr. Carey replied that battery life is critical to transmission and would need to be removed and replaced, possibly every 10 years.

Mr. Cafferty stated that staff replaced 4 meters to monitor and examine hourly readings during different flow times.

Director Freshley asked what benefit is this to the customers. Mr. Carey replied that customers can track their hourly usage through the portal and determine when they are using more water throughout the day.

Engineering Items Discussed at Various Conferences and Meetings

There were no comments.

Comments Regarding Non-Agenda Engineering Committee Items

There were no comments.

Adjournment

There being no further business to come before the Board, the following motion was duly made and passed.

Motion: Director Gaskins made a Motion, seconded by Vice President Monin and unanimously carried that today's meeting be adjourned at 10:42 o'clock a.m. to Tuesday, July 23, 2019 at 7:30 o'clock a.m. at the District's Administrative Offices at 24251 Los Alisos Blvd, Lake Forest, CA. 92630.

Roll Call:

Vice President Monin	aye
Director Gaskins	aye
President Vergara	aye
Director Freshley	aye
Director Havens	aye

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

JOSE F. VERGARA, President
of the El Toro Water District and the
Board of Directors thereof

DENNIS P. CAFFERTY, Secretary
of the El Toro Water District and the
Board of Directors thereof

CAPITAL PROJECT / EQUIPMENT STATUS REPORT

July, 2019

I Oso Lift Station Improvement Project

The project design is complete.

The project design requires the expansion of the site by ten feet on the east side of the property. The proposed lot line adjustment from the City of Laguna Woods requires approval from the County of Orange due to an existing lease agreement between the City and the County relative to the Woods End Wilderness Preserve/Laguna Coast Wilderness Park. It is staff's understanding that the County staff's recommendation for approval of the lease amendment is on the agenda for the July 30th meeting of the Board of Supervisors.

The City of Laguna Woods continues to work to secure approval of the lot line adjustment by the State Coastal Conservancy. The City is responding to a list of required documents from the Coastal Conservancy. The City anticipates submitting the complete packet by the end of the July.

District staff continues to work with Moulton Niguel Water District regarding the plans and Agreement for the proposed emergency overflow connection from the Oso Lift Station to the MNWD sewer collection system near the station. MNWD Staff plans to take the draft agreement to the MNWD Board for consideration in early August.

Staff is prepared to bid the project once the property acquisition is finalized.

II Phase II Recycled Water Distribution System Expansion Project

Staff is working with the State and County to secure approval of the retrofit plans. The Division of Drinking Water (DDW) recently revised certain staff assignments, including the engineer assigned to ETWD. Staff met with the newly assigned engineer on June 24 to discuss the details of the retrofits project and subsequently met at the sites on July 9th to go over further details.

Staff is in the process of replying to recently received plan check comments from DDW.

Staff has been aggressively performing site coverage tests to best prepare for State and County required testing prior to construction. It is anticipated that close coordination with the County will take place during testing, before site conversion can take place.

Staff is finalizing the contract and insurance documentation with the Contractor for a retrofit project including the East Side system and certain sites in the West Side System. The remaining sites in the West Side System will be handled separately due to unique characteristics that could result in the designation of the sites as “dual-plumbed” as defined in Title 22.

Staff has received the executed “Recycled Water On-Site Conversion Entry License Agreement” from both Third and United. These Agreements provide authorization for the District’s contractor to construct the retrofits on the private property.

III Laboratory Certification Update

ETWD lab personnel are now performing analyses at the SOCWA lab, thereby minimizing the costs of the outsource effort with a private lab.

ELAP Staff recently conducted an on-site assessment at the ETWD lab. ELAP Staff provided the District with a preliminary draft of the assessor’s report. While waiting for the final report, ETWD staff is working diligently to prepare responses to the draft report.

IV Filter Site Use Plan Project

Staff solicited requests for proposals from five engineering firms to perform an evaluation of the demolition requirements associated with removal of the abandoned Filter Plant and Clear Well. The evaluation will include estimated demolition costs as well as a space planning effort and planning level cost estimates for the construction of a new multi-purpose building in the place of the existing Filter Plant building. A pre-proposal meeting was held on July 16th, with all five firms in attendance. The proposals are due August 6th, after which staff will perform a detailed review of the received proposals. Staff anticipates bringing a recommendation to award a contract with a selected firm at the August Engineering Committee meeting.

V R-6 Reservoir Sodium Hypochlorite Tanks Replacement Project

The R-6 Reservoir Sodium Hypochlorite Tanks Replacement Project replaced both 5,000 gallon sodium hypochlorite storage tanks at the R-6 Reservoir Chloramination Facility. The contractor, S.S. Mechanical Construction Corp., has completed the installation of both tanks. The project is complete and in operation.

VI Aliso Creek Lift Station Skid Pump and Trailer Mounted Emergency Pump

The pumps have been ordered and are expected to be received in October. The acquisition of the pump appurtenances as well as the contract for the installation of the Aliso Creek Pump will be timed to coincide with the pump delivery.

VII Water Recycling Plant Battery Storage Project

The installation of the battery storage project at the Water Recycling Plant is complete. Staff will provide a presentation on the project at the Engineering Committee Meeting.

VIII America's Water Infrastructure Act Compliance

In October, 2018 Congress signed into law the America's Water Infrastructure Act which obligates all drinking water utilities with greater than 3,000 customers to self-certify their compliance within the next 2 years depending on the size of the agency. A detailed description of the Act and the District's compliance requirements is attached to this report.

IX South Orange County Supply and System Reliability Projects

A. Baker Water Treatment Product Water Conveyance Options

Staff recently participated in a meeting including MNWD, SMWD and MWDOC regarding the potential new turnout on the South County Pipeline that would include a turnout connection dedicated to the ETWD Baker supply. MNWD is performing a hydraulic analysis of the South County Pipeline to verify there are no fatal flaws in the proposed addition of the new turnouts. MNWD and ETWD staff will soon commence drafting an MOU to define the terms of the joint project. 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. Irvine Lake – Baker Supply

There have been discussions about the possibility of storing water in Irvine Lake that could be used to sustain 60 days of supply to the Baker Plant in the event of an interruption of raw water supply from MWD. Issues under consideration include the on-going costs of water lost due to evaporation and any overflows as well as capital and maintenance costs associated with the use of the Irvine Lake facilities. A meeting of the Baker Partners is scheduled for early August to discuss the details of a proposal for the potential use of Irvine Lake for emergency storage.

C. Poseidon HB Ocean Desalination Project

OCWD has executed a Term Sheet with Poseidon Resources to investigate and consider the project. However, OCWD has not ultimately committed to receiving and paying for the Poseidon water.

Poseidon continues to engage the Santa Ana Regional Water Quality Board for consideration of their NPDES Permit renewal and expects to be before the Coastal Commission in the Fall of 2019. The feasibility of the project remains contingent upon obtaining all regulatory and environmental approvals/permits along with approval of Met LRP funding based on \$475/AF over 15 years.

ETWD hosted a meeting in January, 2019 where OCWD and Poseidon presented to ETWD, SMWD, CLB, MNWD and IRWD more detail with regards to conveyance alternatives to deliver HB product water to South County along with more definitive Treatment Plant and Distribution costs specifically for South County Agencies. Total Net Project Unit Cost inclusive of a MWD LRP Subsidy of \$475/AF to deliver 10 MGD to SOC is estimated to be \$2,125/AF and to deliver 20 MGD to SOC is estimated to be \$1,825/AF.

OCWD is now requesting that any agency wanting to participate in the Poseidon project execute an MOU. The MOU will not represent a contractual commitment to the project, but it will require approval by governing boards. In light of the considerable time, money and effort OCWD anticipates expending to finalize a project distribution plan OCWA believes an MOU will give them greater confidence in knowing which agencies are serious about the project and ultimately negotiating and considering a final water purchase agreement.

OCWD has drafted an MOU for review and comment by interested agencies with a desire to have an MOU executed by the end of July. Staff and District General Counsel are reviewing draft MOU as well as the available information regarding the project. Staff proposes to present an analysis of the project, along with other potential storage and supply projects, to the ETWD Board in the near future. Staff notified OCWD that the District's consideration of the MOU will not be complete by the requested July date.

Poseidon is planning to make a presentation of the current project status report to the ETWD Board at one of the August Board meetings.

Tentative overall project schedule:

RWQCB	Final Board Hearing tentatively October 2019
Coastal Commission	Will be pursued subsequent to receiving RWQCB Permit Approval
MWD LRP	MWD will consider the LRP application subsequent to receiving the Coastal Commission Permit
Design, Bidding, Construction	2024/25

AMERICA'S WATER INFRASTRUCTURE ACT (AWIA)

On October 23, 2018, Congress signed into law the America's Water Infrastructure Act (AWIA) (S.3021, Law 115-270). Per Section 2013 of Title II, the AWIA requires utilities to conduct Risk and Resilience Assessments (RRA) of their community water systems and develop a corresponding Emergency Response Plan (ERP). Upon completion of the RRA, the utility is to submit self-certification to the U.S. Environmental Protection Agency (USEPA) indicating that the RRA, in compliance with AWIA, is complete. Within six (6) months of submitting the RRA certification letter, the community water system is required to submit a self-certification to USEPA for the corresponding ERP. The legislation requires these documents to be updated every 5 years. All drinking water utilities with greater than 3,000 customers, must complete these efforts and self-certify their compliance within the next 2 years depending on the size of the agency. ETWD compliance dates are June 30 and December 20, 2021. The compliance due dates are:

Population Served*	Risk Assessment	Emergency Response Plan (ERP)**
≥100,000	March 31, 2020	September 30, 2020
50,000-99,999	December 31, 2020	June 30, 2021
3,301-49,999	June 30, 2021	December 30, 2021

*Population served is based on CA SWRCB DDW population numbers associated with the Water System's ID.

**ERP certifications are due six months from submittal of the risk assessment certification. Dates shown above are based on a utility submitting a risk assessment on the final due date. Penalties for missing deadlines is up to \$25,000 per day.

WEROC has taken on the extremely large task of assisting participating agencies by creating a shared services project with a single contract and reimbursement concept in a manner similar to completion of the Urban Water Management Plans, wherein MWDOC completed 25 plans via a single consultant contract. There are approximately 25 agencies participating in the MWDOC contract.

WEROC solicited, received, reviewed and ranked 7 proposals (ranging from \$4 million to about \$10 million). Four member agency representatives were involved in the proposal review process. Herndon Solutions Group (HSG) was selected as the Primary Consultant in an amount not to exceed \$4.4 million, depending on how many agencies participate in the process. HSG currently employs 150 personnel that specialize in emergency response planning, environmental services and sustainability management. To handle the capacity of assisting up to 30 agencies, they have also partnered with several subcontractors.

This project and contract is set up to allow agencies to opt in or out of each phase of service at their choice and therefore is an elective service being offered by WEROC and MWDOC. The group effort should result in a high level of efficiency in the contracting and completion of the work.

Project Phases

WEROC staff proposed a 3 Phase process to meet the AWIA requirements. Below is an abbreviated outline of the consultant's approach to the 3 Phases.

1. Phase 1 Design and Complete a Crosswalk Review – This first task is designed to determine what resources each agency already has and what their gaps are for compliance with the AWIA RRA and ERP requirements. The Phase 1 cost per agency is estimated at \$15,167. The process is essentially the same for all agencies and is not dependent on the size of an agency. This task relies on each agency to provide all of their existing documentation so it can be reviewed to determine its completeness, currency and applicability to the current standards. The crosswalk will be a living document that is maintained by each agency, including other requirements, such as SEMS, and evolve into a robust tool for ongoing evaluation and process improvement.
2. Phase 2 Completion of the Risk and Resiliency Assessment (RRA) – HCG has proposed this as a fixed fee for all sizes of agencies, again because the process is essentially the same for all agencies. The Phase 2 effort is expected to require the largest level of effort for both the agencies and the consultant. The RRA will support the assessment and determination of an “all- hazards” approach to determine the risk and resilience of all drinking water physical, operational, and cyber assets owned, utilized, or operated by each participating agency in accordance with industry standards. The RRA will identify and address the gaps identified under Phase I.

Three workshops and three group trainings will be held with each agency in the completion of their RRA.

3. Phase 3 Emergency Operations Plan (ERP) Update – Phase 3 will be tailored to each agency's needs based on the timing of their last ERP update. The chart below identifies the expected level of effort as either Low, Medium or High. ETWD is currently updating their ERP and expects to participate in the ERP update at a low level. This includes development of an AWIA Requirements' chapter that explains how their RRA, ERP, and other relevant documents meet statutory and regulatory requirements. Phase 3 will also include a Final Plan Presentation and Awareness Training webinar.

ERP Level of Effort	Assumptions
Low	<ul style="list-style-type: none"> Participating agency has comprehensive and current ERP supported by appropriate procedures Content development will be limited to a 'AWIA Requirements' chapter and global updates identified through the Crosswalk process Any workshops conducted via webinar
Medium	<ul style="list-style-type: none"> Participating agency has comprehensive and current ERP but may require some targeted content development support in terms of SOP/annex development Content development includes development of an 'AWIA Requirements chapter, global updates identified through crosswalk process, and development of one risk/function specific document Includes one in-person workshop and one webinar-based workshop with the HSG Team
High	<ul style="list-style-type: none"> Participating agency's ERP is not up to date Content development includes development of an 'AWIA Requirements chapter, global updates identified through crosswalk process, and support bringing the plan into alignment with both AWIA requirements and ERP best practices Includes two in-person workshops with the HSG Team

Projected Costs

In order to negotiate the overall contract with the consultant, WEROC asked the Agencies to indicate their participation in Phase 1 and expected participation in Phases 2 and 3 by July 16, however this is with recognition that their participation is pending their own governing board approval. If an agency realizes that due to the costs involved, they will not be participating in Phases 2 & 3, WEROC has indicated that they need to know as soon as possible.

Below is an estimate of the expected costs for each Phase per agency. On July 16, 2019, ETWD sent a letter of commitment indicating participation in the Phase 1 crosswalk and expected participation in Phase 2 and Phase 3 (low) based on the outcome of Phase 1 and pending ETWD Board approval. ETWD's total projected consulting contract cost is \$113,148 for compliance with the AWIA Act. Phase 1 timeline is July 22 through October 30, 2019. Final agreement deadline on Phase 2 and 3 with MWDOC/WEROC is October 4, 2019. Staff will provide a report to the board on the outcome of Phase 1 in September or when complete and will discuss Phase 2 and 3 participation and/or board approval at that time.

Phase 1- Crosswalk	Phase 2- RRA*	Phase 3 – ERP*			Agency Total		
		Low	Medium	High	Low	Medium	High
\$15,167	\$83,577	\$14,738	\$32,022	\$63,679	\$113,482	\$130,766	162,423

*These costs include a 10% contingency.

** All 3 Phases include a WEROC Temp for 16 hours a week for the 2.5 years of the project.

By: Sherri Seitz
Date: July 18, 2019

**F.Y. 2018/19 CAPITAL REPLACEMENT AND REFURBISHMENT PROGRAM BUDGET ITEMS > \$50,000
BOARD APPROVAL SCHEDULE**

Project Description		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget Estimate	Board Approved Cost
<i>2018/19 Capital Projects</i>															
1	Recycled Water Phase II - Retrofits	E	E	E	P	P	P	P	P	P	P	BP	A	\$700,000	\$522,609
2	Replace R-6 Sodium Hypochlorite Tanks (CO)		B	A								C	C	\$210,000	\$163,257
3	Oso Lift Station Improvement Project (CO)	E/CQ	E/CQ	E/CQ	CQ	CQ		Construction Deferred to 2019/20 Fiscal Year						\$1,000,000	\$0
4	Aliso Creek Lift Station Skid Pump and Piping			E	E	E	E	B	B	B	A		R	\$200,000	\$198,006
5	Reconstruct (West Side) Drainage Swayle at the Holding Pond							Construction Deferred to 2019/20 Fiscal Year						\$68,250	\$0
6	AMR / AMI Implementation	RFP	A	E	E	E	E	E	E	E	E	E	BP	\$200,000	\$64,550
7	Master Plan Update (CO)									RFP	RFP	RFP	RFP	\$350,000	\$0
8	Old Treatment Plant / Clear Well Demo		ET	ET	ET	ET	ET	ET	ET	ET		RFP	RFP	\$400,000	\$0
<i>2018/19 Capital Equipment</i>															
1	8-inch Trailer Mounted Emergency Pump		E	E	E	E	B	B	B	B	A		R	\$85,000	\$85,000
2	300-375KW Emergency Generator Trailer		E	E	A			R						\$175,000	\$142,024
Total														\$3,388,250	\$1,175,446

E = Engineering/Study

C = Construction

O = Order

N = Negotiate

R = Receive

P = Permit

CQ = CEQA

CO = Carry Over

RFP = Request for Proposal

B = Bid

A = Approve by Board

ET = Evaluate

M = Monitoring

BP = Board Presentation

7/18/2019

MINUTES OF THE REGULAR MEETING
OF THE
FINANCE/INSURANCE COMMITTEE MEETING

June 25, 2019

Vice President Monin called the Meeting of the Finance/Insurance Committee to order at 10:48 o'clock a.m. on June 25, 2019.

Present at today's meeting were Committee Members JOSE F. VERGARA, MARK MONIN, KATHRYN FRESHLEY, MIKE GASKINS, and KAY HAVENS.

Also present were ROBERT R. HILL, General Manager/Secretary, DENNIS P. CAFFERTY, Assistant General Manager/District Engineer, JUDY CIMORELL, Human Resources Manager, NEELY SHAHBAKHTI, Finance Manager/Controller, RICK OLSON, Operations Superintendent, GILBERT J. GRANITO, General Counsel, and POLLY WELSCH, Recording Secretary.

Consent Calendar

- a. Consider approving the May 21, 2019 Finance Committee meeting minutes
- b. Consider approving the purchase order contract for Olin Chemical in the amount not to exceed \$89,000 (\$75,000 at the WRP and \$14,000 at R-1/R-2) for the purchase of 12 ½% concentration Sodium Hypochlorite
- c. Consider approving the purchase order contract for Nieves Landscape in the amount not to exceed \$132,864
- d. Consider receiving and filing the District's Quarterly Audit Report for the periods January 1, 2019 through March 31, 2019 as presented by the PUN Group

Vice President Monin asked for a Motion.

Motion: Director Havens made a Motion, seconded by Director Gaskins and unanimously carried across the Board to approve the Consent calendar.

Roll Call Vote:

Director Gaskins	aye
President Vergara	aye
Vice President Monin	aye
Director Freshley	aye
Director Havens	aye

At approximately 10:49 o'clock a.m. Mr. Olson left the meeting.

Approval of Items Removed from Today's FIC Consent Calendar

There were no items removed.

Finance Action Items

Finance Report

Vice President Monin asked for a Motion.

Motion: Director Gaskins made a Motion, seconded by Director Havens, and unanimously carried across the Board to 1) approve, ratify, and confirm payment of those bills as set forth in the schedule of bills for consideration dated June 25, 2019, and 2) receive and file the Financial Statements for the period ending May 31, 2019.

Roll Call Vote:

President Vergara	aye
Vice President Monin	aye
Director Freshley	aye
Director Gaskins	aye
Director Havens	aye

CAMP Notice of Solicitation of Written Consent of Trustees & Approval of Amendments to Authorized Investments

Mr. Hill stated that annually CAMP identifies the Trustees and recommends the slate. He further stated that we are a small player in CAMP and typically consent to the

six Trustees that are recommended in the Board package.

Mr. Hill stated that there is also a request to recommend approval of some amendments to their Authorized Investments Policy. He further stated that staff recommends consenting to the slate of Trustees, and the proposed amendments to their Authorized Investments Policy.

Vice President Monin asked for a Motion.

Motion: Vice President Monin made a Motion, seconded by Director Gaskins and unanimously carried across the Board to approve CAMP recommended slate of Trustees and their proposed amendments to their Authorized Investments Policy.

Roll Call Vote:

Director Freshley	aye
Director Havens	aye
Director Gaskins	aye
President Vergara	aye
Vice President Monin	aye

Finance Information Items

2019/20 Proposition 218 Notice Distribution/Qualified Protest Communications

Mr. Hill stated that there were 8 protest letters received and one was from San Clemente which is out of our service area, and two were from the same address.

Tiered Water Usage and Revenue Tracking

Ms. Shahbakhti stated that included in the Board package is the normal monthly charts on usage.

Comments Regarding Non-Agenda FIC Items

There were no comments.

Close Finance and Insurance Committee Meeting

At approximately 10:55 o'clock a.m. the FIC meeting was closed.

Attorney Report

Mr. Granito reported that there is no need for a Closed Session at today's meeting, and therefore Regular Session continued.

Mr. Granito provided a brief update on the Southern California Edison (SCE) claim.

Adjournment

There being no further business to come before the Board, the following motion was duly made and passed.

Motion: Director Gaskins made a Motion, seconded by Director Freshley and unanimously carried that today's meeting be adjourned at 11:00 o'clock a.m. to Tuesday, July 23, 2019, Lake Forest, CA. 92630.

Roll Call:

Director Freshley	aye
President Vergara	aye
Vice President Monin	aye
Director Gaskins	aye
Vice President Monin	aye

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

JOSE F. VERGARA, President
of the El Toro Water District and the
Board of Directors thereof

DENNIS P. CAFFERTY, Secretary
of the El Toro Water District and the
Board of Directors thereof

**EL TORO WATER DISTRICT
INSURANCE UPDATE**

July 2019

Liability Program

There is nothing new to report this quarter.

Property Insurance

There is nothing new to report this quarter.

Excess Public Employee Fidelity Program

There is nothing new to report this quarter.

Underground Storage Tank Pollution Liability

There is nothing new to report this quarter.

Dam Failure Liability

There is nothing new to report this quarter.

Fiduciary Liability Policy

There is nothing new to report this quarter.

Liability & Property Claims

1. Southern California Edison's claim has been rejected and forwarded to JPIA. JPIA has sent a letter to E. J. Meyers Company letting them know that this is their responsibility to defend and indemnify the District for any losses that arise out of the project.

Workers' Compensation Policy

The Workers' Compensation Policy was renewed as of July 1, 2018 and runs through June 30, 2019. The District's experience modification rate is down from 1.17 to 0.83 for FY 18/19.

Workers' Compensation Claims

There were no worker's compensation claims this quarter.

Medical Insurance

The District offers three medical plans as follows:

Kaiser Health - \$10 office co-pay with no annual deductibles.

Anthem Blue Cross – HMO; Offers a \$10 copay with no annual deductibles.

Anthem Blue Cross – PPO; this plan offers benefits within the physician network and outside of the network. In network there is a co-pay of \$15.00 with an annual deductible of \$200 per person and \$600 per family. Out of the network, benefits are offered at 20% cost to the employee for all covered services with the same annual deductibles.

Average cost per month per employee for the fourth quarter is \$1374.00.

Vision Insurance

VSP provides vision coverage to our employees, Directors and dependents. It provides an annual eye exam and discounted rates for frames, lenses and contacts.

The cost per month per employee for the fourth quarter is \$17.21.

Dental Insurance

The District provides dental coverage with Delta Dental. Our dental insurance pays up to \$1,500 for the upcoming year for covered services. All preventative services are offered every six months with the copay waived.

Average cost per month per employee for the fourth quarter is \$82.71.

Long and Short Term Disability Insurance

The District offers Long and Short Term Disability Program through Lincoln National Life Insurance Company. The Long Term Disability program provides a maximum monthly benefit of \$10,000. The Short Term Disability program provides a maximum weekly benefit of \$ 1,500.

Both Short and Long Term Disability Programs are paid by the District and provides disability payments up to 66 2/3 of an employee's weekly or monthly salary if the claim is approved.

Average cost per month per employee for the fourth quarter is \$84.94.

Long Term Care Insurance

Long Term care is a program that provides a monthly benefit of \$2,500 to be applied to home health care or an assisted living facility.

Average cost per month per employee for the fourth quarter is \$7.93.

Life Insurance Coverage

The District offers Life Insurance coverage through Lincoln National Life Insurance Company at twice the employee's annual salary up to a maximum of \$300,000.

Lincoln National Life Insurance Company also provides life insurance coverage for the Directors.

Premium rates are based on age and salary of insured employees. The premium is adjusted on the employee's birthday every fifth year.

Average cost per month per employee for the fourth quarter is \$37.10.

Employee Assistance Program (EAP) Coverage

UNUM is our carrier for our Employee Assistance Program. This program offers assistance in many areas such as: childcare, eldercare, legal consultations, and health information, personal relationship issues, financial planning assistance, stress management and career development. This benefit also comes with a \$5,000 portable term life insurance benefit.

The cost per month per employee for the fourth quarter is \$1.70.

An insurance report of Budget vs. Actual Costs for fiscal year 2018/2019 is attached for the Board's review as well as a summary of currently held District insurance policies.

Submitted by:
Nancy Laursen
Judy Cimorell

**Budget vs. Actual - Q4 2018/19
7/1/2019**

	Annual Budget	Actual Paid to Date	Difference	
Insurance Coverage				
Liability	\$140,000	\$156,333	\$16,333	
Property	\$70,000	\$61,600	(\$8,400)	
Fiduciary Liability (Pd 2 years 9/2018 - 8/2020)	\$6,300	\$12,327	\$6,027	
Dam Ins. (includes Excess)	\$16,650	\$19,155	\$2,505	
less SMWD- 50% &	(\$8,325)	(\$7,928)	\$397	
MNWD 5% - R-6	(\$833)	(\$793)	\$40	
Underground Storage Tank	\$1,250	\$1,385	\$135	
Excess Crime	\$1,750	\$1,900	\$150	
Total Insurance	\$226,792	\$243,979	\$17,187	
	Annual Budget	Q4 Budget	Accumulative Q1, Q2, Q3, Q4 Actual	Difference
Benefits - Directors				
Long Term Care	\$18,471	\$18,471	\$10,448	(\$8,023)
Dental	\$4,728	\$4,728	\$3,316	(\$1,412)
Vision	\$1,045	\$1,045	\$878	(\$167)
Life	\$185	\$185	\$115	(\$70)
Total Benefits Directors	\$24,429	\$24,429	\$14,757	(\$9,672)
Retiree Benefits				
Medical	\$293,429	\$293,429	\$285,810	(\$7,619)
Employee paid	(\$29,343)	(\$29,343)	(\$28,581)	\$762
Anthem Supplement	\$13,299	\$13,299	\$9,905	(\$3,394)
Total retiree benefits	\$277,385	\$277,385	\$267,134	(\$10,251)
Employee Benefits				
Emp.Assistance Program	\$1,205	\$1,205	\$1,212	\$7
Medical	\$1,257,815	\$1,257,815	\$1,077,111	(\$180,704)
Emp. Co-pay	(\$95,451)	(\$95,451)	(\$85,463)	\$9,988
Life/AD&D	\$27,902	\$27,902	\$26,935	(\$967)
Dental	\$59,475	\$59,475	\$59,217	(\$258)
Vision	\$12,341	\$12,341	\$12,546	\$205
LTD/STD	\$35,564	\$35,564	\$32,328	(\$3,236)
LTC	\$9,015	\$9,015	\$7,590	(\$1,425)
LTC-Emp. Paid	(\$2,598)	(\$2,598)	(\$1,969)	\$629
Workers comp.	\$160,000	\$160,000	\$109,393	(\$50,607)
Total Employee Benefits	\$1,465,268	\$1,465,268	\$1,238,901	(\$226,367)

SUMMARY OF COVERAGE

Type of Coverage	<u>GENERAL LIABILITY</u>	Coverage Term: 10/18-19
Coverage Includes	1. Commercial General Liability 2. Contractual Liability 3. Products/Completed Operations 4. Personal Injury	Premium - \$156,333
Coverage Limits	Insurance Carrier Pooled Self-insured	Policy Number MOLC - 100110

Type of Coverage	<u>AUTO LIABILITY</u>	Coverage Term: 10/18-19
Coverage Includes	1. Owned Automobiles/Trucks 2. Non-owned Automobiles/Trucks 3. Hired Automobiles/Trucks	Premium - Included
Coverage Limits	Insurance Carrier Pooled Self-insured	Policy Number MOLC - 100110

Type of Coverage	<u>PUBLIC OFFICIALS LIABILITY</u>	Coverage Term: 10/18-19
Coverage Includes	1. Errors & Omissions	Premium - Included
Coverage Limits	Insurance Carrier Pooled Self-insured	Policy Number MOLC - 100110

Type of Coverage	<u>PROPERTY</u>	Coverage Term: 4/18 - 19
Coverage Includes	1. Basic Property Values- Building, Fixed Equipment, Personal Property 2. Mobile Equipment Value 3. Licensed Vehicle - Comprehensive & Collision - Private Passenger, Light Truck, Sport Utility, Other Vehicles	\$61,600
Automobile Physical Damage Comprehensive - 83 Vehicles Collision - 83 Vehicles		
Coverage Limits	Insurance Carrier Pooled Self-insured	Policy Number MOLC - 100110

Type of Coverage	<u>EXCESS CRIME PROGRAM</u>	Coverage Term: 4/18- 19
Coverage Includes	<ol style="list-style-type: none"> 1. Public Employee Dishonesty 2. Forgery or Alteration 3. Computer Fraud 4. Faithful Performance of Duty 5. Treasurer/Tax Collector/Board Members (included) 	Premium - \$1,900
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>UNDERGROUND STORAGE TANK POLLUTION LIABILITY</u>	Coverage Term: 7/18-19
Coverage Includes	<ol style="list-style-type: none"> 1. Claims-Made 2. Environmental Incident 	Premium - \$1,385
Covers 1 Tank Located at: 23542 Moulton Parkway Laguna Woods, CA 92637		
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>DAM FAILURE LIABILITY</u>	Coverage Term: 10/18-19
Coverage (Includes Excess Ins. for El Toro Reservoir)	<ol style="list-style-type: none"> 1. Bodily Injury 2. Property Damage 	Premium - \$19,155
Covers: El Toro Reservoir Rossmoor Dam		
Coverage Limits	Insurance Carrier	Policy Number
\$20 Million – ETWD & Rossmoor	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>FIDUCIARY LIABILITY</u>	Coverage Term: 9/18-19
Coverage Includes	<ol style="list-style-type: none"> 1. Executive Protection Policy 	Premium - \$12,327
2 years Pre-paid Premium		
Parent Organization: ETWD Retirement Savings Plan & Trust Agreement		
Coverage Limits	Insurance Carrier	Policy Number
	Travelers Casualty & Surety Co. of America	105992703

Type of Coverage	<u>WORKERS' COMPENSATION</u>	Coverage Term: 7/18 - 6/19
Coverage Includes	1. Coverage A - Workers' Compensation 2. Coverage B - Employer's Liability	Premium - Paid Quarterly Varies per Payroll
Coverage Limits Coverage A \$0 - \$2 Million \$2 Million to Statutory	Insurance Carrier Pooled Self-insured	Policy Number MOLC - 100110
Coverage Limits Coverage B \$0 - \$2 Million \$2 Million excess of \$2 Million SIR	Insurance Carrier Pooled Self-insured	Policy Number MOLC - 100110

Type of Coverage	<u>LIFE & ACCIDENT</u>	4th Quarter Premium \$6,814
Coverage Includes	Coverage - 2 X Annual Income (Max. of \$300,000)	
Insurance Carrier	Lincoln National Life Insurance Co.	Policy # 10218807
Eligibility Period	2 Months After Hire	
Plan Wait or Deductible	60 Days	

Type of Coverage	<u>LONG / SHORT TERM DISABILITY</u>	4th Quarter Premium \$8,494
Coverage Includes	66 2/3 Insured Earnings Max. of \$10,000	
Insurance Carrier	Lincoln National Life Insurance Co.	Policy # 10218808
Eligibility Period	1 Year After Hire	
Plan Wait or Deductible	30 Days STD 90 Days or 9 Weeks LTD	

Type of Coverage	<u>LONG TERM CARE</u>	4th Quarter Premium \$1,452
Coverage Includes	\$2,500/Month \$150,000 Total Benefit	
Insurance Carrier	UNUM	Policy # 220384
Eligibility Period	1 Year After Hire	
Plan Wait or Deductible	365 Days	

Type of Coverage	<u>PERSONAL ACCIDENT INSURANCE</u>	4th Quarter Premium Employee Paid
Coverage Includes	\$50,000 or \$100,000	
Insurance Carrier	INA	Policy # OKH-1253-56
Eligibility Period	Optional	
Plan Wait or Deductible	None	

Type of Coverage	<u>DENTAL</u>	4th Quarter Premium \$15,729
Coverage Includes	\$25.00 or \$50.00/Family	
Insurance Carrier	Delta Dental Plan of California	Policy #399-1012
Eligibility Period	2 Months After Hire	
Plan Wait or Deductible	60 Days	

Type of Coverage	<u>MEDICAL</u>	4th Quarter Premium \$316,021
Coverage Includes	HMO or PPO by Employee Choice	
Insurance Carrier	Anthem Blue Cross / Kaiser Insurance thru ACWA	Policy #229CA
Eligibility Period	1 Month After Hire	
Plan Wait or Deductible	30 Days	

* Premium includes employees and retirees

Type of Coverage	<u>VISION</u>	4th Quarter Premium \$3,356
Coverage Includes	Annual Exam/Frame Every 2 Years	
Insurance Carrier	Vision Service Plan thru ACWA	Policy #399-1012
Eligibility Period	2 Months After Hire	
Plan Wait or Deductible	60 Days	

EL TORO WATER DISTRICT
FINANCIAL REPORT
July 23, 2019

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**EL TORO WATER DISTRICT
BALANCE SHEET**

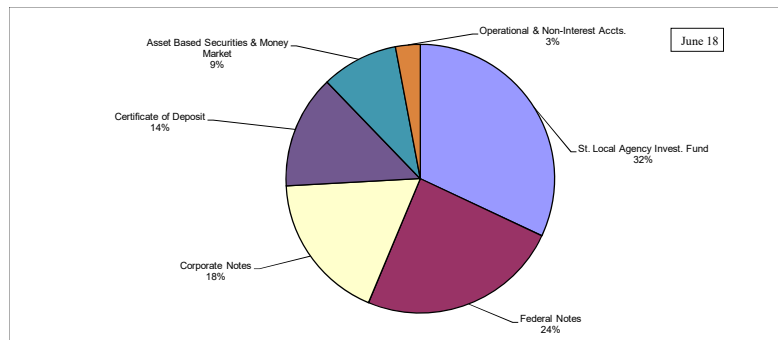
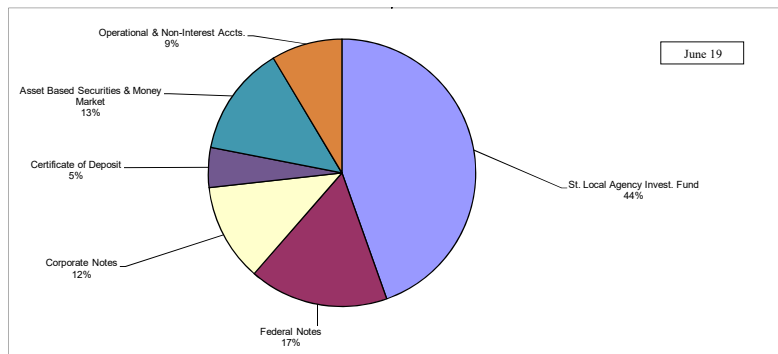
	6/30/19 (Unaudited)	June 30, 2018 (Audited)
ASSETS		
Current Assets		
Cash & Investments	\$6,760,545	\$2,459,711
Receivables:		
Accounts Receivable	3,277,036	3,282,569
Notes Receivable	-	-
Inventories	654,177	659,179
Prepaid Expenses	110,560	207,509
Total Current Assets	10,802,318	6,608,969
Restricted Assets		
Cash & Investments	13,099,458	11,589,909
Total Restricted Assets	13,099,458	11,589,909
Non-Current Assets		
Utility Plant:		
Land & Easements	7,451,585	7,451,585
Long Term Leases	342,382	342,382
Equipment	114,124,824	112,921,077
Collection & Impound Reservoirs	6,243,706	6,243,706
Structure & Improvements	34,806,127	34,734,945
Total Utility Plant	162,968,625	161,693,697
Less Accumulated Depreciation & Amortization	(75,286,504)	(71,020,533)
Net Utility Plant	87,682,121	90,673,164
Construction Work in Progress		
Notes Receivable	6,841,709	5,436,790
Total Non-current Assets	94,523,830	96,109,954
TOTAL ASSETS	\$118,425,606	\$114,308,831

**EL TORO WATER DISTRICT
BALANCE SHEET**

	6/30/19 (Unaudited)	June 30, 2018 (Audited)
LIABILITIES and EQUITY		
Liabilities		
Current Liabilities Payable		
Accounts Payable	\$1,591,429	\$2,478,256
Current Portion of Long-Term Debt	6,180	1,782,485
Other Current Liabilities	1,694,362	2,109,095
Total Current Liabilities Payable		
From Current Assets	3,291,971	6,369,836
Long Term Debt		
Long Term Debt	49,304,045	45,218,263
Total Long Term Debt	49,304,045	45,218,263
Total Liabilities	52,596,016	51,588,100
Fund Equity		
Retained Earnings - Reserved	17,034,893	17,034,893
Contributed Capital	8,744,767	8,744,767
Retained Earnings - Unreserved	36,941,072	38,037,954
Net Income	3,108,858	(1,096,882)
Total Fund Equity	65,829,590	62,720,732
Total Liabilities & Fund Equity	\$118,425,606	\$114,308,831

CASH & INVESTMENTS
SUMMARY OF INVESTMENTS BY TYPE

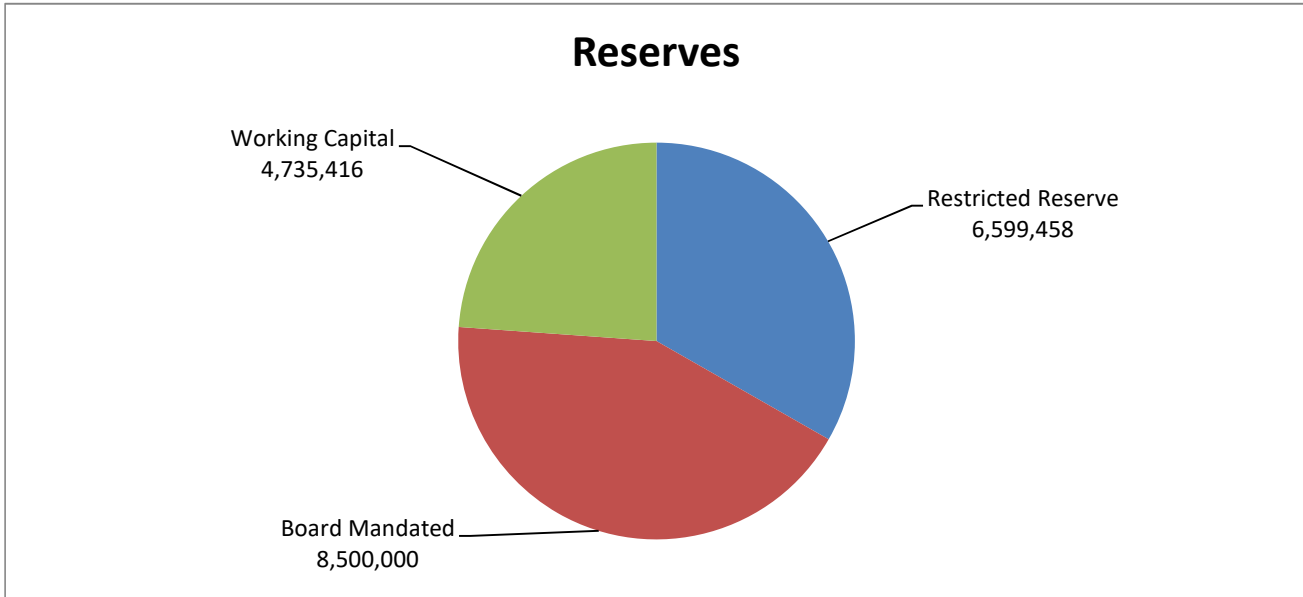
	Maturity Dates	Par	Market Value 6/30/19	Financial Institution	YTM 6/30/19	Original Cost 6/30/19
State Local Agency Investment Fund	NA	NA	\$8,838,506	LAIF	2.43%	\$8,838,506
US Treasury N/B - Coupon Rate 1.625%	7/31/2020	60,000	59,801	US Bank/CAMP	1.60%	60,038
US Treasury N/B - Coupon Rate 1.375%	8/31/2020	110,000	109,321	US Bank/CAMP	1.53%	109,502
US Treasury N/B - Coupon Rate 1.375%	8/31/2020	260,000	258,395	US Bank/CAMP	1.44%	259,523
US Treasury N/B - Coupon Rate 1.375%	10/31/2020	95,000	94,384	US Bank/CAMP	1.65%	94,228
US Treasury N/B - Coupon Rate 1.750%	12/31/2020	340,000	339,548	US Bank/CAMP	1.90%	338,513
US Treasury N/B - Coupon Rate 1.375%	1/31/2021	50,000	49,648	US Bank/CAMP	2.05%	49,006
US Treasury N/B - Coupon Rate 1.125%	2/28/2021	150,000	148,307	US Bank/CAMP	2.41%	144,428
US Treasury N/B - Coupon Rate 2.000%	5/31/2021	490,000	492,106	US Bank/CAMP	2.62%	481,272
Intl BK of Recon & Dev Global Notes - Coupon Rate 1.125%	11/27/2019	110,000	109,505	US Bank/CAMP	1.50%	109,098
Intl BK of Recon & Dev Notes - Coupon Rate 1.875%	4/21/2020	90,000	89,826	US Bank/CAMP	1.90%	89,922
Inter-American Devel BK Note - Coupon Rate 1.625%	5/12/2020	150,000	149,424	US Bank/CAMP	1.70%	149,645
Intl BK of Recon & Dev Notes - Coupon Rate 1.561%	9/12/2020	90,000	89,548	US Bank/CAMP	1.64%	89,784
Inter-American Development Bank - Coupon Rate 2.125%	11/9/2020	90,000	90,223	US Bank/CAMP	1.81%	90,834
Intl Finance Note - Coupon Rate 2.250%	1/25/2021	70,000	70,370	US Bank/CAMP	2.35%	69,794
Intl Finance Corporation Note - Coupon Rate 2.635%	3/9/2021	90,000	90,636	US Bank/CAMP	2.66%	89,933
Inter-American Dev Bank Note - Coupon Rate 1.875%	3/15/2021	200,000	200,046	US Bank/CAMP	2.56%	196,046
Inter-American Dev Bank Note - Coupon Rate 2.625%	4/19/2021	70,000	70,911	US Bank/CAMP	2.70%	69,846
CA ST TXBL GO Bonds- Coupon Rate 2.800%	4/1/2021	100,000	101,561	US Bank/CAMP	2.80%	100,004
FNA 2018-M5 A2- Coupon Rate 3.560%	9/25/2021	48,059	48,003	US Bank/CAMP	2.27%	49,015
FNMA Notes - Coupon Rate 1.000%	8/28/2019	500,000	499,051	US Bank/CAMP	1.10%	498,650
FNMA Notes - Coupon Rate 1.500%	2/28/2020	200,000	199,231	US Bank/CAMP	1.52%	199,872
Federal Notes		3,363,059	3,360,846			3,338,950
American Honda Finance - Coupon Rate 1.200%	7/12/2019	150,000	149,930	US Bank/CAMP	1.48%	148,887
Goldman Sachs Group Inc - Coupon Rate 1.950%	7/23/2019	60,000	59,985	US Bank/CAMP	1.96%	59,993
Cisco Systems Notes - Coupon Rate 1.400%	9/20/2019	150,000	149,678	US Bank/CAMP	1.42%	149,931
Honeywell International Corp. Notes - Coupon Rate 1.800%	10/30/2019	25,000	24,956	US Bank/CAMP	1.84%	24,981
American Express Credit Corp. - Coupon Rate 1.700%	10/30/2019	100,000	99,762	US Bank/CAMP	1.99%	99,240
Citigroup Inc. Corp. Note - Coupon Rate 2.450%	1/10/2020	50,000	50,009	US Bank/CAMP	1.90%	50,607
BB&T Corp. Note - Coupon Rate 2.450%	1/15/2020	100,000	100,027	US Bank/CAMP	2.08%	101,053
Morgan Stanley Corp. Bonds - Coupon Rate 2.650%	1/27/2020	40,000	40,046	US Bank/CAMP	2.35%	40,346
IBM Corp. Notes - Coupon Rate 1.900%	1/27/2020	100,000	99,800	US Bank/CAMP	1.93%	99,904
Microsoft Corp. Note - Coupon Rate 1.850%	2/6/2020	90,000	89,807	US Bank/CAMP	1.87%	89,940
Apple Inc. Bonds - Coupon Rate 1.900%	2/7/2020	80,000	79,832	US Bank/CAMP	1.92%	79,961
Chevron Corp Notes - Coupon Rate 1.991%	3/3/2020	70,000	69,909	US Bank/CAMP	1.99%	70,000
Walt Disney Corp Notes - Coupon Rate 1.950%	3/4/2020	20,000	19,947	US Bank/CAMP	1.96%	19,995
Exxon Mobil Corp Note - Coupon Rate 1.912%	3/6/2020	90,000	89,848	US Bank/CAMP	1.75%	90,402
John Deere Capital Corp. - Coupon Rate 2.200%	3/13/2020	40,000	39,978	US Bank/CAMP	2.23%	39,969
Goldman Sachs Group Inc Corp Notes - Coupon Rate 2.600%	4/23/2020	30,000	30,057	US Bank/CAMP	2.28%	30,226
General Dynamics Corp. - Coupon Rate 2.875%	5/11/2020	50,000	50,248	US Bank/CAMP	3.06%	49,823
Apple Inc. Bonds - Coupon Rate 1.800%	5/11/2020	60,000	59,854	US Bank/CAMP	1.84%	59,939
Intel Corp Notes - Coupon Rate 1.850%	5/11/2020	90,000	89,677	US Bank/CAMP	1.86%	89,966
Home Depot Inc Corp Notes - Coupon Rate 1.800%	6/5/2020	40,000	39,861	US Bank/CAMP	1.82%	39,977
Walt Disney Corp Notes - Coupon Rate 1.800%	6/5/2020	70,000	69,733	US Bank/CAMP	1.84%	69,919
John Deere Capital Corp Notes - Coupon Rate 1.950%	6/22/2020	20,000	19,949	US Bank/CAMP	1.97%	19,988
State Street Corp Notes - Coupon Rate 2.550%	8/18/2020	10,000	10,044	US Bank/CAMP	1.83%	10,208
State Street Corp Notes - Coupon Rate 2.550%	8/18/2020	70,000	70,311	US Bank/CAMP	1.82%	71,471
Caterpillar Finl Service Note - Coupon Rate 1.850%	9/4/2020	70,000	69,753	US Bank/CAMP	1.88%	69,941
Citigroup Inc Corp Notes - Coupon Rate 2.650%	10/26/2020	40,000	40,141	US Bank/CAMP	2.34%	40,360
Paccar Financial Corp Notes - Coupon Rate 2.050%	11/13/2020	20,000	19,985	US Bank/CAMP	2.05%	19,998
VISA Inc. (Callable) Corp Notes - Coupon Rate 2.200%	12/14/2020	20,000	20,031	US Bank/CAMP	1.85%	20,220
Wal-Mart Stores Inc. Corp. Note - Coupon Rate 1.900%	12/15/2020	90,000	89,838	US Bank/CAMP	1.95%	89,870
Paccar Financial Corp Notes - Coupon Rate 2.800%	3/1/2021	30,000	30,275	US Bank/CAMP	2.82%	29,985
National Rural Util Coop - Coupon Rate 2.900%	3/15/2021	35,000	35,414	US Bank/CAMP	2.94%	34,961
United Parcel Service Corporate Bond - Coupon Rate 2.050%	4/1/2021	90,000	89,851	US Bank/CAMP	2.10%	89,858
Toyota Motor Credit Corp Notes - Coupon Rate 2.950%	4/13/2021	90,000	91,239	US Bank/CAMP	2.96%	89,964
Pepsico Inc. Corp. Note - Coupon Rate 2.000%	4/15/2021	30,000	29,992	US Bank/CAMP	2.01%	29,994
Hershey Company Corp. Note - Coupon Rate 3.100%	5/15/2021	40,000	40,685	US Bank/CAMP	3.12%	39,972
American Express Co. - Coupon Rate 3.375%	5/17/2021	45,000	45,850	US Bank/CAMP	3.38%	44,992
Charles Schwab Corp. Corp. Notes - Coupon Rate 3.250%	5/21/2021	55,000	56,065	US Bank/CAMP	3.25%	54,998
Bank of America Note - Coupon Rate 2.328%	10/1/2021	90,000	89,891	US Bank/CAMP	2.33%	90,000
Corporate Notes		2,350,000	2,352,258			2,351,838
Skandinav Enskilda Banken NY CD - Coupon Rate 1.840%	8/2/2019	180,000	179,884	US Bank/CAMP	1.85%	179,930
MUFG Bank LTD/NY CD- Coupon Rate 2.070%	9/25/2019	100,000	99,856	US Bank/CAMP	2.07%	100,000
Credit Suisse New York CD- Coupon Rate 2.670%	2/7/2020	100,000	100,273	US Bank/CAMP	2.67%	100,000
Nordea Bank AB NY CD- Coupon Rate 2.720%	2/20/2020	90,000	90,323	US Bank/CAMP	2.72%	90,000
Bank of Nova Scotia Houston CD - Coupon Rate 3.080%	6/5/2020	100,000	100,839	US Bank/CAMP	3.10%	99,962
Westpac Banking Corp NY CD - Coupon Rate 2.050%	8/3/2020	150,000	149,790	US Bank/CAMP	2.05%	150,000
Swedbank (NewYork) CD- Coupon Rate 2.270%	11/16/2020	135,000	134,602	US Bank/CAMP	2.30%	135,000
Royal Bank of Canada NY CD- Coupon Rate 3.240%	6/7/2021	100,000	101,976	US Bank/CAMP	3.24%	100,000
Certificate of Deposit		955,000	957,543			954,892
Toyota ABS 2017-A A3 - Coupon Rate 1.730%	2/15/2021	25,003	24,944	US Bank/CAMP	1.74%	25,000
John Deere ABS 2017-A A3 - Coupon Rate 1.780%	4/15/2021	14,078	14,049	US Bank/CAMP	1.79%	14,076
Toyota ABS 2017-B A3 - Coupon Rate 1.760%	7/15/2021	72,923	72,717	US Bank/CAMP	1.76%	72,917
Honda ABS 2017-1 A3 - Coupon Rate 1.720%	7/21/2021	20,368	20,308	US Bank/CAMP	1.72%	20,367
Hyundai ABS 2017-A A3 - Coupon Rate 1.760%	8/15/2021	26,770	26,705	US Bank/CAMP	1.76%	26,768
Nissan ABS 2017-A A3 - Coupon Rate 1.740%	8/15/2021	34,223	34,092	US Bank/CAMP	1.74%	34,219
Ally ABS 2017-2 A3 - Coupon Rate 1.780%	8/15/2021	36,385	36,311	US Bank/CAMP	1.79%	36,380
Honda ABS 2017-2 A3 - Coupon Rate 1.680%	8/15/2021	63,821	63,638	US Bank/CAMP	1.68%	63,816
CCCIT 2017-A9 A9 - Coupon Rate 1.800%	9/20/2021	100,000	99,863	US Bank/CAMP	1.80%	99,993
John Deere ABS 2017-B A3 - Coupon Rate 1.820%	10/15/2021	24,316	24,253	US Bank/CAMP	1.82%	24,314
Ford ABS 2017-B A3 - Coupon Rate 1.690%	11/15/2021	61,037	60,811	US Bank/CAMP	1.69%	61,035
Hyundai ABS 2017-B A3 - Coupon Rate 1.770%	1/15/2022	78,712	78,494	US Bank/CAMP	1.78%	78,699
Ally 2017-S A3 - Coupon Rate 1.990%	3/15/2022	66,159	66,062	US Bank/CAMP	1.99%	66,154
Ford 2017-C A3 - Coupon Rate 2.010%	3/15/2022	110,000	109,824	US Bank/CAMP	2.02%	109,980
Citibank 2017-A3 A3 - Coupon Rate 1.920%	4/7/2022	100,000	99,790	US Bank/CAMP	1.82%	100,267
JDOT 2018-A A3 - Coupon Rate 2.660%	4/15/2022	20,000	20,092	US Bank/CAMP	2.66%	19,999
Hart 2018-A A3 - Coupon Rate 2.790%	7/15/2022	35,000	35,293	US Bank/CAMP	2.80%	34,995
MBart 2018-1 A3 - Coupon Rate 3.030%	1/15/2023	55,000	55,738	US Bank/CAMP	3.03%	54,998
CAMP Money Market Fund	NA	NA	1,702,582	US Bank/CAMP	2.48%	1,702,582
Asset Based Securities & Money Market		943,795	2,645,566			2,646,557
Total Camp Investments		7,611,854	9,316,213			9,292,237
Operational & Non-Interest Bearing Accounts						
ETWD General Cash Account	NA	NA	1,657,578	Union Bank of Cal.	0.00%	1,657,578
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.			1,704,132			1,704,132
			\$19,858,851	Total Investments & Cash		\$19,834,874



LIQUIDITY

	June 30, 2019		June 30, 2018	
	\$	%	\$	%
DEMAND	\$ 12,245,220	61.74%	\$ 4,910,610	35.03%
30 Days	\$ 208,880	1.05%	-	0.00%
31-180 Days	\$ 1,161,829	5.86%	\$ 398,073	2.84%
181 - 360	\$ 1,771,413	8.93%	\$ 712,727	5.08%
361-1800 Days	\$ 4,447,532	22.42%	\$ 7,995,983	57.04%
TOTAL	\$ 19,834,874	100.00%	\$ 14,017,392	100.00%

**EL TORO WATER DISTRICT
RESERVE ANALYSIS
30-Jun-19**



Restricted Reserve	\$	6,599,458
Board Mandated	\$	8,500,000
Capital Cash Flow / Compliance	\$	4,735,416
Total	\$	19,834,874

Restricted Reserve

SRFL-Recycled Phase I	\$	1,602,958
SRFL-Recycled Phase II	\$	350,231
Capital Facilities Reserve	\$	64,514
Tiered Cons Fund	\$	2,655,062
Baker Funding	\$	1,926,693
Total	\$	6,599,458

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:	\$11,119,197
Cash less restricted reserve on hand:	\$13,235,416

EL TORO WATER DISTRICT CHANGE IN RESERVES

	<u>June 30, 2019</u>	<u>Year to Date</u>	<u>June 30, 2018</u>
Operating Revenue	2,544,867	26,368,844	25,189,081
Non-operating Revenue	677,121	2,866,224	1,601,543
Total Revenue	<u>3,221,988</u>	<u>29,235,068</u>	<u>26,790,623</u>
Operating Expenses	1,706,608	20,959,510	22,753,546
Depreciation	366,470	4,397,640	4,343,207
Non-operating Expenses	64,088	769,061	790,753
Total Expenses	<u>2,137,166</u>	<u>26,126,210</u>	<u>27,887,506</u>
NET INCOME	1,084,821	3,108,858	(1,096,882)
Non-Cash Items:			
Add: Depreciation	366,470	4,397,640	4,343,207
Change in Notes Receivable/Grant Fund	-	1,486,068	-
Loan Proceeds	594,302	4,085,782	(1,776,305)
Less: Debt Service	(394,972)	(1,776,305)	36,668
Capital Improvements	(129,322)	(2,760,754)	(5,604,856)
Total Non-Cash Items	<u>436,478</u>	<u>5,432,431</u>	<u>(3,001,286)</u>
CHANGE IN RESERVES	<u><u>1,521,299</u></u>	<u><u>8,541,289</u></u>	<u><u>(4,098,168)</u></u>

EL TORO WATER DISTRICT
Cash Sheet
For the month ending June 30, 2019

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
87088	06/06/2019	MUNICIPAL WATER DISTRICT OF ORANGE CO.	564,283.47
87130	06/13/2019	TEXAS CAPITAL BANK LEASING DIVISION	539,617.05
87096	06/06/2019	SS MECHANICAL CONSTRUCTION CORP.	151,064.25
87135	06/20/2019	ACWA HEALTH BENEFITS AUTHORITY	122,697.50
87164	06/20/2019	SO. CALIFORNIA EDISON CO.	90,471.60
87171	06/27/2019	ACWA/JOINT POWERS INS. AUTH	66,689.86
87188	06/27/2019	ONESOURCE DISTRIBUTORS, LLC.	53,305.88
TOTAL CHECKS OVER \$50,000			\$ 1,588,129.61
TOTAL CHECKS IN REGISTER			\$ 1,872,372.01

INTERBANK WIRES / DEBIT TRANSFERS

06/07/2019	PAYROLL DIRECT DEPOSIT	141,129.50
06/07/2019	FEDERAL DEPOSIT LIABILITY	29,677.94
06/07/2019	SDI & STATE TAX	11,539.83
06/07/2019	WAGE GARNISHMENTS	585.00
06/07/2019	PRUDENTIAL (401K)	51,453.41
06/07/2019	PRUDENTIAL (457)	16,766.99
06/14/2019	PAYROLL BOARD OF DIRECTOR	6,494.27
06/14/2019	SS, MEDICARE, SDI & STATE TAX	1,905.25
06/14/2019	PRUDENTIAL (457)	2,387.10
06/21/2019	PAYROLL DIRECT DEPOSIT	139,511.31
06/21/2019	FEDERAL DEPOSIT LIABILITY	28,703.48
06/21/2019	SDI & STATE TAX	11,006.03
06/21/2019	WAGE GARNISHMENTS	585.00
06/21/2019	PRUDENTIAL (401K)	49,393.38
06/21/2019	PRUDENTIAL (457)	16,556.62
06/30/2019	ADP AND BANK FEES	5,879.63
TOTAL INTERBANK WIRES / DEBIT TRANSFERS		\$ 513,574.74

TOTAL DISBURSEMENTS \$ 2,385,946.75

ETWD EMPLOYEES

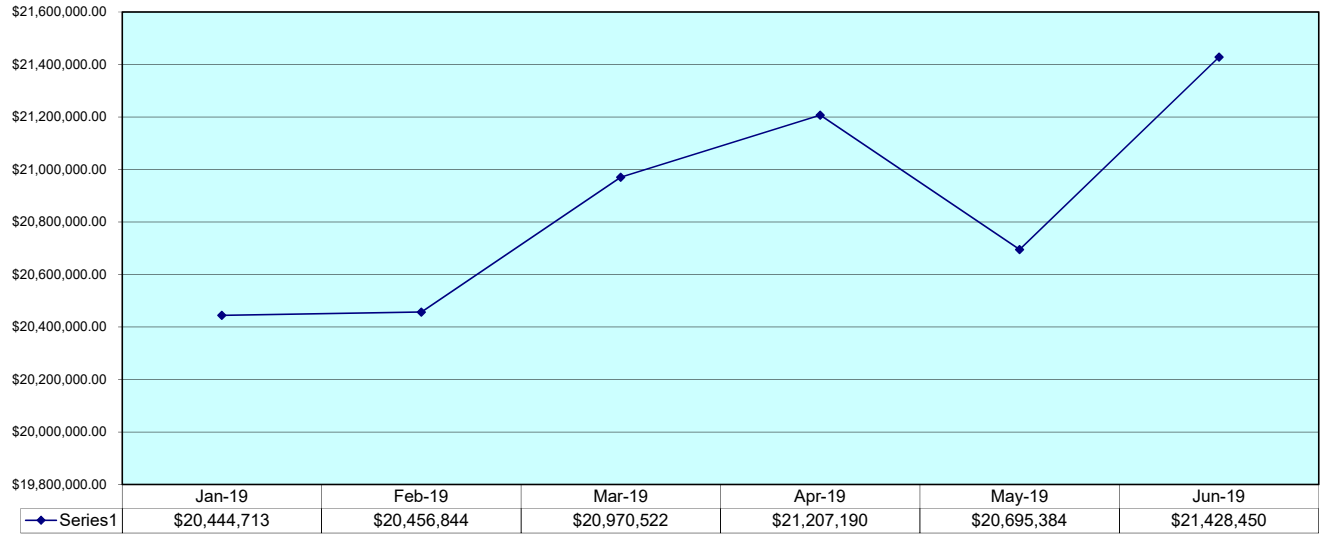
CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
87157	06/20/2019	RAYMUND LLADA (Expense Reimbursement)	759.73
87104	06/13/2019	CHAU VUONG (Expense Reimbursement)	210.41
87124	06/13/2019	SANDRA SUE NORBERG (Expense Reimbursement)	186.48
87166	06/20/2019	STEVEN HANCOCK (Expense Reimbursement)	172.30
87183	06/27/2019	JAKE F. KNOKE (Expense Reimbursement)	172.30
87189	06/27/2019	RICHARD NIERADKA (Expense Reimbursement)	167.00
87074	06/06/2019	ERIC NGUYEN (Expense Reimbursement)	77.14
87112	06/13/2019	ERIC NGUYEN (Expense Reimbursement)	77.14
TOTAL CHECKS TO EMPLOYEES			\$ 1,822.50

ETWD DIRECTORS

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
87085	06/06/2019	MICHAEL GASKINS (Expense Reimbursement)	567.83
87081	06/06/2019	JOSE VERGARA (Expense Reimbursement)	470.38
87084	06/06/2019	MARK MONIN (Expense Reimbursement)	442.71
87083	06/06/2019	KATHRYN FRESHLEY (Expense Reimbursement)	406.24
TOTAL CHECKS TO DIRECTORS			\$ 1,887.16

EL TORO WATER DISTRICT
401K PLAN SUMMARY

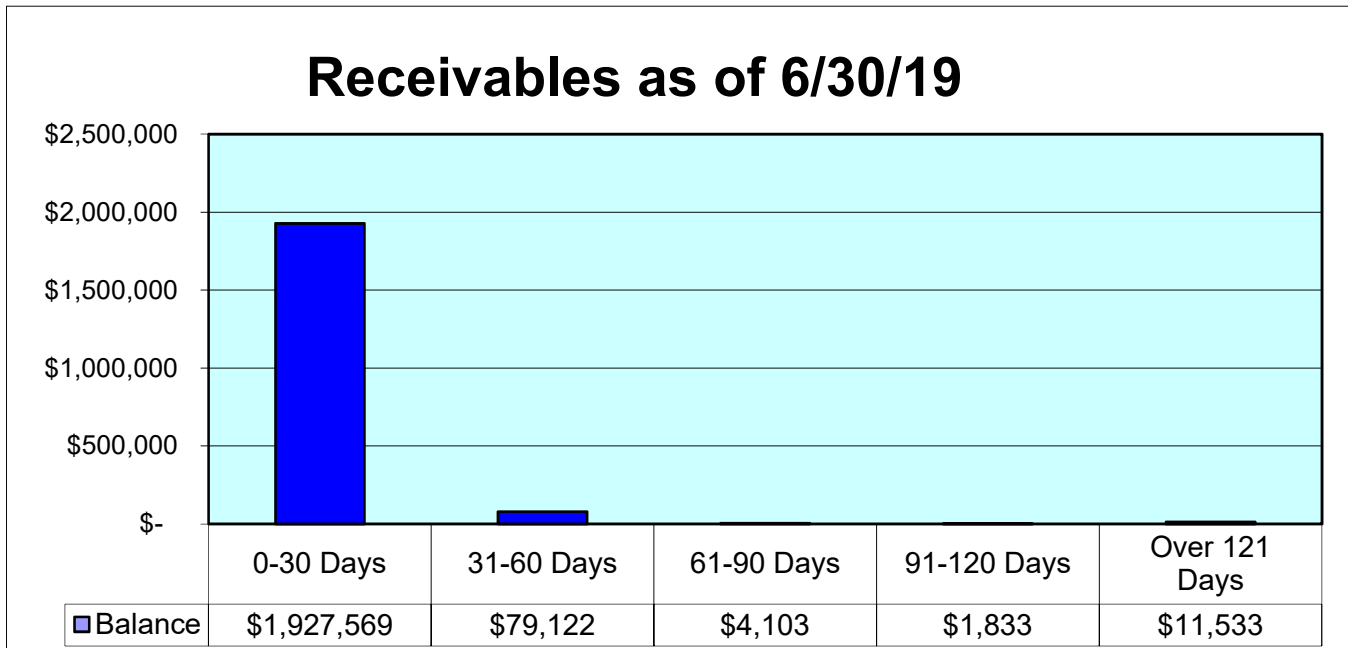
401K PLAN MARKET VALUE



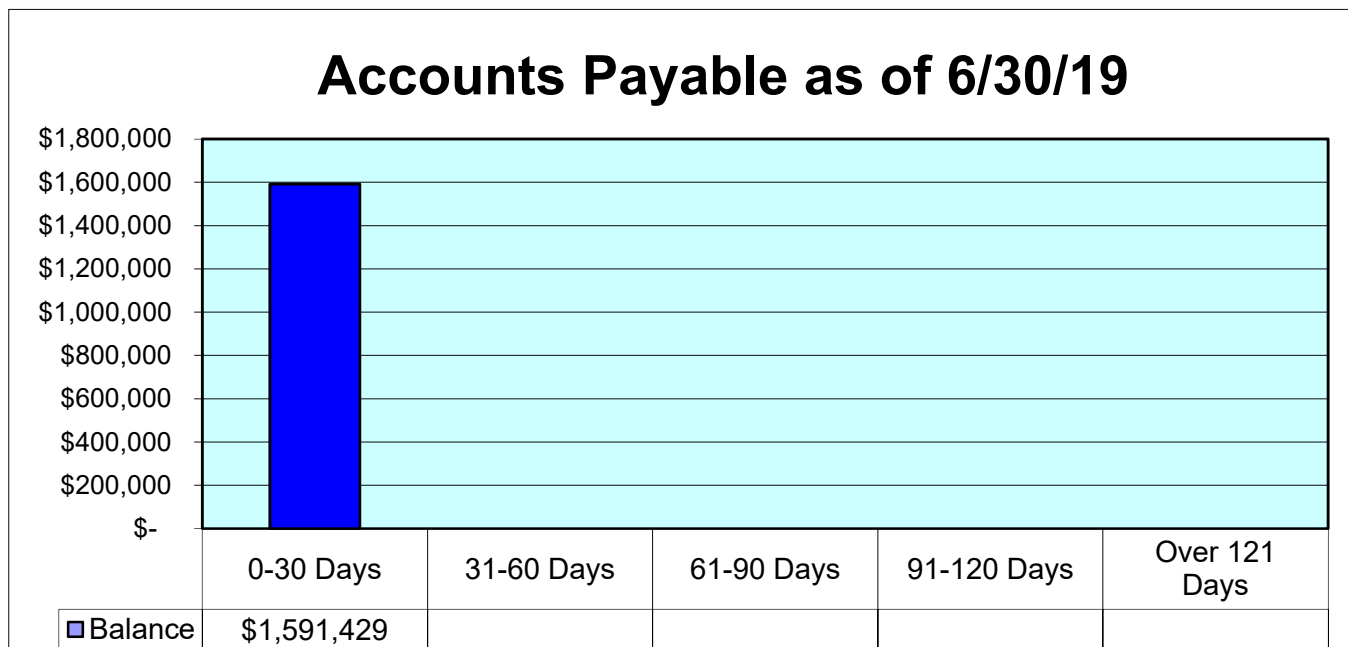
MARKET VALUE SUMMARY							
	Growth Under 40 yrs. Old	Capital Appreciation 40 to 44 yrs. Old	Balanced 45 to 49 yrs. Old	Balanced Income 50 to 54 yrs. Old	Income & Growth 55 to 59 yrs. Old	Income 60 to 64 yrs. Old	Capital Pres. Port Over 65 yrs. Old
Balance at July 1, 2018	\$ 1,361,579.56	\$0.00	\$2,590,730.79	\$0.00	\$11,389,155.42	\$0.00	\$4,945,449.62
Contributions	272,311.49	69,501.60	132,541.68	242,637.34	283,269.38	517,227.00	129,625.43
Withdrawals	(82,829.35)	0.00	0.00	0.00	(177,155.88)	(903,496.37)	(289,178.27)
Transfers	(107,465.90)	460,635.42	(1,052,400.42)	5,554,333.46	(5,594,854.49)	2,794,956.15	(2,055,204.22)
Interest, dividends and appreciation net of fees and charges	63,191.88	18,925.22	130,681.16	157,316.30	360,205.65	53,073.22	163,686.83
Balance at June 30, 2019	\$ 1,506,787.68	\$549,062.24	\$1,801,553.21	\$5,954,287.10	\$6,260,620.08	\$2,461,760.00	\$2,894,379.39
Average return YTD June 30, 2019	4.19%	3.45%	7.25%	2.64%	5.75%	2.16%	5.66%

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

RECEIVABLES & PAYABLES AGEING



Bad Debts Year to Date: \$20,996

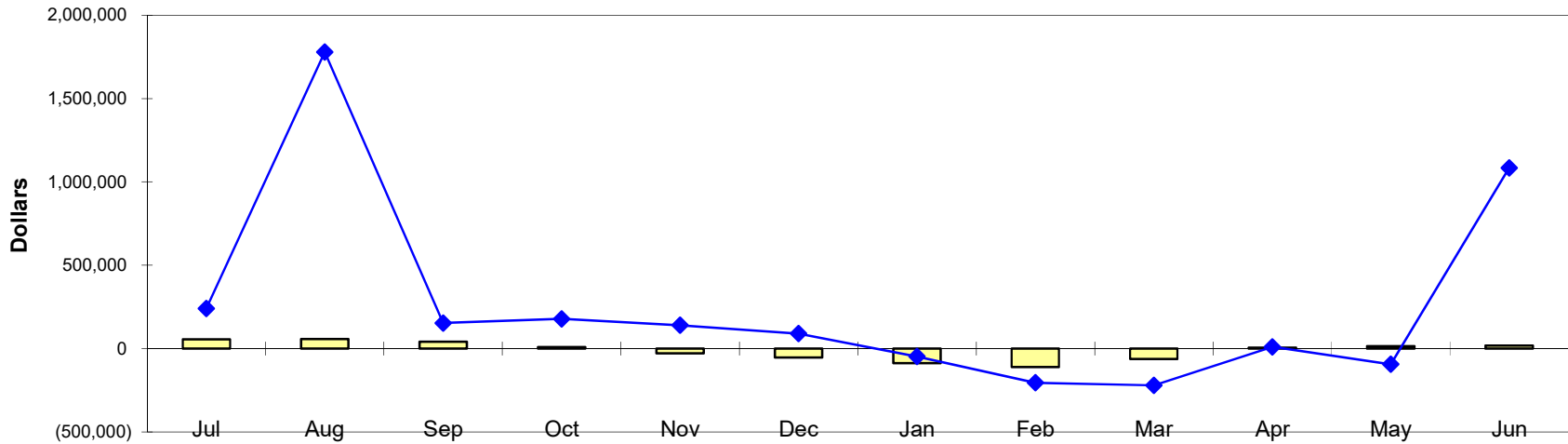


Year to Date Discounts Taken: \$1,027

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El Toro Water District
Income Statement
June 2019

	<u>Jun 19</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jul '18 - Jun 19</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Income							
4600 · Water Service Charge	284,812.23	280,341.25	101.6%	3,339,048.96	3,364,095.00	99.26%	3,364,095.00
4700 · Sanitary Service	643,999.41	650,000.00	99.08%	7,698,021.92	7,800,000.00	98.69%	7,800,000.00
4722 · Recycled Water Tertiary Sales	127,857.04	157,736.36	81.06%	1,309,054.66	1,695,000.00	77.23%	1,695,000.00
4724 · Service Charge - Recycled Water	19,846.97	18,750.00	105.85%	226,645.17	225,000.00	100.73%	225,000.00
4750 · Capital Facilities Charge	250,586.33	251,250.00	99.74%	3,005,535.42	3,015,000.00	99.69%	3,015,000.00
4800 · Commodity Charge	732,700.69	876,276.93	83.62%	8,474,790.85	9,416,278.00	90.0%	9,416,278.00
4950 · Other Operating Income	485,064.00	4,583.33	10,583.22%	178,183.87	55,000.00	323.97%	55,000.00
4960 · Other Income	550,293.87	45,812.51	1,201.19%	3,380,683.57	549,750.00	614.95%	549,750.00
4967 · SMWD	0.00	9,166.67	0.0%	127,225.54	110,000.00	115.66%	110,000.00
4970 · MNWD	0.00	1,916.67	0.0%	24,434.50	23,000.00	106.24%	23,000.00
4980 · Interest Income	29,156.65	11,250.00	259.17%	337,565.85	135,000.00	250.05%	135,000.00
4985 · Changes FMV CAMP	17,885.43			124,060.86			
4986 · Changes FMV LAIF	0.00			10,487.54			
4990 · Property Taxes	79,785.29	72,916.67	109.42%	999,329.36	875,000.00	114.21%	875,000.00
Total Income	3,221,987.91	2,380,000.39	135.38%	29,235,068.07	27,263,123.00	107.23%	27,263,123.00
Gross Profit	3,221,987.91	2,380,000.39	135.38%	29,235,068.07	27,263,123.00	107.23%	27,263,123.00
Expense							
5100 · Personnel Cost	615,018.30	690,653.10	89.05%	7,911,181.62	8,287,837.25	95.46%	8,287,837.25
5405 · Water Purchases	514,293.68	746,915.73	68.86%	7,123,351.40	8,027,968.00	88.73%	8,027,968.00
5410 · Electrical Power	120,311.47	89,787.48	134.0%	1,059,980.93	1,077,450.00	98.38%	1,077,450.00
5415 · Repair Parts & Materials	20,695.64	32,133.75	64.41%	332,575.12	385,605.00	86.25%	385,605.00
5420 · Equipment Maintenance & Repair	9,630.97	8,172.52	117.85%	114,581.84	98,070.00	116.84%	98,070.00
5425 · Pump Maintenance & Repair	0.00	10,525.01	0.0%	119,011.86	126,300.00	94.23%	126,300.00
5430 · Motor Maintenance & Repair	2,608.39	2,150.01	121.32%	24,412.28	25,800.00	94.62%	25,800.00
5440 · Electrical/Contl Maint & Repair	2,735.81	5,791.67	47.24%	49,194.91	69,500.00	70.78%	69,500.00
5445 · Meter Maintenance & Repair	0.00	291.66	0.0%	3,511.38	3,500.00	100.33%	3,500.00
5455 · Chemicals	29,871.79	18,008.33	165.88%	195,575.12	216,100.00	90.5%	216,100.00
5460 · Structure Maint & Repair	2,676.70	1,780.00	150.38%	54,390.00	21,360.00	254.64%	21,360.00
5465 · Asphalt Maintenance & Repair	8,450.00	8,141.66	103.79%	127,403.75	97,700.00	130.4%	97,700.00
5470 · Consultants	1,587.90	9,516.67	16.69%	63,061.08	114,200.00	55.22%	114,200.00
5475 · Contractors	132,321.56	102,599.15	128.97%	1,231,710.51	1,231,190.00	100.04%	1,231,190.00
5480 · Engineers	527.25	6,333.33	8.33%	43,120.89	76,000.00	56.74%	76,000.00
5482 · Dump Fees	5,586.03	1,333.34	418.95%	20,349.40	16,000.00	127.18%	16,000.00
5485 · Laboratory	11,467.18	2,950.00	388.72%	92,567.79	35,400.00	261.49%	35,400.00
5490 · License & Permits	8,991.40	10,736.30	83.75%	160,887.03	128,835.00	124.88%	128,835.00
5495 · Gas & Oil	8,428.60	7,500.00	112.38%	100,726.72	90,000.00	111.92%	90,000.00
5500 · Equipment Rental	1,246.31	1,366.67	91.19%	20,388.19	16,400.00	124.32%	16,400.00
5505 · Landscaping	46,236.66	8,671.67	533.19%	163,231.58	104,060.00	156.86%	104,060.00
5510 · Small Tools & Equipment	8,415.18	5,129.17	164.07%	54,581.59	61,550.00	88.68%	61,550.00
5515 · Security	1,594.53	1,587.94	100.42%	24,410.90	19,055.00	128.11%	19,055.00
5520 · Operating Supplies	6,466.62	4,333.33	149.23%	54,094.35	52,000.00	104.03%	52,000.00
5525 · Safety Equipment	753.06	3,216.67	23.41%	15,054.08	38,600.00	39.0%	38,600.00
5530 · Temporary Help	0.00	2,833.34	0.0%	0.00	34,000.00	0.0%	34,000.00
5535 · Other Employee Cost	12,869.44	7,500.00	171.59%	144,906.01	90,000.00	161.01%	90,000.00
5540 · Depreciation	366,470.00	358,333.33	102.27%	4,397,640.00	4,300,000.00	102.27%	4,300,000.00
5545 · Insurance	37,615.32	40,712.49	92.39%	506,765.31	488,550.00	103.73%	488,550.00
5555 · Advertising & Publicity	0.00	208.33	0.0%	200.00	2,500.00	8.0%	2,500.00
5560 · Amortization	570.49	570.83	99.94%	6,845.88	6,850.00	99.94%	6,850.00
5570 · Annual Event	0.00	445.83	0.0%	5,585.07	5,350.00	104.39%	5,350.00
5575 · Audit	0.00	2,500.00	0.0%	24,000.00	30,000.00	80.0%	30,000.00
5580 · Bad Debts	2,413.13	1,666.67	144.79%	20,995.72	20,000.00	104.98%	20,000.00
5585 · Bank Charges	5,698.29	4,708.33	121.03%	63,650.10	56,500.00	112.66%	56,500.00
5590 · Data Processing Supply & Access	6,413.89	3,041.66	210.87%	20,157.29	36,500.00	55.23%	36,500.00
5595 · Data Processing Equipment	0.00	3,333.34	0.0%	28,249.78	40,000.00	70.62%	40,000.00
5600 · Data Processing Consultants	1,800.00	2,083.33	86.4%	42,122.00	25,000.00	168.49%	25,000.00
5605 · Directors Fees	10,512.00	8,750.00	120.14%	113,218.00	105,000.00	107.83%	105,000.00
5610 · Dues & Memberships	5,519.07	6,833.33	80.77%	84,926.47	82,000.00	103.57%	82,000.00
5615 · Education & Training	1,851.63	2,437.50	75.96%	30,452.43	29,250.00	104.11%	29,250.00
5620 · Election Expense	0.00	2,500.00	0.0%	33,532.54	30,000.00	111.78%	30,000.00
5625 · Employee Service Awards	0.00	483.33	0.0%	3,916.65	5,800.00	67.53%	5,800.00
5630 · Software Maintenance & Licenses	12,574.92	13,416.67	93.73%	183,052.62	161,000.00	113.7%	161,000.00
5640 · Interest Expense	64,088.38	64,088.42	100.0%	769,060.56	769,061.00	100.0%	769,061.00
5645 · Janitorial	2,814.59	2,816.67	99.93%	34,222.59	33,800.00	101.25%	33,800.00
5650 · Legal	9,815.72	12,500.00	78.53%	98,742.20	150,000.00	65.83%	150,000.00
5655 · Meets, Conventions & Travel	5,326.46	3,250.00	163.89%	32,865.45	39,000.00	84.27%	39,000.00
5657 · Meets, Con & Travel - Directors	1,400.60	2,333.33	60.03%	39,796.29	28,000.00	142.13%	28,000.00
5660 · Office Supplies	404.05	1,916.67	21.08%	11,477.02	23,000.00	49.9%	23,000.00
5670 · Postage	135.87	1,708.33	7.95%	19,181.54	20,500.00	93.57%	20,500.00
5675 · Printing & Reproduction	7,844.21	1,750.00	448.24%	17,323.04	21,000.00	82.49%	21,000.00
5680 · Property Tax	12.24	458.33	2.67%	8,583.08	5,500.00	156.06%	5,500.00
5685 · Public Education & Outreach	10,800.24	18,600.00	58.07%	95,452.96	223,200.00	42.77%	223,200.00
5690 · Publications & Subscriptions	0.00	250.00	0.0%	2,475.40	3,000.00	82.51%	3,000.00
5695 · Communications	8,890.89	8,500.00	104.6%	107,517.74	102,000.00	105.41%	102,000.00
5700 · Utilities	1,410.00	1,775.00	79.44%	19,942.11	21,300.00	93.63%	21,300.00
Total Expense	2,137,166.46	2,361,930.22	90.48%	26,126,210.17	27,408,141.25	95.32%	27,408,141.25
Net Income							
	1,084,821.45	18,070.17	6,003.38%	3,108,857.90	-145,018.25	-2,143.77%	-145,018.25

ANALYSIS OF REVENUE & EXPENSE
Fiscal Year 2018/2019

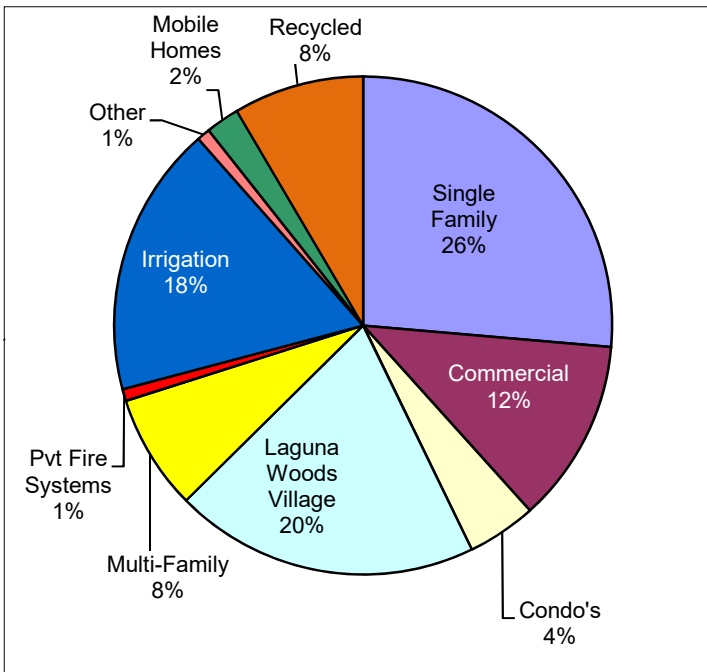
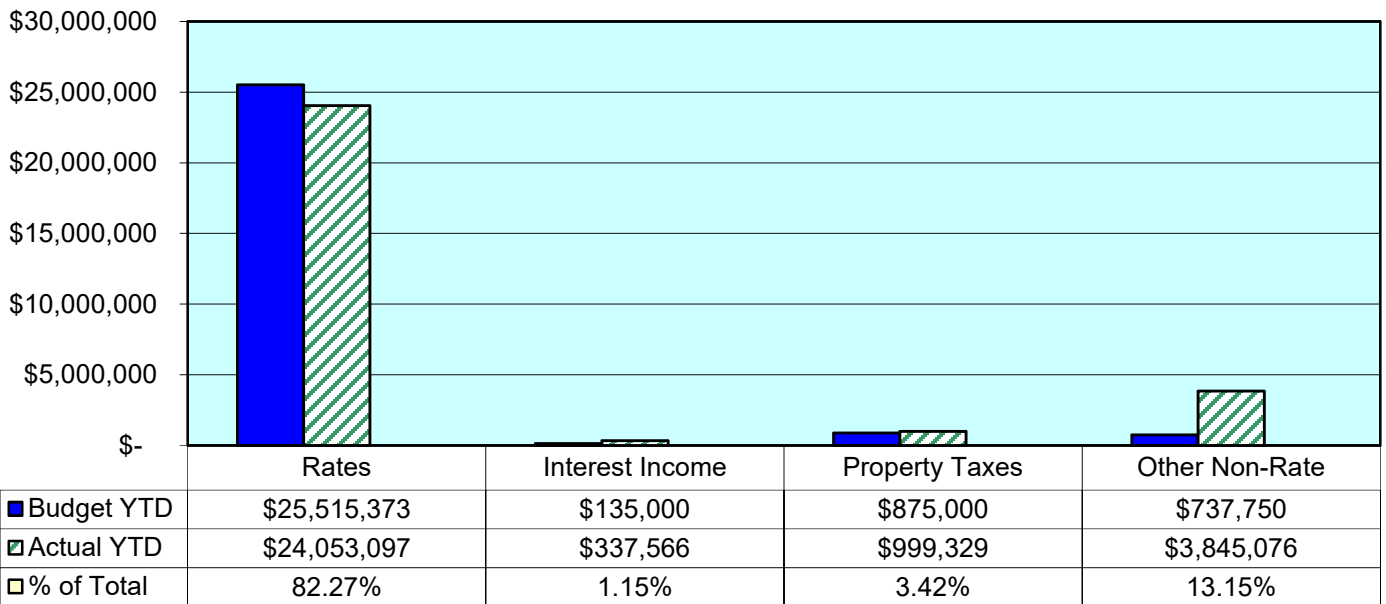


ANALYSIS OF REVENUES & EXPENSES
BUDGET COMPARED TO ACTUAL
FISCAL YEAR 2018/2019

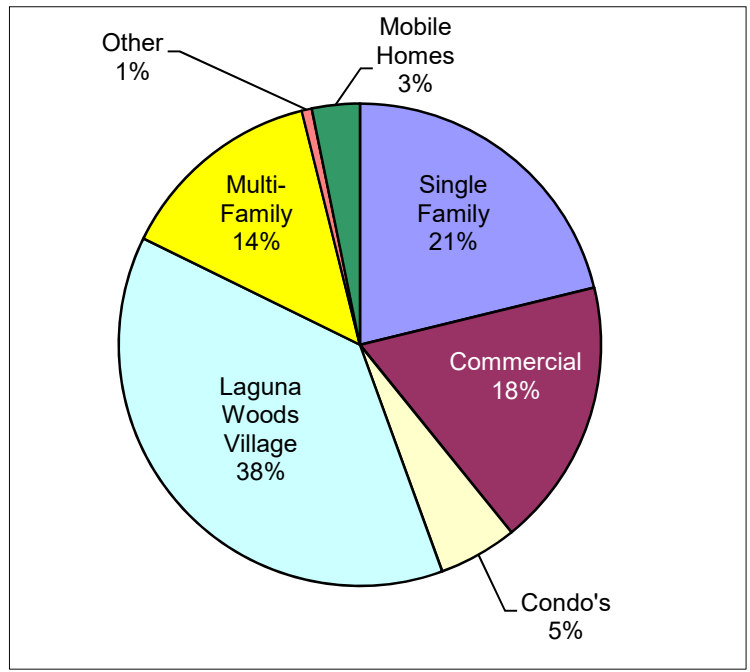
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Budget												
Revenue	2,515,047	2,517,047	2,463,124	2,347,535	2,210,901	2,119,512	2,000,277	1,919,796	2,089,043	2,335,849	2,364,991	2,380,000
Expense	2,459,295	2,460,738	2,421,860	2,338,524	2,240,013	2,174,124	2,088,159	2,030,134	2,152,157	2,330,098	2,351,109	2,361,930
Profit/Loss	55,752	56,309	41,264	9,012	(29,113)	(54,612)	(87,882)	(110,338)	(63,114)	5,751	13,882	18,070
Actual												
Revenue	2,470,725	4,272,706	2,286,776	2,499,456	2,111,415	2,165,482	2,180,118	1,635,554	1,759,953	2,328,699	2,302,197	3,221,988
Expense	2,229,745	2,493,502	2,133,797	2,320,725	1,971,475	2,075,711	2,227,994	1,840,472	1,980,450	2,318,552	2,396,622	2,137,166
Profit/Loss	240,979	1,779,205	152,979	178,732	139,940	89,771	(47,876)	(204,918)	(220,497)	10,148	(94,425)	1,084,821

EL TORO WATER DISTRICT REVENUES FROM WATER & WASTE WATER SALES AS OF 6/30/19

Where the Money Comes From



WATER REVENUE YTD 2018/2019



WASTE WATER REVENUE YTD 2018/2019

**EL TORO WATER DISTRICT
REVENUE COMPARISON
For the Month Ended June 30, 2019**

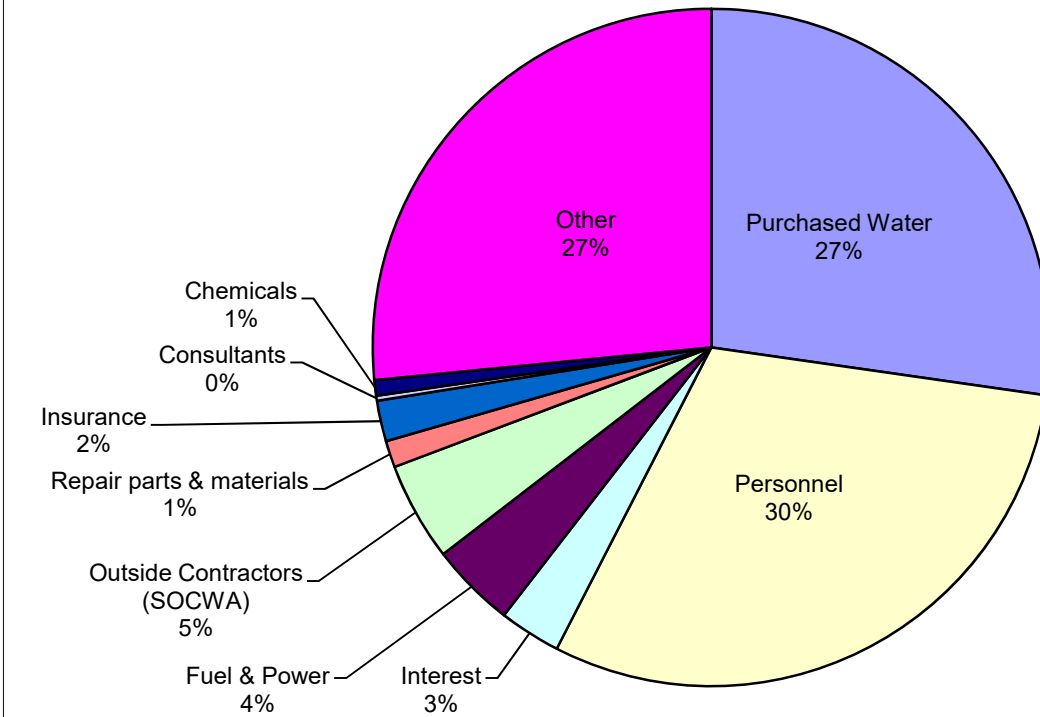
	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	BUDGET	REMAINING BUDGET
<u>From Rates</u>										
Capital Facilities Charge	\$ 250,586	\$ 251,250	\$ (664)	0%	\$ 3,005,535	\$ 3,015,000	\$ (9,465)	0%	\$ 3,015,000	\$ 9,465
Water sales - Commodity	732,701	876,277	(143,576)	-16%	8,474,791	9,416,278	(941,487)	-10%	9,416,278	941,487
Water sales - Fixed Meter	284,812	280,341	4,471	2%	3,339,049	3,364,095	(25,046)	-1%	3,364,095	25,046
Waste water sales	643,999	650,000	(6,001)	-1%	7,698,022	7,800,000	(101,978)	-1%	7,800,000	101,978
Recycled water tertiary sales	127,857	157,736	(29,879)	-19%	1,309,055	1,695,000	(385,945)	-23%	1,695,000	385,945
Service charge - Recycled water	19,847	18,750	1,097	6%	226,645	225,000	1,645	1%	225,000	(1,645)
TOTAL FROM RATES	2,059,803	2,234,355	(174,552)	-8%	24,053,097	25,515,373	(1,462,276)	-6%	25,515,373	1,462,276
<u>Non-rate Revenue</u>										
Admin fee	482,389	1,600	480,789	30049%	2,132,497	19,200	2,113,297	11007%	19,200	(2,113,297)
48 Hour notice fee	2,145	2,451	(306)	-12%	27,785	29,416	(1,631)	-6%	29,416.44	1,631
Restoration fee	340	370	(30)	-8%	2,050	4,440	(2,390)	-54%	4,440	2,390
Unpaid check fee	190	150	40	27%	1,555	1,800	(245)	-14%	1,800	245
Cut lock fee	-	12	(12)	-100%	200	144	56	39%	144	(56)
TOTAL NON-RATE	485,064	4,583	480,481	10483%	2,164,087	55,000	2,109,086	3835%	55,000	(2,109,086)
<u>Other Revenue</u>										
Interest	29,157	11,250	17,907	159%	337,566	135,000	202,566	150%	135,000	(202,566)
Change FMV Investment	17,885	-	17,885	0%	134,548	-	134,548	0%	-	(134,548)
Property taxes	79,785	72,917	6,869	9%	999,329	875,000	124,329	14%	875,000	(124,329)
Other	550,294	45,813	504,480	1101%	1,394,781	549,750	845,031	154%	549,750	(845,031)
TOTAL OTHER REVENUE	677,121	129,979	547,142	421%	2,866,224	1,559,750	1,306,474	84%	1,559,750	(1,306,474)
<u>Contract Service</u>										
Santa Margarita W. D.	-	9,167	(9,167)	-100%	127,226	110,000	17,226	16%	110,000	(17,226)
Moulton Niguel W. D.	-	1,917	(1,917)	-100%	24,435	23,000	1,435	6%	23,000	(1,435)
TOTAL CONTRACT SERVICES	-	11,083	(11,083)	-100%	151,660	133,000	18,660	14%	133,000	(18,660)
TOTAL REVENUE	\$ 3,221,988	\$ 2,380,000	\$ 841,987	35%	\$ 29,235,068	\$ 27,263,123	\$ 1,971,945	7%	\$ 27,263,123	\$ (1,971,945)

**EL TORO WATER DISTRICT
NON-RATE REVENUE ANALYSIS
FOR THE MONTH ENDING June 30, 2019**

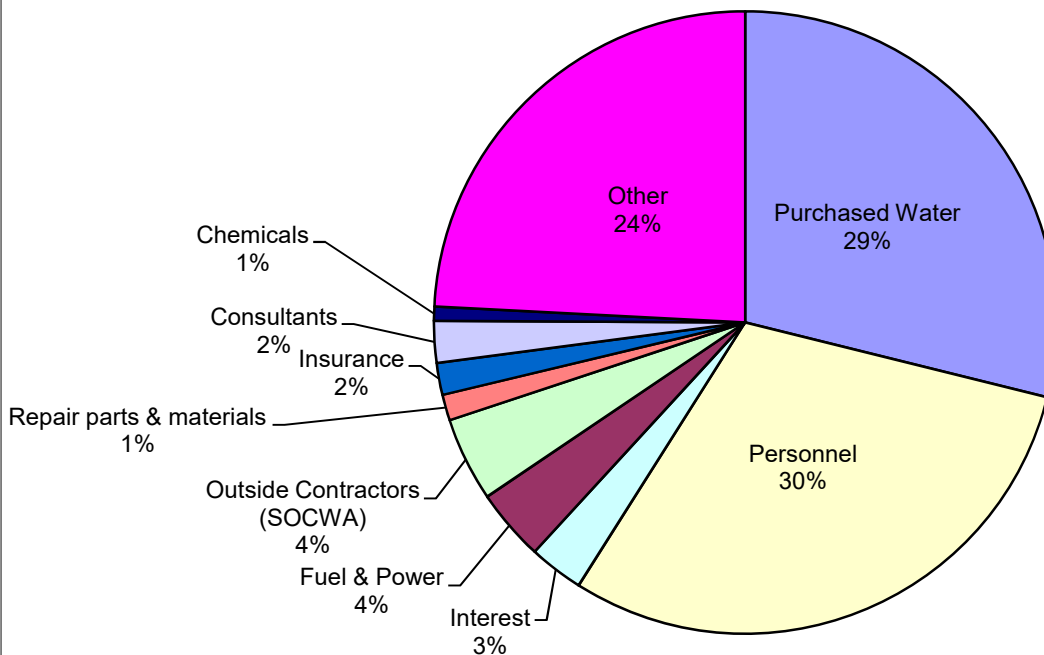
	Jun-19 Actual	Jun-19 Budget	Jul 18- Jun 19 YTD Actual	Jul 18- Jun 19 YTD Budget
Site Leases	18,618	26,229	204,160	314,750
MWD Recycled Water LRP Rebate	5,000	17,917	232,150	215,000
JPIA Refund	-	-	52,102	-
SOCWA Refund	526,561	-	823,179	-
Recycled Metal	-	-	15,761	-
Diesel Fuel Tax Refund	115	-	687	-
Equipment Sales	-	-	37,822	-
Edison Rebate for Turbo Blower	-	-	21,694	-
Misc Work for Customers	-	1,667	7,226	20,000
	<u>\$ 550,294</u>	<u>\$ 45,813</u>	<u>\$ 1,394,781</u>	<u>\$ 549,750</u>
Other Operating Income				
Sales to Santa Margarita	-	-	-	-
Sales to Moulton Niguel	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>550,294</u>	<u>-</u>	<u>1,394,781</u>	<u>-</u>

WHERE THE MONEY GOES

YTD EXPENSES AT 6/30/19



EXPENSES YEAR ENDING 6/30/18



EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended June 30, 2019

	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	\$615,018	\$690,653	\$75,635	11%	\$7,911,182	\$8,287,837	\$376,656	5%	\$8,287,837	376,656
Purchased water	514,294	746,916	232,622	31%	7,123,351	8,027,968	904,617	11%	8,027,968	904,617
Electrical power	120,311	89,787	(30,524)	-34%	1,059,981	1,077,450	17,469	2%	1,077,450	17,469
Repair parts & materials	20,696	32,134	11,438	36%	332,575	385,605	53,030	14%	385,605	53,030
Equipment repairs & maintenance	9,631	8,173	(1,458)	-18%	114,582	98,070	(16,512)	-17%	98,070	(16,512)
Pump repairs & maintenance	-	10,525	10,525	100%	119,012	126,300	7,288	6%	126,300	7,288
Motor repairs & maintenance	2,608	2,150	(458)	-21%	24,412	25,800	1,388	5%	25,800	1,388
Electrical repairs & maintenance	2,736	5,792	3,056	53%	49,195	69,500	20,305	29%	69,500	20,305
Meter repairs & maintenance	-	292	292	100%	3,511	3,500	(11)	0%	3,500	(11)
Chemicals	29,872	18,008	(11,863)	-66%	195,575	216,100	20,525	9%	216,100	20,525
Structure repairs & maintenance	2,677	1,780	(897)	-50%	54,390	21,360	(33,030)	-155%	21,360	(33,030)
Asphalt repairs & maintenance	8,450	8,142	(308)	-4%	127,404	97,700	(29,704)	-30%	97,700	(29,704)
Consultants - outside	1,588	9,517	7,929	83%	63,061	114,200	51,139	45%	114,200	51,139
Contractors - outside	132,322	102,599	(29,722)	-29%	1,231,711	1,231,190	(521)	0%	1,231,190	(521)
Engineers - outside	527	6,333	5,806	92%	43,121	76,000	32,879	43%	76,000	32,879
Dump fees	5,586	1,333	(4,253)	-319%	20,349	16,000	(4,349)	-27%	16,000	(4,349)
Laboratories	11,467	2,950	(8,517)	-289%	92,568	35,400	(57,168)	-161%	35,400	(57,168)
License & permits	8,991	10,736	1,745	16%	160,887	128,835	(32,052)	-25%	128,835	(32,052)
Automotive fuel & oil	8,429	7,500	(929)	-12%	100,727	90,000	(10,727)	-12%	90,000	(10,727)
Equipment rental	1,246	1,367	120	9%	20,388	16,400	(3,988)	-24%	16,400	(3,988)
Landscaping	46,237	8,672	(37,565)	-433%	163,232	104,060	(59,172)	-57%	104,060	(59,172)
Small tools & equipment	8,415	5,129	(3,286)	-64%	54,582	61,550	6,968	11%	61,550	6,968
Security	1,595	1,588	(7)	0%	24,411	19,055	(5,356)	-28%	19,055	(5,356)
Operating supplies	6,467	4,333	(2,133)	-49%	54,094	52,000	(2,094)	-4%	52,000	(2,094)
Safety equipment	753	3,217	2,464	77%	15,054	38,600	23,546	61%	38,600	23,546
Temporary help	-	2,833	2,833	100%	0	34,000	34,000	100%	34,000	34,000
Other employee cost	12,869	7,500	(5,369)	-72%	144,906	90,000	(54,906)	-61%	90,000	(54,906)
Employee service awards	-	483	483	100%	3,917	5,800	1,883	32%	5,800	1,883
Education & training	1,852	2,438	586	24%	30,452	29,250	(1,202)	-4%	29,250	(1,202)
Total Operating Expenses	1,574,636	1,792,879	218,243	12%	19,338,629	20,579,530	1,240,901	6%	20,579,530	1,240,901

EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended June 30, 2019

	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	366,470	358,333	(8,137)	-2%	4,397,640	4,300,000	(97,640)	-2%	4,300,000	(97,640)
Amortization	570	571	0	0%	6,846	6,850	4	0%	6,850	4
Insurance	37,615	40,712	3,097	8%	506,765	488,550	(18,215)	-4%	488,550	(18,215)
Data processing supplies & assoc.	6,414	3,042	(3,372)	-111%	20,157	36,500	16,343	45%	36,500	16,343
Data processing equipment	0	3,333	3,333	100%	28,250	40,000	11,750	29%	40,000	11,750
Data processing consultants	1,800	2,083	283	14%	42,122	25,000	(17,122)	-68%	25,000	(17,122)
Software maintenance & licenses	12,575	13,417	842	6%	183,053	161,000	(22,053)	-14%	161,000	(22,053)
Janitorial	2,815	2,817	2	0%	34,223	33,800	(423)	-1%	33,800	(423)
Printing & reproduction	7,844	1,750	(6,094)	-348%	17,323	21,000	3,677	18%	21,000	3,677
Publications & subscriptions	0	250	250	100%	2,475	3,000	525	17%	3,000	525
Communications - voice	3,053	3,333	281	8%	37,666	40,000	2,334	6%	40,000	2,334
Communications - data	3,124	2,667	(458)	-17%	38,025	32,000	(6,025)	-19%	32,000	(6,025)
Communications - mobile	2,714	2,500	(214)	-9%	31,826	30,000	(1,826)	-6%	30,000	(1,826)
Utilities	1,410	1,775	365	21%	19,942	21,300	1,358	6%	21,300	1,358
Total Indirect Cost	446,404	436,583	(9,821)	-2%	5,366,314	5,239,000	(127,314)	-2%	5,239,000	(127,314)
<u>Overhead Cost</u>										
Annual events	-	446	446	100%	5,585	5,350	(235)	-4%	5,350	(235)
Audit	-	2,500	2,500	100%	24,000	30,000	6,000	20%	30,000	6,000
Bad debts	2,413	1,667	(746)	-45%	20,996	20,000	(996)	-5%	20,000	(996)
Bank charges	5,698	4,708	(990)	-21%	63,650	56,500	(7,150)	-13%	56,500	(7,150)
Directors fees	10,512	8,750	(1,762)	-20%	113,218	105,000	(8,218)	-8%	105,000	(8,218)
Dues & memberships	5,519	6,833	1,314	19%	84,926	82,000	(2,926)	-4%	82,000	(2,926)
Election Expense	-	2,500	2,500	100%	33,533	30,000	(3,533)	-12%	30,000	(3,533)
Interest	64,088	64,088	0	0%	769,061	769,061	0	0%	769,061	0
Legal	9,816	12,500	2,684	21%	98,742	150,000	51,258	34%	150,000	51,258
Meetings, conventions & travel	5,326	3,250	(2,076)	-64%	32,865	39,000	6,135	16%	39,000	6,135
Meets, con & travel - Directors	1,401	2,333	933	40%	39,796	28,000	(11,796)	-42%	28,000	(11,796)
Office supplies	404	1,917	1,513	79%	11,477	23,000	11,523	50%	23,000	11,523
Postage	136	1,708	1,572	92%	19,182	20,500	1,318	6%	20,500	1,318
Property taxes	12	458	446	97%	8,583	5,500	(3,083)	-56%	5,500	(3,083)
Advertising & Publicity	-	208	208	100%	200	2,500	2,300	92%	2,500	2,300
Public education & outreach	10,800	18,600	7,800	42%	95,453	223,200	127,747	57%	223,200	127,747
Total Overhead Cost	116,126	132,468	16,342	12%	1,421,267	1,589,611	168,344	11%	1,589,611	168,344
TOTAL EXPENSES	\$2,137,166	\$2,361,930	\$224,764	10%	\$26,126,210	\$27,408,141	\$1,281,931	5%	\$27,408,141	\$1,281,931

RESOLUTION NO. 19-7-1

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EL TORO WATER DISTRICT MODIFYING THE
AUTHORIZED SIGNATORIES ON THE
LOCAL AGENCY INVESTMENT FUND (LAIF) ACCOUNT
(ACCOUNT NO. 90-30-001)**

WHEREAS, the Board of Directors of the El Toro Water District deems it to be in the best interest of the District to modify change the authorized signatories on the Local Agency Investment Fund Account (Account No. 90-30-001).

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors of the El Toro Water District hereby consents to, adopts and incorporates by reference the authorized signatories, which is attached hereto marked Exhibit "A" and made a part of this Resolution.

ADOPTED, SIGNED AND APPROVED, this 23rd day of July 2019.

JOSE F. VERGARA, President
of the El Toro Water District and
of the Board of Directors thereof

(SEAL)

ATTEST:

DENNIS P. CAFFERTY, Assistant Secretary
El Toro Water District and of
the Board of Directors thereof



EL TORO WATER DISTRICT
AUTHORIZED SIGNATORIES

Jose F. Vergara, Board President

Dennis P. Cafferty
General Manager

Neely S. Shahbakhti, Finance
Manager/Controller



Exhibit "A"



Prepared by: Staff	EL TORO WATER DISTRICT	Page 1 of 14 Item 4 Section IV
Approved by: Board of Directors	POLICY STATEMENT 1985-5 (IV) TRAVEL AND EXPENSE REIMBURSEMENT POLICY	Date: 9/27/18 Revision: 14

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Superseded by Resolution: 95-11-2	Date: 11/16/95
Superseded by Resolution: 96-09-2	Date: 09/19/96
Superseded by Resolution: 97-07-2	Date: 07/31/97
Superseded by Resolution: 99-07-1	Date: 07/15/99
Superseded by Resolution: 03-04-2	Date: 04/24/03
Superseded by Resolution: 06-02-1	Date: 02/23/06
Superseded by Resolution: 11-3-1	Date: 3/24/11
Superseded by Resolution: 15-4-2	Date: 4/23/15
Superseded by Resolution: 16-3-1	Date: 3/24/16
Superseded by Resolution: 17-3-1	Date: 3/28/17
Superseded by Resolution: 18-9-1	Date: 9/27/18

Prepared by: Board	EL TORO WATER DISTRICT POLICY STATEMENT	Page 2 of 14 Item 4 Section IV
Approved by: Board of Directors	1985-5 (IV)	Date: 9/27/18 Revision: 14

TRAVEL AND EXPENSE REIMBURSEMENT POLICY
FOR EMPLOYEES

I. PURPOSE

To advance training and professionalism, the El Toro Water District (District) encourages and authorizes attendance at various schools, seminars and conferences by its employees. Employees may also be required to travel both in and outside the state to conduct official District business. The purpose of this travel and expense policy is to furnish rules, guidelines, and procedures for governing reimbursement for travel expenses, and to establish certain procedures concerning travel authorization, documentation, and accounting. The District's objectives are to allow travel arrangements, and activities for its employees that conserve District funds and that have a significant and meaningful link to the purposes, policies, and interests of the District.

"Travel" shall mean attendance at meetings, conferences, or other functions on District business at other than the employee's headquarters. Employees shall not be in travel status to the extent that they travel to perform job assignments related to District facilities within designated service or maintenance areas unless it is overnight.

II. AUTHORIZATION FOR TRAVEL

Employees, if authorized by their supervisors, may travel anywhere within Orange County to carry out their assignments.

Other travel on District business by employees shall be undertaken only with the prior approval of the General Manager, or the Assistant General Manager.

Prepared by: Board	EL TORO WATER DISTRICT	Page 3 of 14 Item 4 Section IV
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1985-5 (IV)		

TRAVEL AND EXPENSE REIMBURSEMENT POLICY
FOR EMPLOYEES
(Continued)

III TRAVEL ARRANGEMENTS

To ensure the accuracy of travel arrangements and compliance with District policy, all employees will be required to complete all the appropriate travel forms. The forms will then be submitted to the Board Secretary or designee for processing.

Employees traveling on District business may make all travel arrangements and registrations through the Board Secretary or designee. All such payment and registration requests must be submitted in a timely manner to allow sufficient time for normal processing.

IV. POLICY

1. Employees are expected to exercise good judgment and a proper regard for economy in incurring expenses.
2. When required, the District will prepay airfares, lodging costs and conference registration fees. All such payment requests must allow sufficient time for normal processing and approval prior to payment.
3. When traveling on official District business, employees are encouraged to utilize their personal credit cards and/or cash for all expenses, and then to request reimbursement for such expense. However, in circumstances where the use of such credit cards and/or cash is deemed impractical, and where the total expense is expected to exceed fifty (\$50.00), the District may provide an advance of funds. Such advance shall not exceed one hundred percent (100%) for the total estimated expense.
4. Within ten (10) working days after completion of a trip, a travel expense report should be submitted to the Board Secretary or designee.

Prepared by: Board	EL TORO WATER DISTRICT POLICY STATEMENT 1985-5 (IV)	Page 4 of 14 Item 4 Section IV
Approved by: Board of Directors		Date: 9/27/18 Revision: 14

TRAVEL AND EXPENSE REIMBURSEMENT POLICY
FOR EMPLOYEES
(Continued)

5. Paid receipts for lodging, rail or airfares and conference registration fees are required if such expenses have been incurred. All other receipts received in the normal course of business shall also be attached.
6. There is no objection to an employee's spouse and/or other family member accompanying them on an official trip, provided that their presence does not detract from the employee's performance of duty. However, the District will not reimburse any expenses attributable to any companion.
7. In any situation where extraordinary travel expenses are expected to be incurred, or where this Policy does not adequately cover the situation or would result in an undue hardship, exceptions may be made with prior approval.
8. An employee may use any mode of transportation, designated or approved, including airline, railroad, bus or automobile. Reimbursement will be based on the following paragraphs.
 - A. Travel shall be by the most direct route. If an indirect route is used, the additional costs shall be at the employee's personal expense. Whenever air travel is used, an advance travel request shall be submitted to the Board Secretary or designee in order to obtain the lowest possible fare.
 - B. Air travel reimbursement shall be limited to economy fares including all applicable fee charges and taxes where such service is available. Travel to and from airports shall be by the most cost effective method.

Prepared by: Board	EL TORO WATER DISTRICT POLICY STATEMENT 1985-5 (IV)	Page 5 of 14 Item 4 Section IV
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TRAVEL AND EXPENSE REIMBURSEMENT POLICY
FOR EMPLOYEES

- C. Reimbursement for the use of private cars, except those receiving a car allowance, shall be at the rate as established by the Internal Revenue Services (IRS). Mileage reimbursement shall be limited to the economy fare for air travel. Parking charges at the destination will be reimbursed in accordance with the provisions of this policy.

- D. Reimbursement for the use of rental cars will be allowed only when such use has been approved in advance. Maximum reimbursement for car rental will be for a full-size car.

- E. Travel in District vehicles may be approved when circumstances warrant it. When traveling in a District vehicle, receipts shall be secured for the purchase of gas, oil, and other supplies necessary en-route. These amounts shall be shown on the expense report with a notation that a District vehicle was used, indicating the District unit number, the license plate number and make of the vehicle. The amount of the charge shall be typed opposite the transportation category.

If emergency repairs are necessary, they shall be paid for by the person to whom the car is assigned. All receipts for such payments must be furnished in order to obtain reimbursement.

- F. It is expected that hotel and motel reservations will be made in advance whenever possible, and that lodging will be secured at rates considered reasonable for the particular destination. "Government rates" or "commercial rates" shall be requested at hotels and motels offering these discounts.

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TRAVEL AND EXPENSE REIMBURSEMENT POLICY
FOR EMPLOYEES
(Continued)

- G. Reimbursement for lodging shall be limited to the minimum number of nights required to conduct the assigned District business. If an employee chooses to arrive earlier or stay later, the additional lodging and other expenses related to this decision will be the employee's personal expense.

- H. Generally, an employee shall not use lodging unless the destination is a 75-mile or more drive from the District's Administration Office or unless there is a very early or late official meeting that could justify the employee staying overnight at the destination.

- I. Any room service charges appearing on the hotel bill shall be deducted from the bill and reimbursed in accordance with the provisions of this policy.

- J. Local and long distance telephone and computer access charges will be reimbursed when such charges are incurred in conducting official District business or making essential personal calls such as a "safe arrival call." Charges will be shown on a separate line of the travel expense report and shall, therefore, be deducted from the hotel bill.

- K. When meals are associated with employee travel the following policies and procedures will apply:
 - i. Maximum allowance to cover meals, including meal tips, will be provided as follows:

Breakfast	\$15.00
Lunch	\$20.00
Dinner	\$30.00

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**TRAVEL AND EXPENSE REIMBURSEMENT POLICY
FOR EMPLOYEES
(Continued)**

Under certain meeting or conference circumstances the maximum meal allowance may not be sufficient. In such cases, the General Manager has the authority to review and, if deemed appropriate, may approve the expenditure. Under similar instances involving the General Manager, the President of the Board of Directors shall review and, if deemed appropriate, may approve the expenditure.

- ii. No reimbursement shall be made for meals, other than during travel, without prior approval.
 - iii. No reimbursement shall be made for alcohol at any time.
 - iv. For travel that requires less than a full day, and for the day of departure and day of return on longer trips, the above amounts will be allowed for the meals actually required. All meal allowances shall be entered on the appropriate lines of the Travel Expense Report, with receipt(s) attached.
 - v. When conference, seminar or school registration fees include one or more meals, or where individual meals are otherwise provided, no amount shall be entered for this meal on the travel expense form.
- L. At times when other expenses associated with travel are required, employees will be reimbursed for all business expenses necessary to conduct the assigned District business. Examples include, but are not limited to the following:
- i. Airport parking charges when air travel is used.
 - ii. Parking charges at the destination hotel or garage when transportation is by private or rental car.

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TRAVEL AND EXPENSE REIMBURSEMENT POLICY
FOR EMPLOYEES
(Continued)

- iii. Airport bus/shuttle, or taxi fares where free airport bus/shuttle service is not available.
- iv. Conference, seminar or school registration fees.
- v. Local transportation (only as required for official District business).
- vi. A reasonable amount will be allowed for baggage handling, laundry and dry cleaning for employees attending a conference or school of more than one week in length. All receipts for such expense must be submitted with the travel expense report.
- vii. No reimbursement will be made for personal expenses such as newspapers, magazines, haircuts, shoeshines, excessive personal telephone calls, taxi fares to and from restaurants, and other personal expenses.

Prepared by: Staff/General Counsel	EL TORO WATER DISTRICT POLICY STATEMENT DIRECTOR TRAVEL AND EXPENSE REIMBURSEMENT 1985-5 (IV)	Page 9 of 14 Item 4 Section IV
Approved by: Board		Date: 9/27/18 Rev. 14

I. PURPOSE

To advance training and professionalism, El Toro Water District (District) encourages and, with prior approval by the Board, authorizes attendance at conferences (i.e. ACWA, CSDA, WaterReuse, CASA) by its Board members (Directors). Directors may be required to travel both in and outside the state to conduct official District business. This policy is to furnish guidelines for reimbursement for travel expenses and to establish certain procedures concerning travel authorization and documentation.

Members of the Board of Directors are encouraged to attend, with prior approval by the Board President, educational conferences and professional meetings when the purposes of such activities are to benefit the El Toro Water District. In addition, subject to prior approval of the Board President, the District encourages Directors development and excellence of performance by reimbursing expenses incurred for tuition, travel, lodging and meals as a result of training, educational courses and participation with professional organizations, associated with the interests of the District.

This Policy will be reviewed annually by the entire Board of Directors at a regular monthly meeting of the Board.

II. GOVERNANCE

The District shall adhere to Government Code Sections 53232 through 53232.4 when dealing with issues of Director remuneration and reimbursement.

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III. AUTHORIZED EVENTS

Subject to the District's enabling statutes, attendance at the following qualifies a Director to be eligible to receive compensation.

- A. A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234.
- B. Official business representing the District.

IV. AUTHORIZED EXPENSES

- A. Reimbursement rates shall coincide with rates set by Internal Revenue Service Publication 463 or its successor publication(s).
- B. If lodging is in connection with the above or other prior approved event, such lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor. If the published group rate is unavailable, Directors shall be reimbursed for comparable lodging at government or IRS rates.
- C. Reimbursement for lodging shall be limited to the minimum number of nights required for the Director's attendance at the event. Charges for local and long distance telephone calls and computer access will be reimbursed when such calls are made in conducting official District business or essential personal calls such as a "safe arrival call". There will be no reimbursement for personal telephone calls or other hotel charges not related to District business needs.
- D. A Director's spouse or other family member(s) may accompany the Director on trips authorized under this policy provided that their presence does not detract from the Director's performance of duty. However, no expenses attributable to any companion will be reimbursed by the District.

Prepared by: Staff/General Counsel	EL TORO WATER DISTRICT POLICY STATEMENT DIRECTOR TRAVEL AND EXPENSE REIMBURSEMENT 1985-5 (IV)	Page 11 of 14 Item 4 Section IV
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- E. If travel and lodging is in connection with the above or other prior approved event, Directors shall use government or group rates offered by the provider of transportation when available.
- F. If transportation is by commercial airline, reimbursement shall generally not exceed the standard round-trip airline economy airfare in effect at the time.
- G. Travel shall be by the most direct route. If an indirect route is used, the additional costs shall be at the Director's personal expense. Whenever air travel is used, an advance travel request shall be submitted to the Board Recording Secretary in order to obtain the lowest possible fare.
- H. If the use of the Director's personal automobile is required, the owner will be compensated for the mileage driven at the rate established by the Internal Revenue Service (IRS). Parking charges at the destination will be reimbursed with a receipt.
- I. Maximum reimbursement for car rental will be for a full-size car.
- J. Reimbursement for meals (including tips) during travel to, from and during the event, not included in the registration fee shall be limited to the minimum number of days required for attending the event.
- K. Any and all expenses that do not fall within the adopted travel reimbursement policy or the IRS reimbursable rates are required to be approved by the District's Board of Directors in a public meeting prior to the expenses being incurred.
- L. Expenses that do not adhere to the adopted travel reimbursement policy or the IRS reimbursable rates, and that do not receive prior approval from the District's Board of Directors in a public meeting prior to the expense being incurred, shall not be eligible for reimbursement.

Prepared by: Staff/General Counsel	EL TORO WATER DISTRICT POLICY STATEMENT DIRECTOR TRAVEL AND EXPENSE REIMBURSEMENT 1985-5 (IV)	Page 12 of 14 Item 4 Section IV
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AUTHORIZED EXPENSES (Continued)

M. *Expenses in General and Registration* - Authorized expenses may include registration, lodging, communication (telephone, computers, fax), business meals, common carrier fares, automobile rentals, parking fees, and use of personal automobiles at the standard mileage rate permitted at the time by the Internal Revenue Service.

V. REIMBURSEMENT

A. The District shall provide expense reimbursement report forms to Directors who attend the above functions on behalf of the District, which shall document that expenses adhere to this policy.

B. Except when customarily no receipts are provided or available (i.e. baggage handling), receipts are required to be submitted in conjunction with the expense report form. Failure to submit necessary receipts will result in denial of the reimbursement claim.

C. Directors attending functions consistent with the above or other prior approved events shall submit written or oral reports to the District on the meeting(s) that were attended.

D. It is against the law to falsify expense reports. Penalties for misuse of public resources or violating this policy may include, but are not limited to, the following:

- (A) The loss of reimbursement privileges;
- (B) Restitution to the District;
- (C) Civil penalties for misuse of public resources pursuant to Government Code Section 8314; and
- (D) Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code, penalties for which include 2, 3 or 4 years in prison.

Prepared by: Staff/General Counsel	EL TORO WATER DISTRICT POLICY STATEMENT DIRECTOR TRAVEL AND EXPENSE REIMBURSEMENT 1985-5 (IV)	Page 13 of 14 Item 4 Section IV
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VI. TRAVEL ARRANGEMENTS

- A. To ensure the accuracy of travel arrangements, Directors are to complete and sign the appropriate travel forms and submit them to the Board Recording Secretary or designee for processing per attachment ("A").
- B. Travel arrangements and registrations are to be made through the Board Recording Secretary. All payment and registration requests must be submitted in a timely manner to allow sufficient time for normal processing.
- C. Once the appropriate travel requests have been submitted and processed, a Travel Order (Attachment "B") authorizing the travel and attendance will be sent to the Director.

VII. GENERAL PROVISIONS

- A. All costs, including those pre-paid by the District prior to the Director's attendance at an approved meeting, will be listed on the Director's expense report at the end of the month in which the expenses were incurred, and wherever possible, must be substantiated with a receipt attached to the expense report.
- B. Travel related expenses for each Director are limited to \$7,000 per fiscal year. Unused portions of the Director's annual budget for this purpose cannot be carried over to a subsequent budget period.
- C. In any situation where extraordinary travel expenses is expected to be incurred, or where this Policy does not adequately cover the situation, or would work an undue hardship, exceptions may be made with prior approval of the Board President and General Manager.

Prepared by: Staff/General Counsel	EL TORO WATER DISTRICT POLICY STATEMENT DIRECTOR TRAVEL AND EXPENSE REIMBURSEMENT 1985-5 (IV)	Page 14 of 14 Item 4 Section IV
Approved by: Board of Directors		Date: 9/27/18 Rev. 14

GENERAL PROVISIONS (Continued)

- D. Directors will submit their Travel Expense Claim Form for reimbursement to the District office within the first week, if possible of each month for the prior month's expenses. The Board President or designated representative will approve and sign the Claim Form before request for payment can be processed. The Board Presidents Claim Form shall be approved by the General Manager or Assistant General Manager.

- E. When a Director is obtaining authorization for travel and is aware that the circumstances are such that the charges should not be made against their annual budget, they may request authorization from the Board of Directors or President of the Board that the charges for this activity not be charged against their annual budget.



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

June 11, 2019

Robert R. Hill
General Manager
El Toro Water District
24251 Los Alisos
Lake Forest, CA 92630

Dear Mr. Hill:

We are pleased to notify you that your comprehensive annual financial report (CAFR) for the fiscal year ended 2018 qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. This award has been sent to the submitter as designated on the application.

We hope that you will arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and that appropriate publicity will be given to this notable achievement. A sample news release is enclosed to assist with this effort.

We hope that your example will encourage other government officials in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

Sincerely,

Michele Mark Levine
Director, Technical Services Center



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**El Toro Water District
California**

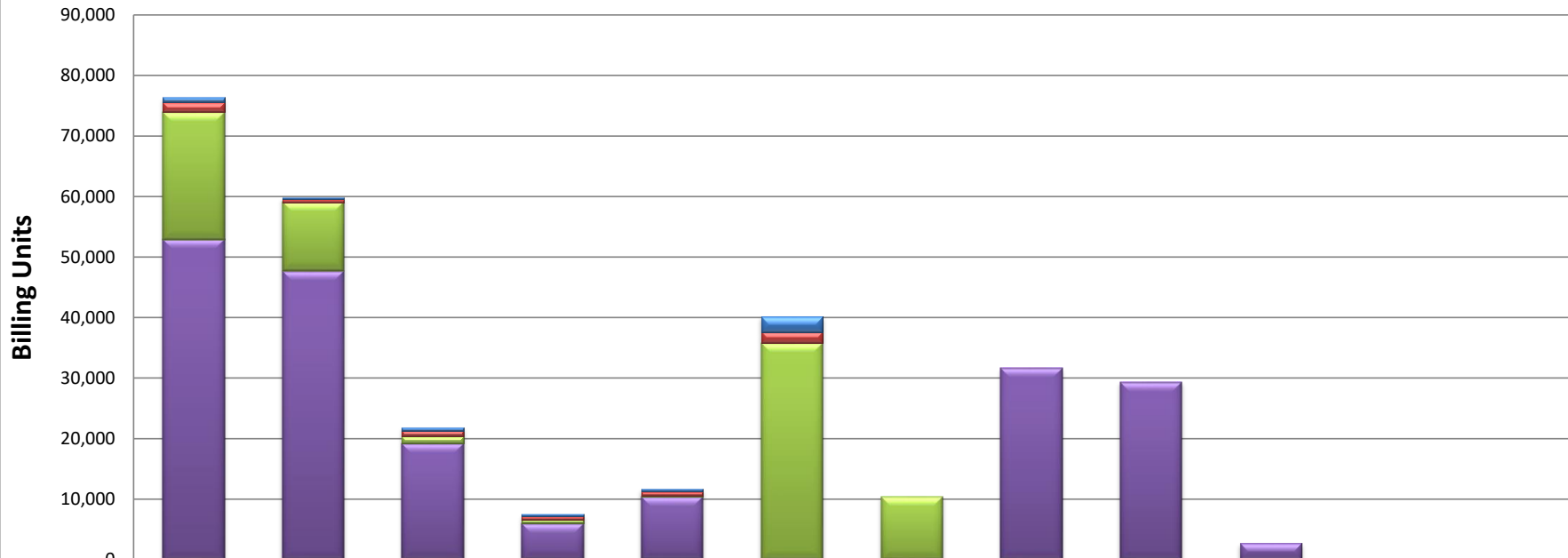
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2018

Christopher P. Morrill

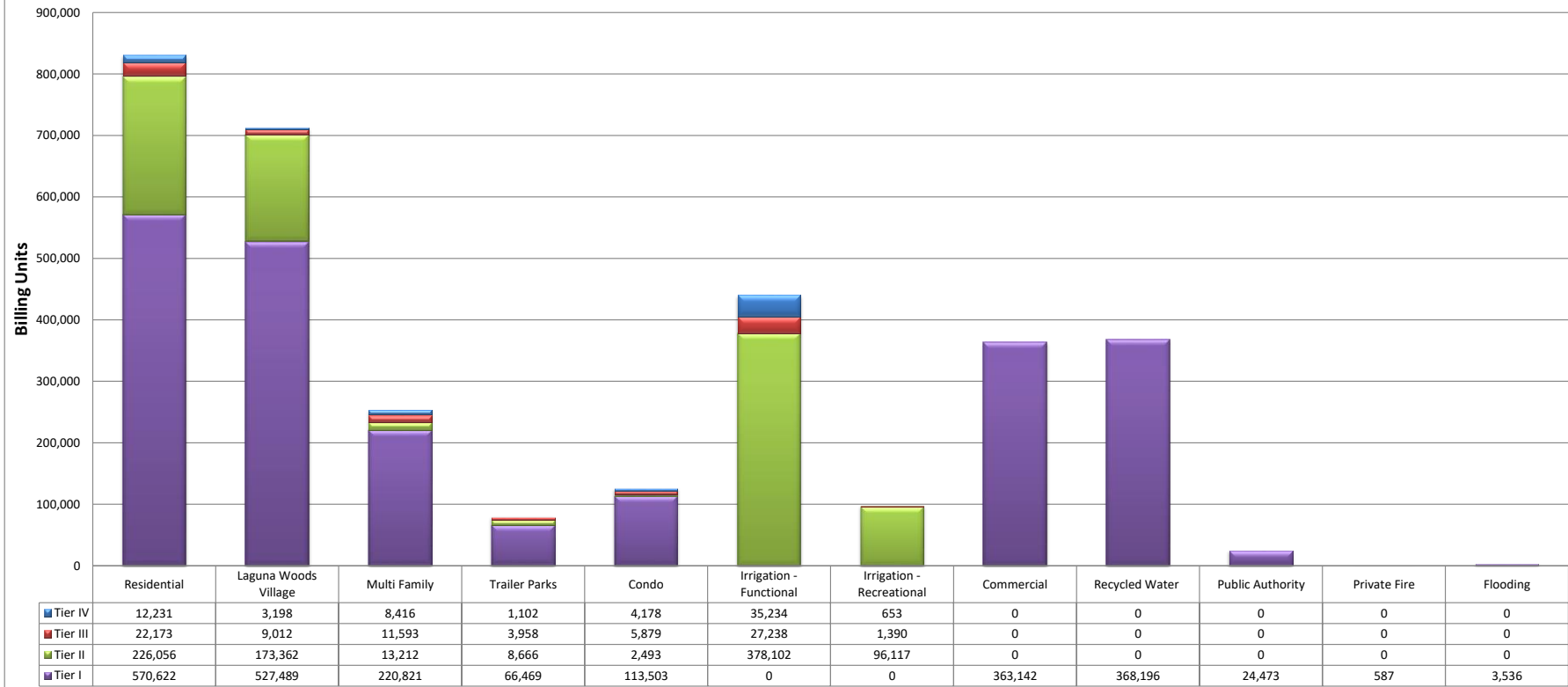
Executive Director/CEO

June 2019 Water Sales

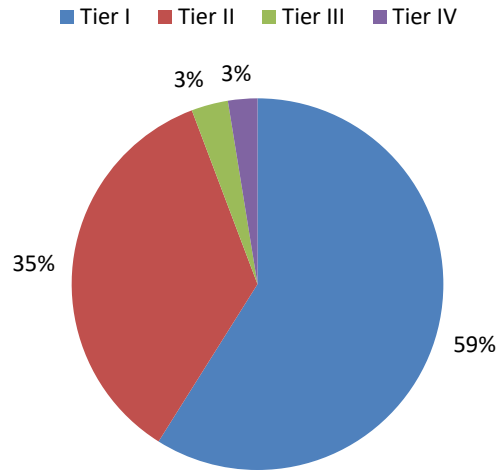


	Residential	Laguna Woods Village	Multi Family	Trailer Parks	Condo	Irrigation - Functional	Irrigation - Recreational	Commercial	Recycled Water	Public Authority	Private Fire	Flooding
■ Tier IV	768	235	564	335	446	2,519	69	0	0	0	0	0
■ Tier III	1,655	500	887	557	623	1,876	37	0	0	0	0	0
■ Tier II	21,055	11,371	1,246	620	226	35,759	10,415	0	0	0	0	0
■ Tier I	52,925	47,705	19,194	6,020	10,428	0	0	31,612	29,358	2,674	57	18

Year-to-Date Water Sales as of June 2019

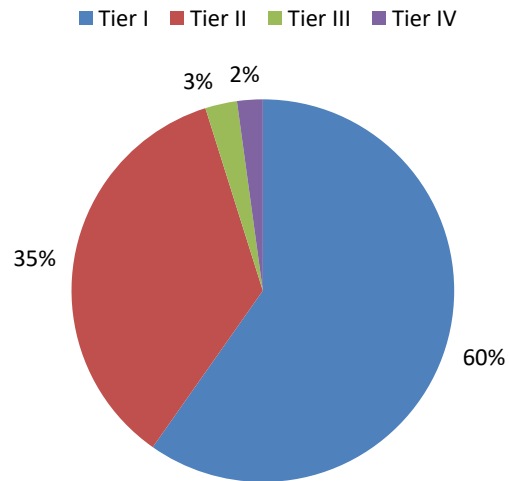


Year to Date Tiered Sales As of June 2019



Year To Date Sales in ccf		
Tier I	1,498,904	58.94%
Tier II	898,008	35.31%
Tier III	81,243	3.19%
Tier IV	65,012	2.56%
	2,543,167	100.00%

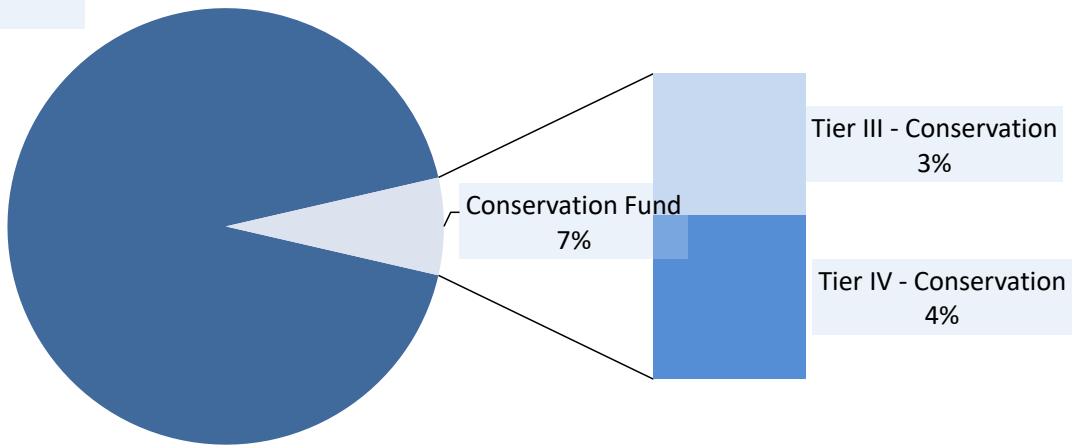
June 2019 Tiered Sales



Current Month Sales in ccf		
Tier I	136,272	59.76%
Tier II	80,692	35.39%
Tier III	6,135	2.69%
Tier IV	4,936	2.16%
	228,035	100.00%

Year to Date Water Sales as of June 2019

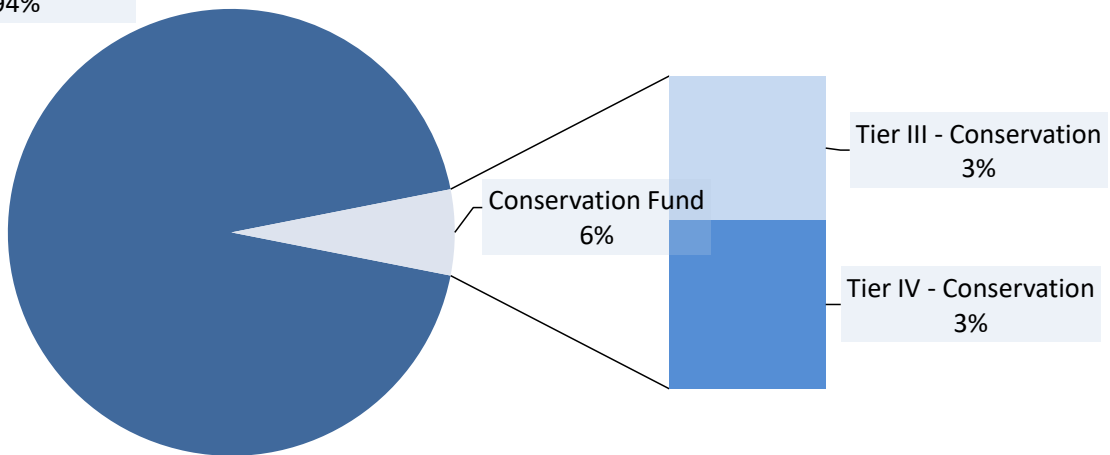
Water Delivery Cost
93%



Category	Billings	Percentage
Water Delivery Cost	\$6,846,044.54	92.81%
Tier III - Conservation	\$245,899.52	3.33%
Tier IV - Conservation	\$284,844.22	3.86%
	\$7,376,788.28	100.00%

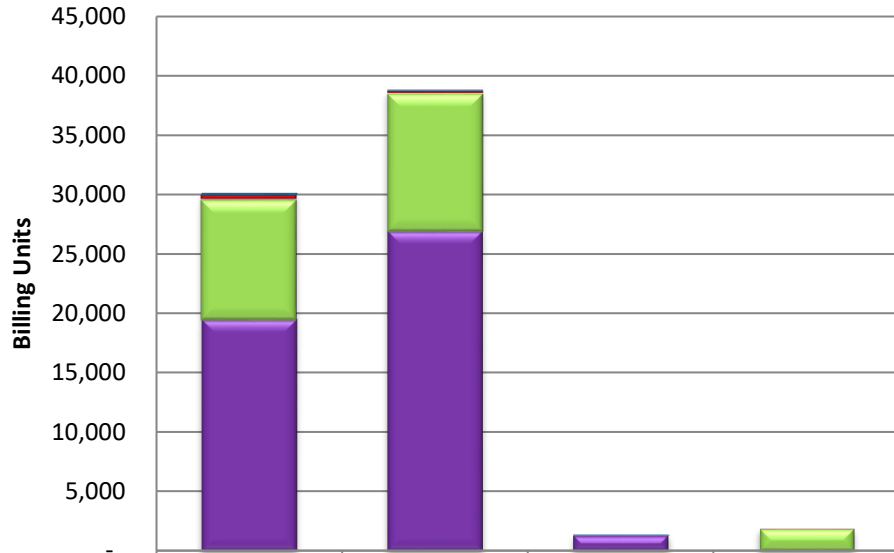
June 2019 Water Sales

Water Delivery Cost
94%



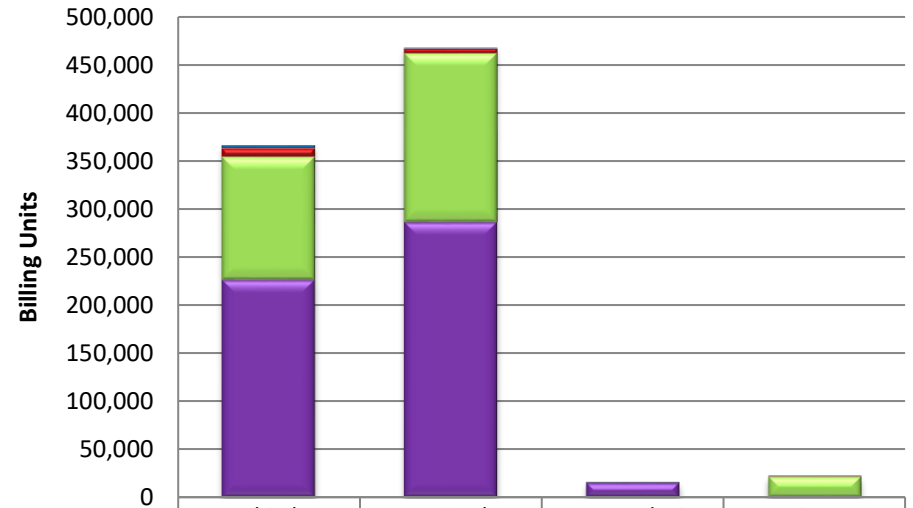
Category	Billings	Percentage
Water Delivery Cost	\$612,911.56	93.81%
Tier III - Conservation	\$18,650.40	2.85%
Tier IV - Conservation	\$21,812.55	3.34%
	\$653,374.51	100.00%

Laguna Woods Village June 2019 Water Sales



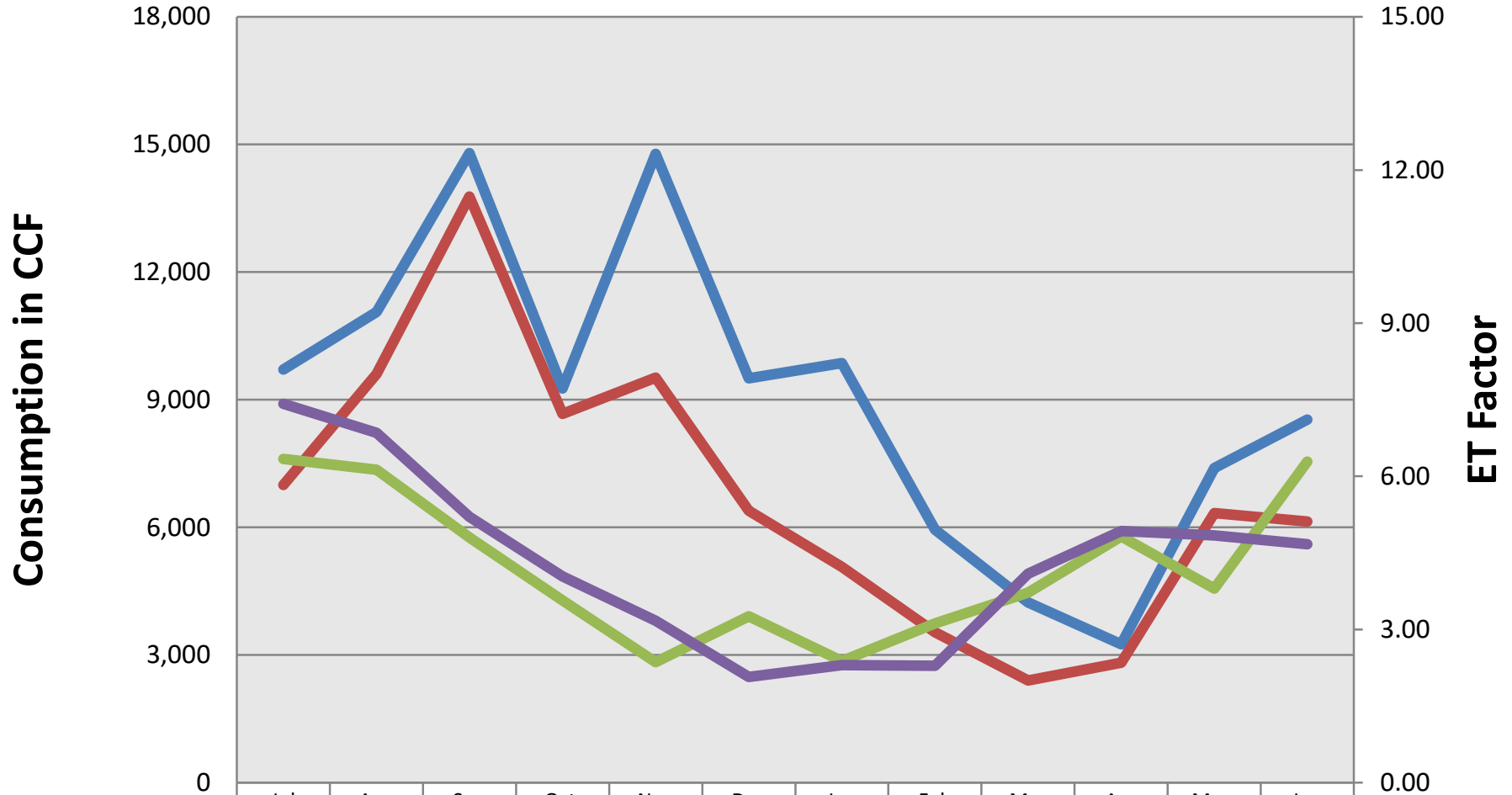
	Third	United	Mutual 50	GRF
■ Tier 4	165	70	20	-
■ Tier 3	344	197	2	3
■ Tier 2	10,111	11,578	6	1,884
■ Tier 1	19,470	26,884	1,351	-

Laguna Woods Village Year-to-Date Water Sales June 2019



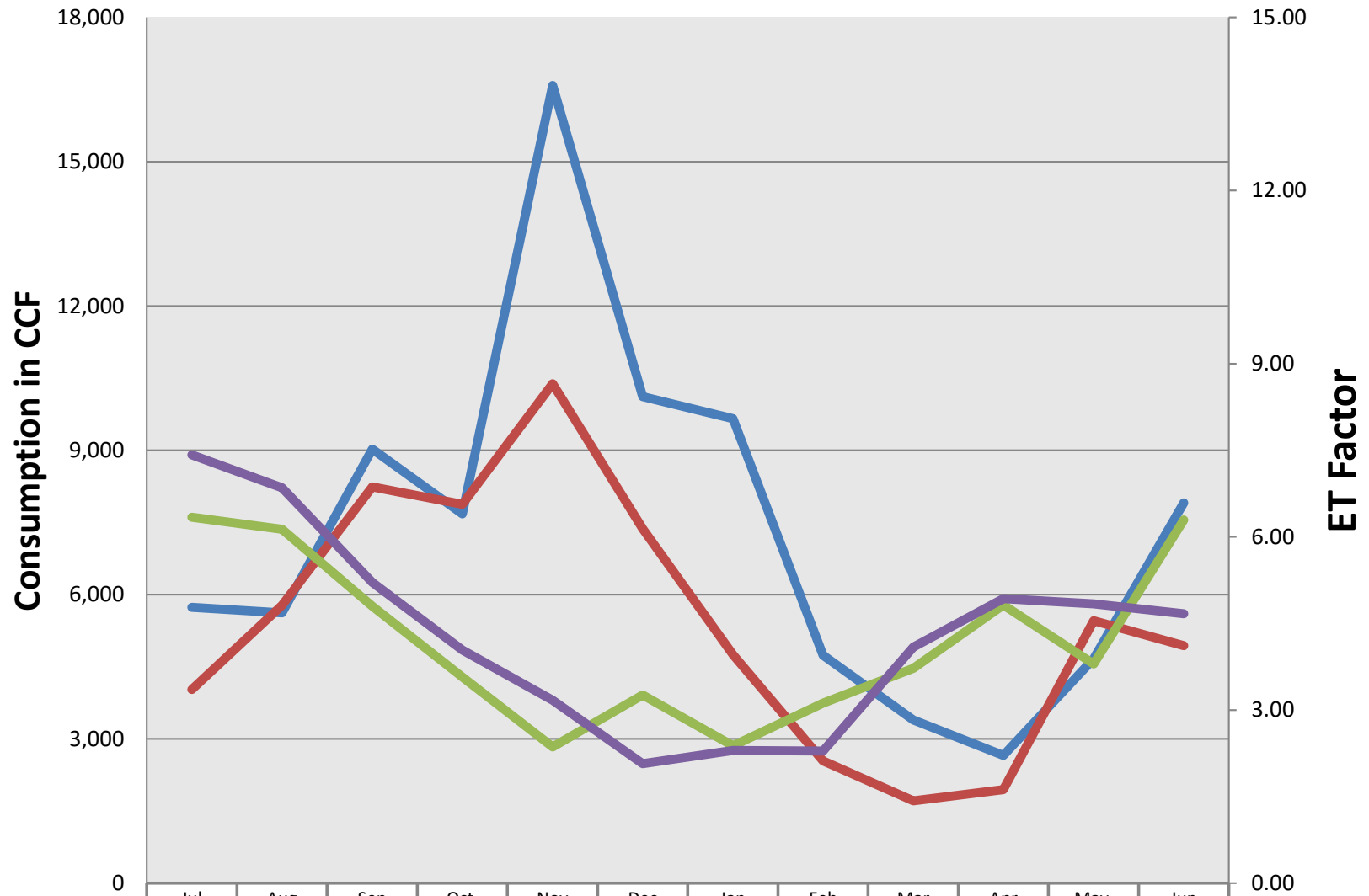
	Third	United	Mutual 50	GRF
■ Tier 4	2,977	915	30	104
■ Tier 3	8,503	4,436	318	850
■ Tier 2	128,465	176,031	145	21,758
■ Tier 1	225,929	285,970	15,590	0

Tier III Consumption



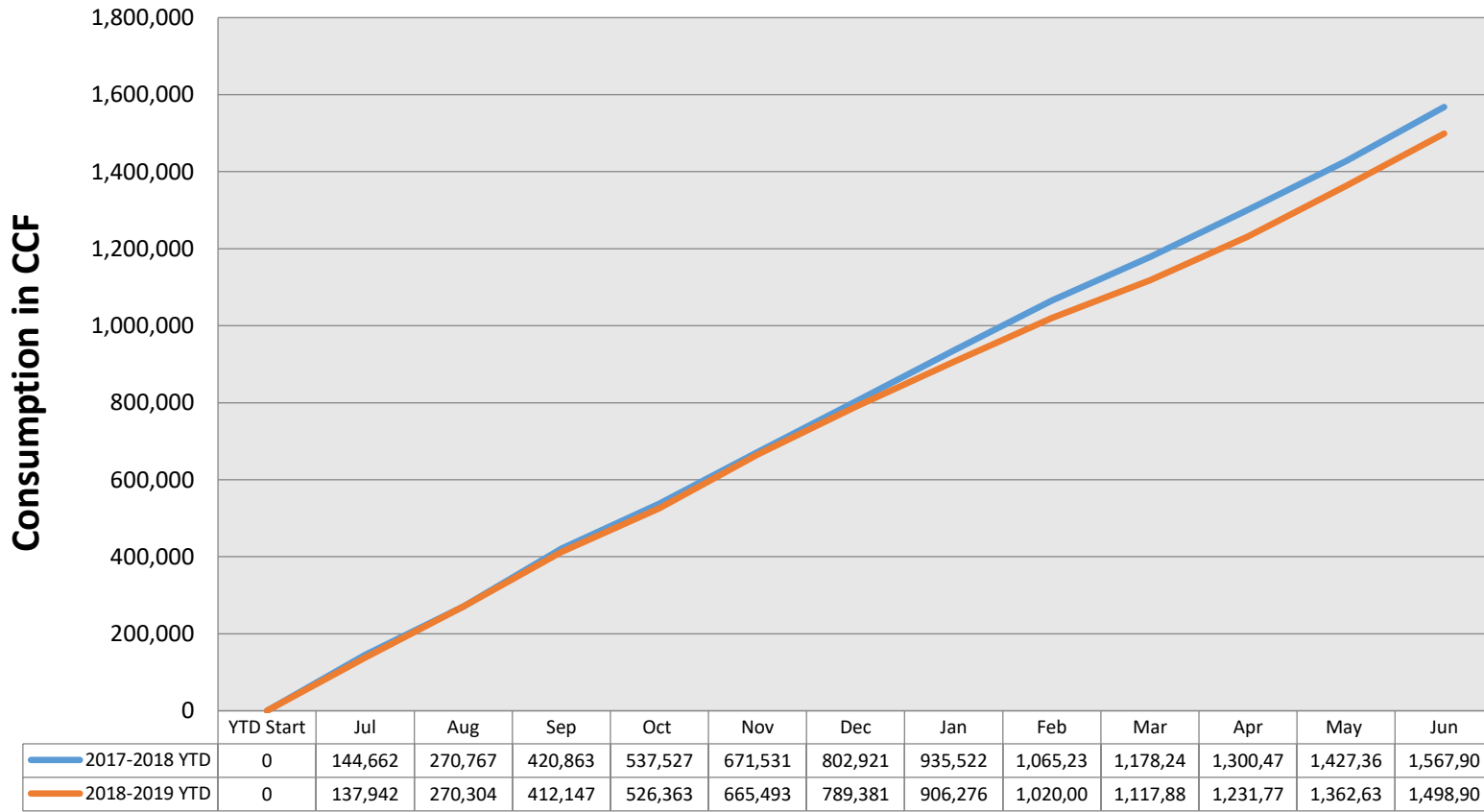
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017-2018	9,711	11,063	14,797	9,263	14,781	9,502	9,859	5,949	4,236	3,252	7,396	8,533
2018-2019	6,994	9,606	13,775	8,664	9,520	6,389	5,069	3,533	2,401	2,818	6,339	6,135
17/18 ET	6.34	6.13	4.80	3.57	2.36	3.26	2.38	3.12	3.72	4.82	3.80	6.29
18/19 ET	7.42	6.85	5.21	4.04	3.17	2.07	2.30	2.29	4.09	4.93	4.84	4.67

Tier IV Consumption

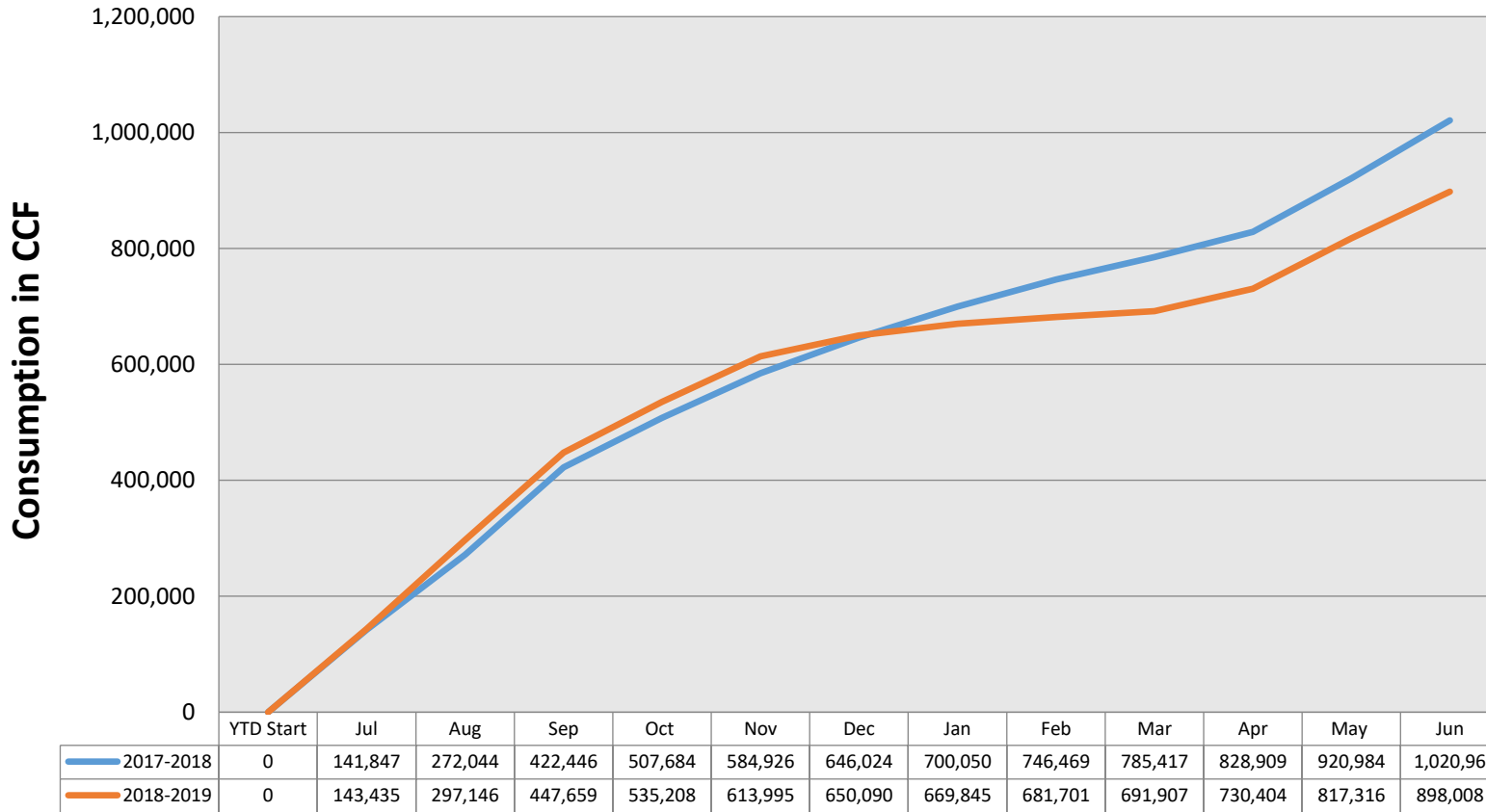


	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017-2018	5,733	5,622	9,022	7,679	16,586	10,117	9,658	4,741	3,394	2,656	4,664	7,909
2018-2019	4,028	5,777	8,236	7,879	10,384	7,370	4,752	2,539	1,712	1,945	5,454	4,936
17/18 ET	6.34	6.13	4.80	3.57	2.36	3.26	2.38	3.12	3.72	4.82	3.80	6.29
18/19 ET	7.42	6.85	5.21	4.04	3.17	2.07	2.30	2.29	4.09	4.93	4.84	4.67

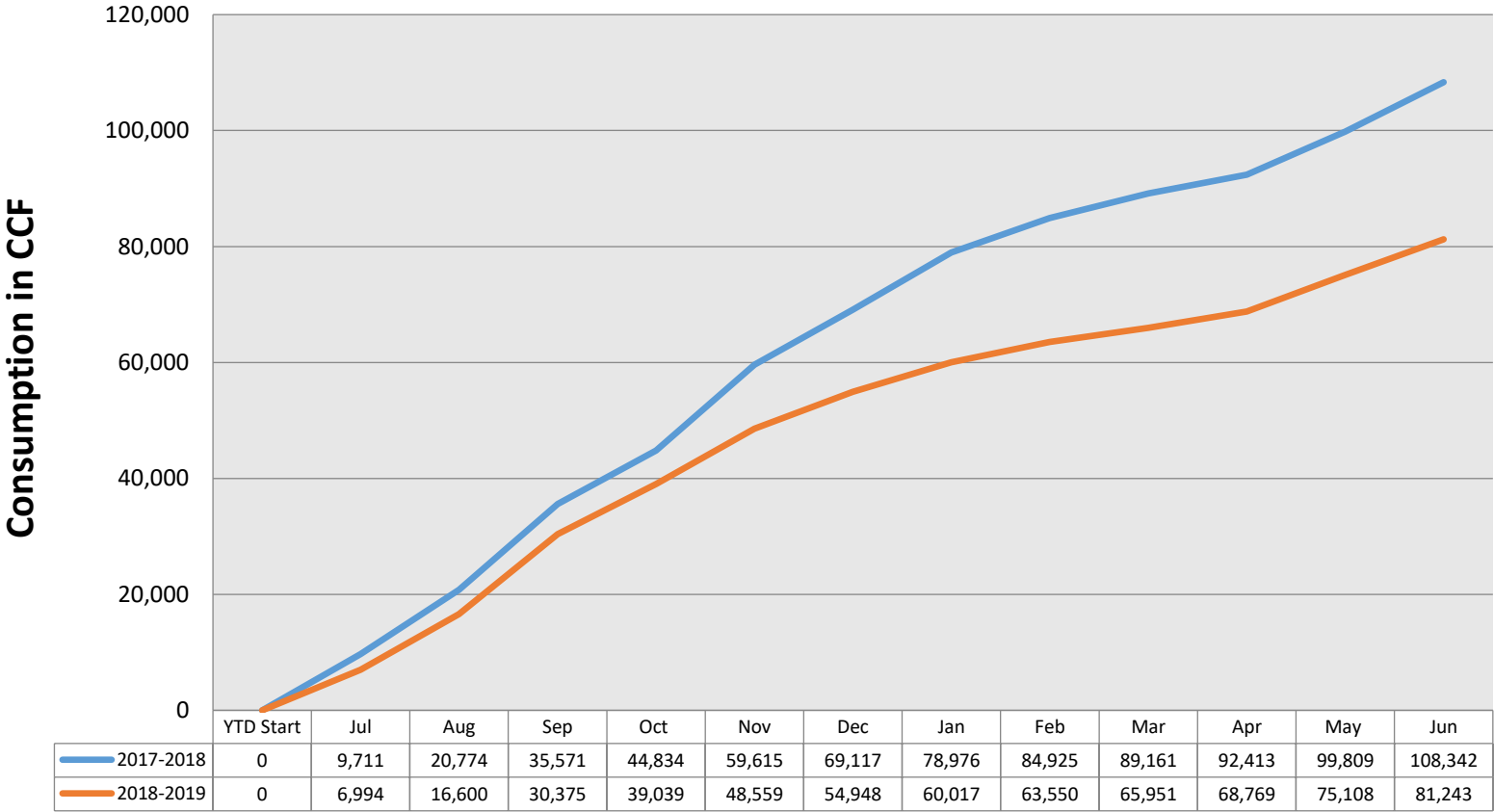
Tier I YTD Consumption



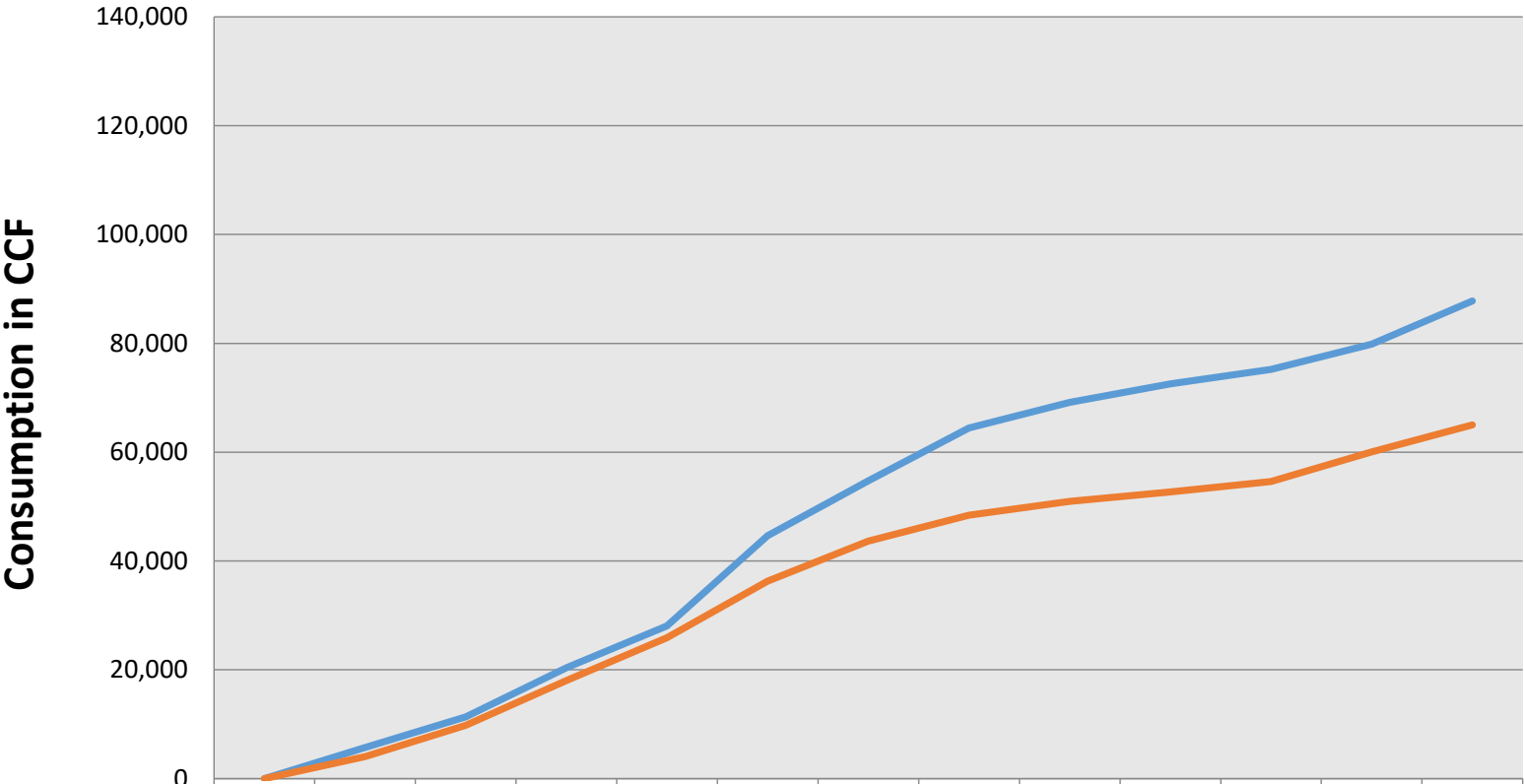
Tier II YTD Consumption



Tier III YTD Consumption

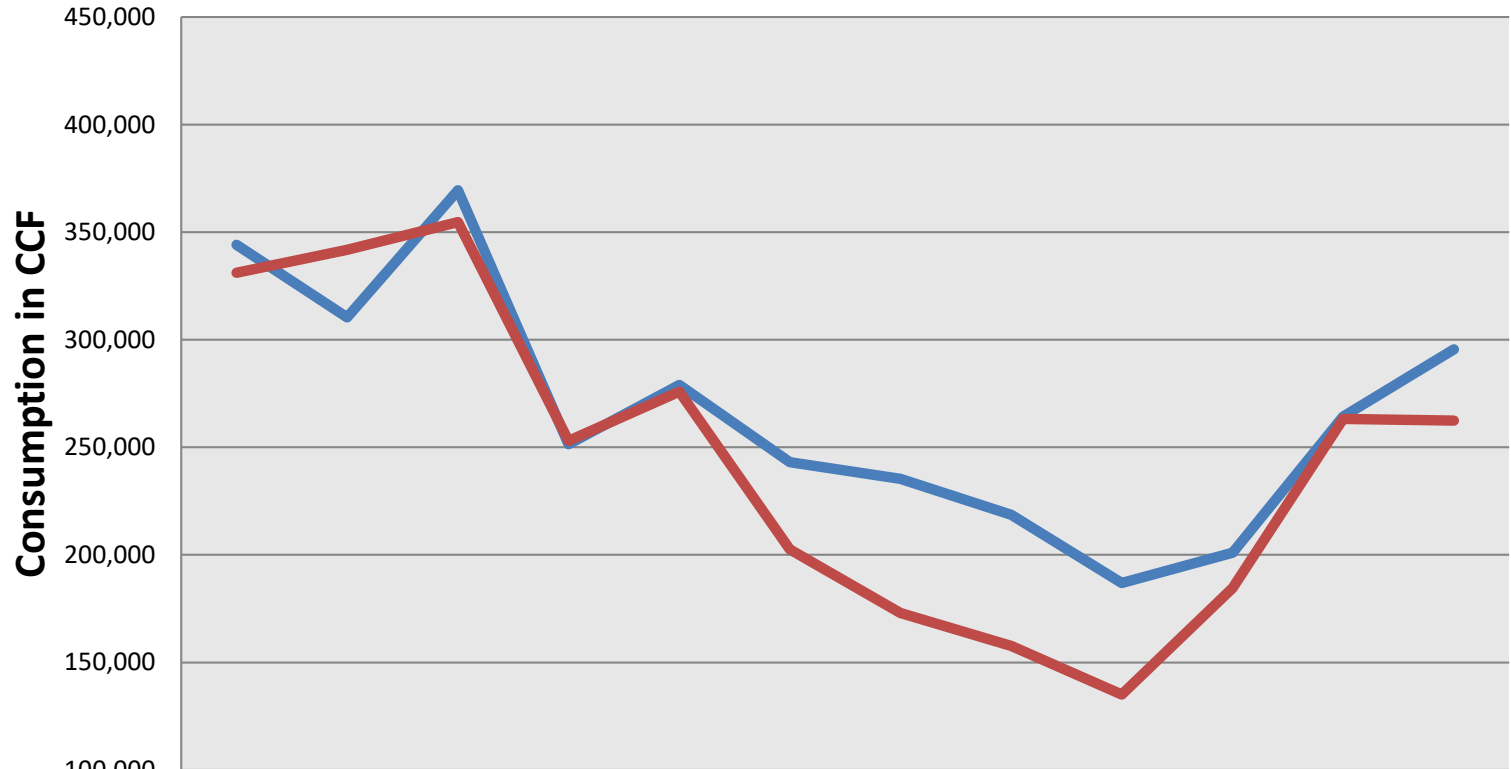


Tier IV YTD Consumption



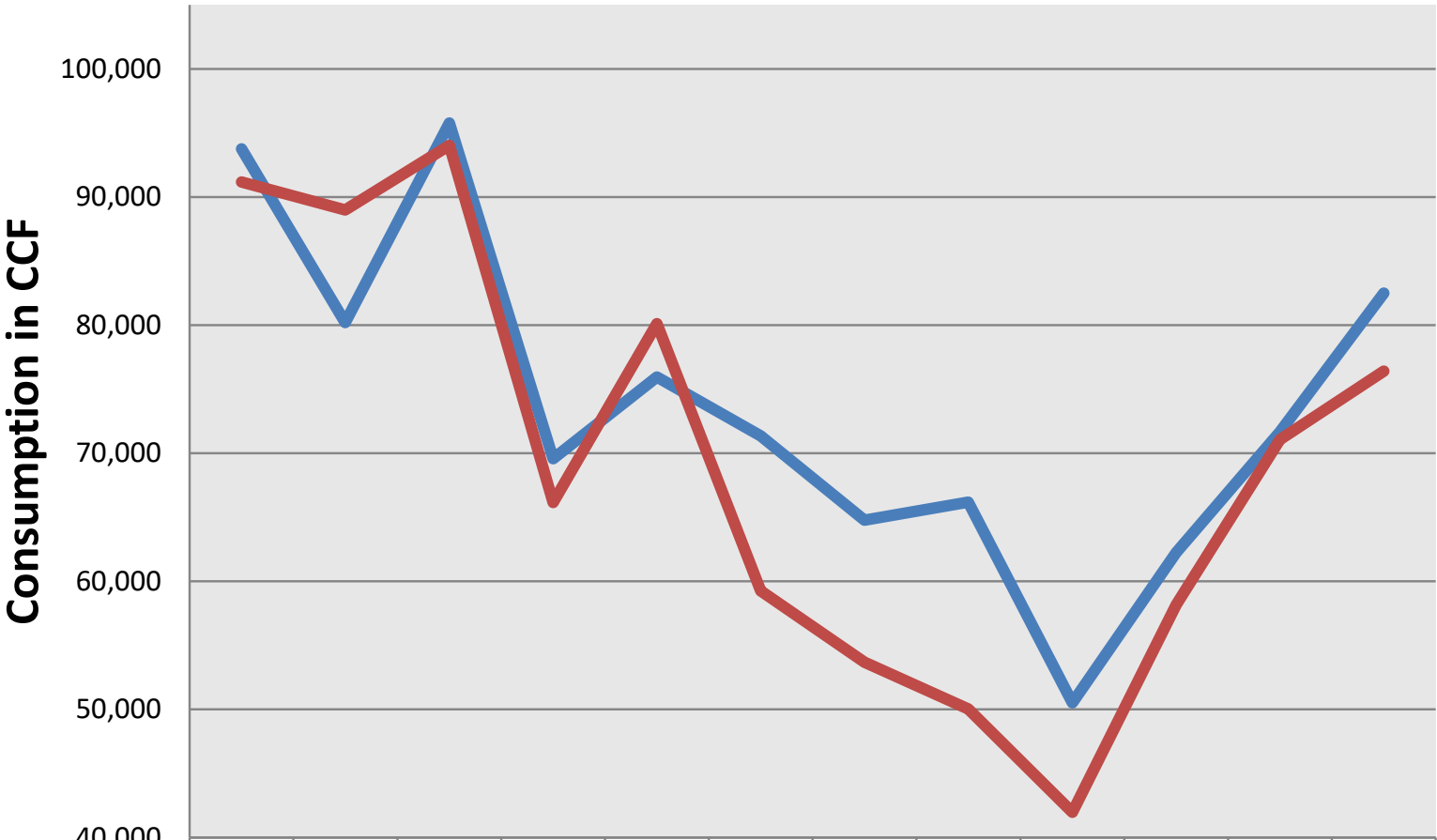
	YTD Start	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017-2018	0	5,733	11,355	20,377	28,056	44,642	54,759	64,417	69,158	72,552	75,208	79,872	87,781
2018-2019	0	4,028	9,805	18,041	25,920	36,304	43,674	48,426	50,965	52,677	54,622	60,076	65,012

ETWD Total Consumption



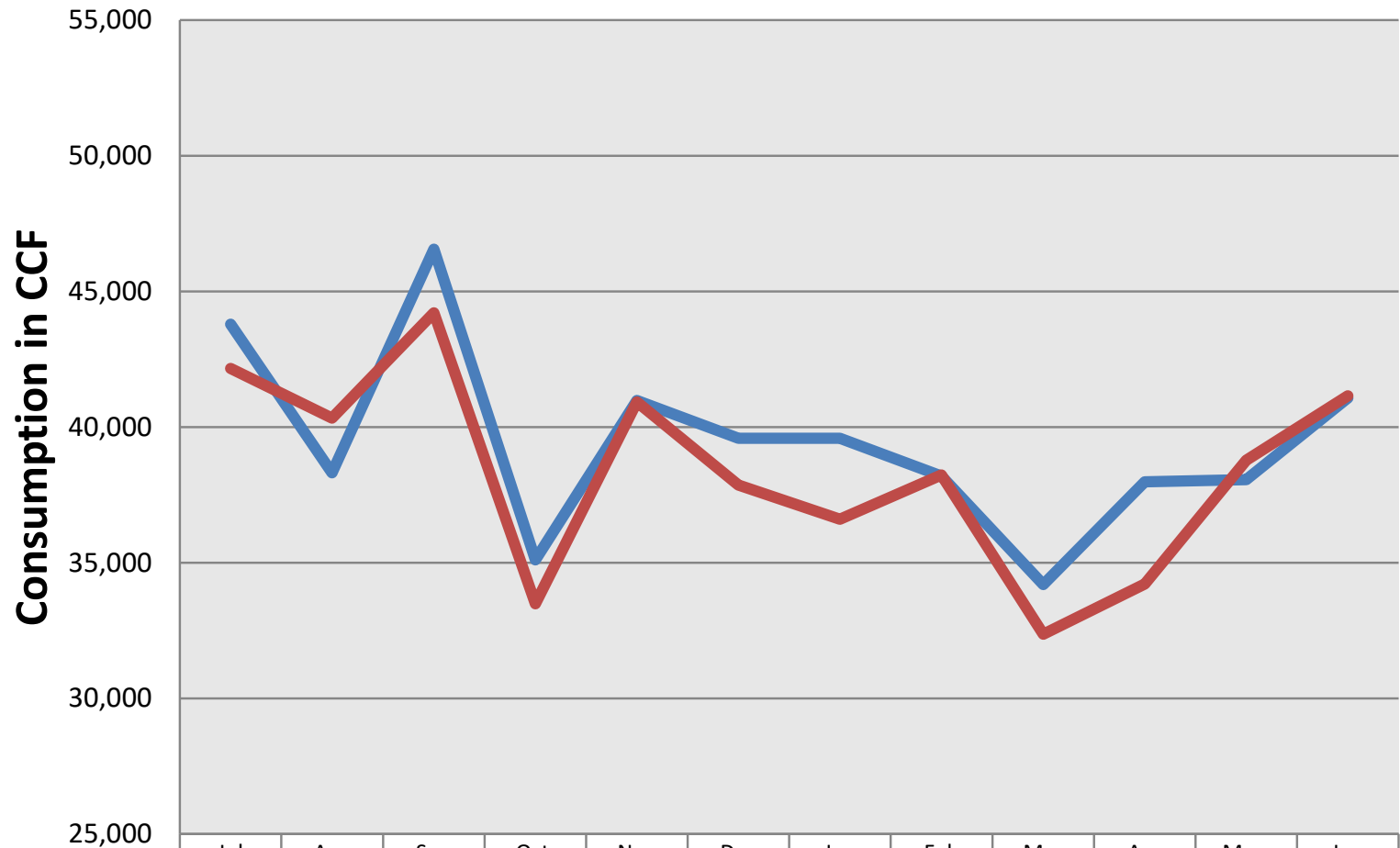
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017-2018	344,078	310,451	369,472	251,478	278,939	243,123	235,364	218,623	186,920	201,067	264,239	295,506
2018-2019	331,098	341,819	354,683	253,007	275,853	202,506	172,911	157,696	135,090	184,628	263,218	262,396
%	96%	110%	96%	101%	99%	83%	73%	72%	72%	92%	100%	89%

Single Family Residents Consumption



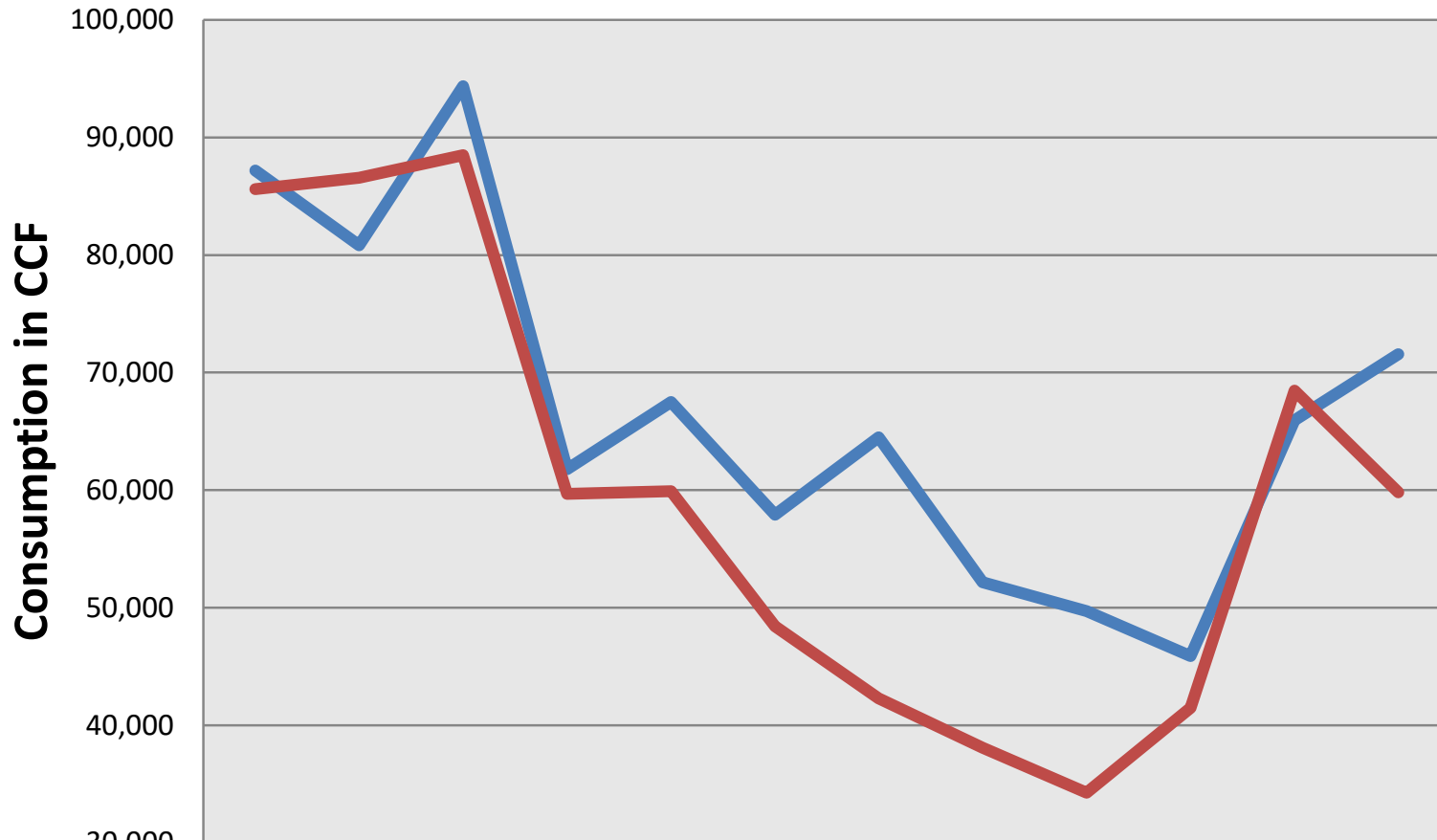
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017-2018	93,758	80,204	95,783	69,580	75,963	71,368	64,788	66,175	50,520	62,246	71,660	82,501
2018-2019	91,178	89,009	94,035	66,147	80,118	59,264	53,677	50,046	41,974	58,165	71,066	76,403
%	97%	111%	98%	95%	105%	83%	83%	76%	83%	93%	99%	93%

Multi Family Residents Consumption



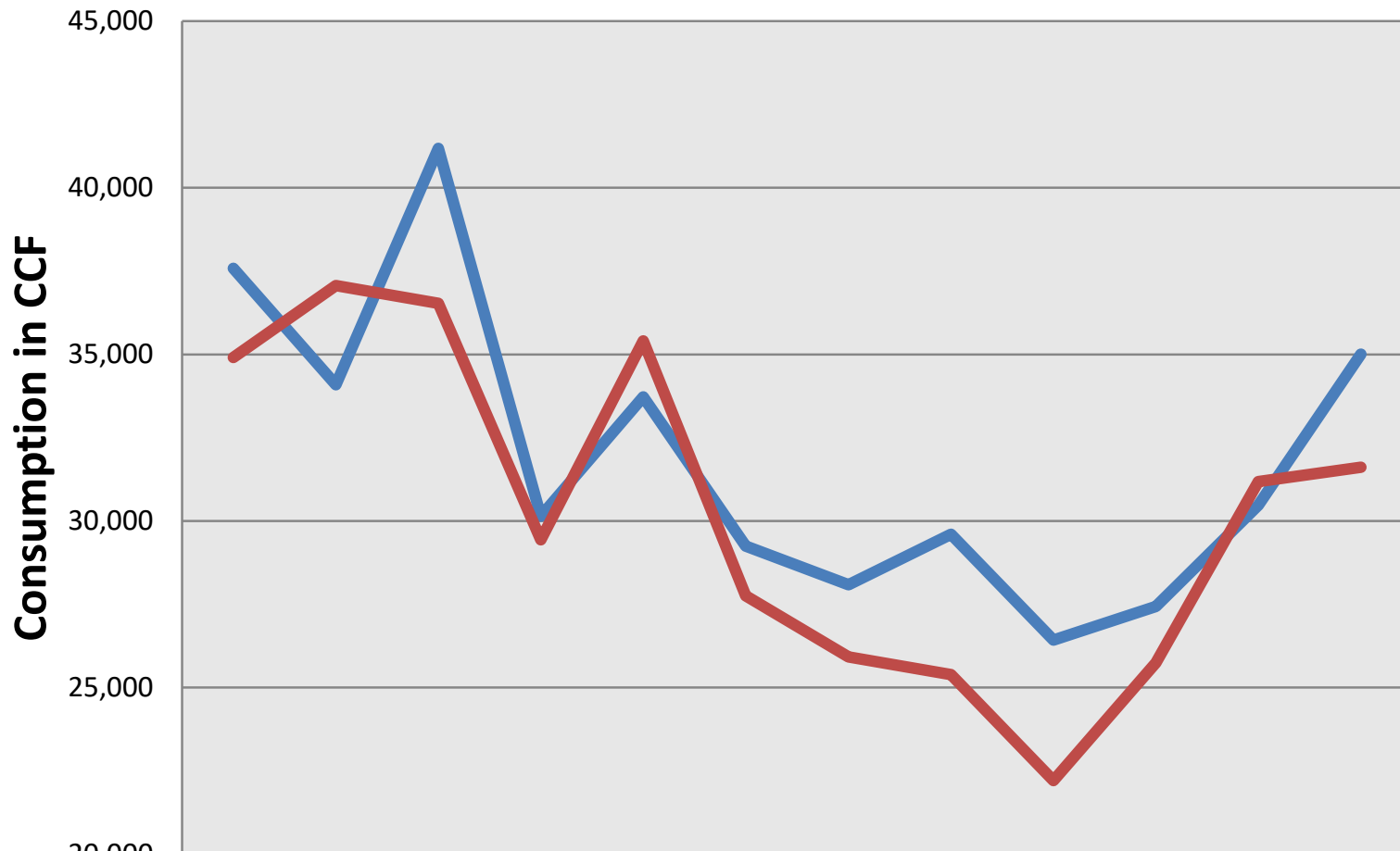
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017-2018	43,787	38,310	46,555	35,098	40,975	39,581	39,586	38,194	34,194	37,977	38,055	41,072
2018-2019	42,163	40,322	44,209	33,491	40,924	37,866	36,596	38,228	32,364	34,208	38,774	41,146
%	96%	105%	95%	95%	100%	96%	92%	100%	95%	90%	102%	100%

Laguna Woods Village Consumption (Excluding Dedicated Irrigation)



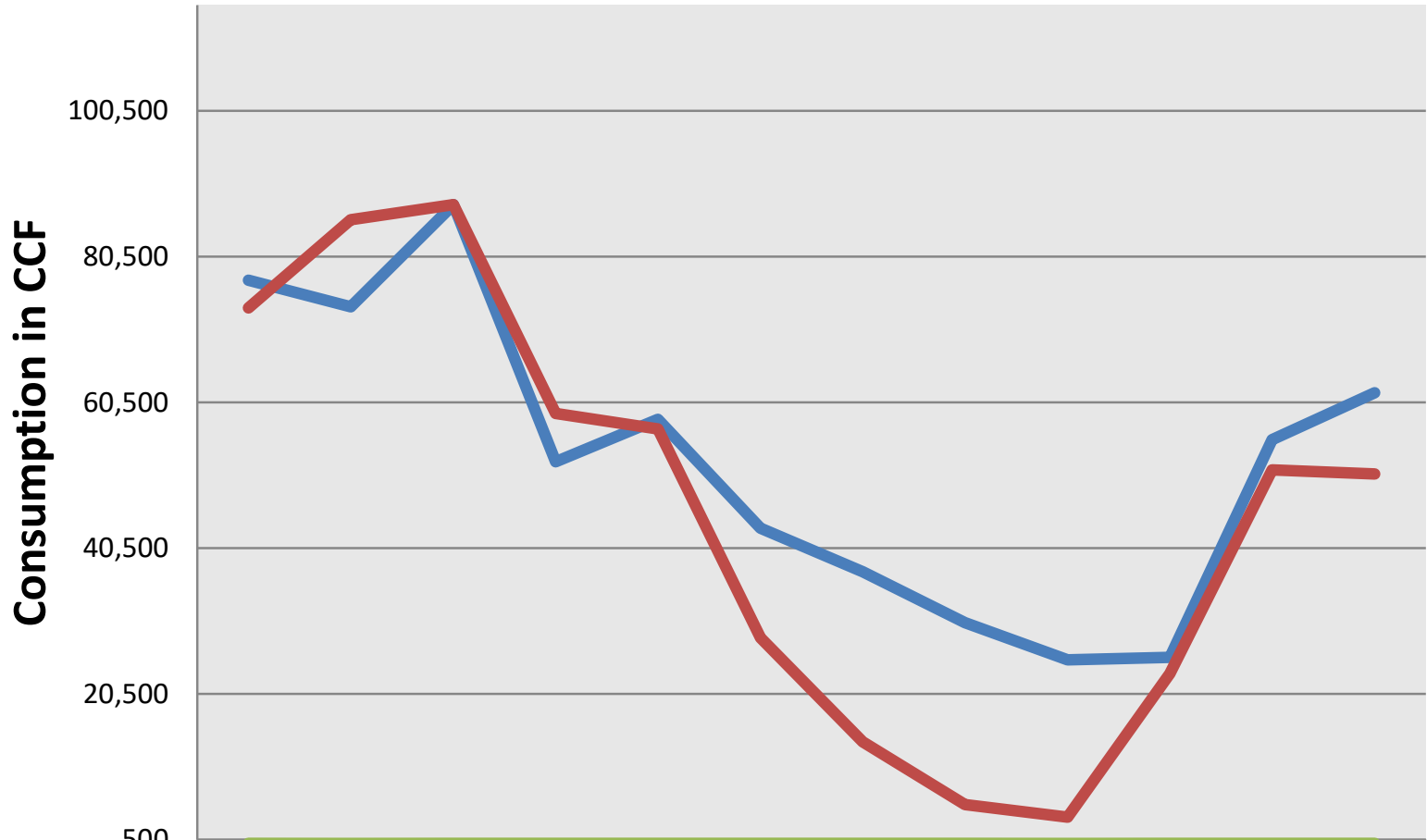
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
— 2017-2018	87,171	80,837	94,360	61,794	67,488	57,902	64,481	52,144	49,690	45,880	65,940	71,568
— 2018-2019	85,610	86,572	88,490	59,693	59,905	48,420	42,272	38,076	34,256	41,488	68,468	59,811
— %	98%	107%	94%	97%	89%	84%	66%	73%	69%	90%	104%	84%

Commercial Consumption



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
— 2017-2018	37,582	34,086	41,181	30,146	33,724	29,251	28,092	29,598	26,426	27,438	30,476	35,009
— 2018-2019	34,907	37,064	36,532	29,437	35,401	27,750	25,918	25,385	22,210	25,740	31,185	31,612
— %	93%	109%	89%	98%	105%	95%	92%	86%	84%	94%	102%	90%

Dedicated Irrigation Consumption (including LWV)



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017-2018	77,239	73,638	87,622	52,373	58,189	43,258	37,291	30,308	25,185	25,525	55,374	61,823
2018-2019	73,448	85,554	87,633	58,977	56,874	28,192	13,926	5,306	3,605	23,291	51,253	50,675
%	95%	116%	100%	113%	98%	65%	37%	18%	14%	91%	93%	82%

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.