

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 ENGINEERING COMMITTEE MEETING AND FINANCE AND INSURANCE COMMITTEE MEETING

September 21, 2020

7:30 a.m.

This Meeting is being conducted in accordance with Governor Newsom's Executive Order N-29-20 (Paragraph 3) and the conditions specified therein which waive certain provisions of the Brown Act.

In an effort to protect public health and prevent the spread of COVID-19 (Coronavirus), and in accordance with the Governor's Executive Order N-29-20, **there will be no public location for attending in person.**

The Order allows all Board Members to participate telephonically in the Meeting from remote locations. As such, Directors Monin, Gaskins, Vergara, Freshley and Havens will be participating telephonically.

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 observe and address the Meeting by joining at this link: <https://us02web.zoom.us/j/85027466131>. (Meeting ID: 850 2746 6131). 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 Monin

PLEDGE OF ALLEGIANCE – Director Vergara

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.)

ENGINEERING COMMITTEE

CALL MEETING TO ORDER – Director Freshley

1. 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, 2020 Engineering Committee meeting. (Minutes Included)

Recommended Action: The Board will be requested to approve the subject minutes.

APPROVAL OF ITEMS REMOVED FROM TODAY’S ENGINEERING COMMITTEE

CONSENT CALENDAR

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

Recommended Action: The Board will be requested to approve the items removed from today’s Engineering Committee Consent Calendar.

2. **South Orange County Environmental Flows Study** (Reference Material Included)

A presentation will be provided by Grant Sharp with Orange County Public Works on the South Orange County Environmental Flows Study.

ENGINEERING ACTION ITEMS

There are no action items.

ENGINEERING GENERAL INFORMATION ITEMS

3. **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.

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

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

COMMENTS REGARDING NON-AGENDA ENGINEERING COMMITTEE ITEMS

CLOSE ENGINEERING COMMITTEE MEETING

FINANCE AND INSURANCE COMMITTEE MEETING

CALL MEETING TO ORDER – Director Vergara

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, 2020 Finance and Insurance Committee meeting (Minutes Included)

Recommended Action: The Board will be requested to approve the subject minutes.

APPROVAL OF ITEMS REMOVED FROM TODAY'S FINANCE AND INSURANCE COMMITTEE CONSENT CALENDAR

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

Recommended Action: The Board will be requested to approve the items removed from today's Finance and Insurance Committee Consent Calendar.

FINANCIAL ACTION ITEMS

6. **Financial Package - Authorization to Approve Bills for Consideration dated September 21, 2020 and Receive and File Financial Statements as of August 31, 2020** (Reference Material Included)

The Board will consider approving the Bills for Consideration dated September 21, 2020 and Receive and File Financial Statements as of August 31, 2020.

Recommended Action: Staff recommends that the Board 1) approve, ratify and confirm payment of those bills as set forth in the schedule of bills for consideration dated September 21, 2020, and 2) receive and file the Financial Statements for the period ending August 31, 2020.

FINANCIAL INFORMATION ITEMS

7. **2020/21 Fiscal Year Budget/Cost of Service Evaluation/Preparation and Tentative Schedule Status Report** (Reference Material Included)

Staff will review and comment on the 2020/21 fiscal year Budget/Cost of Service Evaluation/Preparation and Tentative Schedule.

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

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

COMMENTS REGARDING NON-AGENDA FIC ITEMS

CLOSE FINANCE AND INSURANCE COMMITTEE MEETING

ATTORNEY REPORT

CLOSED SESSION

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

1. At this time, the Board will go into Closed Session pursuant to Government Code Section 54956.9 (d) (1) to consult with legal counsel and staff on a matter of pending litigation. *El Toro Water District v. Rossmoor Sanitation, Inc et al and Does 1through 50 inclusive- Orange County Superior Court- Case No. 30-2020-01152257-CU-OR—CJC.*
2. At this time, the Board will go into Closed Session pursuant to Government Code Section 54956.9 (d) (1) to consult with legal counsel and staff on a matter of pending litigation. [Class Action] *Kessner et al. v. City of Santa Clara, et al. (Santa Clara County Superior Court - Case No. 20 CV 364054).*
3. At this time the Board will go into Closed Session pursuant to Government Code Section 54956.9 (d) (1) to consult with legal counsel and staff on a matter of pending litigation. *The People of the State of California, acting by and through the Department of Transportation. Plaintiff, vs. Laguna Hills Investment Company, L.P., a Delaware Limited Liability Company, et al., inclusive of El Toro Water District and Does 1 through 20, inclusive. Defendants- Orange County Superior Court- Case No. 30-2020-01140132-CU-EI-CXC.*

REGULAR SESSION

REPORT ON CLOSED SESSION (Legal Counsel)

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

ADJOURNMENT TO 7:30 a.m., Monday, October 19 , 2020.

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

Request for Disability-Related Modifications or Accommodations

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

MINUTES OF THE REGULAR MEETING
& OF THE
ENGINEERING COMMITTEE MEETING

August 24, 2020

Director Freshley called the Engineering Committee Meeting to order at 8:25 a.m.

Consent Calendar

Director Freshley asked for a Motion.

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

Roll Call Vote:

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

Engineering Action Items

Cal Trans Utility Agreement 12-UT-1451

Mr. Cafferty stated that this is a specific approval for the costs associated with a portion of the project which is a sewer line that runs under the freeway and a manhole that will be abandoned. He further stated that the Streets & Highways Code states that it is the responsibility of the State, so in order to keep with Cal Trans' schedule we executed the agreement in July so today we are asking the Board to ratify the approval of the agreement.

Director Vergara asked where do we stand now on the undecided costs issue with this contract. Mr. Cafferty replied that the disputed amount is now just over \$30,000.

Director Freshley asked for a Motion.

Motion: Director Vergara made a Motion, seconded by President Monin and unanimously carried across the Board to ratify the General Managers execution of Utility Agreement No. 12-UT-1451.

Roll Call Vote:

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

P-1 Pump Station Emergency Generator Repair

Mr. Cafferty stated that the emergency standby generator at the P-1 Pump Station and R-1 & R-2 Reservoir site has failed and after detailed analysis by our Senior Mechanic and Quinn Power Systems who maintains generators such as this, concluded that there was significant damage after the failure of the after cooler. He further stated that the total amount of the repairs came to slightly over \$61,000 which is above the General Managers authority.

Mr. Cafferty stated that staff is asking the Board to ratify the decision that he made to go ahead with the repairs.

Vice President Gaskins stated that the corrosion seems very significant. Mr. Cafferty replied that we exercise it on a regular basis, but it's only used in an emergency, but when the after-cooler failed, coolant spilled into the engine component which drove the level of corrosion.

Director Freshley asked for a Motion.

Motion: Director Havens made a Motion, seconded by Vice President Gaskins and unanimously carried across the Board to ratify the General Managers issuance of a Purchase Order to Quinn Power Systems in the amount of \$61,194.16.

Roll Call Vote:

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

Engineering Information Items

Capital Projects Report

Oso Lift Station Improvement Project

Mr. Young stated that we continue to work with the Contractor on the offsite submittal process material acquisitions including the permitting process with the City. He further stated that we should get the schedule this week of finer tuned details of how we will be moving forward.

Phase II Recycled Water Distribution System Expansion Project

Mr. Young stated that we have full approval from the State with County conjunction of essentially allowing us to proceed, so staff has been working with the County in the Field but they were allowed to move forward without County being present. He further stated that we are able to test one site per day, so the summary

table shows that the West sites are now moving along to where we are getting 3-4 sites per week converted with a possible completion date at the end of September.

Mr. Young stated that we still have the dual plumbed area which the State has used the nomenclature for that area, and staff has a meeting with the State tomorrow out in the Field to reconfirm their understanding of the irrigation sites being converted to recycled water. He further stated that staff has met with our Consultant and he will be on site as well to wrap up the report and answer any of the State's specific needs.

Mr. Cafferty asked Mr. Young to describe what the specific difference is in this dual plumbed area that makes it more challenging. Mr. Young replied that within the Gate 9 area across from Via La Mesa the white buildings there is one irrigation valve that is in the courtyard and adjacent to a homeowners front door, and this valve is off the irrigation system, so the State has interpreted that the homeowner has control over what will be recycled water via that control valve.

Director Havens asked if we are putting in a purple pipe in each courtyard. Mr. Young replied no, the current configuration is just the meter at the curb is where the switches will be made.

Cal Trans I-5 Widening Project

Mr. Young stated that significant progress has been made in our discussions with Cal Trans, and the remaining disputed liability. An outstanding item is Conflict S-4 which is El Toro's sewer line in Carlota parallel to the freeway and with the new retaining wall moving 5-10 feet, the wall gets close to the sewer pipe in certain locations. He further stated that the Contractor put it in their bid at a cost of just above \$169,000.

Mr. Young stated that we have not yet heard from Cal Trans that they are removing their request, but we have addressed all of their concerns and why we don't believe it is necessary for their wall to be in place, so their staff feels that they may be able to delete this item.

Mr. Young stated that there are a few hydrants and an irrigation meter that need to be relocated.

Mr. Young stated that there will be additional discussions with the Mall property owners, but basically everything on the Mall side will not need to be removed for the current Cal Trans Schedule until 2023.

Vehicle Purchases

Mr. Young stated that the vehicles that have been ordered have been delayed from August and/or September to October due to the pandemic.

Director Freshley asked if we will need to rent a cab for the sludge hauler in the meantime. Mr. Cafferty replied no, we will continue to use our existing cab until the new truck arrives; however if there are times when the truck is out of service we would need to rent a tractor for a period of time.

President Monin asked if we have already paid for the truck. Mr. Cafferty replied that payment will be made upon delivery.

Engineering Items Discussed at Various Conferences and Meetings

Director Freshley stated that she attended a Southern California Edison virtual conference with General Electric that had to do with their grid challenges and rolling blackouts.

Comments Regarding Non-Agenda Engineering Committee Items

There were no comments.

Adjournment

At approximately 8:50 a.m. the Engineering Committee meeting was adjourned.

Attorney Report

Mr. Granito reported that a Closed Session is needed as indicated in today's Closed Session agenda to discuss Item #2.

Closed Session

At approximately 8:50 a.m. the Board went into Closed Session. Also at this time, Ms. Cimorell, Mr. Olson, Mr. Young, Ms. Welsch, and Mr. Harnisch left the meeting.

Open Session Report

At approximately 9:00 a.m. the Board returned to Regular Session. Also at this time Ms. Cimorell, Ms. Welsch, and Mr. Harnisch returned to the meeting.

Mr. Granito reported that the Board did go into Closed Session as indicated in today's Closed Session agenda to discuss the Kessner litigation (Class Action).

Mr. Granito reported that during the Closed Session General Counsel and the General Manager led a discussion on the status of the matter and matters related to this matter, which is referenced in Item #2 of today's Closed Session agenda. No reportable action was taken.

Adjournment

At approximately 9:05 a.m. the regular meeting was adjourned.

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

MARK L. MONIN, President
of the El Toro Water District and the
Board of Directors thereof

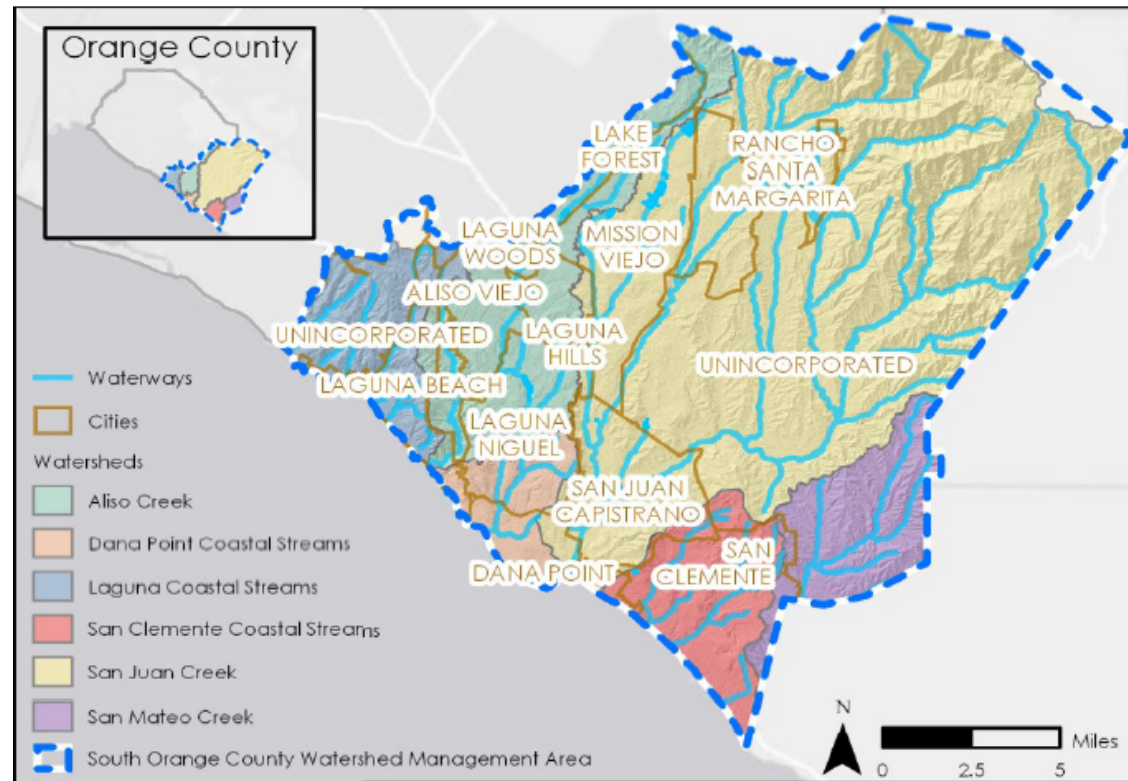
DENNIS P. CAFFERTY, Secretary
of the El Toro Water District and the
Board of Directors thereof

South Orange County Environmental Flows Study

Progress Update for El Toro Water District
September 21, 2020

Background

- South Orange County stormwater (MS4) permit requires development of a Water Quality Improvement Plan (WQIP)
- Goal is to identify and address greatest water quality needs in each watershed(s)



South Orange County Water Quality Improvement Plan



Highest Priority Water Quality Conditions

Priorities



Human Pathogen Health Risk



Stream Erosion



Unnatural Water Balance

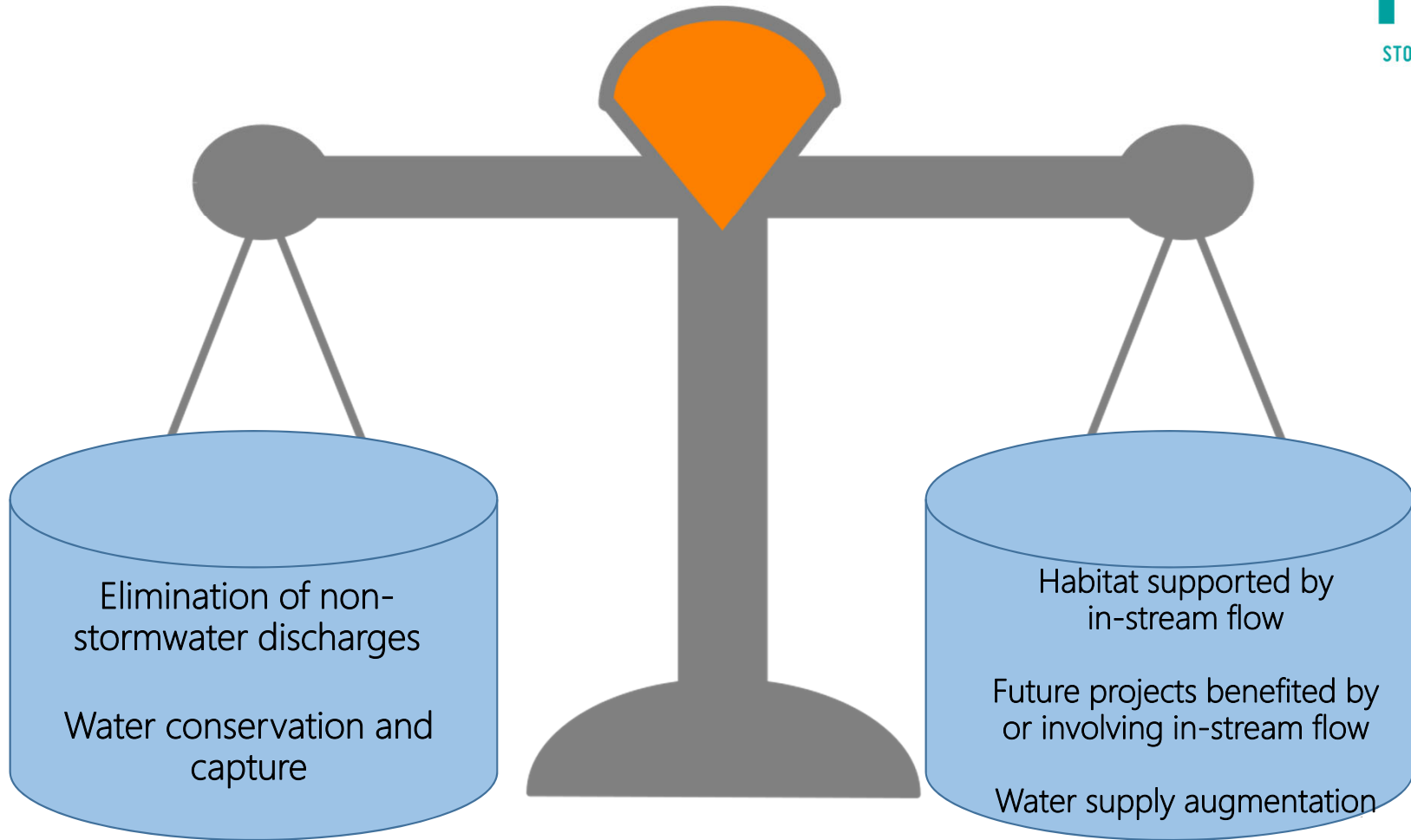
Goals and strategies

Focus on human waste source control

Focus on stream rehabilitation

Focus on unnatural, unpermitted dry weather runoff elimination





Study Objective

- Identify priority areas for flow management actions that will maximize opportunities to restore and maintain stream habitats, species, and functions
- Prioritization based on:
 - Current and future functional flows and how these flows support or impact existing biological communities
 - Potential for improvement of biological communities through flow management



Questions

1. Where and when are flows altered?
2. If flows are altered, is it biologically important?
3. What locations would benefit the most from in-stream flow management measures?
4. What is a measure of success of management actions?



Anticipated Outcomes

- Map showing streams with different levels of flow alteration relative to modeled unaltered conditions
- Recommended priorities for flow management based on opportunities to improve biological condition
- Suggested flow management targets that will support desired biological conditions in streams subject to restoration or management

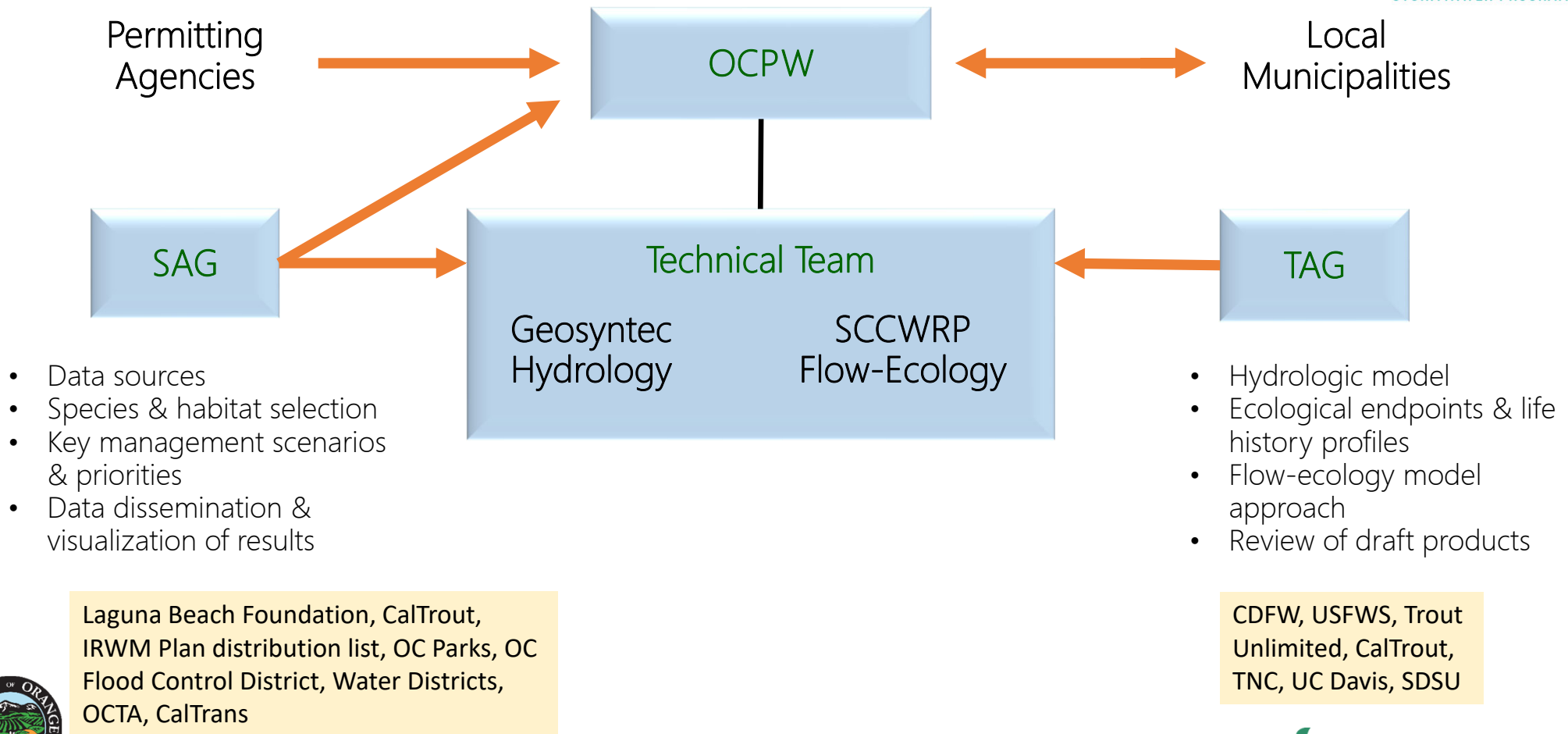


Tools Developed as Part of the Process

- Water balance model
- Hydrology (watershed) model
 - Predicted natural flows
 - Current flows
 - Future flows under climate change
- Flow-ecology models to predict species occurrence
 - Bioassessment indicators
 - Sensitive species
- Scenario analysis tools
 - Future water use practices
 - Management options



Coordination Efforts



- Data sources
- Species & habitat selection
- Key management scenarios & priorities
- Data dissemination & visualization of results

- Hydrologic model
- Ecological endpoints & life history profiles
- Flow-ecology model approach
- Review of draft products

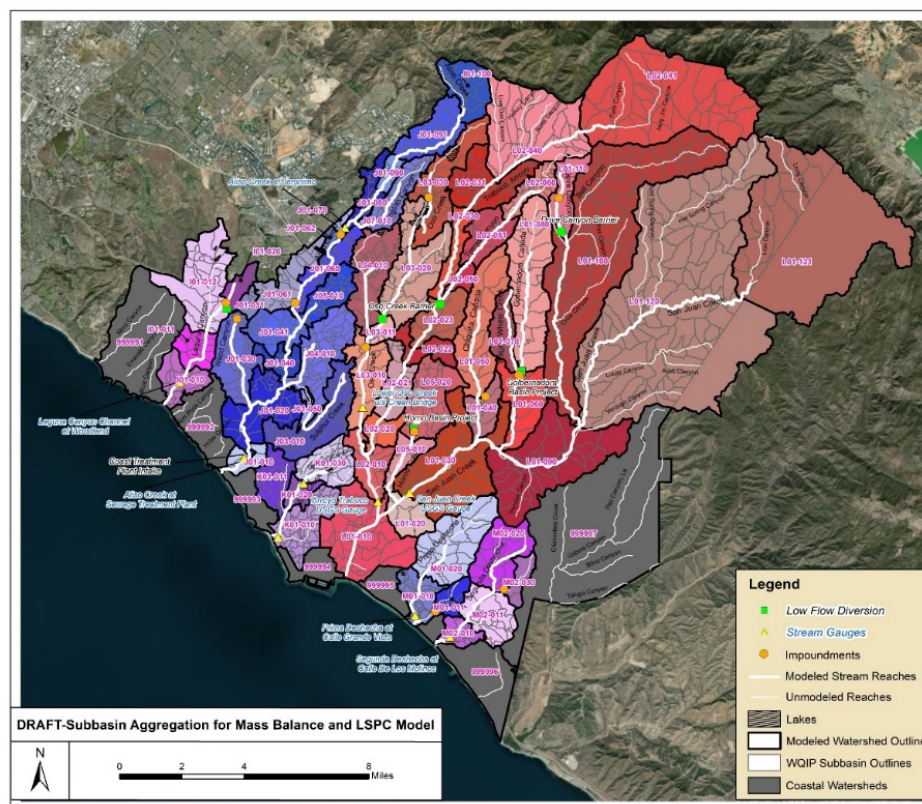
Laguna Beach Foundation, CalTrout, IRWM Plan distribution list, OC Parks, OC Flood Control District, Water Districts, OCTA, CalTrans

CDFW, USFWS, Trout Unlimited, CalTrout, TNC, UC Davis, SDSU



Watershed models for spatially-explicit alteration assessment

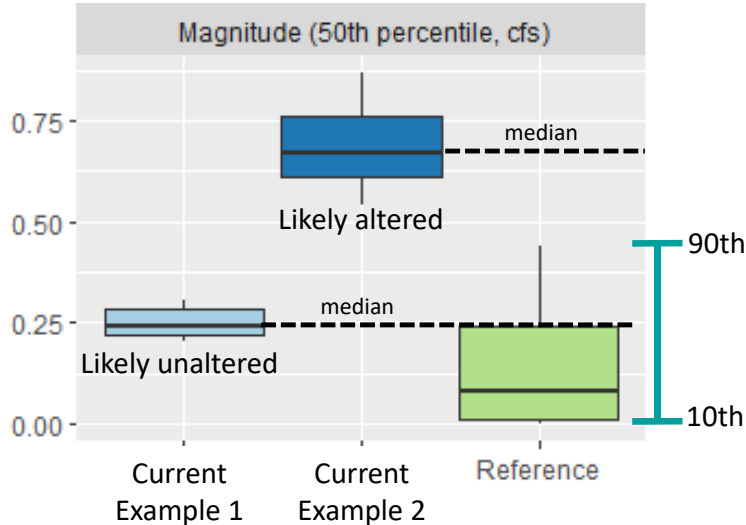
Where and when are flows likely altered?



Note: At the start of this case study, the alteration assessment was in Section 1

Flow Alteration Determination

California Environmental Flows Framework



Alteration Status	Determination*
Likely Unaltered	If median falls within 10th-90th reference distribution and >50% current values fall within 10th-90th percentile
Indeterminate	If median falls within 10th-90th reference distribution and <50% current values fall within 10th-90th percentile
Likely Altered	If median falls outside of 10th-90th reference distribution

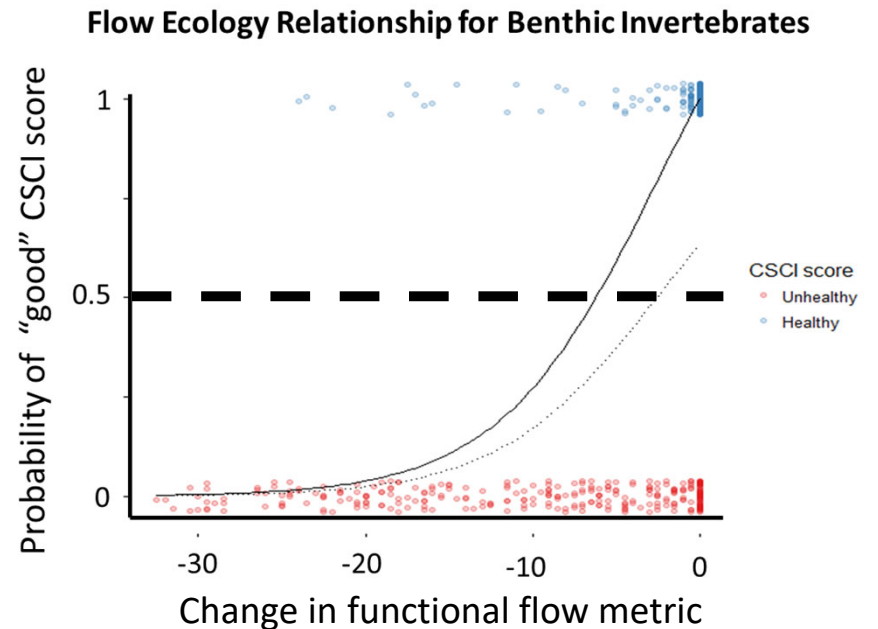
*Alteration definitions were based on an analysis using reference and non-reference USGS gages in CA

Refine Alteration to Biologically Relevant Areas



If flows are altered, is it biologically important?

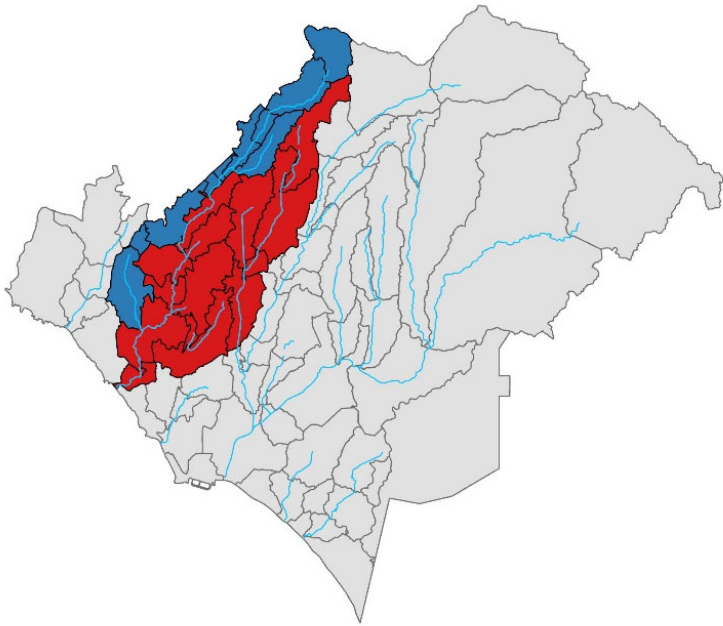
- Leverage large regional monitoring dataset
- Use relationships that indicate hydrologic alteration that likely affects bugs and algae
 - Based on CSCI/ASCI thresholds



Map of Biologically Important Alteration

ID locations where flow alteration will most likely have an impact on bugs and algae

Hydrologic Alteration:
Wet Season Base Flow Magnitude

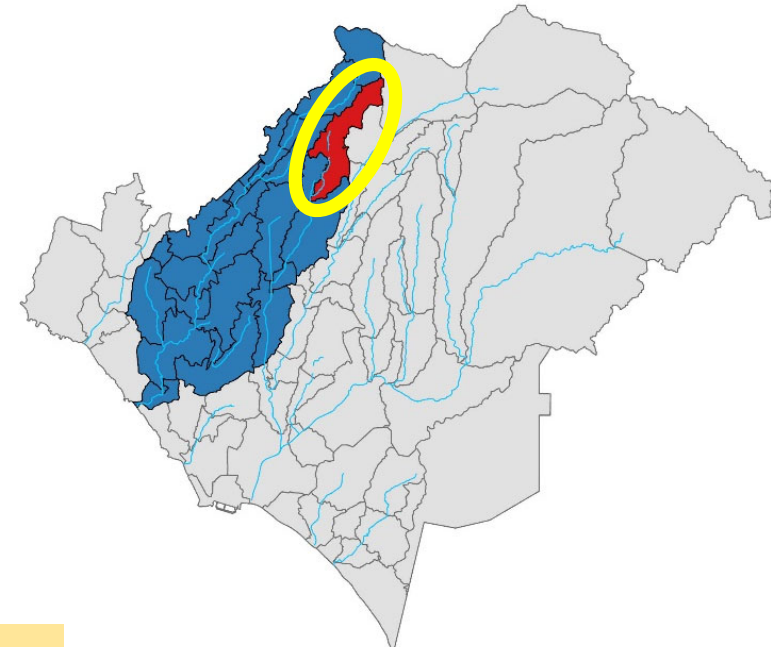


Alteration
Category

- Likely Altered
- Likely Unaltered
- Not Evaluated
- Reaches



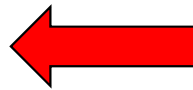
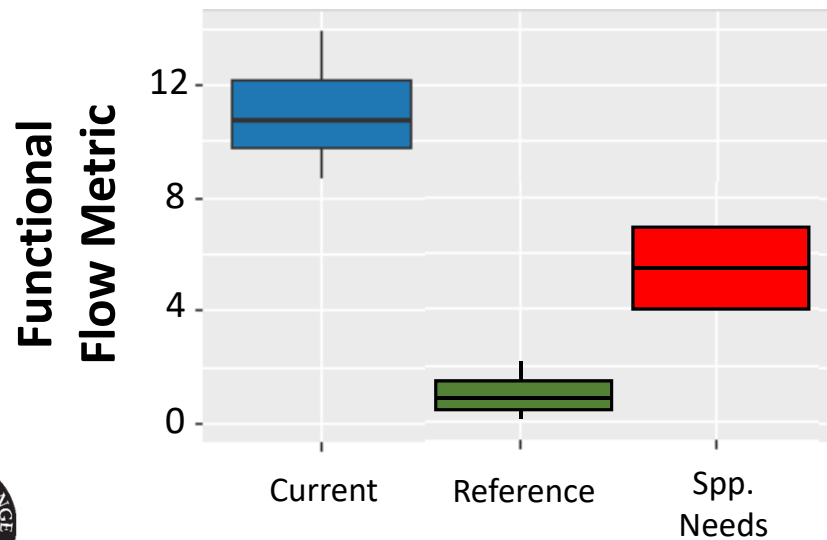
Alteration Impacts Biology:
CSCI or ASCI



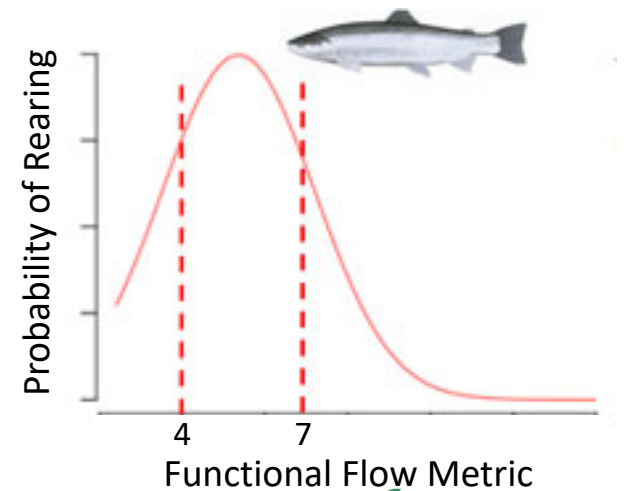
*Hypothetical example

Consideration of Flow Needs for Sensitive Species

- Urban setting where augmented flows support sensitive species that may not be natural for some areas
 - Consider the life history needs of focal species to support ecological goals



Habitat Suitability Relationship



Compile and Reconcile Multiple Flow Targets



Limiting factors approach to reconcile multiple species and flow needs

		FFM 1	FFM 2	FFM 3
Section 1	<i>Natural Functional Flow Ranges</i>	2 – 12 cfs	0.01 – 0.06	0 – 2 cfs
	Focal Species:			
Section 2	Arroyo Toad		0.01 – 0.03	
	Arroyo Chub			4 – 7 cfs
	Willow	6 – 12 cfs		3 – 5 cfs

➔ Suggested Ecological Targets

*Approach in development



Consideration of Additional Management Priorities



- Account for water conservation
- Evaluate potential impacts from climate change
- Consider other needs associated with water supply and recharge
 - Groundwater basin management and existing management plans



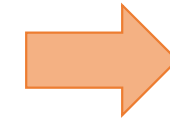
Develop Environmental Flow Recommendations



		FFM 1	FFM 2	FFM 3
Section 1	<i>Natural Functional Flow Ranges</i>	<i>2 – 12 cfs</i>	<i>0.01 – 0.06</i>	<i>0 – 2 cfs</i>
	Focal Species:			
	Arroyo Toad		0.01 – 0.03	
Section 2	Arroyo Chub			4 – 7 cfs
	Willow	6 – 12 cfs		3 – 5 cfs
Section 3	Management Considerations	In Progress		



Suggested Ecological Targets



Environmental Flow Recommendations



Broader Uses of this Study

- Quantify benefits that can help with grant funding of future projects
 - E.g., quantifiable benefits of creating less suitable habitat for invasive species
- Identify data gaps and need for future projects
- Provide data and science that can be used to prioritize and inform future projects and watershed planning efforts
 - E.g., Aliso Creek watershed planning framework



Status and Schedule

- Technical products and analysis – December 2020
- Final reports and tools – March 2021
- Additional stakeholder and technical review ongoing



Questions?

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Aaron Poresky

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https://www.ocwatersheds.com/documents/wqip/flow_ecology



STAFF REPORT

TO: BOARD OF DIRECTORS **MEETING DATE: September 21, 2020**

FROM: Bobby Young, Principal Engineer

SUBJECT: Capital Project Status Report

I Oso Lift Station Improvement Project

Staff recently updated the Board with regards to Change Order No. 1, which changed electrical components to improve future power savings. With the slight delay caused from procuring the approved materials, the project start of construction activities will begin in October to better align with delivery of the electrical components and avoid waiting periods. The current project completion date is June 26, 2021.

II Phase II Recycled Water Distribution System Expansion Project

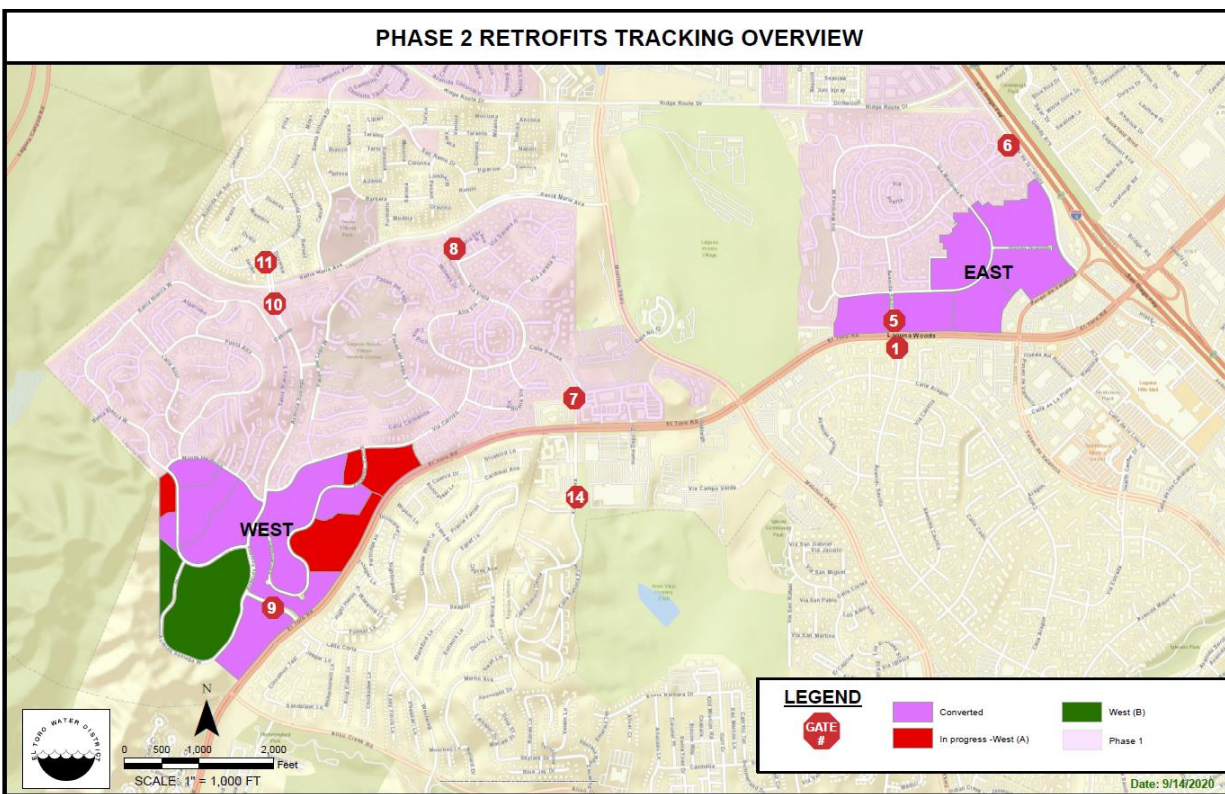
The County of Orange Health Care Agency (OCHCA) staff notified the District that it may proceed with testing without the County in attendance, conditioned on certain project procedural documentation. Staff agreed to follow all County guidelines and procedures, including advanced notification of upcoming tests along with follow up written reports of the completed tests. Staff continues to conduct two-way shutdown tests, and subsequent conversions, throughout the Bahia Blanca West / San Amadeo sites near Gate 9.

Staff is working with a consultant to prepare a Supplemental Engineering Report, which will be submitted to the State of CA Department of Drinking Water (DDW) for review and approval of the “dual-plumbed” sites as part of Phase II West. Staff met with DDW and the consultant at the sites to clarify what is needed in the report. Upon DDW approval, staff will evaluate contracting options for the retrofit construction work.

The on-site retrofit project is summarized below:

	East	West (A)	West (B) – “Dual Plumbed”
Sites Completed	6	9	
Meters Converted	18	26	
Demand Converted	121 AF	115 AF	
Sites Remaining		2	4
Meters Remaining		6	14
Demand Remaining		32 AF	47 AF

Staff anticipates completing the West (A) sites by the end of September.



III Caltrans I-5 Widening Project

Caltrans continues to implement the I-5 Freeway Widening Project between El Toro Road and the 73 Toll Road. The portion of the project between Los Alisos Boulevard and El Toro Road will necessitate certain utility relocations.

Staff continues discussions with Caltrans regarding final Utility Agreements for liability and associated payment of the utility relocations. In order to keep the project on schedule, Caltrans and ETWD staff separated out the Utility Agreements for the various relocation efforts. Currently three (3) agreements have been executed and cover six (6) of the nine (9) utility conflicts, in which Caltrans has agreed to reimburse payment. The remaining three conflicts continue to be addressed between staff and Caltrans.

The approximate cost allocation of the utility relocations for which Caltrans has agreed to pay and the costs for those that are still in dispute are summarized as follows:

Total Contract Bid Amount	\$769,777
Approved Caltrans Liability	\$563,089
Scope Deletion (S-4)	(\$169,003)
ETWD Accepted Liability	\$20,704
<hr/>	
Remaining Disputed Liability	\$16,981

Separate Notices to Proceed have been issued with the Contractor to begin work on the items associated with executed Utility Agreements.

Construction is underway and the current phase is anticipated to be complete before the end of October. Staff continues to work closely with the commercial office building property management group, the Caltrans Inspector, and SMWD's Contractor to coordinate construction activities.

IV WRP Sludge Truck Tractor Replacement

A Purchase Order for the WRP Sludge Truck Tractor Replacement has been issued. Staff has communicated with the vendor and expects to receive the truck in October.

V Dump Truck / Traffic Control Truck Replacement

A Purchase Order for the Dump / Traffic Control Truck has been issued. The cab / chassis delivery date has been pushed back due to COVID related factory shutdowns. Although most of the plants have been re-opened, the anticipated delivery date is October.

**F.Y. 2020/21 CAPITAL REPLACEMENT AND REFURBISHMENT PROGRAM BUDGET ITEMS > \$50,000
BOARD APPROVAL SCHEDULE**

Project Description		Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Budget Estimate	Board Approved Cost	
<i>2020/21 Capital Projects (reference number corresponds with Approved Budget item numbers)</i>																
1	R-2 Reservoir Interior Recoating		E	E	B	B	A	C	C	C				\$262,500		
2	R-2 Reservoir Exterior Recoating		E	E	B	B	A	C	C	C				\$80,000		
5	4920 Siphon Stabilization											E	E	\$150,000		
6	WRP Main Electrical Power Breaker Upgrade	B	B	B	A	O/C								\$80,000		
10	Main Office / Field Office HVAC Replacement & Improvement Project	ET	E	E	B	A	C	C						\$157,500		
<i>2020/21 Capital Equipment (reference number corresponds with Approved Budget item numbers)</i>																
1	La Paz MCC and PLC Upgrade - Engineering	ET	ET	ET										\$140,000		
2	Aeration Basin No. 1 Diffusers	E	E					B	A	C	C	C	C	\$170,000		
4	Effluent Pump Station Pump Replacement								B	B	A	C	C	\$100,000		
<i>Carryover</i>																
	Oso Lift Station Improvement Project	C	C	C	C	C	C	C	C	C	C	C	C	\$1,000,000	\$1,954,322	
	Grit Chamber Rehab/Re-Coating		E	E	E	E	B	B	A	C	C	C		\$85,000		
	OOPS Emergency Generator Replacement	E	E	E	B	A	C	C						\$220,000		
	R-6 Floating Cover Replacement Project	RFP	RFP	RFP	RFP	A	E	E	E	E	E	E				
	Caltrans Widening Utility Relocations	C	C	C	C										\$769,777	
	Clarifier No. 3 and 4 Scum Pump Station									B	B	A/O	C	\$80,000		
	Master Plan Update	RFP	RFP											\$350,000		
														Total	\$2,875,000	\$2,724,099

E = Engineering/Study
C = Construction
O = Order
N = Negotiate

R = Receive
P = Permit
CQ = CEQA
CO = Carry Over

RFP = Request for Proposal
B = Bid
A = Approve by Board
L = Legal

ET = Evaluate
M = Monitoring
BP = Board Presentation

MINUTES OF THE REGULAR MEETING
OF THE
FINANCE COMMITTEE MEETING

August 24, 2020

At approximately 7:30 a.m. President Monin called the Regular meeting to order via Zoom.

President Monin led the Pledge of Allegiance to the flag.

Committee Members JOSE F. VERGARA, MARK MONIN, KATHRYN FRESHLEY, MIKE GASKINS, and KAY HAVENS participated.

Also participating were DENNIS P. CAFFERTY, General Manager, JUDY CIMORELL, Human Resources Manager, GILBERT J. GRANITO, General Counsel, BOBBY YOUNG, Principal Engineer, RORY HARNISCH, Project Engineer, KEITH STRIBLING, HIGHMARK Representative, and POLLY WELSCH, Recording Secretary.

Oral Communications/Public Comments

There were no comments.

Items Received too Late to be Agendized

President Monin asked if there were any items received too late to be agendized. Mr. Cafferty replied no.

Finance Committee Meeting

Director Vergara called the Finance Committee meeting to order at 7:32 a.m.

Quarterly Review of the District's 401(k) Retirement Savings Plan

Mr. Cafferty introduced Keith Stribling of HighMark.

Mr. Stribling stated that both absolute returns and relative returns were good this quarter. He further stated that on a relative basis the portfolio is between 50 to 150 basis points ahead of the benchmark.

Mr. Stribling stated that the portfolio is still behind for the year, but it is catching up. He further stated that Asset Allocation is modestly underweight equities at 3-4%, with modestly overweight Fixed Income at 1-2%, and modestly underweight Alternatives and some cash.

Mr. Stribling stated that within Equities we were modestly overweight on Growth versus Value which is the right place to be, and in August we closed this out. He further stated that it continues to be the place to be so more equal weight Growth versus Value.

Mr. Stribling stated that within Fixed Income we are modestly overweight in Intermediate versus Short-term Fixed Income which was better due to low interest rates. He further stated that we have a bias toward Credit which paid off this quarter even though it is still underperforming treasuries for the year.

Mr. Stribling stated that the month of July was also a good absolute month as well as a good relative month so the portfolios were up 2-4.5% from the conservative to the aggressive portfolios and anywhere between inline and plus 20 basis points relative to the benchmark. He further stated that Value continues to deeply trail Growth in the month of July by 300 basis points, and this year Growth has outperformed Value by 27% which is 2,700 basis points, and is compounded for 3 years and 14% greater than Value.

Mr. Stribling stated that the first quarter was dreadful due to unprecedented job loss during the pandemic. He further stated that Congress stepped up to help with small business loans to keep businesses going.

Mr. Stribling stated that banks have to pull back on lending and credit at the very time that we need more lending and credit.

President Monin asked were any changes made to the portfolio since the last presentation. Mr. Stribling replied that AQR is still struggling as a firm which is difficult to understand, so he sold the AQR Managed Futures Fund and used American Beacon instead. He further stated that the other AQR funds are small weights in the portfolio.

Mr. Stribling stated that the chart on page 4 shows the percent of S&P 500 in the top 10 holdings. He further stated that from 2014-2015 the top 10 stocks made up 17% of the total S&P, and now it is 27%.

Director Freshley stated that she questions why we should be in the Alt funds, since she feels that money in the Alt funds is a gamble. Mr. Stribling agreed that it has been a negative year for Alt funds due to the Feds throwing liquidity into the markets. He further stated that we have between 1-3% in REITS, which are classified as Alts, and make up 4-9% of the total portfolio, and are supposed to add diversification to the portfolio and smooth returns over time.

Director Freshley stated that utility investments appear to be less volatile on returns. Mr. Stribling stated that bond markets and stock markets have gone in the same direction which are highly correlated with interest rates going down the bond prices have increased along with stock prices.

At approximately 8:10 a.m. Mr. Stribling left the meeting.

Mr. Cafferty stated that the ranges shown on page 8, Investment Pools – Asset Allocation were set by the District for HighMark to operate within.

President Monin stated that it is okay to overweight and underweight and he feels that someday Alts will do better, so we need to stay in them.

Director Havens asked if we have offered an ETF model such as Vanguard to lower fees. President Monin replied that the only ETF's with low fees is the S&P group.

Consent Calendar

Director Vergara asked for a Motion.

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

Roll Call Vote:

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

Approval of Items Removed from Today's FIC Consent Calendar

There were no items removed.

Finance Action Items

Financial Package - Authorization to Approve Bills for Consideration dated August 24, 2020 and Receive and File Financial Statements as of July 31, 2020

Mr. Cafferty stated that on page 5, Reserves, we are at \$20 million but a good portion is for Capital Reserves and anticipated costs for planned capital projects and equipment acquisitions in the next few years.

Mr. Cafferty stated that on page 8, 401(k) Plan Market Value, the 401(k) Plan continues to rise due to market recovery as well as on-going employee contributions, making the total Plan value at just over \$21.5 million.

Mr. Cafferty stated that Receivables are not showing any trends or alarming issues.

Mr. Cafferty stated that page 11, Income Statement shows we had a good month with expenses less than budget, and revenues slightly over budget, which makes for a net positive.

Director Freshley asked on page 8, 401(k) Plan Market Value, what are the Transfers. Mr. Cafferty replied that the 401(k) Plan includes 7 portfolios based on age groups and when someone ages from one portfolio to another, the money moves from one portfolio to another.

Director Freshley asked on page 17, Expense Comparison, Electrical Power is over budget. Mr. Cafferty replied that electrical demand and cost has seasonal fluctuations and the monthly budget number is 1/12th of our annual budget, but during the summer months usage is always higher.

Director Vergara asked for a Motion.

Motion: Director Freshley made a Motion, seconded by President Monin and unanimously carried across the Board to 1) approve, ratify and confirm payment of those bills as set forth in the schedule of bills for consideration dated August 24, 2020, and 2) receive and file the Financial Statements for the period ending July 31, 2020.

Roll Call Vote:

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

Financial Information Items

2020/21 Fiscal Year Budget/Cost of Service Evaluation/Preparation and Tentative
Schedule Status Report

Mr. Cafferty stated that included in the package is the updated Budget schedule leading up to an October rate increase. He further stated that the Prop 218 Notices have been distributed, the Public Hearing Notices will be distributed in the OC Register, and as of Friday we have not received any written protest letters.

Tiered Water Usage and Revenue Tracking

Mr. Cafferty stated that the water usage tracking charts are included in the Board package. There were no further comments.

Comments Regarding Non-Agenda FIC Items

Director Freshley asked that the Raftelis report be sent to all of the Directors. Mr. Cafferty concurred that he will provide the report to the Board members.

Adjournment

There being no further business to come before the Board, the Finance Committee meeting was adjourned at approximately 8:25 a.m.

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

MARK L. MONIN, President
of the El Toro Water District and the
Board of Directors thereof

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

EL TORO WATER DISTRICT
FINANCIAL REPORT
September 21, 2020

I.	Balance Sheet	2 - 3
	A. Cash & Investments	
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	2) Reserve Analysis	5
	3) Change in Reserves	6
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	5) 401K Plan	8
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	A. Analysis of Revenue & Expenses	12
	B. Revenues	
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	4) Miscellaneous Revenue	15
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**EL TORO WATER DISTRICT
BALANCE SHEET**

	8/31/20 (Unaudited)	June 30, 2020 (Unaudited)
ASSETS		
Current Assets		
Cash	\$2,487,342	\$2,717,028
Investments:		
Investments Cash	8,109,933	7,724,881
Investments FMV Adjustment	97,800	122,443
Receivables:		
Accounts Receivable	3,922,347	2,666,116
Inventories	730,720	629,459
Prepaid Expenses	369,573	166,971
Total Current Assets	\$15,717,715	14,026,898
Restricted Assets		
Cash & Investments	10,219,312	10,562,058
Total Restricted Assets	10,219,312	10,562,058
Non-Current Assets		
Utility Plant:		
Land & Easements	7,451,585	7,451,585
Long Term Leases	342,382	342,382
Equipment	121,664,926	115,192,376
Collection & Impound Reservoirs	6,243,706	6,243,706
Structure & Improvements	34,877,467	34,871,067
Total Utility Plant	170,580,067	164,101,118
Less Accumulated Depreciation & Amortization	(80,549,766)	(79,719,396)
Net Utility Plant	90,030,302	84,381,722
Construction Work in Progress	821,465	7,259,007
Deffered Outflow OPEB	3,337,168	3,337,168
Total Non-current Assets	94,188,935	94,977,897
TOTAL ASSETS	\$120,125,962	\$119,566,853

**EL TORO WATER DISTRICT
BALANCE SHEET**

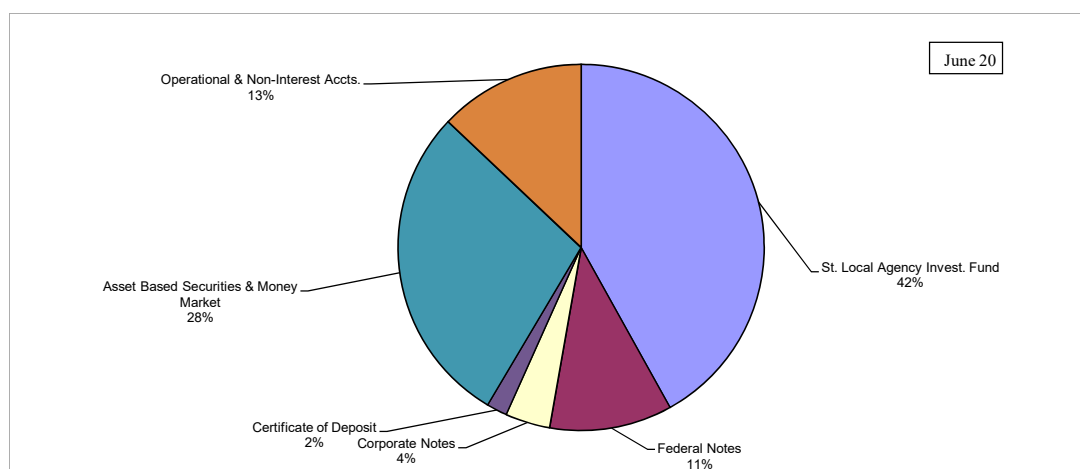
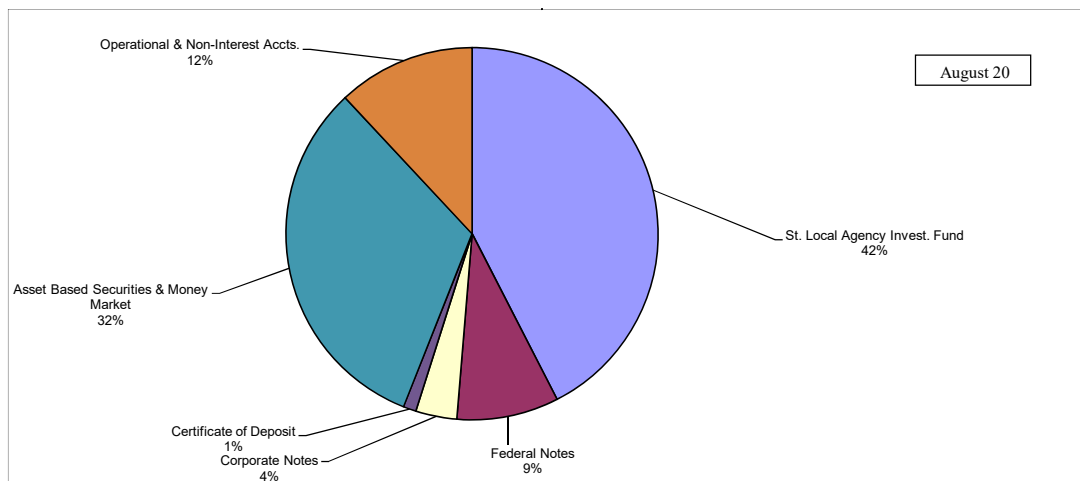
	8/31/20 (Unaudited)	June 30, 2020 (Unaudited)
LIABILITIES and EQUITY		
Liabilities		
Current Liabilities Payable		
Accounts Payable	\$1,996,827	\$1,855,614
Current Portion of Long-Term Debt	1,858,352	6,180
Other Current Liabilities	2,819,672	1,770,803
Total Current Liabilities Payable		
From Current Assets	6,674,851	3,632,597
Long Term Debt		
Long Term Debt	48,952,035	51,149,798
Total Long Term Debt	48,952,035	51,149,798
Total Liabilities	55,626,886	54,782,395
Fund Equity		
Retained Earnings - Reserved	17,034,893	17,034,893
Contributed Capital	8,744,767	8,744,767
Retained Earnings - Unreserved	38,301,529	38,773,389
Net Income	417,886	231,408
Total Fund Equity	64,499,076	64,784,457
Total Liabilities & Fund Equity	\$120,125,962	\$119,566,853

CASH & INVESTMENTS (General Fund)
SUMMARY OF INVESTMENTS BY TYPE

	Maturity Dates	Par	Market Value 8/31/20	Financial Institution	YTM 8/31/20	Original Cost 8/31/20
State Local Agency Investment Fund	NA	NA	\$8,836,399	LAIF	0.78%	\$8,836,399
US Treasury N/B - Coupon Rate 1.375%	10/31/2020	95,000	95,193	US Bank/CAMP	1.65%	94,228
US Treasury N/B - Coupon Rate 1.750%	12/31/2020	340,000	341,806	US Bank/CAMP	1.90%	338,513
US Treasury N/B - Coupon Rate 1.375%	1/31/2021	50,000	50,258	US Bank/CAMP	2.05%	49,006
US Treasury N/B - Coupon Rate 1.125%	2/28/2021	150,000	150,750	US Bank/CAMP	2.41%	144,428
US Treasury N/B - Coupon Rate 2.000%	5/31/2021	490,000	496,814	US Bank/CAMP	2.62%	481,272
Intl BK of Recon & Dev Notes - Coupon Rate 1.561%	9/12/2020	90,000	90,023	US Bank/CAMP	1.64%	89,784
Inter-American Development Bank - Coupon Rate 2.125%	11/9/2020	90,000	90,311	US Bank/CAMP	1.81%	90,834
Intl Finance Note - Coupon Rate 2.250%	1/25/2021	70,000	70,552	US Bank/CAMP	2.35%	69,794
Intl Finance Corporation Note - Coupon Rate 2.635%	3/9/2021	90,000	91,117	US Bank/CAMP	2.66%	89,933
Inter-American Dev Bank Note - Coupon Rate 1.875%	3/15/2021	200,000	201,738	US Bank/CAMP	2.56%	196,046
Inter-American Dev Bank Note - Coupon Rate 2.625%	4/19/2021	70,000	71,041	US Bank/CAMP	2.70%	69,846
CA ST TXBL GO Bonds- Coupon Rate 2.800%	4/1/2021	100,000	101,528	US Bank/CAMP	2.80%	100,004
FNA 2018-M5 A2- Coupon Rate 3.560%	9/1/2021	28,909	29,137	US Bank/CAMP	2.93%	29,485
Federal Notes		1,863,909	1,880,269			1,843,172
Caterpillar Finl Service Note - Coupon Rate 1.850%	9/4/2020	70,000	70,006	US Bank/CAMP	1.88%	69,941
Citigroup Inc Corp Notes - Coupon Rate 2.650%	10/26/2020	40,000	40,150	US Bank/CAMP	2.34%	40,360
Paccar Financial Corp Notes - Coupon Rate 2.050%	11/13/2020	20,000	20,068	US Bank/CAMP	2.05%	19,998
VISA Inc. (Callable) Corp Notes - Coupon Rate 2.200%	12/14/2020	20,000	20,078	US Bank/CAMP	1.85%	20,220
Wal-Mart Stores Inc. Corp. Note - Coupon Rate 1.900%	12/15/2020	90,000	90,438	US Bank/CAMP	1.95%	89,870
Paccar Financial Corp Notes - Coupon Rate 2.800%	3/1/2021	30,000	30,381	US Bank/CAMP	2.82%	29,985
National Rural Util Coop - Coupon Rate 2.900%	3/15/2021	35,000	35,481	US Bank/CAMP	2.94%	34,961
United Parcel Service Corporate Bond - Coupon Rate 2.050%	4/1/2021	90,000	90,932	US Bank/CAMP	2.10%	89,858
Toyota Motor Credit Corp Notes - Coupon Rate 2.950%	4/13/2021	90,000	91,397	US Bank/CAMP	2.96%	89,964
Pepsico Inc. Corp. Note - Coupon Rate 2.000%	4/15/2021	30,000	30,280	US Bank/CAMP	2.01%	29,994
Hershey Company Corp. Note - Coupon Rate 3.100%	5/15/2021	40,000	40,809	US Bank/CAMP	3.12%	39,972
American Express Co. - Coupon Rate 3.375%	5/17/2021	45,000	45,843	US Bank/CAMP	3.38%	44,992
Charles Schwab Corp. Corp. Notes - Coupon Rate 3.250%	5/21/2021	55,000	56,026	US Bank/CAMP	3.25%	54,998
Bank of America Note - Coupon Rate 2.328%	10/1/2021	90,000	90,000	US Bank/CAMP	2.33%	90,000
Corporate Notes		745,000	751,890			745,114
Swedbank (NewYork) CD- Coupon Rate 2.270%	11/16/2020	135,000	135,554	US Bank/CAMP	2.27%	135,000
Royal Bank of Canada NY CD- Coupon Rate 3.240%	6/7/2021	100,000	102,357	US Bank/CAMP	3.24%	100,000
Certificate of Deposit		235,000	237,911			235,000
Toyota ABS 2017-B A3 - Coupon Rate 1.760%	7/15/2021	4,279	4,281	US Bank/CAMP	1.76%	4,278
Honda ABS 2017-1 A3 - Coupon Rate 1.720%	7/21/2021	721	721	US Bank/CAMP	1.72%	721
Nissan ABS 2017-2 A3 - Coupon Rate 1.740%	8/15/2021	980	981	US Bank/CAMP	1.74%	980
Honda ABS 2017-2 A3 - Coupon Rate 1.680%	8/15/2021	8,649	8,664	US Bank/CAMP	1.68%	8,648
John Deere ABS 2017-B A3 - Coupon Rate 1.820%	10/15/2021	1,697	1,699	US Bank/CAMP	1.82%	1,697
Ford ABS 2017-B A3 - Coupon Rate 1.690%	11/15/2021	6,843	6,850	US Bank/CAMP	1.69%	6,843
Hyundai ABS 2017-B A3 - Coupon Rate 1.770%	1/18/2022	12,948	12,974	US Bank/CAMP	1.77%	12,946
Ally 2017-5 A3 - Coupon Rate 1.990%	3/15/2022	12,633	12,668	US Bank/CAMP	1.99%	12,632
Ford 2017-C A3 - Coupon Rate 2.010%	3/15/2022	26,596	26,701	US Bank/CAMP	2.01%	26,591
JDOT 2018-A A3 - Coupon Rate 2.660%	4/15/2022	6,833	6,881	US Bank/CAMP	2.66%	6,832
Hart 2018-A A3 - Coupon Rate 2.790%	7/15/2022	21,802	22,008	US Bank/CAMP	2.79%	21,799
MBart 2018-1 A3 - Coupon Rate 3.030%	1/15/2023	38,350	38,936	US Bank/CAMP	3.03%	38,348
CAMP Money Market Fund	NA	NA	6,527,246	US Bank/CAMP	0.30%	6,527,246
Asset Based Securities & Money Market		142,330	6,670,610			6,669,561
Total Camp Investments		2,986,239	9,540,680			9,492,846

Operational & Non-Interest Bearing Accounts

ETWD General Cash Account	NA	NA	2,483,747	Union Bank of Cal.	0.00%	2,483,747
ETWD Capital Facilities Reserve Account	NA	NA	2,895	Union Bank of Cal.	0.00%	2,895
ETWD Payroll Account	NA	NA	0	Union Bank of Cal.	0.00%	0
ETWD Petty Cash Account	NA	NA	700	Union Bank of Cal.	0.00%	700
Operational & Non-Interest Accts.			2,487,342			2,487,342
			\$20,864,421	Total Investments & Cash		\$20,816,587



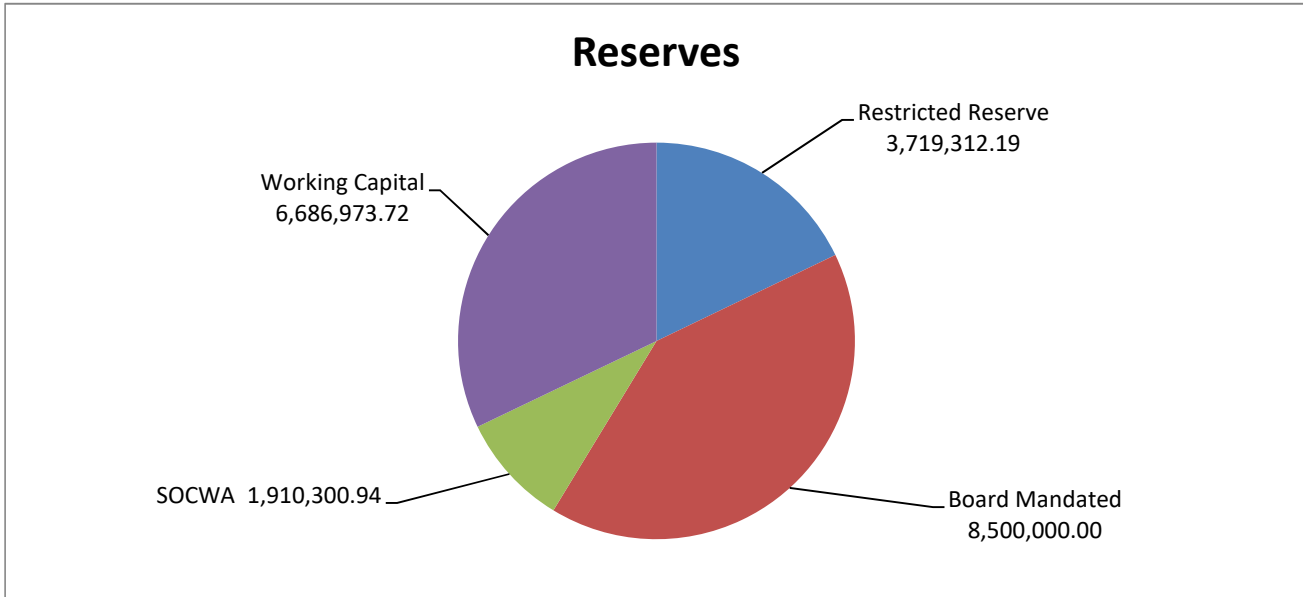
LIQUIDITY

	August 31, 2020		June 30, 2020	
	\$	%	\$	%
DEMAND	\$ 17,850,986	85.75%	\$ 17,297,570	82.35%
30 Days	\$ 159,725	0.77%	\$ -	0.00%
31-180 Days	\$ 947,822	4.55%	\$ 1,310,976	6.24%
181 - 360	\$ 1,610,881	7.74%	\$ 2,053,566	9.78%
361-1800 Days	\$ 247,172	1.19%	\$ 341,855	1.63%
TOTAL	\$ 20,816,587	100.00%	\$ 21,003,967	100.00%

* The portfolio is in compliance with the investment policy.

** PFM Investment Advisory Services (10bp on first \$25 mm, 8bp over) \$ 480.91 for January 2020

**EL TORO WATER DISTRICT
RESERVE ANALYSIS
31-Aug-20**



Restricted Reserve	\$	3,719,312
Board Mandated	\$	8,500,000
SOCWA	\$	1,910,301
Capital Cash Flow / Compliance	\$	6,686,974
Total	\$	20,816,587

Restricted Reserve

SRFL-Recycled Phase I	\$	1,602,958
SRFL-Recycled Phase II	\$	409,046
Capital Facilities Reserve	\$	2,895
Tiered Cons Fund	\$	894,383
Baker Funding	\$	810,031
Total	\$	3,719,312

Board Mandated Minimum Reserve Levels

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

Six months operating expense requirement:	\$12,800,791
Cash less restricted reserve on hand:	\$17,097,275

ETWD has the ability to meet its expenditure requirements for the next six months.

EL TORO WATER DISTRICT CHANGE IN RESERVES

	August 31, 2020	Year to Date	June 30, 2020
Operating Revenue	2,458,284	4,936,083	24,886,981
Non-operating Revenue	151,252	267,582	2,057,794
Total Revenue	2,609,535	5,203,665	26,944,775
Operating Expenses	1,926,523	3,941,960	22,155,519
Depreciation & Amortization	358,855	717,711	4,483,605
Non-operating Expenses	63,054	126,108	777,511
Total Expenses	2,348,433	4,785,779	27,416,636
NET INCOME	261,103	417,886	(471,860)
Add Depreciation & Amortization	358,855	717,711	4,483,605
Net Cash Provided by Operating Activities	(27,432)	(990,471)	2,476,850
Net Cash Provided by Investing Activities	(115,286)	(131,940)	(1,447,543)
Net Cash Provided by Financing Activities	-	-	(2,197,763)
Net Increase/(Decrease) Cash for the Period	477,240	13,187	2,843,288
Cash at End of Period from Balance Sheet		10,695,075	
Restricted Cash		10,219,312	
Unrealized (Gains)/Losses Fair Market Value		(97,800)	
Cash at End of Period		20,816,587	
Net (Increase)/Decrease Cash for the Period		(477,240)	
Net (Increase)/Decrease in Restricted Cash for the Period		(105,252)	
Net Increase/(Decrease) in Unrealized Gains/(Losses) Fair Market Value		2,450	
Void Checks in Prior Period		(1,744)	
Cash at Beginning of Period		20,234,801	

EL TORO WATER DISTRICT
Cash Sheet
For the month ending August 31, 2020

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
89202	08/06/2020	MUNICIPAL WATER DISTRICT OF ORANGE CO.	503,885.22
89184	08/06/2020	IRVINE RANCH WATER DISTRICT	257,389.35
89307	08/27/2020	SO. CALIFORNIA EDISON CO.	130,122.37
89269	08/27/2020	ACWA HEALTH BENEFITS AUTHORITY	119,426.30
TOTAL CHECKS OVER \$50,000			\$ 1,010,823.24
TOTAL CHECKS IN REGISTER			\$ 1,377,379.86

DEBIT TRANSFERS

08/14/2020	PAYROLL DIRECT DEPOSIT	140,990.36
08/14/2020	FEDERAL DEPOSIT LIABILITY	30,191.10
08/14/2020	SDI & STATE TAX	11,758.30
08/14/2020	WAGE GARNISHMENTS	585.00
08/14/2020	PRUDENTIAL (401K)	51,986.05
08/14/2020	PRUDENTIAL (457)	16,583.75
08/14/2020	PAYROLL BOARD OF DIRECTOR	5,772.07
08/14/2020	SS, MEDICARE, SDI & STATE TAX	1,654.65
08/14/2020	PRUDENTIAL (457)	2,793.35
08/28/2020	PAYROLL DIRECT DEPOSIT	138,304.04
08/28/2020	FEDERAL DEPOSIT LIABILITY	29,381.14
08/28/2020	SDI & STATE TAX	11,389.01
08/28/2020	WAGE GARNISHMENTS	585.00
08/28/2020	PRUDENTIAL (401K)	50,702.21
08/28/2020	PRUDENTIAL (457)	16,261.26
08/31/2020	ADP AND BANK FEES	4,814.71
TOTAL INTERBANK WIRES / DEBIT TRANSFERS		\$ 513,752.00

TOTAL DISBURSEMENTS \$ 1,891,131.86

ETWD EMPLOYEES

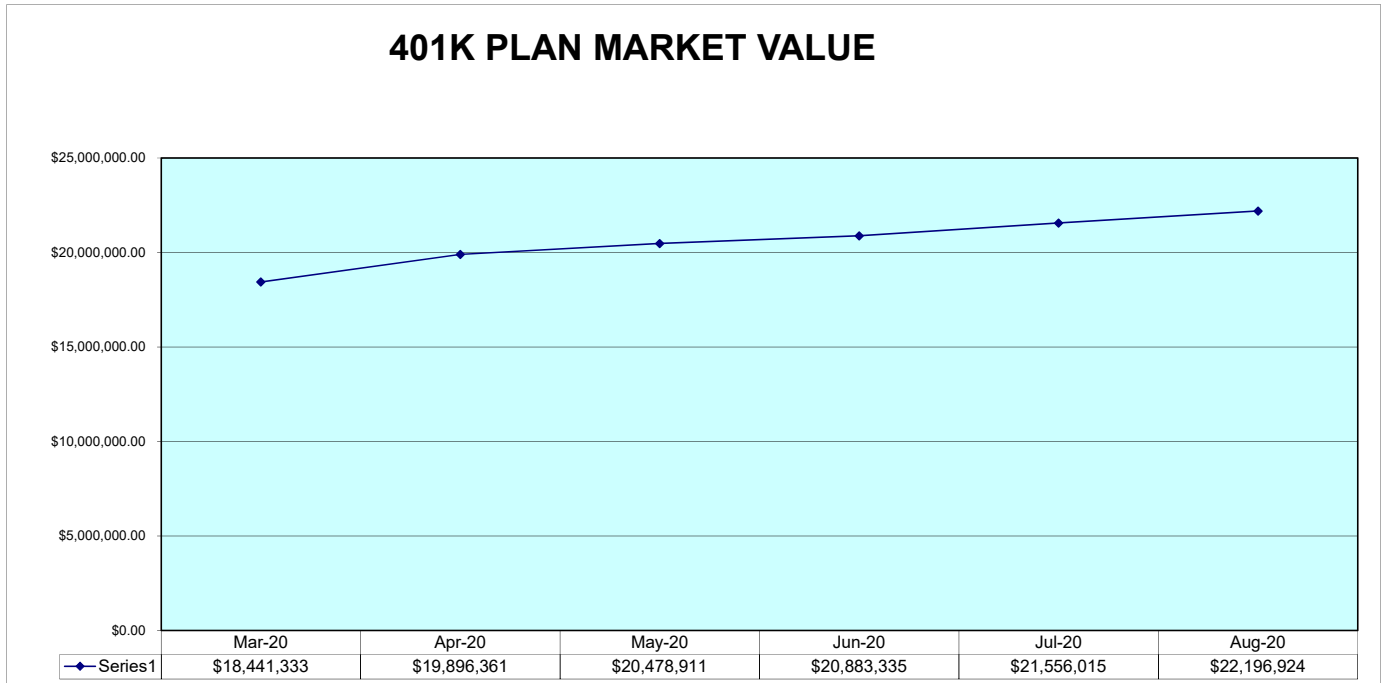
CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
89304	08/27/2020	ROBERT McKERN	288.00
89201	08/06/2020	WILLIAM WESSON	239.50
89178	08/06/2020	GARTH BOTHA	235.18
89311	08/27/2020	TROY DAVIS	165.00
89228	08/13/2020	ROMAN KOCIBAN	105.00
TOTAL CHECKS TO EMPLOYEES			\$ 1,032.68

ETWD DIRECTORS

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
No Activity			
TOTAL CHECKS TO DIRECTORS			\$ -

EL TORO WATER DISTRICT
401K PLAN SUMMARY

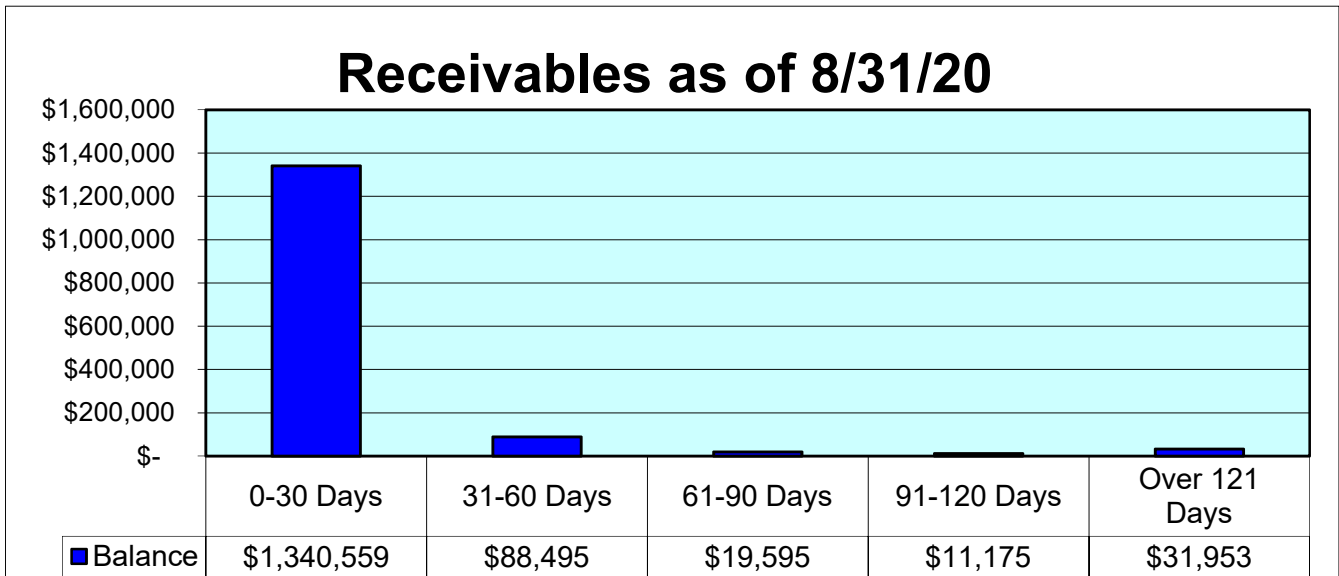
401K PLAN MARKET VALUE



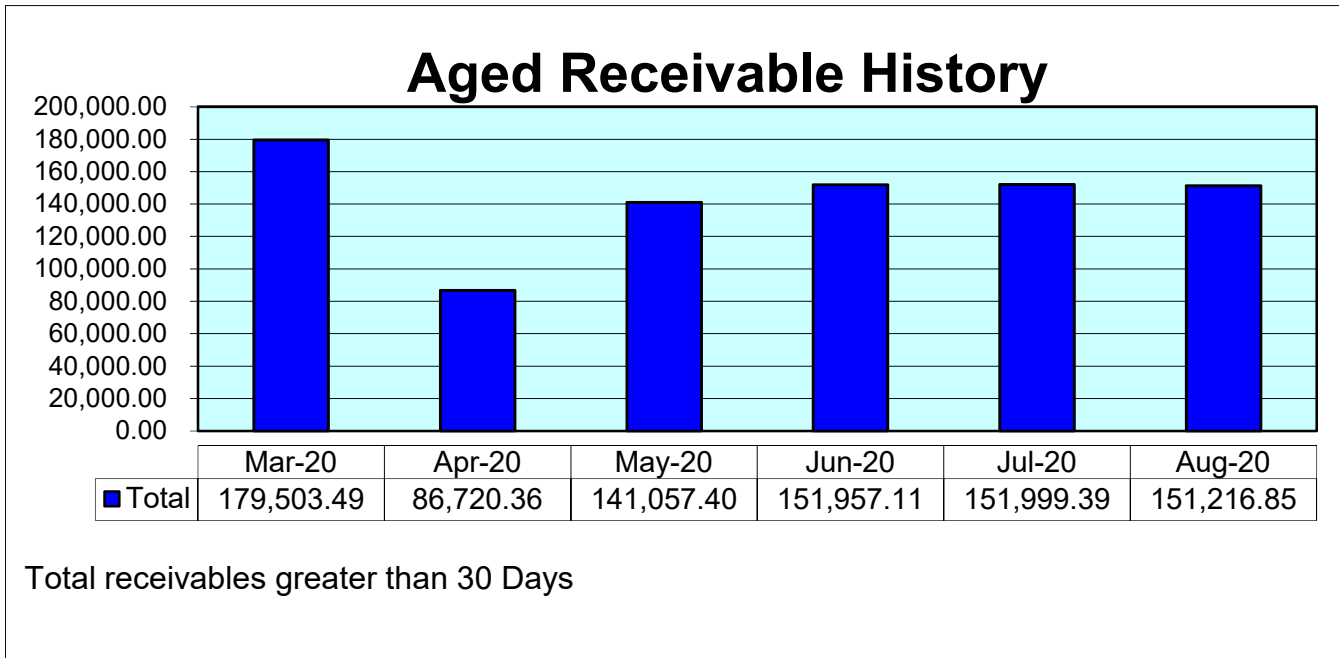
MARKET VALUE SUMMARY							
	Growth Under 40 yrs. Old	Capital Appreciation 40 to 44 yrs. Old	Balanced 45 to 49 yrs. Old	Balanced Income 50 to 54 yrs. Old	Income & Growth 55 to 59 yrs. Old	Income 60 to 64 yrs. Old	Capital Pres. Port Over 65 yrs. Old
Balance at July 1, 2020	\$ 1,792,144.51	\$515,185.81	\$1,342,947.76	\$5,031,746.61	\$7,076,815.63	\$4,137,005.60	\$987,489.23
Contributions	60,505.42	10,804.63	16,928.85	38,469.91	48,703.35	82,698.31	17,853.16
Withdrawals	0.00	0.00	0.00	0.00	(96,551.72)	(118,531.73)	(300,000.00)
Transfers	(233,311.03)	121,616.52	(791,692.87)	(307,035.64)	(242,151.66)	763,611.10	688,963.58
Interest, dividends and appreciation net of fees and charges	184,693.84	65,260.42	72,468.12	407,746.94	510,710.17	262,139.20	49,689.86
Balance at August 31, 2020	\$ 1,804,032.74	\$712,867.38	\$640,651.86	\$5,170,927.82	\$7,297,525.77	\$5,126,922.48	\$1,443,995.83
Average return YTD August 31, 2020	10.31%	12.67%	5.40%	8.10%	7.22%	6.34%	5.03%

Average return is calculated by dividing the interest, dividends and appreciation, net of fees by beginning fiscal year fund balance.

RECEIVABLES AGEING

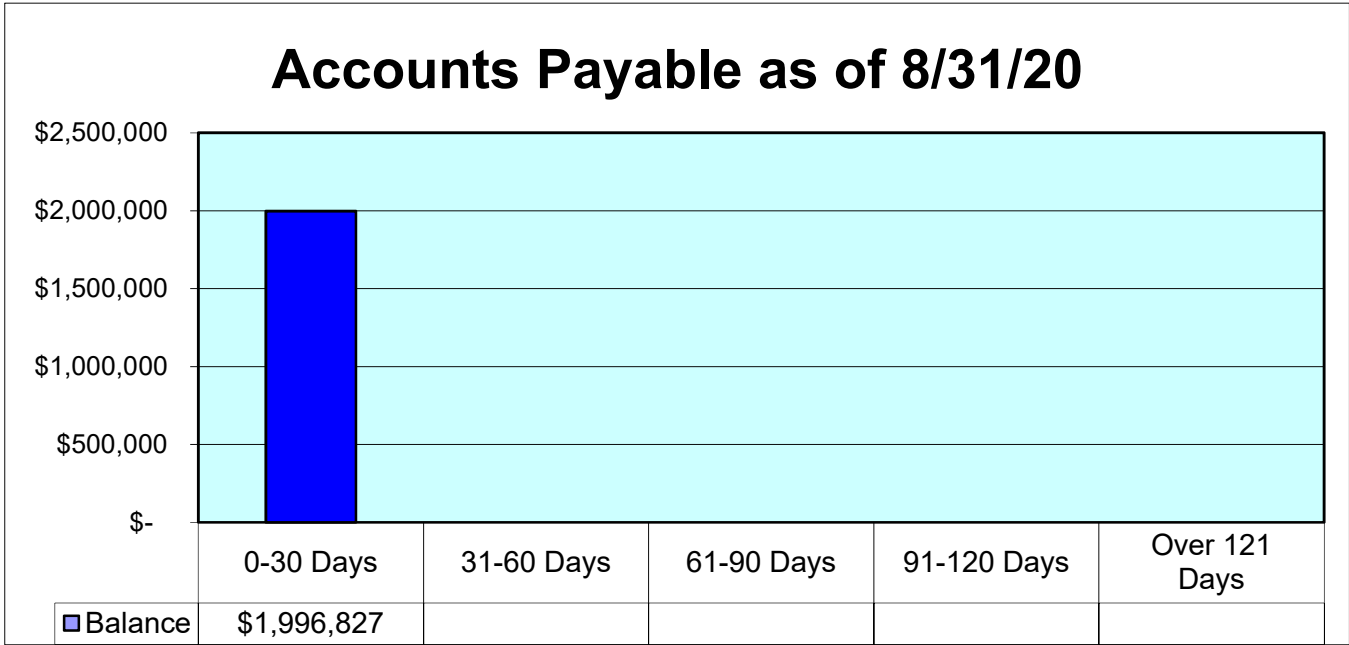


Bad Debts Year to Date: 45.54



	31-60 Days	61-90 Days	91-120 Days	Over 121 Days	Total
Mar-20	119,914.61	45,063.03	7,036.61	7,489.24	179,503.49
Apr-20	39,890.33	22,781.81	11,948.97	12,099.25	86,720.36
May-20	81,514.14	28,539.19	12,645.73	18,358.34	141,057.40
Jun-20	89,567.35	22,697.27	13,295.37	26,397.12	151,957.11
Jul-20	89,673.98	20,626.01	11,946.76	29,752.64	151,999.39
Aug-20	88,494.50	19,594.80	11,174.89	31,952.66	151,216.85

PAYABLES AGEING



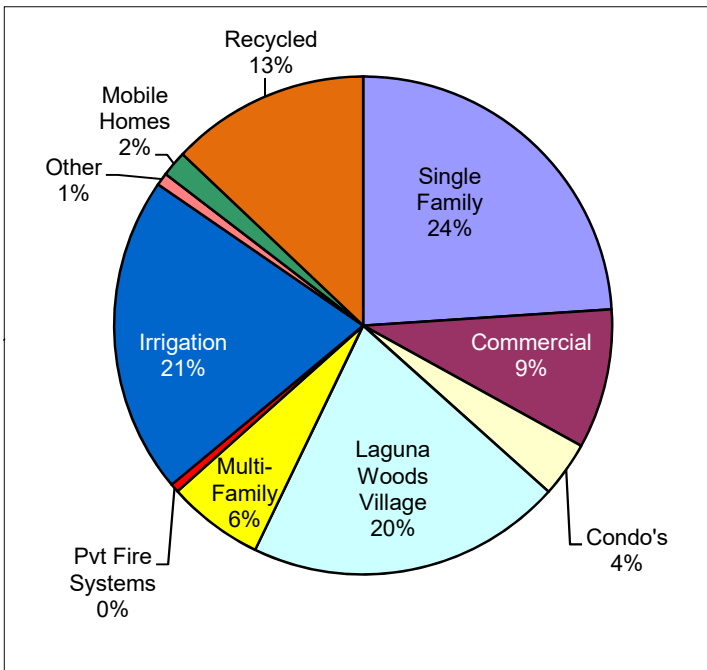
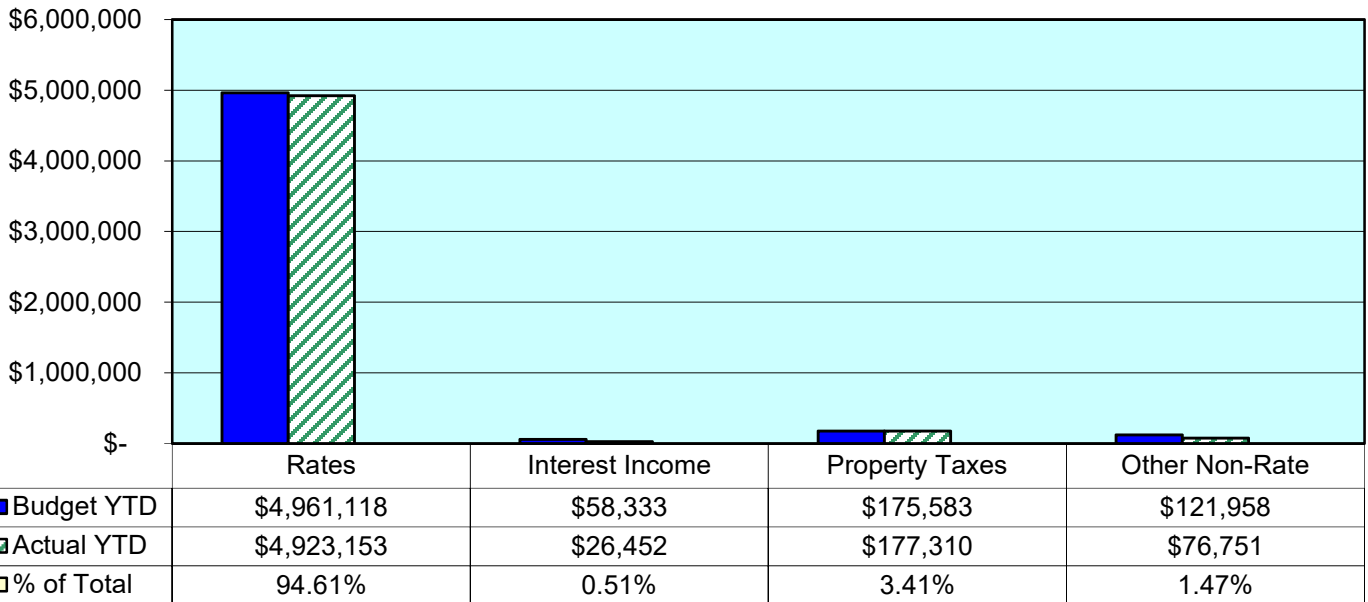
Year to Date Discounts Taken: \$218

Page 11
El Toro Water District
Income Statement
August 2020

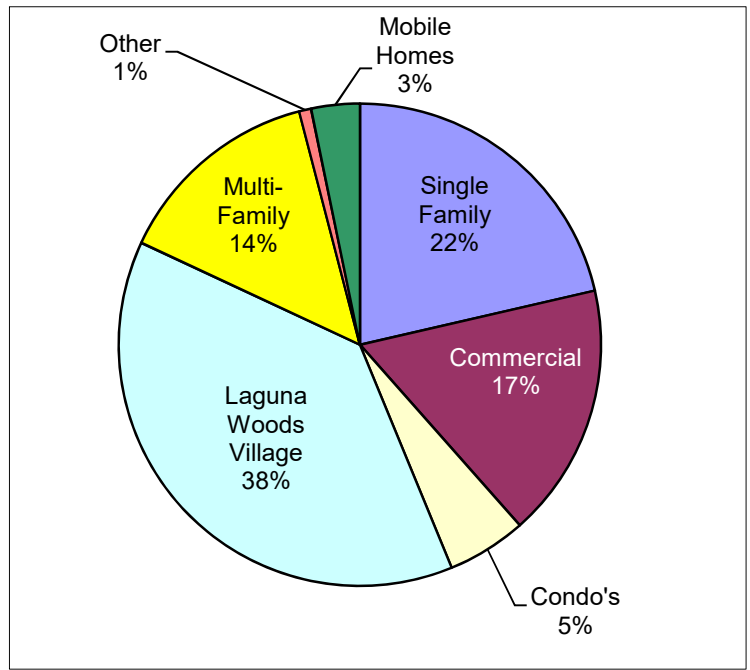
	<u>Aug 20</u>	<u>Budget</u>	<u>% of Budget</u>	<u>Jul - Aug 19</u>	<u>Jul - Aug 20</u>	<u>YTD Budget</u>	<u>% of Budget</u>	<u>Annual Budget</u>
Income								
4600 · Water Service Charge	305,616.44	318,682.25	95.9%	586,303.77	611,207.83	637,364.50	95.9%	3,824,187.00
4700 · Sanitary Service	640,201.66	647,916.67	98.81%	1,307,714.63	1,280,535.19	1,295,833.30	98.82%	7,775,000.00
4722 · Recycled Water Tertiary Sales	229,612.04	249,062.77	92.19%	422,264.78	478,957.23	464,250.76	103.17%	1,663,847.00
4724 · Service Charge - Recycled Water	22,009.63	28,017.25	78.56%	39,788.30	43,850.05	56,034.50	78.26%	336,207.00
4750 · Capital Facilities Charge	250,398.45	251,250.00	99.66%	501,048.52	501,120.66	502,500.00	99.73%	3,015,000.00
4800 · Commodity Charge	1,009,495.29	1,065,893.79	94.71%	1,937,726.94	2,007,481.63	2,005,134.58	100.12%	8,904,396.00
4950 · Other Operating Income	1,005.40	4,583.33	21.94%	12,482.55	2,148.29	9,166.70	23.44%	55,000.00
4960 · Other Income	47,226.12	45,104.17	104.71%	79,532.79	65,633.98	90,208.30	72.76%	541,250.00
4967 · SMWD	0.00	9,333.33	0.0%	0.00	0.00	18,666.70	0.0%	112,000.00
4970 · MNWD	0.00	1,958.34	0.0%	11,000.00	11,000.00	3,916.60	280.86%	23,500.00
4980 · Interest Income	12,001.68	29,166.67	41.15%	67,482.06	26,451.66	58,333.30	45.35%	350,000.00
4985 · Changes FMV CAMP	2,450.23			13,186.08	-2,031.54			
4986 · Changes FMV LAIF								
4990 · Property Taxes	89,518.42	87,791.67	101.97%	155,356.69	177,310.09	175,583.30	100.98%	1,053,500.00
Total Income	2,609,535.36	2,738,760.24	95.28%	5,133,887.11	5,203,665.07	5,316,992.54	97.87%	27,653,887.00
Gross Profit	2,609,535.36	2,738,760.24	95.28%	5,133,887.11	5,203,665.07	5,316,992.54	97.87%	27,653,887.00
Expense								
5100 · Personnel Cost	622,819.48	715,783.08	87.01%	1,336,559.13	1,335,586.83	1,431,566.20	93.3%	8,589,397.00
5405 · Water Purchases	841,398.32	919,165.50	91.54%	1,350,964.47	1,621,375.93	1,735,634.13	93.42%	7,878,746.00
5410 · Electrical Power	114,631.64	93,616.65	122.45%	226,876.90	263,766.49	187,233.50	140.88%	1,123,400.00
5415 · Repair Parts & Materials	25,224.29	33,823.74	74.58%	65,810.72	46,623.83	67,647.60	68.92%	405,885.00
5420 · Equipment Maintenance & Repair	13,934.91	10,285.82	135.48%	14,648.48	26,687.14	20,571.80	129.73%	123,430.00
5425 · Pump Maintenance & Repair	0.00	8,291.67	0.0%	5,715.60	14,180.25	16,583.30	85.51%	99,500.00
5430 · Motor Maintenance & Repair	0.00	2,791.66	0.0%	3,371.50	0.00	5,583.40	0.0%	33,500.00
5440 · Electrical/Conti Maint & Repair	969.75	6,633.34	14.62%	4,129.67	1,647.15	13,266.60	12.42%	79,600.00
5445 · Meter Maintenance & Repair	0.00	487.50	0.0%	0.00	1,672.52	975.00	171.54%	5,850.00
5455 · Chemicals	18,622.67	18,225.01	102.18%	37,504.18	43,700.88	36,449.90	119.89%	218,700.00
5460 · Structure Maint & Repair	1,868.56	2,694.25	69.35%	3,297.85	3,869.56	5,388.50	71.81%	32,331.00
5465 · Asphalt Maintenance & Repair	0.00	6,916.67	0.0%	26,933.00	0.00	13,833.30	0.0%	83,000.00
5470 · Consultants	145.30	4,695.83	3.09%	9,190.25	145.30	9,391.70	1.55%	56,350.00
5475 · Contractors	85,054.08	98,705.49	86.17%	166,655.25	200,977.20	197,411.10	101.81%	1,184,466.00
5480 · Engineers	0.00	11,583.33	0.0%	27,836.24	1,528.84	23,166.70	6.6%	139,000.00
5482 · Dump Fees	2,103.45	1,500.00	140.23%	2,423.01	2,103.45	3,000.00	70.12%	18,000.00
5485 · Laboratory	1,864.16	2,408.33	77.41%	2,431.45	6,063.84	4,816.70	125.89%	28,900.00
5490 · License & Permits	18,672.96	15,025.50	124.28%	9,690.79	19,922.97	30,051.00	66.3%	180,306.00
5495 · Gas & Oil	8,316.15	8,750.00	95.04%	19,447.80	15,749.94	17,500.00	90.0%	105,000.00
5500 · Equipment Rental	4,223.59	1,675.00	252.16%	2,101.72	4,507.06	3,350.00	134.54%	20,100.00
5505 · Landscaping	5,447.88	13,669.85	39.85%	9,398.32	10,056.76	27,339.50	36.79%	164,038.00
5510 · Small Tools & Equipment	5,228.04	5,583.35	93.64%	9,398.95	7,912.29	11,166.50	70.86%	67,000.00
5515 · Security	1,599.38	1,587.94	100.72%	3,198.16	3,198.76	3,175.60	100.73%	19,055.00
5520 · Operating Supplies	5,561.82	4,688.33	118.63%	9,563.17	18,874.26	9,376.70	201.29%	56,260.00
5525 · Safety Equipment	2,199.23	2,999.99	73.31%	5,950.85	7,616.52	6,000.10	126.94%	36,000.00
5530 · Temporary Help	0.00	2,291.67	0.0%	0.00	0.00	4,583.30	0.0%	27,500.00
5535 · Other Employee Cost	22,314.95	9,250.00	241.24%	31,361.03	47,982.25	18,500.00	259.36%	111,000.00
5540 · Depreciation	358,285.00	408,333.33	87.74%	727,350.00	716,570.00	816,666.70	87.74%	4,900,000.00
5545 · Insurance	25,347.00	25,981.08	97.56%	86,432.00	50,694.09	51,962.20	97.56%	311,773.00
5548 · Retiree Medical Insurance	21,498.76	24,553.75	87.56%	0.00	43,440.06	49,107.50	88.46%	294,645.00
5555 · Advertising & Publicity	0.00	166.67	0.0%	560.00	0.00	333.30	0.0%	2,000.00
5560 · Amortization	570.49	570.83	99.94%	1,140.98	1,140.98	1,141.70	99.94%	6,850.00
5570 · Annual Event	0.00	500.00	0.0%	0.00	0.00	1,000.00	0.0%	6,000.00
5575 · Audit	3,000.00	2,141.67	140.08%	16,500.00	3,000.00	4,283.30	70.04%	25,700.00
5580 · Bad Debts	45.54	1,666.67	2.73%	1,693.74	45.54	3,333.30	1.37%	20,000.00
5585 · Bank Charges	4,814.71	5,250.00	91.71%	9,947.10	9,530.33	10,500.00	90.77%	63,000.00
5590 · Data Processing Supply & Access	2,918.42	2,083.34	140.08%	3,544.84	7,326.73	4,166.60	175.84%	25,000.00
5595 · Data Processing Equipment	0.00	2,500.00	0.0%	7,219.82	0.00	5,000.00	0.0%	30,000.00
5600 · Data Processing Consultants	0.00	3,333.33	0.0%	9,350.00	1,800.00	6,666.70	27.0%	40,000.00
5605 · Directors Fees	10,074.00	10,000.00	100.74%	17,420.00	20,805.00	20,000.00	104.03%	120,000.00
5610 · Dues & Memberships	5,918.38	7,278.33	81.32%	12,403.88	12,227.64	14,556.70	84.0%	87,340.00
5615 · Education & Training	1,826.75	2,833.33	64.47%	7,696.25	2,878.60	5,666.70	50.8%	34,000.00
5620 · Election Expense	0.00	2,916.67	0.0%	0.00	0.00	5,833.30	0.0%	35,000.00
5625 · Employee Service Awards	1,100.00	341.67	321.95%	717.58	1,100.00	683.30	160.98%	4,100.00
5630 · Software Maintenance & Licenses	4,855.11	13,416.67	36.19%	32,418.03	10,572.80	26,833.30	39.4%	161,000.00
5640 · Interest Expense	63,054.00	63,054.08	100.0%	131,243.24	126,108.00	126,108.20	100.0%	756,649.00
5645 · Janitorial	6,624.75	3,133.33	211.43%	6,049.50	13,249.50	6,266.70	211.43%	37,600.00
5650 · Legal	10,091.39	8,941.66	112.86%	18,509.78	20,399.52	17,883.40	114.07%	107,300.00
5655 · Meets, Conventions & Travel	210.60	3,250.00	6.48%	10,468.19	461.96	6,500.00	7.11%	39,000.00
5657 · Meets, Con & Travel - Directors	625.00	3,541.65	17.65%	7,553.65	625.00	7,083.50	8.82%	42,500.00
5660 · Office Supplies	996.61	1,650.00	60.4%	3,923.23	2,411.07	3,300.00	73.06%	19,800.00
5670 · Postage	124.00	1,708.33	7.26%	149.80	248.00	3,416.70	7.26%	20,500.00
5675 · Printing & Reproduction	0.00	1,550.00	0.0%	1,282.11	0.00	3,100.00	0.0%	18,600.00
5680 · Property Tax	3.48	716.67	0.49%	1.90	3.48	1,433.30	0.24%	8,600.00
5685 · Public Education & Outreach	13,887.22	15,391.67	90.23%	15,291.45	17,910.09	30,783.30	58.18%	184,700.00
5690 · Publications & Subscriptions	0.00	250.00	0.0%	0.00	0.00	500.00	0.0%	3,000.00
5695 · Communications	8,980.78	9,583.33	93.71%	17,523.62	15,327.27	19,166.70	79.97%	115,000.00
5700 · Utilities	1,380.11	2,275.84	60.64%	3,119.63	2,153.04	4,551.60	47.3%	27,310.00
Total Expense	2,348,432.71	2,632,043.40	89.23%	4,533,968.81	4,785,778.72	5,161,390.13	92.72%	28,433,281.00
Net Income								
	<u>261,102.65</u>	<u>106,716.84</u>	<u>244.67%</u>	<u>599,918.30</u>	<u>417,886.35</u>	<u>155,602.41</u>	<u>268.56%</u>	<u>-779,394.00</u>

EL TORO WATER DISTRICT REVENUES FROM WATER & WASTE WATER SALES AS OF 8/31/20

Where the Money Comes From



WATER REVENUE YTD 2020/2021



WASTE WATER REVENUE YTD 2020/2021

**EL TORO WATER DISTRICT
REVENUE COMPARISON
For the Month Ended August 31, 2020**

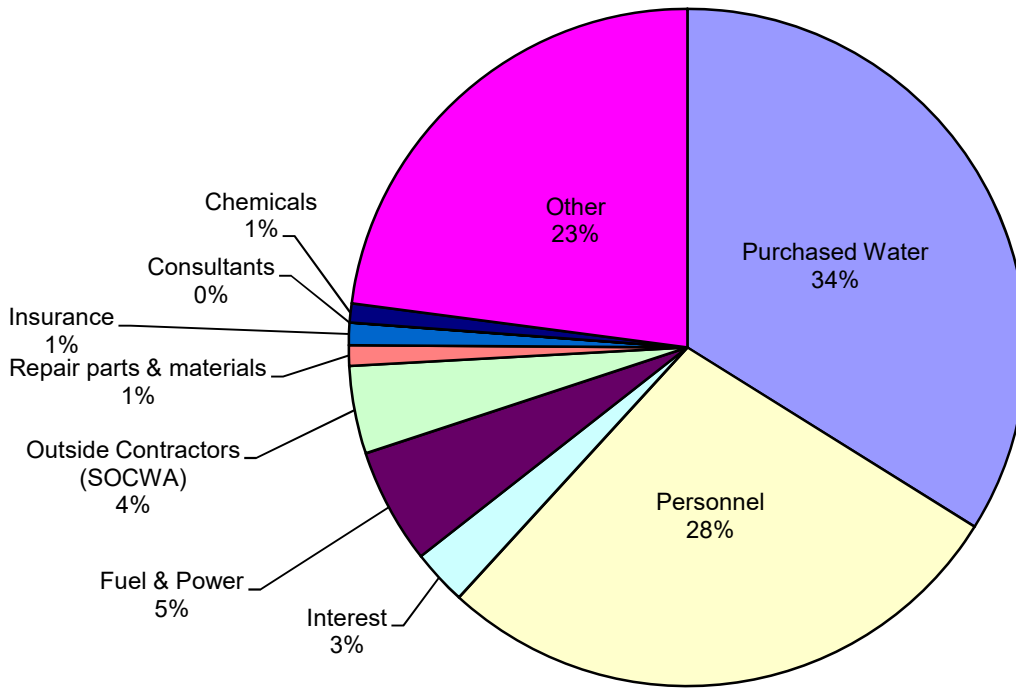
	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	BUDGET	REMAINING BUDGET
<u>From Rates</u>										
Capital Facilities Charge	\$ 250,398	\$ 251,250	\$ (852)	0%	\$ 501,121	\$ 502,500	\$ (1,379)	0%	\$ 3,015,000	\$ 2,513,879
Water sales - Commodity	1,009,495	1,065,894	(56,399)	-5%	2,007,482	2,005,135	2,347	0%	8,904,396	6,896,914
Water sales - Fixed Meter	305,616	318,682	(13,066)	-4%	611,208	637,365	(26,157)	-4%	3,824,187	3,212,979
Waste water sales	640,202	647,917	(7,715)	-1%	1,280,535	1,295,833	(15,298)	-1%	7,775,000	6,494,465
Recycled water tertiary sales	229,612	249,063	(19,451)	-8%	478,957	464,251	14,706	3%	1,663,847	1,184,890
Service charge - Recycled water	22,010	28,017	(6,008)	-21%	43,850	56,035	(12,184)	-22%	336,207	292,357
TOTAL FROM RATES	2,457,334	2,560,823	(103,489)	-4%	4,923,153	4,961,118	(37,965)	-1%	25,518,637	20,595,484
<u>Non-rate Revenue</u>										
Admin fee	970	1,600	(630)	-39%	2,063	3,200	(1,137)	-36%	19,200	17,137
48 Hour notice fee	-	2,451	(2,451)	-100%	-	4,903	(4,903)	-100%	29,416.44	29,416
Restoration fee	-	370	(370)	-100%	-	740	(740)	-100%	4,440	4,440
Unpaid check fee	35	150	(115)	-77%	85	300	(215)	-72%	1,800	1,715
Cut lock fee	-	12	(12)	-100%	-	24	(24)	-100%	144	144
TOTAL NON-RATE	1,005	4,583	(3,578)	-78%	2,148	9,167	(7,018)	-77%	55,000	52,852
<u>Other Revenue</u>										
Interest	12,002	29,167	(17,165)	-59%	26,452	58,333	(31,882)	-55%	350,000	323,548
Change FMV Investment	2,450	-	2,450	0%	(2,032)	-	(2,032)	0%	-	2,032
Property taxes	89,518	87,792	1,727	2%	177,310	175,583	1,727	1%	1,053,500	876,190
Other	47,226	45,104	2,121	5%	65,634	90,208	(24,574)	-27%	541,250	475,616
TOTAL OTHER REVENUE	151,196	162,063	(10,866)	-7%	267,364	324,125	(56,761)	-18%	1,944,750	1,677,386
<u>Contract Service</u>										
Santa Margarita W. D.	-	9,333	(9,333)	-100%	-	18,667	(18,667)	-100%	112,000	112,000
Moulton Niguel W. D.	-	1,958	(1,958)	-100%	11,000	3,917	7,083	181%	23,500	12,500
TOTAL CONTRACT SERVICES	-	11,292	(11,292)	-100%	11,000	22,583	(11,583)	-51%	135,500	124,500
TOTAL REVENUE	\$ 2,609,535	\$ 2,738,760	\$ (129,225)	-5%	\$ 5,203,665	\$ 5,316,993	\$ (113,328)	-2%	\$ 27,653,887	\$ 22,450,222

**EL TORO WATER DISTRICT
NON-RATE REVENUE ANALYSIS
FOR THE MONTH ENDING August 31, 2020**

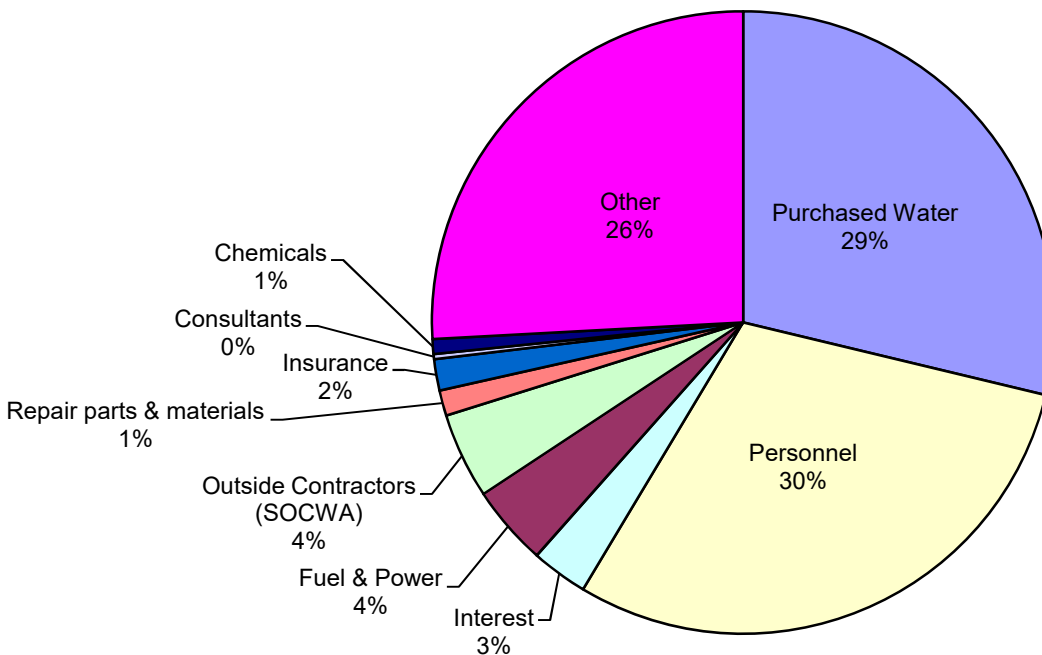
	Aug-20 Actual	Aug-20 Budget	Jul 20- Aug 20 YTD Actual	Jul 20- Aug 20 YTD Budget
Site Leases	20,493	19,583	28,725	39,166
MWD Recycled Water LRP Rebate	25,700	23,854	35,875	47,708
JPIA Refund		-	-	-
SOCWA Refund		-	-	-
Recycled Metal	928	-	928	-
Diesel Fuel Tax Refund		-	-	-
Sale of District Trucks		-	-	-
Misc Work for Customers	106	1,667	106	3,334
	<u>\$ 47,226</u>	<u>\$ 45,104</u>	<u>\$ 65,634</u>	<u>\$ 90,208</u>
Other Operating Income				
Sales to Santa Margarita	-		-	
Sales to Moulton Niguel	-		-	
	<u>-</u>		<u>-</u>	
Total	<u>47,226</u>		<u>65,634</u>	

WHERE THE MONEY GOES

YTD EXPENSES AT 8/31/20



EXPENSES YEAR ENDING 6/30/20



EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended August 31, 2020

	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	Annual BUDGET	REMAINING BUDGET
<u>Operating Expenses</u>										
Personnel cost	\$622,819	\$715,783	\$92,964	13%	\$1,335,587	\$1,431,566	\$95,979	7%	\$8,589,397	7,253,810
Purchased water	841,398	919,166	77,767	8%	1,621,376	1,735,634	114,258	7%	7,878,746	6,257,370
Electrical power	114,632	93,617	(21,015)	-22%	263,766	187,234	(76,533)	-41%	1,123,400	859,634
Repair parts & materials	25,224	33,824	8,599	25%	46,624	67,648	21,024	31%	405,885	359,261
Equipment repairs & maintenance	13,935	10,286	(3,649)	-35%	26,687	20,572	(6,115)	-30%	123,430	96,743
Pump repairs & maintenance	0	8,292	8,292	100%	14,180	16,583	2,403	14%	99,500	85,320
Motor repairs & maintenance	0	2,792	2,792	100%	0	5,583	5,583	100%	33,500	33,500
Electrical repairs & maintenance	970	6,633	5,664	85%	1,647	13,267	11,619	88%	79,600	77,953
Meter repairs & maintenance	0	488	488	100%	1,673	975	(698)	-72%	5,850	4,177
Chemicals	18,623	18,225	(398)	-2%	43,701	36,450	(7,251)	-20%	218,700	174,999
Structure repairs & maintenance	1,869	2,694	826	31%	3,870	5,389	1,519	28%	32,331	28,461
Asphalt repairs & maintenance	0	6,917	6,917	100%	0	13,833	13,833	100%	83,000	83,000
Consultants - outside	145	4,696	4,551	97%	145	9,392	9,246	98%	56,350	56,205
Contractors - outside	85,054	98,705	13,651	14%	200,977	197,411	(3,566)	-2%	1,184,466	983,489
Engineers - outside	-	11,583	11,583	100%	1,529	23,167	21,638	93%	139,000	137,471
Dump fees	2,103	1,500	(603)	-40%	2,103	3,000	897	30%	18,000	15,897
Laboratories	1,864	2,408	544	23%	6,064	4,817	(1,247)	-26%	28,900	22,836
License & permits	18,673	15,026	(3,647)	-24%	19,923	30,051	10,128	34%	180,306	160,383
Automotive fuel & oil	8,316	8,750	434	5%	15,750	17,500	1,750	10%	105,000	89,250
Equipment rental	4,224	1,675	(2,549)	-152%	4,507	3,350	(1,157)	-35%	20,100	15,593
Landscaping	5,448	13,670	8,222	60%	10,057	27,340	17,283	63%	164,038	153,981
Small tools & equipment	5,228	5,583	355	6%	7,912	11,167	3,254	29%	67,000	59,088
Security	1,599	1,588	(11)	-1%	3,199	3,176	(23)	-1%	19,055	15,856
Operating supplies	5,562	4,688	(873)	-19%	18,874	9,377	(9,498)	-101%	56,260	37,386
Safety equipment	2,199	3,000	801	27%	7,617	6,000	(1,616)	-27%	36,000	28,383
Temporary help	0	2,292	2,292	100%	0	4,583	4,583	100%	27,500	27,500
Other employee cost	22,315	9,250	(13,065)	-141%	47,982	18,500	(29,482)	-159%	111,000	63,018
Employee service awards	1,100	342	(758)	-222%	1,100	683	(417)	-61%	4,100	3,000
Education & training	1,827	2,833	1,007	36%	2,879	5,667	2,788	49%	34,000	31,121
Total Operating Expenses	1,805,127	2,006,305	201,177	10%	3,709,729	3,909,912	200,184	5%	20,924,414	17,214,685

EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended August 31, 2020

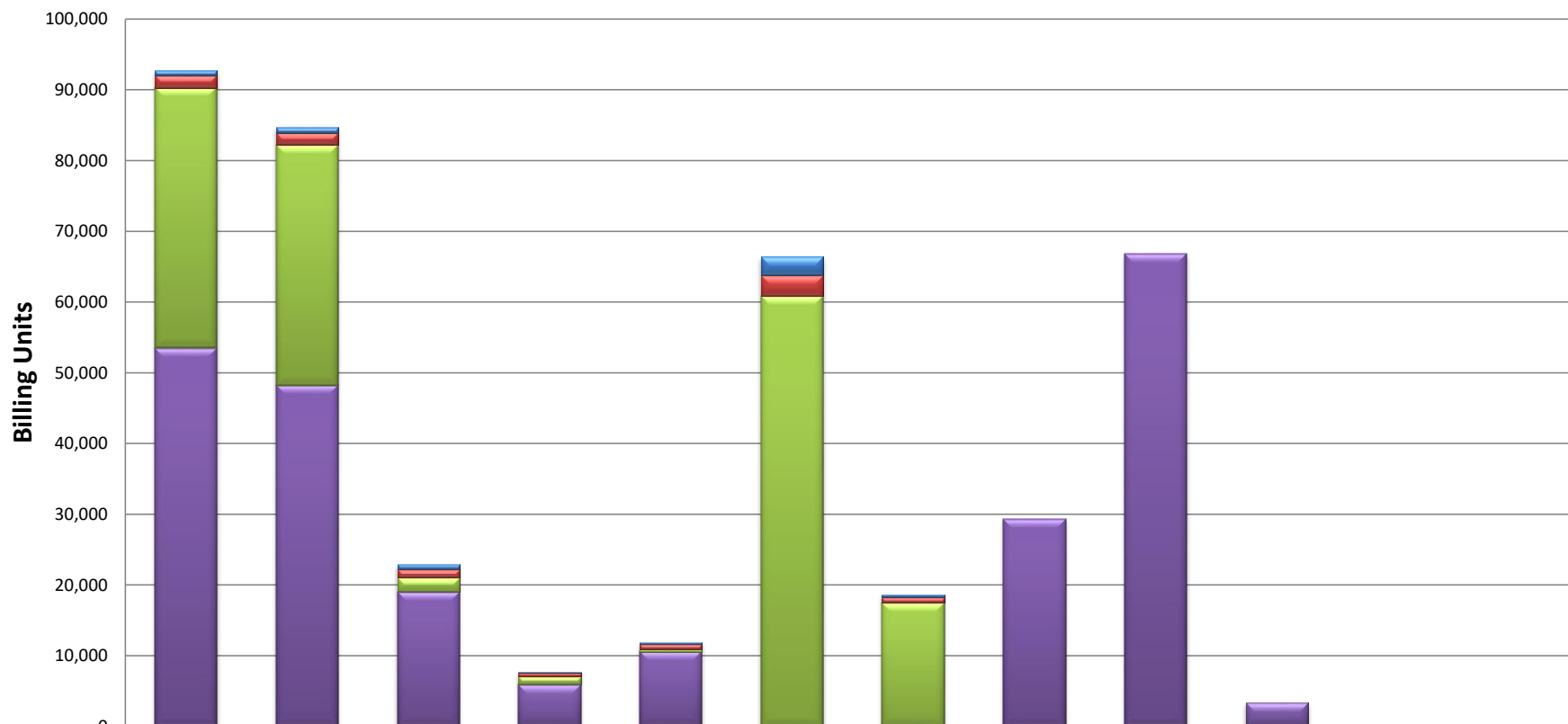
	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	Annual BUDGET	REMAINING BUDGET
<u>Indirect Cost</u>										
Depreciation	358,285	408,333	50,048	12%	716,570	816,667	100,097	12%	4,900,000	4,183,430
Amortization	570	571	0	0%	1,141	1,142	1	0%	6,850	5,709
Insurance	25,347	25,981	634	2%	50,694	51,962	1,268	2%	311,773	261,079
Retiree Medical Insurance	21,499	24,554	3,055	12%	43,440	49,108	5,667	12%	294,645	251,205
Data processing supplies & assoc.	2,918	2,083	(835)	-40%	7,327	4,167	(3,160)	-76%	25,000	17,673
Data processing equipment	0	2,500	2,500	100%	0	5,000	5,000	100%	30,000	30,000
Data processing consultants	-	3,333	3,333	100%	1,800	6,667	4,867	73%	40,000	38,200
Software maintenance & licenses	4,855	13,417	8,562	64%	10,573	26,833	16,261	61%	161,000	150,427
Janitorial	6,625	3,133	(3,491)	-111%	13,250	6,267	(6,983)	-111%	37,600	24,351
Printing & reproduction	0	1,550	1,550	100%	0	3,100	3,100	100%	18,600	18,600
Publications & subscriptions	0	250	250	100%	0	500	500	100%	3,000	3,000
Communications - voice	564	1,833	1,270	69%	924	3,667	2,742	75%	22,000	21,076
Communications - data	5,310	4,750	(560)	-12%	8,697	9,500	803	8%	57,000	48,303
Communications - mobile	3,107	3,000	(107)	-4%	5,706	6,000	294	5%	36,000	30,294
Utilities	1,380	2,276	896	39%	2,153	4,552	2,399	53%	27,310	25,157
Total Indirect Cost	430,460	497,565	67,104	13%	862,274	995,130	132,855	13%	5,970,778	5,108,504
<u>Overhead Cost</u>										
Annual events	0	500	500	100%	0	1,000	1,000	100%	6,000	6,000
Audit	3,000	2,142	(858)	-40%	3,000	4,283	1,283	30%	25,700	22,700
Bad debts	46	1,667	1,621	97%	46	3,333	3,288	99%	20,000	19,954
Bank charges	4,815	5,250	435	8%	9,530	10,500	970	9%	63,000	53,470
Directors fees	10,074	10,000	(74)	-1%	20,805	20,000	(805)	-4%	120,000	99,195
Dues & memberships	5,918	7,278	1,360	19%	12,228	14,557	2,329	16%	87,340	75,112
Election Expense	0	2,917	2,917	100%	0	5,833	5,833	100%	35,000	35,000
Interest	63,054	63,054	0	0%	126,108	126,108	0	0%	756,649	630,541
Legal	10,091	8,942	(1,150)	-13%	20,400	17,883	(2,516)	-14%	107,300	86,900
Meetings, conventions & travel	211	3,250	3,039	94%	462	6,500	6,038	93%	39,000	38,538
Meets, con & travel - Directors	625	3,542	2,917	82%	625	7,084	6,459	91%	42,500	41,875
Office supplies	997	1,650	653	40%	2,411	3,300	889	27%	19,800	17,389
Postage	124	1,708	1,584	93%	248	3,417	3,169	93%	20,500	20,252
Property taxes	3	717	713	100%	3	1,433	1,430	100%	8,600	8,597
Advertising & Publicity	0	167	167	100%	-	333	333	100%	2,000	2,000
Public education & outreach	13,887	15,392	1,504	10%	17,910	30,783	12,873	42%	184,700	166,790
Total Overhead Cost	112,845	128,174	15,329	12%	213,776	256,348	42,573	17%	1,538,089	1,324,313
TOTAL EXPENSES	\$2,348,433	\$2,632,043	\$283,611	11%	\$4,785,779	\$5,161,390	\$375,611	7%	\$28,433,281	\$23,647,502



BUDGET SCHEDULE FY 2020/2021

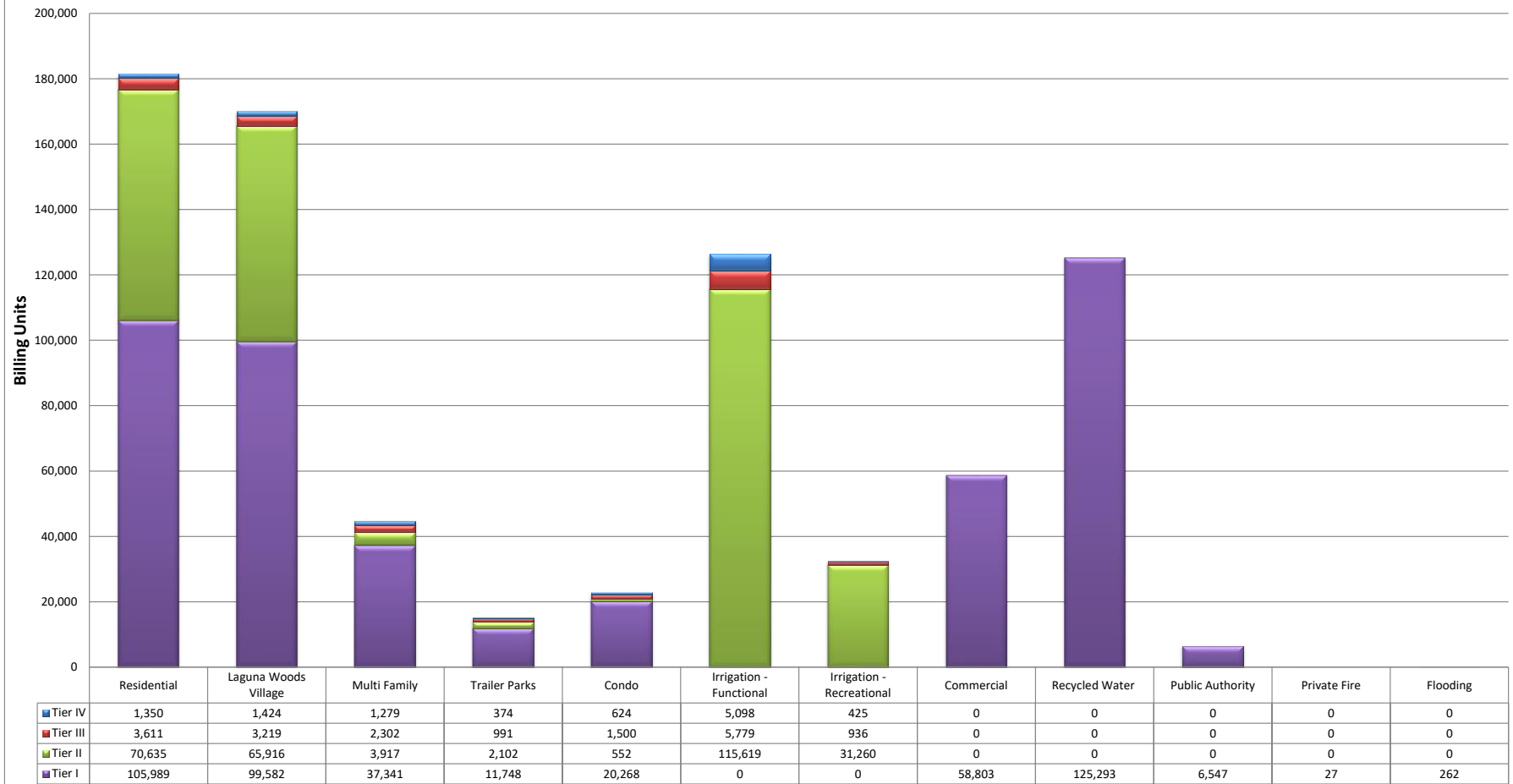
DESCRIPTION	DATE	DAY
Board Budget Committee #1	4/28/2020	Tues
Board Budget Committee #2	5/11/2020	Mon
Board Budget Workshop	6/9/2020	Tues
Budget Approval	6/22/2020	Mon
Distribute Prop 218 Notice	8/5/2020	Wed
Publish Public Hearing Notice - Newspaper	9/1/2020	Tues
Conduct Public Hearing - Regular Board Meeting	9/24/2020	Thurs
Implement Board Action	10/1/2020	Tues

August 2020 Water Sales

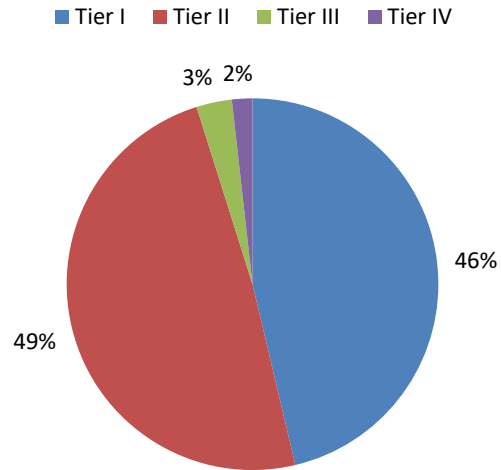


	Residential	Laguna Woods Village	Multi Family	Trailer Parks	Condo	Irrigation - Functional	Irrigation - Recreational	Commercial	Recycled Water	Public Authority	Private Fire	Flooding
■ Tier IV	711	740	655	139	316	2,599	371	0	0	0	0	0
■ Tier III	1,810	1,698	1,213	482	773	3,013	810	0	0	0	0	0
■ Tier II	36,770	34,034	2,049	1,169	273	60,814	17,484	0	0	0	0	0
■ Tier I	53,524	48,225	19,005	5,938	10,590	0	0	29,290	66,783	3,355	6	25

Year-to-Date Water Sales as of August 2020

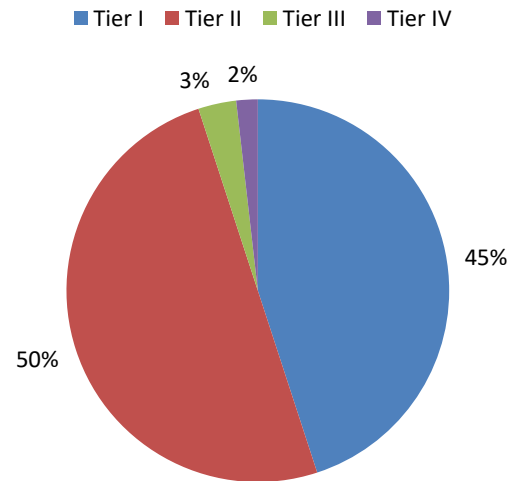


Year to Date Tiered Sales As of August 2020



Year To Date Sales in ccf		
Tier I	274,928	46.30%
Tier II	290,001	48.83%
Tier III	18,338	3.09%
Tier IV	10,574	1.78%
	593,841	100.00%

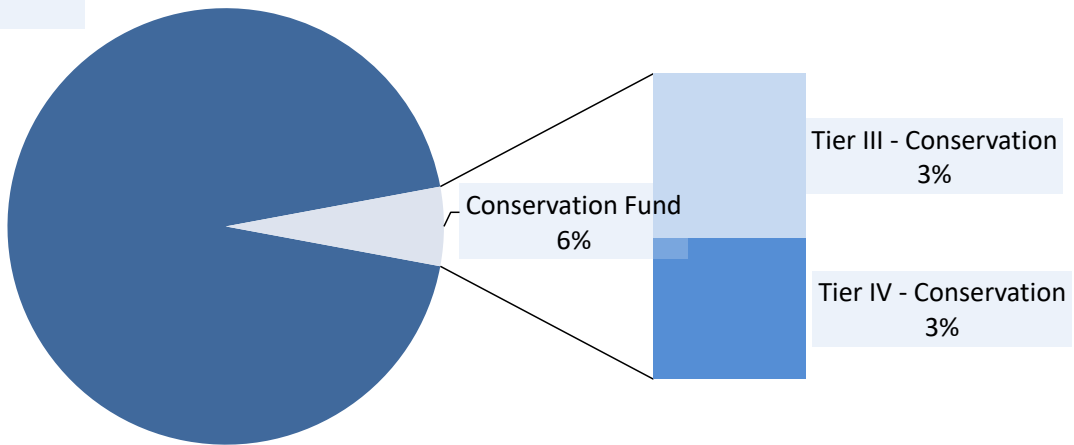
August 2020 Tiered Sales



Current Month Sales in ccf		
Tier I	137,282	44.98%
Tier II	152,593	50.00%
Tier III	9,799	3.21%
Tier IV	5,531	1.81%
	305,205	100.00%

Year to Date Water Sales as of August 2020

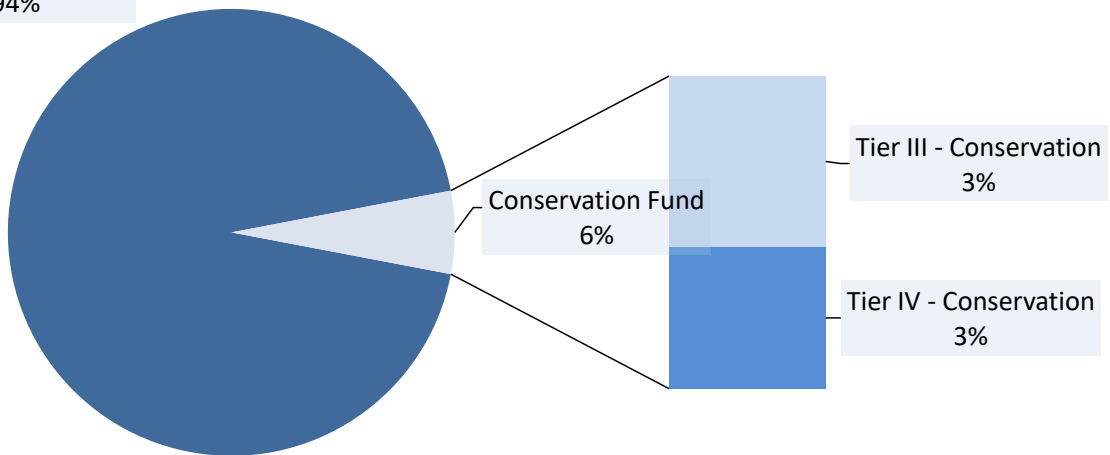
Water Delivery Cost
94%



Category	Billings	Percentage
Water Delivery Cost	\$1,662,464.95	94.16%
Tier III - Conservation	\$55,747.52	3.16%
Tier IV - Conservation	\$47,393.26	2.68%
	\$1,765,605.73	100.00%

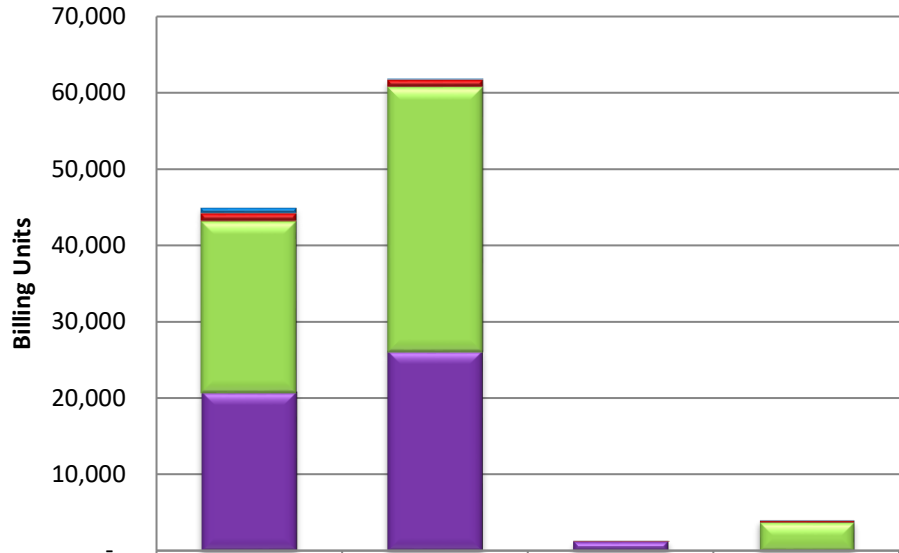
August 2020 Water Sales

Water Delivery Cost
94%



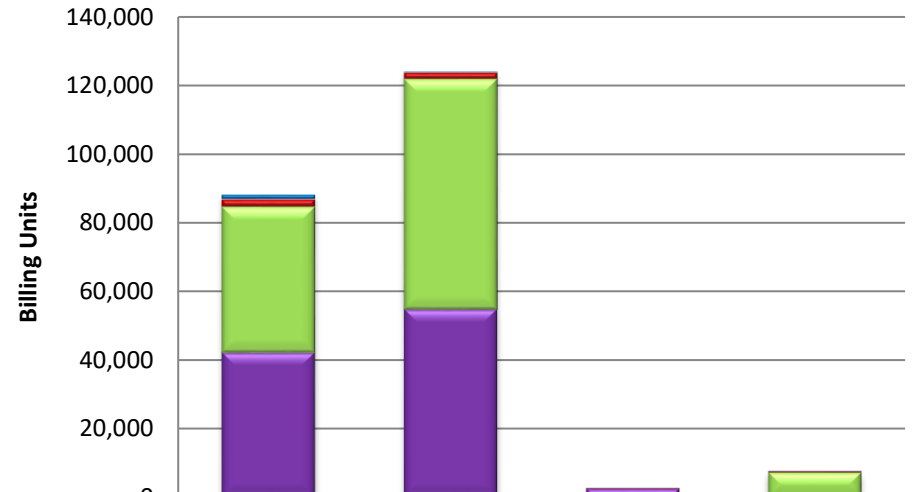
Category	Billings	Percentage
Water Delivery Cost	\$856,073.28	94.01%
Tier III - Conservation	\$29,788.96	3.27%
Tier IV - Conservation	\$24,716.60	2.71%
	\$910,578.84	100.00%

Laguna Woods Village August 2020 Water Sales



	Third	United	Mutual 50	GRF
Tier 4	661	79	-	31
Tier 3	1,018	930	2	246
Tier 2	22,450	34,534	17	3,798
Tier 1	20,782	26,125	1,318	-

Laguna Woods Village Year-to-Date Water Sales August 2020



	Third	United	Mutual 50	GRF
Tier 4	1,270	154	0	42
Tier 3	2,008	1,800	2	346
Tier 2	42,549	67,166	22	7,323
Tier 1	42,230	54,699	2,653	0

EL TORO WATER DISTRICT

Glossary of Water Terms

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

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

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

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

AFY: Acre-foot per year.

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

AMP: Allen McCulloch pipeline.

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

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

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

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

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

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

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

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

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

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

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

BIA: Building Industry Association.

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

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

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

Brackish water: A mixture of freshwater and saltwater.

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

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

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

CEQA: California Environmental Quality Act.

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

CFS: Cubic feet per second.

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

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

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

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

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

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

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

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

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

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

Crisis:

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

CTP Coastal Treatment Plant

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

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

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

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

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

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

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

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

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

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

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

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

Disinfection: Water treatment which destroys potentially harmful bacteria.

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

Drought: A prolonged period of below-average precipitation.

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

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

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

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

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

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

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

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

Estuary: Where fresh water meets salt water.

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

FCH Federal Clearing House – Environmental Review/Processing

FEMA Federal Emergency Management Agency

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

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

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

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

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

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

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

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

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

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

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

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

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

GPM: Gallons per minute.

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

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

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

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

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

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

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

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

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

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

MAF: Million acre feet.

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

MET: Metropolitan Water District of Southern California.

MGD: Million gallons per day.

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

Microorganism: An animal or plant of microscopic size.

MWD: Metropolitan Water District of Southern California.

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

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

NPDES National Pollution Discharge Elimination System

OCBC: Orange County Business Council.

OCEMA Orange County Environmental Management Agency

OCWD: Orange County Water District.

Opportunity:

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

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

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

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

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

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

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

Potable water: Suitable and safe for drinking.

PPB: Parts per billion.

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

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

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

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

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

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

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

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

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

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

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

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

RFP Request for Proposal

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

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

R-O-W Right-of-way

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

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

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

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

SAFRA Santa Ana River Flood Protection Agency

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

SAWPA: Santa Ana Watershed Project Authority.

SCADA Supervisory Control and Data Acquisition

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

SCH State Clearing House – Environmental Review/Processing

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

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

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

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

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

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

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

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

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

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

SJBA San Juan Basin Authority

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

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

CSC – City of San Clemente

CSJC – City of San Juan Capistrano

CLB – City of Laguna Beach

ETWD – El Toro Water District

EBSD – Emerald Bay Service District

IRWD – Irvine Ranch Water District

MNWD – Moulton Niguel Water District

SCWD – South Coast Water District

SMWD – Santa Margarita Water District

TCWD – Trabuco Canyon Water District

SRF State Revolving Fund

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

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

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

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

SWRCB State Water Resources Control Board

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

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

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

TMA: Too many acronyms.

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

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

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

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

VE Value Engineering

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

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

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

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

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

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

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

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

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

Water table: The top level of water stored underground.

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

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

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

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

Xeriscape: Landscaping that requires minimal water.