

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



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



AGENDA

EL TORO WATER DISTRICT

REGULAR MEETING OF THE BOARD OF DIRECTORS

ENGINEERING COMMITTEE MEETING AND FINANCE AND INSURANCE COMMITTEE MEETING

October 21, 2024

7:30 a.m.

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

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

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

<https://us02web.zoom.us/j/84570994148> (Meeting ID: 845 7099 4148).

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

CALL TO ORDER – President Monin

PLEDGE OF ALLEGIANCE – Director 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. **Consider Board Member’s Request for Remote Participation (AB 2449)**

FINANCE AND INSURANCE COMMITTEE MEETING

CALL MEETING TO ORDER – Director Havens

2. **Consent Calendar** (Reference Material Included)

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

- a. Consider approving the minutes of the September 23, 2024 Finance and Insurance Committee meeting (Minutes included).

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

FINANCIAL INFORMATION ITEMS

3. **Other Post Employment Benefits (OPEB) Update** (Reference Material Included)

Staff and representatives from Foster and Foster Inc. will review and comment on the updated actuarial analysis of the OPEB liability associated with the District's Retiree Healthcare Plan for the fiscal year ended on June 30, 2024.

FINANCIAL ACTION ITEMS

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

Staff will review and comment on the Quarterly Insurance Report for the period July 1, 2024 through September 30, 2024.

Recommended Action: Staff recommends that the Board Receive and file the Quarterly Insurance Report for the period of July 1, 2024 through September 30, 2024.

5. **Quarterly Audit** (Reference Material Included)

Staff will review and comment on the quarterly audits of the District's financials for the periods of January 1, 2024 to March 31, 2024 and the period from April 1, 2024 to June 30, 2024.

Recommended Action: Staff recommends that the Board receive and file the quarterly audit reports for the periods January 1, 2024 to March 31, 2024 and the period from April 1, 2024 to June 30, 2024 as presented by CliftonLarsonAllen.

6. **Financial Package - Authorization to Approve Payment of Bills for the Month Ending October 21, 2024 and Receive and File Financial Statements as of September 30, 2024** (Reference Material Included)

The Board will consider approving Bills for Consideration dated October 21, 2024 and Receive and File Financial Statements as of September 30, 2024.

Recommended Action: Staff recommends that the Board 1) approve, ratify and confirm payment of those bills as set forth in the Payment Summary for the month ending October 21, 2024, and 2) receive and file the Financial Statements for the month ending September 30, 2024.

COMMENTS REGARDING NON-AGENDA FIC ITEMS

CLOSE FINANCE AND INSURANCE COMMITTEE MEETING

ENGINEERING COMMITTEE

CALL MEETING TO ORDER – Director Freshley

7. **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 September 23, 2024 Engineering Committee meeting. (Minutes Included).

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

ENGINEERING ACTION ITEMS

8. **Cherry Pump and Motor Replacement** (Reference Material Included)

Staff will review and comment on an equipment quotation for the replacement of the Cherry Pump Station pumps and motors.

Recommended Action: Staff recommends that the Board of Directors authorize the District's General Manager to issue a purchase order contract to Brax Company, Inc. in the amount of \$166,823.46 for purchase of new pumps and motors at the Cherry Pump Station. Staff also recommends that the Board authorize the General Manager to fund the project costs from the District's Capital Reserves in accordance with the District's adopted Capital Reserve Policy.

ENGINEERING INFORMATION ITEMS

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

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

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 54956.8 to consult with the District's designated negotiator (Dennis P. Cafferty, General Manager) with respect to the terms and conditions pertaining to the proposed exchange and/or transfer of ownership in the Joint Regional Treatment Plant presently owned and operated by the South Orange County Wastewater Authority (in which the District is a member agency) to the Moulton Niguel Water District and the assignment of capacity in the Effluent Transmission Main and Aliso Creek Ocean Outfall from Moulton Niguel Water District to El Toro Water District.

REGULAR SESSION

REPORT ON CLOSED SESSION (Legal Counsel)

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

ADJOURNMENT

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

Request for Disability-Related Modifications or Accommodations

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

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

September 23, 2024

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

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

Committee Members MARK MONIN, MIKE GASKINS, KAY HAVENS,
KATHRYN FRESHLEY, and FRED ADJARIAN participated.

Also participating were DENNIS P. CAFFERTY, General Manager, VISHAV SHARMA, CFO, JUDY CIMORELL, Director of Human Resources, HANNAH FORD, Director of Engineering, SCOTT HOPKINS, Operations Superintendent, GILBERT J. GRANITO, General Counsel, MIKE MIAZGA, IT Manager (Zoom), VU CHU, Water Use Efficiency Analyst (Zoom), and MARISOL MELENDEZ, Recording Secretary.

Determination of a Quorum

Roll Call:

Director Adjarian	present
Director Freshley	present
Director Havens	present
Vice President Gaskins	present
President Monin	present

Five Board members are present at the meeting and therefore a quorum has been determined.

Oral Communications/Public Comment

There were no comments.

Items Too Late to be Agendized

President Monin asked if there were any items received too late to be agendized.

Mr. Cafferty replied no.

Finance and Insurance Committee Meeting

At approximately 7:31 a.m. Director Havens called the Finance and Insurance Committee meeting to order.

Consent Calendar

Director Havens asked for a Motion.

Motion: Director Adjarian made a motion, seconded by President Monin to approve the Consent Calendar.

Roll Call Vote:

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

Financial Action Items

Financial Package - Authorization to Approve Payment of Bills for the Month Ending September 23, 2024 and Receive and File Financial Statements as of August 31, 2024

Director Freshley inquired about the payment of nearly \$271,000.00 issued to Moulton Niguel Water District.

Mr. Cafferty explained that the payment is for additional water purchased from Moulton Niguel Water District due to the Allen-McColloch Pipeline (AMP) currently being out of service. He further stated the District is using approximately 10 CFS through the Baker interconnection and when the AMP is back in service the District will return to using the regular amount of approximately 6 CFS through the interconnection.

Director Havens asked for a Motion.

Motion: President Monin made a motion, seconded by Director Adjarian to 1) approve, ratify and confirm payment of those bills as set forth in the Payment Summary for the month ending September 23, 2024, and 2) receive and file the Financial Statements for the month ending August 31, 2024.

Roll Call Vote:

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

Comments Regarding Non-Agenda FIC Items

There were no comments.

Adjournment

There being no further business the Finance and Insurance Committee meeting was closed at approximately 7:37 a.m.

Respectfully submitted

MARISOL MELENDEZ
Recording Secretary

APPROVED:

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

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



STAFF REPORT

To: BOARD OF DIRECTORS

Meeting Date: October 21, 2024

From: Vishav Sharma, Chief Financial Officer

Subject: Other Post-Employment Benefits (OPEB) Update

Attached to this memo please find a draft GASB 75 (OPEB) report for the year ended June 30, 2024. This report illustrates the change in the District's Other Post-Employment Benefits (OPEB) liability. The Governmental Accounting Standards Board (GASB) requires all local governments to perform an OPEB analysis every two years and incorporate the result of the analysis into annual financial reports.

Fiscal year (FY) 2023 report was a complete analysis, while the current FY report is an update of the the FY 2023 report based on the FY 2024 information.

To comply with this mandated requirement, the District engaged the services of actuarial consulting firm Foster & Foster, Inc to prepare the report for the District.

Attachment:

Draft El Toro Water District Retiree Healthcare Plan June 30, 2024 GASB 75 Accounting Information Report with measurement date of June 30, 2023 based on the June 30, 2022 actuarial valuation from Foster & Foster, Inc



DRAFT

El Toro Water District Retiree Healthcare Plan



June 30, 2024 GASBS 75 Accounting Information As of Measurement Date June 30, 2023 Based on the June 30, 2022 Actuarial Valuation

Drew Ballard, FSA, EA, MAAA
Braelen Ballard, ASA, EA, MAAA
Foster & Foster, Inc.

August 6, 2024

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Applicable Dates

Applicable Dates and Periods

	Fiscal Year Ended June 30, 2024
■ Measurement date	June 30, 2023
■ Measurement period	July 1, 2022 to June 30, 2023
■ Actuarial valuation date	June 30, 2022

Update procedures were used to roll forward the Total OPEB Liability from the valuation date (June 30, 2022) to the measurement date (June 30, 2023).



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El Toro Water District

Note Disclosures

Plan Information

	Fiscal Year Ended June 30, 2024
■ Plan type	Single Employer
■ OPEB trust	No
■ Special funding situation	No
■ Nonemployer contributing entities	No



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GASBS 75

El Toro Water District

Note Disclosures

Covered Participants*

At June 30, 2023, the measurement date, the following numbers of participants were covered by the benefit terms:

	Number of Covered Participants
■ Inactives currently receiving benefits	27
■ Inactives entitled to but not yet receiving benefits	-
■ Active employees	60
■ Total	87

* As reported by the District.



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GASBS 75

El Toro Water District

Note Disclosures

Total OPEB Liability

	Fiscal Year Ended	
	6/30/23	6/30/24
	Measurement Date 6/30/22	Measurement Date 6/30/23
■ Total OPEB Liability (TOL)	\$ 11,050,192	\$ 11,256,633



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El Toro Water District

Note Disclosures

Changes in Total OPEB Liability

	Total OPEB Liability
■ Balance at 6/30/23 (6/30/22 measurement date)	\$ 11,050,192
■ Changes for the year	
• Service Cost	288,796
• Interest	395,780
• Changes of benefit terms	-
• Actual vs. expected experience	-
• Assumption changes	(160,615)
• Benefit payments*	(317,520)
■ Net Changes	206,441
■ Balance at 6/30/24 (6/30/23 measurement date)	\$ 11,256,633

* See the measurement period column on page 16 for details.



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El Toro Water District

Note Disclosures

Sensitivity of Total OPEB Liability

■ Changes in the Discount Rate

	Discount Rate		
	1% Decrease (2.65%)	Current Rate (3.65%)	1% Increase (4.65%)
■ Total OPEB Liability	\$ 12,858,107	\$ 11,256,633	\$ 9,945,382

■ Changes in the Healthcare Trend Rate

	Healthcare Trend Rate		
	1% Decrease	Current Trend	1% Increase
■ Total OPEB Liability	\$ 9,724,101	\$ 11,256,633	\$ 13,159,267



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El Toro Water District

Note Disclosures

OPEB Expense/(Income) for Fiscal Year

	2023/24
	Measurement Period 2022/23
■ OPEB Expense/(Income)*	\$ 172,426

* See page 21 for OPEB expense/(income) detail, which is not a required disclosure.



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El Toro Water District

Note Disclosures

Deferred Outflows/Inflows Balances at June 30, 2024

	June 30, 2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources
■ Differences between expected and actual experience	\$ 141,057	\$ 6,256,509
■ Changes in assumptions	1,963,891	1,445,123
■ Employer contributions made subsequent to the measurement date*	375,293	-
■ Total	2,480,241	7,701,632

* See page 16 for details.



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El Toro Water District

Note Disclosures

Recognition of Deferred Outflows and Inflows of Resources in Future OPEB Expense

FYE June 30	Deferred Outflows/(Inflows) of Resources
■ 2025	\$ (512,153)
■ 2026	(1,019,611)
■ 2027	(1,136,622)
■ 2028	(1,369,817)
■ 2029	(1,392,799)
■ Thereafter	(165,682)



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El Toro Water District

Note Disclosures

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2023 Measurement Date
■ Actuarial Valuation Date	■ June 30, 2022
■ Contribution Policy	■ No pre-funding
■ Discount Rate	■ 3.65% at June 30, 2023 (Bond Buyer 20-Bond Index) ■ 3.54% at June 30, 2022 (Bond Buyer 20-Bond Index)
■ General Inflation	■ 2.50% annually
■ Mortality, Retirement, Disability, Termination	■ CalPERS 2000-2019 Experience Study
■ Mortality Improvement	■ Mortality projected fully generational with Scale MP-2021



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El Toro Water District

Note Disclosures

Significant Actuarial Assumptions Used for Total OPEB Liability

Actuarial Assumption	June 30, 2023 Measurement Date
■ Salary Increases	<ul style="list-style-type: none"> ■ Aggregate - 2.75% annually ■ Merit - CalPERS 2000-2019 Experience Study
■ Medical Trend	<ul style="list-style-type: none"> ■ Non-Medicare - 8.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 ■ Medicare (Non-Kaiser) - 7.50% for 2025, decreasing to an ultimate rate of 3.45% in 2076 ■ Medicare (Kaiser) - 6.25% for 2025, decreasing to an ultimate rate of 3.45% in 2076
■ Healthcare Participation at Retirement	<ul style="list-style-type: none"> ■ Actives: 95% Tier 1, 90% Tier 2 ■ Retirees: 100%
■ Spouse Healthcare Participation at Retirement	<ul style="list-style-type: none"> ■ 100% Tier 1, 50% Tier 2, if spouse currently covered ■ 0% if spouse not currently covered
■ Medical Plan Election at Retirement	<ul style="list-style-type: none"> ■ Same as currently elected



Note Disclosures

Changes Since June 30, 2022 Measurement Date

	June 30, 2023 Measurement Date
■ Changes of assumptions	■ Discount rate was updated based on municipal bond rate as of the measurement date
■ Changes of benefit terms	■ None



Required Supplementary Information

Schedule of Changes in Total OPEB Liability and Related Ratios

	2023/24
	Measurement Period 2022/23
■ Changes in Total OPEB Liability	
● Service Cost	\$ 288,796
● Interest	395,780
● Changes of benefit terms	-
● Actual vs. expected experience	-
● Assumption changes	(160,615)
● Benefit payments	(317,520)
■ Net Changes	206,441
■ Total OPEB Liability (beginning of year)	11,050,192
■ Total OPEB Liability (end of year)	11,256,633



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El Toro Water District

Required Supplementary Information

Schedule of Changes in Total OPEB Liability and Related Ratios

	2023/24
	Measurement Date 6/30/23
■ Total OPEB Liability	\$ 11,256,633
■ Covered employee payroll*	7,045,939
■ Total OPEB Liability as a percentage of covered employee payroll	159.8%

* For the 12-month period ended on June 30, 2023 (Measurement Date).
As reported by the District.



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El Toro Water District

Actuarial Certification

This report presents the El Toro Water District Retiree Healthcare Plan 2023/24 disclosure under Governmental Accounting Standards Board Statement No. 75 (GASBS 75). This report may not be appropriate for other purposes, although it may be useful to the District for the Plan's financial management.

This report is based on information provided by the District which we relied on and did not audit. Additional information on the actuarial valuation can be found in the June 30, 2022 actuarial valuation report.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as: plan experience differing from that anticipated by the assumptions; changes in assumptions; changes expected as part of the natural progression of the plan; and changes in plan provisions or applicable law. Actuarial models necessarily rely on the use of estimates and are sensitive to changes. Small variations in estimates may lead to significant changes in actuarial measurements. Due to the limited scope of this assignment, we did not perform an analysis of the potential range of such measurements.

The Journal Entries in this report are provided for the District's convenience and are not an actuarial communication. Therefore, this actuarial certification does not apply to the Journal Entries.

To the best of our knowledge, this report is complete and accurate and has been conducted using generally accepted actuarial principles and practices and complies with applicable Actuarial Standards of Practice. Additionally, in our opinion, actuarial methods and assumptions comply with GASBS 75. As the actuary, we have recommended the assumptions used in this report, and we believe they are reasonable. As members of the American Academy of Actuaries meeting the Academy Qualification Standards, we certify the actuarial results and opinions herein.

Respectfully submitted,

DRAFT

Drew Ballard, FSA, EA, MAAA
Foster & Foster, Inc.
August 6, 2024

DRAFT

Braeleen Ballard, ASA, EA, MAAA
Foster & Foster, Inc.
August 6, 2024



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El Toro Water District

Supporting Calculations

Employer Contributions

	Measurement Period	Measurement Date to FYE	Prior Measurement Date to Prior FYE
	7/1/22 to 6/30/23	7/1/23 to 6/30/24	Same as Measurement Period
■ Cash benefit payments	\$ 263,362	\$ 297,593	\$ 263,362
■ Implicit subsidy benefit payments	54,158	77,700	54,158
■ Total benefit payments	317,520	375,293	317,520
■ Administrative expenses	-	-	-
■ Total employer contributions	317,520	375,293	317,520

Measurement period (7/1/22 to 6/30/23): \$317,520

Fiscal year (7/1/23 to 6/30/24): \$375,293



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El Toro Water District

Supporting Calculations

Average of the Expected Remaining Service Lives

As of July 1, 2022 (beginning of the measurement period):

Valuation Date	Total expected remaining service lives*	Covered participants*	Average of the expected remaining service lives as of valuation date	Average of the expected remaining service lives as of 7/1/22 (not less than 1 yr)
6/30/22	588.8 years	81	7.3 years	7.3 years

* Participants with no liability excluded for the purpose of calculating the average.



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El Toro Water District

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2024

Differences between Expected and Actual Experience

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances June 30, 2024	
			23/24	24/25	25/26	26/27	27/28	28/29	29/30+	Outflows	(Inflows)
18/19	987,411	7.0	141,059	141,057	-	-	-	-	-	141,057	-
19/20	-	-	-	-	-	-	-	-	-	-	-
20/21	(1,334,563)	7.0	(190,652)	(190,652)	(190,652)	(190,651)	-	-	-	-	(571,955)
21/22	-	-	-	-	-	-	-	-	-	-	-
22/23	(7,913,790)	7.1	(1,114,618)	(1,114,618)	(1,114,618)	(1,114,618)	(1,114,618)	(1,114,618)	(111,464)	-	(5,684,554)
23/24	-	-	-	-	-	-	-	-	-	-	-
Total			(1,164,211)	(1,164,213)	(1,305,270)	(1,305,269)	(1,114,618)	(1,114,618)	(111,464)	141,057	(6,256,509)



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El Toro Water District

Supporting Calculations

Recognition of Deferred Outflows/Inflows at June 30, 2024 **Changes of Assumptions**

Fiscal Year	Initial Amt	Initial Recog Period	Amount Recognized in OPEB Expense for FY							Deferred Balances June 30, 2024	
			23/24	24/25	25/26	26/27	27/28	28/29	29/30+	Outflows	(Inflows)
18/19	2,564,813	7.0	366,402	366,401	-	-	-	-	-	366,401	-
19/20	923,090	7.1	130,013	130,013	130,013	12,999	-	-	-	273,025	-
20/21	2,875,924	7.0	410,846	410,846	410,846	410,848	-	-	-	1,232,540	-
21/22	160,868	7.0	22,981	22,981	22,981	22,981	22,982	-	-	91,925	-
22/23	(1,818,868)	7.1	(256,179)	(256,179)	(256,179)	(256,179)	(256,179)	(256,179)	(25,615)	-	(1,306,510)
23/24	(160,615)	7.3	(22,002)	(22,002)	(22,002)	(22,002)	(22,002)	(22,002)	(28,603)	-	(138,613)
Total			652,061	652,060	285,659	168,647	(255,199)	(278,181)	(54,218)	1,963,891	(1,445,123)



Supporting Calculations

Recognition of Deferred Outflows/Inflows in Future OPEB Expense

	24/25	25/26	26/27	27/28	28/29	Thereafter 29/30+
■ Differences between Expected and Actual Experience	(1,164,213)	(1,305,270)	(1,305,269)	(1,114,618)	(1,114,618)	(111,464)
■ Changes of Assumptions	652,060	285,659	168,647	(255,199)	(278,181)	(54,218)
■ Total	(512,153)	(1,019,611)	(1,136,622)	(1,369,817)	(1,392,799)	(165,682)



Supporting Calculations

Components of GASBS 75 OPEB Expense

	2023/24
	Measurement Period 2022/23
■ Service Cost	\$ 288,796
■ Interest on Total OPEB Liability	395,780
■ Administrative expense	-
■ Changes of benefit terms	-
■ Recognition of deferred outflows/(inflows)	
● Experience	(1,164,211)
● Assumptions	652,061
■ OPEB Expense/(Income)	172,426



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El Toro Water District

Supporting Calculations

Components of GASBS 75 OPEB Expense **Calculation of Interest on Total OPEB Liability** **2022/23 Measurement Period**

	Dollar Amount	Discount Rate	Portion of Year	Interest
■ Total OPEB Liability	\$ 11,050,192	3.54%	100%	\$ 391,177
■ Service Cost	288,796	3.54%	100%	10,223
■ Changes of benefit terms	-	3.54%	0%	-
■ Experience	-	3.54%	0%	-
■ Assumption changes*	(160,615)	3.54%	0%	-
■ Benefit payments	(317,520)	3.54%	50%	(5,620)
■ Total interest				395,780

* Liability determined as of the end of the measurement period, so no interest charge is applicable.



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El Toro Water District

Supporting Calculations

GASBS 75 Balance Equation

	Fiscal Year Ended	
	6/30/23	6/30/24
	Measurement Date 6/30/22	Measurement Date 6/30/23
■ Total OPEB Liability	\$ 11,050,192	\$ 11,256,633
■ Fiduciary Net Position	-	-
■ Net OPEB Liability	11,050,192	11,256,633
■ Deferred inflows of resources	9,124,468	7,701,632
■ Deferred (outflows) of resources	(3,176,249)	(2,104,948)
■ Balance Sheet	16,998,411	16,853,317

Check:

■ Balance Sheet 6/30/23	\$ 16,998,411
● OPEB Expense/(Income)	172,426
● Employer Contributions*	(317,520)
■ Balance Sheet 6/30/24	16,853,317

* See the measurement period column on page 16 for details.



August 6, 2024 (DRAFT)

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El Toro Water District

Supporting Calculations

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August 6, 2024 (DRAFT)

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El Toro Water District

Journal Entries

Employer Contributions

The entries below assume cash benefit payments, Trust contributions, and administrative expenses have been charged to OPEB Expense when paid, and that no accounting entries have been made for the current year implicit subsidy payment, which is recorded as a reduction to active employee health care costs. See page 16 for details.

Following records the impact of employer contributions as deferred outflows of resources and as a reduction to Net OPEB Liability.

	Debit	(Credit)
■ Net OPEB Liability - (for Contributions paid 7/1/22 to 6/30/23)	\$ 317,520	\$ -
■ OPEB Expense - (for admin fees paid 7/1/22 to 6/30/23)	-	-
■ Deferred Outflow - 7/1/22 to 6/30/23 contributions	-	(317,520)
■ Deferred Outflow - 7/1/23 to 6/30/24 contributions	375,293	-
■ Active employee health care costs - (implicit subsidy payments 7/1/23 to 6/30/24)	-	(77,700)
■ OPEB Expense - (for contributions paid 7/1/23 to 6/30/24)	-	(297,593)

Check 692,813 (692,813)



Journal Entries

Summary Journal Entries - OPEB Expense

Following records the impact of current year OPEB expense

	Debit	(Credit)
■ Deferred Outflows*	\$ -	\$ (1,071,301)
■ Deferred Inflows**	1,422,836	-
■ OPEB Expense/Credit	172,426	-
■ Net OPEB Liability	-	(523,961)

Check 1,595,262 (1,595,262)

* See page 28 ('Subtotal' row) for details.

** See page 29 for details.



Journal Entries

Ending Balances at June 30, 2024

	Debit	(Credit)
■ Deferral: Differences between expected and actual experience	\$ 141,057	\$ (6,256,509)
■ Deferral: Changes of assumptions	1,963,891	(1,445,123)
■ Total deferred outflow/inflow	2,104,948	(7,701,632)
■ Net OPEB Liability (NOL)	-	(11,256,633)
■ Contributions after the Measurement Date	375,293	-
■ Net Impact	16,478,024	-

Check: 18,958,265 (18,958,265)

■ Total OPEB expense/(income) for FYE 2024	172,426	-
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August 6, 2024 (DRAFT)

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El Toro Water District

Journal Entries

Reconciliation of Deferred Outflows

Detail for page 26

Deferred Outflows	Opening Balance - Debit	Journal Entry - Debit	Journal Entry - (Credit)	Ending Balance - Debit
■ Differences between actual and expected experience	\$ 282,116	\$ -	\$ (141,059)	\$ 141,057
■ Change in assumptions	2,894,133	-	(930,242)	1,963,891
■ Subtotal - actuarial deferrals	3,176,249	-	(1,071,301)	2,104,948
■ Contributions after the Measurement Date	317,520	375,293	(317,520)	375,293
■ Total Deferred Outflows	3,493,769	375,293	(1,388,821)	2,480,241



August 6, 2024 (DRAFT)

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El Toro Water District

Journal Entries

Reconciliation of Deferred Inflows

Detail for page 26

Deferred Inflows	Opening Balance - (Credit)	Journal Entry - (Credit)	Journal Entry - Debit	Ending Balance - (Credit)
■ Differences between actual and expected experience	\$ (7,561,779)	\$ -	\$ 1,305,270	\$ (6,256,509)
■ Change in assumptions	(1,562,689)	-	117,566	(1,445,123)
■ Total Deferred (Inflows)	(9,124,468)	-	1,422,836	(7,701,632)



August 6, 2024 (DRAFT)

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El Toro Water District

Journal Entries

Reconciliation of Deferred Outflows/(Inflows)

Summary of Balances

	Fiscal Year Ended	
	6/30/23	6/30/24
	Measurement Date 6/30/22	Measurement Date 6/30/23
■ Total OPEB (Liability)	\$ (11,050,192)	\$ (11,256,633)
■ Fiduciary Net Position	-	-
■ Net OPEB (Liability)	(11,050,192)	(11,256,633)
■ Deferred (inflows) of resources	(9,124,468)	(7,701,632)
■ Deferred outflows of resources	3,493,769	2,480,241
■ Balance Sheet Impact	(16,680,891)	(16,478,024)

Deferred Outflows include contributions after the measurement date.



August 6, 2024 (DRAFT)

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El Toro Water District

EL TORO WATER DISTRICT INSURANCE UPDATE

October 2024

Liability Program

There is nothing new to report this quarter.

Property Insurance

The Property Insurance has been renewed with JPIA effective July 1, 2024. The new premium is \$153,498.88 from \$123,403.47 last year.

Excess Public Employee Fidelity Program

The Excess Crime Program has been renewed with JPIA effective July 1, 2024. The new premium is \$1,912.00 from \$1,914.00 last year.

Cyber Security Insurance

The Cyber Security Insurance has been renewed with JPIA effective July 1, 2024. The new premium is \$9,570.23 from \$8,768.00 last year.

Underground Storage Tank Pollution Liability

The Underground Storage Tank Pollution Liability has been renewed with JPIA effective July 1, 2024. The new premium is \$2,639.00 from \$2,504.00 last year.

Dam Failure Liability

The Dam Failure Liability Policy has been renewed with JPIA effective October 1, 2024. The new premium is \$48,878.70 from \$47,617.00 last year.

Fiduciary Liability Policy

The Fiduciary Liability Policy has been renewed with JPIA effective September 12, 2024. The new premium is \$11,543.00 from \$11,596.00 last year.

Liability & Property Claims

1. As of November 22, 2023, the resolution for the damaged water failure at the Meridian senior residential building remains ongoing, with no final resolution reached. The claimant contractor is currently in the process of installing the flooring. To date, JPIA has paid out \$684,162.06 in property damages and \$36,626.64 in expenses, bringing the total cost of the claim to \$720,788.70.
2. On March 5, 2024, one of our field employees was involved in a minor collision with another vehicle. Fortunately, no injuries were sustained. A claim has been filed by the claimant, but the cost of damages remains undetermined at this time.

3. On May 22, 2024, a significant water leak occurred at our warehouse due to the Urinal Flush Valve-Diaphragm failing in the on position, resulting in an extensive flood throughout the entire building. The flood damaged the restroom, hallway, kitchen, and three offices. The total insurance reimbursement for damage is \$71,186.82. After the \$10,000 deductible is met, the Insurance pay-out will be \$61,186.82.
4. On June 10, 2024 an incident occurred involving one of our field employees and a valve operating machine. While our field employee was driving with the valve operating machine, he made a left-hand turn into the gate 10 at Laguna Woods. During the turn, the operating arm of the machine swung out and struck the crash pole and security gate. This resulted in damage to both the security gate and the valve turning machine. A claim was filed, but the cost of the damages remains undetermined at this time.

Workers' Compensation Policy

The Workers' Compensation Policy renewed on July 1, 2024, and runs through June 30, 2025.

Workers' Compensation Claims

There were no Workers' Compensation injuries this first quarter.

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 first quarter is \$1570.53.

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 first 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. Effective February 1, 2024 the dental insurance will increase to \$3,000 per year for covered services.

The average cost per month per employee for the first quarter is \$131.83.

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 two thirds of an employee's weekly or monthly salary if the claim is approved.

Average cost per month per employee for the first quarter is \$67.59.

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 first quarter is \$11.64.

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 first quarter is \$55.37.

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 first quarter is \$1.84.

An insurance report of Budget vs. Actual Costs for the fiscal year 2024/2025 is attached for the Board's review as well as a summary of currently held District insurance policies.

Submitted by:
Judy Cimorell
Oscar Hernandez

**Budget vs. Actual - Q1 2024/2025
10/1/2024**

	Annual Budget	Actual Paid to Date	Budget Remaining	
Insurance Coverage				
Liability	\$220,522	\$207,547	\$12,975	
Property	\$148,100	\$153,499	(\$5,399)	
Fiduciary Liability	\$11,700	\$11,543	\$157	
Cyber Liability	\$8,900	\$9,570	(\$670)	
Dam Insurance (Includes Excess)	\$48,000	\$46,565	\$1,435	
Less: SMWD - 50% R-6 Cost Share		(\$23,283)		
MNWD - 5% R-6 Cost Share		(\$2,328)		
Dam Insurance (Rossmoor)	\$4,500	\$2,313	\$2,187	
Underground Storage Tank		\$2,639		
Excess Crime		\$1,912		
Total Insurance	\$441,722	\$409,978	\$10,684	
	Annual Budget	Q1 Budget	Q1 Actual	Budget Remaining
Benefits - Directors				
Medical Employer Paid	\$25,000	\$6,250	\$5,434	\$19,566
Health Savings Account	\$3,400	\$850	\$0	\$3,400
Dental	\$3,574	\$894	\$894	\$2,680
Vision	\$1,043	\$261	\$258	\$785
Life	\$150	\$38	\$32	\$118
Total Benefits Directors	\$33,167	\$8,292	\$6,618	\$26,549
Retiree Benefits				
Medical Employer Paid	\$312,000	\$78,000	\$81,012	\$230,988
Total retiree benefits	\$312,000	\$78,000	\$81,012	\$230,988
Employee Benefits				
Emp.Assistance Program	\$1,276	\$319	\$300	\$976
Medical Employer Paid	\$1,149,297	\$287,324	\$273,272	\$876,025
Health Savings Account	\$16,000	\$4,000	\$0	\$16,000
Life/AD&D	\$41,151	\$10,288	\$9,634	\$31,517
Dental	\$89,334	\$22,334	\$22,938	\$66,396
Vision	\$12,098	\$3,025	\$2,943	\$9,155
LTD/STD	\$52,730	\$13,183	\$11,761	\$40,969
LTC Employer Paid	\$8,960	\$2,240	\$2,026	\$6,934
Workers comp.	\$167,772	\$41,943	\$32,470	\$135,302
Total Employee Benefits	\$1,538,618	\$384,655	\$355,344	\$1,183,274

SUMMARY OF COVERAGE

Page 6

Type of Coverage	<u>GENERAL LIABILITY</u>	Coverage Term: 10/23-10/24
Coverage Includes	1. Commercial General Liability 2. Contractual Liability 3. Products/Completed Operations 4. Personal Injury	Premium - \$207,547
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>AUTO LIABILITY</u>	Coverage Term: 10/23-10/24
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: 10/23-10/24
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: 7/24 - 7/25
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 - \$153,498.88
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: 7/24 - 6/25
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 - \$1,912
Coverage Limits	Insurance Carrier	Policy Number
	Pooled Self-insured	MOLC - 100110

Type of Coverage	<u>UNDERGROUND STORAGE TANK POLLUTION LIABILITY</u>	Coverage Term: 7/24 - 06/25
Coverage Includes	1. Claims-Made 2. Environmental Incident	Premium - \$2,639
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: 10/24-10/25
Coverage (Includes Excess Ins. for El Toro Reservoir)	\$10,000,000.00	Premium - \$46,565.40
Covers:		
El Toro Reservoir	\$5,000,000.00	Premium - \$2,313.30
Rossmoor Dam		
Coverage Limits	Insurance Carrier	Policy Number
		MOLC - 100110

Type of Coverage	<u>FIDUCIARY LIABILITY</u>	Coverage Term: 9/24-9/25
Coverage Includes	1. Executive Protection Policy	Premium - \$11,543
Parent Organization: ETWD Retirement Savings Plan & Trust Agreement		
Coverage Limits	Insurance Carrier	Policy Number
	Hudson Insurance Company	SFD31211603

Type of Coverage	<u>CYBER SECURITY</u>	Coverage Term: 7/24-7/25
First Year		Premium - \$9,570.43

Type of Coverage	<u>WORKERS' COMPENSATION</u>	Coverage Term: 7/24 - 6/25
Coverage Includes	1. Coverage A - Workers' Compensation 2. Coverage B - Employer's Liability	1st Quarter Premium \$32,470
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>	1st Quarter Premium \$9,666
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>	1st Quarter Premium \$11,761
Coverage Includes	Two Thirds of 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>	1st Quarter Premium \$2,026
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>	1st Quarter Premium \$359,718
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>	1st Quarter Premium \$23,832
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>	1st Quarter Premium \$3,201
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>	1st 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>	1st 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: October 21, 2024**

From: Vishav Sharma, Chief Financial Officer

Subject: Quarterly audit report for the periods January 1, 2024 to March 31, 2024 and the period from April 1, 2024 to June 30, 2024.

Attached to this memo please find the quarterly audit (Agreed-Upon Procedures (AUP)) Report for the El Toro Water District for the quarters ended March 31, 2024 & June 30, 2024.

The District's current auditors CliftonLarsonAllen LLP are hired to perform this special audit on a quarterly basis. As part of this procedure the auditor obtained an understanding of the District's internal control and tested transactions related to cash receipts, cash disbursements, investments, payroll, purchasing, accounts payable, water and sewer billing. The Finance Staff is pleased to report that the audit found no exceptions.

Recommended Action: Staff recommends that the Board receive and file the quarterly audit reports for the periods January 1, 2024 to March 31, 2024 and the period from April 1, 2024 to June 30, 2024 as presented by CliftonLarsonAllen.

Attachments

- Attachment 1 - Agreed-Upon Procedures for the quarter Ended March 31, 2024
- Attachment 2 – Agreed-Upon Procedures for the quarter Ended June 30, 2024



INDEPENDENT ACCOUNTANTS' REPORT

Board of Directors
El Toro Water District
Lake Forest, CA 92630

We have performed the procedures enumerated below on El Toro Water District's adherence to cash receipts, cash disbursements, purchasing and accounts payable, payroll, water and sewer billings and receivables, and investments procedures (procedures) for the quarter ended March 31, 2024. The District's management is responsible for adherence with procedures.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the District's adherence with procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained an understanding of the District's approved internal control procedures over cash receipts, cash disbursements, purchasing and accounts payable, payroll, water and sewer billings and receivables, and investments, through discussions with management.

Results: We performed procedures 2 to 6 based on our understanding of the District's adherence with procedures for cash receipts, cash disbursements, purchasing and accounts payable, payroll, water and sewer billings and receivables, and investments.

2. We tested adherence to approved cash receipt procedures by selecting three days' receipts. The selected days' receipts were totaled for arithmetic accuracy and then traced to the general ledger for accurate account distribution. Each days' total deposit was agreed to the monthly bank statement. A total of fifteen water billing receivable receipts were traced and agreed to the subsidiary ledger detail.

Results: No exceptions were noted.

3. We tested adherence to approved water and sewer billing and receivable procedures by selecting ten customer billings. For each billing selected, we traced the billing rates to approved Board of Directors actions and verified the mathematical accuracy of the billing. We also verified that the billing was correctly posted to the customer record and verified subsequent receipt.

Results: No exceptions were noted.

4. We tested adherence to approved cash disbursements, purchasing, and accounts payable procedures by selecting fifteen voucher packages. For each voucher package selected, we inspected the cancelled check for endorsement and signature. We agreed the date, amount, and payee to the cash disbursement journal. We also agreed the amount and payee to supporting invoices or other supporting documents, noting that the invoice was approved by an authorized employee and that the invoice was cancelled to prevent possible resubmission. We verified the account distribution and traced the account distribution to the cash disbursements journal.

Results: No exceptions were noted.

5. We tested adherence to with approved payroll procedures by selecting five payroll disbursements. We examined supporting time cards for approval by supervisors, agreed hours worked as noted on the time cards to the payroll register, agreed the hourly or salary rate to an authorized pay schedule, and recalculated computations of gross and net pay. We verified the posting of the amounts from the payroll register to the general ledger accounts.

Results: No exceptions were noted.

6. We tested adherence to the investment policy by selecting the Treasurer's report for the month ended March 31, 2024. For the investments held at month-end, we reviewed the investment type and verified that the investments were in compliance with the District's policy. We traced investments listed on the Treasurer's report to the trustees' statements and the general ledger.

Results: No exceptions were noted.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's adherence with procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of El Toro Water District's management is not intended to be, and should not be, used by anyone other than the specified parties.



CliftonLarsonAllen LLP

Irvine, California
September 25, 2024



INDEPENDENT ACCOUNTANTS' REPORT

Board of Directors
El Toro Water District
Lake Forest, CA 92630

We have performed the procedures enumerated below on El Toro Water District's adherence to cash receipts, cash disbursements, purchasing and accounts payable, payroll, water and sewer billings and receivables, and investments procedures (procedures) for the quarter ended June 30, 2024. The District's management is responsible for adherence with procedures.

The District has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of determining the District's adherence with procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and the associated findings are as follows:

1. We obtained an understanding of the District's approved internal control procedures over cash receipts, cash disbursements, purchasing and accounts payable, payroll, water and sewer billings and receivables, and investments, through discussions with management.

Results: We performed procedures 2 to 6 based on our understanding of the District's adherence with procedures for cash receipts, cash disbursements, purchasing and accounts payable, payroll, water and sewer billings and receivables, and investments.

2. We tested adherence to approved cash receipt procedures by selecting three days' receipts. Each selected days' receipts were totaled for arithmetic accuracy and then traced to the general ledger for accurate account distribution. The days' total deposit was agreed to the monthly bank statement. A total of fifteen water billing receivable receipts were traced and agreed to the subsidiary ledger detail.

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3. We tested adherence to approved water and sewer billing and receivable procedures by selecting ten customer billings. For each billing selected, we traced the billing rates to approved Board of Directors actions and verified the mathematical accuracy of the billing. We also verified that the billing was correctly posted to the customer record and verified subsequent receipt.

Results: No exceptions were noted.

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Results: No exceptions were noted.

We were engaged by the District to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the District's adherence with procedures. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of El Toro Water District's management is not intended to be, and should not be, used by anyone other than the specified parties.



CliftonLarsonAllen LLP

Irvine, California
September 25, 2024



STAFF REPORT

To: Board of Directors

Meeting Date: October 21, 2024

From: Vishav Sharma, Chief Financial Officer

Subject: September 2024 bills for Approval and Monthly Financial Report

Attached for Board approval is the payment summary report for the month of September, 2024 which presents checks that were paid during the month that exceeded \$50,000 in value. Also attached is the monthly financial report for period ending September 30, 2024.

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

- The Statement of Net Position increased in September compared to August as the District's assets increased more as compared to the District's Liabilities. The District's accounts receivables grew, while cash and investments and accounts payable balance reduced. The District also incurred construction and water purchase expenses during the month of September. These activities affected the assets and liabilities of the District. Please note that this report contains preliminary numbers.
- The Statement of Revenues, Expenses, and Changes in Net Position indicates the District currently has a year to date positive Change in Net Position of \$2,874,500 at the end of September.
- The Cash and Investments report shows that the District has a total balance of \$22,839,109 in cash and cash equivalents at the end of September 2024. Out of this \$93,562 are restricted for certain capital projects.
- The total disbursement including payroll expense for the month of September 2024 is \$2,971,467.93. These disbursements include eight checks greater than \$50,000, with the total equal to \$1,691,038.29. These expenses exceed the General Manager's signing authority and Staff recommends the Board approve these checks. Payroll expenses of \$598,933.65 occurred during the month of September 2024. District employees were reimbursed \$425.78 for travel, education, meals, supplies and certification related expenses; and Directors were reimbursed \$277.58 in travel expenses.

Attachment 1

Payment Summary for the Month ending September 30, 2024

EL TORO WATER DISTRICT
Payment Summary
For the month ending September 30, 2024

CHECK NUMBER	PAYMENT DATE	VENDOR NAME	PAYMENT AMOUNT
11826	09/05/2024	Municipal Water District of Orange County	414,932.36
11920	09/25/2024	Moulton Niguel Water District	360,057.08
11878	09/19/2024	Irvine Ranch Water District	253,956.54
11893	09/19/2024	Southern California Edison Company	195,103.30
11841	09/12/2024	Kingmen Construction, Inc.	165,420.18
11902	09/25/2024	ACWA JPIA	152,919.47
11837	09/12/2024	Carollo Engineers, Inc	97,941.01
11886	09/19/2024	Olin Corporation	50,708.35

TOTAL CHECKS OVER \$50,000 **\$ 1,691,038.29**

TOTAL CHECKS IN REGISTER **\$ 2,363,182.57**

DEBIT TRANSFERS

09/08/2024	PAYROLL DIRECT DEPOSIT	171,914.74
09/08/2024	FEDERAL DEPOSIT LIABILITY	35,926.59
09/08/2024	SDI & STATE TAX	15,625.41
09/08/2024	WAGE GARNISHMENTS	190.00
09/08/2024	EMPOWER (401K)	43,200.55
09/08/2024	EMPOWER (457)	19,817.11
09/08/2024	HEALTH SAVINGS ACCOUNT	246.15
09/13/2024	PAYROLL BOARD OF DIRECTOR	6,163.31
09/13/2024	SS, MEDICARE, SDI & STATE TAX	1,031.20
09/13/2024	EMPOWER (457)	2,572.15
09/13/2024	HEALTH SAVINGS ACCOUNT	404.00
09/20/2024	PAYROLL DIRECT DEPOSIT	178,841.02
09/20/2024	FEDERAL DEPOSIT LIABILITY	38,256.97
09/20/2024	SDI & STATE TAX	16,694.99
09/20/2024	WAGE GARNISHMENTS	190.00
09/20/2024	EMPOWER (401K)	43,566.83
09/20/2024	EMPOWER (457)	24,046.48
09/20/2024	HEALTH SAVINGS ACCOUNT	246.15
	Total Payroll Expense	598,933.65
09/30/2024	BANK FEES	9,351.71

TOTAL INTERBANK WIRES / DEBIT TRANSFERS **\$ 608,285.36**

TOTAL DISBURSEMENTS **\$ 2,971,467.93**

REIMBURSEMENTS TO ETWD EMPLOYEES

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
11820	09/05/2024	Chris Goodchild (Work Boots)	344.78
11879	09/19/2024	Jeff Webster (Hazmat License)	41.00
11898	09/19/2024	Vincent Coppola (Refreshements for Training)	40.00

TOTAL CHECKS TO EMPLOYEES **\$ 425.78**

REINBURSEMENTS TO ETWD DIRECTORS

CHECK NUMBER	PAYMENT DATE	PAYEE (DESCRIPTION)	PAYMENT AMOUNT
11884	09/19/2024	Michael Gaskins (Travel Expenses)	257.68
11880	09/19/2024	Kathryn Freshley (Travel Expenses)	19.90

TOTAL CHECKS TO DIRECTORS **\$ 277.58**

Attachment 2

Statement of Net Position for the September 30, 2024

El Toro Water District
Interim Statement of Net Position for the Month of September, 2024

	6/30/2023 Interim	8/31/2024 Interim	9/30/2024 Interim	Change
Assets				
Current Assets				
Cash & Cash Equivalents	10,138,838	17,772,386	15,080,282	(2,692,103)
Investments	16,688,703	5,408,150	7,755,852	2,347,701
Accounts Receivable	6,144,813	4,429,230	7,041,678	2,612,447
Materials & Supply Inventory	260,700	765,664	694,365	(71,299)
Prepaid Expenses	200,587	291,290	417,512	126,222
Restricted - Cash & Cash Equivalents	4,386,674	2,935	2,975	40
Current Assets - Sub-total	37,820,315	28,669,655	30,992,663	2,323,008
Non-Current Assets				
Lease Receivable	361,011	361,011	168,271	(192,740)
Land & Easements	7,451,585	7,451,585	7,451,585	-
Capacity Rights	342,382	342,382	342,382	-
Capital Assets				
Water System	37,781,450	37,781,450	61,492,512	23,711,062
Wastewater System	57,334,500	57,334,500	61,524,968	4,190,469
Recycled System	55,454,389	55,454,389	55,454,389	-
Combined Assets	15,919,853	15,798,380	15,905,406	107,026
Construction in Progress	24,581,587	35,108,217	5,498,316	(29,609,901)
Accumulated Depreciation	(92,651,512)	(96,714,068)	(97,953,679)	(1,239,612)
Non-Current Assets - Sub-total	106,575,244	112,917,846	109,884,150	(3,033,696)
Total Assets	144,395,559	141,587,501	140,876,813	(710,688)
Deferred Outflows of Resources				
OPEB Deferred Outflow of Resources	3,493,769	3,493,769	2,480,241	(1,013,528)
Liabilities				
Current Liabilities				
Accounts Payable & Accrued Expenses	4,797,270	1,992,758	821,411	(1,171,347)
Accrued Salaries & Related Payables	150,618	15,147	152,707	137,559
Customer Deposits	49,231	14,250	15,550	1,300
Accrued Interest Payable	162,721	519,052	678,846	159,794
Long Term Liabilities - Due in One Year				-
Compensated Absences	182,171	182,171	236,316	54,145
Loans Payable	1,846,288	-	1,924,372	1,924,372
Current Liabilities - Sub-total	7,188,299	2,723,378	3,829,201	1,105,823
Non-Current Liabilities				
Compensated Absences	1,431,790	1,431,791	1,456,919	25,128
Other Post-Employment Benefits Liability	11,050,192	11,050,192	11,256,633	206,441
Loans Payable	53,316,865	52,812,435	50,707,295	(2,105,141)
Non-Current Liabilities - Sub-total	65,798,847	65,294,418	63,420,846	(1,873,572)
Total Liabilities	72,987,146	68,017,796	67,250,047	(767,748)
Deferred Inflows of Resources				
Deferred Amounts from Leases	583,336	583,336	336,495	(246,841)
Deferred Amounts from OPEB	9,124,466	9,124,468	7,701,632	(1,422,836)
Total Deferred Inflows of Resources	9,707,802	9,707,804	8,038,127	(1,669,677)
Net Position				
Net Investment in Capital Assets	56,533,904	60,105,411	57,252,483	(2,852,927)
Restricted - Capital Projects	2,895	2,895	2,895	-
Restricted - Debt Service	-	-	-	-
Unrestricted	8,657,581	7,247,365	10,813,501	3,566,137
Total Net Position	65,194,380	67,355,670	68,068,880	713,209

Attachment 3

Statement of Revenues, Expenses, and Changes in Net Position
for September 30, 2024

Statement of Revenues, Expenses, and Changes in Net Position for the Month of September, 2024

	District		Water System		Wastewater System		Recycled System		Capital Improvements	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Operating Revenues										
Commodity Supply Charges	\$ 12,336,195	\$ 4,264,642	\$ 10,710,144	\$ 3,325,917	\$ -	\$ -	\$ 1,626,051	\$ 938,725	\$ -	\$ -
Service Provision Charges	15,020,423	3,794,901	4,870,491	1,202,388	9,684,429	2,475,766	465,503	116,747	-	-
Capital Facilities Charge	5,009,153	1,230,808	-	-	-	-	-	-	5,009,153	1,230,808
Charges for Services	125,000	-	125,000	-	-	-	-	-	-	-
Miscellaneous Operating Income	45,900	(48,020)	31,000	4,330	14,900	(52,350)	-	-	-	-
Grants, Rebates, Reimbursements	281,125	89,780	-	1,495	5,300	10,431	275,825	72,623	-	5,231
Total Operating Revenues	32,817,795	9,332,111	15,736,635	4,534,130	9,704,629	2,433,847	2,367,379	1,128,095	5,009,153	1,236,039
Operating Expenses										
General & Administrative	5,729,652	1,168,975	2,293,818	500,750	2,977,629	578,760	458,205	89,465	-	-
Operations & Maintenance	22,916,785	4,315,197	13,849,372	2,116,097	7,170,785	1,731,029	1,561,603	405,568	335,026	62,503
Operating Capital Expenses	335,026	-	-	-	-	-	-	-	335,026	-
Other Operating Expenses	350,000	107,400	140,000	42,960	182,000	55,848	28,000	8,592	-	-
Depreciation & Amortization	4,906,900	1,229,861	-	-	-	-	-	-	4,906,900	1,229,861
Total Operating Expenses	34,238,363	6,821,433	16,283,190	2,659,806	10,330,414	2,365,638	2,047,808	503,625	5,576,952	1,292,364
Operating Income/(Loss)	(1,420,568)	2,510,678	(546,555)	1,874,323	(625,785)	68,209	319,571	624,470	(567,799)	(56,325)
Non-operating Revenues										
Property Taxes	1,320,800	330,200	528,320	132,080	686,816	171,704	105,664	26,416	-	-
Investment Earnings	550,000	355,568	275,000	153,833	275,000	199,908	-	1,824	-	3
Miscellaneous Revenue	306,400	64,785	296,000	64,011	10,400	735	-	39	-	-
Interest Expense	(2,107,805)	(388,737)	-	-	-	-	-	-	(2,107,805)	(388,737)
Net Non-Operating Revenues	69,395	361,815	1,099,320	349,924	972,216	372,346	105,664	28,279	(2,107,805)	(388,734)
Income/(Loss) before Contributions & Transfers	(1,351,173)	2,872,493	552,765	2,224,248	346,431	440,555	425,235	652,749	(2,675,604)	(445,058)
Transfers										
Transfers In	1,879,100	469,775	-	-	-	-	-	-	1,879,100	469,775
Transfers Out	(1,879,100)	(469,775)	(881,880)	(220,470)	-	-	(997,220)	(249,305)	-	-
Net Transfers	-	-	(881,880)	(220,470)	-	-	(997,220)	(249,305)	1,879,100	469,775
Capital Contributions										
Donations & Contributions	-	2,006	-	459	-	404	-	-	-	1,144
Total Capital Contributions	-	2,006	-	459	-	404	-	-	-	1,144
Change in Net Position	(1,351,173)	2,874,500	(329,115)	2,004,236	346,431	440,959	(571,985)	403,444	(796,504)	25,861
Beginning Net Position	65,194,380	65,194,380								
Ending Net Position	\$ 63,843,207	\$ 68,068,880								

Attachment 4

Summary of Revenues and Expenses for the September 30, 2024

Summary of Revenues and Expenses for the Month of September, 2024

Account - Description	Month Actual	YTD Actual	2024-2025 Budgeted	Budget Remaining	% of Budget Remaining
Summary of Total District Revenues					
District Totals					
Commodity Supply Charges	1,521,290	4,264,642	12,336,195	8,071,552	65.4%
Service Charges	1,288,860	3,794,901	15,020,423	11,225,522	74.7%
Capital Facility Charges	442,393	1,230,808	5,009,153	3,778,345	75.4%
Charges for Services	-	-	125,000	125,000	100.0%
Miscellaneous Revenue	25,501	16,765	357,600	340,835	95.3%
Grants, Rebates, Reimbursements	31,510	89,780	275,825	186,045	67.5%
Property Taxes	110,067	330,200	1,320,800	990,600	75.0%
Investment Income	126,556	355,568	550,000	194,432	35.4%
Donations & Capital Contributions	863	2,006	-	(2,006)	N/A
Total Revenue	3,547,039	10,084,670	34,994,995	24,910,326	71.2%
Summary of Total District Expenses					
Salary Expenses					
Directors Fees	9,855	28,908	131,400	102,492	78.0%
Exempt Salaries	121,679	367,773	1,344,300	976,527	72.6%
Non-exempt Salaries	394,479	1,236,066	5,375,400	4,139,334	77.0%
Other Salary Payments	-	-	218,600	218,600	100.0%
Overtime	32,239	102,986	290,400	187,414	64.5%
Overtime - On-call	6,720	20,160	81,900	61,740	75.4%
Stipends/Allowances	4,348	13,043	104,297	91,254	87.5%
Employee Service Awards	1,050	1,050	700	(350)	-50.0%
Salary Expenses Sub-total	570,370	1,769,985	7,546,997	5,777,012	76.5%
Benefit Expenses					
Medical Insurance	94,499	373,120	1,133,800	760,680	67.1%
HSA Contributions	-	-	19,400	19,400	100.0%
Dental Insurance	8,010	31,841	85,400	53,559	62.7%
Vision Insurance	1,084	4,285	12,600	8,315	66.0%
Life Insurance	3,281	12,948	39,500	26,552	67.2%
Disability Insurance	4,035	15,796	41,300	25,504	61.8%
Long-term Care Insurance	394	1,986	25,800	23,814	92.3%
Workers Compensation Insurance	14,320	42,959	162,198	119,239	73.5%
State Unemployment Insurance	-	-	3,000	3,000	100.0%
401k Retirement Contributions	49,956	156,380	645,600	489,220	75.8%
401k Matching Contributions	32,658	104,904	276,200	171,296	62.0%
457b Matching Contributions	6,799	18,064	263,300	245,236	93.1%
Medicare Insurance	7,842	24,400	110,200	85,800	77.9%
FICA	571	1,249	9,600	8,351	87.0%
Benefit Expenses Sub-total	223,449	787,934	2,827,898	2,039,964	72.1%
Commodity Purchased for Resale					
Water Purchases - MWDOC	152,780	312,744	4,503,475	4,190,731	93.1%
Water Purchases - MWDOC Fixed	69,808	139,615	940,169	800,553	85.1%
Water Purchases - AMP/SAC	2,504	5,167	33,725	28,558	84.7%
Regional Water Supply Expenses	1,527	1,527	8,000	6,473	80.9%
Water Purchases - Baker WTP	211,392	433,440	3,176,250	2,742,810	86.4%
Water Purchases - Baker O&M	239,916	-	1,054,350	1,054,350	100.0%
Water Purch - Other Agencies	359,980	359,980	-	(359,980)	N/A
MWDOC Service Connect Charge	11,694	23,389	140,500	117,111	83.4%
Commodity Purchased for Resale Sub-total	1,049,601	1,275,862	9,856,469	8,580,606	87.1%

Summary of Revenues and Expenses for the Month of September, 2024

Account - Description	Month Actual	YTD Actual	2024-2025 Budgeted	Budget Remaining	% of Budget Remaining
Contracted/Purchased Services					
Consultants	7,234	7,234	116,939	109,705	93.8%
Engineering Services	1,675	1,675	40,000	38,325	95.8%
Audit & Accounting Services	10,048	10,048	49,300	39,253	79.6%
Technology Consultants	2,399	3,317	32,000	28,683	89.6%
SOCWA Contract	3,000	298,812	1,200,000	901,188	75.1%
Contractors	1,759	12,199	312,800	300,601	96.1%
Contracted Employees	-	-	9,000	9,000	100.0%
Legal Svcs - General Counsel	16,845	16,845	90,000	73,155	81.3%
Legal Svcs - Specialty Counsel	-	-	26,600	26,600	100.0%
Other Legal Services	92	92	-	(92)	N/A
Employee Recruitmnt/Compliance	355	839	3,000	2,161	72.0%
Employee Health & Wellness	998	4,785	-	(4,785)	N/A
Employee Relations Expenses	-	96	2,400	2,304	96.0%
Professional Services	-	-	-	-	N/A
Landscaping Services	410	18,433	145,946	127,513	87.4%
Janitorial Contracts	-	7,182	45,000	37,818	84.0%
Equipment Rental	22,241	22,778	15,000	(7,778)	-51.9%
Uniform Rental	1,031	2,376	16,700	14,324	85.8%
Laboratory Services	2,045	2,045	23,400	21,355	91.3%
Disposal Services	12,284	19,904	59,000	39,096	66.3%
Security Services	2,239	4,479	80,431	75,952	94.4%
Insurance	32,226	91,448	441,722	350,274	79.3%
Financial Service Fees	6,559	13,118	33,500	20,382	60.8%
Printing & Reproduction	14,237	14,237	28,750	14,513	50.5%
Advertising & Publicity Svcs	-	-	8,800	8,800	100.0%
Postage	-	-	10,400	10,400	100.0%
Public Relations/Education	4,795	5,145	69,000	63,855	92.5%
Water Efficiency Services	230	230	72,000	71,770	99.7%
Licenses & Permits	13,867	55,039	245,660	190,621	77.6%
Software Maintenance/Licenses	12,161	34,104	322,125	288,021	89.4%
Electrical Power	190,787	599,913	2,022,580	1,422,667	70.3%
Natural Gas	116	231	4,500	4,269	94.9%
Cable Service	1,157	3,466	-	(3,466)	N/A
Telecommunications	2,819	5,957	10,000	4,043	40.4%
Mobile Telecommunications	3,490	7,366	48,000	40,634	84.7%
Data Access	5,080	13,985	60,000	46,015	76.7%
Equipment Maintenance & Repair	35,726	37,824	175,550	137,726	78.5%
Pump Maintenance & Repair	-	34	49,300	49,266	99.9%
Motor Maintenance & Repair	16	16	120,400	120,384	100.0%
Electrical Maintenance/Repair	7,639	7,639	110,000	102,361	93.1%
Meter Maintenance & Repair	-	2,873	39,600	36,727	92.7%
Structure Maintenance & Repair	5,778	7,716	34,300	26,584	77.5%
Asphalt Maintenance & Repair	12,481	12,481	176,400	163,919	92.9%
Contracted/Purchased Services Sub-total	433,820	1,345,963	6,350,103	5,004,140	78.8%
Commodities					
Repair Parts & Materials	31,608	56,571	466,400	409,829	87.9%
Tools & Small Equipment	4,099	7,451	89,145	81,694	91.6%
Safety Equipment	60	1,143	22,600	21,457	94.9%
Employee Tools/Safety Equip	360	3,272	23,200	19,928	85.9%
Laboratory Tools & Small Equip	-	-	20,000	20,000	100.0%
Technology Tools/Small Equip	735	9,171	8,000	(1,171)	-14.6%
Chemicals	68,906	81,375	314,200	232,825	74.1%
Laboratory Chemicals	3,038	4,259	41,000	36,741	89.6%
Gasoline & Oil	11,530	25,962	140,000	114,038	81.5%
Operating Supplies/Accessories	3,331	3,860	73,450	69,590	94.7%
Office Supplies & Accessories	69	2,657	30,700	28,043	91.3%
Technology Supplies/Components	522	632	32,000	31,368	98.0%
Lab Supplies & Accessories	333	1,768	20,500	18,732	91.4%
Meeting/Event Supplies & Food	4,364	4,937	36,500	31,563	86.5%
Water Use Efficiency Supplies	-	-	15,000	15,000	100.0%
Commodities Sub-total	128,955	203,057	1,332,695	1,129,638	84.8%

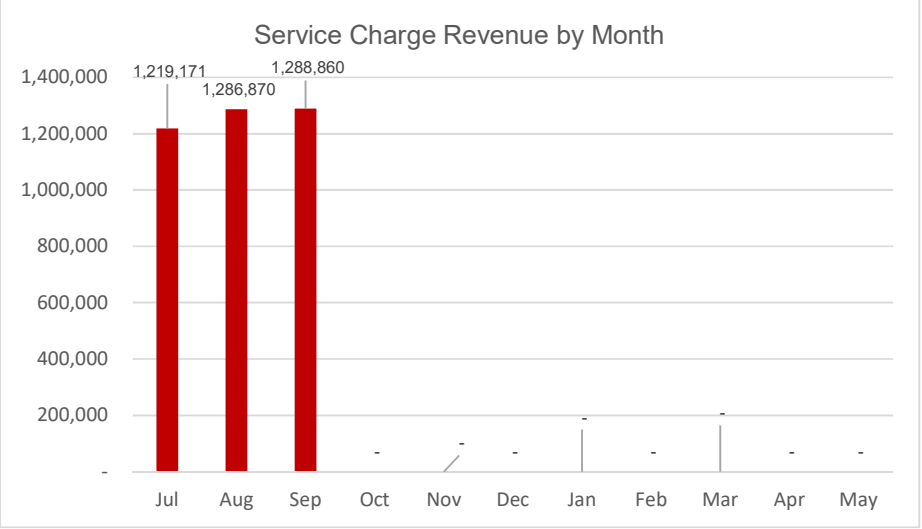
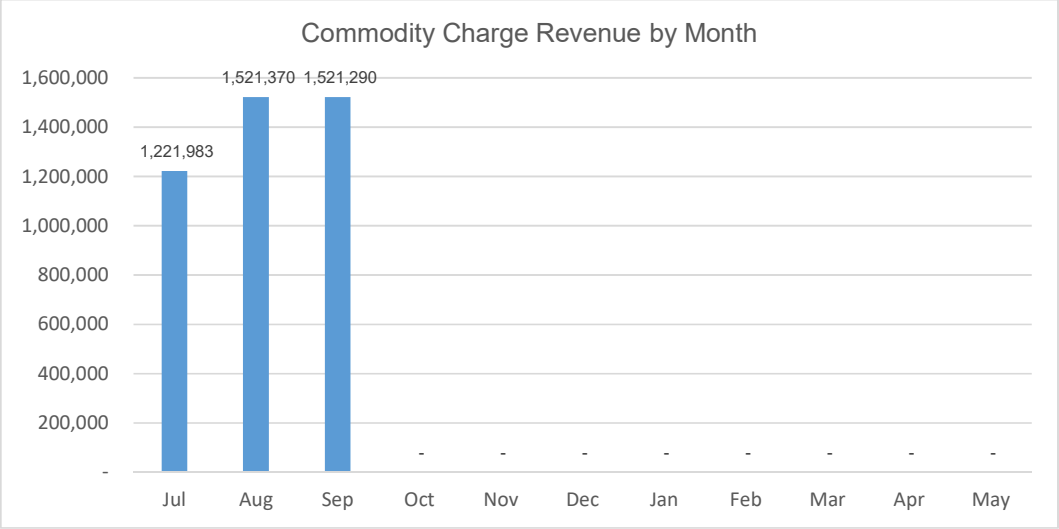
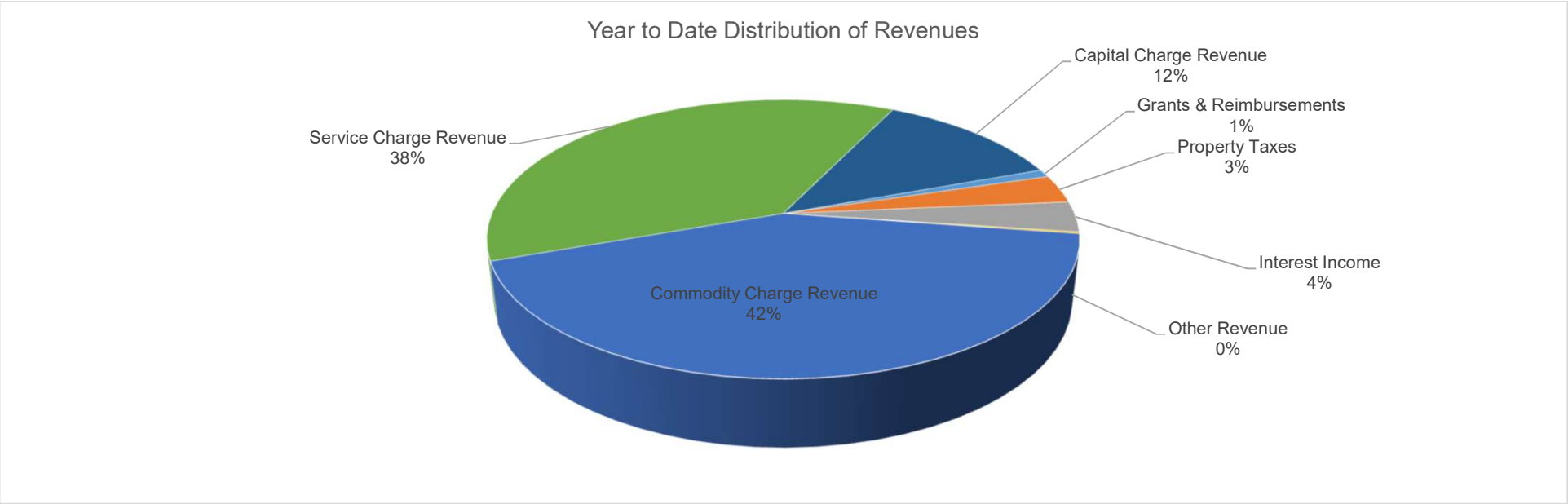
Summary of Revenues and Expenses for the Month of September, 2024

Account - Description	Month Actual	YTD Actual	2024-2025 Budgeted	Budget Remaining	% of Budget Remaining
Professional Development					
Education & Training	2,694	3,832	79,390	75,558	95.2%
Education/Training - Directors	-	-	-	-	N/A
Licenses & Certifications	-	60	3,560	3,500	98.3%
Dues & Memberships	5,266	14,033	125,650	111,617	88.8%
Dues & Memberships - Directors	-	-	-	-	N/A
Meetings & Conferences	2,490	3,095	27,900	24,805	88.9%
Meetings/Conferences-Directors	1,021	3,585	11,000	7,415	67.4%
Travel Reimbursement	557	4,472	39,400	34,928	88.6%
Travel Reimbursement-Directors	6,554	7,723	35,000	27,277	77.9%
Publications & Subscriptions	20	114	2,550	2,436	95.5%
Professional Development Sub-total	18,602	36,913	324,450	287,537	88.6%
Miscellaneous Expenses					
Employee Appreciation Expenses	-	-	500	500	100.0%
Internal/External Event Expenses	-	-	4,500	4,500	100.0%
Election Expense	-	-	40,000	40,000	100.0%
Reimbursable Repair Expense	-	-	-	-	N/A
Property Taxes	-	-	5,096	5,096	100.0%
Uncollectible Accounts	(247)	(247)	19,500	19,747	101.3%
NSFs & Miscellaneous Fees	-	-	100	100	100.0%
Refund Overcharges	2,201	2,201	3,104	903	29.1%
Damage/Repair Reimbursements	-	-	-	-	N/A
Miscellaneous Sub-total	1,954	1,954	72,800	70,846	97.3%
Sub Total - General and O&M Expanses	2,426,751	5,421,669	28,311,411	22,889,742	80.8%
Capital Improvement Expenses					
Water System Projects					
Supply/Storage Projects	14,040	-	27,618	27,618	N/A
Pumping Projects	-	-	-	-	N/A
Main/Service Line Projects	-	-	122,408	122,408	100.0%
Wastewater System Projects	-	-		-	N/A
Pumping Projects	-	-	10,000	10,000	100.0%
Wastewater Treatment Projects	-	5,610	15,000	9,390	62.6%
Main/Service Line Projects	-	-	-	-	N/A
Recycled System Projects	-			-	N/A
Pumping Projects	-	-	-	-	N/A
Tertiary Treatment Projects	-	-	-	-	N/A
Main/Service Line Projects	-	-	-	-	N/A
General Projects		-		-	N/A
Operating Equipment Purchases	-	-	-	-	N/A
Vehicle & Related Equipment Purchases	-	-	-	-	N/A
Technoloy Projects & Purchases	18,576	32,325	40,000	7,675	19.2%
Building & Structure Improvements	9,558	9,558	-	(9,558)	N/A
General Capital Projects	15,010	15,010	120,000	104,990	87.5%
Construction in Progress	-		-	-	N/A
Capital Improvement Expenses Sub-total	57,185	62,503	335,026	272,523	81.3%
Other Expenses					
Retiree Health Insurance	26,388	107,400	350,000	242,600	69.3%
Depreciation	410,111	1,229,861	4,906,900	3,677,039	74.9%
Debt Interest Expense	129,579	388,737	2,107,805	1,719,068	81.6%
Other Expenses Sub-total	566,078	1,725,998	7,364,705	5,638,707	76.6%
Total Expenses	3,050,014	7,210,170	36,011,142	28,800,972	80.0%
Change in Net Position	497,025	2,874,500	(1,016,147)		

Attachment 5

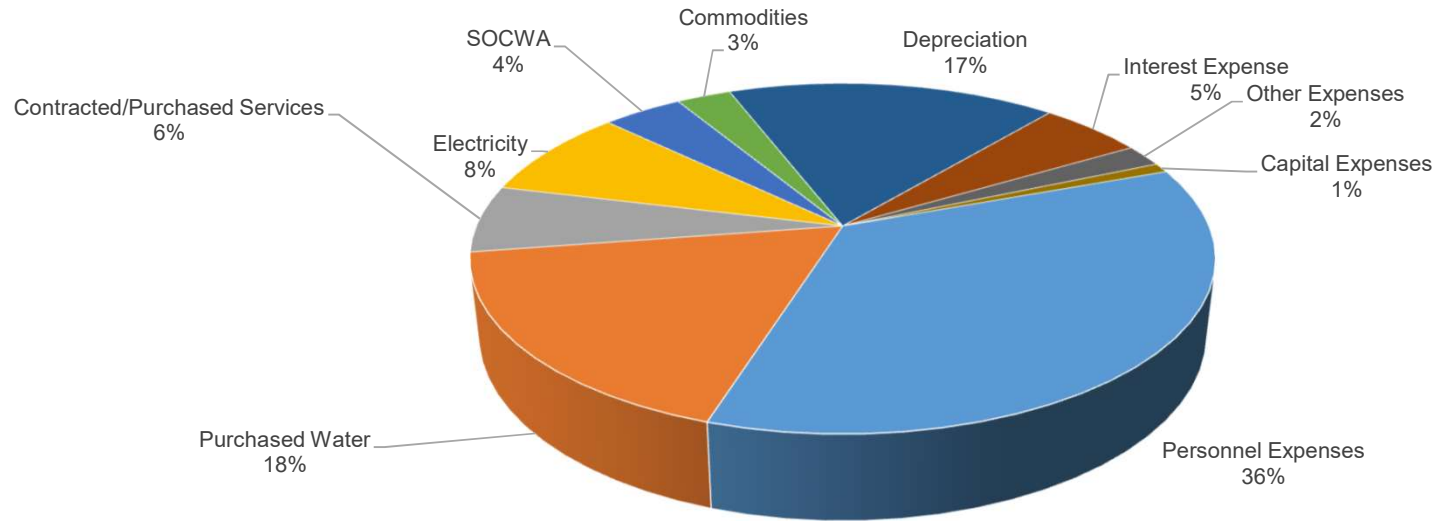
Revenue and Expense Charts for September 30, 2024

Revenue Charts - September Financial Report

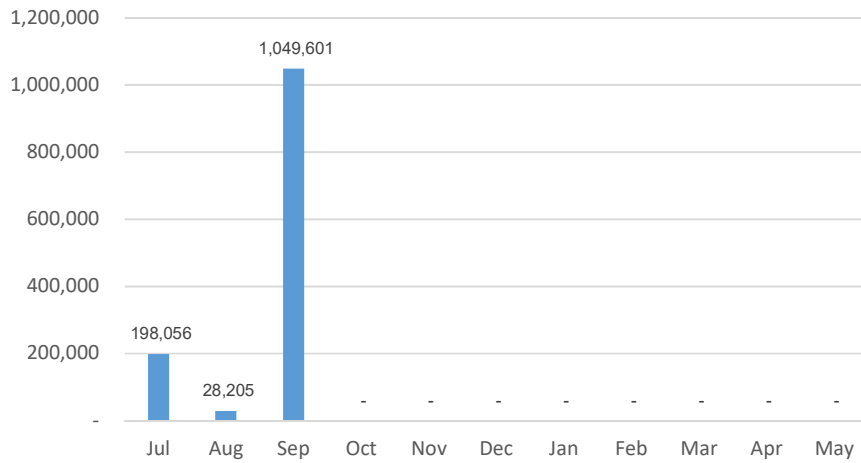


Expense Chart -September Financial Report

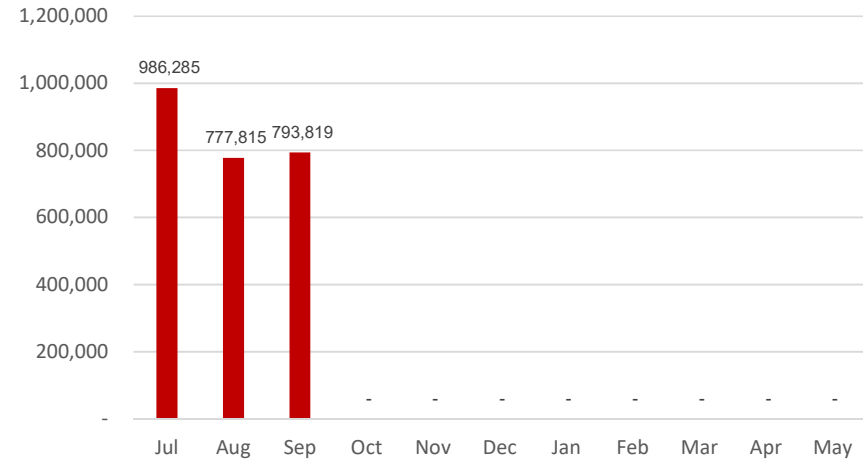
Year to Date Distribution of Expenses



Purchased Water Expenses by Month



Personnel Costs by Month



Attachment 6

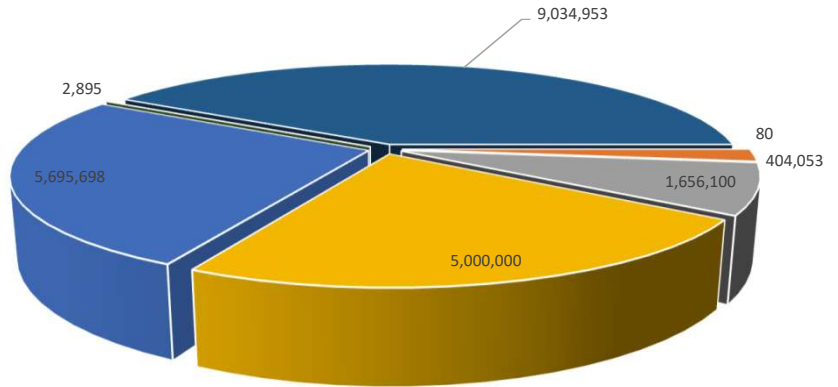
Summary of Cash & Investments at the end of September 30, 2024

Summary of Cash & Investments
as of September 30, 2024

Summary of Cash & Investments

Cash & Equivalents	
Unrestricted - Cash & Equivalents	9,034,953
Unrestricted - Cash & Equivalents USB	1,045,329
Restricted - Cash & Equivalents	2,895
Investments	
Government Securities	5,695,698
Certificates of Deposit	5,000,000
Corporates Bonds/Notes	1,656,100
Asset Backed Securities	404,053
2022 Bond Money Market	80
Total Cash & Investments	22,839,109
Operating Cash & Investments	22,836,133.81
2022 Bond Proceeds Cash & Investments	80.19
Restricted - Cash & Equivalents	2,895.00

Summary of Cash & Investments



Cash & Equivalents

	Account Balance	Current Yield
Cash & Equivalents		
Demand Deposit Accounts		
US Bank - Checking Account	1,045,329	
US - Capital Facilities Checking	2,895	
US Bank - 2022 Bond Proceeds/Interest/Principal	80	
Petty Cash	700	
Money Market Accounts		
US Bank - Money Market Account		
CAMP Money Market	4,709,826	
LAIF Money Market	4,324,427	
Total Cash & Equivalents	10,083,257	

Investments

	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+	347,047	350,000	(2,953)	346,541	(506)	1.125%	1.42%	2/4/2022	1/15/2025
US Treasury N/B - AA+	149,566	150,000	(434)	148,607	(959)	2.750%	2.85%	6/1/2022	5/15/2025
US Treasury N/B - AA+	1,045,201	1,050,000	(4,799)	1,062,510	17,309	4.625%	4.90%	6/12/2024	3/15/2026
US Treasury N/B - AA+	1,026,744	1,050,000	(23,256)	1,048,236	21,492	3.625%	4.84%	6/12/2024	5/15/2026
US Treasury N/B - AA+	466,543	500,000	(33,457)	487,246	20,703	2.125%	4.20%	11/30/2022	5/31/2026
US Treasury N/B - AA+	464,531	500,000	(35,469)	484,473	19,941	2.250%	4.10%	11/30/2022	2/15/2027
US Treasury N/B - AA+	480,273	500,000	(19,727)	495,645	15,371	3.250%	4.25%	2/22/2023	6/30/2027
US Treasury N/B - AA+	502,500	500,000	2,500	507,852	5,352	4.125%	4.01%	11/30/2022	9/30/2027
US Treasury N/B - AA+	497,930	500,000	(2,070)	507,852	9,922	4.125%	4.22%	2/22/2023	9/30/2027
US Treasury N/B - AA+	485,332	500,000	(14,668)	498,692	13,359	3.500%	4.16%	2/22/2023	1/3/2028
United States Treasury Bond - Totals	5,465,668	5,600,000	(134,332)	5,587,651	121,983				

	Investments (Continue)					Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
	Purchase	Par	Premium/	Market	Unrealized				
	Cost	Amount	(Discount)	Value	Gain/(Loss)				
Supra-National Agency Bond / Note									
Supra-National Agency Bond / Note Totals	-	-	-	-	-				
Municipal Bond / Note									
NJ TPK Authority TXBL Revenue Bonds - AA-	20,000	20,000	-	19,804	(196)	0.897%	0.90%	1/22/2021	1/1/2025
Municipal Bond / Note Totals	20,000	20,000	-	19,804	(196)				
Federal Agency Commercial Mortgage-Backed Security									
FHMS K047 - AA+	89,604	89,033	570	88,243	(1,360)	3.329%	3.11%	5/19/2022	5/1/2025
Federal Mortgage-Backed Security Totals	89,604	89,033	570	88,243	(1,360)				
Governmental Securities - Total Balances	5,575,272	5,709,033	(133,762)	5,695,698	120,426				
Corporate Notes									
Bank of NY Mellon Corp Note	24,984	25,000	(16)	24,932	(52)	0.850%	0.87%	10/20/2021	10/25/2024
Apple Inc Corp Note - AA+	42,786	40,000	2,786	39,788	(2,998)	2.750%	0.89%	3/11/2021	1/13/2025
Merck & Co Inc Corp Notes	21,389	20,000	1,389	19,847	(1,542)	2.750%	0.94%	3/9/2021	2/10/2025
3M Company Corp Note	69,744	70,000	(256)	69,223	(520)	2.000%	2.13%	3/3/2022	2/14/2025
Exon Mobil Corp Note	29,874	30,000	(126)	29,739	(135)	2.709%	2.86%	4/1/2022	3/6/2025
Intel Corp Notes	30,873	30,000	873	29,764	(1,109)	3.400%	2.40%	3/8/2022	3/25/2025
Burlington North Santa Fe Corp Note Call	21,533	20,000	1,533	19,824	(1,709)	3.000%	1.07%	3/5/2021	4/1/2025
Amazon.com Inc Corp Notes	74,881	75,000	(119)	74,394	(487)	3.000%	3.06%	4/11/2022	4/13/2025
Home Depot Inc Corp Note	4,991	5,000	(9)	4,946	(45)	2.700%	2.76%	3/24/2022	4/15/2025
Target Corp Note	30,015	30,000	15	29,619	(395)	2.250%	2.23%	3/8/2022	4/15/2025
Bank of NY Mellon Corp Note	46,148	45,000	1,148	44,229	(1,918)	1.600%	0.97%	3/10/2021	4/24/2025
Bank of NY Mellon Corp Note	19,997	20,000	(3)	19,856	(142)	3.350%	3.36%	4/19/2022	4/25/2025
Pepsico Inc Corp Note Call	21,400	20,000	1,400	19,794	(1,606)	2.750%	1.02%	3/5/2021	4/30/2025
Suntrust Banks Inc Corp Notes	36,373	35,000	1,373	34,894	(1,479)	4.000%	2.69%	3/8/2022	5/1/2025
Charles Schwab Corp Note	40,616	40,000	616	39,788	(827)	3.850%	3.30%	6/1/2022	5/21/2025
Honeywell Intl Corp Note	20,360	20,000	360	19,623	(737)	1.350%	0.91%	3/5/2021	6/1/2025
National Rural Util Coop Corp Note	9,997	10,000	(3)	9,927	(70)	3.450%	3.46%	5/4/2022	6/15/2025
Intel Corp Notes	35,821	35,000	821	34,676	(1,146)	3.700%	2.95%	4/4/2022	7/29/2025
Citigroup Inc Corp Notes	20,000	20,000	-	19,922	(78)	1.281%	1.28%	10/27/2021	11/3/2025
Morgan Stanley Corp Notes	126,939	130,000	(3,062)	129,426	2,488	3.875%	5.41%	6/12/2024	1/27/2026
State Street Corp Note	20,000	20,000	-	19,764	(236)	1.746%	1.75%	2/2/2022	2/6/2026
Goldman Sachs Group Inc Corp Note Call	126,585	130,000	(3,415)	129,151	2,566	3.750%	5.38%	6/12/2024	2/25/2026
Caterpillar Finl Service Corp Notes	99,911	100,000	(89)	101,491	1,580	5.050%	5.11%	6/11/2024	2/27/2026
United Healthcare Group Inc Corp Notes	125,597	130,000	(4,403)	128,358	2,761	3.100%	5.14%	6/12/2024	3/15/2026
Citigroup Inc Corp Notes	15,000	15,000	-	14,876	(124)	3.290%	3.29%	3/10/2022	3/17/2022
State Street Corp Note	61,208	60,000	1,208	59,373	(1,835)	2.901%	2.38%	2/17/2022	3/30/2026
JPMorgan Chase & Co (Callable)	145,148	150,000	(4,853)	148,101	2,954	3.300%	5.20%	6/12/2024	4/1/2026
Bank of America Corp Notes	125,806	130,000	(4,194)	128,719	2,913	3.500%	5.35%	6/12/2024	4/19/2026
JPMorgan Chase & Co (Callable)	80,000	80,000	-	79,598	(402)	4.080%	4.08%	4/19/2022	4/26/2026
Toyota Motor Credit Corp Notes	130,074	130,000	74	132,455	2,381	5.200%	5.17%	6/12/2024	5/15/2026
Corporate Bonds - Total Balances	1,658,048	1,665,000	(6,952)	1,656,100	(1,948)				

Investments (continued)

Asset Backed Securities

	Purchase Cost	Par Amount	Premium/ (Discount)	Market Value	Unrealized Gain/(Loss)	Coupon Rate	Yield to Maturity	Purchase Date	Maturity Date
Harot 2021 - Aaa	14	14	-	14	(0)	0.330%	0.33%	5/18/2021	8/15/2025
Harot 2021 - AAA	5,265	5,265	(0)	5,226	(39)	0.410%	0.41%	8/17/2021	11/18/2025
Harot 2021 - Aaa	6,788	6,789	(1)	6,701	(87)	0.880%	0.89%	11/16/2021	1/21/2026
TAOT 2021 - AAA	8,633	8,634	(0)	8,531	(103)	0.710%	0.71%	11/9/2021	4/15/2026
Hart 2021 - AAA	4,702	4,703	(1)	4,660	(42)	0.740%	0.75%	11/9/2021	5/15/2026
Harot 2022 - AAA	20,673	20,676	(3)	20,429	(244)	1.880%	1.88%	2/15/2022	5/15/2026
FordO 2022 - AAA	8,005	8,006	(1)	7,912	(93)	1.290%	1.29%	1/19/2022	6/15/2026
BMWOT 2021 - AAA	11,686	11,686	(1)	11,608	(78)	3.210%	3.21%	5/10/2022	8/25/2026
COPAR 2021 - AAA	8,137	8,137	(0)	8,013	(124)	0.770%	0.77%	10/19/2021	9/15/2026
FordO 2022 - Aaa	13,108	13,109	(1)	13,054	(55)	3.740%	3.74%	6/22/2022	9/15/2026
TAOT 2022 - AAA	16,390	16,391	(0)	16,256	(134)	2.930%	2.93%	4/7/2022	9/15/2026
GMCar 2021 - AAA	8,151	8,151	(0)	8,031	(120)	0.680%	0.68%	10/13/2021	9/16/2026
Hart 2022 - AAA	25,942	25,943	(1)	25,657	(285)	2.220%	2.22%	3/9/2022	10/15/2026
Ally 2022 - AAA	28,478	28,483	(6)	28,289	(188)	3.310%	3.31%	5/10/2022	11/15/2026
Comet 2021 - AAA	49,993	50,000	(7)	49,765	(228)	1.040%	1.04%	11/18/2021	11/15/2026
GMCar 2022 - AAA	7,988	7,989	(1)	7,881	(108)	1.260%	1.26%	1/11/2022	11/16/2026
HDMOT 2022 - AAA	14,459	14,461	(2)	14,358	(100)	3.060%	3.06%	4/12/2022	2/15/2027
GMCar 2022 - AAA	15,038	15,041	(3)	14,914	(125)	3.100%	3.10%	4/5/2022	2/16/2027
Carmx 2022 - AAA	18,947	18,950	(3)	18,818	(129)	3.490%	3.49%	4/21/2028	2/16/2027
Comet 2022 - AAA	69,995	70,000	(5)	69,387	(607)	2.800%	2.80%	3/23/2022	3/15/2027
Comet 2022 - AAA	64,990	65,000	(10)	64,552	(437)	3.490%	3.49%	6/6/2022	5/15/2027
Corporate Bonds - Total Balances	407,381	407,428	(47)	404,053	(3,327)				

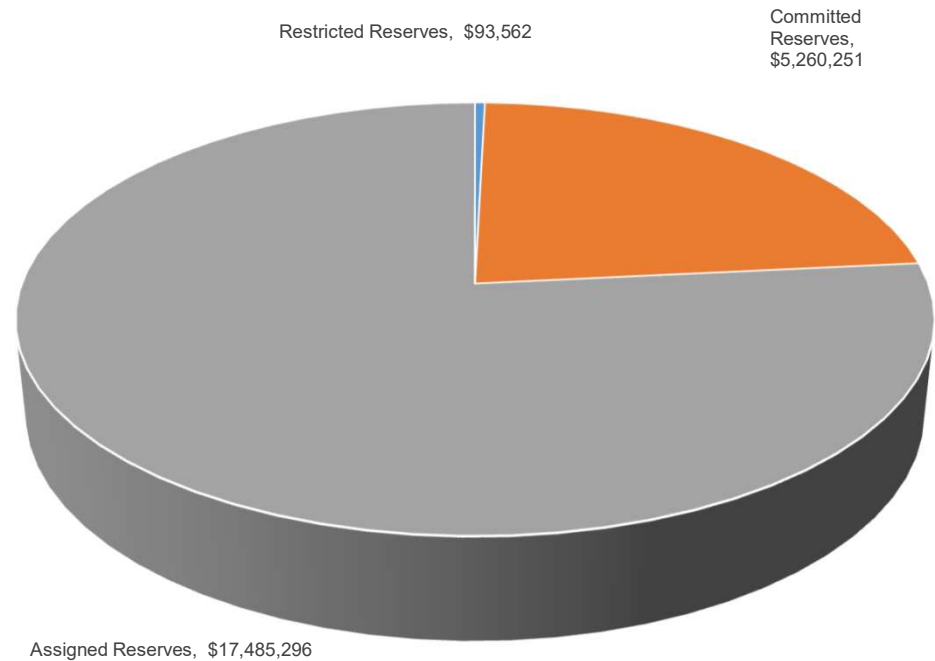
Attachment 7

Cash Reserve Balances for September 30, 2024

**El Toro Water District
Preliminary Cash Reserve Status Report
as of September 30, 2024**

	Cash Reserve Balances	Reserve Targets
Reconciled Cash Balance	\$ 22,839,109	
Restricted Reserves		
2022 Revenue Bonds Fund	80	-
Capital Facilities Charge Reserve	93,482	-
Sub Total Restricted Reserve	93,562	-
Committed Reserves		
Capital Construction Reserve	1,975,455	3,000,000
Rate Stabilization Reserve	1,835,600	2,100,000
Operational Continuity Reserve	2,100,000	2,100,000
Working Capital Reserve	(650,804)	2,100,000
Sub Total Committed Reserves	5,260,251	9,300,000
Assigned Reserves		
CIP Reserves		
Capital Carryover	2,992,358	-
Accumulated Capital Reserve	945,947	-
CIP - Revenue Bond Unrestricted Reserve	8,321,753	-
SOCWA Capital Projects	3,622,500	-
Recycled Water Capital / Debt Service	(1,418,275)	-
Capital Plan Working Capital Reserve(1)	1,796,479	-
Water Supply Program Reserves		
Tiered Conservation Fund	1,003,162	-
Debt Service Reserves		
Baker Debt Service	221,372	-
Sub Total Assigned Reserves	17,485,296	
Total Cash Reserves	22,839,109	
Adjusted Cash Reserves⁽²⁾	22,745,547	9,300,000

Distribution of Reserve Balances



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

(2) 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

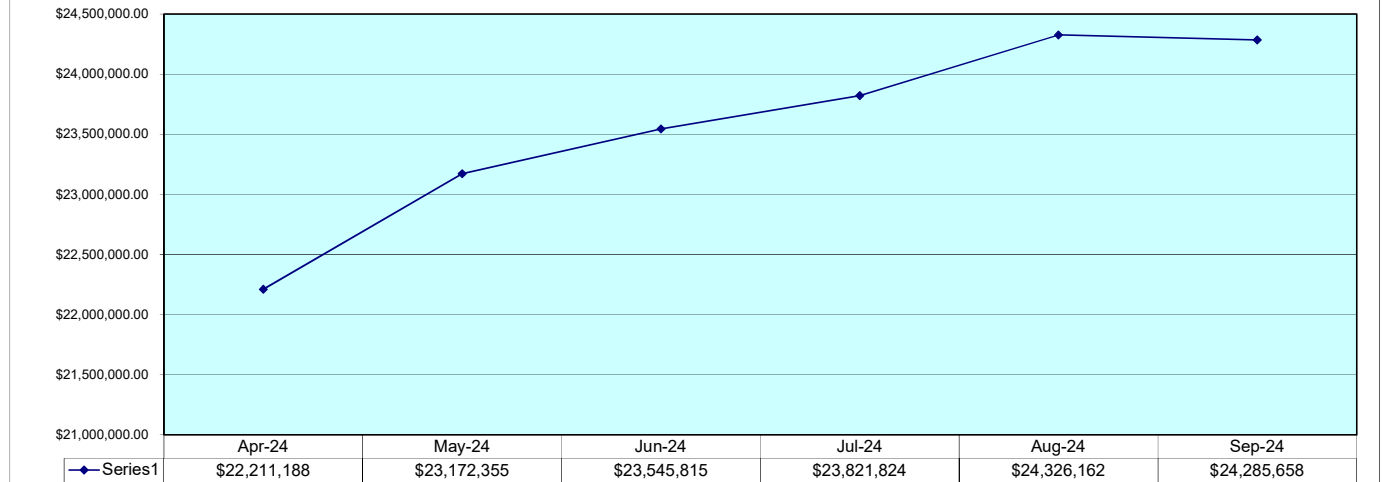
Capital Project Expense Report through September 30, 2024

2024 - 2025 Capital Program Budget Information																							
							2024 - 2025 Expenses																
Account Description	PM Task Code	Account	Total Budget	Ratio allocation	Ratio allocation	Ratio total	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	YTD Total	Remaining			
Professional services through 7/31/23	GEN-0112	40-000-15040	2,502,530.00			100.00		3,486.38											3,486.38	2,499,043.62			
	Equipment/Other CIP	GEN-0119	40-000-15040	43,225.18		100.00		43,225.18	14,918.79										58,143.97	(14,918.79)			
	Equipment/Other CIP	VEH-0010	40-000-15040	133,900.00	18.63	81.37	100.00												-	133,900.00			
	Equipment/Other CIP	VEH-0012	40-000-15040	40,000.00		100.00													-	40,000.00			
Equipment/Other CIP	VEH-0013	40-000-15040	206,000.00		100.00	100.00													-	206,000.00			
General Capital Projects - Engineering Ser	SPS-0050	40-840-55110	100,000.00	6.86	93.14	100.00													-	100,000.00			
General Capital Projects - Engineering Ser	SPS-0053	40-840-55110	180,000.00			100.00			15,010.00										15,010.00	164,990.00			
Equipment/Other CIP	CAP-0051	40-000-15040	25,000.00			100.00													-	25,000.00			
Wastewater CIP	CAP-0053	40-750-66230	10,000.00	38.07	61.93	100.00													-	10,000.00			
Source of Supply - Contract Capital Cont	RCE-0010	40-000-15010	18,618.00		100.00	100.00													-	18,618.00			
Source of Supply - Contract Capital Cont	RCE-0011	40-000-15010	56,200.00		100.00	100.00													-	56,200.00			
Wastewater Treatment - Contract Capital E	RCE-00125	40-000-15020	269,944.00			100.00		72,680.00	14,040.25										72,680.00	197,264.00			
Wastewater CIP	SLS-0120	40-000-15020	263,362.00	41.77	58.23	100.00													-	263,362.00			
Wastewater CIP	SLS-0121	40-000-15020	37,250.00			100.00													-	37,250.00			
Wastewater CIP	SLS-0122	40-000-15020	267,000.00			100.00													-	267,000.00			
Wastewater CIP	WRP-0131	40-000-15020	1,046,502.00	85.80	14.20	100.00													197,088.79	849,413.21			
Wastewater CIP	WRP-0147	40-000-15020	149,000.00	46.31	53.69	100.00		14,376.28	182,712.51										11,537.00	137,463.00			
Wastewater CIP	CAP-0067	40-750-66230	15,000.00			100.00		11,537.00											-	15,000.00			
Wastewater CIP	CAP-0072	40-750-66230	30,000.00		100.00	100.00													-	30,000.00			
Recycled CIP	WRP-0145	40-000-15030	92,000.00			100.00													-	92,000.00			
Recycled CIP	WRP-0137	40-000-15030	132,000.00			100.00				2,952.50									-	2,952.50			
Wastewater CIP	WRP-0142	40-000-15020	1,988,800.00	98.76	1.24	100.00													90,044.64	1,908,755.36			
Wastewater CIP	WRP-0146	40-000-15020	150,000.00		100.00	100.00				90,044.64									-	150,000.00			
Wastewater CIP	TBD	40-000-15020	-		100.00	100.00													-	-			
Water CIP	RES-0016	40-000-15010	145,000.00	56.10	43.90	100.00													11,960.00	133,040.00			
Water CIP	CAP-0068	40-720-66120	14,500.00		100.00	100.00													-	14,500.00			
Water CIP	RES-0019	40-000-15010	70,000.00			100.00													-	70,000.00			
Water CIP	WPS-0098	40-000-15010	167,000.00		100.00	100.00													-	167,000.00			
Wastewater CIP	SLS-0115	40-000-15020	600,000.00			100.00													866.25	599,133.75			
Equipment/Other CIP	CAP-0050	40-000-15040	25,000.00			100.00			866.25										-	25,000.00			
Water Pumping - Equipment Purchase	CAP-0052	40-720-66120	10,000.00	99.62	0.38	100.00													-	10,000.00			
Water	TBD	40-710-55100	454,000.00			100.00													-	454,000.00			
Water	SPS-0055	40-710-55100	20,000.00		100.00	100.00													-	20,000.00			
Water CIP	SPS-0054	40-000-15010	97,908.00		100.00	100.00													-	97,908.00			
Water CIP	SPS-0057	40-000-15010	75,000.00			100.00		64,595.50											64,595.50	33,312.50			
Wastewater CIP	WRP-0143	40-000-15020	631,000.00	55.37	44.63	100.00													-	631,000.00			
Wastewater CIP	WRP-0144	40-000-15020	191,000.00		100.00	100.00													-	191,000.00			
Water CIP	CAP-0065	40-720-66120	9,000.00		100.00	100.00													-	9,000.00			
IT& EL&C	CAP-0068	40-000-15040	49,000.00			100.00													-	49,000.00			
IT& EL&C	CAP-0069	40-000-15040	20,000.00			100.00													-	20,000.00			
IT& EL&C	CAP-0070	40-000-15040	61,000.00		100.00	100.00													-	61,000.00			
IT& EL&C	CAP-0071	40-000-15040	20,000.00			100.00													-	20,000.00			
Contingency	TBD	TBD	22,092.00		100.00	100.00													-	22,092.00			
Contingency	CAP-0073	40-830-66120	10,000.00		100.00	100.00				9,558.00									9,558.00	442.00			
Contingency	WRP-0150	40-000-15020	20,000.00		100.00	100.00													-	20,000.00			
Contingency	WRP-0151	40-000-15020	70,000.00			100.00													-	70,000.00			
R-8 Reservoir Cover/Liner Project (RES-0008)	RES-0047	40-000-15040/CIP23	-		100.00	100.00													-	-			
Water CIP	RES-0017	40-000-15010	-		100.00	100.00													-	-			
Water CIP	RES-0018	40-000-15010	-		100.00	100.00													-	-			
Water CIP	RES-0015	40-000-15010	-		100.00	100.00													-	-			
Water CIP- Pumping	CAP-0024	40-000-15010	59,000.00			100.00													-	-			
Wastewater CIP	WRP-0135	40-000-15020	-		100.00	100.00		36,544.73											36,544.73	22,455.27			
Equipment/Other CIP	CAP-0054	40-000-15040	-		100.00	100.00													-	-			
Equipment/Other CIP	CAP-0054	40-000-15040	-		100.00	100.00													-	-			
Equipment/Other CIP	TCP-0006	40-000-15040 Add in \$50K budg	-		100.00	100.00													-	-			
Equipment/Other CIP	TCP-0008	40-820-66120 Add in \$16K budg	-		100.00	100.00				10,165.75									-	10,165.75			
IT& EL&C	SPS-0051	40-000-15040 Add in budget an	-		100.00	100.00				13,748.75									-	13,748.75			
Wastewater CIP	SLS-0119	40-000-15020 Add in budget an	-			100.00				33,345.64									-	33,345.64			
Wastewater CIP	WRP-0149	Need to track labor associated with the FEMA HMGP grant for this project																					
Water CIP	WPS-0095	Need to track labor associated with the FEMA HMGP grant for this project																					
Water CIP	RES-0020	Non budgeted project that we need to add to the list to address. Use FY 24/25 CIP "Contingency" fund for this																					
Water CIP	WRP-0148	40-820-66120 Non budgeted project that we need to add to the list to address. Use FY 24/25 CIP "Contingency" fund for this																					
Gross project cost			10,606,831.18	547.29			0.00	247,311.32	406,867.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645,768.15	9,961,063.03			
Bond CIP Unrestricted Funds			4,476,530.00	97.53	1.23	198.76	-	3,486.38	88,928.09	-	-	-	-	-	-	-	-	-	-	92,414.47			
2024-25 CIP Budget			2,438,334.00	145.25	2,493.26	2,638.51	-	70,789.72	38,375.74	-	-	-	-	-	-	-	-	-	-	109,165.66			
SOCWA			269,944.00			-	-	-	72,680.00	-	-	-	-	-	-	-	-	-	-	72,680.00			
Carryover Project Fund			1,406,745.18	200.24	221.34	921.58	-	88,020.38	62,583.53	-	-	-	-	-	-	-	-	-	-	150,603.90			
Accumulated Capital Funds			1,247,278.00	104.27	36.90	141.17	-	12,334.85	214,027.47	-	-	-	-	-	-	-	-	-	-	226,362.32			
Grants			454,000.00			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Recycle Capital Projects			224,000.00		-	200.00	-	-	2,952.50	-	-	-	-	-	-	-	-	-	-	2,952.50			
			10,516,831.18	547.31	2,752.71	4,300.02	-	247,311.32	406,867.33	-	-	-	-	-	-	-	-	-	-	654,178.65			

Attachment 9
Interim Report on 401k Plan Holdings
As of September 30, 2024

EL TORO WATER DISTRICT 401K PLAN SUMMARY

401K PLAN MARKET VALUE



MARKET VALUE SUMMARY							
	Under 41 yrs. Old	41 to 48 yrs. Old	49 to 55 yrs. Old	56 to 58 yrs. Old	59 to 62 yrs. Old	63 to 65 yrs. Old	Over 65 yrs. Old
Balance at June 30, 2024	\$2,035,902.59	\$3,194,841.09	\$3,978,641.85	\$2,669,523.86	\$6,131,527.99	\$2,755,944.40	\$2,779,433.18
	Under 41 yrs. Old	41 to 48 yrs. Old	49 to 55 yrs. Old	56 to 58 yrs. Old	59 to 62 yrs. Old	63 to 65 yrs. Old	Over 65 yrs. Old
Balance at September 30, 2024	\$2,221,141.82	\$3,441,160.58	\$3,896,914.44	\$2,858,328.98	\$6,283,653.64	\$2,951,524.76	\$2,632,934.02

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

Investments	Beginning Balance	Contributions	Withdrawals	Interest, Dividends and Appreciation Net of Fees & Charges	Ending Balance
American Beacon AHL Mgd Futs Strat A	616,666.30	3,244.36	0.00	7,930.36	627,841.02
BlackRock Tactical Opportunities K	239,364.10	1,367.22	0.00	(2,536.60)	238,194.72
Columbia Contrarian Core Instl 3	2,169,754.42	13,213.28	0.00	(9,687.78)	2,173,279.92
Delaware Small Cap Core R6	794,218.70	4,234.60	0.00	(28,988.08)	769,465.22
DFA Large Cap International I	1,395,628.08	8,587.53	0.00	(17,398.27)	1,386,817.34
Dodge & Cox Income - I	2,653,334.95	13,199.69	0.00	(30,239.79)	2,636,294.85
Dodge & Cox International Stock - I	361,595.00	2,145.45	0.00	2,339.18	366,079.63
Dodge & Cox Stock - I	1,181,894.11	7,106.57	0.00	(24,357.94)	1,164,642.74
DoubleLine Core Fixed Income R6	2,539,051.37	12,693.80	0.00	(28,139.15)	2,523,606.02
Emerald Growth Institutional	524,381.51	3,343.86	0.00	(12,047.99)	515,677.38
Guaranteed Income Fund	707,473.69	3,467.23	0.00	(9,580.32)	701,360.60
Harbor Capital Appreciation Retirement	1,017,990.10	6,570.54	0.00	9,649.95	1,034,210.59
MFS International Growth R6	364,827.65	2,145.45	0.00	1,772.81	368,745.91
Nuveen Real Estate Securities R6	788,878.29	4,011.93	0.00	(22,796.62)	770,093.60
PGIM Total Return Bond R6	2,087,804.93	10,163.61	0.00	(17,706.68)	2,080,261.86
PIMCO Income Instl	292,747.66	1,651.55	0.00	(1,440.77)	292,958.44
PIMCO RAE US Instl	1,155,805.86	7,106.57	0.00	(519.96)	1,162,392.47
The Merger Fund I	238,840.62	1,367.22	0.00	(4,060.70)	236,147.14
Undiscovered Mgrs Behavioral Value R6	530,188.49	3,343.86	0.00	(20,970.04)	512,562.31
Vanguard Emerging Mkts Stock Idx Adm	619,192.34	3,918.60	0.00	30,059.45	653,170.39
Vanguard Growth & Income Adm	2,178,981.56	13,214.38	0.00	(3,025.05)	2,189,170.89
Vanguard Growth Index Adm	872,774.01	5,632.30	0.00	10,761.16	889,167.47
Vanguard Long-Term Investment-Grade Adm	746,407.29	3,626.63	0.00	(5,274.41)	744,759.51
Vanguard Mid Cap Index Fund - Admiral	248,360.66	1,367.22	0.00	(969.66)	248,758.22
Grand Total	24,326,161.69	136,723.45	0.00	(177,226.90)	24,285,658.24

MINUTES OF THE REGULAR MEETING
& OF THE
ENGINEERING COMMITTEE MEETING

September 23, 2024

At approximately 7:37 a.m. Director Freshley called the Engineering Committee meeting to order.

Committee Members MARK MONIN, MIKE GASKINS, KAY HAVENS, KATHRYN FRESHLEY, and FRED ADJARIAN participated.

Also participating were DENNIS P. CAFFERTY, General Manager, VISHAV SHARMA, CFO, JUDY CIMORELL, Director of Human Resources, HANNAH FORD, Director of Engineering, SCOTT HOPKINS, Operations Superintendent, GILBERT J. GRANITO, General Counsel, MIKE MIAZGA, IT Manager (Zoom), VU CHU, Water Use Efficiency Analyst (Zoom), and MARISOL MELENDEZ, Recording Secretary.

Consent Calendar

Director Freshley asked for a Motion.

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

Roll Call Vote:

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

Engineering Action Items

Aliso Creek Lift Station Rehabilitation Project – CEQA Compliance

Ms. Ford stated Tetra Tech is currently providing final design services, and the District needs to start on the CEQA compliance component. She noted that staff has ample time to work on this project as the District is pursuing FEMA Hazard Mitigation Grant Program (HMGP) funding. Ms. Ford stated that staff plans to bid out the project documents by mid-2026. Ms. Ford reported that a RFP was released for the CEQA compliance component which resulted in six consultants in attendance for the pre-proposal meeting and five proposal submissions. Staff recommended Rincon due to their experience with FEMA funding, strong environmental expertise, and positive references from agencies who have previously contracted them.

Director Adjarian asked how many years of experience the lead CEQA analyst, Ethan Knox has. Mr. Cafferty stated that Mr. Knox has 3 years of experience with various projects during that time as outlined in the appendix of the proposal.

Director Freshley asked for clarification on the cost savings mentioned in the proposal. Ms. Ford explained that the Notice of Exemption was Rincon's unique idea, noting they were the only firm to recognize this opportunity. She acknowledged the possibility of obtaining a categorical Notice of Exemption was not certain but will be determined.

Director Adjarian asked if Rincon is offering NEPA compliance services. Ms. Ford stated that Rincon has offered an optional task for additional FEMA assistance if necessary but FEMA staff will conduct any necessary NEPA compliance; the District's responsibility is that related to CEQA.

Director Freshley inquired about FEMA's involvement in the design philosophy of this project. Ms. Ford clarified that FEMA's Hazard Mitigation Grant Program funds 75% of project costs if an applying agency can demonstrate that the project will help prevent future emergencies. She explained that when a disaster is declared, money is set aside to fund projects aimed to prevent future hazards. Ms. Ford stated the District is applying for FEMA funding, and, in order to do so, the District must ensure CEQA compliance but the design process doesn't change because of FEMA pursuance.

Director Freshley asked for a Motion.

Motion: Director Adjarian made a Motion, seconded by President Monin to approve the Aliso Creek Lift Station Rehabilitation Project – CEQA Compliance.

Roll Call Vote:

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

Engineering Information Items

ETWD Operations Report

Mr. Hopkins noted that the valve count slightly decreased due to staff's effort on the lead and copper surveys.

Vice President Gaskins inquired about the status of the lead and copper compliance project. Mr. Hopkins stated that no lead was found. Mr. Cafferty added that Hazen will compile a detailed report for DDW.

Director Havens noticed that the rising nitrite levels, which are expected during the summer, included a notably high reading at R-1 on page 106. Mr. Cafferty explained that the conversion from irrigation to recycled water has affected these levels but ensured close monitoring of the area.

Director Freshley inquired about the WRP battery storage system report. Mr. Hopkins explained that the system was temporarily out of service because the battery system and controller needed to be replaced, which were affected by an overheating issue. He stated that this was the reason for the gap in the report.

Mr. Cafferty added that a third-party review of the system that will provide further understanding will be completed and staff will report back afterwards.

Director Havens asked if batteries require a special fire suppressant. Mr. Hopkins stated he would look into that and follow up.

El Toro Water District Capital Project Status Report

Grit Chamber Rehabilitation

Ms. Ford stated the project is going well and on track to be completed by year end. She added that the VFD arrived; however, the AC unit was installed on the wrong side, and the vendor is working to correct the problem. Ms. Ford further stated that the previously mentioned change order was finalized and total costs were slightly over \$10,000.00 for the additional demolition work items. Ms. Ford stated that another change order is also in progress to address pipe identification and valve tagging.

New Warehouse

Ms. Ford reported that the new Warehouse project is progressing and on track to be completed by the end of next month. She further stated that the exterior components such as concrete ramps and landing pads will be done next, followed by the final asphalt placement. Ms. Ford reported that the electrical equipment has been received. Southern California Edison (SCE) will conduct an inspection after installation, and the new meters will be energized 30 days later.

Director Freshley expressed concern over earthquake activity and asked if the storage racks will be anchored to the wall. Ms. Ford stated the shelves are secured to the ground but will research further requirements.

Lead and Copper Rule Revisions Compliance

Ms. Ford stated that nearly all the field surveys were completed. She added that after the remaining 13 surveys are complete, Hazen will do a final QC and results will be submitted to DDW with hopes to achieve the non-lead designation next month.

Aliso Creek Lift Station Rehabilitation Project

Ms. Ford reported that the District is on track to achieve 60% design completion in mid-October.

Ocean Outfall Pump Station (OOPS) Motor Control Center (MCC) and Valve Rehabilitation Project

Ms. Ford stated that this is a capitally funded project due to aging MCC and transfer switch for which parts are obsolete and not arc flash rated. She added that the lead time is 280 days and staff would like to place the order this month for the contractor to install the equipment around May 2025 upon its arrival.

Director Adjarian inquired about the delayed delivery times. Ms. Ford stated long lead times are the global norm lately. Mr. Cafferty added that neighboring agencies are also experiencing similar lengthy delivery times.

Director Freshley noted the high estimate for the MCC and ATS installation cost. Ms. Ford stated that she will get more details on estimate costs upon hiring the contractor for the installation.

WRP Generator Radiator Replacement

Ms. Ford stated the work is now complete and is back in service as planned.

Headworks and Secondary Clarifier No. 1 Rehabilitation Project

Ms. Ford stated Carollo is moving towards 90% design and anticipates placing the Project to bid in the first quarter of next year. She further stated that the result of the polymer pilot did not achieve reasonable cost savings so a new polymer addition system upstream of the DAF units will not be included in the project.

Tertiary Disinfection Optimization Project

Ms. Ford stated comments came back from DDW and a response was submitted with detailed explanations to their questions. She further stated the timeline for implementation depends entirely on DDW.

Asset Management Program

Ms. Ford stated four vendors were short listed and scripted demonstrations for the Computerized Maintenance Management System are planned for next month. She added that integration with asset management plan is important to ensure a right fit for the District.

New Turbo Blower

Ms. Ford stated staff placed the purchase orders for the new turbo blower in July and the harmonic filter in September.

Director Freshley asked why there is a need for a harmonic filter. Ms. Ford explained that the existing turbo blower has a passive harmonic filter and, after considering other options, staff will be taking the same approach with the new turbo blower after concluding that it was necessary for the protection of the equipment.

Ms. Ford stated that a mechanical and electrical installation of the turbo blower will need to be contracted. She further stated that staff plans to hire Don Peterson for the mechanical portion because he is very familiar with the project as he was the contractor who was hired to install the initial turbo blower.

Additional Tertiary Filter Disks

Ms. Ford stated the order for the additional tertiary filter disks was placed in July with pending delivery by the end of the year and will be installed during off peak season.

Energy Efficiency Analysis

Ms. Ford stated that staff applied for the Department of Energy's Industrial Assessment Center Program related to the WAC which could result in a grant of over \$300,000.00. She further stated that this grant is the result of one of the process modifications staff plans to make as part of the Headworks and Secondary Clarifier No. 1 Rehabilitation Project to change the operation of the WAC so that only one half of the process is used at a time. Bifurcating the WAC will require half the airflow resulting in energy efficiency savings. Ms. Ford added that staff expects a response in December of whether or not funding was approved.

Mr. Cafferty added that Terra Verde will be performing a more detailed analysis of solar options at the WRP and potential battery projects at other District facilities.

Engineering Items Discussed at Various Conferences and Meetings

Ms. Ford stated that she is the Vice President of the Orange County chapter of WateReuse and was the co-chair of their conference last week. She added that over 800 attendees participated, including staff from local districts, and encouraged anyone interested to attend future events.

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 8:39 a.m.

Regular Session

Attorney Report

Mr. Granito reported that there is no need for a Closed Session today. As such the Regular Session continued.

Adjournment

There being no further business to come before the Board, the meeting was adjourned at 8:40 a.m.

Respectfully submitted,

MARISOL MELENDEZ
Recording Secretary

APPROVED:

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

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



STAFF REPORT

To: Board of Directors

Meeting Date: October 21, 2024

From: Hannah Ford, Director of Engineering

Subject: Cherry Pump and Motor Replacement

BACKGROUND

Originally constructed in 1977, the Cherry Pump Station (Cherry) takes suction from the R-6 Reservoir and provides pressure to Shenandoah Pump Station to supply the panhandle. Cherry includes three pumps with 60-horsepower (hp) on constant speed drives with soft starts. The existing pumps have 15-inch impellers, each rated to provide approximately 900 gallons per minute (gpm) at a total dynamic head (TDH) of 210 feet. Figure 1 shows a panoramic view of Cherry Pump Station.



Figure 1 – Cherry Pump Station Panoramic Photo

District staff have observed issues with the motors at times because they are not properly sized for the rated flow and head of the pump. After a hydraulic evaluation, District staff have determined that the appropriate rating for Cherry is 700 gpm at 170-feet TDH. The lower rated capacity would continue to work with the 60 hp motors without upsizing.

Although the District has painted and rehabilitated the Cherry pumps since installation, two have not been fully replaced since original installation in 1977. The third was replaced in 1983. At between 41 and 47 years, these pumps and motors have reached the end of their service life and need to be replaced. Further, replacement will improve efficiency both related to age and optimized rating. District staff recommend replacing the three 60-hp pumps and motors as soon as possible because they are used frequently, currently operate inefficiently, provide a critical service to the District, and have reached the end of their useful life.

COST EVALUATION

District staff obtained quotes from Power Brothers Machine, Inc. (Power Brothers) and Brax Company, Inc. (Brax Company) to replace the three pumps and motors in kind, as shown in Table 2.

Table 2 – Quote Comparison

Vendor	Cost
Power Brothers	\$201,224.03
Brax Company	\$166,823.46

District staff recommend purchasing the equipment from Brax Company due to their significant savings compared to Power Brothers. The Fiscal Year (FY) 2024/2025 budgeted cost for this Project was \$167,000, so the quote from Brax Company is within budget. Attachment A includes the detailed quote from Brax Company.

Equipment lead time, including submittal review, is between 17 to 20 weeks. To save on installation cost, District staff will self-install upon receipt.

RECOMMENDATION

Recommended Action:

Staff recommends that the Board of Directors authorize the District's General Manager to issue a purchase order contract to Brax Company, Inc. in the amount of \$166,823.46 for purchase of new pumps and motors at the Cherry Pump Station. Staff also recommends that the Board authorize the General Manager to fund the project costs from the District's Capital Reserves in accordance with the District's adopted Capital Reserve Policy.



PROCESS AND PUMP EQUIPMENT

31248 Valley Center Rd | Valley Center CA 92082 | 760 749-2209

2115 S. Hellman Suite H | Ontario CA 91761 | 909 923- 9809

4630 Easton Dr. #4 | Bakersfield CA 93309 | 661 432 -2729

Bill To:

EL TORO WATER DISTRICT
P.O. BOX 4000
LAGUNA HILLS, CA 92654

Ship To:

EL TORO WATER DISTRICT
24251 LOS ALISOS BLVD.
LAKE FOREST, CA 92630
USA

Quote

Quote # 56992
Date 10/15/2024
Sales Person FM
Written By VICTOR ZEPEDA/MT
Terms Net 30
Freight PREPAID & ADD

Project

Part Number	Qty	Description	Unit	Total
BRAX CO.	3	AURORA MODEL 413 4X5X15 VERTICAL SPLITCASE FLEX COUPLED 13.5" IMP TRIM 60HP 364HP 230/460/3 ODP PREM EFF. NIDEC MOTOR NSF CERTIFIED COS 700GPM @ 170' @ 1775RPM PLEASE REVIEW TECHNICAL DATA SHEET PROVIDED TO CONFIRM ALL MATERIALS OF CONSTRUCTION LEAD TIME TO BE CONFIRMED AT TIME OF ORDER CURRENTLY 17 TO 20 WEEKS ARO SUBJECT TO CHANGE	49,288.00	147,864.00T
FREIGHT	1	ESTIMATED FREIGHT FOR THREE SKIDS // WILL BE PPA	7,500.00	7,500.00

CLSB 487325 CAGE 6U1W7 DIR 1000441272

Sales Tax (7.75%)

\$11,459.46

(A 3.5% SURCHARGE WILL BE ADDED TO ALL CREDIT CARD PAYMENTS)

Total

\$166,823.46

ALL SALES SUBJECT TO TERMS AND CONDITIONS AT WWW.BRAXCOMPANY.COM

Item Number / Tags	: 001	Size	: 413 - 4x5x15
Service	:	Stages	: 1
Quantity	: 1	Based on curve number	: 14-4x5x15-1775 Rev 11/15/12
Quote number	: 56979	Date last saved	: 15 Oct 2024 2:48 PM

Operating Conditions

Flow, rated	: 700.0 USgpm
Differential head / pressure, rated (requested)	: 170.0 ft
Differential head / pressure, rated (actual)	: 172.0 ft
Suction pressure, rated / max	: 0.00 / 0.00 psi.g
NPSH available, rated	: Ample
Site Supply Frequency	: 60 Hz

Performance

Speed criteria	: Synchronous
Speed, rated	: 1775 rpm
Impeller diameter, rated	: 13.50 in
Impeller diameter, maximum	: 15.00 in
Impeller diameter, minimum	: 11.00 in
Efficiency	: 71.76 %
NPSH required / margin required	: 10.20 / 0.00 ft
nq (imp. eye flow) / S (imp. eye flow)	: 17 / 154 Metric units
Minimum Continuous Stable Flow	: 270.5 USgpm
Head, maximum, rated diameter	: 187.9 ft
Head rise to shutoff	: 10.49 %
Flow, best eff. point	: 803.0 USgpm
Flow ratio, rated / BEP	: 87.18 %
Diameter ratio (rated / max)	: 90.00 %
Head ratio (rated dia / max dia)	: 72.63 %
Cq/Ch/Ce/Cn [ANSI/HI 9.6.7-2010]	: 1.00 / 1.00 / 1.00 / 1.00
Selection status	: Acceptable

Liquid

Liquid type	: Water
Additional liquid description	:
Solids diameter, max	: 0.00 in
Solids diameter limit	: 0.63 in
Solids concentration, by volume	: 0.00 %
Temperature, max	: 68.00 deg F
Fluid density, rated / max	: 1.000 / 1.000 SG
Viscosity, rated	: 1.00 cP
Vapor pressure, rated	: 0.34 psi.a

Material

Material selected	: Standard
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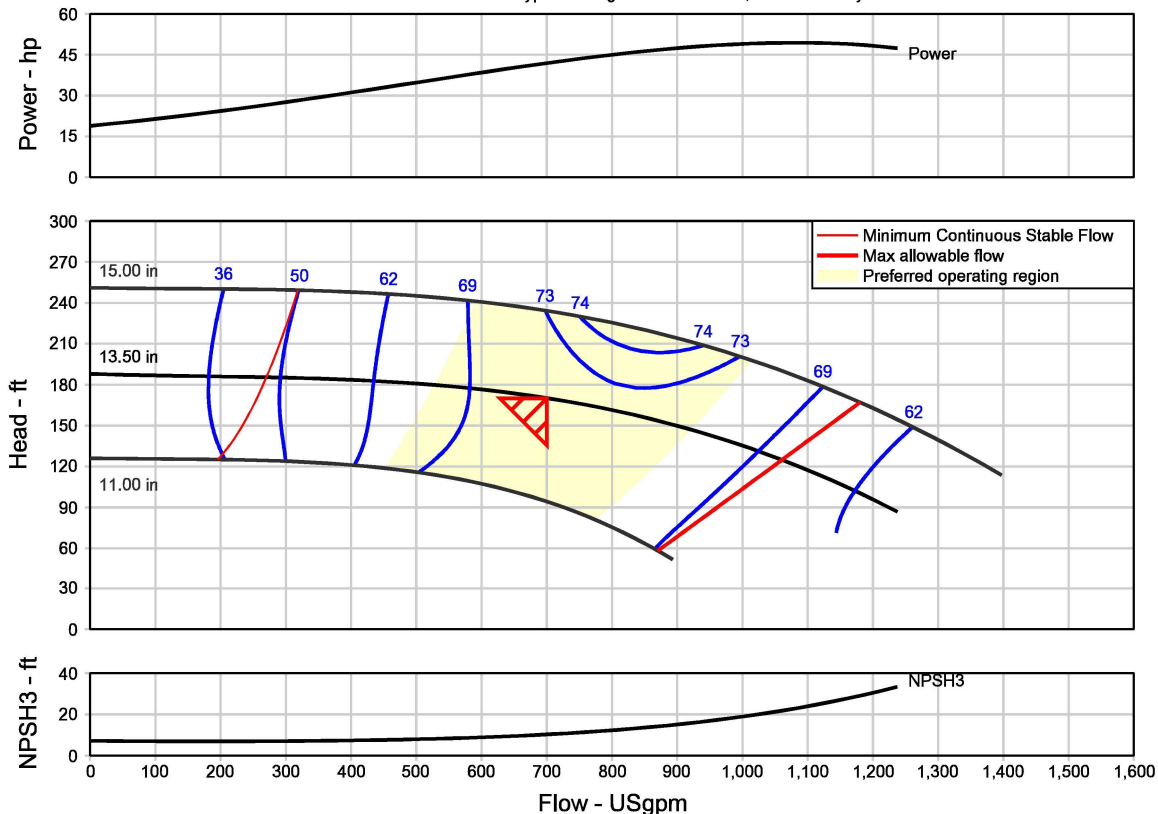
Pressure Data

Maximum working pressure	: 81.31 psi.g
Maximum allowable working pressure	: 250.0 psi.g
Maximum allowable suction pressure	: 250.0 psi.g
Hydrostatic test pressure	: 125.0 psi.g

Driver & Power Data (@Max density)

Driver sizing specification	: Max Power
Margin over specification	: 0.00 %
Service factor	: 1.00
Power, hydraulic	: 30.05 hp
Power, rated	: 41.87 hp
Power, maximum, rated diameter	: 49.37 hp
Minimum recommended motor rating	: 60.00 hp / 44.74 kW

Curve efficiencies are typical. For guaranteed values, contact factory





Customer : Brax Company
Project name : EL TORO WD

Customer Price Sheet Data
Encompass 3.0 - 24.3.1

Item Number / Tags	001	Size / Stages	413 - 4x5x15 /
Quote number	56979	Pump speed	

Totals

Grand Total	Estimated Lead Time Total	555 wks
Pump Total		
Motor Total		
Hydronic Accessory Total		
Weight Total		
Total Skid		
VFD Total		

Pump

Qty	Description	Average Unit Price	Extended Price
-----	-------------	--------------------	----------------

1 Series 413 - 4x5x15

Pump information

Parameters

6 Week Lead Time Program: No
Impeller Diameter Selection Criteria: Impeller diameter calculated from
700 USgpm and 170 Ft
Flow: 700.0 US gpm
Head: 170.0 ft
Impeller diameter: 13.5000 inches - based on curve data
Speed: 1775 RPM
Suction Pressure (max): 0.00 psi
Pump model: Model 413 - Vertical, single-stage, split case, flex-coupled
pump
Rotation: Right
Hold For Approval: No
Paint: Standard

Driver

6 Week Lead Time Program: No

Selected Motor Parameters

Power: 60hp
Phase: 3
Frequency: 60 Hz
Voltage: 230/460V
Enclosure: ODP
Manufacturer: US Motors

Materials of Construction

Pump: 4x5x15 - Split case, Model 413, NSF 61/372 Certified
Casing: Cast iron, ASTM A48
Impeller: Low zinc Silicon Bronze, ASTM B584
Shaft: Steel, AISI C1045
Case wear ring: Stainless Steel, AISI 416
Shaft sleeve: Stainless steel, AISI 316
Gland material: Cast Iron A48
Gland hardware: Gland hardware - standard
Sealing: Mechanical Seal, John Crane, Type 21; hot water, 225 °F max;
Buna-N, Carbon, Ceramic, 18-8 SS

Pump Options

Coupling: Rubber-in-shear coupling, 364HP Frame



BRAX COMPANY, INC.
31248 VALLEY CENTER RD. ·
VALLEY CENTER, CA 92082

: 760-749-2209 · :



Customer : Brax Company
Project name : EL TORO WD

Customer Price Sheet Data
Encompass 3.0 - 24.3.1

Pump

Qty	Description	Average Unit Price	Extended Price
	Impeller wear ring: None Flush lines: 1/4" Stainless Steel (316) Tubing, from volute to stuffing boxes Abrasive separator: None Flange rating: 125 lb. suction, 125 lb. discharge Internal Coating: 3M Scotchkote 134-fusion bonded casing Petcock: None Bypass orifice nipple: None Engineering Options from Section 5000 Special Coating: None - STD Special Coating for Base and Coupling Guard: None - STD Elevated Skid: None ABS Certification ABS certification required?: No Engineering Tests and Documentation Is any additional testing required?: No		

Motor

Qty	Description	Average Unit Price	Extended Price
1	Pump information Driver Driver size: 60 hp Motor frame: 364HP Motor: 60hp @ 1800 RPM, 3 Ph, 230/460 Volts, 364HP Frame, ODP Enclosure, premium efficiency, US Motors		

Hydronic Accessories

Qty	Description	Average Unit Price	Extended Price
1	Hydronic Accessories Select an Available Catalog: Hydronic Accessories		

Weight

Qty	Description	Average Unit Price	Extended Price
1	Shipping Skid Details Skid weight: 60 lb (27.22 kg) Weight Approximate weight for quantity shown Pump weight: 490 lb (222.26 kg) Motor weight: 730 lb (331.12 kg) Coupling weight: 30 lb (13.61 kg) Skid weight: 60 lb (27.22 kg) Total weight: 1310 lb (594.21 kg)		



BRAX COMPANY, INC.
31248 VALLEY CENTER RD. ·
VALLEY CENTER, CA 92082

: 760-749-2209 · :



Customer : Brax Company
Project name : EL TORO WD

Customer Price Sheet Data

Encompass 3.0 - 24.3.1

Skid

Qty	Description	Average Unit Price	Extended Price
1	Shipping Skid Details Pump Skid Pallet, 36" W x 36" L, Floor area per skid 9 sq.ft (0.84 sq.m) Drive Skid Pallet, 36" W x 36" L, Floor area per skid 9 sq.ft (0.84 sq.m) Shipping comments Pentair does not recommend stacking skids. Please use the estimated dimensions to calculate shipping container requirements, as floor load only. Total floor area 18 sq.ft (1.68 sq.m)		

VFD

Qty	Description	Average Unit Price	Extended Price
1	VFD VFD required: No		

The Equipment referenced in the attached quote or proposal is specifically designed and dimensioned for, and intended only to be installed in Large Scale Fixed Installations (LSFI) as that term is defined in RoHS (EU Directive 2011/65) as such Directive may be amended from time to time.

The Buyer by placing its order warrants and represents, and shall ensure that any customer of the Buyer to whom the Buyer resells or otherwise assigns the Equipment warrants and represents, that (i) the Equipment will be solely and exclusively installed in combination with other equipment, sub-systems, apparatus and/or devices which are intended to be a part of a "large scale" installation ("Examples of "large scale" installations may include but are not limited to installations which (a) are too large to be moved in an ISO 20 foot container because the total sum of its parts as transported is larger than 5,71m x 2,35m x 2,39m; (b) are too heavy to be moved by a 44 tonne road truck; (c) have a rated power greater than 375 kW; and/or (d) require cranes to be completely installed); (ii) the installation in which the Equipment will be utilized will be assembled, installed, and de-installed by professionals holding the requisite knowledge, experience, and licenses necessary to undertake and complete the work related to the installation; and (iii) the overall system in which the Equipment will be included will be used permanently in a pre-defined and dedicated location.

The Buyer further acknowledges and agrees that Pentair is relying on the above warranties and representations by Buyer as a material inducement to sell the Equipment to Buyer, and Buyer will defend, indemnify, and hold Pentair harmless from and against any and all claims, losses, fines, decrees, penalties, and/or causes of action arising out of or related to breach of the above warranties and representations, including but not limited to those brought by any governmental or quasi-governmental authority.



BRAX COMPANY, INC.
31248 VALLEY CENTER RD. ·
VALLEY CENTER, CA 92082

: 760-749-2209 · :

Item Number / Tags	001	Size / Stages	413 - 4x5x15 /
Quote number	56979	Pump speed	

Pump

Qty Description

1 *Series 413 - 4x5x15*

Pump information

Parameters

6 Week Lead Time Program: No
 Impeller Diameter Selection Criteria: Impeller diameter calculated from 700 USgpm and 170 Ft
 Flow: 700.0 US gpm
 Head: 170.0 ft
 Impeller diameter: 13.5000 inches - based on curve data
 Speed: 1775 RPM
 Suction Pressure (max): 0.00 psi
 Pump model: Model 413 - Vertical, single-stage, split case, flex-coupled pump
 Rotation: Right
 Hold For Approval: No
 Paint: Standard

Driver

6 Week Lead Time Program: No

Selected Motor Parameters

Power: 60hp
 Phase: 3
 Frequency: 60 Hz
 Voltage: 230/460V
 Enclosure: ODP
 Manufacturer: US Motors

Materials of Construction

Pump: 4x5x15 - Split case, Model 413, NSF 61/372 Certified
 Casing: Cast iron, ASTM A48
 Impeller: Low zinc Silicon Bronze, ASTM B584
 Shaft: Steel, AISI C1045
 Case wear ring: Stainless Steel, AISI 416
 Shaft sleeve: Stainless steel, AISI 316
 Gland material: Cast Iron A48
 Gland hardware: Gland hardware - standard
 Sealing: Mechanical Seal, John Crane, Type 21; hot water, 225 °F max; Buna-N, Carbon, Ceramic, 18-8 SS

Pump Options

Coupling: Rubber-in-shear coupling, 364HP Frame
 Impeller wear ring: None
 Flush lines: 1/4" Stainless Steel (316) Tubing, from volute to stuffing boxes
 Abrasive separator: None
 Flange rating: 125 lb. suction, 125 lb. discharge
 Internal Coating: 3M Skotchkote 134-fusion bonded casing
 Petcock: None
 Bypass orifice nipple: None

Engineering Options from Section 5000

Special Coating: None - STD
 Special Coating for Base and Coupling Guard: None - STD
 Elevated Skid: None

ABS Certification

ABS certification required?: No

Pump

Qty	Description
	Engineering Tests and Documentation Is any additional testing required?: No

Motor

Qty	Description
1	Pump information Driver Driver size: 60 hp Motor frame: 364HP Motor: 60hp @ 1800 RPM, 3 Ph, 230/460 Volts, 364HP Frame, ODP Enclosure, premium efficiency, US Motors

Hydronic Accessories

Qty	Description
1	Hydronic Accessories Select an Available Catalog: Hydronic Accessories

Weight

Qty	Description
1	Shipping Skid Details Skid weight: 60 lb (27.22 kg) Weight Approximate weight for quantity shown Pump weight: 490 lb (222.26 kg) Motor weight: 730 lb (331.12 kg) Coupling weight: 30 lb (13.61 kg) Skid weight: 60 lb (27.22 kg) Total weight: 1310 lb (594.21 kg)

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VFD

Qty	Description
1	VFD VFD required: No



Customer : Brax Company
Project name : EL TORO WD

Customer Technical Offer
Encompass 3.0 - 24.3.1

The Equipment referenced in the attached quote or proposal is specifically designed and dimensioned for, and intended only to be installed in Large Scale Fixed Installations (LSFI) as that term is defined in RoHS (EU Directive 2011/65) as such Directive may be amended from time to time.

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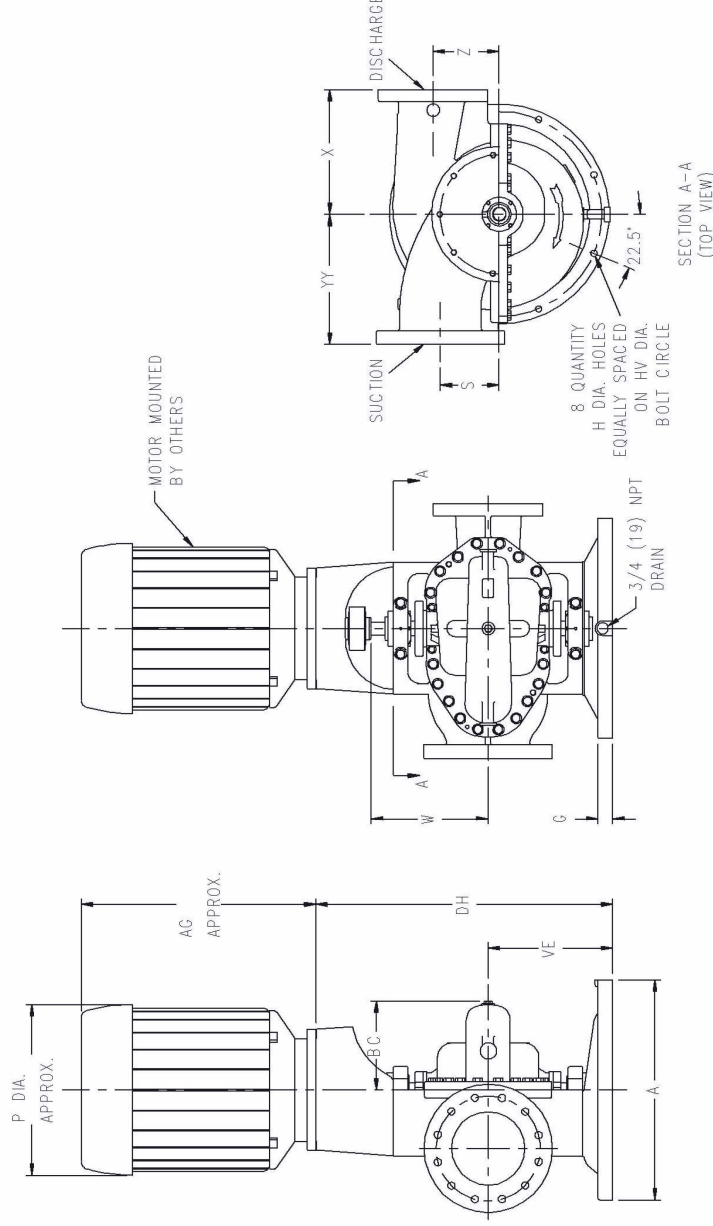
The Buyer further acknowledges and agrees that Pentair is relying on the above warranties and representations by Buyer as a material inducement to sell the Equipment to Buyer, and Buyer will defend, indemnify, and hold Pentair harmless from and against any and all claims, losses, fines, decrees, penalties, and/or causes of action arising out of or related to breach of the above warranties and representations, including but not limited to those brought by any governmental or quasi-governmental authority.



BRAX COMPANY, INC.
31248 VALLEY CENTER RD. ·
VALLEY CENTER, CA 92082

: 760-749-2209 · :

General Arrangement Drawing



RIGHT-HAND ROTATION

S	W	X	Z	BC	VE	DH	P	AG	YY	A	G	H	HV
5.50	14.50	13.00	5.50	9.00	14.00	35.00	21.00	25.00	14.00	22.00	1.75	0.75	20.00

Notes:

All dimensions are in inches.
Dimensions may vary $\pm 1/2"$ (13mm) due to normal manufacturing tolerances.
Discharge and suction flanges - ANSI Standard flat face.

Pump Data				
Pump series	410	Power series	3	
Model	413	Discharge size	4.00 in	
Size	4x5x15	Suction size	5.00 in	
Flow	700.0 USgpm	Impeller diameter	13.50 in	
Head	170.0 ft	Pressure rating	250.0 psi	
RPM	1775 rpm	Temperature rating	68.00 deg F	
Rotation	Right	Connection suc/disc	125#/125#	
Paint	Standard	Base type	No Base	
Liquid type	Water	Coupling type	Rubber-in-shear	
Motor Data				
Horsepower	60.00 hp	-	-	
Phase	3	Efficiency (%)	95	
Hertz	60 Hz	Rating	premium	
Volts	230/460	Enclosure	ODP	
RPM	1800 rpm	Manufacturer	US Motors	
Frame	364HP			
Pump Materials of Construction				
Pump material	Bronze fitted	Shaft	Steel, AISI C1045	
Casing	Cast iron, ASTM A48	Shaft sleeve	Stainless steel, AISI 316	
Casing wear ring	Stainless Steel, AISI 416	Gland	-	
Impeller	Low zinc Silicon Bronze, ASTM B594	Assembly	Mechanical	
Impeller wear ring	None	Sealing material	-	
Flush lines	1/4" Stainless Steel (316)	Tubing, from volute to stuffing boxes		
Estimated Weights				
Pump	490.0 lb			
Driver	730.0 lb			
Base type	0.00 lb			
Coupling	30.00 lb			
Total	1,310.0 lb			
Additional Options				
Scotchkote bonded casing				
-				
-				
-				
-				
-				
-				
-				
Quote Information				
Customer	Brax Company			
Customer quote	0			
Job name	EL TORO WD			
Market	Municipal			
			Quote item	001
			Quote date	15 Oct 2024



Operations Report

September 2024

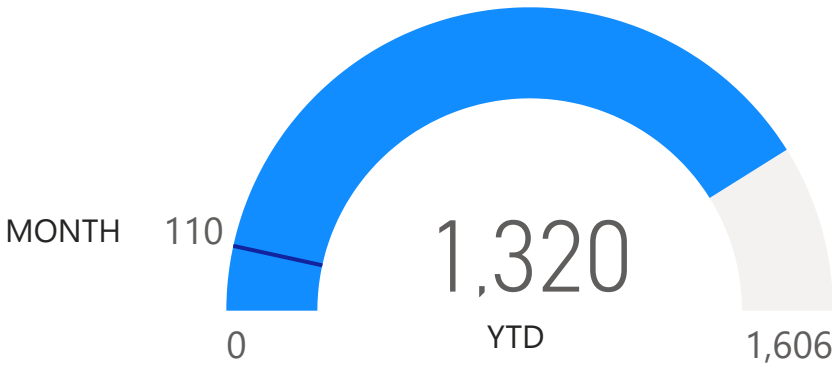
How to read the graphics in this report:



Valves

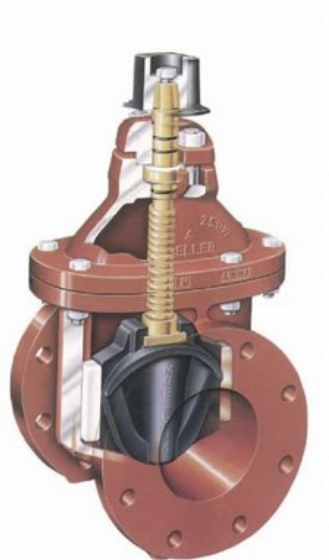
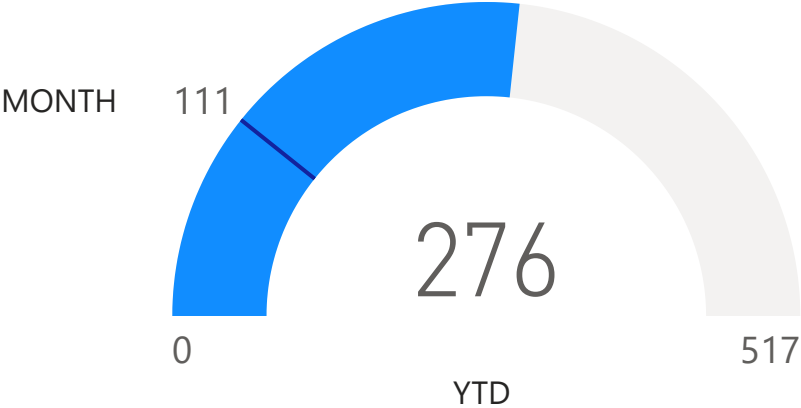
Distribution Valves Operated

Mainline



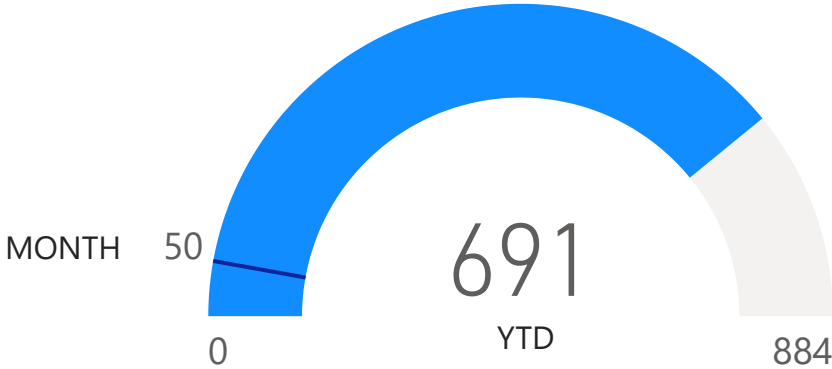
Arterial Valves Operated

Mainline



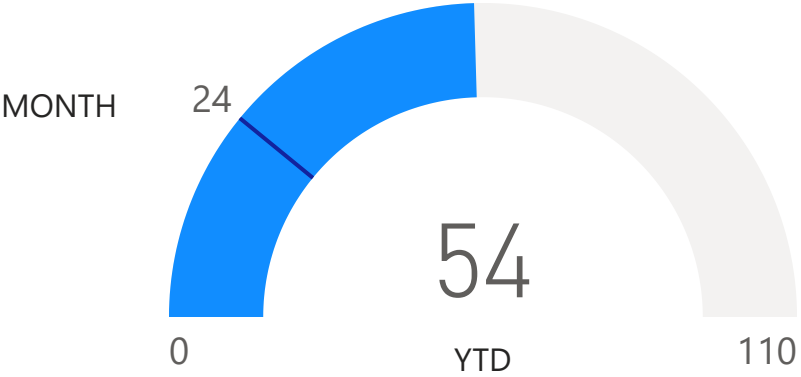
Distribution Valves Operated

Fire Hydrant



Arterial Valves Operated

Fire Hydrant



Asset	Month	YTD
Potable Valves Repaired	2	8
Potable Valves Replaced	0	10
Valve Cans Adjusted/Replaced	3	33
Valve Cans Cleaned	3	14
Total	8	65

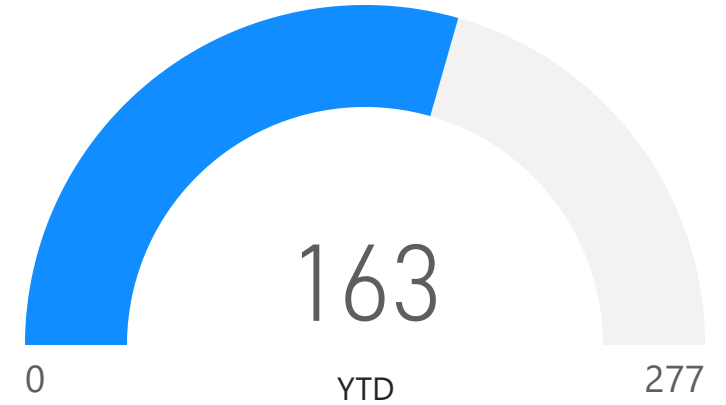
- Note:
- 1. The distribution valve operation program strives to operate all distribution valves (mainline and fire) every two years. Goals shown on this page represent that for the calendar year (i.e., total number of distribution valves divided by two).
 - 2. The arterial valve operation program strives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

Cross Connection Program

Backflow Assemblies Tested



Recycled Water Inspections



Other Facility Maintenance

Generator Inspections



Underground Service Alerts Marked

140
Month

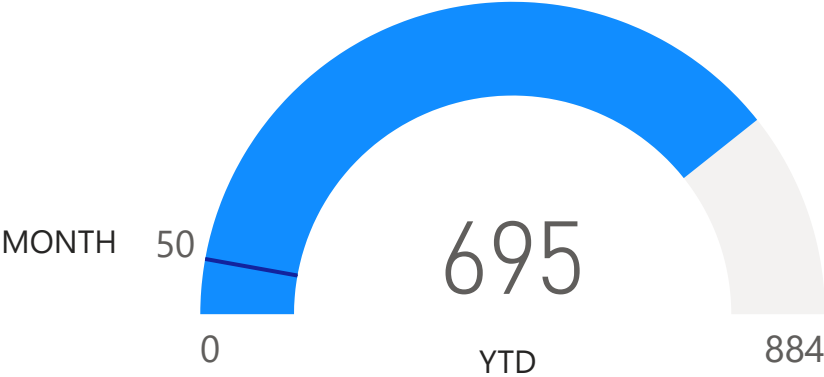
Underground Service Alerts Marked

1,684
YTD

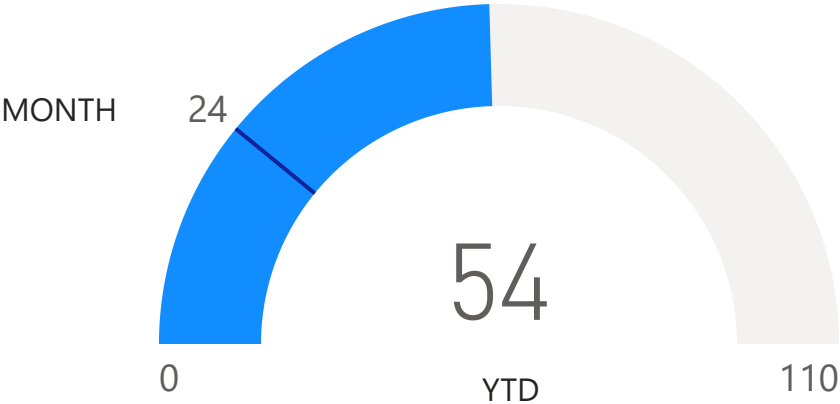
Fire Hydrants



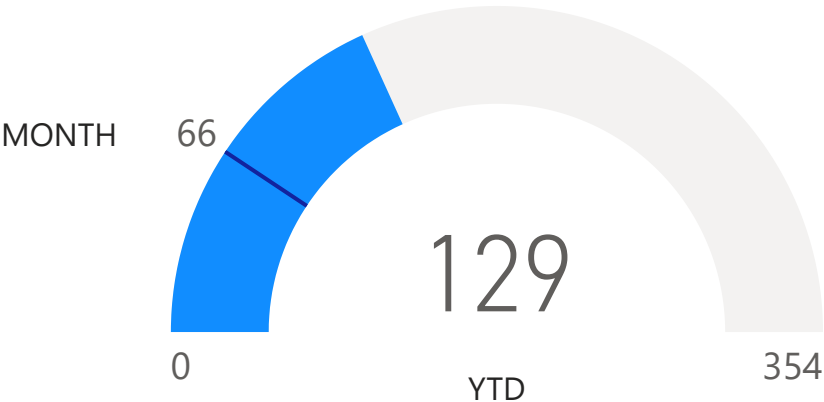
Distribution Hydrants Maintained



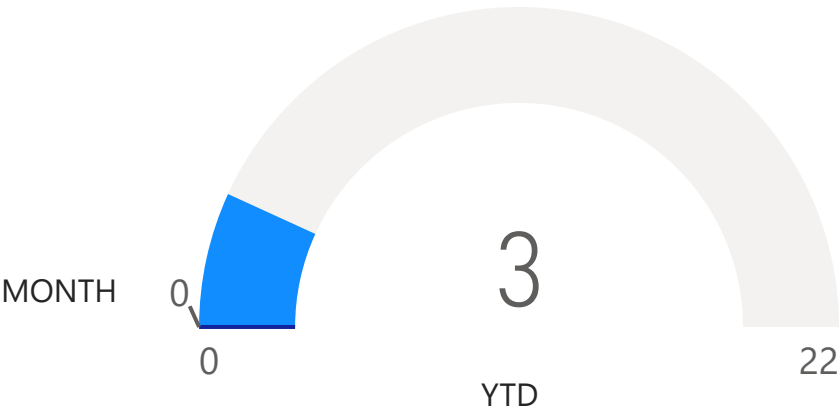
Arterial Hydrants Maintained



Distribution Hydrants Painted



Arterial Hydrants Painted



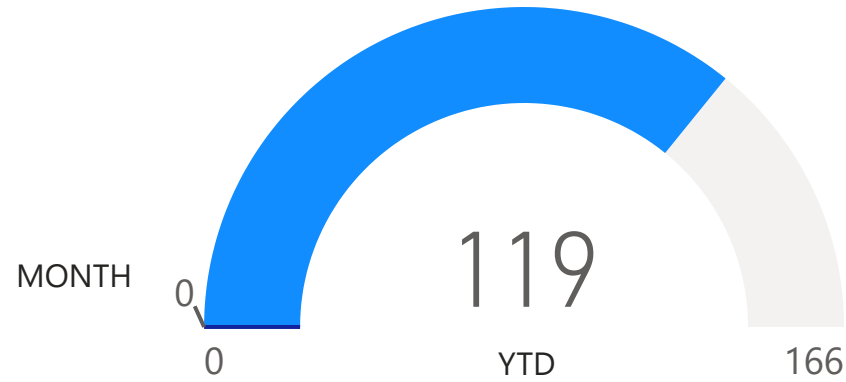
Asset	Month	YTD
Hydrants Repaired	0	12
Hydrants Replaced	0	9
Total	0	21

Note:

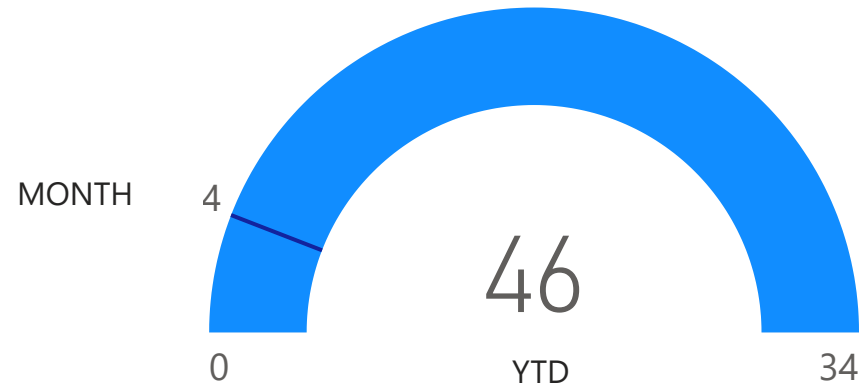
- 1. The hydrant program strives to maintain all distribution hydrants every two years and arterial hydrants every year. Goals shown on this page represent that for the calendar year (i.e., total number of distribution hydrants divided by two).
- 2. The hydrant program strives to paint all hydrants every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

Water Appurtenances

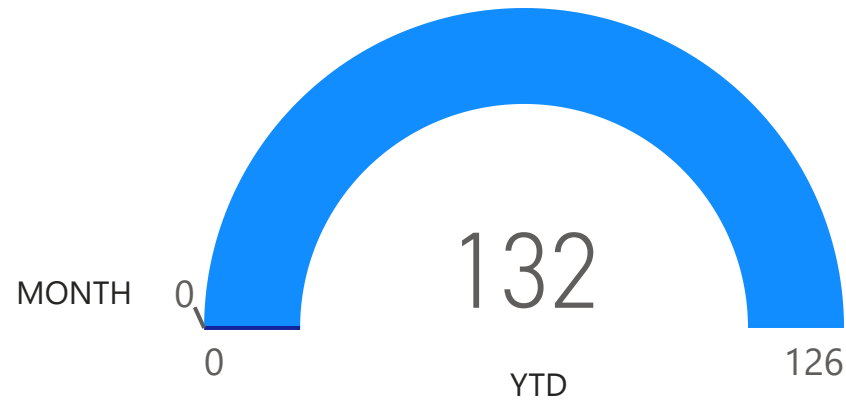
Air Vacs Maintained



PRVs Maintained

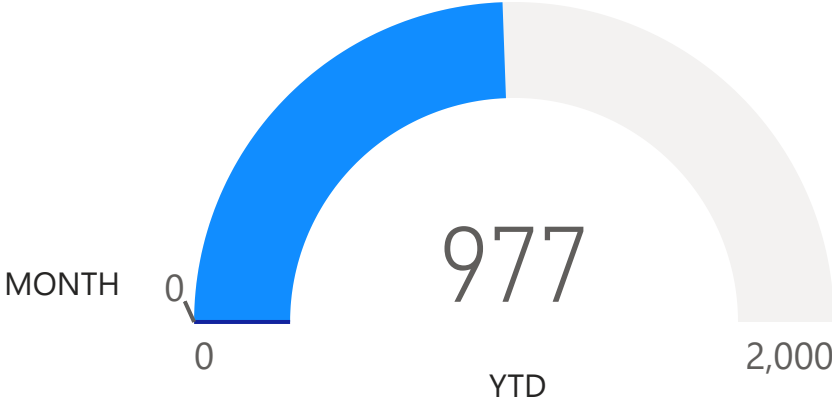


Blow Offs Flushed



Water Distribution System

Leak Detection Survey



Asset

	Month	YTD
Main Line Repairs	0	2
Service Line Repairs	2	10
Service Line Replacement	3	20
Water Pump Motor Services	3	12
Water Pump Services	3	12
Water Reservoir and Pump Station Inspections	113	981



System Flushing
gallons

51K
Month



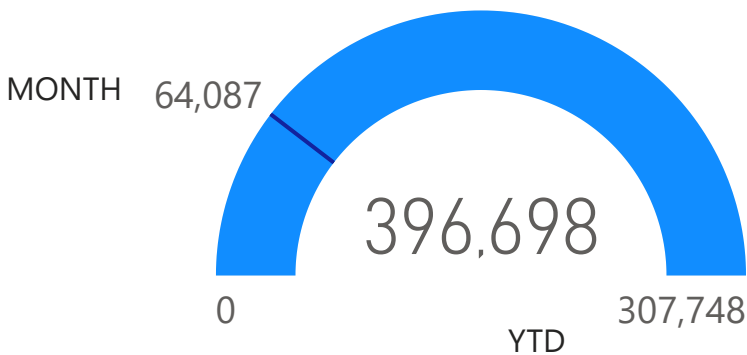
System Flushing
gallons

991K
YTD

Collection System

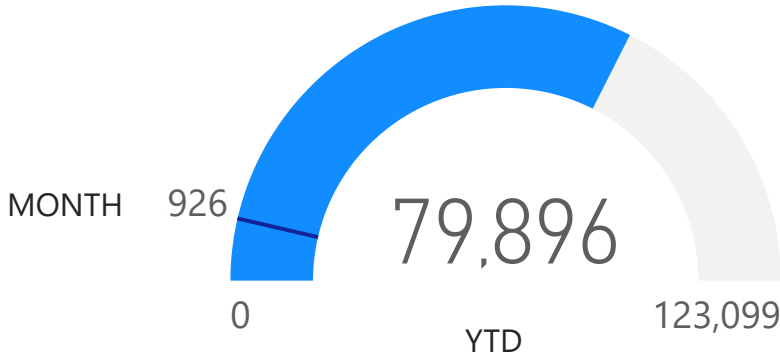
Line Cleaning

feet of pipe

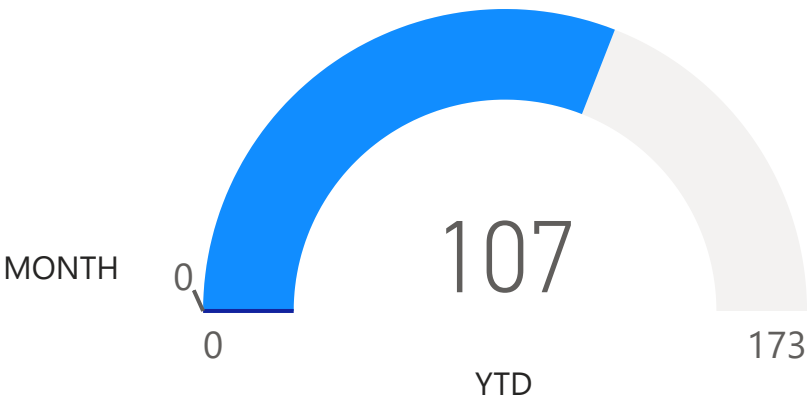


TV Inspection

feet of pipe



FOG Inspections



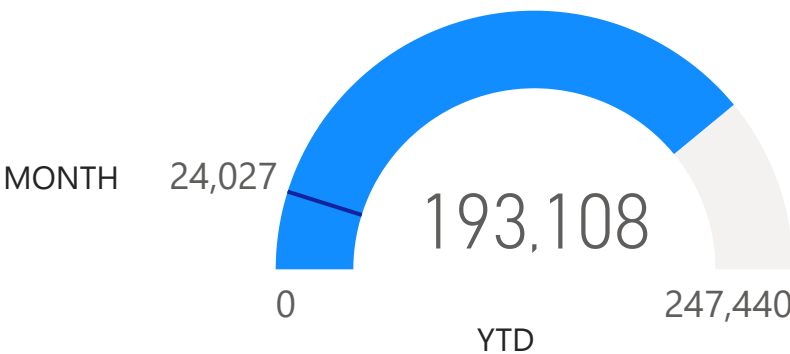
Asset

Month YTD

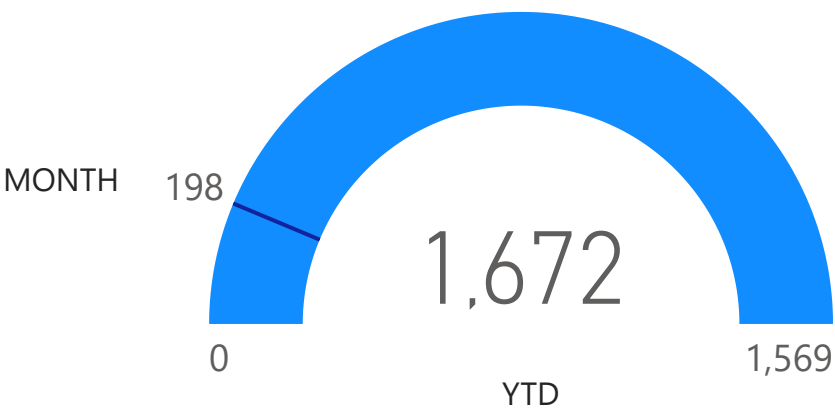
Industrial Waste Inspections	0	174
Lift Station Inspections	93	837
Manhole Repairs	1	6
Odor Complaints	0	2
Root Cutting, feet of pipe	0	0
Root Foaming, feet of pipe	0	1,409
Sewer Mainline Repairs	0	0
Sewer Pump/Motor Maintenance	4	40
Sewer Service Line Repairs	0	2
Wet Well Cleaning	3	29

Hotspots

feet of pipe



Manhole Inspections



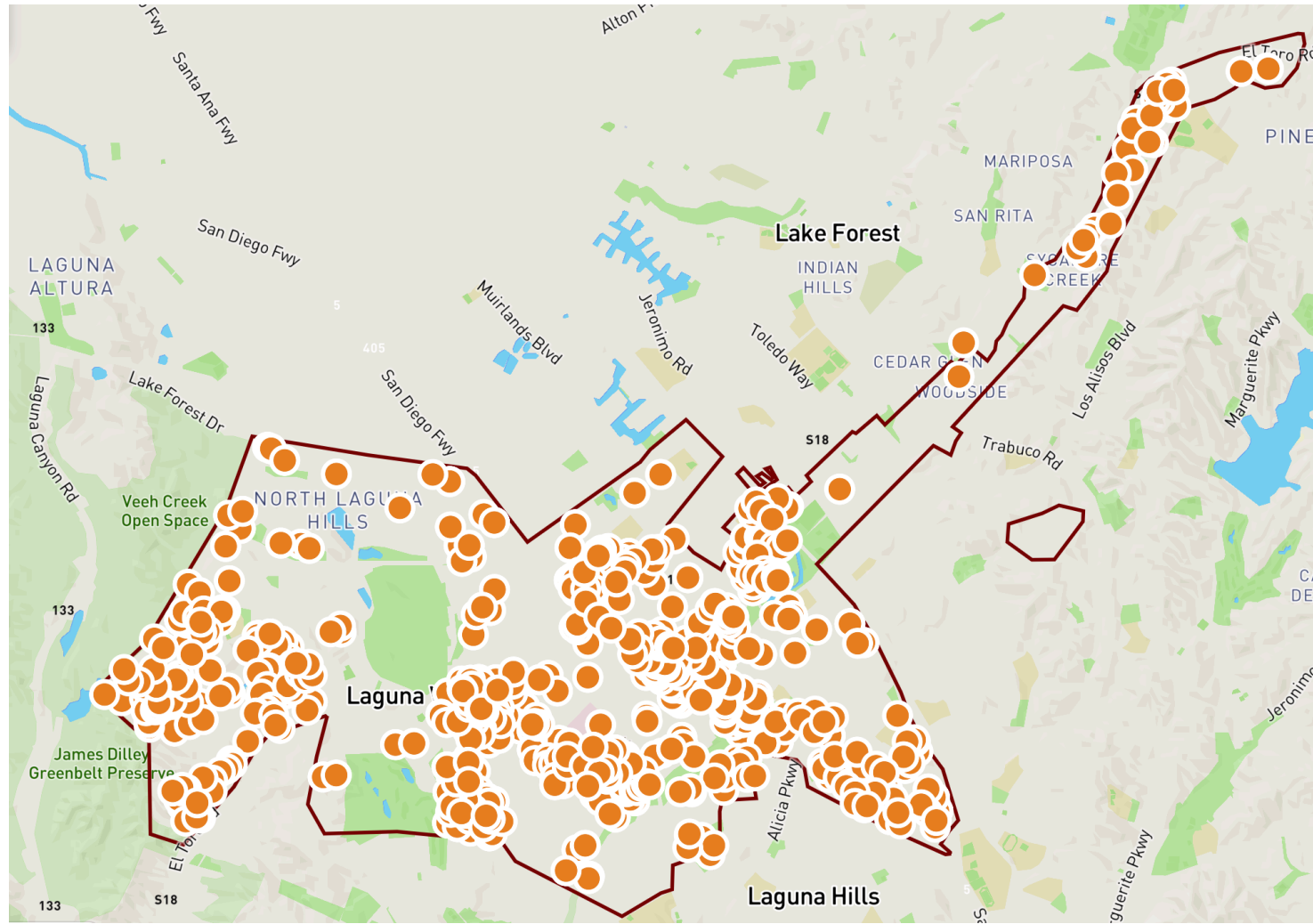
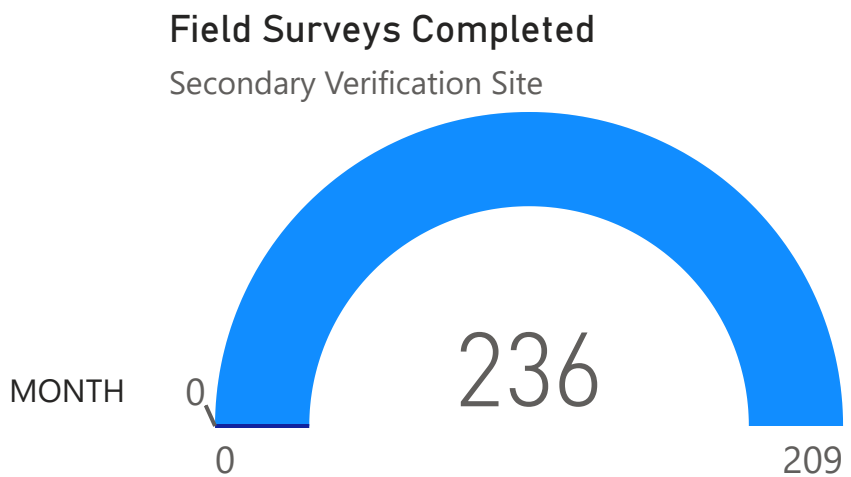
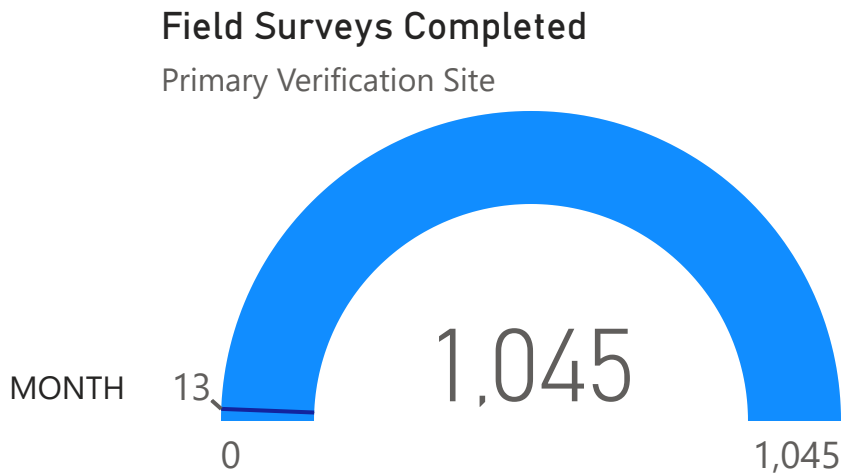
Note:

1. The line cleaning objective is a two year cycle to clean the entire system. The current cycle began on 7/1/2022.
2. The TV inspection objective is a five year cycle to inspect the entire system. The current cycle began on 1/25/2021.

EL TORO WATER DISTRICT UNAUTHORIZED DISCHARGE SUMMARY YEAR OF 2024

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

Lead and Copper Rule Revisions (LCRR) Compliance

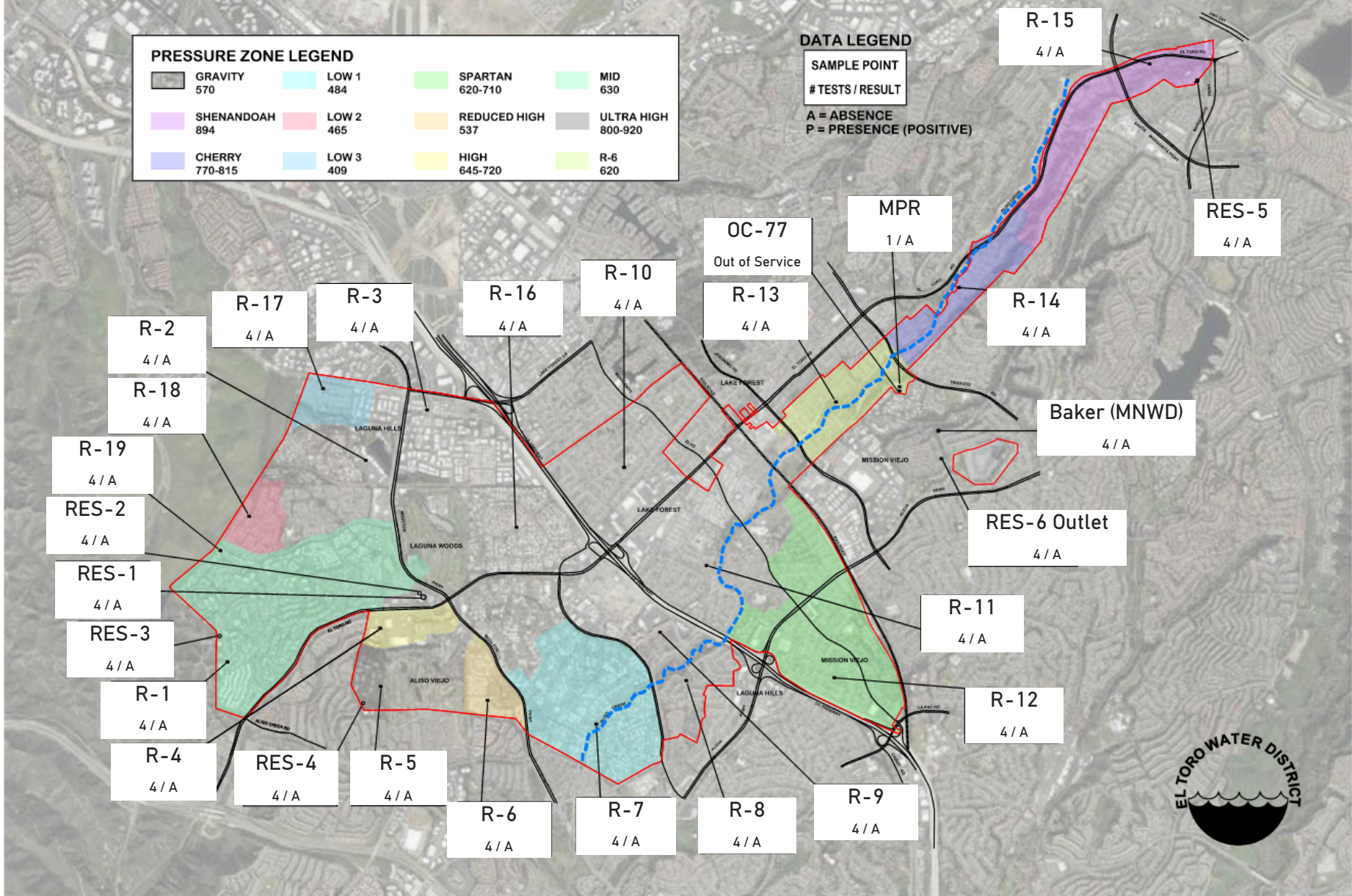


Orange dots represent locations where field surveys have been completed.
To date, the District has not found any lead in its service area.

MICROBIOLOGICAL MONITORING

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

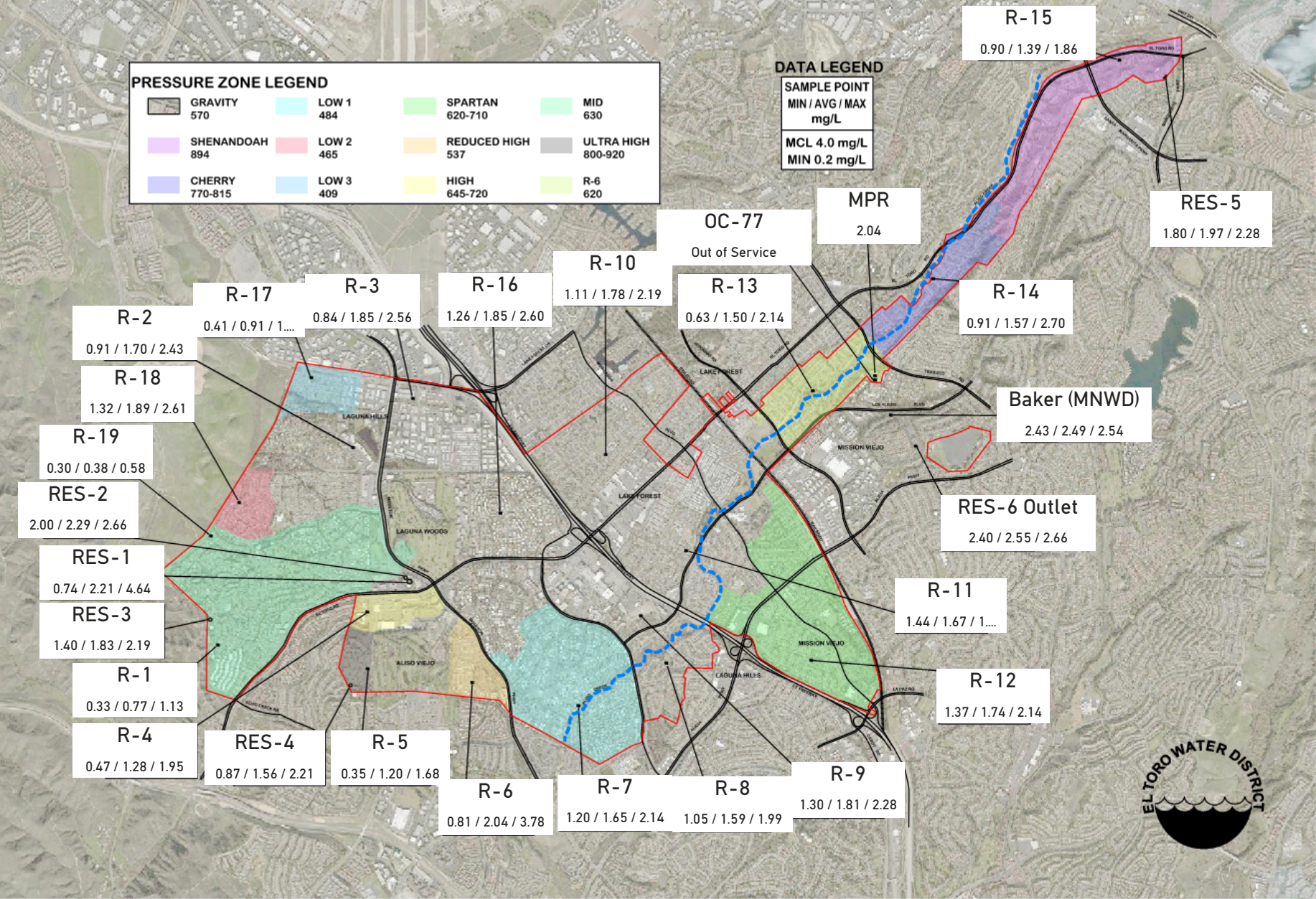
DATA LEGEND	
SAMPLE POINT	
# TESTS / RESULT	
A = ABSENCE	
P = PRESENCE (POSITIVE)	



CHLORINE RESIDUAL MONITORING

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

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



NITRITE MONITORING

The map displays the El Tor Water District with various monitoring points and pressure zones. The background is an aerial photograph. Colored regions represent different pressure zones: Gravity (570), Low 1 (484), Spartan (620-710), Mid (630), Shenandoah (894), Low 2 (465), Reduced High (537), Ultra High (800-920), Cherry (770-815), Low 3 (409), High (645-720), and R-6 (620). Monitoring points are labeled with their ID and three values representing MIN / AVG / MAX mg/L. A data legend specifies the sample point format, action level (0.03 mg/L), and MCL (1.0 mg/L). The El Tor Water District logo is in the bottom right corner.

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

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

Monitoring Points:

- R-2: 0.005 / 0.006 / 0.007
- RES-2: 0.005 / 0.008 / 0.010
- RES-1: 0.001 / 0.003 / 0.007
- RES-3: 0.003 / 0.004 / 0.006
- R-1: 0.005 / 0.017 / 0.0...
- RES-4: 0.002 / 0.005 / 0.010
- R-5: 0.030 / 0.054 / 0.075
- R-17: 0.004 / 0.014 / 0.021
- R-16: 0.004 / 0.005 / 0.008
- OC-77: Out of Service
- R-16: 0.001 / 0.003 / 0.005
- MPR: 0.004
- R-15: 0.003 / 0.005 / 0.007
- RES-5: 0.002 / 0.004 / 0.005
- Baker (MNWD): 0.003 / 0.004 / 0.005
- RES-6 Outlet: 0.003 / 0.005 / 0.006
- R-11: 0.004 / 0.006 / 0.008

El TOR WATER DISTRICT

NITRITE MONITORING

The map displays the El Torero Water District with various monitoring points and pressure zones. The background is an aerial photograph. The map is overlaid with colored regions representing different pressure zones, outlined in red. A blue dashed line indicates a specific boundary or route. Monitoring points are labeled with codes and their corresponding nitrite concentration ranges (MIN / AVG / MAX mg/L). The legend provides the key for the pressure zones and the data for the monitoring points.

PRESSURE ZONE LEGEND

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

DATA LEGEND

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

Monitoring Points:

- R-2: 0.005 / 0.006 / 0.007
- RES-2: 0.005 / 0.008 / 0.010
- RES-1: 0.001 / 0.003 / 0.007
- RES-3: 0.003 / 0.004 / 0.006
- R-1: 0.005 / 0.017 / 0.0...
- RES-4: 0.002 / 0.005 / 0.010
- R-5: 0.030 / 0.054 / 0.075
- R-17: 0.004 / 0.014 / 0.021
- R-16: 0.004 / 0.005 / 0.008
- OC-77: Out of Service
- R-16: 0.001 / 0.003 / 0.005
- MPR: 0.004
- R-15: 0.003 / 0.005 / 0.007
- RES-5: 0.002 / 0.004 / 0.005
- Baker (MNWD): 0.003 / 0.004 / 0.005
- RES-6 Outlet: 0.003 / 0.005 / 0.006
- R-11: 0.004 / 0.006 / 0.008

El Toro Water District

STAGE 2 TOTAL TRIHALOMETHANES (TTHM) MONITORING

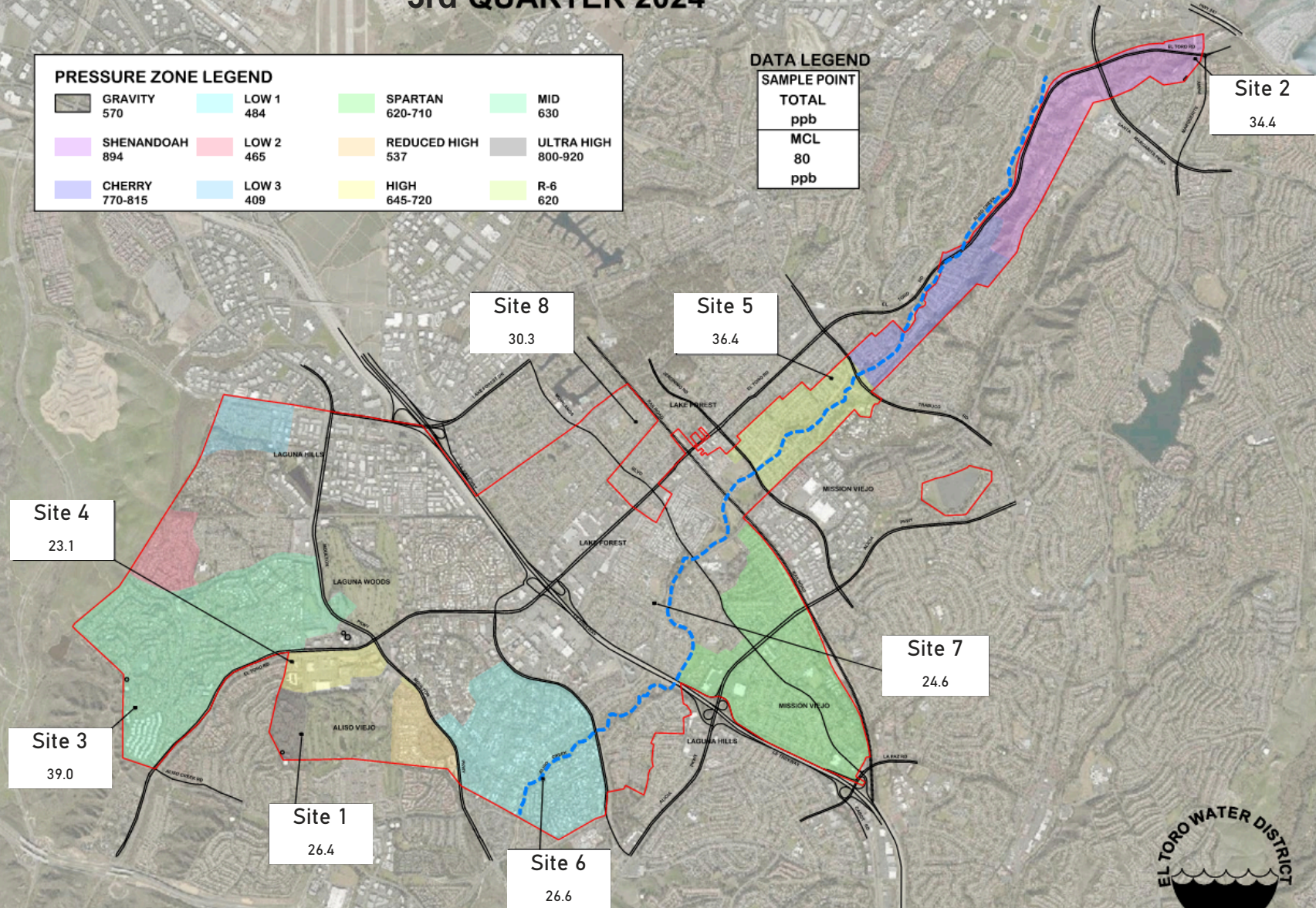
3rd QUARTER 2024

PRESSURE ZONE LEGEND

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

DATA LEGEND

SAMPLE POINT
TOTAL ppb
MCL 80 ppb



STAGE 2 HALOACETIC ACIDS (HAA5) MONITORING

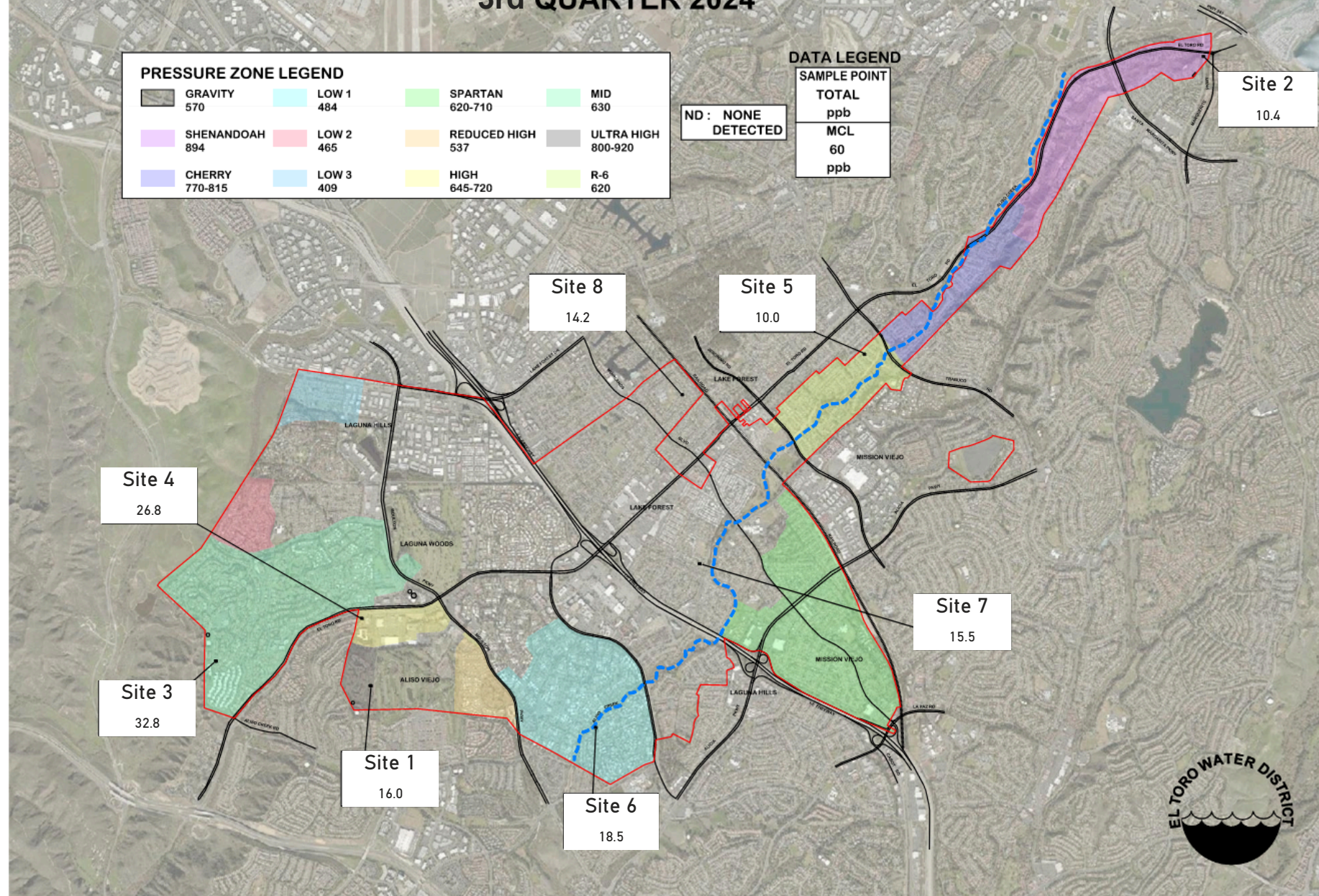
3rd QUARTER 2024

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

ND : NONE
DETECTED

DATA LEGEND

SAMPLE POINT
TOTAL ppb
MCL 60 ppb



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

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

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

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

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

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

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

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

EL TORO WATER DISTRICT MONTHLY POTABLE WATER QUALITY ANALYSIS					
MONTH:		September		YEAR : 2024	
CONSTITUENT ANALYSIS		INSIDE LAB		OUTSIDE LAB	
	MCL	NO.	RESULTS	NO.	RESULTS
1 Microbiological	Pres/Absence	114	Absence		Average
2 Chlorine (ppm) In Field	Detectable Resid	126	Average = 1.53 ppm		
3 TTHM (ppb) (Stage 2)	80 ppb			8	30.1
3 HAA5 (ppb) (Stage 2)	60 ppb			8	18
4 Physical Quality:			RANGE		
Turbidity (ppm)	5 NTU	20	0.08 to 0.19 Res.		
Odor	3 Units	20	ND<1		
Color	15 Units	20	ND<5		
Temperature	No standard	20	71°F To 89°F		
5 Nitrite (Alert/Action level) ppm	0.002 to 0.179 ppm	120	0.001 to 0.075		

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

Abbreviations:

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

3rd Quarter Compliance Reports

August Monthly Reports

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

September Monthly Reports

August's Surface Water Treatment (Bactis)	Due by September 10th Submitted September 5th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
August's Revised Total Coliform Monitoring (Bactis)	Due by September 10th Submitted September 5th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
August Self-Monitoring Report for Recycled Water	Due by September 30th Submitted September 17th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
August's Self-Monitoring Report for Planned Discharges	Due by September 30th Submitted September 17th	Sent to Region 8, Dennis Cafferty and Scott Hopkins

October Monthly Reports

September's Surface Water Treatment (Bactis)	Due October 10th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
3rd Quarter Stage 2 Disinfection TTHM/HAA5	Due by October 10th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
3rd Quarter Report of Disinfectant Residuals	Due by October 10th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
Septembers's Revised Total Coliform Monitoring (Bactis)	Due October 10th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
3rd Quarter Self-Monitoring Report for Recycled Water	Due October 30th	Sent to Region 8, Dennis Cafferty and Scott Hopkins
September's Self-Monitoring Report for Planned Discharges	Due October 30th	Sent to Region 8, Dennis Cafferty and Scott Hopkins

Staff Training Log 2024



Third Quarter

Training Topic	Duration	Frequency	Modality	Participants
Safety Tailgate Meeting	30 Mins	Weekly	In Person	Field Staff/Weekly/Completed
Low Voltage Electrical Safety	1 Hour	Annual	Online	Field Staff/Assigned/Completed
Working in Extreme Temperatures	1 Hour	Annual	Online	Field Staff/Assigned/Completed
General Office Ergonomics	1 Hour	Annual	Online	Field Staff/Assigned/Completed
Health and Wellness	1 Hour	Annual	Online	Field Staff/Assigned/Completed
HAZWOPER	8 Hours	Annual	In Person	Field Staff/Completed
SCBA	1 Hour	Annual	In Person	Need to Schedule
Quarterly Total Hrs- 19.5				
Total Hrs Completed- 18.5				

Fourth Quarter

Training Topic	Duration	Frequency	Modality	Participants
Safety Tailgate Meeting	30 Mins	Weekly	In Person	Field Staff/Weekly
Indoor Air Quality (1379)	1 Hour	Annual	Online	All Staff/Assigned
Building Evac. & Emergency (1358)	1 Hour	Annual	Online	All Staff/Assigned
Confined Space Entry/Rescue	8 Hour	Annual	In Person	Field Staff/Need to Schedule
SCBA	1 Hour	Annual	In Person	Field Staff/Need to Schedule
Quarterly Total Hrs- 17.5				
Total Hrs Completed- 0.5				

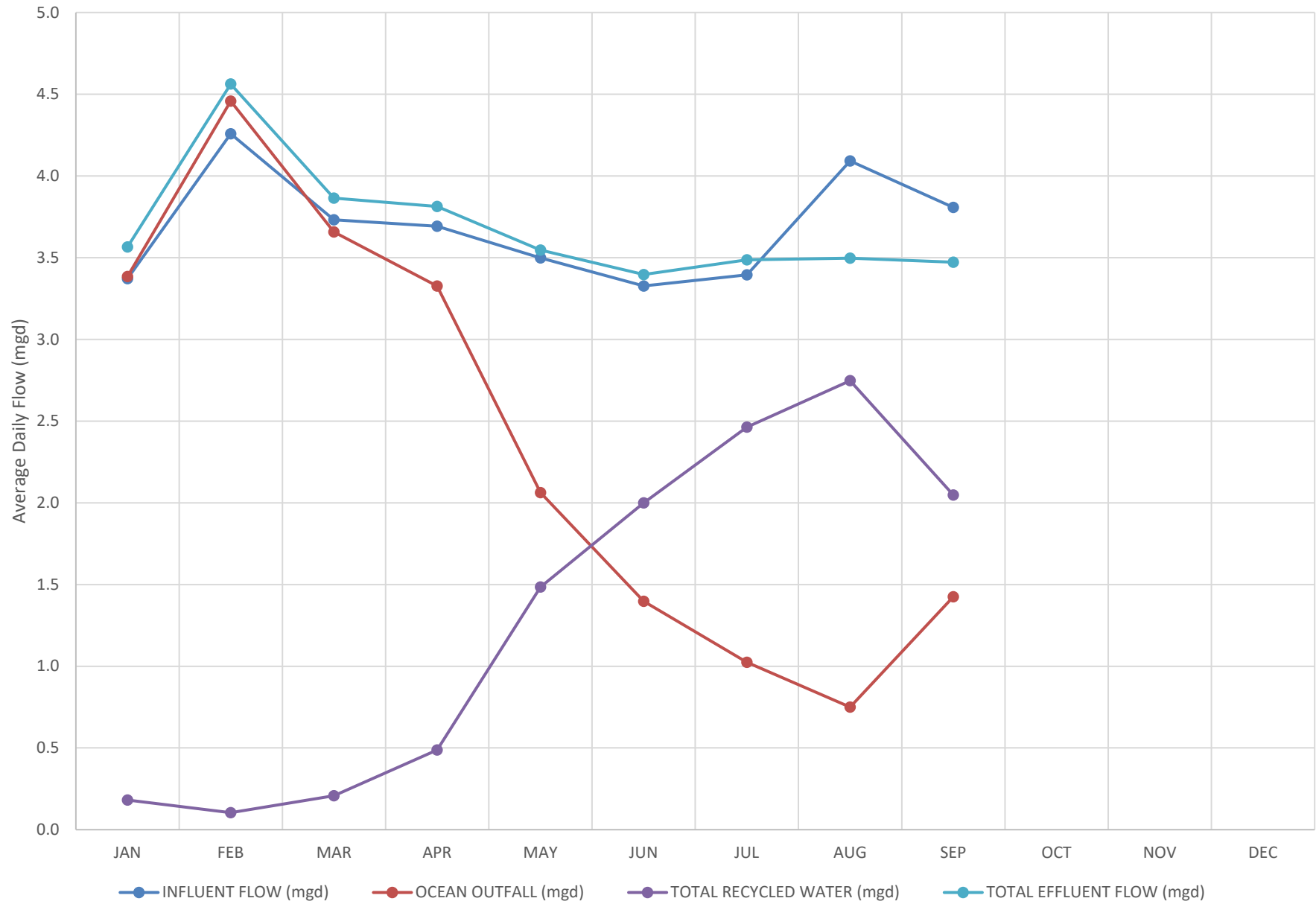


EL TORO WATER DISTRICT

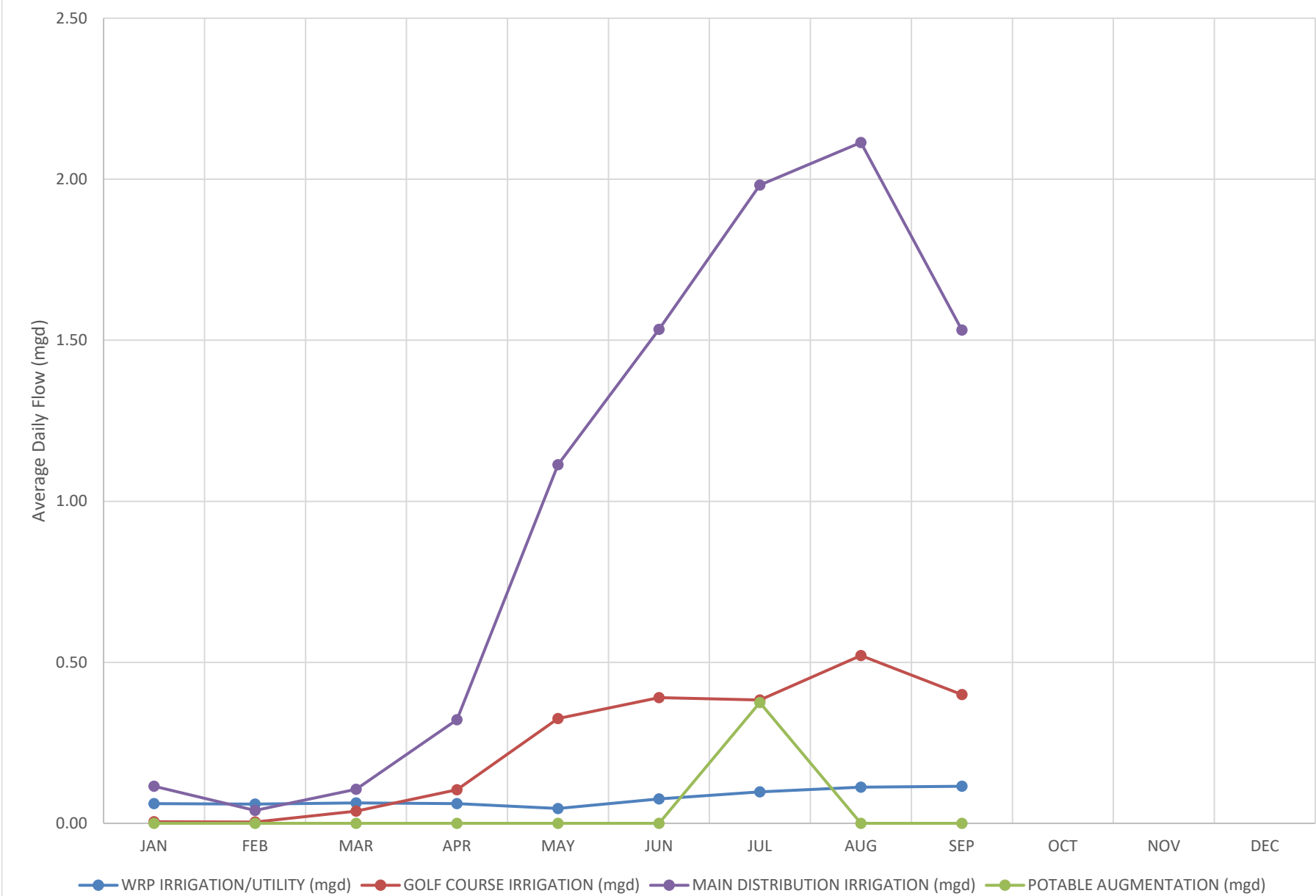
OPERATIONAL DATA FROM WATER RECYCLING PLANT

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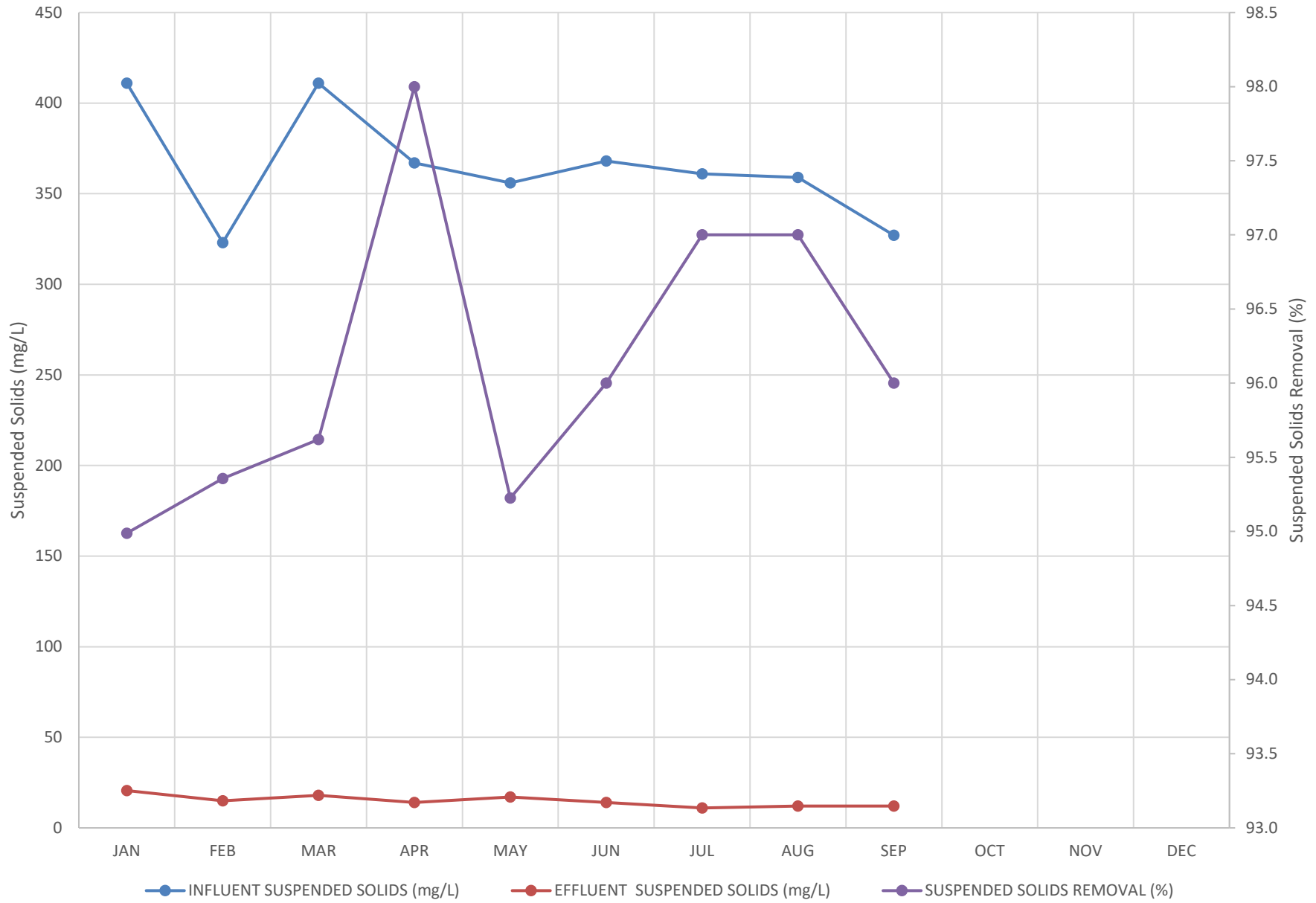
WRP Flow Trends



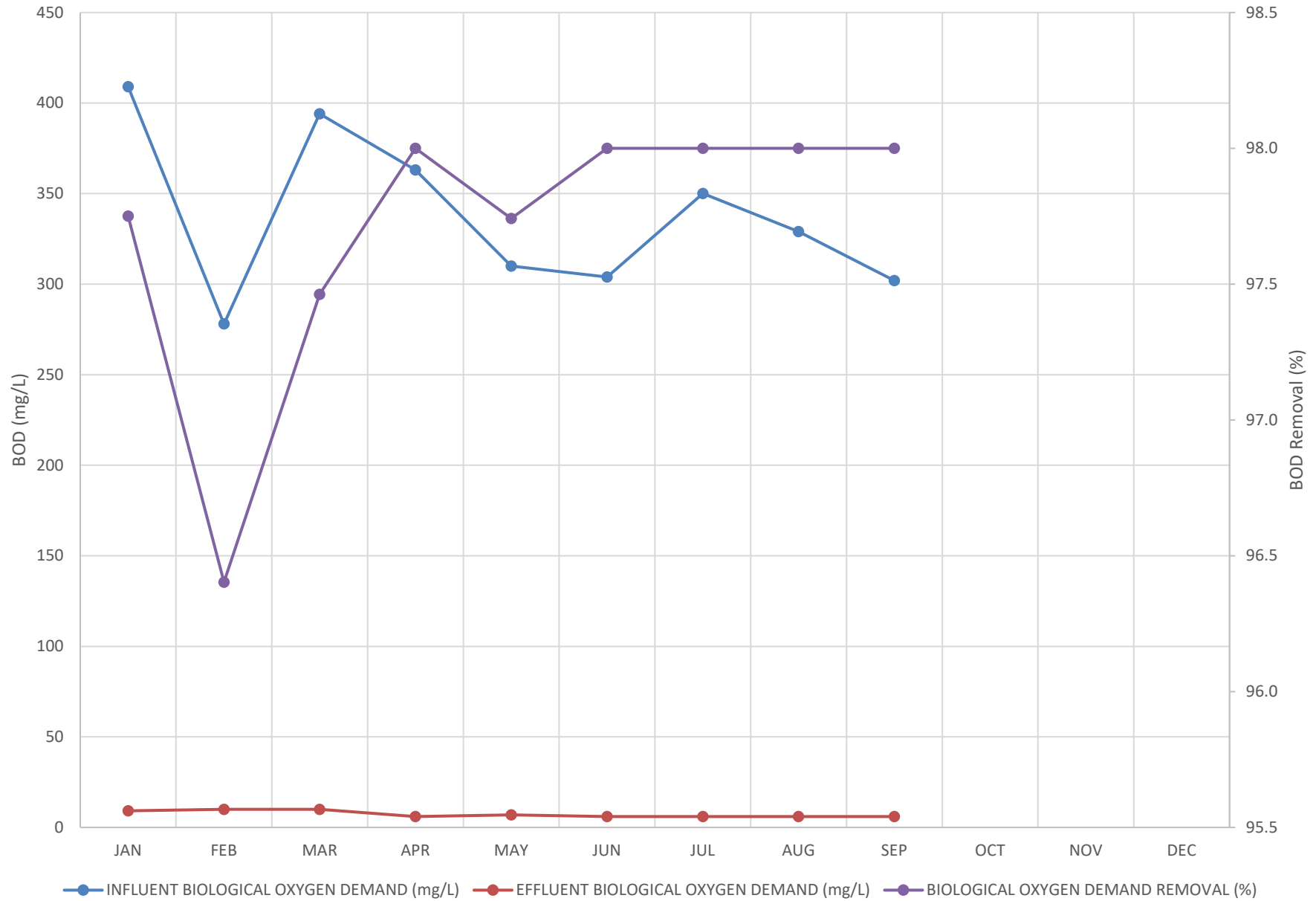
Recycled Water Flow Trends



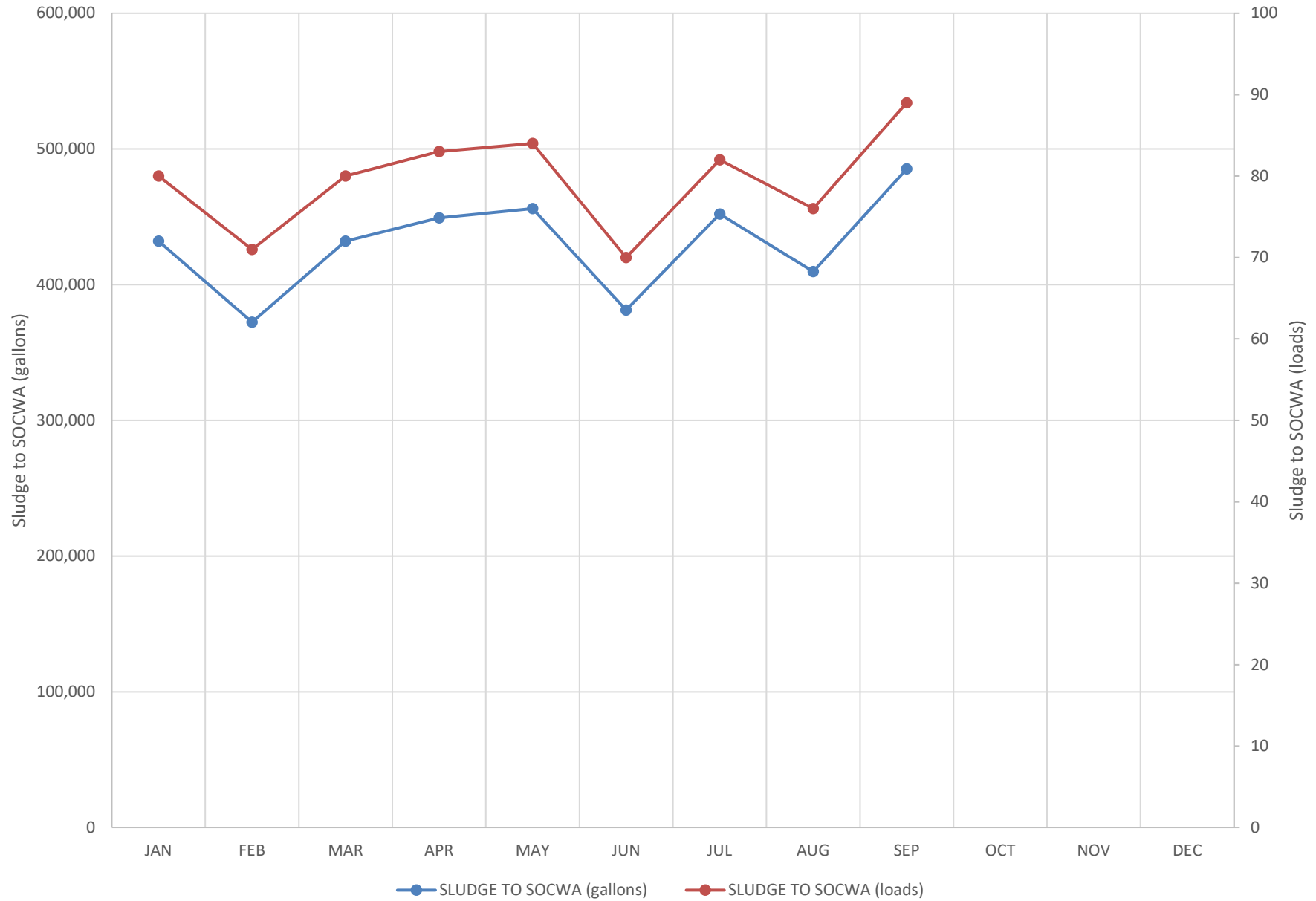
Suspended Solids Trends



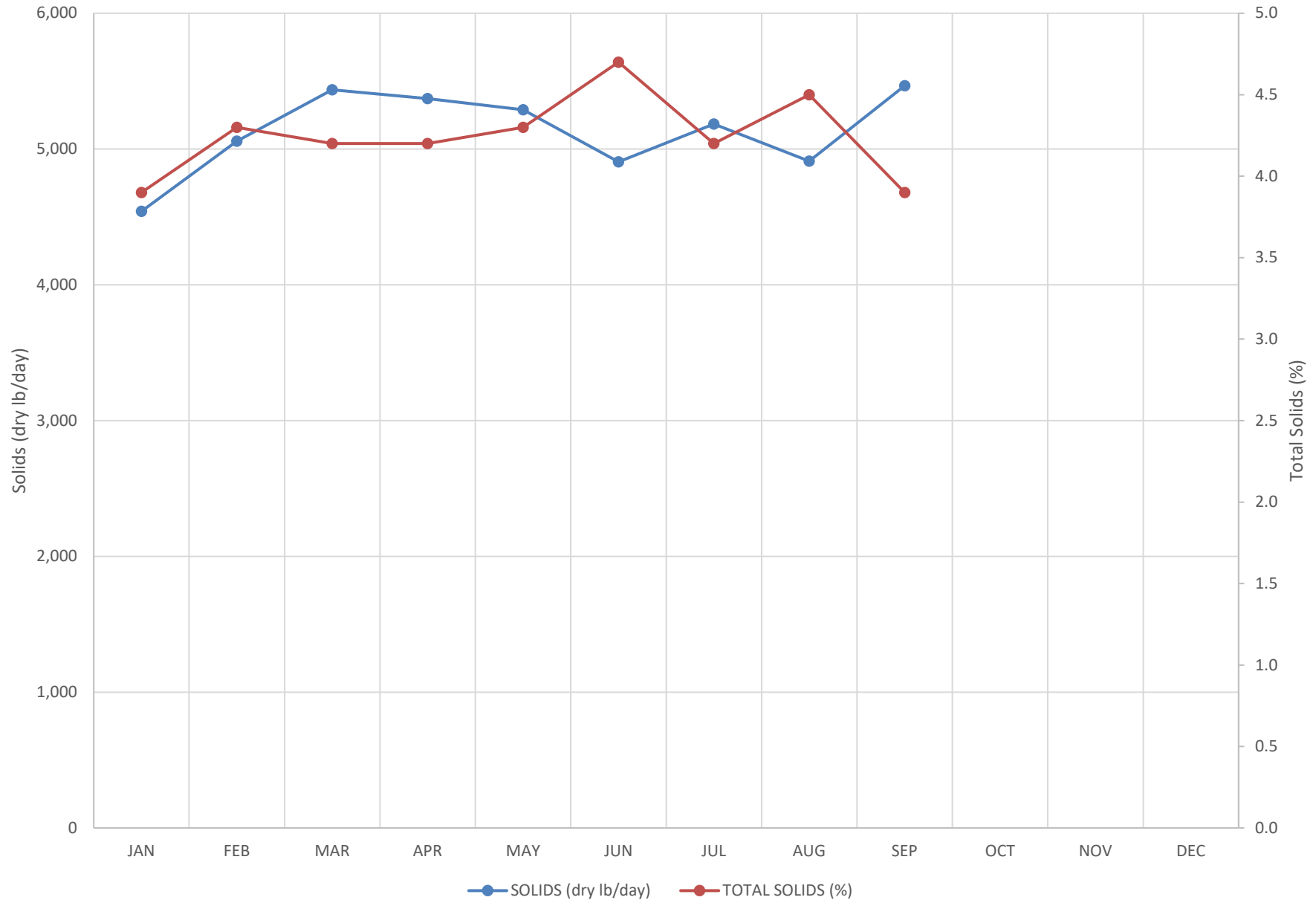
Biological Oxygen Demand (BOD) Trends



SOCWA Hauling Trends



Solids Trends



WRP BATTERY STORAGE SYSTEM

MONTHLY REPORT

September 2024

Year 5



YEAR	BILLING PERIOD	BILL SAVINGS	NET SAVINGS	YEAR TOTAL
1	08/13/19 - 09/12/19	\$ 5,529.24	\$ 3,939.24	
	09/12/19 - 10/11/19	\$ 2,556.42	\$ 966.42	
	10/11/19 - 11/13/19	\$ (471.94)	\$ (2,061.94)	
	11/13/19 - 12/13/19	\$ 168.96	\$ (1,421.04)	
	12/13/19 - 01/14/20	\$ (2,149.49)	\$ (3,739.49)	
	01/14/20 - 02/12/20	\$ 989.24	\$ (600.76)	
	02/12/20 - 03/13/20	\$ 397.27	\$ (1,192.73)	
	03/13/20 - 04/13/20	\$ (2,879.16)	\$ (4,469.16)	
	04/13/20 - 05/13/20	\$ 459.74	\$ (1,130.26)	
	05/13/20 - 06/12/20	\$ 3,613.71	\$ 2,023.71	
	06/12/20 - 07/15/20	\$ 5,171.20	\$ 3,581.20	
	07/15/20 - 08/13/20	\$ 5,783.19	\$ 4,193.19	
				\$ 88.38
2	08/13/20 - 09/14/20	\$ 1,727.18	\$ 137.18	
	09/14/20 - 10/14/20	\$ 1,142.91	\$ (447.09)	
	10/14/20 - 11/13/20	\$ 993.16	\$ (596.84)	
	11/13/20 - 12/15/21	\$ 1,814.40	\$ 224.40	
	12/15/20 - 01/14/21	\$ 252.77	\$ (1,337.23)	
	01/14/21 - 02/12/21	\$ 2,598.74	\$ 1,008.74	
	02/12/21 - 03/16/21	\$ 2,545.66	\$ 955.66	
	03/16/21 - 04/14/21	\$ 442.16	\$ (1,147.84)	
	04/14/21 - 05/13/21	\$ 4,658.68	\$ 3,068.68	
	05/13/21 - 06/14/21	\$ 5,828.63	\$ 4,238.63	
	06/14/21 - 07/14/21	\$ 7,090.27	\$ 5,500.27	
	07/14/21 - 08/12/21	\$ 11,656.05	\$ 10,066.05	
				\$ 21,670.61
3	08/12/21 - 09/13/21	\$ 3,251.24	\$ 1,661.24	
	09/13/21 - 10/13/22	\$ 4,854.74	\$ 3,264.74	
	10/13/21 - 11/12/21	\$ 1,835.55	\$ 245.55	
	11/12/21 - 12/14/21	\$ 1,953.12	\$ 363.12	
	12/14/21 - 01/13/22	\$ (624.65)	\$ (2,214.65)	
	01/13/22 - 02/11/22	\$ 40.42	\$ (1,549.58)	
	02/11/22 - 03/15/22	\$ 647.37	\$ (942.63)	
	03/15/22 - 04/13/22	\$ 2,556.61	\$ 966.61	
	04/13/22 - 05/13/22	\$ 92.84	\$ (1,497.16)	
	05/13/22 - 06/14/22	\$ 8,377.93	\$ 6,787.93	
	06/14/22 - 07/14/22	\$ 20,486.96	\$ 18,896.96	
	07/14/22 - 08/12/22	\$ 6,915.19	\$ 5,325.19	
				\$ 31,307.32

WRP BATTERY STORAGE SYSTEM

MONTHLY REPORT

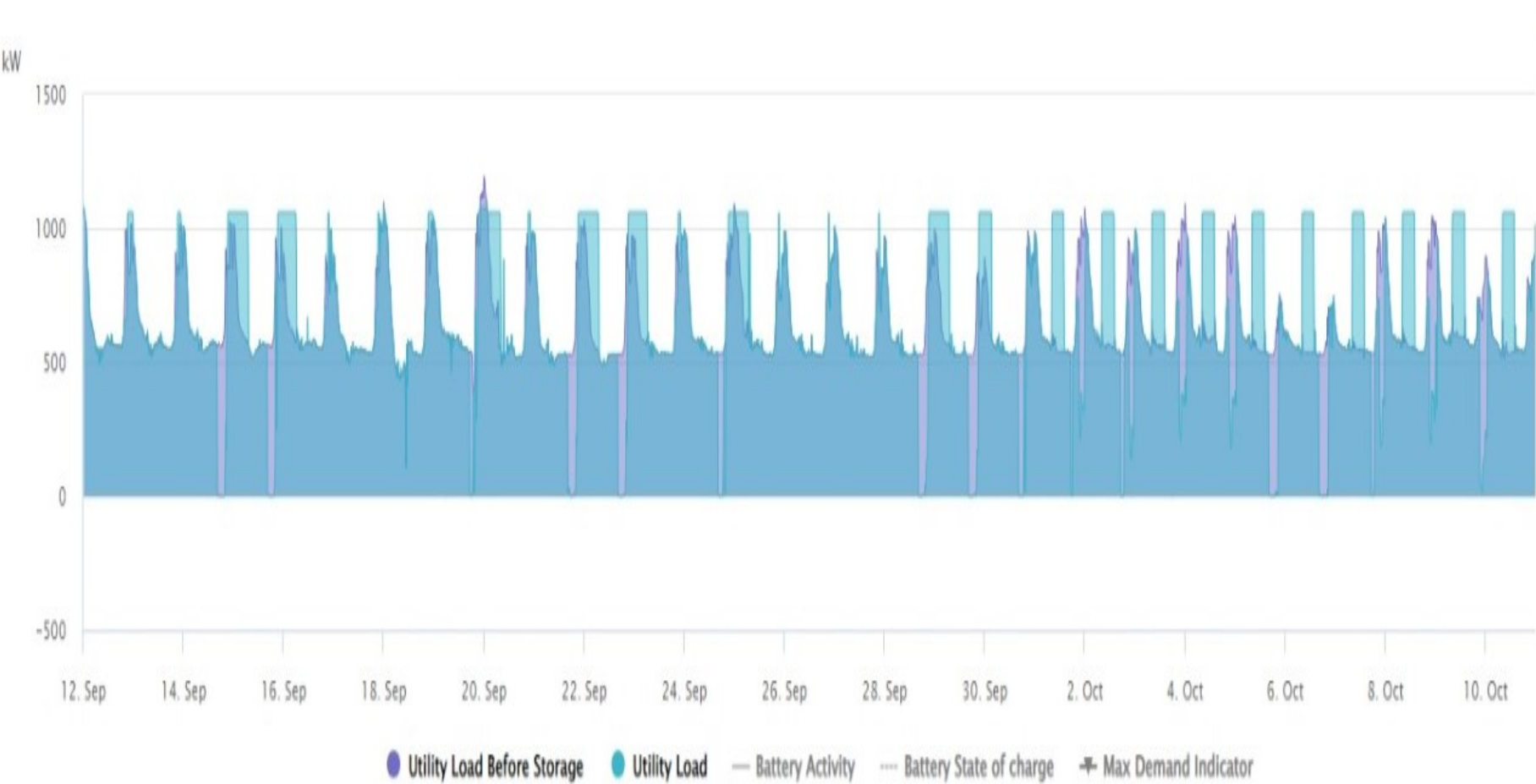
September 2024

Year 5



YEAR	BILLING PERIOD	BILL SAVINGS	NET SAVINGS	YEAR TOTAL
4	08/12/22 - 09/13/22	\$ 8,171.50	\$ 6,581.50	
	09/13/22 - 10/13/22	\$ 2,943.86	\$ 1,353.86	
	10/13/22 - 11/14/22	\$ 2,083.92	\$ 493.92	
	11/14/22 - 12/14/22	\$ 1,960.66	\$ 370.66	
	12/14/22 - 01/12/23	\$ (3,571.97)	\$ (5,161.97)	
	01/12/23 - 02/11/23	\$ 311.28	\$ (1,278.72)	
	02/11/23 - 03/14/23	\$ 2,755.08	\$ 1,165.08	
	03/14/23 - 04/12/23	\$ 1,994.90	\$ 404.90	
	04/12/23 - 05/11/23	\$ (558.88)	\$ (2,148.88)	
	05/11/23 - 06/12/23	\$ (487.47)	\$ (2,077.47)	
	06/12/23 - 07/13/23	\$ 21,318.66	\$ 19,728.66	
	07/13/23 - 08/11/23	\$ 3,262.26	\$ 1,672.26	
				\$ 21,103.80
5	08/11/23 - 09/12/23	\$ 1,749.86	\$ 159.86	
	09/12/23 - 10/11/23	\$ 16,350.56	\$ 14,760.56	
	10/11/23 - 11/09/23	\$ 4,659.23	\$ 3,069.23	
	11/09/23 - 12/12/23	\$ 9,302.30	\$ 7,712.30	
	12/12/23 - 01/11/24	\$ 5,204.44	\$ 3,614.44	
	01/11/24 - 02/12/24	\$ (828.52)	\$ (2,418.52)	
	02/14/24 - 03/13/24	\$ (2,433.90)	\$ (4,023.90)	
	03/13/24 - 04/12/24	\$ 2,204.14	\$ 614.14	
	04/12/24 - 05/13/24	\$ (37.79)	\$ (1,627.79)	
	05/13/24 - 6/12/2024	\$ 6,939.57	\$ 5,349.57	
	06/12/24 - 7/15/2024	\$ 7,871.04	\$ 6,281.04	
	07/16/24 - 8/13/2024	\$ (308.78)	\$ (1,898.78)	
	8/13/2024-9/12/2024	\$ 5,410.44	\$ 3,820.44	
				\$ 35,412.59
TOTAL		\$ 206,572.70		\$ 109,582.70

WRP BATTERY STORAGE SYSTEM
MONTHLY REPORT
09/12/24 - 10/11/2024



Sewerage Treatment Plant



23542 Moulton Pkwy, Laguna Woods, CA 92637

Savings Report - 2024-09

Aug 13, 2024 - Sep 12, 2024

SCE TOU 8 Option D (< 2kV)

Demand Charges	Before Storage		After Storage		Savings	
Facilities Related - Distribution	1,249kW	\$24,412.30	1,092kW	\$21,337.68	157kW	\$3,074.62
Facilities Related - Transmission	1,249kW	\$5,497.14	1,092kW	\$4,804.80	157kW	\$692.34
Time Related - Distribution - Summer On-Peak	1,082kW	\$21,392.37	1,049kW	\$20,734.78	33kW	\$657.60
Time Related - Utility Retained Generation - Summer On-Peak	1,082kW	\$23,264.34	1,049kW	\$22,549.20	33kW	\$715.14
Sub-total		\$74,566.15		\$69,426.46		\$5,139.69

Energy Charges	Before Storage		After Storage		Savings	
Competition Transition Charge	500,069kWh	\$(140.02)	506,330kWh	\$(141.77)	(6,261)kWh	\$1.75
Competition Transition Charge (URG Component)	500,067kWh	\$140.02	506,330kWh	\$141.77	(6,262)kWh	\$(1.75)
Distribution - Summer Mid-Peak	28,233kWh	\$385.66	6,426kWh	\$87.78	21,807kWh	\$297.88
Distribution - Summer Off-Peak	401,674kWh	\$5,370.39	435,216kWh	\$5,818.83	(33,541)kWh	\$(448.45)
Distribution - Summer On-Peak	70,160kWh	\$1,054.51	64,688kWh	\$972.26	5,472kWh	\$82.25
Fixed Recovery Charge	500,067kWh	\$575.08	506,330kWh	\$582.28	(6,262)kWh	\$(7.20)
MCAM Charge	500,067kWh	\$260.03	506,330kWh	\$263.29	(6,262)kWh	\$(3.26)
New System Generation Charge	500,067kWh	\$3,660.49	506,330kWh	\$3,706.33	(6,262)kWh	\$(45.84)
Nuclear Decommissioning Charge	500,069kWh	\$45.01	506,330kWh	\$45.57	(6,261)kWh	\$(0.56)
Public Purpose Programs Charge	500,069kWh	\$8,851.22	506,330kWh	\$8,962.03	(6,261)kWh	\$(110.81)
PUC Reimbursement Fee	500,067kWh	\$500.07	506,330kWh	\$506.33	(6,262)kWh	\$(6.26)
State Tax	500,067kWh	\$150.02	506,330kWh	\$151.90	(6,262)kWh	\$(1.88)
Transmission	500,067kWh	\$(20.00)	506,330kWh	\$(20.25)	(6,262)kWh	\$0.25
Utility Retained Generation - Summer Mid-Peak	28,233kWh	\$3,052.24	6,426kWh	\$694.71	21,807kWh	\$2,357.52
Utility Retained Generation - Summer Off-Peak	401,674kWh	\$29,418.63	435,216kWh	\$31,875.20	(33,541)kWh	\$(2,456.57)
Utility Retained Generation - Summer On-Peak	70,160kWh	\$8,318.19	64,688kWh	\$7,669.38	5,472kWh	\$648.81
Wildfire Fund Non-Bypassable Charge	500,069kWh	\$2,805.39	506,330kWh	\$2,840.51	(6,261)kWh	\$(35.12)
Sub-total		\$64,426.90		\$64,156.16		\$270.75

Other Monthly Charges	Before Storage		After Storage		Savings	
Customer Charge		\$434.84		\$434.84		\$ -
Sub-total		\$434.84		\$434.84		\$ -

Total	Before Storage		After Storage		Savings	
		\$139,427.89		\$134,017.45		\$5,410.44

Note: The above data is calculated by Genability using utility meter data. If there were any gaps in the utility data, they were filled with Stem meter data. Your actual utility bill may look different from the data displayed above due to either issues in the utility data we were provided or in the Stem meter data collected. Some discrepancies are normal and to be expected. For this reason, Stem completes a thorough review of all data and reconciles discrepancies by comparing the Genability calculations of the energy storage system cost savings and total bill values with your utility bills. Any discrepancies identified are adjusted for outstanding differences and reflected in your performance guarantee true up term statement.



STAFF REPORT

To: Board of Directors

Meeting Date: October 21, 2024

From: Hannah Ford, Director of Engineering

Subject: Capital Project Status Report

I. Grit Chamber Rehabilitation

The contractor, Kingmen Construction, Inc. (Kingmen), completed the majority of the remaining mechanical and electrical installation. At the end of the month, Aerzen will deliver the corrected pre-purchased VFD and rehabilitate the existing blower. Kingmen plans to conduct startup shortly after VFD installation.



Figure 1 – New Mechanical Piping and Diffusers

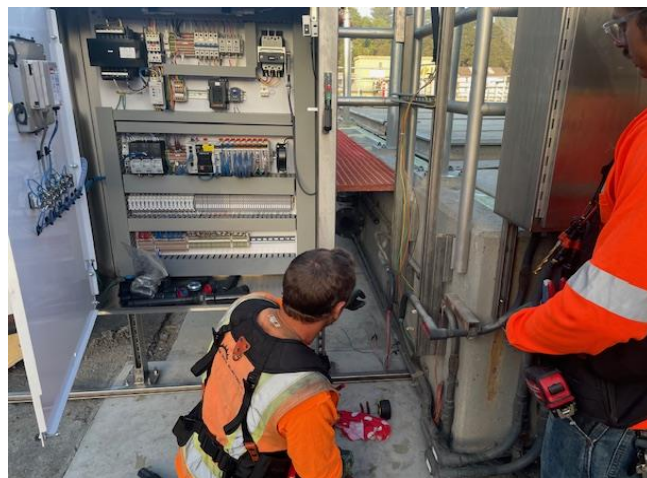


Figure 2 – New Conduit Installation from Local Control Panel

District staff are negotiating a second change order less than \$5,000 that will accommodate out-of-scope slide gate anchorage, pipe identification and tagging, removal of the second bulkhead for the leaking outlet gate, and a credit for re-used anchor bolts. Table 1 summarizes the cost and schedule as percent complete. Kingmen's billings reflect work through September 2024. Budget expenditure exceeds schedule completion because Kingmen is on track to complete the Project early (likely by November 2024).

Table 1 – Grit Chamber Rehabilitation Project Schedule and Budget Status

Construction Contract	Total	Earned to Date	Percent Complete
Budget	\$825,318 ¹	\$745,339	90%
Schedule	April 11, 2024 – February 4, 2025		65%

¹Includes Change Order No. 1 of \$10,418.04.

II. New Warehouse

The general contractor Dumarc Corporation (Dumarc) is nearly complete with construction, as shown in Figure 3 through Figure 6. District staff are working on the final punchlist with Dumarc and coordinating with SCE to energize the new service connection to the Warehouse with the goal of completion by the end of the month.



Figure 3 – New Electrical Equipment



Figure 4 – New Asphalt by OC-77



Figure 5 – New Asphalt in front of Warehouse



Figure 6 – New Asphalt behind Warehouse

District staff continues coordinating with the Air Quality Management District (AQMD) and their contractor in order for them to install a concrete pad, electrical duct bank, and equipment. Staff continue to work with AQMD to finalize the construction access and lease agreements and schedule construction.

District staff continues to coordinate with Metropolitan Water District of Southern California (MWD) and its contractor, J. F. Shea Company on their work on site to rehabilitate the Allen-McColloch Pipeline. Their work will continue through mid-November. Following completion, the District will work with AQMD to complete their work then restore paving.

Table 2 shows that budget and schedule expenditure. Schedule exceeds budget because Dumarc's billings only reflect work through April 2024.

Table 2 – New Warehouse Project Schedule and Budget Status			
Construction Contract	Total	Earned to Date	Percent Complete
Budget	\$2,091,222 ¹	\$1,826,326	87%
Schedule	June 13, 2023 – October 31, 2024 ²		98%

¹Includes Change Order Nos. 1, 2, 3, and 4 with a net credit of \$92,777.83.

²Includes Change Order No. 4 time extension.

III. Secondary Clarifier No. 3 Drive Replacement

At the end of September, the drive for Secondary Clarifier No. 3 catastrophically failed. District staff conducted an inspection and found that the drive chain had ridden off the drive sprocket. Further inspection revealed that the drive sprocket was misaligned due to internal broken parts. District staff isolated the clarifier, split the plant flow to Secondary Clarifiers No. 1 and No. 4, rebalanced the return activated sludge (RAS), and dewatered Secondary Clarifier No. 3, as shown in Figure 7.



Figure 7 – Dewatered Secondary Clarifier No. 3

The WRP performs best with all three clarifiers in operation, so rapid response was necessary. The need to replace this clarifier was flagged by District staff and the asset management program due to its age (originally installed in 1997) and condition, but the capital improvement plan staggered the replacement of this drive following the older, Secondary Clarifier No. 1, for which design of a replacement as well as full rehabilitation is currently underway. Given that Secondary Clarifier No. 1 will be offline during its planned rehabilitation, ensuring that Secondary Clarifier No. 3 is fully functional is of the utmost importance.

District staff solicited two quotes: one for rebuilding the existing drive and one for full replacement from the original equipment manufacturer, EIMCO. The difference between rebuilding versus full replacement was only \$3,000, so District staff opted to purchase the new drive for \$57,306.84. With a twelve-week lead time, the new drive will arrive in January 2025. For installation, District staff will recommend award of a construction contract by the end of this year.

IV. Main Office Warehouse Drainage Improvement Project

Originally constructed in the 1960s, the District's wood frame Main Office Warehouse lacks proper drainage. The Main Office Warehouse houses a mechanic bay, inventory storage, and office space of three employees. A recent leak in the urinal adjacent to the office spaces resulted in water damage that the District is in the process of repairing. During the repairs associated with the urinal leak, the District discovered that the lack of proper drainage on the outside of the Main Office Warehouse caused termite damage and black mold growth. The District contacted Richard Brady and Associates, Inc. (Brady) to develop a 30% design and cost estimate to improve the drainage around the Main Office Warehouse in order to prevent further water damage in the office space area.

Following 30% design, Brady estimated the construction cost for the drainage improvements as approximately \$94,200. District staff decided to move forward with final design with the goal of resolving the drainage around the occupied spaces of the Main Office Warehouse before the rainy season. The final design will be complete at the end of October, at which point the District will solicit bids for construction.

V. Lead and Copper Rule Revisions Compliance

District staff worked diligently to complete all of the required field investigations, as shown in the Operations report. The consultant, Hazen and Sawyer (Hazen), reviewed and compiled all of the results. District staff submitted a letter to DDW summarizing the results, which DDW reviewed and approved. Because no lead was discovered, the District was able to achieve a non-lead designation. The District's website will include information related to the District's non-lead designation for the public to view. District staff also submitted the detailed inventory online for DDW review ahead of the October 16th regulatory deadline.

VI. Asset Management Program

District staff finalized the WRP asset management plan and now are focused on integration with the Computerized Maintenance Management System (CMMS). District staff conducted interviews with a short list of four vendors and are working to evaluate District staff preferences and negotiate costs for the top-ranking vendors. After evaluation, District staff will recommend implementation of CMMS at the WRP, where no CMMS is currently employed.

VII. System Wide Arc Flash and Coordination Study

District staff conducted a workshop with Hazen at the end of September to review the initial results of the arc flash and coordination study. Additional recommendations address issues with miscoordination, inadequate short circuit current rating, and improperly sized

conductors. The District is completing its review of the draft reports and identifying the plan to comply with all recommendations from the study. Upon completion of review, the District will install arc flash labels on equipment and make recommended protective device trip settings.

VIII. Caltrans I-5 Widening Utility Relocations

The utility relocations and Phase C work are complete, as shown in Figure 8 and Figure 9. District staff conducted nighttime inspections for Caltrans to accommodate the last phase of this work. District staff are now completing the final invoicing to closeout the Project.



Figure 8 – Regrading around Manhole



Figure 9 – New Lining in Manhole

IX. Headworks and Secondary Clarifier No. 1 Rehabilitation Project

Carollo is submitting the 90% design deliverable and conducting a workshop to review its contents with District staff this month. Following receipt of District comments, Carollo plans to wrap up the final design so that the District can place to bid in the first quarter of 2025.

X. Aliso Creek Lift Station Rehabilitation Project

The designer, Tetra Tech, is nearing 60% level of completion with a deliverable due this month. District staff plan to leverage the 60% deliverable for FEMA Hazard Mitigation Grant Program (HMGP) funding. District staff also kicked off the environmental compliance portion of this work with Rincon Consultants, Inc. and have responded to an initial data request.

XI. Ocean Outfall Pump Station (OOPS) Motor Control Center (MCC) and Valve Rehabilitation Project

District staff placed the purchase order for a new MCC last month with a 280-day lead time and anticipate delivery in May 2025. The District will separately purchase an ATS with a 12-week lead time in February 2025 to align with the MCC delivery. District staff will recommend award to an installation contractor in April 2025.

XII. Tertiary Disinfection Optimization Project

The District continues to wait for DDW to respond to its letter, submitted at the end of August 2024. Implementation of the low CT approach at the Tertiary Treatment Plant (TTP) is delayed until DDW approves the revised proposal approval. District staff are aiming for implementation by the second quarter of 2025.

XIII. New Turbo Blower

District staff issued the purchase order for the new Turbo Blower in July. With a 7-month lead time, the blower will arrive onsite in January 2024. District placed the purchase order for the associated harmonic filter from OneSource to align its delivery with the new Turbo Blower. District staff will hire mechanical and electrical contractors for installation by the first quarter of next year.

XIV. Additional Tertiary Filter Disks

District staff placed the purchase order for the additional filter disks at the end of July. Delivery is anticipated by the end of 2024, allowing installation to take place during the off-peak season.

XV. Freeway Electrical Equipment Replacement

District staff placed the purchase order for the new Main Switchboard (MSB), MCC, safety switch, and meter box at the end of August 2023. The MSB arrived at the end of August 2024 while the remaining components remain on track to arrive in April 2025. District staff will hire a contractor for installation in the second quarter of next year.

XVI. DAF No. 1 MCC Replacement

District staff placed the purchase order for the DAF No. 1 MCC in early August. With a 35-week lead time, District staff anticipates receipt in April 2025. District staff will hire a contractor for installation in the second quarter of next year.

XVII. Westline Lift Station Main Switchboard Replacement Project

District staff negotiated below \$25,000 for the new Westline Lift Station MSB with the selected vendor and placed a purchase order in August. Equipment receipt is delayed until July 2025 at which time the District will hire a contractor for installation.

XVIII. Energy Efficiency Analysis

District staff continue to explore additional energy efficiency opportunities with SoCalREN and SW WISE to discuss potential energy efficiency opportunities. Potential opportunities include some water pump replacements, Headworks and Secondary Clarifier No. 1 Rehabilitation Project, and Aliso Creek Lift Station Rehabilitation. The District is waiting to hear back on its application for the Department of Energy's Industrial Assessment Center Program that may result in up to \$316,667 in savings related to the waste activated cell (WAC) portion of the Headworks and Secondary Clarifier No. 1 Rehabilitation Project.

In addition, District staff signed a letter of support for InPipe Energy, who may be able to provide an additional 75 percent funding opportunity through the California Energy Commission (CEC) Bringing Rapid Innovation Development to Green Energy (BRIDGE) program for implementing the HydroXS energy recovery turbine at the Main Pressure Reducing Station (MPR). If successful, the District could experience a payback less than one year with implementation costs potentially as low as \$11,000.

District staff entered into a contract with Terre Verde to analyze potential solar and battery energy efficiency projects at the WRP and P-1 Pump Station. Staff will provide an update as the analysis progresses.

F.Y. 2024/25 CAPITAL IMPROVEMENT PROGRAM BUDGET ITEMS > \$50,000
BOARD APPROVAL SCHEDULE

Category	Project Description	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	CIP Budget	Board Approved Cost
2024/25 Capital Projects															
	Regional Potable Reuse Implementation Plan	Pending grant award												\$0	
	OOPS MCC and Valve Replacement Project			A								B	A / R	\$191,000	
	Lead and Copper Rule Revision Service Line Inventories	E	E	E	E									\$141,607	\$138,607
	Main Office Warehouse Improvements Project		E	E	B	A	C	C	C					\$0	
	Secondary Clarifier No. 3 Drive Replacement Project				O	B	A	C	C					\$0	
2024/25 Capital Equipment															
	Cherry Booster Station Pump & Motor Replacement				A			R	C					\$167,000	
	R-4 Reservoir Mixing System Replacement								E	E	A	C	C	\$70,000	
	Westline Main Switchboard Replacement	O										A	R	\$149,000	
	Westline Generator Unit 213 Replacement												A	\$267,000	
	DAF No. 1 MCC Replacement	A								B	A / R	C	C	\$149,000	\$65,536
	Additional Tertiary Filter Disks	A					R	C						\$92,000	\$88,617
	WRP Unit 290 Radiator Replacement	A		R										\$150,000	\$144,388
	New Turbo Blower					B	B	A / R	C					\$631,000	\$279,834
	F-550 with Valve Maintenance Skid		A											\$206,000	
	Documentum Replacement / Corporate Intranet Development							A	ET	ET	C	C		\$61,000	
Previous Fiscal Year Carryover															
	P-3 Pump Station Rehabilitation	Pending grant award												\$0	
	Moulton/El Toro Cathodic Protection Study	E	E									B	A	\$145,000	
	Headworks and Secondary Clarifier Rehabilitation	E	E	E	E	E	E	E	B	A	C	C	C	\$1,998,800	
	Grit Chamber Rehabilitation	C	C	C	C	C	C	C	C					\$1,046,502	\$1,015,760
	Aliso Creek Pump Station Rehabilitation Project	E	E / RFP	A	E	E	E	E	E	E	E	E	E	\$600,000	\$484,000
	Asset Management	ET	ET	ET	ET	ET	ET	ET	ET	A				\$100,000	
	New Warehouse	C	C	C	C									\$2,624,495	\$2,091,222
	Freeway Electrical Equipment Replacement									B	A / R	C	C	\$263,362	\$155,646
	Tertiary Disinfection Optimization Project	E	E	E	E	E	E	E	E	A	C	C		\$132,000	
	Caltrans I-5 Widening Utility Relocations	C	C											\$0	\$627,365
Total														\$8,852,159	\$4,952,368

Key:

Water

Wastewater

Recycled Water

Split between All Departments

Board Involvement

Abbreviations:

A = Approve by Board

B = Bid

BP = Board Presentation

C = Construction

E = Engineering/Study

ET = Evaluate

L = Legal

N = Negotiate

O = Order

P = Permit

RFP = Request for Proposal

R = Receive

EL TORO WATER DISTRICT

Glossary of Water Terms

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

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

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

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

AFY: Acre-foot per year.

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

AMP: Allen McCulloch pipeline.

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

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

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

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

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

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

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

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

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

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

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

BIA: Building Industry Association.

Biofouling: The formation of 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.