

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**

**September 19, 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/87196507454> (Meeting ID: 871 9650 7454).

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

**CALL TO ORDER** – President Freshley

**PLEDGE OF ALLEGIANCE** – Director Monin

#### **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 August 22, 2022 Finance and Insurance Committee meeting (Minutes included)

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

### **FINANCIAL INFORMATION ITEMS**

#### **2. 401k Plan Structure** (Reference Material Included)

Representatives from Empower will provide a presentation to the Board regarding certain proposed changes to the Plan Structure involving the custodial and recordkeeping functions of the El Toro Water District 401k Plan.

#### **3. 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.

### **FINANCIAL ACTION ITEMS**

#### **4. Authorization to Approve Bills for Consideration dated September 19, 2022** (Reference Material Included)

The Board will consider approving Bills for Consideration dated September 19, 2022.

**Recommended Action:** Staff recommends that the Board approve, ratify and confirm payment of those bills as set forth in the schedule of bills for consideration dated September 19, 2022.

## COMMENTS REGARDING NON-AGENDA FIC ITEMS

### CLOSE FINANCE AND INSURANCE COMMITTEE MEETING

## ENGINEERING COMMITTEE

### CALL MEETING TO ORDER – Director Vergara

#### 5. Consent Calendar

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

- a. Consider approving the minutes of the August 22, 2022 Engineering Committee meeting. (Minutes Included)

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

## GENERAL INFORMATION ITEMS

#### 6. 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.

#### 7. Engineering Items Discussed at Various Conferences and Meetings

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

## COMMENTS REGARDING NON-AGENDA ENGINEERING COMMITTEE ITEMS

### CLOSE ENGINEERING COMMITTEE MEETING

## **ATTORNEY REPORT**

### **CLOSED SESSION**

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

1. 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 (one matter).

## **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

August 22, 2022

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

Vice President Havens 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, JUDY CIMORELL, Human Resources Manager, GILBERT J. GRANITO, General Counsel, HANNAH FORD, Engineering Manager, MIKE MIAZGA, IT Manager, RORY HARNISH, Project Engineer, KEITH STRIBLING, HIGHMARK Representative, and POLLY WELSCH, Recording Secretary.

SCOTT HOPKINS, Operations Superintendent, was absent.

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 7:32 a.m. Director Monin called the Finance meeting to order.

Consent Calendar

Director Monin asked for a Motion.

Motion: President Freshley made a motion, seconded by Director Vergara and unanimously 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

Financial Information Items

Update on the Implementation of the Springbrook Software System

Mr. Hayden provided an update on the implementation of the Springbrook Software modules.

President Freshley asked which module we chose not to purchase. Mr. Hayden replied that the Purchase Order module was not purchased due to the complicated and costly process.

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

Mr. Stribling provided an update on the District's 401(k) Retirement Savings Plan.

Mr. Cafferty stated that there are some issues with the switch from Prudential to Empower that Mr. Stribling is researching for the District.

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

Financial Action Items

Authorization to Approve Bills for Consideration dated August 22, 2022

Director Monin asked for a Motion.

Motion: Director Vergara made a Motion, seconded by Director Gaskins 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 August 22, 2022, and

receive and file the financial statements for the period ending July 31, 2022.

Roll Call Vote:

Director Vergara	aye
Director Gaskins	aye
Director Monin	aye
Vice President Havens	aye
President Freshley	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 8:10 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



## STAFF REPORT

---

**To: Board of Directors**

**Meeting Date: September 19, 2022**

**From: Dennis Cafferty, General Manager**

**Subject: 401k Plan Structure**

---

The El Toro Water District retirement plan options consist of the following two separate plans:

- ETWD Retirement Savings Plan (401k Plan)
- ETWD Deferred Compensation Plan (457 Plan)

The District contributes 9% of each employee's compensation to each employee's 401(k) retirement plan. The District's employees may direct additional elective deferrals to either or both of the 401k and 457 plans.

The District provides matching contributions in an amount equal to 75% of each employee's elective deferral up to a maximum elective deferral equal to 10% of the employee's compensation in each pay period.

The 401k plan is professionally managed by an investment advisor (HighMark) under contract with the District and guided by the District's Investment Policy Statement.

The 457 Plan is "self-directed", allowing each participating employee to manage their own investments and risk/return objectives by selecting from a suite of investments and determining how to allocate their elective compensation deferrals to the various investments.

The structures and administration of the plan have changed over time. The evolution of the plans is described in the following timeline.

- |               |  |
|---------------|--|
| Prior to 2006 | <ul style="list-style-type: none"><li>• First American Trust Company served as the Trustee and Investment Advisor for the 401(k) Plan</li><li>• Executive Benefits Corporation served as the Recordkeeper for the 401(k) Plan</li><li>• Lincoln Financial Advisors served as the Trustee, Investment Manager and Recordkeeper of the District's 457 Plan</li></ul> |
|---------------|--|

September 2005	<ul style="list-style-type: none"> <li>ETWD Board approves retention of Union Bank to serve as Trustee, Investment Manager and Record Keeper of the District's 401(k) Plan</li> <li>ETWD Board approves retention of Union Bank to serve as Trustee, Investment Manager and Record Keeper of the District's 457 Plan</li> </ul>
November 2006	<ul style="list-style-type: none"> <li>ETWD is notified that Union Bank is transferring "defined contribution recordkeeping business" to Prudential Financial</li> <li>Union Bank continues as "Custodian"</li> </ul>
January 2008	<ul style="list-style-type: none"> <li>ETWD Board approves contract with Highmark to continue to provide investment management services</li> </ul>
April 2009	<ul style="list-style-type: none"> <li>ETWD contracts with Sageview to perform an evaluation of Highmark performance</li> </ul>
July 2017	<ul style="list-style-type: none"> <li>Prudential notifies ETWD of intent to terminate its current Recordkeeping engagement with ETWD unless the Plan is converted from District Directed Investments to Participant Directed Investments with Prudential replacing Highmark</li> <li>ETWD determines to engage with Sageview for an evaluation of Highmark and to consider other firms to replace Prudential</li> </ul>
October 2017	<ul style="list-style-type: none"> <li>Sageview reports on negotiations with Prudential as well as Highmark performance evaluation <ul style="list-style-type: none"> <li>Sageview negotiated Prudential fee to continue as Recordkeeper to 28 basis points (0.28%)</li> <li>Sageview recommends continuing with Highmark but suggests negotiating a lower fee and adding portfolios to improve the "glide path"</li> </ul> </li> </ul>
March 2018	<ul style="list-style-type: none"> <li>Board approves new contract with Highmark with fee reduced from 44 basis points (0.44%) to 30.5 basis points (0.305%)</li> </ul>
May 2018	<ul style="list-style-type: none"> <li>Board approves Investment Policy Statement adding portfolios to create 7 age-based portfolios in the 401(k) Plan</li> </ul>
July 2021	<ul style="list-style-type: none"> <li>ETWD informed that Empower is acquiring Prudential</li> </ul>
September 2021	<ul style="list-style-type: none"> <li>U.S. Bank announces purchase of Union Bank. Merger expected to complete in early 2023</li> </ul>
April 2022	<ul style="list-style-type: none"> <li>Empower acquisition of Prudential complete</li> </ul>
September 2022	<ul style="list-style-type: none"> <li>Board notified that U.S. Bank will not continue as Custodian for 401(k) Plan after December, 2022</li> </ul>

The current structure of the 401(k) Plan includes the following roles:

Recordkeeper	Empower
Custodian	Union Bank (merging with U.S. Bank)
Investment Manager	Highmark

The plan structure will necessarily change with U.S. Bank's decision to forego the continuation of services as Custodian for the ETWD 401(k) Plan.

Representatives from Empower and Highmark will be present at the September 19 Finance Committee meeting to lead a discussion regarding the upcoming change and options available to the District to accommodate said change in the custodian services.



## STAFF REPORT

---

**To: BOARD OF DIRECTORS**

**Meeting Date: September 19, 2022**

**From: Jason Hayden, Chief Financial Officer**

**Subject: Springbrook Implementation – Progress Update**

---

Since the last update on the Springbrook implementation process on August 22, 2022, District Staff has continued with implementation tasks but has encountered several challenges that have slowed progress towards full implementation, the list below describes the activities, challenges, and opportunities of the ongoing implementation process:

- Since mid-June, almost every Finance Department employee has been absent for a period of time due to family or personal medical leaves, including one employee who missed two weeks with an extended illness. With a staff of four employees, this has really impacted Staff's ability to work on the Springbrook implementation while also balancing the day to day activities that need to be completed to keep the District operating. This has been one of the biggest impediments to progress on the Springbrook implementation.
- On August 15, as all employees were about to approve their timesheets for the prior two weeks, ADP abruptly and without notice terminated the District's access to the Time and Attendance system. Finance Staff had met with an ADP representative 10 days before this abrupt termination and they had indicated the District could use the system until the end of August and they were working to extend that time to September 15. This event also caused a delay in the implementation of Springbrook because it caused an abrupt refocusing on the payroll process by Finance Staff.
- One further delay in using Springbrook that has occurred due to the cascading impact of the Staff absences is the delay in determining the beginning Balance Sheet balances in Springbrook. Coinciding with the implementation of Springbrook, Finance Staff is also involved in completing the audit process for the 2021-2022 fiscal year. The Staff absences delayed the final Accounts Payable batches for the 2021-2022 fiscal year, which then delayed determining the final balances in the Balance Sheet for 2021-2022. As a result, the determination of the beginning Balance Sheet balances in Springbrook has not been completed yet and therefore Staff cannot generate a Balance Sheet from Springbrook. The final balances from 2021-2022 were completed during the week of September 6 and Staff is working to move these balances into Springbrook.
- Despite the challenges, Staff continues to use Springbrook to account for the activities in the 2022-2023 Fiscal Year. The Statement of Revenues, Expenses, and Changes in Net Position for July was generated from the Springbrook system. Currently, Finance is actively using the following modules: General Ledger, Bank Reconciliation, Project Management, Accounts Payable, Payroll, Cash Receipting, Accounts Receivable, Human Resources, and Employee Self Service.

- Several employees have begun using the Springbrook Time and Attendance system and the District has entered into an agreement with Springbrook to be a lead customer for the web enabled Time & Attendance system which became available on September 14 (similar to the date that ADP initially told Staff we have to stop using their system).
- The modules that still need to be implemented include Utility Billing, online credit card processing, and Fixed Assets. The implementation of these modules has been delayed as a result of some of the challenges discussed above.
- During the week of August 1, ETWD Staff met with the Springbrook consultant to set up and begin the implementation of the Utility Billing module. These meetings were extensive, lasting more than 6 hours per day from Tuesday to Friday that week, and involved setting up all of the billing codes and linking these codes to the appropriate general ledger accounts. The implementation of this module has now been until October.

**Springbrook Finance/Payroll Systems Project Schedule as of 8/1/2022:**

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
6/28 – 7/7	Finance	Go Live Sessions	Yes
7/11 – 7/15	Payroll	Go Live Sessions	Yes
7/15 – 7/31	Both	Post Go Live Support	Yes

**Springbrook Utility Billing Project Schedule as of 6/15:**

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	Yes
6/13/ - 6/17	Utility Billing	Initial data conversion and load	Yes
6/20 – 6/24	Utility Billing	Initial Data Review	Yes
8/1 – 8/5	Utility Billing	Setup and Configuration Sessions	Yes
8/16	Utility Billing	Continued Configuration Session	Yes
8/29 – 9/2	Utility Billing	Parallel Billing Session	Delayed
10/3 – 10/7	Utility Billing	Parallel Billing Session	



## STAFF REPORT

---

**To: Board of Directors**

**Meeting Date: September 19, 2022**

**From: Jason Hayden, Chief Financial Officer**

**Subject: Monthly Financial Report and Bills for Approval**

---

Attached for your review is the monthly financial report for the month ended July 31, 2022. Also attached, for review and approval, are expenses in excess of \$50,000 that were paid during the month of August, 2022.

The monthly report for July is a partial report, it includes the Statement of Revenues, Expenses, and Changes in Net Position (equivalent to an Income Statement), the Cash & Investments report, reports on the District's revenues and expenses, and a report on the 401k plan. The Statement of Net Position (equivalent to a Balance Sheet) is not included in this report because Finance Staff is continuing to work on establishing the beginning balances in Springbrook (as described in the Springbrook Staff Report).

The formats for the Statement of Revenues, Expenses, and Changes in Net Position and the Revenue and Expense reports have changed significantly compared to the reports the Board received before Springbrook was implemented on July 1, 2022. The Statement of Revenues, Expenses and Changes in Net Position shows the District wide totals (in the first two columns) but also provides the information for each of the systems (Water, Wastewater, Recycled Water) as well as the District's Capital Improvement Program. The revenue and expense analysis pages show how revenues and expenses are allocated to each system or to the capital improvement program.

The revisions to the reports are intended to provide additional information to the Board about how the District's revenues and expenses are allocated to the various systems and the net financial position for each system. This data is much easier to ascertain and provide to the Board in Springbrook. The terminology and format for the reports more closely resembles the audited Annual Financial Statements (as an example, instead of a Profit & Loss Statement as produced by Quickbooks, the revised report is referred to as a Statement of Revenues, Expenses, and Changes in Net Position which reflects how the District's finances are reported in the annual financial statement). Please let me know if you have any suggestions for changes or additions to the report. The monthly financial report should be continuously improved as ideas or suggestions are received from the Board, General Manager, or other Staff members.

Coinciding with the implementation of Springbrook, Finance is recommending several changes to the accounting and financial reporting process, as noted below:

- Revise the expense and revenue recognition process from a monthly accrual basis to the cash basis during the year with annual accruals only – for many years, the District's accounting staff has been accruing significant revenues and expenses on a monthly basis and the accrued expense amounts were reported in the District's monthly financial statements. As an example, if you review the financial statements of the District for prior years you will notice that Property Tax revenues were similar amounts every month. Accounting would divide the annual budget for property taxes by twelve months and recognize 1/12<sup>th</sup> of the budget each month as revenue, with some adjustments based on actual receipts. At the end of the year, District accounting staff would make a final adjusting entry to reflect the actual revenues received. However, in reality, the District receives its property tax revenue in two lump sum payments in late Fall (November to December) and the middle of Spring (April-May) when the actual payments are made by residents of the District.

Although monthly accruals are fairly common for private sector enterprises that need to complete quarterly reporting, most local governments account for their financial transactions on a cash basis during the fiscal year and then make accrual adjustments at the end of the year. This allows local governments to generate interim financial statements that reflect the actual cash receipts and disbursements that have occurred. Staff would recommend the District convert to the cash basis for reporting purposes during a year so the Board is receiving information based on the actual receipts and disbursements that have occurred.

- Coinciding with converting to a cash based interim financial report, Staff would recommend that the monthly report be delayed for one month so the report would be accurate. As an example from the attached report, the District purchased water during the month of July, received the invoice from MWDOC in August, and paid the invoice in early September. In order to accurately reflect this expense in the July monthly report, it is necessary to delay the July financial report until September so the water purchase expense and other July expenses would be included in the July report.
- In addition to these changes, Finance Staff will be providing some comments on the monthly financial report, the comments for the July report begin on the following page.

Presented below for your consideration are comments on some of the significant financial transactions for the month:

- July is the first month of the fiscal year and therefore revenues and expenses should be roughly 8.3% of the annual budget if the District's actual revenues and expenses will equal the budgeted amounts at the end of the fiscal year.
- July is typically one of the driest and warmest months of the year so potable and recycled water sales are usually higher than average. This is reflected in the July revenue report with Commodity Supply Charge revenue equal to almost 10% of the annual budget (\$933,827 out of a total budget of \$9,456,200) and Recycled Commodity Supply Charge revenue equal to 13.5% of the annual budget (\$249,445 out of an annual budget of \$1,850,000).
- In order to make the potable water sales the District needs to purchase significant amounts of water from MWDOC. This is reflected in expenses in the Water System (Fund 10) in Water Supply & Treatment (Budget Unit 630), in the Commodity Purchased for Resale category. Expenses of \$881,008 are 10.3% of the annual budget of \$8,540,000.
- Another significant expense that occurred in July, 2022 is the payment of the District's general liability insurance for the 2022-2023 Fiscal Year. These expenses are reflected in the Contracted/Purchased Services accounts in Finance & Risk Management (Budget Unit 510) in each of the Systems.
- Item IV in the attached Monthly Financial Report consists of 9 checks that are greater than \$50,000, with the total equal to \$2,102,219. These expenses exceed the General Manager's purchase authority and need approval from the Board of Directors

### **Attachments**

- Statement of Revenues, Expenses, and Changes in Net Position for the Month of July, 2022
- Analysis of Revenues for July, 2022
- Analysis of Expenses of July, 2022
- Cash & Investments as of July 31, 2022
- Checks paid in August for amounts greater than \$50,000.
- Report on the District's 401k Plan

**Statement of Revenues, Expenses, and Changes in Net Position for the Month of July, 2022**

	District		Water System		Wastewater System		Recycled System		Capital Improvements	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
<b>Operating Revenues</b>										
Commodity Supply Charges	\$ 11,306,200	\$ 1,183,272	\$ 9,456,200	\$ 933,827	\$ -	\$ -	\$ 1,850,000	\$ 249,445	\$ -	\$ -
Service Provision Charges	13,346,700	1,072,746	4,449,000	351,541	8,495,200	690,064	402,500	31,142	-	-
Capital Facilities Charge	3,262,200	250,452	-	-	-	-	-	-	3,262,200	250,452
Charges for Services	123,000	-	123,000	-	-	-	-	-	-	-
Miscellaneous Operating Income	52,800	2,929	31,000	1,298	20,800	1,629	1,000	1	-	-
Grants, Rebates, Reimbursements	356,700	51,220	400	-	-	-	356,300	51,220	-	-
Total Operating Revenues	28,447,600	2,560,620	14,059,600	1,286,666	8,516,000	691,693	2,609,800	331,808	3,262,200	250,452
<b>Operating Expenses</b>										
General & Administrative	5,086,730	392,224	2,034,840	207,757	2,645,090	160,299	406,800	24,168	-	-
Operations & Maintenance	19,921,400	1,655,621	12,095,820	1,112,884	6,516,760	476,984	1,308,820	65,754	-	-
Operating Capital Expenses	-	-	-	-	-	-	-	-	1,250,300	20,279
Other Operating Expenses	320,000	-	128,000	-	167,000	-	25,000	-	-	-
Depreciation & Amortization	4,354,800	362,900	-	-	-	-	-	-	4,354,800	362,900
Total Operating Expenses	29,682,930	2,410,745	14,258,660	1,320,641	9,328,850	637,283	1,740,620	89,921	5,605,100	383,179
<b>Operating Income/(Loss)</b>	(1,235,330)	149,874	(199,060)	(33,975)	(812,850)	54,410	869,180	241,887	(2,342,900)	(132,727)
<b>Non-operating Revenues</b>										
Property Taxes	1,120,000	-	448,000	-	582,400	-	89,600	-	-	-
Investment Earnings	100,000	-	40,000	-	52,000	-	8,000	-	-	-
Miscellaneous Revenue	255,000	20,589	243,000	20,580	10,400	8	1,600	1	-	-
Interest Expense	(2,704,700)	-	-	-	-	-	-	-	(2,704,700)	-
Net Non-Operating Revenues	(1,229,700)	20,589	731,000	20,580	644,800	8	99,200	1	(2,704,700)	-
<b>Income/(Loss) before Contributions &amp; Transfers</b>	(2,465,030)	170,463	531,940	(13,395)	(168,050)	54,418	968,380	241,888	(5,047,600)	(132,727)
<b>Transfers</b>										
Transfers In	1,673,450	139,450	-	-	-	-	-	-	1,673,450	139,450
Transfers Out	(1,673,450)	(139,450)	(704,300)	(58,690)	-	-	(969,150)	(80,760)	-	-
Net Transfers	-	-	(704,300)	(58,690)	-	-	(969,150)	(80,760)	1,673,450	139,450
<b>Capital Contributions</b>										
Donations & Contributions	-	-	-	-	-	-	-	-	-	-
Total Capital Contributions	-	-	-	-	-	-	-	-	-	-
<b>Change in Net Position</b>	(2,465,030)	170,463	(172,360)	(72,085)	(168,050)	54,418	(770)	161,128	(3,374,150)	6,723

**El Toro Water District - Revenue Analysis for the Month of July, 2022**

Account - Description	2022 - 2023 Revenues July	YTD Total Revenues	Budgeted Annual Revenues	Budgeted Revenues Receivable	Percent of Revenues Received
<b>Water System Fund (Fund 10)</b>					
Commodity Supply Charge (400)					
Tier I - Domestic Consumption					
40100 · Tier I - Single Family	145,444	145,444	1,570,300	1,424,856	90.7%
40110 · Tier I - Condo	26,612	26,612	308,300	281,688	91.4%
40120 · Tier I - Multi-Family	52,110	52,110	590,300	538,190	91.2%
40130 · Tier I - Trailer Park	15,050	15,050	178,100	163,050	91.5%
40140 · Tier I - Laguna Woods Village	126,499	126,499	1,455,400	1,328,901	91.3%
Tier II - Irrigation					
40200 · Tier II - Single Family	95,437	95,437	735,300	639,863	87.0%
40210 · Tier II - Condo	641	641	8,200	7,559	92.2%
40220 · Tier II - Multi-Family	6,316	6,316	42,700	36,384	85.2%
40230 · Tier II - Trailer Park	3,318	3,318	24,000	20,682	86.2%
40240 · Tier II - Laguna Woods Village	76,714	76,714	585,100	508,386	86.9%
40250 · Tier II - Irrigation - Functional	140,606	140,606	1,180,300	1,039,694	88.1%
40260 · Tier II - Irrigation - Recreational	55,209	55,209	320,200	264,991	82.8%
Tier III - Direct Cost		-			
40300 · Tier III - Single Family	4,005	4,005	76,000	71,995	94.7%
40310 · Tier III - Condo	1,400	1,400	22,400	21,000	93.8%
40320 · Tier III - Multi-Family	2,735	2,735	41,600	38,865	93.4%
40330 · Tier III - Trailer Park	716	716	14,200	13,484	95.0%
40340 · Tier III - Laguna Woods Village	1,458	1,458	35,500	34,042	95.9%
40350 · Tier III - Irrigation - Functional	5,667	5,667	88,800	83,133	93.6%
40360 · Tier III - Irrigation - Recreational	1,523	1,523	7,600	6,077	80.0%
Tier III - Conservation/Recyled Water					
40400 · Tier III - Single Family	4,375	4,375	79,500	75,125	94.5%
40410 · Tier III - Condo	1,529	1,529	23,400	21,871	93.5%
40420 · Tier III - Multi-Family	2,988	2,988	43,500	40,512	93.1%
40430 · Tier III - Mobile Homes	782	782	14,800	14,018	94.7%
40440 · Tier III - Laguna Woods Village	1,593	1,593	37,200	35,607	95.7%
40450 · Tier III - Irrigation - Functional	6,191	6,191	93,100	86,909	93.3%
40460 · Tier III - Irrigation - Recreational	1,664	1,664	8,000	6,336	79.2%

**El Toro Water District - Revenue Analysis for the Month of July, 2022**

Account - Description	2022 - 2023 Revenues July	YTD Total Revenues	Budgeted Annual Revenues	Budgeted Revenues Receivable	Percent of Revenues Received
Tier IV - Direct Cost					
40500 · Tier IV - Single Family	4,181	4,181	42,000	37,819	90.0%
40510 · Tier IV - Condo	1,045	1,045	12,700	11,655	91.8%
40520 · Tier IV - Multi-Family	2,805	2,805	31,300	28,495	91.0%
40530 · Tier IV - Mobile Homes	1,728	1,728	8,200	6,472	78.9%
40540 · Tier IV - Laguna Woods Village	452	452	14,100	13,648	96.8%
40550 · Tier IV - Irrigation - Functional	5,158	5,158	127,000	121,842	95.9%
40560 · Tier IV - Irrigation - Recreational	362	362	4,700	4,338	92.3%
Tier IV - Conservation/Recycled Water					
40600 · Tier IV - Single Family	5,196	5,196	56,600	51,404	90.8%
40610 · Tier IV - Condo	1,512	1,512	19,300	17,788	92.2%
40620 · Tier IV - Multi-Family	4,122	4,122	48,700	44,578	91.5%
40630 · Tier IV - Trailer Park	2,540	2,540	13,200	10,660	80.8%
40640 · Tier IV - Laguna Woods Village	664	664	21,600	20,936	96.9%
40650 · Tier IV - Irrigation - Functional	7,580	7,580	199,400	191,820	96.2%
40660 · Tier IV - Irrigation - Recreational	532	532	7,500	6,968	92.9%
Flat Rate					
40700 · Commercial	90,375	90,375	1,045,400	955,025	91.4%
40710 · Commercial - Conservation/Recycled Water	11,703	11,703	161,100	149,397	92.7%
40720 · Public Authority	10,880	10,880	53,600	42,720	79.7%
40730 · Private Fire	28	28	4,800	4,772	99.4%
40740 · Temporary Meters	2,380	2,380	1,200	(1,180)	-98.4%
Commodity Supply Charges - Total	933,827	933,827	9,456,200	8,522,373	90.1%
Service Provision Charges (410)					
41100 · Single Family	117,853	117,853	1,493,200	1,375,347	92.1%
41110 · Condominium	20,975	20,975	266,200	245,225	92.1%
41120 · Multi-Family	28,899	28,899	371,400	342,501	92.2%
41130 · Mobile Homes	3,564	3,564	46,000	42,436	92.3%
41140 · Laguna Woods Village	75,503	75,503	971,500	895,997	92.2%
41150 · Irrigation · Functional	36,983	36,983	498,900	461,917	92.6%
41160 · Irrigation · Recreational	3,902	3,902	48,800	44,898	92.0%
41700 · Commercial	50,805	50,805	653,300	602,495	92.2%
41720 · Public Authority	2,392	2,392	30,900	28,508	92.3%
41730 · Private Fire	9,600	9,600	61,100	51,500	84.3%
41740 · Flooding Meters	1,065	1,065	7,700	6,635	86.2%
Service Provision Charges - Total	351,541	351,541	4,449,000	4,097,459	92.1%
Charges for Services (430)					

**El Toro Water District - Revenue Analysis for the Month of July, 2022**

Account - Description	2022 - 2023 Revenues July	YTD Total Revenues	Budgeted Annual Revenues	Budgeted Revenues Receivable	Percent of Revenues Received
43100 · Charges for Shared Facilities	-	-	123,000	123,000	100.0%
Charges for Services - Total	-	-	123,000	123,000	100.0%
Miscellaneous Revenue (440)					
44100 · Miscellaneous Operating Revenue	-	-	8,400	8,400	100.0%
44110 · Resale	-	-	15,000	15,000	100.0%
44120 · Administrative Fee - Non Refundable	320	320	4,000	3,680	92.0%
44130 · Restoration Fee	50	50	800	750	93.8%
44200 · Disconnection Process Fees	892	892	2,400	1,508	62.8%
44210 · Unpaid Check Charge	37	37	400	363	90.8%
44500 · Other Income	-	-	8,000	8,000	100.0%
44510 · Rental Income	20,580	20,580	235,000	214,420	91.2%
Miscellaneous Operating Income - Total	21,878	21,878	274,000	252,122	92.0%
Grants, Rebates, Reimbursements (450)					
45200 · Rebates	-	-	-	-	N/A
45230 · Insurance Rebates	-	-	-	-	N/A
45300 · Reimbursements	-	-	-	-	N/A
45400 · Purchase Discounts	-	-	400	400	100.0%
Grants, Rebates, Reimbursements - Total	-	-	400	400	100.0%
Property Taxes (460)					
46100 · Property Taxes	-	-	448,000	448,000	100.0%
Property Taxes - Total	-	-	448,000	448,000	100.0%
Investment Income (470)					
47100 · Interest Income - LAIF	-	-	5,000	5,000	100.0%
47110 · Unrealized Gains/(Losses) - LAIF	-	-	-	-	N/A
47120 · Realized Gains/(Losses) - LAIF	-	-	-	-	N/A
47200 · Interest Income - CAMP	-	-	35,000	35,000	100.0%
47210 · Unrealized Gains/(Losses) - CAMP	-	-	-	-	N/A
47220 · Realized Gains/(Losses) - CAMP	-	-	-	-	N/A
Investment Income - Total	-	-	40,000	40,000	100.0%
Water System - Total Revenue	1,307,246	1,307,246	14,790,600	13,483,354	91.2%

**El Toro Water District - Revenue Analysis for the Month of July, 2022**

Account - Description	2022 - 2023 Revenues July	YTD Total Revenues	Budgeted Annual Revenues	Budgeted Revenues Receivable	Percent of Revenues Received
<b>Wastewater System (Fund 20)</b>					
Service Provision Charges (410)					
41100 · Single Family	145,993	145,993	2,340,700	2,194,707	93.8%
41110 · Condominium	36,336	36,336	582,200	545,864	93.8%
41120 · Multi-Family	95,548	95,548	296,600	201,052	67.8%
41130 · Trailer Park	22,106	22,106	1,262,600	1,240,494	98.2%
41140 · Laguna Woods Village	260,324	260,324	2,505,200	2,244,876	89.6%
41700 · Commercial	123,798	123,798	1,447,500	1,323,702	91.4%
41720 · Public Authority	5,959	5,959	60,400	54,441	90.1%
Service Provision Charges - Total	690,064	690,064	8,495,200	7,805,136	91.9%
Miscellaneous Operating Income (440)					
44100 · Miscellaneous Operating Revenue	-	-	10,920	10,920	100.0%
44120 · Administrative Fee - Non Refundable	415	415	5,200	4,785	92.0%
44130 · Restoration Fee	-	-	1,040	1,040	100.0%
44200 · Disconnection Process Fees	1,158	1,158	3,120	1,962	62.9%
44210 · Unpaid Check Charge	48	48	520	472	90.8%
44500 · Other Income	8	8	10,400	10,392	99.9%
Miscellaneous Operating Income - Total	1,629	1,629	31,200	29,571	94.8%
Grants, Rebates, Reimbursements (450)					
45200 · Rebates	-	-	-	-	N/A
45230 · Insurance Rebates	-	-	-	-	N/A
45300 · Reimbursements	-	-	-	-	N/A
45300 · SOCWA Reimbursement	-	-	-	-	N/A
45400 · Purchase Discounts	-	-	-	-	N/A
Grants, Rebates, Reimbursements - Total	-	-	-	-	N/A
Property Taxes (460)					
46100 · Property Taxes	-	-	582,400	582,400	100.0%
46110 · Property Taxes - Standby Charges	-	-	-	-	N/A
Property Taxes - Total	-	-	582,400	582,400	100.0%

El Toro Water District - Revenue Analysis for the Month of July, 2022

Account - Description	2022 - 2023 Revenues July	YTD Total Revenues	Budgeted Annual Revenues	Budgeted Revenues Receivable	Percent of Revenues Received
Investment Income (470)					
47100 · Interest Income - LAIF	-	-	7,000	7,000	100.0%
47110 · Unrealized Gains/(Losses) - LAIF	-	-	-	-	N/A
47120 · Realized Gains/(Losses) - LAIF	-	-	-	-	N/A
47200 · Interest Income - CAMP	-	-	45,000	45,000	100.0%
47210 · Unrealized Gains/(Losses) - CAMP	-	-	-	-	N/A
47220 · Realized Gains/(Losses) - CAMP	-	-	-	-	N/A
Investment Income - Total	-	-	52,000	52,000	100.0%
Wastewater System - Total Revenue	691,693	691,693	9,160,800	8,469,107	92.4%

**El Toro Water District - Revenue Analysis for the Month of July, 2022**

Account - Description	2022 - 2023 Revenues July	YTD Total Revenues	Budgeted Annual Revenues	Budgeted Revenues Receivable	Percent of Revenues Received
<b>Recycled Water System (Fund 30)</b>					
Commodity Supply Charges (400)					
40800 · Recycled Water Commodity Charge	193,511	193,511	1,476,300	1,282,789	86.9%
40810 · Recycled Water Commodity Charge - Laguna Wood	55,935	55,935	373,700	317,765	85.0%
Commodity Supply Charges - Total	249,445	249,445	1,850,000	1,600,555	86.5%
Service Provision Charges (410)					
41800 · Service Provision Charge	31,142	31,142	402,500	371,358	92.3%
Service Provision Charges - Total	31,142	31,142	402,500	371,358	92.3%
Miscellaneous Revenue (440)					
44100 · Miscellaneous Operating Revenue	-	-	1,000	1,000	100.0%
44120 · Administrative Fee - Non Refundable	-	-	-	-	N/A
44130 · Restoration Fee	-	-	-	-	N/A
44200 · Disconnection Process Fees	-	-	-	-	N/A
44210 · Unpaid Check Charge	-	-	-	-	N/A
44500 · Other Income	1	1	1,600	1,599	99.9%
Miscellaneous Revenue - Total	1	1	2,600	2,599	100.0%
Grants, Rebates, Reimbursements (450)					
45300 · Rebates	11,000	11,000	11,000	-	0.0%
45310 · LRP Phase I Rebate	26,350	26,350	259,500	233,150	89.8%
45320 · LRP Phase II Rebate	13,870	13,870	85,800	71,930	83.8%
45330 · Insurance Rebates	-	-	-	-	N/A
45400 · Reimbursements	-	-	-	-	N/A
45500 · Purchase Discounts	-	-	-	-	N/A
Grants, Rebates, Reimbursements - Total	51,220	51,220	356,300	305,080	85.6%
Property Taxes (460)					
46100 · Property Taxes	-	-	89,600	89,600	100.0%
Property Taxes - Total	-	-	89,600	89,600	100.0%

El Toro Water District - Revenue Analysis for the Month of July, 2022

Account - Description	2022 - 2023 Revenues July	YTD Total Revenues	Budgeted Annual Revenues	Budgeted Revenues Receivable	Percent of Revenues Received
Investment Income (470)					
47100 · Interest Income - LAIF	-	-	2,000	2,000	100.0%
47110 · Unrealized Gains/(Losses) - LAIF	-	-	-	-	N/A
47120 · Realized Gains/(Losses) - LAIF	-	-	-	-	N/A
47200 · Interest Income - CAMP	-	-	6,000	6,000	100.0%
47210 · Unrealized Gains/(Losses) - CAMP	-	-	-	-	N/A
47220 · Realized Gains/(Losses) - CAMP	-	-	-	-	N/A
Investment Income - Total	-	-	8,000	8,000	100.0%
Recycled Water System - Total Revenue	331,808	331,808	2,709,000	2,377,192	87.8%

-----

**El Toro Water District - Revenue Analysis for the Month of July, 2022**

<b>Account - Description</b>	<b>2022 - 2023 Revenues July</b>	<b>YTD Total Revenues</b>	<b>Budgeted Annual Revenues</b>	<b>Budgeted Revenues Receivable</b>	<b>Percent of Revenues Received</b>
<b>Capital Improvement Fund (Fund 40)</b>					
Capital Facilities Charges (420)					
42100 · WS - Single Family	26,468	26,468	344,100	317,632	92.3%
42110 · WS - Condominium	5,289	5,289	68,900	63,611	92.3%
42120 · WS - Multi-Family	9,302	9,302	121,100	111,798	92.3%
42130 · WS - Trailer Park	1,424	1,424	18,600	17,176	92.3%
42140 · WS - Laguna Woods	28,183	28,183	366,700	338,517	92.3%
42150 · WS - Irrigation · Functional	13,241	13,241	183,000	169,759	92.8%
41160 · WS - Irrigation · Recreational	1,536	1,536	17,900	16,364	91.4%
42170 · WS - Commercial	17,993	17,993	233,900	215,907	92.3%
42180 · WS - Public Authority	927	927	12,000	11,073	92.3%
42200 · WWS - Single Family Residence	27,945	27,945	478,000	450,055	94.2%
42210 · WWS - Condominium	6,946	6,946	118,900	111,954	94.2%
42220 · WWS - Multi-Family	18,136	18,136	257,700	239,564	93.0%
42230 · WWS - Mobile Homes	4,230	4,230	60,500	56,270	93.0%
42240 · WWS - Laguna Woods	49,798	49,798	511,800	462,002	90.3%
42270 · WWS - Commercial	25,964	25,964	296,200	270,236	91.2%
42280 · WWS - Public Authority	799	799	12,300	11,501	93.5%
42300 · RWS - Capital Charge	12,273	12,273	160,600	148,327	92.4%
Capital Facilities Charges - Total	250,452	250,452	3,262,200	3,011,748	92.3%
Investment Income (470)					
Interest Revenue - US Bank	-	-	-	-	N/A
Transfers In - Total	-	-	-	-	N/A
Transfers In (490)					
Transfer/Water - Restricted (Recycled Debt Service)	58,690	58,690	704,300	645,610	91.7%
Transfer/Recycled System (Recycled Debt Service)	80,760	80,760	969,150	888,390	91.7%
Transfers In - Total	139,450	139,450	1,673,450	1,534,000	91.7%
Restricted Revenue (495)					
49100 · Capacity Access Fees		-	-	-	N/A
49200 · Grant Proceeds		-	-	-	N/A
49100 · Donations & Contributions		-	-	-	N/A
Restricted Revenue - Total	-	-	-	-	N/A
Capital Improvement Fund - Total Revenue	389,902	389,902	4,935,650	4,545,748	92.1%

**El Toro Water District - Revenue Analysis for the Month of July, 2022**

<b>Account - Description</b>	<b>2022 - 2023 Revenues July</b>	<b>YTD Total Revenues</b>	<b>Budgeted Annual Revenues</b>	<b>Budgeted Revenues Receivable</b>	<b>Percent of Revenues Received</b>
District Revenue Recapitulation					
Commodity Supply Charges	1,183,272	1,183,272	11,306,200	10,122,928	89.5%
Service Provision Charges	1,072,746	1,072,746	13,346,700	12,273,954	92.0%
Capital Facilities Charges	250,452	250,452	3,262,200	3,011,748	92.3%
Charges for Services	-	-	123,000	123,000	100.0%
Miscellaneous Revenue	23,509	23,509	307,800	284,291	92.4%
Grants, Rebates, Reimbursements	51,220	51,220	356,700	305,480	85.6%
Property Taxes	-	-	1,120,000	1,120,000	100.0%
Investment Income	-	-	100,000	100,000	100.0%
Donations & Capital Contributions	-	-	-	-	N/A
Total Revenue	2,581,200	2,581,200	29,922,600	27,341,400	91.4%

El Toro Water District - Expense Anlysis for the Month of July, 2022					
	2022 - 2023	YTD		Budget	Budget
Account - Description	Expenses	Total	Budgeted	Remaining /	Remaining
	July	Expenses	Expenses	Variance	Percent
Water System (Fund 10)					
General & Administrative					
Administration (500)					
Salaries	18,738	18,738	244,720	225,982	92.3%
Benefits	4,269	4,269	66,400	62,131	93.6%
Contracted/Purchased Services	-	-	92,320	92,320	100.0%
Commodities	-	-	8,800	8,800	100.0%
Professional Development	10,060	10,060	66,240	56,180	84.8%
Miscellaneous	-	-	14,000	14,000	100.0%
Administration - Total	33,068	33,068	492,480	459,412	93.3%
Finance & Risk Management (510)					
Salaries	41,768	41,768	251,880	210,112	83.4%
Benefits	12,071	12,071	76,520	64,449	84.2%
Contracted/Purchased Services	41,351	41,351	162,040	120,689	74.5%
Commodities	-	-	1,000	1,000	100.0%
Professional Development	-	-	2,600	2,600	100.0%
Miscellaneous	-	-	12,800	12,800	100.0%
Finance & Risk Management - Total	95,190	95,190	506,840	411,650	81.2%
Human Resources (520)					
Salaries	22,742	22,742	120,000	97,258	81.0%
Benefits	5,865	5,865	35,400	29,535	83.4%
Contracted/Purchased Services	-	-	14,400	14,400	100.0%
Commodities	-	-	2,400	2,400	100.0%
Professional Development	-	-	8,960	8,960	100.0%
Miscellaneous	-	-	3,200	3,200	100.0%
Human Resources - Total	28,608	28,608	184,360	155,752	84.5%
Technology Services (530)					
Salaries	13,191	13,191	68,280	55,089	80.7%
Benefits	3,794	3,794	22,080	18,286	82.8%
Contracted/Purchased Services	-	-	168,560	168,560	100.0%
Commodities	-	-	26,000	26,000	100.0%
Professional Development	-	-	2,000	2,000	100.0%
Technology Services - Total	16,985	16,985	286,920	269,935	94.1%
Public Relations & Conservation (540)					
Salaries	4,938	4,938	91,560	86,622	94.6%
Benefits	1,231	1,231	29,320	28,089	95.8%
Contracted/Purchased Services	-	-	86,840	86,840	100.0%
Commodities	-	-	13,800	13,800	100.0%
Professional Development	-	-	2,160	2,160	100.0%
Miscellaneous	-	-	2,800	2,800	100.0%
Public Relations & Conservation - Total	6,170	6,170	226,480	220,310	97.3%
Customer Service (550)					
Salaries	17,532	17,532	215,480	197,948	91.9%
Benefits	7,735	7,735	95,520	87,785	91.9%
Contracted/Purchased Services	297	297	24,000	23,703	98.8%
Commodities	-	-	760	760	100.0%
Miscellaneous	2,173	2,173	2,000	(173)	-8.7%
Customer Service - Total	27,737	27,737	337,760	310,023	91.8%
General & Administrative - Total	207,757	207,757	2,034,840	1,827,083	89.8%
Operations & Maintenance					
Engineering & Compliance (600)					
Salaries	37,726	37,726	259,520	221,794	85.5%
Benefits	13,379	13,379	100,880	87,501	86.7%
Contracted/Purchased Services	-	-	6,800	6,800	100.0%
Commodities	-	-	2,000	2,000	100.0%
Professional Development	-	-	8,000	8,000	100.0%
Engineering & Compliance - Total	51,105	51,105	377,200	326,095	86.5%

El Toro Water District - Expense Anlaysia for the Month of July, 2022					
	2022 - 2023	YTD		Budget	Budget
	Expenses	Total	Budgeted	Remaining /	Remaining
Account - Description	July	Expenses	Expenses	Variance	Percent
Operations Support (610)					
Salaries	29,747	29,747	197,520	167,773	84.9%
Benefits	10,763	10,763	70,880	60,117	84.8%
Contracted/Purchased Services	906	906	57,840	56,934	98.4%
Commodities	200	200	24,000	23,800	99.2%
Professional Development	-	-	16,000	16,000	100.0%
Operations Support - Total	41,616	41,616	366,240	324,624	88.6%
Fleet Operations (620)					
Salaries	8,845	8,845	45,240	36,395	80.4%
Benefits	3,090	3,090	19,320	16,230	84.0%
Contracted/Purchased Services	(11)	(11)	35,920	35,931	100.0%
Commodities	-	-	86,200	86,200	100.0%
Fleet Operations - Total	11,924	11,924	186,680	174,756	93.6%
Water Supply & Treatment (630)					
Salaries	18,022	18,022	185,800	167,778	90.3%
Benefits	5,397	5,397	78,800	73,403	93.2%
Commodity Purchased for Resale	881,008	881,008	8,540,000	7,658,992	89.7%
Contracted/Purchased Services	1,300	1,300	166,900	165,600	99.2%
Commodities	260	260	45,000	44,740	99.4%
Professional Development	-	-	-	-	#DIV/0!
Water Supply & Treatment - Total	905,987	905,987	9,016,500	8,110,513	90.0%
Water Pumping Operations (640)					
Salaries	20,361	20,361	205,700	185,339	90.1%
Benefits	8,092	8,092	79,000	70,908	89.8%
Contracted/Purchased Services	224	224	305,800	305,576	99.9%
Commodities	-	-	17,500	17,500	100.0%
Professional Development	-	-	-	-	#DIV/0!
Water Pumping Operations - Total	28,678	28,678	608,000	579,322	95.3%
Water Transmission & Distribution (650)					
Salaries	52,863	52,863	686,900	634,037	92.3%
Benefits	20,711	20,711	259,500	238,789	92.0%
Contracted/Purchased Services	-	-	246,100	246,100	100.0%
Commodities	-	-	348,600	348,600	100.0%
Professional Development	-	-	100	100	100.0%
Water Transmission & Distribution - Total	73,574	73,574	1,541,200	1,467,626	95.2%
Operations & Maintenance - Total Expenses	1,112,884	1,112,884	12,095,820	10,982,936	90.8%
Other Operating Expenses (910)					
Retirement Health Insurance Expenses	-	-	128,000	128,000	100.0%
OPEB Charges	-	-	-	-	#DIV/0!
Total Other Operating Expenses	-	-	128,000	128,000	100.0%
Transfers Out (920)					
To CIP from Tiered Conservation Restricted	58,690	58,690	704,300	645,610	91.7%
Total Transfers Out	58,690	58,690	704,300	645,610	91.7%
Water System - Total Expenses	1,379,331	1,379,331	14,962,960	13,583,629	

El Toro Water District - Expense Anlysis for the Month of July, 2022					
Account - Description	2022 - 2023 Expenses July	YTD Total Expenses	Budgeted Expenses	Budget Remaining / Variance	Budget Remaining Percent
Wastewater System (Fund 20)					
General & Administrative					
Administration (500)					
Salaries	24,360	24,360	318,140	293,780	92.3%
Benefits	5,550	5,550	86,320	80,770	93.6%
Contracted/Purchased Services	-	-	120,020	120,020	100.0%
Commodities	-	-	11,440	11,440	100.0%
Professional Development	13,078	13,078	86,110	73,032	84.8%
Miscellaneous	-	-	18,200	18,200	100.0%
Administration - Total	42,988	42,988	640,230	597,242	93.3%
Finance & Risk Management (510)					
Salaries	12,312	12,312	327,440	315,128	96.2%
Benefits	3,836	3,836	99,480	95,644	96.1%
Contracted/Purchased Services	53,756	53,756	210,650	156,894	74.5%
Commodities	-	-	1,300	1,300	100.0%
Professional Development	-	-	3,380	3,380	100.0%
Miscellaneous	-	-	16,640	16,640	100.0%
Total Finance & Risk Management	69,904	69,904	658,890	588,986	89.4%
Human Resources (520)					
Salaries	5,503	5,503	155,990	150,487	96.5%
Benefits	1,631	1,631	46,030	44,399	96.5%
Contracted/Purchased Services	-	-	18,720	18,720	100.0%
Commodities	-	-	3,120	3,120	100.0%
Professional Development	-	-	11,650	11,650	100.0%
Miscellaneous	-	-	4,160	4,160	100.0%
Total Human Resources	7,134	7,134	239,670	232,536	97.0%
Technology Services (530)					
Salaries	3,092	3,092	88,760	85,668	96.5%
Benefits	1,075	1,075	28,490	27,415	96.2%
Contracted/Purchased Services	-	-	219,130	219,130	100.0%
Commodities	-	-	33,800	33,800	100.0%
Professional Development	-	-	2,600	2,600	100.0%
Total Technology Services	4,167	4,167	372,780	368,613	98.9%
Public Relations & Conservation (540)					
Salaries	6,420	6,420	119,020	112,600	94.6%
Benefits	1,601	1,601	38,120	36,519	95.8%
Contracted/Purchased Services	-	-	112,890	112,890	100.0%
Commodities	-	-	17,940	17,940	100.0%
Professional Development	-	-	2,810	2,810	100.0%
Miscellaneous	-	-	3,640	3,640	100.0%
Public Relations & Conservation - Total	8,021	8,021	294,420	286,399	97.3%
Customer Service (550)					
Salaries	17,168	17,168	283,040	265,872	93.9%
Benefits	7,709	7,709	121,270	113,561	93.6%
Contracted/Purchased Services	386	386	31,200	30,814	98.8%
Commodities	-	-	990	990	100.0%
Miscellaneous	2,823	2,823	2,600	(223)	-8.6%
Total Customer Service	28,086	28,086	439,100	411,014	93.6%
General & Administrative Total	160,299	160,299	2,645,090	2,484,791	93.9%
Operations & Maintenance					
Engineering & Compliance (600)					
Salaries	12,681	12,681	337,380	324,699	96.2%
Benefits	4,720	4,720	131,150	126,430	96.4%
Contracted/Purchased Services	-	-	8,840	8,840	100.0%
Commodities	-	-	2,600	2,600	100.0%
Professional Development	-	-	10,400	10,400	100.0%
Total Engineering & Compliance	17,401	17,401	490,370	472,969	96.5%

EI Toro Water District - Expense Anlaysia for the Month of July, 2022

Account - Description	2022 - 2023	YTD	Budgeted	Budget	Budget
	Expenses	Total		Remaining /	Remaining
	July	Expenses	Expenses	Variance	Percent
Operations Support (610)					
Salaries	9,757	9,757	256,780	247,023	96.2%
Benefits	3,730	3,730	92,140	88,410	96.0%
Contracted/Purchased Services	1,178	1,178	75,190	74,012	98.4%
Commodities	260	260	31,200	30,940	99.2%
Professional Development	-	-	20,800	20,800	100.0%
Total Operations Support	14,924	14,924	476,110	461,186	96.9%
Fleet Operations (620)					
Salaries	2,174	2,174	58,810	56,636	96.3%
Benefits	942	942	25,110	24,168	96.2%
Contracted/Purchased Services	(14)	(14)	46,700	46,714	100.0%
Commodities	-	-	112,060	112,060	100.0%
Total Fleet Operations	3,102	3,102	242,680	239,578	98.7%
Wastewater Pumping Operations (640)					
Salaries	36,151	36,151	411,400	375,249	91.2%
Benefits	10,824	10,824	158,100	147,276	93.2%
Contracted/Purchased Services	-	-	297,400	297,400	100.0%
Commodities	-	-	68,000	68,000	100.0%
Total Water Pumping Operations	46,976	46,976	934,900	887,924	95.0%
Wastewater Collections (660)					
Salaries	38,063	38,063	646,200	608,137	94.1%
Benefits	17,449	17,449	229,600	212,151	92.4%
Contracted/Purchased Services	-	-	145,000	145,000	100.0%
Commodities	-	-	37,700	37,700	100.0%
Professional Development	-	-	-	-	#DIV/0!
Total Wastewater Collections	55,512	55,512	1,058,500	1,002,988	94.8%
Wastewater Treatment Operations (670)					
Salaries	77,272	77,272	900,000	822,729	91.4%
Benefits	26,177	26,177	299,200	273,023	91.3%
Contracted/Purchased Services	235,538	235,538	2,051,400	1,815,862	88.5%
Commodities	82	82	63,600	63,518	99.9%
Total Wastewater Treatment Operations	339,069	339,069	3,314,200	2,975,131	89.8%
Operations & Maintenance Total	476,984	476,984	6,516,760	6,039,776	92.7%
Other Operating Expenses (910)					
Retiree Health Insurance	-	-	167,000	167,000	100.0%
OPEB Charges	-	-	-	-	#DIV/0!
Total Other Operating Expenses	-	-	167,000	167,000	100.0%
Wastewater System - Total Expenses	637,283	637,283	9,328,850	8,691,567	

EI Toro Water District - Expense Anlysis for the Month of July, 2022					
	2022 - 2023	YTD		Budget	Budget
	Expenses	Total	Budgeted	Remaining /	Remaining
Account - Description	July	Expenses	Expenses	Variance	Percent
Recycled Water System (Fund 30)					
General & Administrative					
Administration (500)					
Salaries	3,748	3,748	48,940	45,192	92.3%
Benefits	854	854	13,280	12,426	93.6%
Contracted/Purchased Services	-	-	18,460	18,460	100.0%
Commodities	-	-	1,760	1,760	100.0%
Professional Development	2,012	2,012	13,250	11,238	84.8%
Miscellaneous	-	-	2,800	2,800	100.0%
Total Administration	6,613	6,613	98,490	91,877	93.3%
Finance & Risk Management (510)					
Salaries	1,894	1,894	50,380	48,486	96.2%
Benefits	590	590	15,300	14,710	96.1%
Contracted/Purchased Services	8,270	8,270	32,410	24,140	74.5%
Commodities	-	-	200	200	100.0%
Professional Development	-	-	520	520	100.0%
Miscellaneous	-	-	2,560	2,560	100.0%
Total Finance & Risk Management	10,754	10,754	101,370	90,616	89.4%
Human Resources (520)					
Salaries	858	858	24,010	23,152	96.4%
Benefits	255	255	7,070	6,815	96.4%
Contracted/Purchased Services	-	-	2,880	2,880	100.0%
Commodities	-	-	480	480	100.0%
Professional Development	-	-	1,790	1,790	100.0%
Miscellaneous	-	-	640	640	100.0%
Total Human Resources	1,113	1,113	36,870	35,757	97.0%
Technology Services (530)					
Salaries	476	476	13,660	13,184	96.5%
Benefits	165	165	4,420	4,255	96.3%
Contracted/Purchased Services	-	-	33,710	33,710	100.0%
Commodities	-	-	5,200	5,200	100.0%
Professional Development	-	-	400	400	100.0%
Total Technology Services	641	641	57,390	56,749	98.9%
Conservation & Community Relations (540)					
Salaries	988	988	18,320	17,332	94.6%
Benefits	246	246	5,860	5,614	95.8%
Contracted/Purchased Services	-	-	17,370	17,370	100.0%
Commodities	-	-	2,760	2,760	100.0%
Professional Development	-	-	430	430	100.0%
Miscellaneous	-	-	560	560	100.0%
Total Public Relations & Education	1,234	1,234	45,300	44,066	97.3%
Customer Service (550)					
Salaries	2,630	2,630	43,540	40,910	94.0%
Benefits	1,182	1,182	18,650	17,468	93.7%
Contracted/Purchased Services	-	-	4,800	4,800	100.0%
Commodities	-	-	150	150	100.0%
Miscellaneous	-	-	240	240	100.0%
Total Customer Service	3,812	3,812	67,380	63,568	94.3%
General & Administrative Total	24,168	24,168	406,800	382,632	

El Toro Water District - Expense Anlysis for the Month of July, 2022					
Account - Description	2022 - 2023 Expenses July	YTD Total Expenses	Budgeted Expenses	Budget Remaining / Variance	Budget Remaining Percent
Operations & Maintenance					
Engineering & Compliance (600)					
Salaries	1,951	1,951	51,900	49,949	96.2%
Benefits	726	726	20,170	19,444	96.4%
Contracted/Purchased Services	-	-	1,360	1,360	100.0%
Commodities	-	-	400	400	100.0%
Professional Development	-	-	1,600	1,600	100.0%
Total Engineering & Compliance	2,677	2,677	75,430	72,753	96.5%
Operations Support (610)					
Salaries	1,501	1,501	39,500	37,999	96.2%
Benefits	574	574	14,180	13,606	96.0%
Contracted/Purchased Services	182	182	11,570	11,388	98.4%
Commodities	40	40	4,800	4,760	99.2%
Professional Development	-	-	3,200	3,200	100.0%
Total Operations Support	2,297	2,297	73,250	70,953	96.9%
Fleet Operations (620)					
Salaries	334	334	9,050	8,716	96.3%
Benefits	145	145	3,870	3,725	96.3%
Contracted/Purchased Services	(2)	(2)	7,180	7,182	100.0%
Commodities	-	-	17,240	17,240	100.0%
Total Fleet Operations	477	477	37,340	36,863	98.7%
Recycled Water Transmission & Distribution (650)					
Salaries	13,216	13,216	168,300	155,084	92.1%
Benefits	5,178	5,178	64,800	59,622	92.0%
Contracted/Purchased Services	-	-	4,600	4,600	100.0%
Commodities	-	-	6,000	6,000	100.0%
Total Recycled Water Transmission & Distribution	18,394	18,394	243,700	225,306	92.5%
Recycled Water Treatment Operations (680)					
Salaries	31,097	31,097	364,200	333,103	91.5%
Benefits	10,797	10,797	127,100	116,303	91.5%
Contracted/Purchased Services	-	-	268,300	268,300	100.0%
Commodities	-	-	119,500	119,500	100.0%
Professional Development	14	14	-	(14)	#DIV/0!
Total Recycled Water Treatment Operations	41,909	41,909	879,100	837,191	95.2%
Operations & Maintenance Total	65,754	65,754	1,308,820	1,243,066	
Other Operating Expenses (910)					
Retiree Health Insurance	-	-	25,000	25,000	100.0%
OPEB Charges	-	-	-	-	#DIV/0!
Total Other Expenses	-	-	25,000	25,000	100.0%
Transfers out					
Capital Improvement Fund - Debt Service	80,760	80,760	969,150	888,390	91.7%
Total Other Expenses	80,760	80,760	969,150	888,390	91.7%
Recycled Water System - Total Expenses	170,681	170,681	2,709,770	2,539,089	

EI Toro Water District - Expense Anlaysia for the Month of July, 2022					
Account - Description	2022 - 2023	YTD	Budgeted	Budget	Budget
	Expenses	Total		Remaining /	Remaining
	July	Expenses	Expenses	Variance	Percent
Capital Improvement Fund (Fund 40)					
Capital Expenses					
Source of Supply/Storage Projects (710)	-	-	14,540,900	14,540,900	100.0%
Water System Pumping Projects (720)	-	-	200,000	200,000	100.0%
Water Main & Service Line Projects (730)	-	-	-	-	#DIV/0!
Wastewater Pumping Projects (740)	-	-	845,000	845,000	100.0%
Wastewater Treatment Projects (750)	20,279	20,279	1,709,800	1,689,521	98.8%
Wastewater Main & Service Line Projects (760)	-	-	-	-	#DIV/0!
Recycled System Pumping Projects (770)	-	-	-	-	#DIV/0!
Recycled Treatment Projects (780)	-	-	-	-	#DIV/0!
Recycled Main & Service Lines (790)	-	-	-	-	#DIV/0!
Operating Equipment (800)	-	-	53,000	53,000	100.0%
Vehilces & Related Equipment (810)	-	-	364,000	364,000	100.0%
Technology & Communications Equipment (820)	-	-	120,000	120,000	100.0%
Building & Structure Improvements (830)	-	-	-	-	#DIV/0!
General Capital Projects(840)	-	-	107,900	107,900	100.0%
Total Capital Project/Equipment Expenses	20,279	20,279	17,940,600	17,920,321	99.9%
Capitalized Expenses		-	(16,690,300)	(16,690,300)	100.0%
Operating Capital Expenses	20,279	20,279	1,250,300	1,230,021	98.4%
Depreciation Expense	362,900	362,900	4,354,800	3,991,900	91.7%
Financing Expenses (930)					
Principal Payments	-	-	1,537,900	1,537,900	100.0%
Interest Expense	-	-	2,704,700	2,704,700	100.0%
Bond Amortization	-	-	-	-	#DIV/0!
Total Financing Expenses	-	-	4,242,600	4,242,600	
Capital Improvement Fund - Total Expenses	383,179	383,179	9,847,700	9,464,521	
Total Expenses	2,570,474	2,570,474	36,849,280	34,278,806	

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

	Maturity Dates		Par	Market Value	Financial	YTM	Original Cost
	NA	NA	NA	8/31/22	Institution	8/31/22	8/31/22
State Local Agency Investment Fund				\$7,311,563	LAIF	1.28%	\$7,311,563
US Treasury N/B - Coupon Rate 0.125%	9/30/2022		360,000	359,269	US Bank/CAMP	0.11%	360,070
US Treasury N/B - Coupon Rate 1.875%	10/31/2022		250,000	249,609	US Bank/CAMP	0.10%	256,328
US Treasury N/B - Coupon Rate 1.875%	10/31/2022		400,000	399,375	US Bank/CAMP	0.12%	410,422
US Treasury N/B - Coupon Rate 0.125%	11/30/2022		200,000	198,656	US Bank/CAMP	0.11%	200,055
US Treasury N/B - Coupon Rate 0.125%	12/31/2022		400,000	396,000	US Bank/CAMP	0.11%	400,125
US Treasury N/B - Coupon Rate 0.125%	1/31/2023		200,000	197,469	US Bank/CAMP	0.13%	199,977
US Treasury N/B - Coupon Rate 0.125%	1/31/2023		400,000	394,938	US Bank/CAMP	0.11%	400,141
US Treasury N/B - Coupon Rate 0.250%	6/15/2023		400,000	390,125	US Bank/CAMP	0.14%	401,047
US Treasury N/B - Coupon Rate 0.125%	7/15/2023		200,000	194,219	US Bank/CAMP	0.19%	199,688
US Treasury N/B - Coupon Rate 0.125%	7/15/2023		400,000	388,438	US Bank/CAMP	0.14%	399,828
US Treasury N/B - Coupon Rate 0.125%	8/15/2023		500,000	484,219	US Bank/CAMP	0.23%	498,809
US Treasury N/B - Coupon Rate 0.250%	11/15/2023		90,000	86,611	US Bank/CAMP	0.26%	89,982
US Treasury N/B - Coupon Rate 0.125%	2/15/2024		300,000	285,797	US Bank/CAMP	0.27%	298,734
US Treasury N/B - Coupon Rate 0.375%	8/15/2024		165,000	155,409	US Bank/CAMP	0.42%	164,807
US Treasury N/B - Coupon Rate 0.375%	9/15/2024		35,000	32,867	US Bank/CAMP	0.52%	34,854
US Treasury N/B - Coupon Rate 1.125%	1/15/2025		350,000	331,242	US Bank/CAMP	1.42%	347,047
US Treasury N/B - Coupon Rate 2.750%	5/15/2025		150,000	147,117	US Bank/CAMP	2.85%	149,566
Intl BK of Recon and Dev Note - Coupon Rate 0.125%	4/20/2023		135,000	132,219	US Bank/CAMP	0.23%	134,721
Inter-American Devel BK Note - Coupon Rate 0.500%	9/23/2024		185,000	173,858	US Bank/CAMP	0.52%	184,863
NJ TPK Auth -B- Txbi Muni Bond - Coupon Rate 0.897%	1/1/2025		20,000	18,489	US Bank/CAMP	0.90%	20,000
FHMS K724 A2 - Coupon Rate 3.062%	11/1/2023		55,886	55,363	US Bank/CAMP	0.58%	59,660
FHLMC Multifamily Structured Pool - Coupon Rate 3.064%	8/1/2024		93,113	91,939	US Bank/CAMP	3.00%	93,237
FHMS K047 A2 - Coupon Rate 3.325%	5/1/2025		90,000	88,789	US Bank/CAMP	3.10%	90,577
FHMS K133 A1 - Coupon Rate 0.440%	12/1/2025		65	65	US Bank/CAMP	0.44%	65
Federal Farm Credit Bank Note - Coupon Rate 0.125%	2/3/2023		230,000	227,346	US Bank/CAMP	0.15%	229,871
Freddie Mac Notes - Coupon Rate 0.250%	11/6/2023		155,000	149,326	US Bank/CAMP	0.23%	155,087
Fannie Mae Notes - Coupon Rate 0.250%	11/27/2023		250,000	240,406	US Bank/CAMP	0.24%	250,107
Federal Notes			6,014,064	5,869,160			6,029,666
Toyota Motor Credit Corp Corporate Note - Coupon Rate 0.450%	1/11/2024		70,000	66,939	US Bank/CAMP	0.45%	69,996
John Deere Corp Notes - Coupon Rate 0.450%	1/17/2024		55,000	52,626	US Bank/CAMP	0.48%	54,961
Morgan Stanley Corp Notes - Coupon Rate 0.529%	1/25/2024		55,000	54,132	US Bank/CAMP	0.53%	55,000
PACORAR Financial Corp Corporate Note - Coupon Rate 0.350%	2/22/2024		65,000	61,893	US Bank/CAMP	0.39%	64,925
Microsoft Corp (Callible) Note - Coupon Rate 2.875%	2/6/2024		45,000	44,543	US Bank/CAMP	0.95%	46,864
National Rural Util Corp Corporate Note - Coupon Rate 0.350%	2/8/2024		25,000	23,818	US Bank/CAMP	0.37%	24,983
Apple Inc (Callible) Note - Coupon Rate 3.000%	2/9/2024		50,000	49,570	US Bank/CAMP	0.87%	52,381
Goldman Sachs Corp Notes - Coupon Rate 4.000%	3/3/2024		40,000	39,986	US Bank/CAMP	0.69%	44,062
Merck & Co Inc Corp Notes - Coupon Rate 2.900%	3/7/2024		30,000	29,660	US Bank/CAMP	0.88%	31,377
Goldman Sachs Corp Notes - Coupon Rate 0.673%	3/8/2024		20,000	19,597	US Bank/CAMP	0.67%	20,000
Charles Schwab Corp Note - Coupon Rate 0.750%	3/18/2024		30,000	28,652	US Bank/CAMP	0.77%	29,985
Suntrust Bank (Callible) Corp Note - Coupon Rate 3.200%	4/1/2024		60,000	59,441	US Bank/CAMP	0.96%	63,197
Comcast Corp (Callible) Corp Note - Coupon Rate 3.700%	4/15/2024		50,000	49,906	US Bank/CAMP	0.96%	53,305
Bank of NY Mellon Corp Note - Coupon Rate 0.500%	4/26/2024		55,000	52,337	US Bank/CAMP	0.54%	54,941
Novartis Capital Corp Note - Coupon Rate 3.400%	5/6/2024		50,000	49,607	US Bank/CAMP	0.89%	53,112
Amazon.com Inc Corp Note - Coupon Rate 0.450%	5/12/2024		80,000	75,680	US Bank/CAMP	0.50%	79,883
Unitedhealth Group Inc Corp Note - Coupon Rate 0.550%	5/15/2024		30,000	28,547	US Bank/CAMP	0.59%	29,969
Unitedhealth Group Inc Corp Note - Coupon Rate 0.550%	5/15/2024		30,000	28,547	US Bank/CAMP	1.32%	29,476
Caterpillar Finl Service Corp Note - Coupon Rate 0.450%	5/17/2024		45,000	42,621	US Bank/CAMP	0.50%	44,940
Astrazeneca Finance LLC (Callible) Corp - Coupon Rate 0.700%	5/28/2024		50,000	47,428	US Bank/CAMP	0.70%	49,996
John Deere Capital Corp Notes - Coupon Rate 0.450%	6/7/2024		10,000	9,459	US Bank/CAMP	0.49%	9,988
Target Corp Notes - Coupon Rate 3.500%	7/1/2024		30,000	29,873	US Bank/CAMP	1.04%	31,879
American Express Co Corp Notes - Coupon Rate 2.500%	7/30/2024		35,000	34,089	US Bank/CAMP	1.14%	36,253
American Honda Finance Corp Notes - Coupon Rate 0.750%	8/9/2024		30,000	28,281	US Bank/CAMP	0.77%	29,980
American Honda Finance Corp Notes - Coupon Rate 0.750%	8/9/2024		35,000	32,994	US Bank/CAMP	0.72%	35,025
Caterpillar Finl Service Corp Notes - Coupon Rate 0.600%	9/13/2024		20,000	18,749	US Bank/CAMP	0.65%	19,973
Bank of NY Mellon Corp Note - Coupon Rate 0.850%	10/25/2024		25,000	23,462	US Bank/CAMP	0.87%	24,984
Apple Inc Corp Note - Coupon Rate 2.750%	1/13/2025		40,000	39,097	US Bank/CAMP	0.89%	42,786
Goldman Sachs Corp Notes - Coupon Rate 1.757%	1/24/2025		10,000	9,617	US Bank/CAMP	1.76%	10,000
Bank of America Corp Notes - Coupon Rate 1.843%	2/4/2025		20,000	19,179	US Bank/CAMP	1.84%	20,000
Merck & Co Inc Corp Note - Coupon Rate 2.750%	2/10/2025		20,000	19,551	US Bank/CAMP	0.94%	21,389
3M Company Corp Note - Coupon Rate 2.000%	2/14/2025		70,000	66,721	US Bank/CAMP	2.13%	69,744
JPMorgan Chase & Co Corp Note Call - Coupon Rate 0.563%	2/16/2025		20,000	28,335	US Bank/CAMP	0.56%	30,000
Exon Mobil Corp Note - Coupon Rate 2.709%	3/6/2025		30,000	29,169	US Bank/CAMP	2.86%	29,874
Bank of America Corp Notes - Coupon Rate 3.458%	3/15/2025		40,000	39,345	US Bank/CAMP	1.53%	42,714
Intel Corp Note - Coupon Rate 3.400%	3/25/2025		30,000	29,595	US Bank/CAMP	2.40%	30,873
Burlington North Santa Fe Corp Note Call - Coupon Rate 3.000%	4/1/2025		20,000	19,567	US Bank/CAMP	1.07%	21,533
Amazon.com Inc Corp Notes - Coupon Rate 3.000%	4/13/2025		75,000	73,648	US Bank/CAMP	3.06%	74,881
Home Depot Inc Corp Note - Coupon Rate 2.700%	4/15/2025		5,000	4,864	US Bank/CAMP	2.76%	4,991
Target Corp Note - Coupon Rate 2.250%	4/15/2025		30,000	28,786	US Bank/CAMP	2.23%	30,015
Bank of America Corp Notes (Callible) - Coupon Rate 0.976%	4/22/2025		70,000	65,887	US Bank/CAMP	0.98%	70,000
Bank of NY Mellon Corp Note - Coupon Rate 1.800%	4/24/2025		45,000	42,283	US Bank/CAMP	0.97%	46,148
Bank of NY Mellon Corp Note - Coupon Rate 3.350%	4/25/2025		20,000	19,701	US Bank/CAMP	3.36%	19,997
PepsiCo Inc Corp Note Call - Coupon Rate 2.750%	4/30/2025		20,000	19,502	US Bank/CAMP	1.02%	21,400
Citigroup Inc Corp Notes - Coupon Rate 0.981%	5/1/2025		35,000	32,863	US Bank/CAMP	0.98%	35,000
Suntrust Banks Inc Corp Notes - Coupon Rate 4.000%	5/1/2025		35,000	34,841	US Bank/CAMP	2.69%	36,373
Charles Schwab Corp (Callible) Notes - Coupon Rate 3.850%	5/21/2025		40,000	40,059	US Bank/CAMP	3.30%	40,616
Morgan Stanley Corp Notes (Callible) - Coupon Rate 0.790%	5/30/2025		10,000	9,326	US Bank/CAMP	0.79%	10,000
Honeywell Intl Corp Note - Coupon Rate 1.350%	6/1/2025		20,000	18,732	US Bank/CAMP	0.91%	20,360
JPMorgan Chase & Co Corp Note - Coupon Rate 0.824%	6/1/2025		25,000	23,391	US Bank/CAMP	0.82%	25,000
National Rural Util Corp Corp Note - Coupon Rate 3.450%	6/15/2025		10,000	9,822	US Bank/CAMP	3.46%	9,997
Intel Corp Notes - Coupon Rate 3.700%	7/29/2025		35,000	34,840	US Bank/CAMP	2.95%	35,621
Citigroup Inc Corp Notes - Coupon Rate 1.281%	11/3/2025		20,000	18,577	US Bank/CAMP	1.28%	20,000
State Street Corp Note - Coupon Rate 1.746%	2/6/2026		20,000	19,013	US Bank/CAMP	1.75%	20,000
Citigroup Inc Corp Notes - Coupon Rate 3.290%	3/17/2026		15,000	14,483	US Bank/CAMP	3.29%	15,000
State Street Corp Note - Coupon Rate 2.901%	3/30/2026		60,000	57,586	US Bank/CAMP	2.38%	61,208
JPMorgan Chase & Co (Callible) - Coupon Rate 4.080%	4/26/2026		80,000	79,018	US Bank/CAMP	4.08%	80,000
Corporate Notes			2,100,000	2,029,827			2,137,152
Certificate of Deposit			-	-	US Bank/CAMP	0.00%	-
MBall 2021-1 A3 - Coupon Rate 0.250%	1/16/2024		11,283	11,155	US Bank/CAMP	0.25%	11,281
BMWLT 2021-1 A3 - Coupon Rate 0.290%	1/25/2024		11,727	11,600	US Bank/CAMP	0.29%	11,727
BMWLT 2021-1 A3 - Coupon Rate 0.290%	1/25/2024		43,000	42,534	US Bank/CAMP	0.31%	42,981
FordLT 2021-A A3 - Coupon Rate 0.260%	2/15/2024		17,146	17,055	US Bank/CAMP	0.26%	17,144
GMALT 2021-1 A3 - Coupon Rate 0.260%	2/20/2024		22,653	22,462	US Bank/CAMP	0.26%	22,651
FordO 2019-C A3 - Coupon Rate 1.870%	3/15/2024		10,804	10,773	US Bank/CAMP	1.38%	10,954
Worlt 2021-C A2 - Coupon Rate 0.220%	9/16/2024		25,206	25,024	US Bank/CAMP	0.22%	25,206
FordLT 2021-B A3 - Coupon Rate 0.370%	10/15/2024		60,000	58,240	US Bank/CAMP	0.38%	59,989
Harot 2021-A A3 - Coupon Rate 0.270%	4/21/2025		23,399	22,830	US Bank/CAMP	0.27%	23,398
FordO 2021-A A3 - Coupon Rate 0.300%	6/15/2025		29,500	28,704	US Bank/CAMP	0.30%	29,498
Harot 2021-2 A3 - Coupon Rate 0.330%	8/15/2025		40,000	38,630	US Bank/CAMP	0.33%	39,998
GMCar 2021-1 A3 - Coupon Rate 0.350%	10/16/2025		13,347	12,982	US Bank/CAMP	0.35%	13,344
Harot 2021-3 A3 - Coupon Rate 0.410%	11/18/2025		40,000	38,277	US Bank/CAMP	0.41%	39,999
Carmx 2021-1 A3 - Coupon Rate 0.340%	12/15/2025		14,069	13,682	US Bank/CAMP	0.34%	14,066
Harot 2021-4 A3 - Coupon Rate 0.880%	1/21/2026		25,000	23,821	US Bank/CAMP	0.89%	24,995
TAOT 2021-D A3 - Coupon Rate 0.710%	4/15/2026		30,000	28,596	US Bank/CAMP	0.71%	29,999
Hart 2021-C A3 - Coupon Rate 0.740%	5/15/2026		20,000	19,104	US Bank/CAMP	0.75%	19,996
Harot 2022-1 A3 - Coupon Rate 1.880%	5/15/2026		45,000	43,519	US Bank/CAMP	1.88%	44,993
FordO 2022-A A3 - Coupon Rate 1.290%	6/15/2026		25,000	23,963	US Bank/CAMP	1.29%	24,997
BMWOT 2021-1 A3 - Coupon Rate 3.210%	8/25/2026		25,000	24,708	US Bank/CAMP	3.21%	24,999
COPAR 2021-1 A3 - Coupon Rate 0.770%	9/15/2026		25,000	23,782	US Bank/CAMP	0.77%	25,000
FordO 2022-B A3 - Coupon Rate 3.740%	9/15/2026		25,000	24,989	US Bank/CAMP	3.74%	24,999
TAOT 2022-B A3 - Coupon Rate 2.930%	9/15/2026		30,000	29,534	US Bank/CAMP	2.93%	29,999
DCENT 2021-A1 A1 - Coupon Rate 0.580%	9/15/2026		55,000	51,425	US Bank/CAMP	0.58%	54,988
GMCar 2021-4 A3 - Coupon Rate 0.680%	9/16/2026		25,000	23,685	US Bank/CAMP	0.68%	24,999
Hart 2022-A A3 - Coupon Rate 2.220%	10/15/2026		55,000	53,200	US Bank/CAMP	2.22%	54,998
Comet 2021-A3 A3 - Coupon Rate 1.040%	11/15/2026		50,000	47,028	US Bank/CAMP	1.04%	49,993
AllyA 2022-1 A3 - Coupon Rate 3.310%	11/15/2026		60,000	59,470	US Bank/CAMP	3.31%	59,988
GMCar 2022-1 A3 - Coupon Rate 1.260%	11/16/2026		20,000	19,187	US Bank/CAMP	1.26%	19,998
HDMOT 2022-A A3 - Coupon Rate 3.060%	2/15/2027		35,000	34,171	US Bank/CAMP	3.06%	34,994
GMCar 2022-2 A3 - Coupon Rate 3.100%	2/16/2027		25,000	24,634	US Bank/CAMP	3.10%	24,995
Carmx 2022-2 A3 - Coupon Rate 3.490%	2/16/2027		35,000	34,767	US Bank/CAMP	3.49%	34,995
Comet 2022-A1 A1 - Coupon Rate 2.800%	3/15/2027		70,000	68,124	US Bank/CAMP	2.80%	69,995
Comet 2022-A2 A - Coupon Rate 3.490%	5/15/2027		65,000	64,428	US Bank/CAMP	3.49%	64,990
CAMP Money Market Fund	NA	NA		333,283	US Bank/CAMP	2.30%	333,283
Asset Based Securities & Money Market			1,107,133	1,409,366			1,440,430
Total Camp Investments			9,221,197	9,308,353			9,607,248
Operational & Non-Interest Bearing Accounts							
ETWD General Cash Account	NA	NA		2,922,596	Union Bank of Cal.	0.00%	2,922,596
ETWD Capital Facilities Reserve Account	NA	NA		2,895	Union Bank of Cal.	0.00%	2,895
ETWD Payroll Account	NA	NA		0	Union Bank of Cal.	0.00%	0
ETWD Bond Project Fund Account	NA	NA		25,158,389	US Bank	0.00%	25,158,389
ETWD Petty Cash Account	NA	NA		700	Union Bank of Cal.	0.00%	700
Operational & Non-Interest Accts.				28,084,580			28,084,580
				\$44,704,496	Total Investments & Cash		

**EL TORO WATER DISTRICT**  
**Cash Sheet**  
**For the month ending August 31, 2022**

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
92542	08/10/2022	MUNICIPAL WATER DISTRICT OF ORANGE CO.	816,509.78
81	08/25/2022	Associated Tank Construction Inc	221,426.00
62	08/24/2022	J.R. Filanc Construction Company Inc	217,060.53
92560	08/25/2022	ASSOCIATED TANK CONSTRUCTORS, INC.	190,950.00
92556	08/18/2022	IRVINE RANCH WATER DISTRICT	169,884.26
70	08/24/2022	Southern California Edison Company	167,731.99
50	08/24/2022	ACWA JPIA	134,820.81
15	08/03/2022	ACWA JPIA	124,811.22
92557	08/18/2022	MOULTON NIGUEL WATER DISTRICT	59,024.52
<b>TOTAL CHECKS OVER \$50,000</b>			<b>\$ 2,102,219.11</b>
<b>TOTAL CHECKS IN REGISTER</b>			<b>\$ 2,590,972.52</b>

**DEBIT TRANSFERS**

08/12/2022	PAYROLL DIRECT DEPOSIT	156,354.89
08/12/2022	FEDERAL DEPOSIT LIABILITY	36,590.50
08/12/2022	SDI & STATE TAX	15,365.32
08/12/2022	WAGE GARNISHMENTS	282.50
08/12/2022	PRUDENTIAL (401K)	61,238.37
08/12/2022	PRUDENTIAL (457)	20,164.03
08/12/2022	HEALTH SAVINGS ACCOUNT	394.61
08/15/2022	PAYROLL BOARD OF DIRECTOR	4,996.25
08/15/2022	SS, MEDICARE, SDI & STATE TAX	1,907.64
08/15/2022	PRUDENTIAL (457)	2,446.34
08/15/2022	HEALTH SAVINGS ACCOUNT	315.00
08/26/2022	PAYROLL DIRECT DEPOSIT	158,923.19
08/26/2022	FEDERAL DEPOSIT LIABILITY	35,877.00
08/26/2022	SDI & STATE TAX	15,304.43
08/26/2022	WAGE GARNISHMENTS	282.50
08/26/2022	PRUDENTIAL (401K)	62,289.68
08/26/2022	PRUDENTIAL (457)	20,187.96
08/26/2022	HEALTH SAVINGS ACCOUNT	394.61
08/31/2022	BANK FEES	4,708.94
<b>TOTAL INTERBANK WIRES / DEBIT TRANSFERS</b>		<b>\$ 598,023.76</b>

**TOTAL DISBURSEMENTS \$ 3,188,996.28**

**REIMBURSEMENTS TO ETWD EMPLOYEES**

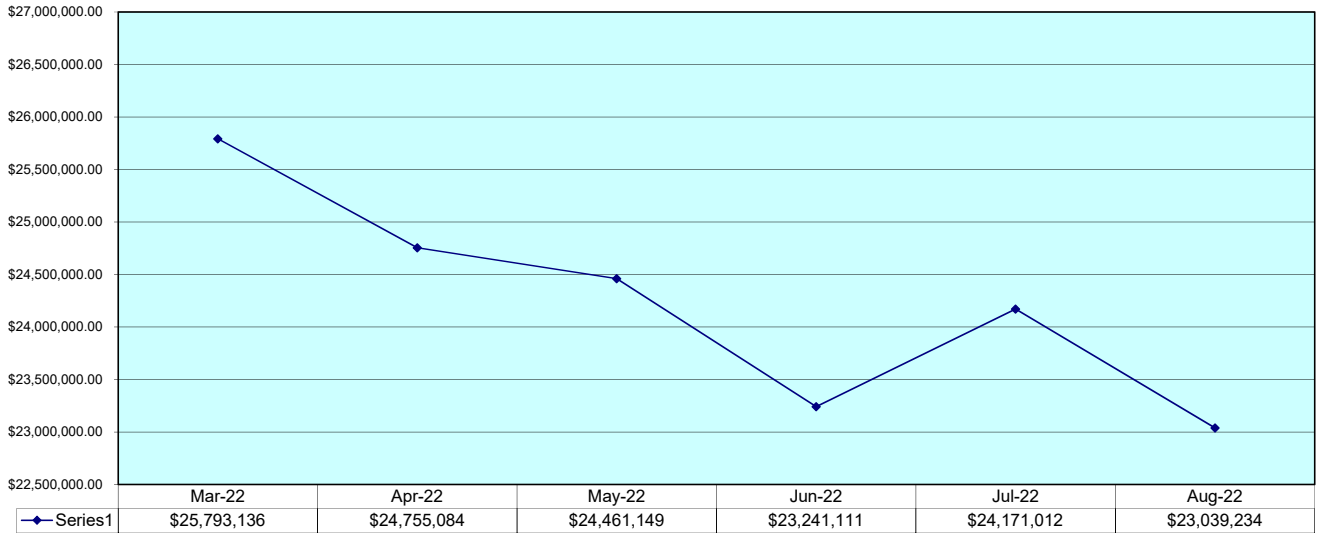
CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
87	08/25/2022	Yesenia Ocampo (Educational Reimbursement)	311.30
18	08/03/2022	Cesar Cassani (Workboots)	300.00
21	08/03/2022	Chris Goodchild (Workboots)	300.00
22	08/03/2022	Steve Hancock (Workboots)	300.00
38	08/09/2022	Michael Miazga (iPad Accessories)	298.55
35	08/09/2022	Chris Goodchild (Certificate & Membership)	298.00
63	08/24/2022	Lonnie Wentz (Workboots)	140.06
17	08/03/2022	Nicholas Carrera (Certificate)	80.00
78	08/24/2022	William Wesson (Workboots)	79.11
69	08/24/2022	Rory Harnisch (Mileage)	36.86
<b>TOTAL CHECKS TO EMPLOYEES</b>			<b>\$ 2,143.88</b>

**REINBURSEMENTS TO ETWD DIRECTORS**

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

## 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, 2022	\$ 1,733,972.40	\$1,464,595.40	\$953,052.03	\$3,481,975.23	\$7,738,613.81	\$6,406,094.97	\$1,462,806.94
Contributions	46,288.49	27,481.32	12,035.52	32,714.53	57,119.97	42,064.80	45,261.43
Withdrawals	(12,989.63)	0.00	0.00	0.00	0.00	(931,501.75)	(6,980.00)
Transfers	(726,332.27)	256,320.96	(46,890.80)	(6,711.98)	421,428.14	(920,958.65)	1,023,144.60
Interest, dividends and appreciation net of fees and charges	32,980.87	59,985.38	24,680.05	83,316.40	163,047.45	97,884.63	24,733.89
Balance at August 31, 2022	\$ 1,073,919.86	\$1,808,383.06	\$942,876.80	\$3,591,294.18	\$8,380,209.37	\$4,693,584.00	\$2,548,966.86
Average return YTD August 31, 2022	1.90%	4.10%	2.59%	2.39%	2.11%	1.53%	1.69%

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

MINUTES OF THE REGULAR MEETING  
& OF THE  
ENGINEERING COMMITTEE MEETING

August 22, 2022

At approximately 8:10 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, JUDY CIMORELL, Human Resources Manager, GILBERT J. GRANITO, General Counsel, HANNAH FORD, Engineering Manager, MIKE MIAZGA, IT Manager, RORY HARNISH, Project Engineer, , and POLLY WELSCH, Recording Secretary.

SCOTT HOPKINS, Operations Superintendent, was absent.

Consent Calendar

Director Vergara asked for a Motion.

Motion: Director Monin made a Motion, seconded by Vice President Havens 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

### Main Office HVAC Replacement Project

Mr. Harnish provided a background, history, and update on the project. He further stated that there are five roof-mounted Heating, Ventilation, and Cooling (HVAC) units in the Administration Building, which were installed in the 1980s. Only one of the five was replaced recently; the remaining four are nearing the end of their useful life.

Mr. Harnish stated that the RIK (replace in kind) option entails replacing the four aging units and making structural modifications to the roof to comply with code.

Mr. Harnish stated that the other option is to replace all HVAC units with Variable Refrigerant Flow (VRF), which involve installing a new exterior, ground mounted system, running a refrigerant loop between the ceiling and the roof, and increasing the climactic zones from five zones to nine zones.

Director Vergara asked if the new units will use the same type of refrigerant as the old units. Mr. Harnish replied no, they will use new refrigerant in the new units.

Director Vergara asked for a Motion.

Motion: Director Gaskins made a Motion, seconded by President Freshley and carried across the Board to authorize the General Manager to 1) enter into a contract with Empire Design & Build LLC in the amount of \$230,000 for the construction of the Main Office HVAC Improvement Project, 2) enter into a contract with RPM Engineers Inc. in the amount of \$4,000 for Engineering Services During Construction, and 3) enter into a contract with Scott Wallace Structural Engineers in the amount of \$2,500 for Engineering Services during construction.

Roll Call Vote:

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

At approximately 8:25 a.m. Mr. Harnish left the meeting.

Board Room Audio Visual Technology Improvements

Mr. Cafferty stated that the District's current system is somewhat primitive and inefficient. He provided options for the Board to consider for improvements to the audio/visual technology in the Board room to better accommodate live or virtual meetings.

Mr. Cafferty stated that the goal is for everyone in the Board room to be visible and the camera to pan to who is speaking during the meetings.

Director Vergara asked for a Motion.

Motion: President Freshley made a Motion, seconded by Director Gaskins and carried across the Board to authorize the General Manager to issue a purchase order to Western Audio Visual in the amount of \$89,763.22 for the purchase and installation of audio and visual technology improvements in the District's Board Room.

Roll Call Vote:

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

Recess

At approximately 8:40 a.m. the Board took a short recess. Also at this time Mr. Miazga left the meeting.

## Regular Session

At approximately 8:45 a.m. the Board returned to Regular Session.

## Engineering General Information Items

Mr. Cafferty stated that during the Main Office HVAC project, staff will be working remotely and Board meetings may be held in the Field Office Multi-Purpose Room.

## Capital Projects Status Report

### Asset Management Program

Ms. Ford stated that awarding development of the Pump Station Asset Management Plan will be an action item next month. She further stated that SOCWA has required submission of the WRP Asset Management Plan materials to comply with recent changes to the outfall permit. Ms. Ford indicated that staff plans to leverage existing materials and minimize duplicative work related to this permit requirement for asset management, given the District plans to develop the formal WRP Asset Management Plan next year.

### Aliso Creek Generator Replacement Project

Ms. Ford stated that staff plans to pre-purchase the generator and automatic transfer switch then place the project out to bid closer to delivery date. She further stated that the Master Plan team is working on determining what it will take to allow the Aliso Creek Lift Station to handle additional flow from new development at the Village at Laguna Hills.

### Ocean Outfall Pump Station (OOPS) Generator Replacement Project

Ms. Ford stated that the generator has been installed and staff has been trained.

### R-2 Reservoir Interior Recoating Project

Ms. Ford stated that this project is nearing completion, and the District is waiting on final costs for the floor repairs. She further stated that we will soon be receiving grant funds, reimbursing project costs, upon finalization of the grant agreement.

### R-6 Reservoir Floating Cover and Liner Replacement Project

Ms. Ford stated that Notice to Proceed (NTP) and Notice of Award have been issued for construction. She further stated that the District has delivered construction alerts to keep residents advised of the project.

Ms. Ford stated that staff has been testing the interties with IRWD and MNWD to manage flows when the Reservoir is offline.

Director Vergara suggested documenting the construction with time lapse photography similar to the Tertiary Treatment Plant and sending it to ACWA for a construction project of the year award.

### Filter Building Site Use Project

Ms. Ford stated that District staff conducted a virtual outreach meeting and have executed the construction agreement with the contractor. Construction will not begin until after September 1st due to the nesting season. She further stated that staff has been working with MWDOC on the timing of construction of their new WEROC building.

Ms. Ford stated that the Air Quality Management District (AQMD) has removed its equipment from the Filter Building to avoid conflicts during construction. Mr. Cafferty stated that AQMD has had an air monitoring system in the Filter Building which they will relocate to a trailer.

### JTM Pump Station Project

Ms. Ford stated that staff issued the NTP early, and construction for this project is moving forward.

### Water and Sewer Master Plan Update

Ms. Ford stated that the consultant has completed the hydraulic model such that District staff can use in lieu of field fire flow tests. The Consultant is evaluating the flow capacity at Aliso Creek Lift Station.

### Headworks Rehabilitation Study

Ms. Ford stated that the project has kicked off; the consultant has been reviewing each of the components of the Headworks and will have more information developed for future meetings.

### WRP Main Electrical Power Breakers Replacement Project

Ms. Ford stated that the District received the breakers, but they are missing the covers, so staff is working with the manufacturer to expedite delivery. She further stated that the contactor in the ATS requires four wire instead of the three wire, so staff will bring this modification to the Board next month as a Change Order.

### Tertiary System Optimization

Ms. Ford stated that we have two alternatives that would allow decoupling of the chlorine contact tank and recycled water storage tank. To confirm which of the two alternatives staff prefers, the District will conduct some testing in the WRP laboratory.

### Caltrans I-5 Widening Utility Relocations

Ms. Ford stated that there is ongoing discussion related to schedule, which may be further delayed.

### Effluent Pump Station Rehabilitation Project

Ms. Ford stated that the contractor is having issues related to the pump delivery, and the construction schedule could be beyond the scheduled timeframe.

### Wash Press System at Headworks

Ms. Ford stated that the District is moving ahead with installing the Wash Presses.

### Revenue Bond Expense Tracking

Ms. Ford stated that staff is tracking the difference between revenue bond budget and actual. Currently, staff anticipates an overage of required expenses compared to actual of \$1.2 million, which still allows adequate budget for the automated metering infrastructure (AMI) project especially if the District receives grant funding.

### Energy Efficiency

Ms. Ford stated that staff is working with SoCalRen on determining the amount and feasibility of collecting incentives for proposed projects. Staff scheduled SCE to test select pump stations next month.

### 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 9:25 a.m.

Attorney Report

Mr. Granito reported that there is no need for a Closed Session today.

Adjournment

At approximately 9:25 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:** September 19, 2022

**From:** Hannah Ford, Engineering Manager

**Subject:** Capital Project Status Report

---

### I. R-6 Reservoir Floating Cover and Liner Replacement Project

District staff conducted a preconstruction and progress meeting with the contractor (Layfield USA Inc.), inspector, and construction manager. The contractor has submitted the preliminary schedule, list of submittals, and cover and liner fabrication submittals. The preliminary schedule plans for cover and liner material delivery and installation in November, one month later than anticipated.

Staff is researching options for production of a time-lapse video of project construction. Staff met with one potential vendor, Drone Life Aerials, and is evaluating a proposal to develop a 60-second video that includes time-lapse photography and three half-day drone shoots for a total of \$10,300.

Staff started draining down R-6 Reservoir on September 6<sup>th</sup> in tandem with the MWD Upper Feeder shutdown. The shutdown, and consequently the Draindown, is anticipated to end on September 20<sup>th</sup>. Based on the reservoir's level after 1-week of Draindown and projected flow rates from ETWD, MNWD, and SMWD, the reservoir will end at a level lower than normal operations but higher than the minimum acceptable level to maintain appropriate pressure at the Main Pressure Reducing Station. Staff plans to maintain the level at this point until final Draindown for the construction project occurs in November.

Table 1 summarizes the total budget, timeframe, and percent complete for the current construction contract with Layfield USA Inc. Because the District has not yet received an invoice, budget expenditure remains below schedule completion.

**Table 1 – R-6 Floating Cover and Liner Replacement Schedule and Budget Status**

Construction Contract	Total	Percent Complete
<b>Budget</b>	\$23,608,825	0%
<b>Schedule</b>	August 18, 2022 – August 14, 2023	9%

## II. Filter Building Site Use Project

The District conducted a preconstruction meeting and weekly progress meetings, following formal NTP issuance on September 1<sup>st</sup>. Initial discussions surrounding schedule indicate project completion will likely be two months earlier than anticipated in November.

District staff continues to work with its consultant Brady to progress the new Warehouse and EOC design. Due to anticipated delays in metal building lead times, staff intends to bid the project in the first quarter of 2023 in order to time construction immediately after the nesting season in September 2023. Because construction of MWDOC's EOC is not yet certain, staff has decided to pave over the MWDOC EOC footprint in order to make the site useable and stable in the potential interim.

Table 2 summarizes the total budget, timeframe, and percent complete for Brady's design contract and Resource Environmental, Inc.'s construction contract. The District has received the consultant's invoices through July; budget appears less spent than schedule because the new building design has been delayed. Because the District has not yet received an invoice, budget expenditure remains below schedule completion.

**Table 2 – Filter Plant Site Use Schedule and Budget Status**

<b>Design Contract</b>	<b>Total</b>	<b>Percent Complete</b>
<b>Budget</b>	\$475,633	66%
<b>Schedule</b>	November 23, 2021 – December 31, 2022	74%
<b>Construction Contract</b>	<b>Total</b>	<b>Percent Complete</b>
<b>Budget</b>	\$685,000	0%
<b>Schedule</b>	September 1, 2022 – January 9, 2023	14%

## III. Joint Transmission Main (JTM) Pump Station Project

District issued Notice to Proceed on August 19<sup>th</sup> with 165 calendar days with J.R. Filanc Construction Co., Inc. (Filanc). Staff also held a preconstruction meeting with Filanc on August 31<sup>st</sup>. Filanc has already begun formalizing the construction schedule and anticipates work activities to begin as early as mid-October with existing utility exploratory excavations.

Table 3 summarizes the total budget, timeframe, and percent complete for Filanc's construction contract. Because the District has not yet received an invoice, budget expenditure remains below schedule completion.

**Table 3 – JTM Pump Station Schedule and Budget Status**

<b>Construction Contract</b>	<b>Total</b>	<b>Percent Complete</b>
<b>Budget</b>	\$475,000	0%
<b>Schedule</b>	August 19, 2022 – January 31, 2023	19%

#### IV. Ocean Outfall Pump Station (OOPS) Generator Replacement Project

The contractor, Filanc, and District staff have successfully completed the construction of this project as of August 2, 2022, and Engineering staff has filed for Notice of Completion with the County of Orange. The District has also released retention after the contractually obligated time period elapsed.



As a recap of Project schedule, design took place between May 2020 to February of 2021.

Construction was planned for April 2021 to November 2021, but global supply chain shortages delayed the Project completion to August 2022. After staff training in October, the new OOPS Generator is back in operation.

As a recap of the Project budget versus expenditures, Table 4 summarizes Project costs. Change Orders 1 and 2 consumed the entire construction contingency to address pandemic-related material price escalations, provide new FRP supports, and additional safety features added after the bidding stage. As a cost savings measure, District staff conducted design, CEQA, CM, and inspection services in-house.

**Table 4 –OOPS Generator Replacement Project Expenditures**

Contracts	Budgeted Cost	Board Approved Cost	Actual Cost	Delta
Design <sup>1</sup>	\$ 414,523 <sup>2</sup>	\$ 0	\$ 0	\$ 0
CEQA <sup>1</sup>		\$ 0	\$ 0	\$ 0
Construction		\$ 414,523 <sup>2</sup>	\$ 414,523 <sup>2</sup>	\$ 0
CM <sup>1</sup>		\$ 0	\$ 0	\$ 0
ESDC <sup>1</sup>		\$ 0	\$ 0	\$ 0
Inspection <sup>1</sup>		\$ 0	\$ 0	\$ 0
<b>Total</b>	<b>\$ 414,523<sup>2</sup></b>	<b>\$ 414,523<sup>2</sup></b>	<b>\$ 414,523<sup>2</sup></b>	<b>\$ 0</b>

<sup>1</sup> Performed in-house.

<sup>2</sup> Consisting of \$384,523 from the original bid and \$23,322.03 from Change Order 1 and \$6,677.97 from Change Order 2.

#### V. R-2 Reservoir Interior Recoating Project

The contractor, Associated Tank Constructors (ATC), and District staff are working to close out the project. ATC has disinfected the tank and worked with District staff to fill and test the reservoir. All testing was satisfactory, and the reservoir has been placed back into service. Staff also performed a punch-list field walk to verify any remaining tasks before ATC demobilization. ATC is working with staff on a final Change Order, which is estimated to be approximately \$59,000, well under the construction



contingency of \$100,000. Once complete, ATC will provide final billing and record the Notice of Completion with the County of Orange.

The Urban and Multibenefit Drought Grant from DWR will cover \$617,668 of project costs. District staff met with DWR to submit invoices and initiate the funding process.

Table 5 summarizes the total budget, timeframe, and percent complete for ATC's construction contract. Staff will finalize the Change Order related to structural repairs and review close-out project financials at the next Board meeting.

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

Design Contract	Total	Percent Complete
<b>Budget</b>	\$611,000 <sup>1</sup>	98%
<b>Schedule</b>	April 11, 2022 – September 16, 2022	100%

<sup>1</sup> Cost does not include upcoming Change Order to reflect structural and safety repairs.

## VI. Main Office HVAC Improvement Project

District staff issued the contractor, Empire Design and Build (Empire), Notice of Award on August 22<sup>nd</sup> followed by Notice to Proceed on September 7<sup>th</sup>. Staff has also held a preconstruction meeting with the Contractor, and the project is currently in the submittal review phase.

Table 6 summarizes the total budget, timeframe, and percent complete for Empire's construction contract. Because the District has not yet received an invoice, budget expenditure remains below schedule completion.

**Table 6 – Main Office HVAC Improvement Project Schedule and Budget Status**

Design Contract	Total	Percent Complete
<b>Budget</b>	\$230,000	0%
<b>Schedule</b>	September 7, 2022 – February 6, 2023	8%

## VII. Water and Sewer Master Plan Update

The water hydraulic model has been calibrated and utilized to simulate fire flows thereby saving Operations staff time. District staff met with the team to review calibration results for the water model and discuss next steps, which include a series of monthly meetings to review the sewer model calibration, water and sewer recommendations, and CIP recommendations.

Table 7 summarizes the total budget, timeframe, and percent complete for this project. The consultant's last invoice reflected below was from July, so project progress remains on track with schedule and budget expenditure.

**Table 7 – Water and Sewer Master Plan Update Schedule and Budget Status**

Design Contract	Total	Percent Complete
<b>Budget</b>	\$349,951	41%
<b>Schedule</b>	March 23, 2022 – January 1, 2023	59%

## VIII. Headworks Rehabilitation Study

District staff conducted an extensive site visit at the WRP to kick off the project and gather initial operator input. Initial feedback from the design team indicates a potential hydraulic constraint at the inlet to the Headworks that may cause surcharging in the collection system and a linkage between pump station operation and Headworks that may influence high load conditions.

Table 8 summarizes the total budget, timeframe, and percent complete for this project. The consultant has not yet invoiced for the project, so progress remains below budget expenditure.

**Table 8 – Headworks Rehabilitation Study Schedule and Budget Status**

Contract	Total	Percent Complete
<b>Budget</b>	\$132,848	0%
<b>Schedule</b>	July 27, 2022 – December 31, 2022	34%

## IX. Wash Press System at Headworks

District staff is in the process of installing the Wash Press equipment and associated electrical. Table 9 summarizes the total budget, timeframe, and percent complete for this project's construction. Budget is on track with schedule.

**Table 9 – Wash Press System at Headworks Construction Schedule and Budget Status**

Construction Contract	Total	Percent Complete
<b>Budget</b>	\$103,063	68%
<b>Schedule</b>	December 23, 2021 – October 15, 2022	70%

## X. Tertiary System Optimization

Currently, the WRP maintains 300 to 400 gallons per minute as a minimum flow to the outfall to prevent backflow from the Effluent Transmission Main (ETM) into the recycled water system. To maximum recycled water production by using flow that is currently diverted to the ETM, staff is working with a consultant to design a backflow prevention device on the pipeline between the ETM and the Chlorine Contact Tank (CCT).

Staff met again with Southern California Regional Energy Network (SoCalREN) to progress accessing rebates for the ammonia analyzer. To de-couple the RWST and CCT, staff developed a test protocol to confirm total coliform inactivation at the end of the CCT in order to confirm the ability to move the compliance point to the end of the CCT without ammonia addition. The testing will take place for two weeks in October.

## XI. Effluent Pump Station Rehabilitation Project

Staff has conducted a pre-construction meeting with the contractor, Filanc, earlier this month. Filanc received all valves necessary to begin the valve replacement portion of this Project however is currently still awaiting pump delivery. District staff is working with the contractor to perform pump station shutdowns this week to replace valves. Pump delivery is scheduled

for February 2023 due to pump manufacturer production times. Once the pumps arrive on site, Filanc will begin the pump replacement and commissioning activities to complete the project.

Table 10 summarizes the total budget, timeframe, and percent complete for Filanc's construction contract. Staff approved a schedule extension until March and a \$3,221.14 change order to include epoxy coating of the pump's interior.

**Table 10 – Effluent Pump Station Construction Schedule and Budget Status**

Construction Contract	Total	Percent Complete
<b>Budget</b>	\$390,221 <sup>1</sup>	9%
<b>Schedule</b>	March 23, 2022 – March 15, 2023	50%

<sup>1</sup>Original contract value plus Change Order 1, does not include deduct of \$20,000.

## **XII. Caltrans I-5 Widening Utility Relocations**

District staff has continued to work with the Caltrans Contractor and Construction Management Consultant to schedule Phase B of this project. The District Contractor, Paulus Engineering, has begun sewer main replacement efforts this week and will continue until mid-October. Phase B is slated to begin on September 19<sup>th</sup> with a sewer main relocation.

Table 11 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 end of September through approximately mid-October of this year. Phase C will take place sometime in mid-2023.

**Table 11 – Caltrans I-5 Widening Utility Relocations Construction Schedule and Budget Status**

Construction Contract	Total	Percent Complete
<b>Budget (Phase B)</b>	\$109,829 <sup>1</sup>	0%
<b>Budget (Total Project)</b>	\$627,365 <sup>2</sup>	73%
<b>Schedule (Phase B)</b>	September 19, 2022 – October 7, 2022	0%

<sup>1</sup>Caltrans will be reimbursing the District for Phase B per utility agreement 12-UT-1450 and 12-UT-1451.

<sup>2</sup>Original contract value of \$769,777 plus deductive Change Order 1 for \$142,412 finalized in November 2020.

## **XIII. Aliso Creek Generator Replacement Project**

District staff is determining the required load for the generator, in light of potential Lift Station modifications to handle additional flow from The Village at Laguna Hills, prior to pre-purchasing.

## **XIV. WRP Main Electrical Power Breakers Replacement Project**

Schneider Electric USA Inc. delivered the breakers at the end of July and the missing covers arrived on site this month. However, staff is waiting on confirming the change order and design requirements of the ATS contactor prior to installation. To recap, the battery in the ATS requires four wire per the latest code, but the contactor in the existing ATS is three wire. A change order of approximately \$25,000 will be required to replace the contactor to accommodate four wire.

Table 11 summarizes the total budget, timeframe, and percent complete for this project. The budget does not yet reflect the anticipated change order related to ATS contactor changeout.

**Table 11 – WRP Main Electrical Power Breaker Schedule and Budget Status**

<b>Construction Contract</b>	<b>Total</b>	<b>Percent Complete</b>
<b>Budget</b>	\$134,491	84%
<b>Schedule</b>	April 29, 2021 – October 29, 2022	93%

## **XV. Revenue Bond Expense Tracking**

District staff have been closely tracking project actuals compared to revenue bond budget, as summarized in Table 12. Based on the current net negative difference of all budgeted projects, the net revenue bond funding available for the AMI project is \$4,954,861.

**Table 12 –Revenue Bond Expense Tracking**

<b>Projects</b>	<b>Revenue Bond Budget</b>	<b>Actual</b>	<b>Difference</b>
R-6 Floating Cover and Liner Replacement Project	\$9,776,400	\$11,880,187	(\$2,103,787)
South County Pipeline Turnout Project	\$3,000,000	\$3,000,000 <sup>1</sup>	\$0
Joint Transmission Main Pump Station	\$2,400,000	\$989,546	\$1,410,454
Water Filtration Plant Reuse Project	\$2,917,000	\$3,430,706 <sup>1</sup>	(\$513,706)
SOCWA Capital Projects	\$9,974,000	\$2,599,818 <sup>1,2</sup>	\$0 <sup>2</sup>
AMI Remote Meter Reading	\$6,161,900	\$6,161,900 <sup>1</sup>	\$0
<b>Total Project Costs</b>	<b>\$34,229,300</b>	<b>\$37,673,349</b>	<b>(\$1,207,039)</b>
Capital Reserves	(\$6,428,700)		
Release of Restricted SRF Reserves	(\$2,270,000)		
<b>Total Funding Needed</b>	<b>\$25,530,600</b>		

<sup>1</sup>Contains some costs that remain estimates (not yet bid).

<sup>2</sup>Actual represents capital required for the next five years FY 2022/23 through 2026/27. Excess revenue bond funding above this amount (anticipated at \$2,599,818) will be applied to the following years of SOCWA capital needs.

## **XVI. Energy Efficiency Analysis**

District staff continues to work on developing the recommended energy efficiency projects for the WRP and pump stations. Table 13 summarizes the projects staff are developing. SoCalREN has indicated that incentives are available for some of these projects, so staff met with them last week to determine the amount and feasibility of collecting those incentives. Staff scheduled pump re-testing with Southern California Edison this month.

**Table 13 – Energy Efficiency Progress Summary**

Facility	Recommended Project	Projected Savings (kWh/yr)	Budgetary Cost	Projected Payback (years) <sup>(1)</sup>	Status
<b>WRP</b>					
ABAC based Aeration Control	Introduce ammonia-based aeration control (ABAC) in aeration basins.	334,000	\$84,000	1.7	Moving forward with design and implementation this year.
Aerated Grit Chamber Optimization	Optimize blower for aerated grit chamber.	54,000	\$65,000	5.6	Included as part of Headworks Rehabilitation Study
Odor Control System Optimization	Install H <sub>2</sub> S analyzers for trimming and VFDs on blowers.	29,000	\$31,000	5.0	Included in previous action item on WRP Optimization Study.
WAC Rehabilitation	Eliminate waste activated clarifier (WAC) sludge blower. Replace with polymer addition.	147,000	\$112,000	4.9	
RAS Pump Optimization	Flow pace and trim based on sludge blanket monitoring.	113,000	\$156,000	6.4	
Aeration Distribution Optimization	Automate valves on droplegs to zones of aeration basins.	94,000	\$254,000	12.5	
Large Bubble Mixing in Equalization Basin	Replace mixing pumps with large bubble diffusers.	235,000	\$880,000	17.3	
<b>Water Pump Stations</b>					
P-1	Rehabilitate due to degraded efficiency.	98,000	\$107,000	6.4	Included in FY 23/24 CIP budget.
P-4	Potentially rehabilitate due to degraded efficiency based on February 2018 test data	99,000	\$20,000	1.4	Scheduled new SCE test because pumps were rehabilitated since February 2018.
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	Issued a purchase order for pump rehabilitation; delivery anticipated in December 2022.

Facility	Recommended Project	Projected Savings (kWh/yr)	Budgetary Cost	Projected Payback (years) <sup>(1)</sup>	Status
Towers	Potentially rehabilitate due to degraded efficiency based on November 2015 test data.	1,488	\$12,000	5.4	Scheduled new SCE test because pumps were rehabilitated since November 2015.
<b>Sewer Lift Stations</b>					
Aliso Creek – Pump 1	Tested in April 2021, and pump and motor were replaced thereafter in December 2021.	37,276	\$30,000	7.3	Scheduled new SCE test because pumps were rehabilitated since April 2021.
Aliso Creek – Pump 2	Pump and motor were replaced in September 2020 and SCE testing conducted in April 2021. Evaluate deficiencies to understand causation of rapid efficiency decline in one of the duty pumps.	87,000	\$36,000	3.1	Conducted site visit with consultant for the Master Plan, Carollo, to evaluate and recommend solutions.
Northline – Pump 3	Pump and motor were replaced in January 2020 and SCE testing conducted in April 2021. Evaluate deficiencies to understand causation of rapid efficiency decline in one of the duty pumps.	24,000	\$18,000	4.5	Operations staff indicate that Northline Pump 3 is under frequent strain because it serves to regularly pump down the wet well, at which time it is subject to poor suction conditions.
Westline	Potentially rehabilitate due to degraded efficiency based on September 2015 test data.	42,065	19,500	3.1	Scheduled new SCE test because pumps were rehabilitated since September 2015.
Freeway	Potentially rehabilitate due to degraded efficiency based on October 2015 test data.	75,457	19,500	1.7	Scheduled new SCE test because pumps were rehabilitated since October 2015.
Veeh – Pumps 3 and 4	Potentially rehabilitate due to degraded efficiency based on September 2015 test data.	33,828	11,000	2.1	Scheduled new SCE test because pumps were rehabilitated since September 2015.

<sup>(1)</sup>Does not include potential rebate from SCE.

F.Y. 2022/23 CAPITAL IMPROVEMENT PROGRAM BUDGET ITEMS > \$50,000 BOARD APPROVAL SCHEDULE																
Category	Project Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Revenue Bond / CIP Budget	Board Approved Cost	
2022/23 Capital Projects																
	4920 Siphon	E	E	E	BP									\$170,000	-	
	La Paz Abandonment	ET	ET	ET	ET	ET	ET	ET	ET	ET	ET	BP		\$100,000	-	
	WRP Optimization Study			A	E	E	BP							\$200,000	-	
	Headworks Rehabilitation Study	A	E	E	E	E	BP							\$230,000	\$132,848	
	Headworks Bar Screen Retrofit	Suspended until Headworks Rehabilitation Study complete												\$515,000	-	
	Asset Management		B	A	E	E	BP	E			E	E	E	\$100,000	-	
2022/23 Capital Equipment																
	P-4 Pump Replacement					A	O						R	\$59,000	-	
	P-1 and R-5 Fence Alarm Replacement			B	A	C								\$69,000	-	
	Reservoir Mixer Improvements				E	E	A	C	C	C				\$77,000	-	
	Headworks Bar Screen PLC Panel Replacement											E	A	\$60,000	-	
	Boom Truck (Diesel - Regulatory Compliance)	Deferred to FY 2023/24												\$315,000	-	
	IT Master Plan						RFP	A	E	E	E	E	BP	\$80,000	-	
Revenue Bond Projects																
	R-6 Reservoir Floating Cover	A	C	C	C	C	C	C	C	C	C	C	C	\$9,776,400	\$11,948,193	
	Filter Plant Site Use Plan Investigation and Design	A / E	C / E	C / E	C / E	C / E	C / E	A	C	C	C	C	C	\$2,917,000	\$1,163,616	
	AMR / AMI Implementation	To be determined based on costs incurred by ongoing revenue bond projects												\$6,761,900	-	
	South Orange County Turnout Project			E	E	E	E	E	E	E	E	E	E	\$3,000,000		
	JTM Pump Station	B	A	C	C	C	C	C						\$2,400,000	\$989,546	
Previous Fiscal Year Carryover																
	R-2 Reservoir Interior Recoating	C	C											\$605,000	\$806,000	
	Wash Press System at Headworks		R	C	C									\$200,000	\$103,063	
	Effluent Pump Station Rehabilitation	C	C	C	C	C	C	C	C	C				\$150,000	\$425,000	
	WRP Main Electrical Power Breaker Upgrades	C	C	C										\$140,000	\$134,491	
	DAF Unit #2 Rehabilitation Project	E	E	E	E	E	B	A	C	C	C	C	C	\$150,000	-	
	Aliso Creek Emergency Generator Replacement Project	E	E	E	A	E	E	E	E	E	E	E	E	\$275,000	-	
	Grit Chamber Rehab/Recoating	Suspended until Headworks Rehabilitation Study complete												\$85,000	\$416,000	
	OOPS Emergency Generator Replacement	C	C	C										\$220,000	\$414,523	
	Main Office HVAC Replacement Project	B	A	C	C	C	C	C						\$240,000	\$291,140	
	Master Plan Update	ET	ET	ET	ET	ET	BP	ET						\$350,000	\$349,951	
	Caltrans I-5 Widening Utility Relocations			C	C									\$0	\$627,365	
														Total	\$29,326,300	\$17,801,737

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 30<sup>th</sup> 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.