

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



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



AGENDA

EL TORO WATER DISTRICT

REGULAR MEETING OF THE BOARD OF DIRECTORS

FINANCE AND INSURANCE COMMITTEE MEETING AND ENGINEERING COMMITTEE MEETING

MAY 23, 2022

7:30 a.m.

Members of the public who wish to comment on any item within the jurisdiction of the District or on any item on the agenda, may attend the meeting in person at the District's office or may observe and address the Meeting by joining at this link: <https://us02web.zoom.us/j/87964223097> (Meeting ID: 879 6422 3097).

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

CALL TO ORDER – President Freshley

PLEDGE OF ALLEGIANCE – Vice President Havens

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.)

FINANCE AND INSURANCE COMMITTEE MEETING

CALL MEETING TO ORDER – Director Monin

1. Consent Calendar (Reference Material Included)

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

- a. Consider approving the minutes of the April 25, 2022 Finance and Insurance Committee meeting (Minutes Included)

Recommended Action: The Board will be requested to approve the above Consent Calendar.

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.

2. Quarterly Review of the District’s 401(k) Retirement Savings Plan (Reference Material Included)

A HighMark representative will review and comment on the investment performance of the District’s 401(k) Retirement Savings Plan.

FINANCIAL INFORMATION ITEMS

3. **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.

4. **Update on the Implementation of the Springbrook Software System**
(Reference Material Included)

Staff will provide an update on the status of the implementation of the Springbrook Software System.

5. **Consideration of Collection of the Capital Charge Through the Orange County Treasurer Tax Collector and County Property Tax Roll**
(Reference Material Included)

Staff will provide an update on the potential process and actions that would be required if the District considers collection of Capital Charge revenue through the County Treasurer Tax Collector and Property Tax Roll.

6. **2022/23 Fiscal Year Budget Preparation and Tentative Schedule Status Report** (Reference Material Included)

Staff will review and comment on the 2022/23 fiscal year Budget Preparation and Tentative Schedule.

FINANCIAL ACTION ITEMS

7. **Financial Package - Authorization to Approve Bills for Consideration dated May 23, 2022 and Receive and File Financial Statements as of April 30, 2022** (Reference Material Included)

The Board will consider approving the Bills for Consideration dated May 23, 2022 and Receive and File Financial Statements as of April 30, 2022.

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 May 23, 2022, and 2) receive and file the Financial Statements for the period ending April 30, 2022.

COMMENTS REGARDING NON-AGENDA FIC ITEMS

CLOSE FINANCE AND INSURANCE COMMITTEE MEETING

ENGINEERING COMMITTEE

CALL MEETING TO ORDER – Director Vergara

8. 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 April 25, 2022 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.

ENGINEERING ACTION ITEMS

9. Ammonia Analyzer at WRP (Reference Material Included)

Staff will review and comment on the purchase and installation of an ammonia analyzer at the Water Recycling Plant to improve energy efficiency in the aeration basins and chemical usage at the Tertiary Treatment Plant.

Recommended Action: Staff recommends that the Board of Directors authorize the General Manager to issue a purchase order to Hach Company in the amount of \$51,628.29 for the purchase of an ammonia analyzer. Staff further recommends that the Board authorize the General Manager to fund the total project costs from the District's Capital Reserves in accordance with the District's adopted Capital Reserve Policy.

10. Northline Lift Station Emergency Repair (Reference Material Included)

Staff will provide an update on the emergency repair of the Northline Lift Station force main.

Recommended Action: Staff recommends that the Board of Directors approve the payment of the Paulus Engineering, Inc. invoice, in the amount of \$74,446.38, for the emergency repair of the Northline Lift Station force main.

GENERAL INFORMATION ITEMS

11. Filter Plant Site Use Project (Reference Material Included)

Staff will review and comment on the status of the design of the demolition of the abandoned Filter Plant. Staff will further provide an update on the purpose, design progress, and cost estimate for the new Warehouse at the Filter Building Site.

12. 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.

13. 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

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 54956.8 to consult with it's negotiator (General Manager) with respect to the terms and conditions pertaining to the potential acquisition of capacity interest in wastewater transmission pipes and facilities (appurtenant to real property) from the Irvine Ranch Water District, which property is located within the Service Area of the South Orange County Wastewater Authority.
2. Pursuant to Government Code Section 54956.9 (d) (2) to consult with legal counsel and staff – Anticipated Litigation (two matters).

REGULAR SESSION

REPORT ON CLOSED SESSION (Legal Counsel)

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

ADJOURNMENT

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

Request for Disability-Related Modifications or Accommodations

If you require any disability-related accommodation, including auxiliary aids or services, in order to participate in this public meeting, please telephone the District's Recording Secretary, 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
FINANCE & INSURANCE COMMITTEE

April 25, 2022

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

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

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

Also participating were DENNIS P. CAFFERTY, General Manager, JASON HAYDEN, CFO (via zoom), JUDY CIMORELL, Human Resources Manager, GILBERT J. GRANITO, General Counsel, SCOTT HOPKINS, Operations Superintendent, HANNAH FORD, Engineering Manager, and POLLY WELSCH, Recording Secretary.

Oral Communications/Public Comments

There were no comments.

Items Received Too Late to be Agendized

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

Finance & Insurance Committee Meeting

At approximately 7:35 a.m. Director Monin called the Finance meeting to order.

Consent Calendar

Director Monin asked for a Motion.

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

Roll Call Vote:

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

Financial Information Items

Tiered Water Usage and Revenue Tracking

Mr. Cafferty stated that water use in March 2021 was higher than use compared to March 2020 which was a low water use month.

Update on the Implementation of the Springbrook Software System

Mr. Hayden stated that staff has met with Springbrook staff to review and train on the finance module. He further stated that the General Ledger and Accounts Payable modules are now set up, the chart of accounts has been created, and vendor entry is ongoing.

Mr. Hayden stated that staff will be meeting with Springbrook staff to review and train on the Human Resources module, which will provide an understanding of how the Human Resources module interacts with the Payroll module.

Mr. Hayden stated that staff had a session with Springbrook's software development team to review the progress on modifying the Utility Billing module to accommodate the water budget-based billing process, and the modifications have been made.

Mr. Hayden stated that staff continues to review options for employee timekeeping.

President Freshley asked if other water utility districts are having an issue with the timekeeping. Mr. Hayden responded that other districts deal with their payroll

system a different way from splitting the Friday and we are exploring options, and if it doesn't work for us, we would continue using ADP for the timekeeping system.

Director Gaskins stated that if a Fair Standards Labor Act (FSLA) violation is claimed, there are matching penalties, and he is not comfortable with waiving the FSLA act, and recommends not changing the District's current work week which complies with FLSA mandates. President Freshley stated that she agrees.

Vice President Havens asked about the data for the parcel maintenance table for landscaped area, and asked where the data will be coming from. Mr. Cafferty replied that we have data for the landscaped area already for every customer.

Director Vergara asked what is the duration of the contract with Springbrook. Mr. Hayden replied that it is an annual subscription, but we could choose to withdraw at any time by exporting the data out of Springbrook's system and into whatever system the District chooses to go with. He further stated that everything is going well with the transition to Springbrook.

President Freshley asked what the Discovery Session Begins means. Mr. Hayden replied that it means that they assess our process and then analyze how our information would be integrated into the Springbrook system.

President Freshley asked what is happening in May prior to the Go Live Sessions. Mr. Hayden replied that during that time there will be information and discussion on how the systems will be integrated, including staff training.

President Freshley asked how the staff is being trained on the Springbrook system. Mr. Hayden replied that staff is being trained through zoom meetings.

Update on Financing Plan for Near-Term Future Capital Projects

Mr. Hayden stated that NHA Advisors provided staff with an assessment of current market conditions for the municipal bond market. He further stated that municipal bond interest rates have increased and had the District waited to issue the 2022 Revenue Bonds, the True Interest Cost to issue bonds in the current market is approximately 3.69%, which is higher by 64 basis points and would have cost the District an estimated additional \$5 million in interest costs.

2022/23 Fiscal Year Budget Preparation and Tentative Schedule Status Report

Mr. Cafferty stated that the Budget Committee #1 meeting has been held, and the Board Budget Committee #2 meeting will be on May 9th, with the full Board Budget Workshop on May 24th. Mr. Cafferty advised the Board that current fiscal challenges as well as the draw on capital charge revenues to support the debt service on the recently issued revenue bonds will likely result in a need to draw down certain of the Board mandated reserves in the short term with a long-term plan to replenish those reserves.

Director Vergara asked about inflation impacts on the projects intended to be funded by the Revenue Bonds. Mr. Cafferty replied that staff is closely monitoring inflation impacts on the cost estimates for the specific projects funded by the revenue bonds. Mr. Cafferty further stated that funds earmarked for the AMI project may have to be redirected to other projects in the short term if costs increase beyond the funding provided by the revenue bonds.

Mr. Cafferty indicated that staff is evaluating the possibility of using the Orange County Tax Collector to collect the ETWD Capital Charge Revenue on property tax bills. Mr. Cafferty further stated that staff will provide a more detailed discussion at the May Board meeting.

Financial Action Items

Revisions to the Employee Handbook

Mr. Cafferty stated that the District's Performance Based Compensation Pool Program provides an annual salary merit increase based on the employee's performance evaluation. He further stated that the budget is developed annually as part of the District's Operating Budget in which a labor budget component defines and includes a budget for the program.

Mr. Cafferty stated that the budget includes a 3% merit component and a cost of living component based on the CPI (Consumer Price Index), and the sum represents the total of the program budget. He further stated that the CPI component is based on the annual average of the monthly CPI data for the previous calendar year which is published in January.

Mr. Cafferty stated that the current program includes compensation increases for employees in January and therefore salary adjustments are implemented 12 months after the publishing of the CPI data, which in the past year was 1.7%. He further stated that in January 2022 the CPI monthly data inflation exceeded 7%.

Mr. Cafferty stated that the District operates on a July – June fiscal year, but the compensation increases occur on a calendar year, which causes confusion in the labor budget. He further stated that staff is proposing modifications by revising the Performance Based Compensation Pool Program Policy in the Employee Handbook to include changing the implementation date from January to July, changing the performance review cycles from the calendar year to the fiscal year, and changing the CPI component measurement date from December to January while allowing more recent data if the budget preparation schedule permits.

Director Monin asked when was the last time we adjusted our system of performance reviews. Mr. Cafferty replied that it was changed approximately 12 years ago when reviews were based on anniversary date, and everyone got the same 3% raise.

President Freshley asked if other Districts are operating their merit program and payroll on a fiscal year basis. Ms. Cimorell stated that most Districts are on a fiscal year for both programs.

President Freshley asked if staff will have an issue doing all of the performance reviews while budget preparation is going on. Mr. Cafferty replied that staff has considered this, and the majority of the budget preparation effort begins in February and the review work will happen largely in April and May so the overlapping efforts will be manageable.

Director Monin asked for a Motion.

Motion: Director Gaskins made a Motion, seconded by President Freshley and unanimously carried across the Board to adopt Resolution No. 22-4-1 which amends the District's Policy Section II of the Employee Handbook.

Roll Call Vote:

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

Financial Package – Authorization to Approve Bills for Consideration dated April 25, 2022 and Receive and File Financial Statements as of March 31, 2022

Mr. Hayden stated that the Income Statement is doing good compared to the prior year, with expenses slightly less than budget and revenues trending towards budgeted revenues.

President Freshley asked about the Balance Sheet for Long-Term Debt, where is the bond issuance. Mr. Hayden replied that this Balance Sheet is through the end of March so those journal entries have not yet been entered.

Director Vergara asked if the Accounts Receivable have been better than the previous month. Mr. Hayden replied that the Arrearages Program has been recognized now so the \$65,000 received from the State has been applied to the delinquent customer accounts which drew down the over 121 days balances, which is still higher than last year. He further stated that we have communicated to customers that we will be reinstating the shutoff process for delinquent accounts in June.

Mr. Cafferty stated that the money received from the State was for the water portion of the Arrearages Program, and staff has recently submitted an application for the wastewater portion in the \$25,000 range.

President Freshley asked in line 5475, Contractors who are we paying \$100,000 for. Mr. Cafferty replied that we budget SOCWA as a Contractor which is most of this cost, in addition to other Contractors.

Director Monin asked for a Motion.

Motion: Director Vergara made a Motion, seconded by Vice President Havens and unanimously carried across the Board to approve, ratify, and confirm payment of those bills as set forth in the schedule of bills for consideration dated April 25, 2022, and receive and file the financial statements for the period ending March 31, 2022.

Roll Call Vote:

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

Quarterly Insurance Report

Ms. Cimorell stated that we are on track for the annual budget. She further stated there were no workers compensation claims this quarter.

Director Monin asked for a Motion.

Motion: Vice President Havens made a Motion, seconded by Director Vergara, and unanimously carried across the Board to Receive and File the Quarterly Insurance Report for the period of January 1, 2022 through March 31, 2022.

Roll Call Vote:

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

Comments Regarding Non-Agenda FIC Items

There were no comments.

Close Finance and Insurance Committee Meeting

There being no further business the Finance Committee meeting was closed at approximately 8:50 a.m.

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

KATHRYN FRESHLEY, President
of the El Toro Water District and the
Board of Directors thereof

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

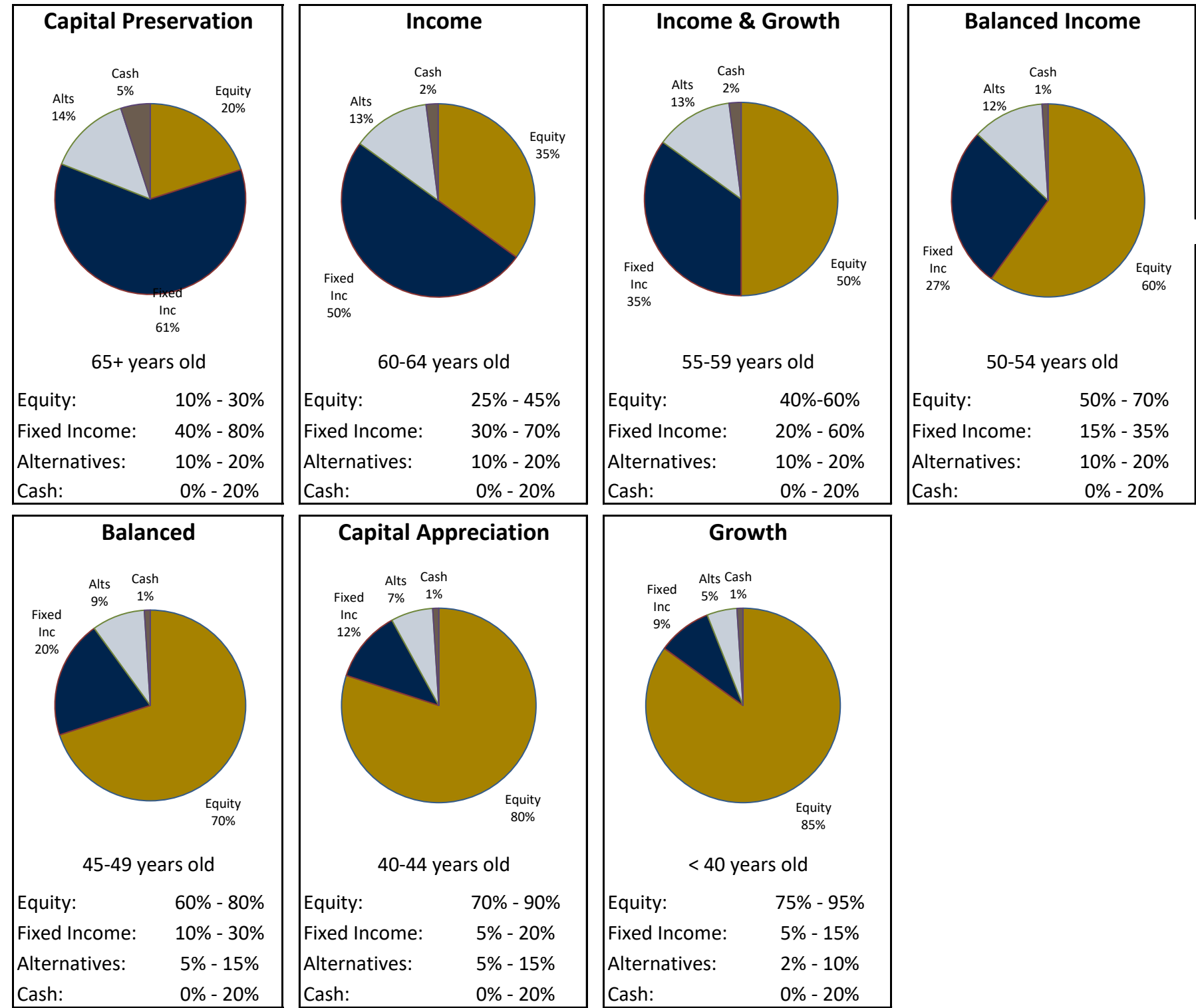
El Toro Water District 401(k) Plan First Quarter 2022



Keith Stribling, CFA
Vice President and Senior Portfolio Manager
HighMark Capital Management
(949) 553-2591
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INVESTMENT POOLS - ASSET ALLOCATION

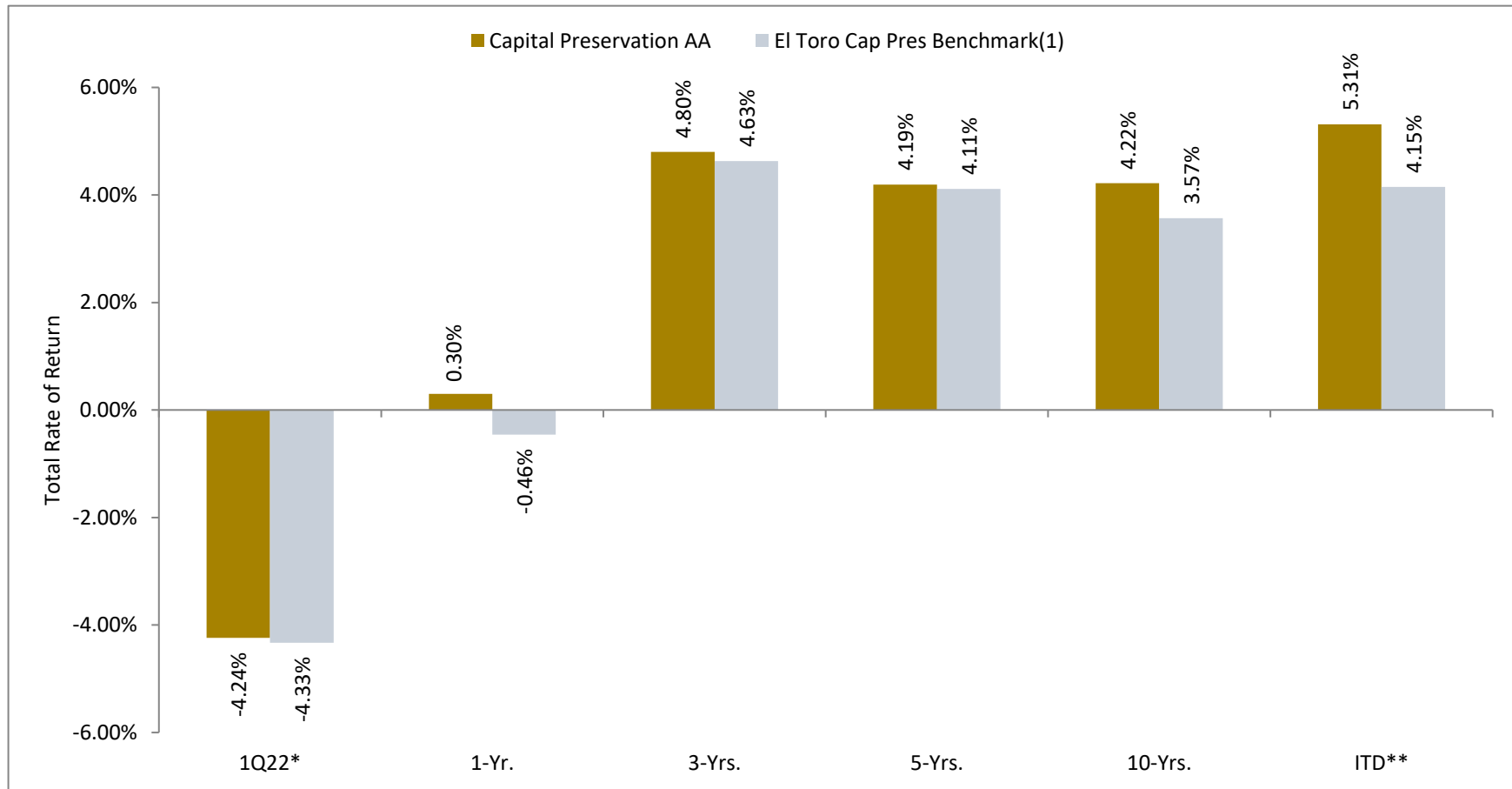
El Toro Water District - 401(k) Plan



INVESTMENT RETURNS - CAPITAL PRESERVATION PORTFOLIO

El Toro Water District - 401(k) Plan

Annualized Total Rate of Return
as of March 31, 2022



*Returns for periods under one year are not annualized

**Inception date: January 2006

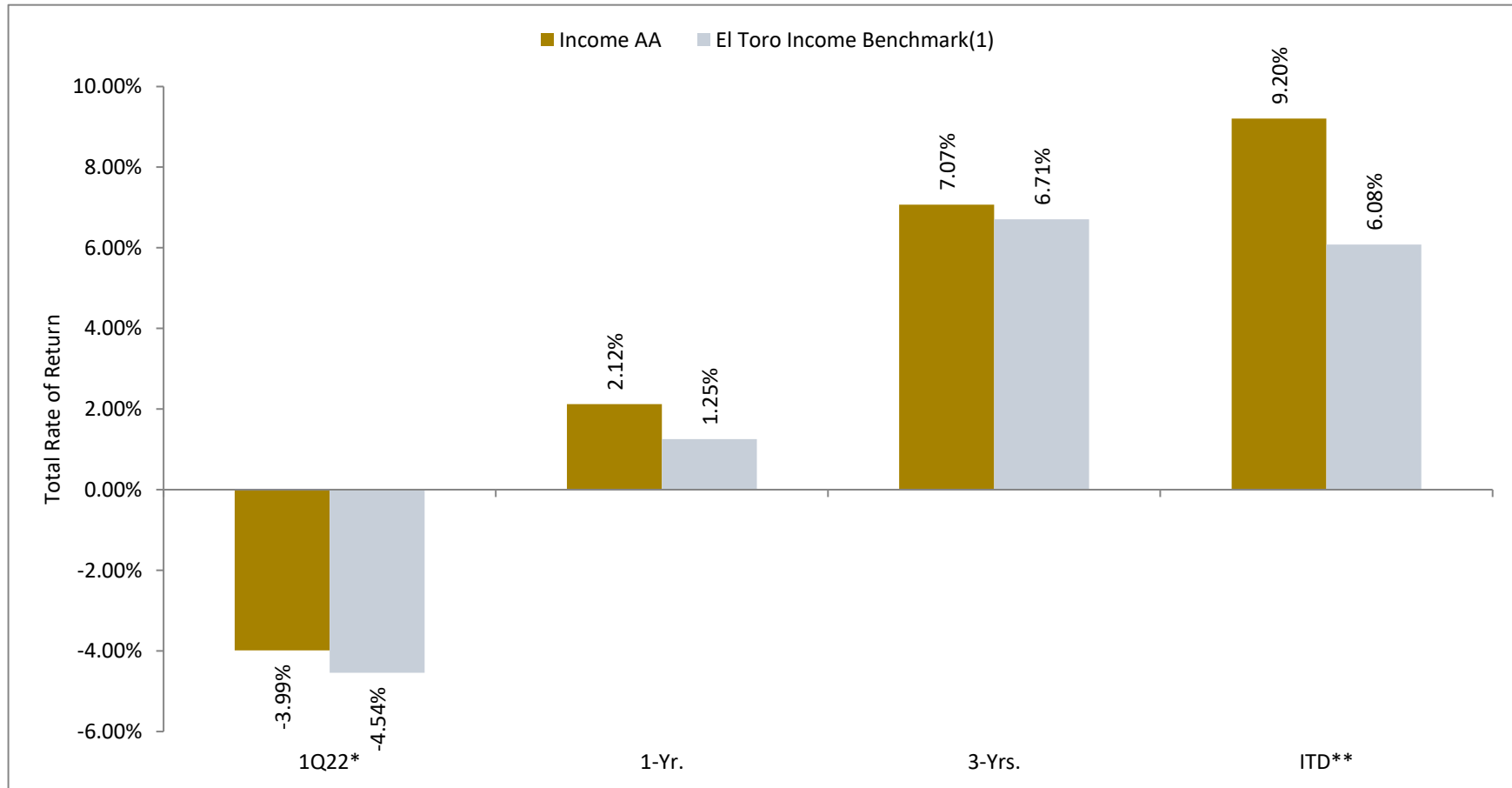
(1) El Toro Cap Pres Benchmark: 12% S&P 500, 2% Russell MidCap, 2% Russell 2000, 3% MSCI EAFE, 1% MSCI Emerging Markets, 44% Barclays US Aggregate Bond, 17% Barclays 1-3 Year Government/Credit Bond, 14% Wilshire Liquid Alternatives, 5% ICE BofAML 3 Mo US T-Bill

Note: Alternatives benchmark was changed from HFRI FOF Index to Wilshire Liquid Alternatives Index as of 5/31/18

INVESTMENT RETURNS - INCOME PORTFOLIO

El Toro Water District - 401(k) Plan

Annualized Total Rate of Return
as of March 31, 2022



*Returns for periods under one year are not annualized

**Inception date: August 2018

(1) El Toro Income Benchmark: 21% S&P 500, 3% Russell MidCap, 3% Russell 2000, 6% MSCI EAFE, 2% MSCI Emerging Market, 36% Barclays US Aggregate Bond, 14% Barclays 1-3 Year Government/Credit Bond, 13% Wilshire Liquid Alternatives, 2% ICE BofAML 3 Mo US T-Bill

Note: Alternatives benchmark was changed from HFRI FOF Index to Wilshire Liquid Alternatives Index as of 5/31/18

INVESTMENT RETURNS - INCOME & GROWTH PORTFOLIO

El Toro Water District - 401(k) Plan

Annualized Total Rate of Return
as of March 31, 2022



*Returns for periods under one year are not annualized

**Inception date: January 2006

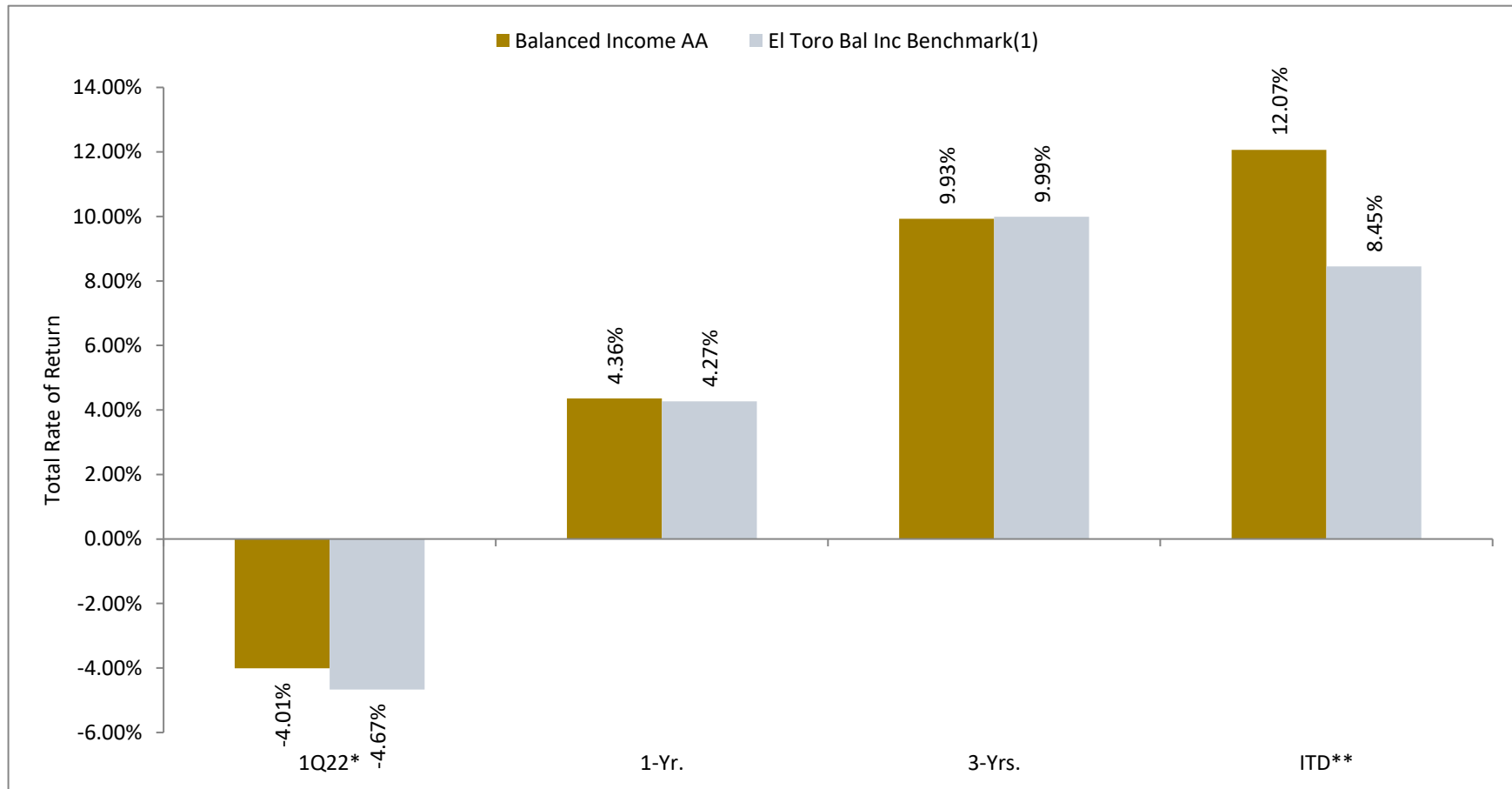
(1) El Toro Inc & Gro Benchmark: 30% S&P 500, 4% Russell MidCap, 4% Russell 2000, 9% MSCI EAFE, 3% MSCI Emerging Market, 25% Barclays US Aggregate Bond, 10% Barclays 1-3 Year Government/Credit Bond, 13% Wilshire Liquid Alternatives, 2% ICE BofAML 3 Mo US T-Bill

Note: Alternatives benchmark was changed from HFRI FOF Index to Wilshire Liquid Alternatives Index as of 5/31/18

INVESTMENT RETURNS - BALANCED INCOME PORTFOLIO

El Toro Water District - 401(k) Plan

Annualized Total Rate of Return
as of March 31, 2022



*Returns for periods under one year are not annualized

**Inception date: August 2018

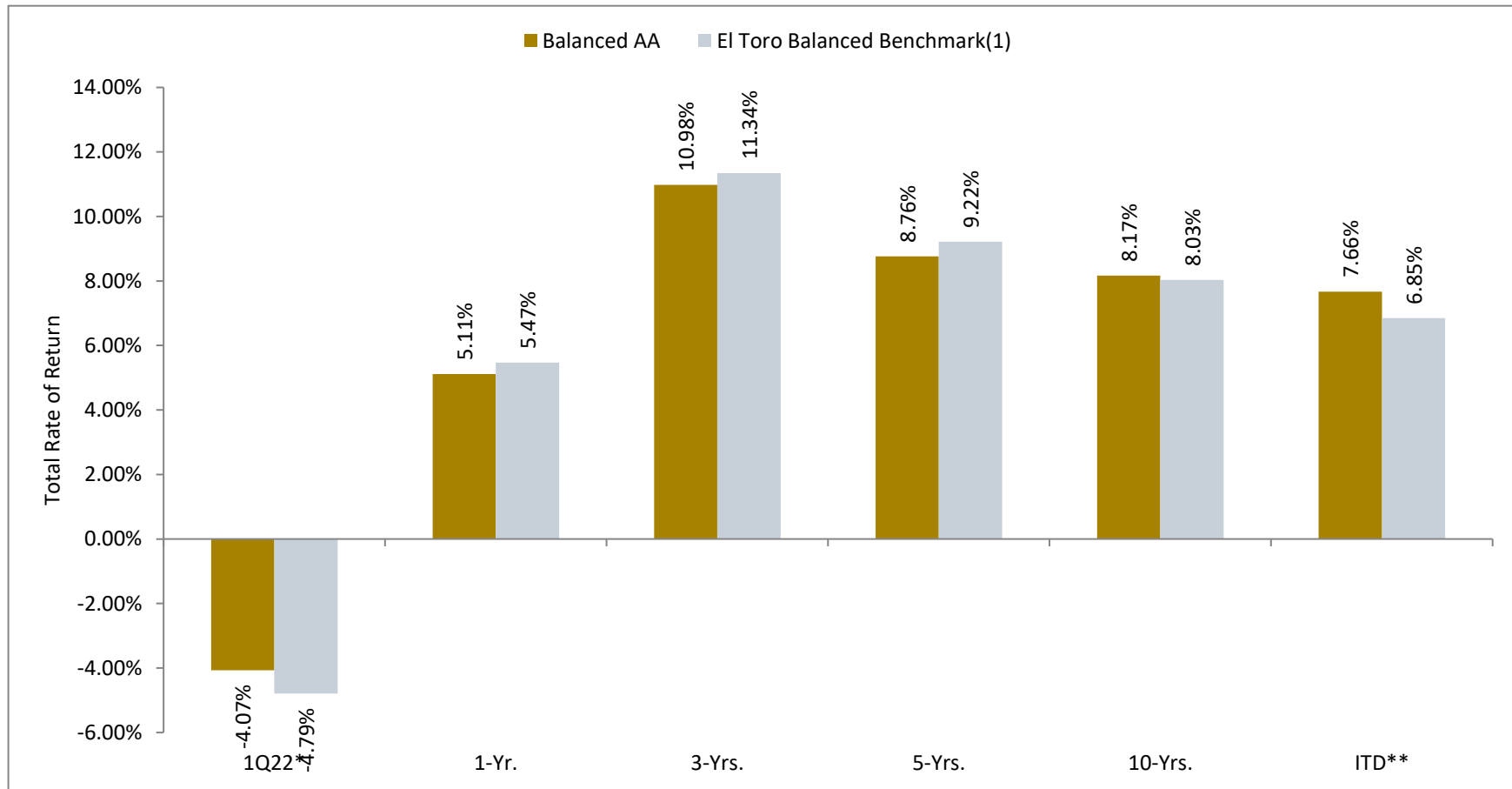
(1) El Toro Bal Inc Benchmark: 36% S&P 500, 4% Russell MidCap, 4% Russell 2000, 12% MSCI EAFE, 4% MSCI Emerging Market, 19% Barclays US Aggregate Bond, 8% Barclays 1-3 Year Government/Credit Bond, 12% Wilshire Liquid Alternatives, 1% ICE BofAML 3 Mo US T-Bill

Note: Alternatives benchmark was changed from HFRI FOF Index to Wilshire Liquid Alternatives Index as of 5/31/18

INVESTMENT RETURNS - BALANCED PORTFOLIO

El Toro Water District - 401(k) Plan

Annualized Total Rate of Return
as of March 31, 2022



*Returns for periods under one year are not annualized

**Inception date: January 2006

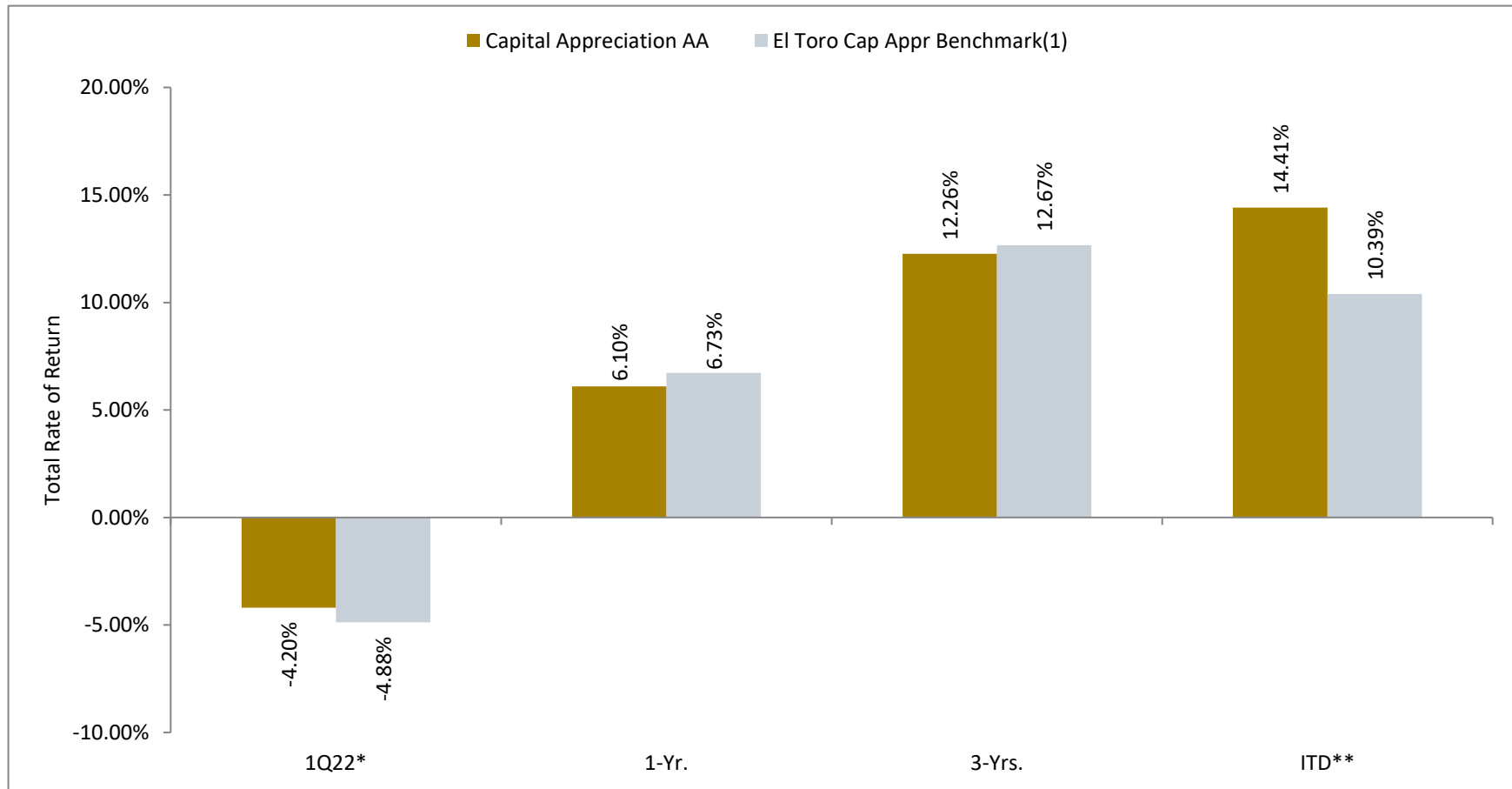
(1) El Toro Balanced Benchmark: 42% S&P 500, 5% Russell MidCap, 5% Russell 2000, 14% MSCI EAFE, 4% MSCI Emerging Market, 14% Barclays US Aggregate Bond, 6% Barclays 1-3 Year Government/Credit Bond, 9% Wilshire Liquid Alternatives, 1% ICE BofAML 3 Mo US T-Bill

Note: Alternatives benchmark was changed from HFRI FOF Index to Wilshire Liquid Alternatives Index as of 5/31/18

INVESTMENT RETURNS - CAPITAL APPRECIATION PORTFOLIO

El Toro Water District - 401(k) Plan

Annualized Total Rate of Return
as of March 31, 2022



*Returns for periods under one year are not annualized

**Inception date: August 2018

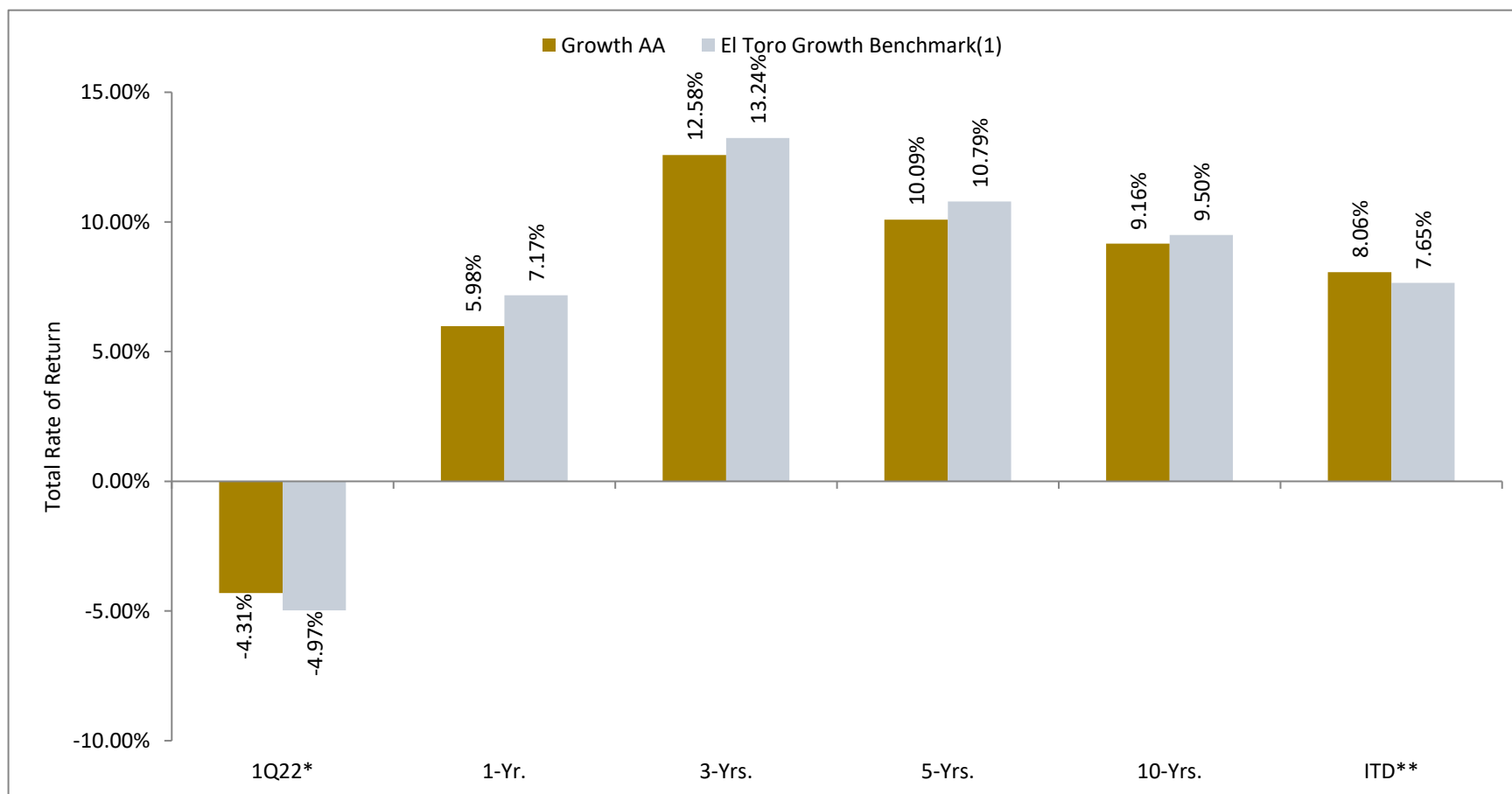
(1) El Toro Cap Appr Benchmark: 48% S&P 500, 6% Russell MidCap, 6% Russell 2000, 16% MSCI EAFE, 4% MSCI Emerging Market, 8% Barclays US Aggregate Bond, 4% Barclays 1-3 year Government/Credit, 7% Wilshire Liquid Alternatives, 1% ICE BofAML 3 Mo US T-Bill

Note: Alternatives benchmark was changed from HFRI FOF Index to Wilshire Liquid Alternatives Index as of 5/31/18

INVESTMENT RETURNS - GROWTH PORTFOLIO

El Toro Water District - 401(k) Plan

Annualized Total Rate of Return
as of March 31, 2022



*Returns for periods under one year are not annualized

**Inception date: January 2006

(1) El Toro Growth Benchmark: 51% S&P 500, 6% Russell MidCap, 6% Russell 2000, 17% MSCI EAFE, 5% MSCI Emerging Market, 6% Barclays US Aggregate Bond, 3% Barclays 1-3 year Government/Credit, 5% Wilshire Liquid Alternatives, 1% ICE BofAML 3 Mo US T-Bill

Note: Alternatives benchmark was changed from HFRI FOF Index to Wilshire Liquid Alternatives Index as of 5/31/18

INVESTMENT RETURNS & RANKINGS - FIXED INCOME FUNDS

El Toro Water District - 401(k) Plan

		Annualized Total Rate of Return (%) as of 03/31/2022															
Ticker	Name	Exp Ratio	MStar Rtg*	3-Mos**		YTD**		1-Year		3-Years		5-Years		10-Years		3 Yr Shrp%	3 Yr SD
				Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg		
Ultra Short-Term Bond																	
VUSFX	Vanguard Ultra-Short-Term Bond Admiral	0.10	4	-1.01	72	-1.01	72	-1.00	74	1.18	24	1.54	23	--	--	1.22	0.94
Peer Group	US Fund Short-Term Bond			0.13		n.a.		n.a.		n.a.		n.a.		n.a.		0.69	2.52
Index	Bloomberg US Govt/Credit 1-3 Yr TR USD			-2.49		-2.49		-2.91		1.02		1.26		1.09		1.78	0.96
Short-Term Bond																	
VFSUX	Vanguard Short-Term Investment-Grade Adm	0.10	4	-3.80	86	-3.80	86	-3.67	74	1.49	36	1.78	30	1.96	20	0.95	2.74
Peer Group	US Fund Short-Term Bond			0.13		n.a.		n.a.		n.a.		n.a.		n.a.		0.69	2.52
Index	Bloomberg US Govt/Credit 1-3 Yr TR USD			-2.49		-2.49		-2.91		1.02		1.26		1.09		1.78	0.96
Intermediate-Term Bond																	
DBLFX	DoubleLine Core Fixed Income I	0.48	3	-4.88	14	-4.88	14	-3.19	18	1.64	73	2.22	65	2.87	39	0.56	4.81
DODIX	Dodge & Cox Income	0.42	4	-5.20	20	-5.20	20	-3.64	35	2.85	20	3.01	19	3.21	22	1.08	3.86
PTTRX	PIMCO Total Return Instl	0.46	3	-6.19	65	-6.19	65	-4.02	50	2.18	49	2.50	44	2.73	48	0.97	3.63
PTRQX	PGIM Total Return Bond R6	0.39	4	-6.51	85	-6.51	85	-3.29	23	2.20	49	2.94	21	3.50	11	0.61	6.02
Peer Group	US Fund Intermediate Core Bond			-0.01		n.a.		n.a.		n.a.		n.a.		n.a.		1.05	3.68
Index	Bloomberg US Agg Bond TR USD			-5.93		-5.93		-4.15		1.69		2.14		2.24		0.93	3.56
Multi-Sector Bond																	
PIMIX	PIMCO Income Instl	0.50	4	-4.20	43	-4.20	43	-1.54	42	2.93	48	3.59	27	5.96	1	0.60	5.78
Peer Group	US Fund Multisector Bond			-0.18		n.a.		n.a.		n.a.		n.a.		n.a.		0.44	6.84
Index	Bloomberg US Agg Bond TR USD			-5.93		-5.93		-4.15		1.69		2.14		2.24		0.93	3.56

*Morningstar overall rating

**Returns for periods under one year are not annualized

Returns are shown net of embedded expense ratios. Mstar Rnkg - Fund's ranking within Morningstar's category ("Peer Group"). Funds are ranked in descending order by return. For example, a Fund with a 20 ranking indicates that it is ranked in the top 20th percentile.

Source: Morningstar Direct; Wilshire Compass (Lipper Rankings)

INVESTMENT RETURNS & RANKINGS - EQUITY FUNDS

El Toro Water District - 401(k) Plan

		Annualized Total Rate of Return (%) as of 03/31/2022															
Ticker	Name	Exp Ratio	MStar Rtg*	3-Mos**		YTD**		1-Year		3-Years		5-Years		10-Years		3 Yr Shrp%	3 Yr SD
				Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg		
Large Blend																	
COFYX	Columbia Contrarian Core Inst3	0.63	4	-2.96	12	-2.96	12	12.72	53	19.88	7	15.41	31	14.63	8	0.88	19.08
VGIAX	Vanguard Growth & Income Adm	0.22	5	-3.90	22	-3.90	22	16.04	13	18.83	21	15.78	21	14.65	8	0.83	18.76
Peer Group	US Fund Large Blend			-0.15		n.a.		n.a.		n.a.		n.a.		n.a.		0.75	18.21
Index	Russell 1000 TR USD			-5.13		-5.13		13.27		18.71		15.82		14.53		0.86	18.99
Index	S&P 500 TR USD			-4.60		-4.60		15.65		18.92		15.99		14.64		0.86	18.40
Large Value																	
DODGX	Dodge & Cox Stock	0.52	5	1.01	29	1.01	29	14.85	26	17.30	10	13.27	11	14.25	2	0.60	23.40
PKAIX	PIMCO RAE US Instl	0.40	3	0.74	32	0.74	32	12.78	53	14.46	33	11.82	30	--	--	0.57	20.89
IVE	iShares S&P 500 Value ETF	0.18	3	-0.21	49	-0.21	49	12.39	58	13.93	44	10.96	48	11.71	37	0.59	19.60
Peer Group	US Fund Large Value			-1.03		n.a.		n.a.		n.a.		n.a.		n.a.		0.52	19.75
Index	Russell 1000 Value TR USD			-0.74		-0.74		11.67		13.02		10.29		11.70		0.55	19.97
Large Growth																	
HNACX	Harbor Capital Appreciation Retirement	0.57	4	-13.59	84	-13.59	84	3.49	68	20.59	29	20.32	18	16.25	19	1.02	21.93
LSITX	ClearBridge Large Cap Growth IS	0.61	3	-11.63	65	-11.63	65	7.54	50	17.38	67	17.18	57	16.30	18	0.97	18.98
Peer Group	US Fund Large Growth			0.00		n.a.		n.a.		n.a.		n.a.		n.a.		0.99	19.00
Index	Russell 1000 Growth TR USD			-9.04		-9.04		14.98		23.60		20.88		17.04		1.09	19.41
Mid Core																	
VO	Vanguard Mid-Cap ETF	0.04	4	-6.32	73	-6.32	73	8.83	26	15.67	15	13.00	10	12.94	10	0.68	21.54
Peer Group	US Fund Mid-Cap Blend			2.68		n.a.		n.a.		n.a.		n.a.		n.a.		0.56	22.07
Index	Russell Mid Cap TR USD			-5.68		-5.68		6.92		14.89		12.62		12.85		0.67	22.02

*Morningstar overall rating

**Returns for periods under one year are not annualized

Returns are shown net of embedded expense ratios. Mstar Rnkg - Fund's ranking within Morningstar's category ("Peer Group"). Funds are ranked in descending order by return. For example, a Fund with a 20 ranking indicates that it is ranked in the top 20th percentile.

Source: Morningstar Direct; Wilshire Compass (Lipper Rankings)

INVESTMENT RETURNS & RANKINGS - EQUITY FUNDS

El Toro Water District - 401(k) Plan

		Annualized Total Rate of Return (%) as of 03/31/2022															
Ticker	Name	Exp Ratio	MStar Rtg*	3-Mos**		YTD**		1-Year		3-Years		5-Years		10-Years		3 Yr Shrp%	3 Yr SD
				Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg		
Small Value																	
UBVFX	Undiscovered Managers Behavioral Val R6	0.80	4	3.53	6	3.53	6	13.48	8	16.01	15	10.91	11	12.65	5	0.45	31.71
Peer Group	US Fund Small Value			-2.03		n.a.		n.a.		n.a.		n.a.		n.a.		0.44	27.64
Index	Russell 2000 Value TR USD			-2.40		-2.40		3.32		12.73		8.57		10.54		0.49	26.96
Small Blend																	
DCZRX	Delaware Small Cap Core R6	0.69	4	-6.00	47	-6.00	47	2.58	36	13.78	29	11.01	17	12.40	7	0.59	24.50
VB	Vanguard Small-Cap ETF	0.05	5	-5.74	41	-5.74	41	0.67	58	13.15	43	11.33	14	12.11	12	0.64	24.67
Peer Group	US Fund Small Blend			-2.21		n.a.		n.a.		n.a.		n.a.		n.a.		0.50	25.15
Index	Russell 2000 TR USD			-7.53		-7.53		-5.79		11.74		9.74		11.04		0.61	25.70
Small Growth																	
RSEJX	Victory RS Small Cap Growth R6	1.05	1	-16.92	86	-16.92	86	-23.89	96	4.93	98	9.97	88	11.27	74	0.69	25.85
VBK	Vanguard Small-Cap Growth ETF	0.07	3	-11.95	43	-11.95	43	-9.25	55	11.84	70	12.64	57	11.92	58	0.80	24.11
Peer Group	US Fund Small Growth			-2.42		n.a.		n.a.		n.a.		n.a.		n.a.		0.80	24.61
Index	Russell 2000 Growth TR USD			-12.63		-12.63		-14.33		9.88		10.33		11.21		0.70	25.53

*Morningstar overall rating

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Source: Morningstar Direct; Wilshire Compass (Lipper Rankings)

INVESTMENT RETURNS & RANKINGS - EQUITY FUNDS

El Toro Water District - 401(k) Plan

		Annualized Total Rate of Return (%) as of 03/31/2022															
Ticker	Name	Exp Ratio	MStar Rtg*	3-Mos**		YTD**		1-Year		3-Years		5-Years		10-Years		3 Yr Shrp%	3 Yr SD
				Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg		
Foreign Large Blend																	
DFALX	DFA Large Cap International I	0.18	3	-4.93	19	-4.93	19	2.53	13	8.60	26	7.23	27	6.36	28	0.34	18.56
HEFA	iShares Currency Hedged MSCI EAFE ETF	0.35	4	-3.61	6	-3.61	6	6.32	2	9.43	15	8.03	14	--	--	0.53	15.95
Peer Group	US Fund Foreign Large Blend			-1.89		n.a.		n.a.		n.a.		n.a.		n.a.		0.33	17.57
Peer Group	US Fund Europe Stock			4.96		n.a.		n.a.		n.a.		n.a.		n.a.		0.36	19.16
Index	MSCI EAFE NR USD			-5.91		-5.91		1.16		7.78		6.72		6.27		0.34	17.74
Index	MSCI ACWI Ex USA NR USD			-5.36		-5.36		7.28		13.75		11.64		10.00		0.37	17.65
Foreign Large Value																	
DODFX	Dodge & Cox International Stock	0.63	3	-0.59	31	-0.59	31	2.99	41	8.01	22	5.17	36	6.24	15	0.22	23.35
Peer Group	US Fund Foreign Large Value			-1.96		n.a.		n.a.		n.a.		n.a.		n.a.		0.19	19.55
Index	MSCI EAFE Value NR USD			-7.32		-7.32		-13.27		2.57		3.56		0.92		0.12	20.77
Index	MSCI ACWI Ex USA Value NR USD			0.33		0.33		3.55		5.24		4.18		4.87		0.15	20.23
Foreign Large Growth																	
MGRDX	MFS International Growth R6	0.72	4	-8.13	11	-8.13	11	0.02	18	9.67	52	10.69	22	7.69	30	0.66	15.68
Peer Group	US Fund Foreign Large Growth			-1.54		n.a.		n.a.		n.a.		n.a.		n.a.		0.60	16.68
Index	MSCI EAFE Growth NR USD			-11.94		-11.94		-1.48		9.78		8.94		7.46		0.58	15.80
Index	MSCI ACWI Ex USA Growth NR USD			-10.78		-10.78		-6.16		9.12		8.60		6.70		0.60	16.20
Diversified Emerging Markets																	
HHHFX	Hartford Schroders Emerging Mkts Eq F	1.05	4	-8.76	57	-8.76	57	-16.23	72	5.92	37	6.85	22	4.18	28	0.47	19.48
VVO	Vanguard FTSE Emerging Markets ETF	0.08	3	-6.24	33	-6.24	33	-8.60	37	5.68	40	5.88	41	3.35	44	0.35	18.94
Peer Group	US Fund Diversified Emerging Mkts			-6.95		n.a.		n.a.		n.a.		n.a.		n.a.		0.32	19.15
Index	MSCI EM NR USD			n.a.		n.a.		n.a.		n.a.		n.a.		n.a.		0.35	19.16

*Morningstar overall rating

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Source: Morningstar Direct; Wilshire Compass (Lipper Rankings)

INVESTMENT RETURNS & RANKINGS - ALTERNATIVE FUNDS

El Toro Water District - 401(k) Plan

		Annualized Total Rate of Return (%) as of 03/31/2022															
Ticker	Name	Exp Ratio	MStar Rtg*	3-Mos**		YTD**		1-Year		3-Years		5-Years		10-Years		3 Yr Shrp%	3 Yr SD
				Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg	Tot ROR	Mstar Rnkg		
Market Neutral																	
BSIKX	BlackRock Strategic Income Opps K	0.55	4	-2.83	53	-2.83	53	-2.03	62	3.49	23	3.18	19	3.38	15	0.67	5.08
BILPX	BlackRock Event Driven Equity Instl	1.32	5	0.10	34	0.10	34	1.33	45	4.41	50	4.89	28	7.35	10	1.09	4.74
Managed Futures																	
AHLIX	American Beacon AHL Mgd Futs Strat R5	1.54	4	9.72	45	9.72	45	8.94	58	9.18	33	6.49	22	--	--	0.63	9.13
AMFNX	AlphaSimplex Mgd Futs Strat N	1.36	4	18.09	22	18.09	22	16.82	32	13.97	6	7.03	13	5.34	7	0.45	10.82
Fund of Hedge Funds																	
BSTKX	BlackRock Total Factor K	0.51	2	-7.88	94	-7.88	94	2.98	38	-2.12	88	0.37	87	--	--	-0.40	8.11
QSPIX	AQR Style Premia Alternative I	1.53	1	11.38	1	11.38	1	16.04	1	-0.06	86	-0.66	90	--	--	-1.00	10.46
REITs																	
ICF	iShares Cohen & Steers REIT ETF	0.33	3	-6.39	80	-6.39	80	25.15	40	11.00	61	10.15	45	9.62	36	0.59	16.57
Precious Metals																	
IAU	iShares Gold Trust	0.25	--	6.64	63	6.64	63	14.56	65	14.17	57	9.03	32	1.31	5	0.54	13.96

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Source: Morningstar Direct; Wilshire Compass (Lipper Rankings)

TARGET FUND ALLOCATIONS

El Toro Water District - 401(k) Plan

	Capital Preservation	Income	Income & Growth	Balanced Income	Balanced	Capital Appreciation	Growth		
Equity	20%	35%	50%	59%	68%	78%	83%	Ticker	Fund Name
Large Cap Blend	3.34%	5.55%	8.21%	9.52%	10.46%	12.01%	11.91%	COFYX	Columbia Contrarian Core Inst3
	3.23%	5.71%	8.45%	9.28%	10.78%	12.26%	12.30%	VGIAAX	Vanguard Growth & Income Adm
Large Cap Growth	1.40%	2.64%	3.78%	4.93%	4.75%	6.57%	7.29%	HNACX	Harbor Capital Appreciation Retirement
	1.48%	2.75%	3.46%	3.88%	5.02%	6.35%	6.82%	LSITX	ClearBridge Large Cap Growth IS
Large Cap Value	1.51%	2.80%	3.64%	4.26%	5.41%	5.87%	6.74%	PKAIX	PIMCO RAE US Instl
	1.59%	2.87%	4.06%	4.52%	5.19%	6.92%	7.14%	DODGX	Dodge & Cox Stock
	0.22%	0.49%	0.50%	0.96%	1.46%	1.73%	1.37%	IVE	iShares S&P 500 Value ETF
Mid Cap Blend	0.28%	0.50%	0.59%	0.95%	0.95%	0.96%	1.20%	VO	Vanguard Mid-Cap ETF
Small Cap Blend	0.65%	1.52%	1.61%	1.31%	1.75%	1.90%	1.95%	DCZRX	Delaware Small Cap Core R6
	0.50%	0.96%	1.57%	1.61%	1.71%	1.87%	1.70%	VB	Vanguard Small-Cap ETF
Small Cap Growth	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	RSEJX	Victory RS Small Cap Growth R6
	0.65%	0.97%	1.52%	2.03%	2.50%	3.02%	3.56%	VBK	Vanguard Small-Cap Growth ETF
Small Cap Value	0.77%	1.10%	1.94%	2.75%	3.38%	4.05%	4.28%	UBVFX	Undiscovered Managers Behavioral Val R6
Foreign Large Blend	0.30%	0.49%	0.49%	0.99%	1.40%	0.99%	1.76%	HEFA	iShares Currency Hedged MSCI EAFE ETF
	2.04%	3.42%	5.23%	6.25%	6.95%	8.43%	7.48%	DFALX	DFA Large Cap International I
Foreign Large Growth	0.53%	0.97%	1.30%	1.68%	1.79%	1.25%	1.98%	MGRDX	MFS International Growth R6
Foreign Large Value	0.62%	1.01%	1.37%	1.75%	1.89%	1.36%	2.11%	DODFX	Dodge & Cox International Stock
Emerging Markets	0.70%	1.41%	2.06%	2.47%	2.60%	1.99%	3.81%	HHHFX	Hartford Schroders Emerging Mkts Eq F
	0.33%	0.44%	0.35%	0.60%	1.02%	2.09%	0.56%	VWO	Vanguard FTSE Emerging Markets ETF
Alternatives	11%	11%	10%	10%	6%	5%	4%	Ticker	Fund Name
Managed Futures	1.69%	1.66%	1.48%	1.52%	0.92%	0.51%	0.32%	AHLIX	American Beacon AHL Mgd Futs Strat R5
	1.82%	1.79%	1.59%	1.64%	0.98%	0.55%	0.67%	AMFNX	AlphaSimplex Mgd Futs Strat N
Market Neutral	2.05%	1.70%	1.60%	1.43%	0.93%	0.70%	0.62%	BSIKX	BlackRock Strategic Income Opps K
	1.59%	1.51%	1.26%	1.04%	0.77%	0.72%	0.65%	BILPX	BlackRock Event Driven Equity Instl
Multi-Strategy / Fund of Funds	0.32%	0.43%	0.52%	0.50%	0.28%	0.14%	0.16%	BSTKX	BlackRock Total Factor K
	0.27%	0.47%	0.96%	0.73%	0.54%	0.33%	0.26%	QSPIX	AQR Style Premia Alternative I
REITs	3.58%	3.14%	2.74%	2.73%	2.02%	1.81%	1.61%	ICF	iShares Cohen & Steers REIT ETF
Precious Metals	0.96%	0.80%	0.69%	0.89%	0.47%	0.41%	0.26%	IAU	iShares Gold Trust
Fixed Income	62%	46%	33%	25%	15%	10%	7%	Ticker	Fund Name
Ultra Short-Term Bond	2.09%	1.09%	0.99%	1.37%	0.00%	0.98%	0.66%	VUSFX	Vanguard Ultra-Short-Term Bond Admiral
Short-Term Bond	8.09%	6.94%	5.80%	4.77%	2.81%	1.84%	1.14%	VFSUX	Vanguard Short-Term Investment-Grade Adm
Intermediate-Term Bond	13.00%	9.46%	6.58%	4.59%	3.11%	1.77%	1.22%	DBLFX	DoubleLine Core Fixed Income I
	12.85%	9.36%	6.54%	4.68%	3.16%	1.80%	1.24%	PTTRX	PIMCO Total Return Instl
	12.80%	9.32%	6.61%	4.75%	3.16%	1.82%	1.26%	PTRQX	PGIM Total Return Bond R6
	12.93%	9.41%	6.71%	4.76%	3.23%	1.85%	1.27%	DODIX	Dodge & Cox Income
Multi-Sector Bond	2.04%	1.70%	1.21%	1.15%	0.91%	0.49%	0.42%	PIMIX	PIMCO Income Instl
Cash	4%	5%	4%	3%	7%	4%	4%	Ticker	Fund Name
Cash & Equivalents	3.52%	5.34%	4.34%	3.48%	7.45%	4.40%	4.04%	FIGXX	Fidelity Money Market Government Portfolio I
TOTAL	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%		

Target Allocations are subject to change without notice.

EL TORO WATER 401K - CAP PRES

03/31/2022

Account Name: EL TORO WATER 401K - CAP PRES

Account ID: xxxxx11389

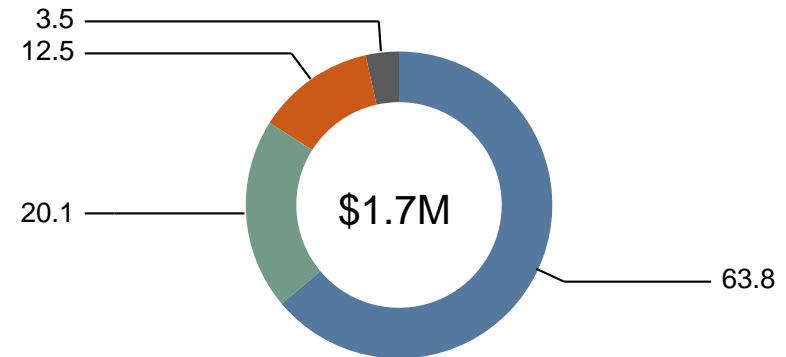


As of: March 31, 2022

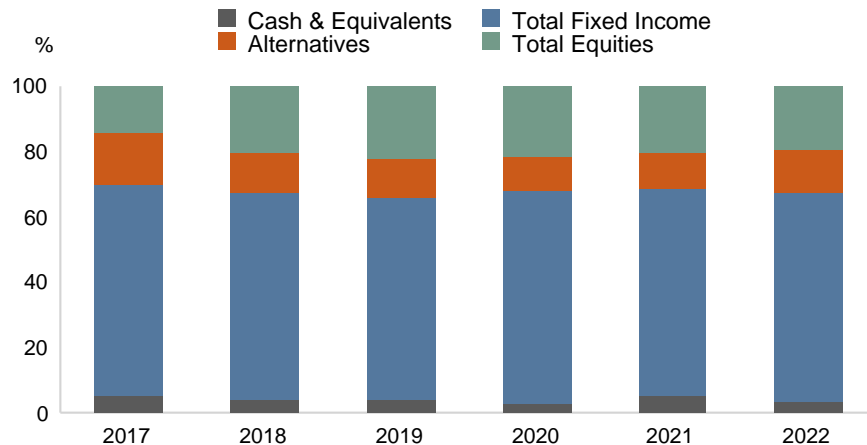
Asset Allocation Summary

Market Value by Asset Class

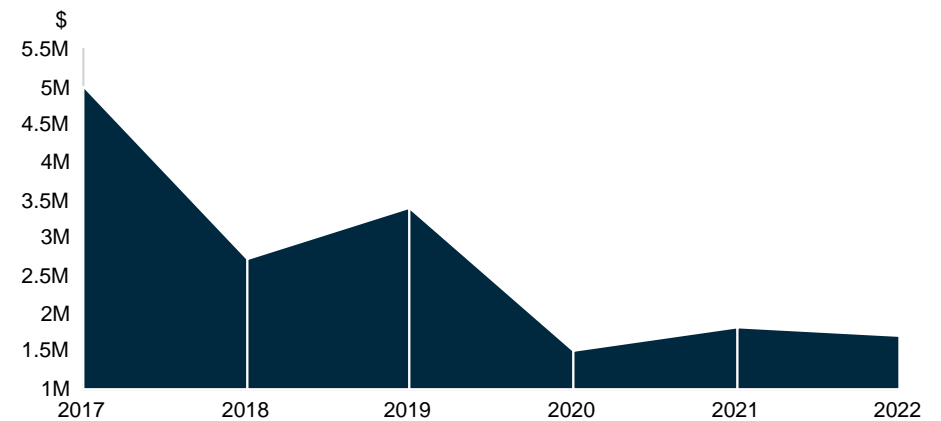
	Market Value	% of Mkt Val
Total Fixed Income	\$ 1,081,575	63.8 %
Total Equities	\$ 340,735	20.1 %
Alternatives	\$ 212,058	12.5 %
Cash & Equivalents	\$ 59,637	3.5 %
Total	\$ 1,694,005	100.0 %



Annual Allocation



Annual Ending Market Values



Account Name: EL TORO WATER 401K - CAP PRES

Account ID: xxxxx11389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Cash										
Cash										
Cash/Pending Trade		-2,096.550	1.00	-2,096.55	1.000	-2,096.55	.00	-.1	.00	.000
Total: Cash				-2,096.55		-2,096.55	.00	-.1	.00	.000
Total: Cash				-2,096.55		-2,096.55	.00	-.1	.00	.000
Cash Equivalents										
Cash - Money Market										
FIMM GOVT PORT CL I	FIGXX	61,730.530	1.00	61,730.53	1.000	61,730.53	2.99	3.6	163.59	.265
Total: Cash - Money Market				61,730.53		61,730.53	2.99	3.6	163.59	.265
Total: Cash Equivalents				61,730.53		61,730.53	2.99	3.6	163.59	.265
Total Fixed Income										
Taxable Funds - Ultr										
VANGUARD ULT-S/T ADM	VUSFX	1,783.081	20.15	35,934.11	19.830	35,358.50	.00	2.1	194.36	.550
Total: Taxable Funds - Ultr				35,934.11		35,358.50	.00	2.1	194.36	.550
Taxable Funds - Shor										
VNGRD ST TERM INVMT	VFSUX	13,260.804	10.85	143,872.00	10.320	136,851.50	186.04	8.1	2,360.42	1.725
Total: Taxable Funds - Shor				143,872.00		136,851.50	186.04	8.1	2,360.42	1.725
Taxable Funds - Int										
DODGE & COX INCOME F	DODIX	16,504.983	14.18	234,054.62	13.260	218,856.07	.00	12.9	4,274.79	1.953
DOUBLELINE CORE FIXE	DBLFX	21,298.273	11.02	234,684.97	10.330	220,011.16	626.94	13.0	6,730.25	3.059

Account Name: EL TORO WATER 401K - CAP PRES

Account ID: xxxxx11389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
PIMCO TOTAL RETURN I	PTTRX	22,703.869	10.58	240,095.70	9.580	217,503.06	429.50	12.9	5,427.06	2.495
PRUDENTIAL TOTAL RTR	PTRQX	16,100.426	14.66	235,970.51	13.450	216,550.73	539.72	12.8	7,100.29	3.279
Total: Taxable Funds - Int				944,805.80		872,921.02	1,596.16	51.6	23,532.40	2.696
Tax Fds - Multi Sect										
PIMCO INCOME FUND IN	PIMIX	3,051.232	11.99	36,584.63	11.320	34,539.95	121.56	2.0	1,464.59	4.240
Total: Tax Fds - Multi Sect				36,584.63		34,539.95	121.56	2.0	1,464.59	4.240
Total: Total Fixed Income				1,161,196.54		1,079,670.97	1,903.76	63.8	27,551.77	2.552
Alternatives										
Commodities										
DFA COMMODITY STRATE	DCMSX	721.012	5.89	4,246.76	5.800	4,181.87	.00	.2	1,551.62	37.103
Total: Commodities				4,246.76		4,181.87	.00	.2	1,551.62	37.103
Managed Futures										
AMERICAN BEACON AHL	AHLIX	2,486.304	11.02	27,406.24	11.510	28,617.36	.00	1.7	1,156.13	4.040
NATIXIS ASG MGD FUT	AMFNX	2,597.741	10.24	26,599.90	11.880	30,861.16	.00	1.8	1,691.13	5.480
Total: Managed Futures				54,006.14		59,478.52	.00	3.5	2,847.26	4.787
Merger/Arbitrage										
BLACKROCK EV DRIVEN	BILPX	2,710.504	9.91	26,869.35	9.930	26,915.30	.00	1.6	121.76	.452
Total: Merger/Arbitrage				26,869.35		26,915.30	.00	1.6	121.76	.452
Multi-Strategy Strat										
AQR STYLE PREMIA ALT	QSPIX	577.496	9.28	5,361.01	7.830	4,521.79	.00	.3	.00	.000
BLACKROCK TOTAL FACT	BSTKX	599.798	8.77	5,261.62	8.890	5,332.20	.00	.3	224.92	4.218
Total: Multi-Strategy Strat				10,622.63		9,853.99	.00	.6	224.92	2.283

Account Name: EL TORO WATER 401K - CAP PRES

Account ID: xxxxx11389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Precious Metals										
ISHARES GOLD TR	IAU	441.000	35.52	15,664.22	36.830	16,242.03	.00	1.0	.00	.000
Total: Precious Metals				15,664.22		16,242.03	.00	1.0	.00	.000
Unconstrained Fixed										
BLACKROCK STRAT INC	BSIKX	3,530.596	10.18	35,950.24	9.820	34,670.46	73.31	2.0	833.22	2.403
Total: Unconstrained Fixed				35,950.24		34,670.46	73.31	2.0	833.22	2.403
Real Estate - ETFs /										
ISHARES COHEN & STEE	ICF	854.000	57.61	49,201.64	71.010	60,642.54	.00	3.6	1,127.28	1.859
Total: Real Estate - ETFs /				49,201.64		60,642.54	.00	3.6	1,127.28	1.859
Total: Alternatives				196,560.98		211,984.71	73.31	12.5	6,706.06	3.163
Total Equities										
Large-Cap Value Fund										
DODGE & COX STOCK FD	DODGX	109.772	187.30	20,560.74	245.540	26,953.42	.00	1.6	307.36	1.140
ISHARES S&P 500 VALU	IVE	24.000	123.77	2,970.37	155.720	3,737.28	.00	.2	68.45	1.831
PIMCO RAE FUNDAMENTA	PKAIX	1,881.801	11.23	21,134.47	13.620	25,630.13	.00	1.5	319.91	1.248
Total: Large-Cap Value Fund				44,665.58		56,320.83	.00	3.3	695.72	1.235
Small-Cap Value Fund										
UNDISCOVERED MGRS BE	UBVFX	151.008	62.33	9,412.18	86.420	13,050.11	.00	.8	137.12	1.051
Total: Small-Cap Value Fund				9,412.18		13,050.11	.00	.8	137.12	1.051
Large-Cap Growth Fun										
HARBOR CP APPRE RTRM	HNACX	271.700	82.99	22,547.85	87.190	23,689.52	.00	1.4	.00	.000

Account Name: EL TORO WATER 401K - CAP PRES

Account ID: xxxxx11389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
LEGG MASON CLRBRG LC	LSITX	379.352	58.94	22,359.94	66.010	25,041.03	.00	1.5	.00	.000
Total: Large-Cap Growth Fun				44,907.79		48,730.55	.00	2.9	.00	.000
Small-Cap Growth Fun										
VANGUARD SMALL CAP G	VBK	44.000	256.16	11,271.24	248.130	10,917.72	.00	.6	36.30	.332
Total: Small-Cap Growth Fun				11,271.24		10,917.72	.00	.6	36.30	.332
Large-Cap Blended Fu										
COLUMBIA CONTRARIAN	COFYX	1,707.853	28.03	47,868.80	33.060	56,461.62	.00	3.3	350.11	.620
VANGUARD GRO & INC A	VGIAX	544.488	85.55	46,582.69	100.220	54,568.59	.00	3.2	714.37	1.309
Total: Large-Cap Blended Fu				94,451.49		111,030.21	.00	6.6	1,064.48	.959
Mid-Cap Blended Fund										
VANGUARD MID-CAP ETF	VO	20.000	166.50	3,330.01	237.840	4,756.80	.00	.3	59.62	1.253
Total: Mid-Cap Blended Fund				3,330.01		4,756.80	.00	.3	59.62	1.253
Small-Cap Blended Fu										
DELAWARE SM CAP CORE	DCZRX	372.135	22.63	8,421.72	29.440	10,955.65	.00	.6	36.84	.336
VANGUARD SMALL-CAP E	VB	40.000	184.27	7,370.98	212.520	8,500.80	.00	.5	111.56	1.312
Total: Small-Cap Blended Fu				15,792.70		19,456.45	.00	1.1	148.40	.763
Emerging Market Fund										
HARTFORD SCHRODERS E	HHHFX	680.488	15.01	10,215.60	17.390	11,833.69	.00	.7	180.33	1.524
VANGUARD FTSE EMRG M	VWO	120.000	52.75	6,329.56	46.130	5,535.60	.00	.3	163.80	2.959
Total: Emerging Market Fund				16,545.16		17,369.29	.00	1.0	344.13	1.981
Foreign Large Growth										
MFS INTERNATIONAL GR	MGRDX	224.536	35.18	7,899.69	40.100	9,003.89	.00	.5	108.90	1.209
Total: Foreign Large Growth				7,899.69		9,003.89	.00	.5	108.90	1.209

Account Name: EL TORO WATER 401K - CAP PRES

Account ID: xxxxx11389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Foreign Large Value										
	DODGE & COX INTL STO	DODFX	224.864	40.23	9,046.01	47.010	10,570.86	.00	.6	264.66 2.504
Total: Foreign Large Value				9,046.01		10,570.86	.00	.6	264.66	2.504
Foreign Large Blende										
	DFA LARGE CAP INTERN	DFALX	1,329.685	22.32	29,680.75	25.950	34,505.33	.00	2.0	1,077.04 3.121
	ISHARES TR HDG MSCI	HEFA	148.000	26.95	3,988.55	33.940	5,023.12	.00	.3	160.14 3.188
Total: Foreign Large Blende				33,669.30		39,528.45	.00	2.3	1,237.18	3.130
Total: Total Equities				290,991.15		340,735.16	.00	20.1	4,096.51	1.202
Total				1,708,382.65		1,692,024.82	1,980.06	100.0	38,517.92	2.276

ETW 401K INCOME

03/31/2022

Account Name: ETW 401K INCOME

Account ID: xxxxx51389

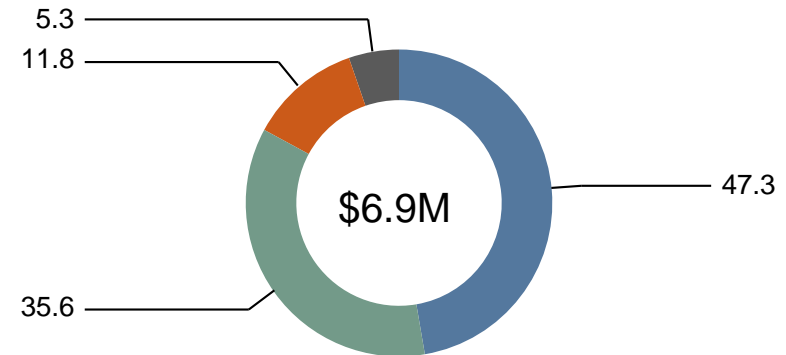


As of: March 31, 2022

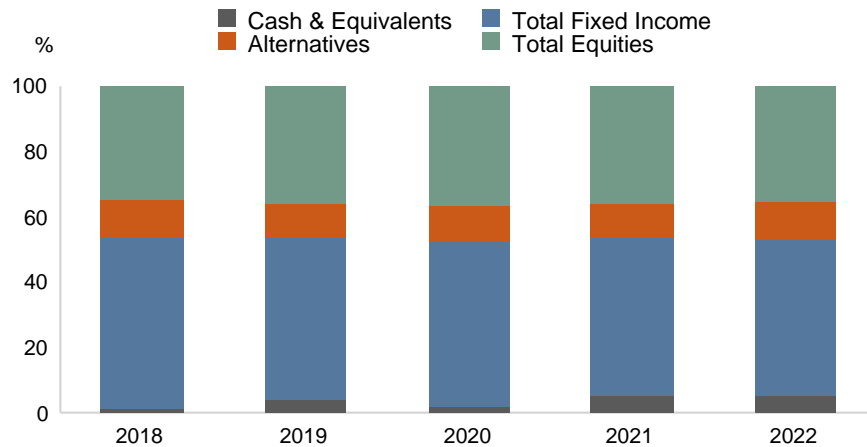
Asset Allocation Summary

Market Value by Asset Class

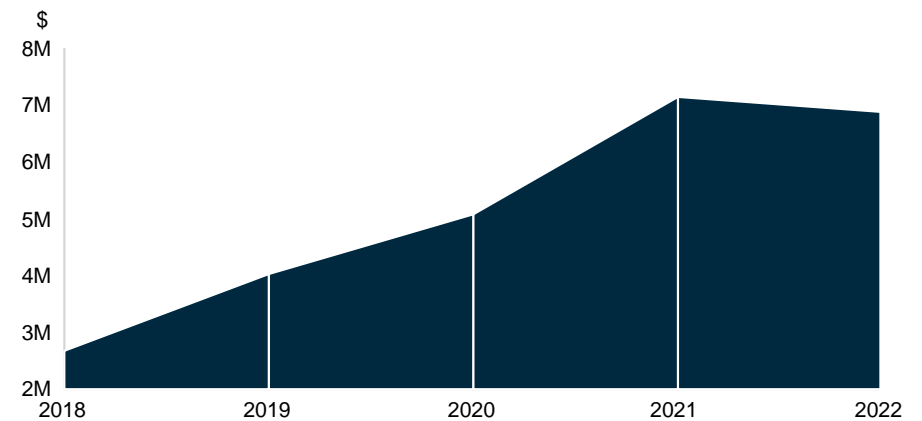
	Market Value	% of Mkt Val
Total Fixed Income	\$ 3,251,853	47.3 %
Total Equities	\$ 2,445,676	35.6 %
Alternatives	\$ 807,651	11.8 %
Cash & Equivalents	\$ 366,992	5.3 %
Total	\$ 6,872,172	100.0 %



Annual Allocation



Annual Ending Market Values



Account Name: ETW 401K INCOME

Account ID: xxxxx51389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Cash										
Cash										
Cash/Pending Trade		-6,832.640	1.00	-6,832.64	1.000	-6,832.64	.00	-.1	.00	.000
Total: Cash				-6,832.64		-6,832.64	.00	-.1	.00	.000
Total: Cash				-6,832.64		-6,832.64	.00	-.1	.00	.000
Cash Equivalents										
Cash - Money Market										
FIMM GOVT PORT CL I	FIGXX	373,805.310	1.00	373,805.31	1.000	373,805.31	19.02	5.4	990.58	.265
Total: Cash - Money Market				373,805.31		373,805.31	19.02	5.4	990.58	.265
Total: Cash Equivalents				373,805.31		373,805.31	19.02	5.4	990.58	.265
Total Fixed Income										
Taxable Funds - Ultr										
VANGUARD ULT-S/T ADM	VUSFX	3,763.560	20.15	75,832.82	19.830	74,631.39	.00	1.1	410.23	.550
Total: Taxable Funds - Ultr				75,832.82		74,631.39	.00	1.1	410.23	.550
Taxable Funds - Shor										
VNGRD ST TERM INVMT	VFSUX	46,191.025	10.80	498,839.40	10.320	476,691.37	648.01	6.9	8,222.00	1.725
Total: Taxable Funds - Shor				498,839.40		476,691.37	648.01	6.9	8,222.00	1.725
Taxable Funds - Int										
DODGE & COX INCOME F	DODIX	48,746.743	13.96	680,611.83	13.260	646,381.81	.00	9.4	12,625.41	1.953
DOUBLELINE CORE FIXE	DBLFX	62,904.044	10.94	688,171.21	10.330	649,798.77	1,851.67	9.5	19,877.68	3.059

Account Name: ETW 401K INCOME

Account ID: xxxxx51389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
PIMCO TOTAL RETURN I	PTTRX	67,062.374	10.30	690,684.37	9.580	642,457.54	1,268.71	9.4	16,030.39	2.495
PRUDENTIAL TOTAL RTR	PTRQX	47,555.015	14.46	687,718.05	13.450	639,614.95	1,594.20	9.3	20,971.76	3.279
Total: Taxable Funds - Int				2,747,185.46		2,578,253.07	4,714.58	37.6	69,505.23	2.696
Tax Fds - Multi Sect										
PIMCO INCOME FUND IN	PIMIX	10,291.924	11.99	123,350.46	11.320	116,504.58	410.17	1.7	4,940.12	4.240
Total: Tax Fds - Multi Sect				123,350.46		116,504.58	410.17	1.7	4,940.12	4.240
Total: Total Fixed Income				3,445,208.14		3,246,080.41	5,772.76	47.3	83,077.59	2.559
Alternatives										
Commodities										
DFA COMMODITY STRATE	DCMSX	2,937.219	5.89	17,300.22	5.800	17,035.87	.00	.2	6,320.90	37.103
Total: Commodities				17,300.22		17,035.87	.00	.2	6,320.90	37.103
Managed Futures										
AMERICAN BEACON AHL	AHLIX	9,901.385	11.07	109,597.51	11.510	113,964.94	.00	1.7	4,604.14	4.040
NATIXIS ASG MGD FUT	AMFNX	10,318.199	9.99	103,112.11	11.880	122,580.20	.00	1.8	6,717.15	5.480
Total: Managed Futures				212,709.62		236,545.14	.00	3.4	11,321.29	4.786
Merger/Arbitrage										
BLACKROCK EV DRIVEN	BILPX	10,441.265	9.87	103,061.09	9.930	103,681.76	.00	1.5	469.02	.452
Total: Merger/Arbitrage				103,061.09		103,681.76	.00	1.5	469.02	.452
Multi-Strategy Strat										
AQR STYLE PREMIA ALT	QSPIX	4,154.858	8.93	37,116.14	7.830	32,532.54	.00	.5	.00	.000
BLACKROCK TOTAL FACT	BSTKX	3,337.440	8.77	29,277.11	8.890	29,669.84	.00	.4	1,251.54	4.218
Total: Multi-Strategy Strat				66,393.25		62,202.38	.00	.9	1,251.54	2.012

Account Name: ETW 401K INCOME

Account ID: xxxxx51389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Precious Metals										
ISHARES GOLD TR	IAU	1,497.000	35.74	53,510.06	36.830	55,134.51	.00	.8	.00	.000
Total: Precious Metals				53,510.06		55,134.51	.00	.8	.00	.000
Unconstrained Fixed										
BLACKROCK STRAT INC	BSIKX	11,907.732	10.14	120,772.43	9.820	116,933.93	247.31	1.7	2,810.22	2.403
Total: Unconstrained Fixed				120,772.43		116,933.93	247.31	1.7	2,810.22	2.403
Real Estate - ETFs /										
ISHARES COHEN & STEE	ICF	3,040.000	58.34	177,343.86	71.010	215,870.40	.00	3.1	4,012.80	1.859
Total: Real Estate - ETFs /				177,343.86		215,870.40	.00	3.1	4,012.80	1.859
Total: Alternatives				751,090.53		807,403.99	247.31	11.8	26,185.77	3.243
Total Equities										
Large-Cap Value Fund										
DODGE & COX STOCK FD	DODGX	803.049	200.38	160,913.37	245.540	197,180.65	.00	2.9	2,248.54	1.140
ISHARES S&P 500 VALU	IVE	218.000	126.52	27,580.68	155.720	33,946.96	.00	.5	621.74	1.831
PIMCO RAE FUNDAMENTA	PKAIX	14,118.732	11.88	167,730.29	13.620	192,297.13	.00	2.8	2,400.18	1.248
Total: Large-Cap Value Fund				356,224.34		423,424.74	.00	6.2	5,270.46	1.245
Small-Cap Value Fund										
UNDISCOVERED MGRS BE	UBVFX	872.290	65.31	56,968.93	86.420	75,383.30	.00	1.1	792.04	1.051
Total: Small-Cap Value Fund				56,968.93		75,383.30	.00	1.1	792.04	1.051
Large-Cap Growth Fun										
HARBOR CP APPRE RTRM	HNACX	2,081.655	82.33	171,388.75	87.190	181,499.50	.00	2.6	.00	.000

Account Name: ETW 401K INCOME

Account ID: xxxxx51389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
LEGG MASON CLRBRG LC	LSITX	2,862.514	59.23	169,554.76	66.010	188,954.55	.00	2.8	.00	.000
Total: Large-Cap Growth Fun				340,943.51		370,454.05	.00	5.4	.00	.000
Small-Cap Growth Fun										
VANGUARD SMALL CAP G	VBK	269.000	260.30	70,020.90	248.130	66,746.97	.00	1.0	221.93	.332
Total: Small-Cap Growth Fun				70,020.90		66,746.97	.00	1.0	221.93	.332
Large-Cap Blended Fu										
COLUMBIA CONTRARIAN	COFYX	11,531.428	29.22	336,975.05	33.060	381,229.01	.00	5.6	2,363.94	.620
VANGUARD GRO & INC A	VGIAX	3,912.587	87.96	344,170.66	100.220	392,119.47	.00	5.7	5,133.31	1.309
Total: Large-Cap Blended Fu				681,145.71		773,348.48	.00	11.3	7,497.26	.969
Mid-Cap Blended Fund										
VANGUARD MID-CAP ETF	VO	144.000	167.65	24,140.91	237.840	34,248.96	.00	.5	429.26	1.253
Total: Mid-Cap Blended Fund				24,140.91		34,248.96	.00	.5	429.26	1.253
Small-Cap Blended Fu										
DELAWARE SM CAP CORE	DCZRX	3,542.598	24.23	85,827.57	29.440	104,294.09	.00	1.5	350.72	.336
VANGUARD SMALL-CAP E	VB	310.000	187.75	58,201.04	212.520	65,881.20	.00	1.0	864.59	1.312
Total: Small-Cap Blended Fu				144,028.61		170,175.29	.00	2.5	1,215.31	.714
Emerging Market Fund										
HARTFORD SCHRODERS E	HHHFX	5,573.532	16.29	90,786.18	17.390	96,923.72	.00	1.4	1,476.99	1.524
VANGUARD FTSE EMRG M	VWO	661.000	52.72	34,844.99	46.130	30,491.93	.00	.4	902.26	2.959
Total: Emerging Market Fund				125,631.17		127,415.65	.00	1.9	2,379.25	1.867
Foreign Large Growth										
MFS INTERNATIONAL GR	MGRDX	1,654.738	36.02	59,609.65	40.100	66,354.99	.00	1.0	802.55	1.209
Total: Foreign Large Growth				59,609.65		66,354.99	.00	1.0	802.55	1.209

Account Name: ETW 401K INCOME

Account ID: xxxxx51389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Foreign Large Value										
DODGE & COX INTL STO	DODFX	1,478.586	41.26	61,011.27	47.010	69,508.33	.00	1.0	1,740.30	2.504
Total: Foreign Large Value				61,011.27		69,508.33	.00	1.0	1,740.30	2.504
Foreign Large Blende										
DFA LARGE CAP INTERN	DFALX	9,043.354	22.19	200,678.55	25.950	234,675.04	.00	3.4	7,325.12	3.121
ISHARES TR HDG MSCI	HEFA	1,000.000	28.83	28,830.06	33.940	33,940.00	.00	.5	1,082.00	3.188
Total: Foreign Large Blende				229,508.61		268,615.04	.00	3.9	8,407.12	3.130
Total: Total Equities				2,149,233.61		2,445,675.80	.00	35.6	28,755.46	1.176
Total				6,712,504.95		6,866,132.87	6,039.09	100.0	139,009.41	2.025

EL TORO WATER 401K - INC & GROWTH

03/31/2022

Account Name: EL TORO WATER 401K - INC & GROWTH

Account ID: xxxxx21389

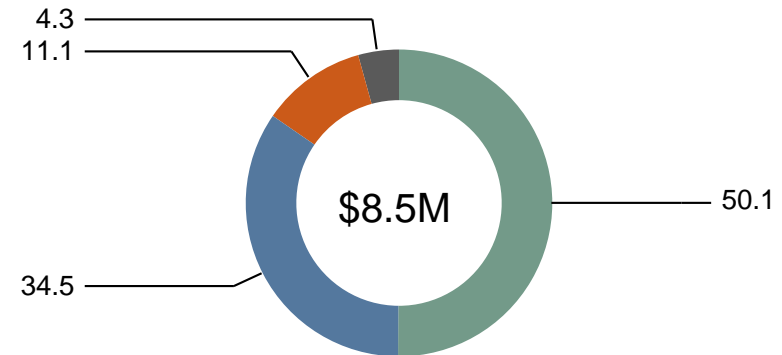


As of: March 31, 2022

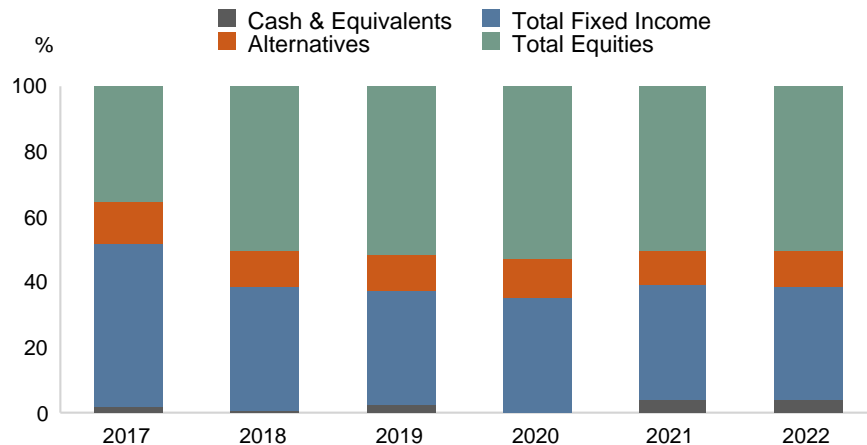
Asset Allocation Summary

Market Value by Asset Class

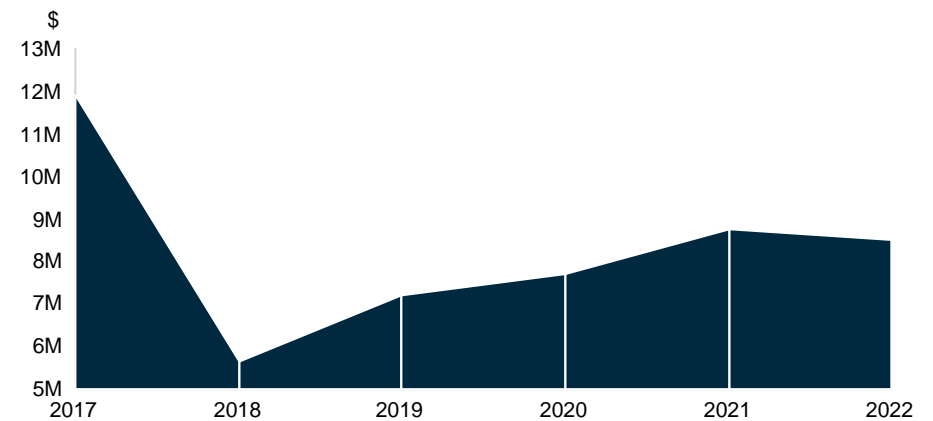
	Market Value	% of Mkt Val
Total Equities	\$ 4,249,401	50.1 %
Total Fixed Income	\$ 2,925,041	34.5 %
Alternatives	\$ 940,623	11.1 %
Cash & Equivalents	\$ 368,024	4.3 %
Total	\$ 8,483,090	100.0 %



Annual Allocation



Annual Ending Market Values



Account Name: EL TORO WATER 401K - INC & GROWTH

Account ID: xxxxx21389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Cash										
Cash										
	Cash/Pending Trade	-6,931.380	1.00	-6,931.38	1.000	-6,931.38	.00	-.1	.00	.000
Total: Cash				-6,931.38		-6,931.38	.00	-.1	.00	.000
Total: Cash				-6,931.38		-6,931.38	.00	-.1	.00	.000
Cash Equivalents										
Cash - Money Market										
	FIMM GOVT PORT CL I	FIGXX	374,937.770	1.00	374,937.77	1.000	374,937.77	18.03	4.4	993.59
Total: Cash - Money Market						374,937.77	18.03	4.4	993.59	.265
Total: Cash Equivalents						374,937.77	18.03	4.4	993.59	.265
Total Fixed Income										
Taxable Funds - Ultr										
	VANGUARD ULT-S/T ADM	VUSFX	4,229.948	20.14	85,211.52	19.830	83,879.87	.00	1.0	461.06
Total: Taxable Funds - Ultr						85,211.52	83,879.87	.00	1.0	461.06
Taxable Funds - Shor										
	VNGRD ST TERM INVMT	VFSUX	47,676.612	10.81	515,429.15	10.320	492,022.64	668.85	5.8	8,486.44
Total: Taxable Funds - Shor						515,429.15	492,022.64	668.85	5.8	8,486.44
Taxable Funds - Int										
	DODGE & COX INCOME F	DODIX	42,892.790	13.86	594,652.73	13.260	568,758.40	.00	6.7	11,109.23
	DOUBLELINE CORE FIXE	DBLFX	54,013.760	10.91	589,085.18	10.330	557,962.14	1,589.97	6.6	17,068.35

Account Name: EL TORO WATER 401K - INC & GROWTH

Account ID: xxxxx21389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
PIMCO TOTAL RETURN I	PTTRX	57,884.294	10.53	609,719.07	9.580	554,531.54	1,095.09	6.5	13,836.49	2.495
PRUDENTIAL TOTAL RTR	PTRQX	41,653.541	14.59	607,693.99	13.450	560,240.13	1,396.36	6.6	18,369.21	3.279
Total: Taxable Funds - Int				2,401,150.97		2,241,492.21	4,081.42	26.4	60,383.28	2.694
Tax Fds - Multi Sect										
PIMCO INCOME FUND IN	PIMIX	9,057.834	11.95	108,272.02	11.320	102,534.68	361.11	1.2	4,347.76	4.240
Total: Tax Fds - Multi Sect				108,272.02		102,534.68	361.11	1.2	4,347.76	4.240
Total: Total Fixed Income				3,110,063.66		2,919,929.40	5,111.38	34.4	73,678.54	2.523
Alternatives										
Commodities										
DFA COMMODITY STRATE	DCMSX	3,639.624	5.89	21,437.39	5.800	21,109.82	.00	.2	7,832.47	37.103
Total: Commodities				21,437.39		21,109.82	.00	.2	7,832.47	37.103
Managed Futures										
AMERICAN BEACON AHL	AHLIX	10,910.002	11.01	120,167.37	11.510	125,574.12	.00	1.5	5,073.15	4.040
NATIXIS ASG MGD FUT	AMFNX	11,368.016	10.52	119,598.99	11.880	135,052.03	.00	1.6	7,400.58	5.480
Total: Managed Futures				239,766.36		260,626.15	.00	3.1	12,473.73	4.786
Merger/Arbitrage										
BLACKROCK EV DRIVEN	BILPX	10,775.524	9.94	107,119.52	9.930	107,000.95	.00	1.3	484.04	.452
Total: Merger/Arbitrage				107,119.52		107,000.95	.00	1.3	484.04	.452
Multi-Strategy Strat										
AQR STYLE PREMIA ALT	QSPIX	10,432.495	9.65	100,661.00	7.830	81,686.44	.00	1.0	.00	.000
BLACKROCK TOTAL FACT	BSTKX	4,939.634	8.77	43,332.07	8.890	43,913.35	.00	.5	1,852.36	4.218
Total: Multi-Strategy Strat				143,993.07		125,599.79	.00	1.5	1,852.36	1.475

Account Name: EL TORO WATER 401K - INC & GROWTH

Account ID: xxxxx21389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Precious Metals										
ISHARES GOLD TR	IAU	1,578.000	36.22	57,153.40	36.830	58,117.74	.00	.7	.00	.000
Total: Precious Metals				57,153.40		58,117.74	.00	.7	.00	.000
Unconstrained Fixed										
BLACKROCK STRAT INC	BSIKX	13,773.332	10.06	138,616.03	9.820	135,254.12	286.07	1.6	3,250.51	2.403
Total: Unconstrained Fixed				138,616.03		135,254.12	286.07	1.6	3,250.51	2.403
Real Estate - ETFs /										
ISHARES COHEN & STEE	ICF	3,276.000	55.92	183,197.22	71.010	232,628.76	.00	2.7	4,324.32	1.859
Total: Real Estate - ETFs /				183,197.22		232,628.76	.00	2.7	4,324.32	1.859
Total: Alternatives				891,282.99		940,337.33	286.07	11.1	30,217.43	3.213
Total Equities										
Large-Cap Value Fund										
DODGE & COX STOCK FD	DODGX	1,400.879	194.20	272,047.88	245.540	343,971.83	.00	4.1	3,922.46	1.140
ISHARES S&P 500 VALU	IVE	274.000	131.05	35,907.83	155.720	42,667.28	.00	.5	781.45	1.831
PIMCO RAE FUNDAMENTA	PKAIX	22,637.455	11.35	256,841.99	13.620	308,322.14	.00	3.6	3,848.37	1.248
Total: Large-Cap Value Fund				564,797.70		694,961.25	.00	8.2	8,552.28	1.231
Small-Cap Value Fund										
UNDISCOVERED MGRS BE	UBVFX	1,898.460	64.09	121,678.13	86.420	164,064.91	.00	1.9	1,723.80	1.051
Total: Small-Cap Value Fund				121,678.13		164,064.91	.00	1.9	1,723.80	1.051
Large-Cap Growth Fun										
HARBOR CP APPRE RTRM	HNACX	3,670.806	75.89	278,584.10	87.190	320,057.58	.00	3.8	.00	.000

Account Name: EL TORO WATER 401K - INC & GROWTH

Account ID: xxxxx21389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
LEGG MASON CLRBRG LC	LSITX	4,438.498	54.95	243,901.60	66.010	292,985.25	.00	3.5	.00	.000
Total: Large-Cap Growth Fun				522,485.70		613,042.83	.00	7.2	.00	.000
Small-Cap Growth Fun										
VANGUARD SMALL CAP G	VBK	521.000	255.99	133,369.73	248.130	129,275.73	.00	1.5	429.82	.332
Total: Small-Cap Growth Fun				133,369.73		129,275.73	.00	1.5	429.82	.332
Large-Cap Blended Fu										
COLUMBIA CONTRARIAN	COFYX	21,060.994	24.84	523,232.24	33.060	696,276.46	.00	8.2	4,317.50	.620
VANGUARD GRO & INC A	VGIAX	7,145.851	78.21	558,875.59	100.220	716,157.19	.00	8.4	9,375.36	1.309
Total: Large-Cap Blended Fu				1,082,107.83		1,412,433.65	.00	16.7	13,692.86	.969
Mid-Cap Blended Fund										
VANGUARD MID-CAP ETF	VO	210.000	162.46	34,115.93	237.840	49,946.40	.00	.6	626.01	1.253
Total: Mid-Cap Blended Fund				34,115.93		49,946.40	.00	.6	626.01	1.253
Small-Cap Blended Fu										
DELAWARE SM CAP CORE	DCZRX	4,649.773	23.83	110,798.41	29.440	136,889.32	.00	1.6	460.33	.336
VANGUARD SMALL-CAP E	VB	625.000	161.64	101,023.06	212.520	132,825.00	.00	1.6	1,743.13	1.312
Total: Small-Cap Blended Fu				211,821.47		269,714.32	.00	3.2	2,203.45	.817
Emerging Market Fund										
HARTFORD SCHRODERS E	HHHFX	10,054.160	14.32	143,955.62	17.390	174,841.84	.00	2.1	2,664.35	1.524
VANGUARD FTSE EMRG M	VWO	643.000	52.31	33,633.87	46.130	29,661.59	.00	.3	877.70	2.959
Total: Emerging Market Fund				177,589.49		204,503.43	.00	2.4	3,542.05	1.732
Foreign Large Growth										
MFS INTERNATIONAL GR	MGRDX	2,746.223	30.42	83,535.97	40.100	110,123.54	.00	1.3	1,331.92	1.209
Total: Foreign Large Growth				83,535.97		110,123.54	.00	1.3	1,331.92	1.209

Account Name: EL TORO WATER 401K - INC & GROWTH

Account ID: xxxxx21389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Foreign Large Value										
DODGE & COX INTL STO	DODFX	2,476.326	40.77	100,955.49	47.010	116,412.09	.00	1.4	2,914.64	2.504
Total: Foreign Large Value				100,955.49		116,412.09	.00	1.4	2,914.64	2.504
Foreign Large Blende										
DFA LARGE CAP INTERN	DFALX	17,071.567	21.20	361,919.75	25.950	443,007.16	.00	5.2	13,827.97	3.121
ISHARES TR HDG MSCI	HEFA	1,235.000	25.61	31,627.88	33.940	41,915.90	.00	.5	1,336.27	3.188
Total: Foreign Large Blende				393,547.63		484,923.06	.00	5.7	15,164.24	3.127
Total: Total Equities				3,426,005.07		4,249,401.21	.00	50.1	50,181.07	1.181
Total				7,795,358.11		8,477,674.33	5,415.48	100.0	155,070.62	1.829

ETW 401K BALANCED INCOME

03/31/2022

Account Name: ETW 401K BALANCED INCOME

Account ID: xxxxx61389

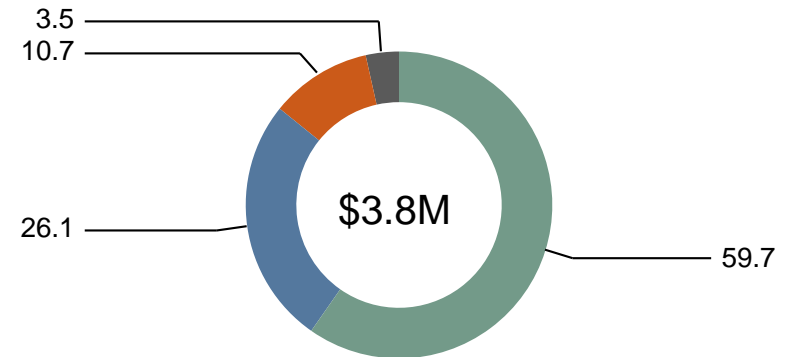


As of: March 31, 2022

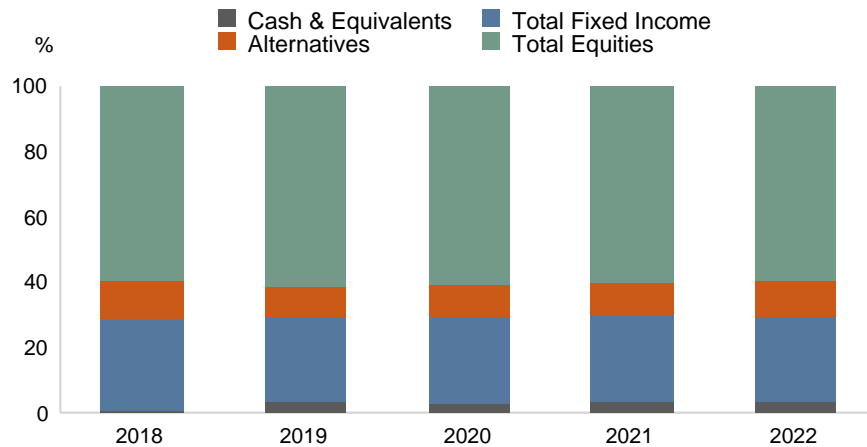
Asset Allocation Summary

Market Value by Asset Class

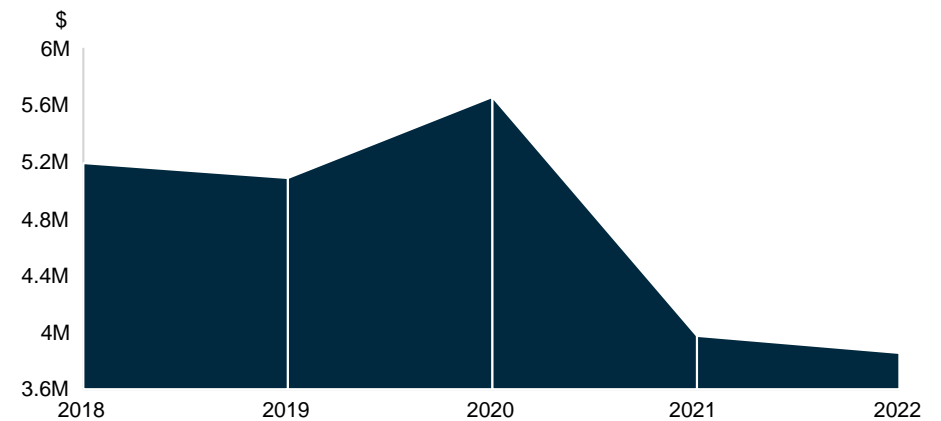
	Market Value	% of Mkt Val
Total Equities	\$ 2,297,105	59.7 %
Total Fixed Income	\$ 1,004,055	26.1 %
Alternatives	\$ 412,232	10.7 %
Cash & Equivalents	\$ 133,901	3.5 %
Total	\$ 3,847,293	100.0 %



Annual Allocation



Annual Ending Market Values



Account Name: ETW 401K BALANCED INCOME

Account ID: xxxxx61389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Cash										
Cash										
	Cash/Pending Trade	-2,665.850	1.00	-2,665.85	1.000	-2,665.85	.00	-.1	.00	.000
Total: Cash				-2,665.85		-2,665.85	.00	-.1	.00	.000
Total: Cash				-2,665.85		-2,665.85	.00	-.1	.00	.000
Cash Equivalents										
Cash - Money Market										
	FIMM GOVT PORT CL I	FIGXX	136,559.920	1.00	136,559.92	1.000	136,559.92	6.81	3.6	361.88
Total: Cash - Money Market						136,559.92	6.81	3.6	361.88	.265
Total: Cash Equivalents						136,559.92	6.81	3.6	361.88	.265
Total Fixed Income										
Taxable Funds - Ultr										
	VANGUARD ULT-S/T ADM	VUSFX	2,655.657	20.16	53,536.88	19.830	52,661.68	.00	1.4	289.47
Total: Taxable Funds - Ultr						53,536.88	52,661.68	.00	1.4	289.47
Taxable Funds - Shor										
	PAYDEN LOW DURATION	PYSBX	.026	10.00	.26	9.615	.25	.00	.0	.00
	VNGRD ST TERM INVMT	VFSUX	17,786.492	10.73	190,886.42	10.320	183,556.60	249.53	4.8	3,166.00
Total: Taxable Funds - Shor						190,886.68	183,556.85	249.53	4.8	3,166.00
Taxable Funds - Int										
	DODGE & COX INCOME F	DODIX	13,816.583	13.57	187,430.07	13.260	183,207.89	.00	4.8	3,578.49

Account Name: ETW 401K BALANCED INCOME

Account ID: xxxxx61389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
DOUBLELINE CORE FIXE	DBLFX	17,076.430	10.73	183,178.14	10.330	176,399.52	502.67	4.6	5,396.15	3.059
PIMCO TOTAL RETURN I	PTTRX	18,784.145	10.04	188,632.57	9.580	179,952.11	355.36	4.7	4,490.11	2.495
PRUDENTIAL TOTAL RTR	PTRQX	13,569.631	14.14	191,934.38	13.450	182,511.53	454.89	4.7	5,984.21	3.279
Total: Taxable Funds - Int				751,175.16		722,071.05	1,312.92	18.8	19,448.96	2.693
Tax Fds - Multi Sect										
PIMCO INCOME FUND IN	PIMIX	3,891.159	11.95	46,484.80	11.320	44,047.92	155.04	1.1	1,867.76	4.240
Total: Tax Fds - Multi Sect				46,484.80		44,047.92	155.04	1.1	1,867.76	4.240
Total: Total Fixed Income				1,042,083.52		1,002,337.50	1,717.49	26.1	24,772.18	2.471
Alternatives										
Commodities										
DFA COMMODITY STRATE	DCMSX	1,654.628	5.89	9,745.76	5.800	9,596.84	.00	.2	3,560.76	37.103
Total: Commodities				9,745.76		9,596.84	.00	.2	3,560.76	37.103
Managed Futures										
AMERICAN BEACON AHL	AHLIX	5,084.947	11.00	55,955.32	11.510	58,527.74	.00	1.5	2,364.50	4.040
NATIXIS ASG MGD FUT	AMFNX	5,316.976	9.86	52,403.73	11.880	63,165.67	.00	1.6	3,461.35	5.480
Total: Managed Futures				108,359.05		121,693.41	.00	3.2	5,825.85	4.787
Merger/Arbitrage										
BLACKROCK EV DRIVEN	BILPX	4,008.465	9.90	39,683.95	9.930	39,804.06	.00	1.0	180.06	.452
Total: Merger/Arbitrage				39,683.95		39,804.06	.00	1.0	180.06	.452
Multi-Strategy Strat										
AQR STYLE PREMIA ALT	QSPIX	3,567.390	9.16	32,667.24	7.830	27,932.66	.00	.7	.00	.000
BLACKROCK TOTAL FACT	BSTKX	2,162.307	8.77	18,968.46	8.890	19,222.91	.00	.5	810.87	4.218
Total: Multi-Strategy Strat				51,635.70		47,155.57	.00	1.2	810.87	1.720

Account Name: ETW 401K BALANCED INCOME

Account ID: xxxxx61389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Precious Metals										
ISHARES GOLD TR	IAU	928.000	36.62	33,987.07	36.830	34,178.24	.00	.9	.00	.000
Total: Precious Metals				33,987.07		34,178.24	.00	.9	.00	.000
Unconstrained Fixed										
BLACKROCK STRAT INC	BSIKX	5,588.335	9.97	55,688.94	9.820	54,877.45	116.06	1.4	1,318.85	2.403
Total: Unconstrained Fixed				55,688.94		54,877.45	116.06	1.4	1,318.85	2.403
Real Estate - ETFs /										
ISHARES COHEN & STEE	ICF	1,476.000	55.08	81,290.93	71.010	104,810.76	.00	2.7	1,948.32	1.859
Total: Real Estate - ETFs /				81,290.93		104,810.76	.00	2.7	1,948.32	1.859
Total: Alternatives				380,391.40		412,116.33	116.06	10.7	13,644.70	3.311
Total Equities										
Large-Cap Value Fund										
DODGE & COX STOCK FD	DODGX	707.643	199.85	141,419.86	245.540	173,754.66	.00	4.5	1,981.40	1.140
ISHARES S&P 500 VALU	IVE	238.000	128.07	30,480.21	155.720	37,061.36	.00	1.0	678.78	1.831
PIMCO RAE FUNDAMENTA	PKAIX	12,036.137	11.60	139,631.65	13.620	163,932.19	.00	4.3	2,046.14	1.248
Total: Large-Cap Value Fund				311,531.72		374,748.21	.00	9.7	4,706.32	1.256
Small-Cap Value Fund										
UNDISCOVERED MGRS BE	UBVFX	1,223.391	69.31	84,799.23	86.420	105,725.45	.00	2.7	1,110.84	1.051
Total: Small-Cap Value Fund				84,799.23		105,725.45	.00	2.7	1,110.84	1.051
Large-Cap Growth Fun										
HARBOR CP APPRE RTRM	HNACX	2,172.201	81.60	177,249.96	87.190	189,394.21	.00	4.9	.00	.000

Account Name: ETW 401K BALANCED INCOME

Account ID: xxxxx61389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
LEGG MASON CLRBRG LC	LSITX	2,262.625	54.71	123,777.87	66.010	149,355.88	.00	3.9	.00	.000
Total: Large-Cap Growth Fun				301,027.83		338,750.09	.00	8.8	.00	.000
Small-Cap Growth Fun										
VANGUARD SMALL CAP G	VBK	314.000	242.96	76,288.92	248.130	77,912.82	.00	2.0	259.05	.332
Total: Small-Cap Growth Fun				76,288.92		77,912.82	.00	2.0	259.05	.332
Large-Cap Blended Fu										
COLUMBIA CONTRARIAN	COFYX	11,078.456	27.90	309,121.20	33.060	366,253.76	.00	9.5	2,271.08	.620
VANGUARD GRO & INC A	VGIAX	3,560.439	84.48	300,798.96	100.220	356,827.20	.00	9.3	4,671.30	1.309
Total: Large-Cap Blended Fu				609,920.16		723,080.96	.00	18.8	6,942.38	.960
Mid-Cap Blended Fund										
VANGUARD MID-CAP ETF	VO	154.000	162.51	25,026.03	237.840	36,627.36	.00	1.0	459.07	1.253
Total: Mid-Cap Blended Fund				25,026.03		36,627.36	.00	1.0	459.07	1.253
Small-Cap Blended Fu										
DELAWARE SM CAP CORE	DCZRX	1,714.639	24.97	42,811.92	29.440	50,478.97	.00	1.3	169.75	.336
VANGUARD SMALL-CAP E	VB	291.000	146.62	42,667.13	212.520	61,843.32	.00	1.6	811.60	1.312
Total: Small-Cap Blended Fu				85,479.05		112,322.29	.00	2.9	981.35	.874
Emerging Market Fund										
HARTFORD SCHRODERS E	HHHFX	5,465.244	16.21	88,567.90	17.390	95,040.59	.00	2.5	1,448.29	1.524
VANGUARD FTSE EMRG M	VWO	496.000	52.02	25,803.50	46.130	22,880.48	.00	.6	677.04	2.959
Total: Emerging Market Fund				114,371.40		117,921.07	.00	3.1	2,125.33	1.802
Foreign Large Growth										
MFS INTERNATIONAL GR	MGRDX	1,607.981	35.87	57,675.01	40.100	64,480.04	.00	1.7	779.87	1.209
Total: Foreign Large Growth				57,675.01		64,480.04	.00	1.7	779.87	1.209

Account Name: ETW 401K BALANCED INCOME

Account ID: xxxxx61389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Foreign Large Value										
DODGE & COX INTL STO	DODFX	1,429.144	43.02	61,477.30	47.010	67,184.06	.00	1.7	1,682.10	2.504
Total: Foreign Large Value				61,477.30		67,184.06	.00	1.7	1,682.10	2.504
Foreign Large Blende										
DFA LARGE CAP INTERN	DFALX	9,262.952	21.27	197,041.72	25.950	240,373.60	.00	6.3	7,502.99	3.121
ISHARES TR HDG MSCI	HEFA	1,119.000	29.60	33,118.62	33.940	37,978.86	.00	1.0	1,210.76	3.188
Total: Foreign Large Blende				230,160.34		278,352.46	.00	7.2	8,713.75	3.130
Total: Total Equities				1,957,756.99		2,297,104.81	.00	59.7	27,760.06	1.208
Total				3,514,125.98		3,845,452.71	1,840.36	100.0	66,538.83	1.730

EL TORO WATER 401K - BALANCED

03/31/2022

Account Name: EL TORO WATER 401K - BALANCED

Account ID: xxxxx31389

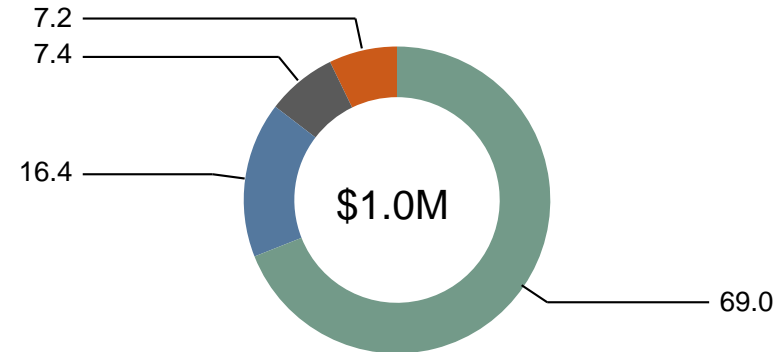


As of: March 31, 2022

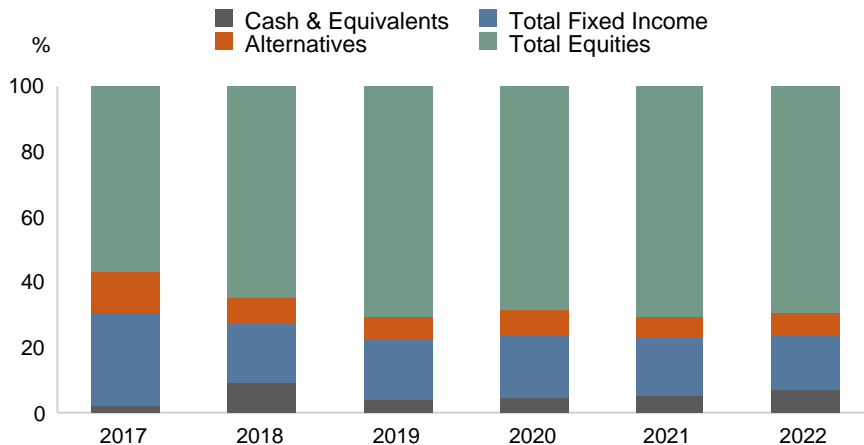
Asset Allocation Summary

Market Value by Asset Class

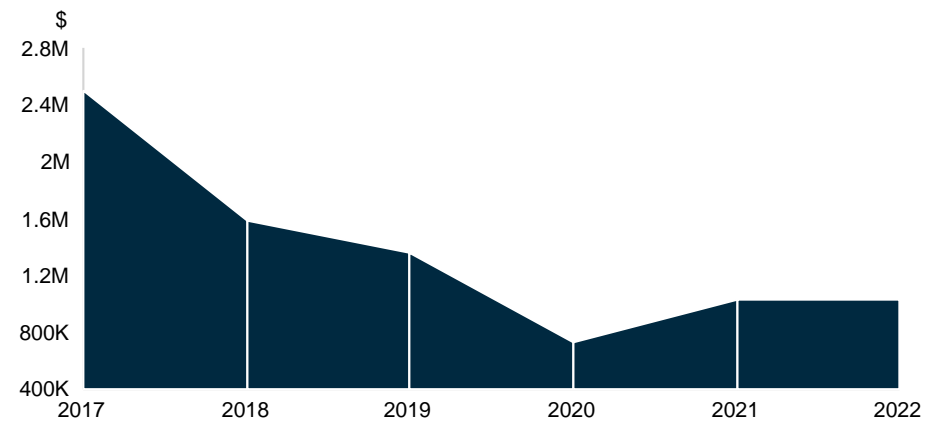
	Market Value	% of Mkt Val
Total Equities	\$ 705,199	69.0 %
Total Fixed Income	\$ 167,535	16.4 %
Cash & Equivalents	\$ 75,505	7.4 %
Alternatives	\$ 73,237	7.2 %
Total	\$ 1,021,476	100.0 %



Annual Allocation



Annual Ending Market Values



Account Name: EL TORO WATER 401K - BALANCED

Account ID: xxxxx31389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Cash										
Cash										
Cash/Pending Trade		-572.210	1.00	-572.21	1.000	-572.21	.00	-.1	.00	.000
Total: Cash				-572.21		-572.21	.00	-.1	.00	.000
Total: Cash				-572.21		-572.21	.00	-.1	.00	.000
Cash Equivalents										
Cash - Money Market										
FIMM GOVT PORT CL I	FIGXX	76,073.280	1.00	76,073.28	1.000	76,073.28	3.84	7.4	201.59	.265
Total: Cash - Money Market				76,073.28		76,073.28	3.84	7.4	201.59	.265
Total: Cash Equivalents				76,073.28		76,073.28	3.84	7.4	201.59	.265
Total Fixed Income										
Taxable Funds - Shor										
VNGRD ST TERM INVMT	VFSUX	2,782.614	10.81	30,066.64	10.320	28,716.58	39.03	2.8	495.31	1.725
Total: Taxable Funds - Shor				30,066.64		28,716.58	39.03	2.8	495.31	1.725
Taxable Funds - Int										
DODGE & COX INCOME F	DODIX	2,486.959	13.92	34,617.27	13.260	32,977.08	.00	3.2	644.12	1.953
DOUBLELINE CORE FIXE	DBLFX	3,076.007	10.92	33,597.55	10.330	31,775.15	90.55	3.1	972.02	3.059
PIMCO TOTAL RETURN I	PTTRX	3,366.256	10.45	35,167.82	9.580	32,248.74	63.70	3.2	804.66	2.495
PRUDENTIAL TOTAL RTR	PTRQX	2,396.784	14.58	34,943.91	13.450	32,236.75	80.34	3.2	1,056.98	3.279
Total: Taxable Funds - Int				138,326.55		129,237.72	234.59	12.7	3,477.78	2.691

Account Name: EL TORO WATER 401K - BALANCED

Account ID: xxxxx31389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Tax Fds - Multi Sect										
PIMCO INCOME FUND IN	PIMIX	819.298	11.96	9,800.08	11.320	9,274.45	32.59	.9	393.26	4.240
Total: Tax Fds - Multi Sect				9,800.08		9,274.45	32.59	.9	393.26	4.240
Total: Total Fixed Income				178,193.27		167,228.75	306.21	16.4	4,366.35	2.611
Alternatives										
Commodities										
DFA COMMODITY STRATE	DCMSX	440.267	5.89	2,593.17	5.800	2,553.55	.00	.3	947.45	37.103
Total: Commodities				2,593.17		2,553.55	.00	.3	947.45	37.103
Managed Futures										
AMERICAN BEACON AHL	AHLIX	816.850	11.12	9,080.13	11.510	9,401.94	.00	.9	379.84	4.040
NATIXIS ASG MGD FUT	AMFNX	846.094	10.51	8,893.39	11.880	10,051.60	.00	1.0	550.81	5.480
Total: Managed Futures				17,973.52		19,453.54	.00	1.9	930.64	4.784
Merger/Arbitrage										
BLACKROCK EV DRIVEN	BILPX	791.014	9.94	7,862.24	9.930	7,854.77	.00	.8	35.53	.452
Total: Merger/Arbitrage				7,862.24		7,854.77	.00	.8	35.53	.452
Multi-Strategy Strat										
AQR STYLE PREMIA ALT	QSPIX	709.174	9.47	6,712.42	7.830	5,552.83	.00	.5	.00	.000
BLACKROCK TOTAL FACT	BSTKX	319.907	8.77	2,806.33	8.890	2,843.97	.00	.3	119.97	4.218
Total: Multi-Strategy Strat				9,518.75		8,396.80	.00	.8	119.97	1.429
Precious Metals										
ISHARES GOLD TR	IAU	130.000	36.18	4,703.38	36.830	4,787.90	.00	.5	.00	.000
Total: Precious Metals				4,703.38		4,787.90	.00	.5	.00	.000

Account Name: EL TORO WATER 401K - BALANCED

Account ID: xxxxx31389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Unconstrained Fixed										
BLACKROCK STRAT INC	BSIKX	968.092	9.96	9,640.58	9.820	9,506.66	20.10	.9	228.47	2.403
Total: Unconstrained Fixed				9,640.58		9,506.66	20.10	.9	228.47	2.403
Real Estate - ETFs /										
ISHARES COHEN & STEE	ICF	291.000	55.90	16,268.24	71.010	20,663.91	.00	2.0	384.12	1.859
Total: Real Estate - ETFs /				16,268.24		20,663.91	.00	2.0	384.12	1.859
Total: Alternatives				68,559.88		73,217.13	20.10	7.2	2,646.18	3.614
Total Equities										
Large-Cap Value Fund										
DODGE & COX STOCK FD	DODGX	216.136	194.79	42,102.08	245.540	53,070.03	.00	5.2	605.18	1.140
ISHARES S&P 500 VALU	IVE	96.000	134.34	12,896.74	155.720	14,949.12	.00	1.5	273.79	1.831
PIMCO RAE FUNDAMENTA	PKAIX	4,061.794	11.63	47,233.43	13.620	55,321.63	.00	5.4	690.50	1.248
Total: Large-Cap Value Fund				102,232.25		123,340.78	.00	12.1	1,569.48	1.272
Small-Cap Value Fund										
UNDISCOVERED MGRS BE	UBVFX	399.860	66.17	26,460.65	86.420	34,555.90	.00	3.4	363.07	1.051
Total: Small-Cap Value Fund				26,460.65		34,555.90	.00	3.4	363.07	1.051
Large-Cap Growth Fun										
HARBOR CP APPRE RTRM	HNACX	556.249	76.98	42,817.37	87.190	48,499.35	.00	4.7	.00	.000
LEGG MASON CLRBRG LC	LSITX	776.813	56.25	43,692.63	66.010	51,277.43	.00	5.0	.00	.000
Total: Large-Cap Growth Fun				86,510.00		99,776.78	.00	9.8	.00	.000
Small-Cap Growth Fun										

Account Name: EL TORO WATER 401K - BALANCED

Account ID: xxxxx31389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
VANGUARD SMALL CAP G	VBK	103.000	245.93	25,330.29	248.130	25,557.39	.00	2.5	84.97	.332
Total: Small-Cap Growth Fun				25,330.29		25,557.39	.00	2.5	84.97	.332
Large-Cap Blended Fu										
COLUMBIA CONTRARIAN	COFYX	3,233.119	25.46	82,319.28	33.060	106,886.91	.00	10.5	662.79	.620
VANGUARD GRO & INC A	VGIAX	1,099.215	81.75	89,861.17	100.220	110,163.33	.00	10.8	1,442.17	1.309
Total: Large-Cap Blended Fu				172,180.45		217,050.24	.00	21.3	2,104.96	.970
Mid-Cap Blended Fund										
VANGUARD MID-CAP ETF	VO	41.000	178.16	7,304.38	237.840	9,751.44	.00	1.0	122.22	1.253
Total: Mid-Cap Blended Fund				7,304.38		9,751.44	.00	1.0	122.22	1.253
Small-Cap Blended Fu										
DELAWARE SM CAP CORE	DCZRX	607.584	25.62	15,567.40	29.440	17,887.27	.00	1.8	60.15	.336
VANGUARD SMALL-CAP E	VB	82.000	168.31	13,801.60	212.520	17,426.64	.00	1.7	228.70	1.312
Total: Small-Cap Blended Fu				29,369.00		35,313.91	.00	3.5	288.85	.818
Emerging Market Fund										
HARTFORD SCHRODERS E	HHHFX	1,525.362	15.50	23,648.10	17.390	26,526.05	.00	2.6	404.22	1.524
VANGUARD FTSE EMRG M	VWO	225.000	52.53	11,818.96	46.130	10,379.25	.00	1.0	307.13	2.959
Total: Emerging Market Fund				35,467.06		36,905.30	.00	3.6	711.35	1.927
Foreign Large Growth										
MFS INTERNATIONAL GR	MGRDX	456.755	33.18	15,153.89	40.100	18,315.88	.00	1.8	221.53	1.209
Total: Foreign Large Growth				15,153.89		18,315.88	.00	1.8	221.53	1.209
Foreign Large Value										
DODGE & COX INTL STO	DODFX	411.097	41.30	16,976.84	47.010	19,325.67	.00	1.9	483.86	2.504
Total: Foreign Large Value				16,976.84		19,325.67	.00	1.9	483.86	2.504

Account Name: EL TORO WATER 401K - BALANCED

Account ID: xxxxx31389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Foreign Large Blende										
DFA LARGE CAP INTERN	DFALX	2,736.668	21.99	60,173.96	25.950	71,016.53	.00	7.0	2,216.70	3.121
ISHARES TR HDG MSCI	HEFA	421.000	26.29	11,069.29	33.940	14,288.74	.00	1.4	455.52	3.188
Total: Foreign Large Blende				71,243.25		85,305.27	.00	8.4	2,672.22	3.133
Total: Total Equities				588,228.06		705,198.56	.00	69.1	8,622.51	1.223
Total				910,482.28		1,021,145.51	330.15	100.0	15,836.64	1.551

ETW 401K CAPITAL APPRECIATION

03/31/2022

Account Name: ETW 401K CAPITAL APPRECIATION

Account ID: xxxxx71389

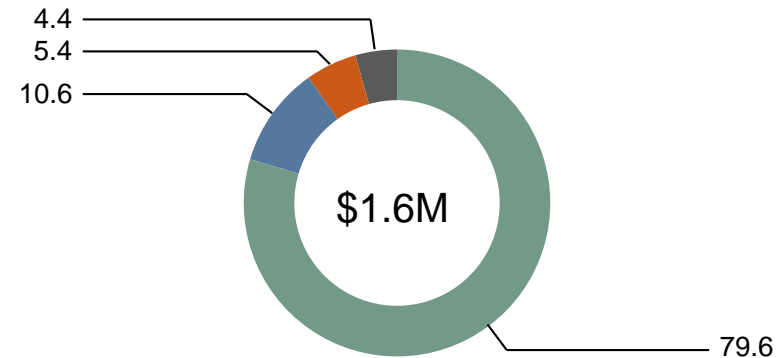


As of: March 31, 2022

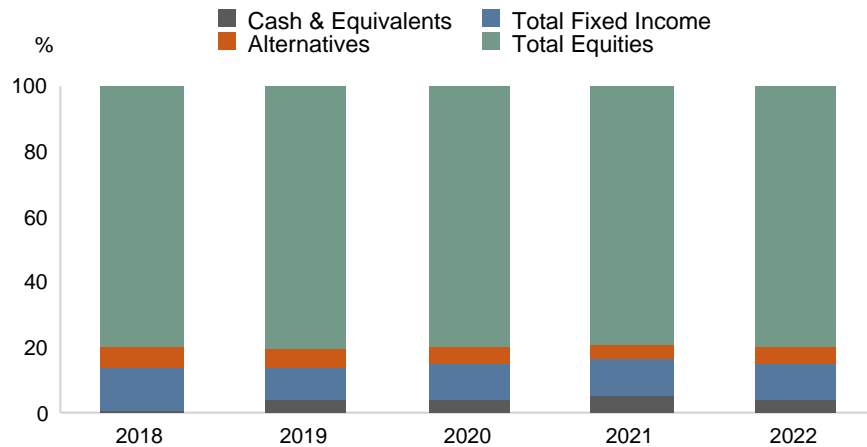
Asset Allocation Summary

Market Value by Asset Class

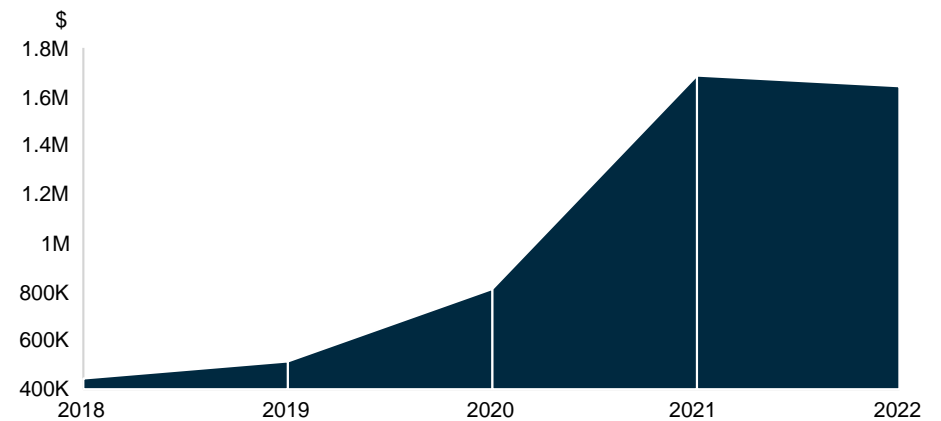
	Market Value	% of Mkt Val
Total Equities	\$ 1,308,524	79.6 %
Total Fixed Income	\$ 173,817	10.6 %
Alternatives	\$ 89,220	5.4 %
Cash & Equivalents	\$ 72,264	4.4 %
Total	\$ 1,643,826	100.0 %



Annual Allocation



Annual Ending Market Values



Account Name: ETW 401K CAPITAL APPRECIATION

Account ID: xxxxx71389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Cash										
Cash										
Cash/Pending Trade		-789.890	1.00	-789.89	1.000	-789.89	.00	.0	.00	.000
Total: Cash				-789.89		-789.89	.00	.0	.00	.000
Total: Cash				-789.89		-789.89	.00	.0	.00	.000
Cash Equivalents										
Cash - Money Market										
FIMM GOVT PORT CL I	FIGXX	73,050.630	1.00	73,050.63	1.000	73,050.63	3.59	4.4	193.58	.265
Total: Cash - Money Market				73,050.63		73,050.63	3.59	4.4	193.58	.265
Total: Cash Equivalents				73,050.63		73,050.63	3.59	4.4	193.58	.265
Total Fixed Income										
Taxable Funds - Ultr										
VANGUARD ULT-S/T ADM	VUSFX	811.251	20.16	16,352.48	19.830	16,087.11	.00	1.0	88.43	.550
Total: Taxable Funds - Ultr				16,352.48		16,087.11	.00	1.0	88.43	.550
Taxable Funds - Shor										
VNGRD ST TERM INVMT	VFSUX	2,934.075	10.88	31,928.52	10.320	30,279.66	41.18	1.8	522.27	1.725
Total: Taxable Funds - Shor				31,928.52		30,279.66	41.18	1.8	522.27	1.725
Taxable Funds - Int										
DODGE & COX INCOME F	DODIX	2,293.203	14.05	32,222.65	13.260	30,407.87	.00	1.9	593.94	1.953
DOUBLELINE CORE FIXE	DBLFX	2,823.716	10.95	30,917.22	10.330	29,168.99	83.12	1.8	892.29	3.059

Account Name: ETW 401K CAPITAL APPRECIATION

Account ID: xxxxx71389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
PIMCO TOTAL RETURN I	PTTRX	3,089.350	10.28	31,761.06	9.580	29,595.97	58.44	1.8	738.47	2.495
PRUDENTIAL TOTAL RTR	PTRQX	2,228.029	14.45	32,205.41	13.450	29,966.99	74.68	1.8	982.56	3.279
Total: Taxable Funds - Int				127,106.34		119,139.82	216.24	7.2	3,207.26	2.692
Tax Fds - Multi Sect										
PIMCO INCOME FUND IN	PIMIX	708.862	11.96	8,476.59	11.320	8,024.32	28.21	.5	340.25	4.240
Total: Tax Fds - Multi Sect				8,476.59		8,024.32	28.21	.5	340.25	4.240
Total: Total Fixed Income				183,863.93		173,530.91	285.63	10.6	4,158.21	2.396
Alternatives										
Commodities										
DFA COMMODITY STRATE	DCMSX	710.581	5.89	4,185.32	5.800	4,121.37	.00	.3	1,529.17	37.103
Total: Commodities				4,185.32		4,121.37	.00	.3	1,529.17	37.103
Managed Futures										
AMERICAN BEACON AHL	AHLIX	732.469	11.23	8,228.72	11.510	8,430.72	.00	.5	340.60	4.040
NATIXIS ASG MGD FUT	AMFNX	763.222	10.23	7,808.31	11.880	9,067.08	.00	.6	496.86	5.480
Total: Managed Futures				16,037.03		17,497.80	.00	1.1	837.46	4.786
Merger/Arbitrage										
BLACKROCK EV DRIVEN	BILPX	1,196.123	9.88	11,818.55	9.930	11,877.50	.00	.7	53.73	.452
Total: Merger/Arbitrage				11,818.55		11,877.50	.00	.7	53.73	.452
Multi-Strategy Strat										
AQR STYLE PREMIA ALT	QSPIX	701.259	8.44	5,921.56	7.830	5,490.86	.00	.3	.00	.000
BLACKROCK TOTAL FACT	BSTKX	260.595	9.00	2,345.32	8.890	2,316.69	.00	.1	97.72	4.218
Total: Multi-Strategy Strat				8,266.88		7,807.55	.00	.5	97.72	1.252

Account Name: ETW 401K CAPITAL APPRECIATION

Account ID: xxxxx71389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Precious Metals										
ISHARES GOLD TR	IAU	182.000	36.13	6,575.74	36.830	6,703.06	.00	.4	.00	.000
Total: Precious Metals				6,575.74		6,703.06	.00	.4	.00	.000
Unconstrained Fixed										
BLACKROCK STRAT INC	BSIKX	1,171.759	10.09	11,825.68	9.820	11,506.67	24.31	.7	276.54	2.403
Total: Unconstrained Fixed				11,825.68		11,506.67	24.31	.7	276.54	2.403
Real Estate - ETFs /										
ISHARES COHEN & STEE	ICF	418.000	59.17	24,734.33	71.010	29,682.18	.00	1.8	551.76	1.859
Total: Real Estate - ETFs /				24,734.33		29,682.18	.00	1.8	551.76	1.859
Total: Alternatives				83,443.53		89,196.13	24.31	5.4	3,346.37	3.752
Total Equities										
Large-Cap Value Fund										
DODGE & COX STOCK FD	DODGX	463.183	212.44	98,398.79	245.540	113,729.95	.00	6.9	1,296.91	1.140
ISHARES S&P 500 VALU	IVE	183.000	134.04	24,529.63	155.720	28,496.76	.00	1.7	521.92	1.831
PIMCO RAE FUNDAMENTA	PKAIX	7,078.470	12.22	86,493.28	13.620	96,408.76	.00	5.9	1,203.34	1.248
Total: Large-Cap Value Fund				209,421.70		238,635.47	.00	14.5	3,022.17	1.266
Small-Cap Value Fund										
UNDISCOVERED MGRS BE	UBVFX	769.936	69.48	53,497.63	86.420	66,537.87	.00	4.0	699.10	1.051
Total: Small-Cap Value Fund				53,497.63		66,537.87	.00	4.0	699.10	1.051
Large-Cap Growth Fun										
HARBOR CP APPRE RTRM	HNACX	1,239.184	93.26	115,561.38	87.190	108,044.45	.00	6.6	.00	.000

Account Name: ETW 401K CAPITAL APPRECIATION

Account ID: xxxxx71389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
LEGG MASON CLRBRG LC	LSITX	1,581.060	65.62	103,748.27	66.010	104,365.77	.00	6.4	.00	.000
Total: Large-Cap Growth Fun				219,309.65		212,410.22	.00	12.9	.00	.000
Small-Cap Growth Fun										
VANGUARD SMALL CAP G	VBK	200.000	261.50	52,299.80	248.130	49,626.00	.00	3.0	165.00	.332
Total: Small-Cap Growth Fun				52,299.80		49,626.00	.00	3.0	165.00	.332
Large-Cap Blended Fu										
COLUMBIA CONTRARIAN	COFYX	5,969.608	31.09	185,618.87	33.060	197,355.24	.00	12.0	1,223.77	.620
VANGUARD GRO & INC A	VGIAX	2,010.258	94.24	189,448.84	100.220	201,468.06	.00	12.3	2,637.46	1.309
Total: Large-Cap Blended Fu				375,067.71		398,823.30	.00	24.3	3,861.23	.968
Mid-Cap Blended Fund										
VANGUARD MID-CAP ETF	VO	66.000	201.28	13,284.67	237.840	15,697.44	.00	1.0	196.75	1.253
Total: Mid-Cap Blended Fund				13,284.67		15,697.44	.00	1.0	196.75	1.253
Small-Cap Blended Fu										
DELAWARE SM CAP CORE	DCZRX	1,059.734	27.39	29,027.38	29.440	31,198.57	.00	1.9	104.91	.336
VANGUARD SMALL-CAP E	VB	145.000	181.72	26,349.75	212.520	30,815.40	.00	1.9	404.40	1.312
Total: Small-Cap Blended Fu				55,377.13		62,013.97	.00	3.8	509.32	.821
Emerging Market Fund										
HARTFORD SCHRODERS E	HHHFX	1,878.037	16.68	31,333.43	17.390	32,659.06	.00	2.0	497.68	1.524
VANGUARD FTSE EMRG M	VWO	745.000	52.71	39,265.95	46.130	34,366.85	.00	2.1	1,016.92	2.959
Total: Emerging Market Fund				70,599.38		67,025.91	.00	4.1	1,514.60	2.260
Foreign Large Growth										
MFS INTERNATIONAL GR	MGRDX	512.540	36.16	18,534.58	40.100	20,552.85	.00	1.3	248.58	1.209
Total: Foreign Large Growth				18,534.58		20,552.85	.00	1.3	248.58	1.209

Account Name: ETW 401K CAPITAL APPRECIATION

Account ID: xxxxx71389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Foreign Large Value										
	DODGE & COX INTL STO	DODFX	475.778	41.12	19,562.57	47.010	22,366.32	.00	1.4	559.99 2.504
Total: Foreign Large Value				19,562.57		22,366.32	.00	1.4	559.99	2.504
Foreign Large Blende										
	DFA LARGE CAP INTERN	DFALX	5,341.485	24.07	128,560.10	25.950	138,611.53	.00	8.4	4,326.60 3.121
	ISHARES TR HDG MSCI	HEFA	478.000	29.17	13,941.07	33.940	16,223.32	.00	1.0	517.20 3.188
Total: Foreign Large Blende				142,501.17		154,834.85	.00	9.4	4,843.80	3.128
Total: Total Equities				1,229,455.99		1,308,524.20	.00	79.6	15,620.54	1.194
Total				1,569,024.19		1,643,511.98	313.53	100.0	23,318.71	1.419

EL TORO WATER 401K - GROWTH

03/31/2022

Account Name: EL TORO WATER 401K - GROWTH

Account ID: xxxxx41389

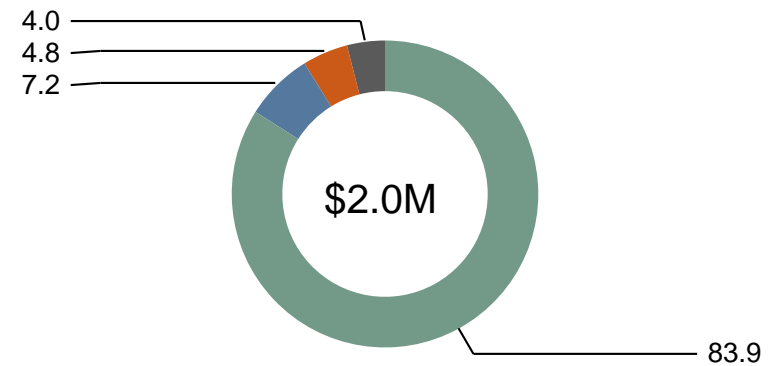


As of: March 31, 2022

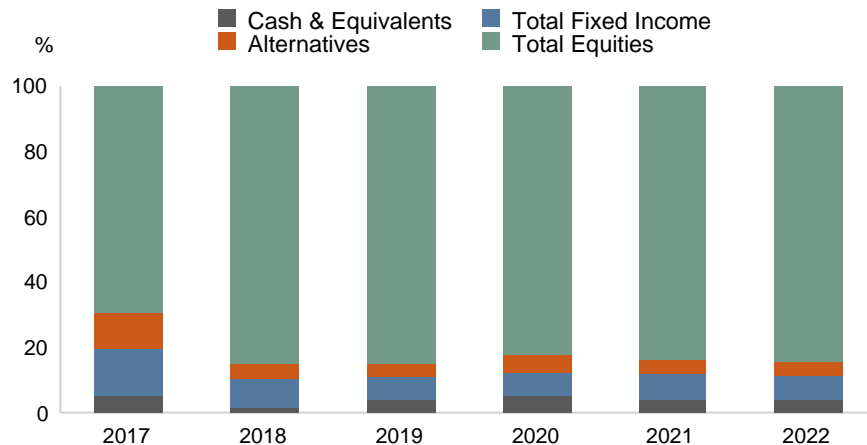
Asset Allocation Summary

Market Value by Asset Class

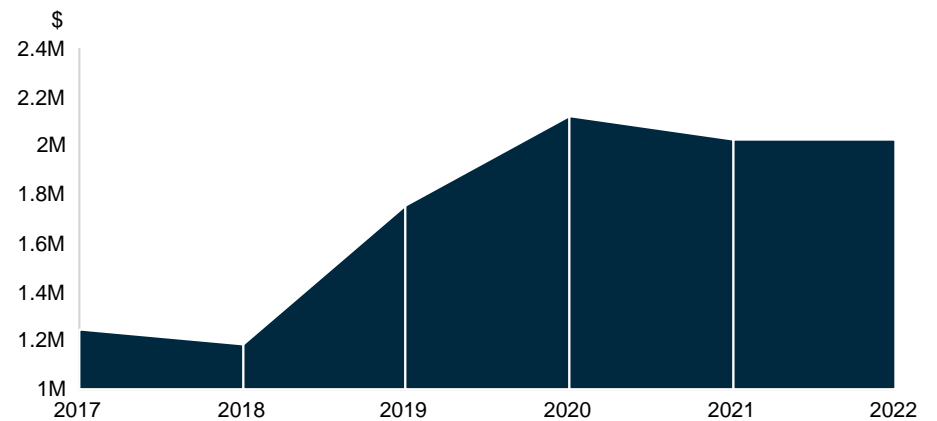
	Market Value	% of Mkt Val
Total Equities	\$ 1,697,588	83.9 %
Total Fixed Income	\$ 146,066	7.2 %
Alternatives	\$ 96,902	4.8 %
Cash & Equivalents	\$ 81,742	4.0 %
Total	\$ 2,022,298	100.0 %



Annual Allocation



Annual Ending Market Values



Account Name: EL TORO WATER 401K - GROWTH

Account ID: xxxxx41389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Cash										
Cash										
Cash/Pending Trade		-794.790	1.00	-794.79	1.000	-794.79	.00	.0	.00	.000
Total: Cash				-794.79		-794.79	.00	.0	.00	.000
Total: Cash				-794.79		-794.79	.00	.0	.00	.000
Cash Equivalents										
Cash - Money Market										
FIMM GOVT PORT CL I	FIGXX	82,532.460	1.00	82,532.46	1.000	82,532.46	4.17	4.1	218.71	.265
Total: Cash - Money Market				82,532.46		82,532.46	4.17	4.1	218.71	.265
Total: Cash Equivalents				82,532.46		82,532.46	4.17	4.1	218.71	.265
Total Fixed Income										
Taxable Funds - Ultr										
VANGUARD ULT-S/T ADM	VUSFX	674.075	20.16	13,589.03	19.830	13,366.91	.00	.7	73.47	.550
Total: Taxable Funds - Ultr				13,589.03		13,366.91	.00	.7	73.47	.550
Taxable Funds - Shor										
VNGRD ST TERM INVMT	VFSUX	2,228.369	10.82	24,104.75	10.320	22,996.77	31.25	1.1	396.65	1.725
Total: Taxable Funds - Shor				24,104.75		22,996.77	31.25	1.1	396.65	1.725
Taxable Funds - Int										
DODGE & COX INCOME F	DODIX	1,938.498	13.89	26,934.60	13.260	25,704.48	.00	1.3	502.07	1.953
DOUBLELINE CORE FIXE	DBLFX	2,391.128	10.90	26,053.87	10.330	24,700.35	70.39	1.2	755.60	3.059

Account Name: EL TORO WATER 401K - GROWTH

Account ID: xxxxx41389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
PIMCO TOTAL RETURN I	PTTRX	2,617.962	10.41	27,251.03	9.580	25,080.08	49.54	1.2	625.79	2.495
PRUDENTIAL TOTAL RTR	PTRQX	1,889.371	14.55	27,493.21	13.450	25,412.04	63.35	1.3	833.21	3.279
Total: Taxable Funds - Int				107,732.71		100,896.95	183.28	5.0	2,716.67	2.693
Tax Fds - Multi Sect										
PIMCO INCOME FUND IN	PIMIX	756.243	12.00	9,077.50	11.320	8,560.67	30.11	.4	363.00	4.240
Total: Tax Fds - Multi Sect				9,077.50		8,560.67	30.11	.4	363.00	4.240
Total: Total Fixed Income				154,503.99		145,821.30	244.64	7.2	3,549.79	2.434
Alternatives										
Commodities										
DFA COMMODITY STRATE	DCMSX	874.986	5.89	5,153.67	5.800	5,074.92	.00	.3	1,882.97	37.103
Total: Commodities				5,153.67		5,074.92	.00	.3	1,882.97	37.103
Managed Futures										
AMERICAN BEACON AHL	AHLIX	568.660	10.95	6,229.58	11.510	6,545.28	.00	.3	264.43	4.040
NATIXIS ASG MGD FUT	AMFNX	1,133.676	10.34	11,724.32	11.880	13,468.07	.00	.7	738.02	5.480
Total: Managed Futures				17,953.90		20,013.35	.00	1.0	1,002.45	5.009
Merger/Arbitrage										
BLACKROCK EV DRIVEN	BILPX	1,323.132	9.84	13,017.84	9.930	13,138.70	.00	.6	59.44	.452
Total: Merger/Arbitrage				13,017.84		13,138.70	.00	.6	59.44	.452
Multi-Strategy Strat										
AQR STYLE PREMIA ALT	QSPIX	665.006	9.62	6,398.24	7.830	5,207.00	.00	.3	.00	.000
BLACKROCK TOTAL FACT	BSTKX	360.258	8.77	3,160.30	8.890	3,202.69	.00	.2	135.10	4.218
Total: Multi-Strategy Strat				9,558.54		8,409.69	.00	.4	135.10	1.606

Account Name: EL TORO WATER 401K - GROWTH

Account ID: xxxxx41389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Precious Metals										
ISHARES GOLD TR	IAU	141.000	37.15	5,238.07	36.830	5,193.03	.00	.3	.00	.000
Total: Precious Metals				5,238.07		5,193.03	.00	.3	.00	.000
Unconstrained Fixed										
BLACKROCK STRAT INC	BSIKX	1,275.278	9.96	12,703.98	9.820	12,523.23	26.49	.6	300.97	2.403
Total: Unconstrained Fixed				12,703.98		12,523.23	26.49	.6	300.97	2.403
Real Estate - ETFs /										
ISHARES COHEN & STEE	ICF	458.000	55.63	25,478.64	71.010	32,522.58	.00	1.6	604.56	1.859
Total: Real Estate - ETFs /				25,478.64		32,522.58	.00	1.6	604.56	1.859
Total: Alternatives				89,104.64		96,875.50	26.49	4.8	3,985.48	4.114
Total Equities										
Large-Cap Value Fund										
DODGE & COX STOCK FD	DODGX	588.208	193.90	114,056.33	245.540	144,428.59	.00	7.1	1,646.98	1.140
ISHARES S&P 500 VALU	IVE	178.000	130.14	23,164.71	155.720	27,718.16	.00	1.4	507.66	1.831
PIMCO RAE FUNDAMENTA	PKAIX	10,004.230	11.42	114,244.76	13.620	136,257.61	.00	6.7	1,700.72	1.248
Total: Large-Cap Value Fund				251,465.80		308,404.36	.00	15.3	3,855.36	1.250
Small-Cap Value Fund										
UNDISCOVERED MGRS BE	UBVFX	1,000.921	64.85	64,910.34	86.420	86,499.59	.00	4.3	908.84	1.051
Total: Small-Cap Value Fund				64,910.34		86,499.59	.00	4.3	908.84	1.051
Large-Cap Growth Fun										
HARBOR CP APPRE RTRM	HNACX	1,691.488	80.46	136,100.07	87.190	147,480.84	.00	7.3	.00	.000

Account Name: EL TORO WATER 401K - GROWTH

Account ID: xxxxx41389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
LEGG MASON CLRBRG LC	LSITX	2,089.030	56.79	118,628.47	66.010	137,896.87	.00	6.8	.00	.000
Total: Large-Cap Growth Fun				254,728.54		285,377.71	.00	14.1	.00	.000
Small-Cap Growth Fun										
VANGUARD SMALL CAP G	VBK	290.000	246.12	71,374.90	248.130	71,957.70	.00	3.6	239.25	.332
Total: Small-Cap Growth Fun				71,374.90		71,957.70	.00	3.6	239.25	.332
Large-Cap Blended Fu										
COLUMBIA CONTRARIAN	COFYX	7,286.151	25.85	188,377.06	33.060	240,880.15	.00	11.9	1,493.66	.620
VANGUARD GRO & INC A	VGIAX	2,480.799	81.35	201,809.91	100.220	248,625.68	.00	12.3	3,254.81	1.309
Total: Large-Cap Blended Fu				390,186.97		489,505.83	.00	24.2	4,748.47	.970
Mid-Cap Blended Fund										
VANGUARD MID-CAP ETF	VO	102.000	180.96	18,457.66	237.840	24,259.68	.00	1.2	304.06	1.253
Total: Mid-Cap Blended Fund				18,457.66		24,259.68	.00	1.2	304.06	1.253
Small-Cap Blended Fu										
DELAWARE SM CAP CORE	DCZRX	1,336.951	24.58	32,868.30	29.440	39,359.84	.00	1.9	132.36	.336
VANGUARD SMALL-CAP E	VB	162.000	152.00	24,623.73	212.520	34,428.24	.00	1.7	451.82	1.312
Total: Small-Cap Blended Fu				57,492.03		73,788.08	.00	3.6	584.18	.792
Emerging Market Fund										
HARTFORD SCHRODERS E	HHHFX	4,426.267	16.15	71,483.35	17.390	76,972.78	.00	3.8	1,172.96	1.524
VANGUARD FTSE EMRG M	VWO	245.000	52.16	12,777.98	46.130	11,301.85	.00	.6	334.43	2.959
Total: Emerging Market Fund				84,261.33		88,274.63	.00	4.4	1,507.39	1.708
Foreign Large Growth										
MFS INTERNATIONAL GR	MGRDX	997.520	32.56	32,476.21	40.100	40,000.55	.00	2.0	483.80	1.209
Total: Foreign Large Growth				32,476.21		40,000.55	.00	2.0	483.80	1.209

Account Name: EL TORO WATER 401K - GROWTH

Account ID: xxxxx41389



As of: March 31, 2022

Holdings Report by Asset Class

	Ticker	Units	Unit Cost	Total Cost	Price	Market Value	Accrual	% of Mkt Val	Annual Income	Current Yield
Foreign Large Value										
DODGE & COX INTL STO	DODFX	907.177	41.28	37,445.51	47.010	42,646.39	.00	2.1	1,067.75	2.504
Total: Foreign Large Value				37,445.51		42,646.39	.00	2.1	1,067.75	2.504
Foreign Large Blende										
DFA LARGE CAP INTERN	DFALX	5,827.997	21.52	125,392.72	25.950	151,236.52	.00	7.5	4,720.68	3.121
ISHARES TR HDG MSCI	HEFA	1,050.000	26.42	27,744.15	33.940	35,637.00	.00	1.8	1,136.10	3.188
Total: Foreign Large Blende				153,136.87		186,873.52	.00	9.2	5,856.78	3.134
Total: Total Equities				1,415,936.16		1,697,588.04	.00	84.0	19,555.86	1.152
Total				1,741,282.46		2,022,022.51	275.30	100.0	27,309.84	1.351

As of: March 31, 2022



Disclosure

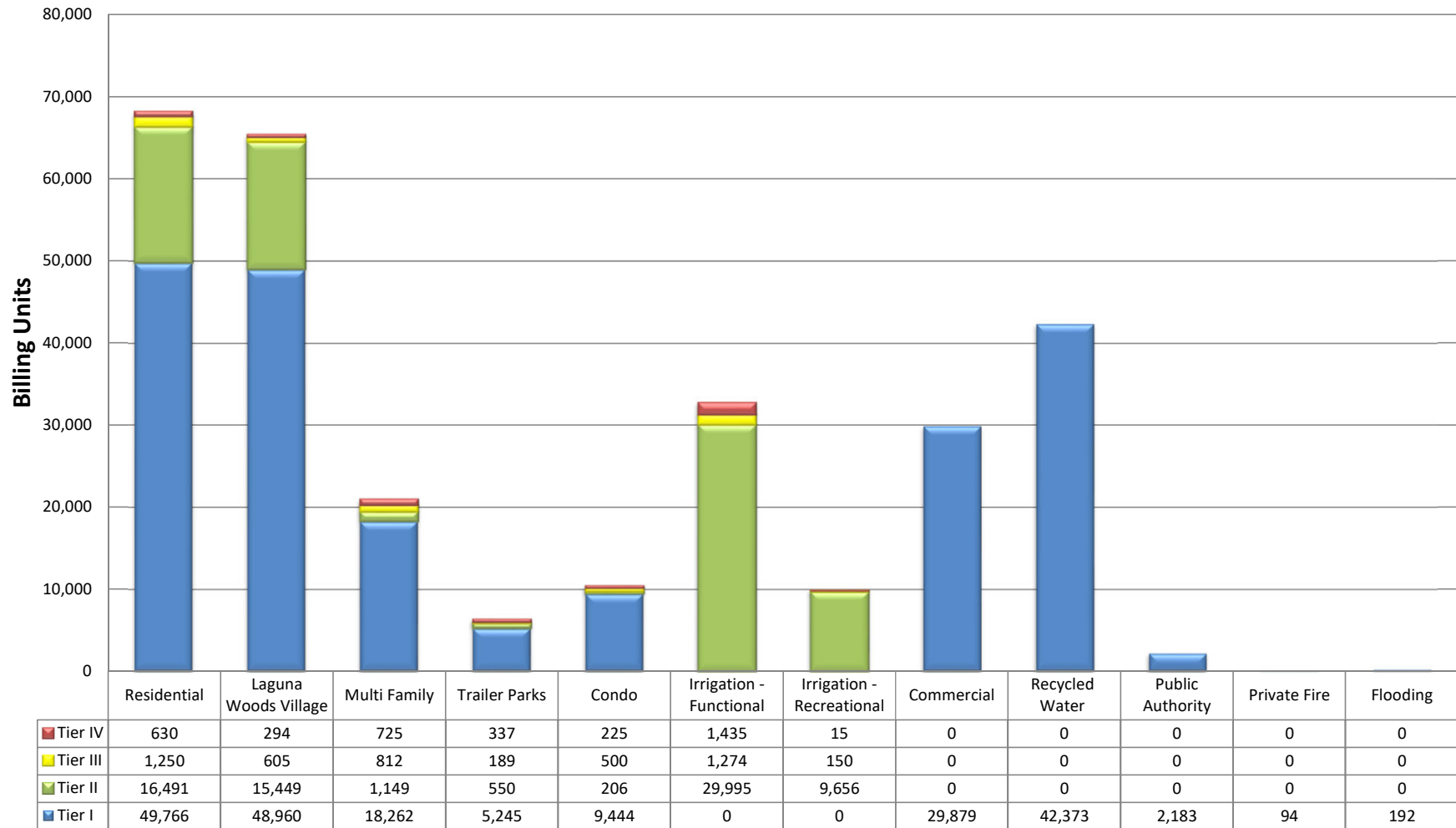
Investment management services offered by MUFG Union Bank, N.A. in conjunction with its subsidiary, HighMark Capital Management, an SEC-registered investment adviser. **Investments employing managed strategies: • Are NOT deposits or other obligations of, or guaranteed by, the Bank or any Bank affiliate • Are NOT insured by the FDIC or by any other federal government agency • Are subject to investment risks, including possible loss of the principal amount invested.**

Past performance does not guarantee future results. Individual account management and construction will vary depending on each client's investment needs and objectives. Some information provided herein was obtained from third party sources deemed to be reliable; the Bank and its affiliates make no representations or warranties with respect to the timeliness, accuracy, or completeness of the information provided. Any information provided is subject to change without notice.

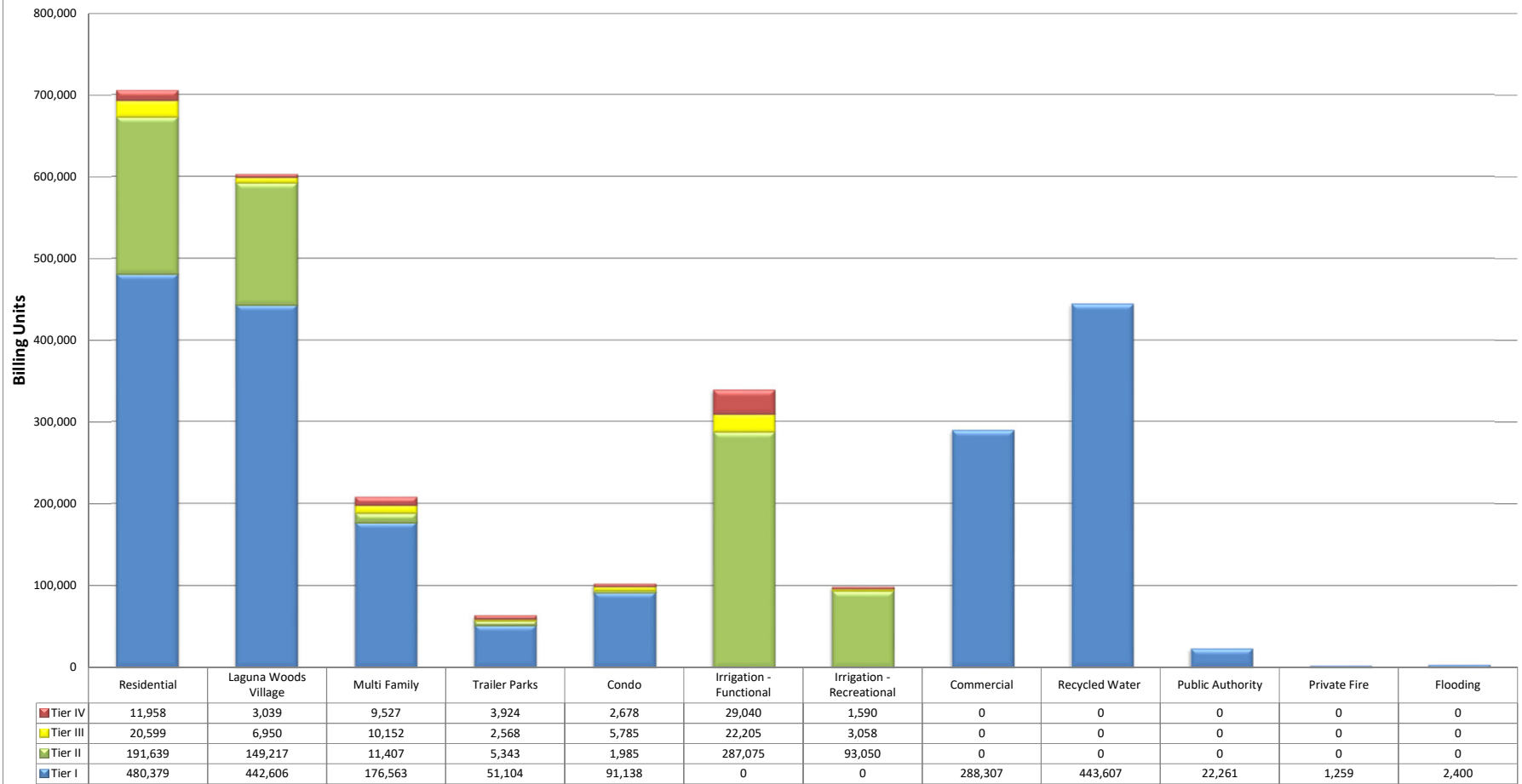
While alternative investments can be used for diversification, seeking to enhance returns and manage risk in a portfolio, they tend to have a higher degree of risk than traditional asset classes and can involve significant loss. For example, commodity prices are highly volatile, and investors may experience significant losses in a short period of time. Investments such as futures are subject to a high degree of fluctuation and should be considered speculative. And short positions could lose significant value if securities prices rise.

Deposit products offered by MUFG Union Bank, N.A., such as checking accounts and CDs, are FDIC insured within permissible limits.

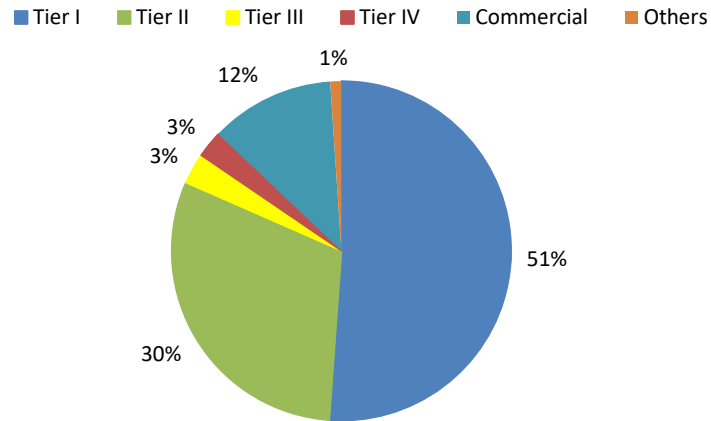
April 2022 Water Sales



Year-to-Date Water Sales as of April 2022

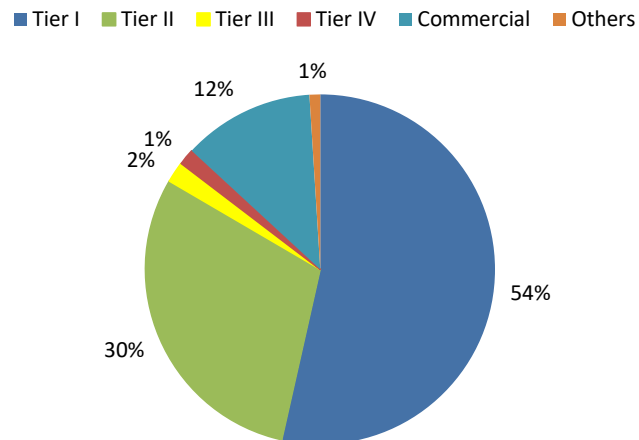


Year to Date Potable Sales As of April 2022



Year To Date Sales in ccf		
Tier I	1,241,790	51.13%
Tier II	739,716	30.46%
Tier III	71,317	2.94%
Tier IV	61,756	2.54%
Commercial	288,307	11.87%
Others	25,920	1.07%
Total	2,428,806	100.00%

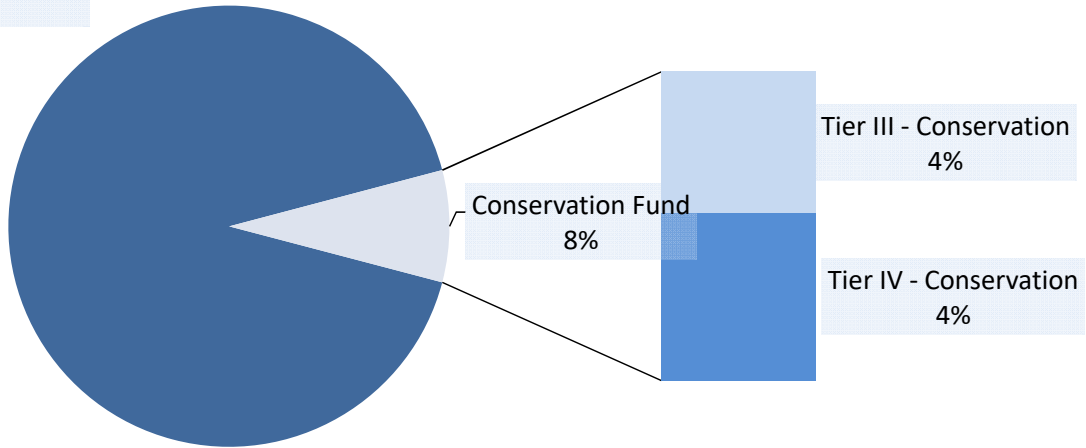
April 2022 Potable Sales



Current Month Sales in ccf		
Tier I	131,677	53.54%
Tier II	73,496	29.88%
Tier III	4,780	1.94%
Tier IV	3,661	1.49%
Commercial	29,879	12.15%
Others	2,469	1.00%
Total	245,962	100.00%

Year to Date Water Sales as of April 2022

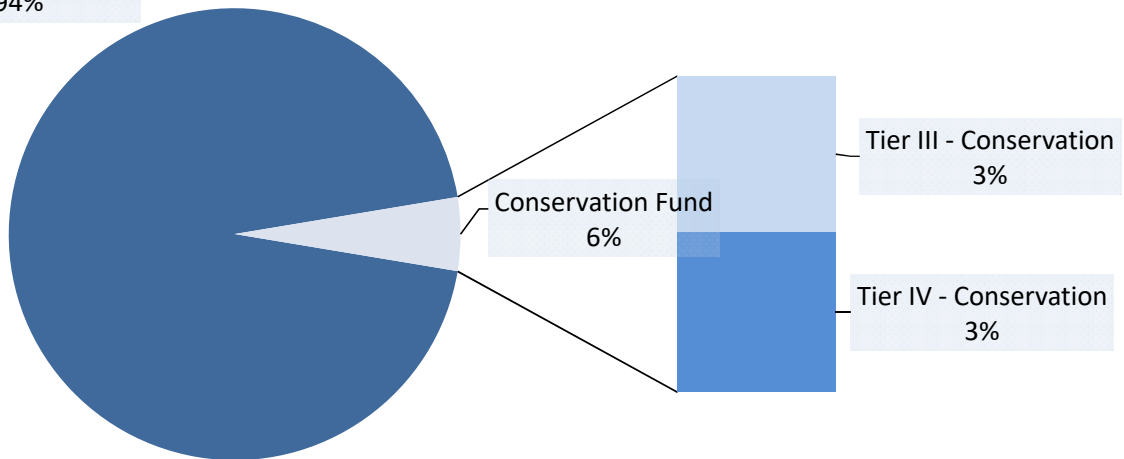
Water Delivery Cost
92%



Category	Billings	Percentage
Water Delivery Cost	\$6,102,165.05	91.81%
Tier III - Conservation	\$248,589.68	3.74%
Tier IV - Conservation	\$295,706.68	4.45%
	\$6,646,461.41	100.00%

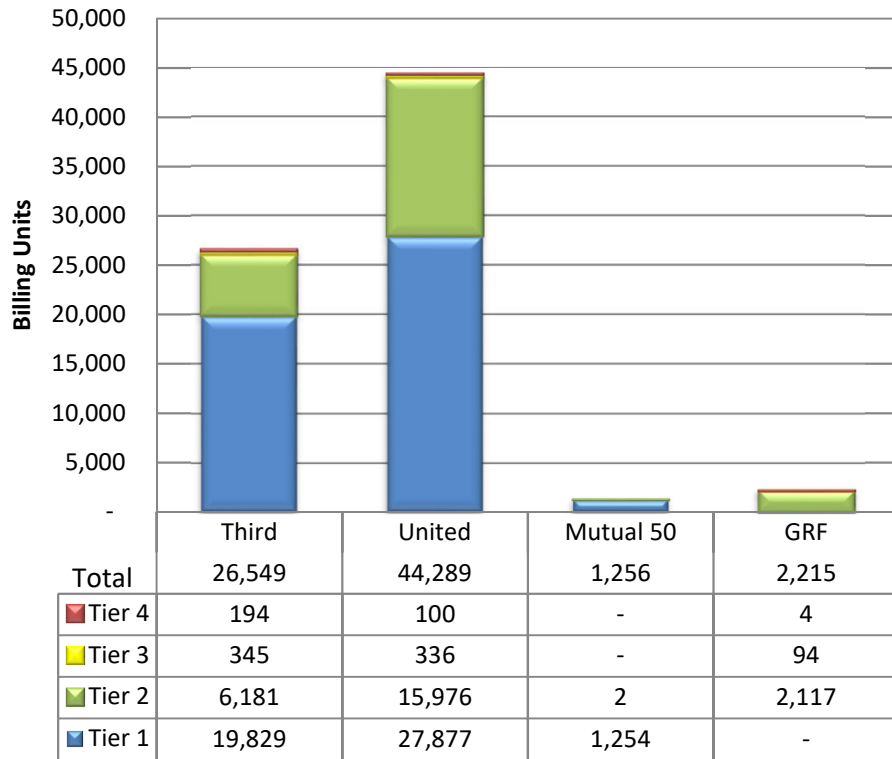
April 2022 Water Sales

Water Delivery Cost
94%

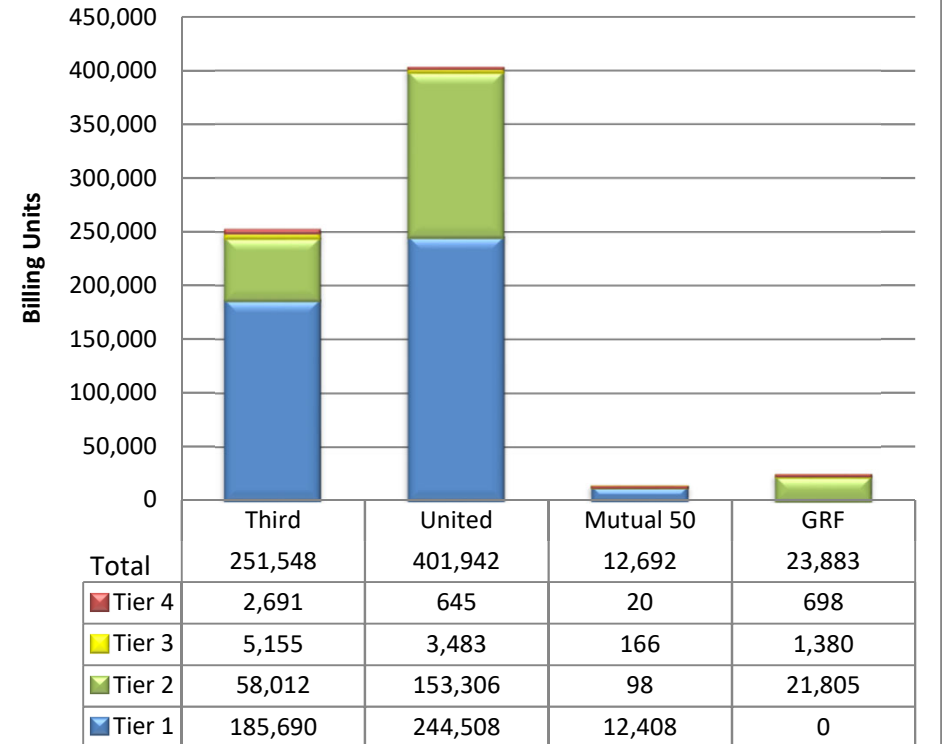


Category	Billings	Percentage
Water Delivery Cost	\$614,851.65	94.74%
Tier III - Conservation	\$16,921.20	2.61%
Tier IV - Conservation	\$17,247.76	2.66%
	\$649,020.61	100.00%

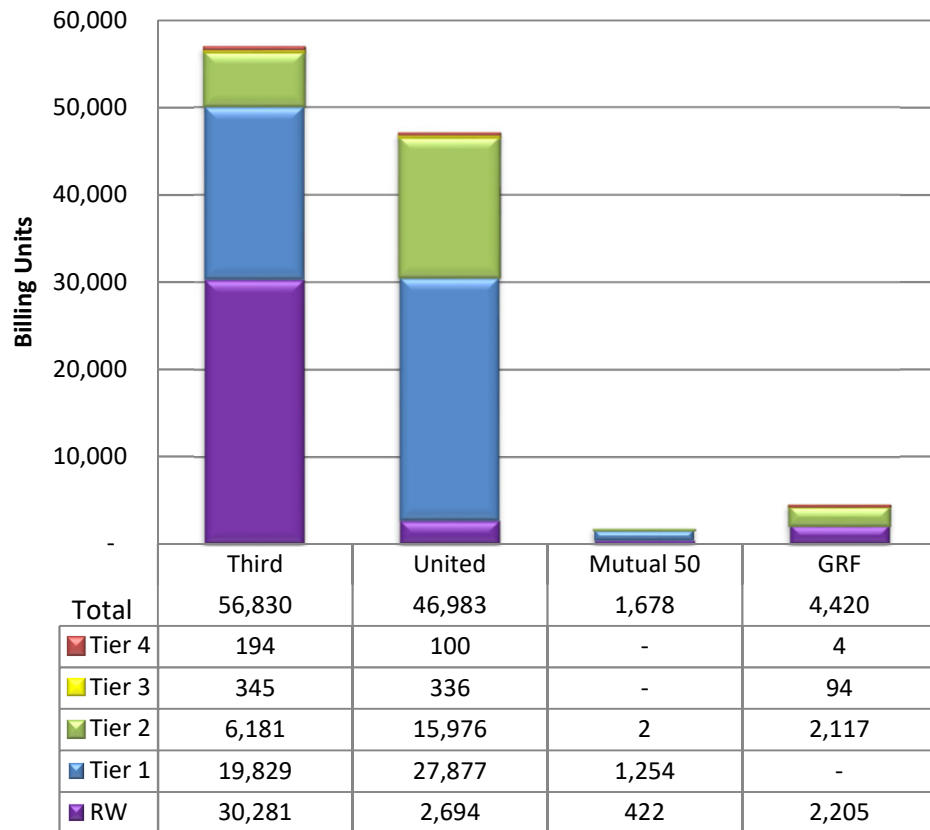
Laguna Woods Village April 2022 Water Sales



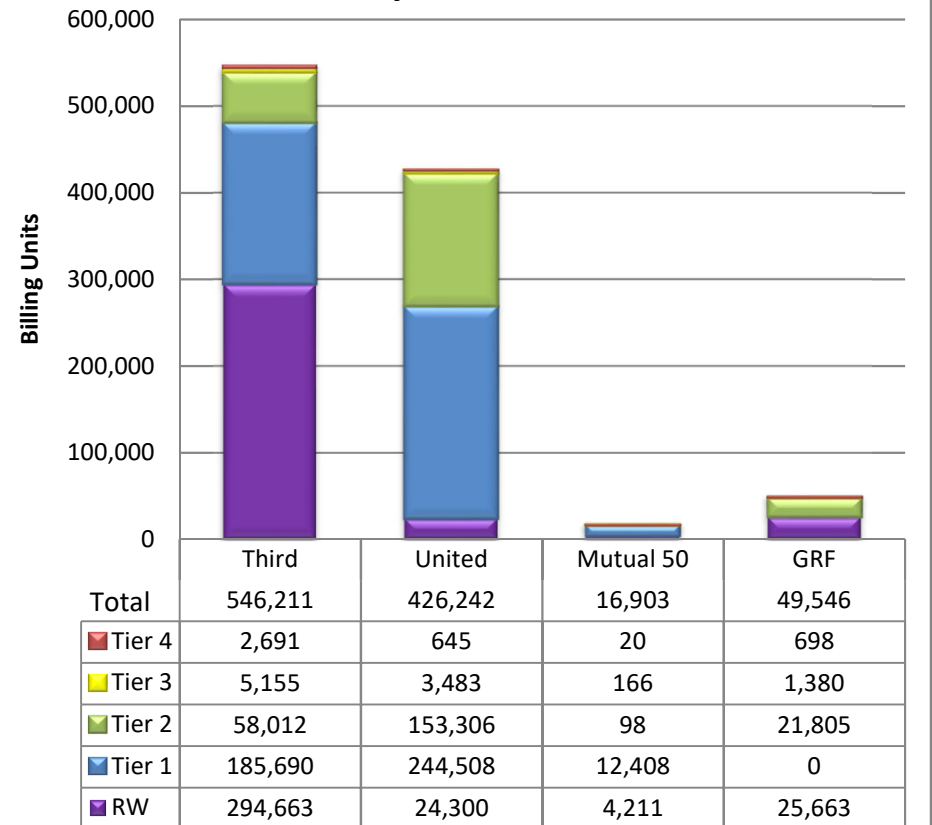
Laguna Woods Village Year-to-Date Water Sales April 2022



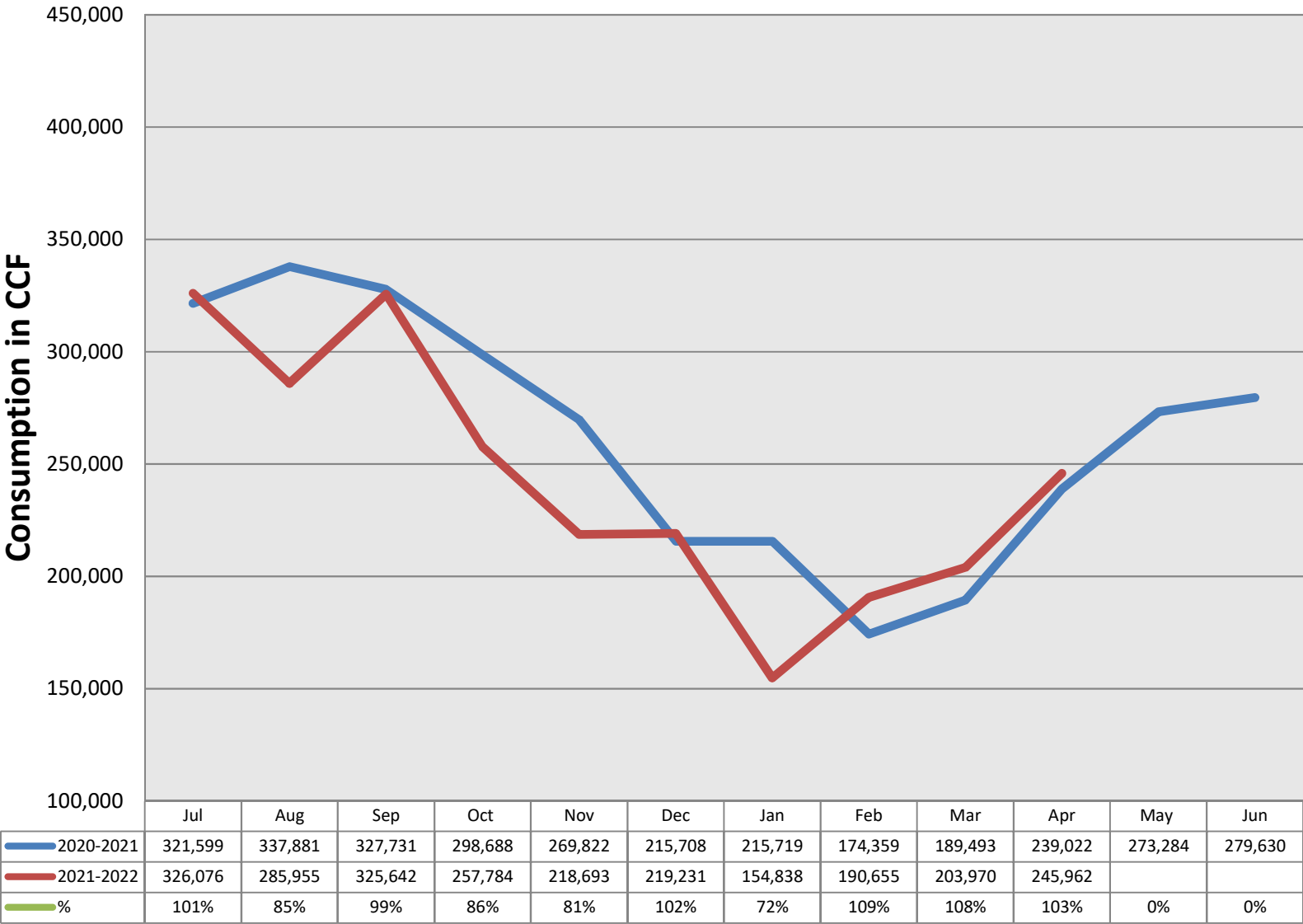
Laguna Woods Village April 2022 Water & RW Sales



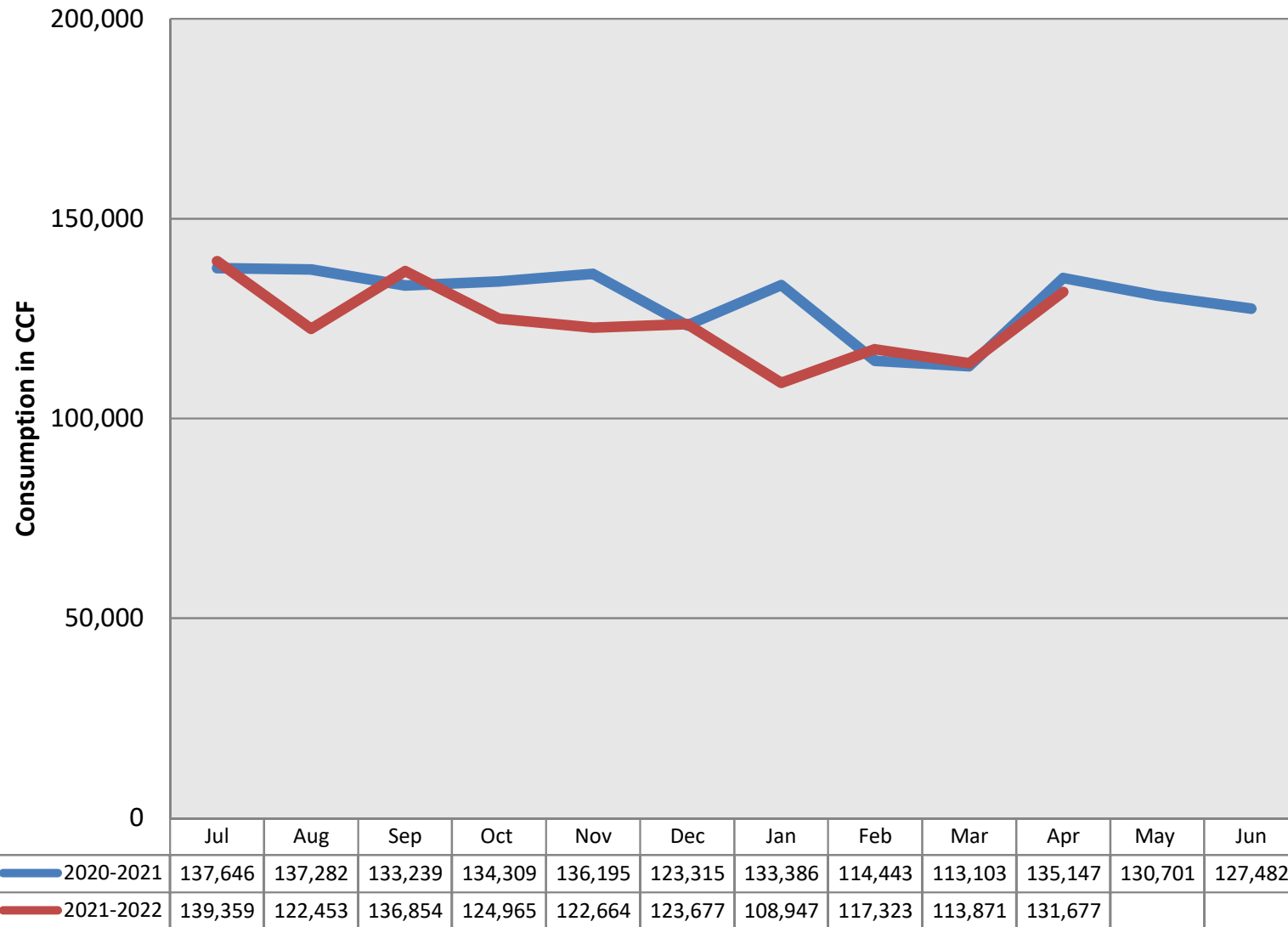
Laguna Woods Village Year-to-Date Water & RW Sales April 2022



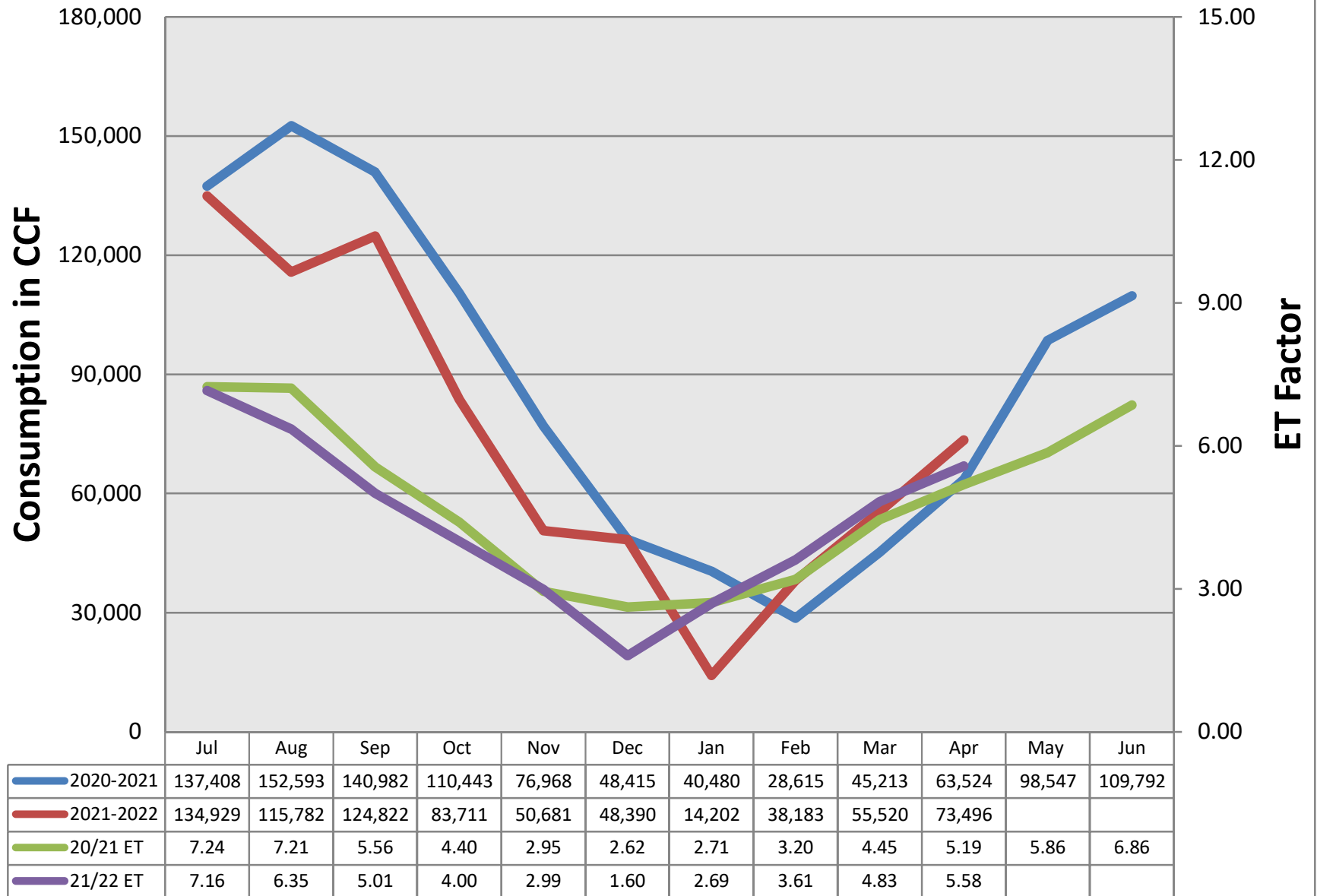
ETWD Total Consumption



Tier I Consumption



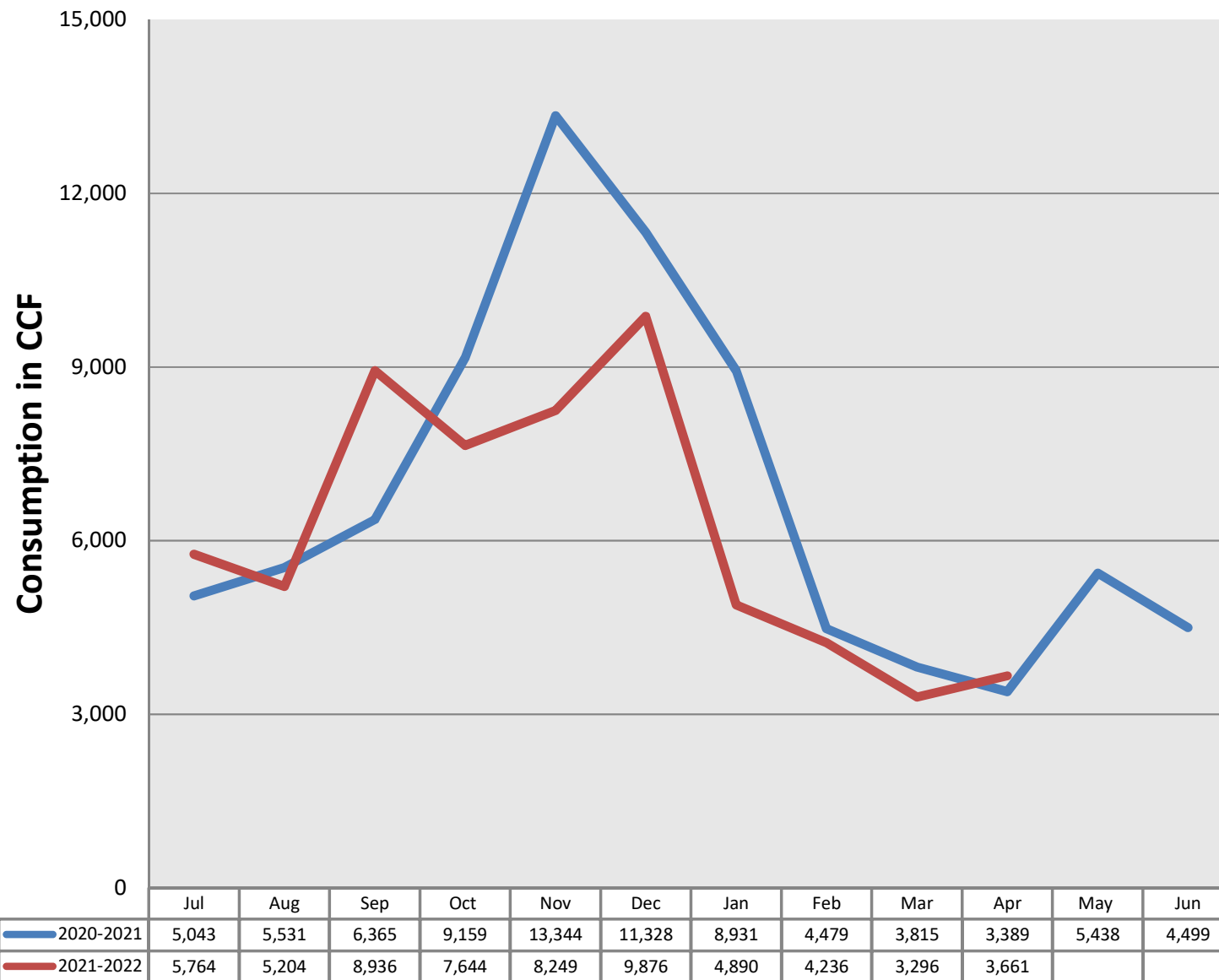
Tier II Consumption



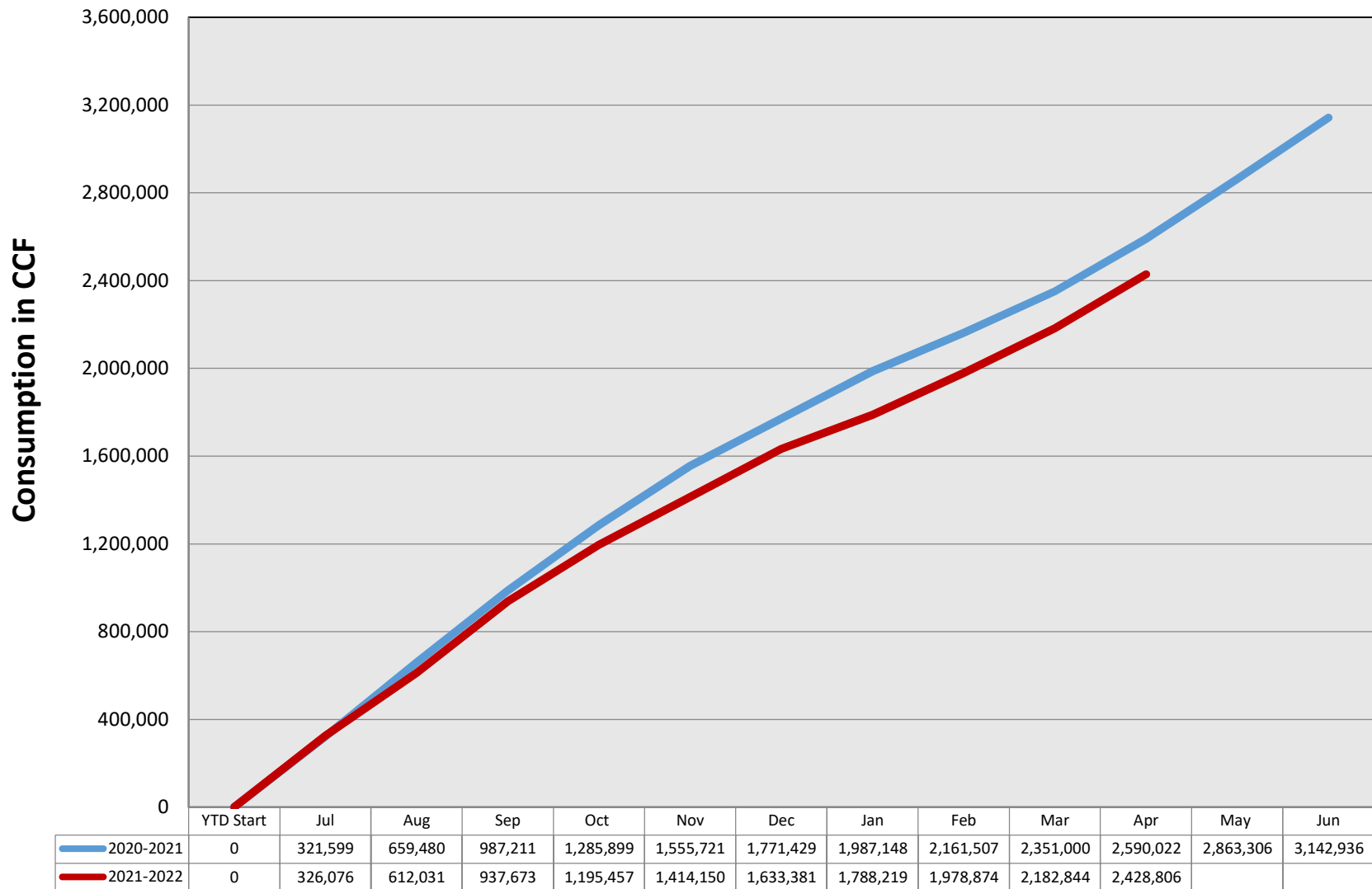
Tier III Consumption



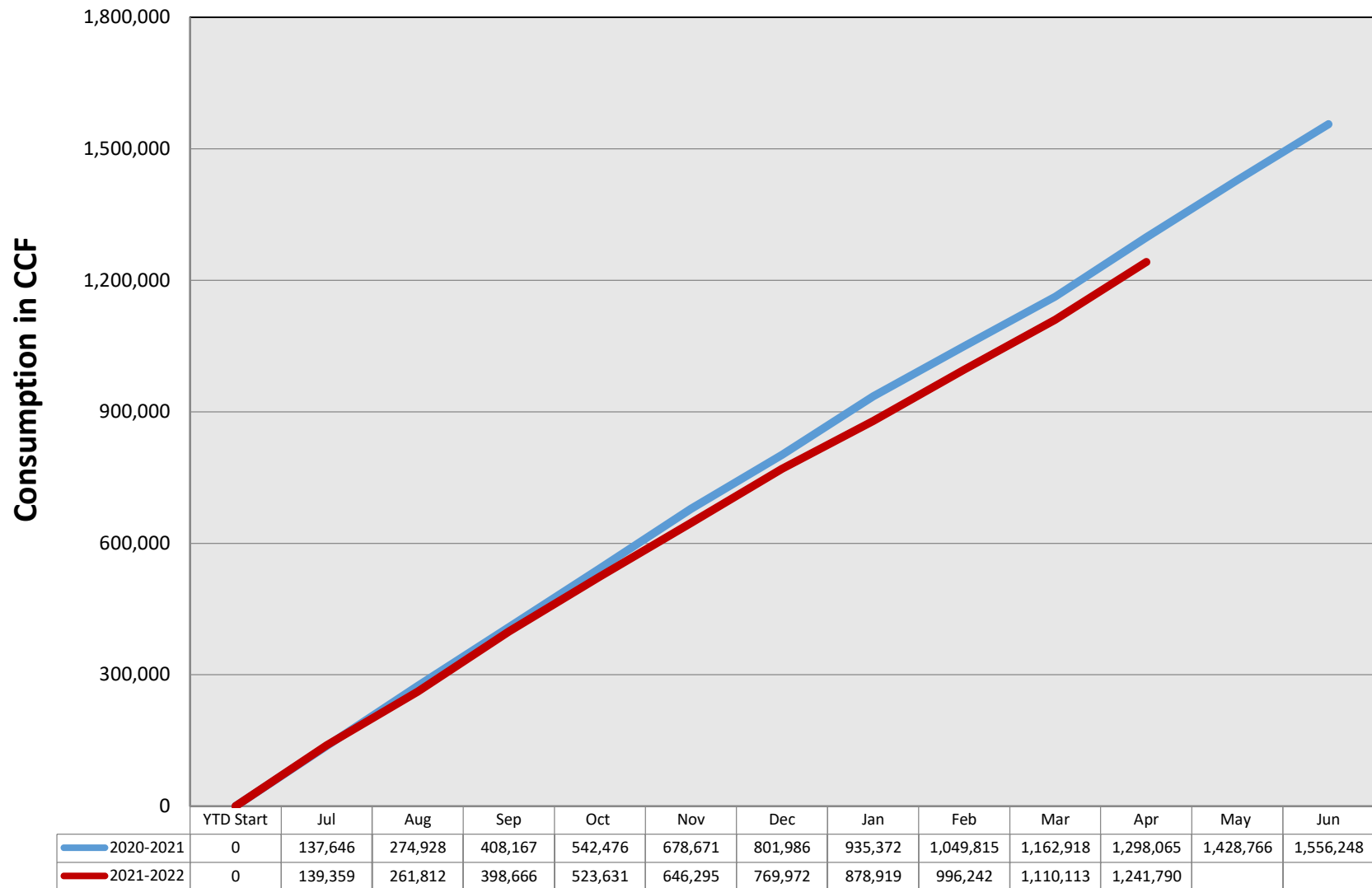
Tier IV Consumption



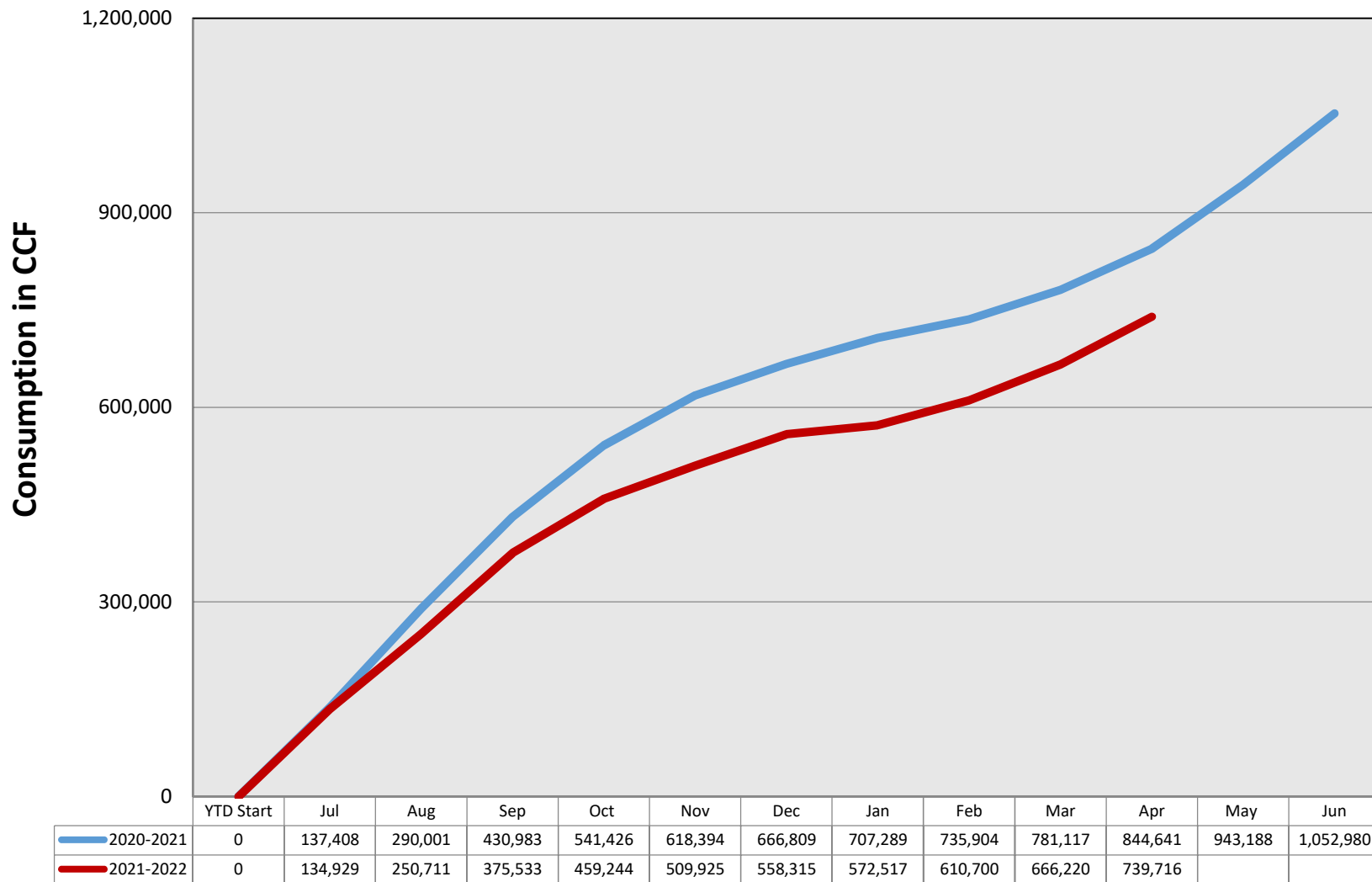
ETWD YTD Consumption



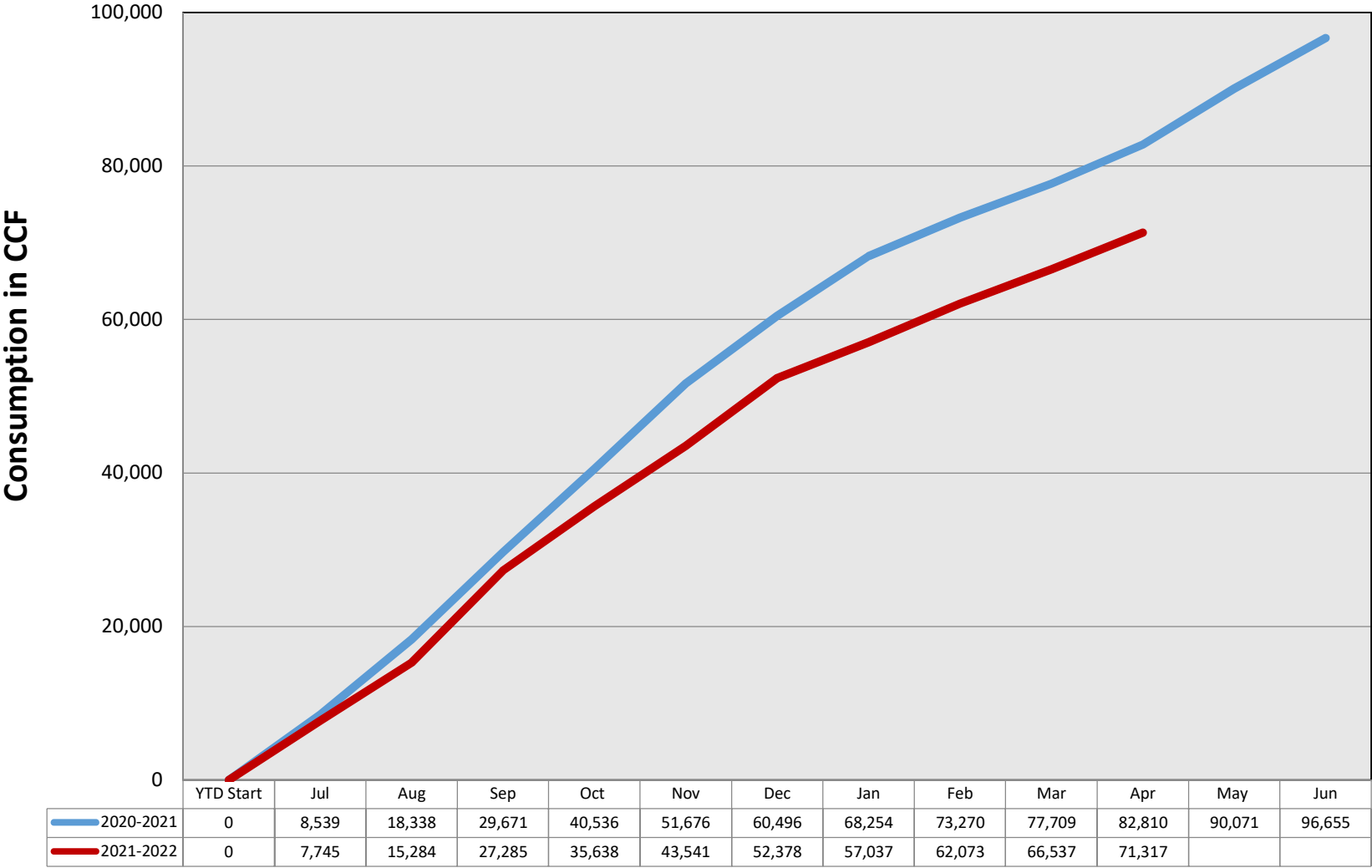
Tier I YTD Consumption



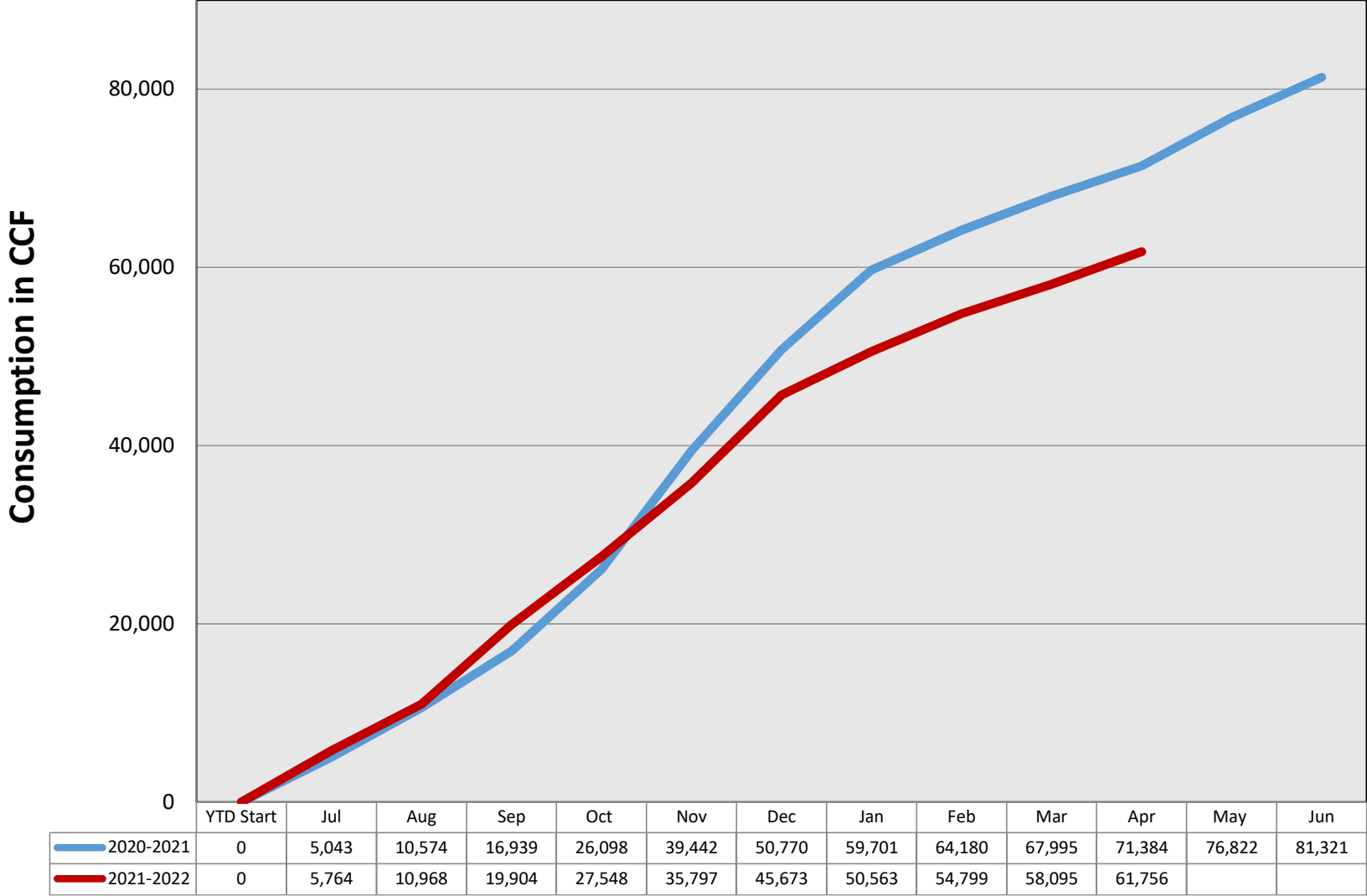
Tier II YTD Consumption



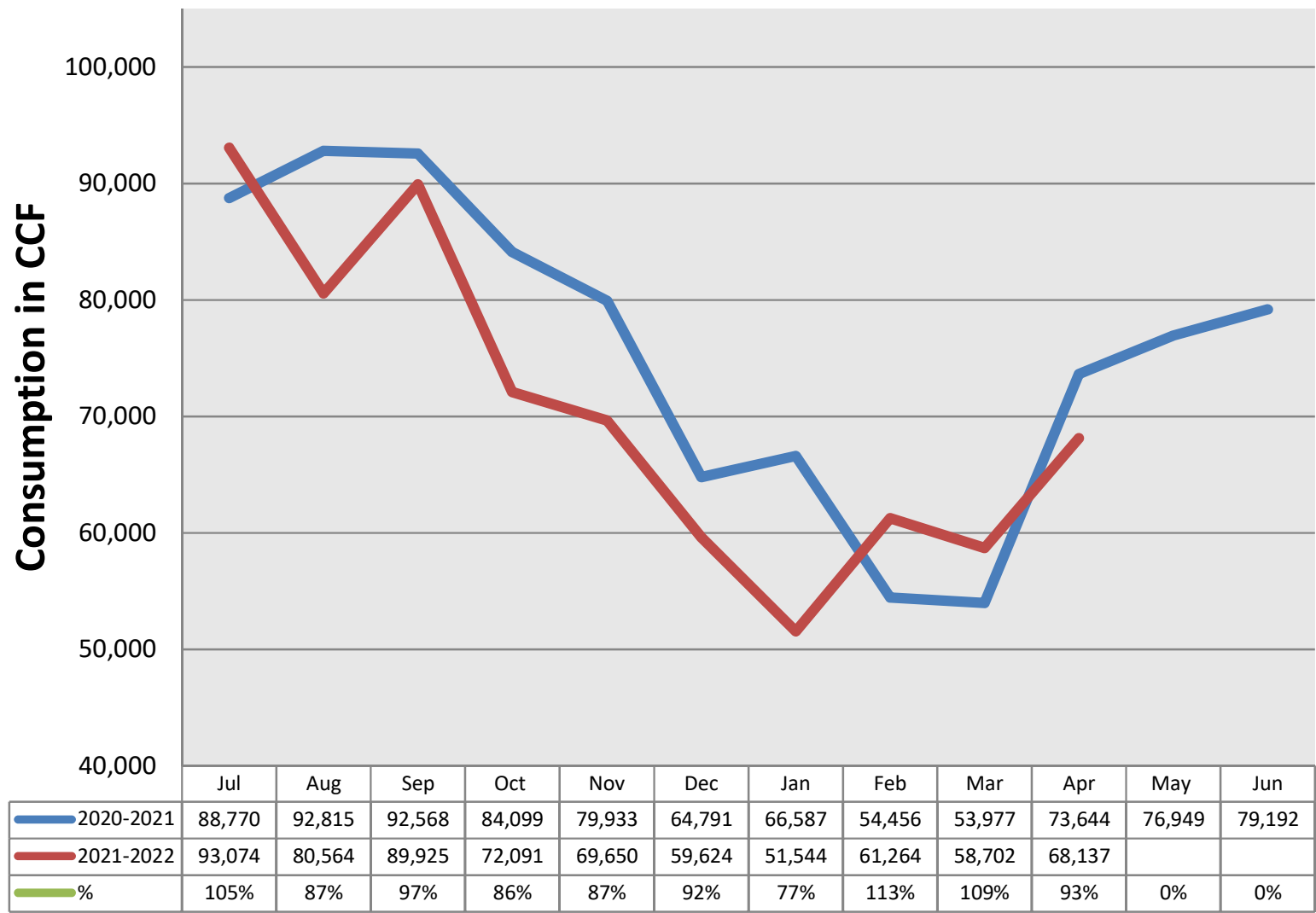
Tier III YTD Consumption



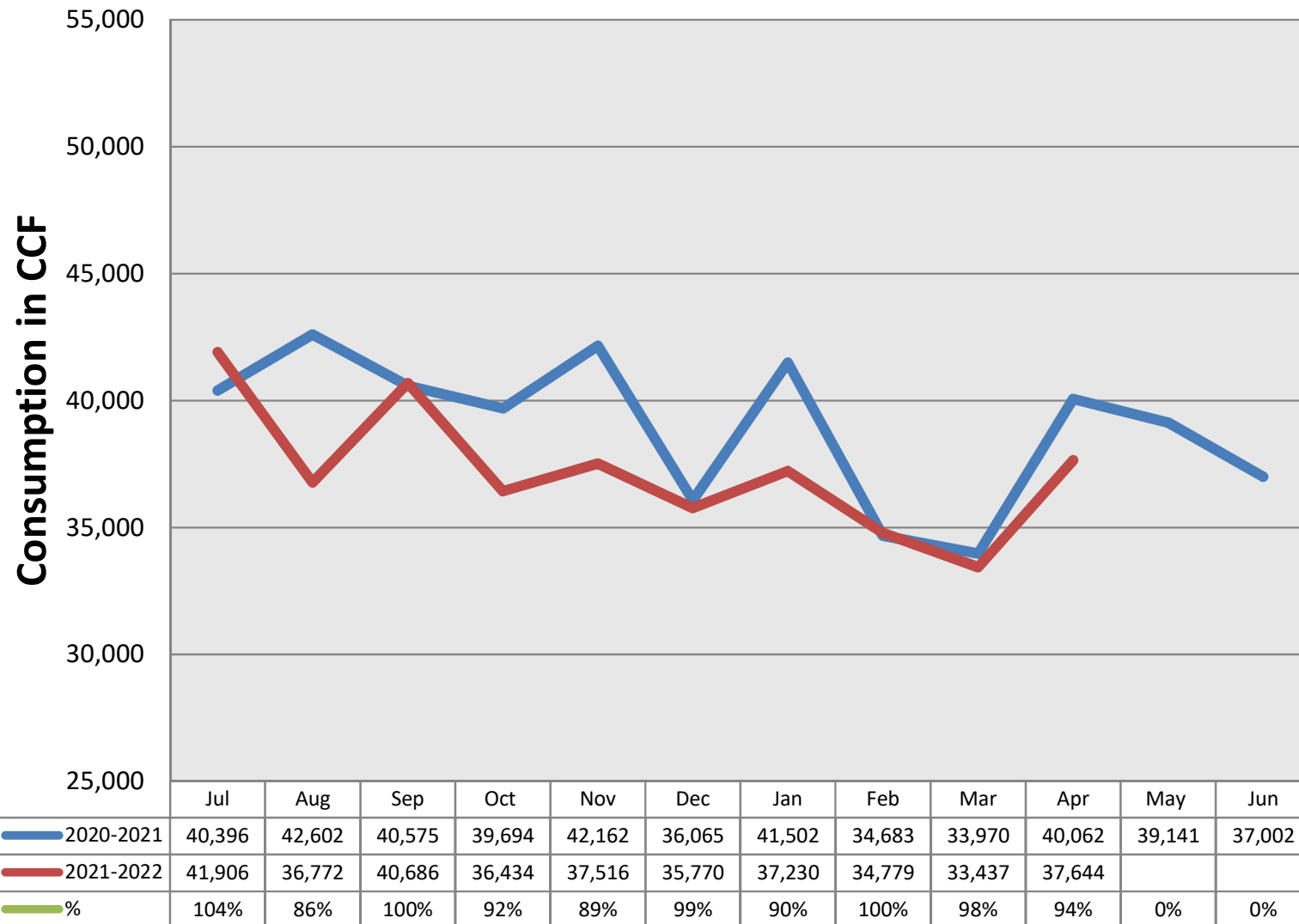
Tier IV YTD Consumption



Single Family Residents Consumption



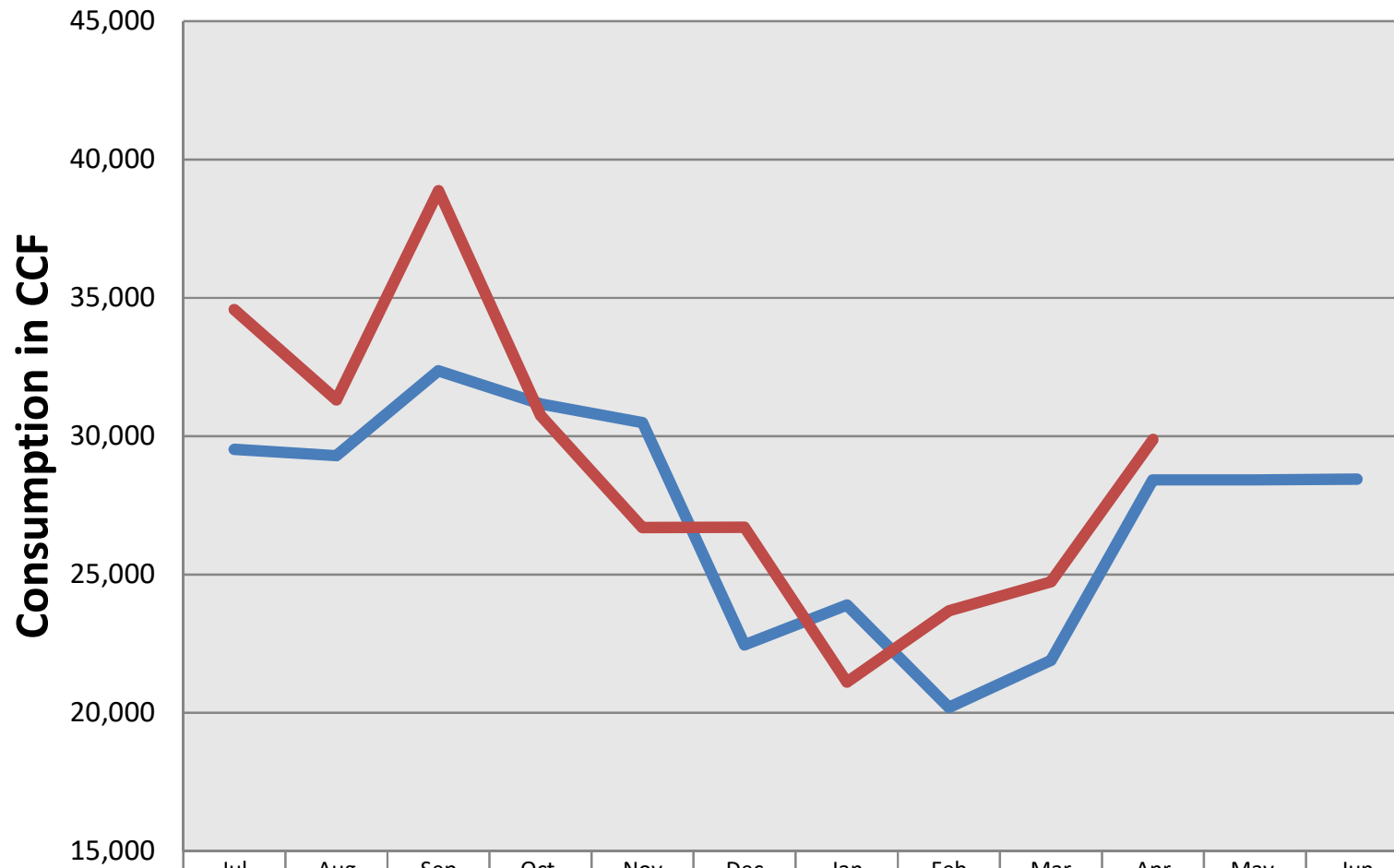
Multi Family Residents Consumption



Laguna Woods Village Consumption (Excluding Dedicated Irrigation)

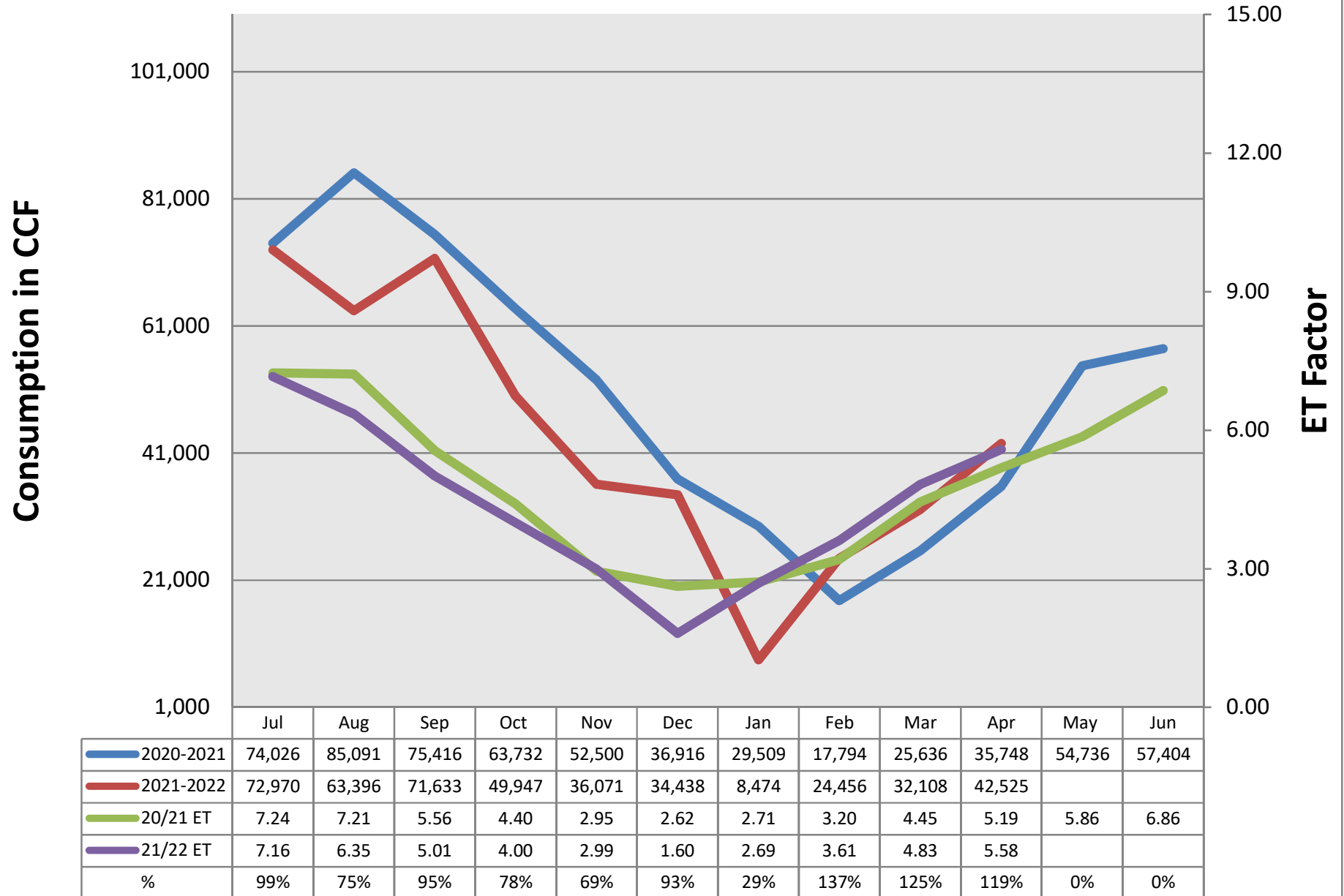


Commercial Consumption



2020-2021	29,513	29,290	32,362	31,164	30,493	22,444	23,895	20,192	21,899	28,412	28,421	28,438
2021-2022	34,571	31,313	38,871	30,750	26,696	26,703	21,106	23,681	24,737	29,879		
%	117%	107%	120%	99%	88%	119%	88%	117%	113%	105%	0%	0%

Dedicated Irrigation Consumption (including LWV)





STAFF REPORT

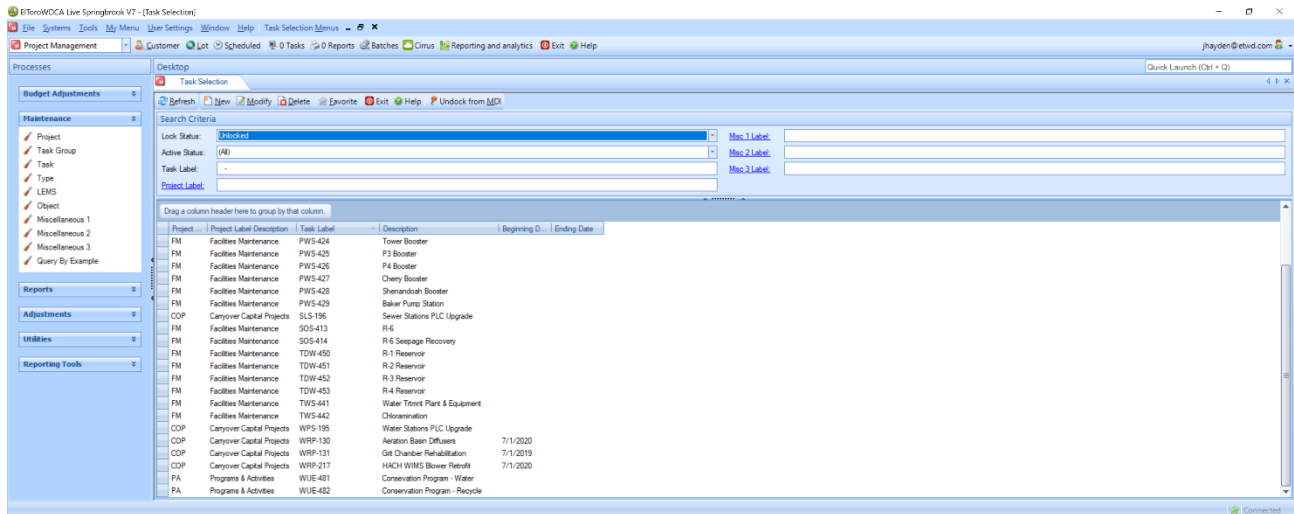
To: BOARD OF DIRECTORS **Meeting Date:** May 23, 2022

From: Jason Hayden, Chief Financial Officer

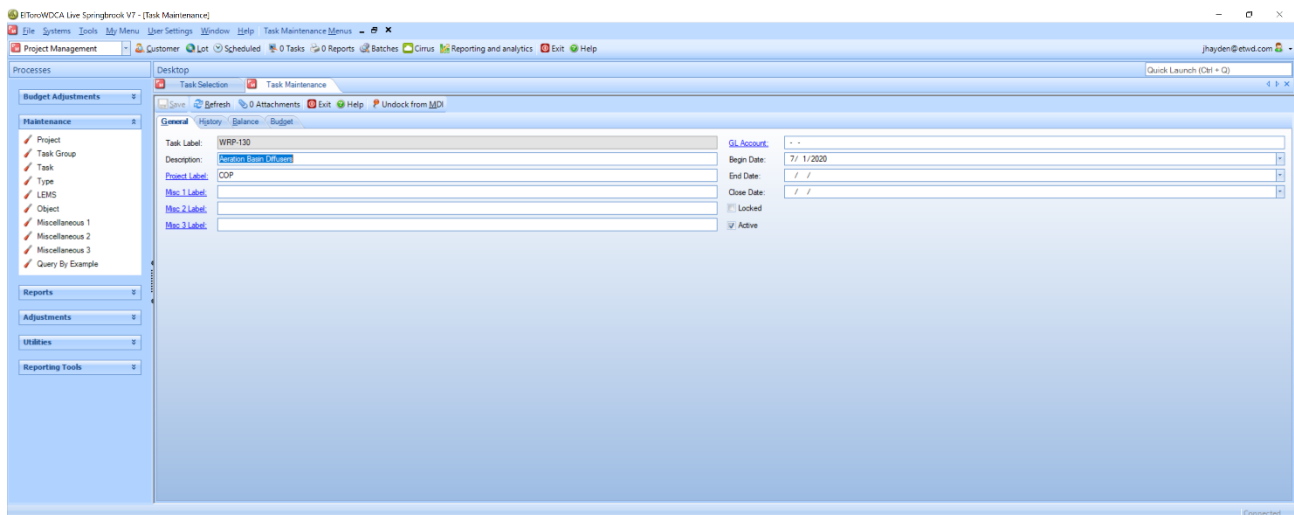
Subject: Springbrook Implementation – Progress Update

Since the last update on the Springbrook implementation process on April 25, 2022, District Staff has continued with implementation tasks, including:

- ETWD Staff has assessed the Springbrook Project Management module and would recommend the District implement this module along with the other modules that have been purchased. The annual subscription cost for the Project Management module will be \$3,945. The Project Management module is a cost accounting module that will allow the District to track all expenses associated with various activities, programs, capital projects, and grants. Below is an example of the flexibility and enhanced cost accounting that will be provided by the Project Management module. Below is a screen shot of the Project Management module which demonstrates the modules capacity to track a wide variety of projects expenses, including maintenance activities at individual assets, carryover capital projects, and District programs.



Each project within the module can have its own project budget and all historical expenses associated with the activity or project will be accounted for in expense categories established by the District. District Staff will also be able to attach documents to each project, so important documents like grant agreements or contracts can be attached to the project or activity which will allow District Staff to easily respond to internal or external requests for documents or audits. An example of an individual project is included on the following page.



- During the week of May 9, ETWD Staff had extensive meetings with Springbrook Staff to review and train on the Payroll module. All of the pay codes, benefit and deduction codes, and accrual codes have been established in the Springbrook Payroll module. This was an extremely long process but provided Staff with the opportunity to correct some of the problems that have been encountered in using the ADP payroll system. Please see the final page of this memo for examples of the Benefit & deduction and paycodes that were set up
- ETWD Staff continues to review options for timekeeping. Springbrook's solution for timekeeping will not work with the District's 9 days / 80 hours work schedule. Staff has begun evaluating third party systems that can be integrated with Springbrook, including Time Clocks Plus, NOVAtime, and Intime, all systems that can be integrated with Springbrook and are less expensive than the ADP timekeeping system. The ADP timekeeping system costs \$6.65 per employee, whereas Time Clocks Plus will cost an estimated \$5 per employee for a total cost of \$305 per month or \$3,600 annually.
- During the week of May 2, Staff had extensive meetings with the Springbrook Utility Billing implementation team to review the District's business processes, provide an overview of how utility billing works in Springbrook, and assess any challenges that may occur during the change from UMS to Springbrook. No significant challenges were identified. On May 16, ETWD Staff exported the utility billing database from UMS and uploaded it onto a file sharing site that Springbrook could access. Springbrook was able to access the data and begin the process of converting the District's historical utility billing data into the Springbrook Utility Billing module.

Attachments

- Attachment 1 – Examples of Benefit/Deduction and Pay Codes
- Attachment 2 – Revised Cost Estimate that includes a timekeeping system and the Project Management Module.

Springbrook Finance/Payroll Systems Project Schedule as of 5/1:

Week or Day	System	Description	Complete
1/13	Finance	Project Kick-off Conference Call	Yes
1/17 – 1/21	Finance	Business Process Questionnaire Review	Yes
1/31 – 2/4	Finance	Discovery Session Meetings	Yes
2/7 – 2/11	Finance	General Ledger/Chart of Accounts Consulting Session	Yes
3/4/22	Finance	Chart of Accounts/Accounts Payable Vendor List Due	Yes
3/4/22	Payroll	Payroll Business Process Questionnaire Due	Yes
3/7 – 3/11	Payroll	Payroll Questionnaire Review	Yes
3/14 – 3/18	Finance	General Ledger & Accounts Payable – Data Review and Load	Yes
3/14 – 3/18	Payroll	Discovery Session between ETWD and Springbrook	Yes
3/21 – 3/25	Finance	Setup & Configuration Session	Yes
5/6	Payroll	Payroll Data / Templates Due	Yes
5/23 – 5/27	Finance	Go Live Sessions	
6/28 – 7/7	Payroll	Go Live Sessions	
7/7 – 7/20	Both	Post Go Live Support	

Springbrook Utility Billing Project Schedule as of 5/1:

Week/Day	System	Description	Complete
5/2 – 5/6	Utility Billing	Utility billing discovery session begins	Yes
6/3	Utility Billing	Utility billing data transmitted to Springbrook	Yes
6/6 – 6/10	Utility Billing	Springbrook works on Data Mapping from CUSI	In Process
6/13/ - 6/17	Utility Billing	Initial data conversion and load	
6/20 – 6/24	Utility Billing	Initial Data Review	

Attachment 1 – Example of Benefit/Deduction (below) and Pay (on next page) codes created during Payroll sessions.

ElToroWDCA Live Springbrook V7 - [Deduction / Benefit Selection]

File Systems Tools My Menu User Settings Window Help Deduction / Benefit Selection Menus

Payroll Customer Lot Scheduled 0 Tasks 0 Reports Batches Cirrus Reporting and analytics Exit Help

jhayden@etwd.com

Processes Desktop Quick Launch (Ctrl + Q)

Deduction / Benefit Sel.

Refresh New Modify Delete Favorite Exit Help Undock from MDI

Search Criteria

Status: Active Type:

Ded/Ben: (All)

Type	Code	Description	Ded/Ben	Vendor Number	Default
Voluntary	XRVP	RV Payment	Deduction		
Voluntary	VLTCR	Long Term Care	Deduction		
Voluntary	VAFACC	AFLAC Accident	Deduction		
Voluntary	VAFHSP	AFLAC Hospital	Deduction		
Voluntary	VAFDNT	AFLAC Dental	Deduction		
Voluntary	VADDR	AD&D Insurance	Deduction		
Voluntary	VACIC	AFLAC Intensive Care	Deduction		
Voluntary	VAFCC	AFLAC Critical Care	Deduction		
Voluntary	VAFLIF	AFLAC Whole Life	Deduction		
Voluntary	VAFSTD	AFLAC Short Term Disability	Deduction		
Voluntary	VMISC	Misc. Payment	Deduction		
Voluntary	VAFCAN	AFLAC Cancer	Deduction		
Voluntary	VHSA	HSA Deduction	Deduction	10077	
Voluntary	VAFLTD	AFLAC Special Long Term	Deduction		
Taxes-St	STATE	State Income Tax	Deduction	10058	
Taxes-St	SDI	State Short Term Disability	Deduction	10058	
Taxes-Fed	FICA	FICA Employee Paid	Deduction	10057	
Taxes-Fed	FICAR	FICA Employer Paid	Benefit	10057	
Taxes-Fed	MEDI	Medicare Employee Paid	Deduction	10057	
Taxes-Fed	MEDIR	Medicare Employer Paid	Benefit	10057	
Taxes-Fed	FED	Federal Income Tax	Deduction	10057	
Tax Ben	IMPUTE	Group Term Life Employer P...	Benefit		
Tax Ben	XTB	Taxable Benefit	Benefit		

Connected

File Systems Tools My Menu User Settings Window Help Pay Code Selection Menus

Payroll Customer Lot Scheduled 0 Tasks 0 Reports Batches Cirrus Reporting and analytics Exit Help

jhayden@etwd.com

Processes Desktop Quick Launch (Ctrl + Q)

Pay Code Selection

Modify Refresh New Delete Favorite Exit Help Undock from MDI

Code	Description	Pay Type	Rate Multiplier
B	Bereavement	Standard Pay	1.00000
BM	Board of Director...	Standard Pay	1.00000
C	Comp Taken	Accrual Used	1.00000
CA	Car Allowance	Standard Pay	0.00000
CE	Comp Earned	Accrual Earned	1.50000
CP	Cell Phone	Standard Pay	0.00000
CT	Certification	Standard Pay	0.00000
D	Doubletime	FLSA Overtime	2.00000
E	Emergency Admi...	Standard Pay	1.00000
F	Floating Holidays	Accrual Used	1.00000
FA	FF-FMLA	Standard Pay	1.00000
FE	FF-PSL-EE	Standard Pay	1.00000
FF	FF-PSL-FAM	Standard Pay	1.00000
H	Holiday	Standard Pay	1.00000
J	Jury Duty	Standard Pay	1.00000
L	Licenses	Standard Pay	0.00000
MD	Military Duty	Standard Pay	1.00000
OC	Oncall Stipend	Standard Pay	0.00000
OT	Overtime	FLSA Overtime	1.50000
P	Personal	Accrual Used	1.00000
R	Regular	Standard Pay	1.00000
RT	Retro Pay	Standard Pay	0.00000
S	Sick	Accrual Used	1.00000
SD	Shift Differential	Standard Pay	1.00000
SDD	Shift Differential ...	FLSA Overtime	1.00000
SDO	Shift Differential ...	FLSA Overtime	1.00000
SV	Service Award	Standard Pay	0.00000
T	Testing	Standard Pay	1.00000
TR	Taxable Benefit	Standard Pay	0.00000

Connected

Attachment 2 – Revised cost estimate including the timekeeping system and the Project Management module

Comparison of Expenses, UMS/ADP/Quickbooks versus Springbrook

	Current Systems	Springbrook
Base Functionality		
Finance	7,020	19,819
Utility Billing Cost	17,086	13,618
Payroll Cost	29,028	5,525
Employee Self Service		2,000
Human Resources Module		4,500
Timekeeping		4,000
Base Functionality Cost	53,134	49,462
Added Functionality Received with Springbrook		
Project Management		3,945
Fixed Asset Tracking		3,897
Total Current Cost	53,134	57,304
		Credit Card Processing Fee set at 2.75%
CivicPay Cost		2,916
Total Annual Cost for all Recommended Springbrook Modules	53,134	60,220

*For a credit card processing fee of 2.75%, all payments less than \$82 would be less than current processing fee and any payment over \$82 will cost customer more



STAFF REPORT

To: BOARD OF DIRECTORS

Meeting Date: May 23, 2022

From: Jason Hayden, Chief Financial Officer

Subject: Moving Capital Facilities Charges from Utility Bills to Property Tax Bills

The California Health & Safety Code authorizes Water Districts to collect certain rates and charges on the County of Orange property tax roll through the Orange County Treasurer-Tax Collector. One option available to the District would be to collect its Capital Facilities Charges through the property tax process. In order to do this, the District Board will need to pass a series of Resolutions authorizing such collection. Presented below are the steps that would need to be followed to implement the process of collecting the Capital Facilities Charges from the property tax roll:

- District Board needs to authorize Staff to begin the process of moving the collection of the Capital Facilities Charge from the monthly utility bill to the property tax bill;
- District Staff needs to establish a public hearing date and provide all of the notifications required by California Statute. At the public hearing, members of the public from within the District's service area will be able to voice their opinions and have the right to protest the collection of the Capital Facilities Charge through the property tax roll process.
- Assuming the District does not receive protests from the majority of voters within the District, the District Board can pass several Resolutions authorizing the collection of the Capital Facilities Charges from the property tax roll and establishing policies for collection the Capital Facilities Charges from the property tax roll and authorizing the Orange County Treasurer-Tax Collector to begin collecting those Charges.
- The District will need to hire a consultant who will analyze the property tax roll for the District's service boundaries and establish the Capital Facilities Charge for each parcel based on the policies established by the Board of Directors.
- The Resolutions and the consultant's data will then be submitted to the Orange County Treasurer-Tax Collector but the implementation process may take some time.
- Based on all of these steps, once the District Board authorizes Staff to begin the process it will probably take close to a year before the Capital Facilities Charges would actually begin to be collected by the Orange County Treasurer-Tax Collector, primarily due to the property tax bill cycle with property tax bills sent to parcel owners in November and February, the District could possibly put the Capital Facilities Charge on the February, 2023 property tax bill.

Attachments

- Sample Resolutions approved by Mesa Water District
- Applicable California Health & Safety Code Sections

RESOLUTION NO. 1560

RESOLUTION OF THE MESA WATER DISTRICT BOARD OF DIRECTORS DETERMINING COMPLIANCE WITH PROCEDURAL REQUIREMENTS, MAKING FINDINGS, AUTHORIZING COLLECTION OF THE CAPITAL CHARGE BY WAY OF THE OFFICE OF THE ORANGE COUNTY TREASURER-TAX COLLECTOR AND COUNTY PROPERTY TAX ROLL PROCESS AND TAKING RELATED ACTIONS

WHEREAS, Mesa Water District (Mesa Water® or District) is a county water district organized and operating pursuant to the provisions of the laws of the State of California (State or California); and

WHEREAS, Mesa Water has authority to set and collect rates, fees and charges for water and water service that it provides pursuant to the provisions of California Water Code (Water Code) Sections 31000, 31001, 31007, 31024 and 31025; and

WHEREAS, pursuant to Section 5470 *et seq.* of the California Health & Safety Code (Health & Safety Code) Mesa Water is authorized to establish and collect certain water rates and charges on the County of Orange (County) property tax roll by way of the Office of the Orange County Treasurer-Tax Collector; and

WHEREAS, the Board of Directors (Board) of Mesa Water District has previously adopted and updated its "Policy Concerning Rate Change Proceedings" (Policy) in order to provide directives, guidance and policies for changes in Mesa Water's water and water service rates, fees and charges under the provisions of State law, and to provide assistance for implementation of such requirements; and

WHEREAS, the Board has previously undertaken proceedings and provided direction for the proposed establishment of certain rates and charges including the capital charge to be collected on the County property tax roll by way of the Office of the Orange County Treasurer-Tax Collector and that a noticed public hearing be held thereon as required by State law and as further described herein; and

WHEREAS, written notice of the referenced public hearing, the proposed establishment of the capital charge and the proposal to collect such capital charge on the County property tax roll by way of the Office of the Orange County Treasurer-Tax Collector has been provided to customers as required under applicable State law, including, but not limited to, Health & Safety Code Section 5473.1, the Policy and as further described herein; and

WHEREAS, a report concerning information on the proposed capital charge and identifying the properties subject to the capital charge has been prepared (hereinafter the

Secretary's Report) pursuant to Health & Safety Code Section 5473.1, which Secretary's Report has been made available for public review, made available for review by the Board and is on file with Mesa Water's District Secretary (District Secretary); and

WHEREAS, the Board has adopted Resolution No. 1559 determining compliance with the procedural requirements, making findings, adopting certain rates and charges and taking related actions, which Resolution No. 1559 was adopted on January 12, 2022, and which Resolution is incorporated herein by this reference; and

WHEREAS, on January 12, 2022, the Board conducted and completed a noticed public hearing held at Mesa Water's main office (Boardroom) located at 1965 Placentia Avenue, Costa Mesa, CA and as a virtual/teleconference meeting pursuant to the current state of emergency and State law to receive public comments and protests regarding the proposed capital charge and the proposal to collect the capital charge on the County property tax roll by the Office of the Orange County Treasurer-Tax Collector; and

WHEREAS, the Board desires to make certain findings and determinations in connection with the adoption and approval of the capital charge and the proposal to collect the capital charge on the County property tax roll by way of the Office of the Orange County Treasurer-Tax Collector; and

WHEREAS, the Board desires to authorize the capital charge and to authorize the collection of the capital charge on the County property tax roll by way of the Office of the Orange County Treasurer-Tax Collector.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE MESA WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. **Recitals.** The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. **Provision of Notice.** Pursuant to the requirements of Health & Safety Code Section 5470, and specifically Health & Safety Code Section 5473.1, notice of the proposed capital charge and the proposal to collect the capital charge through the County property tax roll by way of the Office of the Orange County Treasurer-Tax Collector was provided in the same manner, and using the same methods, as set forth in Section 2 of Resolution No. 1559, which Section and Resolution are incorporated herein by this reference.

Section 3 **Public Hearing.** Pursuant to the provisions of Health & Safety Code Section 5473.2, the Board conducted a public hearing on the capital charge and the proposal to collect such capital charge through the County property tax roll process, not less than forty-five (45) days after the date of mailing of the within-referenced written notice to customers within Mesa Water's boundaries, and to those customers located outside its service area, as set forth in Section 2 herein. Such public hearing was conducted at Mesa

Water's main office (Boardroom) located at 1965 Placentia Avenue, Costa Mesa, California commencing at 4:30 p.m. on January 12, 2022. At the time of the public hearing, the Board considered all protests against the capital charge and the proposal to collect such capital charge through the County property tax roll process as set forth in Section 6 hereof. During such public hearing, the Board was presented with the results of all qualified protests to the proposed capital charge and the proposal to collect such capital charge through the County property tax roll process and heard and considered all public comments submitted to the Board during such public hearing and the Board finds and determines that a full and fair hearing was held.

Section 4. No Majority Protest. Pursuant to the provisions of Health & Safety Code Section 5473.2, the District Secretary has reviewed those protests received by Mesa Water with regard to the proposed capital charge and the proposal to collect such capital charge through the County property tax roll process. Any and all protests submitted to Mesa Water concerning such proposed capital charge proposal to collect such capital charge through the County property tax roll process were handled and considered. The District Secretary has compared such protests with the customer/property owner list on file with the District. The District Secretary has provided the Board with a statement of all such protests. Based thereon, the Board hereby finds and determines that the proposed capital charge and the proposal to collect such capital charge through the County property tax roll process described herein have not been protested by a majority of owners of parcels/customer accounts within Mesa Water's service area.

Section 5. Findings and Determinations. The Board hereby finds and determines as follows:

1. The findings and determinations set forth in Section 6 of Resolution No. 1559 are hereby restated and incorporated herein by this reference.
2. The Board finds and determines that the procedural and notice requirements of Health & Safety Code Sections 5473, 5473a, 5473.1, 5473.2 and 5473.3 have been complied with.
3. The capital charge revenues shall be utilized only for the purposes set out in Health & Safety Code Section 5471.
4. The collection of the capital charge through the County property tax roll process will facilitate Mesa Water's cash flow process and assist in stabilizing Mesa Water's revenues and revenue collections.
5. The Secretary's Report has been presented to the Board and is on file with Mesa Water. The Secretary's Report shall form the basis for

the collection of the capital charge beginning in Fiscal Year 2022/23.

Section 6. Capital Charges and Collection.

1. The directives of Section 7 of Resolution No. 1559 are hereby restated and incorporated herein by this reference.
2. For purposes of this Resolution, the capital charge shall also be considered to be adopted pursuant to Health & Safety Code Section 5473.3.
3. Pursuant to Health & Safety Code Section 5470 *et seq.*, the Board authorizes and directs the collection of the capital charge through the County property tax roll process commencing with Fiscal Year 2022/23 and in each of the following fiscal years for the period of time covered by the water rates Report referenced in Resolution No. 1559.
4. The Board authorizes and directs that all filings required by Health & Safety Code Section 5470, *et seq.*, including, but not limited to, Sections 5473.1 and 5473.4, for the imposition and collection of the capital charges shall be made.
5. The provisions of Health & Safety Code Sections 5473.5, 5473.7 and 5473.8 shall apply to the capital charges and their collection as authorized and directed herein.
6. The provisions of Health & Safety Code Section 5473.10 shall apply to the capital charges and their collection as authorized and directed herein. The General Manager is authorized to provide for the collection of penalties applicable thereon with the Office of the Orange County Treasurer-Tax Collector.

Section 7. Other Actions. Mesa Water's General Manager, other officers, staff and consultants are hereby authorized and directed to take all necessary and appropriate actions as may be required or desirable to carry out the findings and directives of this Resolution.

Section 8. Partial Invalidity; Severability. If any one or more of the findings or directives set forth in this Resolution should be contrary to law, then such findings or directives, or such portions thereof, shall be null and void and shall be deemed separable from the remaining findings and directives or portions thereof and shall in no way affect the validity of this Resolution or the other directives set out herein. The Board hereby declares that it would have adopted this Resolution and each and every other section, paragraph, subdivision, sentence, clause and phrase hereof and would have

authorized and approved the findings or directives set forth herein irrespective of the fact that any one or more sections, paragraphs, subdivisions sentences, clauses or phrases of this Resolution or the application thereof to any person or circumstance may be held to be unconstitutional, unenforceable or invalid.

Section 9. **Authority.** This Resolution is adopted pursuant to the provisions of Water Code Sections 31000, 31001, 31007, 31024, 31025 and 30523, the provisions of Government Code Sections 53755, 53756 and 53759 and the provisions of Health & Safety Code Section 5470 *et seq.*

Section 10. **Effective Date.** This Resolution shall be effective immediately upon adoption by the Board.

ADOPTED, SIGNED, and APPROVED this 12TH day of January 2022 by a roll call vote.

AYES: DIRECTORS: Atkinson, Bockmiller, Fisler, Dewane, DePaquale
NOES: DIRECTORS:
ABSTAIN: DIRECTORS:
ABSENT: DIRECTORS:

DocuSigned by:
Denise Garcia
F61DD5296C8E4B5
Denise Garcia
District Secretary

DocuSigned by:
Marice DePasquale
F5D8D720F68F4DA...
Marice H. DePasquale
President, Board of Directors

RESOLUTION NO. 1565

RESOLUTION OF THE MESA WATER DISTRICT BOARD OF DIRECTORS SUPPLEMENTING RESOLUTION NO. 1560 CONCERNING THE COLLECTION OF THE CAPITAL CHARGE BY WAY OF THE OFFICE OF THE ORANGE COUNTY TREASURER-TAX COLLECTOR AND COUNTY PROPERTY TAX ROLL PROCESS AND TAKING RELATED ACTIONS

WHEREAS, Mesa Water District (Mesa Water®) is a county water district organized and operating pursuant to the provisions of the laws of the State of California (State or California); and

WHEREAS, Mesa Water has authority to set and collect rates, fees and charges for water and water service that it provides pursuant to the provisions of California Water Code (Water Code) Sections 31000, 31001, 31007, 31024 and 31025; and

WHEREAS, pursuant to Section 5470 *et seq.* of the California Health & Safety Code (Health & Safety Code), Mesa Water is authorized to establish and collect certain water rates and charges on the County of Orange (County) property tax roll by way of the Orange County Treasurer-Tax Collector; and

WHEREAS, after having undertaken various procedural actions, including, but not limited to, provision of notice and conducting public hearings, Mesa Water's Board of Directors (Board) adopted Resolution No. 1559 (taking actions on certain Mesa Water rates, fees and charges) and Resolution No. 1560 (taking actions to authorize the collection of the Capital Charge (Capital Charge) by way of the Office of the Orange County Treasurer-Tax Collector and County property tax roll process); and

WHEREAS, Resolution No. 1560 made certain findings, and directed various actions, which Resolution is incorporated herein by this reference; and

WHEREAS, following the adoption of Resolution No. 1560, certain questions arose concerning the Secretary's Report (as defined in Resolution No. 1560) and the application of the Capital Charge to a limited number of parcels/customers within Mesa Water's service area; and

WHEREAS, on March 9, 2022, the Board provided determinations and direction on such questions and directed the preparation of an updated Secretary's Report to reflect such Board action; and

WHEREAS, the Board has been presented with an updated Secretary's Report (Updated Secretary's Report) which reflects the Board's determinations, which Updated Secretary's Report has been made available for public review; and

WHEREAS, the Board desires to supplement Resolution No. 1560 with respect to the Updated Secretary's Report and provide Board policies concerning the application of the Capital Charge.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE MESA WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE, AND ORDER AS FOLLOWS:

Section 1. **Recitals.** The foregoing recitals are true and correct and are incorporated herein by this reference.

Section 2. **Findings and Determinations.** The findings and determinations set forth in Resolution No. 1560 are incorporated herein by this reference. This Resolution shall act to supplement Resolution No. 1560.

Section 3 **Updated Secretary's Report.** The Secretary's Report referenced in Resolution No. 1560 is hereby amended to conform to the Updated Secretary's Report. The Updated Secretary's Report shall supersede the Secretary's Report for all purposes effective upon the adoption of this Resolution.

Section 4. **Capital Charge.** The Board has adopted certain policies for the imposition of the Capital Charge as set out in Appendix "A," attached hereto and incorporated herein by this reference. Such policies shall remain in place as applied to the Capital Charges until revised or amended by the Board. The Capital Charge shall otherwise be administered as set out in Mesa Water's Rules and Regulations and Resolution No. 1560.

Section 5. **No Other Amendment.** Except as expressly set forth herein, Resolution No. 1560 is not amended or superseded.

Section 6. **Other Actions.** Mesa Water's General Manager, other officers, staff and consultants are hereby authorized and directed to take all necessary and appropriate actions as may be required or desirable to carry out the findings and directives of this Resolution.

Section 7. **Authority.** This Resolution is adopted pursuant to the provisions of Water Code Sections 31000, 31001, 31007, 31024, 31025 and 30523, the provisions of Government Code Sections 53755, 53756 and 53759 and the provisions of Health & Safety Code Sections 5470 *et seq.*

[Remainder of this page intentionally left blank]

Section 8. **Effective Date.** This Resolution shall be effective immediately upon adoption by the Board.

ADOPTED, SIGNED, and APPROVED this 13TH day of April 2022 by a roll call vote.

AYES: DIRECTORS:
NOES: DIRECTORS:
ABSTAIN: DIRECTORS:
ABSENT: DIRECTORS:

Marice H. DePasquale
President, Board of Directors

Denise Garcia
District Secretary

RESOLUTION NO. 1565

APPENDIX A

RESOLUTION OF THE MESA WATER DISTRICT BOARD OF DIRECTORS SUPPLEMENTING RESOLUTION NO. 1560 CONCERNING THE COLLECTION OF THE CAPITAL CHARGE BY WAY OF THE OFFICE OF THE ORANGE COUNTY TREASURER-TAX COLLECTOR AND COUNTY PROPERTY TAX ROLL PROCESS AND TAKING RELATED ACTIONS

Policy for Application of Capital Charge

For purposes of the application of the Capital Charge, Mesa Water District's Board of Directors sets forth the following Policies:

- (1) An Orange County Assessor's Parcel (Parcel) with a single meter (Meter) shall be charged the Capital Charge equal to that Parcel's Meter size.
- (2) A Parcel served by multiple meters shall be charged the Capital Charge equal to the number of such Meters and corresponding Meter size(s) serving such Parcel.
- (3) In the case of a community that has a homeowners association (HOA) served by a single Meter and having no taxable Parcel number, the Capital Charge will be imposed by spreading the applicable Capital Charge (based on Meter size) over the applicable HOA Parcels or units.
- (4) When a Meter provides service to a taxable Parcel owned by an HOA, the Capital Charge will be imposed on the HOA by way of the County property tax collection.
- (5) When a Parcel used for commercial purpose is served by a single Meter, which Meter serves more than one (1) commercial property, the Capital Charge shall be allocated evenly over the number of properties served by such Meter.

In the case where a Meter is installed and the corresponding Parcel does not receive a County property tax bill, the Capital Charge may be imposed by way of a direct billing process.

Disputes concerning the Capital Charge which are not addressed in Resolution No. 1560, or this Policy, shall be subject to the dispute resolution processes set out in Mesa Water District's Rules and Regulations.

State of California

HEALTH AND SAFETY CODE

Section 5471

5471. (a) In addition to the powers granted in the principal act, any entity shall have power, by an ordinance or resolution approved by a two-thirds vote of the members of the legislative body thereof, to prescribe, revise and collect, fees, tolls, rates, rentals, or other charges for services and facilities furnished by it, either within or without its territorial limits, in connection with its water, sanitation, storm drainage, or sewerage system.

(b) In addition to the powers granted in the principal act, any entity shall have power, pursuant to the notice, protest, and hearing procedures in Section 53753 of the Government Code, to prescribe, revise, and collect water, sewer, or water and sewer standby or immediate availability charges for services and facilities furnished by it, either within or without its territorial limits, in connection with its water, sanitation, storm drainage, or sewerage system.

(c) The entity may provide that the charge for the service shall be collected with the rates, tolls, and charges for any other utility, and that any or all of these charges may be billed upon the same bill. Where the charge is to be collected with the charges for any other utility service furnished by a department or agency of the entity and over which its legislative body does not exercise control, the consent of the department or agency shall be obtained prior to collecting water, sanitation, storm drainage, or sewerage charges with the charges for any other utility. Revenues derived under the provisions in this section, shall be used only for the acquisition, construction, reconstruction, maintenance, and operation of water systems and sanitation, storm drainage, or sewerage facilities, to repay principal and interest on bonds issued for the construction or reconstruction of these water systems and sanitary, storm drainage, or sewerage facilities and to repay federal or state loans or advances made to the entity for the construction or reconstruction of water systems and sanitary, storm drainage, or sewerage facilities. However, the revenue shall not be used for the acquisition or construction of new local street sewers or laterals as distinguished from main trunk, interceptor, and outfall sewers.

(d) If the procedures set forth in this section as it read at the time a standby charge was established were followed, the entity may, by ordinance or resolution adopted by a two-thirds vote of the members of the legislative body thereof, continue the charge pursuant to this section in successive years at the same rate. If new, increased, or extended assessments are proposed, the entity shall comply with the notice, protest, and hearing procedures in Section 53753 of the Government Code.

(Amended by Stats. 2016, Ch. 366, Sec. 16. (SB 974) Effective January 1, 2017.)

State of California

HEALTH AND SAFETY CODE

Section 5473

5473. Any entity which has adopted an ordinance or resolution pursuant to this article or an order pursuant to Section 6520.5 may, by such ordinance or resolution or by separate ordinances or resolutions approved by a two-thirds vote of the members of the legislative body thereof, elect to have such charges collected on the tax roll in the same manner, by the same persons, and at the same time as, together with and not separately from, its general taxes. In such event, it shall cause a written report to be prepared each year and filed with the clerk, which shall contain a description of each parcel of real property receiving such services and facilities and the amount of the charge for each parcel for the year, computed in conformity with the charges prescribed by the ordinance or resolution.

Any ordinance or resolution adopted pursuant to this section authorizing the collection of charges on the tax roll shall remain in effect for the time specified in the ordinance or resolution or, if no time is specified in the ordinance or resolution, until repealed or until a change is made in the rates charged by the entity.

The powers authorized by this section shall be alternative to all other powers of any entity, and alternative to other procedures adopted by the legislative body thereof for the collection of such charges.

The real property may be described by reference to maps prepared in accordance with Section 327 of the Revenue and Taxation Code, and on file in the office of the county assessor or by reference to plats or maps on file in the office of the clerk.

(Amended by Stats. 2016, Ch. 366, Sec. 17. (SB 974) Effective January 1, 2017.)

REVISED BUDGET SCHEDULE

FY 2022/2023

DESCRIPTION	DATE	DAY
Board Budget Committee #1	4/19/2022	Tuesday
Board Budget Committee #2	5/9/2022	Monday
Board Budget Workshop	5/24/2022	Tuesday
CAG	6/2/2022	Thursday
Publish Public Hearing Notice - Newspaper	6/6/2022	Monday
Distribute Prop 218 Notice	6/10/2022	Friday
FIC Meeting Budget Update	6/20/2022	Monday
Conduct Public Hearing - Regular Board Meeting	7/28/2022	Thursday
Implement Board Action	8/1/2022	Monday

Note: Board Budget Committee #1, Committee #2, and Workshop are at 7:30 am

EL TORO WATER DISTRICT
FINANCIAL REPORT
May 23, 2022

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**EL TORO WATER DISTRICT
BALANCE SHEET**

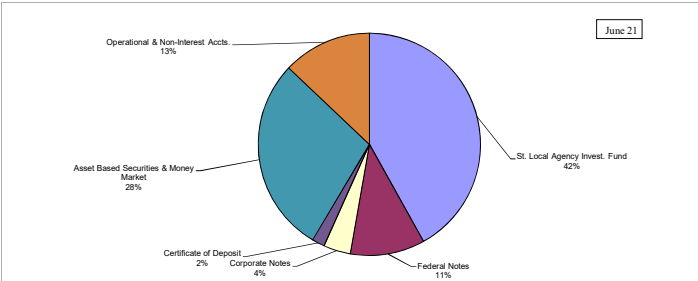
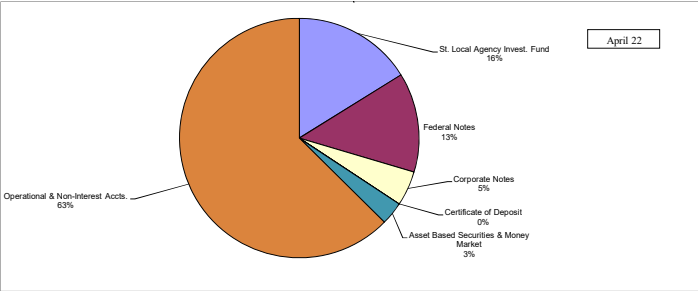
	4/30/22 (Unaudited)	June 30, 2021 (Audited)
ASSETS		
Current Assets		
Cash	\$2,905,168	\$3,118,166
2022 Revenue Bonds Cash	25,351,547	-
Investments:		
Investments Cash	16,620,161	16,830,892
Investments FMV Adjustment	604	604
Restricted Assets	(35,445,027)	(9,787,357)
Receivables:		
Accounts Receivable	3,770,929	3,633,876
Inventories	688,743	714,751
Prepaid Expenses	289,358	159,944
Total Current Assets	<u>\$14,181,483</u>	<u>14,670,875</u>
Restricted Assets		
Cash & Investments	<u>35,445,027</u>	<u>9,787,357</u>
Total Restricted Assets	<u>35,445,027</u>	<u>9,787,357</u>
Non-Current Assets		
Utility Plant:		
Land & Easements	7,451,585	7,451,585
Long Term Leases	342,382	342,382
Equipment	122,512,318	121,940,111
Collection & Impound Reservoirs	6,243,706	6,243,706
Structure & Improvements	35,035,090	34,950,613
Total Utility Plant	<u>171,585,082</u>	<u>170,928,398</u>
Less Accumulated Depreciation & Amortization	<u>(87,503,292)</u>	<u>(83,944,167)</u>
Net Utility Plant	84,081,790	86,984,231
Construction Work in Progress	3,747,824	3,064,334
Deferred Outflow OPEB	5,469,108	5,469,108
Total Non-current Assets	<u>93,298,722</u>	<u>95,517,673</u>
TOTAL ASSETS	<u><u>\$142,925,232</u></u>	<u><u>\$119,975,906</u></u>

**EL TORO WATER DISTRICT
BALANCE SHEET**

	4/30/22 (Unaudited)	June 30, 2021 (Audited)
LIABILITIES and EQUITY		
Liabilities		
Current Liabilities Payable		
Accounts Payable	\$1,424,241	\$2,732,736
Current Portion of Long-Term Debt	439,035	2,249,058
Other Current Liabilities	1,934,580	2,342,021
Total Current Liabilities Payable		
From Current Assets	3,797,856	7,323,815
 Long Term Debt		
Long Term Debt	77,697,704	51,798,466
Total Long Term Debt	<u>77,697,704</u>	<u>51,798,466</u>
 Total Liabilities	 81,495,560	 59,122,282
 Fund Equity		
Retained Earnings - Reserved	17,034,893	17,034,893
Contributed Capital	8,744,767	8,744,767
Retained Earnings - Unreserved	35,073,964	36,959,626
Net Income	576,048	(1,885,662)
Total Fund Equity	<u>61,429,672</u>	<u>60,853,624</u>
 Total Liabilities & Fund Equity	 <u><u>\$142,925,232</u></u>	 <u><u>\$119,975,906</u></u>

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

	Maturity Dates		Par	Market Value	Financial Institution	YTM	Original Cost
	NA	NA	NA	4/30/22	NA	4/30/22	4/30/22
State Local Agency Investment Fund				\$7,297,900	LAIF	0.52%	\$7,297,900
US Treasury N/B - Coupon Rate 1.875%	5/31/2022		130,000	130,122	US Bank/CAMP	0.09%	132,138
US Treasury N/B - Coupon Rate 0.125%	7/31/2022		225,000	224,543	US Bank/CAMP	0.11%	225,044
US Treasury N/B - Coupon Rate 0.125%	9/30/2022		360,000	358,256	US Bank/CAMP	0.11%	360,070
US Treasury N/B - Coupon Rate 1.875%	10/31/2022		250,000	250,508	US Bank/CAMP	0.10%	256,328
US Treasury N/B - Coupon Rate 1.875%	10/31/2022		400,000	400,812	US Bank/CAMP	0.12%	410,422
US Treasury N/B - Coupon Rate 0.125%	11/30/2022		200,000	198,313	US Bank/CAMP	0.11%	200,055
US Treasury N/B - Coupon Rate 0.125%	12/31/2022		400,000	395,688	US Bank/CAMP	0.11%	400,125
US Treasury N/B - Coupon Rate 0.125%	1/31/2023		200,000	197,438	US Bank/CAMP	0.13%	199,977
US Treasury N/B - Coupon Rate 0.125%	1/31/2023		400,000	394,875	US Bank/CAMP	0.11%	400,141
US Treasury N/B - Coupon Rate 0.250%	6/15/2023		400,000	391,188	US Bank/CAMP	0.14%	401,047
US Treasury N/B - Coupon Rate 0.125%	7/15/2023		200,000	194,688	US Bank/CAMP	0.19%	199,688
US Treasury N/B - Coupon Rate 0.125%	7/15/2023		400,000	389,375	US Bank/CAMP	0.14%	399,828
US Treasury N/B - Coupon Rate 0.125%	8/15/2023		500,000	485,469	US Bank/CAMP	0.23%	498,809
US Treasury N/B - Coupon Rate 0.250%	11/15/2023		90,000	86,878	US Bank/CAMP	0.26%	89,982
US Treasury N/B - Coupon Rate 0.125%	2/15/2024		300,000	286,734	US Bank/CAMP	0.27%	296,734
US Treasury N/B - Coupon Rate 0.375%	8/15/2024		165,000	156,131	US Bank/CAMP	0.42%	164,807
US Treasury N/B - Coupon Rate 0.375%	9/15/2024		35,000	33,031	US Bank/CAMP	0.52%	34,854
US Treasury N/B - Coupon Rate 1.125%	1/15/2025		350,000	334,086	US Bank/CAMP	1.42%	347,047
Intl BK of Recon and Dev Note - Coupon Rate 0.126%	4/20/2023		135,000	132,231	US Bank/CAMP	0.23%	134,721
Inter-American Devel BK Note - Coupon Rate 0.500%	9/23/2024		185,000	174,904	US Bank/CAMP	0.52%	184,863
NJ TPK Auth -B- Tblt Muni Bond - Coupon Rate 0.897%	1/1/2025		20,000	18,749	US Bank/CAMP	0.90%	20,000
FHMS K724 A2 - Coupon Rate 3.062%	11/1/2023		60,000	59,965	US Bank/CAMP	0.58%	64,052
FHMS K133 A1 - Coupon Rate 0.440%	12/1/2025		4,173	4,012	US Bank/CAMP	0.44%	4,173
Federal Farm Credit Bank Note - Coupon Rate 0.125%	2/3/2023		230,000	227,033	US Bank/CAMP	0.15%	229,871
Freddie Mac Notes - Coupon Rate 0.250%	11/6/2023		155,000	149,706	US Bank/CAMP	0.23%	155,087
Fannie Mae Notes - Coupon Rate 0.250%	11/27/2023		250,000	241,064	US Bank/CAMP	0.24%	250,107
Federal Notes			6,044,173	5,915,797			6,061,969
Lockheed Martin Corp Corporate Note - Coupon Rate 2.900%	5/11/2022		20,000	20,009	US Bank/CAMP	-3.10%	21,422
Toyota Motor Credit Corp Corporate Note - Coupon Rate 0.450%	1/11/2024		70,000	67,158	US Bank/CAMP	0.45%	69,996
John Deere Corp Notes - Coupon Rate 0.450%	11/7/2024		55,000	52,872	US Bank/CAMP	0.48%	54,961
Morgan Stanley Corp Notes - Coupon Rate 0.529%	1/25/2024		55,000	53,816	US Bank/CAMP	0.53%	55,000
PACCAR Financial Corp Corporate Note - Coupon Rate 0.350%	2/2/2024		65,000	61,946	US Bank/CAMP	0.39%	64,925
Microsoft Corp (Callable) Note - Coupon Rate 2.875%	2/6/2024		45,000	45,021	US Bank/CAMP	0.95%	46,864
National Rural Util Coop Corporate Note - Coupon Rate 0.350%	2/8/2024		25,000	23,829	US Bank/CAMP	0.37%	24,983
Apple Inc (Callable) Note - Coupon Rate 3.000%	2/9/2024		50,000	50,123	US Bank/CAMP	0.87%	52,381
Goldman Sachs Corp Notes - Coupon Rate 4.000%	3/3/2024		40,000	40,344	US Bank/CAMP	0.69%	44,062
Merck & Co Inc Corp Notes - Coupon Rate 2.900%	3/7/2024		30,000	29,954	US Bank/CAMP	0.88%	31,377
Goldman Sachs Corp Notes - Coupon Rate 0.673%	3/8/2024		20,000	19,579	US Bank/CAMP	0.67%	20,000
Charles Schwab Corp Note - Coupon Rate 0.750%	3/18/2024		30,000	28,701	US Bank/CAMP	0.77%	29,985
Suntrust Bank (Callable) Corp Note - Coupon Rate 3.200%	4/1/2024		60,000	60,014	US Bank/CAMP	0.96%	63,197
Comcast Corp (Callable) Corp Note - Coupon Rate 3.700%	4/15/2024		50,000	50,485	US Bank/CAMP	0.96%	53,395
Bank of NY Mellon Corp Note - Coupon Rate 0.500%	4/26/2024		55,000	52,299	US Bank/CAMP	0.54%	54,941
Novartis Capital Corp Note - Coupon Rate 3.400%	5/6/2024		50,000	50,299	US Bank/CAMP	0.89%	53,112
Amazon.com Inc Corp Note - Coupon Rate 0.450%	5/12/2024		80,000	76,264	US Bank/CAMP	0.50%	79,883
UnitedHealth Group Inc Corp Note - Coupon Rate 0.550%	5/15/2024		30,000	28,609	US Bank/CAMP	0.59%	29,969
UnitedHealth Group Inc Corp Note - Coupon Rate 0.550%	5/15/2024		30,000	28,609	US Bank/CAMP	1.32%	29,476
Caterpillar Finl Service Corp Note - Coupon Rate 0.450%	5/17/2024		45,000	42,712	US Bank/CAMP	0.50%	44,940
Astrazeneca Finance LLC (Callable) Corp - Coupon Rate 0.700%	5/28/2024		50,000	47,607	US Bank/CAMP	0.70%	49,996
John Deere Capital Corp Notes - Coupon Rate 0.450%	6/7/2024		10,000	9,500	US Bank/CAMP	0.49%	9,988
Target Corp Notes - Coupon Rate 3.500%	7/1/2024		30,000	30,345	US Bank/CAMP	1.04%	31,879
American Express Co Corp Notes - Coupon Rate 2.500%	7/30/2024		35,000	34,310	US Bank/CAMP	1.14%	36,253
American Honda Finance Corp Notes - Coupon Rate 0.750%	8/9/2024		30,000	28,374	US Bank/CAMP	0.77%	29,980
American Honda Finance Corp Notes - Coupon Rate 0.750%	8/9/2024		35,000	33,104	US Bank/CAMP	0.72%	35,025
Caterpillar Finl Service Corp Notes - Coupon Rate 0.600%	9/13/2024		20,000	18,861	US Bank/CAMP	0.65%	19,973
Bank of NY Mellon Corp Note - Coupon Rate 0.850%	10/25/2024		25,000	23,675	US Bank/CAMP	0.87%	24,984
Apple Inc Corp Note - Coupon Rate 2.750%	1/13/2025		40,000	39,666	US Bank/CAMP	0.89%	42,786
Goldman Sachs Corp Notes - Coupon Rate 1.757%	1/24/2025		10,000	9,656	US Bank/CAMP	1.76%	10,000
Bank of America Corp Notes - Coupon Rate 1.843%	2/4/2025		20,000	19,338	US Bank/CAMP	1.84%	20,000
Merck & Co Inc Corp Note - Coupon Rate 2.750%	2/10/2025		20,000	19,742	US Bank/CAMP	0.94%	21,389
3M Company Corp Note - Coupon Rate 2.000%	2/14/2025		70,000	67,603	US Bank/CAMP	2.13%	69,744
JPMorgan Chase & Co Corp Note Call - Coupon Rate 0.563%	2/16/2025		30,000	28,406	US Bank/CAMP	0.56%	30,000
Exon Mobil Corp Note - Coupon Rate 2.709%	3/6/2025		30,000	29,457	US Bank/CAMP	2.86%	29,874
Bank of America Corp Notes - Coupon Rate 3.458%	3/15/2025		40,000	39,625	US Bank/CAMP	1.53%	42,714
Intel Corp Note - Coupon Rate 3.400%	3/25/2025		30,000	30,039	US Bank/CAMP	2.40%	30,873
Burlington North Santa Fe Corp Note Call - Coupon Rate 3.000%	4/1/2025		20,000	19,841	US Bank/CAMP	1.07%	21,533
Amazon.com Inc Corp Notes - Coupon Rate 3.000%	4/13/2025		75,000	74,772	US Bank/CAMP	3.06%	74,881
Home Depot Inc Corp Note - Coupon Rate 2.700%	4/15/2025		5,000	4,949	US Bank/CAMP	2.76%	4,991
Target Corp Note - Coupon Rate 2.250%	4/15/2025		30,000	29,165	US Bank/CAMP	2.23%	30,015
Bank of America Corp Notes (Callable) - Coupon Rate 0.976%	4/22/2025		70,000	66,098	US Bank/CAMP	0.98%	70,000
Bank of NY Mellon Corp Note - Coupon Rate 1.600%	4/24/2025		45,000	42,664	US Bank/CAMP	0.97%	46,148
Bank of NY Mellon Corp Note - Coupon Rate 3.350%	4/25/2025		20,000	19,960	US Bank/CAMP	3.36%	19,997
Pepsico Inc Corp Note Call - Coupon Rate 2.750%	4/30/2025		20,000	19,718	US Bank/CAMP	1.02%	21,400
Citigroup Inc Corp Notes - Coupon Rate 0.981%	5/1/2025		35,000	32,991	US Bank/CAMP	0.98%	35,000
Suntrust Banks Inc Corp Notes - Coupon Rate 4.000%	5/1/2025		35,000	35,347	US Bank/CAMP	2.69%	36,373
Morgan Stanley Corp Notes (Callable) - Coupon Rate 0.790%	5/30/2025		10,000	9,349	US Bank/CAMP	0.79%	10,000
Honeywell Intl Corp Note - Coupon Rate 1.350%	6/1/2025		20,000	18,964	US Bank/CAMP	0.91%	20,360
JPMorgan Chase & Co Corp Note - Coupon Rate 0.824%	6/1/2025		25,000	23,518	US Bank/CAMP	0.82%	25,000
National Rural Util Coop Corp Note - Coupon Rate 3.450%	6/15/2025		10,000	9,928	US Bank/CAMP	3.46%	9,997
Intel Corp Notes - Coupon Rate 3.700%	7/29/2025		35,000	35,307	US Bank/CAMP	2.95%	35,821
Citigroup Inc Corp Notes - Coupon Rate 1.281%	11/3/2025		20,000	18,713	US Bank/CAMP	1.28%	20,000
State Street Corp Note - Coupon Rate 1.746%	2/6/2026		20,000	19,060	US Bank/CAMP	1.75%	20,000
Citigroup Inc Corp Notes - Coupon Rate 3.290%	3/17/2026		15,000	14,589	US Bank/CAMP	3.29%	15,000
State Street Corp Note - Coupon Rate 2.901%	3/30/2026		60,000	58,659	US Bank/CAMP	2.38%	61,208
JPMorgan Chase & Co (Callable) - Coupon Rate 4.080%	4/26/2026		80,000	79,832	US Bank/CAMP	4.08%	80,000
Corporate Notes			2,080,000	2,025,341			2,117,959
Certificate of Deposit			-	-	US Bank/CAMP	0.00%	-
MBalt 2021-1 A3 - Coupon Rate 0.250%	1/16/2024		15,000	14,869	US Bank/CAMP	0.25%	14,998
BMWLT 2021-1 A3 - Coupon Rate 0.290%	1/25/2024		15,000	14,848	US Bank/CAMP	0.29%	15,000
BMWLT 2021-1 A3 - Coupon Rate 0.290%	1/25/2024		55,000	54,442	US Bank/CAMP	0.31%	54,976
Carmx 2021-1 A2A- Coupon Rate 0.220%	2/15/2024		17,154	17,130	US Bank/CAMP	0.24%	17,143
FordL 2021-A A3 - Coupon Rate 0.260%	2/15/2024		25,000	24,794	US Bank/CAMP	0.26%	24,997
GMALT 2021-1 A3 - Coupon Rate 0.260%	2/20/2024		30,000	29,739	US Bank/CAMP	0.26%	29,997
FordO 2019-C A3 - Coupon Rate 1.870%	3/15/2024		20,582	20,565	US Bank/CAMP	1.38%	20,868
Worat 2021-C A2 - Coupon Rate 0.220%	9/16/2024		43,238	42,940	US Bank/CAMP	0.22%	43,238
FordL 2021-B A3 - Coupon Rate 0.370%	10/15/2024		60,000	58,327	US Bank/CAMP	0.38%	59,989
Harot 2021-A A3 - Coupon Rate 0.270%	4/21/2025		25,000	24,451	US Bank/CAMP	0.27%	25,000
FordO 2021-A A3 - Coupon Rate 0.300%	8/15/2025		30,000	29,222	US Bank/CAMP	0.30%	29,997
Harot 2021-2 A3 - Coupon Rate 0.330%	8/16/2025		40,000	38,921	US Bank/CAMP	0.33%	39,998
GMCar 2021-1 A3 - Coupon Rate 0.350%	10/16/2025		15,000	14,699	US Bank/CAMP	0.35%	14,998
Harot 2021-3 A3 - Coupon Rate 0.410%	11/18/2025		40,000	38,512	US Bank/CAMP	0.41%	39,999
Carmx 2021-1 A3 - Coupon Rate 0.340%	12/15/2025		15,000	14,660	US Bank/CAMP	0.34%	14,997
Harot 2021-4 A3 - Coupon Rate 0.880%	1/21/2026		25,000	24,053	US Bank/CAMP	0.89%	24,995
TAOT 2021-D A3 - Coupon Rate 0.710%	4/15/2026		30,000	28,767	US Bank/CAMP	0.71%	29,999
Hart 2021-C A3 - Coupon Rate 0.740%	5/15/2026		20,000	19,130	US Bank/CAMP	0.75%	19,996
Harot 2022-1 A3 - Coupon Rate 1.880%	5/15/2026		45,000	43,886	US Bank/CAMP	1.88%	44,993
FordO 2022-A A3 - Coupon Rate 1.290%	6/15/2026		25,000	24,149	US Bank/CAMP	1.29%	24,997
COPAR 2021-1 A3 - Coupon Rate 0.770%	9/15/2026		25,000	23,939	US Bank/CAMP	0.77%	25,000
TAOT 2022-B A3 - Coupon Rate 2.930%	9/15/2026		30,000	29,929	US Bank/CAMP	2.93%	29,999
DCENT 2021-A1 A1 - Coupon Rate 0.580%	9/15/2026		55,000	51,714	US Bank/CAMP	0.58%	54,988
GMCar 2021-4 A3 - Coupon Rate 0.680%	9/16/2026		25,000	23,910	US Bank/CAMP	0.68%	24,999
Hart 2022-A A3 - Coupon Rate 2.220%	10/15/2026		55,000	53,765	US Bank/CAMP	2.22%	54,998
GMCar 2022-1 A3 - Coupon Rate 1.260%	11/16/2026		20,000	19,159	US Bank/CAMP	1.26%	19,998
Comet 2021-A3 A3 - Coupon Rate 1.040%	11/16/2026		50,000	47,299	US Bank/CAMP	1.04%	49,993
HDMOT 2022-A A3 - Coupon Rate 3.060%	2/15/2027		35,000	34,546	US Bank/CAMP	3.06%	34,994
GMCar 2022-2 A3 - Coupon Rate 3.100%	2/16/2027		25,000	24,965	US Bank/CAMP	3.10%	24,995
Carmx 2022-2 A3 - Coupon Rate 3.490%	2/16/2027		35,000	35,031	US Bank/CAMP	3.49%	34,995
Comet 2022-A1 A1 - Coupon Rate 2.800%	3/15/2027		70,000	69,303	US Bank/CAMP	2.80%	69,995
CAMP Money Market Fund	NA	NA	NA	399,485			

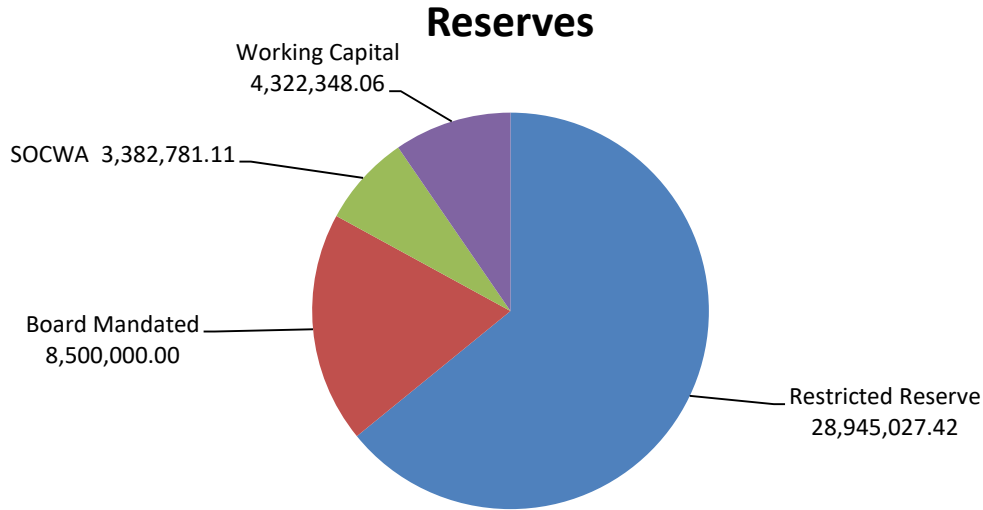


LIQUIDITY						
		April 30, 2022		June 30, 2021		
		\$	%	\$	%	
DEMAND	\$	10,602,552	53.55%	\$	12,245,220	61.74%
30 Days	\$	21,422	0.11%	\$	208,880	1.05%
31-180 Days	\$	717,252	3.62%	\$	1,161,829	5.86%
181 - 360	\$	2,231,639	11.27%	\$	1,771,413	8.93%
361-1800 Days	\$	6,225,744	31.45%	\$	4,447,532	22.42%
TOTAL	\$	19,798,610	100.00%	\$	19,834,874	100.00%

EL TORO WATER DISTRICT

RESERVE ANALYSIS

30-Apr-22



Restricted Reserve	\$	28,945,027
Board Mandated	\$	8,500,000
SOCWA	\$	3,382,781
Capital Cash Flow / Compliance	\$	4,322,348
Total	\$	45,150,157

Restricted Reserve

State Revolving Fund Loans	\$	-
2022 Revenue Bonds	\$	27,078,299
Capital Facilities Reserve	\$	140,118
Tiered Cons Fund	\$	733,240
Baker Funding	\$	993,371
Total	\$	28,945,027

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:	\$16,205,129

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

EL TORO WATER DISTRICT CHANGE IN RESERVES

	<u>April 30, 2022</u>	<u>Year to Date</u>	<u>Year Ended June 30, 2021</u>
Operating Revenue	2,342,142	22,341,136	26,393,477
Non-operating Revenue	100,162	1,725,991	1,723,488
Total Revenue	<u>2,442,304</u>	<u>24,067,127</u>	<u>28,116,965</u>
Operating Expenses	2,224,767	19,339,008	25,497,573
Depreciation & Amortization	355,912	3,559,125	4,345,555
Non-operating Expenses	59,295	592,945	159,499
Total Expenses	<u>2,639,974</u>	<u>23,491,078</u>	<u>30,002,627</u>
NET INCOME	(197,670)	576,048	(1,885,662)
Add Depreciation & Amortization	355,912	3,392,921	4,112,113
Net Cash Provided by Operating Activities	(24,912,198)	(29,166,769)	604,322
Net Cash Provided by Investing Activities	(237,199)	(29,446,821)	(2,723,140)
Net Cash Provided by Financing Activities	25,899,237	-	(627,412)
Net Increase/(Decrease) Cash for the Period	<u>908,082</u>	<u>(54,644,620)</u>	<u>(519,779)</u>
Cash at End of Period from Balance Sheet		9,432,452	
Restricted Cash		35,455,025	
Unrealized (Gains)/Losses Fair Market Value		(604)	
Cash at End of Period		<u>44,886,873</u>	
Net (Increase)/Decrease Cash for the Period		(908,082)	
Net (Increase)/Decrease in Restricted Cash for the Period		(24,682,271)	
Net Increase/(Decrease) in Unrealized Gains/(Losses) Fair Market Value		(9,997)	
Void Checks in Prior Period		-	
Cash at Beginning of Period		<u>19,286,522</u>	

EL TORO WATER DISTRICT
Cash Sheet
For the month ending April 30, 2022

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
92019	04/07/2022	MUNICIPAL WATER DISTRICT OF ORANGE CO.	498,426.14
92026	04/07/2022	SOUTH ORANGE COUNTY WASTEWATER AUTHORITY	266,003.00
92119	04/28/2022	IRVINE RANCH WATER DISTRICT	171,831.60
92076	04/14/2022	ACWA HEALTH BENEFITS AUTHORITY	127,448.66
92016	04/07/2022	J.R. FILANC CONSTRUCTION CO., INC.	125,856.95
92118	04/28/2022	HILTS CONSULTING GROUP, INC.	64,796.23
92021	04/07/2022	RICHARD BRADY & ASSOCIATES, INC.	63,025.61

TOTAL CHECKS OVER \$50,000 **\$ 1,317,388.19**

TOTAL CHECKS IN REGISTER **\$ 1,809,527.85**

DEBIT TRANSFERS

04/08/2022	PAYROLL DIRECT DEPOSIT	144,760.15
04/08/2022	FEDERAL DEPOSIT LIABILITY	33,851.57
04/08/2022	SDI & STATE TAX	13,528.95
04/08/2022	WAGE GARNISHMENTS	282.50
04/08/2022	PRUDENTIAL (401K)	55,820.67
04/08/2022	PRUDENTIAL (457)	18,412.50
04/08/2022	HEALTH SAVINGS ACCOUNT	53.85
04/15/2022	PAYROLL BOARD OF DIRECTOR	5,860.63
04/15/2022	SS, MEDICARE, SDI & STATE TAX	1,645.23
04/15/2022	PRUDENTIAL (457)	2,466.76
04/15/2022	HEALTH SAVINGS ACCOUNT	577.50
04/22/2022	PAYROLL DIRECT DEPOSIT	151,609.10
04/22/2022	FEDERAL DEPOSIT LIABILITY	36,142.93
04/22/2022	SDI & STATE TAX	14,456.99
04/22/2022	WAGE GARNISHMENTS	282.50
04/22/2022	PRUDENTIAL (401K)	57,472.70
04/22/2022	PRUDENTIAL (457)	20,065.19
04/22/2022	HEALTH SAVINGS ACCOUNT	53.85
04/30/2022	ADP AND BANK FEES	6,121.03

TOTAL INTERBANK WIRES / DEBIT TRANSFERS **\$ 563,464.60**

TOTAL DISBURSEMENTS **\$ 2,372,992.45**

REIMBURSEMENTS TO ETWD EMPLOYEES

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
92091	04/21/2022	MARC AVILA (Certification & Training)	334.09
92096	04/21/2022	SHANE FREGIN (Driver Training)	195.00
92051	04/14/2022	MARCOS JOSE AVALOS (Truck Towing)	170.00
92133	04/28/2022	SHERRI A. SEITZ (Mileage)	110.52
92074	04/14/2022	WILLIAM WESSON (Background Check)	86.50
92043	04/14/2022	DANIEL LOPEZ (Parking)	60.00
92023	04/07/2022	SHANE FREGIN (DMV Fee)	51.15
92009	04/07/2022	DAVE HAYDEN (SARBS Dinner)	25.00

TOTAL CHECKS TO EMPLOYEES **\$ 1,032.26**

REINBURSEMENTS TO ETWD DIRECTORS

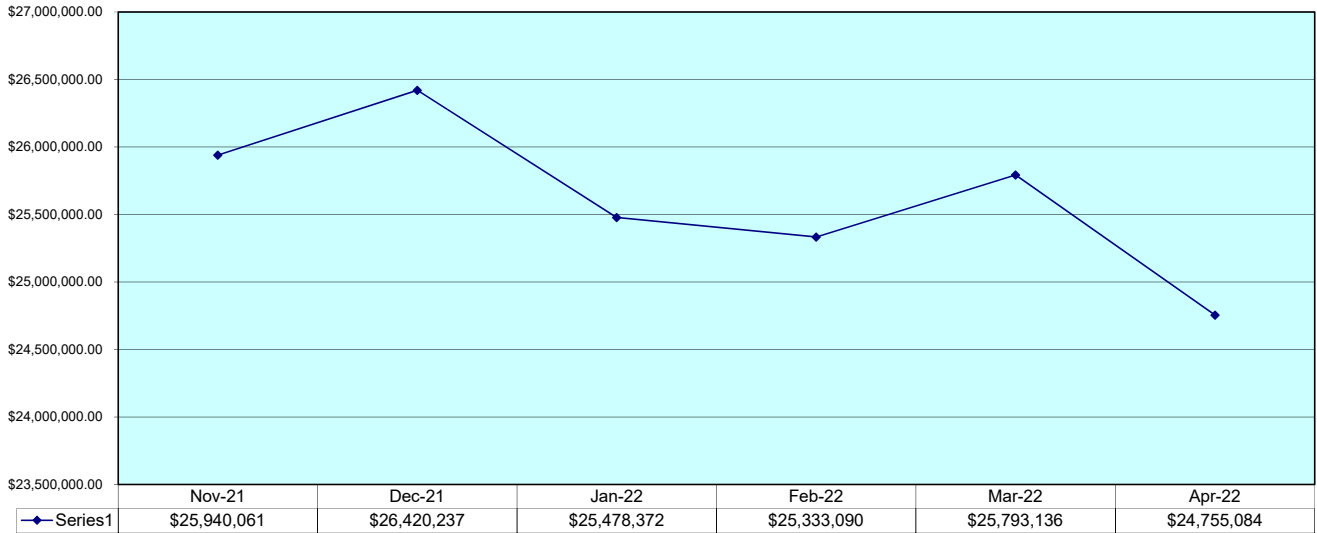
CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
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No Activity

TOTAL CHECKS TO DIRECTORS **\$ -**

EL TORO WATER DISTRICT 401K PLAN SUMMARY

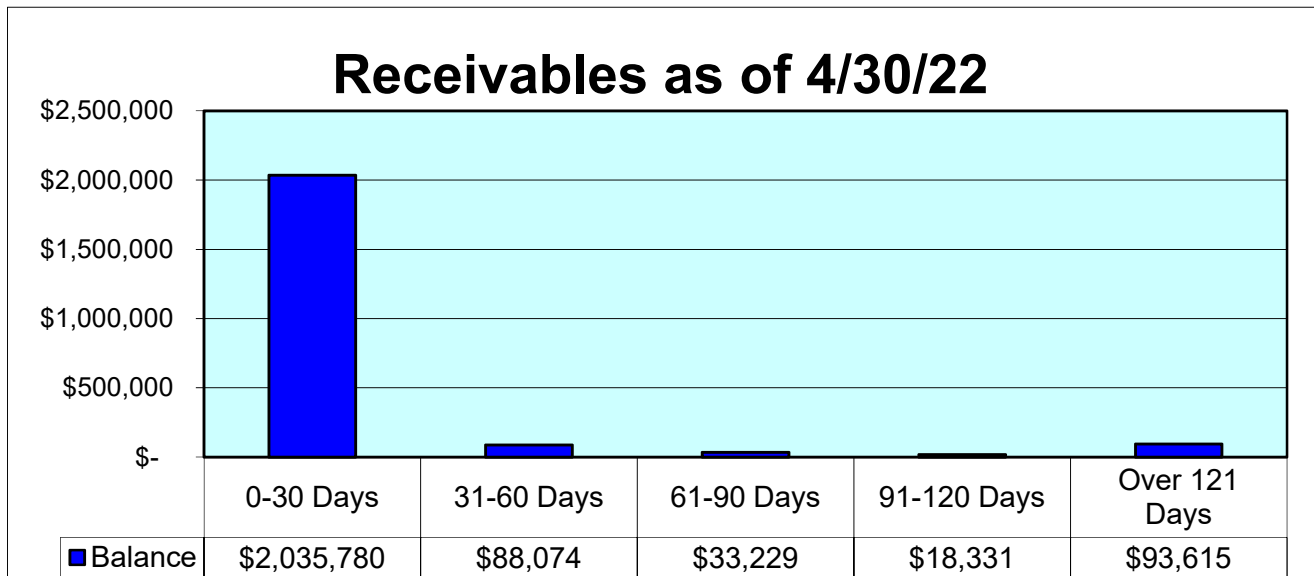
401K PLAN MARKET VALUE



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 June 30, 2021	\$ 2,516,132.58	\$931,857.47	\$871,612.09	\$6,330,364.56	\$8,272,782.08	\$5,493,756.18	\$1,392,123.44
Contributions	286,942.42	89,789.88	124,128.36	121,790.50	252,798.26	285,171.80	117,574.86
Withdrawals	0.00	0.00	0.00	0.00	(698,237.48)	(135,725.68)	(132,176.36)
Transfers	(745,997.45)	644,927.49	101,069.96	(2,550,556.21)	789,398.55	1,375,194.76	385,962.90
Interest, dividends and appreciation net of fees and charges	(101,710.65)	(89,511.88)	(102,567.97)	(187,601.76)	(411,067.47)	(333,657.87)	(139,483.19)
Balance at April 30, 2022	\$ 1,955,366.90	\$1,577,062.96	\$994,242.44	\$3,713,997.09	\$8,205,673.94	\$6,684,739.19	\$1,624,001.65
Average return YTD April 30, 2022	-4.04%	-9.61%	-11.77%	-2.96%	-4.97%	-6.07%	-10.02%

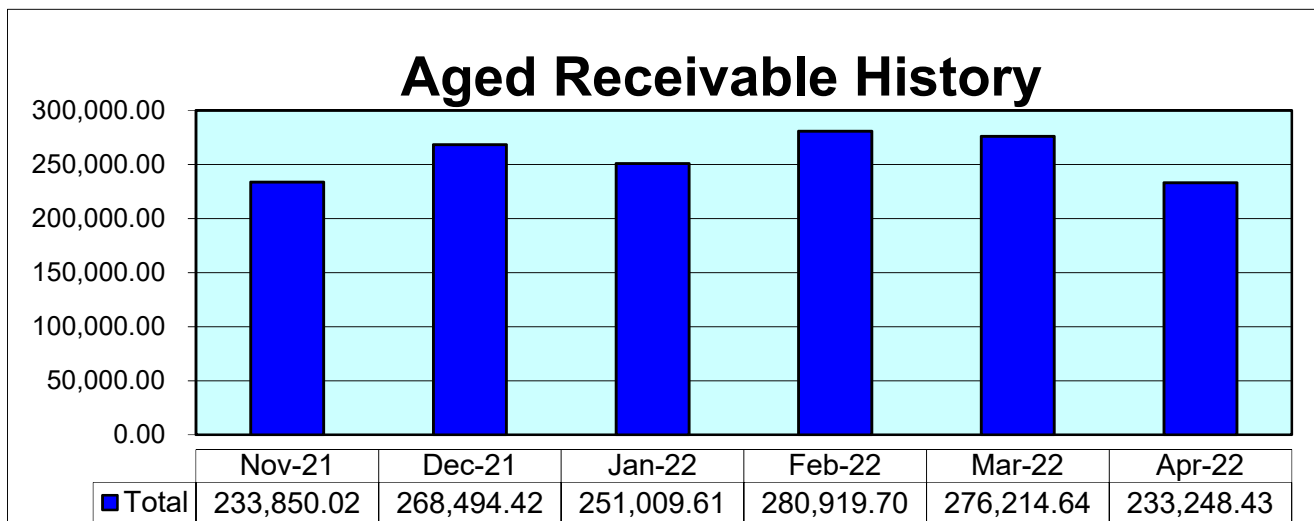
Average return is calculated by dividing the interest, dividends and appreciation, net of fees by beginning fiscal year fund balance.

RECEIVABLES AGEING



	0-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 121 Days
Apr-22	1,887,680	74,005	26,830	16,268	65,817

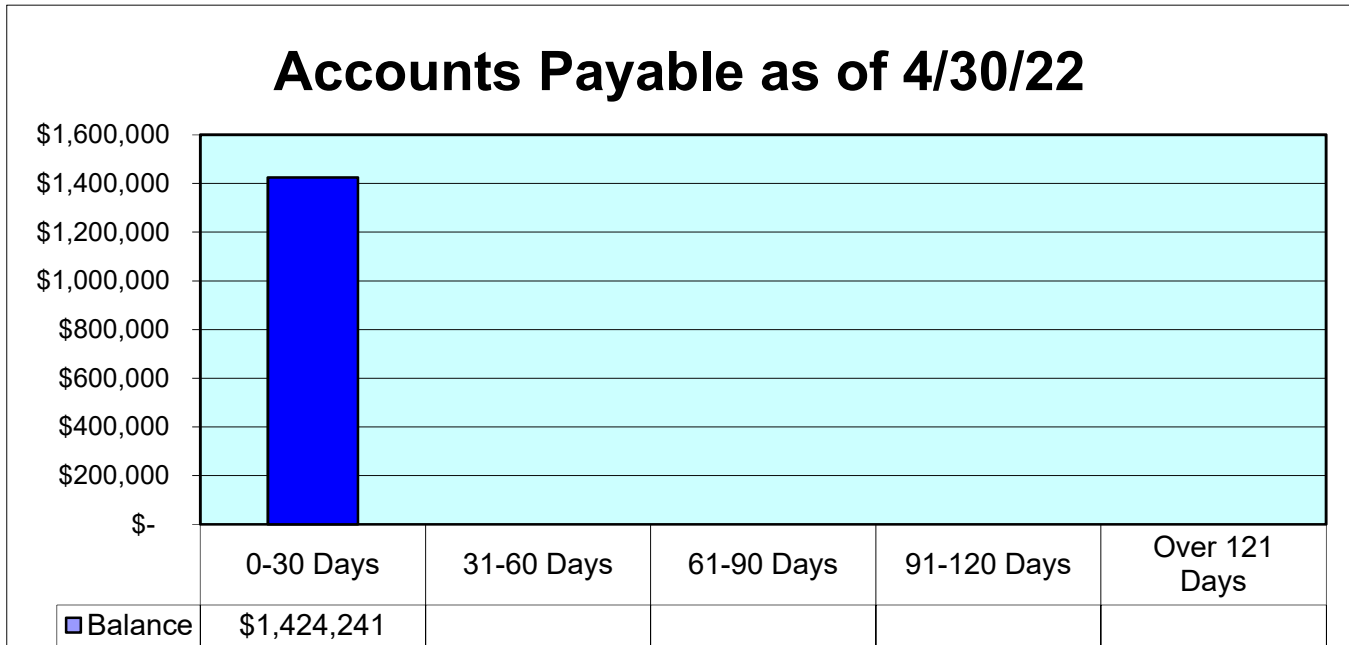
Bad Debts Year to Date: 1,589.36



Total receivables greater than 30 Days

	31-60 Days	61-90 Days	91-120 Days	Over 121 Days	Total
Nov-21	83,432.31	35,387.77	19,531.49	95,498.45	233,850.02
Dec-21	101,816.14	37,194.34	23,213.22	106,270.72	268,494.42
Jan-22	82,816.76	34,318.43	19,957.25	113,917.17	251,009.61
Feb-22	102,094.22	41,641.06	12,340.34	124,844.08	280,919.70
Mar-22	92,560.17	30,085.34	21,103.19	132,465.94	276,214.64
Apr-22	88,073.55	33,228.53	18,331.33	93,615.02	233,248.43

PAYABLES AGEING

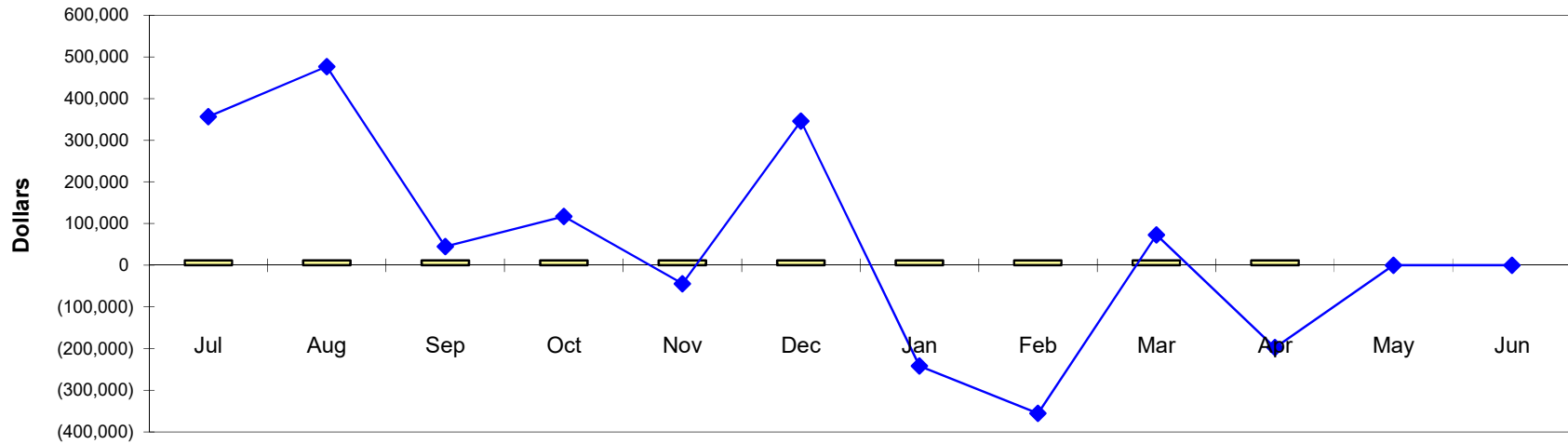


Year to Date Discounts Taken: \$1,065

Page 11
El Toro Water District
Income Statement
April 2022

	Apr 22	Budget	% of Budget	Jul '20 - Apr 21	Jul '21 - Apr 22	YTD Budget	% of Budget	Annual Budget
Income								
4600 · Water Service Charge	351,570.53	352,427.49	99.76%	3,151,831.60	3,483,600.09	3,524,274.90	98.85%	4,229,130.00
4700 · Sanitary Service	678,657.79	686,461.43	98.86%	6,311,017.18	6,721,593.45	6,864,614.30	97.92%	8,237,537.00
4722 · Recycled Water Tertiary Sales	201,030.86	150,935.17	133.19%	1,382,878.67	1,529,577.68	1,509,351.70	101.34%	1,811,222.00
4724 · Service Charge - Recycled Water	31,141.60	32,325.00	96.34%	252,045.83	307,970.44	323,250.00	95.27%	387,900.00
4750 · Capital Facilities Charge	250,583.54	252,123.00	99.39%	2,504,345.61	2,504,847.95	2,521,222.00	99.35%	3,025,468.00
4800 · Commodity Charge	688,895.73	770,282.00	89.43%	7,706,265.81	7,503,772.85	7,702,802.00	97.42%	9,243,364.00
4950 · Other Operating Income	140,261.57	4,584.00	3,059.81%	12,538.32	166,664.27	45,832.00	363.64%	55,000.00
4960 · Other Income	32,572.74	48,470.00	67.2%	509,512.77	990,755.59	484,685.00	204.41%	581,625.00
4967 · SMWD	0.00	0.00	0.0%	108,812.93	101,650.54	0.00	100.0%	0.00
4970 · Charges for Service/Facilities	0.00	11,126.00	0.0%	22,237.16	21,458.95	111,248.00	19.29%	133,500.00
4980 · Investment Income	-25,029.51	8,334.00	-300.33%	31,584.92	-200,724.22	83,332.00	-240.87%	100,000.00
4990 · Property Taxes	92,618.76	90,835.00	101.96%	904,891.29	935,959.34	908,330.00	103.04%	1,090,000.00
Total Income	2,442,303.61	2,407,903.09	101.43%	22,897,962.09	24,067,126.93	24,078,941.90	99.95%	28,894,746.00
Gross Profit	2,442,303.61	2,407,903.09	101.43%	22,897,962.09	24,067,126.93	24,078,941.90	99.95%	28,894,746.00
Expense								
5100 · Personnel Cost	691,750.43	752,764.00	91.9%	6,758,767.20	7,213,857.61	7,527,372.00	95.84%	9,032,900.00
5405 · Water Purchases	664,050.27	677,626.40	98.0%	6,367,250.86	6,622,714.54	6,776,263.93	97.73%	8,131,516.73
5410 · Electrical Power	140,854.58	104,216.69	135.16%	1,071,880.61	1,211,573.17	1,042,166.62	116.26%	1,250,600.00
5415 · Repair Parts & Materials	8,685.05	34,308.29	25.32%	225,692.80	294,540.91	343,083.42	85.85%	411,700.00
5420 · Equipment Maintenance & Repair	4,531.49	8,283.35	54.71%	93,115.65	63,531.28	82,833.30	76.7%	99,400.00
5425 · Pump Maintenance & Repair	39,376.08	6,958.34	565.88%	81,860.81	59,558.08	69,583.32	85.59%	83,500.00
5430 · Motor Maintenance & Repair	10,099.75	3,375.01	299.25%	21,498.09	18,866.50	33,749.98	55.9%	40,500.00
5440 · Electrical/Contl Maint & Repair	588.63	7,641.65	7.7%	57,049.18	47,650.56	76,416.70	62.36%	91,700.00
5445 · Meter Maintenance & Repair	0.00	833.34	0.0%	7,445.87	5,173.46	8,333.32	62.08%	10,000.00
5455 · Chemicals	18,795.65	19,249.99	97.64%	177,257.75	186,636.41	192,500.02	96.95%	231,000.00
5460 · Structure Maint & Repair	5,445.61	1,862.53	292.38%	48,440.15	36,959.98	18,624.94	198.44%	22,350.00
5465 · Asphalt Maintenance & Repair	16,347.72	6,416.68	254.77%	53,575.00	60,309.68	64,166.64	93.99%	77,000.00
5470 · Consultants	13,046.20	5,125.00	254.56%	29,716.57	42,501.70	51,250.00	82.93%	61,500.00
5475 · Contractors	143,757.64	101,524.97	141.6%	1,008,813.91	1,066,423.09	1,015,250.06	105.04%	1,218,300.00
5480 · Engineers	1,962.50	5,333.33	36.8%	161,870.39	39,648.11	53,333.34	74.34%	64,000.00
5482 · Dump Fees	1,924.32	1,500.00	128.29%	8,875.04	10,526.74	15,000.00	70.18%	18,000.00
5485 · Laboratory	685.00	2,775.00	24.69%	26,617.82	30,432.67	27,750.00	109.67%	33,300.00
5490 · License & Permits	38,994.76	15,116.68	257.96%	147,440.17	155,092.31	151,166.64	102.6%	181,400.00
5495 · Gas & Oil	11,762.90	8,500.00	138.39%	72,748.08	95,959.61	85,000.00	112.89%	102,000.00
5500 · Equipment Rental	1,333.02	1,616.67	82.46%	12,603.94	11,152.45	16,166.66	68.98%	19,400.00
5505 · Landscaping	6,523.83	13,683.34	47.68%	93,282.69	104,215.89	136,833.32	76.16%	164,200.00
5510 · Small Tools & Equipment	6,041.08	6,116.69	98.76%	45,473.31	49,032.89	61,166.62	80.16%	73,400.00
5515 · Security	0.00	1,600.01	0.0%	16,050.56	6,153.22	15,999.98	38.46%	19,200.00
5520 · Operating Supplies	4,457.04	4,933.33	90.35%	55,851.27	44,039.13	49,333.34	89.27%	59,200.00
5525 · Safety Equipment	545.70	3,458.32	15.78%	28,032.46	18,996.99	34,583.36	54.93%	41,500.00
5530 · Temporary Help	7,116.48	1,458.33	487.99%	0.00	7,116.48	14,583.34	48.8%	17,500.00
5535 · Other Employee Cost	14,035.25	11,333.33	123.84%	144,186.16	106,335.80	113,333.34	93.83%	136,000.00
5540 · Depreciation	355,342.00	362,500.00	98.03%	3,582,850.00	3,553,420.00	3,625,000.00	98.03%	4,350,000.00
5545 · Insurance	23,567.81	27,608.33	85.37%	276,862.41	269,127.57	276,083.34	97.48%	331,300.00
5548 · Retiree Medical Insurance	20,568.76	27,083.33	75.95%	233,812.94	218,985.09	270,833.34	80.86%	325,000.00
5555 · Advertising & Publicity	0.00	166.67	0.0%	6,400.00	7,020.00	1,666.66	421.2%	2,000.00
5560 · Amortization	570.49	575.00	99.22%	5,704.90	5,704.90	5,750.00	99.22%	6,900.00
5570 · Annual Event	0.00	500.00	0.0%	3,866.19	10,484.83	5,000.00	209.7%	6,000.00
5575 · Audit	0.00	2,141.67	0.0%	21,160.00	19,560.00	21,416.66	91.33%	25,700.00
5580 · Bad Debts	389.87	1,666.67	23.39%	16,023.20	1,589.36	16,666.66	9.54%	20,000.00
5585 · Bank Charges	6,121.03	5,916.67	103.45%	55,221.09	64,543.03	59,166.66	109.09%	71,000.00
5590 · Data Processing Supply & Access	1,563.72	2,499.99	62.55%	15,871.32	8,492.26	25,000.02	33.97%	30,000.00
5595 · Data Processing Equipment	2,566.98	2,916.65	88.01%	37,799.81	43,442.79	29,166.70	148.95%	35,000.00
5600 · Data Processing Consultants	11,186.42	5,000.00	223.73%	3,905.24	28,372.85	50,000.00	56.75%	60,000.00
5605 · Directors Fees	10,293.00	10,583.33	97.26%	105,996.00	106,653.00	105,833.34	100.77%	127,000.00
5610 · Dues & Memberships	3,971.93	7,266.67	54.66%	73,270.93	87,069.12	72,666.66	119.82%	87,200.00
5615 · Education & Training	604.09	1,300.00	46.47%	7,831.10	21,195.20	13,000.00	163.04%	15,600.00
5620 · Election Expense	0.00			0.00	0.00	0.00	0.0%	0.00
5625 · Employee Service Awards	0.00	316.67	0.0%	3,150.00	-117.50	3,166.66	-3.71%	3,800.00
5630 · Software Maintenance & Licenses	7,890.96	15,416.67	51.19%	174,075.67	142,224.61	154,166.66	92.25%	185,000.00
5640 · Interest Expense	59,294.54	59,833.33	99.1%	630,540.00	592,945.40	598,333.34	99.1%	718,000.00
5645 · Janitorial	6,715.49	3,750.00	179.08%	59,677.75	67,779.16	37,500.00	180.74%	45,000.00
5650 · Legal	7,453.28	8,791.66	84.78%	133,171.66	101,597.04	87,916.68	115.56%	105,500.00
5655 · Meets, Conventions & Travel	969.46	2,416.67	40.12%	6,300.15	19,124.88	24,166.66	79.14%	29,000.00
5657 · Meets, Con & Travel - Directors	0.00	3,658.31	0.0%	7,838.00	15,186.91	36,583.38	41.51%	43,900.00
5660 · Office Supplies	349.81	1,650.00	21.2%	13,300.45	9,893.82	16,500.00	59.96%	19,800.00
5665 · Office Support	0.00				3,156.77			
5670 · Postage	144.00	1,716.67	8.39%	15,172.30	7,698.83	17,166.66	44.85%	20,600.00
5675 · Printing & Reproduction	0.00	1,550.00	0.0%	6,358.77	3,011.81	15,500.00	19.43%	18,600.00
5680 · Property Tax	836.55	425.00	196.84%	9,239.86	5,012.16	4,250.00	117.93%	5,100.00
5685 · Public Education & Outreach	2,231.13	19,683.33	11.34%	58,987.45	96,711.59	196,833.34	49.13%	236,200.00
5690 · Publications & Subscriptions	0.00	125.00	0.0%	545.64	25.00	1,250.00	2.0%	1,500.00
5695 · Communications	8,665.89	9,474.99	91.46%	97,164.00	98,738.68	94,750.02	104.21%	113,700.00
5700 · Utilities	1,371.75	2,150.00	63.8%	17,354.05	18,836.25	21,500.00	87.61%	25,800.00
5710600 · Bond - Cost of Issuance	254,593.81				254,593.81			
Total Expense	2,639,973.75	2,396,294.55	110.17%	22,494,847.22	23,491,078.48	23,962,677.63	98.03%	28,755,266.73
	Apr 22	Budget	% of Budget	Jul '20 - Apr 21	Jul '21 - Apr 22	YTD Budget	% of Budget	Annual Budget
Net Income	-197,670.14	11,608.54	-1,702.8%	403,114.87	576,048.45	116,264.27	495.47%	139,479.27

ANALYSIS OF REVENUE & EXPENSE
Fiscal Year 2021/2022

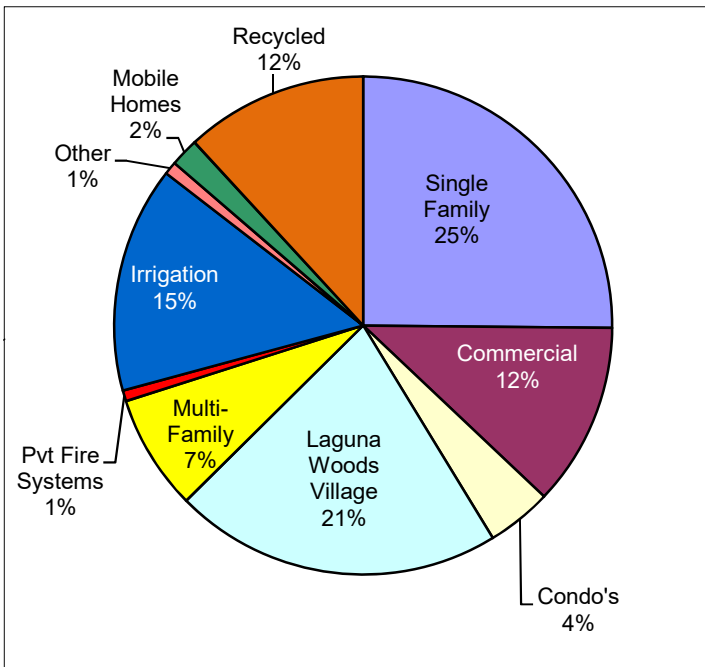
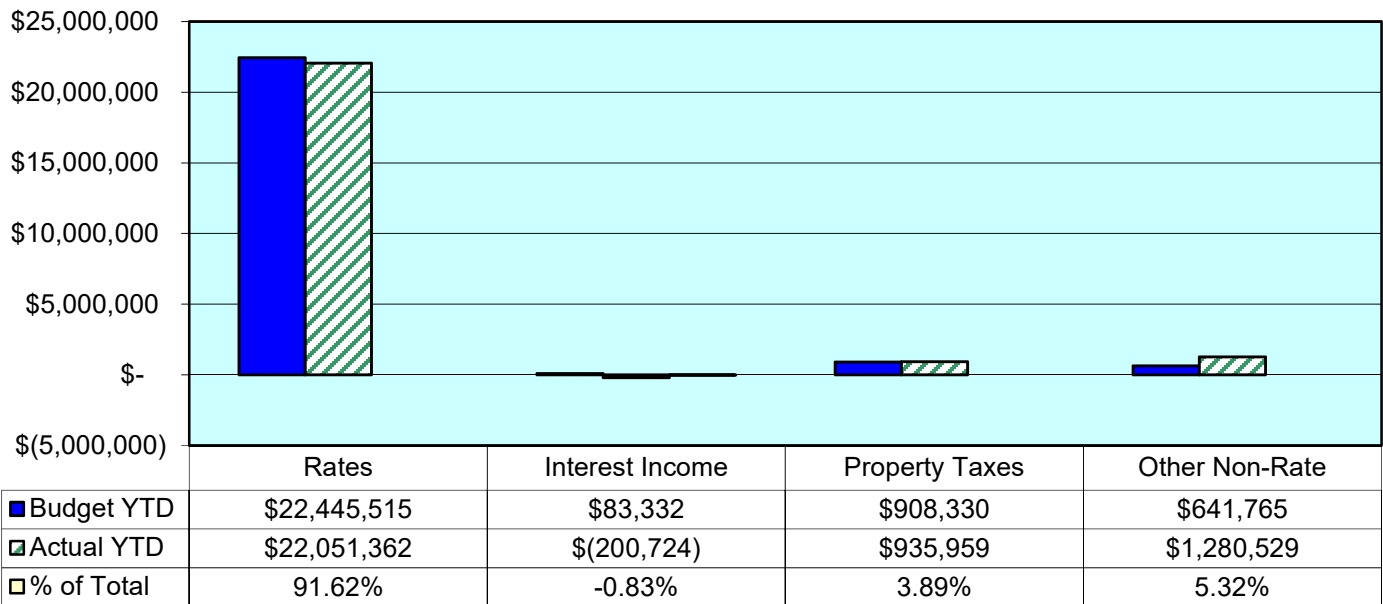


ANALYSIS OF REVENUES & EXPENSES
BUDGET COMPARED TO ACTUAL
FISCAL YEAR 2021/2022

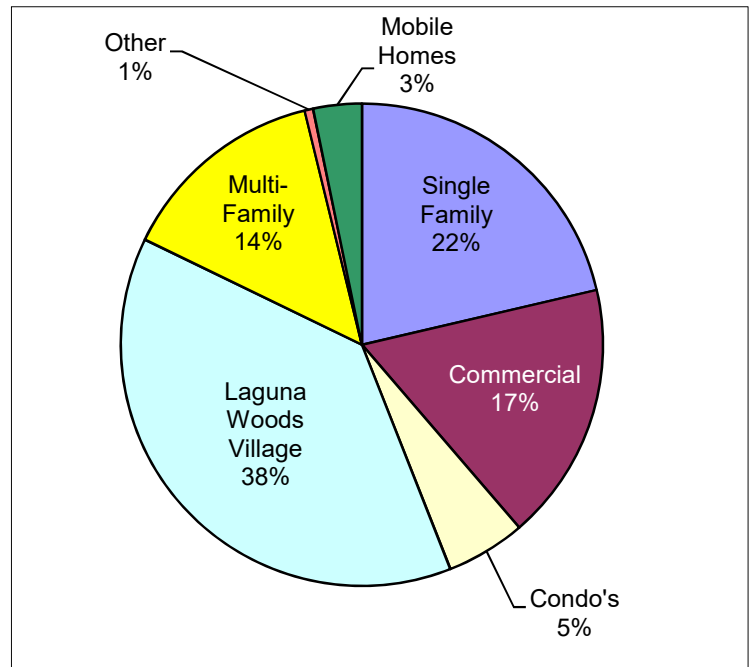
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Budget												
Revenue	2,407,889	2,407,889	2,407,889	2,407,890	2,407,895	2,407,895	2,407,895	2,407,895	2,407,901	2,407,903		
Expense	2,396,253	2,396,253	2,396,253	2,396,253	2,396,270	2,396,270	2,396,270	2,396,270	2,396,295	2,396,295		
Profit/Loss	11,636	11,637	11,637	11,638	11,626	11,626	11,626	11,626	11,607	11,609	0	0
Actual												
Revenue	2,694,337	2,834,487	2,557,301	2,448,880	2,137,061	2,547,406	1,927,574	2,152,952	2,324,825	2,442,304		
Expense	2,337,720	2,357,260	2,512,164	2,331,695	2,181,247	2,201,235	2,169,220	2,508,515	2,252,051	2,639,974		
Profit/Loss	356,617	477,227	45,137	117,185	(44,185)	346,171	(241,646)	(355,562)	72,774	(197,670)	0	0

EL TORO WATER DISTRICT REVENUES FROM WATER & WASTE WATER SALES AS OF 4/30/22

Where the Money Comes From



WATER REVENUE YTD 2021/2022



WASTE WATER REVENUE YTD 2021/2022

**EL TORO WATER DISTRICT
REVENUE COMPARISON
For the Month Ended April 30, 2022**

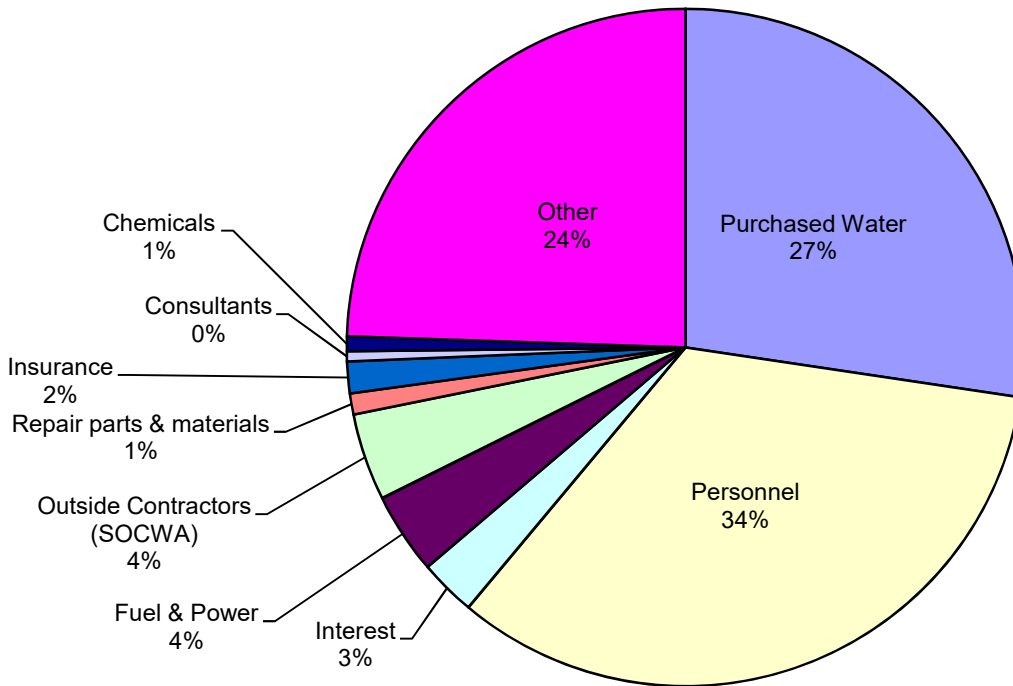
	ACTUAL	CURRENT MONTH BUDGET	VARIANCE DOLLARS	% +/-	YEAR TO DATE ACTUAL	YEAR TO DATE BUDGET	VARIANCE DOLLARS	% +/-	BUDGET	REMAINING BUDGET
<u>From Rates</u>										
Capital Facilities Charge	\$ 250,584	\$ 252,123	\$ (1,539)	-1%	\$ 2,504,848	\$ 2,521,222	\$ (16,374)	-1%	\$ 3,025,468	\$ 520,620
Water sales - Commodity	688,896	770,282	(81,386)	-11%	7,503,773	7,702,802	(199,029)	-3%	9,243,364	1,739,591
Water sales - Fixed Meter	351,571	352,427	(857)	0%	3,483,600	3,524,275	(40,675)	-1%	4,229,130	745,530
Waste water sales	678,658	686,461	(7,804)	-1%	6,721,593	6,864,614	(143,021)	-2%	8,237,537	1,515,944
Recycled water tertiary sales	201,031	150,935	50,096	33%	1,529,578	1,509,352	20,226	1%	1,811,222	281,644
Service charge - Recycled water	31,142	32,325	(1,183)	-4%	307,970	323,250	(15,280)	-5%	387,900	79,930
TOTAL FROM RATES	2,201,880	2,244,554	(42,674)	-2%	22,051,362	22,445,515	(394,152)	-2%	26,934,621	4,883,259
<u>Non-rate Revenue</u>										
Admin fee	140,222	1,600	138,622	8664%	166,194	16,000	150,194	939%	19,200	(146,994)
48 Hour notice fee	-	2,451	(2,451)	-100%	-	24,514	(24,514)	-100%	29,416.44	29,416
Restoration fee	-	370	(370)	-100%	-	3,700	(3,700)	-100%	4,440	4,440
Unpaid check fee	40	150	(110)	-73%	470	1,500	(1,030)	-69%	1,800	1,330
Cut lock fee	-	12	(12)	-100%	-	120	(120)	-100%	144	144
TOTAL NON-RATE	140,262	4,583	135,678	2960%	166,664	45,834	120,831	264%	55,000	(111,664)
<u>Other Revenue</u>										
Investment Income	(25,030)	8,334	(33,364)	-400%	(200,724)	83,332	(284,056)	-341%	100,000	300,724
Property taxes	92,619	90,835	1,784	2%	935,959	908,330	27,629	3%	1,090,000	154,041
Other	32,573	48,470	(15,898)	-33%	990,756	484,685	506,071	104%	581,625	(409,131)
TOTAL OTHER REVENUE	100,162	147,639	(47,477)	-32%	1,725,991	1,476,347	249,644	17%	1,771,625	45,634
<u>Contract Service</u>										
Santa Margarita W. D.	-	-	-	0%	101,651	-	101,651	0%	0	(101,651)
Moulton Niguel W. D.	-	11,126	(11,126)	-100%	21,459	111,248	(89,789)	-81%	133,500	112,041
TOTAL CONTRACT SERVICES	-	11,126	(11,126)	-100%	123,109	111,248	11,861	11%	133,500	10,391
 TOTAL REVENUE	 \$ 2,442,304	 \$ 2,407,902	 \$ 34,401	 1%	 \$ 24,067,127	 \$ 24,078,944	 \$ (11,817)	 0%	 \$ 28,894,746	 \$ 4,827,619

**EL TORO WATER DISTRICT
NON-RATE REVENUE ANALYSIS
FOR THE MONTH ENDING April 30, 2022**

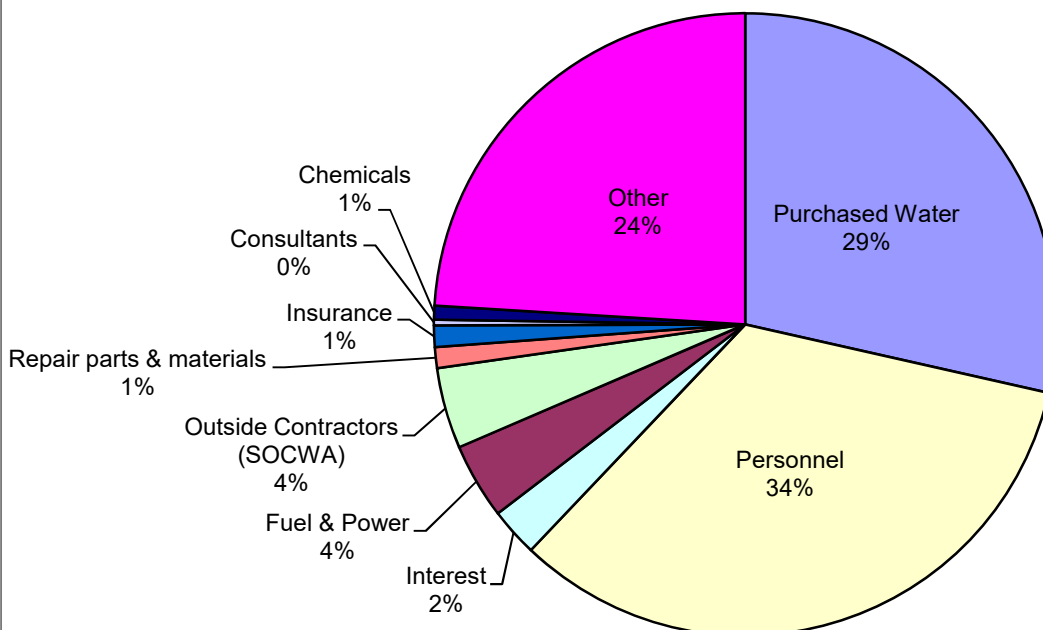
	Apr-22 Actual	Apr-22 Budget	Jul 21- Apr 22 YTD Actual	Jul 21- Apr 22 YTD Budget
Site Leases	21,131	19,582	196,496	195,820
MWD Recycled Water LRP Rebate	11,005	27,219	392,558	272,188
JPIA Refund	-	-	78,470	-
SOCWA Refund	-	-	317,081	-
Recycled Metal	-	-	2,367	-
Diesel Fuel Tax Refund	-	-	292	-
Sale of District Trucks	-	-	-	-
Purchase Discounts Taken	-	-	1,065	-
Misc Work for Customers	437	1,669	2,427	16,677
	<u>\$ 32,573</u>	<u>\$ 48,470</u>	<u>\$ 990,756</u>	<u>\$ 484,685</u>
Other Operating Income				
Sales to Santa Margarita	-		-	
Sales to Moulton Niguel	-		-	
	<u>-</u>		<u>-</u>	
	<u>-</u>		<u>-</u>	
Total	<u>32,573</u>		<u>990,756</u>	

WHERE THE MONEY GOES

YTD EXPENSES AT 4/30/22



EXPENSES YEAR ENDING 6/30/21



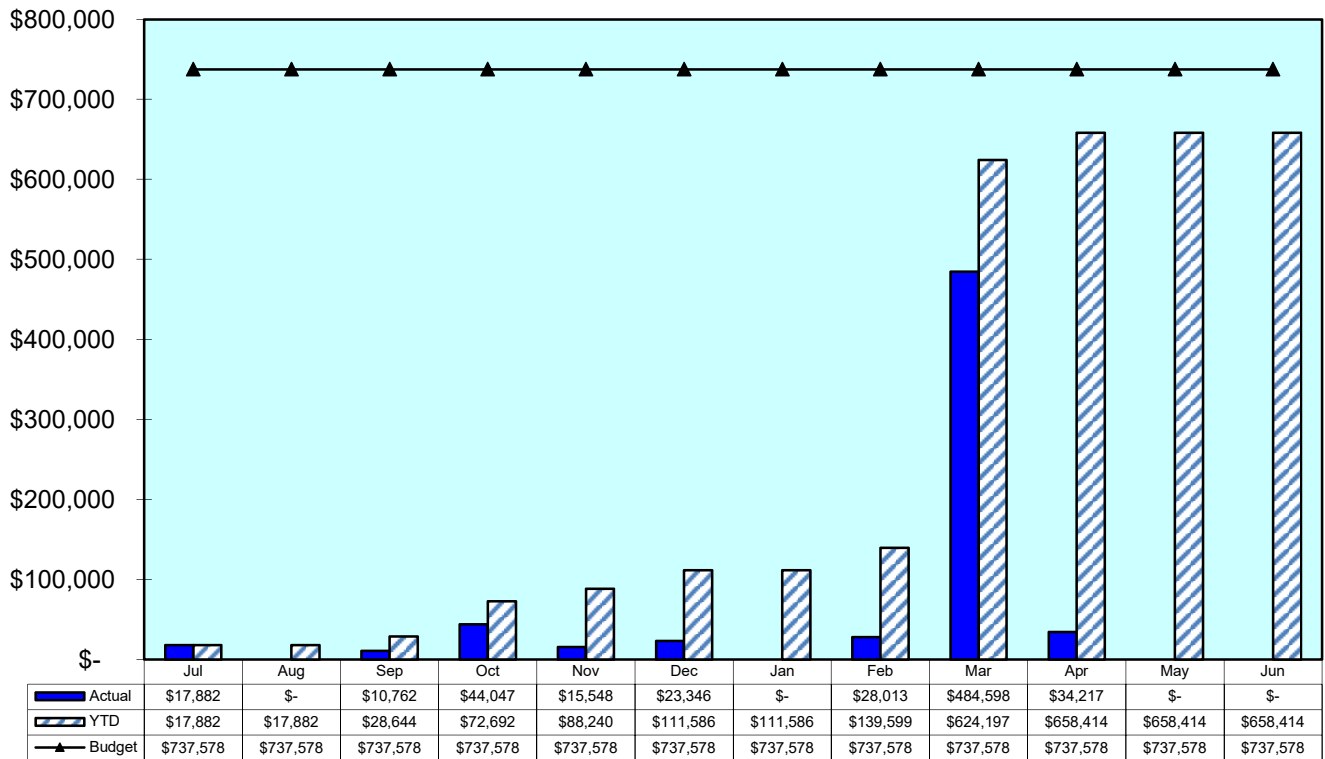
EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended April 30, 2022

	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	\$691,750	\$752,764	\$61,014	8%	\$7,213,858	\$7,527,372	\$313,514	4%	\$9,032,900	1,819,042
Purchased water	664,050	677,626	13,576	2%	6,622,715	6,776,264	153,549	2%	8,131,517	1,508,802
Electrical power	140,855	104,217	(36,638)	-35%	1,211,573	1,042,167	(169,407)	-16%	1,250,600	39,027
Repair parts & materials	8,685	34,308	25,623	75%	294,541	343,083	48,543	14%	411,700	117,159
Equipment repairs & maintenance	4,531	8,283	3,752	45%	63,531	82,833	19,302	23%	99,400	35,869
Pump repairs & maintenance	39,376	6,958	(32,418)	-466%	59,558	69,583	10,025	14%	83,500	23,942
Motor repairs & maintenance	10,100	3,375	(6,725)	-199%	18,867	33,750	14,883	44%	40,500	21,634
Electrical repairs & maintenance	589	7,642	7,053	92%	47,651	76,417	28,766	38%	91,700	44,049
Meter repairs & maintenance	0	833	833	100%	5,173	8,333	3,160	38%	10,000	4,827
Chemicals	18,796	19,250	454	2%	186,636	192,500	5,864	3%	231,000	44,364
Structure repairs & maintenance	5,446	1,863	(3,583)	-192%	36,960	18,625	(18,335)	-98%	22,350	(14,610)
Asphalt repairs & maintenance	16,348	6,417	(9,931)	-155%	60,310	64,167	3,857	6%	77,000	16,690
Consultants - outside	13,046	5,125	(7,921)	-155%	42,502	51,250	8,748	17%	61,500	18,998
Contractors - outside	143,758	101,525	(42,233)	-42%	1,066,423	1,015,250	(51,173)	-5%	1,218,300	151,877
Engineers - outside	1,963	5,333	3,371	63%	39,648	53,333	13,685	26%	64,000	24,352
Dump fees	1,924	1,500	(424)	-28%	10,527	15,000	4,473	30%	18,000	7,473
Laboratories	685	2,775	2,090	75%	30,433	27,750	(2,683)	-10%	33,300	2,867
License & permits	38,995	15,117	(23,878)	-158%	155,092	151,167	(3,926)	-3%	181,400	26,308
Automotive fuel & oil	11,763	8,500	(3,263)	-38%	95,960	85,000	(10,960)	-13%	102,000	6,040
Equipment rental	1,333	1,617	284	18%	11,152	16,167	5,014	31%	19,400	8,248
Landscaping	6,524	13,683	7,160	52%	104,216	136,833	32,617	24%	164,200	59,984
Small tools & equipment	6,041	6,117	76	1%	49,033	61,167	12,134	20%	73,400	24,367
Security	0	1,600	1,600	100%	6,153	16,000	9,847	62%	19,200	13,047
Operating supplies	4,457	4,933	476	10%	44,039	49,333	5,294	11%	59,200	15,161
Safety equipment	546	3,458	2,913	84%	18,997	34,583	15,586	45%	41,500	22,503
Temporary help	7,116	1,458	(5,658)	-388%	7,116	14,583	7,467	51%	17,500	10,384
Other employee cost	14,035	11,333	(2,702)	-24%	106,336	113,333	6,998	6%	136,000	29,664
Employee service awards	0	317	317	100%	(118)	3,167	3,284	104%	3,800	3,918
Education & training	604	1,300	696	54%	21,195	13,000	(8,195)	-63%	15,600	(5,595)
Total Operating Expenses	1,853,315	1,809,228	(44,087)	-2%	17,630,077	18,092,011	461,934	3%	21,710,467	4,080,390

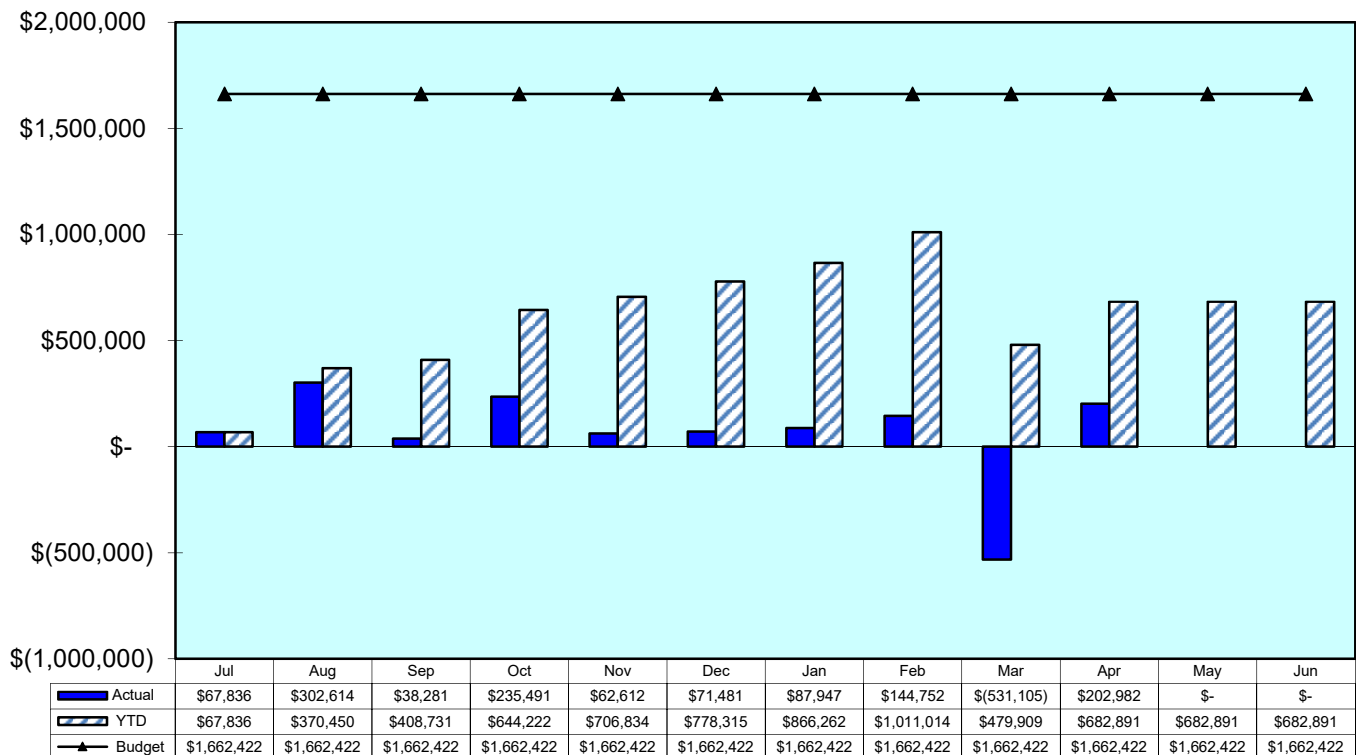
EL TORO WATER DISTRICT
Expense Comparison
For the Month Ended April 30, 2022

	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	355,342	362,500	7,158	2%	3,553,420	3,625,000	71,580	2%	4,350,000	796,580
Amortization	570	575	5	1%	5,705	5,750	45	1%	6,900	1,195
Insurance	23,568	27,608	4,041	15%	269,128	276,083	6,956	3%	331,300	62,172
Retiree Medical Insurance	20,569	27,083	6,515	24%	218,985	270,833	51,848	19%	325,000	106,015
Data processing supplies & assc.	1,564	2,500	936	37%	8,492	25,000	16,508	66%	30,000	21,508
Data processing equipment	2,567	2,917	350	12%	43,443	29,167	(14,276)	-49%	35,000	(8,443)
Data processing consultants	11,186	5,000	(6,186)	-124%	28,373	50,000	21,627	43%	60,000	31,627
Software maintenance & licenses	7,891	15,417	7,526	49%	142,225	154,167	11,942	8%	185,000	42,775
Janitorial	6,715	3,750	(2,965)	-79%	67,779	37,500	(30,279)	-81%	45,000	(22,779)
Printing & reproduction	0	1,550	1,550	100%	3,012	15,500	12,488	81%	18,600	15,588
Publications & subscriptions	0	125	125	100%	25	1,250	1,225	98%	1,500	1,475
Communications - voice	1,547	1,333	(213)	-16%	12,477	13,333	856	6%	16,000	3,523
Communications - data	5,477	5,058	(419)	-8%	55,509	50,583	(4,925)	-10%	60,700	5,191
Communications - mobile	1,642	3,083	1,441	47%	30,753	30,833	81	0%	37,000	6,247
Utilities	1,372	2,150	778	36%	18,836	21,500	2,664	12%	25,800	6,964
Total Indirect Cost	440,010	460,650	20,640	4%	4,458,161	4,606,500	148,339	3%	5,527,800	1,069,639
<u>Overhead Cost</u>										
Annual events	0	500	500	100%	10,485	5,000	(5,485)	-110%	6,000	(4,485)
Audit	0	2,142	2,142	100%	19,560	21,417	1,857	9%	25,700	6,140
Bad debts	390	1,667	1,277	77%	1,589	16,667	15,077	90%	20,000	18,411
Bank charges	6,121	5,917	(204)	-3%	64,543	59,167	(5,376)	-9%	71,000	6,457
Bond Issuance Fees	254,594	-	(254,594)	0%	254,594	0	(254,594)	0%	0	(254,594)
Directors fees	10,293	10,583	290	3%	106,653	105,833	(820)	-1%	127,000	20,347
Dues & memberships	3,972	7,267	3,295	45%	87,069	72,667	(14,402)	-20%	87,200	131
Election Expense	0	0	0	0%	0	0	0	0%	0	0
Interest	59,295	59,833	539	1%	592,945	598,333	5,388	1%	718,000	125,055
Legal	7,453	8,792	1,338	15%	101,597	87,917	(13,680)	-16%	105,500	3,903
Meetings, conventions & travel	969	2,417	1,447	60%	19,125	24,167	5,042	21%	29,000	9,875
Meets, con & travel - Directors	-	3,658	3,658	100%	15,187	36,583	21,396	58%	43,900	28,713
Office supplies	350	1,650	1,300	79%	9,894	16,500	6,606	40%	19,800	9,906
Office support	-	-	0	0%	3,157	0	(3,157)	0%	0	(3,157)
Postage	144	1,717	1,573	92%	7,699	17,167	9,468	55%	20,600	12,901
Property taxes	837	425	(412)	-97%	5,012	4,250	(762)	-18%	5,100	88
Advertising & Publicity	0	167	167	100%	7,020	1,667	(5,353)	-321%	2,000	(5,020)
Public education & outreach	2,231	19,683	17,452	89%	96,712	196,833	100,122	51%	236,200	139,488
Total Overhead Cost	346,648	126,417	(220,232)	-174%	1,402,841	1,264,167	(138,674)	-11%	1,517,000	114,159
TOTAL EXPENSES	\$2,639,974	\$2,396,295	(\$243,679)	-10%	\$23,491,078	\$23,962,678	\$471,599	2%	\$28,755,267	\$5,264,188

CAPITAL COST ANALYSIS - EQUIPMENT 4/22



CAPITAL COST ANALYSIS - PROJECTS 4/22



MINUTES OF THE REGULAR MEETING
& OF THE
ENGINEERING COMMITTEE MEETING

April 25, 2022

At approximately 8:55 a.m. Director Vergara called the Engineering Committee meeting to order.

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

Also participating were DENNIS P. CAFFERTY, General Manager, JASON HAYDEN, CFO (via zoom), JUDY CIMORELL, Human Resources Manager, GILBERT J. GRANITO, General Counsel, SCOTT HOPKINS, Operations Superintendent, HANNAH FORD, Engineering Manager, and POLLY WELSCH, Recording Secretary.

Consent Calendar

Director Vergara asked for a Motion.

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

Roll Call Vote:

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

Engineering Action Items

JTM Pump Station Pump Pre-Purchase Contract

Ms. Ford stated that material shortages have been extending lead times and delaying construction schedules. She further stated that expediting construction of the JTM Pump Station is necessary to allow the District enhanced water reliability when the

R-6 Reservoir is out of service from October 2022 to July 2023.

Ms. Ford stated that Black and Veatch prepared a pre-purchase package for the long lead times, and the anticipated pricing is approximately \$50,000. She further stated that 4 vendors were invited to provide quotes, and staff expects responses by the end of this month.

Ms. Ford stated that because pricing is not yet confirmed, staff is recommending a provision for a not-to-exceed amount that is anticipated to cover the cost of the pump and motor.

Director Vergara asked for a Motion.

Motion: Vice President Havens made a Motion, seconded by Director Gaskins and carried across the Board to authorize the General Manager to issue a purchase order in an amount not to exceed \$100,000 for the purchase of a pump to meet the design requirements of the JTM Pump Station Project.

Roll Call Vote:

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

Engineering General Information Items

Capital Projects Status Report

Aeration Basin Diffuser Project

Ms. Ford stated that the contractor has completed installation of the diffusers and is working through commissioning the Aeration Basin with the equipment vendor. She further stated that staff is preparing a Change Order to include the diffuser price escalation, concrete repair work, and time extension.

Ms. Ford stated that material delays have extended the schedule to May 20, 2022.

R-6 Floating Cover and Liner Replacement Project

Ms. Ford stated that staff filed a Notice of Exemption from CEQA based on Class 1 Existing Facilities and Class 2 Replacement or Reconstruction and have also reviewed submittals related to the valve pre-purchase package.

Ms. Ford stated that Operations crew continue to test interties with IRWD and MNWD in preparation for a full-scale simulation of water supply to the service area through the interties and set flow rate from the AMP without the R-6 Reservoir.

Ms. Ford stated that staff have developed a Request for Proposals from third-party inspectors and will issue at the end of the month. She further stated that for Construction Management (CM)/Engineering Services During Construction (ESDC), staff recommends hiring the designer and subject matter expert for the floating cover replacement, Hilts Consulting Group (HGC). The District employed this same approach during the last floating cover replacement in 2011. Mr. Cafferty stated that staff has discussed hiring HCG with IRWD and MNWD, and they have agreed with this approach.

Vice President Havens asked if there is a start time for the project. Ms. Ford replied in September. Mr. Cafferty stated that we are going out to bid in July and will award a contract in August.

Filter Plant Site Use/WEROC EOC

Ms. Ford stated that staff is working with the designer to firm up building costs after initial estimates increased. She further stated that, although the District's warehouse footprint has not changed substantially, market conditions have driven costs higher than the 2019 estimate.

Ms. Ford stated that staff is reviewing the demolition package and has discovered biological constraints as part of the CEQA process, which may limit construction outside of the nesting season from February through August and consequently delay building construction and demolition. She further stated that staff continues to work with AQMD on the design for the relocation of the facilities and timing to avoid conflicts during construction.

JTM Pump Station Project

Ms. Ford stated that staff has reviewed the draft CEQA Mitigated Negative Declaration submitted by Dudek and is discussing the project with one remaining Native American tribe.

Ms. Ford stated that, due to the urgent need for this pump station, the design team has agreed to expedite the schedule by one month.

Grit Chamber Rehabilitation Project

Ms. Ford stated that this project is still in the submittal review phase. She further stated that SS Mechanical is developing a construction schedule and has taken field measurement of the slide gate to begin production this month.

Ms. Ford stated that this project will require more than 120 calendar days to complete due to pandemic related supply chain issues.

R-2 Reservoir Interior Recoating Project

Ms. Ford stated that staff received official notice of award for grant funding in March and issued NTP to the contractor. She further stated that staff held a preconstruction meeting with Associated Tank Constructors and continues to work with the Department of Water Resources to set up the grant agreement.

Ms. Ford stated that the District has drained the tank, and the contractor started construction last week.

Main Office HVAC Replacement and Improvement Project

Ms. Ford stated that this project is on hold until the Board decides whether to move forward with the Board Room Expansion project.

WRP Main Electrical Power Breakers Replacement Project

Ms. Ford stated that Schneider Electric delayed shipping the breakers until June due to supply chain shortages, and, once they arrive, staff will install them. She further stated that the anticipated project end date has been adjusted to July 2022.

Water and Sewer Master Plan Update

Ms. Ford stated that staff had a kickoff meeting with Carollo Engineers, and its subconsultants have installed flow monitors in the sewers, which will remain for two months. She further stated that they are working to develop the water and sewer hydraulic models, and staff is working to respond to an extensive data request to aid in model calibration.

President Freshley asked how we are getting water into the sewer line which we don't monitor. Ms. Ford replied that it's called I&I (Infiltration and Intrusion) which is water that gets into the collection system that is not sewage.

Mr. Cafferty stated that, by doing the flow monitoring, we are trying to identify collection system capacity, challenges during wet weather conditions, and the level of I&I to determine whether or not there is a problem.

Effluent Pump Station Rehabilitation Project

Ms. Ford stated that this project is in submittal review phase, and the contractor is providing a \$20,000 credit as part of value engineering discussions related to the

pump. She further stated that this project will require more than 330 calendar days to complete due to pump supplier production issues, so staff is working to find solutions.

Wash Press System at Headworks

Ms. Ford stated that staff ordered the new equipment in December, but negotiations to revise the ancillary materials have delayed the project.

OOPS Generator Replacement Project

Ms. Ford stated that the contractor is waiting for equipment delivery delayed until mid-July, and the project completion date is scheduled for September.

ETWD Board Room Expansion Project

Mr. Cafferty stated that the conservative number for expansion and technology was estimated at \$650,000. He further stated that the architect did further analysis and came back with a new cost estimate over \$900,000.

Mr. Cafferty stated that, due to costs exceeding expectations, staff is working with JKA to value engineer and reached out to a contractor to obtain a second opinion.

Energy Efficiency Analysis

Ms. Ford stated that SCE conducted pump efficiency testing at some of the District's pump stations. This analysis influenced the capital improvement program (CIP) budgeting and forecasting, such that pump stations with low efficiency and high payback were prioritized over others for rehabilitation. She further stated as part of the equipment replacement process, staff will consider opportunities to improve energy efficiency and is working with AESC to identify any incentive programs and sources of project financing.

Tertiary System Optimization

Ms. Ford stated that staff are working to improve the Tertiary Treatment Plant (TTP) by reducing potable water supplementation and evaluating alternative disinfection strategies. Ms. Ford further stated that District engineering staff conducted a series of workshops and site visits with WRP operations staff to understand the drivers behind potable water augmentation and implemented control modifications as a result.

Mr. Ford indicated that because the WRP produces high quality (low ammonia) secondary effluent, alternative disinfection strategies could offer significant benefit through reduced chlorine consumption and improved water quality. She further stated that to assist with the effort, staff hired Trussell Technologies, Inc. to evaluate historical data, develop preliminary costs, and recommend the optimal disinfection approach.

Engineering Items Discussed at Various Conferences and Meetings

There were no comments.

Comments Regarding Non-Agenda Engineering Committee Items

There were no comments.

Adjournment

There being no further business, the Engineering Committee meeting was adjourned at approximately 9:50 a.m.

Attorney Report

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

Adjournment

At approximately 9:50 a.m. the meeting was adjourned.

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

KATHRYN FRESHLEY, President
of the El Toro Water District and the
Board of Directors thereof

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



STAFF REPORT

To: Board of Directors

Meeting Date: May 23, 2022

From: Hannah Ford, Engineering Manager

Subject: Ammonia Analyzer at WRP

BACKGROUND

Adding an ammonia analyzer on the secondary effluent at the WRP offers two key benefits:

1. **Optimized aeration:** Adjusting the control of the aeration basin blowers to factor in secondary effluent ammonia results in improved efficiency at the highest energy consumption process at the WRP. Southern California Regional Energy Network (SoCalRen) estimates a savings of \$72,090 per year based on 334,000 kWh/year electrical energy savings and 38 kW/yr demand savings. While this number may be optimistic, staff anticipates some level of savings when controlling based on ammonia.
2. **Reduced chlorine consumption for tertiary disinfection:** Because the aeration basins produce low ammonia secondary effluent, the District can capitalize on the strong oxidizing properties of free (not combined) chlorine to use less chlorine in the tertiary disinfection process. In 2021, the cost for sodium hypochlorite was \$82,000; reducing the target concentration times contact time (CT) required by the Tertiary Treatment Plant (TTP) can reduce this cost significantly. Through the ongoing Tertiary Optimization Study, the District will determine the appropriate methodology for the TTP to pursue a lower disinfection requirement and comply with Title 22 regulations for non-potable reuse. An ammonia analyzer to confirm continued presence of low ammonia is critical for regulatory compliance with a low CT approach.

District staff determined the most successful ammonia analyzer employed in this application at other California water utilities as Hach's Amtax sc. After coordination with the vendor, staff determined the most appropriate location for analyzer installation is in the Mixed Liquor Splitter Box, where typical water levels will maintain adequate analyzer submergence. Due to the level of particulates remaining in secondary effluent, a filtration unit is required upstream of the analyzer to reduce plugging and analyzer failure. The filtration unit would

be installed in the combined secondary effluent channel, and the analyzer and its controller would be mounted outside along the railing of the Mixed Liquor Splitter Box.

COST AND FUNDING

While not currently budgeted in the FY 2021/2022 capital improvement program, this project is a critical part of the District's efforts on energy efficiency and tertiary system optimization. Table 1 summarizes the estimated budgetary cost for the purchase and installation of the ammonia analyzer at the WRP.

Table 1- WRP Ammonia Analyzer Budgetary Estimate

Component	Value
Hach Amtax sc, Filtration Unit, Controller, and Mounting Kit	\$47,914.89 ¹
Sales Tax	\$3,713.40
Electrical Hardware	\$10,000.00
PLC I/O Cards and Hardware to Existing RAS PLC	\$7,000.00
Electrical Contractor Labor	\$8,000.00
Instrumentation, SCADA, PLC Integration	— ²
Contingency	\$10,000.00
Total	\$86,628.29

Notes:

1. Includes shipping. See Attachment A for further detail.
2. Performed in-house.

District staff recommends funding this project as a 50/50 split between wastewater capital and recycled water reserves. Because SoCalRen indicated approximately \$16,700 of incentives could be available for this solution, District staff plans to pursue and collect these incentives as well.

RECOMMENDATION

Recommended Action:

Staff recommends that the Board of Directors authorize the General Manager to issue a purchase order to Hach Company in the amount of \$51,628.29 for the purchase of an ammonia analyzer. Staff further recommends that the Board authorize the General Manager to fund the project costs from the District's Capital Reserves in accordance with the District's adopted Capital Reserve Policy.

Quotation

Quote Number: 100762928v1

Use quote number at time of order to ensure that you receive prices quoted

Hach
PO Box 608
Loveland, CO 80539-0608
Phone: (800) 227-4224
Email: quotes@hach.com
Website: www.hach.com

Quote Date: 04/08/22

Quote Expiration: 05/08/22

EL TORO WATER DISTRICT
ACCTS PAYABLE
PO BOX 4000
LAGUNA HILLS, CA 92654-4000

Name: Mark Pade
Phone: 949-521-2399
Email: mpade@etwd.com

Customer Account Number : 105014

Sales Contact: George Ruano Email: gruano@hach.com Phone: 858-732-2368

PRICING QUOTATION

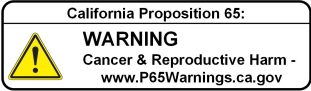
Line	Part Number	Description	Qty	Extended Price
1	9009100	AMTAX sc Ammonium Analyzer, Outdoor, 0.02-5.0mg/l NH ₄ -N, One Channel Continuous Sample, 115-230V	1	20,760.32
2	LZY285	Rail mounting kit for SC analyzer with SC controller	1	1,107.68
3	5739000	Filtrax sample filtration system, 10 m heated hose, 115 Vac	1	10,394.72
4	LZX763	Mounting brackets to mount Filtrax control unit at the railing	1	311.36
5	LXV402.99.00002	SC1000 Multi-parameter Universal Controller Display Module (without GSM/GPRS)	1	4,163.04
6	LXV400.99.1G172	SC1000 Probe Module, 4 Sensors with Conduits, 4x 4-20mA Out, Prognosys, 110-240VAC with Conduits	1	3,444.00
7	LZX958	Sunroof for SC1000 Controller	1	244.16
8	2955300	Amtax sc Electrode set (3x electrolyte and 3x membrane caps), for range 1 (0.02-5.0 mg/L NH ₄ -N)	1	306.88
9	2894452	Reagent (2500 mL) Amtax sc	1	142.24
10	2894246	Cleaning solution Amtax sc (250 mL)	1	142.24
11	2514654	0.5 mg/L NH ₄ -N standard solution, Amtax sc, 2000 mL	1	119.84
		WarrantyPlus Service Agreement includes: Instrument start-up, all parts, labor, and		

Line	Part Number	Description	Qty	Extended Price
12	WRTUPGAMTAXSC	travel for on-site repairs, 1 on-site calibrations per year, factory recommended maintenance (including required parts), unlimited technical support calls, and free firmware updates.	1	2,499.00
13	WRTUPGFILTRAX	WarrantyPlus Service Agreement includes: Instrument start-up, all parts, labor, and travel for on-site repairs, 3 on-site calibrations per year, factory recommended maintenance (including required parts), unlimited technical support calls, and free firmware updates.	1	3,251.00
			S&H Charges	\$ 1,028.41
			Grand Total	\$ 47,914.89

TERMS OF SALE

Freight: Ground Prepay and Add

FCA: Hach's facility



12% Supply Chain Surcharge has been added to this quote for all shipments, if applicable, and is included in the "Net Unit Price" and Grand Total

All purchases of Hach Company products and/or services are expressly and without limitation subject to Hach Company's Terms & Conditions of Sale ("Hach TCS"), incorporated herein by reference and published on Hach Company's website at www.hach.com/terms. Hach TCS are contained directly and/or by reference in Hach's offer, order acknowledgment, and invoice documents. The first of the following acts constitutes an acceptance of Hach's offer and not a counteroffer and creates a contract of sale "Contract" in accordance with the Hach TCS: (i) Buyer's issuance of a purchase order document against Hach's offer; (ii) acknowledgement of Buyer's order by Hach; or (iii) commencement of any performance by Hach pursuant to Buyer's order. Provisions contained in Buyer's purchase documents (including electronic commerce interfaces) that materially alter, add to or subtract from the provisions of the Hach TCS are not part of the Contract.

Due to International regulations, a U.S. Department of Commerce Export License may be required. Hach reserves the right to approve specific shipping agents. Wooden boxes suitable for ocean shipment are extra. Specify final destination to ensure proper documentation and packing suitable for International transport. In addition, Hach may require : 1). A statement of intended end-use; 2).Certification that the intended end-use does not relate to proliferation of weapons of mass destruction (prohibited nuclear end use, chemical / biological weapons, missile technology); and 3). Certification that the goods will not be diverted contrary to U.S. and/or applicable laws in force in Buyer's jurisdiction.

ORDER TERMS:
 Terms are Subject to Credit Review
 In order for Hach to process the order as quickly as possible, please provide the following information.

- Complete Billing address.
- Complete Shipping address.
- Part numbers and quantities of items being ordered.
- Please reference the quotation number on your purchase order

If the order is over \$25,000 Hach will also require the following additional information.

- Pricing
- Purchase Order Number
- Freight terms and INCO term FOB Origin or FCA Shipping Point
- Required delivery date
- Vendor name should specify "Hach Company" with the Loveland address:
 - o Hach, PO Box 389, Loveland, CO 80539
- Credit terms of payment. Default payment terms are Net 30.
- Indicate if order needs to ship complete or if it can ship partial.
- Tax status
- Special invoicing instructions

Sales tax is not included on quote. Applicable sales tax will be added to the invoice based on the U.S. destination, if applicable provide a resale/exemption certificate.
 Shipments will be prepaid and added to invoices unless otherwise specified.
 Equipment quoted operates with standard U.S. supply voltage.
 Hach standard terms and conditions apply to all sales.
 Additional terms and conditions apply to orders for service partnerships.
 Prices do not include delivery of product. Reference attached Freight Charge Schedule and Collect Handling Fees.
 Standard lead time is 30 days.
 This Quote is good for a one time purchase

Sales Contact:

Name: George Ruano

Title: Regional Sales Manager

Phone: 858-732-2368

Email: gruano@hach.com

Prepared By:

Name: Mike Bigley

Title: Canada Sales Support

Phone: 970-278-4949

Email: mbigley@hach.com



STAFF REPORT

To: Board of Directors

Meeting Date: May 26, 2022

From: Dennis Cafferty, General Manager

Subject: Northline Lift Station Emergency Repair

The Northline Lift Station conveys flow from the majority of the District service area north of the I-5 Freeway directly to the Water Recycling Plant (WRP).

In the early morning hours of Friday, April 29, 2022, a small leak appeared on the 16" force main conveying wastewater from the Northline Lift station to the (WRP). The leak spilled onto the walking path in front of Northline but did not reach a storm drain. The District reported the spill to be an estimated 250 gallons.



On Friday morning District staff excavated a 4'X 6' hole where the leak was located, just outside the south wall of the Lift Station, adjacent to a hole on the Laguna Woods Village Golf Course. The leak was exposed on a 45° bend. Staff contacted Paulus Engineering, on an emergency basis, to come to the site and assess repair options.



Northline Lift Station Emergency Repair

Page 2

District staff set up temporary pumps to pump leaked wastewater, contained in the excavated hole, back to the Northline wet well effectively eliminating any further wastewater spill. Staff continuously monitored the temporary pumps 24 hours/day until a temporary strap was installed to close the leak on May 3. In an effort to mitigate the influent flow to Northline during the repair effort staff contacted IRWD and requested IRWD consent to closing down the ETWD side of the splitter structure on El Toro Road thereby reducing the flow to Northline by approximately 500,000 gallons per day. Staff also utilized an existing internal interconnection to divert flow from the Freeway Lift Station to Aliso Creek Lift Station further reducing the Northline influent.

The contractor was able to locate parts needed for the repair. District staff began evaluating options that would facilitate taking the force main out of service during the repair. Staff performed a detailed analysis of influent flows to determine the amount of flow that had to be accommodated during a nighttime repair effort. Based on evaluations of existing flow data staff concluded that, even in nighttime conditions there was at least 500 gallons per minute of flow at Northline.

A test was conducted during the early morning hours of May 3 to assess the ability to contain the influent with pumper trucks. Due to the depth of the wet well and influent sewer pipeline the trucks were not able to keep up with flow. It was then determined that a full bypass pipeline was necessary. Paulus subcontracted with Rain for Rent to install a bypass pipeline from the emergency bypass connection at the Northline Lift Station to the WRP Headworks. The above ground 12" bypass pipeline was installed on Thursday, May 5.



While Rain for Rent was installing the 1,000-foot bypass pipeline, Paulus Engineering began excavating to prepare for the repair. Upon completion of the bypass pipeline installation, including testing and repair of a few leaks, pumping through the bypass commenced and the existing force main was drained.

Northline Lift Station Emergency Repair

Page 3

The contractor began the repair work at approximately 10:30 p.m. on the evening of May 5. The repair consisted of chipping away existing concrete, cutting open the existing pipe and replacing a section of pipe along with appurtenant coupling and flange. The pipeline work was complete at approximately 5:00 a.m. Friday morning. At that point District staff began loading the force main and then placed the Lift Station back in normal service. The pumps and repaired pipeline operated with no problems.



Once the repaired force main was back in service the bypass pipeline was drained and disassembled. The bypass pipeline was removed from the golf course to avoid impacting golf course play on Friday morning. The contractor completed backfill of the hole to complete the repair at approximately 10:30 a.m. Friday morning.

It should be noted that District staff did an exemplary job responding to the original leak and then working to avoid any further overflow as well as working with the contractor to facilitate the repair.

The invoice from the contractor, inclusive of the bypass pipeline installation and rental, is attached. There are several pictures of the repair effort included in the Paulus invoice document.

Recommended Action: Staff recommends that the Board of Directors approve the payment of the Paulus Engineering, Inc. invoice, in the amount of \$74,446.38, for the emergency repair of the Northline Lift Station force main.



PAULUS ENGINEERING, INC.
PIPELINE CONSTRUCTION

Work Order break Down

Project Name: Repair 16" Forced Sewer Line
Location: 23572 Ridge Rout Dr, Laguna Woods
Date Work Done: 04/29/2022-05/06/2022
Contract: On-Call Contract
DIR No.:

Table of Contents

Invoice and Summary Sheet

Daily Labor and Equipment Worksheets

Material and Subcontract Invoices

Photos

INVOICE

Paulus Engineering, Inc.

General Engineering Contractor and Construction Management

License Number 724114

2871 E. Coronado St., Anaheim, CA 92806

Tel. (714) 632-3975 Fax (714) 632-5077

**BILL
TO**

El Toro Water District
P. O. Box 4000
Laguna Hills, CA 92654

JOB

Repair 16" Forced Sewer Line
23572 Ridge Rout Dr
Laguna Woods, CA 92637

CUSTOMER	PURCHASE ORDER NO.		BILL THRU	TERMS	INVOICE DATE	PAGE
ELTO01				Net 30	5/18/22	1

ITEM NO.	QUANTITY	DESCRIPTION	UNIT PRICE	EXTENDED PRICE
	1	Repair 16" Forced Sewer Line See attached Detail	74,446.38	74,446.38
			SALE AMOUNT	74,446.38
			TOTAL	\$74,446.38



TM No.
Job No. 20314

21412
ETWD

Customer: El Toro Water District
Work Authorized by:
Description

Repair 16" Forced Sewer Line

Date	Amount	Day	Labor	Equipment	Material/Rental
4/29/2022	\$ 1,721.29	1	\$ 1,065.79	\$ 655.50	\$ -
5/2/2022	\$ 10,015.24	2	\$ 2,581.15	\$ 901.60	\$ 6,532.48
5/3/2022	\$ 5,385.34	3	\$ 2,581.15	\$ 2,300.00	\$ 504.18
5/5/2022	\$ 51,766.22	4	\$18,425.46	\$ 5,336.00	\$ 28,004.75
5/6/2022	\$ 5,558.31	5	\$ 3,834.46	\$ 1,723.85	\$ -
	<u>\$ 74,446.38</u>		<u>\$28,488.01</u>	<u>\$10,916.95</u>	<u>\$35,041.42</u>

TOTAL \$74,446.38

TM No. 21412

Job No. ETWD

Customer: El Toro Water District

Project: 23572 Ridge Rout Dr, Laguna Woods

Work Authorized by:

Work Date: 4/29/2022

Description

Foreman: Angelo Veronesi

Show onsite and mobilize work force. Deliver Back Hoe.

QTY	LABOR	REG HRS	O/T HRS	DBL TM HRS	REG RATE	O/T RATE	DBL TM RATE	REG TOTAL	O/T TOTAL	DBL TM TOTAL
	Laborer				\$ 82.15	\$ 123.23	\$ 164.30	\$ -	\$ -	\$ -
	Pipelayer				\$ 87.90	\$ 131.85	\$ 175.80	\$ -	\$ -	\$ -
	Operator				\$ 99.10	\$ 148.65	\$ 198.20	\$ -	\$ -	\$ -
1	Truck Driver	0.75	2.25		\$ 103.12	\$ 154.68	\$ 206.24	\$ 77.34	\$ 348.03	\$ -
	Foreman				\$ 110.51	\$ 165.77	\$ 221.02	\$ -	\$ -	\$ -
1	Superintendent	4			\$ 125.35	\$ 188.03	\$ 250.70	\$ 501.40	\$ -	\$ -
				Subtotal				\$ 578.74	\$ 348.03	\$ -
				Mark Up %	15%			\$ 86.81	\$ 52.20	\$ -
				TOTAL				\$ 665.55	\$ 400.23	\$ -

QTY	BARE EQUIPMENT	AMT.	UNIT	TOTAL	
	Cat 345 Excavator	HR	\$ 275.00	\$ -	
	Compaction Wheel	HR	\$ 50.00	\$ -	
	Hitachi 400/450 Excavator	HR	\$ 190.00	\$ -	
	Compaction Wheel	HR	\$ 45.00	\$ -	
	Cat 240/330-Yutani 320 Excavator	HR	\$ 145.00	\$ -	
	Compaction Wheel	HR	\$ 45.00	\$ -	
	Cat 962 Wheel Loader	HR	\$ 132.00	\$ -	
	Cat 950 Wheel Loader	HR	\$ 118.00	\$ -	
	Lowbed Tractor/Trailer	HR	\$ 99.00	\$ -	
	Cat Backhoe	HR	\$ 95.00	\$ -	
	Compaction Wheel or Breaker	HR	\$ 32.00	\$ -	
	Boom Truck	HR	\$ 54.00	\$ -	
1	Super 10 Dump Truck	3	HR	\$ 130.00	390.00
	6 Wheel Dump Truck	HR	\$ 55.00	\$ -	
	6 Wheel Flat Bed Truck	HR	\$ 48.00	\$ -	
	Roller	HR	\$ 70.00	\$ -	
1	Crew Truck with Tools	4	HR	\$ 45.00	180.00
	Delivery Truck	HR	\$ 41.00	\$ -	
	Vactor Pump Truck	HR	\$ 250.00	\$ -	

Misc Tools

Shoring Jacks - per each	Day	\$ 15.00	\$ -
Trench Plates - per each	Day	\$ 15.00	\$ -
Trench Shield	Day	\$ 175.00	\$ -
Manhole Shield	Day	\$ 105.00	\$ -
3" Pump w/Connectors	Day	\$ 125.00	\$ -
K-Rail	LF	\$ 25.00	\$ -
Generator	Day	\$ 100.00	\$ -
Air Compressor	Day	\$ 150.00	\$ -
Air Blower	Day	\$ 75.00	\$ -
Confined Space Equipment	Day	\$ 800.00	\$ -
Gas Detection Equipment	Day	\$ 75.00	\$ -
Traffic Arrow Board	Day	\$ 130.00	\$ -
Traffic Barricades	Day	\$ 2.75	\$ -
Traffic Cones/Delineators	Day	\$ 2.75	\$ -
Walk Behind Vibratory Plate	Day	\$ 90.00	\$ -
Misc Small Tools	Day	\$ 80.00	\$ -

Subtotal	\$ 570.00
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Mark Up %	15%	\$ 85.50
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TOTAL \$ 655.50

[illegible]

TOTAL WORKSHEET	\$	1,721.29
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TM No. 21412

Job No. ETWD

Customer: El Toro Water District

Project: 23572 Ridge Rout Dr, Laguna Woods

Work Authorized by:

Work Date: 5/2/2022

Description

Foreman: Jorge Sandoval Mejia

Investigate the leak on 16" sewer force main leak found concrete under the AC sewer line near the leak. ETWD reps do not want to dig until they get the sewer flow under control. Set up pumper trucks to do a test to determine if the sewer flow can be controlled during the pipe repair.

QTY	LABOR	REG HRS	O/T HRS	DBL TM HRS	REG RATE	O/T RATE	DBL TM RATE	REG TOTAL	O/T TOTAL	DBL TM TOTAL
1	Laborer	2	4		\$ 82.15	\$ 123.23	\$ 164.30	\$ 164.30	\$ 492.90	\$ -
1	Pipelayer	2	4		\$ 87.90	\$ 131.85	\$ 175.80	\$ 175.80	\$ 527.40	\$ -
	Operator				\$ 99.10	\$ 148.65	\$ 198.20	\$ -	\$ -	\$ -
	Truck Driver				\$ 103.12	\$ 154.68	\$ 206.24	\$ -	\$ -	\$ -
1	Foreman	2	4		\$ 110.51	\$ 165.77	\$ 221.02	\$ 221.02	\$ 663.06	\$ -
	Superintendent				\$ 125.35	\$ 188.03	\$ 250.70	\$ -	\$ -	\$ -
	Subtotal							\$ 561.12	\$ 1,683.36	\$ -
	Mark Up % 15%							\$ 84.17	\$ 252.50	\$ -
	TOTAL							\$ 645.29	\$ 1,935.86	\$ -

QTY	BARE EQUIPMENT	AMT.	UNIT	TOTAL	
	Cat 345 Excavator	HR	\$ 275.00	\$ -	
	Compaction Wheel	HR	\$ 50.00	\$ -	
	Hitachi 400/450 Excavator	HR	\$ 190.00	\$ -	
	Compaction Wheel	HR	\$ 45.00	\$ -	
	Cat 240/330-Yutani 320 Excavator	HR	\$ 145.00	\$ -	
	Compaction Wheel	HR	\$ 45.00	\$ -	
	Cat 962 Wheel Loader	HR	\$ 132.00	\$ -	
	Cat 950 Wheel Loader	HR	\$ 118.00	\$ -	
	Lowbed Tractor/Trailer	HR	\$ 99.00	\$ -	
	Cat Backhoe	HR	\$ 95.00	\$ -	
	Compaction Wheel or Breaker	HR	\$ 32.00	\$ -	
	Boom Truck	HR	\$ 54.00	\$ -	
	Super 10 Dump Truck	HR	\$ 130.00	\$ -	
	6 Wheel Dump Truck	HR	\$ 55.00	\$ -	
	6 Wheel Flat Bed Truck	HR	\$ 48.00	\$ -	
	Roller	HR	\$ 70.00	\$ -	
2	Crew Truck with Tools	6	HR	\$ 45.00	540.00
1	Delivery Truck	4	HR	\$ 41.00	164.00
	Vactor Pump Truck	HR	\$ 250.00	\$ -	
	Misc Tools				
	Shoring Jacks - per each	Day	\$ 15.00	\$ -	
	Trench Plates - per each	Day	\$ 15.00	\$ -	
	Trench Shield	Day	\$ 175.00	\$ -	
	Manhole Shield	Day	\$ 105.00	\$ -	
	3" Pump w/Connectors	Day	\$ 125.00	\$ -	
	K-Rail	LF	\$ 25.00	\$ -	
	Generator	Day	\$ 100.00	\$ -	
	Air Compressor	Day	\$ 150.00	\$ -	
	Air Blower	Day	\$ 75.00	\$ -	
	Confined Space Equipment	Day	\$ 800.00	\$ -	
	Gas Detection Equipment	Day	\$ 75.00	\$ -	
	Traffic Arrow Board	Day	\$ 130.00	\$ -	
	Traffic Barricades	Day	\$ 2.75	\$ -	
	Traffic Cones/Delineators	Day	\$ 2.75	\$ -	
	Walk Behind Vibratory Plate	Day	\$ 90.00	\$ -	
1	Misc Small Tools	1	Day	\$ 80.00	80.00

Subtotal		\$ 784.00
Mark Up %	15%	\$ 117.60

TOTAL	\$	901.60
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AMT	MATERIAL, SUBCONTRACT, MISC	Unit	TOTAL
1	PIPE 16" CL235 PVC C900 DR18 (Dangelo Co.)	\$ 862.00	\$ 862.00
1	Light Tower (United Rentals)	\$ 438.42	\$ 438.42
1	(3 Pumper Trucks) Patriot	\$4,380.00	\$ 4,380.00
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
		\$	-
	Subtotal		\$ 5,680.42
	Mark Up %	15%	\$ 852.06
		TOTAL	\$ 6,532.48

TOTAL WORKSHEET	\$	10,015.24
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TM No. 21412

Job No. ETWD

Customer: El Toro Water District

Project: 23572 Ridge Rout Dr, Laguna Woods

Work Authorized by:

Work Date: 5/3/2022

Description

Foreman: Jorge Sandoval Mejia

Excavate down to expose pipe and adapter at leak location. Bench trench and install temporary plug to stop the leak. Rain for Rent and ETWD reps to lay down the by pass line.

QTY	LABOR	REG HRS	O/T HRS	DBL TM HRS	REG RATE	O/T RATE	DBL TM RATE	REG TOTAL	O/T TOTAL	DBL TM TOTAL
1	Laborer	8			\$ 82.15	\$ 123.23	\$ 164.30	\$ 657.20	\$ -	\$ -
1	Pipelayer	8			\$ 87.90	\$ 131.85	\$ 175.80	\$ 703.20	\$ -	\$ -
	Operator				\$ 99.10	\$ 148.65	\$ 198.20	\$ -	\$ -	\$ -
	Truck Driver				\$ 103.12	\$ 154.68	\$ 206.24	\$ -	\$ -	\$ -
1	Foreman	8			\$ 110.51	\$ 165.77	\$ 221.02	\$ 884.08	\$ -	\$ -
	Superintendent				\$ 125.35	\$ 188.03	\$ 250.70	\$ -	\$ -	\$ -
				Subtotal				\$ 2,244.48	\$ -	\$ -
				Mark Up %	15%			\$ 336.67	\$ -	\$ -
				TOTAL				\$ 2,581.15	\$ -	\$ -

QTY	BARE EQUIPMENT	AMT.		UNIT	TOTAL
	Cat 345 Excavator	HR	\$	275.00	\$ -
	Compaction Wheel	HR	\$	50.00	\$ -
	Hitachi 400/450 Excavator	HR	\$	190.00	\$ -
	Compaction Wheel	HR	\$	45.00	\$ -
	Cat 240/330-Yutani 320 Excavator	HR	\$	145.00	\$ -
	Compaction Wheel	HR	\$	45.00	\$ -
	Cat 962 Wheel Loader	HR	\$	132.00	\$ -
	Cat 950 Wheel Loader	HR	\$	118.00	\$ -
	Lowbed Tractor/Trailer	HR	\$	99.00	\$ -
1	Cat Backhoe	8	HR	\$ 95.00	\$ 760.00
	Compaction Wheel or Breaker	HR	\$	32.00	\$ -
	Boom Truck	HR	\$	54.00	\$ -
	Super 10 Dump Truck	HR	\$	130.00	\$ -
1	6 Wheel Dump Truck	8	HR	\$ 55.00	\$ 440.00
	6 Wheel Flat Bed Truck	HR	\$	48.00	\$ -
	Roller	HR	\$	70.00	\$ -
2	Crew Truck with Tools	8	HR	\$ 45.00	\$ 720.00
	Delivery Truck	HR	\$	41.00	\$ -
	Vactor Pump Truck	HR	\$	250.00	\$ -
	Misc Tools				
	Shoring Jacks - per each	Day	\$	15.00	\$ -
	Trench Plates - per each	Day	\$	15.00	\$ -
	Trench Shield	Day	\$	175.00	\$ -
	Manhole Shield	Day	\$	105.00	\$ -
	3" Pump w/Connectors	Day	\$	125.00	\$ -
	K-Rail	LF	\$	25.00	\$ -
	Generator	Day	\$	100.00	\$ -
	Air Compressor	Day	\$	150.00	\$ -
	Air Blower	Day	\$	75.00	\$ -
	Confined Space Equipment	Day	\$	800.00	\$ -
	Gas Detection Equipment	Day	\$	75.00	\$ -
	Traffic Arrow Board	Day	\$	130.00	\$ -
	Traffic Barricades	Day	\$	2.75	\$ -
	Traffic Cones/Delineators	Day	\$	2.75	\$ -
	Walk Behind Vibratory Plate	Day	\$	90.00	\$ -
1	Misc Small Tools	1	Day	\$ 80.00	\$ 80.00

Subtotal		\$ 2,000.00
Mark Up %	15%	\$ 300.00

TOTAL	\$ 2,300.00
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[illegible]

TOTAL WORKSHEET	\$	5,385.34
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TM No. 21412

Customer: El Toro Water District

Project: 23572 Ridge Rout Dr, Laguna Woods

Work Authorized by:

Work Date: 5/5/2022

Description

Foreman: Jorge Sandoval Mejia

Job No. ETWWD

Laguna Woods

Rain for Rent started their by pass installation process. They had to adjust to fix some leaking fittings. They finished testing by pass around 10:30PM. ETWD drained the 16" line around 10:45pm. Paulus Started breaking concrete around the pipe at 10:45PM.

QTY	LABOR	REG HRS	O/T HRS	DBL TM HRS	REG RATE	O/T RATE	DBL TM RATE	REG TOTAL	O/T TOTAL	DBL TM TOTAL
1	Laborer	8	4	10	\$ 82.15	\$ 123.23	\$ 164.30	\$ 657.20	\$ 492.90	\$ 1,643.00
1	Laborer	8	4	11.25	\$ 82.15	\$ 123.23	\$ 164.30	\$ 657.20	\$ 492.90	\$ 1,848.38
1	Pipelayer	8	4	11.25	\$ 87.90	\$ 131.85	\$ 175.80	\$ 703.20	\$ 527.40	\$ 1,977.75
1	Pipelayer	8	4	10	\$ 87.90	\$ 131.85	\$ 175.80	\$ 703.20	\$ 527.40	\$ 1,758.00
	Operator				\$ 99.10	\$ 148.65	\$ 198.20	\$ -	\$ -	\$ -
	Truck Driver				\$ 103.12	\$ 154.68	\$ 206.24	\$ -	\$ -	\$ -
1	Foreman	8	4	11.25	\$ 110.51	\$ 165.77	\$ 221.02	\$ 884.08	\$ 663.06	\$ 2,486.48
	Superintendent				\$ 125.35	\$ 188.03	\$ 250.70	\$ -	\$ -	\$ -
	Subtotal							\$ 3,604.88	\$ 2,703.66	\$ 9,713.60
	Mark Up %				15%			\$ 540.73	\$ 405.55	\$ 1,457.04
	TOTAL							\$ 4,145.61	\$ 3,109.21	\$ 11,170.64

QTY	BARE EQUIPMENT	AMT.		UNIT	TOTAL
	Cat 345 Excavator		HR	\$ 275.00	\$ -
	Compaction Wheel		HR	\$ 50.00	\$ -
	Hitachi 400/450 Excavator		HR	\$ 190.00	\$ -
	Compaction Wheel		HR	\$ 45.00	\$ -
	Cat 240/330-Yutani 320 Excavator		HR	\$ 145.00	\$ -
	Compaction Wheel		HR	\$ 45.00	\$ -
	Cat 962 Wheel Loader		HR	\$ 132.00	\$ -
	Cat 950 Wheel Loader		HR	\$ 118.00	\$ -
	Lowbed Tractor/Trailer		HR	\$ 99.00	\$ -
	Cat Backhoe		HR	\$ 95.00	\$ -
	Compaction Wheel or Breaker		HR	\$ 32.00	\$ -
	Boom Truck		HR	\$ 54.00	\$ -
	Super 10 Dump Truck		HR	\$ 130.00	\$ -
1	6 Wheel Dump Truck	24	HR	\$ 55.00	\$ 1,320.00
	6 Wheel Flat Bed Truck		HR	\$ 48.00	\$ -
	Roller		HR	\$ 70.00	\$ -
3	Crew Truck with Tools	24	HR	\$ 45.00	\$ 3,240.00
	Delivery Truck		HR	\$ 41.00	\$ -
	Vactor Pump Truck		HR	\$ 250.00	\$ -
	Misc Tools				
	Shoring Jacks - per each		Day	\$ 15.00	\$ -
	Trench Plates - per each		Day	\$ 15.00	\$ -
	Trench Shield		Day	\$ 175.00	\$ -
	Manhole Shield		Day	\$ 105.00	\$ -
	3" Pump w/Connectors		Day	\$ 125.00	\$ -
	K-Rail		LF	\$ 25.00	\$ -
	Generator		Day	\$ 100.00	\$ -
	Air Compressor		Day	\$ 150.00	\$ -
	Air Blower		Day	\$ 75.00	\$ -
	Confined Space Equipment		Day	\$ 800.00	\$ -
	Gas Detection Equipment		Day	\$ 75.00	\$ -
	Traffic Arrow Board		Day	\$ 130.00	\$ -
	Traffic Barricades		Day	\$ 2.75	\$ -
	Traffic Cones/Delineators		Day	\$ 2.75	\$ -
	Walk Behind Vibratory Plate		Day	\$ 90.00	\$ -
1	Misc Small Tools	1	Day	\$ 80.00	\$ 80.00

Subtotal		\$ 4,640.00
Mark Up %	15%	\$ 696.00
	TOTAL	\$ 5,336.00

[illegible]

TOTAL WORKSHEET	\$	51,766.22
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TOTAL WORKSHEET	\$	5,558.31
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Paulus Engineering, Inc

Created on Friday, May 13, 2022

Employee Time Card By Week

For the period of Friday, April 29, 2022 - Friday, May 6, 2022

Arturo Barrientos

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer L Labor		0.00	0.00	0.00	0.00	22.00	0.00	22.00
Daily Totals		0.00	0.00	0.00	0.00	22.00	0.00	22.00

Week 2	
Regular	8.00
OT1	4.00
OT2	10.00
TOTAL	22.00

TOTAL HOURS	
Regular	8.00
OT1	4.00
OT2	10.00
TOTAL	22.00

Daniel Alba Magana

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer L Pipelayer		0.00	6.00	8.00	0.00	23.25	0.00	37.25
Daily Totals		0.00	6.00	8.00	0.00	23.25	0.00	37.25

Week 2	
Regular	18.00
OT1	8.00
OT2	11.25
TOTAL	37.25

Paulus Engineering, Inc

Employee Time Card By Week

For the period of Friday, April 29, 2022 - Friday, May 6, 2022

Daniel Alba Magana

Created on Friday, May 13, 2022

TOTAL HOURS	
Regular	18.00
OT1	8.00
OT2	11.25
TOTAL	37.25

Francisco C. Castro

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer L Foreman		0.00	0.00	0.00	0.00	0.00	7.25	7.25
Daily Totals		0.00	0.00	0.00	0.00	0.00	7.25	7.25

Week 2	
Regular	7.25
OT1	0.00
OT2	0.00
TOTAL	7.25

Ismael Alba

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
Repair 16" Forced Sewer L Teamster		3.00	0.00	3.00
Daily Totals		3.00	0.00	3.00

TOTAL HOURS	
Regular	7.25
OT1	0.00
OT2	0.00
TOTAL	7.25

Week 1	
Regular	0.75
OT1	2.25
OT2	0.00
TOTAL	3.00

Paulus Engineering, Inc

Created on Friday, May 13, 2022

Employee Time Card By Week

For the period of Friday, April 29, 2022 - Friday, May 6, 2022

Ismael Alba

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer LTeamster		0.00	0.00	0.00	0.00	0.00	3.25	3.25
Daily Totals		0.00	0.00	0.00	0.00	0.00	3.25	3.25

Week 2	
Regular	1.75
OT1	1.50
OT2	0.00
TOTAL	3.25

TOTAL HOURS	
Regular	2.50
OT1	3.75
OT2	0.00
TOTAL	6.25

Jorge Sandoval Mejia

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer LForeman		0.00	6.00	8.00	0.00	23.25	0.00	37.25
Daily Totals		0.00	6.00	8.00	0.00	23.25	0.00	37.25

Week 2	
Regular	18.00
OT1	8.00
OT2	11.25
TOTAL	37.25

TOTAL HOURS	
Regular	18.00
OT1	8.00
OT2	11.25
TOTAL	37.25

Jose David Alba

Paulus Engineering, Inc

Created on Friday, May 13, 2022

Employee Time Card By Week

For the period of Friday, April 29, 2022 - Friday, May 6, 2022

Jose David Alba

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer L Labor		0.00	6.00	8.00	0.00	23.25	0.00	37.25
Daily Totals		0.00	6.00	8.00	0.00	23.25	0.00	37.25

Week 2	
Regular	18.00
OT1	8.00
OT2	11.25
TOTAL	37.25

TOTAL HOURS	
Regular	18.00
OT1	8.00
OT2	11.25
TOTAL	37.25

Jose Norberto Dugon Morales

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer L Operator		0.00	0.00	0.00	0.00	0.00	8.25	8.25
Daily Totals		0.00	0.00	0.00	0.00	0.00	8.25	8.25

Week 2	
Regular	8.00
OT1	0.25
OT2	0.00
TOTAL	8.25

Paulus Engineering, Inc

Created on Friday, May 13, 2022

Employee Time Card By Week

For the period of Friday, April 29, 2022 - Friday, May 6, 2022

Jose Norberto Dugon Morales

TOTAL HOURS	
Regular	8.00
OT1	0.25
OT2	0.00
TOTAL	8.25

Jose R Navarro

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer LPipelayer		0.00	0.00	0.00	0.00	0.00	8.25	8.25
Daily Totals		0.00	0.00	0.00	0.00	0.00	8.25	8.25

Week 2	
Regular	8.00
OT1	0.25
OT2	0.00
TOTAL	8.25

Luis Alberto Perez

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

TOTAL HOURS	
Regular	8.00
OT1	0.25
OT2	0.00
TOTAL	8.25

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Paulus Engineering, Inc

Employee Time Card By Week

For the period of Friday, April 29, 2022 - Friday, May 6, 2022

Luis Alberto Perez

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer L Foreman		0.00	0.00	0.00	0.00	22.00	0.00	22.00
Daily Totals		0.00	0.00	0.00	0.00	22.00	0.00	22.00

Week 2	
Regular	8.00
OT1	4.00
OT2	10.00
TOTAL	22.00

TOTAL HOURS	
Regular	8.00
OT1	4.00
OT2	10.00
TOTAL	22.00

Pedro Ortiz

Location Name	Cost Code	Fri 4/29	Sat 4/30	Total
		0.00	0.00	0.00
Daily Totals		0.00	0.00	0.00

Week 1	
Regular	0.00
OT1	0.00
OT2	0.00
TOTAL	0.00

Location Name	Cost Code	Sun 5/1	Mon 5/2	Tue 5/3	Wed 5/4	Thu 5/5	Fri 5/6	Total
Repair 16" Forced Sewer L Labor		0.00	0.00	0.00	0.00	0.00	6.75	6.75
Daily Totals		0.00	0.00	0.00	0.00	0.00	6.75	6.75

Week 2	
Regular	6.75
OT1	0.00
OT2	0.00
TOTAL	6.75

TOTAL HOURS	
Regular	6.75
OT1	0.00
OT2	0.00
TOTAL	6.75



BRANCH 515
1301 S STATE COLLEGE BLVD
FULLERTON CA 92831-5338
714-871-5712

RENTAL RETURN INVOICE

205857613-001

Job Site

JOB
RIDGE ROUTE & PERALTA
LAGUNA WOODS CA 92637

Office: 714-632-3322 Cell: 714-393-5610

Customer # : 18657
Invoice Date : 05/06/22
Rental Out : 05/02/22 03:34 PM
Rental In : 05/06/22 09:19 AM
UR Job Loc : RIDGE ROUTE & PERALTA
UR Job # : 197
Customer Job ID:
P.O. # : 21412 EL TORO
Ordered By : JOSE ALBA
Reserved By : ALDO HERNANDEZ
Salesperson : RANDY LIN

PAULUS ENGINEERING
2871 E CORONADO ST
ANAHEIM CA 92806-2504

Invoice Amount: \$438.42

Terms: Due Upon Receipt
Payment options: Contact our credit office 212-333-6600 Ext. 84857
REMIT TO: UNITED RENTALS (NORTH AMERICA), INC.
P.O. BOX 051122
LOS ANGELES CA 90074-1122

RENTAL ITEMS:

Qty	Equipment	Description	Minimum	Day	Week	4 Week	Amount
1	11264114	LIGHT TOWER, 4-7KW LED VERT MAST EXTENDED Make: GENERAC Model: MLT6SMD Serial: 3009170381 Meter out: 444.40 Meter in: 460.00	201.00		396.00	1,147.00	396.00

Rental Subtotal: 396.00

SALES/MISCELLANEOUS ITEMS:

Qty	Item	Price	Unit of Measure	Extended Amt.
1	CA PERSONAL PROP TAX REIMB CHARGE [DRSURCA/MCI]	2.970	EACH	2.97
1	ENVIRONMENTAL SERVICE CHARGE [ENV/MCI]	7.920	EACH	7.92

Sales/Misc Subtotal: 10.89

Agreement Subtotal: 406.89

Tax: 31.53

Total: 438.42

COMMENTS/NOTES:

CONTACT: JOSE ALBA
CELL#: 714-393-5610

Paulus Engineering, Inc.
RECEIVED



MAY 09 2022

Job/Equip No. 21412 ETWD

Category/GL

Approved J.A.

Effective January 1, 2021 and where permitted by law, United Rentals may impose a surcharge of 1.8% for credit card payments on charge accounts. This surcharge is not greater than our merchant discount rate for credit card transactions and is subject to sales tax in some jurisdictions.

NOTICE: This invoice is subject to the terms and conditions of the Rental and Service Agreement, which are available at <https://www.unitedrentals.com/legal/rental-service-terms-US> and which are incorporated herein by reference. A COPY OF THE RENTAL AND SERVICE AGREEMENT TERMS ARE AVAILABLE IN PAPER FORM UPON REQUEST.



BRANCH 515
1301 S STATE COLLEGE BLVD
FULLERTON CA 92831-5338
714-871-5712



RENTAL RETURN INVOICE

205858592-001

Job Site

JOB
RIDGE ROUTE & PERALTA
LAGUNA WOODS CA 92637

Office: 714-632-3322 Cell: 714-393-5610

Customer # : 18657
Invoice Date : 05/06/22
Rental Out : 05/02/22 04:11 PM
Rental In : 05/06/22 08:34 AM
UR Job Loc : RIDGE ROUTE & PERALT
UR Job # : 197
Customer Job ID:
P.O. # : 21412 EL TORO
Ordered By : JOSE ALBA
Reserved By : ALDO HERNANDEZ
Salesperson : RANDY LIN

PAULUS ENGINEERING
2871 E CORONADO ST
ANAHEIM CA 92806-2504

Invoice Amount: \$438.42

Terms: Due Upon Receipt
Payment options: Contact our credit office 212-333-6600 Ext. 84857
REMIT TO: UNITED RENTALS (NORTH AMERICA), INC.
P.O. BOX 051122
LOS ANGELES CA 90074-1122

RENTAL ITEMS:

Qty	Equipment	Description	Minimum	Day	Week	4 Week	Amount
1	11264117	LIGHT TOWER, 4-7KW LED VERT MAST EXTENDED Make: GENERAC Model: MLT6SMD Serial: 3009170374 Meter out: 499.00 Meter in: 509.00	201.00		396.00	1,147.00	396.00

Rental Subtotal: 396.00

SALES/MISCELLANEOUS ITEMS:

Qty	Item	Price	Unit of Measure	Extended Amt.
1	CA PERSONAL PROP TAX REIMB CHARGE [DRSURCA/MCI]	2.970	EACH	2.97
1	ENVIRONMENTAL SERVICE CHARGE [ENV/MCI]	7.920	EACH	7.92

Sales/Misc Subtotal: 10.89

Agreement Subtotal: 406.89

Tax: 31.53

Total: 438.42

COMMENTS/NOTES:

CONTACT: JOSE ALBA
CELL#: 714-393-5610

Paulus Engineering, Inc.
RECEIVED

MAY 09 2022

Job/Equip No. 21412 ETWD

Category/GL

Approved J.4.



Effective January 1, 2021 and where permitted by law, United Rentals may impose a surcharge of 1.8% for credit card payments on charge accounts. This surcharge is not greater than our merchant discount rate for credit card transactions and is subject to sales tax in some jurisdictions.

NOTICE: This invoice is subject to the terms and conditions of the Rental and Service Agreement, which are available at <https://www.unitedrentals.com/legal/rental-service-terms-US> and which are incorporated herein by reference. A COPY OF THE RENTAL AND SERVICE AGREEMENT TERMS ARE AVAILABLE IN PAPER FORM UPON REQUEST.



ORANGE COUNTY WINWATER WORKS C
1617 E BALL RD
ANAHEIM, CA 92805-4813

Original Invoice

Page	Date Printed	Invoice No.
1	5/05/22	136647 01

To Reorder Contact Us At

Phone No. : (714) 996-6299

Fax No. : (714) 996-1599 DB# 04

Sold To:

Ship To:

PAULUS ENGINEERING INC
2871 E CORONADO ST
MAIN ACCOUNT
ANAHEIM, CA 92806-2504

PAULUS ENGINEERING INC
2871 E CORONADO ST
PAULUS YARD
ANAHEIM, CA 92806-2504

Customer Number 00472-001053	Customer Purchase Order 21412	Job Name 21412-EMERGENCY REPAIR
Placed By JOSE	Salesman 025-TIMOTHY CONNELL	Type Shipment Stock
	Ship VIA OUR TRUCK	Date Shipped 5/05/22

WE APPRECIATE YOUR BUSINESS !!!!

Units Ordered	U/H	Item Description	Units Shipped	B/C	Price	Per	Discount	Extended	Tax
1	EA	ROMAC XR501 14 SLV 304SS	1		1,993.9700		.00	1,993.97	T
1	EA	17.05-17.40 X 18.45-18.97	1		152.3900		.00	152.39	T
1	EA	16" RED FE END RING	1		61.1300		.00	61.13	T
1	EA	RM-501-FE16R	1		61.1300		.00	61.13	T
1	EA	16" RED 501 SBR GASKET, 18.40	1		61.1300		.00	61.13	T
1	EA	RM-GS1840	1		61.1300		.00	61.13	T
1	EA	(16" BLACK) 501 SBR GASKET, 17	1		61.1300		.00	61.13	T
1	EA	RM-GS1780	1		61.1300		.00	61.13	T

Paulus Engineering, Inc.
RECEIVED

MAY 09 2022



Job/Equip No. 21412 ETWD
Category/GL
Approved T.A.

Terms: Monthly Finance Charge May Be Applied To Past Due Accounts.
NET 30 DAYS

Pay full balance by 6/04/22

Tax Area ID: CA - 050590090	Net Sales	2,268.62
	Freight	.00
State Tax % 6.000	State Tax	136.12
Local Tax % 1.750	Local Tax	39.70
	Invoice Amount	2,444.44



When you provide a check as payment, you authorize us either to use information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. For inquiries please call (714) 996-6299.

T&C: You agree that the sale of these products/services is subject to all of our standard terms and conditions of sale located at www.winsupplyinc.com/tcsale.

INVOICELP : Laser Invoice



INVOICE

24/7 Emergency 800-742-7246
www.rainforrent.com

Rain For Rent Long
Beach
1301 East Spring Street
Long Beach CA 90806
United States
562-595-7760

Your sales person	REMIT PAYMENTS TO:
Spencer Wolfe	Rain for Rent RAIN FOR RENT FILE 52541 LOS ANGELES, CA 90074-2541

CONTRACT # 1147912
CUSTOMER PAULUS ENGINEERING INC

INVOICE#
1736568

INVOICE DATE
5/13/2022

PO or JOB#
21412ETWD

PAYMENT
DUE
6/12/2022

CUSTOMER # 104394

NAME PAULUS ENGINEERING INC

PLEASE PAY \$21,907.52

SHIPPED TO JOBSITE:

ADDRESS 2871 E CORONADO ST
Anaheim CA 92806

NAME PAULUS ENGINEERING INC

ADDRESS EL TORO WATER DISTRICT SEWER
REPAIR JOB
Peralta Dr. & Ridge Route Dr.
Laguna Beach CA 92653

PHONE

PHONE

QTY	UOM	DESCRIPTION	PRODUCT #	STATUS	DATE OUT	BILLED THRU	DAYS BILLED	PRICE	AMOUNT	TAXABLE
4.00	EA	Tee 12" Ind Groove Cast 7120 STL	725244	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	Tee Reducing 12"x12"x3" Ind Groove x MNPT Weld STL	720457	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Tee Reducing 12"x12"x4" Ind Groove x MNPT Weld STL	720458	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	VALVE 12" GATE CI OS&Y 105W16	722312	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	Valve 3" Gate 514T10 Brass	721083	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	Valve 4" Ball Full Port Brass	721114	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Valve 4" Gate 514T11 Brass	721084	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	Delivery Hauling - 5/5	M110			SERVICES	0.00	\$1,585.00	\$1,585.00	Y
1.00	EA	Yard Labor - 5/5	M149			SERVICES	0.00	\$465.00	\$465.00	
1.00	EA	Install Labor - 5/5	M140			SERVICES	0.00	\$9,352.50	\$9,352.50	
1.00	EA	Return Hauling - 5/6	M108			SERVICES	0.00	\$807.50	\$807.50	
1.00	EA	Yard Labor - 5/6	M149			SERVICES	0.00	\$1,275.00	\$1,275.00	
1.00	EA	Removal Labor - 5/6	M141			SERVICES	0.00	\$1,750.00	\$1,750.00	
1.00	EA	Fuel Surcharge	FSC			SERVICES	0.00	\$1,363.73	\$1,363.73	Y

Paulus Engineering, Inc.
RECEIVED

MAY 18 2022

Job/Equip No. 21412ETWD.0.05
Category/GL J-A
Approved J-A

ENVIRONMENTAL FEE:	\$148.75
TOTAL SALES:	\$0.00
TOTAL RENTALS:	\$4,576.81
TOTAL SERVICES:	\$16,598.73
TOTAL OTHER:	\$0.00
SUBTOTAL:	\$21,324.29
TAX:	\$583.23

TOTAL: \$21,907.52

FOR PROPER CREDIT, PLEASE INCLUDE INVOICE NUMBER ON YOUR PAYMENT.
PAST DUE AMOUNTS ARE SUBJECT TO A SERVICE CHARGE OF 1.50%
CUSTOMER, (RENTEE OR BUYER as context requires), shall be deemed to accept
all terms, conditions and provisions hereof upon execution of this agreement;
ordering; or delivery of equipment to customer, whichever comes first.

PAYMENT TERMS: NET 30

SIGNATURE: _____ DATE: _____

Printed Date: 5/13/2022



INVOICE

24/7 Emergency 800-742-7246
www.rainforrent.com

Rain For Rent Long
Beach
1301 East Spring Street
Long Beach CA 90806
United States
562-595-7760

Your sales person	REMIT PAYMENTS TO:
Spencer Wolfe	Rain for Rent RAIN FOR RENT FILE 52541 LOS ANGELES, CA 90074-2541

CONTRACT # 1147912
CUSTOMER PAULUS ENGINEERING INC

CUSTOMER # 104394

NAME PAULUS ENGINEERING INC

ADDRESS 2871 E CORONADO ST
Anaheim CA 92806

PHONE

INVOICE#
1736568

INVOICE DATE
5/13/2022

PO or JOB#
21412ETWD

PAYMENT
DUE
6/12/2022

PLEASE PAY \$21,907.52

SHIPPED TO JOBSITE:

NAME PAULUS ENGINEERING INC

ADDRESS EL TORO WATER DISTRICT SEWER
REPAIR JOB
Peralta Dr. & Ridge Route Dr.
Laguna Beach CA 92653

PHONE

QTY	UOM	DESCRIPTION	PRODUCT #	STATUS	DATE OUT	BILLED THRU	DAYS BILLED	PRICE	AMOUNT	TAXABLE
			Rental Package		5/5/2022	5/6/2022		\$4,576.81	\$4,576.81	Y
2.00	EA	4" Air Vent Waterman	MR IND	Returned	5/5/2022	5/6/2022	2.00			Y
3.00	EA	Adapter 12" Ind Groove x Flange Weld STL	726314	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Adapter 4" Ind Groove x MNPT STL59	720781	Returned	5/5/2022	5/6/2022	2.00			Y
6.00	EA	Adapter Reducing 12"x6" Ind Groove Cast 7150	722135	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	Adapter Reducing 4"x3" Ind Groove Cast 7150	727945	Returned	5/5/2022	5/6/2022	2.00			Y
72.00	EA	Coupler 12" Ind Groove Heavy Wt Cast 77	720770	Returned	5/5/2022	5/6/2022	2.00			Y
18.00	EA	Coupler 6" Ind Groove Heavy Wt Cast 77	720766	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Elbow 12" 11 Degree Ind Groove Cast 7113	725260	Returned	5/5/2022	5/6/2022	2.00			Y
3.00	EA	Elbow 12" 22 Degree Ind Groove Cast 7112	725251	Returned	5/5/2022	5/6/2022	2.00			Y
4.00	EA	Elbow 12" 45 Degree Ind Groove Cast 7111	725248	Returned	5/5/2022	5/6/2022	2.00			Y
4.00	EA	Elbow 12" 90 Degree Ind Groove Cast 7110	722057	Returned	5/5/2022	5/6/2022	2.00			Y
4.00	EA	Elbow 6" 90 Degree Ind Groove Cast 7110	721174	Returned	5/5/2022	5/6/2022	2.00			Y
3.00	EA	Hose 6"x10' HD Tank Truck Ind Groove 150#	722432	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Pipe 12"x1' Ind Groove AL	970901	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Pipe 12"x10' Ind Groove AL	970910	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Pipe 12"x2' Ind Groove AL	970902	Returned	5/5/2022	5/6/2022	2.00			Y
6.00	EA	Pipe 12"x20' Ind Groove AL	970920	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	Pipe 12"x3' Ind Groove AL	970903	Returned	5/5/2022	5/6/2022	2.00			Y
27.00	EA	Pipe 12"x30' Ind Groove AL	970930	Returned	5/5/2022	5/6/2022	2.00			Y
6.00	EA	Pipe 12"x5' Ind Groove AL	970905	Returned	5/5/2022	5/6/2022	2.00			Y
1.00	EA	Pipe 6"x1' Ind Groove AL	976901	Returned	5/5/2022	5/6/2022	2.00			Y
3.00	EA	Pipe 6"x2' Ind Groove AL	976902	Returned	5/5/2022	5/6/2022	2.00			Y
2.00	EA	Pipe 6"x3' Ind Groove AL	976903	Returned	5/5/2022	5/6/2022	2.00			Y
28.00	EA	PIPESTAX 4	724934	Returned	5/5/2022	5/6/2022	2.00			Y
9.00	EA	RAMPLOX EXTENDER	724741	Returned	5/5/2022	5/6/2022	2.00			Y
9.00	EA	Ramplox Plate Clearance	724742	Returned	5/5/2022	5/6/2022	2.00			Y
6.00	EA	RAMPLOX	721999	Returned	5/5/2022	5/6/2022	2.00			Y

DANGELO CO.

WATERWORKS & FIRE PROTECTION SUPPLIES

601 S. HARBOR BLVD.
LA HABRA, CA 90631
Phone 562-690-1000
Fax 562-690-3700



Invoice


INVOICE DATE	INVOICE NUMBER
05/02/2022	S1473375.001
REMIT TO: DANGELO COMPANY 601 S. HARBOR BLVD. LA HABRA, CA 90631	PAGE NO. 1 of 1

BILL TO:

SHIP TO:

PAULUS ENGINEERING, INC
2871 E. CORONADO STREET
ANAHEIM, CA 92806

PAULUS ENGINEERING, INC
2871 E. CORONADO STREET
ANAHEIM, CA 92806

ORDERED BY	CUSTOMER PO NUMBER	JOB NAME / RELEASE NUMBER	SALESPERSON		
verbal	21412 el toro		Eric McCory		
WRITER		SHIP VIA	TERMS	SHIP DATE	ORDER DATE
Mac Early		WILL CALL	Net Due 30 Days	05/02/2022	05/02/2022
ORDER QTY	SHIP QTY	DESCRIPTION		UNIT PRICE	EXT PRICE
20ft	20ft	PIPE 16" CL235 PVC C900 DR18 *****SUN FADED***** NOTE: Use only for drain or repair, see pricing in KEY WORDS section Pn: 51405 5/2/2022 S1473375.001  verbal <			

Invoice is due by 06/01/2022

Past Due invoices may be subject to 1.80% late charge.
Thank you for your business!

DISCREPANCIES MUST BE BROUGHT TO OUR ATTENTION WITHIN 2 DAYS OF INVOICE DATE. ALL CLAIMS FOR SHORTAGE OR ERRORS MUST BE MADE AT ONCE. RETURNS REQUIRE WRITTEN AUTHORIZATION AND ARE SUBJECT TO HANDLING CHARGES. SPECIAL ORDERS ARE NON-RETURNABLE AND ARE BILLED WITHIN 2 DAYS OF RECEIPT. PAST DUE INVOICES MAY BE SUBJECT TO 1.80% LATE

Printed By: RAMDIA on 5/3/2022 4:26:53 PM PDT

Subtotal	800.00
S&H Charges	0.00
Tax	62.00
Payments	0.00
Amount Due	862.00

01/27/2022

Mr. Jose Alba
Paulus Engineering
2871 E. Coronado Street
Anaheim, CA 92801

Scope of Work:

Standby on-site during sewer bypass for assistance. Remove liquids, transfer into another manhole as directed by Paulus Engineering. Wash-Out onsite.

Dear Mr. Alba:

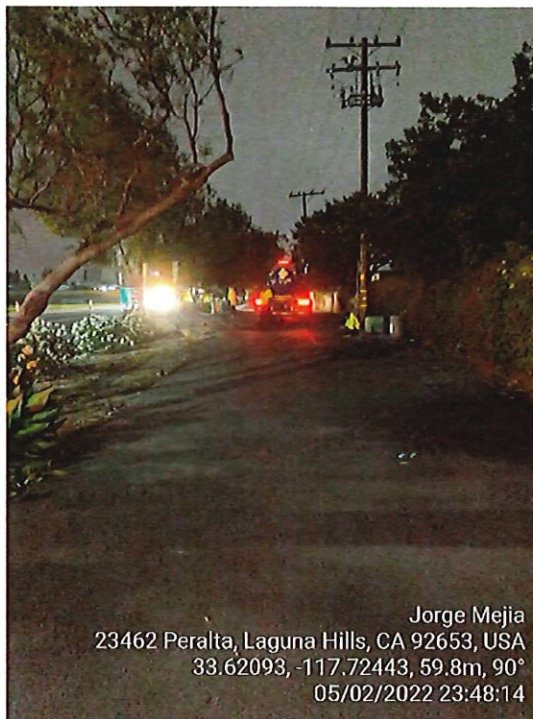
Patriot Environmental Services (Patriot) is pleased to provide the following proposal to provide two vacuum tankers for assistance during a 16" forced sewer line repair at El Toro Water District in Laguna Woods, CA. (JOB #21412ETWD)

▪ Prevailing Wage Rates Apply G-4/5/8

Cost Estimate:

<u>Description</u>	<u>Rate</u>	<u>Cost Estimate</u>
Equipment		
▪ 120bbl Vac Tanker w/Driver	\$130.00/hr x 8hrs Standard Time	\$1,040.00
	\$185.00/hr x 4hrs Over Time	\$740.00
	\$230.00/hr Premium Time (If Needed)	\$0.00
▪ 70bbl Vac Tanker w/Driver	\$130.00/hr x 8hrs Standard Time	\$1,040.00
	\$185.00/hr x 4hrs Over Time	\$740.00
	\$230.00/hr Premium Time (If Needed)	\$0.00
Supplies and Materials		
▪ Misc. Hand Tools/Supplies	\$10.00/ea. x 2	\$20.00
▪ PPE	\$35.00/ea. x 2	\$70.00
Environmental Surcharge	20%	\$730.00
Grand Total		\$4,380.00

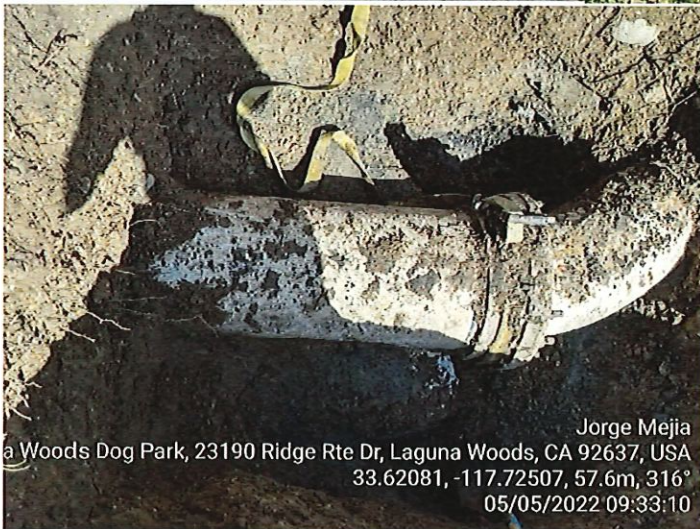
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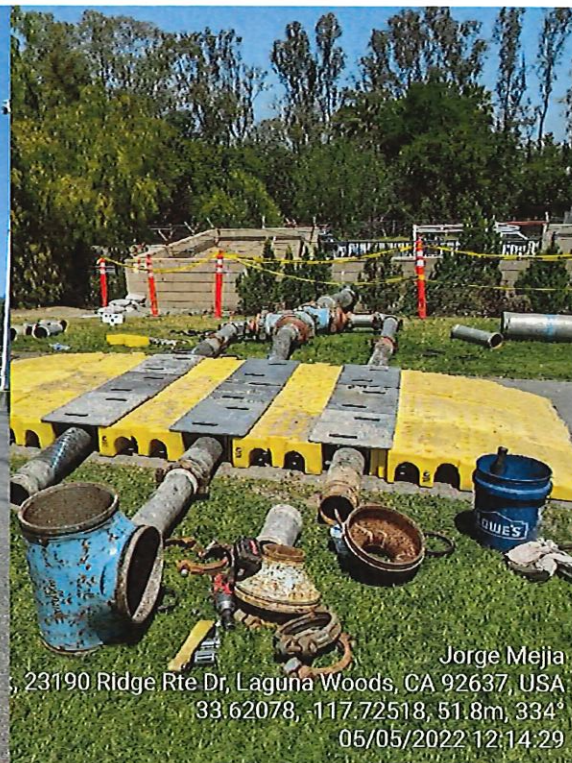
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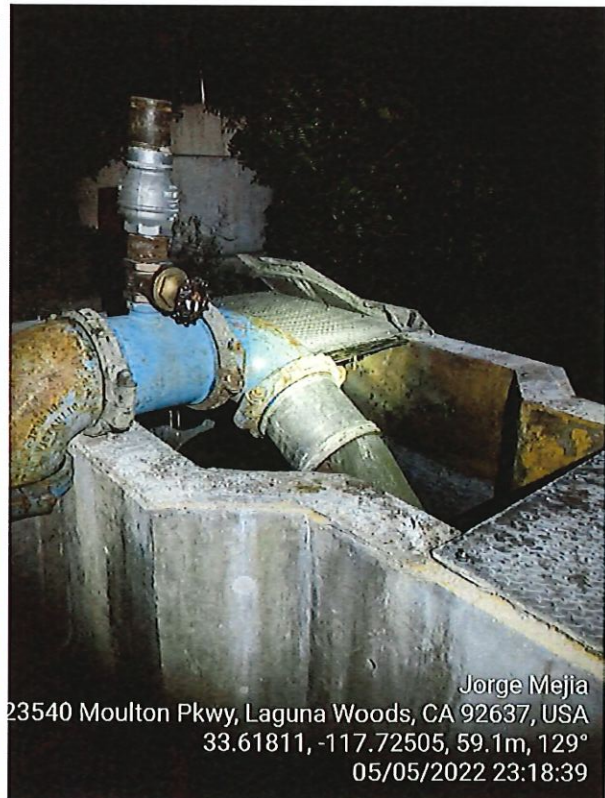
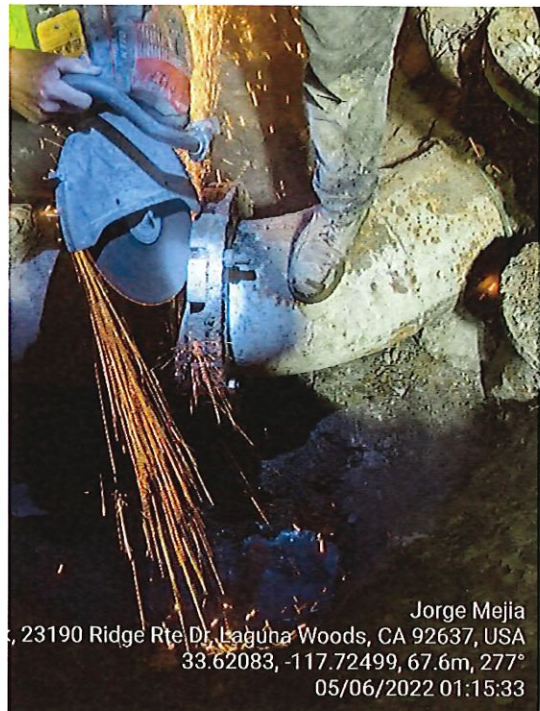
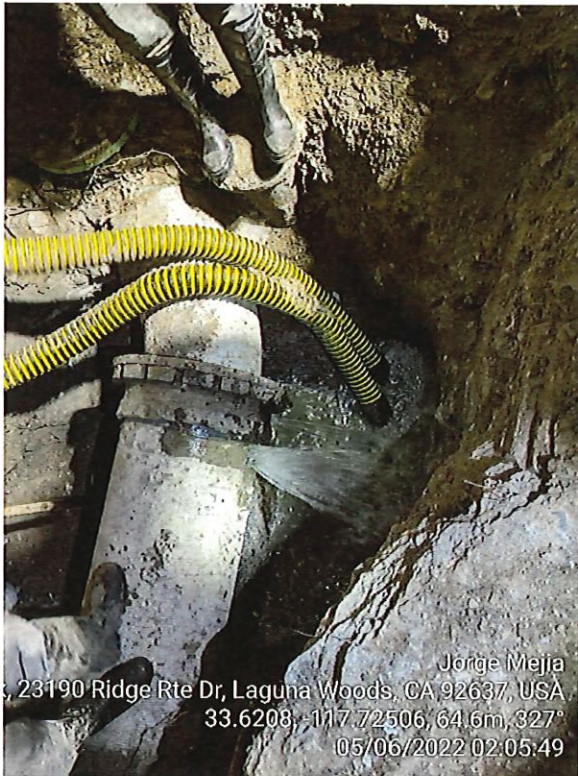
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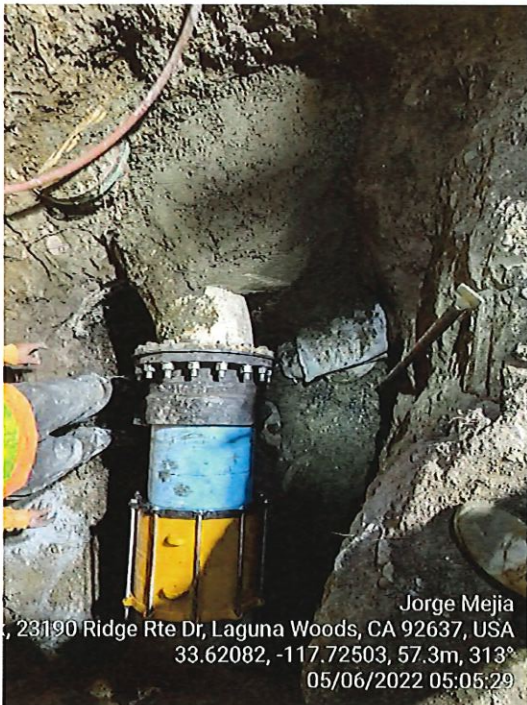
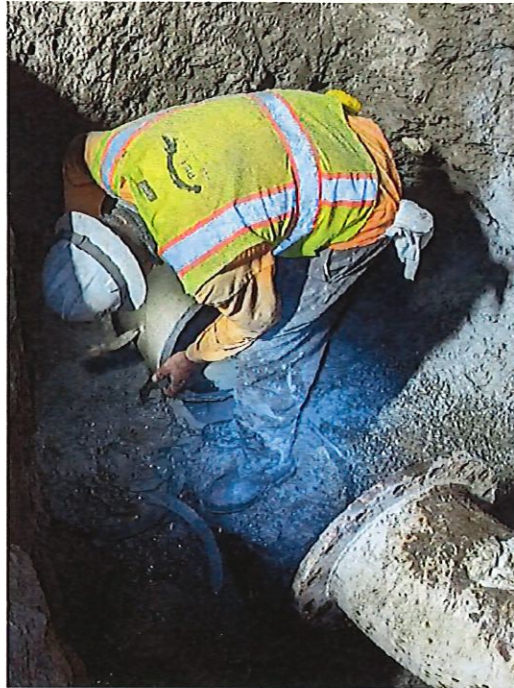
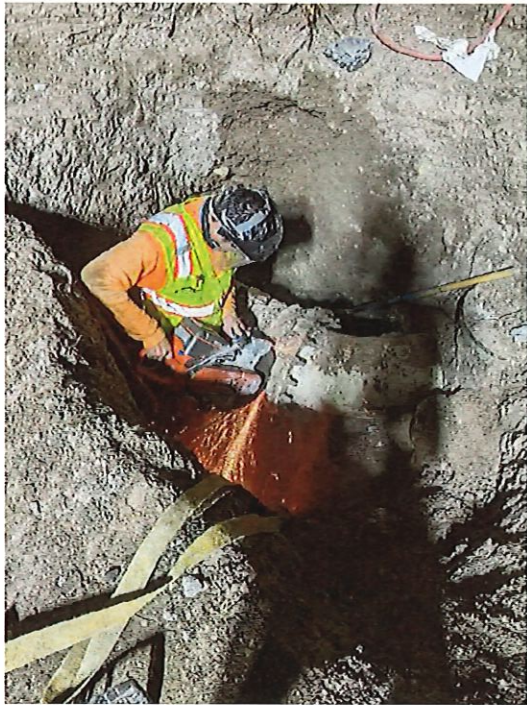
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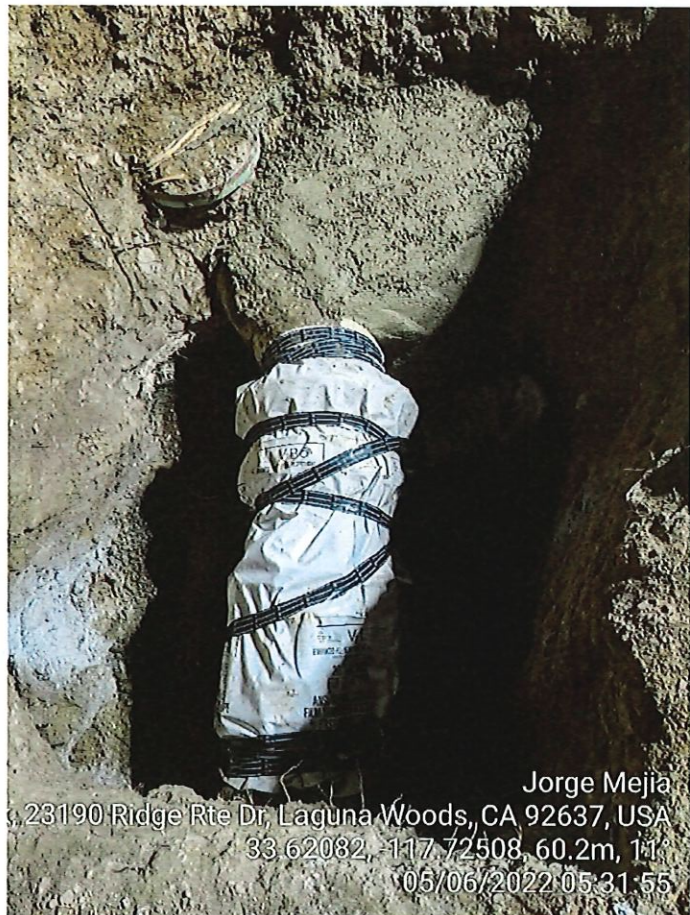
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FILTER PLANT SITE USE PLAN

EXISTING BUILDING

- ▶ ABANDONED AND UNUSED FOR OVER 35 YEARS



EXISTING BUILDING

- ▶ ABANDONED AND UNUSED FOR OVER 35 YEARS
- ▶ ADVANCING STATE OF DETERIORATION



EXISTING BUILDING

- ▶ ABANDONED AND UNUSED FOR OVER 35 YEARS
- ▶ ADVANCING STATE OF DETERIORATION



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- ▶ ADVANCING STATE OF DETERIORATION



EXISTING BUILDING

- ▶ ABANDONED AND UNUSED FOR OVER 35 YEARS
- ▶ ADVANCING STATE OF DETERIORATION
- ▶ POTENTIAL LIABILITY



EXISTING BUILDING

- ▶ ABANDONED AND UNUSED FOR OVER 35 YEARS
- ▶ ADVANCING STATE OF DETERIORATION
- ▶ POTENTIAL LIABILITY



EXISTING BUILDING

- ▶ ABANDONED AND UNUSED FOR OVER 35 YEARS
- ▶ ADVANCING STATE OF DETERIORATION
- ▶ POTENTIAL LIABILITY





EXISTING BUILDING

- ▶ ABANDONED AND UNUSED FOR OVER 35 YEARS
- ▶ ADVANCING STATE OF DETERIORATION
- ▶ POTENTIAL LIABILITY
- ▶ SITE OPPORTUNITIES
 - ▶ SITE USES CONSTRAINED BY ACCESS, EASEMENTS AND EXISTING USES



OPTIONS

1. STATUS QUO
2. DEMOLITION
 - RESTORE FINISHED SURFACE WITH ASPHALT
3. CONSTRUCT NEW STORAGE FACILITY
4. JOINT WEROC PROJECT
 - CONSTRUCT NEW STORAGE FACILITY
 - CONSTRUCT WEROC FUNDED EMERGENCY OPERATIONS CENTER

STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS



STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS



STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE
USEFUL SERVICE LIFE AND
RELIABILITY OF EXISTING ASSETS



STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS



STORAGE BUILDING BENEFITS

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STORAGE BUILDING BENEFITS

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STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS



STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS
- ▶ ELECTRICAL MATERIAL STORAGE



STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS
- ▶ ELECTRICAL MATERIAL STORAGE



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STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS
- ▶ ELECTRICAL MATERIAL STORAGE
- ▶ OTHER MATERIAL STORAGE



STORAGE BUILDING BENEFITS

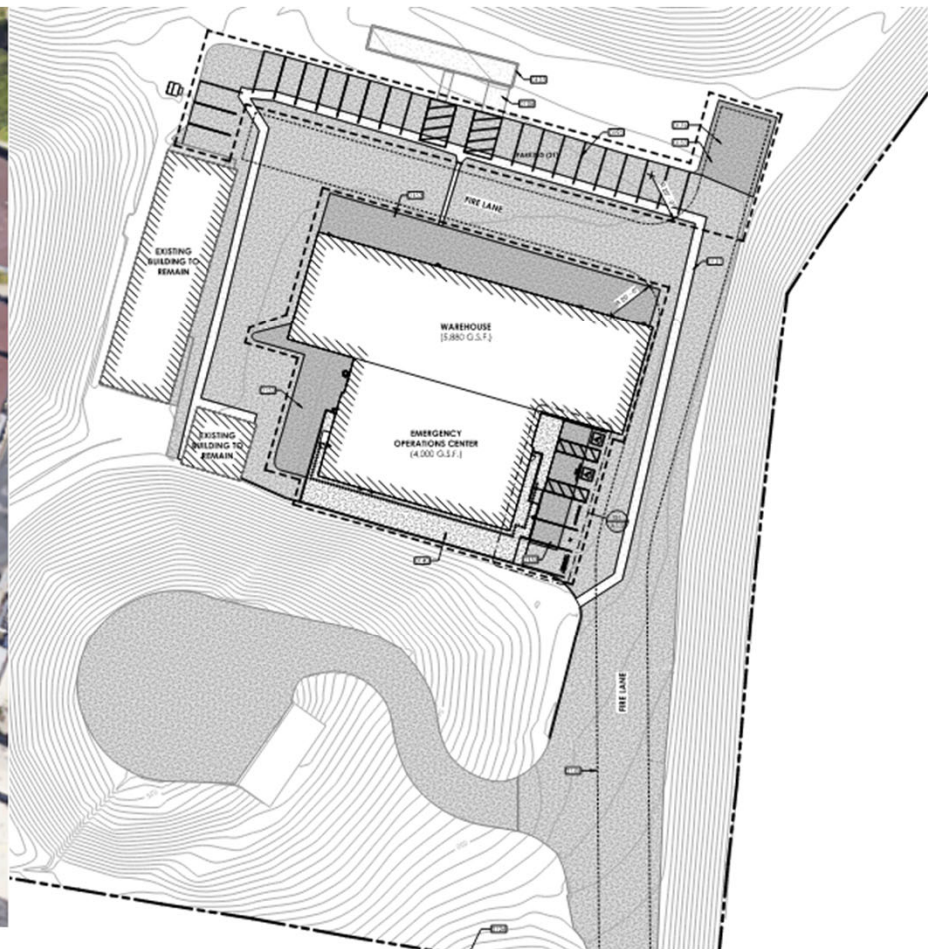
- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS
- ▶ ELECTRICAL MATERIAL STORAGE
- ▶ OTHER MATERIAL STORAGE



STORAGE BUILDING BENEFITS

- ▶ EQUIPMENT STORAGE TO PRESERVE USEFUL SERVICE LIFE AND RELIABILITY OF EXISTING ASSETS
- ▶ ELECTRICAL MATERIAL STORAGE
- ▶ OTHER MATERIAL STORAGE
- ▶ RECORDS STORAGE









PROJECT COST

OPTION	2019 ESTIMATE	2022 ESTIMATE
DEMOLITION ONLY	\$1,726,000	\$2,425,000
DEMOLITION + NEW WAREHOUSE	\$2,917,000	\$4,608,000
MWDOC EOC	+ \$599,000	+ \$2,749,000

Basis of revenue bond



NEXT STEPS

- ▶ WRAP UP DESIGN IN 2022
- ▶ DEMOLITION 2022
- ▶ CONSTRUCT WAREHOUSE 2023



STAFF REPORT

To: Board of Directors

Meeting Date: May 23, 2022

From: Hannah Ford, Engineering Manager

Subject: Capital Project Status Report

I. Aeration Basin Diffuser Project

The contractor, Filanc Construction (Filanc), has completed the commissioning phase of the project, and staff is working toward project close-out. After Filanc submits their final project invoice, staff will file the Notice of Completion thereafter.

Table 1 summarizes the total budget, timeframe, and percent complete for Filanc's construction contract. Original construction completion was scheduled for December 1, 2021, but material delays have extended schedule to May 5, 2022.



Table 1 – Aeration Basin Construction Schedule and Budget Status

Construction Contract	Total	Percent Complete
Budget	\$221,996	87%
Schedule	April 5, 2021 – May 5, 2022	100%

II. R-6 Floating Cover and Liner Replacement Project

Hilts Consulting Group (HGC) submitted the 100% design, and District staff reviewed and returned comments quickly to enable bid advertisement in June (one month ahead of schedule). Due to current market conditions and experience on other ongoing similar projects, HGC recommended allowing the contractor to mobilize on site and procure the critical path chlorosulphonated polyethylene (CSPE) material sooner. The R-6 Reservoir drain and shutdown timeframe has not changed. To manage to this schedule while still allowing adequate time for design, one of the more recent design changes will be issued with addenda during bidding.

After filing the Notice of Exemption from California Environmental Quality Act (CEQA) based on Class 1 – Existing Facilities and Class 2 – Replacement or Reconstruction, District staff received no comments when the 30-day public comment period expired.

Operations crews rebuilt and tested each critical intertie with Irvine Ranch Water District (IRWD) and Moulton Niguel Water District (MNWD). District staff is now preparing to conduct a full-scale simulation of supplying water to the service area through interties and a set flow rate from the Allen-McColloch Pipeline (AMP) without R-6 Reservoir for storage in June.

Staff invited four inspection firms to respond to a request for proposals. Despite earlier conversations expressing interest, two of the invited firms declined to propose due to staff availability. The non-mandatory preproposal meeting took place on May 16th, and two inspection firms attended. Proposals are due by June 16th.

Table 2 summarizes the total budget, timeframe, and percent complete for the current design contract with HGC. Because budget expended through April is 68% with design at 100% completion, efforts appear to be below predicted expenditure.

Table 2 – R-6 Floating Cover and Liner Design Contract Schedule and Budget Status

Design Contract	Total	Percent Complete
Budget	\$671,236	68%
Schedule	May 28, 2021 – July 8, 2022	89%

III. Joint Transmission Main (JTM) Pump Station Project

District staff received three proposals for the prepurchase pump package. Table 3 summarizes the results of the prepurchase pump package review. District staff issued a purchase order for the pump package with the shortest lead time, despite its increased cost, in order to keep the project on schedule. The targeted construction delivery timeframe for the pump and its appurtenances to arrive onsite is by Tuesday, October 18th.

Table 3 – JTM Prepurchase Pump Package Summary

Proposal	Pump Model	Proposal Amount	Lead Time (weeks)	Anticipated Delivery Date	Efficiency @ Rated Point (%)	Rank
DXP Enterprises	Patterson 5x4 M-A	\$62,879	14-16	9/26/2022 - 10/31/2022	79.8	1
Brax Company	Sulzer 150-260A	\$47,525	30	1/23/2023	80.0	2
CP Crowley Company	ITT Goulds 4x6-11 H S	\$66,655	24-26	12/26/2022 - 1/9/2023	77.5	3

Staff published the draft California Environmental Quality Act (CEQA) Mitigated Negative Declaration for public comment. As part of the tribal consultation, staff agreed to disagree with the Gabrieleno tribe based on the results of the geotechnical report and cultural resources survey that concluded that the conditions of the site are not suitable to support the

presence of tribal cultural resources and therefore would not warrant additional mitigation measures.

Black & Veatch submitted the 90% design for District review this month. Staff plans to bid the project in July and award in early August.

Table 4 summarizes summarizes the total budget, timeframe, and percent complete for Black & Veatch's design contract. Given the urgency of this pump station and simplified design, the design team has agreed to expedite schedule by one month. Invoiced work only represents efforts through March 4th, so the budget remains lower than progress but may ultimately remain underspent.

Table 4 – JTM Pump Station Design Contract Schedule and Budget Status

Design Contract	Total	Percent Complete
Budget	\$177,845	15%
Schedule	January 7, 2022 – August 26, 2022	67%

IV. R-2 Reservoir Interior Recoating Project

The contractor, Associated Tank Constructors (ATC), cut a doorway into the side of the tank at ground level and removed the existing lining from the floor as well as along the walls to a height of approximately 8-feet. ATC has initiated mobilization efforts for building scaffold and preparing for sand blasting of the interior.



Table 5 summarizes the total budget, timeframe, and percent complete for ATC's construction contract. The project is scheduled for completion by August 2022.

Table 5 – R-2 Reservoir Interior Recoating Project Construction Schedule and Budget Status

Design Contract	Total	Percent Complete
Budget	\$611,000	4%
Schedule	April 11, 2022 – August 18, 2022	33%

V. The Village at Laguna Hills

District staff met with Merlone-Geier, the developer of The Village at Laguna Hills, and its engineering consultants to begin coordination for the upcoming project. The project is split into several phases: demolition, make-ready, and retail construction, hotel/residential construction, and office construction. The developer will submit demolition plans for District review this month. Demolition will start as early as September of 2022 and take place over six to eight months. Following the make-ready phase, the retail component will be the first phase of new construction to start. Occupancy of the retail component will be as early as mid-2026.

In addition to ushering the developer through the will serve process, District staff is actively confirming if its facilities can accept the additional flow anticipated from The Village at Laguna Hills development. Arcadis conducted a Water Supply Assessment in 2020 to confirm adequate water supplies and infrastructure were available to supply the additional 321 acre-feet per year (AFY) of water supply. All sewer flows will route to the Aliso Creek Lift Station, which currently experiences challenging operations due to the current inability to vector out the lift station and hydraulic conditions that erode the efficiency of the pumps. After meeting with District staff to discuss these concerns, the Master Plan consultant, Carollo, is currently evaluating the Aliso Creek Lift Station and developing recommendations for its improvement.

VI. Water and Sewer Master Plan Update

Carollo Engineers, Inc (Carollo) conducted a progress meeting with District staff this month. Carollo's subconsultant removed the installed flow monitors in the sewers after two months of measurement. After reviewing and approving the calibration plan, District staff installed 13 pressure loggers throughout the distribution system (one in each hydraulic zone) to record data for two weeks. and are working to develop the water and sewer hydraulic models. District staff continue to respond to an extensive data request that will aid in model calibration.

Based on Carollo's hydraulic modeling software evaluation, District staff selected Info Water Pro for the water model and InfoWorks for the sewer model. This software is from the same provider, Innovyze, which several other Southern California water utilities employ.

Table 6 summarizes the total budget, timeframe, and percent complete for this project. The District has only received the April invoice, which explains higher schedule than budget expenditure.

Table 6 – Water and Sewer Master Plan Update Schedule and Budget Status

Design Contract	Total	Percent Complete
Budget	\$349,951	6%
Schedule	March 23, 2022 – January 1, 2023	20%

VII. Caltrans I-5 Widening Utility Relocations

District staff coordinated with Caltrans representatives to determine the next phase of the project, Phase B. Staff also coordinated with the District's contractor, Paulus Engineering (Paulus), to prepare for the Phase B work activities. Phase B work consists of two main portions. The first is the relocation of an existing irrigation meter and backflow preventer for an irrigation area adjacent to the freeway wall. The second is to establish a bypass of sewage for a segment underneath the I-5 freeway, installation of the 10-inch sewermain, abandonment of an existing manhole, and demolition of existing 10-inch sewermain. Phase B is slated to begin in the middle of June.

Table 7 summarizes the total budget, timeframe, and percent complete for Paulus' construction contract. The ETWD project is split into three segments: Phase A, B, and C. Phase A work was completed between September and October of 2020. Phase B is scheduled from mid-June through mid-August of this year. Phase C will take place thereafter.

Table 7 – Caltrans I-5 Widening Utility Relocations Construction Schedule and Budget Status

Construction Contract	Total	Percent Complete
Budget (Phase B)	\$109,829	0%
Budget (Total Project)	\$627,365 ¹	73%
Schedule (Phase B)	June 13 2022 – August 19 2022	0%

¹Original contract value of \$769,777 plus deductive Change Order 1 for \$142,412 finalized in November 2020.

VIII. Effluent Pump Station Rehabilitation Project

This Project is still in the submittal review phase. District staff received the pump submittal package and is prioritizing its review to decrease the overall project schedule as pump lead-times are longer than normal due to global supply chain shortages.

Table 8 summarizes the total budget, timeframe, and percent complete for Filanc's construction contract. The District has not yet received an invoice from Filanc, which explains higher schedule than budget expenditure. The end date does not yet reflect the anticipated schedule extension.

Table 8 – Effluent Pump Station Construction Schedule and Budget Status

Construction Contract	Total	Percent Complete
Budget	\$387,000 ¹	0%
Schedule	March 23, 2022 – February 15, 2022	15%

¹Original contract value, does not include deduct of \$20,000 as part of anticipated Change Order 1.

IX. Grit Chamber Rehabilitation Project

Staff and the contractor continue to work through the submittal phase of this project. Engineering staff is working with WRP staff to provide a temporary bypass to allow the contractor, SS Mechanical, to set up a more long term bypass solution. SS Mechanical continues to develop the construction schedule, which will require more than 120 calendar days to complete due to pandemic-related supply chain issues.

Table 9 summarizes the total budget, timeframe, and percent complete for SS Mechanical's construction contract.

Table 9 – Grit Chamber Construction Schedule and Budget Status

Design Contract	Total	Percent Complete
Budget	\$346,000	2%
Schedule	December 7, 2021 – September 2, 2022	62%

X. Ocean Outfall Pump Station (OOPS) Generator Replacement Project

The contractor, Filanc, obtained and installed the safety switch on the rear of the OOPS building and electrical wiring in preparation for the upcoming generator delivery. The generator delivery is slated for mid-July and project completion is scheduled for September 2022.



Table 10 summarizes the total budget, timeframe, and percent complete for Filanc's construction contract.

Original construction completion was scheduled for November 2021, but material delays have extended schedule to September 2022, which explains higher schedule than budget expenditure. The budget increased via change order due to pandemic-related material shortages, schedule delays, and additional safety design features requested by District staff after bidding.

Table 10 – OOPS Generator Replacement Construction Schedule and Budget Status

Construction Contract	Total	Percent Complete
Budget	\$407,854 ¹	43%
Schedule	April 19, 2021 – September 30, 2022	75%

¹Original contract value of \$384,532 plus Change Order 1 for \$23,322 added in February 2022. Because planned contingency for this project is \$30,000, total project cost remains under board approved cost of \$414,523.

XI. Tertiary System Optimization

To reduce potable water augmentation in the Recycled Water Storage Tank, WRP staff implemented control modifications to increase filtration rates and installed the solenoid valves to enhance automation.

Staff conducted a kick-off meeting with Trussell Technologies, Inc. to optimize the tertiary disinfection system. To further this effort, staff is responding to a data request for subsequent engineering analysis.

XII. Main Office HVAC Replacement and Improvement Project

District staff decided to move forward with the Replace in Kind (RIK) option. The RIK option encompasses upgrades to the existing roof structural members and four rooftop

HVAC package unit replacements. District staff has entered into a contract with Scott Wallace Structural Engineering and RPM to prepare the structural and mechanical components of the City of Lake Forest Building Permit, respectively. Once completed, staff will prepare and submit to the City for review and approval next month. City review can take up to three months, so bidding would take place thereafter in August 2022.

XIII. WRP Main Electrical Power Breakers Replacement Project

Schneider Electric USA Inc. delayed shipping the breakers until June 2022, citing global supply chain shortages as the cause. Staff will install the breakers once they arrive on site; the anticipated project end date has been adjusted to July 2022 accordingly.

Table 7 summarizes the total budget, timeframe, and percent complete for this project. The District has not yet received the invoice for the new equipment fabrication, which explains higher schedule than budget expenditure.

Table 7 – WRP Main Electrical Power Breaker Schedule and Budget Status

Construction Contract	Total	Percent Complete
Budget	\$134,491	11%
Schedule	April 29, 2021 – July 29, 2022	85%

XIV. Wash Press System at Headworks

District staff ordered the new Wash Press equipment in December but negotiations to revise the ancillary materials (i.e., 304 stainless steel control panel enclosures and wash down duty motors) have delayed the project.

Table 10 summarizes the total budget, timeframe, and percent complete for this project's construction. The District has not yet received an invoice, so the budget remains at zero percent this month.

Table 10 – Wash Press System at Headworks Construction Schedule and Budget Status

Construction Contract	Total	Percent Complete
Budget	\$103,063	0%
Schedule	December 23, 2021 – October 15, 2022	51%

XV. Energy Efficiency Analysis

District staff continues to work on developing the recommended energy efficiency projects for the WRP and pump stations. Table 11 summarizes the projects staff has progressed this month. Southern California Regional Energy Network (SoCalREN) has indicated that incentives are available for some of these projects, so staff will work to determine the amount and feasibility of collecting those incentives to provide the Board an update next month.

Table 11 – Energy Efficiency Progress Summary

Facility		Recommended Project	Projected Savings (kWh/yr)	Budgetary Cost	Projected Payback (years)	Status
WRP						
Aeration Basins		Introduce ammonia-based aeration control.	334,000	\$84,000	1.7	Pending prior Board action this month, will move forward with design and implementation this year.
Dissolved Air Flotation		Eliminate waste activated sludge blower.	147,000	\$112,000	4.9	Including study in FY 22/23 CIP budget to firm up cost and understand process implications of this modification.
Pump Stations						
P-1		Rehabilitate due to degraded efficiency	98,000	\$107,000	6.4	Included in FY 23/24 CIP budget.
P-4		Rehabilitate due to degraded efficiency	99,000	\$20,000	1.4	Included in FY 22/23 CIP budget.
Cherry		Rehabilitate due to degraded efficiency	12,000	\$29,000	12.1	Included in FY 24/25 CIP budget.
Shenandoah		Rehabilitate due to degraded efficiency	33,000	\$43,000	6.8	Included in FY 24/25 CIP budget.
Spartan		Rehabilitate due to degraded efficiency	59,000	\$29,000	3.5	Included in FY 22/23 CIP budget.
Aliso Creek – Pump 2		Evaluate deficiencies to understand causation of rapid efficiency decline in one of the duty pumps	87,000	\$36,000	2.6	Met with consultant for the Master Plan, Carollo, to evaluate and recommend solutions.
Northline Pump 3		Evaluate deficiencies to understand causation of rapid efficiency decline in one of the duty pumps	24,000	\$18,000	4.5	

**F.Y. 2021/22 CAPITAL REPLACEMENT AND REFURBISHMENT PROGRAM BUDGET ITEMS > \$50,000
BOARD APPROVAL SCHEDULE**

Category	Project Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	CRRP Budget	Board Approved Cost
2021/22 Capital Projects															
	R-2 Reservoir Interior Recoating	E	E	E	B	A				C	C	C	C	\$605,000	\$806,000
	Wash Press System at Headworks			E	E	E	A	O						\$200,000	\$103,063
2021/22 Capital Equipment															
	Aeration Basin No. 1 Diffusers	C	C	C	C	C	C	C	C	C	C			\$245,000	\$245,190
	Effluent Pump Station Rehabilitation			E	E	E	B	B	A	C	C	C	C	\$150,000	\$387,000
	WRP Main Electrical Power Breaker Upgrades	A	C	C	C	C	C	C	C	C	C	C	C	\$140,000	\$134,491
	DAF Unit #2 Rehabilitation Project								E	Deferred to 2022/2023				\$150,000	-
	Aliso Creek Emergency Generator Replacement Project					E	E	E	B	Deferred to 2022/2023				\$275,000	-
Previous Fiscal Year Carryover															
	Oso Lift Station Improvement Project	C	C	C	C									\$2,950,432	\$2,288,236
	Grit Chamber Rehab/Recoating	E	E	E	B	A	C	C	C	C	C	C	C	\$85,000	\$416,000
	OOPS Emergency Generator Replacement	C	C	C	C	C	C	C	C	C	C	C	C	\$220,000	\$414,523
	Main Office/Field Office HVAC Replacement & Improvement Project	ET	ET	ET	ET	ET	ET	ET	ET	ET	ET	E	E	\$240,000	-
	Master Plan Update			E	E	E	RFP	ET	A	E	E	E	E	\$350,000	\$349,951
	Caltrans I-5 Widening Utility Relocations												C	\$0	\$627,365
Pending (Not Yet Budgeted)															
	R-6 Reservoir Floating Cover	E	E	E	E	A	E	E	E	E	E	E	B	\$0	\$671,236
	Filter Plant Site Use Plan Investigation and Design	RFP	RFP	ET	A	E	E	E	E	E	E	E	E	\$0	\$475,633
	Phase III Recycled Water Expansion		E	E	E	BP								\$0	-
	Board Room Expansion									A	BP				
	JTM Pump Station		E	E	BP	RFP	ET	A	E	E	BP	E	E	\$0	\$177,845
Total														\$6,210,432	\$7,096,533

Key:

	Water
	Wastewater
	Split between Water and Wastewater
	Board Involvement

Abbreviations:

A = Approve by Board
B = Bid
BP = Board Presentation
C = Construction

E = Engineering/Study
ET = Evaluate
L = Legal
N = Negotiate

O = Order
P = Permit
RFP = Request for Proposal
R = Receive

EL TORO WATER DISTRICT

Glossary of Water Terms

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

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

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

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

AFY: Acre-foot per year.

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

AMP: Allen McCulloch pipeline.

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

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

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

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

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

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

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

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

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

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

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

BIA: Building Industry Association.

Biofouling: The formation of 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.