

I 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,
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 FINANCE AND INSURANCE COMMITTEE MEETING, ENGINEERING COMMITTEE MEETING

**September 21, 2026
7:30 a.m.**

**BOARDROOM, DISTRICT OFFICE
24251 LOS ALISOS BLVD., LAKE FOREST, CA 92630**

This meeting will be held in person. As a convenience for the public, the meeting may also be accessed by Zoom and will be available by either computer or telephone audio as indicated below. Because this is an in-person meeting and the virtual component is not required, but rather is being offered as a convenience, if there are any technical issues during the meeting, this meeting will continue and will not be suspended.

Members of the public who wish to comment on any item within the jurisdiction of the District or on any item on the agenda, may attend the meeting in person at the District's office or may observe and address the Meeting by joining at this link:
<https://us02web.zoom.us/j/88591682238> (Meeting ID: 885 9168 2238).

Members of the public who wish only to listen to the telephonic meeting may dial in at the following numbers (669) 900-6833 or (346) 248-7799 with the same Meeting ID noted above. Please be advised the Meeting is being recorded.

CALL TO ORDER – President Freshley

PLEDGE OF ALLEGIANCE – Director Monin

ROLL CALL (Determination of a Quorum)

ORAL COMMUNICATIONS/PUBLIC COMMENTS

Members of the public may address the Board at this time or they may reserve this opportunity with regard to an item on the agenda until said item is discussed by the Board. Comments on other items will be heard at the times set aside for “COMMENTS REGARDING NON-AGENDA ENGINEERING COMMITTEE ITEMS” or for “COMMENTS REGARDING NON-AGENDA FIC ITEMS.” The public may 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 item(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.)

1. Consider Board Member’s Request for Remote Participation (AB 2449)

FINANCE AND INSURANCE COMMITTEE MEETING

CALL MEETING TO ORDER – Director Monin

2. Consent Calendar (Reference Material Included)

(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)

- a. Consider approving the minutes of the August 24, 2026 Finance and Insurance Committee meeting (Minutes included).

Recommended Action: Staff recommend that the Board of Directors approve the above Consent Calendar.

FINANCIAL INFORMATION ITEMS

3. Financial Statements and Report (Reference Material Included)

Staff will review and comment on the Financial Statements and Report for the month ending August 31, 2026.

FINANCIAL ACTION ITEMS

4. **Financial Package - Authorization to Approve Payment of Bills for the Month Ending August 31, 2026** (Reference Material Included)

The Board will consider approving Bills for Consideration dated August 31, 2026.

Recommended Action: Staff recommend that the Board approve, ratify and confirm payment of those bills as set forth in the Payment Summary for the month ending August 31, 2026.

COMMENTS REGARDING NON-AGENDA FIC ITEMS

CLOSE FINANCE AND INSURANCE COMMITTEE MEETING

ENGINEERING COMMITTEE MEETING

CALL MEETING TO ORDER – Director McClean

5. **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)

- a. Consider approving the minutes of the August 24, 2026 Engineering Committee meeting. (Minutes Included).

Recommended Action: Staff recommend that the Board of Directors approve the above consent calendar.

ENGINEERING INFORMATION ITEMS

6. **El Toro Water District Operations Report** (Reference Material Included)

Staff will review and comment on the El Toro Water District Operations Report.

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

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

8. Engineering Items Discussed at Various Conferences and Meetings

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

COMMENTS REGARDING NON-AGENDA ENGINEERING COMMITTEE ITEMS

CLOSE ENGINEERING COMMITTEE MEETING

ATTORNEY REPORT

CLOSED SESSION

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

1. Pursuant to Government Code Section 54956.9 (d) (4) to consult with legal counsel and staff - Potential Initiation of Litigation. (one matter)
2. Pursuant to Government Code Section 54956.8 to consult with the District's Designated Negotiator (Dennis P. Cafferty), regarding the price, terms & conditions pertaining to the District's proposed purchase of an easement from the Golden Rain Foundation of Laguna Woods. Said easement would be located on the Laguna Woods Golf Course and is in conjunction with the District's Project of relocating and repairing existing public service facilities (Effluent Transmission Main) therein.

REGULAR SESSION

REPORT ON CLOSED SESSION (Legal Counsel)

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

ADJOURNMENT

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, Marisol Melendez 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: Marisol Melendez.

MINUTES OF THE REGULAR MEETING OF THE BOARD OF DIRECTORS
AND THE
FINANCE & INSURANCE COMMITTEE MEETINGS.

August 24, 2026

At approximately 7:30 a.m. President Freshley called the regular meeting to order.

Vice President Havens led the Pledge of Allegiance to the flag.

Directors MARK MONIN (Zoom, 7:44 a.m.), MIKE GASKINS, KAY HAVENS, KATHRYN FRESHLEY, and WYATT McCLEAN participated.

Also participating were DENNIS P. CAFFERTY, General Manager (Zoom, 7:37 a.m.), GILBERT J. GRANITO, General Counsel, VISHAV SHARMA, CFO, HANNAH FORD, Director of Engineering (Zoom), SCOTT HOPKINS, Operations Superintendent, MIKE MIAZGA, Information Technology Manager (Zoom), CAROL MOORE, City of Laguna Woods (Zoom), JANET FORDUNSKI, Member of the Public (Zoom), and MARISOL MELENDEZ, Recording Secretary.

Determination of a Quorum

Roll Call:

Director McClean	Present
Director Gaskins	Present
Vice President Havens	Present
President Freshley	Present

Director Monin participated in the meeting via teleconferencing as noted in today's Agenda and the remaining Board members were present. Therefore, a quorum has been determined.

Oral Communications/Public Comment

There were no comments.

Items Too Late to be Agendized

President Freshley asked if there were any items received too late to be agendized. Ms. Melendez replied no.

Finance and Insurance Committee Meeting

At approximately 7:33 a.m. President Freshley called the Finance and Insurance Committee meeting to order.

Consent Calendar

President Freshley asked for a Motion.

Motion: Director McClean made a motion, seconded by Director Gaskins to approve the Consent Calendar.

Roll Call Vote:

Director McClean	aye
Director Gaskins	aye
Vice President Havens	aye
President Freshley	aye

Financial Information Items

Deferred Compensation Plan (457 Plan) Quarterly Performance Report

Mr. Cafferty stated that staff has ensured the 457 Plan Performance Report is accessible each quarter to employees. The 457 Plan is an employee self-directed plan with several investment options. The quarterly performance report provides an economic outlook as well as a performance summary for each of the funds within the plan. Mr. Cafferty stated that staff will provide an update at Thursdays Board meeting related to how the plan expects to be managed.

Financial Statements and Report

Mr. Sharma reported that the District's total cash and investments as of July 31 were \$23,969,508, an increase of \$113,005 from the prior month. The current ratio was 6.0, with 241 days of cash on hand. Accounts receivable totaled \$4.6 million, with an accounts receivable turnover ratio of 31 days, while the accounts payable turnover ratio was 40 days. Mr. Sharma noted that revenue categories, including commodity supply charges, service charges, and capital facilities charges were tracking as expected. Total expenses were approximately 6.8% of the annual budget, with several key expense categories significantly below the budget due to the beginning of the new fiscal year.

Financial Action Items

Financial Package – Authorization to Approve Payment of Bills for the Month Ending July 31, 2026

President Freshley asked for a Motion.

Motion: Director Gaskins made a motion, seconded by Vice President Havens to ratify and confirm payment of those bills as set forth in the Payment Summary for the month ending July 31, 2026.

Roll Call Vote:

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

Quarterly Audit

Mr. Sharma explained that the auditor reviewed the District's internal controls and tested various transactions including cash disbursements, cash receipts, and payroll. The auditor found no exceptions.

President Freshley asked for a Motion.

Motion: Vice President Havens made a motion, seconded by Director Gaskins to receive and file the Quarterly Audit for the period of April 1, 2026 through June 30, 2026.

Roll Call Vote:

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

SC Fuels

Mr. Cafferty explained that this item is an annual purchase order that provides an efficient mechanism for purchasing fuel while staying within the District's purchasing policy. He noted that \$140,000 has been budgeted for fuel purchases during FY 2026-27.

President Freshley asked for a Motion.

Motion: Director Gaskins made a motion, seconded by Director McClean to approve the purchase order contract for SC Fuels in the amount not to exceed \$140,000.00 for the purchase of unleaded and diesel fuel.

Roll Call Vote:

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

Cash Reserve Policy

Mr. Cafferty explained that the item adjusts the minimum reserve amounts to align with the District's cash reserve policy, which requires minimum reserves to remain between 7.5% and 15% of annual Operations & Maintenance (O&M) expenses. He noted that following the adoption of the FY 2026-27 O&M budget, the minimum reserve

amount of \$2.4 million for each reserve fell below the 7.5% threshold. Staff is proposing to increase the minimum reserve amounts to remain within the policy range. The finance report indicates that the District has sufficient reserves to meet the revised minimum requirements.

Vice President Havens asked for a Motion.

Motion: Director Monin made a motion, seconded by Director Gaskins to approve the amended Cash Reserve Policy and authorize staff to update the El Toro Water District Administrative Code accordingly.

Roll Call Vote:

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

General Manager Employment Agreement

Mr. Cafferty reported that, while staff was reviewing the agreement to include it in the transparency section of the District's new website and as a part of regular agency practices, staff noticed an issue with the agreement's language. He explained that the original agreement, executed in 2019, had a three-year term, and a subsequent amendment extended the term by five years through June 2027. This proposed action clarifies the effective date to be consistent with the original amendment and makes the expiration date clear. Mr. Granito reviewed the agreement and concurred with the proposed agreement.

President Freshley asked for a Motion.

Motion: Director Gaskins made a motion, seconded by Director McClean to approve the amendments to the General Manager Employment Agreement.

Roll Call Vote:

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

Comments Regarding Non-Agenda FIC Items

There were no comments.

Adjournment

There being no further business the Finance and Insurance Committee meeting was closed at approximately 8:00 a.m.

Respectfully submitted

MARISOL MELENDEZ
Recording Secretary

APPROVED:

KATHRYN FRESHLEY, 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



STAFF REPORT

To: Board of Directors

Meeting Date: September 21, 2026

From: Vishav Sharma, Chief Financial Officer

Subject: August 2026 Financial Report and Analysis

The attached report provides an overview of the District's financial performance for the month of August 2026. It includes a comparison of Statement of Net Position, Statement of Revenues, Expenses, and Changes in Net Position and actual revenues and expenses analysis to the budgeted figures, as well as highlights key financial trends and variances to assist the Board in monitoring the District's financial health and performance.

Assets

- **Current Assets:**

- The District's total cash and investments as of August 31, 2026, were \$25,319,218. This represents an increase of \$1,462,715 from the previous month.
- The District's Current ratio is 6.3, indicating strong ability for the District to meet its short-term obligations. The Current ratio is a liquidity ratio that measures a company's ability to pay its short-term liabilities using its current assets. It is calculated by dividing Current Assets by Current Liabilities.
- Days Cash on Hand stands at 254 days, showing the District's ability to fund operations for that period using available cash based on budgeted annual O&M and debt service expenses excluding depreciation expense. The District continues to maintain strong liquidity levels to support operations and capital needs.
- Accounts receivable balance at the end of the month was \$6,433,203, this balance increased by \$1,097,382 compared with the prior month. Accounts receivable increased primarily due to the timing of customer payments and scheduled billing.
- As of August 2026, the year-to-date accounts receivable turnover ratio is 31 days, which is within the District's target range of 30 to 35 days. The ratio is calculated by dividing year-to-date net sales by the average utility customer accounts receivable balance, net of accruals. This metric measure how effectively the District collects customer receivables and manages its cash flow.
- Material and supply inventory increased by \$84,591 to a total of \$1,702,040, reflecting an increase in material and supply inventory.
- Prepaid Expenses decreased by \$4,988 to a total of \$684,304, reflecting amortization of prepaid insurance, supplies, and services (including software subscriptions).

Overall, Current Assets totaled \$34,138,765, reflecting an increase of \$2,639,699 from the previous month.

Noncurrent Assets:

- Construction in Progress decreased by \$4,670,401 due to transfer of project cost to the fixed assets, reflecting continued progress on the District's capital improvement program.
- Accumulated Depreciation increased by \$1,206,399, as expected.

The Noncurrent Assets balance is \$111,309,186, reflecting a net decrease of \$500,822.

Liabilities

• Current Liabilities:

- Accounts Payable and Accrued Expenses decreased by \$256,538. Accounts payable decreased primarily due to the timing of vendor invoice processing and scheduled payments.
- As of August 2026, the year-to-date accounts payable turnover ratio is 32 days, within the District's target of 30-35 days. The ratio is calculated by dividing year-to-date net purchase and employee benefit cost, net of payroll cost. This metric measure how effectively the District pays its bills and manages its cash flow.
- Accrued Interest Payable increased by \$165,402 to \$475,378.

Overall, Current Liabilities increased by \$145,423, reflecting a decrease in vendor obligations and an increase in customer deposit and accrued interest payable.

• Non-Current Liabilities:

- Loans Payable decreased by \$40,875 to \$45,595,761. This reflects an amortization of bond premium as expected.

The Total Liabilities amounted to \$62,793,453 reflecting an increase of \$104,548 compared to prior month mainly due to accrued interest payable.

• Deferred inflows of resources:

- Deferred inflows related to GASB 87 Lease obligation has a balance of \$3,435,073.
- Deferred inflows related Other post-employment benefits/ Retiree health insurance has a balance of \$6,267,400 at the end of this reporting period.

Summary of Revenues

For August 2026 and year to date, the District's total revenues were \$4,287,108 and 8,095,060 respectively. This represents 18.9% of the total budgeted revenue for the fiscal year.

Key Revenues Categories:

• Commodity Supply Charges:

This month's revenue was \$1,771,138, with a YTD total of \$3,307,575 (22.6% of budget). This category continues to perform in line with expectations. Commodity supply charge includes recycled water revenues. This month recycled revenue is \$400,817 and year to date revenue is \$731,631 or 34% of the budget. This category is performing as expected.

- **Service Charges:**
This month's revenue was \$1,449,255, and the YTD total stands at \$2,820,784 which is 16.7% of the budget. This is in line with expectations.
- **Capital Facility Charges:**
This month's revenue is \$693,764, and the YTD total stands at \$1,244,509, which is 15.9% of the annual budget. The District is on track with respect to capital facilities charge.
- **Investment Income:**
The District earned \$38,928 in investment income this month and YTD \$105,260 respectively. The District earned an approximate return on investment of 3.80%.
- **Capital contribution/ Capacity Fee:**
The District received YTD total of \$221,520, in capacity fee. There is more then usual activity in new improvement applications.
- **Miscellaneous Revenue:**
Miscellaneous revenue this month is \$33,294, and YTD \$159,335 represent 43.8% of the budget. Miscellaneous revenue fluctuates from month to month due to some revenues collected only once a year. This category includes cell tower lease revenue and it remains in line with projections.

Summary of Expenses

Total expenses for August 2026 are \$1,895,465 and \$4,606,917 YTD, which is 11.6% of the annual budget.

Key Expenses Categories:

- **Salary Expenses:**
Monthly salary-related expenses were \$576,037, resulting in a YTD total of \$1,184,594 (14.3% of budget). Salary expenses are in line with expectations, Staff is paying a close attention to the overtime cost and analyzing it every pay period.
- **Benefit Expenses:**
Benefit expenses totaled \$113,900 for the month, with a YTD total of \$336,717 (11%). Retirement contribution and medical insurance expenses are the main drivers of this category.
- **Water Purchased for Resale:**
Expenses totaled \$924,875 for YTD (8%).
- **Contracted/Purchased Services:**
Monthly expenses were \$464,430, with \$722,151 YTD (10%). The District continues to manage contracts efficiently.
- **Commodities/Purchased Supplies:**
YTD expenses were \$210,746 (15.2%). The District continues to manage its purchases efficiently.
- **Other Expenses:**
This category includes costs related to retiree health insurance, depreciation, and debt interest. YTD expenses total \$1,179,469 (15.5% of annual budget). Notably, debt service and depreciation are on track as expected.

Net Position

The District's net position as of August 2026 is \$74,259,976. The net position increased by \$2,377,792.

Conclusion

Through August 2026, the District remains in a strong financial position. Revenues are progressing in line with the annual budget, while expenditures remain below budget across most operating categories. Strong liquidity, disciplined spending, and continued investment in capital infrastructure position the District well to meet its operational and long-term strategic objectives.

Attachment 1

Statement of Net Position for the period ended August 2026

Interim Statement of Net Position for the Month of August, 2026

	6/30/2026 Draft	7/31/2026 Revised Interim	8/31/2026 Interim	Change
Assets				
Current Assets				
Cash & Cash Equivalents	1,496,225	18,129,551	20,600,324	2,470,772
Investments	22,515,296	5,650,393	4,642,335	(1,008,058)
Accounts Receivable	5,254,213	5,335,821	6,433,203	1,097,382
Materials & Supply Inventory	1,655,071	1,617,449	1,702,040	84,591
Prepaid Expenses	727,541	689,292	684,304	(4,988)
Restricted - Cash & Investments	76,558	76,559	76,559	0
Current Assets - Sub-total	31,724,904	31,499,065	34,138,765	2,639,699
Non-Current Assets				
Lease Receivable	3,890,786	3,890,786	3,890,786	-
Land & Easements	7,451,585	7,451,585	7,451,585	-
Capacity Rights	197,450	114,127	228,255	114,127
Capital Assets				
Water System	62,032,584	62,032,584	62,104,934	72,350
Wastewater System	63,294,850	63,294,850	63,827,982	533,133
Recycled System	55,554,540	55,554,540	55,554,540	-
Combined Assets	15,953,684	15,953,684	20,610,052	4,656,367
Construction in Progress	10,989,436	10,749,178	6,078,777	(4,670,401)
Accumulated Depreciation	(107,553,491)	(107,231,326)	(108,437,724)	(1,206,399)
Non-Current Assets - Sub-total	111,811,423	111,810,008	111,309,186	(500,822)
Total Assets	143,536,327	143,309,073	145,447,950	2,138,878
Deferred Outflows of Resources				
OPEB Deferred Outflow of Resources	1,307,952	1,307,952	1,307,952	-
Liabilities				
Current Liabilities				
Accounts Payable & Accrued Expenses	4,097,472	2,572,571	2,316,033	(256,538)
Accrued Salaries & Related Payables	231,836	(5,461)	229,148	234,609
Customer Deposits	50,000	14,550	16,500	1,950
Accrued Interest Payable	144,575	309,977	475,378	165,402
Long Term Liabilities - Due in One Year				-
Compensated Absences	243,078	243,078	243,078	-
OPEB Liability	485,397	-	-	-
Loans Payable	2,104,239	2,104,239	2,104,239	-
Current Liabilities - Sub-total	7,356,597	5,238,954	5,384,377	145,423
Non-Current Liabilities				
Compensated Absences	1,587,158	1,587,158	1,587,158	-
Other Post-Employment Benefits Liability	9,740,761	10,226,158	10,226,158	-
Loans Payable	45,677,510	45,636,636	45,595,761	(40,875)
Non-Current Liabilities - Sub-total	57,005,429	57,449,951	57,409,076	(40,875)
Total Liabilities	64,362,026	62,688,905	62,793,453	104,548
Deferred Inflows of Resources				
Deferred Amounts from Leases	3,435,073	3,435,073	3,435,073	-
Deferred Amounts from OPEB	6,267,400	6,267,400	6,267,400	-
Total Deferred Inflows of Resources	9,702,473	9,702,473	9,702,473	-
Net Position				
Net Investment in Capital Assets	58,940,456	63,629,249	63,609,186	(20,063)
Depreciation adjustment - change in estimate				-
Restricted - Capital Projects	76,555	-	-	-
Restricted - Debt Service	-	-	-	-
Unrestricted	11,762,769	8,252,934	10,650,790	2,397,855
Total Net Position	70,779,780	71,882,184	74,259,976	2,377,792

Attachment 2
Statement of Revenues, Expenses, and Changes in Net Position
for August 2026

Statement of Revenues, Expenses, and Changes in Net Position for the Month of August, 2026

	District		Water System		Wastewater System		Recycled System		Capital Improvments	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Operating Revenues										
Commodity Supply Charges	\$ 14,626,532	\$ 3,307,575	\$ 12,474,196	\$ 2,575,944	\$ -	\$ -	\$ 2,152,336	\$ 731,631	\$ -	\$ -
Service Provision Charges	16,861,783	2,820,784	5,995,831	960,642	10,289,594	1,767,478	576,358	92,664	-	-
Capital Facilities Charge	7,807,208	1,244,509	-	-	-	-	-	-	7,807,208	1,244,509
Charges for Services	140,000	-	140,000	-	-	-	-	-	-	-
Miscellaneous Operating Income	45,900	88,846	31,000	62,585	14,900	26,261	-	-	-	-
Grants, Rebates, Reimbursements	1,302,300	2,743	-	1,097	5,300	1,426	297,000	219	1,000,000	-
Total Operating Revenues	40,783,722	7,464,457	18,641,027	3,600,269	10,309,794	1,795,165	3,025,694	824,515	8,807,208	1,244,509
Operating Expenses										
General & Administrative	6,303,672	698,573	2,706,157	303,209	3,117,867	343,177	479,648	52,187	-	-
Operations & Maintenance	25,599,700	2,723,434	16,105,054	1,587,668	7,895,946	917,564	1,598,700	218,202	-	-
Operating Capital Expenses	60,399	13,389	-	-	-	-	-	-	60,399	13,389
Other Operating Expenses	451,000	33,379	180,400	13,351	234,520	17,357	36,080	2,670	-	-
Depreciation & Amortization	5,250,900	897,036	-	-	-	-	-	-	5,250,900	897,036
Total Operating Expenses	37,665,671	4,365,810	18,991,611	1,904,228	11,248,332	1,278,097	2,114,428	273,060	5,311,299	910,425
Operating Income/(Loss)	3,118,051	3,098,647	(350,584)	1,696,040	(938,538)	517,068	911,265	551,455	3,495,909	334,084
Non-operating Revenues										
Property Taxes	1,400,000	233,333	560,000	93,333	728,000	121,333	112,000	18,667	-	-
Investment Earnings	400,000	105,260	200,000	47,649	200,000	57,606	-	-	-	5
Miscellaneous Revenue	312,400	70,489	291,000	42,439	10,400	17,030	11,000	11,020	-	-
Interest Expense	(1,915,000)	(249,054)	-	-	-	-	-	-	(1,915,000)	(249,054)
Net Non-Operating Revenues	197,400	160,029	1,051,000	183,421	938,400	195,970	123,000	29,687	(1,915,000)	(249,049)
Income/(Loss) before Contributions & Transfers										
	3,315,451	3,258,676	700,416	1,879,462	(138)	713,038	1,034,265	581,142	1,580,908	85,035
Transfers										
Transfers In	1,879,100	-	-	-	-	-	-	-	1,879,100	-
Transfers Out	(1,879,100)	-	(881,880)	-	-	-	(997,220)	-	-	-
Net Transfers	-	-	(881,880)	-	-	-	(997,220)	-	1,879,100	-
Capital Contributions										
Donations & Contributions	-	221,520	-	-	-	-	-	-	-	221,520
Total Capital Contributions	-	221,520	-	-	-	-	-	-	-	221,520
Change in Net Position	3,315,451	3,480,196	(181,464)	1,879,462	(138)	713,038	37,045	581,142	3,460,008	306,555
Beginning Net Position	70,779,780	70,779,780								
Depr. adj - change in estimate										
Ending Net Position	\$ 74,095,231	\$ 74,259,976								

Attachment 3

Summary of Revenues and Expenses for the period ended August 2026

Summary of Revenues and Expenses -August 2026					
Account - Description	Month Actual	YTD Actual	2026-2027 Budgeted	Budget Remaining	% of Budget Earned/Spent
Summary of Total District Revenues					
District Totals					
Commodity Supply Charges	1,771,138	3,307,575	14,626,532	11,318,957	22.6%
Service Charges	1,449,255	2,820,784	16,861,783	14,040,999	16.7%
Capital Facility Charges	693,764	1,244,509	7,807,208	6,562,699	15.9%
Charges for Services	-	-	140,000	140,000	0.0%
Miscellaneous Revenue	33,294	159,335	363,600	204,265	43.8%
Grants, Rebates, Reimbursements	(33,660)	2,743	1,297,000	1,294,257	0.2%
Property Taxes	116,667	233,333	1,400,000	1,166,667	16.7%
Investment Income	38,928	105,260	400,000	294,740	26.3%
Donations & Capital Contributions	217,722	221,520	-	(221,520)	N/A
Total Revenue	4,287,108	8,095,060	42,896,122	34,801,062	18.9%
Summary of Total District Expenses					
Salary Expenses					
Directors Fees	11,081	23,126	144,616	121,490	16.0%
Exempt Salaries	117,683	243,905	1,669,300	1,425,395	14.6%
Non-exempt Salaries	406,703	845,017	5,630,200	4,785,183	15.0%
Other Salary Payments	-	-	279,034	279,034	0.0%
Overtime	28,893	52,858	378,500	325,642	14.0%
Stipend - On-call	6,840	11,268	87,300	76,032	12.9%
Stipends/Allowances	4,687	8,270	116,200	107,930	7.1%
Employee Service Awards	150	150	-	(150)	N/A
Salary Expenses Sub-total	576,037	1,184,594	8,305,150	7,120,556	14.3%
Benefit Expenses					
Medical Insurance	-	99,255	1,231,300	1,132,045	8.1%
HSA Contributions	-	-	29,100	29,100	0.0%
Dental Insurance	-	7,938	97,200	89,262	8.2%
Vision Insurance	-	1,050	12,300	11,250	8.5%
Life Insurance	-	3,413	41,869	38,456	8.2%
Disability Insurance	4,059	8,254	43,500	35,246	19.0%
Long-term Care Insurance	3,533	3,533	22,000	18,467	16.1%
Workers Compensation Insurance	11,034	22,068	149,400	127,332	14.8%
State Unemployment Insurance	-	-	3,000	3,000	0.0%
401k Retirement Contributions	52,112	105,810	712,000	606,190	14.9%
401k Matching Contributions	34,634	66,382	302,600	236,218	21.9%
457b Matching Contributions	5,726	9,636	289,400	279,764	3.3%
Medicare Insurance	8,328	15,578	120,900	105,322	12.9%
FICA	576	1,221	4,700	3,479	26.0%
Capitalized Benefits	(6,102)	(7,421)	-	7,421	N/A
Benefit Expenses Sub-total	113,900	336,717	3,059,269	2,722,552	11.0%
Commodity Purchased for Resale					
Water Purchases - MWDOC	(32,660)	598,305	5,493,590	4,895,285	10.9%
Water Purchases - MWDOC Fixed	-	86,115	1,430,068	1,343,953	6.0%
Water Purchases - AMP/SAC	(680)	2,015	47,192	45,177	4.3%
Regional Water Supply Expenses	-	424	-	(424)	N/A
Water Purchases - Baker WTP	(55,891)	213,430	3,321,592	3,108,162	6.4%
Water Purchases - Baker O&M	-	-	1,138,197	1,138,197	0.0%
Water Purch - Other Agencies	-	-	-	-	N/A
MWDOC Service Connect Charge	12,475	24,586	152,600	128,014	16.1%
Commodity Purchased for Resale Sub-total	(76,757)	924,875	11,583,239	10,658,364	8.0%

Summary of Revenues and Expenses -August 2026

Account - Description	Month Actual	YTD Actual	2026-2027 Budgeted	Budget Remaining	% of Budget Earned/Spent
Contracted/Purchased Services					
Consultants	2,644	2,644	150,000	147,356	1.8%
Engineering Services	8,280	8,280	59,000	50,720	14.0%
Audit & Accounting Services	-	-	50,350	50,350	0.0%
Technology Consultants	1,664	1,664	52,000	50,336	3.2%
SOCWA Contract	27,103	167,140	1,225,000	1,057,860	13.6%
Contractors	24,693	26,703	396,250	369,547	6.7%
Contracted Employees	-	-	12,000	12,000	0.0%
Legal Svcs - General Counsel	5,146	5,146	100,000	94,854	5.1%
Legal Svcs - Specialty Counsel	105	105	22,100	21,995	0.5%
Other Legal Services	-	-	600	600	0.0%
Employee Recruitmnt/Compliance	541	1,082	14,350	13,268	7.5%
Employee Health & Wellness	110	110	1,000	890	11.0%
Employee Relations Expenses	739	1,477	10,000	8,523	14.8%
Professional Services	-	-	-	-	N/A
Landscaping Services	24,370	24,370	180,566	156,196	13.5%
Janitorial Contracts	5,051	5,051	60,748	55,697	8.3%
Equipment Rental	1,398	1,398	25,500	24,102	5.5%
Uniform Rental	444	444	16,782	16,338	2.6%
Laboratory Services	1,810	1,810	28,000	26,190	6.5%
Disposal Services	5,571	6,445	92,200	85,755	7.0%
Security Services	7,927	10,741	60,780	50,039	17.7%
Insurance	43,442	87,668	495,700	408,032	17.7%
Financial Service Fees	5,041	11,396	69,000	57,604	16.5%
Printing & Reproduction	-	-	43,000	43,000	0.0%
Advertising & Publicity Svcs	-	-	7,200	7,200	0.0%
Postage	-	-	16,600	16,600	0.0%
Public Relations/Education	447	894	35,250	34,356	2.5%
Water Efficiency Services	7,764	15,329	60,600	45,271	25.3%
Licenses & Permits	18,200	34,241	278,020	243,779	12.3%
Software Maintenance/Licenses	20,816	30,793	360,450	329,657	8.5%
Electrical Power	194,041	224,835	2,261,100	2,036,265	9.9%
Natural Gas	181	181	2,100	1,919	8.6%
Cable Service	706	706	10,000	9,294	7.1%
Telecommunications	712	712	50,000	49,288	1.4%
Mobile Telecommunications	2,296	2,296	50,000	47,704	4.6%
Data Access	5,955	5,955	65,000	59,045	9.2%
Equipment Maintenance & Repair	20,773	21,977	234,200	212,223	9.4%
Pump Maintenance & Repair	-	-	57,500	57,500	0.0%
Motor Maintenance & Repair	-	-	130,150	130,150	0.0%
Electrical Maintenance/Repair	1,306	1,306	116,850	115,544	1.1%
Meter Maintenance & Repair	-	-	55,300	55,300	0.0%
Structure Maintenance & Repair	1,179	1,179	55,100	53,921	2.1%
Asphalt Maintenance & Repair	10,125	10,125	189,000	178,875	5.4%
Contracted/Purchased Services Sub-total	450,579	714,203	7,199,346	6,485,143	9.9%
Commodities					
Repair Parts & Materials	86,947	86,947	500,550	413,603	17.4%
Tools & Small Equipment	8,730	8,730	81,900	73,170	10.7%
Safety Equipment	5,970	5,970	30,475	24,505	19.6%
Employee Tools/Safety Equip	226	1,527	21,000	19,474	7.3%
Laboratory Tools & Small Equip	-	-	20,000	20,000	0.0%
Technology Tools/Small Equip	-	-	40,000	40,000	0.0%
Chemicals	62,245	62,245	351,000	288,755	17.7%
Laboratory Chemicals	2,204	2,204	36,000	33,796	6.1%
Gasoline & Oil	22,827	22,827	140,000	117,173	16.3%
Operating Supplies/Accessories	3,312	3,312	37,650	34,338	8.8%
Office Supplies & Accessories	703	703	21,520	20,817	3.3%
Technology Supplies/Components	9,846	9,846	30,000	20,154	32.8%
Lab Supplies & Accessories	4,888	4,888	19,500	14,612	25.1%
Meeting/Event Supplies & Food	1,549	1,549	35,800	34,251	4.3%
Water Use Efficiency Supplies	-	-	20,000	20,000	0.0%
Commodities Sub-total	209,446	210,746	1,385,395	1,174,649	15.2%

Summary of Revenues and Expenses-August 2026					
Account - Description	Month Actual	YTD Actual	2026-2027 Budgeted	Budget Remaining	% of Budget Earned/Spent
Professional Development					
Education & Training	6,451	6,881	61,505	54,624	11.2%
Education/Training - Directors	-	-	-	-	N/A
Licenses & Certifications	-	-	1,800	1,800	0.0%
Dues & Memberships	11,977	19,130	126,025	106,895	15.2%
Dues & Memberships - Directors	-	-	-	-	N/A
Meetings & Conferences	225	225	33,270	33,045	0.7%
Meetings/Conferences-Directors	1,942	1,942	18,000	16,058	10.8%
Travel Reimbursement	8,148	8,148	32,900	24,752	24.8%
Travel Reimbursement-Directors	4,261	4,261	35,000	30,739	12.2%
Publications & Subscriptions	2,337	2,337	5,773	3,436	40.5%
Professional Development Sub-total	35,341	42,923	314,273	271,350	13.7%
Miscellaneous Expenses					
Employee Appreciation Expenses	-	-	-	-	N/A
Internal/External Event Expenses	-	-	11,000	11,000	0.0%
Election Expense	-	-	20,000	20,000	0.0%
Reimbursable Repair Expense	-	-	-	-	N/A
Property Taxes	-	-	3,000	3,000	0.0%
Uncollectible Accounts	-	-	20,000	20,000	0.0%
NSFs & Miscellaneous Fees	-	-	200	200	0.0%
Refund Overcharges	-	-	1,500	1,500	0.0%
Damage/Repair Reimbursements	-	-	1,000	1,000	0.0%
Misc Exp	-	-	-	-	N/A
Miscellaneous Sub-total	-	-	56,700	56,700	0.0%
Sub Total - General and O&M Expenses	1,308,546	3,414,059	31,903,372	28,489,313	10.7%
Capital Improvement Expenses					
Water System Projects					
Supply/Storage Projects	809	809	9,399	8,590	8.6%
Pumping Projects	-	-	26,000	26,000	0.0%
Main/Service Line Projects	-	-	-	-	N/A
Wastewater System Projects	-	-	-	-	N/A
Pumping Projects	-	-	-	-	N/A
Wastewater Treatment Projects	-	-	-	-	N/A
Main/Service Line Projects	-	-	-	-	N/A
Recycled System Projects	-	-	-	-	N/A
Pumping Projects	-	-	-	-	N/A
Tertiary Treatment Projects	-	-	-	-	N/A
Main/Service Line Projects	-	-	-	-	N/A
General Projects	-	-	-	-	N/A
Operating Equipment Purchases	-	-	-	-	N/A
Vehicle & Related Equipment Purchases	-	-	-	-	N/A
Technology Projects & Purchases	-	-	15,000	15,000	0.0%
Building & Structure Improvements	-	-	-	-	N/A
General Capital Projects	12,580	12,580	10,000	(2,580)	125.8%
Construction in Progress	-	-	-	-	N/A
Capital Improvement Expenses Sub-total	13,389	13,389	60,399	47,010	22.2%
Other Expenses					
Retiree Health Insurance	-	33,379	451,000	417,621	7.4%
Compensated Absence Charge	-	-	-	-	N/A
OPEB Charges	-	-	-	-	
Depreciation	449,004	897,036	5,250,900	4,353,864	17.1%
Debt Interest Expense	124,527	249,054	1,915,000	1,665,946	13.0%
Other Expenses Sub-total	573,531	1,179,469	7,616,900	6,437,431	15.5%
Total Expenses	1,895,465	4,606,917	39,580,671	34,973,754	11.6%
Change in Net Position	2,391,642	3,488,143	3,315,451		

Attachment 4
Check Register August 2026

El Toro Water District

Check/ACH Payment Register for the Month of August 2026

<u>Check/ ACH</u>	<u>Number</u>	<u>Vendor</u>	<u>Date</u>	<u>Amount</u>
	15692	American Family Life Assurance Company of Columbus	08/05/2026	1,292.36
	15693	Brandt Manufacturing Inc.	08/05/2026	1,280.01
	15694	CC Property Investments, LLC	08/05/2026	832.08
	15695	Clean Water SoCal	08/05/2026	3,834.00
	15696	Colantuono, Highsmith & Whatley, PC	08/05/2026	2,117.50
	15697	Cole-Parmer Instrument Company LLC	08/05/2026	1,569.45
	15698	Core & Main	08/05/2026	7,507.05
	15699	Dell Marketing LP	08/05/2026	10,214.98
	15700	Fisher Scientific Company, LLC	08/05/2026	129.46
	15701	Haaker Equipment Company	08/05/2026	2,105.57
	15702	Hach Company	08/05/2026	1,991.53
	15703	Hannah Ford	08/05/2026	192.12
	15704	Kathryn Freshley	08/05/2026	62.88
	15705	Kesri Singh Sekhon	08/05/2026	10,125.00
	15706	McClean Wyatt	08/05/2026	27.55
	15707	Michael Gaskins	08/05/2026	33.21
	15708	Michael Snow	08/05/2026	244.70
	15709	Pamco Machine Works, Inc.	08/05/2026	4,475.00
	15710	Powerflo Products Inc.	08/05/2026	12,240.81
	15711	Precise Weighing Systems, Inc	08/05/2026	225.00
	15712	PSI Water Technologies, Inc.	08/05/2026	531.32
	15713	Rod's Tree Service Inc	08/05/2026	5,900.00
	15714	Roll Off Solutions, Inc	08/05/2026	1,889.00
	15715	Shane Fregin	08/05/2026	225.98
	15716	Sierra Analytical Labs, Inc	08/05/2026	135.00
	15717	Tosibox, Inc	08/05/2026	413.96
	15718	UNUM Life Insurance - EAP	08/05/2026	110.40
	15719	Vigilant LLC	08/05/2026	1,707.30
	15720	Waste Management, Inc of California	08/05/2026	847.27
ACH		Municipal Water District of Orange County	08/05/2026	771,928.51
ACH		W.W. Grainger, Inc	08/05/2026	465.80
ACH		HEBT West Los Angeles 1, LLC	08/05/2026	1,590.00
ACH		AMS.NET, LLC	08/05/2026	3,490.28
ACH		Supplyrush, Inc	08/05/2026	269.41
ACH		DG Investment Intermediate Holdings 2 Inc	08/05/2026	4,378.84
ACH		Procure America LLC	08/05/2026	177.07
15721		ACWA JPIA	08/12/2026	2,203.06
15722		Alicia Air Conditioning & Heating, Inc.	08/12/2026	511.00
15723		Angel Z Lopez	08/12/2026	5,003.56
15724		Animal Pest Management Services, Inc	08/12/2026	913.00
15725		Aramark Services, Inc	08/12/2026	426.80
15727		McMaster-Carr Supply Company	08/12/2026	129.23
15728		Mingoia's Faxworld, Inc	08/12/2026	603.99
15729		Pacific Plumbing Company of Santa Ana	08/12/2026	5,059.00
15730		Sims-Orange Welding Supply, Inc	08/12/2026	186.46
15731		Underground Service Alert of SO CA	08/12/2026	347.55
15732		United Industries, LLC	08/12/2026	3,082.95
15733		We Save Bees	08/12/2026	350.00
15775		Hazen and Sawyer, DPC	08/12/2026	10,015.00
ACH		Ferguson US Holdings, Inc	08/12/2026	34,038.58
ACH		Pearson Food Company, Inc	08/12/2026	2,989.00
ACH		Nieves Landscape, Inc	08/12/2026	2,936.48
ACH		W.W. Grainger, Inc	08/12/2026	491.59
ACH		JCI Jones Chemicals, Inc	08/12/2026	17,775.11
ACH		Procure America LLC	08/12/2026	177.07
15734		Bluetriton Brands, Inc	08/13/2026	771.59
15735		The Lincoln National Life Insurance Company	08/13/2026	7,591.84
15736		U.S. Bank National Association	08/13/2026	27,943.17
ACH		Red Wing Brands of America Inc	08/13/2026	3,662.20
15737		Allen Tire Company	08/20/2026	2,796.03
15738		Amberwick Corporation	08/20/2026	300.00
15739		CC Property Investments, LLC	08/20/2026	832.06
15740		County of Orange	08/20/2026	11,536.00

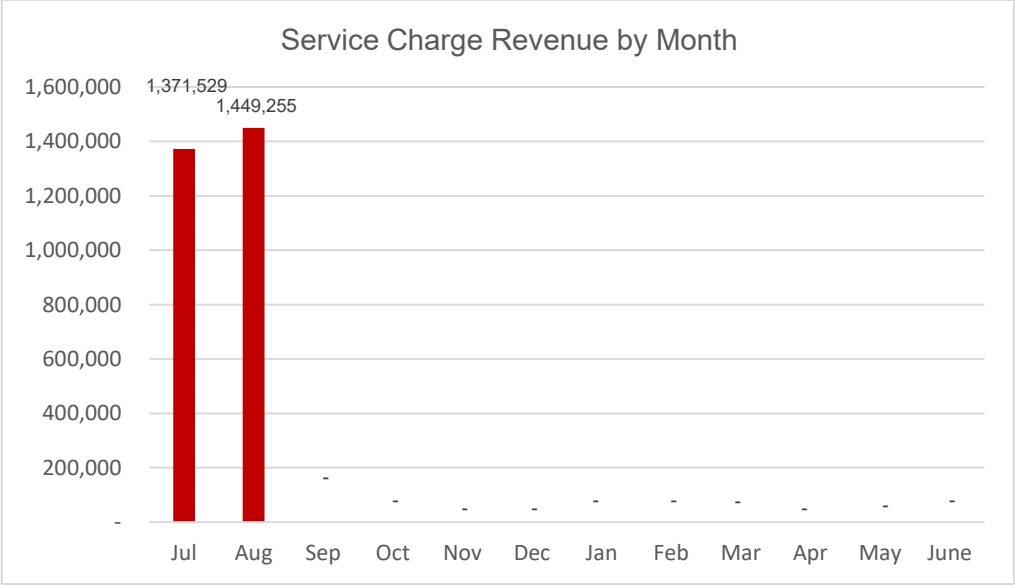
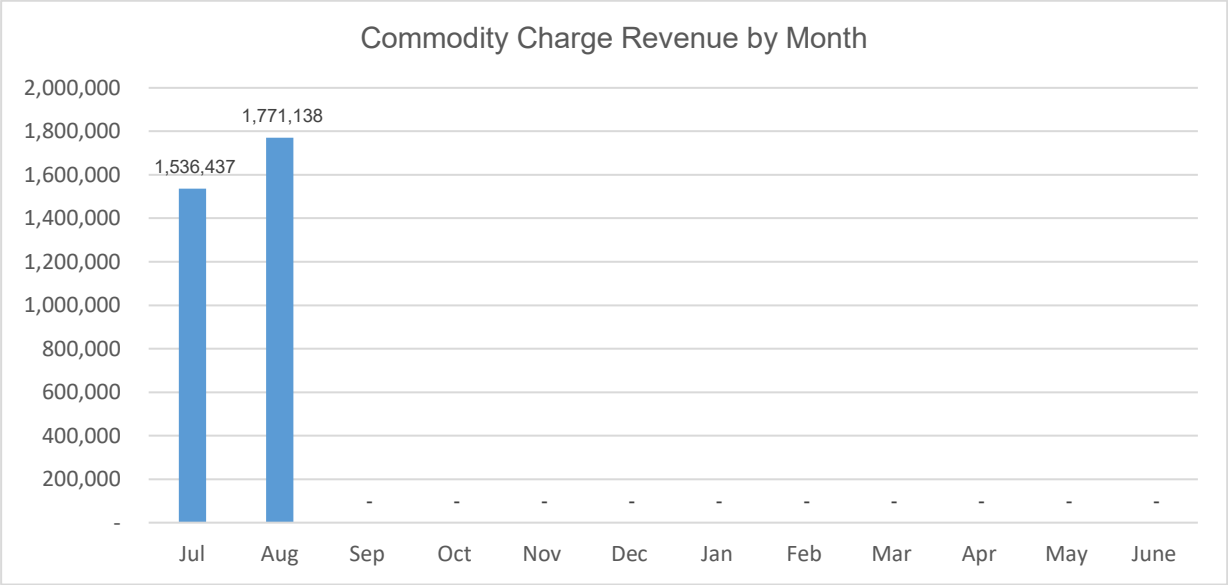
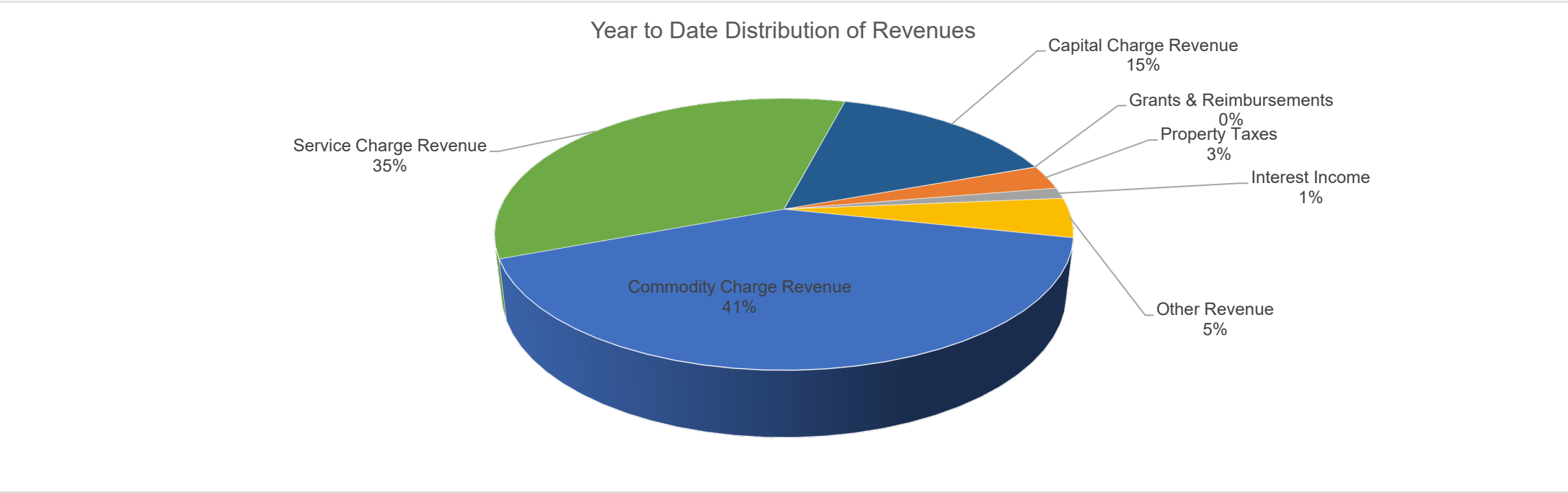
Check/ ACH**Number****Vendor****Date****Amount**

15741	Cox Communications Inc	08/20/2026	1,725.98
15742	Dayton Certified Welding, Inc.	08/20/2026	1,050.00
15743	Dell Marketing LP	08/20/2026	2,966.57
15744	Doane and Hartwig Water Systems, Inc	08/20/2026	1,810.31
15745	Energage, LLC	08/20/2026	4,824.34
15746	Environmental Resource Associates, Inc	08/20/2026	279.19
15747	EWT Holdings Corp.	08/20/2026	1,450.40
15748	Golden Bell Products Inc	08/20/2026	14,962.50
15749	Griswold Industries	08/20/2026	9,473.38
15750	Haaker Equipment Company	08/20/2026	3,387.88
15751	Hach Company	08/20/2026	2,806.73
15752	Hannah Ford	08/20/2026	710.36
15753	IDEXX Distribution, Inc	08/20/2026	1,300.83
15754	Jordana Mcconnell	08/20/2026	90.00
15755	Josh Perez	08/20/2026	2,922.90
15756	Moulton Niguel Water District	08/20/2026	498,447.64
15757	PSI Water Technologies, Inc.	08/20/2026	330.84
15758	Quadient Leasing USA, Inc.	08/20/2026	595.77
15759	Redwine and Sherrill, LLP	08/20/2026	5,146.00
15760	Rincon Truck Center, Inc	08/20/2026	1,475.07
15761	Roll Off Solutions, Inc	08/20/2026	1,889.00
15762	Santa Margarita Ford	08/20/2026	11,018.46
15763	Sherri Seitz	08/20/2026	1,793.92
15764	Snap-on Incorporated	08/20/2026	1,444.32
15765	Southern California Edison Company	08/20/2026	188,640.65
15766	Vigilant LLC	08/20/2026	1,707.30
15767	Waste Management, Inc of California	08/20/2026	712.18
ACH	Parkhouse Tire Service Inc	08/20/2026	1,486.34
ACH	W.W. Grainger, Inc	08/20/2026	348.94
ACH	AMS.NET, LLC	08/20/2026	14,251.78
ACH	Southern Counties Lubricants, LLC.	08/20/2026	1,647.22
ACH	California Health & Safety, Inc	08/20/2026	805.00
ACH	Procure America LLC	08/20/2026	177.07
15768	Aramark Services, Inc	08/26/2026	992.41
15769	GREGG DRILLING, LLC	08/26/2026	1,652.21
15770	Life Insurance Company of North America	08/26/2026	146.25
15771	Mingoia's Faxworld, Inc	08/26/2026	502.33
15772	Pacific Plumbing Company of Santa Ana	08/26/2026	576.85
15773	Pavewest, Inc	08/26/2026	37,300.00
ACH	Ferguson US Holdings, Inc	08/26/2026	22,250.82
ACH	HASA Inc	08/26/2026	3,162.23
ACH	Hill Brothers Chemical Co	08/26/2026	8,243.18
ACH	W.W. Grainger, Inc	08/26/2026	318.26
ACH	Springbrook Holdings Company, LLC	08/26/2026	59,394.10
ACH	SC Commercial LLC	08/26/2026	22,827.04
ACH	Solex Contracting, Inc	08/26/2026	5,729.14
ACH	JCI Jones Chemicals, Inc	08/26/2026	27,320.18
Total Checks & ACH issued from General and Payroll Accounts:			<u><u>1,969,326.59</u></u>

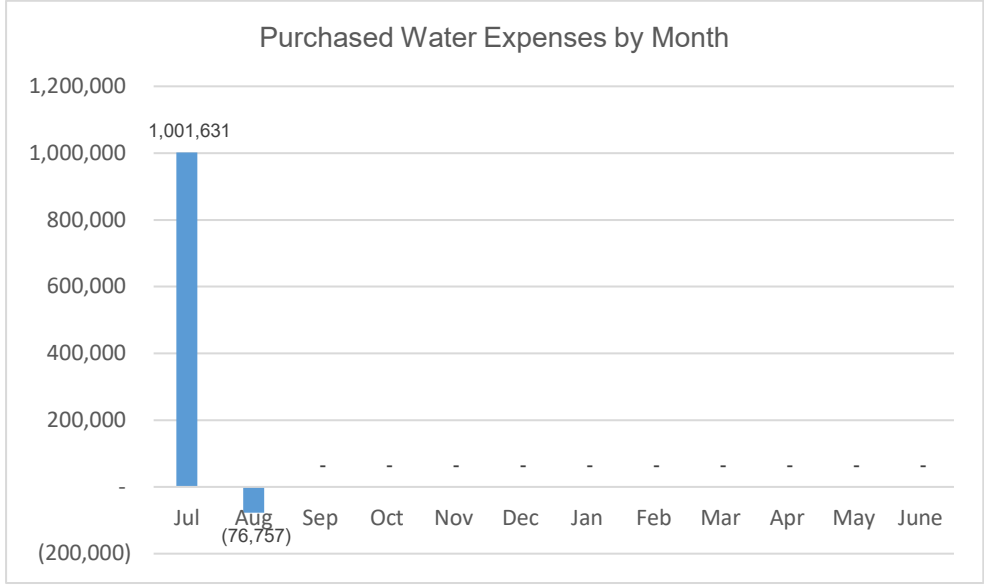
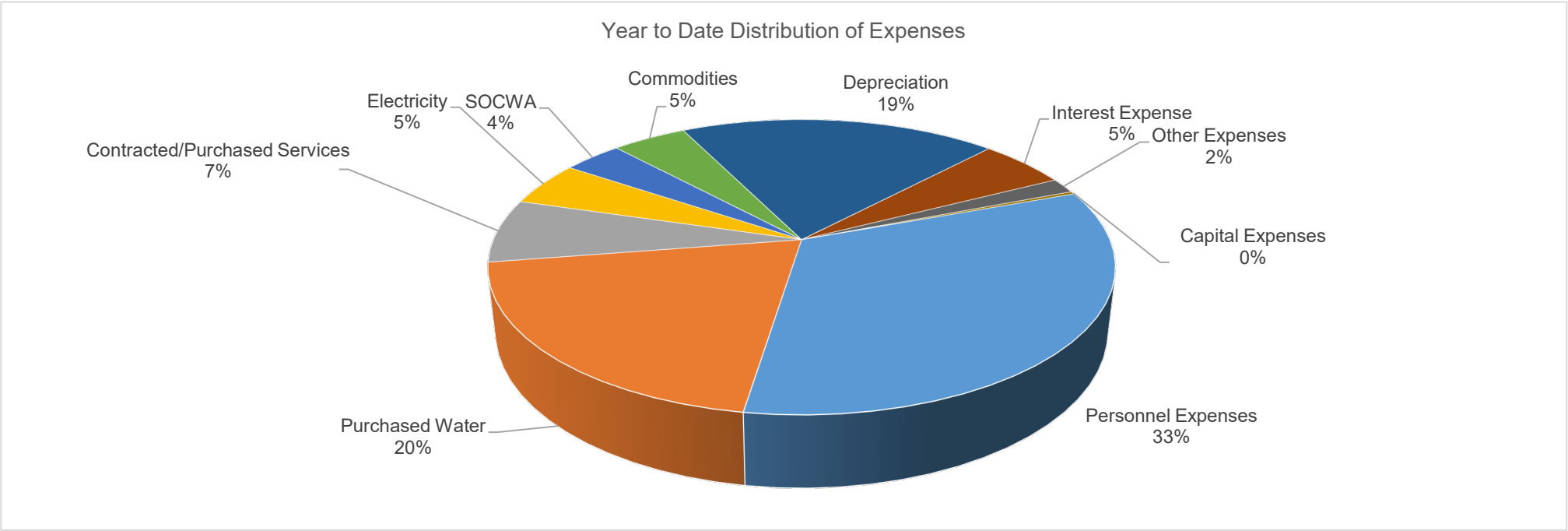
<u>Check/ ACH</u>		<u>Vendor</u>	<u>Date</u>	<u>Amount</u>
<u>Number</u>				
<u>Direct Debits</u>				
ACH		Health Equity	08/05/2026	66.38
ACH		Health Equity	08/10/2026	82.50
ACH		Health Equity	08/19/2026	169.63
ACH		Health Equity	08/26/2026	30.00
ACH		Health Equity	08/12/2026	92.00
ACH		ADP, Inc.	08/14/2026	418.26
ACH		ADP, Inc.	08/21/2026	497.05
ACH		ADP, Inc.	08/28/2026	412.57
ACH		US Bank Trust Company, National Association	08/14/2026	2,651.55
ACH		Xpress Solutions	08/06/2026	979.15
Total Automatic ACH or Wire payments from General and Payroll Accounts:				<u><u>5,399.09</u></u>

Attachment 5
Revenue and Expense Charts for August 2026

Revenue Charts -August 2026 Financial Report



Revenue Charts -August 2026 Financial Report



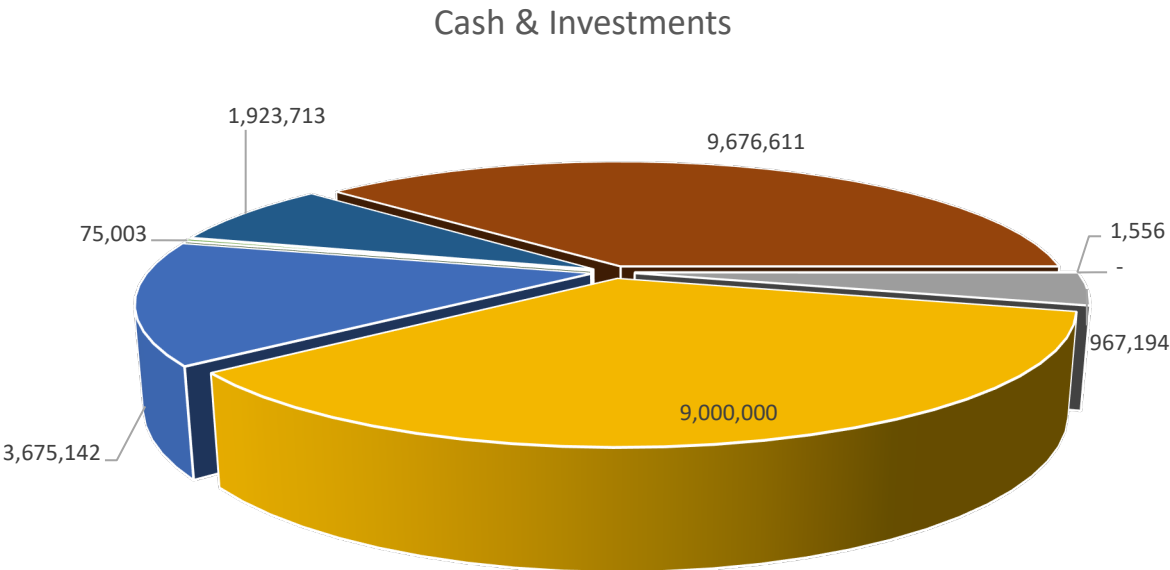
Attachment 6

Summary of Cash & Investments at the end of August 2026

Cash & Investments
as of August 31, 2026

Summary of Cash & Investments

Cash & Equivalents	
Unrestricted - Cash & Equivalents	9,676,611
Unrestricted - Cash & Equivalents USB	1,923,713
Restricted - Cash & Equivalents	75,003
Investments	
Government Securities	3,675,142
CAMP -Term	9,000,000
Corporates Bonds/Notes	967,194
Asset Backed Securities	-
2022 Bond Money Market	1,556
Total Cash & Investments	25,319,218
Operating Cash & Investments	25,242,659
2022 Bond Proceeds Cash & Investments	1,556
Restricted - Cash & Equivalents	75,003



Cash & Equivalents

	Account Balance	Current Yield
Cash & Equivalents		
Demand Deposit Accounts		
US Bank - Checking Account	1,923,713	
US - Bank Capital Facilities Fee	75,003	
US Bank - 2022 Bond Proceeds/Interest/Principal	1,556	
Petty Cash	700	
Money Market Accounts		
CAMP Unsettled Transactions	-	
CAMP Money Market	2,514,917	
LAIF Money Market	7,160,993	
Total Cash & Equivalents	11,676,883	

Investments

	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity
Governmental Securities									
United States Treasury Bond									
US Treasury N/B - AA+	464,531	500,000	(35,469)	496,125	31,594	2.250%	4.10%	11/30/2022	2/15/2027
US Treasury N/B - AA+	480,273	500,000	(19,727)	496,255	15,982	3.250%	4.25%	2/22/2023	6/30/2027
US Treasury N/B - AA+	502,500	500,000	2,500	499,375	(3,125)	4.125%	4.01%	11/30/2022	9/30/2027
US Treasury N/B - AA+	497,930	500,000	(2,070)	499,375	1,445	4.125%	4.22%	2/22/2023	9/30/2027
US Treasury N/B - AA+	1,195,078	1,200,000	(4,922)	1,189,500	(5,578)	3.500%	3.78%	4/27/2026	10/31/2027
US Treasury N/B - AA+	485,332	500,000	(14,668)	494,512	9,179	3.500%	4.16%	2/22/2023	1/31/2028
United States Treasury Bond - Totals	3,625,645	3,700,000	(74,355)	3,675,142	49,497				

Investments (Continue)									
	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Supra-National Agency Bond / Note									
Supra-National Agency Bond / Note Totals	-	-	-	-	-				
Municipal Bond / Note									
Municipal Bond / Note Totals	-	-	-	-	-				
Federal Agency Commercial Mortgage-Backed Security									
Federal Mortgage-Backed Security Totals	-	-	-	-	-				
Federal Agency Bond / Note									
Federal Agency Bond / Note Totals	-	-	-	-	-				
Governmental Securities - Total Balances	3,625,645	3,700,000	(74,355)	3,675,142	49,497				

Investments (continued)									
	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Corporate Notes									
Salesforce Inc. (Callable)	200,588	200,000	588	199,626	(962)	4.500%	4.33%	4/27/2026	3/15/2028
Citigroup Inc. (Callable)	201,428	200,000	1,428	199,966	(1,462)	4.786%	4.51%	4/27/2026	3/4/2029
American Express Co (Callable)	34,952	35,000	(48)	34,758	(193)	4.351%	4.39%	7/25/2025	7/20/2029
Bank of NY Mellon Corp (Callable)	129,037	130,000	(963)	127,793	(1,244)	4.026%	4.24%	4/26/2026	1/22/2030
Goldman Sachs Group Inc (Callable)	130,207	130,000	207	128,596	(1,611)	4.594%	4.55%	4/26/2026	4/20/2030
Bank of America Corp Notes (Callable)	130,055	130,000	55	128,475	(1,579)	4.477%	4.47%	4/23/2026	4/23/2030
JPMorgan Chase & Co (Callable)	149,937	150,000	(63)	147,980	(1,957)	4.408%	4.42%	4/23/2026	4/23/2030
Corporate Bonds - Total Balances	976,203	975,000	1,203	967,194	(9,009)				

Investments (continued)									
	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Asset Backed Securities									
Corporate Bonds - Total Balances	-	-	-	-	-				

Attachment 7

Cash Reserve Balances for August 2026

**El Toro Water District
Preliminary Cash Reserve Status Report
as of August 31, 2026**

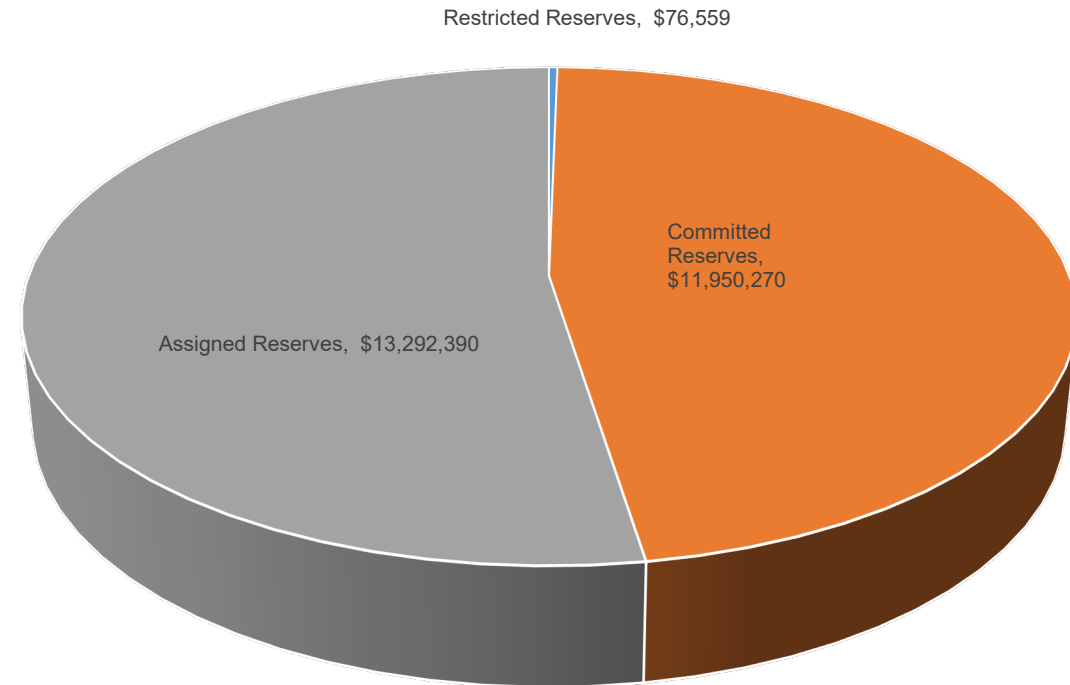
	Cash Reserve Balances	Reserve Targets
Reconciled Cash Balance	\$ 25,319,218	
Restricted Reserves		
2022 Revenue Bonds Fund	1,556	-
Capital Facilities Charge Reserve	75,003	-
Sub Total Restricted Reserve	76,559	-
Committed Reserves		
Capital Construction Reserve	3,000,000	3,000,000
Rate Stabilization Reserve	2,500,000	2,500,000
Operational Continuity Reserve	2,500,000	2,500,000
Working Capital Reserve (1)	3,950,270	2,500,000
Sub Total Committed Reserves	11,950,270	10,500,000
Assigned Reserves		
CIP Reserves		
Capital Carryover	3,194,022	-
Accumulated Capital Reserve	345,094	-
CIP - Revenue Bond Unrestricted Reserve	5,981,791	-
SOCWA Capital Projects	3,627,694	-
Recycled Water Capital / Debt Service	261,291	-
Capital Plan Working Capital Reserve	3,920,923	-
Sub Total CIP Reserves	17,330,815	-
Water Supply Program Reserves		
Tiered Conservation Fund	(3,589,209)	-
Reverse Cyclic Water Purchase Program	(449,216)	
Sub Total Assigned Reserves	13,292,390	
Total Cash Reserves	25,319,218	
Adjusted Cash Reserves⁽²⁾	25,242,659	10,500,000

(1) Working Capital reserve amount is net of outstanding checks

(2) The Adjusted Cash Reserves excludes Capital Facilities Charge Reserve and 2022 Revenue Bond fund.

(3) The cyclic water purchase program started delivering water in January 2026.

Distribution of Reserve Balances



* The District Investment portfolio is in compliance with the District's Investment policy.

* The District has the ability to meet its expenditure requirements for the next six months.

Attachment 8

Capital Project Expense Report through August 2026

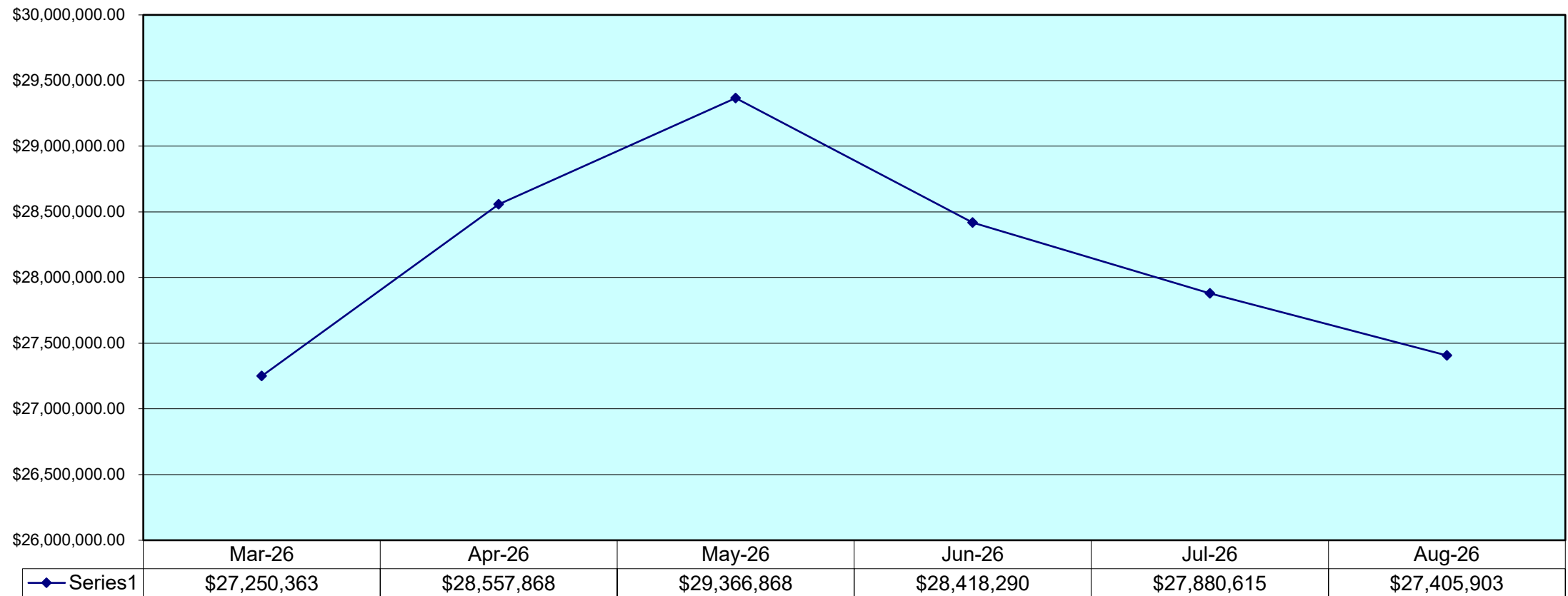
2026-2027 Capital Program Budget Information	
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			2026 - 2027 Expenses												
PM Task Code	Account	Prior Year Ending Balance	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total
Total per Work Order															
GEN-0121 Main Office Bathroom Rehab	40-000-15040	434.46	-	467.88	-	-	-	-	-	-	-	-	-	-	467.88
GEN-0122 Field Office Floor and Chair Replacement	40-000-15040	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN-0123 Main Office MTS Installation	40-830-66200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
RCE-0013 JRWSS Capital Budget	40-710-66120	1,884.30	-	809.10	-	-	-	-	-	-	-	-	-	-	809.10
RCE-0014 Baker WTP Capital Fund	40-810-66120	47,053.50	-	-	-	-	-	-	-	-	-	-	-	-	-
RCE-0015 SOCWA Capital Expenses	40-000-15020	54,561.97	-	176,608.69	-	-	-	-	-	-	-	-	-	-	176,608.69
RCE-0016 MNWD Regional Treatment Plant	40-000-15020	189,602.19	-	779.58	-	-	-	-	-	-	-	-	-	-	779.58
RES-0016 Moulton/EI Toro Cathodic Protection Repair	40-000-15010	57,471.91	-	1,932.50	-	-	-	-	-	-	-	-	-	-	1,932.50
RES-0020 R-6 Reservoir SCE Meter Box Replacement at Seepage and Inlet/Outlet Structure	40-000-15010	3,813.28	1,835.01	-	-	-	-	-	-	-	-	-	-	-	1,835.01
RES-0021 R-6 Reservoir Southern Slope Stabilization	40-000-15010	262,322.30	-	2,633.94	-	-	-	-	-	-	-	-	-	-	2,633.94
RES-0022 R-5 Reservoir Rehabilitation	40-000-15010	434.46	-	-	-	-	-	-	-	-	-	-	-	-	-
RES-0025 PRV-4 Rehabilitation	40-000-15010	-	-	9,473.38	-	-	-	-	-	-	-	-	-	-	9,473.38
RES-0026 Low 1 Zone Hydraulic Mod	40-000-15010	865.00	-	4,754.48	-	-	-	-	-	-	-	-	-	-	4,754.48
RES-0027 R-6 Chlorine and Ammonia Injection System Replacement	40-000-15010	-	-	155.88	-	-	-	-	-	-	-	-	-	-	155.88
SLS-0115 Aliso Creek Pump Rehab 932-115	40-000-15020	762,511.62	-	312.00	-	-	-	-	-	-	-	-	-	-	312.00
SLS-0120 Freeway Electrical Equip Repl	40-000-15020	201,862.28	948.03	13,844.22	-	-	-	-	-	-	-	-	-	-	14,792.25
SLS-0122 Westline Generator Unit 213 Replacement	40-000-15020	492.80	-	-	-	-	-	-	-	-	-	-	-	-	-
SLS-0123 4920 Lift Station Pump Replace	40-000-15020	20,567.25	-	-	-	-	-	-	-	-	-	-	-	-	-
SLS-0124 Freeway Lift Station Survey	40-000-15020	4,144.48	-	-	-	-	-	-	-	-	-	-	-	-	-
SLS-0125 Northline Lift Station Flow Meter	40-000-15020	11,976.99	-	-	-	-	-	-	-	-	-	-	-	-	-
SLS-0126 Aliso Creek VFD Replacement	40-000-15020	19,331.23	-	-	-	-	-	-	-	-	-	-	-	-	-
SPS-0050 Asset Management Study 31-050	40-840-55110	332,071.92	-	-	-	-	-	-	-	-	-	-	-	-	-
SPS-0053 System Arc Flash Coord Study	40-840-55110	209,225.90	-	5,127.96	-	-	-	-	-	-	-	-	-	-	5,127.96
SPS-0056 Website Redesign, Hosting, and Maintenance Services	40-820-65100	39,600.00	-	-	-	-	-	-	-	-	-	-	-	-	-
SPS-0059 Potable Reuse Implementation	40-710-55100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SPS-0060 Energy Consulting Services	40-840-55110	22,441.52	-	-	-	-	-	-	-	-	-	-	-	-	-
SPS-0062 Radio Communications Conversion from Cellular	40-000-15040	19,500.00	-	467.76	-	-	-	-	-	-	-	-	-	-	467.76
SPS-0063 Cathodic System Monitoring	40-840-55110	-	-	7,240.00	-	-	-	-	-	-	-	-	-	-	7,240.00
SPS-0064 Fortinet Firewall Replacement	40-000-15040	-	-	16,430.28	-	-	-	-	-	-	-	-	-	-	16,430.28
SPS-0065 Distribution System Condition Assessments	40-760-55110	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GEN-0123 Main Office MTS Installation	40-830-66200	25,381.92	-	-	-	-	-	-	-	-	-	-	-	-	-
SPS General Studies Fund	TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TCP-0012 Geolocator	40-820-66120	14,464.63	-	-	-	-	-	-	-	-	-	-	-	-	-
TCP-0013 GIS Data Updates	40-820-66120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VEH-TBD Vehicle Purchases	TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WPS-0095 P-3 Pump Station Rehab	40-000-15010	11,172.32	-	-	-	-	-	-	-	-	-	-	-	-	-
WPS-0099 P-1 Battery Project	40-000-15010	84,665.45	-	510.19	-	-	-	-	-	-	-	-	-	-	510.19
WPS-0100 Shenandoah BS Pump & Motor	40-000-15010	132,475.74	-	-	-	-	-	-	-	-	-	-	-	-	-
WPS-0101 P-3 Motor Replacement	40-000-15010	6,020.83	-	-	-	-	-	-	-	-	-	-	-	-	-
WPS-0102 P-1 Chlorine Tank Replacement	40-000-15010	24,513.20	-	-	-	-	-	-	-	-	-	-	-	-	-
WPS-0103 Spartan Booster Station Main Switchboard Retrofit	40-000-15010	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WPS-0104 Cherry & Shenandoah Spare Motor	40-740-66120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WRP-0134 Hach WIMS Implementation Proje	40-000-15020	42,357.12	120.75	-	-	-	-	-	-	-	-	-	-	-	120.75
WRP-0137 Tertiary Disinfection Optimization Project	40-000-15030	219,870.57	847.35	546.00	-	-	-	-	-	-	-	-	-	-	1,393.35
WRP-0142 Headworks and Secondary Clarifier No. 1 Rehabilitation	40-000-15020	2,559,462.57	771.92	118,498.08	-	-	-	-	-	-	-	-	-	-	119,270.00
WRP-0143 New Turbo Blower	40-000-15020	575,208.94	331.74	-	-	-	-	-	-	-	-	-	-	-	331.74
WRP-0144 OOPS MCC and Valve Rehabilitation Project	40-000-15020	132,955.54	1,505.67	-	-	-	-	-	-	-	-	-	-	-	1,505.67
WRP-0147 DAF No 1 MCC Replacement	40-000-15020	115,009.81	-	-	-	-	-	-	-	-	-	-	-	-	-
WRP-0149 ETM Trail Bridge Mitigation Project	40-000-15020	8,018.60	-	-	-	-	-	-	-	-	-	-	-	-	-
WRP-0153 RAS Pump and Moter Replacement	40-000-15020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WRP-0154 OOPS Battery Project	40-000-15020	67,413.04	-	510.18	-	-	-	-	-	-	-	-	-	-	510.18
WRP-0155 Regional ETM Reliability and Resilience Project	40-000-15020	6,054.40	20.00	779.70	-	-	-	-	-	-	-	-	-	-	799.70
WRP-0156 DAF No. 2 Transformer Replacement Project	40-000-15020	7,199.00	-	-	-	-	-	-	-	-	-	-	-	-	-
WRP-0157 New OOPS VFD	40-000-15020	29,724.23	355.83	1,905.00	-	-	-	-	-	-	-	-	-	-	2,260.83
WRP-0160 WRP Network Segmentation Study	40-840-55110	204.96	-	211.72	-	-	-	-	-	-	-	-	-	-	211.72
WRP-0161 Holding Pond Asphalt Repair	40-000-15020	-	-	37,300.00	-	-	-	-	-	-	-	-	-	-	37,300.00
WRP-0162 Lab Fume Hoods	40-000-15020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WRP-0163 Recycled Water Pump 3 VFD Replacement	40-000-15030	-	-	156.00	-	-	-	-	-	-	-	-	-	-	156.00
Contingency	TBD	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		6,410,932.15	6,736.30	401,454.52	-	-	-	-	-	-	-	-	-	-	408,190.82

Attachment 9
Interim Report on 401k Plan Holdings
As of August 2026

Page 8
EL TORO WATER DISTRICT
401K PLAN SUMMARY

401K PLAN MARKET VALUE



MARKET VALUE SUMMARY

	Under 41 yrs. Old	41 to 48 yrs. Old	49 to 55 yrs. Old	56 to 58 yrs. Old	59 to 62 yrs. Old	63 to 65 yrs. Old	Over 65 yrs. Old
Balance at June 30, 2026	\$3,804,619.41	\$3,904,966.39	\$2,865,384.25	\$4,789,079.59	\$6,968,629.92	\$983,494.54	\$5,102,115.44
	Under 41 yrs. Old	41 to 48 yrs. Old	49 to 55 yrs. Old	56 to 58 yrs. Old	59 to 62 yrs. Old	63 to 65 yrs. Old	Over 65 yrs. Old
Balance at August 31, 2026	\$3,977,793.38	\$4,015,419.24	\$2,922,240.00	\$4,218,643.25	\$6,681,907.14	\$1,364,384.76	\$4,225,515.29

District Staff is working with Highmark and Empower to design a new 401k report. Once the data for the portfolios is being generated by Empower, the District portfolio information by age group will be updated.

Investments	Beginning Balance	Contributions	Withdrawals	Interest, Dividends and Appreciation Net of Fees & Charges	Ending Balance
American Beacon AHL Mgd Futs Strat A	1.38	0.00	0.00	(0.03)	1.35
Cohen & Steers Instl Realty Shares	1,109,154.41	4,810.81	0.00	(84,777.47)	1,029,187.75
Columbia Contrarian Core Instl 3	2,272,247.58	13,749.71	0.00	(763.18)	2,285,234.11
DFA Large Cap International I	1,792,659.95	10,280.61	0.00	(8,227.22)	1,794,713.34
Dodge & Cox Income - I	3,974,384.43	16,515.33	0.00	(174,713.02)	3,816,186.74
Dodge & Cox International Stock - I	342,924.69	2,043.27	0.00	(7,009.66)	337,958.30
Dodge & Cox Stock - I	1,146,829.88	6,729.42	0.00	(23,772.77)	1,129,786.53
DoubleLine Core Fixed Income R6	3,990,735.86	16,515.25	0.00	(182,777.56)	3,824,473.55
Emerald Growth Institutional	2.67	0.00	0.00	(0.07)	2.60
Fidelity Mid Cap Index	282,982.62	1,429.96	0.00	(9,508.78)	274,903.80
Guaranteed Income Fund	865,132.59	3,710.98	0.00	(30,682.43)	838,161.14
Harbor Capital Appreciation Retirement	7.61	0.00	0.00	(0.18)	7.43
Lazard Global Listed Infrs Port Inst	794,902.71	4,010.30	0.00	(31,166.02)	767,746.99
MFS International Growth R6	336,354.68	2,043.27	0.00	10,505.89	348,903.84
Nomura Small Cap Core R6	6.21	0.00	0.00	(0.51)	5.70
PGIM Total Return Bond R6	1,994,109.96	8,257.70	0.00	(88,920.31)	1,913,447.35
PIMCO Income Instl	393,811.52	1,824.06	0.00	(15,071.78)	380,563.80
PIMCO RAE US Instl	8.14	0.00	0.00	(0.07)	8.07
Undiscovered Mgrs Behavioral Value R6	2.12	0.00	0.00	0.00	2.12
Vanguard 500 Index Admiral	1,927,864.74	11,782.66	0.00	17,721.08	1,957,368.48
Vanguard Emerging Mkts Stock Idx Adm	652,450.80	4,194.57	0.00	17,421.73	674,067.10
Vanguard Growth & Income Adm	2,245,849.00	13,744.18	0.00	22,667.12	2,282,260.30
Vanguard Long-Term Investment-Grade Adm	929,130.43	3,855.87	0.00	(30,950.80)	902,035.50
Vanguard Morningstar Growth Index Adm	1,043,467.74	6,535.54	0.00	18,084.85	1,068,088.13
Vanguard Morningstar Mid-Cap Index Adm	2.88	0.00	0.00	(0.21)	2.67
Vanguard Morningstar Small-Cap Index Adm	1,785,590.73	10,954.22	0.00	(15,758.58)	1,780,786.37
Grand Total	27,880,615.33	142,987.71	0.00	(617,699.98)	27,405,903.06



STAFF REPORT

To: Board of Directors **Meeting Date: September 21, 2026**
From: Vishav Sharma, Chief Financial Officer
Subject: August 2026 bills for Approval

Attached for Board approval is the payment summary report for the month of August, 2026 which presents checks, ACH and Wire Transfers that were paid during the month that exceeded \$75,000 in value.

Presented below for your consideration are the payments of bills for the months of July 2026:

1. The total disbursement including payroll expense and ACH/Direct debts for the month is \$2,643,936.33
2. These disbursements include three payments greater than \$75,000, with the total equal to \$1,459,016.80. Staff recommends the Board approve these payments.
3. District employees were reimbursed \$6,089.98 for travel, education, meals, supplies and certification related expenses; and Directors were reimbursed \$123.64 for travel expenses.
4. Payroll and benefits expenses of \$669,210.65 occurred during the month. This cost includes the cost of employee and Director's payroll, pension and benefits.
5. Total other disbursements/fees via direct debit for the month is \$5,399.09.
6. The District issued ACH payment totaling \$1,017,730.33 or 52% of the total accounts payable vendors payments excluding payroll.

Recommended Action:

Staff recommend that the Board approve, ratify and confirm payment of those bills as set forth in the Payment Summary for the month ending August 31, 2026.

EL TORO WATER DISTRICT
Payment Summary
For the month ending August 31, 2026

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
ACH	08/05/2026	Municipal Water District of Orange County	771,928.51
15756	08/20/2026	Moulton Niguel Water District	498,447.64
15765	08/20/2026	Southern California Edison Company	188,640.65

PAYMENTS OVER \$75,000	\$	1,459,016.80
PAYMENTS UNDER \$75,000	\$	515,708.88

TOTAL CHECKS PAID	\$	1,969,326.59
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REIMBURSEMENTS TO ETWD EMPLOYEES

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
15755	08/20/2026	Josh Perez (Educational Reimbursement)	2,922.90
15763	08/20/2026	Sherri Seitz (Educational Reimbursement)	1,793.92
15752	08/20/2026	Hannah Ford (Travel Expenses CASA)	710.36
15708	08/05/2026	Michael Snow (Toll Road Fee)	244.70
15715	08/05/2026	Shane Fregin (Work Boots)	225.98
15703	08/05/2026	Hannah Ford (Interview Lunch)	192.12

TOTAL CHECKS TO EMPLOYEES	\$	6,089.98
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REINBURSEMENTS TO ETWD DIRECTORS

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
15704	08/05/2026	Kathryn Freshley (Travel Expenses)	62.88
15707	08/05/2026	Michael Gaskins (Travel Expenses)	33.21
15706	08/05/2026	McClean Wyatt (Travel Expenses)	27.55

TOTAL CHECKS TO DIRECTORS	\$	123.64
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DEBIT TRANSFERS

08/07/2026	PAYROLL DIRECT DEPOSIT	182,065.91
08/07/2026	FEDERAL DEPOSIT LIABILITY	41,155.34
08/07/2026	SDI & STATE TAX	17,713.71
08/07/2026	EMPOWER (401K)	72,051.85
08/07/2026	EMPOWER (457)	19,591.84
08/07/2026	HEALTH SAVINGS ACCOUNT	603.26
08/07/2026	DEPENDANT CARE FLEXIBLE SPENDING ACCOUNT	596.16
08/14/2026	PAYROLL BOARD OF DIRECTOR	6,823.53
08/14/2026	SS, MEDICARE, SDI & STATE TAX	1,746.63
08/14/2026	EMPOWER (457)	2,597.85
08/14/2026	HEALTH SAVINGS ACCOUNT	108.33
08/21/2026	PAYROLL DIRECT DEPOSIT	175,692.11
08/21/2026	FEDERAL DEPOSIT LIABILITY	39,592.05
08/21/2026	SDI & STATE TAX	17,346.06
08/21/2026	EMPOWER (401K)	70,935.86
08/21/2026	EMPOWER (457)	19,390.74
08/21/2026	HEALTH SAVINGS ACCOUNT	603.26
08/21/2026	DEPENDANT CARE FLEXIBLE SPENDING ACCOUNT	596.16
	Total Payroll Expense	669,210.65

Direct Debits

08/31/2026	BANK and ADP FEES	4,958.58
08/31/2026	ACH payments (Health Equity)	440.51
	Total Other Expense	5,399.09

TOTAL INTERBANK WIRES/ ACH / DEBIT TRANSFERS	\$	674,609.74
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TOTAL DISBURSEMENTS	\$	2,643,936.33
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MINUTES OF THE REGULAR MEETING
& OF THE
ENGINEERING COMMITTEE MEETING

August 24, 2026

At approximately 8:00 a.m. Director McClean called the Engineering Committee meeting to order.

Directors MARK MONIN (Zoom), MIKE GASKINS, KAY HAVENS, KATHRYN FRESHLEY, and WYATT McCLEAN participated.

Also participating were DENNIS P. CAFFERTY, General Manager (Zoom), GILBERT J. GRANITO, General Counsel, JUDY CIMORELL, Director of Human Resources (8:11 a.m.), VISHAV SHARMA, CFO, HANNAH FORD, Director of Engineering (Zoom), SCOTT HOPKINS, Operations Superintendent, MIKE MIAZGA, Information Technology Manager (Zoom), CAROL MOORE, City of Laguna Woods (Zoom), JOSH PEREZ, Electrical Systems/SCADA Supervisor (8:43 a.m.), JANET FORDUNSKI, Member of the Public (Zoom), and MARISOL MELENDEZ, Recording Secretary.

Consent Calendar

Director McClean asked for a Motion.

Motion: Vice President Havens made a Motion, seconded by Director McClean to approve the Consent Calendar.

Roll Call Vote:

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

Engineering Action Items

Low Zone 1 Hydraulic Modification Project

Ms. Ford reported that staff has completed several presentations ahead of the public outreach efforts and are working to expedite the project's design and construction. She explained that the project is being driven by customer concerns regarding low water pressure. Staff issued a request for proposals for design consultant services, including geotechnical work, surveying, and traffic control. Staff received seven proposals and recommend JIG based on its initial easement and utility research, preliminary layout, and a clear understanding of key project constraints. Ms. Ford stated that staff awarded the first two tasks, which are within the General Manager's authority, to continue prioritizing customer concerns and to remain responsive to customers. The proposed action would amend the contract with JIG to allow the consultant to proceed with the third and fourth tasks.

Mr. Cafferty added that staff is exploring options to accelerate the project. Staff is considering bringing a contractor on board earlier than normal during the design phase. This option would allow the District to negotiate a cost with the contractor and allow the contractor to provide insight on the design, facilitate immediate construction award upon completion of the design, and pre-purchase some materials. This approach could reduce the overall project schedule by several months. The Board agreed that this option would be beneficial to the community and agreed to have staff to pursue it.

Director McClean asked for a Motion.

Motion: President Freshley made a Motion, seconded by Director Gaskins to authorize the District's General Manager to amend its contract with JIG Consultants in the amount of \$50,901.00 for final design of the Low 1 Zone Hydraulic Modification Project bringing the total contract amount to \$97,600 and to authorize the General Manager to fund the project costs from the District's Capital Reserves as recommended by staff in accordance with the District's adopted Capital Reserve Policy.

Roll Call Vote:

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

Engineering Information Items

El Toro Water District Operations Report

Mr. Hopkins reported that operations staff will be scheduling the arterial valves in October or November. He also stated that following a water leak, staff replaced approximately 16 feet of 8" pipe on Via Estrada. Ms. Ford added that staff collected a pipe and soil sample for lab testing.

Mr. Cafferty noted that the WRP battery storage system term year savings is on track to be the highest ever. He added that over time, the system has improved on being able to predict patterns and has therefore produced more savings.

El Toro Water District Capital Project Status Report

Headworks and Secondary Clarifier No. 1 Rehabilitation Project

Ms. Ford reported that this project reached a major project milestone with the placement of a new concrete channel next to the Headworks. Underground yard piping and conduit installation is in progress, and staff is planning for a highline from the Northline Lift Station across the golf course over to the WRP, which will likely happen

the first week of October. The agreement with the Department of Energy is in review, which will allow receipt of the \$300,000 in grant funding.

Moulton/EI Toro Cathodic Repair Project

Ms. Ford reported that after the contractor's additional testing for the impressed current cathodic protection system, two anode ground beds at one test station are no longer required. This reduced the cost by at least \$40,000. Staff is mobilizing to complete potholing by the end of the month, will install anode groundbeds at two test stations, and conduct another round of testing. Staff will analyze the test results and determine if the installation of anode groundbeds at another test station can be eliminated which would lead to another deduct change order of approximately \$100,000.

Freeway Electrical Equipment Replacement

Ms. Ford reported that staff finalized negotiations with Baker Electric & Renewables LLC (Baker) and Southern California Edison (SCE) to underground the utility that comes into the site. SCE has been collaborative and has set up temporary power for the station to run off while using District equipment. SCE will be inspecting the site soon and temporary-power will be cutover within the next couple of weeks. Afterwards, the canopy will be permanently lifted to place the electrical equipment underneath it. The project has been executed as efficiently as possible and is expected to be completed by the end of the year.

SOCWA Effluent Transmission Main (ETM) Reach B Techite Replacement

Ms. Ford reported that CEQA and design efforts are moving forward. During geotechnical investigations, an SCE ductbank located within the District's WRP was inadvertently hit. Fortunately, there were no injuries, and SCE responded promptly. District facilities were put on emergency generators, and there was no treatment impact

due to the outage. Power was fully restored to normal conditions within a day.

R-6 Reservoir Southern Slope Repair Project

Ms. Ford reported that staff met with the consultant and the contractor, and the project is near completion pending full vegetation establishment. The contractor has set up an irrigation system, and staff expect to have the project completed by the end of September.

Aliso Creek Lift Station Improvement Project

Ms. Ford reported that this project is in its holding pattern while staff coordinates with GRF and United Mutual related to the temporary construction and easement agreements needed for trail, sidewalk, and lane closures during construction.

Engineering Items Discussed at Various Conferences and Meetings

Ms. Ford reported she is currently at the WateReuse Annual Conference where she will be presenting on the topic of Tertiary Free Chlorine Disinfection at the WRP.

Adjournment

There being no further business, the Engineering Committee meeting was adjourned at approximately 8:42 a.m.

Comments Regarding Non-Agenda Engineering Committee Items

There were no comments.

Attorney Report

Mr. Granito reported that there is a need for a Closed Session today in regards to item number two on today's Closed Session Agenda.

Closed Session

At approximately 8:43 a.m. everyone left the open session except President Freshley, Vice President Havens, Director Gaskins, Director McClean, General Counsel, Mr. Cafferty, Ms. Ford, Mr. Miazga, and Mr. Perez.

Regular Session

At approximately 9:01 a.m., the meeting returned to Regular Session. Also, at this time, Ms. Melendez returned to the meeting.

Open Session Report

Mr. Granito reported that the Board went into Closed Session to discuss item number two on today's Closed Session Agenda. During the Closed Session, Mr. Cafferty reported on the subject matter with discussions taking place among staff and the Board. No reportable action was taken.

Adjournment

There being no further business to come before the Board, the meeting was adjourned at 9:02 a.m.

Respectfully submitted,

MARISOL MELENDEZ
Recording Secretary

APPROVED:

KATHRYN FRESHLEY, 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



Operations Report

August 2026

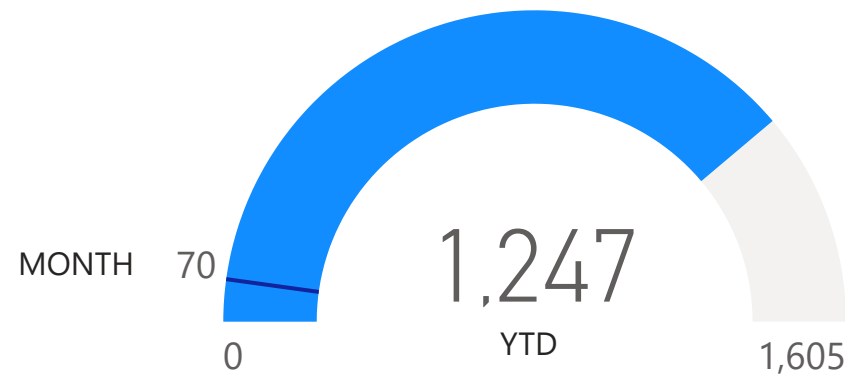
How to read the graphics in this report:



Valves

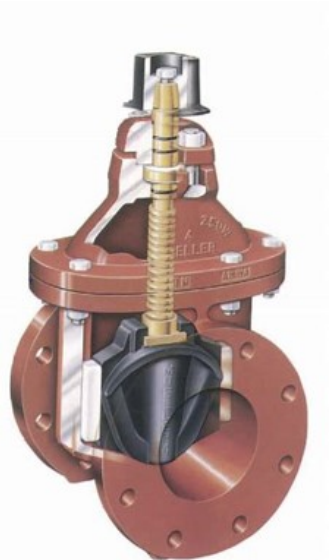
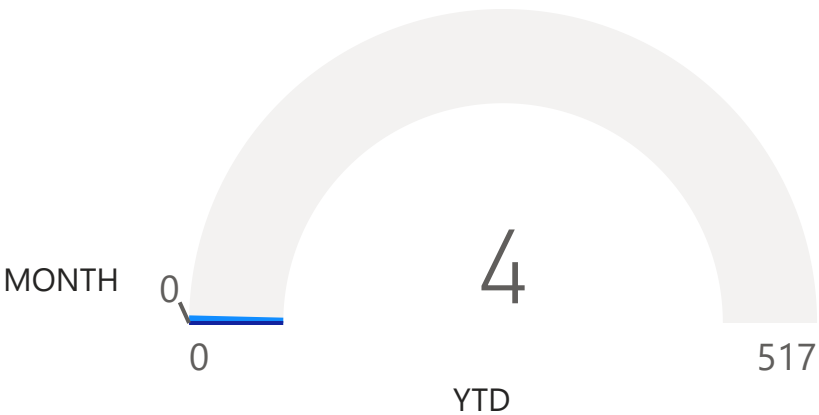
Distribution Valves Operated

Mainline



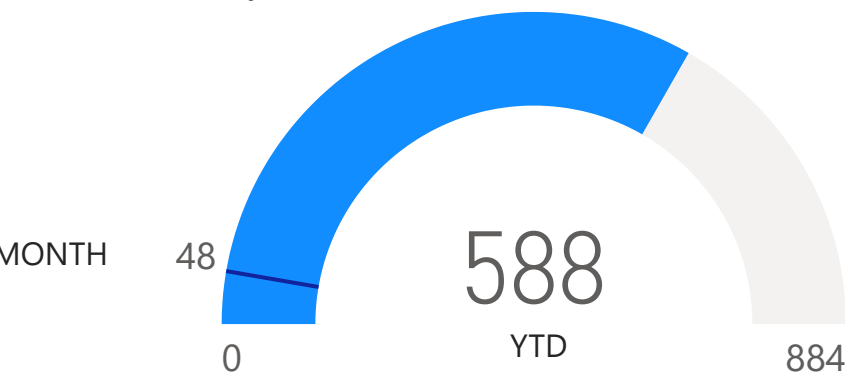
Arterial Valves Operated

Mainline



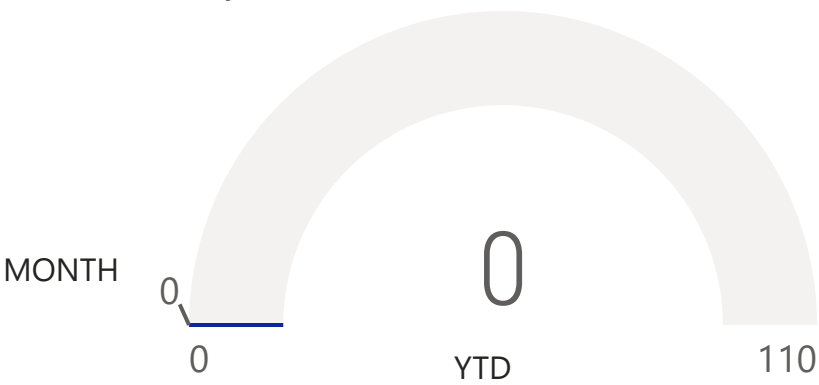
Distribution Valves Operated

Fire Hydrant



Arterial Valves Operated

Fire Hydrant



Asset	Month	YTD
Potable Valves Repaired	1	10
Potable Valves Replaced	1	14
Valve Cans Adjusted/Replaced	3	147
Valve Cans Cleaned	91	1,501
Total	96	1,672

Note:

1. The distribution valve operation program strives to operate all distribution valves (mainline and fire) every two years. Goals shown on this page represent that for the calendar year (i.e., total number of distribution valves divided by two).

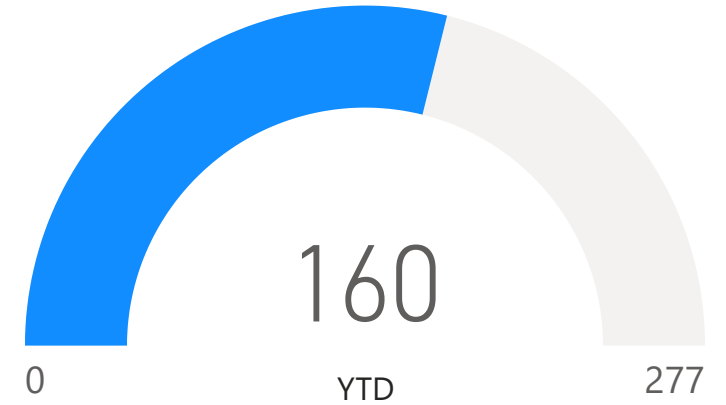
2. The arterial valve operation program strives to operate all arterial valves (mainline and fire) every year. Normally scheduled at the end of the year.

Cross Connection Program

Backflow Assemblies Tested

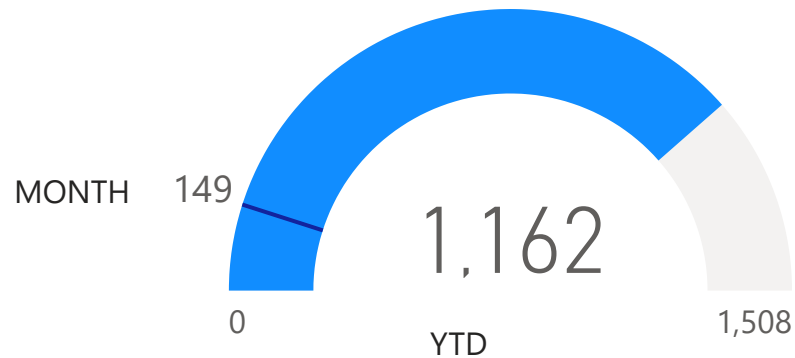


Recycled Water Inspections



Other Facility Maintenance

Generator Inspections



Underground Service Alerts Marked

340
Month

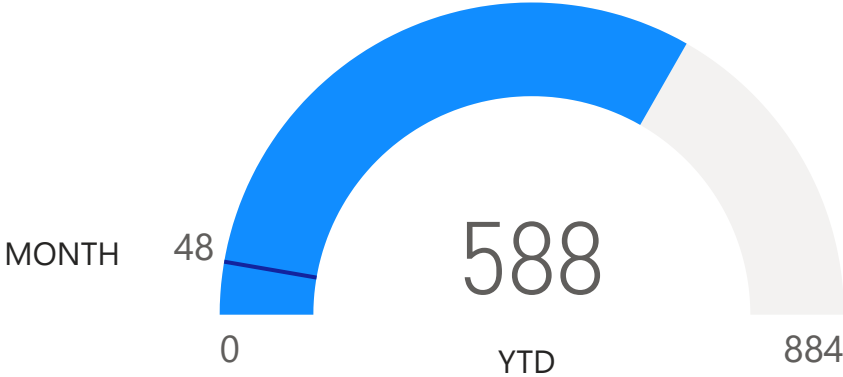
Underground Service Alerts Marked

2,048
YTD

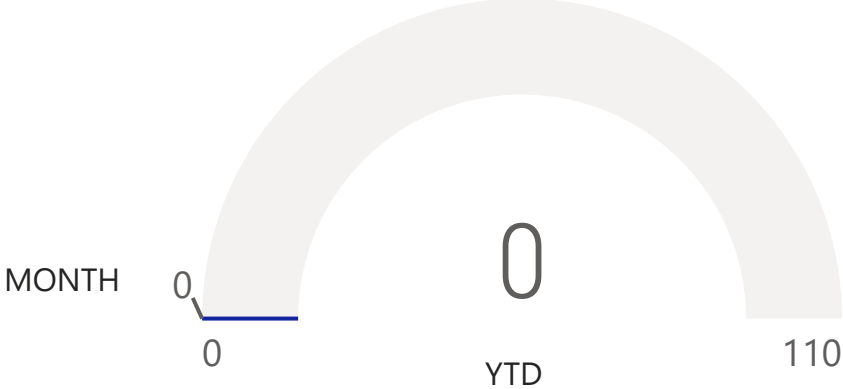
Fire Hydrants



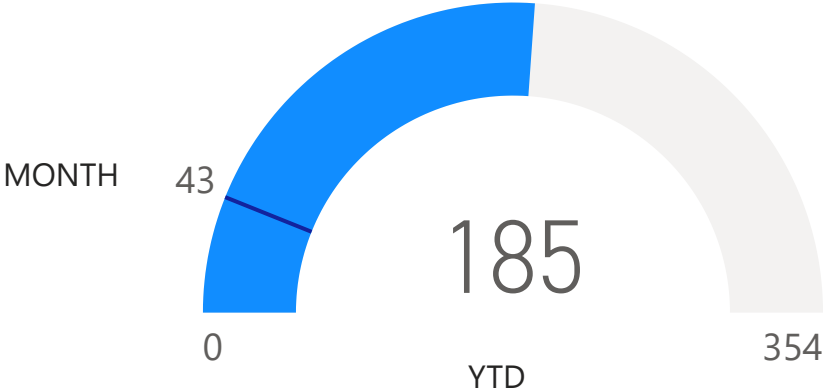
Distribution Hydrants Maintained



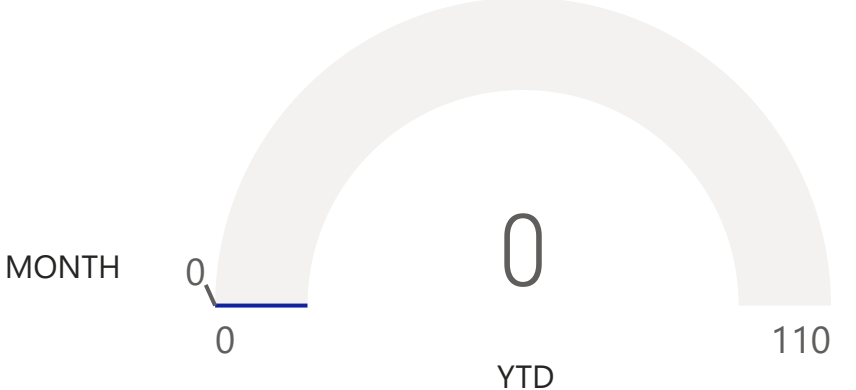
Arterial Hydrants Maintained



Distribution Hydrants Painted



Arterial Hydrants Painted



Asset	Month	YTD
Hydrants Repaired	0	3
Hydrants Replaced	1	15
Total	1	18

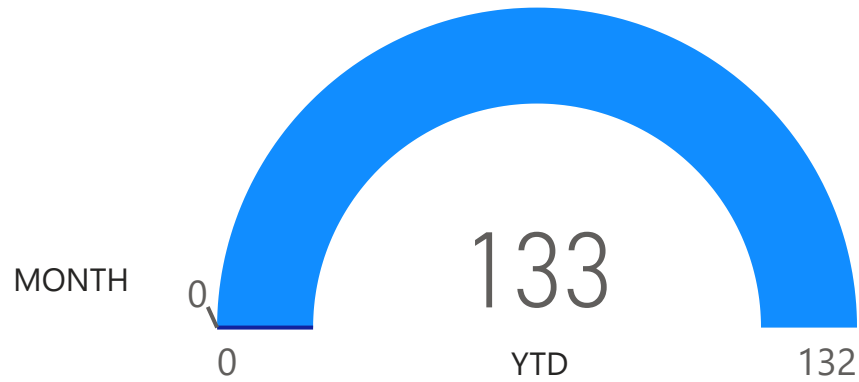
Note:

1. The hydrant program strives to maintain all distribution hydrants every two years and arterial hydrants every year. Goals shown on this page represent that for the calendar year (i.e., total number of distribution hydrants divided by two).

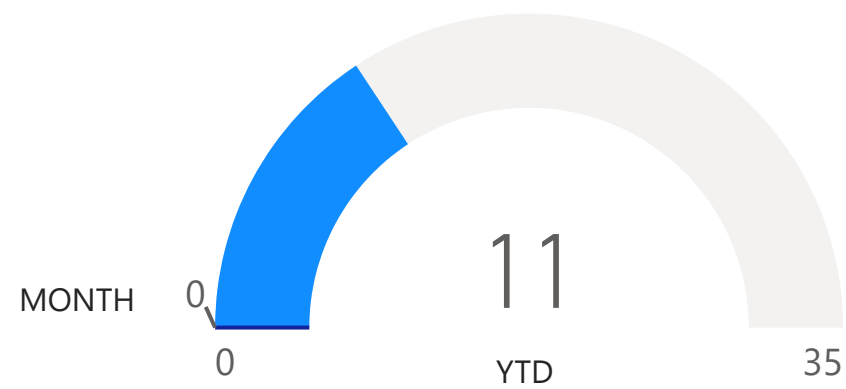
2. The hydrant program strives to paint all hydrants every five years. Goals shown on this page represent that for the calendar year (i.e., total number of hydrants divided by five).

Water Appurtenances

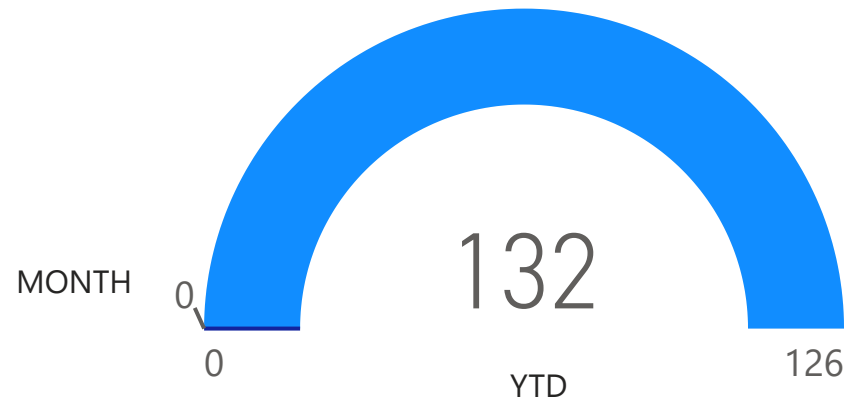
Air Vacs Maintained



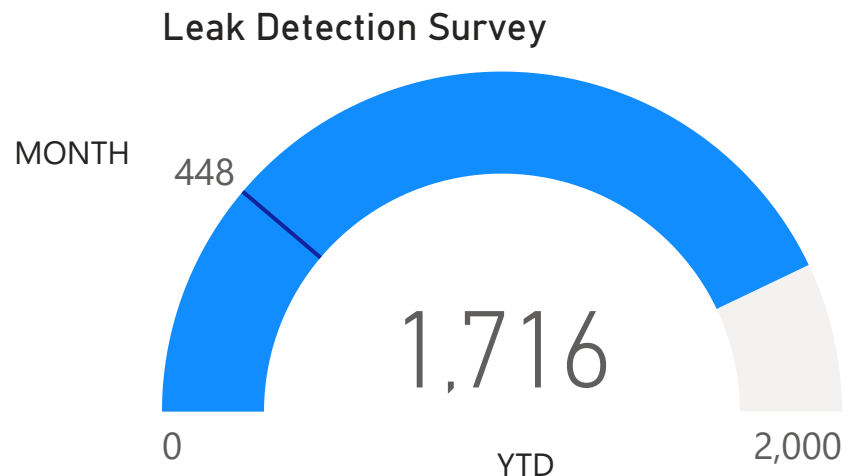
PRVs Maintained



Blow Offs Flushed



Water Distribution System



Asset	Month	YTD
Main Line Repairs	0	3
Service Line Repairs	1	4
Service Line Replacement	2	23
Water Pump Motor Services	1	6
Water Pump Services	1	10
Water Reservoir and Pump Station Inspections	339	3,006



System Flushing
gallons

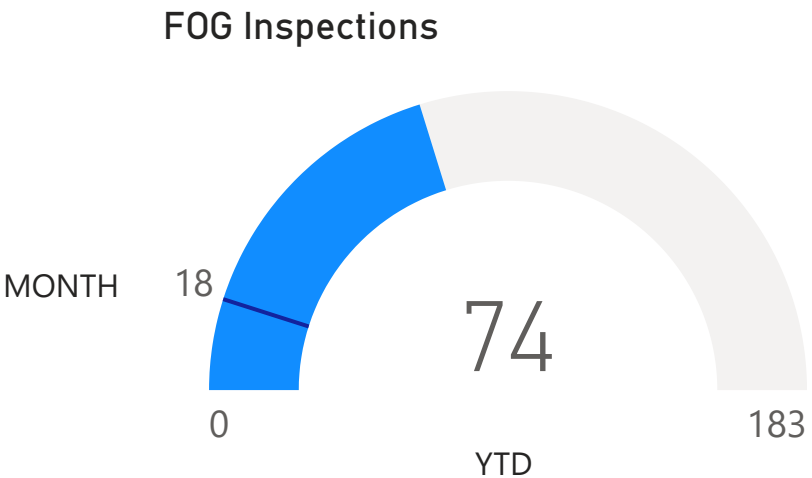
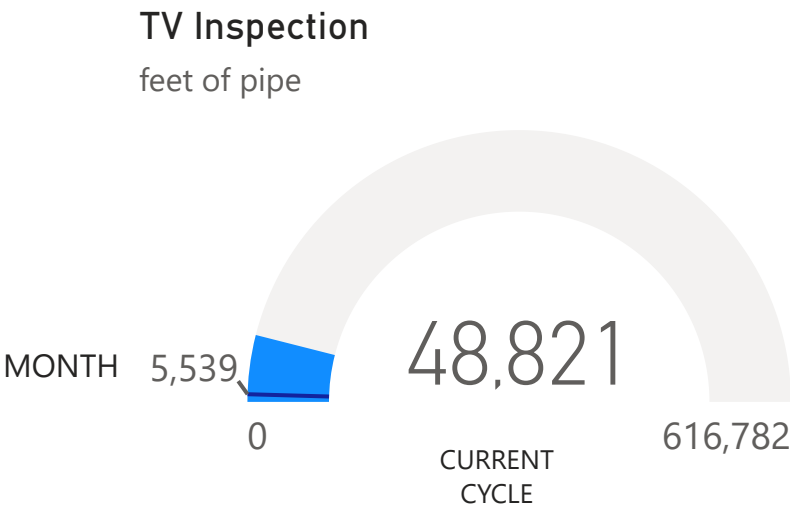
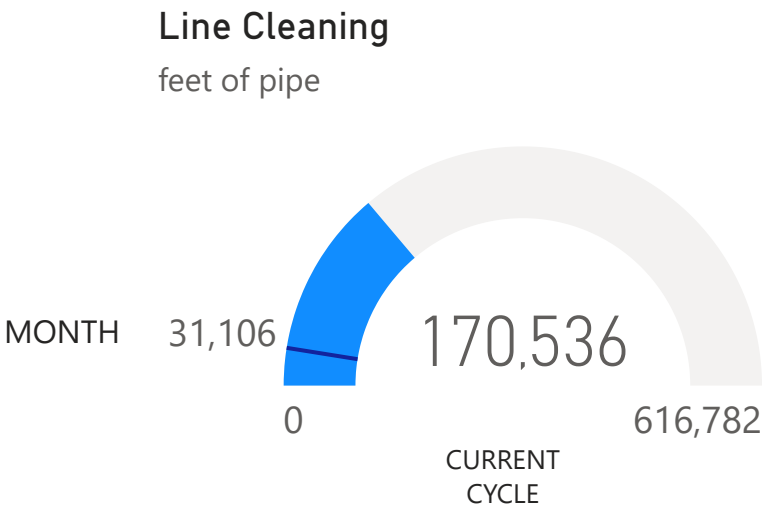
86K
Month



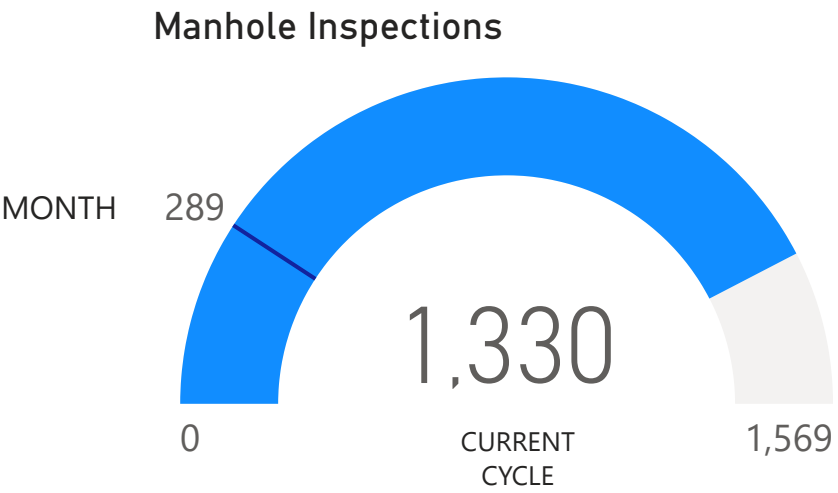
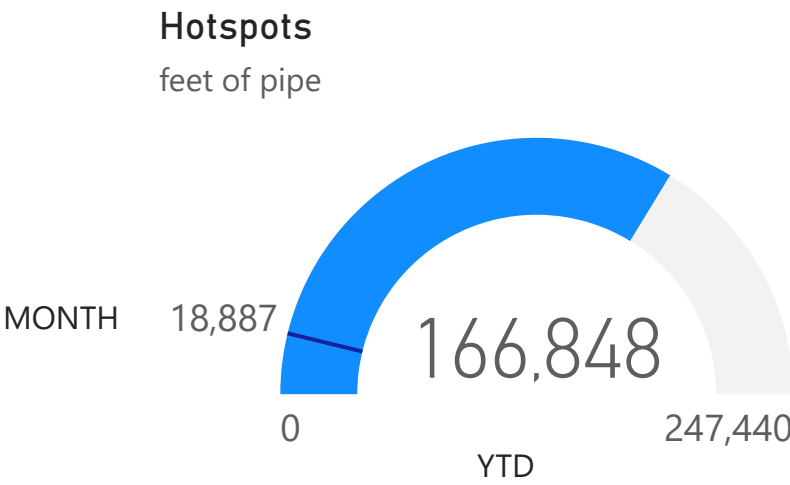
System Flushing
gallons

445K
YTD

Collection System



Asset	Month	YTD
Industrial Waste Inspections	0	14
Lift Station Inspections	310	2,510
Manhole Repairs	0	4
Odor Complaints	1	3
Root Cutting, feet of pipe	0	1,533
Root Foaming, feet of pipe	0	0
Sewer Mainline Repairs	0	0
Sewer Pump/Motor Maintenance	1	5
Sewer Service Line Repairs	0	0
Wet Well Cleaning	4	24



Note:

1. The line cleaning objective is a two year cycle to clean the entire system. The current cycle began on 5/1/2026.
2. The TV inspection objective is a five year cycle to inspect the entire system. The current cycle began on 1/01/2026.

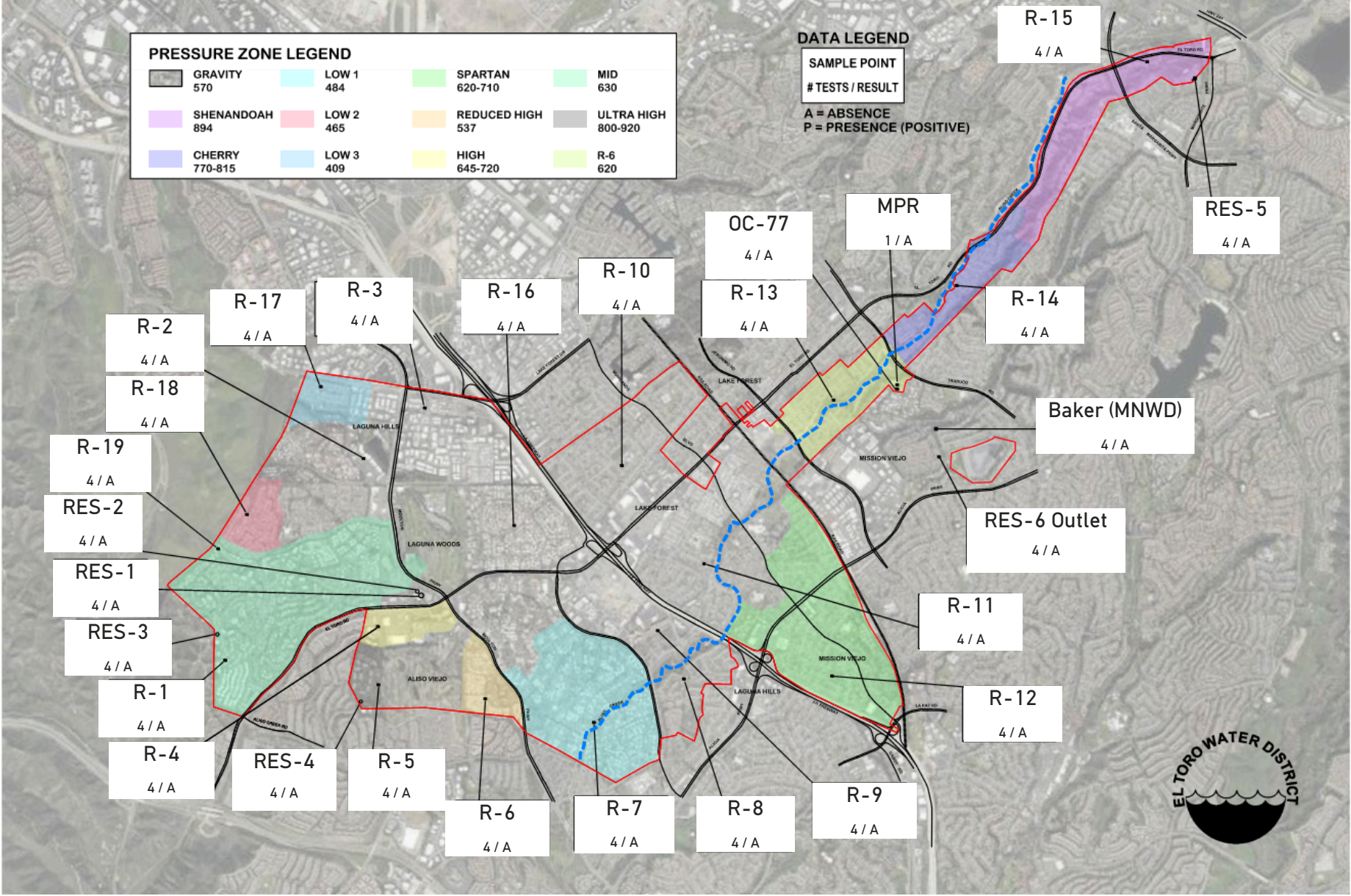
**EL TORO WATER DISTRICT
UNAUTHORIZED DISCHARGE SUMMARY
YEAR OF 2026**

DATE	PUBLIC / PRIVATE	SPILL TYPE	LOCATION	REASON	IMMEDIATE CORRECTIVE MEASURES	POST-INCIDENT PREVENTIVE MEASURES	RWQCB	DISCHARGED TO	SPILL VOLUME (PUBLIC) Gallons		SPILL VOLUME (PRIVATE) Gallons		REGULATORY NOTIFICATION AND RESPONSE
									CONTAINED	SPILLED	CONTAINED	SPILLED	
January	NO SPILL												
February	NO SPILL												
March	NO SPILL												
April	NO SPILL												
May	NO SPILL												
June	NO SPILL												
July	NO SPILL												
August	NO SPILL												
September													
October													
November													
December													
LEGEND									0	0	0	0	
S.DC = San Diego Creek		RES. = Residential		R.S. = Rocks									
S.D. = Storm Drain		C. = Commercial		C.W.D. = Calcium Water Deposits									
A.C. = Aliso Creek		S.B. = Siphon		B.P. = Broken Pipe									
G.B. = Grease Blockage		P.F. = Power Failure		U.W. = Untreated Water									
S. = Sticks		P. = Paper		R. = Roots									

MICROBIOLOGICAL MONITORING

PRESSURE ZONE LEGEND			
GRAVITY 570	LOW 1 484	SPARTAN 620-710	MID 630
SHENANDOAH 894	LOW 2 465	REDUCED HIGH 537	ULTRA HIGH 800-920
CHERRY 770-815	LOW 3 409	HIGH 645-720	R-6 620

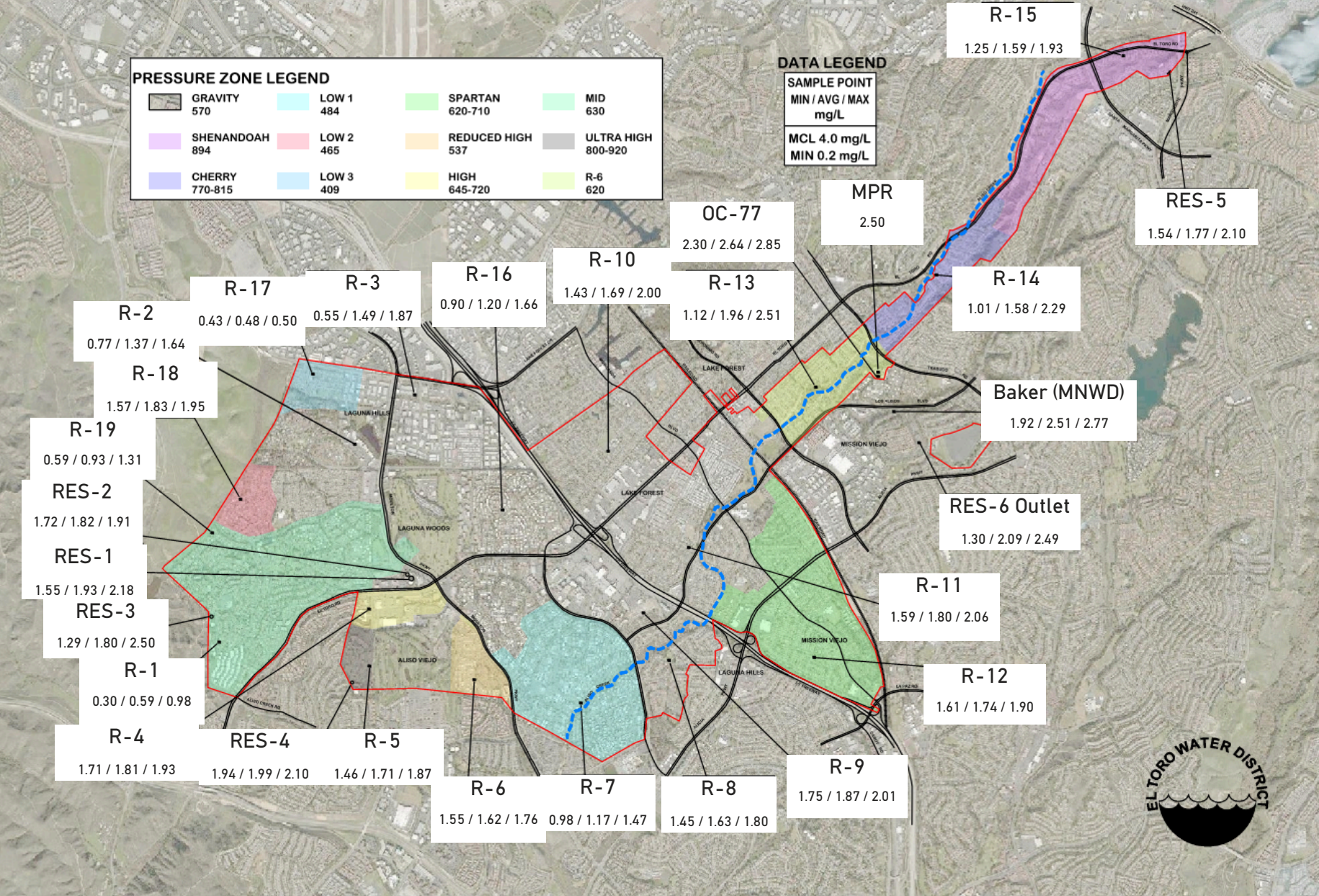
DATA LEGEND	
SAMPLE POINT	
# TESTS / RESULT	
A = ABSENCE	
P = PRESENCE (POSITIVE)	



CHLORINE RESIDUAL MONITORING

PRESSURE ZONE LEGEND			
	GRAVITY 570		LOW 1 484
	SPARTAN 620-710		MID 630
	SHENANDOAH 894		REDUCED HIGH 537
	ULTRA HIGH 800-920		LOW 2 465
	CHERRY 770-815		LOW 3 409
	HIGH 645-720		R-6 620

DATA LEGEND	
	SAMPLE POINT
	MIN / AVG / MAX mg/L
	MCL 4.0 mg/L
	MIN 0.2 mg/L



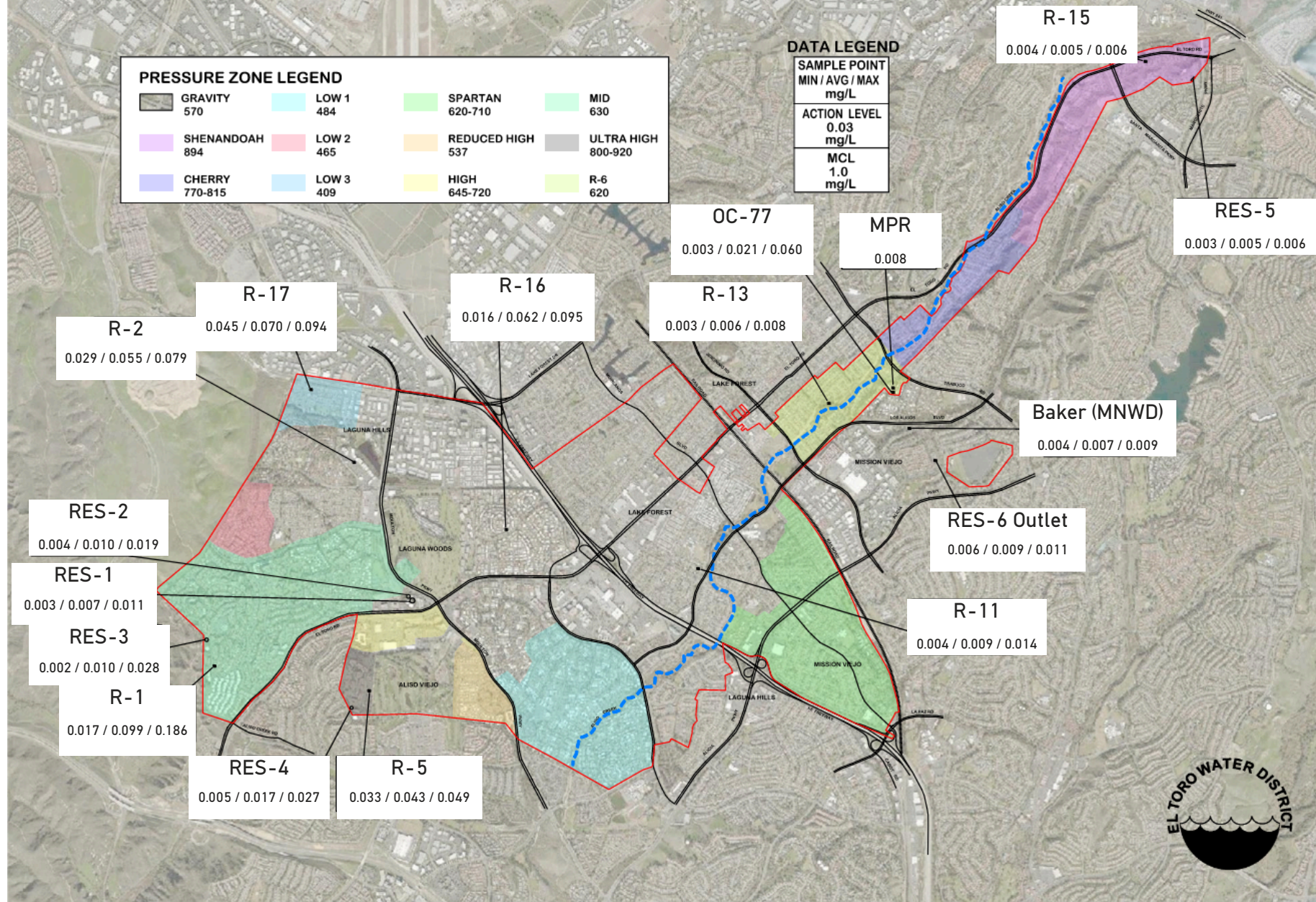
NITRITE MONITORING

PRESSURE ZONE LEGEND

GRAVITY 570	LOW 1 484	SPARTAN 620-710	MID 630
SHENANDOAH 894	LOW 2 465	REDUCED HIGH 537	ULTRA HIGH 800-920
CHERRY 770-815	LOW 3 409	HIGH 645-720	R-6 620

DATA LEGEND

SAMPLE POINT MIN / AVG / MAX mg/L
ACTION LEVEL 0.03 mg/L
MCL 1.0 mg/L



**EL TORO WATER DISTRICT
MONTHLY POTABLE WATER QUALITY REPORT**

The quality and safety of drinking water in the U.S. is regulated by the federal government through the U.S. Environmental Protection agency (USEPA). In California, those standards are enforced by the California Department of Public Health (CDPH). Water Quality parameters must meet both primary and secondary water quality standards as established by the CDPH.

PRIMARY STANDARDS - are intended to protect public health against substances in the water that may be harmful to humans if consumed for long periods of time.

SECONDARY STANDARDS - are to ensure esthetic qualities of water such as taste, odor or clarity. Rather than its healthfulness, these standards govern substances that may influence consumer acceptance of water.

Given that 100% of ETWD's potable water resource is fully treated and delivered by Metropolitan Water District of southern California (MWDSC) through an enclosed and protected conveyance system, the majority of the State and federal primary and secondary source water quality monitoring requirements are performed by MWDSC. The District's physical responsibility for water quality monitoring is associated with the distribution system. To monitor the distribution system water quality the District utilizes both in house and outside lab services. Routine distribution analysis conforming to CDPH requirements is conducted for the following constituents:

- 1) **Microbiological** - The number of microbiological samples and the frequency of analysis during the month is based on the population and/or service connections served. Utilizing a population of 50,000, the CDPH requires that 20 "representative" samples be collected and analyzed for coliform bacteria. The objective is to maintain water quality that is absent of coliform bacteria which is a general indicator for the existence of fecal coliform.
- 2) **Chlorine Residual** - The chlorine residual monitoring is performed in conjunction with the microbiological monitoring. The CDPH requirement for treated surface water mandates that the distribution system maintain a "detectable" residual. The number of and frequency of sampling is determined utilizing the same formula applied to microbiological requirements. At a minimum, we are obligated to collect and analyze for chlorine residual each time we collect the representative microbiological samples. Per EPA Disinfectants & Disinfection Byproduct Rule (D/DBP), which was effective January 2002, requires quarterly reporting for all sampling.
- 3) **TTHM & HAA5 Stage 2 DBPR Compliance** The U.S. Environmental Protection Agency (EPA) published the Stage 2 Disinfectants and Disinfection Byproducts Rule (Stage 2 DBPR) on January 4, 2006. The Stage 2 DBPR builds on existing regulations by requiring water systems to meet disinfection byproduct (DBP)* maximum contaminant levels (MCLs) at each monitoring site in the distribution system to better protect public health. The Stage 2 DBP rule is intended to reduce potential cancer and reproductive and developmental health risks from disinfection byproducts (DBPs) in drinking water, which form when disinfectants are used to control microbial pathogens. This final rule strengthens public health protection for customers of systems that deliver disinfected water by requiring such systems to meet maximum contaminant levels as an average at each compliance monitoring location (instead of as a system-wide average as in previous rules) for two groups of DBPs, trihalomethanes (TTHM) and five haloacetic acids (HAA5). The rule targets systems with the greatest risk and builds incrementally on existing rules. This regulation will reduce DBP exposure and related potential health risks and provide more equitable public health protection. The Stage 2 DBPR is being released simultaneously with the Long Term 2 Enhanced Surface Water Treatment Rule to address concerns about risk tradeoffs between pathogens and DBPs.

The mandatory requirement under the Stage 2 DBP rule, known as an Initial Distribution System Evaluation (IDSE) was completed by ETWD in 2008 and a Stage 2 monitoring plan has been approved by CDPH. Full Stage 2 compliance begins in 2012. The IDSE identified the locations with high disinfection byproduct concentrations. These locations will then be used by the District as the 8 sampling sites for Stage 2 DBP rule compliance monitoring. Compliance with the maximum contaminant levels for two groups of disinfection byproducts (TTHM and HAA5) will be calculated for each monitoring location in the distribution system. This approach, referred to as the locational running annual average (LRAA), differs from current requirements, which determine compliance by calculating the running annual average of samples from all monitoring locations across the system. The Stage 2 DBP rule also requires each system to determine if they have exceeded an operational evaluation level, which is identified using their compliance monitoring results. The operational evaluation level provides an early warning of possible future MCL violations, which allows the system to take proactive steps to remain in compliance. A system that exceeds an operational evaluation level is required to review their operational practices and submit a report to the state that identifies actions that may be taken to mitigate future high DBP levels, particularly those that may jeopardize their compliance with the DBP MCLs.

- 4) **Physical Quality** - Physical Quality analysis is associated with the esthetic qualities of the finished water. Primarily, we are performing analysis for taste, odor and Turbidity (Clarity). In accordance with CDPH requirements, the District collects a minimum of 15 samples per month.
- 5) **Nitrites** - Although the chloramine disinfection process has been effective in controlling TTHM levels, it requires increased monitoring and adjustment as a result of its susceptibility to the Nitrification process. Nitrification is a biological process caused by naturally occurring ammonia oxidizing bacteria. Nitrification in chloraminated drinking water can have various adverse impacts on water quality, the most serious of which is the loss of total chlorine residual which is required by the CDPH and the subsequent potential to increase bacteria-logical activity within the finished or treated water system. MWD has developed an effective nitrification monitoring and prevention program which ETWD staff have adopted and incorporated into the District's daily water quality monitoring and action plan. The number and frequency of this type of monitoring is not currently regulated by CDPH. Staff monitor the level of nitrites in source water, reservoirs and the distribution system daily and weekly in conjunction with the microbiological and chlorine sampling program. A nitrite level of between 0.015 and 0.030 would signal an alert. > 0.030 would require action such as the addition of chlorine to produce a chloramine residual.

EL TORO WATER DISTRICT MONTHLY POTABLE WATER QUALITY ANALYSIS					
MONTH:		August		YEAR : 2026	
CONSTITUENT ANALYSIS		INSIDE LAB		OUTSIDE LAB	
	MCL	NO.	RESULTS	NO.	RESULTS
1 Microbiological	Pres/Absence	113	Absence		Average
2 Chlorine (ppm) In Field	Detectable Resid	125	*Average = 1.55 ppm		
3 TTHM (ppb) (Stage 2)	80 ppb				
3 HAA5 (ppb) (Stage 2)	60 ppb				
4 Physical Quality:			RANGE		
Turbidity (ppm)	5 NTU	20	0.05 to 0.15		
Odor	3 Units	20	ND<1		
Color	15 Units	20	ND<5		
Temperature	No standard	20	68°F To 86°F		
5 Nitrite (Alert/Action level) ppm	0.015 to 0.030 ppm	108	0.000 to 0.186		

To ensure water quality compliance, the District annually performs approximately 8,750 water quality analytical evaluations of the samples collected from the distribution system.

Abbreviations:

*Average	Monthly sample point CL2 average (R1-R19 & MPR)
RES	Indicates that the nitrification was isolated to a reservoir and treated
ND	None detected
Pres/Absence	Presence (P) or Absence (A) related to a positive or negative bacteriological result
MCL	Maximum Contaminant Level
NTU	Nephelometric Turbidity Units, a measure of the suspended material in the water
ppm	Parts per million
ppb	Parts per billion
Total Coliform	No more than 5% of the monthly samples may be total coliform-positive
N/A	Not available

3rd Quarter Compliance Reports

August's Monthly Reports

July's Surface Water Treatment (Bactis)	Due August 10th Submitted August 6th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
July's Revised Total Coliform Monitoring (Bactis)	Due August 10th Submitted August 6th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
July's Self Monitoring Report for Planned Discharges	Due August 30th Submitted August 26th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
July's Self Monitoring Report for Recycled Water	Due August 30th Submitted August 26th	Sent to Region 8, Dennis Cafferty and Scott Hopkins

September's Monthly Reports

August's Surface Water Treatment (Bactis)	Due September 10th Submitted September 9th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
August's Revised Total Coliform Monitoring (Bactis)	Due September 10th Submitted September 9th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
August's Self Monitoring Report for Planned Discharges	Due September 30th Submitted September 9th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
August's Self Monitoring Report for Recycled Water	Due September 30th	Sent to Region 8, Dennis Cafferty and Scott Hopkins

Staff Training Log 2026



First Quarter

Training Topic	Duration/Hrs	Assigned Hrs	Completed Hrs.	Frequency	Modality	Participants
Safety Tailgate Meeting	0.5	193	193	Weekly	In Person	Field Staff
Alcohol Free Workplace	1	58	50	Every 2 Years	In Person	Completed
Bloodborne Pathogens	1	58	48	Annual	Online	Completed
Emergency Preparedness	4	192	164	Annual	Online	Completed
SERP Training (Sewer Spills)	4	144	116	As Needed	In Person	Completed
ARC Flash Training	8	112	112	Every 3 Years	In Person	Completed
		Total- 757	Total- 683			

Second Quarter

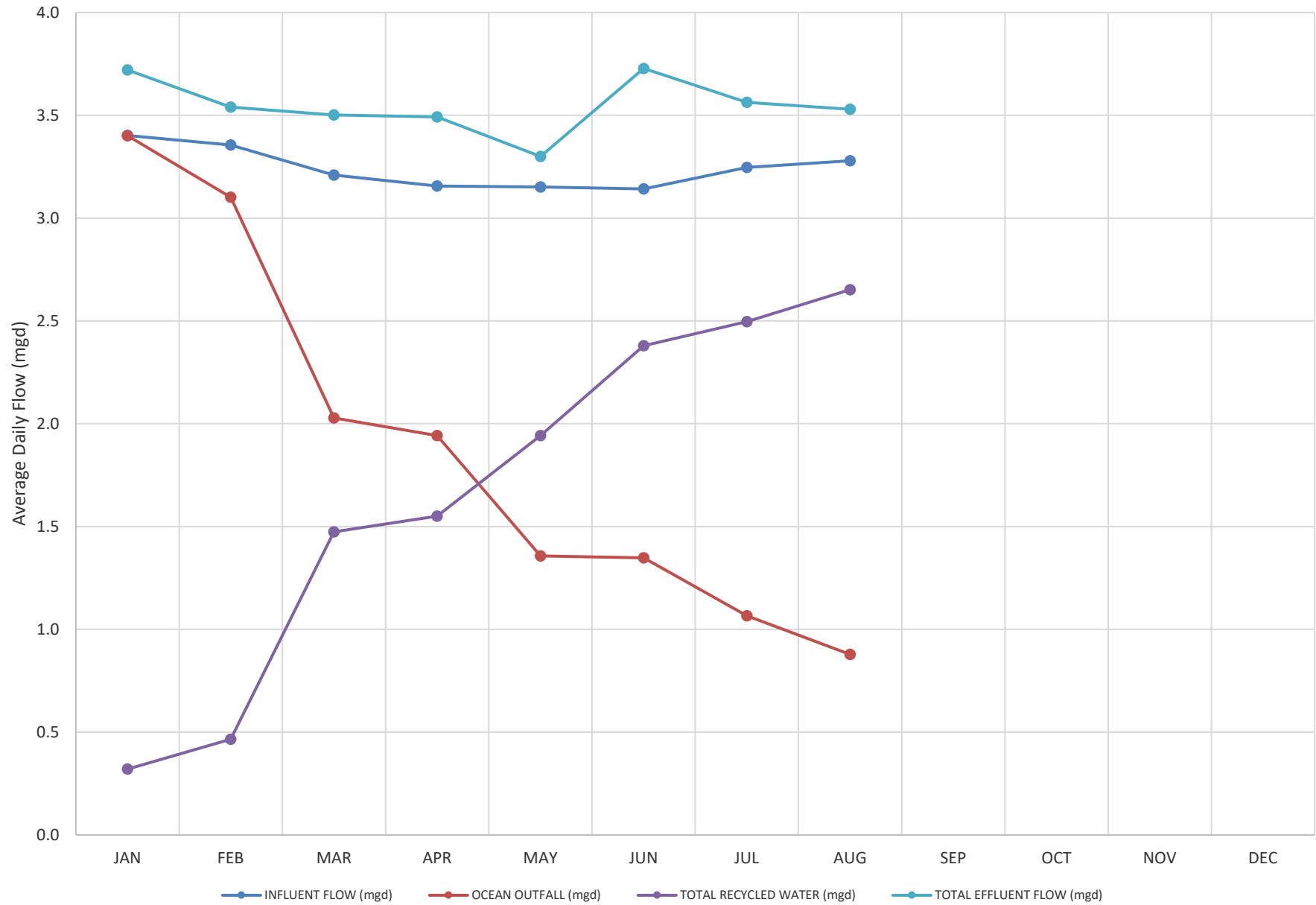
Training Topic	Duration/Hrs	Assigned Hrs	Completed Hrs.	Frequency	Modality	Participants
Safety Tailgate Meeting	0.5	189.5	189.5	Weekly	In Person	Field Staff
Fire Prevention	1	58	44	Annual	Online	Assigned
Fire Extinguisher	1	58	45	Annual	Online	Assigned
SPCC Training	1	41	38	Annual	Online	Completed
Forklift Training	4	140	120	2 Years	In Person	Completed
		Total- 486.5	Total- 436.5			

Third Quarter

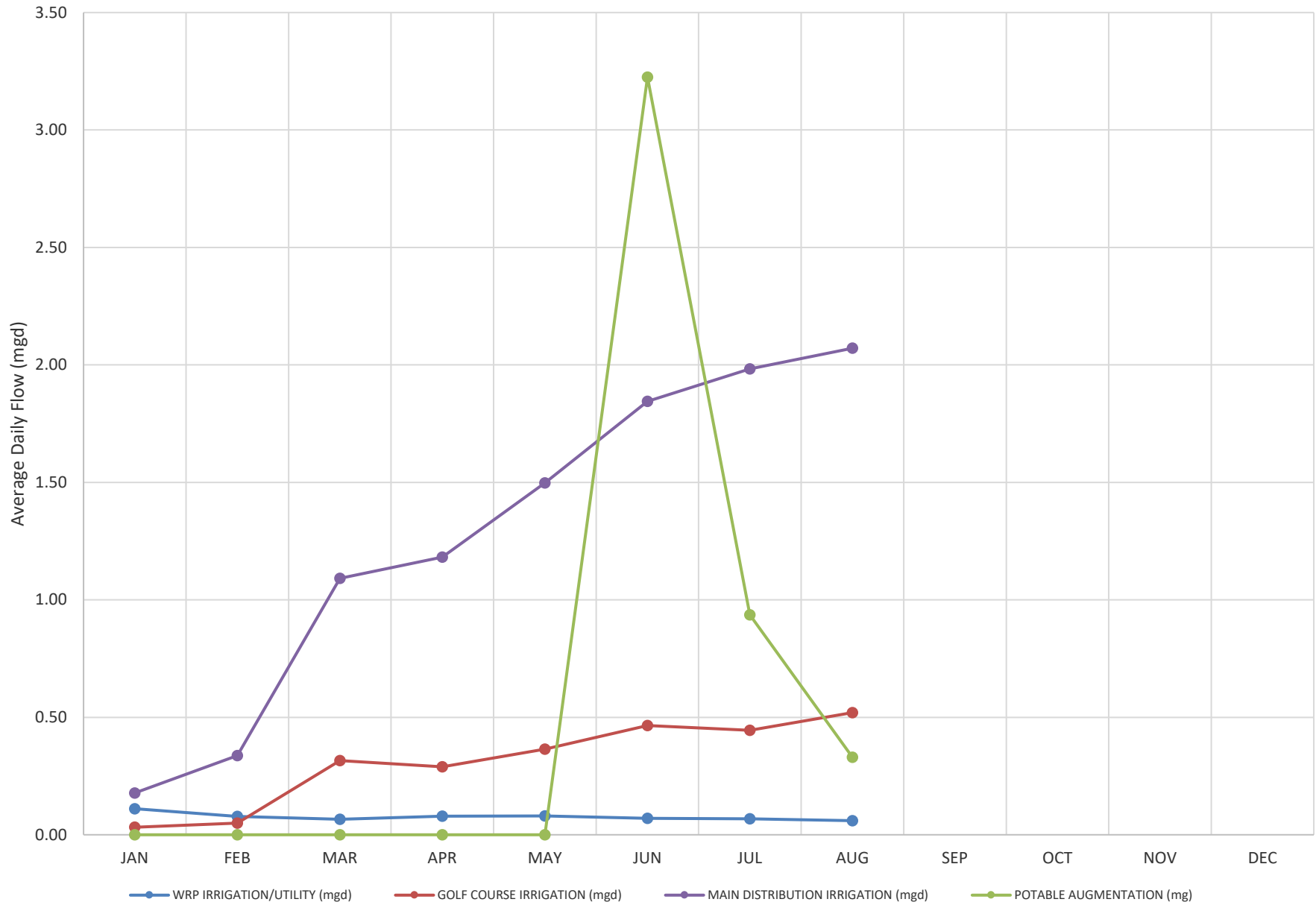
Training Topic	Duration/Hrs	Assigned Hrs	Completed Hrs.	Frequency	Modality	Participants
Safety Tailgate Meeting	0.5	143.5	143.5	Weekly	In Person	Field Staff
Hearing	1	58	27	Annual	Online	Assigned
Low Voltage Electricity	1	58	20	Annual	Online	Assigned
CPR/AED/First Aid	4	208	0	Every 2 Years	In Person	Scheduled for Sept.15 & 16
Physicals	2	72	66	Annual	In Person	In Process
WVPP	1	58	0	Annual	Online	Need to Schedule
		Total- 597.5	Total- 256.5			



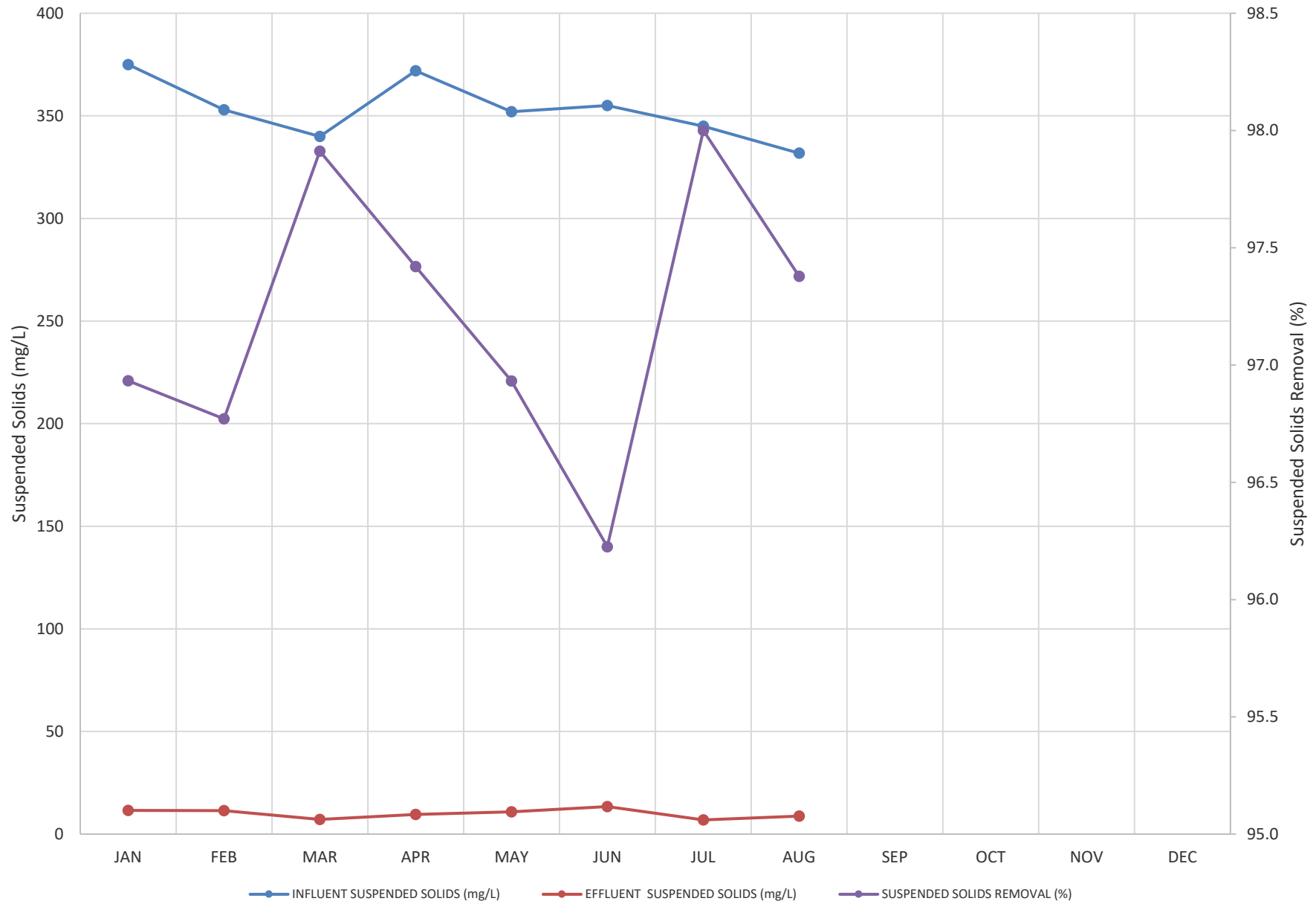
WRP Flow Trends



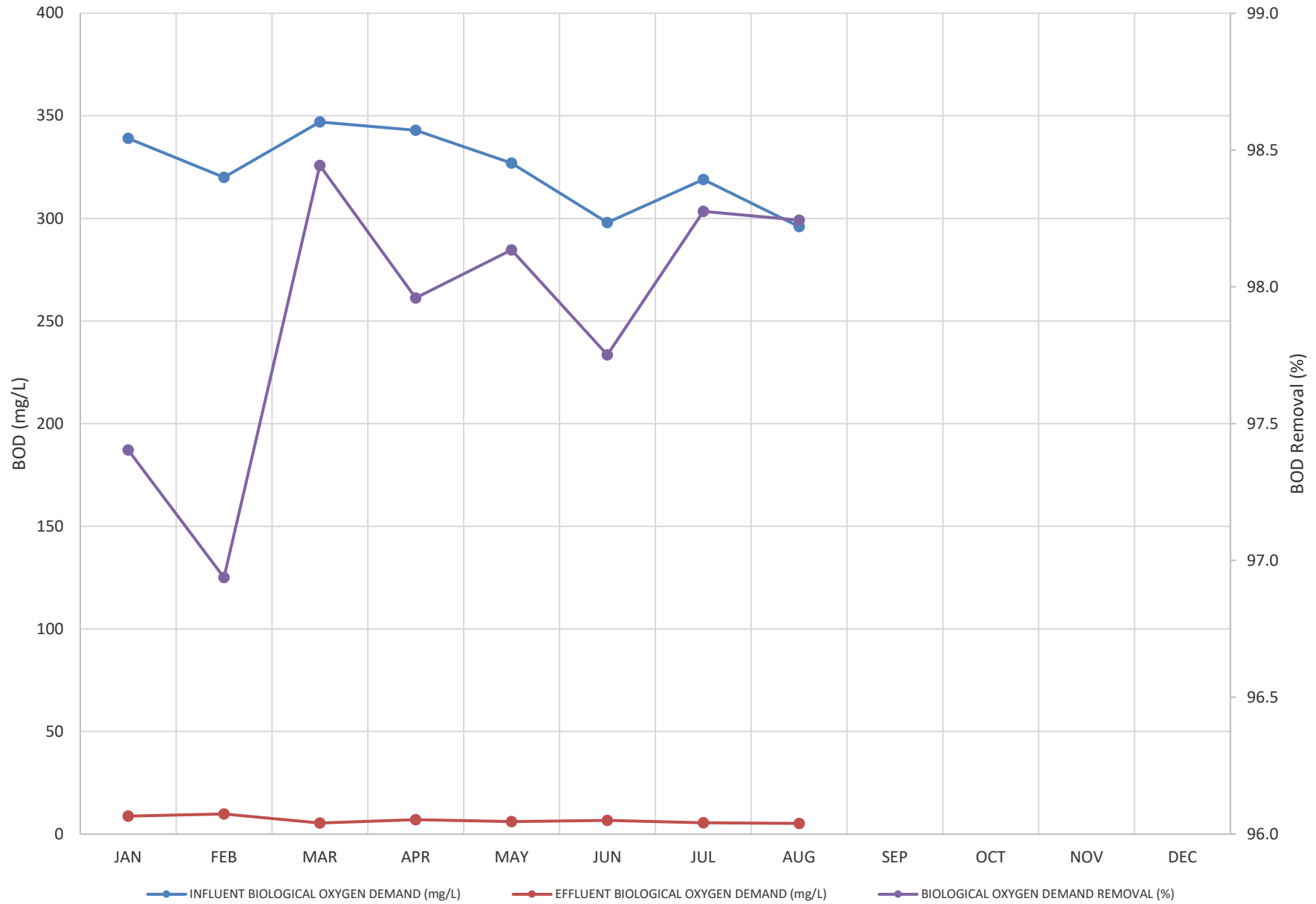
Recycled Water Flow Trends



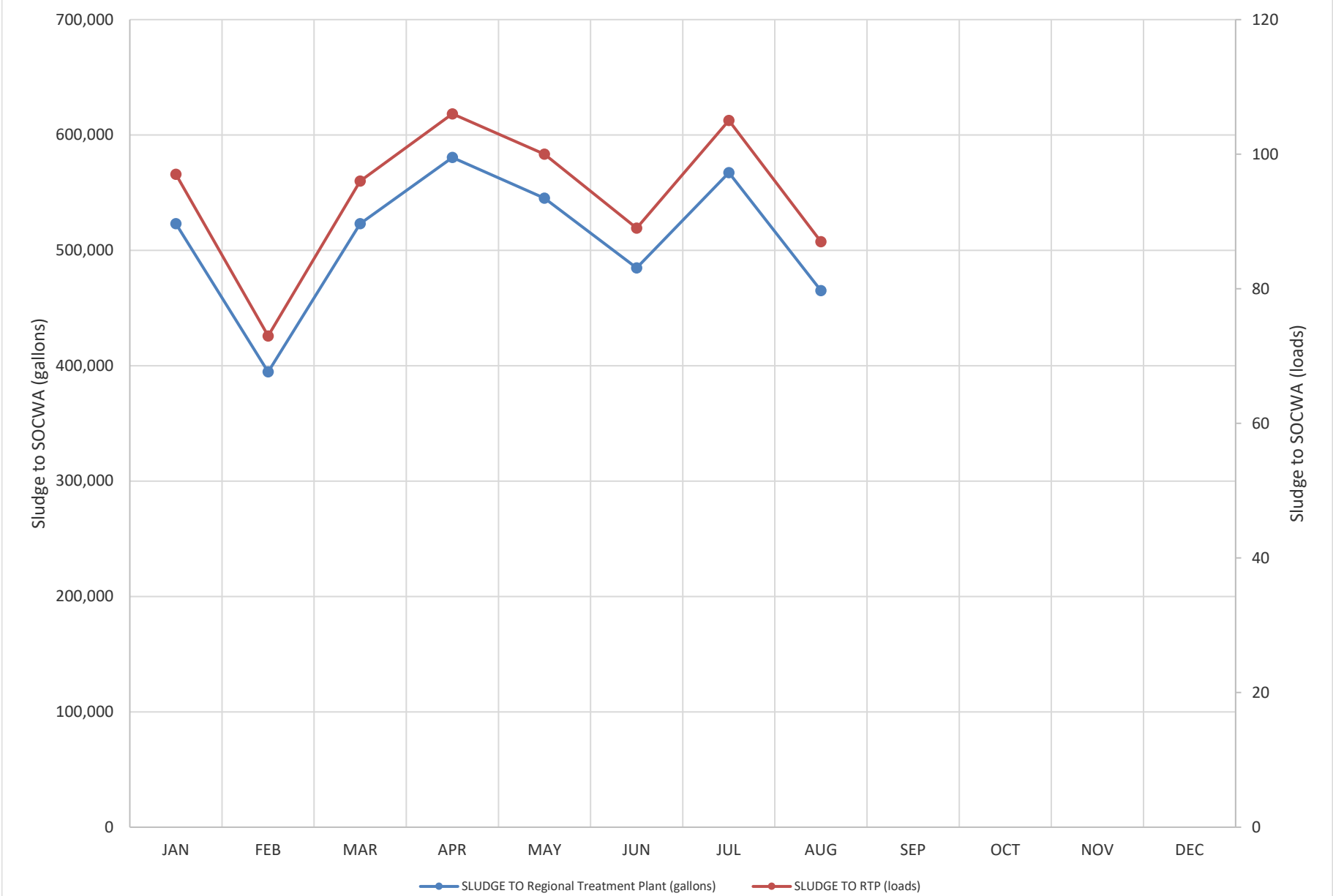
Suspended Solids Trends



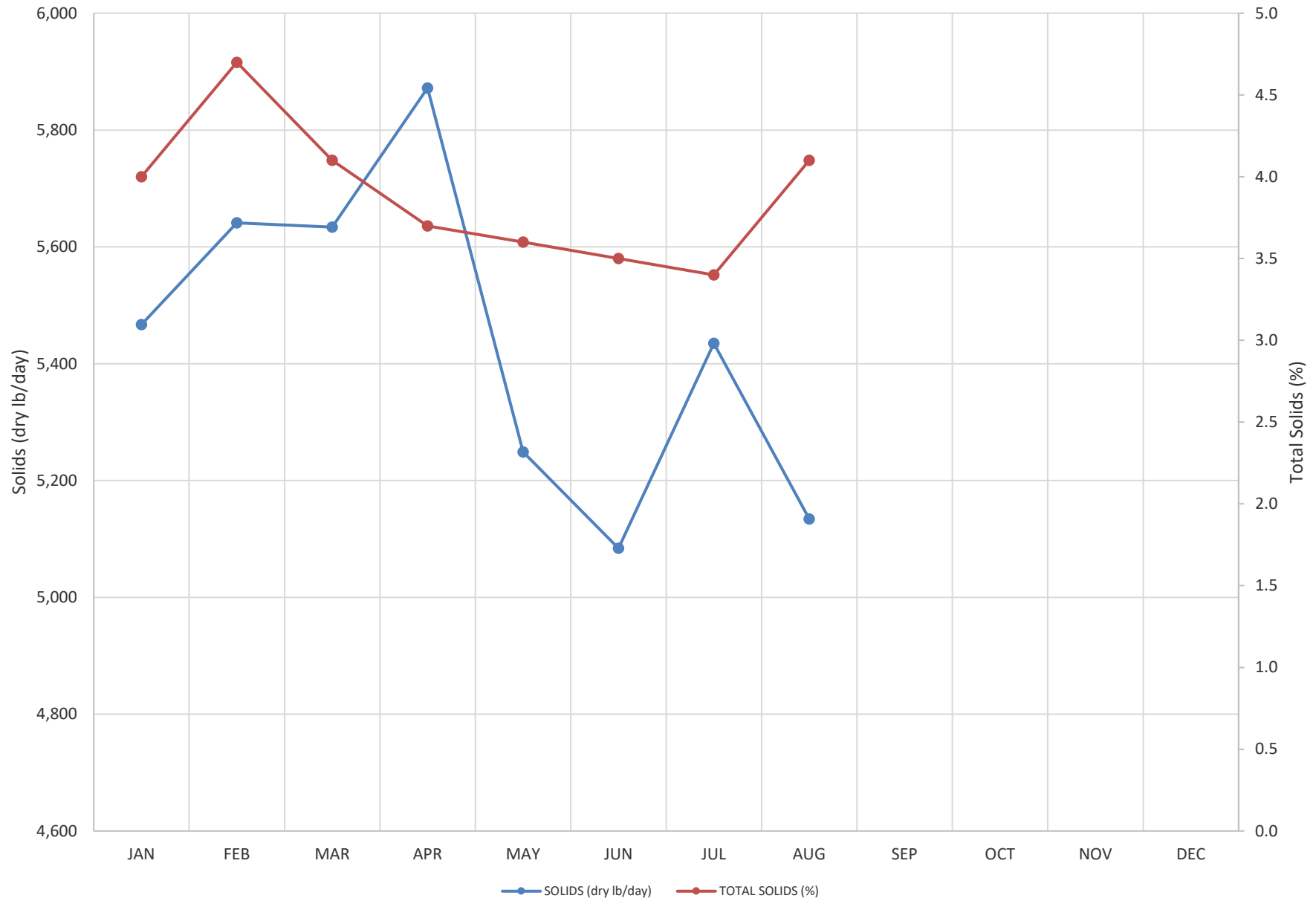
Biological Oxygen Demand (BOD) Trends



RTP Hauling Trends



Solids Trends



WRP BATTERY STORAGE SYSTEM

MONTHLY REPORT

APRIL 2026 - MAY 2026



YEAR	BILLING PERIOD	BILL SAVINGS (\$)	BATTERY SAVINGS (\$)	NET SAVINGS (\$)	YEAR TOTAL (\$)
1	08/13/19 - 09/12/19	(917.75)		(2,507.75)	
	09/12/19 - 10/11/19	3,265.76		1,675.76	
	10/11/19 - 11/13/19	(483.66)		(2,073.66)	
	11/13/19 - 12/13/19	232.10		(1,357.90)	
	12/13/19 - 01/14/20	(2,223.61)		(3,813.61)	
	01/14/20 - 02/12/20	1,004.27		(585.73)	
	02/12/20 - 03/13/20	432.82		(1,157.18)	
	03/13/20 - 04/13/20	(2,953.81)		(4,543.81)	
	04/13/20 - 05/13/20	414.86		(1,175.14)	
	05/13/20 - 06/12/20	3,464.46		1,874.46	
	06/12/20 - 07/15/20	898.72		(691.28)	
	07/15/20 - 08/13/20	497.61		(1,092.39)	
	AMS PAYMENT		3,631.77	15,448.00	0
2	08/13/20 - 09/14/20	1,727.18		137.18	
	09/14/20 - 10/14/20	1,142.91		(447.09)	
	10/14/20 - 11/13/20	993.16		(596.84)	
	11/13/20 - 12/15/21	1,814.40		224.40	
	12/15/20 - 01/14/21	252.77		(1,337.23)	
	01/14/21 - 02/12/21	2,598.74		1,008.74	
	02/12/21 - 03/16/21	2,545.66		955.66	
	03/16/21 - 04/14/21	442.16		(1,147.84)	
	04/14/21 - 05/13/21	4,658.68		3,068.68	
	05/13/21 - 06/14/21	5,828.63		4,238.63	
	06/14/21 - 07/14/21	7,090.27		5,500.27	
	07/14/21 - 08/12/21	11,656.05	40,750.61	10,066.05	21,670.61
3	08/12/21 - 09/13/21	3,251.24		1,661.24	
	09/13/21 - 10/13/22	4,854.74		3,264.74	
	10/13/21 - 11/12/21	1,835.55		245.55	
	11/12/21 - 12/14/21	1,953.12		363.12	
	12/14/21 - 01/13/22	(624.65)		(2,214.65)	
	01/13/22 - 02/11/22	40.42		(1,549.58)	
	02/11/22 - 03/15/22	647.37		(942.63)	
	03/15/22 - 04/13/22	2,556.61		966.61	
	04/13/22 - 05/13/22	92.84		(1,497.16)	
	05/13/22 - 06/14/22	8,377.93		6,787.93	
	06/14/22 - 07/14/22	20,486.96		18,896.96	
	07/14/22 - 08/12/22	6,915.19		5,325.19	
	Performance Bonus		50,387.32	(1,817.00)	29,490.32

WRP BATTERY STORAGE SYSTEM

MONTHLY REPORT

APRIL 2026 - MAY 2026



YEAR	BILLING PERIOD	BILL SAVINGS (\$)	BATTERY SAVINGS (\$)	NET SAVINGS (\$)	YEAR TOTAL (\$)
4	08/12/22 - 09/13/22	8,171.50		6,581.50	
	09/13/22 - 10/13/22	2,943.86		1,353.86	
	10/13/22 - 11/14/22	2,083.92		493.92	
	11/14/22 - 12/14/22	1,960.66		370.66	
	12/14/22 - 01/12/23	(3,571.97)		(5,161.97)	
	01/12/23 - 02/11/23	311.28		(1,278.72)	
	02/11/23 - 03/14/23	2,755.08		1,165.08	
	03/14/23 - 04/12/23	1,994.90		404.90	
	04/12/23 - 05/11/23	(558.88)		(2,148.88)	
	05/11/23 - 06/12/23	6,377.33		4,787.33	
	06/12/23 - 07/13/23	21,318.66		19,728.66	
	07/13/23 - 08/11/23	3,262.26		1,672.26	
	Performance Bonus		47,048.60	(148.00)	27,820.60
5	08/11/23 - 09/12/23	1,749.86		159.86	
	09/12/23 - 10/11/23	16,350.56		14,760.56	
	10/11/23 - 11/09/23	4,659.23		3,069.23	
	11/09/23 - 12/12/23	9,302.30		7,712.30	
	12/12/23 - 01/11/24	5,204.44		3,614.44	
	01/11/24 - 02/12/24	(828.52)		(2,418.52)	
	02/14/24 - 03/13/24	(2,433.90)		(4,023.90)	
	03/13/24 - 04/12/24	2,204.14		614.14	
	04/12/24 - 05/13/24	(37.79)		(1,627.79)	
	05/13/24 - 6/12/24	6,965.53		5,375.53	
	06/12/24 - 7/15/24	7,871.04		6,281.04	
	07/16/24 - 8/13/24	(308.78)		(1,898.78)	
	Performance Bonus		50,698.11	(1,973.00)	29,645.11
6	8/13/24-9/12/24	5,410.44		3,820.44	
	9/12/24-10/11/24	8,270.47		6,680.47	
	10/11/24-11/12/24	3,470.89		1,880.89	
	11/12/24-12/11/24	2,864.46		1,274.46	
	12/11/24-01/11/25	5,471.53		3,881.53	
	01/11/25-02/11/25	3,099.11		1,509.11	
	02/11/25-03/13/25	513.45		(1,076.55)	
	03/13/25-04/11/25	3,793.31		2,203.31	
	04/11/25-05/13/25	7,880.66		6,290.66	
	05/13/25-06/12/25	(4,962.65)		(6,552.65)	
	STEM Credit	11,365.00		11,365.00	
	06/12/25-07/15/25	11,961.11		10,371.11	
	07/12/25-08/13/25	8,326.07		6,736.07	
	Performance Bonus		67,463.85	(10,355.43)	38,028.43

WRP BATTERY STORAGE SYSTEM

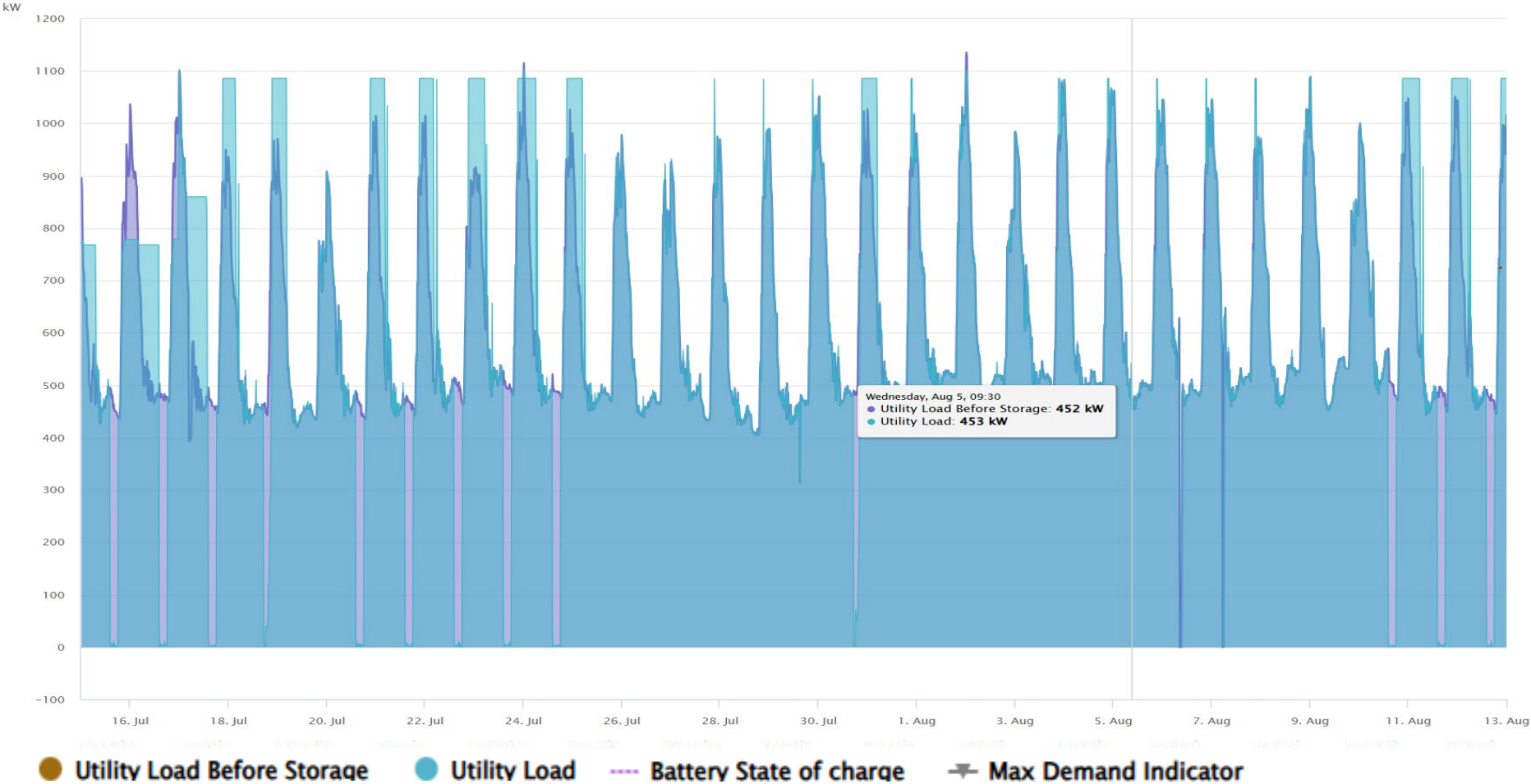
MONTHLY REPORT

APRIL 2026 - MAY 2026

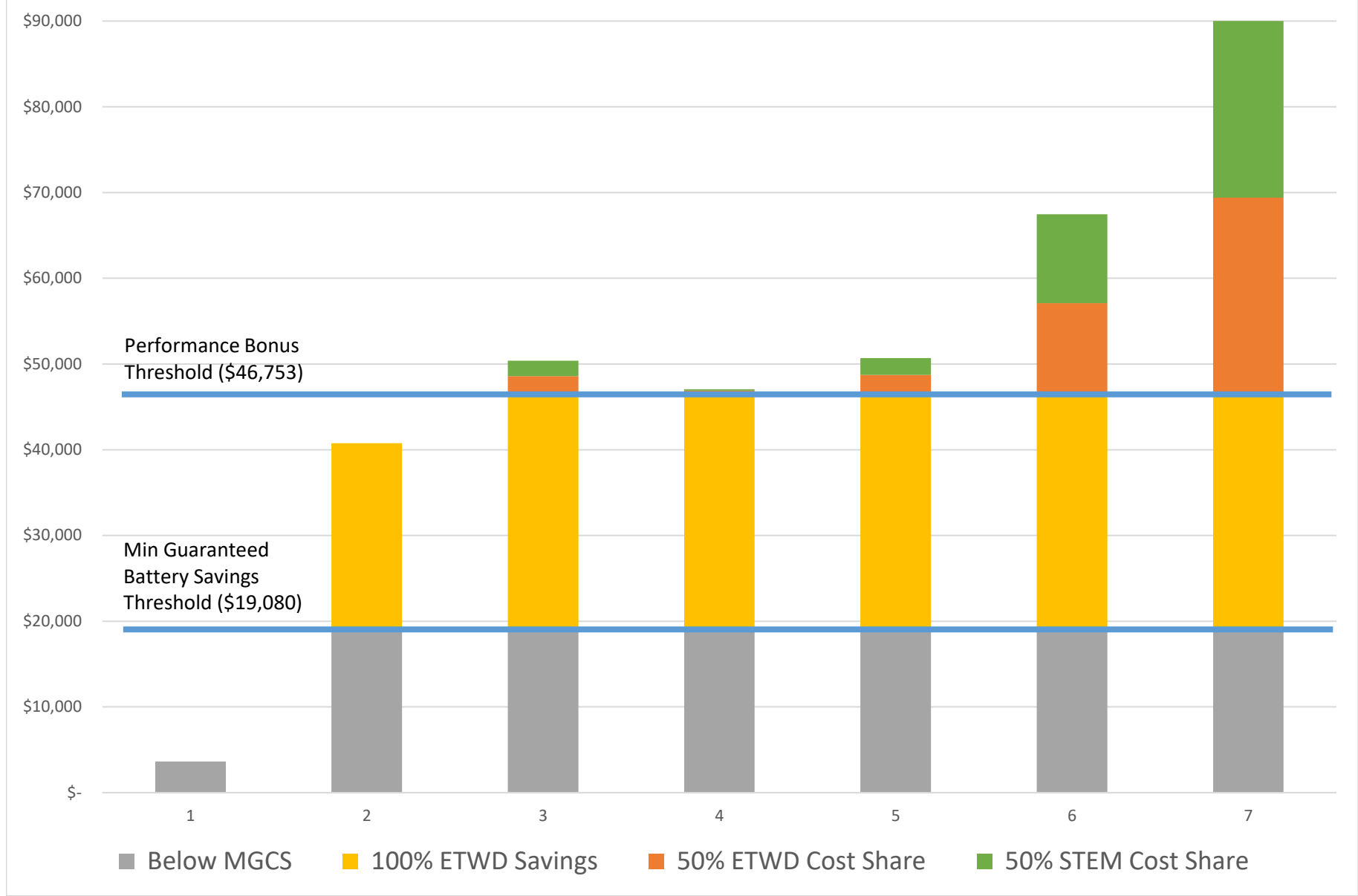


YEAR	BILLING PERIOD	BILL SAVINGS (\$)	BATTERY SAVINGS (\$)	NET SAVINGS (\$)	YEAR TOTAL (\$)
7	08/13/25 - 09/12/25	10,886.89		9,296.89	
	09/12/25 - 10/13/25	10,365.71		8,775.71	
	10/13/25 - 11/12/25	7,260.24		5,670.24	
	11/11/25 - 12/12/25	1,722.67		132.67	
	12/12/25 - 01/13/26	755.78		(834.22)	
	01/13/25 - 02/12/26	5,903.43		4,313.43	
	02/12/25 - 03/16/26	7,173.33		5,583.33	
	03/16/26 - 04/15/26	8,735.99		7,145.99	
	04/15/26 - 05/14/26	9,880.56		8,290.56	
	05/14/26-06/15/26	9,978.57		8,388.57	
	06/15/26-07/15/26	9,807.25		8,217.25	
	07/16/26-08/13/26	9,573.23		7,983.23	
			92,043.65		72,963.65
TOTAL		249,082.71			140,637.19

WRP BATTERY STORAGE SYSTEM
MONTHLY REPORT
07/16/26 - 08/35/26



TERM YEAR SAVINGS



Sewerage Treatment Plant



23542 Moulton Pkwy, Laguna Woods, CA 92637

Savings Report - 2026-08

Jul 15, 2026 - Aug 13, 2026

SCE TOU 8 Option D (< 2kV)

Demand Charges	Before Storage		After Storage		Savings	
Facilities Related - Distribution	1,136kW	\$27,755.50	1,104kW	\$26,975.58	32kW	\$779.92
Facilities Related - Transmission	1,136kW	\$6,643.60	1,104kW	\$6,456.92	32kW	\$186.68
Time Related - Distribution - Summer On-Peak	959kW	\$22,892.57	759kW	\$18,123.79	200kW	\$4,768.79
Time Related - Utility Retained Generation - Summer On-Peak	959kW	\$17,608.20	759kW	\$13,940.21	200kW	\$3,667.99
Sub-total		\$74,899.88		\$65,496.49		\$9,403.38

Energy Charges	Before Storage		After Storage		Savings	
Competition Transition Charge	433,523kWh	\$(43.35)	437,181kWh	\$(43.72)	(3,658)kWh	\$0.37
Competition Transition Charge (URG Component)	433,523kWh	\$43.35	437,181kWh	\$43.72	(3,658)kWh	\$(0.37)
Distribution - Summer Mid-Peak	23,026kWh	\$323.05	21,373kWh	\$299.86	1,653kWh	\$23.19
Distribution - Summer Off-Peak	351,485kWh	\$4,804.80	369,865kWh	\$5,056.05	(18,380)kWh	\$(251.25)
Distribution - Summer On-Peak	59,013kWh	\$924.73	45,944kWh	\$719.94	13,069kWh	\$204.79
Energy Surcharge	433,523kWh	\$130.06	437,181kWh	\$131.15	(3,658)kWh	\$(1.10)
Fixed Recovery Charge	433,523kWh	\$1,582.36	437,181kWh	\$1,595.71	(3,658)kWh	\$(13.35)
New System Generation Charge	433,523kWh	\$2,349.70	437,181kWh	\$2,369.52	(3,658)kWh	\$(19.83)
Nuclear Decommissioning Charge	433,523kWh	\$13.01	437,181kWh	\$13.12	(3,658)kWh	\$(0.11)
Public Purpose Programs Charge	433,523kWh	\$8,952.26	437,181kWh	\$9,027.79	(3,658)kWh	\$(75.53)
PUC Reimbursement Fee	433,523kWh	\$433.52	437,181kWh	\$437.18	(3,658)kWh	\$(3.66)
Transmission	433,523kWh	\$(221.10)	437,181kWh	\$(222.96)	(3,658)kWh	\$1.87
Utility Retained Generation - Summer Mid-Peak	23,026kWh	\$2,126.65	21,373kWh	\$1,974.02	1,653kWh	\$152.63
Utility Retained Generation - Summer Off-Peak	351,485kWh	\$21,988.91	369,865kWh	\$23,138.73	(18,380)kWh	\$(1,149.82)
Utility Retained Generation - Summer On-Peak	59,013kWh	\$5,976.81	45,944kWh	\$4,653.17	13,069kWh	\$1,323.64
Wildfire Fund Non-Bypassable Charge	433,523kWh	\$2,562.12	437,181kWh	\$2,583.74	(3,658)kWh	\$(21.62)
Sub-total		\$51,946.88		\$51,777.03		\$169.85

Other Monthly Charges	Before Storage		After Storage		Savings	
Customer Charge		\$525.16		\$525.16		\$ -
Sub-total		\$525.16		\$525.16		\$ -

Total	Before Storage		After Storage		Savings	
		\$127,371.91		\$117,798.68		\$9,573.23

This is the final version of your savings statement. The calculations in this statement use the best available data and are no longer estimated.



STAFF REPORT

To: Board of Directors

Meeting Date: September 21, 2026

From: Hannah Ford, Director of Engineering

Subject: Capital Project Status Report

I. Headworks and Secondary Clarifier No. 1 Rehabilitation Project

The contractor, Filanc Construction, Inc. (Filanc), continues yard piping installation, coating the new Headworks bypass channel, and ductbank installation for Headworks control panels as shown in Figures 1 and 2. District staff continue to review project submittals, coordinate the upcoming bypass of the Northline pump station, and respond to requests for information. District staff reviewed and returned comments on the proposed agreement to enable receipt of \$300,000 in grant funding from U.S. Department of Energy (DOE).

Table 1 summarizes the project cost and schedule as percent complete. Filanc's billings reflect work through July 2026. Construction costs are behind schedule because mobilization was delayed until February 2026.

Table 1 – Headworks and Secondary Clarifier No. 1 Rehabilitation Project Schedule and Budget Status

Construction Contract	Total	Earned to Date	Percent Complete
Budget	\$10,424,200	\$1,320,873	13%
Schedule	July 09, 2025 – January 06, 2028		48%



Figure 1 –Coating the New Channel at Headworks



Figure 2 – Coated New Channel at Headworks

II. Low 1 Zone Hydraulic Modification Project

District staff conducted a kickoff meeting with the design consultant, JIG Consultants (JIG), to begin final design of the Low 1 Zone Hydraulic Modifications Project. Staff also conducted a site walk with T.E. Roberts, a contractor with relevant experience in this type of work. T.E. Roberts provided preliminary constructability comments and overhead and profit markups for the District's consideration if the District elects to pursue an earlier contractor selection process rather than a traditional competitive bid process.

District staff and JIG are currently working to expedite the utility research phase of the project and are targeting a 30% design submittal in early October. The hydraulic analysis has been completed, and based on the updated analysis, the second pressure regulating valve has been reduced from 12 inches to 8 inches. The proposed station configuration now includes a smaller (4-inch) low-flow pressure regulating valve and an 8-inch pressure regulating valve to serve higher flow conditions, which is expected to reduce the size, cost, and visual footprint of the station while still meeting the project's pressure improvement objectives.

III. Moulton/El Toro Cathodic Repair Project

District staff conducted a preconstruction meeting this month with the City of Laguna Woods, the contractor, Farwest Corrosion Control Company (Farwest), and the engineering consultant, Universal Corrosion Services, LLC (UCorr). Potholing began this month and will be followed by installation of eight anode groundbeds—four each at two test station locations. Following installation, UCorr will perform initial testing at commissioning and return approximately two weeks later to evaluate the effectiveness of the improvements. Based on the testing results, the District will determine whether anode groundbeds at an additional test station can be eliminated from the project, which could result in an additional deductive change order of approximately \$107,000.

IV. Freeway Electrical Equipment Replacement

Baker Electric & Renewables LLC (Baker) installed the temporary-power equipment furnished by the District, and SCE scheduled energization on September 14. Because the canopy modifications are planned immediately following energization, District staff conducted a preconstruction meeting with the canopy raising contractor, KS Contractors, Inc., to coordinate the work. Baker will proceed with the electrical equipment replacement this month once the canopy has been raised.

V. SOCWA Effluent Transmission Main (ETM) Reach B Techite Replacement

BKF Engineers retained a geotechnical subconsultant to conduct additional exploratory borings in support of the 60% design submittal. During this work, drilling equipment struck the existing ETM within the WRP. The field markout was based on available record drawings and surface references that had been modified after the pipeline was constructed, and the pipeline's actual location differed from the marked alignment. There were no injuries, treatment process upsets, or damage to WRP equipment. Operations staff responded immediately, and the District retained Don Peterson on an emergency basis. His crews mobilized to the site within approximately one hour. After Irvine Ranch Water District

stopped its flow to the ETM, District staff dewatered the excavation and repaired the pipeline using a repair clamp maintained in District inventory. The ETM was returned to service within approximately five hours of the initial break. The release remained within the WRP property and did not result in an offsite discharge. However, the onsite release of treated effluent was classified as a Level 2 spill for reporting purposes under Regional Water Quality Control Board requirements.

Village Management Services and the Golden Rain Foundation continue to review the proposed temporary construction and permanent easement agreements. The parties are also discussing compensation related to the easements and anticipated impacts to golf course operations.

District staff provided requested project information to Rincon Consultants, Inc. (Rincon), who is preparing the project's California Environmental Quality Act documentation. Rincon is conducting targeted biological resources and noise studies this month to evaluate and support the anticipated Notice of Exemption.

VI. R-6 Reservoir Southern Slope Repair Project

The original 120-day vegetation establishment period has been completed; however, the District extended the contract duration to allow the contractor additional time to satisfy the vegetation establishment requirements prior to final acceptance. District staff are conducting a final site visit with the contractor and design consultant to confirm whether vegetation has been adequately established by the end of this month.

Table 2 summarizes the project cost as percent complete. MDB's billings reflect work through March 2026 because MDB will submit one final invoice at the landscape phase completion.

Table 2 – R-6 Reservoir Southern Slope Repair Project Schedule and Budget Status

Construction Contract	Total	Earned to Date	Percent Complete
Budget	\$390,800	\$358,910	97%
Schedule	November 5, 2025 – August 14, 2026		Contract Duration Complete

VII. Aliso Creek Lift Station Improvement Project

District staff continue to coordinate with the GRF and United Mutual regarding the temporary construction and easement agreements needed for trail, sidewalk, and lane closures during construction. The agreements are currently in a second round of review, and the parties are nearing resolution on the remaining comments. Once the agreements are finalized and executed, Tetra Tech will complete the final design.

F.Y. 2026/27 CAPITAL IMPROVEMENT PROGRAM BUDGET ITEMS > \$75,000 BOARD APPROVAL SCHEDULE															
Category	Project Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	CIP Budget	Board Approved Cost
2026/27 Capital Projects															
	Low 1 Zone Hydraulic Modifications	RFP	A	E	E	E	E	E	B	B	A	C	C	\$117,700	\$97,600
	Freeway, Mathis, and Westline Lift Station Coating Rehabilitation						E	E	B	B	A	C	C	\$281,000	
	Veeh Lift Station Rehabilitation							E	E	E	B	B	A	\$170,000	
	Westline Forcemain Replacement				RFP	RFP	A	E	E	E	E	E	B	\$203,860	
2026/27 Capital Equipment															
	Veeh Electrical Equipment Replacement			E	E	E	A	O						\$315,000	
	Lab Fume Hoods				E	E	B	B	A	C	C	C		\$237,600	
	Aeration Basin No. 3 Diffuser and Valve Replacement	Delayed until after the Headworks/Secondary Clarifier No. 1 Rehabilitation Project												\$570,000	
	Valve Insertion Equipment				A		R							\$146,000	
Previous Fiscal Year Carryover															
	SCADA Radio Communications	E	E	E	E	E	E	B	B	A	C	C	C	\$500,000	
	Headworks and Secondary Clarifier No. 1 Rehabilitation	C	C	C	C	C	C	C	C	C	C	C	C	\$11,962,000	\$13,060,285
	Moulton/El Toro Cathodic Protection Repair	C	C	C	C									\$218,000	\$367,000
	Aliso Creek Pump Station Improvements Project	E	E	E	E	E	E							\$600,000	\$484,000
	Freeway Electrical Equipment Replacement	C	C	C	C	C	C							\$263,362	\$277,385
	Westline Generator Unit 213 Replacement			E	B	B / R	A	C	C	C				\$368,000	\$266,804
Total														\$14,548,600	\$13,911,285

Key:

Water

Wastewater

Recycled Water

Split between All Departments

Board Involvement

Abbreviations:

A = Approve by Board

B = Bid

BP = Board Presentation

C = Construction

E = Engineering/Study

ET = Evaluate

L = Legal

N = Negotiate

O = Order

P = Permit

RFP = Request for Proposal

R = Receive

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 bacteria 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 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 process, 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 1970's. 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.

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 1000,000 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 member of the ACWA.

LAI: 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

OCBD: 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 homeowners 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 of 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 Publicity. 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 the 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 form 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

SRE: 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 of 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.