

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

April 24, 2023

7:30 a.m.

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

Vice President Vergara will be attending remotely from:
27231 Eastridge Drive
Lake Forest, CA 92630

Director Monin will be attending remotely from:
Orlando World Center Marriot
8701 World Center Drive
Orlando, FL 32821

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

Members of the public who wish to comment on any item within the jurisdiction of the District or on any item on the agenda, may attend the meeting in person at the District's office or may observe and address the Meeting by joining at this link:

<https://us02web.zoom.us/j/82524914240> (Meeting ID: 825 2491 4240).

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 Havens

PLEDGE OF ALLEGIANCE – Director Freshley

ROLL CALL (Determination of a Quorum)

ORAL COMMUNICATIONS/PUBLIC COMMENTS

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

ITEMS RECEIVED TOO LATE TO BE AGENDIZED

Determine need and take action to agendize item(s) which arose subsequent to the posting of the Agenda. (ROLL CALL VOTE: Adoption of this recommendation requires a two-thirds vote of the Board members present, or, if less than two-thirds of the Board members are present, a unanimous vote of those members present.)

1. Resolution No. 23-4-1 Modifying Standing and External Organization Board and Staff Assignments for Calendar Year 2023 (Reference Material Included)

Staff will review and comment on Resolution No. 23-4-1 modifying Standing and External Organization Board and Staff Assignments for calendar year 2023.

Recommended Action: Staff recommends approval of Resolution No. 23-4-1 modifying Standing and External Organization Board and Staff Assignments for calendar year 2023.

RESOLUTION NO. 23-4-1

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EL TORO WATER DISTRICT
MODIFYING STANDING AND EXTERNAL ORGANIZATION
BOARD AND STAFF ASSIGNMENTS
FOR CALENDAR YEAR 2023**

2. **Resolution No. 23-4-2 Amending El Toro Water District Policy Statement 1993-10 (IV) Directors Compensation Policy** (Reference Material Included)

Staff will review and comment on Resolution No. 23-4-2 amending El Toro Water District Policy Statement 1993-10 (IV) Director's Compensation Policy.

Recommended Action: Staff recommends approval of Resolution No. 23-4-2 amending El Toro Water District Policy Statement 1993-10 (IV) Directors Compensation Policy.

RESOLUTION NO. 23-4-2

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EL TORO WATER DISTRICT
AMENDING EL TORO WATER DISTRICT POLICY STATEMENT 1993-10 (IV)
DIRECTORS COMPENSATION POLICY

FINANCE AND INSURANCE COMMITTEE MEETING

CALL MEETING TO ORDER – Director Gaskins

3. **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 March 20, 2023 Finance and Insurance Committee meeting (Minutes included)

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

FINANCIAL INFORMATION ITEMS

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

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

5. **2023-24 Fiscal Year Budget Status Update**

Staff will provide an update on the preparation of the 2023-24 Fiscal Year Budget.

FINANCIAL ACTION ITEMS

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

Staff will review and comment on the Quarterly Insurance Report for the period January 1, 2023 through March 31, 2023.

Recommended Action: Staff recommends that the Board Receive and File the Quarterly Insurance Report for the period of January 1, 2023 through March 31, 2023.

7. **Financial Package - Authorization to Approve Bills for Consideration dated April 24, 2023 and Receive and File Financial Statements as of March 31, 2023** (Reference Material Included)

The Board will consider approving Bills for Consideration dated April 24, 2023 and Receive and File Financial Statements as of March 31, 2023.

Recommended Action: Staff recommends that the Board 1) approve, ratify and confirm payment of those bills as set forth in the schedule of bills for consideration dated April 24, 2023, and 2) receive and file the Financial Statements for the period ending March 31, 2023.

COMMENTS REGARDING NON-AGENDA FIC ITEMS

CLOSE FINANCE AND INSURANCE COMMITTEE MEETING

ENGINEERING COMMITTEE

CALL MEETING TO ORDER – Director Freshley

8. **Consent Calendar**

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

- a. Consider approving the minutes of the March 20, 2023 Engineering Committee meeting. (Minutes Included).

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

ENGINEERING ACTION ITEMS

9. **City of Mission Viejo Street Pavement Rehabilitation Project**
(Reference Material Included)

Staff will review and comment on costs associated with adjustment to grade of District valves and manholes following a City of Mission Viejo street resurfacing project on residential streets within the District service area.

Recommended Action: Staff recommends that the Board of Directors authorize the District's General Manager to approve payment of a City of Mission Viejo invoice in the amount of \$111,100.

ENGINEERING INFORMATION ITEMS

10. **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.

11. **Engineering Items Discussed at Various Conferences and Meetings**

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

COMMENTS REGARDING NON-AGENDA ENGINEERING COMMITTEE ITEMS

CLOSE ENGINEERING COMMITTEE MEETING

ATTORNEY REPORT

CLOSED SESSION

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

1. Pursuant to Government Code Section 54956.9 (d) (2) to consult with legal counsel and staff – Potential Litigation (one matter).
2. Pursuant to Government Code Section 54956.9(a) to consult with legal counsel and staff. *Plaintiff, Marlene Jean v. Defendants, Dollar Tree Stores, et al./Cross-Complainant, Park Aliso Commercial Center, Ltd, et al. v. Cross-Defendant, El Toro Water District, et al., Superior Court of Los Angeles Case No. 19STCV25234. [Government Code Section 54956.9(a)] – Pending 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.



STAFF REPORT

To: Board of Directors

Meeting Date: April 24, 2023

From: Dennis Cafferty, General Manager

Subject: Board Committee Resolution No. 23-4-1

It has been the practice of the District that the Board President makes assignments to various roles and committees followed by ratification of the Board by resolution. When a Board member assigned to a committee becomes unavailable, the Board President has not had the authority to assign a replacement in a timely fashion. The result is that committee meetings fail to meet the requirement of a quorum having only one of the two assigned committee members available.

Resolution No. 23-4-1 accomplishes the following:

- Assigns Director Gaskins to the Budget Committee
- Provides the Board President the authority, when necessary, to assign a temporary replacement to a committee

Recommended Action: Staff recommends approval of Resolution No. 23-4-1 modifying Standing and External Organization Board and Staff Assignments for calendar year 2023.

RESOLUTION NO. 23-4-1

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EL TORO WATER DISTRICT
MODIFYING STANDING AND EXTERNAL ORGANIZATION
BOARD AND STAFF ASSIGNMENTS
FOR CALENDAR YEAR 2023

RESOLUTION NO. 23-4-1

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EL TORO WATER DISTRICT
MODIFYING STANDING COMMITTEE ASSIGNMENTS
FOR CALENDAR YEAR 2023 AND
AUTHORIZING THE BOARD PRESIDENT TO MAKE TEMPORARY
APPOINTMENTS TO EXISTING STANDING COMMITTEES**

WHEREAS, the Board of Directors of the El Toro Water District deems it to be in the best interest of the District to modify the President's appointment of Board to Standing Committee assignments; and

WHEREAS, the Board of Directors of the El Toro Water District also deems it to be in the best interest of the District to avoid the cancellation of a Standing Committee Meeting due to the unavailability of a Standing Committee member and the resulting lack of a quorum; and

WHEREAS, the list of appointments is attached hereto marked Exhibit "A," and made part of this Resolution.

NOW THEREFORE, IT IS HEREBY RESOLVED, as follows:

1. RESOLVED, that the Board of Directors of the El Toro Water District hereby confirms the Standing and External Organization Board and Staff Assignments as listed in Exhibit "A".

2. RESOLVED FURTHER, that the President of the Board of Directors is hereby authorized to appoint a Board Member to a Standing Committee, as needed, in order to establish a quorum for a scheduled Standing Committee Meeting.

ADOPTED, SIGNED AND APPROVED this 24th day of April 2023.

KAY HAVENS, President
El Toro Water District and of the
Board of Directors thereof

ATTEST:

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

**EXHIBIT A
RESOLUTION 23-4-1**

BOARD/STAFF MEMBER ORGANIZATIONAL AND STANDING COMMITTEE ASSIGNMENTS – 2023

<u>ETWD COMMITTEE</u>	<u>CHAIRMAN</u>	<u>ALTERNATE</u>	<u>FREQUENCY</u>
Engineering Committee	Freshley	Vergara	Monthly (Full Board)
Finance & Insurance Committee	Gaskins	Monin	Monthly (Full Board)
Agenda Review Committee	Havens	Vergara	Monthly
Regional Reclamation Committee (RRC)	Freshley	Gaskins	Monthly
Community Advisory Group (CAG)	Gaskins	Vergara	Quarterly

<u>ORGANIZATION</u>	<u>REPRESENTATIVE</u>	<u>ALTERNATE</u>	<u>FREQUENCY</u>
WACO Planning	Monin	Vergara	Monthly
SOCWA Board	Freshley	Gaskins	Monthly
SOCWA Finance Committee	Cafferty	Freshley	Monthly
ISDOC	Monin	Gaskins	Monthly
LAFCO	Freshley	Gaskins	Monthly
Santiago Aqueduct Commission	Gaskins	Vergara	Quarterly
South OC Agencies Group	Gaskins	Havens	Bi-Monthly
South OC Watershed Management Area Executive Committee	Havens	Monin	Quarterly

ADDITIONAL COMMITTEES THAT MEET ON AN OCCASIONAL OR AS NEEDED BASIS

<u>ETWD COMMITTEE</u>	<u>CHAIRMAN</u>	<u>ALTERNATE</u>	<u>FREQUENCY</u>
Computer Technology	Freshley	Monin	Annual/As Required
Audit Committee	Monin	Freshley	Annual/As Required
Budget Committee	Havens	Gaskins	Annual/As Required
Human Resources Committee	Gaskins	Monin	Annual/As Required
Water Quality Committee	Gaskins	Havens	Annual/As Required
JPIA	Gaskins	Freshley	Semi-Annual
ACWA Energy/Engineering Committee	Freshley	N/A	As Required
ACWA Education/Finance Committee	Monin	N/A	As Required
ACWA Water Quality Committee	Gaskins	N/A	As Required

DIRECTORS WILL NOT BE COMPENSATED FOR ATTENDING MEETINGS NOT LISTED ABOVE UNLESS AUTHORIZED BY THE BOARD PRESIDENT, WITH THE EXCEPTION OF: OCWA Luncheon Meetings, WaterReuse Luncheon Meetings, WACO, CAG, ISDOC Quarterly Luncheon, MWDOC Quarterly Policy Forum events, MWDOC/Met Directors Workshop, MWDOC Elected Officials Forum, MWDOC Board Meeting, MWDOC Administration & Finance Committee Meeting, MWDOC Planning & Operations Committee Meeting, MWDOC/OCWD Joint Planning Committee Meeting, So Cal Water Committee, South Orange County Economic Coalition, Lake Forest Chamber of Commerce Events, City Council meetings in the 5 cities served by the District, Supervisor/Congressmen meetings in the areas served by the District.



STAFF REPORT

To: Board of Directors

Meeting Date: April 24, 2023

From: Dennis Cafferty, General Manager

Subject: Directors Compensation Policy - Resolution No. 23-4-2

Minor modifications to the Directors Compensation Policy are proposed to ensure consistency of the Qualified Events section of the Policy with the similar events described in Exhibit A of the Board/Staff Member Organization and Standing Committee Assignments Resolution (Resolution No. 23-4-1).

The modifications are shown in the attached redline and clean versions of the Directors compensation policy.

Recommended Action: Staff recommends approval of Resolution No. 23-4-2 amending El Toro Water District Policy Statement 1993-10 (IV) Directors Compensation Policy.

RESOLUTION NO. 23-4-2

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EL TORO WATER DISTRICT
AMENDING EL TORO WATER DISTRICT POLICY STATEMENT 1993-10 (IV)
DIRECTORS COMPENSATION POLICY

RESOLUTION NO. 23-4-2

**RESOLUTION OF THE BOARD OF DIRECTORS
OF THE EL TORO WATER DISTRICT
AMENDING POLICY STATEMENT 1993-10 (IV)
“DIRECTORS COMPENSATION POLICY”**

WHEREAS, the Board of Directors of the El Toro Water District desires to amend its existing Directors Compensation Policy.

NOW, THEREFORE, IT IS HEREBY RESOLVED, as follows:

Policy Statement – Directors Compensation Policy 1993-10 IV) is hereby amended, approved and adopted in the form and content attached to this Resolution marked Exhibit "A";

ADOPTED, SIGNED AND APPROVED this 24th day of April 2023.

KAY HAVENS, President
El Toro Water District and of
the Board of Directors
thereof

ATTEST:

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

RESOLUTION NO. 23-4-2

EXHIBIT A

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 1 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 04/24/2023 Revision: 11

I. PURPOSE

- A. Directors in their role of providing governance for the El Toro Water District ("District") are required to: (1) Attend regular, special and committee meetings of the Board of Directors ("Board"); (2) perform assigned duties and responsibilities, as officers; (3) represent the District at industry and community events; and (4) attend industry specific conferences and educational events.
- B. The El Toro Water District ("District") shall adhere to Government Code Sections 53232 through 53232.4 when dealing with issues of director remuneration and reimbursement.

II. QUALIFIED EVENTS

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

- A. A meeting of the District's Board of Directors;
- B. A meeting of a Committee of the District's Board of Directors;
- C. A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234.

Approved by Resolution: 93-9-2	Date: 09/16/93
Superseded by Resolution: 94-5-2	Date: 05/19/94
Superseded by Resolution: 99-7-2	Date: 07/15/99
Superseded by Resolution: 03-4-2	Date: 04/24/03
Superseded by Resolution: 06-02-01	Date: 02/23/06
Superseded by Resolution: 06-9-1	Date: 09/28/06
Superseded by Resolution: 07-9-2	Date: 09/27/07
Superseded by Resolution: 18-3-3	Date: 03/22/18
Superseded by Resolution: 20-5-1	Date: 05/28/20
Superseded by Resolution: 20-11-3	Date: 11/24/20
Superseded by Resolution: 20-12-6	Date: 12/16/20
Superseded by Resolution: 24-4-1	Date: 04/24/23

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 2 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 04/24/2023 Revision: 11

- D. Official Business Representing the District (subject to the prior approval of the President or Board) at the following non-exclusive functions and activities:
1. South Orange County Wastewater Authority Board of Directors (SOCWA)
 2. SOCWA Finance Committee
 3. Santiago Aqueduct Commission (SAC)
 4. MWDOC Board Meeting
 5. MWDOC Administration & Finance Committee Meeting
 6. MWDOC Planning & Operations Committee Meeting
 7. MWDOC MET Directors Workshop
 8. MWDOC Elected Officials Forum
 9. MWDOC/OCWD Joint Planning Committee Meeting
 10. MWDOC Policy Forum
 11. Local Agency Formation Commission (LAFCO)
 12. Water Advisory Committee of Orange County (WACO)
 13. WACO Planning Committee
 14. Independent Special Districts of Orange County (ISDOC)
 15. Local TV-Appearances
 16. Orange County Water Association (OCWA)
 17. WaterReuse of Orange County
 18. Joint Powers Insurance Authority
 19. South OC Watershed Management Area Executive Committee
 20. South Orange County Agencies' Group Meeting
 21. So Cal Water Committee
 22. South Orange County Economic Coalition
 23. Local Chamber of Commerce Functions
 24. City Council Meetings in the Cities served by the District
 25. Meetings between Board President and Vice President
 26. Meetings between Board President and District General Manager or Attorney

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 3 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 04/24/2023 Revision: 11

27. Other functions defined in the “Board/Staff Organizational and Standing Committee Assignments” as periodically revised and adopted by Resolution of the Board of Directors

E. Other functions and activities determined on an Ad Hoc basis as being beneficial to the District as approved by the Board President or the Board.

III. COMPENSATION

A. When serving in the above capacity a Director shall receive a per diem compensation as established by Ordinance of the District for “each day” so served, at the request of the Board. Only one per diem compensation will be paid for each calendar day (regardless of the number of meetings or events attended on a calendar day) up to the maximum number of days permitted by the District’s Ordinance (which presently is set at 10 in any calendar month – Ordinance No. 2018-1). Attendance at meetings and conferences shall be deemed to have been rendered “at the request of the Board” if (1) the Director’s attendance is requested through posting of a notice of a District meeting; (2) the Director’s attendance is requested by the President of the Board; or (3) the Director’s attendance is approved by Board action at a regular or special meeting of the Board of Directors.

B. Directors shall submit their compensation report form to the District office within the first week of each month for the prior month. The Board President or the General Manager will approve and sign director compensation forms before payment can be processed. The Board President’s compensation Form shall be approved by the General Manager or Assistant General Manager.

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

1. Restitution to the District;
2. Civil penalties for misuse of public resources pursuant to Government Code Section 8314; and

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 4 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 04/24/2023 Revision: 11

3. Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code, penalties for which include 2, 3 or 4 years in prison.

D. In the event of a dispute or misunderstanding regarding compensation, the matter shall be reviewed by two members of the Board appointed by the Board (other than the Board member whose account is being questioned) and their findings and recommendations will be transmitted to the Board for a determination. The Board determination shall be final.

E. Changes in the compensation of Board members will require the approval of the Board during an open meeting of the Board held at least 60 days prior to the effective date of the change, no more than once in any twelve-month period.

IV. BOARD OF DIRECTORS BENEFITS PROGRAM

A. While serving on the El Toro Water District Board of Directors, each Director is eligible for the Board of Directors Benefit Program. Benefit eligibility expires when Directors leave the Board. Benefit eligibility requirements may also be imposed by the individual benefit plans themselves.

B. The District reserves the right to modify, amend or terminate Director benefits and to modify or amend Director benefits eligibility requirements at any time and for any reason, subject to any legal restrictions and approval by the Board.

C. The District offers the following Director benefits

- Health Insurance
- Dental Insurance
- Vision Insurance
- Life Insurance and Accidental Death and Dismemberment Plan
- Long Term Care Insurance
- Deferred Compensation Plan / Social Security

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 5 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 04/24/2023 Revision: 11

1. Health Insurance

Directors, their spouses or Registered domestic partners and the Director's dependents are eligible to be provided health insurance through ACWA JPIA. The Directors' Health Insurance program is identical to that provided to the District's employees in the plan options and employee co-pay requirements. Eligibility for participation begins the first of the month following thirty days of continuous service on the Board of Directors of the District. Directors may opt in or out of the Health Insurance program.

The District will cease coverage and payments of Health Insurance premiums when a Director leaves office or is no longer serving on the Board of Directors.

2. Dental Insurance

Directors, their spouses or Registered domestic partners and the Director's dependents are covered by a group dental insurance plan. Eligibility for participation begins the first of the month following sixty days of continuous service on the Board of Directors of the District. There is no cost to the Director for this benefit.

3. Vision Insurance

Directors, their spouses or Registered domestic partners and the Director's dependents are covered by a group vision insurance plan. Eligibility for participation begins the first of the month following sixty days of continuous service on the Board of Directors of the District. There is no cost to the Director for this benefit.

4. Life Insurance and Accidental Death and Dismemberment

Directors are covered by a group life insurance and accidental death and dismemberment plan (Plan). The Plan benefit for Directors is \$10,000 each until the Director reaches 75 years of age after which the Plan benefit is \$5,000 each. Eligibility begins the first of the month following sixty (60) days of continuous service on the Board of Directors of the District.

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 6 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 04/24/2023 Revision: 11

It is the Director's responsibility to notify the Human Resources Manager, in writing, if there is a change such as name, address, beneficiary etc.

5. Long Term Care Insurance

Upon election or appointment to the Board of Directors and while serving on the Board, Directors as well as their spouse or Registered domestic partner are covered by a Long Term Care Insurance plan. Directors that opt in to the District Health Insurance program are not eligible for the Long Term Care Insurance plan.

This policy provides for payment in the event that a Director requires professional home health care or nursing home care due to a disability. The eligibility for the Long Term Care Insurance Plan as well as the value of the coverage varies based on the individual age and health of individual Directors. There is no cost to the Directors for the Long Term Care Insurance benefit.

The District will cease coverage and payments of Long Term Care Insurance premiums when a Director leaves office or is no longer serving on the Board of Directors. Directors have the option of continuing the Long Term Care coverage after the Director leaves office. In this case, premiums would be paid by the Director directly to the insurance company.

6. Deferred Compensation Plan / Social Security

Directors may elect to participate in the District's deferred compensation plan or have the District contribute to Social Security with the Director's compensation subject to Social Security withholding.

D. Eligible Dependents

Eligible dependents for the above insurance plans are defined as set forth in the insurance enrollment materials.

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 7 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 04/24/2023 Revision: 11

For an eligible dependent to be eligible for coverages, a copy of a marriage license, State of California Declaration of Domestic Partnerships form (NP/SF DP-1), birth certificate, or other identifying paperwork will be required.

It is the Director's responsibility to notify the Human Resources Manager, in writing upon divorce, termination of Domestic Partnership, over-age dependent, or any event that changes the status of dependency.

- E. A summary of benefits and information will be provided on these plans during the new Director orientation and each year thereafter.
- F. The District reserves the right and discretion to review, revise, or alter its insurance benefits, carriers, coverages and benefits provided subject to the approval of the Board of Directors.
- G. The adoption and continuation of any of the insurance programs referred to in this Policy are subject to and conditioned upon the District's ability to secure and maintain the required insurance coverage on terms satisfactory to the District unless mandated by law.
- H. Consolidated Omnibus Budget Reconciliation Act (COBRA)

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) protects Directors and their eligible family members by allowing them to continue their group dental and vision insurance under the District's plan at affordable group rates for terms defined by State and Federal law. Directors are notified upon taking office of their rights under this law and it is the Director's responsibility to notify the Human Resources Manager of any qualifying event within 60 days of the event.

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 1 of 7 Item 7 Section IV
Approved by: Board of Directors		Date: 12/16/2004/24/2023 Revision: 10-11

I. PURPOSE

- A. Directors in their role of providing governance for the El Toro Water District ("District") are required to: (1) Attend regular, special and committee meetings of the Board of Directors ("Board"); (2) perform assigned duties and responsibilities, as officers; (3) represent the District at industry and community events; and (4) attend industry specific conferences and educational events.
- B. The El Toro Water District ("District") shall adhere to Government Code Sections 53232 through 53232.4 when dealing with issues of director remuneration and reimbursement.

II. QUALIFIED EVENTS

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

- A. A meeting of the District's Board of Directors;
- B. A meeting of a Committee of the District's Board of Directors;
- C. A conference or organized educational activity conducted in compliance with Government Code Section 54952.2(c), including but not limited to ethics training required by Government Code Section 53234.

Approved by Resolution: 93-9-2	Date: 09/16/93
Superseded by Resolution: 94-5-2	Date: 05/19/94
Superseded by Resolution: 99-7-2	Date: 07/15/99
Superseded by Resolution: 03-4-2	Date: 04/24/03
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Superseded by Resolution 20-5-1	Date: 05/28/20
Superseded by Resolution 20-11-3	Date: 11/24/20
Superseded by Resolution 20-12-6	Date: 12/16/20

Prepared by: Staff	EL TORO WATER DISTRICT POLICY STATEMENT 1993- 10 (IV) DIRECTORS COMPENSATION POLICY	Pages 2 of 8 Item 8 Section IV
Approved by: Board of Directors		Date: 11/24/2004/24/2023 Revision: 9-11

[-Superseded by Resolution 24-4-1](#)

[-Date: 04/24/23](#)

- D. Official Business Representing the District (subject to the prior approval of the President or Board) at the following non-exclusive functions and activities:
1. South Orange County Wastewater Authority Board of Directors (SOCWA)
 2. SOCWA Finance Committee
 3. Santiago Aqueduct Commission (SAC)
 4. MWDOC Board Meeting
 5. MWDOC Administration & Finance Committee Meeting
 - ~~6.~~ [MWDOC Public Affairs & Legislation Committee Meeting](#)
 - ~~6.~~ [MWDOC Planning & Operations Committee Meeting](#)
 - ~~7.~~ [MWDOC MET Directors Workshop](#)
 - ~~8.~~ [MWDOC Elected Officials Forum](#)
 - ~~9.~~ [MWDOC/OCWD Joint Planning Committee Meeting](#)
 - ~~7-10.~~ [MWDOC Policy Forum](#)
 - ~~8-11.~~ [Local Agency Formation Commission \(LAFCO\)](#)
 - ~~9-12.~~ [Water Advisory Committee of Orange County \(WACO\)](#)
 - ~~10-13.~~ [WACO Planning Committee](#)
 - ~~11-14.~~ [Independent Special Districts of Orange County \(ISDOC\)](#)
 - ~~12-15.~~ [Local TV-Appearances](#)
 - ~~13-16.~~ [Orange County Water Association \(OCWA\)](#)
 - ~~14-17.~~ [WaterReuse of Orange County](#)
 - ~~15-18.~~ [Joint Powers Insurance Authority](#)
 - ~~16-19.~~ [South OC Watershed Management Area Executive Committee](#)
 - ~~20.~~ [South Orange County Agencies' Group Meeting](#)
 - ~~21.~~ [So Cal Water Committee](#)
 - ~~17-22.~~ [South Orange County Economic Coalition](#)
 - ~~18-23.~~ [Local Chamber of Commerce Functions](#)
 - ~~19-24.~~ [City Council Meetings in the Cities served by the District](#)

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~~20-25.~~ Meetings between Board President and Vice President

~~21-26.~~ Meetings between Board President and District General Manager or Attorney

~~22-27.~~ Other functions defined in the “Board/Staff Organizational and Standing Committee Assignments” as periodically revised and adopted by Resolution of the Board of Directors

- E. Other functions and activities determined on an Ad Hoc basis as being beneficial to the District as approved by the Board President or the Board.

III. **COMPENSATION**

- A. When serving in the above capacity a Director shall receive a per diem compensation as established by Ordinance of the District for “each day” so served, at the request of the Board. Only one per diem compensation will be paid for each calendar day (regardless of the number of meetings or events attended on a calendar day) up to the maximum number of days permitted by the District’s Ordinance (which presently is set at 10 in any calendar month – Ordinance No. 2018-1). Attendance at meetings and conferences shall be deemed to have been rendered “at the request of the Board” if (1) the Director’s attendance is requested through posting of a notice of a District meeting; (2) the Director’s attendance is requested by the President of the Board; or (3) the Director’s attendance is approved by Board action at a regular or special meeting of the Board of Directors.
- B. Directors shall submit their compensation report form to the District office within the first week of each month for the prior month. The Board President or the General Manager will approve and sign director compensation forms before payment can be processed. The Board President’s compensation Form shall be approved by the General Manager or Assistant General Manager.
- C. It is against the law to falsify compensation reports. Penalties for misuse of public resources or violating this policy may include, but are not limited to, the following:
1. Restitution to the District;

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2. Civil penalties for misuse of public resources pursuant to Government Code Section 8314; and
3. Prosecution for misuse of public resources, pursuant to Section 424 of the Penal Code, penalties for which include 2, 3 or 4 years in prison.

- D. In the event of a dispute or misunderstanding regarding compensation, the matter shall be reviewed by two members of the Board appointed by the Board (other than the Board member whose account is being questioned) and their findings and recommendations will be transmitted to the Board for a determination. The Board determination shall be final.
- E. Changes in the compensation of Board members will require the approval of the Board during an open meeting of the Board held at least 60 days prior to the effective date of the change, no more than once in any twelve-month period.

IV. BOARD OF DIRECTORS BENEFITS PROGRAM

- A. While serving on the El Toro Water District Board of Directors, each Director is eligible for the Board of Directors Benefit Program. Benefit eligibility expires when Directors leave the Board. Benefit eligibility requirements may also be imposed by the individual benefit plans themselves.
- B. The District reserves the right to modify, amend or terminate Director benefits and to modify or amend Director benefits eligibility requirements at any time and for any reason, subject to any legal restrictions and approval by the Board.
- C. The District offers the following Director benefits
 - Health Insurance
 - Dental Insurance

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- Vision Insurance
- Life Insurance and Accidental Death and Dismemberment Plan
- Long Term Care Insurance
- Deferred Compensation Plan / Social Security

1. Health Insurance

Directors, their spouses or Registered domestic partners and the Director's dependents are eligible to be provided health insurance through ACWA JPIA. The Directors' Health Insurance program is identical to that provided to the District's employees in the plan options and employee co-pay requirements. Eligibility for participation begins the first of the month following thirty days of continuous service on the Board of Directors of the District. Directors may opt in or out of the Health Insurance program.

The District will cease coverage and payments of Health Insurance premiums when a Director leaves office or is no longer serving on the Board of Directors.

2. Dental Insurance

Directors, their spouses or Registered domestic partners and the Director's dependents are covered by a group dental insurance plan. Eligibility for participation begins the first of the month following sixty days of continuous service on the Board of Directors of the District. There is no cost to the Director for this benefit.

3. Vision Insurance

Directors, their spouses or Registered domestic partners and the Director's dependents are covered by a group vision insurance plan. Eligibility for participation begins the first of the month following sixty days of continuous service on the Board of Directors of the District. There is no cost to the Director for this benefit.

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4. Life Insurance and Accidental Death and Dismemberment

Directors are covered by a group life insurance and accidental death and dismemberment plan (Plan). The Plan benefit for Directors is \$10,000 each until the Director reaches 75 years of age after which the Plan benefit is \$5,000 each. Eligibility begins the first of the month following sixty (60) days of continuous service on the Board of Directors of the District.

It is the Director's responsibility to notify the Human Resources Manager, in writing, if there is a change such as name, address, beneficiary etc.

5. Long Term Care Insurance

Upon election or appointment to the Board of Directors and while serving on the Board, Directors as well as their spouse or Registered domestic partner are covered by a Long Term Care Insurance plan. Directors that opt in to the District Health Insurance program are not eligible for the Long Term Care Insurance plan.

This policy provides for payment in the event that a Director requires professional home health care or nursing home care due to a disability. The eligibility for the Long Term Care Insurance Plan as well as the value of the coverage varies based on the individual age and health of individual Directors. There is no cost to the Directors for the Long Term Care Insurance benefit.

The District will cease coverage and payments of Long Term Care Insurance premiums when a Director leaves office or is no longer serving on the Board of Directors. Directors have the option of continuing the Long Term Care coverage after the Director leaves office. In this case, premiums would be paid by the Director directly to the insurance company.

6. Deferred Compensation Plan / Social Security

Directors may elect to participate in the District's deferred compensation plan or have the District contribute to Social Security

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with the Director's compensation subject to Social Security withholding.

D. Eligible Dependents

Eligible dependents for the above insurance plans are defined as set forth in the insurance enrollment materials.

For an eligible dependent to be eligible for coverages, a copy of a marriage license, State of California Declaration of Domestic Partnerships form (NP/SF DP-1), birth certificate, or other identifying paperwork will be required.

It is the Director's responsibility to notify the Human Resources Manager, in writing upon divorce, termination of Domestic Partnership, over-age dependent, or any event that changes the status of dependency.

- E. A summary of benefits and information will be provided on these plans during the new Director orientation and each year thereafter.
- F. The District reserves the right and discretion to review, revise, or alter its insurance benefits, carriers, coverages and benefits provided subject to the approval of the Board of Directors.
- G. The adoption and continuation of any of the insurance programs referred to in this Policy are subject to and conditioned upon the District's ability to secure and maintain the required insurance coverage on terms satisfactory to the District unless mandated by law.
- H. Consolidated Omnibus Budget Reconciliation Act (COBRA)

The Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA) protects Directors and their eligible family members by allowing them to continue their group dental and vision insurance under the District's plan at affordable group rates for terms defined by State and Federal law. Directors are notified upon taking office of their

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rights under this law and it is the Director's responsibility to notify the Human Resources Manager of any qualifying event within 60 days of the event.

MINUTES OF THE REGULAR MEETING
OF THE
FINANCE & INSURANCE COMMITTEE

March 20, 2023

At approximately 7:31 a.m. President Havens called the regular meeting to order.

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

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

Also participating were DENNIS P. CAFFERTY, General Manager, JASON HAYDEN, CFO, GILBERT J. GRANITO, General Counsel, MIKE MIAZGA, IT Manager, and CAROL MOORE, Laguna Woods City Council Member (zoom).

Committee Member MIKE GASKINS, and POLLY WELSCH, Recording Secretary were absent.

Oral Communications/Public Comments

There were no comments.

Items Received Too Late to be Agendized

President Havens 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. President Havens called the Finance & Insurance Committee meeting to order.

Consent Calendar

President Havens asked for a Motion.

Motion: Director Monin made a motion, seconded by Vice President Vergara and unanimously carried across the Board to approve the Consent Calendar (4-0).

Roll Call Vote:

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

Financial Information Items

Update on the Implementation of the Springbrook Software System

Mr. Hayden stated that a schedule was set up for the Springbrook Utility Billing system. He further stated that a new employee has been hired in Customer Service.

2023-24 Fiscal Year Budget Status Update

Mr. Cafferty stated that last month staff anticipated a rate increase scheduled for September 1st, but after further discussions with Raftelis, we were able to accelerate the budget schedule to achieve an August 1st implementation.

Mr. Cafferty stated that the full Board Budget Workshop is being scheduled for May 3rd and the Public Hearing will be at the July 27th Board meeting.

Financial Action Items

Cox Business Services Contract Renewal

Mr. Miazga stated that the circuit at the Water Recycling Plant is 30 megabytes per second, and the proposed renewal contract will increase it to 100 Mbps. He further stated that he persuaded Cox to bury fiber optic cable to the Plant.

Mr. Miazga stated that we will be moving the District firewall and data services to Cox's Irvine location which will take some of the workload off of District staff. He further stated that this new service will increase speed and reduce costs.

Director Freshley asked if the Plant was having speed issues with the internet. Mr. Miazga replied yes and almost monthly they needed to reboot the system.

Mr. Miazga stated that charges include TV, phone and analog phone lines as well as internet circuits, taxes and fees.

President Havens asked for a Motion.

Motion: Director Monin made a Motion, seconded by Vice President Vergara and unanimously carried across the Board to authorize the General Manager to enter into a 3-year contract with Cox Business and RapidScale for hosted firewall, hosted FortiEMS, SD-WAN services PRI phone circuit and services, TV service in all buildings, analog phone circuits at the WRP (Plant) and broadband internet access circuits at both the Plant and Main Administration Office campus locations at a total cost of \$171,474 billed at a monthly amount of \$4,598.

Roll Call Vote:

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

Financial Package - Authorization to Approve Bills for Consideration Dated March 20, 2023 and Receive and File Financial Statements as of February 28, 2023

Mr. Hayden stated that recent weather has affected water sales and recycled water.

Director Freshley asked how capacity rights are established on the Balance Sheet. Mr. Hayden stated that the District is amortizing capacity rights at historical values. Mr. Cafferty replied that staff will review the capacity rights.

President Havens asked for a Motion.

Motion: Director Monin made a Motion, seconded by Vice President Vergara and unanimously carried across the Board to approve, ratify, and confirm payment of the

bills set forth in the schedule of bills for consideration dated March 20, 2023, and receive and file the financial statements for the period ending February 28, 2023.

Roll Call Vote:

Director Monin	aye
Director Gaskins	absent
Director Freshley	aye
Vice President Vergara	aye
President Havens	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 7:52 a.m.

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

KAY HAVENS, 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: April 24, 2023

From: Jason Hayden, Chief Financial Officer

Subject: Springbrook Implementation – Progress Update

Presented below are the activities, challenges, and opportunities of the ongoing Springbrook implementation process:

- Payroll is fully implemented with the exception of the Time and Attendance system. Staff is proceeding with the Springbrook Time and Attendance system and will be converting employees into the Springbrook system throughout 2023. It takes time to get an employee set up in the system and then trained to use it. The District's Payroll Accountant will be working on this process in between other responsibilities.
- 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.
- The modules that still need to be implemented include Utility Billing, online credit card processing, and Fixed Assets.
- During the week of October 3, 2022, Customer Service Staff worked with the Springbrook consultant to complete a parallel utility billing process. These meetings were extensive, lasting more than 6 hours per day from Tuesday to Friday that week, and involved replicating the current utility billing process in Springbrook. The parallel billing process was successful and accurately generated individual utility bills that equaled the utility bills in the District's current software. Some additional setups have been completed. The next step in the process needs to be an additional parallel billing session but this was further delayed due to staffing challenges in the Customer Service Department and the alternate working arrangements that occurred as a result of HVAC project in the Administration Building.

These delays in the implementation process have now been resolved with Staff having returned to the Administration Building in early April and a new Customer Service Office Representative hired. One additional challenge that has arisen is the transition of banking services due to the acquisition of Union Bank by US Bank. All of the District's banking processes have to transition to US Bank by the end of May and this will cause a further delay in the implementation of Springbrook. Finance Staff is now involved in the transition process and this will take several weeks of work. Finally, the replacement of the Chief Financial Officer position needs to occur so the new employee has the opportunity to assess the utility billing process and understand what will occur during the transition from the current Utility Billing system to the Springbrook system.

The revised implementation schedule anticipates an implementation process that occurs in June and July, 2023.

Springbrook Finance/Payroll Systems Project Schedule as of 3/31/2023:

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	Ongoing

Springbrook Utility Billing Project Schedule as of 3/31/2023:

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	Yes
May	Utility Billing	Additional Implementation and Setups	
June	Utility Billing	2 nd Parallel Billing Session	
July	Utility Billing	Final testing for Go Live	
August	Utility Billing	Go Live with Utility Billing	



STAFF REPORT

To: Board of Directors

Meeting Date: April 24, 2023

From: Dennis Cafferty, General Manager

Subject: 2023-24 Fiscal Year Budget Status Update

Staff participated in a Budget advisory meeting with President Havens and Director Gaskins on March 31, 2023. Staff continues to work with Raftelis on the Financial Model that serves as the basis for the Rate Study and proposed rates with an intent to hold a public hearing in July and implement revised rates in August. Staff has concurrently worked with a consultant to design a revised Proposition 218 Notice to facilitate consideration of a multi-year notice of rate increases.

The remaining budget critical path schedule will include the following milestones:

- | | |
|--------------------------------|----------------|
| • Budget Committee Meeting | April 25, 2023 |
| • Board Budget Workshop | May 3, 2023 |
| • Distribution of 218 Notice | June 9, 2023 |
| • Public Rate Hearing | July 27, 2023 |
| • Rate Increase Implementation | August 1, 2023 |

EL TORO WATER DISTRICT INSURANCE UPDATE

April 2023

Liability Program

There is nothing new to report this quarter.

Property Insurance

There is nothing new to report this quarter.

Excess Public Employee Fidelity Program

There is nothing new to report this quarter.

Underground Storage Tank Pollution Liability

There is nothing new to report this quarter.

Dam Failure Liability

There is nothing new to report this quarter.

Fiduciary Liability Policy

There is nothing new to report this quarter.

Liability & Property Claims

There is nothing new to report this quarter.

Workers' Compensation Policy

The Workers' Compensation Policy renewed on July 1, 2022, and runs through June 30, 2023.

Workers' Compensation Claims

There were three workers' compensation claims this quarter. Two of the claims had restricted duties. One of those claims has been returned to full duty. There was no loss time.

Medical Insurance

The District offers five medical plans as follows:

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

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

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

Kaiser Consumer Driven Health Plan along with an HSA – A high deductible tax advantaged health plan that provides for current medical and pharmacy expenses and allows saving for future health care expenses. \$1,500 individual / \$3,000 family deductible

Anthem Consumer Driven Health Plan along with a Health Savings Account - A high deductible tax advantaged plan that provides for current medical and pharmacy expenses and allows saving for future health care expenses. \$1,500 individual / \$3,000 family deductible.

The average cost per month per employee for the third quarter is \$1438.65.

Vision Insurance

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

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

Dental Insurance

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

The average cost per month per employee for the third quarter is \$78.06.

Long and Short Term Disability Insurance

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

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

Average cost per month per employee for the third quarter is \$59.19.

Long Term Care Insurance

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

Average cost per month per employee for the third quarter is \$10.81.

Life Insurance Coverage

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

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

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

The average cost per month per employee for the third quarter is \$48.30.

Employee Assistance Program (EAP) Coverage

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

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

An insurance report of Budget vs. Actual Costs for the fiscal year 2022/2023 is attached for the Board's review as well as a summary of currently held District insurance policies.

Submitted by:
Nancy Laursen
Judy Cimorell

**Budget vs. Actual - Q3 2022/2023
4/1/2023**

	Annual Budget	Actual Paid to Date	Budet Remaining
Insurance Coverage			
Liability	\$182,000	\$179,027	\$2,973
Property	\$107,000	\$102,570	\$4,430
Fiduciary Liability	\$15,000	\$0	\$15,000
Cyber Liability	\$13,000	\$8,944	\$4,056
Dam Insurance (includes Excess)	\$50,000	\$46,360	\$3,640
Less: SMWD - 50% R-6 Cost Share	(\$25,000)	(\$23,180)	(\$1,820)
MNWD - 5% R-6 Cost Share	(\$2,500)	(\$2,318)	(\$182)
Underground Storage Tank	\$2,000	\$1,788	\$212
Excess Crime	\$2,500	\$2,200	\$300
Total Insurance	\$344,000	\$315,391	\$28,610

	Annual Budget	Q3 Budget	Accumulative Q3 Actual	Budget Remaining
Benefits - Directors				
Long Term Care	\$3,000	\$2,250	\$2,867	\$133
Medical Employer Paid	\$19,181	\$14,386	\$15,027	\$4,154
Health Savings Account	\$3,000	\$2,250	\$3,000	\$0
Dental	\$2,401	\$1,801	\$1,801	\$600
Vision	\$1,033	\$775	\$774	\$259
Life	\$134	\$101	\$93	\$41
Total Benefits Directors	\$28,749	\$21,562	\$23,563	\$5,186
Retiree Benefits				
Medical Employer Paid	\$302,967	\$227,225	\$196,026	\$106,941
Total retiree benefits	\$302,967	\$227,225	\$196,026	\$106,941
Employee Benefits				
Emp.Assistance Program	\$1,230	\$923	\$921	\$309
Medical Employer Paid	\$1,131,500	\$848,625	\$771,658	\$359,842
Health Savings Account	\$5,600	\$4,200	\$2,600	\$3,000
Life/AD&D	\$36,600	\$27,450	\$27,072	\$9,528
Dental	\$61,000	\$45,750	\$42,206	\$18,794
Vision	\$13,300	\$9,975	\$9,156	\$4,144
LTD/STD	\$39,800	\$29,850	\$33,194	\$6,606
LTC Employer Paid	\$11,600	\$8,700	\$708	\$10,892
Workers comp.	\$128,900	\$96,675	\$112,363	\$16,537
Total Employee Benefits	\$1,429,530	\$1,072,148	\$999,877	\$429,653

SUMMARY OF COVERAGE

Page 5

Type of Coverage	<u>GENERAL LIABILITY</u>	Coverage Term: 10/22-23
Coverage Includes	1. Commercial General Liability 2. Contractual Liability 3. Products/Completed Operations 4. Personal Injury	Premium - \$179,027
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>AUTO LIABILITY</u>	Coverage Term: 10/21-22
Coverage Includes	1. Owned Automobiles/Trucks 2. Non-owned Automobiles/Trucks 3. Hired Automobiles/Trucks	Premium - Included
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>PUBLIC OFFICIALS LIABILITY</u>	Coverage Term: 10/21-22
Coverage Includes	1. Errors & Omissions	Premium - Included
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>PROPERTY</u>	Coverage Term: 7/22 - 23
Coverage Includes	1. Basic Property Values- Building, Fixed Equipment, Personal Property 2. Mobile Equipment Value 3. Licensed Vehicle - Comprehensive & Collision - Private Passenger, Light Truck, Sport Utility, Other Vehicles	Premium - \$102,570
Automobile Physical Damage Comprehensive - 83 Vehicles Collision - 83 Vehicles		
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>EXCESS CRIME PROGRAM</u>	Coverage Term: 7/22 - 23
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Coverage Includes	1. Public Employee Dishonesty 2. Forgery or Alteration 3. Computer Fraud 4. Faithful Performance of Duty 5. Treasurer/Tax Collector/Board Members (included)	Premium - \$2,200
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Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>UNDERGROUND STORAGE TANK POLLUTION LIABILITY</u>	Coverage Term: 7/22 - 07/23
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Coverage Includes	1. Claims-Made 2. Environmental Incident	Premium - \$3,355
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Covers 1 Tank Located at:
23542 Moulton Parkway
Laguna Woods, CA 92637

Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>DAM FAILURE LIABILITY</u>	Coverage Term: 10/22-10/23
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Coverage (Includes Excess Ins. for El Toro Reservoir)	\$10,000,000.00	Premium - \$45,427
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Covers: El Toro Reservoir Rossmoor Dam	\$5,000,000.00	
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Coverage Limits	Insurance Carrier	Policy Number
		MOLC - 100110

Type of Coverage	<u>FIDUCIARY LIABILITY</u>	Coverage Term: 9/22-23
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Coverage Includes	1. Executive Protection Policy	Premium - \$11,645
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Parent Organization: ETWD Retirement Savings Plan &	Trust Agreement	
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Coverage Limits	Insurance Carrier Hudson Insurance Company	Policy Number SFD31211603
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Type of Coverage	<u>CYBER SECURITY</u>	Coverage Term: 7/22-23
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First Year		Premium - \$8,944
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Type of Coverage	<u>WORKERS' COMPENSATION</u>	Coverage Term: 7/22 - 6/23
Coverage Includes	1. Coverage A - Workers' Compensation 2. Coverage B - Employer's Liability	3rd Quarter Premium \$36,553
Coverage Limits	Insurance Carrier	Policy Number
Coverage A		
\$0 - \$2 Million	Pooled Self-insured	MOLC - 100110
\$2 Million to Statutory		
Coverage Limits	Insurance Carrier	Policy Number
Coverage B		
\$0 - \$2 Million	Pooled Self-insured	MOLC - 100110
\$2 Million excess of \$2 Million SIR		

Type of Coverage	<u>LIFE & ACCIDENT</u>	3rd Quarter Premium \$8,694
Coverage Includes	Coverage - 2 X Annual Income (Max. of \$300,000)	
Insurance Carrier	Lincoln National Life Insurance Co.	Policy # 10218807
Eligibility Period	2 Months After Hire	
Plan Wait or Deductible	60 Days	

Type of Coverage	<u>LONG / SHORT TERM DISABILITY</u>	3rd Quarter Premium \$10,654
Coverage Includes	66 2/3 Insured Earnings Max. of \$10,000	
Insurance Carrier	Lincoln National Life Insurance Co.	Policy # 10218808
Eligibility Period	1 Year After Hire	
Plan Wait or Deductible	30 Days STD 90 Days or 9 Weeks LTD	

Type of Coverage	<u>LONG TERM CARE</u>	3rd Quarter Premium \$1,946
Coverage Includes	\$2,500/Month \$150,000 Total Benefit	
Insurance Carrier	UNUM	Policy # 220384
Eligibility Period	1 Year After Hire	
Plan Wait or Deductible	365 Days	

Type of Coverage	<u>MEDICAL</u>	3rd Quarter Premium \$338,383
Coverage Includes	HMO, PPO, HDP by Employee Choice	
Insurance Carrier	Anthem Blue Cross / Kaiser Insurance thru ACWA/JPIA	Policy #229CA
Eligibility Period	1 Month After Hire	
Plan Wait or Deductible	30 Days * Premium includes Employees, Retirees & Directors	

Type of Coverage	<u>DENTAL</u>	3rd Quarter Premium \$14,651
Coverage Includes	\$25.00 or \$50.00/Family	
Insurance Carrier	Delta Dental Plan of California	Policy #399-1012
Eligibility Period	2 Months After Hire	
Plan Wait or Deductible	60 Days	

Type of Coverage	<u>VISION</u>	3rd Quarter Premium \$3,270
Coverage Includes	Annual Exam/Frame Every 2 Years	
Insurance Carrier	Vision Service Plan thru ACWA	Policy #399-1012
Eligibility Period	2 Months After Hire	
Plan Wait or Deductible	60 Days	

Type of Coverage	<u>PERSONAL ACCIDENT INSURANCE</u>	3rd Quarter Premium Employee Paid
Coverage Includes	\$50,000 or \$100,000	
Insurance Carrier	CIGNA	Policy # OKH-1253-56
Eligibility Period	Optional	
Plan Wait or Deductible	None	

Type of Coverage	<u>Supplemental Financial Insurance Program</u>	3rd Quarter Premium Employee Paid
Coverage Includes	Voluntary - Life, Accident / Injury, Hospital, Critical Care, Short-term Disability, Dental	
Insurance Carrier	AFLAC	Policy # E3B26
Eligibility Period	Optional	
Plan Wait or Deductible	None	



STAFF REPORT

To: Board of Directors

Meeting Date: April 24, 2023

From: Jason Hayden, Chief Financial Officer

Subject: March Financial Report and Bills for Approval

Attached for Board approval is the cash report for the month of March, 2023 which includes checks for the month that exceeded \$50,000 in value. Also attached is the monthly financial report for March, 2023.

Presented below for your consideration are some notes about the financial report:

- The Statement of Net Position indicates an increase in Net Position from the prior month as the Net Investment in Capital Assets increased and the Net Position Restricted for Debt Service has decreased. This is a result of the District utilizing the 2022 Revenue Bond Proceeds for the designated projects and recognizing the related construction expenses as Construction in Progress. The Unrestricted Net Position remains negative but improved as the utilization of the Net Position Restricted for Debt Service reduced the negative Unrestricted Net Position.
- The Statement of Revenues, Expenses, and Changes in Net Position indicates the District currently has a positive Change in Net Position of \$337,019 through the end of March. The District has received 75.6% of revenues and incurred 69.6% of expenses (with March being the 9th month of the year, revenues and expenses should be around 75% of budget if the budget is an accurate forecast).
- The Cash and Investments report shows a total of \$17,599,525 in Operating Cash (LAIF, CAMP, and Checking accounts) at the end of the month. Operating cash and investments are available to meet the operational needs of the District and equal Reserve Balances. The 2022 Bond Proceeds cash and investments equaled \$19,239,875, a significant decrease compared to February as these funds are being utilized for construction costs associated with projects that are to be funded by the 2022 Bond proceeds. A significant improvement in the market values of the District's investments in March provided a substantial unrealized investment gain.
- The Cash Sheet includes four checks greater than \$50,000, with the total equal to \$5,075,894.03. The very large invoice to Layfield USA Corporation was a payment for construction services related to the R-6 Project. These expenses exceed the General Manager's purchase authority and Staff recommends the Board approve these checks. In addition, \$598,064.96 in payroll expenses occurred in March, District employees were reimbursed for \$1,453.67 in travel expenses, and Directors were reimbursed \$75.95 in travel expenses.

Attachment 1

Cash Sheet for the Month ending March 31, 2023

EL TORO WATER DISTRICT
Cash Sheet
For the month ending March 31, 2023

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
946	03/02/2023	Layfield USA Corp	4,472,410.00
949	03/02/2023	Municipal Water District of Orange County	412,513.72
1016	03/27/2023	Southern California Edison Company	113,802.54
936	03/02/2023	Carollo Engineers, Inc	77,167.77
TOTAL CHECKS OVER \$50,000			\$ 5,075,894.03
TOTAL CHECKS IN REGISTER			\$ 5,439,559.43

DEBIT TRANSFERS

03/10/2023	PAYROLL DIRECT DEPOSIT	162,791.68
03/10/2023	FEDERAL DEPOSIT LIABILITY	34,417.07
03/10/2023	SDI & STATE TAX	13,792.07
03/10/2023	WAGE GARNISHMENTS	282.50
03/10/2023	PRUDENTIAL (401K)	62,573.39
03/10/2023	PRUDENTIAL (457)	19,318.30
03/10/2023	HEALTH SAVINGS ACCOUNT	394.61
03/15/2023	PAYROLL BOARD OF DIRECTOR	5,893.92
03/15/2023	SS, MEDICARE, SDI & STATE TAX	1,674.05
03/15/2023	PRUDENTIAL (457)	2,577.74
03/15/2023	HEALTH SAVINGS ACCOUNT	315.00
03/24/2023	PAYROLL DIRECT DEPOSIT	161,172.07
03/24/2023	FEDERAL DEPOSIT LIABILITY	34,073.36
03/24/2023	SDI & STATE TAX	13,597.88
03/24/2023	WAGE GARNISHMENTS	282.50
03/24/2023	PRUDENTIAL (401K)	62,928.64
03/24/2023	PRUDENTIAL (457)	18,454.95
03/24/2023	HEALTH SAVINGS ACCOUNT	394.61
03/31/2023	BANK FEES	3,130.62
TOTAL INTERBANK WIRES / DEBIT TRANSFERS		\$ 598,064.96
TOTAL DISBURSEMENTS		\$ 6,037,624.39

REIMBURSEMENTS TO ETWD EMPLOYEES

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
981	03/13/2023	Rory Harnisch (Mileage, Supplies & PE License)	369.11
942	03/02/2023	Eric Nguyen (Safety Glasses)	335.00
1006	03/27/2023	Marc Avila, Jr. (Distribution System Training)	299.99
980	03/13/2023	Raully Russell (CWEA Membership)	202.00
1019	03/27/2023	Steve Wingen (Cross-Connection Certificate)	100.00
947	03/02/2023	Michael Miazga (Travel for CES Conference)	87.57
959	03/02/2023	Steve Hancock (Water Treatment Operator (T2) Certificate	60.00
TOTAL CHECKS TO EMPLOYEES			\$ 1,453.67

REINBURSEMENTS TO ETWD DIRECTORS

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
1004	03/27/2023	Kathryn Freshley (Travel Expenses)	56.30
1008	03/27/2023	Michael Gaskins (Travel Expenses)	19.65
TOTAL CHECKS TO DIRECTORS			\$ 75.95

Attachment 2

Statement of Net Position for the month ended March 31, 2023

El Toro Water District
Interim Statement of Net Position for the Month of March, 2023

	6/30/2022 Ending	2/28/2023 Interim	3/31/2023 Interim	Change
Assets				
Current Assets				
Cash & Cash Equivalents	8,571,792	6,143,767	8,260,938	2,117,171
Investments	9,310,156	23,431,580	20,513,014	(2,918,566)
Accounts Receivable	4,039,853	2,992,329	2,886,862	(105,467)
Materials & Supply Inventory	782,349	782,349	782,349	-
Prepaid Expenses	256,087	12,840	12,840	-
Restricted - Cash & Cash Equivalents	26,797,887	8,103,535	8,065,448	(38,087)
Current Assets - Sub-total	49,758,124	41,466,400	40,521,451	(944,948)
Non-Current Assets				
Lease Receivable	432,962	432,962	432,962	-
Land & Easements	7,451,585	7,451,585	7,451,585	-
Capacity Rights	342,382	342,382	342,382	-
Capital Assets				
Water System	36,908,024	36,908,024	36,908,024	-
Wastewater System	56,969,901	56,969,901	56,969,901	-
Recycled System	55,454,389	55,454,389	55,454,389	-
Combined Assets	14,541,459	14,541,459	14,541,459	-
Construction in Progress	4,714,756	11,296,306	16,341,230	5,044,924
Accumulated Depreciation	(88,231,945)	(90,558,433)	(90,849,244)	(290,811)
Non-Current Assets - Sub-total	88,583,513	92,838,575	97,592,688	4,754,113
Total Assets	138,341,637	134,304,975	138,114,139	3,809,165
Deferred Outflows of Resources				
OPEB Deferred Outflow of Resources	4,564,293	4,564,293	4,564,293	-
Liabilities				
Current Liabilities				
Accounts Payable & Accrued Expenses	3,092,683	3,884,883	3,386,681	(498,202)
Accrued Salaries & Related Payables	111,062	8,877	212,610	203,733
Customer Deposits	54,147	56,947	58,347	1,400
Accrued Interest Payable	614,910	263,681	263,681	-
Long Term Liabilities - Due in One Year		-	-	-
Compensated Absences	197,729	197,729	30,969	(166,760)
Loans Payable	1,557,454	1,111,180	1,111,180	-
Current Liabilities - Sub-total	5,627,985	5,523,297	5,063,468	(459,829)
Non-Current Liabilities				
Compensated Absences	1,314,487	1,314,487	1,314,487	-
Other Post-Employment Benefits Liability	20,031,266	20,031,266	20,031,266	-
Loans Payable	55,678,799	55,678,799	55,678,799	-
Non-Current Liabilities - Sub-total	77,024,552	77,024,552	77,024,552	-
Total Liabilities	82,652,537	82,547,849	82,088,020	(459,829)
Deferred Inflows of Resources				
Deferred Amounts from Leases	636,695	636,695	636,695	-
Deferred Amounts from OPEB	953,259	953,259	953,259	-
Total Deferred Inflows of Resources	1,589,954	1,589,954	1,589,954	-
Net Position				
Net Investment in Capital Assets	30,402,906	36,048,596	40,802,709	4,754,113
Restricted - Capital Projects	2,895	2,895	2,895	-
Restricted - Debt Service	26,794,992	22,258,672	19,239,875	(3,018,797)
Unrestricted	1,462,646	(3,578,698)	(1,045,021)	2,533,677
Total Net Position	58,663,439	54,731,465	59,000,458	4,268,993

Attachment 3

Statement of Revenues, Expenses, and Changes in Net Position
for March, 2023

Statement of Revenues, Expenses, and Changes in Net Position for the Month of March, 2023

	District		Water System		Wastewater System		Recycled System		Capital Improvments	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Operating Revenues										
Commodity Supply Charges	\$ 11,306,200	\$ 7,360,612	\$ 9,456,200	\$ 6,306,185	\$ -	\$ -	\$ 1,850,000	\$ 1,054,427	\$ -	\$ -
Service Provision Charges	13,346,700	9,863,593	4,449,000	3,288,035	8,495,200	6,277,991	402,500	297,567	-	-
Capital Facilities Charge	3,262,600	2,410,611	-	-	-	-	-	-	3,262,600	2,410,611
Charges for Services	123,000	3,975	123,000	3,975	-	-	-	-	-	-
Miscellaneous Operating Income	52,800	23,233	31,000	11,566	20,800	11,667	1,000	-	-	-
Grants, Rebates, Reimbursements	356,700	1,337,426	400	-	-	-	356,300	277,103	-	1,060,323
Total Operating Revenues	28,448,000	20,999,450	14,059,600	9,609,761	8,516,000	6,289,658	2,609,800	1,629,097	3,262,600	3,470,934
Operating Expenses										
General & Administrative	5,087,100	3,800,521	2,032,810	1,597,362	2,647,490	1,876,966	406,800	326,194	-	-
Operations & Maintenance	19,867,260	13,188,018	12,041,680	7,950,814	6,516,760	4,341,394	1,308,820	895,810	-	-
Operating Capital Expenses	477,531	771,114	-	-	-	-	-	-	477,531	771,114
Other Operating Expenses	320,000	175,838	128,000	70,336	167,000	91,436	25,000	14,067	-	-
Depreciation & Amortization	4,195,500	2,617,299	-	-	-	-	-	-	4,195,500	2,617,299
Total Operating Expenses	29,947,391	20,552,790	14,202,490	9,618,511	9,331,250	6,309,796	1,740,620	1,236,071	4,673,031	3,388,413
Operating Income/(Loss)	(1,499,391)	446,660	(142,890)	(8,750)	(815,250)	(20,138)	869,180	393,026	(1,410,431)	82,522
Non-operating Revenues										
Property Taxes	1,120,000	839,997	448,000	335,997	582,400	436,797	89,600	67,203	-	-
Investment Earnings	100,000	583,964	40,000	125,025	52,000	149,635	8,000	26,031	-	283,273
Miscellaneous Revenue	255,000	177,520	243,000	177,417	10,400	102	1,600	1	-	-
Interest Expense	(2,062,300)	(1,711,122)	-	-	-	-	-	-	(2,062,300)	(1,711,122)
Net Non-Operating Revenues	(587,300)	(109,640)	731,000	638,439	644,800	586,534	99,200	93,235	(2,062,300)	(1,427,848)
Income/(Loss) before Contributions & Transfers	(2,086,691)	337,019	588,110	629,689	(170,450)	566,396	968,380	486,261	(3,472,731)	(1,345,327)
Transfers										
Transfers In	1,817,700	1,363,266	-	-	-	-	-	-	1,817,700	1,363,266
Transfers Out	(1,817,700)	(1,363,266)	(848,550)	(636,408)	-	-	(969,150)	(726,858)	-	-
Net Transfers	-	-	(848,550)	(636,408)	-	-	(969,150)	(726,858)	1,817,700	1,363,266
Capital Contributions										
Donations & Contributions	-	-	-	-	-	-	-	-	-	-
Total Capital Contributions	-	-	-	-	-	-	-	-	-	-
Change in Net Position	(2,086,691)	337,019	(260,440)	(6,719)	(170,450)	566,396	(770)	(240,597)	(1,655,031)	17,939
Beginning Net Position	58,663,439	58,663,439								
Ending Net Position	\$ 56,576,748	\$ 59,000,458								

Attachment 4

Summary of Revenues and Expenses for the March, 2023

Summary of Revenues and Expenses for the Month of March, 2023

Account - Description	Month Actual	YTD Actual	2022-2023 Budgeted	Budget Remaining	% of Budget Remaining
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Summary of Total District Revenues

District Totals					
Commodity Supply Charges	560,433	7,360,612	11,306,200	3,945,588	34.9%
Service Charges	1,406,684	9,952,986	13,346,700	3,393,714	25.4%
Capital Facility Charges	353,557	2,410,611	3,262,600	851,989	26.1%
Charges for Services	-	3,975	123,000	119,025	96.8%
Miscellaneous Revenue	23,213	200,651	307,800	107,149	34.8%
Grants, Rebates, Reimbursements	872,806	1,337,426	356,700	(980,726)	-274.9%
Property Taxes	93,333	839,997	1,120,000	280,003	25.0%
Investment Income	156,024	559,848	100,000	(459,848)	-459.8%
Donations & Capital Contributions	-	-	-	-	N/A
Total Revenue	3,466,049	22,666,107	29,923,000	7,256,893	24.3%

Summary of Total District Expenses

Salary Expenses					
Directors Fees	10,731	95,703	131,400	35,697	27.2%
Exempt Salaries	95,009	1,030,105	1,260,270	230,165	18.3%
Non-exempt Salaries	389,806	3,737,297	5,074,150	1,336,853	26.3%
Other Salary Payments	-	-	189,400	189,400	100.0%
Overtime	14,120	125,295	230,000	104,705	45.5%
Overtime - On-call	6,750	34,966	72,800	37,834	52.0%
Stipends/Allowances	4,680	21,250	74,900	53,650	71.6%
Employee Service Awards	-	2,300	5,000	2,700	54.0%
Salary Expenses Sub-total	521,095	5,046,916	7,037,920	1,991,004	28.3%

Benefit Expenses					
Medical Insurance	87,606	766,076	1,131,500	365,424	32.3%
HSA Contributions	-	-	4,500	4,500	100.0%
Dental Insurance	4,624	40,911	61,000	20,089	32.9%
Vision Insurance	999	8,877	13,300	4,423	33.3%
Life Insurance	3,777	20,056	36,600	16,544	45.2%
Disability Insurance	-	54,864	39,590	(15,274)	-38.6%
Long-term Care Insurance	95	3,718	11,600	7,882	67.9%
Workers Compensation Insurance	10,598	100,201	128,900	28,699	22.3%
State Unemployment Insurance	-	-	3,000	3,000	100.0%
401k Retirement Contributions	45,987	456,531	594,300	137,769	23.2%
401k Matching Contributions	27,323	274,823	-	(274,823)	N/A
457b Matching Contributions	8,576	81,859	456,200	374,341	82.1%
Medicare Insurance	7,067	71,249	100,600	29,351	29.2%
FICA	116	3,045	-	(3,045)	N/A
Retiree Medical Insurance Payments	-	-	-	-	N/A
Benefit Expenses Sub-total	196,768	1,882,210	2,581,090	698,880	27.1%

Commodity Purchased for Resale					
Water Purchases - MWDOC	116,548	2,026,906	4,024,200	1,997,294	49.6%
Water Purchases - MWDOC Fixed	59,788	496,931	667,000	170,069	25.5%
Water Purchases - AMP/SAC	292	21,989	9,000	(12,989)	-144.3%
Regional Water Supply Expenses	508	5,792	-	(5,792)	N/A
Water Purchases - Baker WTP	251,712	2,099,187	2,881,760	782,573	27.2%
Water Purchases - Baker O&M	-	397,829	778,900	381,071	48.9%
Water Purch - Other Agencies	660	195,250	-	(195,250)	N/A
MWDOC Service Connect Charge	-	116,224	125,000	8,776	7.0%
Commodity Purchased for Resale Sub-total	429,507	5,360,108	8,485,860	3,125,752	36.8%

Summary of Revenues and Expenses for the Month of March, 2023

Account - Description	Month Actual	YTD Actual	2022-2023 Budgeted	Budget Remaining	% of Budget Remaining
Contracted/Purchased Services					
Consultants	2,500	35,815	75,000	39,186	52.2%
Engineering Services	1,130	14,178	52,000	37,822	72.7%
Audit & Accounting Services	-	18,350	28,600	10,250	35.8%
Technology Consultants	400	64,061	60,000	(4,061)	-6.8%
Contractors	30,709	828,422	1,189,200	360,778	30.3%
Contracted Employees	1,089	38,969	-	(38,969)	N/A
Legal Svcs - General Counsel	(12,034)	48,436	110,000	61,564	56.0%
Legal Svcs - Specialty Counsel	-	5,350	5,000	(350)	-7.0%
Other Legal Services	-	3,601	-	(3,601)	N/A
Employee Recruitmnt/Compliance	240	17,149	5,000	(12,149)	-243.0%
Employee Health & Wellness	2,185	19,791	17,000	(2,791)	-16.4%
Employee Relations Expenses	237	15,017	2,000	(13,017)	-650.8%
Professional Services	-	18,700	-	(18,700)	N/A
Landscaping Services	10,344	107,103	166,900	59,797	35.8%
Janitorial Contracts	-	25,878	45,000	19,122	42.5%
Equipment Rental	1,232	8,912	17,000	8,088	47.6%
Uniform Rental	554	9,824	20,000	10,176	50.9%
Laboratory Services	-	25,164	42,000	16,836	40.1%
Disposal Services	6,344	66,809	34,000	(32,809)	-96.5%
Security Services	-	16,879	24,800	7,921	31.9%
Insurance	-	348,702	344,000	(4,702)	-1.4%
Financial Service Fees	777	24,466	55,000	30,534	55.5%
Printing & Reproduction	849	20,514	23,000	2,486	10.8%
Advertising & Publicity Svcs	-	2,341	11,000	8,659	78.7%
Postage	43	4,496	20,000	15,504	77.5%
Community Relations/Education	755	94,633	190,600	95,967	50.3%
Licenses & Permits	4,603	104,529	189,200	84,671	44.8%
Software Maintenance/Licenses	50,964	193,664	217,900	24,236	11.1%
Electrical Power	118,492	1,135,326	1,508,500	373,174	24.7%
Natural Gas	-	5,510	4,500	(1,010)	-22.5%
Cable Service	-	2,623	11,500	8,877	77.2%
Telecommunications	1,457	15,114	20,000	4,886	24.4%
Mobile Telecommunications	3,147	25,706	35,000	9,294	26.6%
Data Access	1,161	38,484	65,000	26,516	40.8%
Equipment Maintenance & Repair	755	127,141	100,800	(26,341)	-26.1%
Pump Maintenance & Repair	-	69,801	103,500	33,699	32.6%
Motor Maintenance & Repair	-	15,462	81,500	66,038	81.0%
Electrical Maintenance/Repair	-	28,055	136,400	108,345	79.4%
Meter Maintenance & Repair	2,135	40,088	14,800	(25,288)	-170.9%
Structure Maintenance & Repair	1,560	35,717	23,000	(12,717)	-55.3%
Asphalt Maintenance & Repair	-	65,370	58,600	(6,770)	-11.6%
Contracted/Purchased Services Sub-total	231,629	3,786,151	5,107,300	1,321,149	25.9%
Commodities					
Repair Parts & Materials	5,553	240,640	389,500	148,860	38.2%
Tools & Small Equipment	993	47,773	66,700	18,927	28.4%
Safety Equipment	2,689	14,842	38,000	23,158	60.9%
Employee Tools/Safety Equip	1,012	10,562	23,500	12,938	55.1%
Laboratory Tools & Small Equip	193	5,777	-	(5,777)	N/A
Technology Tools/Small Equip	-	34,984	35,000	16	0.0%
Chemicals	10,516	168,720	259,200	90,480	34.9%
Gasoline & Oil	-	85,060	160,000	74,940	46.8%
Operating Supplies/Accessories	3,943	41,711	49,500	7,789	15.7%
Office Supplies & Accessories	1,470	11,567	23,900	12,333	51.6%
Technology Supplies/Components	15,137	38,115	30,000	(8,115)	-27.0%
Meeting/Event Supplies & Food	4,860	25,515	28,000	2,485	8.9%
Water Use Efficiency Supplies	-	1,340	15,000	13,660	91.1%
Commodities Sub-total	46,366	726,605	1,118,300	391,695	35.0%

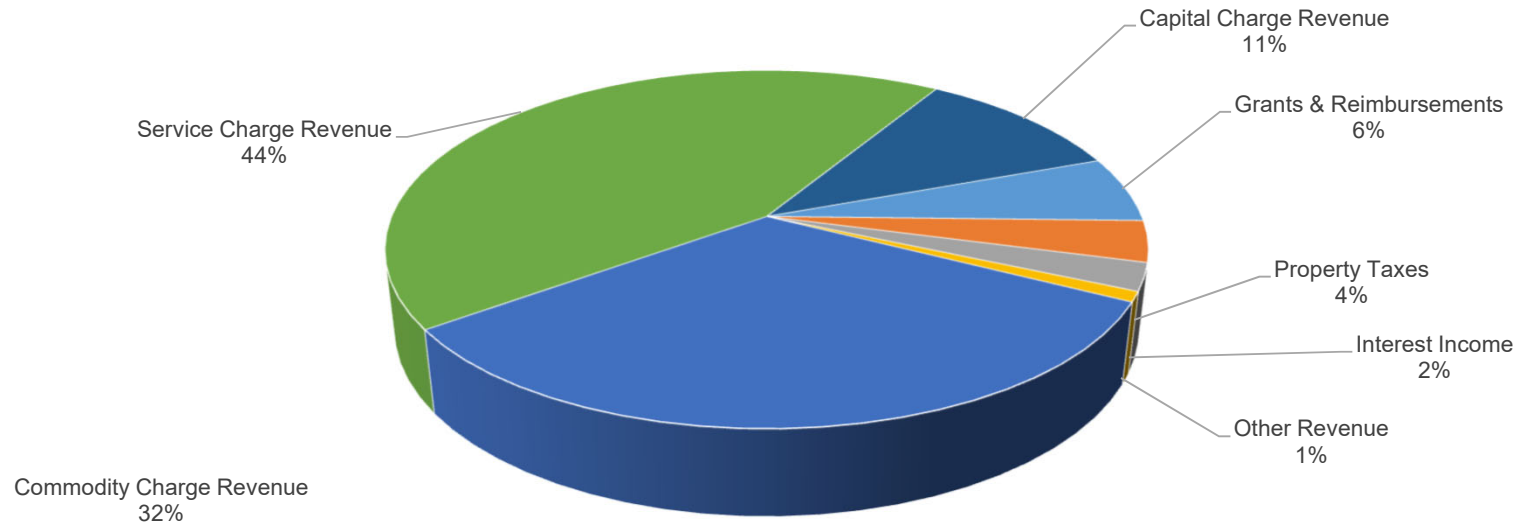
Summary of Revenues and Expenses for the Month of March, 2023

Account - Description	Month Actual	YTD Actual	2022-2023 Budgeted	Budget Remaining	% of Budget Remaining
Professional Development					
Education & Training	2,559	20,250	46,940	26,690	56.9%
Education/Training - Directors	-	-	-	-	N/A
Dues & Memberships	-	46,465	42,080	(4,385)	-10.4%
Dues & Memberships - Directors	302	45,211	63,120	17,909	28.4%
Meetings & Conferences	18	5,488	15,880	10,392	65.4%
Meetings/Conferences-Directors	1,681	10,514	27,420	16,906	61.7%
Travel Reimbursement	2,516	11,360	17,800	6,440	36.2%
Travel Reimbursement-Directors	83	14,167	32,600	18,433	56.5%
Publications & Subscriptions	46	7,815	22,200	14,385	64.8%
Professional Development Sub-total	7,205	161,270	268,040	106,770	39.8%
Miscellaneous Expenses					
Employee Appreciation Expenses	1,415	-	25,880	25,880	100.0%
Internal/External Event Expenses	-	30	5,760	5,730	99.5%
Election Expense	-	-	16,800	16,800	100.0%
Reimbursable Repair Expense	302	39	54,710	54,671	99.9%
Property Taxes	-	2,617	4,800	2,183	45.5%
Uncollectible Accounts	591	8,608	30,240	21,632	71.5%
NSFs & Miscellaneous Fees	2,150	2,283	4,680	2,397	51.2%
Refund Overcharges	128	10,200	16,120	5,920	36.7%
Damage/Repair Reimbursements	40	1,400	19,160	17,760	92.7%
Miscellaneous Sub-total	4,625	25,177	178,150	152,973	85.9%
Capital Improvement Expenses					
Water System Projects					
Supply/Storage Projects	4,769,880	9,681,159	9,533,900	(147,259)	-1.5%
Pumping Projects	-	44,800	1,944,231	1,899,431	97.7%
Main/Service Line Projects	-	-	-	-	N/A
Wastewater System Projects					
Pumping Projects	1,470	400,869	935,000	534,131	57.1%
Wastewater Treatment Projects	-	413,320	1,709,800	1,296,480	75.8%
Main/Service Line Projects	-	-	-	-	N/A
Recycled System Projects					
Pumping Projects	-	9,546	-	(9,546)	N/A
Tertiary Treatment Projects	18,500	39,688	-	(39,688)	N/A
Main/Service Line Projects	-	-	-	-	N/A
General Projects					
Operating Equipment Purchases	-	24,868	53,000	28,132	53.1%
Vehicle & Related Equipment Purchases	36,000	36,000	364,000	328,000	90.1%
Technoloy Projects & Purchases	-	-	120,000	120,000	100.0%
Building & Structure Improvements	-	806,218	-	(806,218)	N/A
General Capital Projects	132,448	941,119	107,900	(833,219)	-772.2%
Construction in Progress	(4,805,880)	(11,626,474)	(14,290,300)	(2,663,826)	18.6%
Capital Improvement Expenses Sub-total	152,418	771,114	477,531	(293,583)	-61.5%
Other Expenses					
Retiree Health Insurance	-	175,838	320,000	144,162	45.1%
Depreciation	290,811	2,617,299	4,195,500	1,578,201	37.6%
Debt Interest Expense	190,125	1,711,122	2,240,000	528,878	23.6%
Other Expenses Sub-total	480,936	4,504,259	6,755,500	2,251,241	33.3%
Total Expenses	2,070,549	22,263,810	32,009,691	9,745,881	30.4%
Change in Net Position	1,395,499	402,297	(2,086,691)		

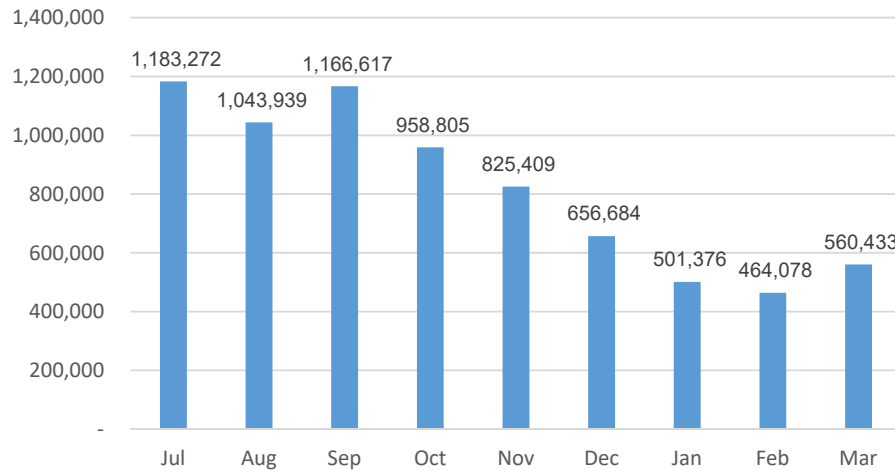
Attachment 5
Revenue and Expense Charts for March, 2023

Revenue Charts - March Financial Report

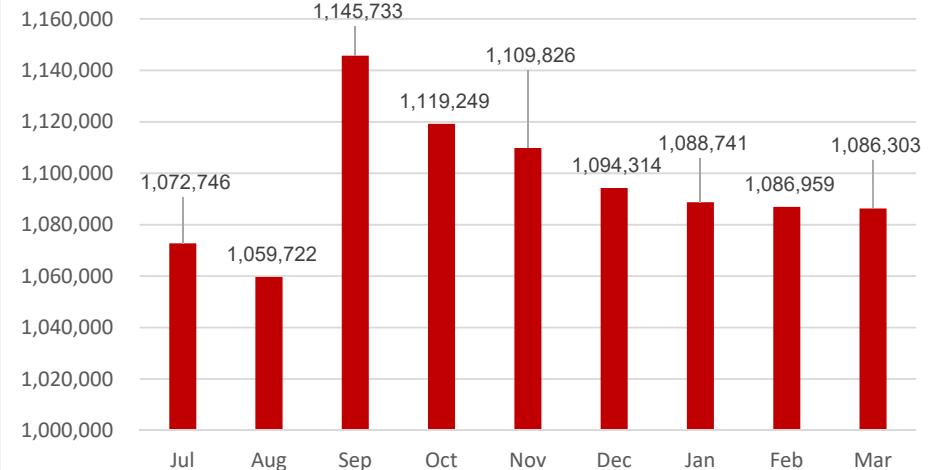
Year to Date Distribution of Revenues



Commodity Charge Revenue by Month

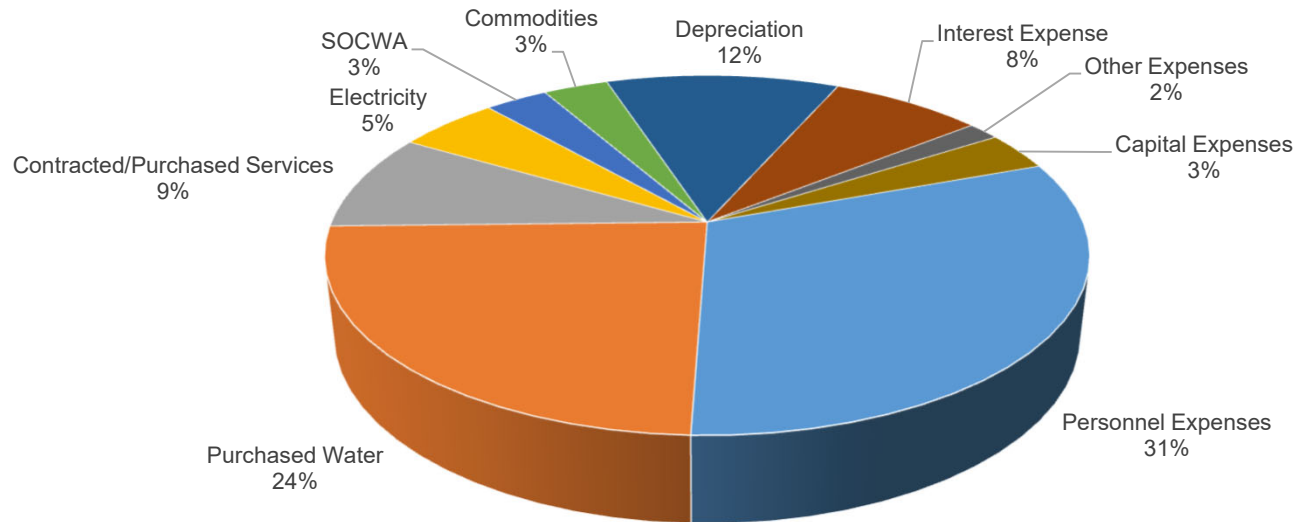


Service Charge Revenue by Month

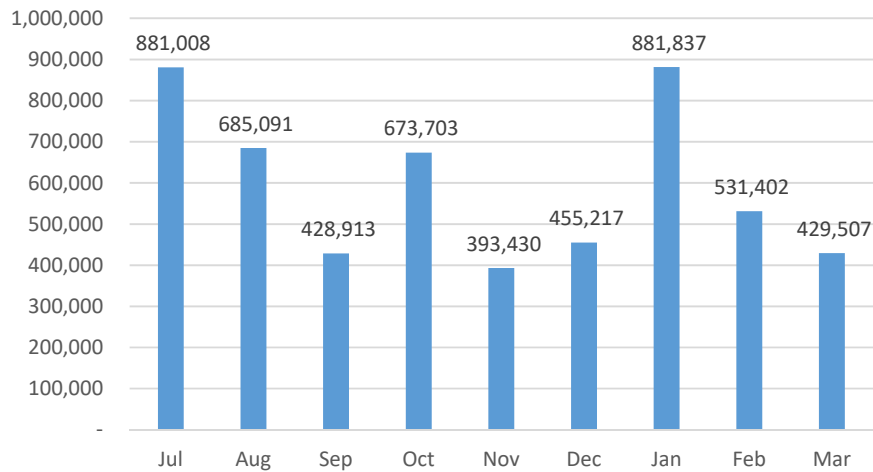


Expense Chart - March Financial Report

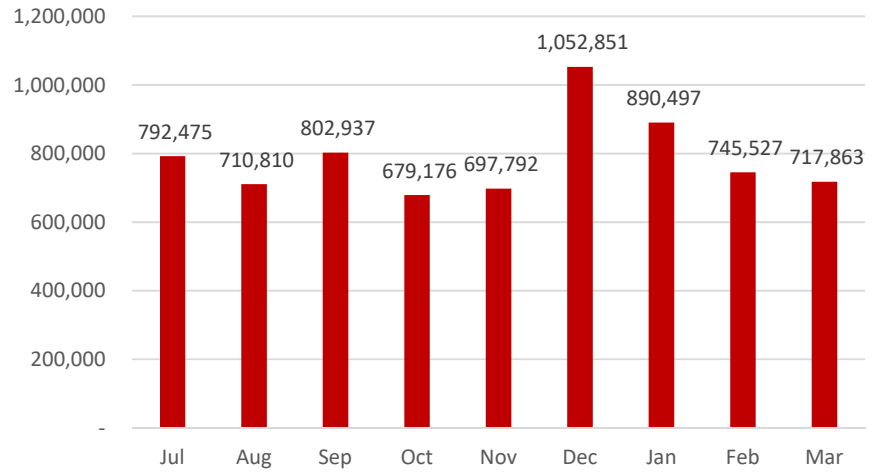
Year to Date Distribution of Expenses



Purchased Water Expenses by Month



Personnel Costs by Month



Attachment 6

Summary of Cash & Investments for the Month ended March 31, 2023

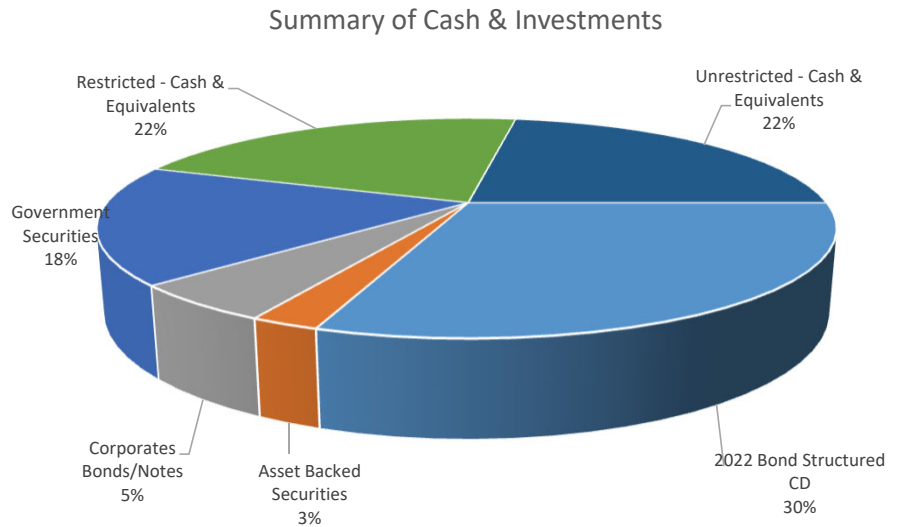
Summary of Cash & Investments

as of March 31, 2023

Summary of Cash & Investments

Cash & Equivalents	
Unrestricted - Cash & Equivalents	8,260,938
Restricted - Cash & Equivalents	8,065,448
Investments	
Government Securities	6,429,958
Certificates of Deposit	-
Corporates Bonds/Notes	2,006,268
Asset Backed Securities	902,361
2022 Bond Structured CD	11,174,427
Total Cash & Investments	<u>36,839,400</u>

Operating Cash & Investments	17,599,525
2022 Bond Proceeds Cash & Investments	19,239,875



Cash & Equivalents

	Account Balance	Current Yield
Cash & Equivalents		
Demand Deposit Accounts		
Union Bank - Checking Account	5,242,211	
Union Bank - Capital Facilities Checking	2,895	
US Bank - 2022 Bond Proceeds Checking	8,062,553	
Petty Cash	700	
Money Market Accounts		
CAMP Money Market	144,964	
LAIF Money Market	2,873,063	
Total Cash & Equivalents	<u>16,326,386</u>	

Investments

	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Certificates of Deposit									
US Bank Structured Maturity CD	11,174,427	11,174,427	-	11,174,427	-	2.140%	2.14%	8/1/2022	Various
Certificates of Deposit - Total Balances	<u>11,174,427</u>	<u>11,174,427</u>	<u>-</u>	<u>11,174,427</u>	<u>-</u>				

Investments (continued)

	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Governmental Securities									
United States Treasury Bond									
US Treasury N/B - AA+	401,047	400,000	1,047	396,312	(4,734)	0.250%	0.14%	2/18/2021	6/15/2023
US Treasury N/B - AA+	199,688	200,000	(313)	197,344	(2,344)	0.125%	0.19%	3/1/2021	7/15/2023
US Treasury N/B - AA+	399,828	400,000	(172)	394,688	(5,141)	0.125%	0.14%	2/1/2021	7/15/2023
US Treasury N/B - AA+	498,809	500,000	(1,191)	491,406	(7,402)	0.125%	0.23%	4/1/2021	8/15/2023
US Treasury N/B - AA+	89,982	90,000	(18)	87,511	(2,471)	0.250%	0.26%	4/26/2021	11/15/2023
US Treasury N/B - AA+	298,734	300,000	(1,266)	288,281	(10,453)	0.250%	0.27%	3/1/2021	2/15/2024
US Treasury N/B - AA+	164,807	165,000	(193)	156,234	(8,572)	0.375%	0.42%	9/3/2021	8/15/2024
US Treasury N/B - AA+	34,854	35,000	(146)	33,064	(1,790)	0.375%	0.52%	10/7/2021	9/15/2024
US Treasury N/B - AA+	347,047	350,000	(2,953)	331,680	(15,367)	1.125%	1.42%	2/4/2022	1/15/2025
US Treasury N/B - AA+	149,566	150,000	(434)	146,039	(3,527)	2.750%	2.85%	6/1/2022	5/15/2025
US Treasury N/B - AA+	466,543	500,000	(33,457)	475,156	8,613	2.125%	4.20%	11/30/2022	5/31/2027
US Treasury N/B - AA+	464,531	500,000	(35,469)	473,672	9,141	2.250%	4.10%	11/30/2022	2/15/2027
US Treasury N/B - AA+	480,273	500,000	(19,727)	491,406	11,133	3.250%	4.25%	2/22/2023	6/30/2027
US Treasury N/B - AA+	502,500	500,000	2,500	509,453	6,953	4.125%	4.01%	11/30/2022	9/30/2027
US Treasury N/B - AA+	497,930	500,000	(2,070)	509,453	11,523	4.125%	4.22%	2/22/2023	9/30/2027
US Treasury N/B - AA+	485,332	500,000	(14,668)	497,422	12,090	3.500%	4.16%	2/22/2023	1/3/2028
United States Treasury Bond - Totals	5,481,471	5,590,000	(108,529)	5,479,122	(2,349)				
Supra-National Agency Bond / Note									
Intl BK of Recon and Dev Note - AAA	134,172	135,000	(828)	134,676	504	0.125%	0.23%	4/13/2021	4/20/2023
Inter-American Devel BK Note - AAA	172,377	185,000	(12,623)	174,942	2,565	0.500%	0.52%	9/15/2021	9/23/2024
Supra-National Agency Bond / Note Totals	306,549	320,000	(13,451)	309,618	3,069				
Municipal Bond / Note									
NJ TPK Authority TXBL Revenue Bonds - AA-	18,604	20,000	(1,396)	18,685	81	0.897%	0.90%	1/22/2021	1/1/2025
Municipal Bond / Note Totals	18,604	20,000	(1,396)	18,685	81				
Federal Agency Commercial Mortgage-Backed Security									
FHMS K724 - AA+	54,842	55,886	(1,044)	51,083	(3,759)	3.062%	0.58%	1/28/2021	11/1/2023
FHLMC Multifamily Structured Pool - AA+	90,287	93,113	(2,826)	90,234	(52)	3.064%	3.00%	5/25/2022	8/1/2024
FHMS K047 - AA+	86,760	90,000	(3,240)	87,740	980	3.329%	3.10%	5/19/2022	5/1/2025
Federal Mortgage-Backed Security Totals	231,889	238,998	(7,110)	229,058	(2,831)				
Federal Agency Bond / Note									
Freddie Mac Notes - AA+	149,952	155,000	(5,048)	150,833	881	0.250%	0.23%	1/6/2021	11/6/2023
Fannie Mae Notes - AA+	241,173	250,000	(8,827)	242,642	1,469	0.250%	0.24%	1/6/2021	11/27/2023
Federal Agency Bond / Note Totals	391,125	405,000	(13,875)	393,475	2,350				
Governmental Securities - Total Balances	6,429,638	6,573,998	(144,361)	6,429,958	320				

Investments (continued)

	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Corporate Notes									
Toyota Motor Credit Corp Corporate Note - A+	69,996	70,000	(4)	67,512	(2,483)	0.450%	0.45%	1/6/2021	1/11/2024
John Deere Corp Notes - A	54,961	55,000	(39)	53,248	(1,713)	0.450%	0.48%	3/4/2021	1/17/2024
Morgan Stanley Corp Notes - A-	55,000	55,000	-	54,880	(120)	0.529%	0.53%	1/20/2021	1/25/2024
PACCAR Financial Corp Corporate Note - A+	64,925	65,000	(75)	62,261	(2,663)	0.350%	0.39%	1/28/2021	2/2/2024
Microsoft Corp (Callable) Note - AAA	46,864	45,000	1,864	44,336	(2,528)	2.875%	0.95%	12/1/2021	2/6/2024
National Rural Util Coop Corporate Note - A-	24,983	25,000	(17)	23,934	(1,049)	0.350%	0.37%	2/8/2021	2/8/2024
Apple Inc (Callable) Note - AA+	52,381	50,000	2,381	49,393	(2,987)	3.000%	0.870%	11/1/2021	2/9/2024
Goldman Sachs Corp Notes - BBB+	44,062	40,000	4,062	39,404	(4,658)	4.000%	0.690%	1/21/2021	3/3/2024
Merck & Co Inc Corp Notes	31,377	30,000	1,377	29,447	(1,930)	2.900%	0.880%	11/16/2021	3/7/2024
Charles Schwab Corp Note	29,985	30,000	(15)	28,540	(1,445)	0.750%	0.770%	3/16/2021	3/18/2024
Suntrust Bank (Callable) Corp Note	63,197	60,000	3,197	58,261	(4,937)	3.200%	0.960%	11/1/2021	4/1/2024
Comcast Corp (Callable) Corp Note	53,305	50,000	3,305	49,446	(3,859)	3.700%	0.960%	11/1/2021	4/15/2024
Bank of NY Mellon Corp Note	54,941	55,000	(59)	52,321	(2,620)	0.500%	0.540%	4/19/2021	4/26/2024
Novartis Capital Corp Note	53,112	50,000	3,112	49,338	(3,774)	3.400%	0.890%	11/1/2021	5/6/2024
Amazon.com Inc Corp Note	79,883	80,000	(117)	76,574	(3,310)	0.450%	0.500%	5/10/2021	5/12/2024
Unitedhealth Group Inc Corp Note	29,969	30,000	(31)	28,614	(1,355)	0.550%	0.590%	5/17/2021	5/15/2024
Unitedhealth Group Inc Corp Note	29,476	30,000	(524)	28,614	(861)	0.550%	1.320%	1/21/2022	5/15/2024
Caterpillar Finl Service Corp Note	44,940	45,000	(60)	43,038	(1,902)	0.450%	0.500%	5/10/2021	5/17/2024
Astrazeneca Finance LLC (Callable) Corp	49,996	50,000	(5)	47,712	(2,283)	0.700%	0.700%	5/25/2021	5/28/2024
John Deere Capital Corp Notes	9,988	10,000	(13)	9,525	(462)	0.450%	0.490%	6/7/2021	6/7/2024
Target Corp Notes	31,879	30,000	1,879	29,590	(2,289)	3.500%	1.040%	11/23/2021	7/1/2024
American Express Co Corp Notes	36,253	35,000	1,253	33,750	(2,503)	2.500%	1.140%	11/19/2021	7/30/2024
American Honda Finance Corp Notes	29,980	30,000	(20)	28,422	(1,558)	0.750%	0.770%	9/7/2021	8/9/2024
American Honda Finance Corp Notes	35,025	35,000	25	33,159	(1,866)	0.750%	0.720%	9/13/2021	8/9/2024
Caterpillar Finl Service Corp Notes	19,973	20,000	(27)	18,917	(1,056)	0.600%	0.650%	9/7/2021	9/13/2024
Bank of NY Mellon Corp Note	24,984	25,000	(16)	23,455	(1,529)	0.850%	0.870%	10/20/2021	10/25/2024
Apple Inc Corp Note - AA+	42,786	40,000	2,786	38,894	(3,892)	2.750%	0.890%	3/11/2021	1/13/2025
Goldman Sachs Corp Notes	10,000	10,000	-	9,688	(312)	1.757%	1.760%	1/19/2022	1/24/2025
Bank of America Corp Notes	20,000	20,000	-	19,401	(599)	1.843%	1.840%	2/1/2022	2/4/2025
Merck & Co Inc Corp Notes	21,389	20,000	1,389	19,542	(1,847)	2.750%	0.940%	3/9/2021	2/10/2025
3M Company Corp Note	69,744	70,000	(256)	66,603	(3,141)	2.000%	2.130%	3/3/2022	2/14/2025
JPMorgan Chase & Co Corp Note Call	30,000	30,000	-	28,701	(1,299)	0.563%	0.560%	2/9/2021	2/16/2025
Exon Mobil Corp Note	29,874	30,000	(126)	29,130	(745)	2.709%	2.860%	4/1/2022	3/6/2025
Bank of America Corp Notes	42,714	40,000	2,714	39,172	(3,543)	3.458%	1.530%	7/22/2021	3/15/2025
Intel Corp Notes	30,873	30,000	873	29,461	(1,411)	3.400%	2.400%	3/8/2022	3/25/2025
Burlington North Santa Fe Corp Note Call	21,533	20,000	1,533	19,431	(2,102)	3.000%	1.070%	3/5/2021	4/1/2025
Amazon.com Inc Corp Notes	74,881	75,000	(119)	72,971	(1,910)	3.000%	3.060%	4/11/2022	4/13/2025
Home Depot Inc Corp Note	4,991	5,000	(9)	4,838	(154)	2.700%	2.760%	3/24/2022	4/15/2025
Target Corp Note	30,015	30,000	15	28,807	(1,208)	2.250%	2.230%	3/8/2022	4/15/2025
Bank of America Corp Notes (Callable)	70,000	70,000	-	66,698	(3,302)	0.976%	0.980%	4/16/2021	4/22/2025
Bank of NY Mellon Corp Note	46,148	45,000	1,148	41,555	(4,592)	1.600%	0.970%	3/10/2021	4/24/2025
Bank of NY Mellon Corp Note	19,997	20,000	(3)	19,401	(596)	3.350%	3.360%	4/19/2022	4/25/2025
Pepsico Inc Corp Note Call	21,400	20,000	1,400	19,357	(2,043)	2.750%	1.020%	3/5/2021	4/30/2025
Citigroup Inc Corp Notes	35,000	35,000	-	33,264	(1,736)	0.981%	0.980%	4/27/2021	5/1/2025
Suntrust Banks Inc Corp Notes	36,373	35,000	1,373	33,653	(2,720)	4.000%	2.690%	3/8/2022	5/1/2025
Charles Schwab Corp Note	40,616	40,000	616	38,459	(2,156)	3.850%	3.300%	6/1/2022	5/21/2025
Morgan Stanley Corp Notes (Callable)	10,000	10,000	-	9,470	(530)	0.790%	0.790%	5/26/2021	5/30/2025
Honeywell Intl Corp Note	20,360	20,000	360	18,801	(1,560)	1.350%	0.910%	3/5/2021	6/1/2025
JPMorgan Chase & Co Corp Note	25,000	25,000	-	23,698	(1,302)	0.824%	0.82%	5/24/2021	6/1/2025
National Rural Util Coop Corp Note	9,997	10,000	(3)	9,704	(293)	3.450%	3.46%	5/4/2022	6/15/2025
Intel Corp Notes	35,821	35,000	821	34,487	(1,335)	3.700%	2.95%	4/4/2022	7/29/2025
Citigroup Inc Corp Notes	20,000	20,000	-	18,695	(1,305)	1.281%	1.28%	10/27/2021	11/3/2025
State Street Corp Note	20,000	20,000	-	18,938	(1,062)	1.746%	1.75%	2/2/2022	2/6/2026
Citigroup Inc Corp Notes	15,000	15,000	-	14,413	(587)	3.290%	3.29%	3/10/2022	3/17/2022
State Street Corp Note	61,208	60,000	1,208	57,347	(3,861)	2.901%	2.38%	2/17/2022	10/29/2020
JPMorgan Chase & Co (Callable)	80,000	80,000	-	78,000	(2,000)	4.080%	4.08%	4/19/2022	4/26/2020
Corporate Bonds - Total Balances	2,117,152	2,080,000	37,152	2,006,268	(110,884)				

Investments (continued)

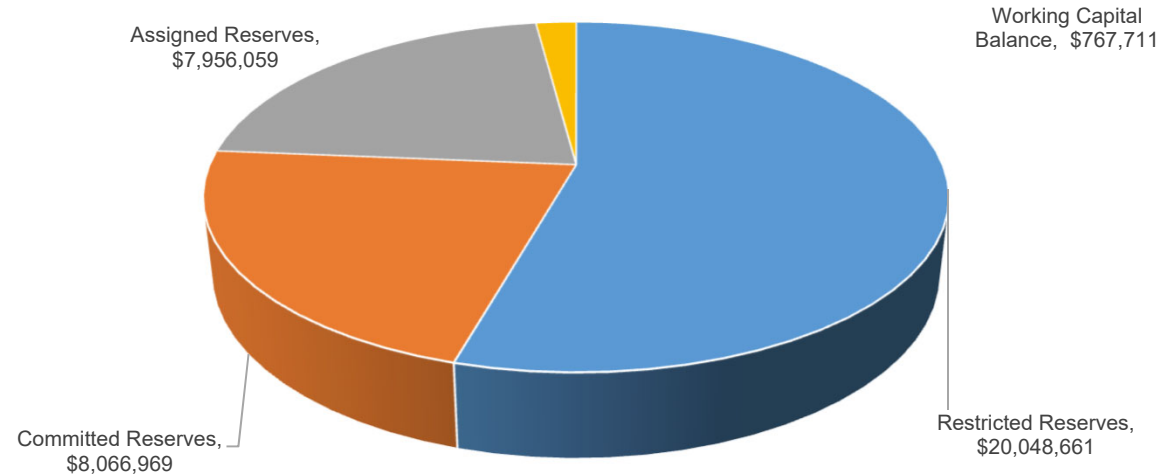
	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Asset Backed Securities									
MBalt 2021 - AAA	2,838	2,838	(0)	2,821	(17)	0.250%	0.25%	1/20/2021	1/16/2024
BMWLT 2021 - AAA	1,924	1,924	(0)	1,912	(12)	0.290%	0.29%	3/10/2021	1/25/2024
BMWLT 2021 - AAA	7,051	7,054	(3)	7,010	(41)	0.290%	0.29%	10/19/2021	1/25/2024
GMALT 2021 - Aaa	2,456	2,456	(0)	2,450	(6)	0.260%	0.26%	2/17/2021	2/20/2024
Woart 2021 - AAA	866	866	(0)	865	(1)	0.220%	0.220%	8/3/2021	9/16/2024
FordL 2021 - AAA	53,642	53,651	(9)	52,948	(693)	0.370%	0.370%	9/21/2021	10/15/2024
Harot 2021 - Aaa	13,732	13,732	(0)	13,364	(368)	0.270%	0.270%	2/17/2021	4/21/2025
FordO 2021 - AAA	18,699	18,701	(2)	18,130	(569)	0.300%	0.300%	2/17/2021	8/15/2025
Harot 2021 - Aaa	31,453	31,454	(1)	30,453	(1,000)	0.330%	0.330%	5/18/2021	8/15/2025
GMCa 2021 - AAA	8,416	8,418	(1)	8,173	(243)	0.350%	0.350%	1/12/2021	10/16/2025
Harot 2021 - AAA	39,999	40,000	(1)	38,449	(1,550)	0.410%	0.410%	8/17/2021	11/18/2025
Carmx 2021 - AAA	9,281	9,283	(2)	8,978	(304)	0.340%	0.340%	1/20/2021	12/15/2025
Harot 2021 - Aaa	24,995	25,000	(5)	23,854	(1,141)	0.880%	0.890%	11/16/2021	1/21/2026
TAOT 2021 - AAA	29,999	30,000	(1)	28,603	(1,396)	0.710%	0.710%	11/9/2021	4/15/2026
Hart 2021 - AAA	19,996	20,000	(4)	19,094	(902)	0.740%	0.750%	11/9/2021	5/15/2026
Harot 2022 - AAA	44,993	45,000	(7)	43,081	(1,912)	1.880%	1.880%	2/15/2022	5/15/2026
FordO 2022 - Aaa	24,997	25,000	(3)	23,928	(1,069)	1.290%	1.290%	1/19/2022	6/15/2026
BMWOT 2021 - AAA	24,999	25,000	(1)	24,331	(668)	3.210%	3.210%	5/10/2022	8/25/2026
COPAR 2021 - AAA	25,000	25,000	(0)	23,715	(1,284)	0.770%	0.770%	10/19/2021	9/15/2026
FordO 2022 - Aaa	24,999	25,000	(1)	24,519	(480)	3.740%	3.740%	6/22/2022	9/15/2026
TAOT 2022 - AAA	29,999	30,000	(1)	29,088	(912)	2.930%	2.930%	4/7/2022	9/15/2026
DCENT 2021 - AAA	54,988	55,000	(12)	51,683	(3,305)	0.580%	0.580%	9/20/2021	9/15/2026
GMCa 2021 - AAA	24,999	25,000	(1)	23,705	(1,295)	0.680%	0.680%	10/13/2021	9/16/2026
Hart 2022 - AAA	54,998	55,000	(2)	52,877	(2,121)	2.220%	2.220%	3/9/2022	10/15/2026
Comet 2021 - AAA	49,993	50,000	(7)	47,052	(2,941)	1.040%	1.040%	11/18/2021	11/15/2026
Ally 2022 - AAA	59,988	60,000	(12)	58,697	(1,291)	3.310%	3.310%	5/10/2022	11/15/2026
GMCa 2022 - AAA	19,998	20,000	(2)	19,013	(985)	1.260%	1.260%	1/11/2022	11/16/2026
HDMOT 2022 - AAA	34,994	35,000	(6)	34,209	(785)	3.060%	3.060%	4/12/2022	2/15/2027
GMCa 2022 - AAA	24,995	25,000	(5)	24,208	(786)	3.100%	3.100%	4/5/2022	2/16/2027
Carmx 2022 - AAA	34,995	35,000	(5)	34,234	(761)	3.490%	3.490%	4/21/2028	2/16/2027
Comet 2022 - AAA	69,995	70,000	(5)	67,505	(2,490)	2.800%	2.800%	3/23/2022	3/15/2027
Comet 2022 - AAA	64,990	65,000	(10)	63,411	(1,579)	3.490%	3.490%	6/6/2022	5/15/2027
Corporate Bonds - Total Balances	935,268	935,378	(111)	902,361	(32,907)				

Attachment 7
Cash Reserve Balances for the March, 2023

El Toro Water District
Cash Reserve Status Report for the month ended March 31, 2023

	Cash Reserve Balances	Reserve Targets
Reconciled Cash Balance	\$ 36,839,400	
Restricted Reserve		
Bond Project Reserve	19,239,875	-
Capital Facilities	2,895	-
Tiered Conservation	805,891	-
Restricted Reserve Total	20,048,661	-
Committed Reserves		
Rate Stabilization	2,100,000	2,100,000
Operational Continuity	2,100,000	2,100,000
Capital Improvements	3,000,000	3,000,000
Current CIP Working Cash	866,969	-
Committed Reserves Total	8,066,969	7,200,000
Assigned Reserves		
Capital Improvement		
Carryover Capital	2,406,752	-
Accumulated Capital	1,375,026	-
SOCWA Capital Projects	3,544,781	-
Bond Project Reserve	235,500	-
Debt Service		
Baker Funding	394,000	-
O&M Working Capital	767,711	2,100,000
Assigned Reserves Total	8,723,770	2,100,000
Total Cash Reserves	36,839,400	
Adjusted Cash Reserves⁽¹⁾	17,596,630	9,300,000

Distribution of Reserve Balances



(1) the Adjusted Cash Reserves excludes the 2022 Bond Proceeds which are obligated to the projects identified in the 2022 Bond Official Statement and are therefore not available for Operations & Maintenance activities or the annual Capital Improvement Program.

Attachment 8

Capital Project Expense Report through March, 2023

El Toro Water District - Capital Projects Report, Fiscal Year 2022-2023																
	2022 - 2023								2022 - 2023 Expenses							2022 - 2023
	Capital Project	Carryover Project	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Budget Remaining
Source of Supply / Water Storage Projects (40-710)																
R-6 Reservoir Cover/Liner Project (RES-0047)	9,465,300	-	-	2,057	-	40,575	-	592,230	1,646,439	1,798,442	4,517,590				8,597,333	867,967
JRWSS Capital Contribution (RCE-0001)	12,400	-	-	-	-	-	816	-	2,057	389	-				3,262	9,138
Baker WTP Capital Contribution (RCE-0002)	56,200	-	-	-	-	-	-	-	28,080	-	-				28,080	28,120
JTM Pump Station (WPS-0093)	2,176,000	-	-	350	-	3,369	6,523	42,560	98,033	188,340	16,899				356,075	1,819,926
Reservoir Mixer Improvements (RES-0014)	77,000	-	-	-	-	-	-	-	19,469	48,237	-				67,706	9,294
R-2 Interior Recoating Project (GEN-0115)	-	219,080	-	221,426	-	25,576	56,074	-	6,140	17,017	-				326,233	(107,153)
Water Pumping Projects (40-720)																
P-4 Pump Replacement (CAP-0024)	59,000	-	-	-	-	-	-	-	-	-	-				-	59,000
Reservoir Mixer Improvements (RES-0014)	77,000	-	-	-	-	-	-	-	-	-	-				-	77,000
Water Stations PLC Upgrade (CAP-0001)	-	76,734	-	-	-	-	-	-	-	-	-				-	76,734
Spartan Pump Rehabilitation	32,000	-	-	-	-	-	-	-	-	-	-				-	32,000
Wastewater Pumping Projects (40-740)																
Aliso Creek Lift Station (CAP-0019)	310,510	275,000	-	2,948	-	-	-	-	5,645	351	-				8,944	576,566
Aliso Creek Disconnect Switch (SLS-0116)	24,000	-	-	-	-	-	-	-	-	-	-				-	24,000
4920 Siphon Project (CAP-0003)	-	170,000	-	2,417	-	-	-	-	-	-	-				2,417	167,583
Sewer Stations PLC Upgrade (CAP-0002)	-	118,295	-	-	-	-	-	-	-	-	-				-	118,295
Oso LS Improvement (SLS-0112)	-	-	-	-	544	-	-	-	-	-	-				544	(544)
Wastewater Treatment Projects (40-750)																
Secondary Clarifier & WAC Rehabilitation (CAP-0020)	200,000	-	-	-	-	-	-	-	-	-	-				-	200,000
DAF Unit #2 Rehabilitation (CAP-0018)	128,000	72,815	-	-	-	-	-	-	15,219	-	-				15,219	185,596
Ocean Outfall LS Rehabilitation (SLS-0114)	75,000	33,962	-	217,061	-	-	-	-	-	-	-				217,061	(108,099)
SOCWA Capital Contributions (RCE-0003)	501,800	-	20,279	-	-	26,178	-	-	-	101,063	-				147,520	354,280
WRP Effluent PS Rehabilitation (SLS-0133)	-	142,000	-	12,350	15,200	-	41,088	-	-	-	-				68,638	73,362
Headworks Barscreen Retrofit (CAP-0021)	515,000	-	-	-	-	-	-	-	-	-	-				-	515,000
Fine Screen Facility Rehabilitation (CAP-0022)	230,000	-	-	-	-	-	-	-	-	-	-				-	230,000
Headworks Barscreen PLC Panel Replacement	60,000	-	-	-	-	-	-	-	-	-	-				-	60,000
WRP Main Electrical Breaker Upgrade (WRP-0132)	-	124,547	-	-	-	-	97,284	-	-	-	-				97,284	27,263
Wash Press System at Headworks (WRP-0133)	-	200,000	-	-	-	-	70,221	-	-	59	-				70,280	129,720
Grit Chamber Rehabilitation/Recoating (WRP-0131)	-	65,661	-	-	-	-	-	-	-	-	-				-	65,661
Ammonia Analyzer (WRP-0138) (Contingency)	-	-	-	-	-	-	24,868	-	-	-	-				24,868	(24,868)
Recycled Treatment Projects (40-780)																
Tertiary Disinfection Optimizer (WRP-0137)	-	-	-	8,606	-	1,963	-	-	10,619	-	-				21,188	(21,188)
Operating Equipment Purchases (40-800)																
Laboratory Equipment Purchases (OEP-0001)	33,000	-	-	-	-	-	-	-	-	-	-				-	33,000
Collections Equipment Purchases (OEP-0002)	9,000	-	-	-	-	-	-	-	-	-	-				-	9,000
Petroleum Equipment (OEP-0010)	11,000	-	-	-	-	-	-	-	-	-	-				-	11,000
Vehicle & Equipment Purchases (40-810)																
Boom Truck (VEH-0002)	315,000	-	-	-	-	-	3,553	-	-	-	36,000				39,553	275,447
Trailer (VEH-0001)	49,000	-	-	-	-	-	5,128	-	-	-	-				5,128	43,872
Technology Purchases (40-820)																
22/23 ATS Replacements (TCP-0005)	30,000	-	-	-	-	-	-	-	-	-	-				-	30,000
Technology Master Plan (TCP-0003)	90,000	-	-	-	-	-	-	-	-	-	-				-	90,000
Security System Improvements (TCP-0006)	-	-	-	-	9,546	-	-	-	-	-	-				9,546	(9,546)
Boardroom AV System Upgrade (CAP-0025)	-	-	-	-	-	26,929	-	-	-	-	-				26,929	(26,929)

El Toro Water District - Capital Projects Report, Fiscal Year 2022-2023																
	2022 - 2023								2022 - 2023 Expenses							2022 - 2023
	Capital Project	Carryover Project	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total	Budget Remaining
Building & Structure Improvements (40-830)																
Filter Plant Demolition/Re-use Project (GEN-0112)	-	221,548	-	2,057	-	16,879	68,063	305,969	277,630	46,286	-				716,884	(495,336)
Administration Bldg HVAC Project (GEN-0114)	-	201,384	-	-	-	-	930	1,146	237,420	37,849	27,384				304,729	(103,345)
General Capital Projects (40-840)																
Asset Management Study (CAP-0023)	100,000	-	-	-	-	-	-	-	70,170	-	21,287				91,457	8,543
Water & Sewer Master Plan (SPS-0049)	-	227,936	-	24,195	-	3,742	6,585	-	170,035	20,093	77,168				301,818	(73,882)
CalTrans I-5 Widening Project (GEN-0514)	-	-	-	-	-	-	100,133	10,440	-	-	-				110,573	(110,573)
Contingency (RCE-0004)	7,901	-	-	-	-	13,823	-	-	26,662	69,282	6,863				116,629	(108,729)
Capital Expenses by Project Area																
Source of Supply/Water Storage Projects	11,786,900	219,080	-	223,833	-	69,520	63,413	634,790	1,800,218	2,052,425	4,534,490	-	-	-	9,378,688	2,627,292
Water Pumping Projects	168,000	76,734	-	-	-	-	-	-	-	-	-	-	-	-	-	244,734
Water Main/Service Line Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Wastewater Pumping Projects	334,510	563,295	-	5,365	544	-	-	-	5,645	351	-	-	-	-	11,905	885,900
Wastewater Treatment Projects	1,709,800	638,985	20,279	229,411	15,200	123,462	136,177	-	15,219	101,122	-	-	-	-	640,870	1,707,915
Wastewater Main/Service Line Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recycled Pumping Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recycled Treatment Projects	-	-	-	8,606	-	1,963	-	-	10,619	-	-	-	-	-	21,188	(21,188)
Recycled Main/Service Line Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Equipment Purchases	53,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,000
Vehicle & Equipment Purchases	364,000	-	-	-	-	-	8,681	-	-	-	36,000	-	-	-	44,681	319,319
Technology Purchases	120,000	-	-	-	9,546	26,929	-	-	-	-	-	-	-	-	36,475	83,525
Building/Structure Improvement Projects	-	422,932	-	2,057	-	16,879	68,993	307,115	515,050	84,135	27,384	-	-	-	1,021,613	(598,681)
General Capital Projects	107,901	227,936	-	24,195	-	17,565	106,718	10,440	266,867	89,375	105,318	-	-	-	620,477	(284,641)
Total Capital Expenses	14,644,111	2,148,962	20,279	493,467	25,290	256,318	383,982	952,345	2,613,618	2,327,407	4,703,192	-	-	-	11,775,898	5,017,174

Project Management Designations168,702

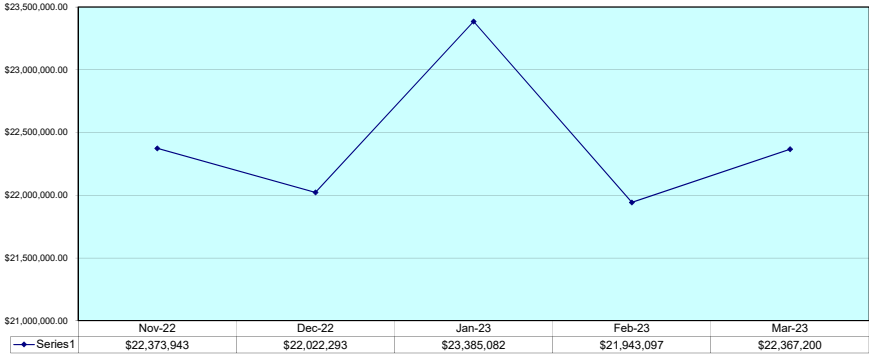
- CAP - Capital Projects (No Work Order)
- EFF - Effluent System*
- GEN - General Facility Improvements*
- OEP - Operating Equipment Purchases
- RCE - Recurring Capital Expenses
- RES - Water Reservoir Improvements*
- SCS - Wastewater Collection System*
- SLS - Sewer Lift Stations*
- SPS - Special Studies*
- TCP - Technology Capital Purchases*
- WPS - Water Pump Stations*
- WRP - Water Recycling Plant*
- VEH - Vehicle Capital Expense

* These projects will generally have an Engineering work order associated with them

Attachment 9
Interim Report on 401k Plan Holdings

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	American Beacon AHI Managed Futures Strategy Fund A Class	Blackrock Tactical Opportunities Fund Class K Shares	Blackrock Total Factor Fund Institutional Shares	Columbia Contrarian Core Fund Institutional 3 Class	Delaware Small Cap Core Fund Class R6	Dfa Large Cap International Portfolio Institutional Class	Dodge & Cox Income Fund Class I	Dodge & Cox Internationa I Stock Fund Class I	Dodge & Cox Stock Fund Class I	Doubleline Core Fixed Income Fund Class R6	Emerald Growth Fund Institutional Class	Guaranteed Income Fund	Harbor Capital Appreciation Fund Retirement Class	Mfs International Growth Fund Class R6	Nuveen Real Estate Securities Fund Class R6	Pgim Total Return Bond Fund -class R6	Pimco Income Fund Institutional Class	Pimco Rae Us Fund Institutional Class	The Merger Fund Class I	Undiscovered Managers Behavioral Value Fund Class R6	Vanguard Emerging Markets Stock Index Fund Admiral Shares	Vanguard Growth And Income Fund Admiral Shares	Vanguard Growth Index Fund Admiral Shares	Vanguard Long-term Investment- grade Fund Admiral Shares	Vanguard Mid- cap Index Fund Admiral Shares
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	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Contributions	145,622.49	73,504.23	32,930.28	91,821.09	164,076.12	140,141.11	114,019.04	12,893.28	4,821.69	1,493.95	40,863.76	14,313.53	26,701.98	45,107.95	6,254.18	22,292.13	46,254.74	9,626.63	33,507.87	18,309.45	6,253.91	15,322.41	43,767.44	4,821.86	22,292.41	4,822.03	9,626.38	12,011.25	41,508.40	18,963.96	15,538.50	4,822.14
Withdrawals	(12,989.63)	0.00	0.00	0.00	(108,018.04)	(1,538,693.56)	(118,893.83)	(42,620.52)	(10,412.24)	(10,708.80)	(49,940.00)	(23,150.89)	(38,655.82)	(160,737.40)	(7,952.28)	(30,575.66)	(160,507.49)	(8,234.99)	(102,012.05)	(19,994.70)	(7,988.29)	(50,023.34)	(160,665.80)	(10,838.55)	(29,808.31)	(10,613.88)	(8,120.09)	(11,215.34)	(49,525.42)	(31,741.90)	(49,907.07)	(11,432.72)
Transfers	(1,870,889.98)	(1,519,959.08)	(988,529.64)	(3,546,156.91)	(7,777,558.88)	(4,982,670.27)	(1,441,962.28)	694,062.06	227,176.00	67,101.80	1,691,196.29	675,497.43	1,104,418.40	2,271,657.84	267,629.10	960,266.75	2,338,731.06	398,625.42	1,705,893.06	653,952.20	256,529.45	744,088.38	2,229,586.85	221,303.57	960,235.90	224,850.28	416,141.71	486,945.85	1,796,891.49	709,291.34	797,779.50	227,875.31
Interest, dividends and appreciation net of fees and charges	4,284.72	(18,140.55)	2,547.33	(27,639.41)	(17,113.01)	(24,872.25)	(15,969.87)	(20,914.84)	(1,079.55)	3,072.26	135,073.53	12,621.31	82,965.05	41,479.89	15,440.42	18,827.95	51,005.88	15,590.47	11,741.24	112,609.60	21,841.64	24,095.67	39,717.78	4,166.72	23,554.70	690.45	4,491.90	17,112.56	99,107.42	111,724.45	22,174.06	7,554.50
Balance at March 31, 2023	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$643,419.98	\$220,505.90	\$60,959.21	\$1,817,193.58	\$679,281.38	\$1,175,429.61	\$2,197,508.28	\$281,371.42	\$970,811.17	\$2,275,484.19	\$415,607.53	\$1,649,130.12	\$764,876.55	\$276,636.71	\$733,483.12	\$2,152,406.27	\$219,453.60	\$976,274.70	\$219,748.88	\$422,139.90	\$504,854.32	\$1,887,981.89	\$808,237.85	\$785,584.99	\$228,819.23
Average return YTD March 31, 2023	0.25%	-1.24%	0.27%	-0.79%	-0.22%	-0.39%	-1.09%																									

1. Average return is calculated by dividing the interest, dividends and appreciation, net of fees by beginning fiscal year fund balance. The average return currently only includes the changes in balances through December 19, 2022 when the change from US Bank to Empower occurred.
2. District Staff is working with Highmark and Empower to design a new 401k report. Once the data for the portfolios is being generated by Empower, the District portfolio information by age group will be updated.

MINUTES OF THE REGULAR MEETING
& OF THE
ENGINEERING COMMITTEE MEETING

March 20, 2023

At approximately 7:52 a.m. Director Freshley called the Engineering Committee meeting to order.

Committee Members KAY HAVENS, KATHRYN FRESHLEY, MIKE GASKINS (joined the meeting at 7:57 a.m.), JOSE VERGARA, and MARK MONIN participated.

Also participating were DENNIS P. CAFFERTY, General Manager, JASON HAYDEN, CFO, GILBERT J. GRANITO, General Counsel, MIKE MIAZGA, IT Manager, and CAROL MOORE, Laguna Woods City Council Member (zoom).

POLLY WELSCH, Recording Secretary was absent.

Consent Calendar

Director Freshley asked for a Motion.

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

Roll Call Vote:

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

Engineering Action Items

Effluent Transmission Main (ETM) Backflow Prevention Project

Mr. Cafferty stated that his project involves installing a check valve on the discharge line at the Ocean Outfall Pump Station to prevent backflow from the ETM and

allow the District to use all the available secondary effluent. He further stated this would free up secondary effluent currently maintained as minimum flow rate to the ETM.

Mr. Cafferty stated that the District invited five contractors to submit construction bids, and received two bids one from Filanc and one from Don Peterson. He further stated that two contractors notified the District that they would not submit bids due to other commitments, and one did not attend the mandatory pre-bid meeting.

Mr. Cafferty stated that staff found an error in the bid documents in the unit costs, and the quantities were incorrect. He further stated that staff rejected the original bids, revised the bid documents and sent it back to the contractors.

Mr. Cafferty stated that both contractors expressed an interest in re-bidding the project and submitted revised bids.

Director Freshley asked for a Motion.

Motion: Director Freshley made a Motion, seconded by President Havens and unanimously carried across the Board to authorize the General Manager to issue a contract to Don Peterson Contracting in the amount of \$208,920 for the construction of the Effluent Transmission Main Backflow Prevention Project.

Roll Call Vote:

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

R-6 Reservoir Floating Cover and Liner Replacement Project Change Order Policy

Mr. Cafferty stated that there are several Change Order requests associated with the R-6 Project. He further stated that this is a \$22 million contract, and even at a relatively minor 5% contingency amount, issues such as the road deterioration, and

electrical conductors come up.

Mr. Cafferty stated that staff is requesting that the Board authorize the General Manager to approve Change Orders above the typical \$50,000, up to \$200,000, for this specific project. He further stated that he would continue to report to the Board on a monthly basis.

Director Freshley asked if SMWD and MNWD have agreed to pay their fair share of any change orders that we approve, and do we need to have approval from them. Mr. Cafferty replied that when they adopted their budgets they included contingencies as well, so 50% is SMWD share and 5% is MNWD's share. He further stated that we are keeping them informed.

Director Vergara asked if there are any credits for this project. Mr. Cafferty replied that there is a credit at the inlet valve vault due to the valves not needing to be replaced. He further stated that this was a line item in the bid which was a couple hundred thousand dollars.

Director Freshley asked for a Motion.

Motion: Director Freshley made a Motion, seconded by Director Monin and unanimously carried across the Board to approve the R-6 Floating Cover and Liner Replacement Project Change Order Policy.

Roll Call Vote:

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

Joint Regional Water Supply System Meter Replacement

Mr. Cafferty stated that the District owns 2 cfs capacity in the JRWSS pipeline and we pay a small percentage of cost based on capacity ownership. He further stated that the District informed South Coast Water District that the District planned to build a pump station to make regular use of its JRWSS capacity. Mr. Cafferty stated that South Coast Water District determined that the existing meter at the Districts JRWSS connection needed to be replaced.

Mr. Cafferty stated that South Coast Water District replaced the meter and submitted an invoice to ETWD for \$67,479.15.

Director Freshley asked for a Motion.

Motion: Vice President Vergara made a Motion, seconded by President Havens and unanimously carried across the Board to authorize the General Manager to pay an invoice issued by the South Coast Water District in the amount of \$67,479.15 for the replacement of the meter serving the JTM Pump Station.

Roll Call Vote:

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

Engineering Information Items

Capital Projects Status Report

R-6 Reservoir Floating Cover and Liner Replacement Project

Mr. Cafferty stated that the contractors are making good progress despite the weather. He further stated that about 65% liner installation is complete, and all of the liner material is on site.

Director Freshley asked how the contractor is getting the water out of the Reservoir. Mr. Cafferty replied that there is a drain valve near the bottom of the Reservoir.

Mr. Cafferty stated that there is a construction meeting weekly to discuss progress. He further stated that progress continues to be on-time with completion expected in August or September.

Mr. Cafferty stated that we are beginning to receive Change Orders. He further stated that the access road is another issue which will be bid separately to rebuild the road.

President Havens asked if the road project will be a shared cost. Mr. Cafferty replied yes.

Vice President Vergara asked if the project is being recorded and suggested that we should submit the project for an award.

President Havens asked what will the cost be to refill the Reservoir. Mr. Cafferty replied that it is roughly 880 acre feet at \$1,200/acre foot, so approximately a million dollars.

Filter Building Demolition Project

Mr. Cafferty stated that this project is close to completion, but it has been at a complete stand still for several weeks due to wet weather.

Warehouse Construction Project

Mr. Cafferty stated that WEROC has presented a mobile operations option, and has announced that they are not planning to build a new EOC at the site. He further stated that since there will no longer be a building where the WEROC is now, we are re-orienting the new building access doors to face the site entrance and driveway.

Mr. Cafferty stated that the design drawings are being revised and will be issued to the bidders. Mr. Cafferty further stated that staff anticipates presenting a contract award recommendation to the Board at the May meeting.

JTM Pump Station Project

Mr. Cafferty stated that the pump station construction is nearly complete. He further stated that we are in the process of commissioning the facility.

Mr. Cafferty stated that we have installed a temporary MCC while waiting on delivery of the permanent one.

Main Office HVAC Improvement Project

Mr. Cafferty stated that contractors are working on replacement of the ducting and connection of the duct detectors to the fire alarm panel. He further stated that after completion of both of these tasks, there will be inspections required from the Orange County Fire Authority for the fire alarm panel, and the City of Lake Forest for the duct work.

Boom Truck Replacement

Mr. Cafferty stated that the order has been placed and down payment has been made, with the anticipated delivery date in June.

Tertiary System Optimization

Mr. Cafferty stated that staff had a meeting with Trussel Tech to provide comments on the draft report which will be submitted to the Division of Drinking Water.

WRP Main Electrical Power Breaker

Mr. Cafferty stated that staff is waiting on Schneider Electric to respond on the status of installing the breakers at the Plant.

Caltrans I-5 Widening Utility Relocations

Mr. Cafferty stated that staff is waiting on some reimbursements from Caltrans.

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 8:44 a.m.

Attorney Report

Mr. Granito reported that there is no need for a Closed Session today, and as such the Regular Session resumed.

Adjournment

At approximately 8:45 a.m. the meeting was adjourned.

Respectfully submitted,

POLLY WELSCH
Recording Secretary

APPROVED:

KAY HAVENS, 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

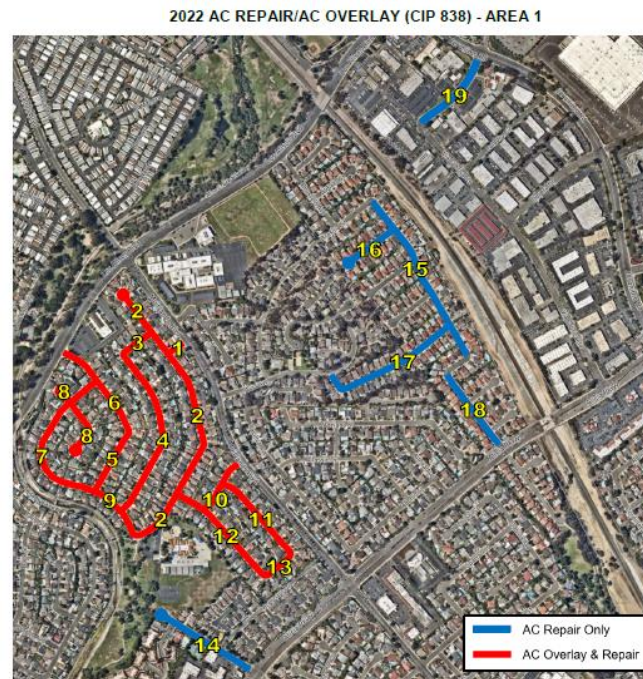
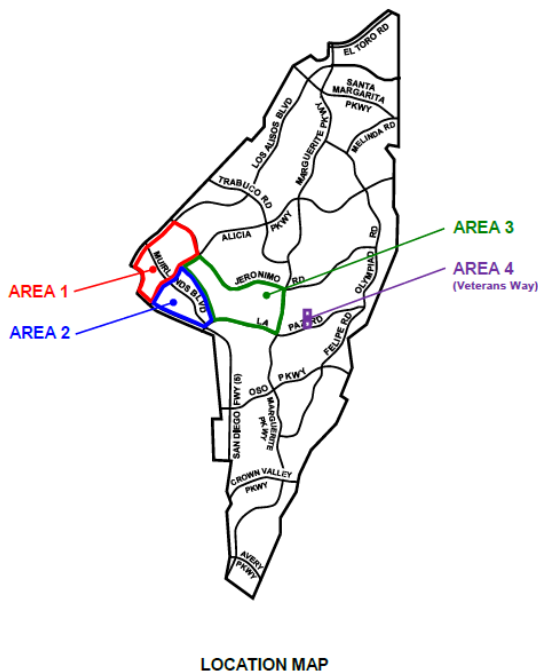
To: Board of Directors

Meeting Date: April 24, 2023

From: Dennis Cafferty, General Manager

Subject: City of Mission Viejo Street Pavement Rehabilitation Project

The City of Laguna Hills maintains an annual residential street resurfacing program. As is the case with each of the municipalities the District serves, the City owns the public right of way. The responsibility for relocation or adjustment of ETWD facilities disturbed by a City project in said right of way lies with the District. Typically speaking the District will request the City include the adjustment or relocation of any affected facilities in the City awarded construction contract, subject to reimbursement by the District. The City of Mission Viejo's 2022 residential resurfacing project involved certain streets within the southern portion of the ETWD service area, along Muirlands Blvd. between Los Alisos Blvd. and La Paz Road.



The City's contractor was responsible to adjust to the new street surface any valves or manholes impacted by the project. The City notified the District of the bid quantities and unit costs and completed the project in the summer of 2022. In March of 2023 the City invoiced the District in the amount of \$111,100. Staff has verified the actual quantities identified in the invoice. The City's invoice accurately reflects the following work.

73 Sewer manholes @ \$700 each	\$51,100.00
100 Water Valves @ \$600 each	\$60,000.00
Total	\$111,100.00

RECOMMENDATION

Recommended Action:

Staff recommends that the Board of Directors authorize the District's General Manager to approve payment of a City of Mission Viejo invoice in the amount of \$111,100.

CITY OF MISSION VIEJO

ATTN: Rich Schlesinger
DEPARTMENT OF PUBLIC WORKS
200 CIVIC CENTER
MISSION VIEJO, CA 92691



INVOICE PW2023-006

March 14, 2023

Hannah T. Ford, P.E.
Engineering Manager
El Toro Water District
24251 Los Alisos Blvd.
Lake Forest, CA 92630

TOTAL DUE: **\$111,100.00**

LOCATION: **2022 Residential Resurfacing**

SERVICES PROVIDED BY: **All American Asphalt, Inc.**

SERVICES RENDERED: **Raising to Grade Sewer Manholes and Water Valve Frames**

Quantity

73	Adjust Sewer Manholes to Grade @ \$700/Each	\$51,100.00
100	Adjust Water Valves to Grade @ \$600/Each	<u>\$60,000.00</u>

Please pay this amount: \$111,100.00

Please remit your payment to
Rich Schlesinger, Department of Public Works

Please make your check payable to
City of Mission Viejo

Please reference ***Invoice PW2023-006*** on your check



STAFF REPORT

To: Board of Directors

Meeting Date: April 24, 2023

From: Dennis Cafferty, General Manager
Rory Harnisch, Project Engineer

Subject: Capital Project Status Report

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

Construction of the R-6 liner continues. The liner installation is nearly complete. Fabrication and delivery of the cover material is in progress and cover installation will commence in early May. Substantial completion of the project is scheduled to occur in September 2023.

Layfield has performed preliminary work for temporary stabilization of the perimeter road. Staff is preparing to perform an assessment of the condition of the road to determine the scope of road repair and replacement. It is expected that a large scale road repair or replacement project may be necessary and will likely be bid and constructed as a separate project.

Table 1 summarizes the total budget, timeframe, and percent complete for the current construction contract with Layfield.

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

Construction Contract	Total	Invoiced to Date	Percent Complete
Budget	\$23,608,825	\$11,396,240	48%
Schedule	August 18, 2022 – September 30, 2023		60%



Figure 1 – Dive Marker Installation



Figure 2 – Cover Material Staging

II. Filter Building Demolition Project

The demolition project is nearly complete. The contractor, Resource Environmental, Inc. (REI) has been working to complete backfill and has only a small amount of work remaining. REI is working with the geotechnical consultant to confirm the quality of export material from REI's preferred export site.

Table 2 summarizes the total budget and timeframe for the demolition contract.



Figure 3 - Filter Plant Backfill

Table 2 – Filter Plant Demolition Schedule and Budget Status

Construction Contract	Total	Paid to Date	Percent Complete
Budget	\$685,000	\$456,713	67%
Schedule	Schedule will be extended due to rain delays		

III. Warehouse Construction Project

Staff directed the design engineer and architect to remove the WEROC EOC from the construction drawings and to re-orient the building so the access doors face the site entrance gate and driveway. The revised bid documents have been issued to the bidders. Bids are due on May 9, 2023. Staff anticipates bringing a construction contract award recommendation to the Board at the May Engineering Committee meeting.

IV. Joint Transmission Main (JTM) Pump Station Project

District staff finalized commissioning with the contractor, J.R. Filanc Construction Co. (Filanc). Staff also held a final project walk-through with Filanc and Pump Stations staff. Filanc resolved all issues. District staff filed and recorded the Notice of Completion for the project. Staff has submitted record drawings to the engineering team from Black and Veatch (BV) and waits completion. Staff is currently waiting on delivery of the pre-purchased MCC, which is scheduled to be delivered late July 2023. District staff will install the MCC when it arrives.



Figure 4 – JTM Pump Station

The total project cost is summarized in Table 3.

Table 3 – JTM Pump Station Project Cost Summary

Contract Type	Total
Conceptual Design (Tetra Tech)	\$9,975
CEQA (Dudek)	\$43,465
Design (Black & Veatch)	\$172,601
CEQA Services During Construction (Dudek)	\$15,761
Engineering Services During Construction (Black & Veatch)	\$75,500
Construction (Filanc)	\$499,124
JRWSS Meter Replacement	\$67,479
Pre-Purchased Pump	\$62,879
Motor Control Center Purchase	\$95,762
Total Project Costs	\$1,042,546

V. Main Office HVAC Improvement Project

The Main Office building was re-opened to the public and staff on April 3rd. District staff coordinated with the original contractor, Empire Design and Build (Empire), to complete their scope of work, the HVAC maintenance contractor, Alicia Air, to complete the ductwork replacement, and Johnson Controls Inc to complete the fire alarm panel upgrades. HVAC duct replacement included HERS testing and air balancing by a third-party tester, as illustrated in Figure 5. Once each aspect was completed, the respective inspection entity was notified for final approval. This included both Orange County Fire Authority for the fire alarm panel

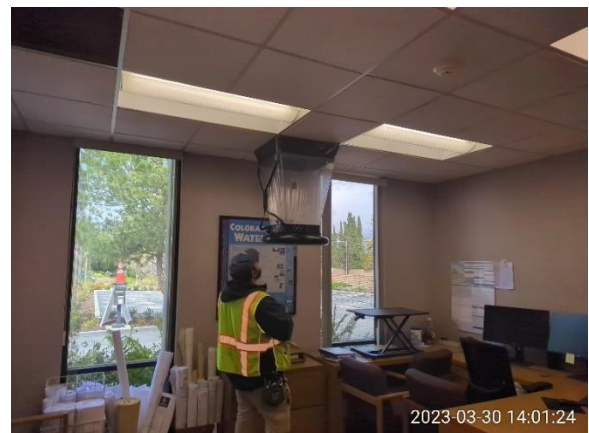


Figure 5 – Air Balance Testing

upgrades, and City of Lake Forest Building Division for HVAC ductwork replacement. District staff also hired Patriot Environmental to perform an asbestos survey prior to staff re-entry. All tests resulted in no asbestos detected. Staff also filed and recorded the Notice of Completion for the project and is currently awaiting the release of retention to Empire.

The total project cost is summarized in Table 4.

Table 4 – Main Office HVAC Improvement Project Cost Summary

Contract Type	Total
HVAC Design (RPM)	\$20,000
Structural Design (Scott Wallace SE)	\$14,679
HVAC and Structural Construction (Empire Design & Build)	\$273,191
Fire Panel Upgrades (JCI)	\$11,185
Duct Replacement (Alicia Air)	\$82,939
City of Lake Forest Building Division	\$1,673
Other Construction costs (AIS and GMEP)	\$7,515
Total Project Costs	\$411,182

VI. Grit Chamber Rehabilitation Project

District staff is reviewing a proposal for design modifications to the Grit Chamber project construction drawings as recommended by Carollo. These changes were defined in the Headworks Rehabilitation Study presented to the Board at the December Engineering Committee Meeting.

VII. Boom Truck Replacement

Staff issued the purchase order and down payment for the replacement of the Boom Truck. Staff anticipates delivery of the Boom Truck in June.

VIII. Water and Sewer Master Plan Update

The bulk of the Master Plan effort is complete. Staff is reviewing the Master Plan Report and has provided comments to Carollo.

The team continues to refine recommendations that will resolve water quality issues in the Northwest of the District's distribution system and improve Aliso Creek lift station operations. Carollo will summarize these recommendations, results from the hydraulic modeling, and additional operational changes that could improve efficiency in an upcoming report.

IX. Pump Station Asset Management Plan

The consultant, Hazen and Sawyer, conducted workshops to review criticality of failure designations as well as CIP recommendations. Remaining work, such as formalizing the report and determining the computerized maintenance management system integration with asset management will take place in the second quarter of 2023.

X. Tertiary System Optimization

The District's consultant, Trussel Tech, completed the draft of the Technical Memorandum (TM) for District review in late February. District staff met with Trussel Tech to discuss changes and answer questions in mid-March. Trussel Tech revised the draft TM and recommended submission to Division of Drinking Water (DDW). District staff submitted the TM to DDW in mid-April and awaits approval, which may extend into August.

XI. DAF Unit 2 Rehabilitation Project

The District issued a purchase order to the original equipment manufacturer, Ovivo, to pre-purchase long lead mechanical components back in December 2022. Plant and office staff approved the equipment submittal and released them for fabrication. The mechanical components are still scheduled for delivery in late September 2023. District staff is preparing construction bid documents for release to prospective bidders in early May with intentions of recommending award at the June Board meeting.

XII. WRP Main Electrical Power Breaker

The breakers were installed on April 3. District staff issued the purchase order for the new ATSS and anticipates delivery in August 2023.

Table 5 – WRP Main Electrical Power Breaker Schedule and Budget Status

Construction Contract	Total	Paid to Date
Budget	\$196,124 ¹	\$112,737

¹Includes \$61,633 change order for two new ATSSs.

XIII. Effluent Transmission Main (ETM) Backflow Prevention Project

The District is working with the contractor, Don Peterson Contracting (DPC), to begin the project. After Board approval at the March Engineering Committee meeting, Staff executed a construction agreement with DPC, received bonds and insurance documents, and held a preconstruction meeting at the WRP with plant staff and DPC. District staff also issued a Notice to Proceed and began the submittal phase of the project.

The District previously issued the purchase order and subsequently approved submittals for the pre-purchased Surgebuster check valve in mid-December 2022 and expects delivery in

June 2023. During the bidding phase, the District staff realized a potential schedule delay due to butterfly valve fabrication lead times. In order to mitigate this potential issue, staff pre-purchased the two 18-inch butterfly valves in late February. Both butterfly valves have been delivered to the WRP.

Staff is continuing to maintain communication with IRWD Operations to verify they can still accommodate a 3-day shutdown of the ETM in a June or July 2023 time period.

XIV. Effluent Pump Station Rehabilitation Project

The contractor, Filanc, is still demobilized from the site and plans to return prior to the pump delivery. Currently the pumps are scheduled to ship at the end of May with an early June delivery. In early January Filanc notified District staff that the motor manufacturer, Nidec, has experienced manufacturing delays. Filanc provided a tentative overall project schedule with projected project completion of early August. This is due to installing and commissioning each pump separately in order for the Effluent Pump Station Rehabilitation Project (EPS) to remain in service during the project. District staff will maintain communication with Filanc as the delivery date nears in order to coordinate remaining construction activities.

Because this construction schedule encroaches into the Effluent Transmission Main (ETM) Backflow Prevention Project's critical shutdown window, the District may delay this project until after the ETM project is complete. District staff will issue a time extension change order once the schedule can be clearly defined.

Table 6 summarizes the total budget, and percent complete for Filanc's construction contract. Due to the ETM contractors project schedule and actual delivery date of the EPS pumps, the District cannot accurately predict project completion. Therefore, once both constraints have a more predictable schedule, staff will issue a time extension change order to this contract.

Table 6 – Effluent Pump Station Construction Schedule and Budget Status

Construction Contract	Total	Paid to Date	Percent Complete
Budget	\$390,221 ¹	\$80,250	21%

¹Original contract value plus Change Order 1 which amounted to \$3,221.14. Does not include anticipated deduct of \$20,000.

XV. Caltrans I-5 Widening Utility Relocations

Staff submitted the utility invoices to Caltrans for the Phase B work activities. Caltrans staff reviewed the invoices with corrections. District staff worked with Caltrans to resolve remaining issues. Caltrans has accepted the utility invoices and the District is now waiting for Caltrans upper management approval with upcoming reimbursement. Staff has also maintained communication with the Caltrans contractor and Caltrans construction management team for Phase C activities.

Table 7 summarizes the total budget, timeframe, and percent complete for Paulus' construction contract. The project is split into three segments: Phase A, B, and C. Phase A work was completed between September and October of 2020. Phase B was completed on the first week of October 2022. Phase C will take place in late-2023 including relocation of two fire hydrants and an irrigation meter.

Table 7 – Caltrans Utility Relocations Construction Schedule and Budget Status

Construction Contract	Total	Paid to Date	Percent Complete
Budget (Phase B)	\$109,828 ¹	\$109,828	100%
Budget (Total Project)	\$639,235 ²	\$587,410	92%
Schedule (Phase B)	September 19, 2022 – October 4, 2022		100%

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

²Original contract value of \$769,777 plus deductive Change Order 1 for \$141,531 finalized in November 2020 and Change Order 2 for \$10,989.

XVI. Energy Efficiency Analysis

District staff continues to work on developing the recommended energy efficiency projects for the WRP and pump stations. Table 8 summarizes the projects staff are developing. Staff continues coordination with SCE to re-test the pump stations that have been rehabilitated since last testing, SoCalREN to obtain a rebate on the ammonia analyzer implementation, and Wildan for the replacement of inefficient pumps and motors.

Table 8 – Energy Efficiency Progress Summary

Facility	Recommended Project	Projected Savings (kWh/yr)	Budgetary Cost	Projected Payback (years) ⁽¹⁾	Status
WRP					
ABAC based Aeration Control	Introduce ammonia-based aeration control (ABAC) in aeration basins.	334,000	\$84,000	1.7	Will install once rebate has been obtained through SoCalREN and SCE.
WAC Rehabilitation	Eliminate waste activated clarifier (WAC) sludge blower. Replace with polymer addition.	147,000	\$112,000	4.9	Will remove WAC operation and its associated blower as part of Secondary Clarifier No. 1 Rehabilitation Project.
Odor Control System Optimization	Install H ₂ S analyzers for trimming and VFDs on blowers.	29,000	\$31,000	5.0	Will evaluate as part of next year’s WRP asset management work.
Aerated Grit Chamber Optimization	Optimize blower for aerated grit chamber.	54,000	\$65,000	5.6	Developing design scope to add to Grit Chamber Rehabilitation Project.
RAS Pump Optimization	Flow pace and trim based on sludge blanket monitoring.	113,000	\$156,000	6.4	Will evaluate as part of next year’s WRP asset management work.
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	
Water Pump Stations					
P-1	Rehabilitate due to degraded efficiency.	98,000	\$107,000	6.4	Included in FY 24/25 CIP budget.
P-4	Following recent testing, rehabilitate due to degraded efficiency.	62,000	\$92,000	12.1	Confirming possible rebate with Wildan. Costs have increased significantly from FY 22/23 budget of \$59,000.
Cherry	Rehabilitate due to end of service life.	12,000	\$29,000	12.1	Included in FY 24/25 CIP budget. Based on pump station asset management evaluation only one pump needs to be replaced from an energy efficiency perspective.
Shenandoah	Rehabilitate due to degraded efficiency.	33,000	\$43,000	6.8	Deferred based on pump station asset management evaluation. Current

					condition and efficiency do not warrant replacement.
Spartan	Rehabilitate due to degraded efficiency.	59,000	\$29,000	3.5	Issued a purchase order for pump rehabilitation
Towers	Potentially rehabilitate due to degraded efficiency based on November 2015 test data.	1,488	\$12,000	5.4	Waiting for results of completed SCE test.
Sewer Lift Stations					
Aliso Creek – Pump 1	Tested in April 2021, and pump and motor were replaced thereafter in December 2021.	37,276	\$30,000	7.3	Waiting for results of completed SCE test.
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	Conducting a pressure and head test to identify hydraulic issues of the lift station. Will include a rehabilitation project in FY 23/24 CIP budget.
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	Following recent testing, defer rehabilitation for another 5 years.	13,000	\$20,000	7.2	Efficiency has not yet significantly degraded to merit rehabilitation.
Freeway	Potentially rehabilitate due to degraded efficiency based on October 2015 test data.	75,457	19,500	1.7	Waiting for results of completed SCE test.
Veoh – Pumps 3 and 4	Potentially rehabilitate due to degraded efficiency based on September 2015 test data.	33,828	11,000	2.1	Waiting for results of completed SCE test.

⁽¹⁾Does not include potential rebate from SCE.

EL TORO WATER DISTRICT

Glossary of Water Terms

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

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

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

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

AFY: Acre-foot per year.

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

AMP: Allen McCulloch pipeline.

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

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

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

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

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

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

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

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

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

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

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

BIA: Building Industry Association.

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

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

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

Brackish water: A mixture of freshwater and saltwater.

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

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

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

CEQA: California Environmental Quality Act.

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

CFS: Cubic feet per second.

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

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

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

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

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

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

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

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

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

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

Crisis:

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

CTP Coastal Treatment Plant

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

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

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

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

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

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

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

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

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

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

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

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

Disinfection: Water treatment which destroys potentially harmful bacteria.

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

Drought: A prolonged period of below-average precipitation.

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

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

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

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

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

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

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

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

Estuary: Where fresh water meets salt water.

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

FCH Federal Clearing House – Environmental Review/Processing

FEMA Federal Emergency Management Agency

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

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

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

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

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

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

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

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

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

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

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

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

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

GPM: Gallons per minute.

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

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

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

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

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

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

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

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

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

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

MAF: Million acre feet.

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

MET: Metropolitan Water District of Southern California.

MGD: Million gallons per day.

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

Microorganism: An animal or plant of microscopic size.

MWD: Metropolitan Water District of Southern California.

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

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

NPDES National Pollution Discharge Elimination System

OCBC: Orange County Business Council.

OCEMA Orange County Environmental Management Agency

OCWD: Orange County Water District.

Opportunity:

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

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

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

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

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

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

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

Potable water: Suitable and safe for drinking.

PPB: Parts per billion.

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

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

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

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

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

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

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

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

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

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

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

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

RFP Request for Proposal

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

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

R-O-W Right-of-way

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

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

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

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

SAFRA Santa Ana River Flood Protection Agency

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

SAWPA: Santa Ana Watershed Project Authority.

SCADA Supervisory Control and Data Acquisition

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

SCH State Clearing House – Environmental Review/Processing

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

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

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

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

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

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

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

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

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

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

SJBA San Juan Basin Authority

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

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

CSC – City of San Clemente

CSJC – City of San Juan Capistrano

CLB – City of Laguna Beach

ETWD – El Toro Water District

EBSD – Emerald Bay Service District

IRWD – Irvine Ranch Water District

MNWD – Moulton Niguel Water District

SCWD – South Coast Water District

SMWD – Santa Margarita Water District

TCWD – Trabuco Canyon Water District

SRF State Revolving Fund

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

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

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

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

SWRCB State Water Resources Control Board

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

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

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

TMA: Too many acronyms.

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

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

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

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

VE Value Engineering

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

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

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

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

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

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

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

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

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

Water table: The top level of water stored underground.

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

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

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

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

Xeriscape: Landscaping that requires minimal water.