

**AGENDA
IRVINE RANCH WATER DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING**

July 24, 2023

CALL TO ORDER 5:00 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL Directors Reinhart, Withers, Swan, LaMar, and President McLaughlin

This meeting will be held in-person at the District’s headquarters located at 15600 Sand Canyon Avenue, Irvine, California. The meeting will also be broadcasted via Webex for those wanting to observe the meeting virtually.

To observe this meeting virtually, please join online using the link and information below:

Via Web: <https://irwd.webex.com/irwd/j.php?MTID=m84f553be12349095a46b3210ab8c2cf5>

Meeting Number (Access Code): 2482 350 3397

Meeting Password: : VuQtTnEb333 (88788632 from video systems)

PLEASE NOTE: Webex observers of the meeting will be placed into the Webex lobby when the Board enters closed session. Participants who remain in the “lobby” will automatically be returned to the open session of the Board once the closed session has concluded. Observers joining the meeting while the Board is in closed session will receive a notice that the meeting has been locked. They will be able to observe the meeting once the closed session has concluded.

PUBLIC COMMENT NOTICE

Public comments are limited to three minutes per speaker on each subject. If you wish to address the Board of Directors on any item, you may attend the meeting in person and submit a “speaker slip” to the Secretary. Forms are provided outside of IRWD’s Board Room. If attending via Webex, please submit your request to speak, or your comment, via the “chat” feature and your remarks will be read into the record at the meeting. You may also submit a public comment in advance of the meeting by emailing comments@irwd.com before 12:00 p.m. on Monday, July 24, 2023.

COMMUNICATIONS TO THE BOARD

1. Written:
2. Oral:
3. ITEMS RECEIVED TOO LATE TO BE AGENDIZED

Recommendation: Determine the need to discuss and/or take immediate action on item(s).

CONSENT CALENDAR, Items 4 through 9

4. BOARD MEETING MINUTES

Recommendation: That the minutes of the July 10, 2023 Regular Board meeting be approved as presented.

5. JUNE 2023 TREASURY REPORT

Recommendation: That the Board receive and file the Treasurer's Investment Summary report, the summary of fixed and variable rate debt, and the disclosure report of reimbursements to Board members and staff, approve the June 2023 summary of payroll ACH payments in the total amount of \$3,567,361, and approve the June 2023 accounts payable disbursement summary of warrants 436186 through 437029, Workers' Compensation distributions, ACH payments, virtual card payments, wire transfers, payroll withholding distributions and voided checks in the total amount of \$34,615,223.

6. FY 2023-24 OPERATING BUDGET VENDOR EXPENDITURE COMMITMENTS GREATER THAN \$200,000

Recommendation: That the Board approve the list of vendor commitments greater than \$200,000 based on approved FY 2023-24 operating budget expenditures.

7. FISCAL YEAR 2022-23 IRWD GUIDING PRINCIPLES SCORECARD

Recommendation: Receive and file.

8. RIPARIAN VIEW PAVEMENT IMPROVEMENTS FINAL ACCEPTANCE

Recommendation: That the Board accept construction of the Riparian View Pavement Improvements project, authorize the General Manager to file a Notice of Completion, and authorize the payment of the retention 35 days after the date of recording the Notice of Completion for Project 12215.

9. IRWD NON-POTABLE WATER STORAGE ANNUAL MANAGEMENT PLANS FOR FISCAL YEAR 2023-24

Recommendation: Receive and file.

ACTION CALENDAR


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| <p>10. <u>SETTING CONNECTION FEES AND PROPERTY TAXES FOR FISCAL YEARS 2023-24 AND 2024-25</u></p> <p>Recommendation: That the Board approve revisions to connection fees and property taxes as presented and adopt resolutions by title.</p> | <p>Reso. No. 2023-12
Reso. No. 2023-13
Reso. No. 2023-14</p> |
| <p>11. <u>TERMS FOR WATER PURCHASE AND SALE AGREEMENT WITH SOUTH COAST WATER DISTRICT</u></p> <p>Recommendation: That the Board authorize the General Manager to execute a Water Purchase and Sale Agreement with South Coast Water District based on the terms presented, subject to non-substantive changes.</p> | |
| <p>12. <u>RECYCLED WATER USE SITE INSPECTION, TESTING, AND TRAINING CONSULTANT SELECTION</u></p> <p>Recommendation: That the Board authorize the General Manager to execute Professional Services Agreements with Real Water Consultants and West Yost Associates, each in an amount of \$420,000, to provide on-call recycled water use site visual inspections, cross-connection tests, and Site Supervisor training for Fiscal Years 2023-24 and 2024-25.</p> | |

OTHER BUSINESS

Pursuant to Government Code Section 54954.2, members of the Board of Directors or staff may ask questions for clarification, make brief announcements, and make brief reports on his/her own activities. The Board or a Board member may provide a reference to staff or other resources for factual information, request staff to report back at a subsequent meeting concerning any matter, or direct staff to place a matter of business on a future agenda. Such matters may be brought up under the General Manager's Report or Directors' Comments. Pursuant to AB 1234 and Government Code Section 53232.3(d), a written draft report of the meetings that any Board member attended on behalf of IRWD since the last Board Meeting will be available at the table near the Board Room entrance, and will be amended verbally, if necessary, during Directors' Comments.

13. General Manager's Report
14. Receive oral update(s) from District liaison(s) regarding communities within IRWD's service area and provide information on relevant community events.
15. Directors' Comments and Meeting Reports
16. Adjournment

Availability of agenda materials: Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the above-named Board in connection with a matter subject to discussion or consideration at an open meeting of the Board are available for public inspection in the District's office, 15600 Sand Canyon Avenue, Irvine, California ("District Office"). If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available from the District Secretary of the District Office at the same time as they are distributed to Board Members, except that if such writings are distributed one hour prior to, or during, the meeting, they will be available electronically via the Webex meeting noted. Upon request, the District will provide for written agenda materials in appropriate alternative formats, and reasonable disability-related modification or accommodation to enable individuals with disabilities to participate in and provide comments at public meetings. Please submit a request, including your name, phone number and/or email address, and a description of the modification, accommodation, or alternative format requested at least two days before the meeting. Requests should be emailed to comments@irwd.com. Requests made by mail must be received at least two days before the meeting. Requests will be granted whenever possible and resolved in favor of accessibility.

July 24, 2023
Prepared and
submitted by: L. Bonkowski
Approved by: Paul A. Cook 

CONSENT CALENDAR

BOARD MEETING MINUTES

SUMMARY:

Provided are the minutes of the July 10, 2023 Regular Board meeting for approval.

FISCAL IMPACTS:

None.

ENVIRONMENTAL COMPLIANCE:

Not applicable.

COMMITTEE STATUS:

Not applicable.

RECOMMENDATION:

THAT THE MINUTES OF THE JULY 10, 2023 REGULAR BOARD MEETING BE APPROVED AS PRESENTED.

LIST OF EXHIBITS:

Exhibit "A" – July 10, 2023 Minutes

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EXHIBIT "A"

MINUTES OF REGULAR MEETING –JULY 10, 2023

The regular meeting of the Board of Directors of the Irvine Ranch Water District (IRWD) was called to order at 5:00 p.m. by President McLaughlin on July 10, 2023 at the District offices, 15600 Sand Canyon Avenue, Irvine.

Directors Present: Withers, Reinhart, Swan, LaMar and McLaughlin

Directors Absent: None

Written Communications and Oral Communications: Mr. James Fisler, Commissioner of LAFCO, provided an update. In response to an inquiry by Director Swan, Mr. Fisler, also a Director of the Mesa Water District, provided LAFCO's position on consolidations which he confirmed should be collaborative among agencies.

Items too late to be agendaized: None

Also Present: General Manager Cook, Executive Director of Operations Chambers, Executive Director of Water Policy Weghorst, Executive Director of Finance and Administration Clary, Executive Director of Technical Services Burton, Director of Water Resources Sanchez, Director of Human Resources Mitcham, Director of Water Quality and Regulatory Compliance Colston, Director of Safety and Security Choi, Director of Maintenance Manning, Director of Treasury Morris, Director of Information Services Kaneshiro, Secretary Bonkowski, Assistant Secretary Swan, General Counsel Collins, Mr. James Fisler, and members of the staff and public.

PUBLIC HEARING

4. SEWER CHARGES IN IRWD'S NEWPORT NORTH AREA

General Manager Cook reported that the Board adopted Rates and Charges effective July 1, 2023, which included monthly sewer charges of \$33.24 for a residential single-family home and \$23.10 per unit for multiple-family dwelling units and that customers in Newport North will be charged the same rate, but the method of collection differs in that they pay their sewer fees on an annual basis by means of collection on the County of Orange tax rolls. Mr. Cook said that to implement these sewer charges for IRWD's Newport North customers, a Public Hearing is required per State law.

President McLaughlin declared this to be the time and place for a hearing on the sewer charge report for the Newport North area and declare the hearing open. She asked the Secretary how the hearing was noticed. Secretary Bonkowski said that the report was filed with her on June 12, 2023 and notice of the filing of the report and the time and place of this hearing was published in the Daily Pilot on June 25, 2023 and July 2, 2023. She said that a notice was also posted in the District office on June 26, 2023 and on the District's website on June 28, 2023.

On MOTION by Swan, seconded by Reinhart, and unanimously carried, THE AFFIDAVIT OF POSTING AND THE PROOF OF PUBLICATION PRESENTED BY THE SECRETARY WAS RECEIVED AND FILED.

PUBLIC HEARING (CONTINUED)

President McLaughlin asked Legal Counsel to describe the nature of the proceedings. Legal Counsel Collins said that the public hearing on the sewer charge report is an annual requirement of the Health and Safety Code, Section 5473, in order to collect the sewer charges on the tax roll.

President McLaughlin asked the Secretary whether there have been any written communications. She said there had been none.

President McLaughlin asked whether there is anyone present who wished to address the Board regarding the proposed collection of sewer charges on the tax roll. There were none.

President McLaughlin asked whether there were any comments or questions from members of the Board of Directors. There were none. On MOTION by Swan, seconded by Reinhart and unanimously carried, THE HEARING WAS CLOSED AND THE FOLLOWING RESOLUTION WAS ADOPTED BY TITLE:

RESOLUTION NO. 2023 - 11

RESOLUTION OF THE BOARD OF DIRECTORS
OF IRVINE RANCH WATER DISTRICT ADOPTING THE
SEWER CHARGE REPORT AND AUTHORIZING
COLLECTION OF SEWER CHARGES ON THE TAX ROLL
FOR IRWD'S NEWPORT NORTH AREA

CONSENT CALENDAR

Director Swan asked that under No. 5, BOARD MEETING MINUTES, that language be included under DIRECTOR COMMENTS to reflect his inquiry on the status of wastewater that is being diverted to the OCSD including other locations. On MOTION by LaMar, seconded by Reinhart, CONSENT CALENDAR ITEMS 5 THROUGH 6 WERE APPROVED AS AMENDED.

5. BOARD MEETING MINUTES

Recommendation: That the minutes of the June 26, 2023 Regular Board meeting be approved as amended to include the following under DIRECTOR COMMENTS:

In response to Director Swan's inquiry on the status of wastewater that is being diverted to the OCSD along with other locations, General Manager Cook said that staff will be including that information as an update at a future Engineering and Operations Committee meeting.

6. 2023 LEGISLATIVE AND REGULATORY UPDATE

Recommendation: That the Board adopt a "support" position on H.R. 2964 (McClain / Peltola) / S. 1350 (Merkley / Collins), H.R. 3027 (Porter), S. 1429 (Lummis), and S. 1430 (Lummis); and a "seek amendments" position on the Senate EPW Committee Draft PFAS Legislation.

ACTION CALENDAR

7. EDUCATIONAL SERVICES AGREEMENT WITH DISCOVERY CUBE ORANGE COUNTY

Using a PowerPoint presentation, Communications Analyst / Deputy PIO Rivenberg provided history of the District's collaboration with Discovery Cube Orange County since 2007. She said that the program has created and implemented meaningful water education programming for schoolchildren throughout the District's service area educating more than 125,000 local students on the importance of water in our lives and the need to use it wisely. Ms. Rivenberg highlighted the proposed two-year agreement for Fiscal Year (FY) 2023-24 and FY 2024-25 which will blend the same successful in-person and virtual programming of the past with new opportunities for hands-on learning.

Director LaMar reported that this item was reviewed by the Water Resources Policy and Communications Committee on July 6, 2023, and on MOTION by LaMar, seconded by Withers, and unanimously carried, **THE BOARD AUTHORIZED THE GENERAL MANAGER TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH DISCOVERY CUBE ORANGE COUNTY IN THE AMOUNT OF \$355,983 FOR THE TWO-YEAR PERIOD COVERING FY 2023-24 AND FY 2024-25 FOR THE ELEMENTARY AND MIDDLE SCHOOL EDUCATION PROGRAMS.**

8. MICHELSON WATER RECYCLING PLANT TRANSFORMER REPLACEMENT CONSTRUCTION AWARD

Executive Director of Technical Services Burton reported that the electrical service to MWRP is provided by Southern California Edison (SCE) through two separate electrical services, and under normal operating conditions, the MWRP electrical loads are balanced between both services. Mr. Burton said that during an emergency, either one or the other can provide power to all of the plant loads.

Mr. Burton said that this March, one of the SCE-owned transformers on Service A failed, rendering it completely inoperable. He said that the transformer that failed is obsolete, and the existing service no longer meets SCE's design standards. He said that the entire existing service must be replaced with a new service that complies with current SCE standards for equipment, technology, and minimum working clearances.

Mr. Burton said that staff and SCE collaborated to develop the design of the replacement service and associated equipment. Due to the specialized nature of the work and the urgency associated with restoring electrical service, staff also coordinated closely with a contractor, Arizona Pipeline Company, during the design phase. Arizona Pipeline specializes in underground construction and high-voltage facilities and is well-versed in SCE design, construction standards, and other requirements. He said that once the design for the new service was complete, staff requested a bid from Arizona Pipeline Company which staff reviewed and confirmed that the proposed cost is comparable to similar work on other District projects with similar SCE infrastructure. On MOTION by Reinhart, seconded by Swan and unanimously carried, **THE BOARD AUTHORIZED THE GENERAL MANAGER TO EXECUTE A CONSTRUCTION CONTRACT WITH ARIZONA PIPELINE COMPANY IN THE AMOUNT OF \$419,405 FOR THE MICHELSON WATER RECYCLING PLANT SERVICE A TRANSFORMER REPLACEMENT, PROJECT 12615.**

9. 2023 ANNUAL WATER SUPPLY AND DEMAND ASSESSMENT

Using a PowerPoint presentation, Director of Water Resources Sanchez provided the background of the Annual Water Supply and Assessment which was submitted to the California Department of Water Resources (DWR). Ms. Sanchez reviewed the key assumptions and findings noting that IRWD: 1) has no projected water shortage; and 2) has an overall surplus of 40% for potable supplies and a 12% surplus for non-potable supplies with no supply gap. She further said that additional supplies are available if needed for emergency use through water banking supplies, imported supplies in Southern California, and groundwater.

Director LaMar said that this item was reviewed by the Water Resources Policy and Communications Committee on July 6, 2023. Following discussion, on MOTION by LaMar, seconded by Swan, and unanimously carried, THE BOARD RATIFIED THE 2023 ANNUAL WATER SUPPLY AND DEMAND ASSESSMENT SUBMITTAL TO THE DEPARTMENT OF WATER RESOURCES.

OTHER BUSINESS

10. General Manager's Report

General Manager Cook reported that the District has been awarded the 2023 Association of State Dam Safety Officials award for the western states, and recognized Mr. Jacob Moeder for his efforts in leading the District's dam projects.

11. Receive oral update(s) from District liaison(s) regarding communities within IRWD's service area and provide information on relevant community events.

General Manager Cook said that he spoke with Consultant Newell, who is on vacation, and he relayed that all is well in the canyon.

12. Directors' Comments

Director Withers reported on his attendance at the Southern California Water Dialogue meeting and a WACO meeting.

Director LaMar reported on his attendance at ACWA officers' meetings, an ACWA Region 10 program and tour, a Southern California Water Dialogue meeting, and a WACO meeting.

Director Swan reported on his attendance at a Southern California Water Dialogue meeting, a MWDOC Planning and Operations Committee meeting and Board Workshop with MWD Directors, a WACO meeting, Newport Chamber of Commerce meetings, and an OCBC Government Affairs meeting.

Director Reinhart reported on his attendance at a MWDOC Board workshop with MWD Directors, an OCWD Communications and Legislative Liaison Committee meeting, and a WACO meeting.

Director McLaughlin had no meetings to report.

13. Adjournment

Director McLaughlin adjourned the meeting at 5:45 p.m.

APPROVED and SIGNED this 24th day of July 2023.

President, IRVINE RANCH WATER DISTRICT

Secretary, IRVINE RANCH WATER DISTRICT

APPROVED AS TO FORM:


Claire Hervey Collins, General Counsel
Hanson Bridgett LLP

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July 24, 2023

Prepared by: O. Mendoza / J. Davis

Submitted by: K. Morris / C. Clary

Approved by: Paul A. Cook 

CONSENT CALENDAR

JUNE 2023 TREASURY REPORT

SUMMARY:

The following is submitted for the Board's information and approval:

- A. The June 2023 Investment Summary Report. This Investment Summary Report conforms with the 2023 Investment Policy and provides sufficient liquidity to meet estimated expenditures during the next six months, as outlined in Exhibit "A";
- B. The Summary of Fixed and Variable Rate Debt as of June 30, 2023, as outlined in Exhibit "B";
- C. The Monthly Interest Rate Swap Summary as of June 30, 2023, as outlined in Exhibit "C";
- D. The June 30, 2023 Disbursement Summary of warrants 436186 through 437029, Workers' Compensation distributions, ACH payments, virtual card payments, wire transfers, payroll withholding distributions, and voided checks in the total amount of \$34,615,223, as outlined in Exhibit "D";
- E. The Summary of Payroll ACH payments in the total amount of \$3,567,361 as outlined in Exhibit "E"; and
- F. The Disclosure Report of Reimbursements to Board members and staff for June 2023, detailing payments or reimbursements for individual charges of \$100 or more per transaction, as outlined in Exhibit "F".

FISCAL IMPACTS:

As of June 30, 2023, the book value of the investment portfolio was \$366,468,936, with a 3.59% rate of return and a market value of \$362,314,571. Based on IRWD's June 30, 2023, quarterly real estate investment rate of return of 14.24%, the weighted average return for the fixed income and real estate investments was 5.85%.

As of June 30, 2023, the outstanding principal amount of fixed and variable rate debt was \$604,890,000. The monthly weighted average all-in variable rate was 3.10%. Including IRWD's weighted average fixed rate bond issues of 3.72% and the negative cash accruals from fixed payer interest rate swaps, which hedge a portion of the District's variable rate debt, the total average debt rate was 3.52%.

Payroll ACH payments totaled \$3,567,361 and wire transfers, all other ACH payments, and checks issued for debt service, accounts payable, payroll, water purchases, and voided checks for June totaled \$34,615,223.

ENVIRONMENTAL COMPLIANCE:

This item is not a project as defined in the California Environmental Quality Act Code of Regulations, Title 14, Chapter 3, Section 15378.

COMMITTEE STATUS:

All items in this report were not submitted to a Committee; the investment and debt reports are submitted to the Finance and Personnel Committee monthly.

RECOMMENDATION:

THAT THE BOARD RECEIVE AND FILE THE TREASURER'S INVESTMENT SUMMARY REPORT, THE SUMMARY OF FIXED AND VARIABLE RATE DEBT, AND THE DISCLOSURE REPORT OF REIMBURSEMENTS TO BOARD MEMBERS AND STAFF, APPROVE THE JUNE 2023 SUMMARY OF PAYROLL ACH PAYMENTS IN THE TOTAL AMOUNT OF \$3,567,361, AND APPROVE THE JUNE 2023 ACCOUNTS PAYABLE DISBURSEMENT SUMMARY OF WARRANTS 436186 THROUGH 437029, WORKERS' COMPENSATION DISTRIBUTIONS, ACH PAYMENTS, VIRTUAL CARD PAYMENTS, WIRE TRANSFERS, PAYROLL WITHHOLDING DISTRIBUTIONS AND VOIDED CHECKS IN THE TOTAL AMOUNT OF \$34,615,223.

LIST OF EXHIBITS:

Exhibit "A" – Investment Summary Report

Exhibit "B" – Summary of Fixed and Variable Debt

Exhibit "C" – Monthly Interest Rate Swap Summary

Exhibit "D" – Monthly Summary of District Disbursements

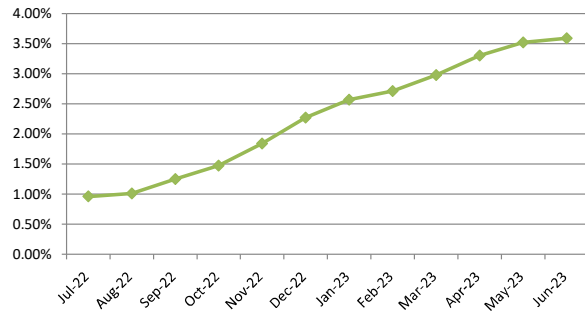
Exhibit "E" – Monthly Payroll ACH Summary

Exhibit "F" – Disclosure of Reimbursements to Board Members and Staff

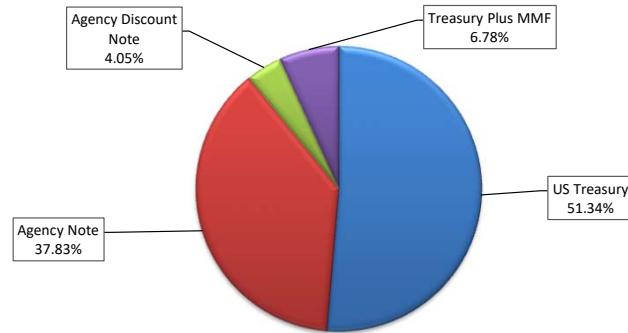
Exhibit "A"

Irvine Ranch Water District Investment Portfolio Summary June 2023

Monthly Fixed Income Yield



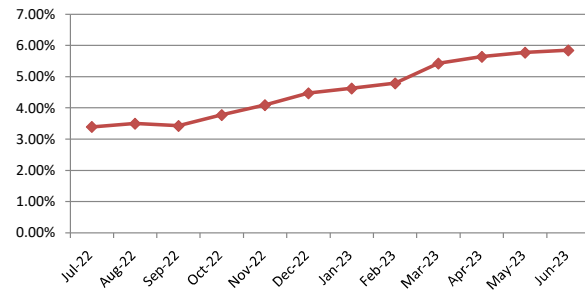
Portfolio Distribution



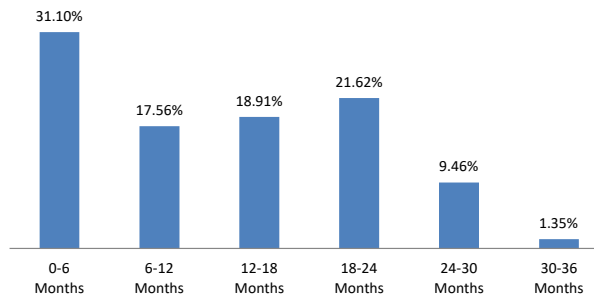
Investment Summary

Type	PAR	Book Value	Market Value
US Treasury	190,000,000	188,171,218	185,890,300
Agency Note	140,000,000	138,342,937	136,479,600
Treasury Plus MMF	25,096,721	25,096,721	25,096,721
Agency Discount	15,000,000	14,858,061	14,847,950
Grand Total	370,096,721	366,468,936	362,314,571

Weighted Average Return Including Real Estate Portfolio



Maturity Distribution



Top Issuers

Issuer	PAR	% Portfolio
US Treasury	190,000,000	51.34%
Fed Home Loan Bank	80,000,000	21.62%
Fed Farm Credit Bank	55,000,000	14.86%
Wells Fargo / Allspring	25,096,721	6.78%
Fed Home Loan Mortgage Corp	15,000,000	4.05%
Fed Natl Mortgage Assoc	5,000,000	1.35%
Grand Total	370,096,721	100.00%

IRVINE RANCH WATER DISTRICT
INVESTMENT SUMMARY REPORT

06/30/23

SETTLMT	Call Schedule	Initial Call	Maturity Date	Rating	INVESTMENT TYPE	INSTITUTION / ISSUER	PAR Amount	COUPON DISCOUNT	YIELD	ORIGINAL COST	CARRY VALUE	MARKET VALUE ⁽¹⁾ 6/30/2023	UNREALIZED ⁽²⁾ GAIN/(LOSS)
04/06/23			07/01/23		LAIF	State of California Tsy.	\$0.00		3.260%	\$0.00	\$0.00	0.00	0.00
06/30/23			07/01/23		Treasury Plus MMF	Wells Fargo / Allspring	25,096,720.52		4.945%	\$25,096,720.52	\$25,096,720.52	25,096,720.52	0.00
01/24/23	NA	NA	07/12/23	NR	FHLB - Discount Note	Fed Home Loan Bank	5,000,000	4.685%	4.857%	4,890,032.64	4,992,842.36	4,993,950.00	1,107.64
03/31/23	NA	NA	07/19/23	NR	FHLB - Discount Note	Fed Home Loan Bank	5,000,000	4.675%	4.809%	4,928,576.39	4,988,312.50	4,989,300.00	987.50
04/21/23	NA	NA	07/20/23	Aaa/NR/AAA	Treasury - Bill	US Treasury	10,000,000	4.930%	5.061%	9,876,750.00	9,973,980.56	9,976,300.00	2,319.44
01/11/22	NA	NA	07/31/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.125%	0.710%	4,954,882.81	4,997,608.63	4,980,750.00	(16,858.63)
02/28/22	NA	NA	07/31/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.125%	1.408%	4,909,960.94	4,994,785.38	4,980,750.00	(14,035.38)
03/31/23	NA	NA	08/03/23	Aaa/NR/AAA	Treasury - Bill	US Treasury	5,000,000	4.570%	4.708%	4,920,659.70	4,979,054.16	4,978,050.00	(1,004.16)
01/13/22	NA	NA	08/15/23	Aaa/AA/AAA	Treasury - Note	US Treasury	10,000,000	0.125%	0.769%	9,898,437.50	9,992,106.54	9,939,400.00	(52,706.54)
02/15/22	NA	NA	08/31/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.125%	1.473%	4,898,046.88	4,988,933.91	4,959,000.00	(29,933.91)
08/23/22	NA	NA	09/15/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.125%	3.154%	4,842,968.75	4,969,241.30	4,948,950.00	(20,291.30)
11/26/21	NA	NA	09/30/23	Aaa/AA/AAA	Treasury - Note	US Treasury	10,000,000	0.250%	0.572%	9,941,015.63	9,992,024.40	9,878,400.00	(113,624.40)
01/13/23	NA	NA	10/03/23	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	4.750%	4.809%	4,998,200.00	4,999,356.65	4,989,550.00	(9,806.65)
03/31/22	NA	NA	10/31/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	1.625%	2.155%	4,958,984.38	4,991,357.68	4,940,650.00	(50,707.68)
04/21/22	NA	NA	10/31/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	1.625%	2.380%	4,943,750.00	4,987,701.61	4,940,650.00	(47,051.61)
03/31/22	NA	NA	11/30/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.500%	2.210%	4,860,742.19	4,965,242.71	4,901,550.00	(63,692.71)
04/21/22	NA	NA	11/30/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.500%	2.462%	4,846,093.75	4,960,214.71	4,901,550.00	(58,664.71)
08/31/22	NA	NA	12/08/23	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	3.375%	3.576%	4,987,445.00	4,995,670.69	4,958,600.00	(37,070.69)
04/14/22	NA	NA	12/15/23	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.125%	2.213%	4,829,687.50	4,953,373.46	4,886,150.00	(67,223.46)
01/17/23	NA	NA	01/12/24	NR	FHLB - Discount Note	Fed Home Loan Bank	5,000,000	4.545%	4.771%	4,772,750.00	4,876,906.25	4,864,700.00	(12,206.25)
03/22/22	NA	NA	01/31/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	0.875%	2.013%	4,896,484.38	4,967,423.03	4,871,100.00	(96,323.03)
08/31/22	NA	NA	01/31/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	2.500%	3.445%	4,935,156.25	4,973,211.27	4,917,400.00	(55,811.27)
12/16/22	NA	NA	02/15/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	2.750%	4.531%	4,899,804.69	4,946,139.14	4,918,350.00	(27,789.14)
03/22/22	NA	NA	02/29/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	1.500%	2.020%	4,950,781.25	4,983,130.95	4,872,050.00	(111,080.95)
03/10/22	NA	NA	03/08/24	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	10,000,000	1.875%	1.680%	10,038,080.00	10,013,111.22	9,762,400.00	(250,711.22)
04/21/22	NA	NA	04/30/24	Aaa/AA/AAA	Treasury - Note	US Treasury	10,000,000	2.000%	2.600%	9,882,421.88	9,951,697.64	9,720,300.00	(231,397.64)
05/31/22	NA	NA	05/31/24	Aaa/AA/AAA	Treasury - Note	US Treasury	10,000,000	2.500%	2.560%	9,988,281.25	9,994,629.57	9,739,100.00	(255,529.57)
08/17/22	NA	NA	06/14/24	Aaa/AA+/AAA	FHLB - Note	Fed Home Loan Bank	5,000,000	3.125%	3.315%	4,983,200.00	4,991,209.59	4,906,150.00	(85,059.59)
12/16/22	NA	NA	06/14/24	Aaa/AA+/AAA	FHLB - Note	Fed Home Loan Bank	5,000,000	4.875%	4.611%	5,018,300.00	5,011,697.25	4,971,000.00	(40,697.25)
12/01/22	NA	NA	07/02/24	Aaa/AA+/AAA	FNMA - Note	Fed Natl Mortgage Assoc	5,000,000	1.750%	4.450%	4,795,376.45	4,870,299.06	4,821,550.00	(48,749.06)
08/17/22	NA	NA	07/31/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	3.000%	3.249%	4,976,562.50	4,987,001.05	4,872,850.00	(114,151.05)
08/31/22	NA	NA	08/26/24	Aaa/AA+/NR	FFCB - Note	Fed Farm Credit Bank	5,000,000	3.375%	3.500%	4,988,050.00	4,993,053.86	4,887,200.00	(105,853.86)
S 09/09/22	One Time	11/28/2022	08/28/24	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	4.000%	3.950%	4,995,000.00	4,997,051.46	4,920,800.00	(76,251.46)
02/28/23	One Time	8/28/2023	08/28/24	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	5.250%	5.338%	4,993,750.00	4,995,155.39	4,974,250.00	(20,905.39)
08/31/22	NA	NA	09/13/24	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	3.250%	3.530%	4,972,750.00	5,006,097.78	4,875,200.00	(130,897.78)
09/30/22	NA	NA	09/13/24	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	3.250%	4.340%	4,898,930.00	4,937,715.97	4,875,200.00	(62,515.97)
09/30/22	NA	NA	09/26/24	Aaa/AA+/NR	FFCB - Note	Fed Farm Credit Bank	5,000,000	4.250%	4.334%	4,992,100.00	4,995,077.44	4,934,050.00	(61,027.44)
10/17/22	NA	NA	10/17/24	Aaa/AA+/NR	FFCB - Note	Fed Farm Credit Bank	10,000,000	4.375%	4.535%	9,969,800.00	9,980,417.51	9,841,600.00	(138,817.51)
10/31/22	NA	NA	11/15/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	2.250%	4.489%	4,783,984.38	4,854,348.72	4,801,000.00	(53,348.72)
12/22/22	NA	NA	11/18/24	Aaa/AA+/AAA	FFCB - Note	Fed Farm Credit Bank	5,000,000	0.875%	4.260%	4,693,316.75	4,777,357.64	4,709,200.00	(68,157.64)
10/31/22	NA	NA	12/31/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	2.250%	4.471%	4,773,046.88	4,842,680.22	4,786,700.00	(55,980.22)
10/31/22	NA	NA	12/31/24	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	2.250%	4.483%	4,771,875.00	4,841,867.90	4,786,700.00	(55,167.90)
10/31/22	NA	NA	01/15/25	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	1.125%	4.476%	4,651,562.50	4,756,482.34	4,701,350.00	(55,132.34)
10/31/22	NA	NA	01/31/25	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	2.500%	4.483%	4,789,843.75	4,853,125.00	4,797,850.00	(55,275.00)
02/13/23	NA	NA	02/13/25	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	5.020%	5.020%	5,000,000.00	5,000,000.00	4,953,600.00	(46,400.00)
02/07/23	NA	NA	02/14/25	Aaa/AA+/AAA	FFCB - Note	Fed Farm Credit Bank	5,000,000	1.750%	4.500%	4,737,350.00	4,788,598.78	4,740,400.00	(48,198.78)
12/30/22	NA	NA	02/28/25	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	2.750%	4.317%	4,839,453.13	4,876,596.08	4,816,200.00	(60,396.08)
02/07/23	NA	NA	03/14/25	Aaa/AA+/NR	FHLB - Note	Fed Home Loan Bank	5,000,000	4.250%	4.518%	4,973,050.00	4,978,116.32	4,927,700.00	(50,416.32)
12/30/22	NA	NA	03/15/25	Aaa/AA/AAA	Treasury - Note	US Treasury	5,000,000	1.750%	4.329%	4,731,250.00	4,792,268.92	4,728,900.00	(63,368.92)
04/12/23	NA	NA	03/31/25	Aaa/AA/AAA	Treasury - Note	US Treasury	20,000,000	3.875%	4.073%	19,925,781.25	19,934,039.25	19,603,200.00	(330,839.25)

IRVINE RANCH WATER DISTRICT
INVESTMENT SUMMARY REPORT

06/30/23

SETTLMT	Call Schedule	Initial Call	Maturity Date	Rating	INVESTMENT TYPE	INSTITUTION / ISSUER	PAR Amount	COUPON DISCOUNT	YIELD	ORIGINAL COST	CARRY VALUE	MARKET VALUE ⁽¹⁾ 6/30/2023	UNREALIZED ⁽²⁾ GAIN/(LOSS)
12/22/22	NA	NA	04/01/25	Aaa/AA+/AAA	FHLB - Note	Fed Home Loan Bank	5,000,000	4.200%	4.160%	5,004,550.00	5,003,504.21	4,933,050.00	(70,454.21)
12/08/22	Quarterly	02/12/2023	05/12/25	Aaa/AA+/AAA	FHLMC - Note	Fed Home Loan Mortgage Corp	5,000,000	3.050%	4.427%	4,843,000.00	4,879,326.19	4,818,300.00	(61,026.19)
01/11/23	NA	NA	05/15/25	Aaa/AA+/AAA	Treasury - Note	US Treasury	5,000,000	2.750%	4.148%	4,845,312.50	4,876,250.00	4,801,750.00	(74,500.00)
12/13/22	NA	NA	06/13/25	Aaa/AA+/AAA	FFCB - Note	Fed Farm Credit Bank	5,000,000	4.250%	4.340%	4,989,400.00	4,991,722.02	4,929,100.00	(62,622.02)
12/13/22	NA	NA	06/13/25	Aaa/AA+/AAA	FFCB - Note	Fed Farm Credit Bank	5,000,000	4.250%	4.352%	4,988,000.00	4,990,628.70	4,929,100.00	(61,528.70)
04/24/23	NA	NA	07/24/25	Aaa/AA+/AAA	FFCB - Note	Fed Farm Credit Bank	10,000,000	4.250%	4.253%	10,000,000.00	10,000,000.00	9,869,300.00	(130,700.00)
04/21/23	NA	NA	09/23/25	Aaa/AA+/AAA	FHLMC - Note	Fed Home Loan Mortgage Corp	10,000,000	0.375%	4.127%	9,143,400.00	9,212,044.02	9,071,600.00	(140,444.02)
12/01/22	NA	NA	10/15/25	Aaa/AA+/AAA	Treasury - Note	US Treasury	5,000,000	4.250%	4.298%	4,993,359.38	4,994,701.43	4,943,350.00	(51,351.43)
12/01/22	Continuous after	9/12/2023	12/12/25	Aaa/AA+/AAA	FFCB - Note	Fed Farm Credit Bank	5,000,000	4.125%	4.694%	4,920,500.00	4,935,724.93	4,880,700.00	(55,024.93)
SUB-TOTAL							<u>\$370,096,721</u>			<u>\$363,928,568.75</u>	<u>\$366,468,935.89</u>	<u>\$362,314,570.52</u>	<u>(\$4,154,365.37)</u>
TOTAL INVESTMENTS							<u>\$370,096,721</u>			<u>\$363,928,568.75</u>	<u>\$366,468,935.89</u>	<u>\$362,314,570.52</u>	<u>(\$4,154,365.37)</u>

Petty Cash						3,400.00
Ck Balance	Bank of America	ECR	1.72%			1,117,378.83
Ck Balance	Wells Fargo	ECR	1.65%			<u>13,604,636.59</u> ⁽⁵⁾
						<u>\$378,653,984.17</u>

⁽¹⁾ LAIF market value is as of the most recent quarter-end as reported by LAIF. Security market values are determined using Bank of New York ("Trading Prices"), Bloomberg and/or broker dealer pricing. ⁽²⁾ Gain (loss) calculated against carry value using the trading value provided by Bank of New York/or Brokers ⁽³⁾ Real estate rate of return is based on most recent quarter end return. ⁽⁴⁾ Real estate rate for September through May updated to reflect the addition of \$5.97 million of capital tenant improvements during FY 2023. ⁽⁵⁾ Cash balance in this account are funds that are pending purchase into the current money market fund. *S - Step up	Outstanding Variable Rate Debt	\$225,200,000
	Net Outstanding Variable Rate Debt (Less \$60 million fixed-payer swaps)	\$165,200,000
	Investment Balance:	\$378,653,984
	Investment to Variable Rate Debt Ratio:	229%
	Portfolio - Average Number of Days To Maturity	360

	Investment Portfolio	Real Estate ⁽³⁾⁽⁴⁾ Portfolio	Weighted Avg. Return
June	3.59%	14.24%	5.85%
May	3.52%	14.15%	5.78%
Change	0.07%	0.09%	0.07%

This Investment Summary Report is in conformity with the 2023 Investment Policy and provides sufficient liquidity to meet the next six months estimated expenditures.

IRVINE RANCH WATER DISTRICT
SUMMARY OF MATURITIES

06/30/23

DATE	TOTAL	%	LAIF	Agency Notes	Agency Discount Notes	Municipal Bonds	US Treasury	Investment Sweep
6/23	25,096,721	6.78%						25,096,721
7/23	30,000,000	8.11%			10,000,000		20,000,000	
8/23	20,000,000	5.40%					20,000,000	
9/23	15,000,000	4.05%					15,000,000	
10/23	15,000,000	4.05%		5,000,000			10,000,000	
11/23	10,000,000	2.70%					10,000,000	
12/23	10,000,000	2.70%		5,000,000			5,000,000	
1/24	15,000,000	4.05%			5,000,000		10,000,000	
2/24	10,000,000	2.70%					10,000,000	
3/24	10,000,000	2.70%		10,000,000				
4/24	10,000,000	2.70%					10,000,000	
5/24	10,000,000	2.70%					10,000,000	
SUB-TOTAL	\$180,096,721	48.66%		20,000,000	15,000,000		120,000,000	25,096,721

13 Months - 3 YEARS								
6/01/2024 - 08/31/2024	\$35,000,000	9.46%		30,000,000			5,000,000	
9/01/2024 - 11/30/2024	\$35,000,000	9.46%		30,000,000			5,000,000	
12/01/2024 - 02/28/2025	\$35,000,000	9.46%		10,000,000			25,000,000	
03/01/2025 - 5/31/2025	\$45,000,000	12.16%		15,000,000			30,000,000	
06/01/2025 - 08/31/2025	\$20,000,000	5.40%		20,000,000				
9/01/2025 - 11/30/2025	\$15,000,000	4.05%		10,000,000			5,000,000	
12/01/2025 - 02/28/2026	\$5,000,000	1.35%		5,000,000				
03/01/2026 - 5/31/2026								
06/01/2026 +								
SUB-TOTAL	\$190,000,000	51.34%		\$120,000,000			\$70,000,000	
TOTALS	\$370,096,721	100.00%		\$140,000,000	\$15,000,000		\$190,000,000	\$25,096,721

% OF PORTFOLIO	37.83%	4.05%	51.34%	6.78%
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Irvine Ranch Water District
Summary of Real Estate - Income Producing Investments
6/30/2023

	ACQUISITION DATE	PROPERTY TYPE	OWNERSHIP INTEREST	ORIGINAL COST	MARKET VALUE 6/30/2023	ANNUALIZED RATE OF RETURN QUARTER ENDED 6/30/2023
Sycamore Canyon	Dec-92	Apartments	Fee Simple	\$ 43,550,810	\$ 178,606,250	24.27%
Wood Canyon Villas	Jun-91	Apartments	Limited Partner	\$ 6,000,000	\$ 36,246,127	8.50%
ITC (230 Commerce)	Jul-03	Office Building	Fee Simple	\$ 5,739,845	\$ 12,484,800	10.32%
Waterworks Business Pk.	Nov-08	Research & Dev.	Fee Simple	\$ 8,630,577	\$ 12,068,640	7.64%
Sand Canyon Professional Center - Medical Office	Jul-12	Medical Office	Fee Simple	\$ 8,648,594	\$ 12,380,760	7.74%
Sand Canyon Professional Center - General Office ⁽¹⁾	Sep-20	Office Building	Fee Simple	\$ 31,952,488	\$ 40,559,820	5.91%
Total - Income Properties				\$ 104,522,313	\$ 292,346,397	14.24%

(1) Original Cost updated to reflect capital tenant improvements added Fiscal Year 2023.

IRVINE RANCH WATER DISTRICT INVESTMENT SUMMARY REPORT
INVESTMENT ACTIVITY⁽¹⁾
Jun-23

MATURITIES/SALES/CALLS

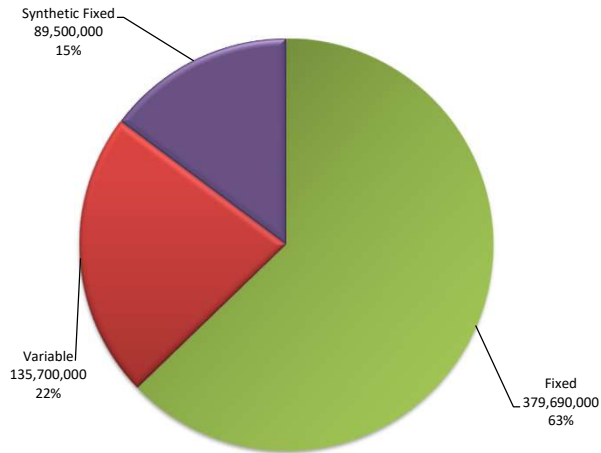
PURCHASES

DATE	SECURITY TYPE	PAR	YIELD	Settlement Date	Maturity Date	SECURITY TYPE	PAR	YIELD TO MATURITY
6/15/2023	FHLB - Discount Note	\$5,000,000	4.91%					
6/22/2023	Treasury - Bill	\$5,000,000	5.22%					
6/30/2023	Treasury - Note	\$5,000,000	0.56%					
6/30/2023	Treasury - Note	\$10,000,000	2.11%					

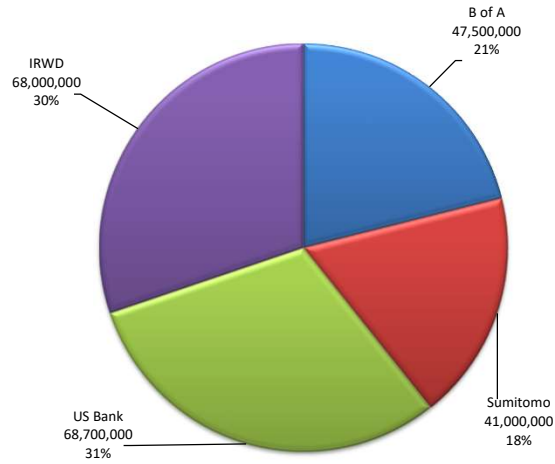
(1) Italicized entries indicate securities that are scheduled but not yet matured, sold, called, or purchased. There may be additional investment purchases if there are pending maturities for the month.

Exhibit "B"
Irvine Ranch Water District
Summary of Fixed and Variable Rate Debt
June 2023

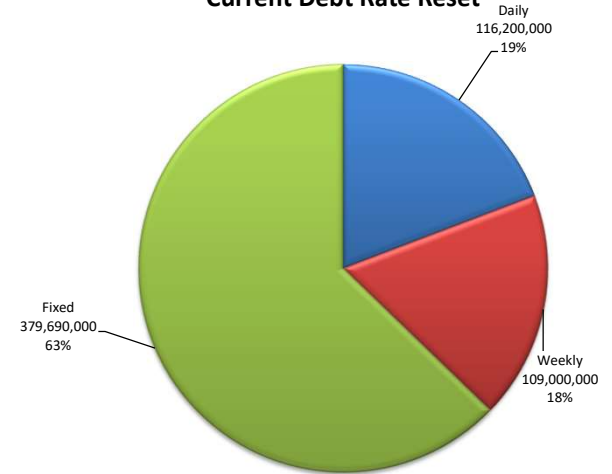
Current Debt Mix By Type



Letters of Credit / Support



Current Debt Rate Reset



Outstanding Par by Series

Series	Issue Date	Maturity Date	Remaining Principal	Percent	Letter of Credit/Support	Rmkt Agent	Mode	Reset
Series 1993	05/19/93	04/01/33	\$21,200,000	3.50%	US Bank	BAML	Variable	Daily
Series 2008-A Refunding	04/24/08	07/01/35	\$41,000,000	6.78%	Sumitomo	BAML	Variable	Weekly
Series 2011-A-1 Refunding	04/15/11	10/01/37	\$40,800,000	6.75%	IRWD	Goldman	Variable	Weekly
Series 2011-A-2 Refunding	04/15/11	10/01/37	\$27,200,000	4.50%	IRWD	Goldman	Variable	Weekly
Series 2009 - A	06/04/09	10/01/41	\$47,500,000	7.85%	US Bank	US Bank	Variable	Daily
Series 2009 - B	06/04/09	10/01/41	\$47,500,000	7.85%	B of A	Goldman	Variable	Daily
2016 COPS	09/01/16	03/01/46	\$105,710,000	17.48%	N/A	N/A	Fixed	Fixed
2010 Build America Taxable Bond	12/16/10	05/01/40	\$175,000,000	28.93%	N/A	N/A	Fixed	Fixed
Series 2016	10/12/16	02/01/46	\$98,980,000	16.36%	N/A	N/A	Fixed	Fixed
Total			\$604,890,000	100.00%				

**IRVINE RANCH WATER DISTRICT
SUMMARY OF FIXED & VARIABLE RATE DEBT**

June-23

ITN		GENERAL BOND INFORMATION																		LETTER OF CREDIT INFORMATION										TRUSTEE INFORMATION				
Daily		VARIABLE RATE ISSUES																		Letter of Credit										Rmkt Agent				
Weekly		Issue Date	Maturity Date	Principal Payment Date	Payment Date	Original Par Amount	Remaining Principal	Letter of Credit	Reimbursement Agreement Date	L/C Exp. Date	MOODY'S	S&P	FITCH	LOC Stated Amount	LOC Fee	Annual LOC Cost	Rmkt Agent	Reset	Rmkt Fees	Annual Cost	Trustee													
		05/19/93	04/01/33	Apr 1	5th Bus. Day	\$38,300,000	\$21,200,000	US BANK	05/07/15	05/01/25	Aa3/VMIG1	AA-/A-1+	N/R	\$21,485,764	0.3000%	\$64,457	BAML	DAILY	0.10%	\$21,200	BANK OF NY													
		04/24/08	07/01/35	Jul 1	5th Bus. Day	\$60,215,000	\$41,000,000	SUMITOMO	04/01/11	05/28/25	A1/P-1	A-/A-1	A/F1	\$41,606,575	0.3150%	\$131,061	BAML	WED	0.07%	\$28,700	BANK OF NY													
		04/15/11	10/01/37	Oct 1	1st Bus. Day	\$60,545,000	\$40,800,000	N/A	N/A	N/A	Aa1/VMIG1	A-1+	AAA/F1+	N/A	N/A	N/A	Goldman	WED	0.13%	\$51,000	BANK OF NY													
		04/15/11	10/01/37	Oct 1	1st Bus. Day	\$40,370,000	\$27,200,000	N/A	N/A	N/A	Aa1/VMIG1	A-1+	AAA/F1+	N/A	N/A	N/A	Goldman	WED	0.13%	\$34,000	BANK OF NY													
		06/04/09	10/01/41	Oct 1	1st Bus. Day	\$75,000,000	\$47,500,000	US BANK	04/01/11	05/01/25	Aa2/VMIG1	AA-/A-1+	AA/F1+	\$48,030,959	0.3000%	\$144,093	US Bank	DAILY	0.07%	\$33,250	US BANK													
		06/04/09	10/01/41	Oct 1	1st Bus. Day	\$75,000,000	\$47,500,000	B of A	04/01/11	04/21/25	Aa2/VMIG1	A-/A-1	A1/F1+	\$48,030,959	0.2800%	\$134,487	Goldman	DAILY	0.10%	\$47,500	US BANK													
\$349,430,000							\$225,200,000	SUB-TOTAL VARIABLE RATE DEBT										\$159,154,258	0.2979%	\$474,098														
																		(Wt. Avg)			(Wt. Avg)													
FIXED RATE ISSUES																																		
		12/16/10	05/01/40	May (2025)	May/Nov	\$175,000,000	\$175,000,000	N/A	N/A	N/A	Aa1	AAA	NR	N/A	N/A	N/A	N/A	N/A	N/A	N/A	US BANK													
		09/01/16	03/01/46	Mar 1	Mar/Sept	\$116,745,000	\$105,710,000	N/A	N/A	N/A	NR	AAA	AAA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	US BANK													
		10/12/16	02/01/46	Feb 1	Feb/Aug	\$103,400,000	\$98,980,000	N/A	N/A	N/A	NR	AAA	AAA	N/A	N/A	N/A	N/A	N/A	N/A	N/A	BANK OF NY													
\$395,145,000							\$379,690,000	SUB-TOTAL FIXED RATE DEBT																										
\$744,575,000							\$604,890,000	TOTAL - FIXED & VARIABLE RATE DEBT																										

Remarketing Agents			GO VS COP's		
Goldman	115,500,000	51%	GO:	499,180,000	83%
BAML	62,200,000	28%	COPS:	105,710,000	17%
US Bank	47,500,000	21%	Total	<u>604,890,000</u>	
	<u>225,200,000</u>				

LOC Banks		Breakdown Between Variable & Fixed Rate Mode	
SUMITOMO	41,000,000	Daily Issues	116,200,000 19%
BANK OF AMERICA	47,500,000	Weekly Issues	41,000,000 7%
US BANK	68,700,000	ITN Issues	68,000,000 11%
	<u>157,200,000</u>	Sub-Total	<u>225,200,000</u>
		Fixed Rate Issues	\$379,690,000 63%
		Sub-Total - Fixed	<u>379,690,000</u>
		TOTAL DEBT	
		FIXED & VAR.	<u>604,890,000</u> 100%

SUMMARY OF DEBT RATES
Jun-23

Rmkt Agent Mode	GOLDMAN DAILY	GOLDMAN WEEKLY	GOLDMAN WEEKLY	MERRILL LYNCH DAILY	MERRILL LYNCH WEEKLY	US BANK DAILY
Bond Issue	2009 - B	2011 A-1	2011 A-2	1993	2008-A	2009-A
Par Amount	47,500,000	40,800,000	27,200,000	21,200,000	41,000,000	47,500,000
LOC Bank	BOFA	(SIFMA + 5)	(SIFMA + 5)	US BANK	Sumitomo	US BANK
Reset		Wednesday	Wednesday		Wednesday	
6/1/2023	2.45%	3.61%	3.61%	2.48%	2.96%	2.65%
6/2/2023	2.15%	3.61%	3.61%	1.98%	2.96%	2.25%
6/3/2023	2.15%	3.61%	3.61%	1.98%	2.96%	2.25%
6/4/2023	2.15%	3.61%	3.61%	1.98%	2.96%	2.25%
6/5/2023	1.70%	3.61%	3.61%	1.60%	2.96%	2.00%
6/6/2023	1.50%	3.61%	3.61%	1.40%	2.96%	1.75%
6/7/2023	1.35%	3.61%	3.61%	1.40%	2.96%	1.50%
6/8/2023	1.35%	2.89%	2.89%	1.40%	2.19%	1.50%
6/9/2023	1.40%	2.89%	2.89%	1.45%	2.19%	1.55%
6/10/2023	1.40%	2.89%	2.89%	1.45%	2.19%	1.55%
6/11/2023	1.40%	2.89%	2.89%	1.45%	2.19%	1.55%
6/12/2023	1.45%	2.89%	2.89%	1.65%	2.19%	1.70%
6/13/2023	1.70%	2.89%	2.89%	1.87%	2.19%	1.75%
6/14/2023	1.85%	2.89%	2.89%	2.09%	2.19%	1.90%
6/15/2023	2.10%	3.28%	3.28%	2.34%	2.69%	2.10%
6/16/2023	2.40%	3.28%	3.28%	2.79%	2.69%	2.50%
6/17/2023	2.40%	3.28%	3.28%	2.79%	2.69%	2.50%
6/18/2023	2.40%	3.28%	3.28%	2.79%	2.69%	2.50%
6/19/2023	2.40%	3.28%	3.28%	2.79%	2.69%	2.50%
6/20/2023	2.65%	3.28%	3.28%	3.06%	2.69%	2.75%
6/21/2023	2.85%	3.28%	3.28%	3.19%	2.69%	2.95%
6/22/2023	2.90%	4.23%	4.23%	3.24%	3.54%	3.00%
6/23/2023	2.90%	4.23%	4.23%	3.42%	3.54%	3.15%
6/24/2023	2.90%	4.23%	4.23%	3.42%	3.54%	3.15%
6/25/2023	2.90%	4.23%	4.23%	3.42%	3.54%	3.15%
6/26/2023	2.75%	4.23%	4.23%	3.26%	3.54%	3.15%
6/27/2023	2.80%	4.23%	4.23%	3.25%	3.54%	3.10%
6/28/2023	2.90%	4.23%	4.23%	3.13%	3.54%	3.10%
6/29/2023	2.80%	4.06%	4.06%	2.94%	3.27%	3.10%
6/30/2023	2.45%	4.06%	4.06%	2.69%	3.27%	3.00%
Avg Interest Rates	2.22%	3.54%	3.54%	2.42%	2.87%	2.40%
Rmkt Fee	0.10%	0.13%	0.13%	0.10%	0.07%	0.07%
LOC Fee	0.28%			0.30%	0.32%	0.30%
All-In Rate	2.60%	3.66%	3.66%	2.82%	3.26%	2.77%
Par Amount	88,300,000		27,200,000	62,200,000		47,500,000

Interest Rate Mode	Percent of Total Variable Rate Debt	Par Outstanding	Weighted All-In Average Rate	Base Rate Average
Daily	51.60%	116,200,000	2.71%	2.33%
Weekly	48.40%	109,000,000	3.51%	3.29%
	100.00%	\$225,200,000	3.10%	2.79%
Fixed				
COPS 2016	27.84%	105,710,000	2.90%	
BABS 2010	46.09%	175,000,000	4.44%	(1)
SERIES 2016	26.07%	98,980,000	3.32%	
	100.00%	\$379,690,000	3.72%	
All-In Debt Rate Including \$60 Million Notional Amount of Swaps				3.52%

(1) Rate adjusted up from 4.35% as a result of sequestration reducing BAB's subsidy by 5.7%

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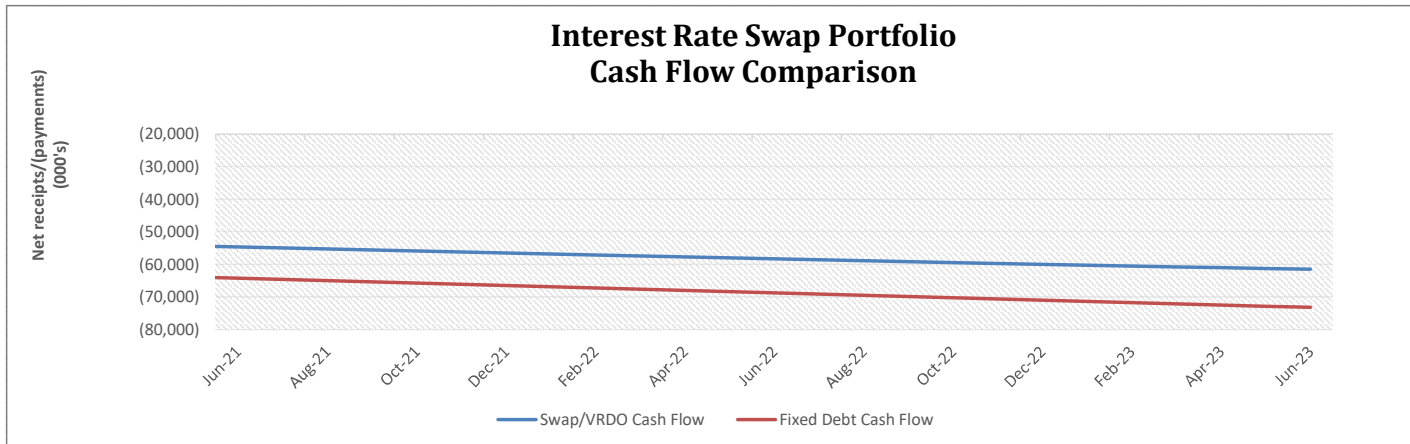
Exhibit "C"
Irvine Ranch Water District
Interest Rate Swap Summary
June 2023

	Prior Mo.	Current Mo.	12-Mo Avg
LIBOR Avg %	5.13%	5.18%	3.98%

Current Fiscal Year Active Swaps								Cash Flow				Mark to Market	
Effective Date	Maturity Date	Years to Maturity	Counter Party	Notional Amt	Type	Base Index	Fixed Rate	Prior Month	Current Month	Fiscal YTD	Cumulative Net Accrual	Current Mark to Market	Notional Difference
Fixed Payer Swaps - By Effective Date													
3/10/2007	3/10/2029	5.7	ML	30,000,000	FXP	LIBOR	5.687%	(18,164)	(7,858)	(540,406)	(21,922,970)	27,345,418	(2,654,582)
3/10/2007	3/10/2029	5.7	CG	30,000,000	FXP	LIBOR	5.687%	(18,164)	(7,858)	(540,406)	(21,922,970)	27,347,874	(2,652,126)
Totals/Weighted Avgs				5.7		\$ 60,000,000	5.687%	\$ (36,328)	\$ (15,716)	\$ (1,080,812)	\$ (43,845,939)	\$ 54,693,292	\$ (5,306,708)
Total Current Year Active Swaps						\$ 60,000,000		\$ (36,328)	\$ (15,716)	\$ (1,080,812)	\$ (43,845,939)	\$ 54,693,292	\$ (5,306,708)

Current Fiscal Year Terminated Swaps								Cash Flow				Mark to Market	
Effective Date	Maturity Date		Counter Party	Notional Amt	Type	Base Index	Fixed Rate	Prior Month	Current Month	Fiscal YTD	Cumulative Net Accrual	Current Mark to Market	Notional Difference
Total Current Year Terminated Swaps								\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Current Fiscal Year - Total Swaps								Cash Flow				Mark to Market		
								Prior Month	Current Month	Fiscal YTD	Cumulative Net Accrual	Current Mark to Market	Notional Difference	
Total Current Year Active & Terminated Swaps								\$ 60,000,000	\$ (36,328)	\$ (15,716)	\$ (1,080,812)	\$ (43,845,939)	\$ 54,693,292	\$ (5,306,708)



Cash Flow Comparison Synthetic Fixed vs. Fixed Rate Debt	
Cash Flow to Date	
Synthetic Fixed =	\$61,513,478
Fixed Rate =	\$73,189,652
Assumptions:	
- Fixed rate debt issued at 4.93% in Mar-07 (estimated TE rate - Bloomberg)	
- 'Synthetic' includes swap cash flow + interest + fees to date	

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Exhibit "D"

IRVINE RANCH WATER DISTRICT AP DISBURSEMENTS AND VOIDS FOR JUNE 2023

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436186	1-Jun-23	ADS CORP.	11,260.00	IRWD Wells Fargo Check No Print	Reconciled
436187	1-Jun-23	AIRGAS, INC.	2,033.16	IRWD Wells Fargo Check No Print	Reconciled
436188	1-Jun-23	APCO GRAPHICS INC	290.39	IRWD Wells Fargo Check No Print	Reconciled
436189	1-Jun-23	AQUA-METRIC SALES COMPANY	945.72	IRWD Wells Fargo Check No Print	Reconciled
436190	1-Jun-23	AT&T CORP	58,500.00	IRWD Wells Fargo Check No Print	Reconciled
436191	1-Jun-23	AT&T CORP	770.84	IRWD Wells Fargo Check No Print	Reconciled
436192	1-Jun-23	AT&T CORP	113.12	IRWD Wells Fargo Check No Print	Reconciled
436193	1-Jun-23	AT&T CORP	59.83	IRWD Wells Fargo Check No Print	Reconciled
436194	1-Jun-23	AUTOZONE PARTS, INC.	1,372.89	IRWD Wells Fargo Check No Print	Reconciled
436195	1-Jun-23	BAKER CANYON GREEN RECYCLING	293.60	IRWD Wells Fargo Check No Print	Reconciled
436196	1-Jun-23	BATTERIES PLUS AND BATTERIES PLUS BULBS	438.33	IRWD Wells Fargo Check No Print	Reconciled
436197	1-Jun-23	BIRMINGHAM FASTENER & SUPPLY, INCORPORATED	6,682.79	IRWD Wells Fargo Check No Print	Reconciled
436198	1-Jun-23	BORCHARD SURVEYING & MAPPING, INC.	312.50	IRWD Wells Fargo Check No Print	Reconciled
436199	1-Jun-23	C & B PIPING (W), INC.	7,846.22	IRWD Wells Fargo Check No Print	Reconciled
436200	1-Jun-23	C. WELLS PIPELINE MATERIALS INC	1,494.19	IRWD Wells Fargo Check No Print	Reconciled
436201	1-Jun-23	CABCO YELLOW INC.	100.50	IRWD Wells Fargo Check No Print	Reconciled
436202	1-Jun-23	CEGLIA, FRANK	1.21	IRWD Wells Fargo Check No Print	Reconciled
436203	1-Jun-23	CITY OF NEWPORT BEACH	394.94	IRWD Wells Fargo Check No Print	Reconciled
436204	1-Jun-23	CNC ENGINEERING	965.00	IRWD Wells Fargo Check No Print	Reconciled
436205	1-Jun-23	COAST PLUMBING HEATING AND AIR, INC	299.00	IRWD Wells Fargo Check No Print	Reconciled
436206	1-Jun-23	COX COMMUNICATIONS, INC.	3,306.03	IRWD Wells Fargo Check No Print	Reconciled
436207	1-Jun-23	CURATIVE I.T. LLC	221.50	IRWD Wells Fargo Check No Print	Reconciled
436208	1-Jun-23	D & H WATER SYSTEMS INC.	5,269.81	IRWD Wells Fargo Check No Print	Reconciled
436209	1-Jun-23	DB INDUSTRIAL SUPPLY CO	1,279.53	IRWD Wells Fargo Check No Print	Reconciled
436210	1-Jun-23	DENSTON, SHAYNE	85.26	IRWD Wells Fargo Check No Print	Reconciled
436211	1-Jun-23	DG INVESTMENT INTERMEDIATE HOLDINGS 2, INC.	12,234.00	IRWD Wells Fargo Check No Print	Reconciled
436212	1-Jun-23	DIRECTV INC	152.99	IRWD Wells Fargo Check No Print	Reconciled
436213	1-Jun-23	DOWNSTREAM SERVICES, INC.	33,056.52	IRWD Wells Fargo Check No Print	Reconciled
436214	1-Jun-23	ENTERPRISE HOLDINGS, INC.	30,525.00	IRWD Wells Fargo Check No Print	Reconciled
436215	1-Jun-23	FARRELL & ASSOCIATES	359.56	IRWD Wells Fargo Check No Print	Reconciled
436216	1-Jun-23	FIRE EXTINGUISHING SAFETY & SERVICE	725.85	IRWD Wells Fargo Check No Print	Reconciled
436217	1-Jun-23	FISHER SCIENTIFIC COMPANY LLC	3,863.24	IRWD Wells Fargo Check No Print	Reconciled
436218	1-Jun-23	FRONTIER CALIFORNIA INC.	103.11	IRWD Wells Fargo Check No Print	Reconciled
436219	1-Jun-23	GE, MING	62.78	IRWD Wells Fargo Check No Print	Negotiable
436220	1-Jun-23	GEA MECHANICAL EQUIPMENT US, INC.	2,850.50	IRWD Wells Fargo Check No Print	Reconciled
436221	1-Jun-23	GOMEZ, EDWARD	39.34	IRWD Wells Fargo Check No Print	Reconciled
436222	1-Jun-23	GRAINGER	16,746.40	IRWD Wells Fargo Check No Print	Reconciled
436223	1-Jun-23	GRAYBAR ELECTRIC COMPANY	1,046.44	IRWD Wells Fargo Check No Print	Reconciled
436224	1-Jun-23	GUIDA SURVEYING INC.	9,828.75	IRWD Wells Fargo Check No Print	Reconciled
436225	1-Jun-23	HACH COMPANY	5,009.99	IRWD Wells Fargo Check No Print	Reconciled
436226	1-Jun-23	HI-LINE INC	645.14	IRWD Wells Fargo Check No Print	Reconciled
436227	1-Jun-23	HOME DEPOT USA INC	117.35	IRWD Wells Fargo Check No Print	Reconciled
436228	1-Jun-23	HOME DEPOT USA INC	213.42	IRWD Wells Fargo Check No Print	Reconciled
436229	1-Jun-23	INDUSTRIAL METAL SUPPLY CO	61.86	IRWD Wells Fargo Check No Print	Reconciled
436230	1-Jun-23	IRVINE COMPANY APARTMENT DEVELOPMENT	786.09	IRWD Wells Fargo Check No Print	Reconciled
436231	1-Jun-23	IRVINE PACIFIC	199.67	IRWD Wells Fargo Check No Print	Reconciled
436232	1-Jun-23	JACKSON, ANN	16.36	IRWD Wells Fargo Check No Print	Reconciled
436233	1-Jun-23	KB HOMES	331.95	IRWD Wells Fargo Check No Print	Reconciled
436234	1-Jun-23	KERSZENBAUM, I	463.98	IRWD Wells Fargo Check No Print	Reconciled
436235	1-Jun-23	LINDE GAS & EQUIPMENT INC.	426.07	IRWD Wells Fargo Check No Print	Reconciled
436236	1-Jun-23	MC FADDEN-DALE INDUSTRIAL	41.30	IRWD Wells Fargo Check No Print	Reconciled
436237	1-Jun-23	MUTUAL PROPANE	208.47	IRWD Wells Fargo Check No Print	Reconciled
436238	1-Jun-23	NMG GEOTECHNICAL INC	18,166.60	IRWD Wells Fargo Check No Print	Reconciled
436239	1-Jun-23	OPERATIONAL TECHNICAL SERVICES	12,056.00	IRWD Wells Fargo Check No Print	Reconciled
436240	1-Jun-23	PARTNERS IN CONTROL, INC.	6,944.20	IRWD Wells Fargo Check No Print	Reconciled
436241	1-Jun-23	PAYMENTUS CORPORATION	63,527.94	IRWD Wells Fargo Check No Print	Reconciled
436242	1-Jun-23	PCP MOTORSPORTS	175.56	IRWD Wells Fargo Check No Print	Reconciled
436243	1-Jun-23	PSOMAS	2,101.50	IRWD Wells Fargo Check No Print	Reconciled
436244	1-Jun-23	QUINN COMPANY	8,312.72	IRWD Wells Fargo Check No Print	Reconciled
436245	1-Jun-23	REMIGIO, ARTHUR	37.08	IRWD Wells Fargo Check No Print	Reconciled
436246	1-Jun-23	RS HUGHES COMPANY, INC.	1,102.33	IRWD Wells Fargo Check No Print	Reconciled
436247	1-Jun-23	SANTA MARGARITA FORD	639.45	IRWD Wells Fargo Check No Print	Reconciled
436248	1-Jun-23	SMOG TIME	146.50	IRWD Wells Fargo Check No Print	Reconciled
436249	1-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	715.81	IRWD Wells Fargo Check No Print	Reconciled
436250	1-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	90,683.86	IRWD Wells Fargo Check No Print	Reconciled
436251	1-Jun-23	SOUTHERN CALIFORNIA GAS COMPANY	29.82	IRWD Wells Fargo Check No Print	Reconciled
436252	1-Jun-23	SPARKLETT'S	281.08	IRWD Wells Fargo Check No Print	Reconciled
436253	1-Jun-23	STANTEC CONSULTING SERVICES INC.	3,180.00	IRWD Wells Fargo Check No Print	Reconciled
436254	1-Jun-23	STATE OF CALIFORNIA DEPARTMENT OF TRANSPORTATION	70,000.00	IRWD Wells Fargo Check No Print	Reconciled
436255	1-Jun-23	TALLEY INC	1,292.16	IRWD Wells Fargo Check No Print	Reconciled
436256	1-Jun-23	TEKDRAULICS	1,200.43	IRWD Wells Fargo Check No Print	Reconciled
436257	1-Jun-23	TK ELEVATOR CORPORATION	226.02	IRWD Wells Fargo Check No Print	Reconciled
436258	1-Jun-23	UNITED PARCEL SERVICE INC	66.56	IRWD Wells Fargo Check No Print	Reconciled
436259	1-Jun-23	UNITED RENTALS (NORTH AMERICA), INC.	552.76	IRWD Wells Fargo Check No Print	Reconciled
436260	1-Jun-23	VERIZON WIRELESS SERVICES LLC	20,369.19	IRWD Wells Fargo Check No Print	Reconciled
436261	1-Jun-23	VWR INTERNATIONAL, LLC	905.17	IRWD Wells Fargo Check No Print	Reconciled
436262	1-Jun-23	WASTE MANAGEMENT COLLECTIONS AND RECYCLING, INC.	1,715.27	IRWD Wells Fargo Check No Print	Reconciled
436263	1-Jun-23	WAXIE'S ENTERPRISES, INC	1,665.44	IRWD Wells Fargo Check No Print	Reconciled
436264	1-Jun-23	Ovcharenko, Rachael	245.00	IRWD Wells Fargo Check	Reconciled

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436265	1-Jun-23	IRWD-PETTY CASH CUSTODIAN	1,297.39	IRWD Wells Fargo Check	Reconciled
436266	1-Jun-23	Kanoff, Debbie G (Debbie)	223.88	IRWD Wells Fargo Check	Reconciled
436267	1-Jun-23	Lu, Michael	15.72	IRWD Wells Fargo Check	Reconciled
436268	6-Jun-23	TULSA RIB COMPANY, INC.	13,018.71	IRWD Wells Fargo Check	Reconciled
436269	8-Jun-23	IREY, CRAIG	366.08	IRWD Wells Fargo Check	Negotiable
436270	8-Jun-23	11:11 SYSTEMS INC.	4,775.80	IRWD Wells Fargo Check No Print	Reconciled
436271	8-Jun-23	8X8 INC	11,792.02	IRWD Wells Fargo Check No Print	Reconciled
436272	8-Jun-23	AGILENT TECHNOLOGIES, INC.	221.52	IRWD Wells Fargo Check No Print	Reconciled
436273	8-Jun-23	AIRGAS, INC.	4,845.67	IRWD Wells Fargo Check No Print	Reconciled
436274	8-Jun-23	ALL AMERICAN ASPHALT	1,435.53	IRWD Wells Fargo Check No Print	Reconciled
436275	8-Jun-23	AQUA-METRIC SALES COMPANY	2,146.25	IRWD Wells Fargo Check No Print	Reconciled
436276	8-Jun-23	AT&T CORP	3,595.80	IRWD Wells Fargo Check No Print	Reconciled
436277	8-Jun-23	AUTOZONE PARTS, INC.	831.72	IRWD Wells Fargo Check No Print	Reconciled
436278	8-Jun-23	BANK OF NEW YORK MELLON TRUST COMPANY NA	5,763.00	IRWD Wells Fargo Check No Print	Reconciled
436279	8-Jun-23	BEST DRILLING AND PUMP, INC.	340,477.15	IRWD Wells Fargo Check No Print	Reconciled
436280	8-Jun-23	BIGLER, ZITA	673.15	IRWD Wells Fargo Check No Print	Reconciled
436281	8-Jun-23	C WELLS PIPELINE MATERIALS INC	26,422.46	IRWD Wells Fargo Check No Print	Reconciled
436282	8-Jun-23	CALIFORNIA TRUCK EQUIPMENT COMPANY	666.34	IRWD Wells Fargo Check No Print	Reconciled
436283	8-Jun-23	CANON SOLUTIONS AMERICA, INC	19.86	IRWD Wells Fargo Check No Print	Reconciled
436284	8-Jun-23	CANON SOLUTIONS AMERICA, INC	6,812.81	IRWD Wells Fargo Check No Print	Reconciled
436285	8-Jun-23	CHAIREL CUSTOM HAY, INC.	12,459.91	IRWD Wells Fargo Check No Print	Reconciled
436286	8-Jun-23	CHEM TECH INTERNATIONAL INC	11,950.26	IRWD Wells Fargo Check No Print	Reconciled
436287	8-Jun-23	CHO DESIGN ASSOCIATES, INC	4,800.00	IRWD Wells Fargo Check No Print	Reconciled
436288	8-Jun-23	CITY OF NEWPORT BEACH	1,895.88	IRWD Wells Fargo Check No Print	Reconciled
436289	8-Jun-23	CITY OF TUSTIN	258.86	IRWD Wells Fargo Check No Print	Reconciled
436290	8-Jun-23	CORELOGIC INC	52.22	IRWD Wells Fargo Check No Print	Reconciled
436291	8-Jun-23	COUNTY OF ORANGE	1,000.00	IRWD Wells Fargo Check No Print	Negotiable
436292	8-Jun-23	COX COMMUNICATIONS, INC.	283.30	IRWD Wells Fargo Check No Print	Reconciled
436293	8-Jun-23	CURATIVE I.T. LLC	477.14	IRWD Wells Fargo Check No Print	Reconciled
436294	8-Jun-23	D & G SIGNS	34,099.53	IRWD Wells Fargo Check No Print	Reconciled
436295	8-Jun-23	E.J. MEYER COMPANY	20,297.60	IRWD Wells Fargo Check No Print	Reconciled
436296	8-Jun-23	ELEMENT PARENT, INC.	23,629.00	IRWD Wells Fargo Check No Print	Reconciled
436297	8-Jun-23	ELITE AUTOMOTIVE SERVICE, LLC	714.65	IRWD Wells Fargo Check No Print	Reconciled
436298	8-Jun-23	ENVIRONMENTAL SCIENCE ASSOCIATES	24,611.53	IRWD Wells Fargo Check No Print	Reconciled
436299	8-Jun-23	EUROFINS EATON ANALYTICAL, INC.	4,387.50	IRWD Wells Fargo Check No Print	Reconciled
436300	8-Jun-23	EVOQUA WATER TECHNOLOGIES LLC	430.49	IRWD Wells Fargo Check No Print	Reconciled
436301	8-Jun-23	FARRELL & ASSOCIATES	109.23	IRWD Wells Fargo Check No Print	Reconciled
436302	8-Jun-23	FASTBLUE COMMUNICATIONS INC.	1,988.72	IRWD Wells Fargo Check No Print	Reconciled
436303	8-Jun-23	FEDEX	122.14	IRWD Wells Fargo Check No Print	Reconciled
436304	8-Jun-23	FISHER SCIENTIFIC COMPANY LLC	54.28	IRWD Wells Fargo Check No Print	Reconciled
436305	8-Jun-23	FRONTIER CALIFORNIA INC.	281.06	IRWD Wells Fargo Check No Print	Reconciled
436306	8-Jun-23	GARDENSOFT CORP	3,000.00	IRWD Wells Fargo Check No Print	Reconciled
436307	8-Jun-23	GARZA INDUSTRIES, INC	1,894.25	IRWD Wells Fargo Check No Print	Reconciled
436308	8-Jun-23	GEIGER BROS	5,581.51	IRWD Wells Fargo Check No Print	Reconciled
436309	8-Jun-23	GHD INC.	4,006.14	IRWD Wells Fargo Check No Print	Reconciled
436310	8-Jun-23	GRACE BJORNSTAD	134.63	IRWD Wells Fargo Check No Print	Negotiable
436311	8-Jun-23	GRAINGER	6,452.42	IRWD Wells Fargo Check No Print	Reconciled
436312	8-Jun-23	GRAYBAR ELECTRIC COMPANY	163.63	IRWD Wells Fargo Check No Print	Reconciled
436313	8-Jun-23	GSRP ST SOLAR 1 LLC	10,644.94	IRWD Wells Fargo Check No Print	Reconciled
436314	8-Jun-23	GUDIMETLA, MANIKYA	20.05	IRWD Wells Fargo Check No Print	Negotiable
436315	8-Jun-23	GUIDA SURVEYING INC.	3,173.10	IRWD Wells Fargo Check No Print	Reconciled
436316	8-Jun-23	HACH COMPANY	1,634.51	IRWD Wells Fargo Check No Print	Reconciled
436317	8-Jun-23	HAWKSWORTH, COURTNEY	657.31	IRWD Wells Fargo Check No Print	Reconciled
436318	8-Jun-23	HDR ENGINEERING INC	7,872.50	IRWD Wells Fargo Check No Print	Reconciled
436319	8-Jun-23	HERITAGE FIELDS EL TORO, LLC	5,516.93	IRWD Wells Fargo Check No Print	Reconciled
436320	8-Jun-23	HI-LINE INC	285.70	IRWD Wells Fargo Check No Print	Reconciled
436321	8-Jun-23	HOME DEPOT USA INC	173.79	IRWD Wells Fargo Check No Print	Reconciled
436322	8-Jun-23	IMPERIAL SPRINKLER SUPPLY, INC.	1,627.57	IRWD Wells Fargo Check No Print	Reconciled
436323	8-Jun-23	INNOVATIVE CONSTRUCTION SOLUTIONS	210,772.38	IRWD Wells Fargo Check No Print	Reconciled
436324	8-Jun-23	JORGENSEN, JESSICA	18.06	IRWD Wells Fargo Check No Print	Negotiable
436325	8-Jun-23	JOSE MARTINEZ TREE SERVICE INC.	13,000.00	IRWD Wells Fargo Check No Print	Reconciled
436326	8-Jun-23	KAESER COMPRESSORS, INC.	1,623.15	IRWD Wells Fargo Check No Print	Reconciled
436327	8-Jun-23	KAN VENTURES, INC	7,750.00	IRWD Wells Fargo Check No Print	Reconciled
436328	8-Jun-23	KARIMI, SAHAR	232.94	IRWD Wells Fargo Check No Print	Reconciled
436329	8-Jun-23	KILL-N-BUGS TERMITE AND PEST CONTROL SERVICES	2,925.00	IRWD Wells Fargo Check No Print	Reconciled
436330	8-Jun-23	KIMBALL MIDWEST	2,820.34	IRWD Wells Fargo Check No Print	Reconciled
436331	8-Jun-23	KOREAN CULTURAL CENTER	2,500.00	IRWD Wells Fargo Check No Print	Reconciled
436332	8-Jun-23	LAGUNA CANYON HOUSING ASSN	227.20	IRWD Wells Fargo Check No Print	Negotiable
436333	8-Jun-23	LAKHINA, VISHAL	84.47	IRWD Wells Fargo Check No Print	Reconciled
436334	8-Jun-23	LINDE GAS & EQUIPMENT INC.	176.43	IRWD Wells Fargo Check No Print	Reconciled
436335	8-Jun-23	LINE-X OF SOUTH COAST	3,981.25	IRWD Wells Fargo Check No Print	Reconciled
436336	8-Jun-23	MAP COMMUNICATIONS, INC.	1,154.05	IRWD Wells Fargo Check No Print	Reconciled
436337	8-Jun-23	MARIE KNIGHT	3,500.00	IRWD Wells Fargo Check No Print	Reconciled
436338	8-Jun-23	MCKEEVER, SUSAN	174.52	IRWD Wells Fargo Check No Print	Reconciled
436339	8-Jun-23	MICROSOFT CORPORATION	24.00	IRWD Wells Fargo Check No Print	Reconciled
436340	8-Jun-23	MILES CHEMICAL COMPANY, INC.	9,565.57	IRWD Wells Fargo Check No Print	Reconciled
436341	8-Jun-23	NEWPORT BEACH CHAMBER OF COMMERCE	500.00	IRWD Wells Fargo Check No Print	Reconciled
436342	8-Jun-23	NINYO & MOORE	11,055.50	IRWD Wells Fargo Check No Print	Reconciled
436343	8-Jun-23	NITAO, SUSAN	227.67	IRWD Wells Fargo Check No Print	Reconciled
436344	8-Jun-23	OLARTE, JERONIMO	225.53	IRWD Wells Fargo Check No Print	Reconciled
436345	8-Jun-23	OPERATION TECHNOLOGY, INC.	1,699.00	IRWD Wells Fargo Check No Print	Reconciled
436346	8-Jun-23	OPERATIONAL TECHNICAL SERVICES	47,832.00	IRWD Wells Fargo Check No Print	Reconciled

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436347	8-Jun-23	ORACLE AMERICA, INC.	234,460.01	IRWD Wells Fargo Check No Print	Reconciled
436348	8-Jun-23	ORANGE COUNTY COASTKEEPER	3,000.00	IRWD Wells Fargo Check No Print	Reconciled
436349	8-Jun-23	PACIFIC HYDROTECH CORPORATION	874,567.69	IRWD Wells Fargo Check No Print	Reconciled
436350	8-Jun-23	PACIFIC HYDROTECH CORPORATION	15,540.21	IRWD Wells Fargo Check No Print	Reconciled
436351	8-Jun-23	PACIFIC HYDROTECH CORPORATION	20,477.92	IRWD Wells Fargo Check No Print	Reconciled
436352	8-Jun-23	PACIFIC HYDROTECH CORPORATION	2,840.90	IRWD Wells Fargo Check No Print	Reconciled
436353	8-Jun-23	PACIFIC HYDROTECH CORPORATION	7,170.85	IRWD Wells Fargo Check No Print	Reconciled
436354	8-Jun-23	PACIFIC MECHANICAL SUPPLY	622.01	IRWD Wells Fargo Check No Print	Reconciled
436355	8-Jun-23	PCP MOTORSPORTS	137.21	IRWD Wells Fargo Check No Print	Reconciled
436356	8-Jun-23	PENN ARCHIVE SERVICES	89.07	IRWD Wells Fargo Check No Print	Reconciled
436357	8-Jun-23	PERKINELMER U.S. LLC	284.43	IRWD Wells Fargo Check No Print	Reconciled
436358	8-Jun-23	PMC ENGINEERING LLC.	10,456.26	IRWD Wells Fargo Check No Print	Reconciled
436359	8-Jun-23	R C FOSTER CORPORATION	909,477.54	IRWD Wells Fargo Check No Print	Reconciled
436360	8-Jun-23	R&B AUTOMATION, INC.	18,580.38	IRWD Wells Fargo Check No Print	Reconciled
436361	8-Jun-23	REFRIGERATION SUPPLIES DISTRIBUTOR	1,756.76	IRWD Wells Fargo Check No Print	Reconciled
436362	8-Jun-23	RENTOKIL NORTH AMERICA, INC	4,676.00	IRWD Wells Fargo Check No Print	Reconciled
436363	8-Jun-23	ROCKWELL SOLUTIONS, INC.	21,065.62	IRWD Wells Fargo Check No Print	Reconciled
436364	8-Jun-23	SAND CANYON MEDICAL GROUP	170.00	IRWD Wells Fargo Check No Print	Reconciled
436365	8-Jun-23	SANTA MARGARITA FORD	1,397.13	IRWD Wells Fargo Check No Print	Reconciled
436366	8-Jun-23	SCA OF CA, LLC	1,853.10	IRWD Wells Fargo Check No Print	Reconciled
436367	8-Jun-23	SCHINDLER ELEVATOR CORPORATION	280.02	IRWD Wells Fargo Check No Print	Reconciled
436368	8-Jun-23	SHAMROCK SUPPLY CO INC	1,109.64	IRWD Wells Fargo Check No Print	Reconciled
436369	8-Jun-23	SMOG TIME	219.75	IRWD Wells Fargo Check No Print	Negotiable
436370	8-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	248,260.01	IRWD Wells Fargo Check No Print	Reconciled
436371	8-Jun-23	SOUTHSIDE TOWING	1,350.00	IRWD Wells Fargo Check No Print	Reconciled
436372	8-Jun-23	STANDARD & POOR'S FINANCIAL SERVICES LLC	8,500.00	IRWD Wells Fargo Check No Print	Reconciled
436373	8-Jun-23	STEVEN WELCH	825.00	IRWD Wells Fargo Check No Print	Reconciled
436374	8-Jun-23	SUSTAIN SOCAL	1,900.00	IRWD Wells Fargo Check No Print	Reconciled
436375	8-Jun-23	SWAINS ELECTRIC MOTOR SERVICE	15,329.09	IRWD Wells Fargo Check No Print	Negotiable
436376	8-Jun-23	TANKVISIONS, INC	30.00	IRWD Wells Fargo Check No Print	Reconciled
436377	8-Jun-23	TEKDRAULICS	1,341.91	IRWD Wells Fargo Check No Print	Reconciled
436378	8-Jun-23	THE ADT SECURITY CORPORATION	1,899.59	IRWD Wells Fargo Check No Print	Reconciled
436379	8-Jun-23	THE FORGE MEDIA GROUP LLC	37,800.00	IRWD Wells Fargo Check No Print	Reconciled
436380	8-Jun-23	THE LENNOX NEIGHBORHOOD ASSOC.	5,094.61	IRWD Wells Fargo Check No Print	Reconciled
436381	8-Jun-23	THREE D SERVICE COMPANY INC	1,571.52	IRWD Wells Fargo Check No Print	Reconciled
436382	8-Jun-23	TOLL BROTHER'S MEADOWS	5,133.63	IRWD Wells Fargo Check No Print	Reconciled
436383	8-Jun-23	UNITED PARCEL SERVICE INC	30.00	IRWD Wells Fargo Check No Print	Reconciled
436384	8-Jun-23	V&A CONSULTING ENGINEERS	9,960.00	IRWD Wells Fargo Check No Print	Reconciled
436385	8-Jun-23	VERIZON WIRELESS SERVICES LLC	6,167.46	IRWD Wells Fargo Check No Print	Reconciled
436386	8-Jun-23	VIETNAMESE AMERICAN CHAMBER OF COMMERCE	2,500.00	IRWD Wells Fargo Check No Print	Negotiable
436387	8-Jun-23	VULCAN INDUSTRIES INC	14,585.37	IRWD Wells Fargo Check No Print	Reconciled
436388	8-Jun-23	VULCAN MATERIALS COMPANY	2,110.98	IRWD Wells Fargo Check No Print	Reconciled
436389	8-Jun-23	VWR INTERNATIONAL, LLC	829.91	IRWD Wells Fargo Check No Print	Reconciled
436390	8-Jun-23	WASTE MANAGEMENT COLLECTIONS AND RECYCLING, INC.	3,652.43	IRWD Wells Fargo Check No Print	Reconciled
436391	8-Jun-23	WATER ASSOCIATION OF KERN COUNTY	500.00	IRWD Wells Fargo Check No Print	Negotiable
436392	8-Jun-23	WATER RESEARCH FOUNDATION	62,923.73	IRWD Wells Fargo Check No Print	Reconciled
436393	8-Jun-23	WEST COAST SAND & GRAVEL INC.	2,105.66	IRWD Wells Fargo Check No Print	Reconciled
436394	8-Jun-23	Bonkowski, Leslie A (Leslie)	18.04	IRWD Wells Fargo Check	Reconciled
436395	8-Jun-23	Bosley, Kelleen M	400.00	IRWD Wells Fargo Check	Reconciled
436396	8-Jun-23	Dutton, David	750.00	IRWD Wells Fargo Check	Reconciled
436397	8-Jun-23	FRANCHISE TAX BOARD	1,254.83	IRWD Wells Fargo Check	Reconciled
436398	8-Jun-23	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 47	6,123.59	IRWD Wells Fargo Check	Reconciled
436399	8-Jun-23	IRWD-PETTY CASH CUSTODIAN	704.69	IRWD Wells Fargo Check	Reconciled
436400	8-Jun-23	Nash, Joel	208.84	IRWD Wells Fargo Check	Reconciled
436401	8-Jun-23	Pascual, Allan	22.27	IRWD Wells Fargo Check	Negotiable
436402	8-Jun-23	Perry, Guy M (Matthew)	750.00	IRWD Wells Fargo Check	Reconciled
436403	8-Jun-23	PERS LONG TERM CARE	716.23	IRWD Wells Fargo Check	Reconciled
436404	15-Jun-23	ABCO DIESEL INC.	2,433.06	IRWD Wells Fargo Check No Print	Reconciled
436405	15-Jun-23	AGILENT TECHNOLOGIES, INC.	267.90	IRWD Wells Fargo Check No Print	Reconciled
436406	15-Jun-23	AIRGAS, INC.	2,517.01	IRWD Wells Fargo Check No Print	Reconciled
436407	15-Jun-23	ALL AMERICAN ASPHALT	291,615.61	IRWD Wells Fargo Check No Print	Reconciled
436408	15-Jun-23	ALL STAR GLASS	472.36	IRWD Wells Fargo Check No Print	Reconciled
436409	15-Jun-23	ANDRITZ SEPARATION, INC.	4,917.09	IRWD Wells Fargo Check No Print	Reconciled
436410	15-Jun-23	AQUA-METRIC SALES COMPANY	8,833.76	IRWD Wells Fargo Check No Print	Reconciled
436411	15-Jun-23	ARCADIS U.S., INC.	11,033.01	IRWD Wells Fargo Check No Print	Reconciled
436412	15-Jun-23	ASHFORD, WALT	180.52	IRWD Wells Fargo Check No Print	Reconciled
436413	15-Jun-23	AT&T CORP	1,564.65	IRWD Wells Fargo Check No Print	Reconciled
436414	15-Jun-23	AT&T CORP	149.96	IRWD Wells Fargo Check No Print	Reconciled
436415	15-Jun-23	AT&T CORP	1,044.90	IRWD Wells Fargo Check No Print	Reconciled
436416	15-Jun-23	AUTOZONE PARTS, INC.	201.08	IRWD Wells Fargo Check No Print	Reconciled
436417	15-Jun-23	AZTEC TECHNOLOGY CORPORATION	969.76	IRWD Wells Fargo Check No Print	Reconciled
436418	15-Jun-23	C WELLS PIPELINE MATERIALS INC	691.76	IRWD Wells Fargo Check No Print	Reconciled
436419	15-Jun-23	CANON FINANCIAL SERVICES, INC.	1,082.89	IRWD Wells Fargo Check No Print	Reconciled
436420	15-Jun-23	CANON SOLUTIONS AMERICA, INC	1,290.75	IRWD Wells Fargo Check No Print	Reconciled
436421	15-Jun-23	CART MART INC.	345.07	IRWD Wells Fargo Check No Print	Reconciled
436422	15-Jun-23	CENTROID SYSTEMS, INC.	5,750.00	IRWD Wells Fargo Check No Print	Reconciled
436423	15-Jun-23	CHANG, CONNIE	518.42	IRWD Wells Fargo Check No Print	Reconciled
436424	15-Jun-23	CHARITABLE VENTURES OF ORANGE COUNTY	500.00	IRWD Wells Fargo Check No Print	Reconciled
436425	15-Jun-23	CHEM SERVICE INC.	87.80	IRWD Wells Fargo Check No Print	Reconciled
436426	15-Jun-23	CITY OF NEWPORT BEACH	2,234.42	IRWD Wells Fargo Check No Print	Reconciled
436427	15-Jun-23	CITY OF TUSTIN	1,880.84	IRWD Wells Fargo Check No Print	Reconciled
436428	15-Jun-23	CLEAN ENERGY	10,662.40	IRWD Wells Fargo Check No Print	Reconciled

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436429	15-Jun-23	CLIFFORD MORIYAMA	5,000.00	IRWD Wells Fargo Check No Print	Reconciled
436430	15-Jun-23	COUNTY OF ORANGE	158.74	IRWD Wells Fargo Check No Print	Reconciled
436431	15-Jun-23	COUNTY OF ORANGE	6,500.00	IRWD Wells Fargo Check No Print	Negotiable
436432	15-Jun-23	CR & R INCORPORATED	495.83	IRWD Wells Fargo Check No Print	Reconciled
436433	15-Jun-23	CRESSEY, JOHN	189.67	IRWD Wells Fargo Check No Print	Reconciled
436434	15-Jun-23	CS-AMSCO	1,643.31	IRWD Wells Fargo Check No Print	Reconciled
436435	15-Jun-23	D & G SIGNS	2,047.25	IRWD Wells Fargo Check No Print	Reconciled
436436	15-Jun-23	DAVIS FARR LLP	2,700.00	IRWD Wells Fargo Check No Print	Reconciled
436437	15-Jun-23	DENALI WATER SOLUTIONS LLC	7,055.16	IRWD Wells Fargo Check No Print	Reconciled
436438	15-Jun-23	DG INVESTMENT INTERMEDIATE HOLDINGS 2, INC.	945.00	IRWD Wells Fargo Check No Print	Reconciled
436439	15-Jun-23	DILYTICS INC	3,020.00	IRWD Wells Fargo Check No Print	Reconciled
436440	15-Jun-23	DISCOVERY SCIENCE CENTER OF ORANGE COUNTY	18,835.32	IRWD Wells Fargo Check No Print	Reconciled
436441	15-Jun-23	E SOURCE COMPANIES LLC	8,659.20	IRWD Wells Fargo Check No Print	Reconciled
436442	15-Jun-23	EAGLE PRINT DYNAMICS	5,131.17	IRWD Wells Fargo Check No Print	Reconciled
436443	15-Jun-23	EASYVISTA, INC	26,050.00	IRWD Wells Fargo Check No Print	Reconciled
436444	15-Jun-23	ENVIRONMENTAL EXPRESS INC	2,996.47	IRWD Wells Fargo Check No Print	Reconciled
436445	15-Jun-23	ENVIRONMENTAL RESOURCE ASSOCIATES	855.87	IRWD Wells Fargo Check No Print	Reconciled
436446	15-Jun-23	ENVIRONMENTAL SCIENCE ASSOCIATES	2,415.61	IRWD Wells Fargo Check No Print	Reconciled
436447	15-Jun-23	EUROFINS EATON ANALYTICAL, INC.	1,975.00	IRWD Wells Fargo Check No Print	Reconciled
436448	15-Jun-23	EVANS, DAN	5.53	IRWD Wells Fargo Check No Print	Negotiable
436449	15-Jun-23	FARRELL & ASSOCIATES	155.67	IRWD Wells Fargo Check No Print	Reconciled
436450	15-Jun-23	FISHER SCIENTIFIC COMPANY LLC	4,311.34	IRWD Wells Fargo Check No Print	Reconciled
436451	15-Jun-23	FLUID CONSERVATION SYSTEMS INC	418.60	IRWD Wells Fargo Check No Print	Reconciled
436452	15-Jun-23	FOUGHT, CYNTHIA J.	2,867.97	IRWD Wells Fargo Check No Print	Reconciled
436453	15-Jun-23	FRONTIER CALIFORNIA INC.	62.09	IRWD Wells Fargo Check No Print	Reconciled
436454	15-Jun-23	GALLAGHER BENEFIT SERVICES, INC.	12,243.33	IRWD Wells Fargo Check No Print	Negotiable
436455	15-Jun-23	GARY BALE REDI-MIX CONCRETE, INC.	683.14	IRWD Wells Fargo Check No Print	Reconciled
436456	15-Jun-23	GCI CONSTRUCTION, INC.	125,400.00	IRWD Wells Fargo Check No Print	Reconciled
436457	15-Jun-23	GEI CONSULTANTS INC	570.00	IRWD Wells Fargo Check No Print	Reconciled
436458	15-Jun-23	GRAINGER	7,077.53	IRWD Wells Fargo Check No Print	Reconciled
436459	15-Jun-23	HACH COMPANY	8,870.03	IRWD Wells Fargo Check No Print	Reconciled
436460	15-Jun-23	HARBOR TRUCK BODIES, INC.	2,350.56	IRWD Wells Fargo Check No Print	Reconciled
436461	15-Jun-23	HDR ENGINEERING INC	10,255.50	IRWD Wells Fargo Check No Print	Reconciled
436462	15-Jun-23	HI-LINE INC	938.26	IRWD Wells Fargo Check No Print	Reconciled
436463	15-Jun-23	HOME DEPOT USA INC	345.82	IRWD Wells Fargo Check No Print	Reconciled
436464	15-Jun-23	HOME DEPOT USA INC	802.13	IRWD Wells Fargo Check No Print	Reconciled
436465	15-Jun-23	IMPERIAL SPRINKLER SUPPLY, INC.	415.52	IRWD Wells Fargo Check No Print	Reconciled
436466	15-Jun-23	INDCO, INC	1,440.49	IRWD Wells Fargo Check No Print	Reconciled
436467	15-Jun-23	INDUSTRIAL METAL SUPPLY CO	1,190.84	IRWD Wells Fargo Check No Print	Reconciled
436468	15-Jun-23	INFOSEND, INC.	54,599.47	IRWD Wells Fargo Check No Print	Reconciled
436469	15-Jun-23	INTERPRO SOLUTIONS, LLC.	3,675.00	IRWD Wells Fargo Check No Print	Reconciled
436470	15-Jun-23	IRON MOUNTAIN INFORMATION MANAGEMENT INC	940.36	IRWD Wells Fargo Check No Print	Reconciled
436471	15-Jun-23	IRVINE UNIFIED SCHOOL DISTRICT	2,451.15	IRWD Wells Fargo Check No Print	Reconciled
436472	15-Jun-23	JAMES FISCHER JR	2,775.00	IRWD Wells Fargo Check No Print	Reconciled
436473	15-Jun-23	JOSE MARTINEZ TREE SERVICE INC.	5,500.00	IRWD Wells Fargo Check No Print	Reconciled
436474	15-Jun-23	KIMBALL MIDWEST	2,070.30	IRWD Wells Fargo Check No Print	Reconciled
436475	15-Jun-23	LEIGHTON CONSULTING, INC.	914.00	IRWD Wells Fargo Check No Print	Reconciled
436476	15-Jun-23	LINDE GAS & EQUIPMENT INC.	18,273.58	IRWD Wells Fargo Check No Print	Reconciled
436477	15-Jun-23	LINDSAY POLIC CONSULTING, INC.	1,500.00	IRWD Wells Fargo Check No Print	Reconciled
436478	15-Jun-23	LINDSEY TEAL THOMSON	14,350.00	IRWD Wells Fargo Check No Print	Reconciled
436479	15-Jun-23	LOLACHI, CHRISTOPHER	21.00	IRWD Wells Fargo Check No Print	Reconciled
436480	15-Jun-23	MARK THOMAS & COMPANY, INC.	4,497.03	IRWD Wells Fargo Check No Print	Reconciled
436481	15-Jun-23	MBC AQUATIC SCIENCES, INC.	1,400.00	IRWD Wells Fargo Check No Print	Reconciled
436482	15-Jun-23	MC MASTER CARR SUPPLY CO	149.19	IRWD Wells Fargo Check No Print	Reconciled
436483	15-Jun-23	MITHRIL ENTERPRISES, DBA FC SAFETY	9,588.00	IRWD Wells Fargo Check No Print	Reconciled
436484	15-Jun-23	MONTROSE ENVIRONMENTAL GROUP, INC.	6,437.40	IRWD Wells Fargo Check No Print	Reconciled
436485	15-Jun-23	MOODY'S INVESTORS SERVICE INC	20,000.00	IRWD Wells Fargo Check No Print	Reconciled
436486	15-Jun-23	MORSOCO SUPPLY, LLC	30,074.55	IRWD Wells Fargo Check No Print	Reconciled
436487	15-Jun-23	MR CRANE INC	4,410.00	IRWD Wells Fargo Check No Print	Reconciled
436488	15-Jun-23	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY	28,189.33	IRWD Wells Fargo Check No Print	Reconciled
436489	15-Jun-23	MUTUAL PROPANE	27.00	IRWD Wells Fargo Check No Print	Reconciled
436490	15-Jun-23	NAGARAJ, MAHESH	301.54	IRWD Wells Fargo Check No Print	Reconciled
436491	15-Jun-23	NATURES IMAGE INC	5,320.00	IRWD Wells Fargo Check No Print	Reconciled
436492	15-Jun-23	NETWORK INTEGRATION COMPANY PARTNERS	123,427.00	IRWD Wells Fargo Check No Print	Reconciled
436493	15-Jun-23	ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT	1,237.85	IRWD Wells Fargo Check No Print	Reconciled
436494	15-Jun-23	PAYNE & FEARS LLP	1,890.00	IRWD Wells Fargo Check No Print	Reconciled
436495	15-Jun-23	PILAR ONATE	5,800.00	IRWD Wells Fargo Check No Print	Negotiable
436496	15-Jun-23	PIPELINE PRODUCTS, INC.	298.79	IRWD Wells Fargo Check No Print	Reconciled
436497	15-Jun-23	PROVOST & PRITCHARD ENGINEERING GROUP, INC.	85.00	IRWD Wells Fargo Check No Print	Reconciled
436498	15-Jun-23	PRUDENTIAL OVERALL SUPPLY	319.00	IRWD Wells Fargo Check No Print	Reconciled
436499	15-Jun-23	PSOMAS	14,216.75	IRWD Wells Fargo Check No Print	Reconciled
436500	15-Jun-23	QUADIENT FINANCE USA, INC.	1,000.00	IRWD Wells Fargo Check No Print	Reconciled
436501	15-Jun-23	QUADIENT LEASING USA, INC.	3,265.46	IRWD Wells Fargo Check No Print	Reconciled
436502	15-Jun-23	QUINCY COMPRESSOR LLC	385.59	IRWD Wells Fargo Check No Print	Reconciled
436503	15-Jun-23	QUINN COMPANY	49.39	IRWD Wells Fargo Check No Print	Reconciled
436504	15-Jun-23	R&B AUTOMATION, INC.	14,069.65	IRWD Wells Fargo Check No Print	Reconciled
436505	15-Jun-23	R.F. MACDONALD CO.	3,450.00	IRWD Wells Fargo Check No Print	Reconciled
436506	15-Jun-23	RENTOKIL NORTH AMERICA, INC	9,355.25	IRWD Wells Fargo Check No Print	Reconciled
436507	15-Jun-23	RICHARD C. SLADE & ASSOCIATES LLC	30,761.93	IRWD Wells Fargo Check No Print	Negotiable
436508	15-Jun-23	RODNEY HARMSWORTH ASSOCIATES, INC.	5,398.00	IRWD Wells Fargo Check No Print	Reconciled
436509	15-Jun-23	SAFETY CENTER INCORPORATED	3,720.00	IRWD Wells Fargo Check No Print	Reconciled
436510	15-Jun-23	SANTA MARGARITA FORD	565.43	IRWD Wells Fargo Check No Print	Reconciled

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436511	15-Jun-23	SEQ CORPORATION	8,360.00	IRWD Wells Fargo Check No Print	Reconciled
436512	15-Jun-23	SHAMROCK SUPPLY CO INC	124.64	IRWD Wells Fargo Check No Print	Reconciled
436513	15-Jun-23	SHIMMICK CONSTRUCTION INC.	153,073.50	IRWD Wells Fargo Check No Print	Reconciled
436514	15-Jun-23	SHOETERIA	361.48	IRWD Wells Fargo Check No Print	Reconciled
436515	15-Jun-23	SITEONE LANDSCAPE SUPPLY, LLC	1,505.00	IRWD Wells Fargo Check No Print	Reconciled
436516	15-Jun-23	SOUTH COAST WATER CO.	95.00	IRWD Wells Fargo Check No Print	Reconciled
436517	15-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	326,684.68	IRWD Wells Fargo Check No Print	Reconciled
436518	15-Jun-23	SOUTHERN CALIFORNIA GAS COMPANY	11,980.41	IRWD Wells Fargo Check No Print	Reconciled
436519	15-Jun-23	SOUTHERN CALIFORNIA SECURITY CENTERS, INC.	154.08	IRWD Wells Fargo Check No Print	Negotiable
436520	15-Jun-23	SPOHN, RANDY R	53.18	IRWD Wells Fargo Check No Print	Negotiable
436521	15-Jun-23	STANTEC CONSULTING SERVICES INC.	9,110.75	IRWD Wells Fargo Check No Print	Reconciled
436522	15-Jun-23	STEVEN WELCH	465.00	IRWD Wells Fargo Check No Print	Reconciled
436523	15-Jun-23	STRADLING YOCCA CARLSON & RAUTH	84.00	IRWD Wells Fargo Check No Print	Reconciled
436524	15-Jun-23	SYNAGRO-WWT, INC.	151,503.99	IRWD Wells Fargo Check No Print	Reconciled
436525	15-Jun-23	TAIT ENVIRONMENTAL SERVICES, INC.	420.00	IRWD Wells Fargo Check No Print	Reconciled
436526	15-Jun-23	THOMAS SCIENTIFIC HOLDINGS, LLC	668.99	IRWD Wells Fargo Check No Print	Reconciled
436527	15-Jun-23	TK ELEVATOR CORPORATION	4,947.96	IRWD Wells Fargo Check No Print	Reconciled
436528	15-Jun-23	TROPICAL PLAZA NURSERY INC	6,468.00	IRWD Wells Fargo Check No Print	Reconciled
436529	15-Jun-23	UNITED PARCEL SERVICE INC	52.26	IRWD Wells Fargo Check No Print	Reconciled
436530	15-Jun-23	UNITED SITE SERVICES OF CALIFORNIA INC	1,165.19	IRWD Wells Fargo Check No Print	Reconciled
436531	15-Jun-23	USA WASTE OF CALIFORNIA, INC.	660.92	IRWD Wells Fargo Check No Print	Reconciled
436532	15-Jun-23	VISTA PAINT CORPORATION	1,469.93	IRWD Wells Fargo Check No Print	Reconciled
436533	15-Jun-23	VULCAN MATERIALS COMPANY	2,113.52	IRWD Wells Fargo Check No Print	Reconciled
436534	15-Jun-23	VWR INTERNATIONAL, LLC	1,656.73	IRWD Wells Fargo Check No Print	Reconciled
436535	15-Jun-23	WAGENER LAW, A PROFESSIONAL CORPORATION	933.50	IRWD Wells Fargo Check No Print	Reconciled
436536	15-Jun-23	WASTE MANAGEMENT COLLECTIONS AND RECYCLING, INC.	2,418.75	IRWD Wells Fargo Check No Print	Reconciled
436537	15-Jun-23	WATERLINE TECHNOLOGIES INC	10,840.00	IRWD Wells Fargo Check No Print	Reconciled
436538	15-Jun-23	WAXIE'S ENTERPRISES, INC	1,798.61	IRWD Wells Fargo Check No Print	Reconciled
436539	15-Jun-23	WEST COAST SAND & GRAVEL INC.	2,164.55	IRWD Wells Fargo Check No Print	Reconciled
436540	15-Jun-23	WEST YOST & ASSOCIATES, INC.	5,608.75	IRWD Wells Fargo Check No Print	Reconciled
436541	15-Jun-23	WIENHOFF & ASSOCIATES, INC	45.00	IRWD Wells Fargo Check No Print	Reconciled
436542	15-Jun-23	YAMAGUCHI, KOICHI	199.59	IRWD Wells Fargo Check No Print	Negotiable
436543	15-Jun-23	YANG, FEI	167.21	IRWD Wells Fargo Check No Print	Negotiable
436544	15-Jun-23	Barajas, Megan	24.30	IRWD Wells Fargo Check	Reconciled
436545	15-Jun-23	Compton, Christine A	138.24	IRWD Wells Fargo Check	Negotiable
436546	15-Jun-23	Garcia, Juan	135.21	IRWD Wells Fargo Check	Reconciled
436547	15-Jun-23	Gautschi, Lauren	35.54	IRWD Wells Fargo Check	Negotiable
436548	15-Jun-23	IRWD-PETTY CASH CUSTODIAN	1,090.25	IRWD Wells Fargo Check	Reconciled
436549	15-Jun-23	Legault, Dan (Dan)	750.00	IRWD Wells Fargo Check	Reconciled
436550	15-Jun-23	Loukeh, Jacob	45.48	IRWD Wells Fargo Check	Reconciled
436551	15-Jun-23	Nash, Joel	33.41	IRWD Wells Fargo Check	Reconciled
436552	15-Jun-23	Prewoznik, Frank	14.15	IRWD Wells Fargo Check	Reconciled
436553	15-Jun-23	Wilson, Brett	750.00	IRWD Wells Fargo Check	Reconciled
436554	20-Jun-23	THE STAND, LLC	2,635.89	IRWD Wells Fargo Check	Reconciled
436555	22-Jun-23	ABC ICE, INC	118.12	IRWD Wells Fargo Check No Print	Reconciled
436556	22-Jun-23	ADS CORP.	2,460.00	IRWD Wells Fargo Check No Print	Negotiable
436557	22-Jun-23	AGILENT TECHNOLOGIES, INC.	176.06	IRWD Wells Fargo Check No Print	Reconciled
436558	22-Jun-23	AIRGAS, INC.	5,872.32	IRWD Wells Fargo Check No Print	Reconciled
436559	22-Jun-23	ALLIANCE APPRAISAL, LLC	3,000.00	IRWD Wells Fargo Check No Print	Reconciled
436560	22-Jun-23	ALLIANT INSURANCE SERVICES, INC	166,995.80	IRWD Wells Fargo Check No Print	Reconciled
436561	22-Jun-23	ANCHOR SCIENTIFIC INC	1,182.87	IRWD Wells Fargo Check No Print	Negotiable
436562	22-Jun-23	AQUA-METRIC SALES COMPANY	13,553.46	IRWD Wells Fargo Check No Print	Reconciled
436563	22-Jun-23	ASSOCIATED READY MIXED CONCRETE, INC	1,889.28	IRWD Wells Fargo Check No Print	Reconciled
436564	22-Jun-23	AT&T CORP	11,588.18	IRWD Wells Fargo Check No Print	Negotiable
436565	22-Jun-23	AT&T CORP	6,657.00	IRWD Wells Fargo Check No Print	Negotiable
436566	22-Jun-23	ATHENS SERVICES	17,133.61	IRWD Wells Fargo Check No Print	Reconciled
436567	22-Jun-23	ATI RESTORATION, LLC	4,123.98	IRWD Wells Fargo Check No Print	Reconciled
436568	22-Jun-23	AUTOZONE PARTS, INC.	1,226.60	IRWD Wells Fargo Check No Print	Negotiable
436569	22-Jun-23	BADGER METER INC.	804.10	IRWD Wells Fargo Check No Print	Negotiable
436570	22-Jun-23	BARROS, KIMBERLY	178.15	IRWD Wells Fargo Check No Print	Negotiable
436571	22-Jun-23	BAYLEY CONSTRUCTION, LP	807.95	IRWD Wells Fargo Check No Print	Negotiable
436572	22-Jun-23	BENS ASPHALT & MAINTENANCE CO	723.98	IRWD Wells Fargo Check No Print	Reconciled
436573	22-Jun-23	BONALA, VAMSHI	20.35	IRWD Wells Fargo Check No Print	Reconciled
436574	22-Jun-23	BORCHARD SURVEYING & MAPPING, INC.	5,682.50	IRWD Wells Fargo Check No Print	Reconciled
436575	22-Jun-23	BOUDREAU PIPELINE CORPORATION	2,600.00	IRWD Wells Fargo Check No Print	Reconciled
436576	22-Jun-23	BRUCE HADLEY NEWELL	2,500.00	IRWD Wells Fargo Check No Print	Reconciled
436577	22-Jun-23	C & B PIPING (W), INC.	6,957.36	IRWD Wells Fargo Check No Print	Reconciled
436578	22-Jun-23	CALIFORNIA COUNCIL FOR ENVIRONMENTAL AND ECONOMIC BALANCE	2,480.00	IRWD Wells Fargo Check No Print	Reconciled
436579	22-Jun-23	CHEM TECH INTERNATIONAL INC	5,464.80	IRWD Wells Fargo Check No Print	Reconciled
436580	22-Jun-23	CHOI, SUSAN	35.04	IRWD Wells Fargo Check No Print	Reconciled
436581	22-Jun-23	CITY OF NEWPORT BEACH	2,311.30	IRWD Wells Fargo Check No Print	Reconciled
436582	22-Jun-23	CNC ENGINEERING	4,405.00	IRWD Wells Fargo Check No Print	Negotiable
436583	22-Jun-23	COASTLINE EQUIPMENT COMPANY	99.08	IRWD Wells Fargo Check No Print	Reconciled
436584	22-Jun-23	CURATIVE I.T. LLC	44.34	IRWD Wells Fargo Check No Print	Negotiable
436585	22-Jun-23	DAIOHS USA INCORPORATED	1,140.50	IRWD Wells Fargo Check No Print	Reconciled
436586	22-Jun-23	DEALERS SERVICE COMPANY, INC	2,523.89	IRWD Wells Fargo Check No Print	Reconciled
436587	22-Jun-23	DELL MARKETING LP	1,887.84	IRWD Wells Fargo Check No Print	Negotiable
436588	22-Jun-23	DIRECTV INC	152.99	IRWD Wells Fargo Check No Print	Negotiable
436589	22-Jun-23	DUDLEY RIDGE WATER DISTRICT	35,278.41	IRWD Wells Fargo Check No Print	Reconciled
436590	22-Jun-23	ELLSWORTH, ROBYN	22.82	IRWD Wells Fargo Check No Print	Negotiable
436591	22-Jun-23	ENTERPRISE INFORMATION SYSTEMS, INC.	5,775.00	IRWD Wells Fargo Check No Print	Negotiable
436592	22-Jun-23	ENVIRONMENTAL EXPRESS INC	1,191.55	IRWD Wells Fargo Check No Print	Reconciled

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436593	22-Jun-23	ESRI	160,000.00	IRWD Wells Fargo Check No Print	Reconciled
436594	22-Jun-23	ESSEX PORTFOLIO, LP	66.50	IRWD Wells Fargo Check No Print	Negotiable
436595	22-Jun-23	FALLIS, SUSAN	48.28	IRWD Wells Fargo Check No Print	Negotiable
436596	22-Jun-23	FARRELL & ASSOCIATES	109.23	IRWD Wells Fargo Check No Print	Reconciled
436597	22-Jun-23	FEDEX	433.62	IRWD Wells Fargo Check No Print	Reconciled
436598	22-Jun-23	FIERRO, SERGIO D	4,662.00	IRWD Wells Fargo Check No Print	Reconciled
436599	22-Jun-23	FISHER SCIENTIFIC COMPANY LLC	232.69	IRWD Wells Fargo Check No Print	Reconciled
436600	22-Jun-23	GEA MECHANICAL EQUIPMENT US, INC.	1,305.29	IRWD Wells Fargo Check No Print	Negotiable
436601	22-Jun-23	GEM MOBILE TREATMENT SERVICES, INC.	1,968.82	IRWD Wells Fargo Check No Print	Negotiable
436602	22-Jun-23	GHD INC.	2,305.64	IRWD Wells Fargo Check No Print	Reconciled
436603	22-Jun-23	GOSTANIAN, G.E.	62.87	IRWD Wells Fargo Check No Print	Reconciled
436604	22-Jun-23	GRAINGER	3,122.40	IRWD Wells Fargo Check No Print	Negotiable
436605	22-Jun-23	GRANICUS, LLC	2,005.11	IRWD Wells Fargo Check No Print	Negotiable
436606	22-Jun-23	GULF COAST ENVIRONMENTAL SYSTEMS, LLC	2,113.96	IRWD Wells Fargo Check No Print	Reconciled
436607	22-Jun-23	HACH COMPANY	1,646.48	IRWD Wells Fargo Check No Print	Reconciled
436608	22-Jun-23	HDR ENGINEERING INC	35,586.43	IRWD Wells Fargo Check No Print	Negotiable
436609	22-Jun-23	HE, BEN	119.50	IRWD Wells Fargo Check No Print	Negotiable
436610	22-Jun-23	HERITAGE FIELDS LLC	316,113.49	IRWD Wells Fargo Check No Print	Negotiable
436611	22-Jun-23	HI-LINE INC	309.13	IRWD Wells Fargo Check No Print	Negotiable
436612	22-Jun-23	HILLCREST CONTRACTING, INC.	453.21	IRWD Wells Fargo Check No Print	Reconciled
436613	22-Jun-23	HOME DEPOT USA INC	511.86	IRWD Wells Fargo Check No Print	Negotiable
436614	22-Jun-23	HOME DEPOT USA INC	1,258.07	IRWD Wells Fargo Check No Print	Reconciled
436615	22-Jun-23	HOYA OPTICAL LABS OF AMERICA, INC.	211.00	IRWD Wells Fargo Check No Print	Negotiable
436616	22-Jun-23	INDUSTRIAL METAL SUPPLY CO	110.80	IRWD Wells Fargo Check No Print	Reconciled
436617	22-Jun-23	INFINITY RESIDENTIAL	25.00	IRWD Wells Fargo Check No Print	Negotiable
436618	22-Jun-23	INTEGRITY MUNICIPAL SERVICES LLC	2,575.00	IRWD Wells Fargo Check No Print	Reconciled
436619	22-Jun-23	KAESER COMPRESSORS, INC.	3,419.16	IRWD Wells Fargo Check No Print	Negotiable
436620	22-Jun-23	KAN VENTURES, INC	8,582.91	IRWD Wells Fargo Check No Print	Negotiable
436621	22-Jun-23	KELLY SERVICES INC	4,147.00	IRWD Wells Fargo Check No Print	Reconciled
436622	22-Jun-23	KODUMURI, LAKSHMI SOWJANYA	36.39	IRWD Wells Fargo Check No Print	Negotiable
436623	22-Jun-23	KOH, STEVEN	84.68	IRWD Wells Fargo Check No Print	Negotiable
436624	22-Jun-23	LEE & RO, INC.	22,145.00	IRWD Wells Fargo Check No Print	Reconciled
436625	22-Jun-23	LENNAR HOMES OF CALIFORNIA, INC.	693.96	IRWD Wells Fargo Check No Print	Reconciled
436626	22-Jun-23	LIM, MIKYUNG	6.44	IRWD Wells Fargo Check No Print	Negotiable
436627	22-Jun-23	LIN, HUA L	38.10	IRWD Wells Fargo Check No Print	Negotiable
436628	22-Jun-23	LOZANO SMITH, LLP	12,222.00	IRWD Wells Fargo Check No Print	Reconciled
436629	22-Jun-23	LSA ASSOCIATES INC	4,271.32	IRWD Wells Fargo Check No Print	Negotiable
436630	22-Jun-23	MC FADDEN-DALE INDUSTRIAL	289.64	IRWD Wells Fargo Check No Print	Reconciled
436631	22-Jun-23	MC MASTER CARR SUPPLY CO	2,657.35	IRWD Wells Fargo Check No Print	Negotiable
436632	22-Jun-23	MCCLAINS FURNITURE	2,500.00	IRWD Wells Fargo Check No Print	Negotiable
436633	22-Jun-23	MICHAEL K. NUNLEY & ASSOCIATES, INC.	68,539.30	IRWD Wells Fargo Check No Print	Reconciled
436634	22-Jun-23	MICROSOFT CORPORATION	524.43	IRWD Wells Fargo Check No Print	Reconciled
436635	22-Jun-23	MILES CHEMICAL COMPANY, INC.	9,969.84	IRWD Wells Fargo Check No Print	Reconciled
436636	22-Jun-23	MILLENNIUM CONSTRUCTION	1,771.89	IRWD Wells Fargo Check No Print	Negotiable
436637	22-Jun-23	MORSCO SUPPLY, LLC	3,872.25	IRWD Wells Fargo Check No Print	Reconciled
436638	22-Jun-23	MSC INDUSTRIAL SUPPLY CO	360.69	IRWD Wells Fargo Check No Print	Negotiable
436639	22-Jun-23	MUTUAL PROPANE	70.14	IRWD Wells Fargo Check No Print	Reconciled
436640	22-Jun-23	NEWPORT BLUFFS APTS	32.13	IRWD Wells Fargo Check No Print	Reconciled
436641	22-Jun-23	NINYO & MOORE	2,816.25	IRWD Wells Fargo Check No Print	Reconciled
436642	22-Jun-23	NORIMA CONSULTING US	7,585.00	IRWD Wells Fargo Check No Print	Negotiable
436643	22-Jun-23	OCTA	6,178.00	IRWD Wells Fargo Check No Print	Negotiable
436644	22-Jun-23	OPERATIONAL TECHNICAL SERVICES	13,089.56	IRWD Wells Fargo Check No Print	Reconciled
436645	22-Jun-23	PACIFIC CITY PROPERTIES	186.02	IRWD Wells Fargo Check No Print	Negotiable
436646	22-Jun-23	PACIFIC MECHANICAL SUPPLY	5,638.93	IRWD Wells Fargo Check No Print	Reconciled
436647	22-Jun-23	PFVT MOTORS LLC	33,028.90	IRWD Wells Fargo Check No Print	Reconciled
436648	22-Jun-23	PINNACLE TOWERS LLC	876.47	IRWD Wells Fargo Check No Print	Negotiable
436649	22-Jun-23	PLUMBERS DEPOT INC.	1,460.97	IRWD Wells Fargo Check No Print	Negotiable
436650	22-Jun-23	PROTEUS CONSULTING	10,160.00	IRWD Wells Fargo Check No Print	Reconciled
436651	22-Jun-23	PSOMAS	24,260.00	IRWD Wells Fargo Check No Print	Reconciled
436652	22-Jun-23	PULTE GROUP	133.20	IRWD Wells Fargo Check No Print	Negotiable
436653	22-Jun-23	RAMIREZ, JESUS	16.91	IRWD Wells Fargo Check No Print	Negotiable
436654	22-Jun-23	REDDY, NARENDER	29.83	IRWD Wells Fargo Check No Print	Reconciled
436655	22-Jun-23	RENTOKIL NORTH AMERICA, INC	15,575.85	IRWD Wells Fargo Check No Print	Negotiable
436656	22-Jun-23	RICHMOND AMERICAN HOMES OF MARYLAND, INC	459.64	IRWD Wells Fargo Check No Print	Negotiable
436657	22-Jun-23	SAFETY-KLEEN SYSTEMS, INC	288.50	IRWD Wells Fargo Check No Print	Negotiable
436658	22-Jun-23	SAN REMO APTS	119.16	IRWD Wells Fargo Check No Print	Reconciled
436659	22-Jun-23	SAND CANYON MEDICAL GROUP	160.00	IRWD Wells Fargo Check No Print	Reconciled
436660	22-Jun-23	SANTA MARGARITA FORD	21.32	IRWD Wells Fargo Check No Print	Reconciled
436661	22-Jun-23	SEAL ANALYTICAL INC	1,483.50	IRWD Wells Fargo Check No Print	Reconciled
436662	22-Jun-23	SERRANO WATER DISTRICT	58,810.53	IRWD Wells Fargo Check No Print	Negotiable
436663	22-Jun-23	SHAMROCK SUPPLY CO INC	987.00	IRWD Wells Fargo Check No Print	Reconciled
436664	22-Jun-23	SMOG TIME	73.00	IRWD Wells Fargo Check No Print	Negotiable
436665	22-Jun-23	SNYDER LANGSTON L.P.	1,670.71	IRWD Wells Fargo Check No Print	Negotiable
436666	22-Jun-23	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT	281.03	IRWD Wells Fargo Check No Print	Reconciled
436667	22-Jun-23	SOUTH COAST BOBCAT	1,312.35	IRWD Wells Fargo Check No Print	Reconciled
436668	22-Jun-23	SOUTH COAST WATER DISTRICT	977.75	IRWD Wells Fargo Check No Print	Reconciled
436669	22-Jun-23	SOUTH ORANGE COUNTY WASTEWATER AUTHORITY	8,342.00	IRWD Wells Fargo Check No Print	Reconciled
436670	22-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	1,364,100.05	IRWD Wells Fargo Check No Print	Reconciled
436671	22-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	1,503.20	IRWD Wells Fargo Check No Print	Reconciled
436672	22-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	33.23	IRWD Wells Fargo Check No Print	Reconciled
436673	22-Jun-23	SOUTHERN CALIFORNIA GAS COMPANY	8,514.73	IRWD Wells Fargo Check No Print	Reconciled
436674	22-Jun-23	SOUTHWEST HEALTH CHIROPRACTIC	35.06	IRWD Wells Fargo Check No Print	Negotiable

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436675	22-Jun-23	SPARKLETT'S	246.08	IRWD Wells Fargo Check No Print	Negotiable
436676	22-Jun-23	STEVEN WELCH	185.00	IRWD Wells Fargo Check No Print	Reconciled
436677	22-Jun-23	SUZANNA CHOI	10,000.00	IRWD Wells Fargo Check No Print	Negotiable
436678	22-Jun-23	TAE TECHNOLOGIES INC.	6.89	IRWD Wells Fargo Check No Print	Reconciled
436679	22-Jun-23	TAIT ENVIRONMENTAL SERVICES, INC.	420.00	IRWD Wells Fargo Check No Print	Reconciled
436680	22-Jun-23	TASSIN SCIENTIFIC SERVICES, LLC.	1,825.03	IRWD Wells Fargo Check No Print	Negotiable
436681	22-Jun-23	TAYLOR MORRISON OF CALIFORNIA, LLC	105.87	IRWD Wells Fargo Check No Print	Reconciled
436682	22-Jun-23	THE ESCAL INSTITUTE OF ADVANCED TECHNOLOGIES, INC.	11,625.00	IRWD Wells Fargo Check No Print	Negotiable
436683	22-Jun-23	THE FORGE MEDIA GROUP LLC	16,200.00	IRWD Wells Fargo Check No Print	Reconciled
436684	22-Jun-23	TIC-IHC VENTURE LLC	575.06	IRWD Wells Fargo Check No Print	Reconciled
436685	22-Jun-23	TIC-RETAIL PROPERTIES	196.15	IRWD Wells Fargo Check No Print	Reconciled
436686	22-Jun-23	TIERRA VERDE INDUSTRIES	244.06	IRWD Wells Fargo Check No Print	Reconciled
436687	22-Jun-23	TODA REALTY SERVICES, LLC	100.00	IRWD Wells Fargo Check No Print	Negotiable
436688	22-Jun-23	TOLL BROS., INC.	1,193.35	IRWD Wells Fargo Check No Print	Reconciled
436689	22-Jun-23	TOM'S TRUCK CENTER NORTH COUNTY, LLC	600.00	IRWD Wells Fargo Check No Print	Reconciled
436690	22-Jun-23	TONY DEMARIA ELECTRIC, INC (DBA TDE)	13,000.00	IRWD Wells Fargo Check No Print	Negotiable
436691	22-Jun-23	TRENCH SHORING COMPANY	103.44	IRWD Wells Fargo Check No Print	Reconciled
436692	22-Jun-23	TRI POINTE HOMES HOLDINGS, INC.	361.05	IRWD Wells Fargo Check No Print	Negotiable
436693	22-Jun-23	UNITED PARCEL SERVICE INC	86.99	IRWD Wells Fargo Check No Print	Negotiable
436694	22-Jun-23	UNITED WATER WORKS, INC.	3,434.83	IRWD Wells Fargo Check No Print	Reconciled
436695	22-Jun-23	UNIVAR SOLUTIONS USA INC.	11,566.00	IRWD Wells Fargo Check No Print	Negotiable
436696	22-Jun-23	VEOLIA NORTH AMERICA, INC.	7,229.41	IRWD Wells Fargo Check No Print	Negotiable
436697	22-Jun-23	WASTE MANAGEMENT COLLECTIONS AND RECYCLING, INC.	2,740.16	IRWD Wells Fargo Check No Print	Reconciled
436698	22-Jun-23	WATKINS, DEONNA	25.17	IRWD Wells Fargo Check No Print	Negotiable
436699	22-Jun-23	WAXIE'S ENTERPRISES, INC	366.35	IRWD Wells Fargo Check No Print	Reconciled
436700	22-Jun-23	WEST COAST SAND & GRAVEL INC.	578.98	IRWD Wells Fargo Check No Print	Reconciled
436701	22-Jun-23	WEST YOST & ASSOCIATES, INC.	2,517.50	IRWD Wells Fargo Check No Print	Reconciled
436702	22-Jun-23	WESTERN WEATHER GROUP INC	3,475.00	IRWD Wells Fargo Check No Print	Reconciled
436703	22-Jun-23	WESTVIEW APARTMENTS	263.31	IRWD Wells Fargo Check No Print	Reconciled
436704	22-Jun-23	WONG, HENRY	411.00	IRWD Wells Fargo Check No Print	Negotiable
436705	22-Jun-23	YUNMI MARTIN	7,500.00	IRWD Wells Fargo Check No Print	Reconciled
436706	22-Jun-23	ZEBRON CONTRACTING INC	50,605.00	IRWD Wells Fargo Check No Print	Reconciled
436707	22-Jun-23	ZHAO, JING	16.17	IRWD Wells Fargo Check No Print	Negotiable
436708	22-Jun-23	ZHOU, XIAOYI	98.73	IRWD Wells Fargo Check No Print	Negotiable
436709	22-Jun-23	ANTHEM BLUE CROSS	306.93	IRWD Wells Fargo Check	Reconciled
436710	22-Jun-23	Arellano, Charles	110.00	IRWD Wells Fargo Check	Negotiable
436711	22-Jun-23	CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION	822.00	IRWD Wells Fargo Check	Reconciled
436712	22-Jun-23	FRANCHISE TAX BOARD	677.39	IRWD Wells Fargo Check	Negotiable
436713	22-Jun-23	Garcia, Juan	13.95	IRWD Wells Fargo Check	Negotiable
436714	22-Jun-23	HUMANA INSURANCE COMPANY	150.60	IRWD Wells Fargo Check	Negotiable
436715	22-Jun-23	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 47	6,095.31	IRWD Wells Fargo Check	Negotiable
436716	22-Jun-23	IRWD-PETTY CASH CUSTODIAN	1,092.73	IRWD Wells Fargo Check	Reconciled
436717	22-Jun-23	Loukeh, Jacob	167.40	IRWD Wells Fargo Check	Reconciled
436718	22-Jun-23	Pascual, Allan	62.03	IRWD Wells Fargo Check	Negotiable
436719	22-Jun-23	Perez, Cesar (Cesar)	319.00	IRWD Wells Fargo Check	Reconciled
436720	22-Jun-23	PERS LONG TERM CARE	716.23	IRWD Wells Fargo Check	Reconciled
436721	22-Jun-23	UNITED HEALTHCARE INSURANCE COMPANY	2.84	IRWD Wells Fargo Check	Reconciled
436722	22-Jun-23	UNITED HEALTHCARE INSURANCE COMPANY	2.84	IRWD Wells Fargo Check	Reconciled
436723	22-Jun-23	UNITED HEALTHCARE INSURANCE COMPANY	696.84	IRWD Wells Fargo Check	Reconciled
436724	22-Jun-23	Vo, Dan (Daniel)	3,391.42	IRWD Wells Fargo Check	Reconciled
436725	22-Jun-23	Wang, Peter (Peter)	60.00	IRWD Wells Fargo Check	Reconciled
436726	29-Jun-23	A&Y ASPHALT CONTRACTORS, INC.	45,777.00	IRWD Wells Fargo Check No Print	Negotiable
436727	29-Jun-23	A1 QUALITY BLINDS	625.00	IRWD Wells Fargo Check No Print	Negotiable
436728	29-Jun-23	ABC ICE, INC	275.50	IRWD Wells Fargo Check No Print	Negotiable
436729	29-Jun-23	AIRGAS, INC.	469.70	IRWD Wells Fargo Check No Print	Negotiable
436730	29-Jun-23	ALL AMERICAN ASPHALT	22,264.30	IRWD Wells Fargo Check No Print	Negotiable
436731	29-Jun-23	ANNARELLA, TOM G	595.08	IRWD Wells Fargo Check No Print	Negotiable
436732	29-Jun-23	APCO GRAPHICS INC	290.39	IRWD Wells Fargo Check No Print	Negotiable
436733	29-Jun-23	ARIZONA PIPELINE COMPANY	1,690.36	IRWD Wells Fargo Check No Print	Negotiable
436734	29-Jun-23	ASADIRAD, MINA	18.58	IRWD Wells Fargo Check No Print	Negotiable
436735	29-Jun-23	AT&T CORP	117.14	IRWD Wells Fargo Check No Print	Negotiable
436736	29-Jun-23	AT&T CORP	510.68	IRWD Wells Fargo Check No Print	Negotiable
436737	29-Jun-23	AUTOZONE PARTS, INC.	45.86	IRWD Wells Fargo Check No Print	Negotiable
436738	29-Jun-23	BERK, SUSAN	25,000.00	IRWD Wells Fargo Check No Print	Negotiable
436739	29-Jun-23	BEST DRILLING AND PUMP INC	1,501.26	IRWD Wells Fargo Check No Print	Negotiable
436740	29-Jun-23	BEST DRILLING AND PUMP, INC.	98,975.08	IRWD Wells Fargo Check No Print	Negotiable
436741	29-Jun-23	BIRK, SAMANTHA	343.28	IRWD Wells Fargo Check No Print	Negotiable
436742	29-Jun-23	BLUEBEAM, INC	5,088.00	IRWD Wells Fargo Check No Print	Negotiable
436743	29-Jun-23	BORCHARD SURVEYING & MAPPING, INC.	1,080.00	IRWD Wells Fargo Check No Print	Negotiable
436744	29-Jun-23	BSI AMERICA PROFESSIONAL SERVICES INC.	3,508.39	IRWD Wells Fargo Check No Print	Negotiable
436745	29-Jun-23	BURTON, DAVID	1,336.09	IRWD Wells Fargo Check No Print	Negotiable
436746	29-Jun-23	BUSCHUR, RONALD	39.31	IRWD Wells Fargo Check No Print	Negotiable
436747	29-Jun-23	C & B PIPING (W), INC.	2,630.55	IRWD Wells Fargo Check No Print	Negotiable
436748	29-Jun-23	C. WELLS PIPELINE MATERIALS INC	2,749.78	IRWD Wells Fargo Check No Print	Negotiable
436749	29-Jun-23	CALIFORNIA PACIFIC HOMES	720.48	IRWD Wells Fargo Check No Print	Negotiable
436750	29-Jun-23	CANON FINANCIAL SERVICES, INC.	7,249.84	IRWD Wells Fargo Check No Print	Negotiable
436751	29-Jun-23	CARTWRIGHT FAMILY APTS LP	15,750.00	IRWD Wells Fargo Check No Print	Negotiable
436752	29-Jun-23	CASTANEDA, MARA	53.44	IRWD Wells Fargo Check No Print	Negotiable
436753	29-Jun-23	CHOI, SUN AH	80.39	IRWD Wells Fargo Check No Print	Negotiable
436754	29-Jun-23	COX COMMUNICATIONS, INC.	3,306.03	IRWD Wells Fargo Check No Print	Negotiable
436755	29-Jun-23	CUESTA CONSTRUCTION CO	1,515.66	IRWD Wells Fargo Check No Print	Negotiable
436756	29-Jun-23	D & G SIGNS	1,959.97	IRWD Wells Fargo Check No Print	Negotiable

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436757	29-Jun-23	D & H WATER SYSTEMS INC.	303.99	IRWD Wells Fargo Check No Print	Negotiable
436758	29-Jun-23	DAIOHS USA INCORPORATED	2,202.42	IRWD Wells Fargo Check No Print	Negotiable
436759	29-Jun-23	DIRECTV INC	152.99	IRWD Wells Fargo Check No Print	Negotiable
436760	29-Jun-23	DMS FACILITY SERVICES, LLC	34,965.17	IRWD Wells Fargo Check No Print	Negotiable
436761	29-Jun-23	DOWNSTREAM SERVICES, INC.	13,130.00	IRWD Wells Fargo Check No Print	Negotiable
436762	29-Jun-23	DRAGOS, INC.	49,980.00	IRWD Wells Fargo Check No Print	Negotiable
436763	29-Jun-23	E.J. MEYER COMPANY	19,698.80	IRWD Wells Fargo Check No Print	Negotiable
436764	29-Jun-23	EAGLE PRINT DYNAMICS	1,033.98	IRWD Wells Fargo Check No Print	Negotiable
436765	29-Jun-23	EAST ORANGE COUNTY WATER DISTRICT	1,964.68	IRWD Wells Fargo Check No Print	Negotiable
436766	29-Jun-23	EMD MILLIPORE CORP.	4,040.57	IRWD Wells Fargo Check No Print	Negotiable
436767	29-Jun-23	ENTERPRISE HOLDINGS, INC.	22,003.99	IRWD Wells Fargo Check No Print	Negotiable
436768	29-Jun-23	ENTERPRISE INFORMATION SYSTEMS, INC.	3,696.00	IRWD Wells Fargo Check No Print	Negotiable
436769	29-Jun-23	ENVIRONMENTAL SCIENCE ASSOCIATES	777.65	IRWD Wells Fargo Check No Print	Negotiable
436770	29-Jun-23	EVANS, HERSHEL	176.39	IRWD Wells Fargo Check No Print	Negotiable
436771	29-Jun-23	EVOQUA WATER TECHNOLOGIES LLC	280.15	IRWD Wells Fargo Check No Print	Negotiable
436772	29-Jun-23	EXECUTIVE LIGHTING & ELECTRIC	11,296.95	IRWD Wells Fargo Check No Print	Negotiable
436773	29-Jun-23	FARRELL & ASSOCIATES	109.23	IRWD Wells Fargo Check No Print	Negotiable
436774	29-Jun-23	FEDEX	290.06	IRWD Wells Fargo Check No Print	Negotiable
436775	29-Jun-23	FIRE EXTINGUISHING SAFETY & SERVICE	839.19	IRWD Wells Fargo Check No Print	Negotiable
436776	29-Jun-23	FISHER SCIENTIFIC COMPANY LLC	9,888.05	IRWD Wells Fargo Check No Print	Negotiable
436777	29-Jun-23	FLEXIBLE LIFELINE SYSTEMS INC.	3,845.00	IRWD Wells Fargo Check No Print	Negotiable
436778	29-Jun-23	FRONTIER CALIFORNIA INC.	624.21	IRWD Wells Fargo Check No Print	Negotiable
436779	29-Jun-23	GALE, EVELYN M	30.60	IRWD Wells Fargo Check No Print	Negotiable
436780	29-Jun-23	GARRETT J GENTRY GENERAL ENGINEERING INC	1,300.34	IRWD Wells Fargo Check No Print	Negotiable
436781	29-Jun-23	GARY BALE REDI-MIX CONCRETE, INC.	759.42	IRWD Wells Fargo Check No Print	Negotiable
436782	29-Jun-23	GCI CONSTRUCTION, INC.	111,605.17	IRWD Wells Fargo Check No Print	Negotiable
436783	29-Jun-23	GEORGE YARDLEY CO., INC.	2,487.06	IRWD Wells Fargo Check No Print	Negotiable
436784	29-Jun-23	GOLDEN BELL PRODUCTS	69,983.00	IRWD Wells Fargo Check No Print	Negotiable
436785	29-Jun-23	GOOLPATTIE RAMNAUTH AND DEVANTANY RAMNAUTH	32.98	IRWD Wells Fargo Check No Print	Negotiable
436786	29-Jun-23	GRAINGER	1,981.58	IRWD Wells Fargo Check No Print	Negotiable
436787	29-Jun-23	GRIFFITH COMPANY	1,403.59	IRWD Wells Fargo Check No Print	Negotiable
436788	29-Jun-23	GUIDA SURVEYING INC.	7,819.30	IRWD Wells Fargo Check No Print	Negotiable
436789	29-Jun-23	HACH COMPANY	2,214.64	IRWD Wells Fargo Check No Print	Negotiable
436790	29-Jun-23	HARDY & HARPER, INC.	22,148.00	IRWD Wells Fargo Check No Print	Negotiable
436791	29-Jun-23	HDR ENGINEERING INC	18,100.00	IRWD Wells Fargo Check No Print	Negotiable
436792	29-Jun-23	HI-LINE INC	514.23	IRWD Wells Fargo Check No Print	Negotiable
436793	29-Jun-23	HOME DEPOT USA INC	328.57	IRWD Wells Fargo Check No Print	Negotiable
436794	29-Jun-23	HOME DEPOT USA INC	119.14	IRWD Wells Fargo Check No Print	Negotiable
436795	29-Jun-23	HSG INC	2,285.00	IRWD Wells Fargo Check No Print	Negotiable
436796	29-Jun-23	IMPERIAL SPRINKLER SUPPLY, INC.	155.67	IRWD Wells Fargo Check No Print	Negotiable
436797	29-Jun-23	INLAND POTABLE SERVICES, INC.	52,088.00	IRWD Wells Fargo Check No Print	Negotiable
436798	29-Jun-23	INNOVATIVE CONSTRUCTION SOLUTIONS	340,904.96	IRWD Wells Fargo Check No Print	Negotiable
436799	29-Jun-23	IRVINE COMPANY APARTMENT DEVELOPMENT	1,731.19	IRWD Wells Fargo Check No Print	Negotiable
436800	29-Jun-23	IRVINE PACIFIC	503.99	IRWD Wells Fargo Check No Print	Negotiable
436801	29-Jun-23	ISHAQ, LILA	102.83	IRWD Wells Fargo Check No Print	Negotiable
436802	29-Jun-23	JAMES FISCHER JR	7,400.00	IRWD Wells Fargo Check No Print	Negotiable
436803	29-Jun-23	JENIFER L. KIENLE	5,507.50	IRWD Wells Fargo Check No Print	Negotiable
436804	29-Jun-23	JL GROUP, LLC	15,000.00	IRWD Wells Fargo Check No Print	Negotiable
436805	29-Jun-23	JOHNSON-FRANK & ASSOCIATES, INC.	1,600.00	IRWD Wells Fargo Check No Print	Negotiable
436806	29-Jun-23	JOHNSTONE SUPPLY SANTA ANA	1,388.04	IRWD Wells Fargo Check No Print	Negotiable
436807	29-Jun-23	KILL-N-BUGS TERMITES AND PEST CONTROL SERVICES	5,925.00	IRWD Wells Fargo Check No Print	Negotiable
436808	29-Jun-23	KIMBALL MIDWEST	334.96	IRWD Wells Fargo Check No Print	Negotiable
436809	29-Jun-23	LABELLE-MARVIN INC	15,155.00	IRWD Wells Fargo Check No Print	Negotiable
436810	29-Jun-23	LEE & RO, INC.	13,294.00	IRWD Wells Fargo Check No Print	Negotiable
436811	29-Jun-23	LILLESTRAND LEADERSHIP CONSULTING, INC.	5,810.00	IRWD Wells Fargo Check No Print	Negotiable
436812	29-Jun-23	LINDE GAS & EQUIPMENT INC.	13,624.71	IRWD Wells Fargo Check No Print	Negotiable
436813	29-Jun-23	LOZANO SMITH, LLP	3,087.00	IRWD Wells Fargo Check No Print	Negotiable
436814	29-Jun-23	LU'S LIGHTHOUSE, INC.	1,256.41	IRWD Wells Fargo Check No Print	Negotiable
436815	29-Jun-23	MAP COMMUNICATIONS, INC.	872.20	IRWD Wells Fargo Check No Print	Negotiable
436816	29-Jun-23	MC FADDEN-DALE INDUSTRIAL	283.03	IRWD Wells Fargo Check No Print	Negotiable
436817	29-Jun-23	MC MASTER CARR SUPPLY CO	546.58	IRWD Wells Fargo Check No Print	Negotiable
436818	29-Jun-23	MDT, INC.	34,424.00	IRWD Wells Fargo Check No Print	Negotiable
436819	29-Jun-23	MICROSOFT CORPORATION	538.04	IRWD Wells Fargo Check No Print	Negotiable
436820	29-Jun-23	MORSCO SUPPLY, LLC	4,230.78	IRWD Wells Fargo Check No Print	Negotiable
436821	29-Jun-23	MUTUAL PROPANE	114.88	IRWD Wells Fargo Check No Print	Negotiable
436822	29-Jun-23	NINYO & MOORE	8,324.50	IRWD Wells Fargo Check No Print	Negotiable
436823	29-Jun-23	NORTON JR, HAROLD J	80.57	IRWD Wells Fargo Check No Print	Negotiable
436824	29-Jun-23	OCTA	639.00	IRWD Wells Fargo Check No Print	Negotiable
436825	29-Jun-23	ONESOURCE DISTRIBUTORS LLC	838.24	IRWD Wells Fargo Check No Print	Negotiable
436826	29-Jun-23	OPERATIONAL TECHNICAL SERVICES	23,640.00	IRWD Wells Fargo Check No Print	Negotiable
436827	29-Jun-23	ORANGE COUNTY FIRE AUTHORITY	352.00	IRWD Wells Fargo Check No Print	Negotiable
436828	29-Jun-23	ORANGE COUNTY TREASURER	2,900.00	IRWD Wells Fargo Check No Print	Negotiable
436829	29-Jun-23	OUTSOURCE TECHNICAL LLC	38,871.27	IRWD Wells Fargo Check No Print	Negotiable
436830	29-Jun-23	PACIFIC HYDROTECH CORPORATION	5,312.85	IRWD Wells Fargo Check No Print	Negotiable
436831	29-Jun-23	PACIFIC HYDROTECH CORPORATION	2,210,314.25	IRWD Wells Fargo Check No Print	Negotiable
436832	29-Jun-23	PACIFIC HYDROTECH CORPORATION	43,882.35	IRWD Wells Fargo Check No Print	Negotiable
436833	29-Jun-23	PACIFIC HYDROTECH CORPORATION	16,986.79	IRWD Wells Fargo Check No Print	Negotiable
436834	29-Jun-23	PACIFIC HYDROTECH CORPORATION	14,364.00	IRWD Wells Fargo Check No Print	Negotiable
436835	29-Jun-23	PACIFIC HYDROTECH CORPORATION	7,571.85	IRWD Wells Fargo Check No Print	Negotiable
436836	29-Jun-23	PACIFIC HYDROTECH CORPORATION	28,214.50	IRWD Wells Fargo Check No Print	Negotiable
436837	29-Jun-23	PAYMENTUS CORPORATION	66,797.73	IRWD Wells Fargo Check No Print	Negotiable
436838	29-Jun-23	PERKINELMER U.S. LLC	540.73	IRWD Wells Fargo Check No Print	Negotiable

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436839	29-Jun-23	PFVT MOTORS LLC	39,353.90	IRWD Wells Fargo Check No Print	Negotiable
436840	29-Jun-23	PHENIX ENTERPRISES, INC	4,103.89	IRWD Wells Fargo Check No Print	Negotiable
436841	29-Jun-23	PLUMBERS DEPOT INC.	1,127.54	IRWD Wells Fargo Check No Print	Negotiable
436842	29-Jun-23	PREMIER PAVING INC.	3,471.02	IRWD Wells Fargo Check No Print	Negotiable
436843	29-Jun-23	PRUDENTIAL OVERALL SUPPLY	9,985.35	IRWD Wells Fargo Check No Print	Negotiable
436844	29-Jun-23	R C FOSTER CORPORATION	1,244,377.72	IRWD Wells Fargo Check No Print	Negotiable
436845	29-Jun-23	REAL WATER CONSULTANTS INC.	6,399.00	IRWD Wells Fargo Check No Print	Negotiable
436846	29-Jun-23	REFRIGERATION SUPPLIES DISTRIBUTOR	122.70	IRWD Wells Fargo Check No Print	Negotiable
436847	29-Jun-23	SANTA MARGARITA FORD	414.59	IRWD Wells Fargo Check No Print	Negotiable
436848	29-Jun-23	SCA OF CA, LLC	3,223.40	IRWD Wells Fargo Check No Print	Negotiable
436849	29-Jun-23	SECURITAS SECURITY SERVICES USA, INC.	82,820.04	IRWD Wells Fargo Check No Print	Negotiable
436850	29-Jun-23	SERVERSUPPLY.COM INC	7,455.01	IRWD Wells Fargo Check No Print	Negotiable
436851	29-Jun-23	SHIMMICK CONSTRUCTION INC.	217,917.72	IRWD Wells Fargo Check No Print	Negotiable
436852	29-Jun-23	SHOETERIA	323.50	IRWD Wells Fargo Check No Print	Negotiable
436853	29-Jun-23	SIDERIS, REGINA	61.17	IRWD Wells Fargo Check No Print	Negotiable
436854	29-Jun-23	SIERRA INSTRUMENTS INC.	2,774.57	IRWD Wells Fargo Check No Print	Negotiable
436855	29-Jun-23	SITEONE LANDSCAPE SUPPLY, LLC	161.24	IRWD Wells Fargo Check No Print	Negotiable
436856	29-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	521,242.29	IRWD Wells Fargo Check No Print	Negotiable
436857	29-Jun-23	SOUTHERN CALIFORNIA SECURITY CENTERS, INC.	1,536.86	IRWD Wells Fargo Check No Print	Negotiable
436858	29-Jun-23	SOUTHERN COUNTIES LUBRICANTS LLC	414.84	IRWD Wells Fargo Check No Print	Negotiable
436859	29-Jun-23	SPERBER LANDSCAPE COMPANIES	384.38	IRWD Wells Fargo Check No Print	Negotiable
436860	29-Jun-23	STETSON ENGINEERS INC.	34,208.44	IRWD Wells Fargo Check No Print	Negotiable
436861	29-Jun-23	TAN, PEDRITO	17.05	IRWD Wells Fargo Check No Print	Negotiable
436862	29-Jun-23	THE MAHER CORPORATION	3,737.50	IRWD Wells Fargo Check No Print	Negotiable
436863	29-Jun-23	THOMAS SCIENTIFIC HOLDINGS, LLC	406.00	IRWD Wells Fargo Check No Print	Negotiable
436864	29-Jun-23	TIMOTHY W. HOGAN	326.07	IRWD Wells Fargo Check No Print	Negotiable
436865	29-Jun-23	TLP PAVING COMPANY INC	1,573.89	IRWD Wells Fargo Check No Print	Negotiable
436866	29-Jun-23	TOLL BROS., INC.	37.23	IRWD Wells Fargo Check No Print	Negotiable
436867	29-Jun-23	TONY DEMARIA ELECTRIC, INC (DBA TDE)	9,600.00	IRWD Wells Fargo Check No Print	Negotiable
436868	29-Jun-23	TRIPAC MARKETING INC	1,959.15	IRWD Wells Fargo Check No Print	Negotiable
436869	29-Jun-23	TSAI, CONNIE	79.60	IRWD Wells Fargo Check No Print	Negotiable
436870	29-Jun-23	UBERLYTICS, LLC	20,000.00	IRWD Wells Fargo Check No Print	Negotiable
436871	29-Jun-23	UNITED PARCEL SERVICE INC	60.63	IRWD Wells Fargo Check No Print	Negotiable
436872	29-Jun-23	US BANK NAT'L ASSOCIATION NORTH DAKOTA	88,922.71	IRWD Wells Fargo Check No Print	Negotiable
436873	29-Jun-23	VULCAN MATERIALS COMPANY	2,151.01	IRWD Wells Fargo Check No Print	Negotiable
436874	29-Jun-23	WATER INFORMATION SHARING AND ANALYSIS CENTER (WATERISAC)	3,300.00	IRWD Wells Fargo Check No Print	Negotiable
436875	29-Jun-23	WAXIE'S ENTERPRISES, INC	2,879.55	IRWD Wells Fargo Check No Print	Negotiable
436876	29-Jun-23	WEST YOST & ASSOCIATES, INC.	6,162.00	IRWD Wells Fargo Check No Print	Negotiable
436877	29-Jun-23	WRT INTERNATIONAL LLC	2,164.71	IRWD Wells Fargo Check No Print	Negotiable
436878	29-Jun-23	Cahatol, Justin	188.00	IRWD Wells Fargo Check	Negotiable
436879	29-Jun-23	CALIFORNIA STATE UNIVERSITY, FULLERTON	4,704.00	IRWD Wells Fargo Check	Negotiable
436880	29-Jun-23	Donnelly, Stephen P (Stephen)	250.00	IRWD Wells Fargo Check	Negotiable
436881	29-Jun-23	IRWD-PETTY CASH CUSTODIAN	1,125.23	IRWD Wells Fargo Check	Reconciled
436882	29-Jun-23	Jackson, Bradley E (Brad)	250.00	IRWD Wells Fargo Check	Negotiable
436883	29-Jun-23	Kanoff, Debbie G (Debbie)	182.60	IRWD Wells Fargo Check	Reconciled
436884	29-Jun-23	Lin, Eileen (Eileen)	380.57	IRWD Wells Fargo Check	Negotiable
436885	29-Jun-23	Melendez, Evan	288.00	IRWD Wells Fargo Check	Negotiable
436886	29-Jun-23	MESERLIAN, BARKEV	59.47	IRWD Wells Fargo Check	Negotiable
436887	29-Jun-23	PEREZ, JESUS J	134.92	IRWD Wells Fargo Check	Negotiable
436888	29-Jun-23	PEREZ, LINDA	104.30	IRWD Wells Fargo Check	Negotiable
436889	29-Jun-23	Pio, Christine R (Chris)	250.00	IRWD Wells Fargo Check	Negotiable
436890	29-Jun-23	POLACEK, BRYAN	12.45	IRWD Wells Fargo Check	Negotiable
436891	29-Jun-23	RAMIREZ, MAGDALENA	56.36	IRWD Wells Fargo Check	Negotiable
436892	29-Jun-23	REYES AGUIRRE, LIZBHET	129.81	IRWD Wells Fargo Check	Negotiable
436893	29-Jun-23	Sanchez, Hector A (Hector)	750.00	IRWD Wells Fargo Check	Negotiable
436894	29-Jun-23	Sinclair, Todd C (Todd)	250.00	IRWD Wells Fargo Check	Negotiable
436895	29-Jun-23	STONTZ, ADAM	156.30	IRWD Wells Fargo Check	Negotiable
436896	29-Jun-23	Tobar, Javier M (Javier)	250.00	IRWD Wells Fargo Check	Reconciled
436897	29-Jun-23	VAZQUEZ, RAFAEL	13.72	IRWD Wells Fargo Check	Negotiable
436898	29-Jun-23	WALSH, KEVIN	60.97	IRWD Wells Fargo Check	Negotiable
436899	29-Jun-23	ZUNIGA, EMILYN BUENAFE	152.51	IRWD Wells Fargo Check	Negotiable
436900	30-Jun-23	11:11 SYSTEMS INC.	4,775.80	IRWD Wells Fargo Check No Print	Negotiable
436901	30-Jun-23	A&A WIPING CLOTH CO	1,939.50	IRWD Wells Fargo Check No Print	Negotiable
436902	30-Jun-23	AGILENT TECHNOLOGIES, INC.	1,034.40	IRWD Wells Fargo Check No Print	Negotiable
436903	30-Jun-23	AT&T CORP	4,201.97	IRWD Wells Fargo Check No Print	Negotiable
436904	30-Jun-23	AT&T CORP	60.97	IRWD Wells Fargo Check No Print	Negotiable
436905	30-Jun-23	AUTOZONE PARTS, INC.	576.83	IRWD Wells Fargo Check No Print	Negotiable
436906	30-Jun-23	BRIAN HOMSY	985.60	IRWD Wells Fargo Check No Print	Negotiable
436907	30-Jun-23	BURLINGTON SAFETY LABORATORY OF CALIFORNIA INC	1,504.95	IRWD Wells Fargo Check No Print	Negotiable
436908	30-Jun-23	C WELLS PIPELINE MATERIALS INC	40,311.44	IRWD Wells Fargo Check No Print	Negotiable
436909	30-Jun-23	CALTROL, INC.	232.70	IRWD Wells Fargo Check No Print	Negotiable
436910	30-Jun-23	CAST IRON WELD & REPAIR	645.00	IRWD Wells Fargo Check No Print	Negotiable
436911	30-Jun-23	CITY OF TUSTIN	6,011.00	IRWD Wells Fargo Check No Print	Negotiable
436912	30-Jun-23	CLA-VAL COMPANY	6,188.12	IRWD Wells Fargo Check No Print	Negotiable
436913	30-Jun-23	CUMMINS INC.	614.60	IRWD Wells Fargo Check No Print	Negotiable
436914	30-Jun-23	CURATIVE I.T. LLC	1,074.22	IRWD Wells Fargo Check No Print	Negotiable
436915	30-Jun-23	DATAGEAR, INC.	337.73	IRWD Wells Fargo Check No Print	Negotiable
436916	30-Jun-23	DELL MARKETING LP	6,354.96	IRWD Wells Fargo Check No Print	Negotiable
436917	30-Jun-23	DUKE'S ROOT CONTROL INC	75,000.00	IRWD Wells Fargo Check No Print	Negotiable
436918	30-Jun-23	ENVIRONMENTAL RESOURCE ASSOCIATES	249.09	IRWD Wells Fargo Check No Print	Negotiable
436919	30-Jun-23	EUROFINS EATON ANALYTICAL, INC.	15,445.00	IRWD Wells Fargo Check No Print	Negotiable
436920	30-Jun-23	EXECUTIVE LIGHTING & ELECTRIC	3,557.55	IRWD Wells Fargo Check No Print	Negotiable

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
436921	30-Jun-23	FLORES, JORGE	1.52	IRWD Wells Fargo Check No Print	Negotiable
436922	30-Jun-23	GRAINGER	2,759.45	IRWD Wells Fargo Check No Print	Negotiable
436923	30-Jun-23	HACH COMPANY	37,066.31	IRWD Wells Fargo Check No Print	Negotiable
436924	30-Jun-23	HOME DEPOT USA INC	362.08	IRWD Wells Fargo Check No Print	Negotiable
436925	30-Jun-23	ILISIROV, KATINA	56.16	IRWD Wells Fargo Check No Print	Negotiable
436926	30-Jun-23	J & R CONCRETE PRODUCTS, INC.	5,360.56	IRWD Wells Fargo Check No Print	Negotiable
436927	30-Jun-23	LINDE GAS & EQUIPMENT INC.	1,908.37	IRWD Wells Fargo Check No Print	Negotiable
436928	30-Jun-23	MC MASTER CARR SUPPLY CO	191.62	IRWD Wells Fargo Check No Print	Negotiable
436929	30-Jun-23	MILES CHEMICAL COMPANY, INC.	9,513.04	IRWD Wells Fargo Check No Print	Negotiable
436930	30-Jun-23	MORSCO SUPPLY, LLC	263.71	IRWD Wells Fargo Check No Print	Negotiable
436931	30-Jun-23	NOVAK, PAUL	72.60	IRWD Wells Fargo Check No Print	Negotiable
436932	30-Jun-23	ORANGE LINE OIL COMPANY	1,975.01	IRWD Wells Fargo Check No Print	Negotiable
436933	30-Jun-23	PLUMBERS DEPOT INC.	1,918.67	IRWD Wells Fargo Check No Print	Negotiable
436934	30-Jun-23	PRES-TECH MANUFACTURERS' REPRESENTATIVES, INC.	2,027.35	IRWD Wells Fargo Check No Print	Negotiable
436935	30-Jun-23	RS HUGHES COMPANY, INC.	314.97	IRWD Wells Fargo Check No Print	Negotiable
436936	30-Jun-23	SANTA MARGARITA FORD	1,026.97	IRWD Wells Fargo Check No Print	Negotiable
436937	30-Jun-23	SMOG TIME	73.25	IRWD Wells Fargo Check No Print	Negotiable
436938	30-Jun-23	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT	2,091.57	IRWD Wells Fargo Check No Print	Negotiable
436939	30-Jun-23	SOUTHERN CALIFORNIA EDISON COMPANY	5,793.07	IRWD Wells Fargo Check No Print	Negotiable
436940	30-Jun-23	SOUTHERN COUNTIES LUBRICANTS LLC	1,585.17	IRWD Wells Fargo Check No Print	Negotiable
436941	30-Jun-23	SPARK HIRE, INC.	2,389.00	IRWD Wells Fargo Check No Print	Negotiable
436942	30-Jun-23	SPARKLETTS	1,754.53	IRWD Wells Fargo Check No Print	Negotiable
436943	30-Jun-23	STETSON ENGINEERS INC.	3,226.95	IRWD Wells Fargo Check No Print	Negotiable
436944	30-Jun-23	THERMO FISHER SCIENTIFIC (ASHEVILLE) LLC	2,139.18	IRWD Wells Fargo Check No Print	Negotiable
436945	30-Jun-23	TIMOTHY W. HOGAN	7,581.30	IRWD Wells Fargo Check No Print	Negotiable
436946	30-Jun-23	TK ELEVATOR CORPORATION	1,210.00	IRWD Wells Fargo Check No Print	Negotiable
436947	30-Jun-23	TUSTIN TOYOTA	147.18	IRWD Wells Fargo Check No Print	Negotiable
436948	30-Jun-23	VALIN CORPORATION	1,706.08	IRWD Wells Fargo Check No Print	Negotiable
436949	30-Jun-23	VEOLIA WATER TECHNOLOGIES TREATMENT SOLUTIONS USA INC.	1,027.89	IRWD Wells Fargo Check No Print	Negotiable
436950	30-Jun-23	WAXIE'S ENTERPRISES, INC	108.44	IRWD Wells Fargo Check No Print	Negotiable
436951	30-Jun-23	FRANCHISE TAX BOARD	618.86	IRWD Wells Fargo Check	Negotiable
436952	30-Jun-23	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 47	6,095.31	IRWD Wells Fargo Check	Negotiable
436953	30-Jun-23	Kulick, Michael	202.00	IRWD Wells Fargo Check	Negotiable
436954	30-Jun-23	Loukeh, Jacob	36.42	IRWD Wells Fargo Check	Negotiable
436955	30-Jun-23	PERS LONG TERM CARE	716.23	IRWD Wells Fargo Check	Negotiable
436956	30-Jun-23	Seesangrit, Melody M	21.50	IRWD Wells Fargo Check	Negotiable
436957	30-Jun-23	Welch, Kelly A (Kellie)	86.82	IRWD Wells Fargo Check	Reconciled
436958	30-Jun-23	BIRMINGHAM FASTENER & SUPPLY, INCORPORATED	2,480.93	IRWD Wells Fargo Check No Print	Negotiable
436959	30-Jun-23	RICHARD C. SLADE & ASSOCIATES LLC	29,922.97	IRWD Wells Fargo Check No Print	Negotiable
436960	30-Jun-23	VERIZON WIRELESS SERVICES LLC	24,162.67	IRWD Wells Fargo Check No Print	Negotiable
436961	30-Jun-23	Aguilar, Alex L (Alex)	-	IRWD Wells Fargo Check	Negotiable
436962	30-Jun-23	Ancona, Roxanne	-	IRWD Wells Fargo Check	Negotiable
436963	30-Jun-23	Barreto, Gustavo (Gus)	-	IRWD Wells Fargo Check	Negotiable
436964	30-Jun-23	Bendzick-Sin, Julie M (Julie)	-	IRWD Wells Fargo Check	Negotiable
436965	30-Jun-23	Bosley, Kelleen M	-	IRWD Wells Fargo Check	Negotiable
436966	30-Jun-23	Burton, Kevin L (Kevin)	-	IRWD Wells Fargo Check	Negotiable
436967	30-Jun-23	Chase-Cabrera, April	-	IRWD Wells Fargo Check	Negotiable
436968	30-Jun-23	Denhaan, Robert E	-	IRWD Wells Fargo Check	Negotiable
436969	30-Jun-23	Fabris, John	-	IRWD Wells Fargo Check	Negotiable
436970	30-Jun-23	Flotho, Eric (Eric)	-	IRWD Wells Fargo Check	Negotiable
436971	30-Jun-23	Franchville, Christine	-	IRWD Wells Fargo Check	Negotiable
436972	30-Jun-23	Jacobson, Robert C (Rob)	-	IRWD Wells Fargo Check	Negotiable
436973	30-Jun-23	Jordan, Dawn M (Dawn)	-	IRWD Wells Fargo Check	Negotiable
436974	30-Jun-23	Manning, Jason	-	IRWD Wells Fargo Check	Negotiable
436975	30-Jun-23	Morris, Kent	-	IRWD Wells Fargo Check	Negotiable
436976	30-Jun-23	Muncy, Jessie A	-	IRWD Wells Fargo Check	Negotiable
436977	30-Jun-23	O'Neill, Owen H	-	IRWD Wells Fargo Check	Negotiable
436978	30-Jun-23	Prewoznik, Frank	-	IRWD Wells Fargo Check	Negotiable
436979	30-Jun-23	Ruiz, Ricky (Ricky)	-	IRWD Wells Fargo Check	Negotiable
436980	30-Jun-23	Seesangrit, Melody M	-	IRWD Wells Fargo Check	Negotiable
436981	30-Jun-23	Van Dyke, Michael	-	IRWD Wells Fargo Check	Negotiable
436982	30-Jun-23	Vizcarra, Michelle	-	IRWD Wells Fargo Check	Negotiable
436983	30-Jun-23	Armstrong, Ashley	-	IRWD Wells Fargo Check	Negotiable
436984	30-Jun-23	Beltran, Scott A (Scott)	-	IRWD Wells Fargo Check	Negotiable
436985	30-Jun-23	Bonkowski, Leslie A (Leslie)	-	IRWD Wells Fargo Check	Negotiable
436986	30-Jun-23	Bowers, Marie	-	IRWD Wells Fargo Check	Negotiable
436987	30-Jun-23	Brown, Richard E (Richard)	-	IRWD Wells Fargo Check	Negotiable
436988	30-Jun-23	Cervantes, Isela J	-	IRWD Wells Fargo Check	Negotiable
436989	30-Jun-23	Chambers, Wendy	-	IRWD Wells Fargo Check	Negotiable
436990	30-Jun-23	Choi, Hyun (Steve)	-	IRWD Wells Fargo Check	Negotiable
436991	30-Jun-23	Clary, Cheryl L	-	IRWD Wells Fargo Check	Negotiable
436992	30-Jun-23	Colston, James	-	IRWD Wells Fargo Check	Negotiable
436993	30-Jun-23	Compton, Christine A	-	IRWD Wells Fargo Check	Negotiable
436994	30-Jun-23	Cook, Paul A (Paul)	-	IRWD Wells Fargo Check	Negotiable
436995	30-Jun-23	Crowe, David M (David)	-	IRWD Wells Fargo Check	Negotiable
436996	30-Jun-23	Duarte, Elizabeth (Elizabeth)	-	IRWD Wells Fargo Check	Negotiable
436997	30-Jun-23	Escobar, Omar (Omar)	-	IRWD Wells Fargo Check	Negotiable
436998	30-Jun-23	Faulds, Jonathan	-	IRWD Wells Fargo Check	Negotiable
436999	30-Jun-23	Garcia, Dorys Elizabeth	-	IRWD Wells Fargo Check	Negotiable
437000	30-Jun-23	Haney, Lisa	-	IRWD Wells Fargo Check	Negotiable
437001	30-Jun-23	Henton-Hall, Andrea T	-	IRWD Wells Fargo Check	Negotiable
437002	30-Jun-23	Kaneshiro, Lance	-	IRWD Wells Fargo Check	Negotiable

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
437003	30-Jun-23	Martin, Colton S (Colton)	-	IRWD Wells Fargo Check	Negotiable
437004	30-Jun-23	McElroy, Dorien	-	IRWD Wells Fargo Check	Negotiable
437005	30-Jun-23	McNulty, Amy K (Amy)	-	IRWD Wells Fargo Check	Negotiable
437006	30-Jun-23	Mitcham, Tiffany A	-	IRWD Wells Fargo Check	Negotiable
437007	30-Jun-23	Mourant, Barbara J (Barbara)	-	IRWD Wells Fargo Check	Negotiable
437008	30-Jun-23	Nguyen, Chau	-	IRWD Wells Fargo Check	Negotiable
437009	30-Jun-23	Norman, Tammy	-	IRWD Wells Fargo Check	Negotiable
437010	30-Jun-23	Pfister, Ken D (Ken)	-	IRWD Wells Fargo Check	Negotiable
437011	30-Jun-23	Pio, Christine R (Chris)	-	IRWD Wells Fargo Check	Negotiable
437012	30-Jun-23	Pulles, Margaret M (Margaret)	-	IRWD Wells Fargo Check	Negotiable
437013	30-Jun-23	Rivenburg, Deniene H	-	IRWD Wells Fargo Check	Negotiable
437014	30-Jun-23	Sanchez, Fiona M (Fiona)	-	IRWD Wells Fargo Check	Negotiable
437015	30-Jun-23	Sciabica, Joseph	-	IRWD Wells Fargo Check	Negotiable
437016	30-Jun-23	Squyres, Diane M (Diane)	-	IRWD Wells Fargo Check	Negotiable
437017	30-Jun-23	Srader, Lisa	-	IRWD Wells Fargo Check	Negotiable
437018	30-Jun-23	Steere, Kim	-	IRWD Wells Fargo Check	Negotiable
437019	30-Jun-23	Swan, Kristine	-	IRWD Wells Fargo Check	Negotiable
437020	30-Jun-23	Swift, Ian P (Ian)	-	IRWD Wells Fargo Check	Negotiable
437021	30-Jun-23	Tedesucci, Frank	-	IRWD Wells Fargo Check	Negotiable
437022	30-Jun-23	Tetteimer, John M (Mark)	-	IRWD Wells Fargo Check	Negotiable
437023	30-Jun-23	Vanderploeg, Gina V	-	IRWD Wells Fargo Check	Negotiable
437024	30-Jun-23	Weghorst, Paul A (Paul)	-	IRWD Wells Fargo Check	Negotiable
437025	30-Jun-23	Zepeda, Jose	-	IRWD Wells Fargo Check	Negotiable
437026	30-Jun-23	Compton, Christine A	141.20	IRWD Wells Fargo Check	Negotiable
437027	30-Jun-23	Compton, Christine A	-	IRWD Wells Fargo Check	Negotiable
437028	30-Jun-23	Fabris, John	-	IRWD Wells Fargo Check	Negotiable
437029	30-Jun-23	McNulty, Amy K (Amy)	-	IRWD Wells Fargo Check	Negotiable
SUB-TOTAL IRWD WELLS FARGO CHECK AND IRWD WELLS FARGO CHECK NO PRINT DISBURSEMENTS			14,895,860.05		

1000950	1-Jun-23	ACE INDUSTRIES, INC.	4,038.86	IRWD Wells Fargo ACH	Reconciled
1000951	1-Jun-23	AECOM TECHNICAL SERVICES, INC.	179,330.00	IRWD Wells Fargo ACH	Reconciled
1000952	1-Jun-23	AMAZON CAPITAL SERVICES, INC.	2,877.16	IRWD Wells Fargo ACH	Reconciled
1000953	1-Jun-23	AQUA BEN CORPORATION	3,669.75	IRWD Wells Fargo ACH	Reconciled
1000954	1-Jun-23	CALIFORNIA BARRICADE RENTAL, INC.	15,112.00	IRWD Wells Fargo ACH	Reconciled
1000955	1-Jun-23	CITY OF IRVINE	1,710.80	IRWD Wells Fargo ACH	Reconciled
1000956	1-Jun-23	CONSTELLATION NEWENERGY, INC.	96,505.07	IRWD Wells Fargo ACH	Reconciled
1000957	1-Jun-23	DRAKE TRAFFIC CONTROL SERVICES INC	4,453.75	IRWD Wells Fargo ACH	Reconciled
1000958	1-Jun-23	EUROFINS ENVIRONMENT TESTING AMERICA HOLDINGS, INC.	2,441.25	IRWD Wells Fargo ACH	Reconciled
1000959	1-Jun-23	FIDELITY SECURITY LIFE INSURANCE COMPANY	7,930.73	IRWD Wells Fargo ACH	Reconciled
1000960	1-Jun-23	FISHER & PHILLIPS LLP	32,481.30	IRWD Wells Fargo ACH	Reconciled
1000961	1-Jun-23	GANAHL LUMBER CO.	29.28	IRWD Wells Fargo ACH	Reconciled
1000962	1-Jun-23	HELPMATES STAFFING SERVICES LLC	4,678.56	IRWD Wells Fargo ACH	Reconciled
1000963	1-Jun-23	HILL BROTHERS CHEMICAL COMPANY	11,629.61	IRWD Wells Fargo ACH	Reconciled
1000964	1-Jun-23	INTERNATIONAL BUSINESS MACHINES CORPORATION	157,340.87	IRWD Wells Fargo ACH	Reconciled
1000965	1-Jun-23	JOHN MICHAEL COVAS	652.50	IRWD Wells Fargo ACH	Reconciled
1000966	1-Jun-23	LIEBERT CASSIDY WHITMORE	3,932.00	IRWD Wells Fargo ACH	Reconciled
1000967	1-Jun-23	MORRISROE, EDWARD	424.58	IRWD Wells Fargo ACH	Reconciled
1000968	1-Jun-23	O.C. SUPERIOR CUSTOM CLEANING	3,900.00	IRWD Wells Fargo ACH	Reconciled
1000969	1-Jun-23	OLIN CORPORATION	50,933.61	IRWD Wells Fargo ACH	Reconciled
1000970	1-Jun-23	ORANGE COUNTY AUTO PARTS CO	770.30	IRWD Wells Fargo ACH	Reconciled
1000971	1-Jun-23	RAM AIR ENGINEERING INC	4,436.45	IRWD Wells Fargo ACH	Reconciled
1000972	1-Jun-23	RINCON TRUCK CENTER INC.	126.31	IRWD Wells Fargo ACH	Reconciled
1000973	1-Jun-23	WEST COAST SAFETY SUPPLY INC	1,743.67	IRWD Wells Fargo ACH	Reconciled
1000974	1-Jun-23	WORKFORCE SAFETY LLC	3,000.00	IRWD Wells Fargo ACH	Reconciled
1000975	8-Jun-23	ORANGE COUNTY SANITATION DISTRICT	1,720.00	IRWD Wells Fargo ACH	Reconciled
1000976	8-Jun-23	AECOM TECHNICAL SERVICES, INC.	5,955.00	IRWD Wells Fargo ACH	Reconciled
1000977	8-Jun-23	ALLIANCE RESOURCE CONSULTING LLC	8,000.00	IRWD Wells Fargo ACH	Reconciled
1000978	8-Jun-23	ALSTON & BIRD LLP	8,940.89	IRWD Wells Fargo ACH	Reconciled
1000979	8-Jun-23	AMAZON CAPITAL SERVICES, INC.	5,922.18	IRWD Wells Fargo ACH	Reconciled
1000980	8-Jun-23	BIGWIG MONSTER, LLC	13,500.00	IRWD Wells Fargo ACH	Reconciled
1000981	8-Jun-23	CALIFORNIA BARRICADE RENTAL, INC.	18,003.30	IRWD Wells Fargo ACH	Reconciled
1000982	8-Jun-23	CDW GOVERNMENT LLC	4,663.44	IRWD Wells Fargo ACH	Reconciled
1000983	8-Jun-23	CENTURY PAVING, INC.	26,180.00	IRWD Wells Fargo ACH	Reconciled
1000984	8-Jun-23	CIMARRON ENERGY, INC	1,500.00	IRWD Wells Fargo ACH	Reconciled
1000985	8-Jun-23	COLONIAL LIFE & ACCIDENT INSURANCE CO.	652.98	IRWD Wells Fargo ACH	Reconciled
1000986	8-Jun-23	CONSTELLATION NEWENERGY, INC.	199,571.12	IRWD Wells Fargo ACH	Reconciled
1000987	8-Jun-23	DRAKE TRAFFIC CONTROL SERVICES INC	2,575.00	IRWD Wells Fargo ACH	Reconciled
1000988	8-Jun-23	E.J. MEYER COMPANY	385,654.49	IRWD Wells Fargo ACH	Reconciled
1000989	8-Jun-23	EHS INTERNATIONAL,INC	1,980.00	IRWD Wells Fargo ACH	Reconciled
1000990	8-Jun-23	EUROFINS ENVIRONMENT TESTING AMERICA HOLDINGS, INC.	1,062.25	IRWD Wells Fargo ACH	Reconciled
1000991	8-Jun-23	HELPMATES STAFFING SERVICES LLC	5,322.14	IRWD Wells Fargo ACH	Reconciled
1000992	8-Jun-23	HILL BROTHERS CHEMICAL COMPANY	10,901.20	IRWD Wells Fargo ACH	Reconciled
1000993	8-Jun-23	LIEBERT CASSIDY WHITMORE	1,725.50	IRWD Wells Fargo ACH	Reconciled
1000994	8-Jun-23	MBF CONSULTING, INC.	15,929.00	IRWD Wells Fargo ACH	Reconciled
1000995	8-Jun-23	MORGAN COMPANY	5,059.51	IRWD Wells Fargo ACH	Reconciled
1000996	8-Jun-23	NEWPORT WINDOW MAINTENANCE INC	1,240.00	IRWD Wells Fargo ACH	Reconciled
1000997	8-Jun-23	O.C. SUPERIOR CUSTOM CLEANING	960.00	IRWD Wells Fargo ACH	Reconciled
1000998	8-Jun-23	OLIN CORPORATION	71,437.79	IRWD Wells Fargo ACH	Reconciled
1000999	8-Jun-23	ORANGE COUNTY AUTO PARTS CO	1,550.66	IRWD Wells Fargo ACH	Reconciled
1001000	8-Jun-23	PAPER DEPOT DOCUMENT DESTRUCTION LLC	330.00	IRWD Wells Fargo ACH	Reconciled
1001001	8-Jun-23	PYRO-COMM SYSTEMS INC	985.00	IRWD Wells Fargo ACH	Reconciled
1001002	8-Jun-23	RAM AIR ENGINEERING INC	2,231.63	IRWD Wells Fargo ACH	Reconciled

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
1001003	8-Jun-23	REACH EMPLOYEE ASSISTANCE INC	1,094.80	IRWD Wells Fargo ACH	Reconciled
1001004	8-Jun-23	RELIANCE STANDARD LIFE INSURANCE COMPANY	77,234.69	IRWD Wells Fargo ACH	Reconciled
1001005	8-Jun-23	RINCON TRUCK CENTER INC.	1,675.69	IRWD Wells Fargo ACH	Reconciled
1001006	8-Jun-23	SUNSHINE SUPPLY COMPANY, INC.	2,734.70	IRWD Wells Fargo ACH	Reconciled
1001007	8-Jun-23	TETRA TECH, INC	28,357.50	IRWD Wells Fargo ACH	Reconciled
1001008	8-Jun-23	VERTECH INDUSTRIAL SYSTEMS, LLC	1,500.00	IRWD Wells Fargo ACH	Reconciled
1001009	8-Jun-23	WATERSMART SOFTWARE INC	15,925.11	IRWD Wells Fargo ACH	Reconciled
1001010	8-Jun-23	WEST COAST SAFETY SUPPLY INC	1,224.12	IRWD Wells Fargo ACH	Reconciled
1001011	8-Jun-23	WESTAMERICA COMMUNICATIONS, INC.	675.00	IRWD Wells Fargo ACH	Reconciled
1001012	8-Jun-23	WOODARD & CURRAN INC	139,950.85	IRWD Wells Fargo ACH	Reconciled
1001013	8-Jun-23	YORKE ENGINEERING, LLC	170.25	IRWD Wells Fargo ACH	Reconciled
1001014	8-Jun-23	RELIANCE STANDARD LIFE INSURANCE COMPANY	44,344.37	IRWD Wells Fargo ACH	Reconciled
1001015	15-Jun-23	ALEXANDER'S CONTRACT SERVICES, INC.	133,716.66	IRWD Wells Fargo ACH	Reconciled
1001016	15-Jun-23	AMAZON CAPITAL SERVICES, INC.	1,988.20	IRWD Wells Fargo ACH	Reconciled
1001017	15-Jun-23	CALIFORNIA BARRICADE RENTAL, INC.	5,370.20	IRWD Wells Fargo ACH	Reconciled
1001018	15-Jun-23	CDW GOVERNMENT LLC	3,523.14	IRWD Wells Fargo ACH	Reconciled
1001019	15-Jun-23	COASTAL OCCUPATIONAL MEDICAL GROUP, INC.	210.00	IRWD Wells Fargo ACH	Reconciled
1001020	15-Jun-23	CONSTELLATION NEWENERGY, INC.	17,132.99	IRWD Wells Fargo ACH	Reconciled
1001021	15-Jun-23	DEMARIA ELECTRIC MOTOR SERVICES, INC.	6,873.55	IRWD Wells Fargo ACH	Reconciled
1001022	15-Jun-23	DRAKE TRAFFIC CONTROL SERVICES INC	2,690.00	IRWD Wells Fargo ACH	Reconciled
1001023	15-Jun-23	DUDEK	865.00	IRWD Wells Fargo ACH	Reconciled
1001024	15-Jun-23	EUROFINS ENVIRONMENT TESTING AMERICA HOLDINGS, INC.	630.00	IRWD Wells Fargo ACH	Reconciled
1001025	15-Jun-23	GM SAGER CONSTRUCTION CO,INC.	45,200.00	IRWD Wells Fargo ACH	Reconciled
1001026	15-Jun-23	HAAKER EQUIPMENT COMPANY	1,692.59	IRWD Wells Fargo ACH	Reconciled
1001027	15-Jun-23	HELPMATES STAFFING SERVICES LLC	2,507.52	IRWD Wells Fargo ACH	Reconciled
1001028	15-Jun-23	HILL BROTHERS CHEMICAL COMPANY	28,021.67	IRWD Wells Fargo ACH	Reconciled
1001029	15-Jun-23	LA HABRA FENCE COMPANY INC	2,834.00	IRWD Wells Fargo ACH	Reconciled
1001030	15-Jun-23	LANDCARE HOLDINGS, INC.	132,163.43	IRWD Wells Fargo ACH	Reconciled
1001031	15-Jun-23	MARK KADESH	10,506.00	IRWD Wells Fargo ACH	Reconciled
1001032	15-Jun-23	NV5, INC.	25,520.00	IRWD Wells Fargo ACH	Reconciled
1001033	15-Jun-23	OLIN CORPORATION	112,063.57	IRWD Wells Fargo ACH	Reconciled
1001034	15-Jun-23	ORANGE COUNTY AUTO PARTS CO	1,238.45	IRWD Wells Fargo ACH	Reconciled
1001035	15-Jun-23	ORIGIN CONSULTING LLC	12,742.50	IRWD Wells Fargo ACH	Reconciled
1001036	15-Jun-23	PACIFIC PARTS & CONTROLS INC	5,045.21	IRWD Wells Fargo ACH	Reconciled
1001037	15-Jun-23	RED WING SHOE STORE	399.01	IRWD Wells Fargo ACH	Reconciled
1001038	15-Jun-23	RESOLUTE COMPANY	5,800.00	IRWD Wells Fargo ACH	Reconciled
1001039	15-Jun-23	RINCON TRUCK CENTER INC.	87.65	IRWD Wells Fargo ACH	Reconciled
1001040	15-Jun-23	RLG ENTERPRISES, INC	1,454.65	IRWD Wells Fargo ACH	Reconciled
1001041	15-Jun-23	ROSEDALE - RIO BRAVO WATER STORAGE DISTRICT	3,746.32	IRWD Wells Fargo ACH	Reconciled
1001042	15-Jun-23	SIEMENS INDUSTRY INC	19,186.83	IRWD Wells Fargo ACH	Reconciled
1001043	15-Jun-23	SUKLE ADVERTISING INC.	7,059.25	IRWD Wells Fargo ACH	Reconciled
1001044	15-Jun-23	VSS SALES INC	57,013.14	IRWD Wells Fargo ACH	Reconciled
1001045	15-Jun-23	WATER TREATMENT CHEMICALS INC	19,386.00	IRWD Wells Fargo ACH	Reconciled
1001046	15-Jun-23	MERRIMAC PETROLEUM, INC.	36,733.38	IRWD Wells Fargo ACH	Reconciled
1001047	22-Jun-23	ORANGE COUNTY SANITATION DISTRICT	16,207.10	IRWD Wells Fargo ACH	Reconciled
1001048	22-Jun-23	ACE INDUSTRIES, INC.	9,620.95	IRWD Wells Fargo ACH	Reconciled
1001049	22-Jun-23	AECOM TECHNICAL SERVICES, INC.	11,100.00	IRWD Wells Fargo ACH	Reconciled
1001050	22-Jun-23	APPLIED ENGINEERING CONCEPTS	5,670.00	IRWD Wells Fargo ACH	Reconciled
1001051	22-Jun-23	BRENNTAG PACIFIC INC	7,028.86	IRWD Wells Fargo ACH	Reconciled
1001052	22-Jun-23	CALIFORNIA BARRICADE RENTAL, INC.	31,507.00	IRWD Wells Fargo ACH	Reconciled
1001053	22-Jun-23	CAROLLO ENGINEERS, INC	30,474.50	IRWD Wells Fargo ACH	Reconciled
1001054	22-Jun-23	CITY OF IRVINE	44,926.56	IRWD Wells Fargo ACH	Reconciled
1001055	22-Jun-23	COASTAL OCCUPATIONAL MEDICAL GROUP, INC.	600.00	IRWD Wells Fargo ACH	Reconciled
1001056	22-Jun-23	CONSERV CONSTRUCTION INC.	3,312.50	IRWD Wells Fargo ACH	Reconciled
1001057	22-Jun-23	CONSTELLATION NEWENERGY, INC.	13,943.64	IRWD Wells Fargo ACH	Reconciled
1001058	22-Jun-23	CV TECHNOLOGY, INC.	3,087.92	IRWD Wells Fargo ACH	Reconciled
1001059	22-Jun-23	DATA CLEAN CORPORATION	320.00	IRWD Wells Fargo ACH	Reconciled
1001060	22-Jun-23	DELTA DENTAL OF CALIFORNIA	43,788.08	IRWD Wells Fargo ACH	Reconciled
1001061	22-Jun-23	DRAKE TRAFFIC CONTROL SERVICES INC	980.00	IRWD Wells Fargo ACH	Reconciled
1001062	22-Jun-23	EUROFINS ENVIRONMENT TESTING AMERICA HOLDINGS, INC.	3,549.00	IRWD Wells Fargo ACH	Reconciled
1001063	22-Jun-23	HANSON BRIDGETT LLP	77,388.76	IRWD Wells Fargo ACH	Reconciled
1001064	22-Jun-23	HELPMATES STAFFING SERVICES LLC	4,000.00	IRWD Wells Fargo ACH	Reconciled
1001065	22-Jun-23	HILL BROTHERS CHEMICAL COMPANY	11,454.47	IRWD Wells Fargo ACH	Reconciled
1001066	22-Jun-23	INDUSTRIAL NETWORKING SOLUTIONS	2,062.18	IRWD Wells Fargo ACH	Reconciled
1001067	22-Jun-23	JCI JONES CHEMICALS INC	7,745.13	IRWD Wells Fargo ACH	Reconciled
1001068	22-Jun-23	JOHN MICHAEL COVAS	217.50	IRWD Wells Fargo ACH	Reconciled
1001069	22-Jun-23	LAGUNA BEACH COUNTY WATER DISTRICT	5,465.76	IRWD Wells Fargo ACH	Reconciled
1001070	22-Jun-23	LANDCARE HOLDINGS, INC.	212,851.15	IRWD Wells Fargo ACH	Reconciled
1001071	22-Jun-23	LCS TECHNOLOGIES, INC.	8,505.00	IRWD Wells Fargo ACH	Reconciled
1001072	22-Jun-23	MARK ENTERPRISES TECHNOLOGIES LLC	39,140.72	IRWD Wells Fargo ACH	Reconciled
1001073	22-Jun-23	MBF CONSULTING, INC.	950.00	IRWD Wells Fargo ACH	Reconciled
1001074	22-Jun-23	MORRISROE, EDWARD	424.58	IRWD Wells Fargo ACH	Reconciled
1001075	22-Jun-23	MRO ELECTRIC & SUPPLY CO.	24,996.00	IRWD Wells Fargo ACH	Reconciled
1001076	22-Jun-23	NATURALWELL, LLC	2,200.00	IRWD Wells Fargo ACH	Reconciled
1001077	22-Jun-23	OLIN CORPORATION	80,694.97	IRWD Wells Fargo ACH	Reconciled
1001078	22-Jun-23	OLSON REMCHO LLP	10.00	IRWD Wells Fargo ACH	Reconciled
1001079	22-Jun-23	ORANGE COUNTY AUTO PARTS CO	477.10	IRWD Wells Fargo ACH	Reconciled

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
1001080	22-Jun-23	PACIFIC PARTS & CONTROLS INC	5,382.27	IRWD Wells Fargo ACH	Reconciled
1001081	22-Jun-23	PILLSBURY WINTHROP SHAW PITTMAN LLP	11,492.00	IRWD Wells Fargo ACH	Reconciled
1001082	22-Jun-23	RAM AIR ENGINEERING INC	9,840.14	IRWD Wells Fargo ACH	Reconciled
1001083	22-Jun-23	RELIANCE STANDARD LIFE INSURANCE COMPANY	40,009.35	IRWD Wells Fargo ACH	Reconciled
1001084	22-Jun-23	RINCON TRUCK CENTER INC.	249.84	IRWD Wells Fargo ACH	Reconciled
1001085	22-Jun-23	TETRA TECH, INC	9,587.50	IRWD Wells Fargo ACH	Reconciled
1001086	22-Jun-23	VSS SALES INC	54,887.00	IRWD Wells Fargo ACH	Reconciled
1001087	22-Jun-23	WESTAMERICA COMMUNICATIONS, INC.	1,497.77	IRWD Wells Fargo ACH	Reconciled
1001088	22-Jun-23	WOODARD & CURRAN INC	13,370.00	IRWD Wells Fargo ACH	Reconciled
1001089	27-Jun-23	JCI JONES CHEMICALS INC	158.06	IRWD Wells Fargo ACH	Reconciled
1001090	29-Jun-23	ORANGE COUNTY SANITATION DISTRICT	6,740.00	IRWD Wells Fargo ACH	Reconciled
1001091	29-Jun-23	AECOM TECHNICAL SERVICES, INC.	12,982.50	IRWD Wells Fargo ACH	Reconciled
1001092	29-Jun-23	ALSTON & BIRD LLP	36,341.70	IRWD Wells Fargo ACH	Reconciled
1001093	29-Jun-23	ARDURRA GROUP, INC.	19,200.00	IRWD Wells Fargo ACH	Reconciled
1001094	29-Jun-23	BIGWIG MONSTER, LLC	86,650.00	IRWD Wells Fargo ACH	Reconciled
1001095	29-Jun-23	BRENTAG PACIFIC INC	64,046.61	IRWD Wells Fargo ACH	Reconciled
1001096	29-Jun-23	CALIFORNIA BARRICADE RENTAL, INC.	2,574.00	IRWD Wells Fargo ACH	Reconciled
1001097	29-Jun-23	CDW GOVERNMENT LLC	1,672.39	IRWD Wells Fargo ACH	Reconciled
1001098	29-Jun-23	CITY OF IRVINE	938.26	IRWD Wells Fargo ACH	Reconciled
1001099	29-Jun-23	CITY OF IRVINE	86,670.00	IRWD Wells Fargo ACH	Reconciled
1001100	29-Jun-23	CONSTELLATION NEWENERGY, INC.	2,491.30	IRWD Wells Fargo ACH	Reconciled
1001101	29-Jun-23	DEMARIA ELECTRIC MOTOR SERVICES, INC.	24,169.38	IRWD Wells Fargo ACH	Reconciled
1001102	29-Jun-23	DRAKE TRAFFIC CONTROL SERVICES INC	1,715.00	IRWD Wells Fargo ACH	Reconciled
1001103	29-Jun-23	E.J. MEYER COMPANY	374,277.27	IRWD Wells Fargo ACH	Reconciled
1001104	29-Jun-23	EHS INTERNATIONAL, INC	1,980.00	IRWD Wells Fargo ACH	Reconciled
1001105	29-Jun-23	EUROFINS ENVIRONMENT TESTING AMERICA HOLDINGS, INC.	2,476.75	IRWD Wells Fargo ACH	Reconciled
1001106	29-Jun-23	FISHER & PHILLIPS LLP	32,019.52	IRWD Wells Fargo ACH	Reconciled
1001107	29-Jun-23	FUEL EQUIPMENT SERVICES, INC	1,161.94	IRWD Wells Fargo ACH	Reconciled
1001108	29-Jun-23	GEOPENTECH, INC.	2,915.12	IRWD Wells Fargo ACH	Reconciled
1001109	29-Jun-23	HAAKER EQUIPMENT COMPANY	1,021.30	IRWD Wells Fargo ACH	Reconciled
1001110	29-Jun-23	HELPMATES STAFFING SERVICES LLC	4,000.00	IRWD Wells Fargo ACH	Reconciled
1001111	29-Jun-23	HILL BROTHERS CHEMICAL COMPANY	552.44	IRWD Wells Fargo ACH	Reconciled
1001112	29-Jun-23	INDUSTRIAL NETWORKING SOLUTIONS	1,295.57	IRWD Wells Fargo ACH	Reconciled
1001113	29-Jun-23	JCI JONES CHEMICALS INC	4,954.53	IRWD Wells Fargo ACH	Reconciled
1001114	29-Jun-23	KRONICK MOSKOVITZ TIEDEMANN & GIRARD	15,807.90	IRWD Wells Fargo ACH	Reconciled
1001115	29-Jun-23	LA HABRA FENCE COMPANY INC	6,976.00	IRWD Wells Fargo ACH	Reconciled
1001116	29-Jun-23	LANDCARE HOLDINGS, INC.	58,763.60	IRWD Wells Fargo ACH	Reconciled
1001117	29-Jun-23	OLIN CORPORATION	91,488.78	IRWD Wells Fargo ACH	Reconciled
1001118	29-Jun-23	ORANGE COUNTY AUTO PARTS CO	880.64	IRWD Wells Fargo ACH	Reconciled
1001119	29-Jun-23	PAULUS ENGINEERING, INC.	3,140.46	IRWD Wells Fargo ACH	Reconciled
1001120	29-Jun-23	RAM AIR ENGINEERING INC	22,744.15	IRWD Wells Fargo ACH	Reconciled
1001121	29-Jun-23	RED WING SHOE STORE	425.00	IRWD Wells Fargo ACH	Reconciled
1001122	29-Jun-23	RINCON TRUCK CENTER INC.	5,076.91	IRWD Wells Fargo ACH	Reconciled
1001123	29-Jun-23	SUKLE ADVERTISING INC.	33,600.00	IRWD Wells Fargo ACH	Reconciled
1001124	29-Jun-23	TETRA TECH, INC	34,817.50	IRWD Wells Fargo ACH	Reconciled
1001125	29-Jun-23	VSS SALES INC	23,840.00	IRWD Wells Fargo ACH	Reconciled
1001126	29-Jun-23	WESTAMERICA COMMUNICATIONS, INC.	1,500.00	IRWD Wells Fargo ACH	Reconciled
1001127	29-Jun-23	WORKFORCE SAFETY LLC	3,000.00	IRWD Wells Fargo ACH	Reconciled
1001128	29-Jun-23	YORKE ENGINEERING, LLC	1,150.50	IRWD Wells Fargo ACH	Reconciled
1001129	30-Jun-23	ALLIANCE RESOURCE CONSULTING LLC	8,000.00	IRWD Wells Fargo ACH	Negotiable
1001130	30-Jun-23	CALIFORNIA BARRICADE RENTAL, INC.	13,428.00	IRWD Wells Fargo ACH	Negotiable
1001131	30-Jun-23	CDW GOVERNMENT LLC	1,359.70	IRWD Wells Fargo ACH	Negotiable
1001132	30-Jun-23	CITY OF IRVINE	2,346.52	IRWD Wells Fargo ACH	Negotiable
1001133	30-Jun-23	CONSTELLATION NEWENERGY, INC.	102,558.21	IRWD Wells Fargo ACH	Reconciled
1001134	30-Jun-23	DRAKE TRAFFIC CONTROL SERVICES INC	10,671.25	IRWD Wells Fargo ACH	Negotiable
1001135	30-Jun-23	EUROFINS ENVIRONMENT TESTING AMERICA HOLDINGS, INC.	2,215.50	IRWD Wells Fargo ACH	Negotiable
1001136	30-Jun-23	HELPMATES STAFFING SERVICES LLC	2,953.92	IRWD Wells Fargo ACH	Negotiable
1001137	30-Jun-23	LA HABRA FENCE COMPANY INC	1,933.00	IRWD Wells Fargo ACH	Negotiable
1001138	30-Jun-23	LANDCARE HOLDINGS, INC.	5,149.80	IRWD Wells Fargo ACH	Negotiable
1001139	30-Jun-23	MARK ENTERPRISES TECHNOLOGIES LLC	30,469.40	IRWD Wells Fargo ACH	Reconciled
1001140	30-Jun-23	MCR TECHNOLOGIES INC	33,543.20	IRWD Wells Fargo ACH	Negotiable
1001141	30-Jun-23	O.C. SUPERIOR CUSTOM CLEANING	792.00	IRWD Wells Fargo ACH	Negotiable
1001142	30-Jun-23	ORANGE COUNTY AUTO PARTS CO	371.33	IRWD Wells Fargo ACH	Negotiable
1001143	30-Jun-23	RAM AIR ENGINEERING INC	5,490.00	IRWD Wells Fargo ACH	Negotiable
1001144	30-Jun-23	RINCON TRUCK CENTER INC.	1,264.19	IRWD Wells Fargo ACH	Negotiable
1001145	30-Jun-23	SUNSHINE SUPPLY COMPANY, INC.	4,102.05	IRWD Wells Fargo ACH	Negotiable
1001146	30-Jun-23	AMAZON CAPITAL SERVICES, INC.	7,213.18	IRWD Wells Fargo ACH	Reconciled
1001147	30-Jun-23	CONSTELLATION NEWENERGY, INC.	15,760.76	IRWD Wells Fargo ACH	Reconciled
SUB-TOTAL IRWD WELLS FARGO ACH DISBURSEMENTS			4,592,841.87		
2000312	1-Jun-23	FERGUSON ENTERPRISES, LLC	13,898.65	IRWD Wells Fargo PC	Cleared
2000313	1-Jun-23	GOLF COURSE SOLUTIONS, LLC	300.00	IRWD Wells Fargo PC	Cleared
2000314	1-Jun-23	HARRINGTON INDUSTRIAL PLASTICS LLC	36,920.18	IRWD Wells Fargo PC	Cleared
2000315	1-Jun-23	IDEXX DISTRIBUTION, INC	15,101.58	IRWD Wells Fargo PC	Cleared
2000316	1-Jun-23	PARKHOUSE TIRE INC	5,030.75	IRWD Wells Fargo PC	Cleared
2000317	1-Jun-23	THOMPSON & PHIPPS INC	4,543.63	IRWD Wells Fargo PC	Cleared
2000318	1-Jun-23	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	1,571.62	IRWD Wells Fargo PC	Cleared
2000319	1-Jun-23	WECK LABORATORIES INC	60.00	IRWD Wells Fargo PC	Cleared
2000320	8-Jun-23	ABSOLUTE STANDARDS, INC.	65.00	IRWD Wells Fargo PC	Cleared

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
2000321	8-Jun-23	ACCUSOURCE, INC.	143.25	IRWD Wells Fargo PC	Cleared
2000322	8-Jun-23	BEE EMERGENCY RESPONSE TEAM	525.00	IRWD Wells Fargo PC	Cleared
2000323	8-Jun-23	BIOMAGIC INC	6,880.87	IRWD Wells Fargo PC	Cleared
2000324	8-Jun-23	CAPTIVE AUDIENCE MARKETING INC.	237.00	IRWD Wells Fargo PC	Cleared
2000325	8-Jun-23	CULLIGAN OF SANTA ANA	22,100.00	IRWD Wells Fargo PC	Cleared
2000326	8-Jun-23	FERGUSON ENTERPRISES, LLC	46,003.46	IRWD Wells Fargo PC	Cleared
2000327	8-Jun-23	FLEET SOLUTIONS LLC	5,284.04	IRWD Wells Fargo PC	Cleared
2000328	8-Jun-23	HARRINGTON INDUSTRIAL PLASTICS LLC	65,289.63	IRWD Wells Fargo PC	Cleared
2000329	8-Jun-23	MULTIQUIP INC	28.04	IRWD Wells Fargo PC	Cleared
2000330	8-Jun-23	PARKWAY LAWNMOWER SHOP	511.80	IRWD Wells Fargo PC	Negotiable
2000331	8-Jun-23	THOMPSON & PHIPPS INC	2,143.93	IRWD Wells Fargo PC	Negotiable
2000332	8-Jun-23	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	6,201.62	IRWD Wells Fargo PC	Cleared
2000333	8-Jun-23	WECK LABORATORIES INC	2,013.00	IRWD Wells Fargo PC	Cleared
2000334	15-Jun-23	ABSOLUTE STANDARDS, INC.	900.00	IRWD Wells Fargo PC	Cleared
2000335	15-Jun-23	AMERICAN GEOTECHNICAL, INC.	1,301.25	IRWD Wells Fargo PC	Cleared
2000336	15-Jun-23	BIO-ACOUSTICAL CORP.	150.00	IRWD Wells Fargo PC	Cleared
2000337	15-Jun-23	BIOMAGIC INC	947.93	IRWD Wells Fargo PC	Cleared
2000338	15-Jun-23	CULLIGAN OF SANTA ANA	25,415.00	IRWD Wells Fargo PC	Cleared
2000339	15-Jun-23	FERGUSON ENTERPRISES, LLC	7,456.77	IRWD Wells Fargo PC	Cleared
2000340	15-Jun-23	GOLF COURSE SOLUTIONS, LLC	311.63	IRWD Wells Fargo PC	Cleared
2000341	15-Jun-23	HARRINGTON INDUSTRIAL PLASTICS LLC	1,484.49	IRWD Wells Fargo PC	Cleared
2000342	15-Jun-23	INNOVATIVE MACHINE TOOL REPAIR LLC	3,532.65	IRWD Wells Fargo PC	Cleared
2000343	15-Jun-23	MULTIQUIP INC	18.38	IRWD Wells Fargo PC	Cleared
2000344	15-Jun-23	PARKHOUSE TIRE INC	1,629.52	IRWD Wells Fargo PC	Cleared
2000345	15-Jun-23	POLYDYNE INC	9,070.40	IRWD Wells Fargo PC	Cleared
2000346	15-Jun-23	RESTEK CORPORATION	600.92	IRWD Wells Fargo PC	Cleared
2000347	15-Jun-23	THOMPSON & PHIPPS INC	10,529.58	IRWD Wells Fargo PC	Cleared
2000348	15-Jun-23	UCT, LLC	463.35	IRWD Wells Fargo PC	Cleared
2000349	22-Jun-23	AMERICAN GEOTECHNICAL, INC.	676.25	IRWD Wells Fargo PC	Cleared
2000350	22-Jun-23	FERGUSON ENTERPRISES, LLC	2,622.65	IRWD Wells Fargo PC	Cleared
2000351	22-Jun-23	INNOVATIVE MACHINE TOOL REPAIR LLC	2,870.29	IRWD Wells Fargo PC	Cleared
2000352	22-Jun-23	NCL OF WISCONSIN INC	645.16	IRWD Wells Fargo PC	Cleared
2000353	22-Jun-23	PARKHOUSE TIRE INC	2,598.87	IRWD Wells Fargo PC	Cleared
2000354	22-Jun-23	THOMPSON & PHIPPS INC	10,009.11	IRWD Wells Fargo PC	Cleared
2000355	29-Jun-23	ABSOLUTE STANDARDS, INC.	975.00	IRWD Wells Fargo PC	Negotiable
2000356	29-Jun-23	FERGUSON ENTERPRISES, LLC	3,626.45	IRWD Wells Fargo PC	Negotiable
2000357	29-Jun-23	IDEXX DISTRIBUTION, INC	1,637.48	IRWD Wells Fargo PC	Negotiable
2000358	29-Jun-23	INNOVATIVE MACHINE TOOL REPAIR LLC	7,848.39	IRWD Wells Fargo PC	Negotiable
2000359	29-Jun-23	THOMPSON & PHIPPS INC	6,145.29	IRWD Wells Fargo PC	Negotiable
2000360	29-Jun-23	WECK LABORATORIES INC	1,795.00	IRWD Wells Fargo PC	Negotiable
2000361	30-Jun-23	BEE EMERGENCY RESPONSE TEAM	350.00	IRWD Wells Fargo PC	Negotiable
2000362	30-Jun-23	CAPTIVE AUDIENCE MARKETING INC.	79.00	IRWD Wells Fargo PC	Negotiable
2000363	30-Jun-23	FERGUSON ENTERPRISES, LLC	24,240.96	IRWD Wells Fargo PC	Negotiable
2000364	30-Jun-23	HARRINGTON INDUSTRIAL PLASTICS LLC	1,071.69	IRWD Wells Fargo PC	Negotiable
2000365	30-Jun-23	POLYDYNE INC	90,755.70	IRWD Wells Fargo PC	Negotiable
2000366	30-Jun-23	QUALITY ENVIRONMENTAL CONTAINERS	11,032.76	IRWD Wells Fargo PC	Negotiable
2000367	30-Jun-23	THOMPSON & PHIPPS INC	10,517.86	IRWD Wells Fargo PC	Negotiable
2000368	30-Jun-23	WECK LABORATORIES INC	1,350.00	IRWD Wells Fargo PC	Negotiable
SUB-TOTAL IRWD WELLS FARGO PC			479,512.83		
100028	22-Jun-23	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY	877,605.78	IRWD Wells Fargo Wire	Negotiable
100029	28-Jun-23	FIDELITY INVESTMENTS	10,000,000.00	IRWD Wells Fargo Wire	Negotiable
SUB-TOTAL IRWD WELLS FARGO WIRE DISBURSEMENTS			10,877,605.78		
15508	7-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	1,488.55	IRWD Wire	Negotiable
15509	16-Jun-23	CALPERS	644,711.44	IRWD Wire	Negotiable
15510	16-Jun-23	CALPERS	4,072.60	IRWD Wire	Negotiable
15511	16-Jun-23	YORK RISK SERVICES GROUP, INC.	8,271.28	IRWD Wire	Negotiable
15512	16-Jun-23	YORK RISK SERVICES GROUP, INC.	4,014.00	IRWD Wire	Negotiable
15513	16-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	2,818.84	IRWD Wire	Negotiable
15514	16-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	2,179.25	IRWD Wire	Negotiable
15515	16-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	17,706.65	IRWD Wire	Negotiable
15516	16-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	9,883.77	IRWD Wire	Negotiable
15517	19-Jun-23	INTERNAL REVENUE SERVICE	280,927.67	IRWD Wire	Negotiable
15518	19-Jun-23	EMPLOYMENT DEVELOPMENT DEPARTMENT	3,597.09	IRWD Wire	Negotiable
15519	19-Jun-23	EMPLOYMENT DEVELOPMENT DEPARTMENT	16,047.68	IRWD Wire	Negotiable
15520	19-Jun-23	CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES	4,240.10	IRWD Wire	Negotiable
15521	19-Jun-23	FRANCHISE TAX BOARD	87,866.38	IRWD Wire	Negotiable
15522	19-Jun-23	EMPOWER RETIREMENT, LLC	201,071.68	IRWD Wire	Negotiable
15523	19-Jun-23	CALPERS	274,144.11	IRWD Wire	Negotiable
15524	19-Jun-23	CALPERS	1,237.26	IRWD Wire	Negotiable
15525	19-Jun-23	U.S. BANK NATIONAL ASSOCIATION	44,729.10	IRWD Wire	Negotiable
15526	19-Jun-23	SUMITOMO MITSUI BANKING CORPORATION	97,905.75	IRWD Wire	Negotiable
15527	19-Jun-23	BANK OF NEW YORK MELLON TRUST COMPANY NA	191,778.63	IRWD Wire	Negotiable
15528	19-Jun-23	U.S. BANK NATIONAL ASSOCIATION	98,969.17	IRWD Wire	Negotiable
15529	19-Jun-23	BANK OF AMERICA	84,133.54	IRWD Wire	Negotiable
15530	22-Jun-23	YORK RISK SERVICES GROUP, INC.	3,315.42	IRWD Wire	Negotiable
15531	22-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	1,015.43	IRWD Wire	Negotiable
15532	22-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	2,945.09	IRWD Wire	Negotiable

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIERS	PAYMENT AMOUNT	PAYMENT METHOD	STATUS
15533	22-Jun-23	INTERNAL REVENUE SERVICE	263,568.00	IRWD Wire	Negotiable
15534	22-Jun-23	FRANCHISE TAX BOARD	81,394.80	IRWD Wire	Negotiable
15535	22-Jun-23	EMPOWER RETIREMENT, LLC	203,070.93	IRWD Wire	Negotiable
15536	22-Jun-23	CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES	4,240.10	IRWD Wire	Negotiable
15537	22-Jun-23	EMPLOYMENT DEVELOPMENT DEPARTMENT	16,186.03	IRWD Wire	Negotiable
15538	26-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	1,082.07	IRWD Wire	Negotiable
15539	26-Jun-23	CHARD SNYDER & ASSOCIATES, INC.	2,955.42	IRWD Wire	Negotiable
15540	29-Jun-23	YORK RISK SERVICES GROUP, INC.	1,078.16	IRWD Wire	Negotiable
15541	29-Jun-23	DEBEVER, BAS	16.53	IRWD Wire	Negotiable
15542	29-Jun-23	EMPOWER RETIREMENT, LLC	198,251.92	IRWD Wire	Negotiable
15543	29-Jun-23	INTERNAL REVENUE SERVICE	261,300.62	IRWD Wire	Negotiable
15544	29-Jun-23	CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES	3,780.87	IRWD Wire	Negotiable
15545	29-Jun-23	EMPLOYMENT DEVELOPMENT DEPARTMENT	15,859.92	IRWD Wire	Negotiable
15546	29-Jun-23	FRANCHISE TAX BOARD	79,968.32	IRWD Wire	Negotiable
15547	30-Jun-23	CALPERS	273,931.29	IRWD Wire	Negotiable
15548	30-Jun-23	CALPERS	273,647.39	IRWD Wire	Negotiable
SUB-TOTAL IRWD BOFA WIRE DISBURSEMENTS			3,769,402.85		
SUB-TOTAL BOFA AND WELLS FARGO CHECK AND ELECTRONIC DISBURSEMENTS			34,615,223.38		
SUB-TOTAL BOFA AND WELLS FARGO CHECK AND ELECTRONIC ISSUED AND VOIDED IN JUN 2023			-		
TOTAL			34,615,223.38		

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Exhibit "E"

MONTHLY SUMMARY OF PAYROLL ACH PAYMENTS

**June
2023**

	AMOUNT	VENDOR	PURPOSE
6/2/2023	1,202,818.33	BANK OF AMERICA	ACH Payments for Payroll
6/16/2023	1,188,639.19	BANK OF AMERICA	ACH Payments for Payroll
6/30/2023	1,175,903.58	BANK OF AMERICA	ACH Payments for Payroll
	<u><u>\$3,567,361.10</u></u>		

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Exhibit "F"

IRWD Gov Code 53065.5 Disclosure Report

Payment or Reimbursements for Individual charges of \$100 or more per transaction for services or product received.

01-JUN-23 to 30-JUN-23


NAME	CHECK NO.	CHECK DATE	AMOUNT	ITEM DESCRIPTION	EXPENSE JUSTIFICATION
Arellano, Charles	436710	22-Jun-23	110.00	Certification	SWRCB Wastewater Operator Grade V
Cahatol, Justin	436878	29-Jun-23	188.00	Membership	American Water Works Association membership
Dutton, David	436396	8-Jun-23	750.00	Other(Misc)	Annual Tool Reimbursement
Kulick, Michael	436953	30-Jun-23	202.00	Membership	CWEA membership
Legault, Dan	436549	15-Jun-23	750.00	Other(Misc)	Annual Tool Reimbursement
Lin, Eileen	436884	29-Jun-23	136.17	Lunch <30	Lunch promotion for Gabrielle Wang in Payroll
Lin, Eileen	436884	29-Jun-23	244.40	Lunch <30	Retirement celebration for Javier Tobar
Melendez, Evan	436885	29-Jun-23	288.00	Certification	Cross Connection Backflow Specialist
Nash, Joel	436400	8-Jun-23	180.00	Membership	Professional Electrical Engineer's license renewal
Ovcharenko, Rachael (Burk)	436264	1-Jun-23	125.00	Certification	16-Hour Continuing Education Class for T2 and D2 Certification
Perez, Cesar	436719	22-Jun-23	214.00	Membership	CWEA membership
Perez, Cesar	436719	22-Jun-23	105.00	Certification	CWEA Mechanical Technician Grade III
Perry, Guy	436402	8-Jun-23	750.00	Other(Misc)	Annual Tool Reimbursement
Sanchez, Hector	436893	29-Jun-23	750.00	Other(Misc)	Annual Tool Reimbursement
Vo, Daniel	436724	22-Jun-23	1,395.00	Registration Fees	Oracle Applications Technology User Group (OATUG) Conf., Orlando, FL - June 11-14, 2023
Vo, Daniel	436724	22-Jun-23	705.96	Airfare	Oracle Applications Technology User Group (OATUG) Conf., Orlando, FL - June 11-14, 2023
Vo, Daniel	436724	22-Jun-23	313.50	Lodging	Oracle Applications Technology User Group (OATUG) Conf., Orlando, FL - June 11, 2023
Vo, Daniel	436724	22-Jun-23	313.51	Lodging	Oracle Applications Technology User Group (OATUG) Conf., Orlando, FL - June 12, 2023
Vo, Daniel	436724	22-Jun-23	313.51	Lodging	Oracle Applications Technology User Group (OATUG) Conf., Orlando, FL - June 13, 2023
Wilson, Brett	436553	15-Jun-23	750.00	Other(Misc)	Annual Tool Reimbursement
Total Amount:			\$8,584.05		

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July 24, 2023

Prepared by: J. Muncy

Submitted by: K. Morris / C. Clary

Approved by: Paul A. Cook 

CONSENT CALENDAR

FY 2023-24 OPERATING BUDGET VENDOR EXPENDITURE COMMITMENTS GREATER THAN \$200,000

SUMMARY:

Each year, following Board approval of the District's operating budget, staff initiates or renews commitments with vendors for certain products and services included in the approved budget. Staff has provided a list of those vendors with expected commitments of \$200,000 or greater in fiscal year (FY) 2023-24 for the Committee's review. The list of vendor commitments excludes contracts or agreements approved by separate Board action.

Staff recommends that the Board approve the attached list of vendor expenditure commitments greater than \$200,000 for FY 2023-24, which are consistent with provisions included in the District's Policy Regarding Authorization of Expenditures.

BACKGROUND:

On a biennial basis, the Board approves the fiscal year operating budget for the District for the upcoming year. Included in the operating budget are expenditures for line items such as chemicals, fuel, hauling of biosolids, and other products and services, which require commitments of \$200,000 or greater. These expenditures typically utilize cooperative agreements for best pricing when applicable or have been previously competitively bid, or in some cases are for specialized products (e.g., certain chemicals) provided by a single supplier.

These commitments are structured as open purchase orders and typically consist of multiple individual transactions during the fiscal year with the cumulative total of the purchase order exceeding \$200,000. The approval structure allows staff to order goods and services on a regular and efficient basis during the fiscal year. These commitments are made on a "not to exceed" amount and can be cancelled at any time.

A list of the planned vendor commitments exceeding \$200,000 for FY 2023-24 is attached as Exhibit "A." The list includes vendor names, descriptions of the products or service being provided, the basis for pricing (e.g., cooperative agreement, single source, etc.), and estimated annual expense. Excluded from this list are contracts in excess of \$200,000, which have been previously approved by a separate Board action and are within their approved contract period, as well as recurring utility bills.

The total planned expenditure amount for the listed vendors for FY 2023-24 is \$7,275,000, representing approximately 3% of total planned expenditures in the approved operating budget. Consistent with provisions included in the District's Policy Regarding Authorization of Expenditures, staff recommends the Board approve the list of vendor commitments greater than \$200,000 for FY 2023-24.

Consent Calendar: FY 2023-24 Operating Budget Vendor Expenditure Commitments Greater Than \$200,000

July 24, 2023

Page 2

FISCAL IMPACTS:

Total planned expenditures for FY 2023-24 for vendor commitments greater than \$200,000 (excluding contracts / agreements approved by separate Board action) are \$7,275,000, representing approximately 3% of total planned expenditures in the approved FY 2023-24 operating budget.

ENVIRONMENTAL COMPLIANCE:

Not applicable.

COMMITTEE STATUS:

This item was reviewed by the Finance and Personnel Committee on July 13, 2023.

RECOMMENDATION:

THAT THE BOARD APPROVE THE LIST OF VENDOR COMMITMENTS GREATER THAN \$200,000 BASED ON APPROVED FY 2023-24 OPERATING BUDGET EXPENDITURES.

LIST OF EXHIBITS:

Exhibit "A" – FY 2023-24 Operating Budget - Vendor Commitments Greater than \$200,000

Exhibit "A"

FY 2023/24 Operating Budget - Vendor Commitments Greater than \$200,000

Supplier	Service	Requester	Dept	Type	Time	Buyer	23/24 PO Amount
Brenntag Pacific Inc	FY 23/24 Open PO for Citric Acid 50% deliveries at BWTP	K. Reideler	420	Single Source	5 Years	SB	\$300,000
California Barricade Rental, Inc.	FY 23/24 Open PO to provide IRWD traffic control services for Departments 420, 425 & 430	K. Pfister G. Barreto D. Crowe	420 425 430	Competitive Bid	Annual	JM	\$450,000
Chem Tech International Inc	FY 23/24 Open PO to deliver Sodium Hypochlorite 12.5% mini-bulk deliveries to DATS	B. Clinton	420	Single Source	3 Years	SB	\$200,000
Culligan Of Santa Ana	FY 23/24 Open PO for Resin exchange services at BWTP	K. Reideler	420	Single Source	6 Years	SB	\$345,000
Drake Traffic Control Services Inc	FY 23/24 Open PO to provide IRWD traffic control services for Departments 420, 425 & 430	K. Pfister G. Barreto D. Crowe	420 425 430	Competitive Bid	Annual	JM	\$200,000
Hill Brothers Chemical	FY 23/24 Open PO for the delivery of odor control product (Oxy-Can) to various locations determined by IRWD	B Joseph	570	Single Source	12 Years	DG	\$380,000
Merrimac Petroleum Inc	FY 23/24 Open PO for gasoline and diesel motor fuel	J. Sciabica	870	Cooperative Agreement (Huntington Beach)	6 Years	JM	\$700,000
Olin Corporation	FY 23/24 Open PO for bulk Sodium Hypochlorite 12.5% deliveries at BWTP	K. Reideler	420	Single Source	Annual	SB	\$400,000
Olin Corporation	FY 23/24 Open PO for bulk Sodium Hypochlorite 12.5% at DATS, PTP, & domestic sites as determined by IRWD	D. Paulson	420	Single Source	Annual	SB	\$250,000
Olin Corporation	FY 23/24 Open PO for bulk Sodium Hypochlorite 12.5% at IDF	B. Clinton	420	Single Source	Annual	SB	\$300,000
Olin Corporation	FY 23/24 Open PO for bulk Sodium Hypochlorite 12.5% at MWRP for effluent disinfection, MBR, and odor scrubber	C. Arellano	550	Single Source	Annual	DG	\$700,000
Polydyne Inc	FY 23/24 Open PO to supply MWRP Biosolids with emulsion polymer for solids thickening and dewatering	C. Arellano	550	Single Source	Annual	DG	\$1,100,000


FY 2023/24 Operating Budget - Vendor Commitments Greater than \$200,000

Supplier	Service	Requester	Dept	Type	Time	Buyer	23/24 PO Amount
Synagro-Wwt Inc.	FY 23/24 Open PO to provide Class A Pellets for MWRP Biosolids hauling	P. Reynoso	550	Single Source	Annual	DG	\$520,000
Synagro-Wwt, Inc.	FY 23/24 Open PO to provide Class B Pellets for MWRP Biosolids hauling	C. Arellano	550	Single Source	Annual	DG	\$500,000
Univar Solutions USA Inc	FY 23/24 Open PO to provide bulk Hydrochloric Acid at BWTP	K. Reideler	420	Single Source	Annual	SB	\$300,000
Water Treatment Chemicals Inc	FY 23/24 Open PO to provide bulk Sumaclear 1000 Aluminum Chlorohydrate 50% deliveries to BWTP	K. Reideler	420	Single Source	5 Years	SB	\$300,000
Zebtron Contracting	FY 23/24 Open PO for manhole structure rehabilitation at various locations determined by IRWD	B. Joseph	570	Competitive Bid	Year 3 of 3	JM	\$330,000
						Grand Total	\$7,275,000

July 24, 2023

Prepared by: V. Li / D. Pardee / C. Smithson

Submitted by: C. Clary

Approved by: Paul A. Cook 

CONSENT CALENDAR

FISCAL YEAR 2022-23 IRWD GUIDING PRINCIPLES SCORECARD

SUMMARY:

The IRWD Guiding Principles Scorecard through the fourth quarter of Fiscal Year (FY) 2022-23 is provided as Exhibit “A”. This document reflects the critical performance measures that gauge the District’s key business objectives, based on the Board-adopted Guiding Principles.

BACKGROUND:

IRWD’s Guiding Principles Scorecard is based on four Board-adopted Guiding Principles used to achieve its vision. These principles relate to: 1) Customer Service, 2) Resource Management, 3) Employee Development, and 4) Community Leadership. The Scorecard includes measures that reflect operating performance, financial, customer and other key measures that provide an overview of the ongoing operations of IRWD. Staff has also included additional detailed information on certain selected key indicators.

FISCAL IMPACTS:

Not applicable.

ENVIRONMENTAL COMPLIANCE:

Not applicable.

RECOMMENDATION:

RECEIVE AND FILE.

LIST OF EXHIBITS:

Exhibit “A” – IRWD Guiding Principles Scorecard

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Exhibit "A"
IRVINE RANCH WATER DISTRICT

Guiding Principles Scorecard

Through the Fourth Quarter of Fiscal Year 2022-23



Customer Service		
We are dedicated to delivering superior service to our customers.		
Measure	Last Year	This Year
Customer Satisfaction	97%	96%
Electronic Payments Received	86%	88%
Customer Contacts	64,621	78,830
Delinquent Customers on Payment Arrangements (Q4)	94	1,048
Residential Customers within Water Budget	79%	83%
All Customers within Water Budget	81%	82%
Occupancy Certificates	2,830	1,969
Verified Odor Complaints	1	2
Verified Water Quality Complaints	9	16

Employee Development		
We are committed to recruiting and retaining top quality employees and to providing a workplace environment, training, and a recognition and reward system that enhances employee performance and satisfaction.		
Measure	Last Year	This Year
Participation in 457 Retirement	90%	87%
Employee Retention	94%	93%
OSHA Days Away, Restricted, or Transferred per 100 employees	3.1	1.7
Cross Training Opportunities	1	9
Interns Employed	12	19
Recognition Awards Given	151	168

Community Leadership		
We will share our resources with the community through education, policy leadership and employee involvement.		
Measure	Last Year	This Year
Water Efficiency Website Hits ¹	57	113
Billing Website hits ¹	421	107
External Media Impressions ^{1,2}	283	14,451
Student Participation in Water Education Programs	2,567	4,019
State Legislative & Regulatory Hours Spent	1,573	1,668
Outreach Events	36	41
Industry Awards and Honors	10	11



Resource Management		
We are dedicated to providing, conserving, and maximizing the efficient use and reuse of water and renewable resources to the benefit of our customers and to enhance the environment.		
Measure	Last Year	This Year
Planned Maintenance Completed	71%	70%
Potable Water Supply (AF)	59,618	54,092
Non-Potable Water Supply (AF)	36,643	31,043
Irvine Lake Storage (AF) ³	4,413	17,942
Recycled Water Storage (AF) ³	3,267	3,215
Sewage Treatment Cost per MG	\$2,922	\$3,530
Capital Spending vs Budget	82%	87%
AQMD Reported Incidents	26	10
Plant Incidents (NPDES)	2	0
Sewer Spills (Non-private)	2	0



¹ In Thousands

² Social Media / non-IRWD Websites

³ As of Quarter End

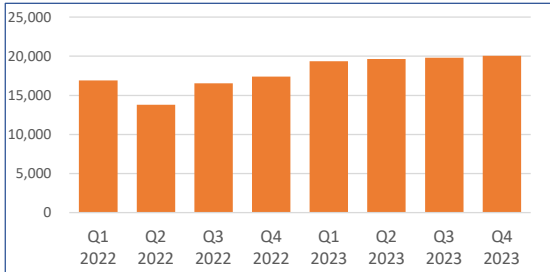
IRVINE RANCH WATER DISTRICT

Guiding Principles Closer Perspective

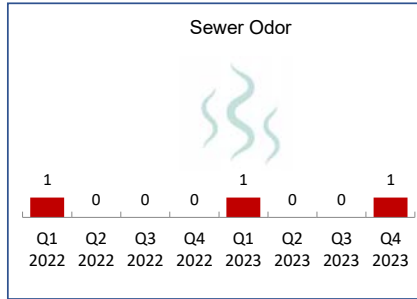
Through the Fourth Quarter of Fiscal Year 2022-23

Customer Service

Customer Contacts



Verified Complaints

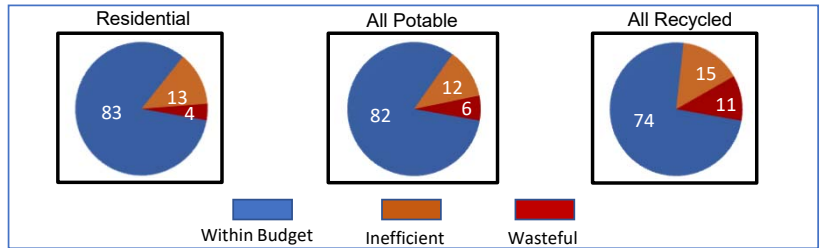


Certificates of Occupancy



	Apartment	Condominium	House
FY 2022-23	655	676	638
FY 2021-22	930	1,206	694

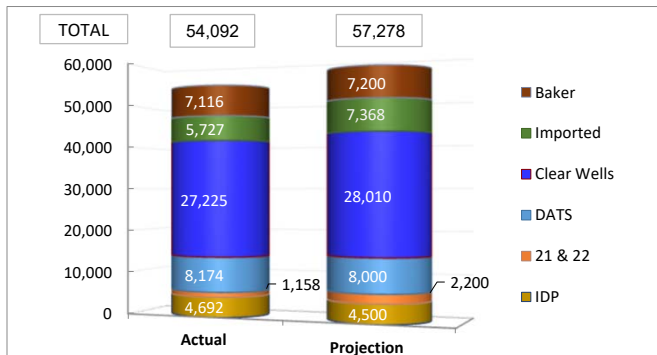
Percentage of Customers within Water Budget



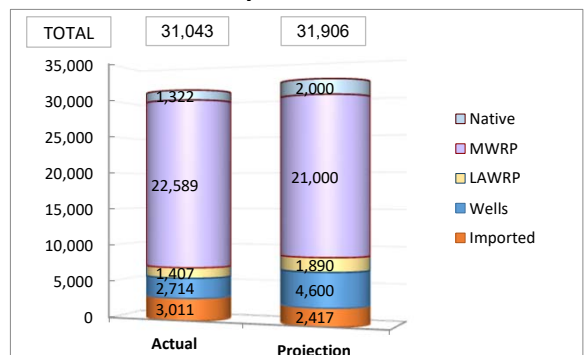
Resource Management

Water Supply (in Acre Feet)*

Potable



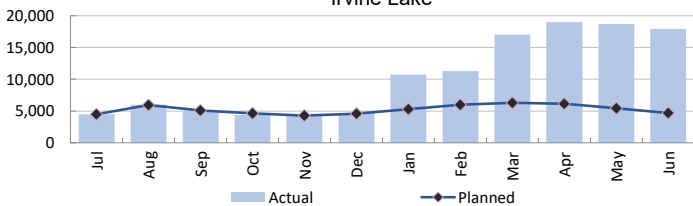
Recycled



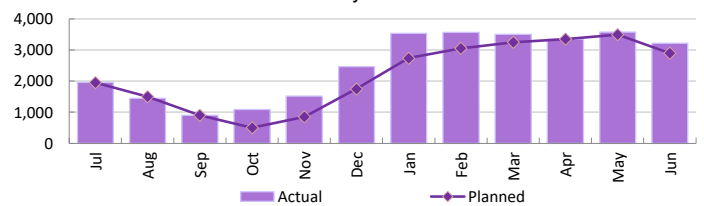
* Baker was supplied with 842 AF of native and imported water from Irvine Lake for IRWD usage. This is included in both potable and non potable production.

Reservoir Storage (in Acre Feet)

Irvine Lake



Recycled

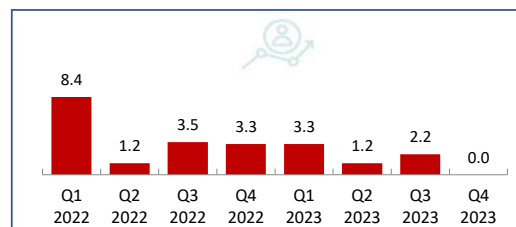



Regulatory Compliance

	Q1 2022	Q2 2022	Q3 2022	Q4 2022	Q1 2023	Q2 2023	Q3 2023	Q4 2023
AQMD	9	4	7	6	3	0	4	3
Plants	0	0	0	2	0	0	0	0
Sewer Spills	0	0	2	0	0	0	0	0

Employee Development

Safety: Days Away, Restricted, Transferred



July 24, 2023
Prepared by: T. Bonkowski / M. Cortez
Submitted by: K. Burton
Approved by: Paul A. Cook 

CONSENT CALENDAR

RIPARIAN VIEW PAVEMENT IMPROVEMENTS FINAL ACCEPTANCE

SUMMARY:

The Riparian View Pavement Improvements project is complete. The contractor, All American Asphalt, completed the required work and all punch list items. The project has received final inspection and acceptance of construction is recommended.

BACKGROUND:

The Riparian View Pavement Improvements project replaced approximately 80,000 square feet of asphalt concrete pavement on the northern section of Riparian View between Gate 13 and Michelson Drive including adjusting valve cans and one manhole to grade, restriping, and installing centerline reflectors.

LaBelle Marvin, Inc. completed the design in January 2023 and All American Asphalt was awarded the construction contract on March 13, 2023. All American Asphalt completed construction of all improvements on May 19, 2023. A construction change order summary is provided as Exhibit "A".

Project Title:	Riparian View Pavement Improvements
Project No.:	12215
Design Engineer:	LaBelle Marvin, Inc.
Construction Management by:	IRWD Staff
Contractor:	All American Asphalt
Original Contract Cost:	\$558,855.50
Final Contract Cost:	\$570,091.61
Original Contract Days:	120
Final Contract Days:	121
Final Change Order Approved On:	June 26, 2023

FISCAL IMPACTS:

Project 12215 is included in the FY 2022-23 Capital Budget. The existing budget is sufficient to fund the final payment for the project.

ENVIRONMENTAL COMPLIANCE:

This project is exempt from the California Environmental Quality Act (CEQA) as authorized under the California Code of Regulations, Title 14, Chapter 3, Sections 15301. State Guideline 15301 provides exemptions for the operation, repair, maintenance, or minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving negligible or no expansion of use beyond that existing at the time of the lead agency's determination.

COMMITTEE STATUS:

This item was not reviewed by a Committee.

RECOMMENDATION:

THAT THE BOARD ACCEPT CONSTRUCTION OF THE RIPARIAN VIEW PAVEMENT IMPROVEMENTS PROJECT, AUTHORIZE THE GENERAL MANAGER TO FILE A NOTICE OF COMPLETION, AND AUTHORIZE THE PAYMENT OF THE RETENTION 35 DAYS AFTER THE DATE OF RECORDING THE NOTICE OF COMPLETION FOR PROJECT 12215.

LIST OF EXHIBITS:

Exhibit "A" – Construction Change Order Summary

Exhibit "A"


**Riparian View Pavement Improvements
PR 12215
Construction Change Order Summary**

Date: July 24, 2023
Contractor: All American Asphalt
Design Engineer: Labelle Marvin, Inc.

			Contract Amount						Contract Days				Original Completion Date:
			Original Contract Amount: \$558,855.50						Original Days: 120				7/12/2023
Change Order No.	Description	Category	Change Order Line Item Amount	Change Order Amount	Previous Change Orders	Cumulative Total of Change Orders	% of Original Contract Amount	Revised Contract Amount	Change Order Days	Previous Change Order Days	Cum. Change Order Days	Revised Total Contract Days	Revised Completion Date
1	Approved by Executive Director of Technical Services Approved on June 27, 2023 1. Additional quantites (768 sf) for mill and inlay AC near Gate 15. 2. T&M work to cold mill AC, pave, straigten out "dip" at catch basin and replace speed bump near Gate 14.	A A		\$11,236.11	\$ -	\$11,236.11	2.01%	\$570,091.61	1	0	1	121	7/13/2023
				\$1,459.20									
				\$9,776.91									

Category	Total Amount	% of Original Contract
A - Owner Directed Change	\$11,236.11	2.01%
B - Differing/Unknown Condition	\$0.00	0.00%
C - External Agency, Regulatory, and/or Permit Required Change	\$0.00	0.00%
D - Design Oversight	\$0.00	0.00%
Total Change Order Amount (A + B + C + D)	\$11,236.11	2.01%

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July 24, 2023
 Prepared by: K. Pfister
 Submitted by: W. Chambers
 Approved by: Paul A. Cook 

CONSENT CALENDAR

**IRWD NON-POTABLE WATER STORAGE
ANNUAL MANAGEMENT PLANS FOR FISCAL YEAR 2023-24**

SUMMARY:

IRWD utilizes its recycled water seasonal storage reservoirs to align recycled water supply rates that are relatively fixed with recycled water demands that vary seasonally. During the high-demand summer months, water is withdrawn from these reservoirs to supplement the recycled water system. Because reservoir storage capacity is limited, untreated imported water is purchased to supplement recycled water supplies. Conversely, when recycled storage volumes approach the targeted capacity, operational changes are made to curtail recycled water production and redirect flows to neighboring agencies or discharge treated effluent to the ocean.

The IRWD Annual Reservoir Management Plan (RMP) serves as a “roadmap” for operating the seasonal storage reservoirs during the coming year. The annual RMP considers various factors such as forecasts of supply, demands, and rainfall amounts within the recycled water system. It also considers any constraints or limitations within the system. During the Committee meeting, staff provided an update on reservoir operations over the past year, and also discussed the assumptions and system limitations considered when preparing the Recycled Water Seasonal Storage Reservoirs and Irvine Lake Reservoir Management Plans for Fiscal Year 2023-24.

BACKGROUND:

Recycled Water Seasonal Storage Reservoir Management Plan:

IRWD owns and operates four seasonal recycled water storage reservoirs: Rattlesnake, San Joaquin, Syphon, and Sand Canyon. The following is a summary of the storage capacity of each recycled water seasonal storage reservoir:

Recycled Water Seasonal Storage	Maximum (Design) Capacity	Effective Capacity	Usable Volume	Comments
Rattlesnake Reservoir	1,442 acre-feet	632 acre-feet	432 acre-feet	Internal operating limit
San Joaquin Reservoir	3,049 acre-feet	3,049 acre-feet	2,500 acre-feet	
Syphon Reservoir	500 acre-feet	0 acre-feet	0 acre-feet	Currently out of service
Sand Canyon Reservoir	790 acre-feet	150 acre-feet	150 acre-feet	Remainder of capacity for stormwater runoff
<i>Total:</i>	<i>5,781 acre-feet</i>	<i>3,831 acre-feet</i>	<i>3,082 acre-feet</i>	

* *Effective Capacity* is the gross volume of water that the reservoir can store. It can differ from the maximum capacity if, as in the case of Rattlesnake, internal operating limits are in place.

** *Useable Volume* is the amount of water that can be withdrawn from the reservoir for use. Sediment deposition, evaporation, withdrawal restrictions, etc., may all impact actual water available for distribution

In addition to tracking storage levels in each reservoir, the RMP also considers the available quantity of supply from recycled water and other non-potable water sources. These sources include the Michelson Water Recycling Plant (MWRP), Los Alisos Water Recycling Plant (LAWRP), groundwater produced by the El Toro Groundwater Remediation wells (ET-1, ET-2, and 78), and untreated imported water purchased from Metropolitan Water District.

The annual RMP typically targets each IRWD seasonal storage reservoir to fill to approximately 95% of capacity during the winter months when the demand for recycled water is low. Once the reservoirs reach the target capacities, any excess recycled water must either be discharged into the ocean or diverted to the Green Acres Project (GAP) for utilization by OC San or the Orange County Water District Ground Water Replenishment System (OCWD). Additionally, in winters with above-average rainfall and lower-than-expected demands, sewage may also be diverted to OC San. During the summer – when the demand for recycled water is high – the stored water in the reservoirs is used to meet customer demands for recycled water. This approach maximizes the use of recycled water and minimizes the purchases of imported water.

Review of Recycled Water Storage for Fiscal Year 2022-23:

During Fiscal Year 2022-23, the estimated recycled water demands were projected to be 35,466 acre-feet (AF) based on a two-year average of past demands and weather. In what became a winter season with above average rainfall (approximately 22 inches), actual demands turned out to be 26,947 AF, which was 8,519 AF lower than projected. From the recycled water supply perspective, many operational changes were implemented to ensure that over the course of the winter months, all IRWD sewage flows were collected, treated, recycled, and/or disposed of safely and economically.

The following is a summary of the operational deviations from the RMP for Fiscal Year 2022-23 and the total amount of water diverted from storage into the recycled water system during Fiscal Year 2022-23:

	Operational Action Taken, in approximate chronological order	Flows Not Sent to Storage
1.	Recycled water sold to Santa Margarita Water District (pumped to Upper Oso Reservoir)	750 AF
2.	Non-potable water wells (ET-1, ET-2, 78, and 106) taken offline in November 2022 (coordinated with Navy)	1,300 AF
3.	LAWRP recycled water production off for approximately six months; secondary effluent discharged to the South Orange County Wastewater Authority (SOCWA) ocean outfall	1,920 AF
4.	MWRP Zone B recycled water discharged to the SOCWA ocean outfall	500 AF
5.	Recycled water sent to the GAP system; most of this water was utilized by Orange County Water District in the Ground Water Replenishment System	2,440 AF
6.	Sewage diverted to OC San through the Harvard Avenue Trunk Sewer (HATS) and San Mateo diversion structures.	1,420 AF
	<i>Total Amount of Available Flow Not Sent to Storage:</i>	<i>8,330 AF</i>

Recycled Water Storage Management Plan for Fiscal Year 2023-24:

The recycled water storage RMP for Fiscal Year 2023-24, provided as Exhibit “A,” includes the following assumptions:

- Recycled system water annual demands of 30,854 AF;
- Annual supply to the non-potable system of 31,687 AF (includes 3,630 of native water);
- Capture of 280 AF of rainfall;
- Divert 750 AF of recycled water to the Green Acres Project (GAP) and / or the OCSan outfall;
- Direct 1,200 AF of LAWRP secondary effluent to the SOCWA outfall;
- Operate Wells 78 and ET-2 for 10 months of the year (Well ET-1 remains offline while the PFAS treatment facilities are installed); and
- Achieve a combined Effective Capacity for all reservoirs of 95% of total available storage (approximately 3,600 AF) by May 31, 2024.

Irvine Lake Reservoir Management Plan for Fiscal Year 2023-24:

As co-owners of Irvine Lake with the Serrano Water District, IRWD operates this reservoir (sometimes referred to as the Santiago Reservoir) primarily as a water storage facility. IRWD utilizes its water stored in Irvine Lake as a source of supply to the IRWD non-potable system and as a source – both regular supply and emergency supply – for the Baker Water Treatment Plant. Irvine Lake’s capacity is approximately 25,000 AF, owned 75% by IRWD and 25% by Serrano.

The RMP prepared for Irvine Lake, provided as Exhibit “B,” anticipates utilization of 7,500 AF of native water that was allocated to IRWD on April 20, 2023. Staff does not project the need to purchase additional untreated water to meet demands or to supplement the recycled water system. The reservoir will be operated in accordance with guidelines in the Santiago Reservoir Interim Lake Level Operation Plan that was implemented in March 2020 to reduce the probability of discharging a significant flow over the spillway. The Irvine Lake Reservoir Management Plan was developed with the following assumptions:

- Beginning storage of 17,942 AF as of July 1, 2023;
- Demands of 9,976 AF based on a two-year average, including 6,100 AF of supply for the year to the Baker Plant;
- Supply of 1,817 AF to Serrano’s Howler Plant;
- Annual rainfall capture of 5,500 AF into Irvine Lake; and
- Possibility of releasing 1,400 AF if the estimated rainfall occurs to keep the level below elevation of 762.5 feet per the Interim Operation Plan.

If the 5,500 AF of runoff is not captured, imported untreated water will be purchased at a rate of \$903 per AF to meet demands.

FISCAL IMPACTS:

None.

ENVIRONMENTAL COMPLIANCE:

This item is not a project as defined in the California Environmental Quality Act (CEQA), Code of Regulations, Title 14, Chapter 3, Section 15378.

COMMITTEE STATUS:

This item was reviewed by the Engineering and Operations Committee on July 18, 2023.

RECOMMENDATION:

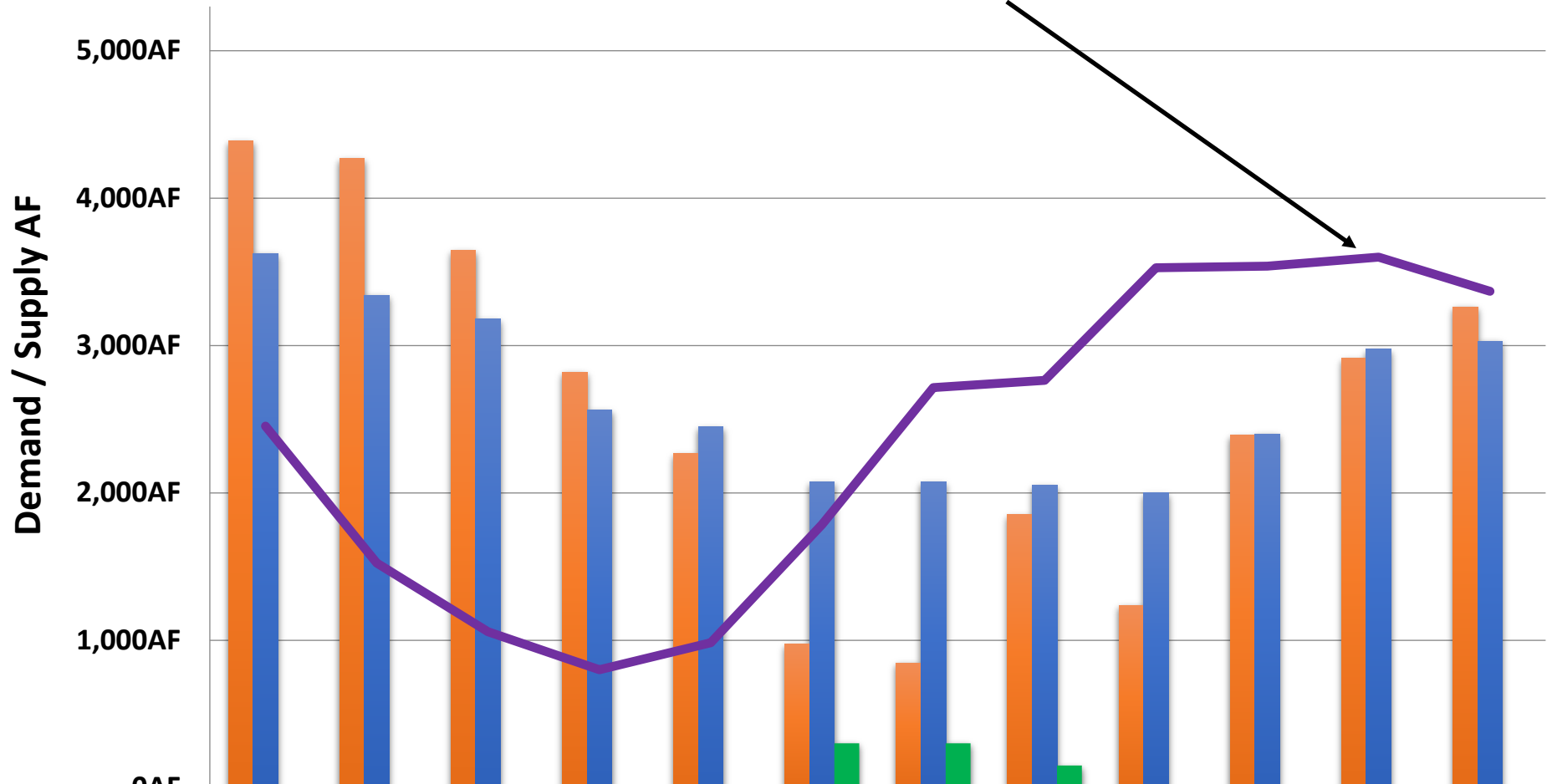
RECEIVE AND FILE.

LIST OF EXHIBITS:

Exhibit "A" – Recycled Reservoir Management Plan FY 2023-24
Exhibit "B" – Irvine Lake Reservoir Management FY 2023-24

Recycled Reservoir Management Plan FY 2023-2024 San Joaquin, Sand Canyon, and Rattlesnake

Combined Reservoir Storage of 3,600 AF (95%) by May 31, 2024

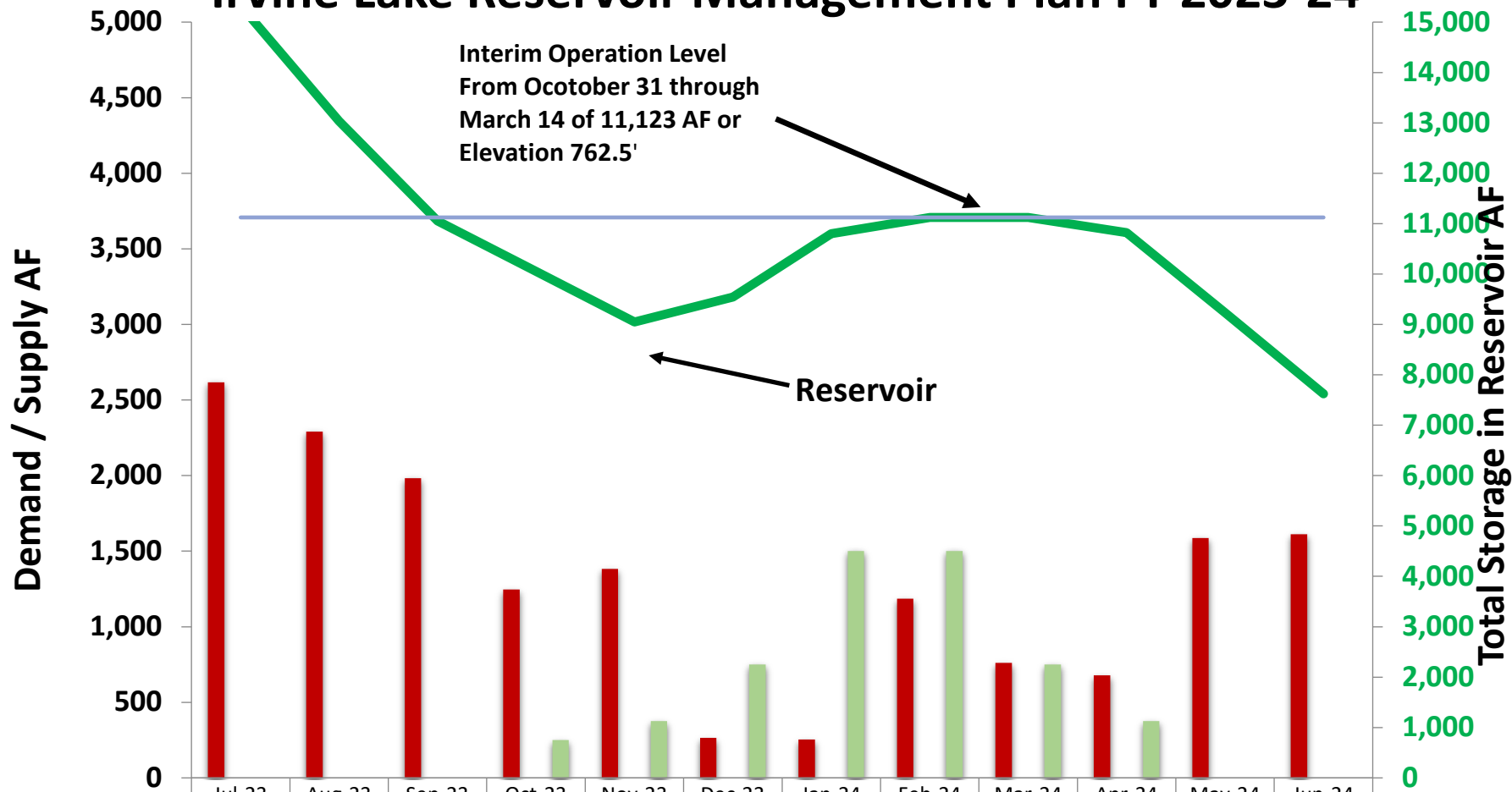


	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
Demand*	4,387AF	4,269AF	3,645AF	2,818AF	2,265AF	974AF	846AF	1,851AF	1,235AF	2,390AF	2,912AF	3,262AF
Supply	3,625AF	3,341AF	3,178AF	2,560AF	2,449AF	2,075AF	2,075AF	2,050AF	2,000AF	2,400AF	2,974AF	3,030AF
GAP	0AF	0AF	0AF	0AF	0AF	300AF	300AF	150AF	0AF	0AF	0AF	0AF
Total Storage	2,453AF	1,524AF	1,058AF	800AF	984AF	1,785AF	2,714AF	2,763AF	3,527AF	3,538AF	3,600AF	3,367AF

*Demand Projections Based on a 2 Year Average

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Irvine Lake Reservoir Management Plan FY 2023-24



	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
■ Demand*	2,616AF	2,291AF	1,983AF	1,247AF	1,383AF	264AF	254AF	1,185AF	761AF	678AF	1,586AF	1,611AF
■ OC-13 IRWD	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF
■ OC-13 SWD	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF	0AF
■ Rainfall Runoff	0AF	0AF	0AF	250AF	375AF	750AF	1,500AF	1,500AF	750AF	375AF	0AF	0AF
■ Lake Storage	15,326AF	13,035AF	11,052AF	10,055AF	9,047AF	9,543AF	10,799AF	11,123AF	11,123AF	10,819AF	9,233AF	7,622AF
— 762.5 Interim Level	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF	11,123AF


*Demand and Rainfall Projections Based on a 2 Year Average and includes evaporation loss

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July 24, 2023

Prepared by: V. Li / D. Pardee / C. Smithson

Submitted by: C. Clary

Approved by: Paul A. Cook 

ACTION CALENDAR

SETTING CONNECTION FEES AND PROPERTY TAXES FOR FISCAL YEARS 2023-24 AND 2024-25

SUMMARY:

IRWD proposes to set connection fees for two fiscal years, consistent with its two-year budget cycle and the prior connection fee and tax rate setting schedule. The changes to connection fees proposed for Fiscal Year (FY) 2023-24 are based on updates to IRWD's capital budget, updated developer projections, and adjustments to the Engineering News Record (ENR) construction cost index. Changes to the connection fees proposed for FY 2024-25 are based on estimated construction cost increases of 3.5% for all improvement districts (ID). Staff recommends that the Board approve the changes to the existing connection fees and property tax rates and adopt resolutions approving these revisions.

BACKGROUND:

A fundamental concept in the District's Long-Term Capital Funding Plan (LTFP) is that the costs of new capital facilities are shared equally between the connection fees paid by the developer and property taxes paid by property owners (a 50/50 split). IRWD uses a comprehensive financial model to incorporate capital costs, debt funding, future development, growth rates, inflation, and other variables to determine connection fees. The model reflects projected fund balances through FY 2049-50.

Connection fees were modeled along with a consolidated tax rate for both residential and commercial development. Staff updated the District's financial model for FY 2023-24 and 2024-25 connection fees and tax rate-setting to include the following:

- Updated capital improvement program based upon the FY 2023-24 and 2024-25 approved capital budget and updates;
- ENR estimated capital cost increase adjusted for FY 2023-24 (13.0%) and FY 2024-25 (3.5%);
- Fund balance adjustments through April 2023 with assumptions through fiscal year end;
- Updated assessed valuations; and
- Updated projections for development units.

Exhibit "A" provides a summary of the proposed connection fees and property tax rates by ID, Exhibit "B" provides an analysis of changes within each ID, Exhibit "C" provides a Summary of Key Rate Setting Components by ID, and Exhibit "D" is a PowerPoint presentation summarizing the changes. The resolutions in support of staff's recommendations are provided as Exhibits "E", "F", and "G". Exhibit "H" provides proposed changes to the IRWD Schedule of Rates and Charges included in the District's Rules and Regulations.

IDs 112/212:

Three separate developments contribute to IDs 112/212: 1) the City of Irvine / Great Park, 2) the FivePoint Communities Great Park Neighborhoods, and 3) the County of Orange’s 100-acre parcel. Connection fees for these developments will be set separately.

City of Irvine / Great Park

The recycled water connection fee of \$28.85 million for the Great Park, per an agreement with the City of Irvine, was approved by the Board in June 2017. The estimated fee has been increased to approximately \$35.8 million. The City made the first recycled water connection fee payment of \$9.9 million in September 2017. The remainder will be paid as the parcels are put into service. The Great Park will pay 100% of the planned recycled capital expenditures.

FivePoint Communities – Great Park Neighborhoods

The Great Park Neighborhoods is the FivePoint Communities development within ID 112/212. Staff recommends increasing connection fees by \$1,285 for FY 2023-24 and \$270 in FY 2024-25 based on estimated ENR and estimated increases in capital projects.

The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. The consolidated water and sewer connection fee will increase from \$6,426 per unit to \$7,711 per unit in FY 2023-24 and to \$7,981 per unit in FY 2024-25. Staff recommends continuing the current consolidated tax rate of \$0.0475 per \$100 of land assessed value to meet debt requirements and maintain the 50/50 split.

County of Orange 100-acre Parcel (ID 112/212a)

Staff recommends applying the same percentage increase for FY 2023-24 and for FY 2024-25 to the connection fees, for the reasons discussed above, for the 100-acre development site owned by the County of Orange. As a reminder, this land has no tax base. The consolidated water and sewer connection fee will increase from \$11,821 to \$14,185 per unit in FY 2023-24 and to \$14,682 per unit in FY 2024-25. The property tax rate will remain at zero as long as the property is owned by the County.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
112/212 (Great Park Neighborhood)	\$6,426	\$7,711	\$7,981	\$0.0475	\$0.0475
112a/212a (County 100-acre Parcel)	\$11,821	\$14,185	\$14,682	\$0.0000	\$0.0000

IDs 113/213 – Former Tustin Marine Base:

For FY 2023-24 and 2024-25, staff recommends increasing the total water and sewer connection fees by \$1,198 and \$364 respectively due to increases in ENR and estimated increases in capital projects. This will increase the total water and sewer connection fee from \$9,219 per unit to \$10,417 per unit in FY 2023-24. The split between the water connection fee and the sewer connection fee was adjusted to reflect changes in capital spending. Connection fees will increase to \$10,781 per unit in FY 2024-25. Staff recommends continuing the current consolidated tax rate of \$0.0990 per \$100 of land assessed value to maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
113/213	\$9,219	\$10,417	\$10,781	\$0.0990	\$0.0990

IDs 185/285 – Lake Forest Opportunity Study Area, Excluding Portola:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by \$1,732 and \$243 respectively due to increases in ENR and estimated increases in capital projects. The ID is primarily developed. The consolidated water and sewer connection fee will increase from \$5,200 per unit to \$6,932 per unit and to \$7,175 per unit in FY 2024-25. The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. Staff recommends continuing the current consolidated tax rate of \$0.0218 per \$100 of land-assessed value to meet debt requirements and maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
185/285 (Opportunity Study)	\$5,200	\$6,932	\$7,175	\$0.0218	\$0.0218

IDs 188/288 – Portola – Portion of Opportunity Study Area:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by \$595 and \$181 respectively due to increases in ENR. The consolidated water and sewer connection fee will increase from \$4,582 per residential unit to \$5,177 per residential unit in FY 2023-24 and to \$5,358 per unit in FY 2024-25. Staff recommends maintaining the current consolidated tax rate of \$0.0394 per \$100 of land assessed value to meet debt requirements and maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
188/288 (Opportunity Study)	\$4,582	\$5,177	\$5,358	\$0.0394	\$0.0394

IDs 153/253 – Developing IDs:

IRWD and the Irvine Company established future usage and related revenue from the sale of native water from Irvine Lake. A portion of the revenue produced by native water sales is applied to connection fees for the developing IDs 153/253. The amended Irvine Lake agreement, executed in July 2019, ensures that the Irvine Company pays its fair share of capital infrastructure (without overpaying), recognizing that future sales of native water will reduce the amount of connection fees. The native water assumption includes 3,800 acre-feet (AF) per year at a rate of \$347 per AF in FY 2023-24 with the cost of water escalating annually at 3% thereafter. The agreement also provides for a reconciliation every five years between the assumed and the actual native water revenue. The final reconciliation will occur at the end of 20 years in 2038.

For FY 2023-24, staff recommends a \$409 increase in the consolidated water and sewer connection fee due to increases in ENR. The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. For FY 2024-25, staff recommends increasing connection fees by \$124 based on estimated ENR. The consolidated water and sewer connection fee will increase from \$3,145 per residential unit to \$3,554 per residential unit in FY 2023-24 and to \$3,678 per unit in FY 2024-25. Staff recommends maintaining the current consolidated tax rate of \$0.0220 per \$100 of land assessed value to meet debt requirements and maintain the 50/50 split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
153/253 (Undeveloped ID)	\$3,145	\$3,554	\$3,678	\$0.0220	\$0.0220

ID 256 – Orange Park Acres (OPA) Sewer:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by \$848 and \$258 respectively due to increases in ENR and estimated increases in capital projects. The connection fees will increase from \$6,524 to \$7,372 per residential unit in FY 2023-24 and to \$7,630 in FY 2024-25. There is no bonding authority for this ID so there are no property taxes.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
156/256 (Undeveloped ID)	\$6,524	\$7,372	\$7,630	NA	NA

All Other IDs:

For FY 2023-24 and 2024-25, staff recommends increasing connection fees by 30% and 3.5% respectively due to increases in ENR and estimated increases in capital projects. Staff recommends maintaining the current consolidated tax rate of \$0.0280 per \$100 of land assessed value to meet debt requirements.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2023-24	Proposed FY 2024-25	Current	Proposed FY 2023-24 to 25
125/225(Developed)	\$6,198	\$8,058	\$8,341	\$0.0280	\$0.0280
125/240(Developed)	\$7,072	\$8,278	\$8,568	\$0.0280	\$0.0280
111/222 (Developed, no G.O. Authority) ¹	\$10,283	\$13,368	\$13,836	NA	NA

¹ Identifies the consolidated connection fee for a density between 5.9 to 10.8 dwelling units (DU) per acre.

FISCAL IMPACTS:

Total connection fees discussed above are included in the FY 2023-24 and 2024-25 Non-operating budgets.

ENVIRONMENTAL COMPLIANCE:

This item is not a project as defined in the California Environmental Quality Act (CEQA), Code of Regulations, Title 14, Chapter 3, Section 15378.

COMMITTEE STATUS:

This item was reviewed by the Finance and Personnel Committee on June 13, 2023 and July 13, 2023.

RECOMMENDATION:

THAT THE BOARD APPROVE REVISIONS TO CONNECTION FEES AND PROPERTY TAXES AS PRESENTED AND ADOPT THE FOLLOWING RESOLUTIONS BY TITLE:

RESOLUTION NO. 2023 –12

RESOLUTION OF THE BOARD OF DIRECTORS OF IRVINE RANCH WATER DISTRICT, ORANGE COUNTY, CALIFORNIA ADOPTING CHANGES TO CONNECTION FEES AS SET FORTH IN THE SCHEDULE OF RATES AND CHARGES IN EXHIBIT “B” OF THE RULES AND REGULATIONS OF IRVINE RANCH WATER DISTRICT FOR WATER, SEWER, RECYCLED WATER, AND NATURAL TREATMENT SYSTEM SERVICE AND ADOPT THE FOLLOWING RESOLUTIONS BY TITLE:

RESOLUTION NO. 2023 –13

RESOLUTION OF THE BOARD OF DIRECTORS OF IRVINE RANCH WATER DISTRICT, ORANGE COUNTY, CALIFORNIA ESTABLISHING *AD VALOREM* TAX REVENUES FOR FISCAL YEAR 2023-24

RESOLUTION NO. 2023 – 14

RESOLUTION OF THE BOARD OF DIRECTORS OF
THE IRVINE RANCH WATER DISTRICT AMENDING
ALLOCATION OF *AD VALOREM* PROPERTY
TAXES TO DEBT SERVICE, SUBJECT TO PLEDGE

LIST OF EXHIBITS:

- Exhibit “A” – Proposed Connection Fees and Property Tax Rates
- Exhibit “B” – Analysis of Changes within IDs
- Exhibit “C” – Key Rate Setting Factors
- Exhibit “D” – Draft PowerPoint Presentation
- Exhibit “E” – Resolution Adopting Changes to Rates and Charges
- Exhibit “F” – Resolution Adopting Ad Valorem Property Tax Rates
- Exhibit “G” – Resolution Amending Allocation of Ad Valorem Property Taxes to Debt Service
- Exhibit “H” – IRWD Rates and Charges

Exhibit "A"

**Proposed Connection Fees and Property Tax Rates
Fiscal Years 2023-24 and 2024-25**

CONNECTION FEES ⁽¹⁾

Improvement District	Current FY 2022-23			Proposed FY 2023-24			
	Water	Sewer	Total	Water	Sewer	Total	⁽²⁾ \$
111/222	\$3,683	\$6,600	\$10,283	\$4,788	\$8,580	\$13,368	\$3,085
112/212	\$1,945	\$4,481	\$6,426	\$2,310	\$5,401	\$7,711	\$1,285
112a/212a No Tax Authority (100% Connection Fee)	\$3,275	\$8,546	\$11,821	\$3,930	\$10,255	\$14,185	\$2,364
113/213	\$1,297	\$7,922	\$9,219	\$1,322	\$9,095	\$10,417	\$1,198
125/240	\$2,980	\$4,092	\$7,072	\$2,958	\$5,320	\$8,278	\$1,206
125/225	\$2,980	\$3,218	\$6,198	\$2,958	\$5,100	\$8,058	\$1,860
153/253	\$1,143	\$2,002	\$3,145	\$1,292	\$2,262	\$3,554	\$409
153/253 PA 30	\$4,386	\$4,577	\$8,963	\$4,956	\$5,172	\$10,128	\$1,165
256 OPA		\$6,524	\$6,524		\$7,372	\$7,372	\$848
185/285	\$1,867	\$3,333	\$5,200	\$1,600	\$5,332	\$6,932	\$1,732
188/288	\$1,687	\$2,895	\$4,582	\$1,906	\$3,271	\$5,177	\$595

Improvement District	Proposed FY 2023-24			Proposed FY 2024-25			
	Water	Sewer	Total	Water	Sewer	Total	⁽²⁾ \$
111/222	\$4,788	\$8,580	\$13,368	\$4,956	\$8,880	\$13,836	\$468
112/212	\$2,310	\$5,401	\$7,711	\$2,391	\$5,590	\$7,981	\$270
112a/212a No Tax Authority (100% Connection Fee)	\$3,930	\$10,255	\$14,185	\$4,068	\$10,614	\$14,682	\$497
113/213	\$1,322	\$9,095	\$10,417	\$1,368	\$9,413	\$10,781	\$364
125/240	\$2,958	\$5,320	\$8,278	\$3,062	\$5,506	\$8,568	\$290
125/225	\$2,958	\$5,100	\$8,058	\$3,062	\$5,279	\$8,341	\$283
153/253	\$1,292	\$2,262	\$3,554	\$1,337	\$2,341	\$3,678	\$124
153/253 PA 30	\$4,956	\$5,172	\$10,128	\$5,129	\$5,353	\$10,482	\$354
256 OPA		\$7,372	\$7,372		\$7,630	\$7,630	\$258
185/285	\$1,600	\$5,332	\$6,932	\$1,656	\$5,519	\$7,175	\$243
188/288	\$1,906	\$3,271	\$5,177	\$1,973	\$3,385	\$5,358	\$181

PROPERTY TAX RATES FY 2023-24 and 2024-25 ⁽⁴⁾

Improvement District	Current			Proposed		
	Water	Sewer	Total	Water	Sewer	Total
112/212	\$0.0110	\$0.0365	\$0.0475	\$0.0110	\$0.0365	\$0.0475
113/213	\$0.0400	\$0.0590	\$0.0990	\$0.0400	\$0.0590	\$0.0990
125/225/240	\$0.0130	\$0.0150	\$0.0280	\$0.0085	\$0.0195	\$0.0280
153/253	\$0.0090	\$0.0130	\$0.0220	\$0.0010	\$0.0210	\$0.0220
185/285	\$0.0081	\$0.0137	\$0.0218	\$0.0081	\$0.0137	\$0.0218
188/288	\$0.0309	\$0.0085	\$0.0394	\$0.0309	\$0.0085	\$0.0394

⁽¹⁾ Includes an estimated increase of \$150 million for the Syphon Reservoir Project

⁽²⁾ ENR for June 2023 through June 2024 is 13.0%.

⁽³⁾ Estimated ENR for June 2024 through June 2025 is 3.5%.

⁽⁴⁾ Based on \$100 of land assessed value.

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Exhibit "B"

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

111/222

To Date:

	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Fund Balance (4/30/2023)	\$ 16.6	\$ 8.2	\$ 24.8

Future Projection:

Revenue:

Interest Income on Balance	\$ (9.5)	\$ (17.1)	\$ (26.6)
Other Revenues ⁽¹⁾	15.9	8.7	\$ 24.6
1% and Enhancement	86.9	139.9	\$ 226.8
Bond Sales	21.1	24.1	45.2
Connection Fees	3.3	6.0	9.3
GO Property Taxes ⁽²⁾	-	-	-
Total Revenue	\$ 117.7	\$ 161.6	\$ 279.3

Expenditures:

Capital	\$ (107.0)	\$ (134.7)	\$ (241.7)
Debt	(26.8)	(33.8)	(60.6)
Total Expenditures	\$ (133.8)	\$ (168.5)	\$ (302.3)
Fund Balance (FY 2049-50)	<u>\$ 0.5</u>	<u>\$ 1.3</u>	<u>\$ 1.8</u>

Change

Connection Fees:

	<u>Year</u>	<u>Current</u>	<u>Proposed</u>	<u>\$</u>
	23-24	\$10,283	\$13,368	\$3,085
	24-25	\$13,368	\$13,836	\$468

GO Property Taxes ⁽²⁾:

	23-24	\$0.0000	\$0.0000	\$0.0000
	24-25	\$0.0000	\$0.0000	\$0.0000

(1) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

(2) This ID has no GO authority and therefore no property taxes

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

112/212

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (23.5)	\$ (84.4)	\$ (107.9)
Connection Fees	\$ 8.0	\$ 30.6	38.6
GO Property Taxes	4.4	12.4	16.8
Previous Bond Sales	8.1	26.0	34.1
Other ⁽²⁾	4.8	6.0	10.8
Fund Balance (4/30/2023)	\$ 1.8	\$ (9.4)	\$ (7.6)

Future Projection:

Revenue:

Interest Income on Balance	\$ 4.7	\$ 5.0	\$ 9.7
Other Revenues ⁽²⁾	2.2	31.0	33.2
1% and Enhancement	-	-	
Bond Sales	8.8	34.0	42.8
Connection Fees	14.5	34.1	48.6
GO Property Taxes	15.7	54.7	70.4
Total Revenue	\$ 45.9	\$ 158.8	\$ 204.7

Expenditures:

Capital	\$ (19.0)	\$ (64.4)	\$ (83.4)
Debt	(23.1)	(88.6)	(111.7)
Total Expenditures	\$ (42.1)	\$ (153.0)	\$ (195.1)
Fund Balance (FY 2049-50)	\$ 5.6	\$ (3.6)	\$ 2.0

Change

Connection Fees:

				Year	Current	Proposed	\$	
Previous	\$8.0	\$30.6	\$38.6					
Future	14.5	34.1	48.6					
Total Connection Fees	\$22.5	\$64.7	\$87.2	50%	23-24	\$6,426	\$7,711	\$1,285
					24-25	\$7,711	\$7,981	\$270

GO Property Taxes:

Previous	\$4.4	\$12.4	\$16.8					
Underlay (ID 125/225)	0.0	0.0	0.0					
Future	15.7	54.7	70.4					
Total GO Property Taxes	\$20.1	\$67.1	\$87.2	50%	23-24	\$0.0475	\$0.0475	\$0.0000
					24-25	\$0.0475	\$0.0475	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

113/213

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (22.3)	\$ (37.3)	\$ (59.6)
Connection Fees	4.4	9.4	13.8
GO Property Taxes	2.8	4.1	6.9
Previous Bond Sales	16.3	28.6	44.9
Other ⁽²⁾	1.5	0.3	1.8
Fund Balance (4/30/2023)	\$ 2.7	\$ 5.1	\$ 7.8

Future Projection:

	\$ 3,053.2	\$ 3,467.1
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Revenue:

Interest Income on Balance	\$ (2.1)	\$ 18.6	\$ 16.5
Other Revenues ⁽²⁾	1.5	2.4	3.9
Bond Sales	6.9	19.4	26.3
Connection Fees	4.5	30.7	35.2
GO Property Taxes	16.1	26.0	42.1
Total Revenue	\$ 26.9	\$ 97.1	\$ 124.0

Expenditures:

Capital	\$ (10.3)	\$ (26.0)	\$ (36.3)
Debt	(27.9)	(55.6)	(83.5)
Total Expenditures	\$ (38.2)	\$ (81.6)	\$ (119.8)

Fund Balance (FY 2049-50)

	\$ (8.6)	\$ 20.6	\$ 12.0
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Change

Connection Fees:

				Year	Current	Proposed	\$	
Previous	\$4.4	\$9.4	\$13.8					
Future	4.5	30.7	35.2					
Total Connection Fees	\$8.9	\$40.1	\$49.0	50%	23-24	\$9,219	\$10,417	\$1,198
					24-25	\$10,417	\$10,781	\$364

GO Property Taxes:

Previous	\$2.8	\$4.1	\$6.9					
Future	16.1	26.0	42.1					
Total GO Property Taxes	\$18.9	\$30.1	\$49.0	50%	23-24	\$0.0990	\$0.0990	\$0.0000
					24-25	\$0.0990	\$0.0990	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

125/225

To Date:

Fund Balance (4/30/2023)

Water	Sewer	Total
\$ 162.0	\$ (8.8)	\$ 153.2

Future Projection:

Revenue:

Interest Income on Balance	\$ 47.3	\$ (18.9)	\$ 28.4
Other Revenues ⁽²⁾	21.1	28.1	\$ 49.2
1% and Enhancement	2.0	358.1	\$ 360.1
Bond Sales	38.5	296.4	334.9
Connection Fees	0.8	1.3	2.1
GO Property Taxes	130.8	347.2	478.0
Total Revenue	\$ 240.5	\$ 1,012.2	\$ 1,252.7

Expenditures:

Capital	\$(124.2)	\$ (287.7)	\$ (411.9)
Debt	(278.7)	(715.0)	(993.7)
Total Expenditures	\$(402.9)	\$(1,002.7)	\$(1,405.6)
Fund Balance (FY 2049-50)	\$ (0.4)	\$ 0.7	\$ 0.3

Change

Connection Fees:

Year	Current	Proposed	\$
23-24	\$6,198	\$8,058	\$1,860
24-25	\$8,058	\$8,341	\$283

GO Property Taxes:

23-24	\$0.0280	\$0.0280	\$0.0000
24-25	\$0.0280	\$0.0280	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District

153/253 (Undeveloped)

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (5.1)	\$ (42.6)	\$ (47.7)
Connection Fees	15.60	18.60	34.20
GO Property Taxes	3.30	4.10	7.40
Previous Bond Sales	7.60	11.90	19.50
Other ⁽²⁾	8.60	10.60	19.20
Fund Balance (4/30/2023)	\$ 30.0	\$ 2.6	\$ 32.6
Underlay	\$ 7.0	\$ 4.9	\$11.9

Future Projection:

Revenue:

Interest Income on Balance	\$ 32.0	\$ (0.5)	\$ 31.5
Other Revenues ⁽²⁾	17.9	77.6	95.5
1% and Enhancement	-	-	
Bond Sales	35.0	67.7	102.7
Connection Fees	6.5	10.7	17.2
GO Property Taxes	0.6	13.2	13.8
Total Revenue	\$ 92.0	\$ 168.7	\$ 260.7

Expenditures:

Capital	\$ (39.8)	\$ (79.9)	\$ (119.7)
Debt	(58.1)	(112.6)	(170.7)
Total Expenditures	\$ (97.9)	\$ (192.5)	\$ (290.4)

Fund Balance (FY 2049-50)

\$ 24.1	\$ (21.2)	\$ 2.9
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Change

Connection Fees:

	Year	Current	Proposed	\$
Previous		\$15.6	\$18.6	\$34.2
Future		\$6.5	\$10.7	\$17.2
Total Connection Fees		\$22	\$29	\$51.4 50%
	23-24	\$3,145	\$3,554	\$409
	24-25	\$3,554	\$3,678	\$124

GO Property Taxes:

Previous	\$10.3	\$9.0	\$19.3	
Underlay (ID 125/225)	\$5.5	\$12.7	\$18.3	
Future	\$0.6	\$13.2	\$13.8	
Total GO Property Taxes	\$16	\$35	\$51.4 50%	
	23-24	\$0.0220	\$0.0220	\$0.0000
	24-25	\$0.0220	\$0.0220	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other Revenues include native water and golf course revenue for 153/253, buy-in costs, and estimated g revenue.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District: **185/285**

To Date:	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (2.8)	\$ (6.2)	\$ (9.0)
Connection Fees	2.4	3.8	6.2
GO Property Taxes	0.6	1.0	1.6
Previous Bond Sales	1.5	1.8	3.3
Other ⁽²⁾	1.3	3.8	5.1
Fund Balance (4/30/2021)	\$ 3.0	\$ 4.2	\$ 7.2

Future Projection:			
Revenue:			
Interest Income on Balance	\$ 2.3	\$ 4.7	\$ 7.0
Other Revenues ⁽²⁾	0.7	0.9	1.6
Bond Sales	2.7	4.3	7.0
Connection Fees	0.6	1.9	2.5
GO Property Taxes	1.0	1.4	2.4
Total Revenue	\$ 7.3	\$ 13.2	\$ 20.5

Expenditures:			
Capital	\$ (4.3)	\$ (7.0)	\$ (11.3)
Debt	(6.0)	(8.8)	(14.8)
Total Expenditures	\$ (10.3)	\$ (15.8)	\$ (26.1)
Fund Balance (FY 2049-50)	\$ -	\$ 1.6	\$ 1.6

Connection Fees:				Year	Current	Proposed	Change	
Previous	\$2.4	\$3.8	\$6.2					
Future	0.6	1.9	2.5					
Total Connection Fees	\$3.0	\$5.7	\$8.7	50%	23-24	\$5,200	\$6,932	\$1,732
					24-25	\$6,932	\$7,175	\$243
GO Property Taxes:								
Previous	\$0.6	\$1.0	\$1.6					
Underlay (ID 125/225)	1.4	3.3	4.7					
Future	1.0	1.4	2.4					
Total GO Property Taxes	\$3.0	\$5.7	\$8.7	50%	23-24	\$0.0218	\$0.0218	\$0.0000
					24-25	\$0.0218	\$0.0218	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.
(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

IRVINE RANCH WATER DISTRICT
Analysis of Changes within IDs
(in millions)

Improvement District:

188/288

To Date:

	Water	Sewer	Total
Expenditures ⁽¹⁾	\$ (9.7)	\$ (8.4)	\$ (18.1)
Connection Fees	0.9	1.5	2.4
GO Property Taxes	2.5	0.3	2.8
Previous Bond Sales	4.6	0.4	5.0
Other ⁽²⁾	2.6	6.7	9.3
Fund Balance (4/30/2023)	\$ 0.9	\$ 0.5	\$ 1.4

Future Projection:

Revenue:

Interest Income on Balance	\$ (0.2)	\$ 1.6	\$ 1.4
Other Revenues ⁽²⁾	0.2	0.2	0.4
1% and Enhancement	-	-	
Bond Sales	0.7	0.4	1.1
Connection Fees	0.4	0.8	1.2
GO Property Taxes	0.6	0.2	0.8
Total Revenue	\$ 1.7	\$ 3.2	\$ 4.9

Expenditures:

Capital	\$ (1.4)	\$ (0.9)	\$ (2.3)
Debt	(3.3)	(0.9)	(4.2)
Total Expenditures	\$ (4.7)	\$ (1.8)	\$ (6.5)
Fund Balance (FY 2049-50)	\$ (2.1)	\$ 1.9	\$ (0.2)

Change

Connection Fees:

	Year	Current	Proposed	\$
Previous		\$0.9	\$1.5	\$2.4
Future		0.4	0.8	1.2
Total Connection Fees		\$1.3	\$2.3	\$3.6
	50%			
	23-24	\$4,582	\$5,177	\$595
	24-25	\$5,177	\$5,358	\$181

GO Property Taxes:

Previous	\$2.5	\$0.3	\$2.8	
Future	0.6	0.2	0.8	
Total GO Property Taxes	\$3.1	\$0.5	\$3.6	
	50%			
	23-24	\$0.0394	\$0.0394	\$0.0000
	24-25	\$0.0394	\$0.0394	\$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.

(2) Other includes Grants, AMP, LRP, LPP, and any other revenue sources that were used to offset capital.

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Exhibit "C"

Key Rate Setting Factors ⁽¹⁾ Fiscal Years 2023-24 through 2024-25

ID's	112/212		113/213		153/253		185/285		188/288		125/225 ⁽²⁾	
	FY	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25	23-24	24-25	23-24
Beginning Fund Balance	\$ (7.6)	\$ (0.2)	\$ 7.8	\$ 9.7	\$ 32.6	\$ 33.9	\$ 7.2	\$ 8.2	\$ 1.4	\$ 1.5	\$ 153.2	\$ 147.1
Connection Fees	4.2	2.6	4.2	4.4	1.8	1.2	1.1	1.2	0.1	1.1	1.3	-
Interest Earnings	(0.1)	0.1	0.1	0.4	0.5	1.2	0.1	0.3	-	0.1	2.4	5.0
Tax Revenue	2.2	2.5	0.7	1.0	1.3	1.6	0.3	0.3	0.1	0.1	27.3	28.4
Bond Proceeds	8.8	15.3	4.3	5.1	13.6	18.2	0.6	0.5	-	0.1	49.3	56.1
Other	6.6	7.0	0.1	0.2	2.5	3.0	-	0.1	-	-	0.8	2.7
Sub-total	\$ 14.1	\$ 27.3	\$ 17.2	\$ 20.8	\$ 52.3	\$ 59.1	\$ 9.3	\$ 10.6	\$ 1.6	\$ 2.9	\$ 234.3	\$ 239.3
Capital Spend	\$ (12.2)	\$ (20.6)	\$ (5.0)	\$ (5.7)	\$ (16.5)	\$ (21.5)	\$ (0.9)	\$ (0.7)	\$ (0.1)	\$ (0.2)	\$ (59.0)	\$ (68.8)
Debt Service	(2.2)	(2.9)	(2.6)	(3.0)	(1.8)	(2.7)	(0.3)	(0.3)	(0.1)	(0.1)	(28.3)	(33.0)
Sub-total	\$ (14.4)	\$ (23.5)	\$ (7.6)	\$ (8.7)	\$ (18.3)	\$ (24.2)	\$ (1.2)	\$ (1.0)	\$ (0.2)	\$ (0.3)	\$ (87.3)	\$ (101.8)
Year End Fund Balance	\$ (0.3)	\$ 3.8	\$ 9.6	\$ 12.1	\$ 34.0	\$ 34.9	\$ 8.1	\$ 9.6	\$ 1.4	\$ 2.6	\$ 147.0	\$ 137.5

Projected Funding Sources for Capital Facilities at Buildout:

Connection Fees	38%	40%	21%	28%	21%
Property Taxes	38%	40%	21%	28%	21%
All Other	24%	20%	58%	44%	58%

(1) Included to provide detail for CA Gov. Code Section 66013.

(2) Improvement Districts are considered fully built out. Future connection fees are anticipated redevelopment.

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Exhibit "D"



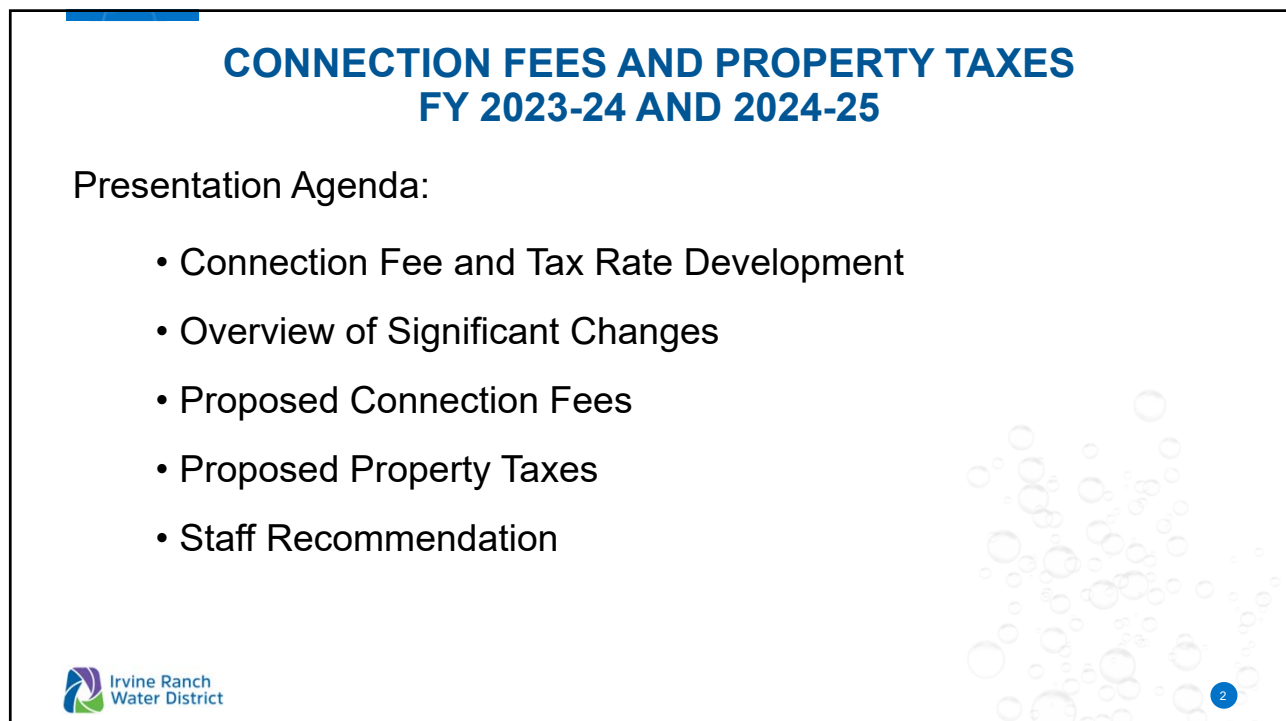
**FY 2023-24 & 2024-25
CONNECTION FEES
AND PROPERTY TAXES**

IRWD BOARD OF DIRECTORS MEETING

JULY 24, 2023

 Irvine Ranch
Water District


1



**CONNECTION FEES AND PROPERTY TAXES
FY 2023-24 AND 2024-25**

Presentation Agenda:

- Connection Fee and Tax Rate Development
- Overview of Significant Changes
- Proposed Connection Fees
- Proposed Property Taxes
- Staff Recommendation

 Irvine Ranch
Water District

2

2




CONNECTION FEE AND PROPERTY TAX RATE DEVELOPMENT

3


3

CONNECTION FEE AND PROPERTY TAX DEVELOPMENT

Process:

- Request input from local developers and incorporate changes.
- Update IRWD Connection Fee and Property Tax model.
- Set connection fees and property tax to share costs equally between developers and property owners (through 2050).
- Recommend Board approval of connection fees and property tax rates for FY 2023-24 and FY 2024-25.

Staff will revisit connection fees and rates at mid-cycle and update the Committee on any changes that could affect tax rates and fees.



4

4

OVERVIEW OF SIGNIFICANT CHANGES

Updated critical components of the rate setting model:

- Increases associated with ENR
 - ✓ FY 2023-24 = 13.0% (net)
 - ✓ FY 2024-25 = 3.5% (estimate)
- Capital Improvement Projects: \$375 million increase (35%)
 - ✓ New Capital: \$259 million
 - ✓ Replacements: \$116 million
 - ✓ New capital includes increase for Syphon: \$150 million
- Interest Earnings: 1% increase (from 3.0% to 4.0%)
- Cost of Debt: 1% increase (from 2.5% to 3.5%)



5

5

PROPOSED CONNECTION FEES AND TAX RATES



6

PROPOSED CONNECTION FEES

Improvement District	FY 2022-23	FY 2023-24	FY 2024-25
111/222	\$10,283	\$13,368	\$13,836
112/212	\$6,426	\$7,711	\$7,981
113/213	\$9,219	\$10,417	\$10,781
125/225	\$6,198	\$8,058	\$8,341
153/253	\$3,145	\$3,554	\$3,678
185/285	\$5,200	\$6,932	\$7,175
188/288	\$4,582	\$5,177	\$5,358



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PROPOSED TAX RATES

Improvement District	FY 2022-23	FY 2023-24	FY 2024-25
112/212	\$ 0.0475	\$ 0.0475	\$ 0.0475
113/213	\$ 0.0990	\$ 0.0990	\$ 0.0990
125/225/240	\$ 0.0280	\$ 0.0280	\$ 0.0280
153/253	\$ 0.0220	\$ 0.0220	\$ 0.0220
185/285	\$ 0.0218	\$ 0.0218	\$ 0.0218
188/288	\$ 0.0394	\$ 0.0394	\$ 0.0394



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STAFF RECOMMENDATION

That the Committee recommend Board approval of the Fiscal Year 2023-24 and Fiscal Year 2024-25 connection fees and property taxes.

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Exhibit “E”

RESOLUTION NO. 2023-12

RESOLUTION OF THE BOARD OF DIRECTORS OF
IRVINE RANCH WATER DISTRICT
ADOPTING CHANGES TO CONNECTION FEES AS SET FORTH IN
THE SCHEDULE OF RATES AND CHARGES IN EXHIBIT “B” TO THE
RULES AND REGULATIONS OF IRVINE RANCH WATER DISTRICT
FOR WATER, SEWER, RECYCLED WATER, AND NATURAL
TREATMENT SYSTEM SERVICE
(EFFECTIVE AUGUST 1, 2023)

The Irvine Ranch Water District (“IRWD”) is a California Water District organized and existing under the California Water District Law, and all of the lands within the boundaries of said District are located in the County of Orange, State of California.

California Water Code Sections 35423, 35470, and 35501 empower the District to establish, print and distribute equitable rules and regulations and prescribe and collect rates or other charges for water and sewer service, which includes connection fees for connection and service capacity.

The Board of Directors of IRWD, by adoption of Resolution No. 2023- approved and adopted amended “Rules and Regulations of Irvine Ranch Water District for Water, Sewer, Recycled Water, and Natural Treatment System Service effective December 16, 2019 (“Rules and Regulations”).

Exhibit “B” of the Rules and Regulations sets forth rates and charges, which may be changed from time to time by adoption of changes to any of the rates and charges or establishing any new rates and charges.

Public Resources Code Section 21080(b) (8) provides that the establishment, modification, structuring, restructuring or approval of rates, tolls, fares, or other charges by public agencies are exempt from the requirements of the California Environmental Quality Act if certain findings are made specifying the basis for the claim of exemption.

Article XIII B of the Constitution of the State of California, limiting local agencies’ appropriations of proceeds of taxes, excludes user charges or fees or regulatory fees from the definition of proceeds of taxes, as long as such fees and charges do not produce revenue exceeding the costs reasonably borne in providing the regulation, product or service, and further excludes appropriations for debt service and appropriations for qualified capital outlay projects from appropriations subject to limitation.

The Board of Directors of IRWD deems it advisable and finds that it would be in the best interest of the District to amend or establish connection fees, consistent with applicable constitutional and statutory requirements.

The proposed revisions to the connection fees, as set forth in Exhibit “A” to this resolution, do not modify or establish any property-related fees or charges subject to the notice and hearing procedures of Article XIII D of the Constitution of the State of California.

The Board of Directors of IRWD therefore resolves as follows:

Section 1. It is hereby found and determined that the proposed changes to the Schedule of Rates and Charges are within the purposes set forth in Section 21080(b) of the Public Resources Code including but not by way of limitation, the purposes of (1) obtaining funds for capital projects necessary to maintain service within existing areas, and (2) meeting financial reserve needs, and therefore, that such changes are exempt from CEQA.

Section 2. It is hereby found and determined that relative to Article XIII B of the Constitution of the State of California, the charges or fees or regulatory fees established or increased hereby do not produce revenues exceeding the costs reasonably borne in providing the regulation, product or service and/or are used for debt service or qualified capital outlay projects and accordingly do not constitute proceeds of taxes, the appropriation of which is limited under Article XIII B, and that the documentation used in making such determinations has been on file in the office of IRWD for not less than 15 days prior to the date hereof, pursuant to Section 7910 of the Government Code of the State of California. It is hereby further found and determined that relative to the requirements of Sections 66013 and 66016 of the Government Code of the State of California, the availability of such documentation also satisfies the requirement to make publicly available the data indicating the estimated cost and revenue sources to provide the service for which the fee is imposed at least 10 days prior to the meeting at which this resolution is adopted, and that the connection fees established or increased hereby do not exceed the estimated reasonable cost of providing the service for which they are imposed.

Section 3. The new and/or revised connection fees as set forth in Exhibit “A” attached to this resolution and by this reference incorporated herein are hereby adopted, and the corresponding rate(s), fee(s) or charge(s), if any, as set forth in Rules and Regulations Exhibit “B” currently in effect, are hereby superseded. Staff is directed to incorporate the hereby adopted new and/or revised connection fee(s) into Exhibit “B” to the Rules and Regulations.

Section 4. That the provisions of this Resolution shall be effective August 1, 2023.

Section 5. That the Secretary is hereby ordered and directed to post a certified copy of this Resolution in a public place within the Irvine Ranch Water District.

ADOPTED, SIGNED and APPROVED on July 24, 2023.

President, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

Secretary, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

APPROVED AS TO FORM:
Hanson Bridgett LLP

By: _____
District Counsel

Exhibit “F”

RESOLUTION NO. 2023-13

RESOLUTION OF THE BOARD OF DIRECTORS OF IRVINE RANCH WATER DISTRICT ESTABLISHING AD VALOREM TAX REVENUES FOR FISCAL YEAR 2023-24

The Board of Directors of the Irvine Ranch Water District (IRWD) has duly considered the financial needs of IRWD and its Improvement District Nos. 112, 113, 125, 153, 185, 188, 212, 213, 225, 240, 253, 285, and 288, for the fiscal year 2023-24 and the funds available and established to become available for meeting said financial needs.

Pursuant to Water Code Section 37206, the Board of Directors annually shall furnish to the Board of Supervisors of Orange County and to the County Auditor, an estimate in writing of the amount of money needed to be raised by the District during the fiscal year for the payment of its proportion of the amount required for the purposes of the District.

Article XIII B of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year with specified adjustments permitted.

Section 9(a) of Article XIII B specifically excludes appropriations required to pay the cost of interest and redemption charges, including the funding of any reserve or sinking fund required in connection therewith, on indebtedness existing or legally authorized as of January 1, 1979, or on bonded indebtedness thereafter approved according to law by a vote of electors.

The ad valorem tax revenues established by IRWD are used entirely for debt service and are therefore exempt from the appropriations formula established by Article XIII B.

The ad valorem tax revenues received by IRWD pursuant to this Resolution will provide a portion of the funds needed to pay principal and interest with respect to the General Obligation Bonds referenced below, and this Board wishes to specify the sources of the remainder of the amounts needed therefor in the current year.

The Board of Directors of IRWD therefore resolves as follows:

Section 1. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 153 of IRWD for fiscal year 2023-24 is 0.00100 percent (0.0000100) of full value.

Section 2. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 253 of IRWD for fiscal year 2023-24 is 0.02100 percent (0.0002100) of full value.

Section 3. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 225 of IRWD for fiscal year 2023-24 is 0.01950 percent (0.0001950) of full value.

Section 4. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 240 of IRWD for fiscal year 2023-24 is 0.01950 percent (0.0001950) of full value.

Section 5. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 125 of IRWD for fiscal year 2023-24 is 0.00850 percent (0.0000850) of full value.

Section 6. That the tax to be levied for servicing Improvement District No. 252's just proportion of liability determined pursuant to Resolution No. 2005-41, for the General Obligation Bonds of Improvement District No. 225 of IRWD for fiscal year 2023-24 is 0.00001 percent (0.0000001) of full value.

Section 7. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 188 of IRWD for fiscal year 2023-24 is 0.03090 percent (0.0003090) of full value.

Section 8. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 288 of IRWD for fiscal year 2023-24 is 0.00850 percent (0.0000850) of full value.

Section 9. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 113 of IRWD for fiscal year 2023-24 is 0.04000 percent (0.0004000) of full value.

Section 10. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 213 of IRWD for fiscal year 2023-24 is 0.05900 percent (0.000590) of full value.

Section 11. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 112 of IRWD for fiscal year 2023-24 is 0.01100 percent (0.00011000) of full value.

Section 12. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 212 of IRWD for fiscal year 2023-24 is 0.03650 percent (0.0003650) of full value.

Section 13. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 185 of IRWD for fiscal year 2023-24 is 0.00810 percent (0.0000810) of full value.

Section 14. That the tax to be levied for servicing the General Obligation Bonds of Improvement District No. 285 of IRWD for fiscal year 2023-24 is 0.01370 percent (0.0001370) of full value.

Section 15. The taxes levied pursuant to Sections 1 and 2 of this Resolution are for bonds approved before January 1, 1989. The taxes levied pursuant to Sections 7 through 14 are for bonds approved after January 1, 1989. The taxes levied pursuant to Sections 3 through 6 are for bonds approved before January 1, 1989 and bonds approved after January 1, 1989.

Section 16. That the Secretary and Treasurer of the District are hereby directed to furnish a certified copy of this resolution to the Auditor of the County of Orange.

Section 17. That the ad valorem tax revenues established by IRWD hereby for the fiscal year 2023-24 are in compliance with the provisions of Article XIII B of the constitution of the State of California.

Section 18. That principal and interest with respect to the General Obligation Bonds of IRWD shall be paid from (1) the ad valorem assessments received by IRWD pursuant to this Resolution; (2) any amounts held in bona fide debt service funds; (3) other monies, if any, required to be applied to the payment of debt service by the applicable indenture or resolution of issuance; (4) tax revenues applied pursuant to Resolution No. 2002-10 and to certain parity obligations as described in the Indenture of Trust, dated April 1, 2011, as amended and supplemented, relating to the Bonds of Irvine Ranch Water District, Refunding Series 2011A-1 (pledge of the 1% levy), as such application may be modified by resolution amending the allocation of tax revenues; and (5) to the extent additional amounts are necessary for such purpose, revenues which are received by IRWD within twelve months of being applied to the payment of debt service and which are legally available therefor, including income from the investment of such revenues where both the investment income and the revenues on which it is earned are received by IRWD within twelve months of being applied to the payment of debt service.

ADOPTED, SIGNED and APPROVED on July 24, 2023

President, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

Secretary, IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

APPROVE AS TO FORM:
Hanson Bridgett LLP

By: _____
District Counsel

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Exhibit “G”

RESOLUTION NO. 2023-14

RESOLUTION OF THE BOARD OF DIRECTORS OF IRVINE RANCH WATER DISTRICT AMENDING ALLOCATION OF *AD VALOREM* PROPERTY TAXES TO DEBT SERVICE, SUBJECT TO PLEDGE

The Board of Directors of the Irvine Ranch Water District (“IRWD”) has adopted Resolution Nos. 1992-48 and 2002-10, relating to IRWD’s appropriation and pledge of revenues from the general 1% *ad valorem* property tax.

Those resolutions authorized and directed the Treasurer to annually allocate the general 1% *ad valorem* property tax revenues received by IRWD among the debt service requirements of the issues of bonds specified in those resolutions (“Secured Bonds”) in accordance with a formula set forth therein, with the 2002 pledge formula to be applied in lieu of the 1992 pledge formula to the extent provided in Resolution No. 2002-10.

No Secured Bonds that received a pledge of general 1% *ad valorem* property tax revenues under Resolution Nos. 1992-48 or 2002-10 currently remain outstanding, except for the Series 1993 bonds.

IRWD’s revenues from the general 1% *ad valorem* property tax to the extent not applied to pay principal and interest on the Secured Bonds, have been pledged by IRWD to certain parity obligations (the “Parity Obligations”) identified by the Indenture of Trust, dated April 1, 2011, as amended and supplemented (the “2011 Indenture”), relating to the Bonds of Irvine Ranch Water District, Refunding Series 2011A-1.

On November 11, 2013, pursuant to Water Code Section 36454 *et seq.*, the Board of Directors adopted Resolution No. 2013-43, ordering the consolidation of Improvement District Nos. 102, 105, 106, 121, 130, 135, 140, 161, 182, 184 and 186, as modified by certain annexations and detachments ordered by the Board, into a single improvement district designated “Improvement District No. 125” and the consolidation of Improvement District Nos. 2(202), 206, 221, 230, 235, 250, 261, 282, 284 and 286, as modified by certain annexations and detachments ordered by the Board, into a single improvement district designated “Improvement District No. 225.”

The consolidation is one of several actions taken by IRWD based upon its comprehensive evaluation and study of its long-term financial requirements, including: a detailed planning, engineering and financial assessment of the total costs of existing and future facilities in the water and wastewater systems; available bond authorization and other revenue sources to finance facilities to serve future development, system reliability necessary to meet upgraded regulatory requirements for both existing and future demands and replacement and refurbishment to the existing systems; debt service; simplification of the improvement district structure; and assurance of equitable and fair sharing of regional and local cost between existing and future users and among the areas that have comprised the various existing improvement districts and other geographic areas served by the system.

Pursuant to Water Code Section 36454.1, the included amounts and/or included percentages of each series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of Improvement District Nos. 105, 121, 130, 135, 140, 161, 182, 184

and 186 were assumed by and became the liability of Improvement District No. 125, and the included amounts and/or included percentages of the respective series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of Improvement District Nos. 221, 230, 235, 250, 261, 282, 284 and 286 were assumed by and became the liability of Improvement District No. 225.

The Board deems it to be appropriate, in the interest of IRWD and consistent with the pledges contained in Resolution No. 2002-10 and the 2011 Indenture (collectively, the “Pledges”), to modify the allocation of the revenues from the general 1% *ad valorem* property tax received during the 2023-24 fiscal year (the “Fiscal Year”), subject to the availability of other revenues for debt service on Secured Bonds and Parity Obligations in such year.

The proposed modifications consist of substitution of an allocation of 1% *ad valorem* tax revenues among debt service obligations that is different from the allocation that would be calculated under the formulas specified in the Pledges; in addition, by separate resolution adopting the capital budget, this Board has allocated a portion of the 1% *ad valorem* tax revenues for the Fiscal Year to one or both of IRWD’s Replacement Fund or Enhancement Fund.

Article XIII B of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year, adjusted for changes in population, cost of living and transfers in sources of funding.

Section 9 of Article XIII B excludes from the appropriations subject to limitation appropriations for debt service and appropriations for all qualified capital outlay projects; a qualified capital outlay project is defined by statute as an appropriation for a fixed asset (including land and construction) with a useful life of 10 or more years and a value which equals or exceeds one hundred thousand dollars (\$100,000).

The Board of Directors of the Irvine Ranch Water District therefore resolves as follows:

Section 1. Subject in all respects to the Pledges, the Treasurer is hereby authorized and directed to implement a modified allocation of the pledged amounts (as defined in the Pledges) of the general 1% *ad valorem* property tax revenues for the Fiscal Year 2023-24 in the manner set forth as follows:

- (a) the amount to be allocated to the Replacement Fund shall be as specified in the resolution adopting the capital budget for the Fiscal Year;
- (b) the amount to be allocated to the Enhancement Fund shall be as specified in the resolution adopting the capital budget for the Fiscal Year;
- (c) the amount to be allocated to the sharing of regional and local cost by existing and future users of the areas known as 111 and 222 shall be as set forth in Attachment “A,” which is attached to this resolution and by this reference made a part hereof;
- (d) the allocation among the Improvement Districts’ debt service obligations shall be as set forth in Attachment “A,” subject to adjustments as may be necessary to reflect actual tax revenues received by IRWD;
- (e) the amount allocated to each Improvement District or combination of Improvement Districts specified in Attachment “A” shall be further allocated by the Treasurer among the various outstanding bond issues based upon their debt service requirements and/or other criteria as he deems appropriate; and

(f) the amounts to be allocated pursuant to paragraphs (d) and (e) from the pledged amount of the general 1% *ad valorem* property tax revenues received by IRWD shall be held unallocated until such allocations are made, and each such amount shall be deposited into the appropriate debt service fund or account for the respective bond issue as and when determined by the Treasurer.

The applications described in this section shall be made only if and to the extent there is not a deficiency at the time of application in the amounts available to pay debt service for any Secured Bonds or Parity Obligations.

Section 2. Nothing contained in this resolution is intended to impair or modify in any way the pledge of the general 1% *ad valorem* property tax revenues as stated in the Pledges. Nothing contained in this resolution is intended to create any entitlement with respect to the use of general 1% *ad valorem* property tax revenues for any particular purpose, it being intended that such revenues are unrestricted except by such Pledges and are subject to application as determined in the discretion of the Board of Directors from time to time.

Section 3. It is hereby found and determined that relative to appropriations subject to limitation under Article XIII B of the Constitution of the State of California, the applications of revenues described in this resolution are for debt service, and accordingly do not constitute proceeds of taxes the appropriation of which is limited under Article XIII B, and that the documentation used in making such determinations has been on file in the office of IRWD for not less than 15 days prior to the date hereof, pursuant to Section 7910 of the Government Code of the State of California

Section 4. The President, Secretary, Treasurer and each other officer of IRWD, acting singly, be and hereby is authorized and directed to execute and deliver any and all documents or instruments and to do and perform any and all acts and things necessary or proper for carrying out the transactions contemplated by this resolution.

ADOPTED, SIGNED AND APPROVED on July 24, 2023.

President/Vice President
IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

Secretary/Assistant Secretary
IRVINE RANCH WATER DISTRICT
and of the Board of Directors thereof

APPROVED AS TO FORM:
Hanson Bridgett LLP

By _____
District Counsel

ATTACHMENT A

ID or Area (Water)	2002 Pledge Formula Allocation of 1% General Tax Revenue ^a	2023-24 Allocation of 1% General Tax Revenue	ID or Area (Sewer)	2002 Pledge Formula Allocation of 1% General Tax Revenue ^a	2023-24 Allocation of 1% General Tax Revenue
112	0	0	212	0	0
113	0	0	213	0	0
125 ^{b c}	17%	11%	225 ^{d e}	23%	23%
153	0	0	240	3%	8%
154	0	0	252	0	0
185	0	0	253	0	0
188	0	0	288	0	0
111	0	0	222	0	26%

Fund	Allocation of 1% Revenue, Per 2023-24 Capital Budget Resolution
Replacement Fund	32%
Enhancement Fund	0

^a No Secured Bonds that received a pledge of 1% general tax levy revenues under Resolution No. 1992-48 remain outstanding. The pledge made by Resolution No. 2002-10 secured the outstanding Consolidated Series 1993 Bonds (consisting of the included percentages of Improvement District Nos. 105 (14.67%), 140 (15.20%), 240 (43.73%) and 250 (26.40%)

^b Improvement District No. 125 assumed the liability for the included amounts and/or included percentages of debt service for each series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of the improvement districts consolidated as Improvement District No. 125: Nos. 105, 121, 130, 135, 140, 161, 182, 184 and 186.

^c After the formation of Improvement District No. 125, with respect to the Series 1993 Bonds, the aggregated included percentages of Improvement District Nos. 105 and 140 (36.87%) were assumed by Improvement District No. 125.

^d Improvement District No. 225 assumed the liability for the included amounts and/or included percentages of debt service for each series of the Secured Bonds or Parity Obligations that constituted the general obligation of one or more of the improvement districts consolidated as Improvement District No. 225: Nos. 2(202), 206, 221, 230, 235, 250, 261, 282, 284 and 286.

^e After the formation of Improvement District No. 225, with respect to the Series 1993 Bonds, the included percentage of Improvement District No. 250 (26.40%) was assumed by Improvement District No. 225.

Exhibit "H"

***IRVINE RANCH WATER DISTRICT
SCHEDULE OF RATES AND CHARGES***



**Irvine Ranch
Water District**

Effective August 1, 2023

Table of Contents

SECTION 1: WATER SYSTEM	4
MONTHLY WATER SERVICE CHARGE	4
SERVICE CHARGES – PRIVATE FIRE PROTECTION SERVICE	5
<i>Service-line charge</i>	5
<i>Fireline Size</i>	5
<i>Monthly Rate</i>	5
<i>Fireline Size</i>	5
<i>Monthly Rate</i>	5
2. <i>Fire hydrant charge</i>	5
3. <i>Fire flow testing</i>	5
COMMODITY CHARGES	6
COMMODITY CHARGES: POTABLE WATER SYSTEM.....	6
1. <i>Residential detached dwelling units</i>	6
2. <i>Residential condo attached/detached dwelling units</i>	6
3. <i>Apartments</i>	6
4. <i>Commercial, industrial, public authority and non-residential mixed usage</i>	6
5. <i>Landscape/Non-agricultural irrigation</i>	6
6. <i>Agricultural irrigation</i>	7
COMMODITY CHARGES: UNTREATED WATER	7
1. <i>Untreated and Santiago Aqueduct Commission (SAC) water</i>	7
2. <i>Landscape irrigation</i>	7
COMMODITY CHARGES: RECYCLED WATER SYSTEM	8
1. <i>Landscape irrigation</i>	8
2. <i>Landscape irrigation recycled loan customers</i>	8
3. <i>Agricultural irrigation</i>	8
4. <i>Commercial and industrial</i>	8
5. <i>Commercial and industrial loan customers</i>	8
BUDGETS AND VARIANCES	9
1. <i>Base budgets for commodity charges</i>	9
2. <i>Budget variances</i>	9
3. <i>Grounds for variance</i>	10
4. <i>Limitations</i>	10
5. <i>Effect of increased budgets</i>	10
PUMPING SURCHARGES	11
1. <i>Potable water pumping surcharges</i>	11
2. <i>Recycled water pumping surcharges</i>	11
TEMPORARY WATER SERVICE CONNECTION	12
1. <i>Monthly service charge</i>	12
2. <i>Commodity charge</i>	12
3. <i>Meter deposit</i>	12
4. <i>Materials for repairing damaged construction meters</i>	12
5. <i>High-lines for redevelopment</i>	12
NEW ACCOUNT FEES AND SECURITY DEPOSITS FOR WATER SERVICE.....	13
1. <i>Service establishment fee</i>	13
2. <i>Residential service deposit</i>	13
3. <i>Non-residential service deposit</i>	13
OTHER WATER SYSTEM CHARGES.....	14
1. <i>Delinquency charges</i>	14
2. <i>Non-sufficient funds checks</i>	14
3. <i>Service restoration charges</i>	14
4. <i>Tampering</i>	14
5. <i>Non-compliance charges for illegal connections</i>	14
WATER SHORTAGE CONTINGENCY PLAN (WSCP) RATES:.....	15

MONTHLY SEWER SERVICE CHARGE	16
1. Residential	16
2. Non-Residential (Commercial, Industrial, and Institutional).....	16
OTHER SEWER SYSTEM CHARGES	17
1. Alternative service charges.....	17
2. Charges for noncompliance with permit conditions	17
3. Fats, oils, and grease (FOG) control programs fees	18
4. Special purpose discharger service charges.....	19
5. Discharge limits.....	19
SECTION 3: DEVELOPER SERVICES	20
WATER CONNECTION FEES	20
1. Residential Density – DU/AC	20
2. Commercial, Industrial, and Public Authority.....	20
3. Parks and Religious Organizations.....	20
4. K-12 Schools (Public and Private)	20
OTHER WATER CONNECTION CHARGES	21
1. High Volume User Connection Fee – Non-Residential	21
2. Methodology for Calculating Redevelopment Water Connection Fees	21
3. Meter Size and Cost	22
4. Quote Request for Meter/Service Modifications by District – Residential Only	22
5. Domestic Water, Recycled Water, and Natural Treatment System (NTS) Plan Check and Inspection Fees	24
6. Public/Private Utilities and Agencies - Plan Check and Inspection Fees.....	24
7. Interim Water Service Charge – New Development	25
SEWER CONNECTION FEES.....	26
1. Residential Density – DU/AC	26
2. Commercial, Industrial, and Public Authority.....	26
3. Parks and Religious Organizations.....	26
4. K-12 Schools (Public and Private)	26
OTHER SEWER CONNECTION CHARGES.....	27
1. Sewer Lateral Installations by District.....	27
2. Irvine Business Complex (IBC) – Non-Residential	27
3. High Volume User Connection Fee – Non-Residential	27
5. Sanitary Sewer Plan Check and Inspection Fees.....	28
EXHIBIT B: HISTORY OF REVISIONS TO SCHEDULE OF RATES AND CHARGES	30

Section 1: Water System

Monthly Water Service Charge

Residential, Commercial, Industrial, Public Authority, Landscape, and Temporary Usage Customers ¹		
Meter Size	Flow Range in GPM ²	Meter Rates ³
5/8" by 3/4" Disc	1/2-20	\$11.85
3/4" Disc	3/4-30	\$17.80
1" Disc	3-50	\$29.65
1 1/2" Disc	2-120	\$71.10
2" Disc	2 1/2-160	\$94.80
2" Turbo	1-250	\$148.15
3" Turbo	2 1/2-650	\$385.15
4" Turbo	2-1250	\$740.65
6" Turbo	2 1/2-2500	\$1,481.25
8" Turbo	4-3500	\$2,073.75
10" Turbo	5-7000	\$4,147.50
6" Magnetic Meter	1600-2800	\$1,659.00
8" Magnetic Meter	2000-5000	\$2,947.10
6" Propeller	90-900	\$533.25
8" Propeller	100-1200	\$711.00
10" Propeller	1600-2000	\$948.00
12" or 14" Propeller	2000-3500	\$1,303.50
16", 18", or 20" Propeller	3500-5500	\$2,251.50
4" Omni F2*	3/4-1250	\$740.65
6" Omni F2*	1 1/2-2000	\$1,185.00
8" Omni F2*	2 1/2-3500	\$2,073.75
1 1/2" Single Jet	2-100	\$59.25
2" Single Jet	2 1/2-160	\$94.80
6" Single Jet	125-1000	\$592.50

*Fireline meters only

¹ Service charges are included in the commodity rate for agricultural usage customers.

² GPM is Gallons per Minute.

³ Potable residential and landscape customers that have 12 calendar months of billing history and stay within the low volume tier for 9 of those 12 months of the prior calendar year will receive a \$2.00 credit per month on their water service charge.

Service Charges – Private Fire Protection Service

Service-line
charge

Fireline Size	Monthly Rate	Fireline Size	Monthly Rate
1"	\$7.45	8"	\$111.65
2"	\$9.75	10"	\$195.15
3"	\$14.95	11"	\$248.75
4"	\$23.90	12"	\$310.90
6"	\$56.10		

2. Fire hydrant charge

The monthly charge for private fire hydrant service is \$34.00 per hydrant. This charge includes water used for fire extinguishing purposes.

3. Fire flow testing

The District will charge \$300.00 to administer any fire flow tests.

Commodity Charges

Irvine Ranch Water District (IRWD) establishes a water budget for each customer. The rates billed are based on use as a percentage of budget. Water budgets are based on an assumed number of residents (and units, in the case of apartments), landscape square footage and actual daily weather and evapotranspiration (ET) data for each of three microclimates within the District. Customers may apply for budget variances for larger than normal landscaped areas, more people living in the home or special medical needs. Rates are based on usage per hundred cubic feet (ccf). The budget process is described in detail in Budgets and Variances on page 10 and residential customers can apply for a variance at <https://www.irwd.com/services/request-a-water-variance>.

Commodity Charges: Potable Water System

1. Residential detached dwelling units

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

2. Residential condo attached/detached dwelling units

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

3. Apartments

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

4. Commercial, industrial, public authority and non-residential mixed usage

Tier	Rate/ccf	Percent of Budget
Base	\$2.52	0-100
Wasteful	\$15.49	101+

5. Landscape/Non-agricultural irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

6. Agricultural irrigation

Potable water supplied under this section shall be used only for the growing or raising, in conformity with recognized practices of husbandry, for the purposes of commerce, trade, or industry, of agricultural, or floricultural products, and produced (1) for human consumption or for the market, or (2) for the feeding of fowl or livestock produced for human consumption or for the market, such products to be grown or raised on parcels of land having an area of not less than five acres utilized exclusively for that purpose.

Type	Rate/ccf	Per Acre Foot
Agricultural	\$3.48	\$1,515.89

Commodity Charges: Untreated Water

1. Untreated and Santiago Aqueduct Commission (SAC) water

Type	Rate/ccf	Per Acre Foot
Agricultural	\$2.29	\$997.52
Non-Agricultural	\$2.11	\$919.12

2. Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.39	0-40
Base	\$2.36	41-100
Inefficient	\$5.25	101-140
Wasteful	\$9.20	141+

Commodity Charges: Recycled Water System

1. Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.39	0-40
Base	\$2.36	41-100
Inefficient	\$5.25	101-140
Wasteful	\$9.20	141+

2. Landscape irrigation recycled loan customers

Tier	Rate/ccf	Percent of Budget
Low Volume	\$1.75	0-40
Base	\$2.52	41-100
Inefficient	\$6.25	101-140
Wasteful	\$15.49	141+

3. Agricultural irrigation

Type	Rate/ccf	Per Acre Foot
Recycled	\$2.09	\$910.40

4. Commercial and industrial

Tier	Rate/ccf	Percent of Budget
Base	\$1.39	0-100
Wasteful	\$9.20	101+

5. Commercial and industrial loan customers

Tier	Rate/ccf	Percent of Budget
Base	\$2.52	0-100
Wasteful	\$15.49	101+

Budgets and Variances

1. Base budgets for commodity charges

Monthly budget includes a fixed component for indoor usage and a variable component based on evapotranspiration (ET) rate for landscape irrigation.

Account Type	Base Budget Number of Residents	Landscape Area (LA)	Base Budget Indoor	Base Budget Outdoor ET x LA x PF	Total Budget
Residential Detached	4	1300 sq. ft (0.03 acres)	# Residents x 50 gpd (IU)	ET x LA x 0.75	(Indoor x # days in bill service period) + Outdoor
Residential Condo Attached/ Detached*	3	435 sq. ft (0.01 acres)	# Residents x 50 gpd (IU)	ET x LA x 0.75	(Indoor x # days in bill service period) + Outdoor
Apartments*	2	N/A	# Residents x 50 gpd (IU)		Indoor x # days in bill service period
Potable Irrigation		Site specific based on irrigated acreage	N/A	ET x LA x 0.75	Outdoor based on bill service period
Recycled Irrigation		Site specific based on irrigated acreage	N/A	ET x LA x 0.87	Outdoor based on bill service period
Commercial, Industrial, Institutional			Site specific, based on productivity, employees, water use efficiency practices etc.	Site specific, based on irrigation needs	Site specific, adjusted for # days in bill service period

*For master-metered apartments and condominiums, the base budget is multiplied by the number of dwelling units.

CCF = 100 cubic feet. 1 CCF = 1 billing unit = 748 gallons

ET = reference evapotranspiration – from IRWD weather stations located in coastal, central or foothill zones for cool season turf

GPD = gallons per day

IU = Internal Use – assumes 50 GPD per person

LA = irrigated landscape acres

PF = plant factor. Adjusts ET based on plant needs relative to cool season turf and irrigation system efficiency requirements. The plant factor for potable irrigation is 0.75. For recycled water, the plant factor is 0.87.

2. Budget variances

Variances are available for larger than normal landscaped areas, more people living in the home or special medical needs. Applications for variances may be obtained from the District website

<https://www.irwd.com/services/request-a-water-variance> or from Customer Service at (949) 453-5300. See IRWD Rules and Regulations, Section 12.6 for variance procedures.

3. Grounds for variance

Applicants must provide proof acceptable to the District to support any variance request.

a. **Number of people residing in a residential dwelling unit**

Each additional person increases the budget by 1.6 ccf/month which is IU x 0.8.

b. **Landscape**

Increased budgets shall be given for residential lot size beyond the standard base budget lot size. Applicants must provide acceptable documentation to the District of the actual irrigated landscape area served.

c. **Medical needs**

- Approval is contingent upon medical documentation.
- Increased budget will be determined on a case by case basis and based on the type of medical need.

d. **Licensed care facilities (in a residential dwelling unit)**

- A current license from appropriate regulatory agency will be required.
- A licensed 24-hour care facility will be provided budget increases based on the IU x 0.8 for each additional resident.
- A licensed day care facility (not 24-hour) will be provided budget increases based on the IU x 0.5 for each additional person.
- Additional budget for medical reasons will be determined on a case by case basis.

e. **Fire control zones**

- Adjustments to budgets will be determined by the District based upon relevant factors such as area, slope, planting material, etc.

f. **Commercial/industrial/public authority**

- Adjustments to the base budget will be determined on a case by case basis. Relevant factors will include expansion of productive capacity, existing conservation practices that can be shown to have reduced water usage, severe economic hardship, etc.

g. **New account establishment variance**

- Landscape accounts – billed at the base rate for the first six months and, beginning in the seventh month, the budget will be based on irrigated acres.
- Commercial and industrial accounts – billed at the base rate on usage for the first six months and, beginning in the seventh month, the monthly budget will be based on unique business and site demands as determined by the District.

4. Limitations

- a. An approved variance will become effective on the date the request for variance is approved by the District but must be submitted within thirty (30) days of receipt of the bill.
- b. Approvals are valid for a period specified by the District (one year or less) and must be resubmitted on or before the expiration date to remain in effect.

5. Effect of increased budgets

a. **Residential**

Approved variances will extend each tier of the residential structure by a percentage.

b. **Non-residential**

Approved variances will extend each tier of the non-residential structure by a given percentage (or other method) determined on a case by case basis.

Pumping Surcharges

A pumping surcharge will be added to the variable water usage charge for customers in locations that cause the Distric to incur additional pumping costs to supply their water. The surcharge is based upon prevailing energy costs and varies depending upon the cost to pump water to the area served.

1. Potable water pumping surcharges

Area Name	Surcharge/ccf
Area 1	\$0.38
Area 2	\$0.67
Area 3	\$0.90
Area 4	\$1.72

2. Recycled water pumping surcharges

Area Name	Surcharge/ccf
Area 1	\$0.23
Area 2	\$0.37
Area 3	\$0.53

Temporary Water Service Connection

1. Monthly service charge

See Chart on page 4.

2. Commodity charge

Wherever feasible, recycled water shall be used for temporary construction uses. The Commodity Charge shall be as follows:

Potable	\$3.08/ccf
Recycled	\$1.71/ccf

3. Meter deposit

A deposit equal to the replacement cost of the construction meter shall be collected at the time of service application. The deposit will be applied to the closing bill and any remaining amount refunded to the customer. Lost meters will result in forfeiture of deposit.

Size	Cost
1", 1-1/2", 2" Disc	\$ 1,000.00
3" Turbo T2 & H2	1,900.00
4" Turbo	2,600.00
6" Turbo	4,680.00
8" Turbo	7,930.00
10" Turbo	11,750.00

4. Materials for repairing damaged construction meters

Item	Cost
Meter	Cost by size is shown in section 3 above
Swivel Hose Coupling-Female	\$ 240.00
Register With AMR & Pulse Wire	275.00
Swivel Adapter	158.00
Fire Hose Adapter 3" MIP x 2-1/2" MFH	42.00
Lock	15.00
H2 Hydrant Meter Handle	22.00
Fire Hydrant Meter Lock - LRG	122.00
Rotor and Shaft Assembly (3")	721.00
Barrel Lock	30.00
Male Fitting	95.00
Hydrant Collar	100.00
Rotor Cap	27.00
Collar (with barrel lock)	106.00
Labor & Overhead	120.00

5. High-lines for redevelopment

A high-line is a temporary service connection installed by the District to an existing customer during system upgrades or repairs to the District's system. Whenever feasible, high-lines will be metered and the customers will be billed at their regular rate. The District will determine whether a high-line should be metered.

If a high-line is unmetered, the customer will be charged using a reasonable average daily consumption based on prior consumption or based on other reasonable calculations in the absence of historical data.

New Account Fees and Security Deposits for Water Service

This section is applicable to all requests for new or transferred service.

1. Service establishment fee

A fee of \$25.00 shall be collected to establish a new account for water and sewer service, or to transfer an existing account to a new location.

2. Residential service deposit

For residential customers, a deposit of \$50.00 may be required until a one year payment history is established.

3. Non-residential service deposit

For non-residential customers, a deposit of \$100.00 is required until a one year payment history is established.

Other Water System Charges

1. Delinquency charges

All bills and charges for water, sewer and recycled water service shall be due and payable upon presentation and shall become delinquent twenty-five (25) calendar days thereafter. If payment is not made within twenty-five (25) calendar days after presentation, a late charge will be levied upon the unpaid balance as follows:

For residential and non-residential accounts with an unpaid balance of \$10 or more, a one-time charge of 10% of the unpaid balance plus 1.5% interest will be assessed, and each month thereafter the unpaid balance will be subject to an interest charge of 1.5%.

2. Non-sufficient funds checks

A \$20.00 service fee will be charged for each check returned from the bank for non-sufficient funds.

3. Service restoration charges

When service is discontinued because of delinquency in payment of a water, sewer, or recycled water bill, the service shall not be restored until all delinquent charges, late charges and interest charges, and a trip charge as specified below, have been paid.

a. Trip charge during normal working hours

The trip charge applicable for work requested to be performed during normal working hours of the District will be \$75.00. Certain exceptions may apply.

b. Trip charge after normal working hours

The trip charge applicable for work requested to be performed after normal working hours of the District will be \$200.00. Certain exceptions may apply.

4. Tampering

If any person tampers with a District meter or District side angle stop and damages it, the customer shall pay the District for the cost of repairs, including but not limited to: parts, labor, and equipment. In addition, the customer will be liable for any charges imposed under the District's Rules and Regulations.

5. Non-compliance charges for illegal connections

The District may impose charges in accordance with Section 14 of the District's Rules and Regulations.

Water Shortage Contingency Plan (WSCP) Rates:

The IRWD Board of Directors adopted an updated Water Shortage Contingency Plan (WSCP) in June 2021. The WSCP includes a “toolbox” of potential strategies for responding to each level of water shortage. The Board approved maximum water shortage water budget adjustments associated with levels of shortage at the October 26, 2021 Board meeting. Using WSCP as a guide and following Proposition 218’s requirements, rates were developed for each shortage level. These will be referred to as “WSCP rates” and have only been developed for the potable system commodity rates. They have no impact on the monthly fixed service water or sewer charges or on the recycled system.

The rates at each level are as follows.

<i>Tiers</i>	<i>WSCP Levels Commodity Rates</i>					
	1	2	3	4	5	6
	Up to 10%	11-20%	21-30%	31-40%	41-50%	Over 51%
Low Volume	\$1.76	\$1.76	\$1.77	\$1.78	\$1.79	\$1.82
Base	\$2.59	\$2.69	\$2.79	\$2.95	\$3.24	\$3.64
Inefficient	\$6.41	\$6.68	\$6.81	\$6.92	\$7.50	\$8.49
Wasteful	\$16.28	\$17.07	\$17.98	\$19.09	\$21.25	\$24.30

If the Board of Directors elect to implement any of these WSCP rates, the commodity rates are expected to provide cost of service equity for the budgeted Board-approved operating variable costs and additional costs incurred as a direct result of a water shortage declaration at the associated stage level. Implementation of WSCP rates would require additional Board action.

Section 2: Sewer System

Monthly Sewer Service Charge

1. Residential

(a) Single Family and Multi-family Dwelling Units	
<u>AVERAGE MONTHLY WATER USE^{1, 2, 3, 4}</u>	<u>SEWAGE SERVICE CHARGE PER MONTH</u>
Over 1000 cubic feet (> 10.0 ccf)	• 100% rate = \$ 33.24 per unit
501-1000 cubic feet (5.01-10.0 ccf)	• 90% rate = \$ 28.78 per unit
0-500 cubic feet (0.0-5.0 ccf)	• 75% rate = \$ 23.10 per unit
<p>(1) Monthly sewage service charge based upon the average of the actual lowest three months' water usage during the prior calendar year. Charges are based on a 30 day billing period.</p> <p>(2) Customers with less than a full calendar year of history are charged the 90% rate.</p> <p>(3) No credit will be granted for vacancies resulting from the normal turnover of occupants in an existing multiple dwelling unit. The price structure contained herein includes considerations of average vacancy rates.</p> <p>(4) A newly constructed multiple dwelling unit may be billed at the non-residential metered rate, with appropriate allowance for landscape irrigation, until the structure is released for occupancy.</p>	
<u>SEWAGE SERVICE CHARGE PER MONTH</u>	
(b) Collection Service Charge (assumes 10.0 ccf)	\$ 10.95 per unit
(c) Treatment Service Charge (assumes 10.0 ccf)	\$ 19.70 per unit

2. Non-Residential (Commercial, Industrial, and Institutional)

<p>Quantity charges are based on the assumption that 90% of non-residential water consumption returns to the sewer. Because of landscape irrigation or consumptive usage, some non-residential users may discharge substantially less of their metered water into the sewer system. Those users may, upon request to the District, be permitted to have the amount of water being discharged into the sewer determined by means acceptable to the District. Upon request by the user and at the sole discretion of the District, an alternate service charge may be applied.</p>				
<p>To qualify for the sewage service charge only, a customer usage history cannot be greater than 120 ccf in a full calendar year based on actual meter readings. Usage exceeding 10.0 ccf per month will pay a quantity charge. During construction, prior to occupancy, these rates are applicable.</p>	<u>SEWAGE SERVICE /QUANTITY/COMMODITY CHARGE PER MONTH</u>			
	<table> <tr> <td>Sewage service charge</td> <td style="text-align: right;">\$ 33.24</td> </tr> <tr> <td>Quantity charge beyond 10.0 ccf</td> <td style="text-align: right;">\$ 3.00 /ccf</td> </tr> </table>	Sewage service charge	\$ 33.24	Quantity charge beyond 10.0 ccf
Sewage service charge	\$ 33.24			
Quantity charge beyond 10.0 ccf	\$ 3.00 /ccf			

Other Sewer System Charges

This section shall be applicable to non-residential customers who discharge extra-strength sewage into the sewage collection system, or discharge or have the potential to discharge constituents subject to federal or state standards and local discharge limitations.

1. Alternative service charges

At the sole discretion of the District, users may request the application of an alternative service charge for use. The alternative service charge shall be based on measured quantity and quality of water being discharged to the sewer from the user's facility by a means acceptable to the District. The alternative service charge for use shall be computed by the following formula:

$$\text{Charge for use} = VR_v + BR_b + SR_s$$

Where V = Total volume of flow in hundred cubic feet.

B = Total discharge of biochemical oxygen demand (BOD) in pounds.

S = Total discharge of suspended solids (SS) in pounds

R_v = \$ 2.077 per hundred cubic feet

R_b = \$ 0.495 per pound of BOD

R_s = \$ 0.431 per pound of SS

2. Charges for noncompliance with permit conditions

a. Minor violation

Condition where the limitation is less than the violation and the violation is less than the technical review criterion.

Fee per violation - \$350

b. Significant noncompliance or significant violation

Condition where the violation is greater than the technical review criterion or qualifies under the definition of significant noncompliance.

Fee per violation - \$550

c. Batch dump or slug load

Fee per violation - \$550

d. Probation orders

Enforcement Compliance Schedule Agreements and subsequent two year probation, and Regulatory Compliance Schedule Agreements.

Fee per violation - \$550

e. Appeals to the Board of Directors

Appeal fee - \$500

3. Fats, oils, and grease (FOG) control programs fees

All terms and requirements for the Fats, Oils, and Grease (FOG) Control Program can be found in Section 7.13 of the District's Rules and Regulations for Water, Sewer, Recycled Water, and Natural Treatment System Service.

a. FOG wastewater discharge permit fees (pursuant to Rules and Regs 7.13.6(4))
 Food service establishments (FSE), and those FSE that are issued a conditional waiver (CW) by the District, shall pay the following FOG wastewater discharge permit fees which do not exceed the amount determined in Table 2-29 of the 2018 Fats, Oils, & Grease Fees Study:

FSE Monthly Permit Fee:	\$16.40 per month
CW Monthly Permit Fee:	\$ 7.25 per month

b. These charges shall be incorporated in the monthly sewage service charges.

c. Special services/fees

1) FOG plan check fees

The following FOG plan check fees must be paid at the time FOG plans are submitted.

Food Service Establishments (FSE) and Conditional Waivers (CW)

Initial Plan Check	\$575.00
<u>Permit Issuance and Initial Inspection</u>	<u>275.00</u>
Total =	\$850.00

Limited Food Prep (LFP)

Initial Plan Check	\$575.00
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For FSE, CW or LFP, all initial plan checks include the initial plan check and up to one revision. If more than one revision is required, the FSE, CW or LFP will be required to pay additional plan check fees in the amount of \$235.00 This subsequent plan check fee includes up to two (2) more revisions.

2) Compliance follow-up inspection fee

If during an inspection the FSE is deemed to be out of compliance with the FOG Control Program and a compliance follow-up inspection is required, the FSE shall be required to pay \$315.00 for the compliance follow-up inspection.

3) Enforcement fees

If an FSE is deemed to be out of compliance and a Notice of Violation is issued by the District to the FSE, the FSE will be charged an enforcement fee in the amount of \$1,150.00 per incident.

4) Special study fee

This fee is for the District to review special studies at the request of the FSE, such as a performance study of bio-additives to a grease interceptor. The special study fee in the amount of \$1000.00 will be required at the time of request by the FSE to the District.

5) FOG-related private lateral sewage discharge response fee

If District staff responds to a private lateral sewage discharge (PLSD) that after investigation by District staff is found to be FOG-related, the following fees shall be charged to the FSE, CW or LFP:

PLSD Response Fees During Working Hours

First Response Hour -	\$3,225.00
Each Additional Response Hour -	2,700.00 per hour

PLSD Response Fees After Working Hours

First Response Hour -	\$4,200.00
Each Additional Response Hour -	3,675.00 per hour

4. Special purpose discharger service charges

Special purpose discharge service fees apply to customers who have been required by the District to obtain a special purpose discharge permit issued jointly by the District and Orange County Sanitation District (OCSD). Sewage service charges will be based on reported and verified monthly flow to sewer.

Flow Service Charge: up to \$1,676.09 per Million Gallons

5. Discharge limits

Discharge limits are included in Exhibit C of the Rules and Regulations.

Section 3: Developer Services

Water Connection Fees

1. Residential Density – DU/AC¹

Connection Fees per Dwelling Unit (DU)/Acre (AC)

Improvement District	0-5.8	5.9-10.8	10.9-25.8	25.9+
	DUs/AC ⁽¹⁾	DUs/AC ⁽¹⁾	DUs/AC ⁽¹⁾	DUs/AC ⁽¹⁾
111*	\$5,4304,177	\$4,7883,683	\$4,0593,122	\$3,4272,636
112	\$2,3101,945	\$2,3101,945	\$2,3101,945	\$2,3101,945
112a (tax exempt)	\$3,9303,275	\$3,9303,275	\$3,9303,275	\$3,9303,275
113	\$1,3221,297	\$1,3221,297	\$1,3221,297	\$1,3221,297
125	\$2,9582,980	\$2,9582,980	\$2,9582,980	\$2,9582,980
153	\$1,2921,143	\$1,2921,143	\$1,2921,143	\$1,2921,143
153 PA 30	\$4,9564,386	\$4,9564,386	\$4,9564,386	\$4,9564,386
185	\$1,6001,867	\$1,6001,867	\$1,6001,867	\$1,6001,867
188	\$1,9061,687	\$1,9061,687	\$1,9061,687	\$1,9061,687

*All others

2. Commercial, Industrial, and Public Authority

Connection Fees per AC

Improvement District	Commercial	Industrial	Public Authority
111*	\$30,12923,176	\$45,88935,299	\$30,12923,176
112	\$13,73511,565	\$13,73511,565	\$13,73511,565
112a (tax exempt)	\$25,53621,280	\$25,53621,280	\$25,53621,280
113	\$28,50124,492	\$0	\$28,50124,492
125	\$14,66814,779	\$20,82220,980	\$14,66814,779
153	\$8,6357,642	\$12,25610,846	\$8,6357,642
PA 30	\$24,59121,762	\$34,90830,892	\$24,59121,762
185	\$7,4748,724	\$7,4748,724	\$7,4748,724
188	\$7,5296,663	\$7,5296,663	\$7,5296,663

*All others

3. Parks and Churches/Religious Organizations

Connection Fees per Fixture Unit²

Improvement District	Indoor Water Use	Outdoor Water Use
111*	\$94,3572,58	\$332,06255,43
125	\$63,8649,12	\$223,81172,16
153	\$28,7425,43	\$100,7289,13
PA 30	\$81,7972,38	\$286,66253,68
185	\$66,9050,19	\$234,95176,26
188	\$37,6233,29	\$132,35117,12

*All others

4. K-12 Schools (Public and Private)

Connection Fees per 100 Students (Based on Max Daily Attendance)

Improvement District	Indoor Primary or Intermediate	Indoor Secondary	Outdoor Primary, Intermediate, or Secondary
111*	\$7,4375,721	\$9,9717,670	\$308246
125	\$5,0223,863	\$6,7435,187	\$217173
153	\$2,2602,000	\$3,0332,684	\$9089
PA 30	\$6,4325,692	\$8,6377,643	\$259254
185	\$5,0443,784	\$7,0775,309	\$220171

¹ AC = Gross acreage excluding private parks.

² Calculated per Uniform Plumbing Code

188

\$3,4423,046

\$4,6064,076

\$144132

*All others

Section 3: ~~Developer Services~~ Other -Water Connection Charges

~~1. High volume user – Non-Residential~~

~~This section shall apply to all commercial, industrial, and public authority applicants in addition to standard connection fees in all improvement districts.~~

~~Connection Fee Formula~~

~~Additional High Volume Water User Connection Fee =~~

$$\frac{[\text{Est. GPD use} - (\text{no. acres} \times \text{use factor}^*)] \times \$1,267,324/\text{cfs}}{646,320 \text{ gal/day/cfs}}$$

*Non-Residential Water Use Factor	Land Use Category	Water Use Factors (Gal/Acre x /Day)
	Commercial	2,000.00
	Industrial	4,000.00
	UCI	Special Contract

~~Definitions~~

~~Commercial: Commercial development includes but is not limited to the following uses: Hotels, retail, and offices.~~

~~Industrial: Industrial development includes but is not limited to the following uses: Manufacturing, research and development, and distribution.~~

~~GPD: Gallons per Day~~

~~cfs: Cubic feet per second~~

1. High Volume User Connection Fee – Non-Residential

This section shall apply to all commercial, industrial, and public authority applicants in addition to standard connection fees in all Improvement Districts.

$$\text{High Volume Water User Connection Fee} = [ADD_{dw} - (AC \times NRWUF)] \times \frac{\$1,432,076 \times 1,267,324}{646,320 \text{ GPD}}$$

<u>Non-Residential Water Use Factor (NRWUF):</u>	<u>Land Use Category</u>	<u>NRWUF (GPD/ Acre)</u>
	<u>Commercial/Public Authority</u>	<u>2,000</u>
	<u>Industrial</u>	<u>4,000</u>
	<u>UCI</u>	<u>Special Contract</u>

Definitions: ADD_{dw} Average Daily Water Demand (Estimated Daily Water Usage) in Gallons per Day

AC Gross Acreage

Commercial Development including but not limited to hotels, retail, colleges, and offices.

Industrial Development including but not limited to manufacturing, research and development, and distribution.

Public Authority Development including but not limited to government agencies and K-12 Schools.

2. Methodology for Calculating Redevelopment Water Connection Fees

Redevelopment connection fees will be calculated using the following methodology, effective January 1, 2014:

- 1) Calculate new development connection fees based on new development land use type (and estimated water usage for high volume users, if applicable) utilizing current rates and charges; and

2) Calculate existing development connection fee credit based on existing land use type (and existing water usage for high volume users, if applicable) utilizing current rates and charges; and

3) The redevelopment connection fee is the difference between the new development connection fee and the connection fee credit. No refunds will be given if the credit is greater than the connection fee.

Methodology for calculating redevelopment connection fees

Redevelopment connection fees will be calculated using the following methodology, effective January 1, 2014:

Calculate water and sewer connection fee based on redevelopment plans utilizing current rates and charges;

Provide a credit based on the existing project (to be redeveloped) by calculating a connection fee using current rates and charges; and

The redevelopment connection fee calculation is the difference between the new development connection fee and the connection fee credit. No refunds will be given if the credit is greater than connection fee.

3. Meter Size and Cost

METER SIZE AND COST OF THE METER			
	<u>Meter Size</u>	<u>Min/Max GPM</u>	<u>Cost of Meter</u>
<u>Fireline Meter</u>	<u>5/8" x 3/4" Disc</u>	<u>1/2 – 20</u>	<u>\$150</u> 10
	<u>Full 3/4" Disc</u>	<u>3/4 – 30</u>	<u>\$170</u>
	<u>1" Disc</u>	<u>1 – 50</u>	<u>\$260</u> 40
	<u>1 – 1/2" Disc</u>	<u>2 – 100</u>	<u>\$580</u>
	<u>2" Disc</u>	<u>2.5 – 160</u>	<u>\$750</u>
<u>Base on Demand Commercial/Residential/ Landscaping Irrigation</u>	<u>2" Turbo</u>	<u>1.5 – 250</u>	<u>\$2,680</u> \$1,480
	<u>3" Turbo</u>	<u>2.5 – 650</u>	<u>\$1,610</u>
	<u>4" Turbo</u>	<u>3 – 1,250</u>	<u>\$3,060</u>
	<u>6" Turbo</u>	<u>4 – 2,500</u>	<u>\$5,700</u>
	<u>8" Turbo</u>	<u>5 – 3,500</u>	<u>Verify cost & availability</u>
	<u>10" Turbo</u>	<u>6 – 5,500</u>	<u>Verify cost & availability</u>

4. Quote Request for Meter/Service Modifications by District – Residential Only

Customers may request the District to provide a quote for the following services:

- 1) Install, relocate, and abandon domestic and recycled water meters/service line up to 2-inch in size for residential projects only;
- 2) Replace (downsize or upsize) domestic and recycled water meters/service line up to 2-inch in size for residential projects only.

To request an action listed above, the customer must submit a Quote Request for Service or Meter Modifications which can be obtained by contacting Development Services via email at plancheck@IRWD.com. District staff will prepare a cost estimate to include the individual meter as shown in Subsection 3, additional parts required for project and labor required for installation. A connection fee will apply for any previously undeveloped parcel. When payment is received, a work order will be issued to District staff to begin coordination and installation. Easements will be required for any facilities located outside of the public right of way.

Additional Requirements:

- a. It is the customer's responsibility to ensure that any upsizing or downsizing of the meter will not have adverse effects to the customer's system as it relates to water pressure, fire protection or ability to successfully serve the demand of the home or business. The District may require OCFA approval of any modifications and/or a signed Request & Authorization to Change Meter Size form.

- b. Any private-side (downstream of the water meter) modifications or repairs are the sole responsibility of the customer.
- c. If for any reason the customer chooses to change back to the original size meter, all installation costs would once again apply.
- d. District Meter Quotes are valid for 30 days.

The District reserves the right to decline a customer's request for meter/service modifications for any reason. In the event the District declines to perform modifications, the requester is required to follow the formal plan approval process by submitting design plans to Development Services. The District will not provide quotes for non-residential customers. For further information, see Development Services Procedural Guidelines document which can be found at <https://www.irwd.com/doing-business/engineering>.

2. Service installations by District

Customers may request the District to install, relocate, or abandon domestic water and recycled water service lines up to 2-inch in size. To request an action listed above, the customer must submit a Quote Request for Service or Meter Modifications which can be obtained by contacting Development Services. District staff will prepare a cost estimate for the requestor. When payment is received, a work order will be issued to District staff to begin coordination and installation. Easements will be required for any facilities located outside of the public right of way. A connection fee will apply for any previously undeveloped parcel. Meter installation costs are shown in subsection 3.

The District reserves the right to decline a customer's request for service installations by District for any reason. In the event the District declines to perform service installations, the requester will need to submit design plans for review and approval through Development Services. For further information, see Development Services Procedural Guidelines and General Design Requirements document which can be found at www.irwd.com.

3. Meter installations by District

Customers may request the District to install or replace (downsize or upsize) domestic water or recycled water meters. To request an action listed above, the customer must submit a Quote Request for Service or Meter Modifications which can be obtained by contacting the District's Development Services. The District may require OCFA approval documents prior to the installation of certain meter sizes. District staff will prepare a cost estimate for the requestor. When payment is received, a work order will be issued to District staff to begin coordination and installation.

a. Meter Costs

<u>Meter size</u>	<u>Cost</u>	<u>Meter size</u>	<u>Cost</u>
5/8"	\$ 110.00	2" Disc	\$ 750.00
3/4"	—170.00	2" Turbo	-2,680.00
1"	—240.00		
1 1/2"	—580.00		

- b. The customer shall pay for the cost of additional parts and labor needed for the installation or replacement. For example, the cost to convert from 5/8" or 3/4" to a 1" meter is \$2,000. This price is in addition to the cost for a 1" meter.
- c. The customer will be responsible for any plumbing modifications downstream of the water meter.
- d. Meter cost includes strainer.

4. ~~Upsizing and downsizing meter request requirements~~

- ~~a. It is the customer's responsibility to ensure that any upsizing or downsizing of the meter will not have any adverse effects to the customer's system as it relates to water pressure, fire protection or ability to successfully serve the demand of the home or business. The District may require OCFA approval of any modifications and/or a signed Request & Authorization to Change Meter Size form.~~
- ~~b. Any private-side (downstream of the water meter) modifications or repairs are the sole responsibility of the customer.~~
- ~~c. If for any reason the customer chooses to change back to the original size meter, all installation costs would once again apply.~~

~~A quote request for service or meter modifications can be obtained at the District's Development Services counter.~~

5. Domestic Water, Recycled Water, and Natural Treatment System (NTS) Plan Check and Inspection Fees

~~Residential or Natural Treatment Systems plans require a non-refundable deposit of 5% of the estimated cost. Non-residential plans require a nonrefundable \$100 deposit. The deposit shall be submitted when submitting for first plan check. Any remaining fees shall be paid prior to final approval of the plans.~~

~~Plan Check and Inspection (PC&I) fees for domestic water and recycled water systems shall be calculated as 10% of the bondable cost for the off-site/public improvements of the project or a fixed fee as described below. PC&I fees for Natural Treatment System shall be calculated as 5% of the bondable cost or a minimum of \$30,000.00.~~

~~Plan check and inspection fees for water systems shall be calculated as 10% of the bondable cost for the off-site, public, potable or recycled water system or a fixed fee as described below. Plan check and inspection fees for Natural Treatment System (NTS) shall be calculated as 5% of the bondable cost or a minimum of \$30,000.00. Residential or Natural Treatment Systems plans require a non-refundable deposit of 5% of the estimated cost. Non-residential plans require a nonrefundable \$100 deposit. The deposit shall be submitted when submitting for first plan check. Any remaining fees shall be paid prior to final approval of the plans.~~

Installation of a 1" or 2" <u>S</u> ervice	-\$41,000.00
Removal of a 1" or 2" <u>S</u> ervice	-\$31,000.00
Installation of Fire DCBA or <u>F</u> ire <u>H</u> ydrants	-\$51,000.00
Installation of <u>R</u> ecycled <u>W</u> ater <u>H</u> ydrants	or temporary
construction connect ions	\$51,000.00
<u>Temporary C</u> onstruction <u>C</u> onnections	<u>\$-5,000.00</u>

Inspection Overtime Rates are as follows:

WeekdaysAny Day of the Week

64PAM-9PM \$300230300.00/Hour

9PM-6AM \$345460460.00/Hour

~~The overtime inspection rate is \$200.00/hr during the hours of 6 am and 9 pm and \$300.00/hr between 9 pm and 6 am.~~

6. Public/Private Utilities and Agencies - Plan Check and Inspection Fees

Plan check and inspection fees are determined by the following:

- i. Public utility projects will be determined on a case-by-case basis. Please contact Development Services Department or email plancheck@irwd.com for more information.
- ii. Private utility projects will be determined on a case-by-case basis. Projects with significant impacts to IRWD facilities will incur fees based on total reviewer hours and anticipated inspection time. Minimum \$2,500 per plan.

6.7. Interim Water Service Charge – New Development

Builders and developers will be charged \$43.15 per connection for water service directly related to the vertical construction process of homes. The charge applies only in a new tract and/or development for the period of time after in-tract pipelines, service mains and sewer pipelines have been connected to the District's water system. Once connections to the District pipelines are made and housing phases are released for occupancy, water used through the occupants metered house connection will be billed to the developer or resident as appropriate.

Connection methods and determination of the appropriate uses of unmetered water is at the sole discretion of the District. The only allowable unmetered use is for the testing of new construction residential plumbing. Water used for lot soft-scape, exterior of the home stucco/ plaster, drywall, interior stonework, interior finishing work and clean-up, connections to sales/construction trailers, flat work, hardscaping, retaining and other walls, lot or pad soaking, streetscape, water trucks/ buffaloes must be metered with a temporary construction meter. Any connection practice that could pose a risk to public health resulting from a backflow condition is prohibited. Connection methods and appropriate use of water is at the sole discretion of the District. Examples of permitted uses may include construction of living structures, lot soft-scape, exterior of the home stucco/ plaster, drywall, interior stonework, interior finishing work and clean-up. Examples of unpermitted uses may include, but are not limited to, connections to sales/construction trailers, flat work, hardscaping, retaining and other walls, lot or pad soaking, streetscape, water trucks/ buffaloes or any connection practice that could pose a risk to public health resulting from a backflow condition. Unpermitted connections require a temporary construction meter. Failure to properly connect using a meter to the District's Distribution System will subject the builder/developer to non-compliance charges.

Unmetered water service is not permitted for custom lots. Developers for custom lots will be required to apply for a domestic water construction meter prior to starting construction.

Sewer Connection Fees

1. Residential Density – DU/AC¹

Connection Fees per Dwelling Unit (DU)

Improvement District	0-5.8 DUs/acre	5.9-10.8 DUs/acre	10.9-25.8 DUs/acre	25.9+ DUs/acre
<u>1-(222) *</u>	<u>\$9,6417,416</u>	<u>\$8,5806,600</u>	<u>\$7,0635,433</u>	<u>\$5,5724,286</u>
<u>212</u>	<u>\$5,4014,481</u>	<u>\$5,4014,481</u>	<u>\$5,4014,481</u>	<u>\$5,4014,481</u>
<u>212a (tax exempt)</u>	<u>\$10,2558,546</u>	<u>\$10,2558,546</u>	<u>\$10,2558,546</u>	<u>\$10,2558,546</u>
<u>213</u>	<u>\$9,0957,922</u>	<u>\$9,0957,922</u>	<u>\$9,0957,922</u>	<u>\$9,0957,922</u>
<u>240</u>	<u>\$5,3204,092</u>	<u>\$5,3204,092</u>	<u>\$5,3204,092</u>	<u>\$5,3204,092</u>
<u>225</u>	<u>\$5,1003,218</u>	<u>\$5,1003,218</u>	<u>\$5,1003,218</u>	<u>\$5,1003,218</u>
<u>253</u>	<u>\$2,2622,002</u>	<u>\$2,2622,002</u>	<u>\$2,2622,002</u>	<u>\$2,2622,002</u>
<u>253 PA 30</u>	<u>\$5,1724,577</u>	<u>\$5,1724,577</u>	<u>\$5,1724,577</u>	<u>\$5,1724,577</u>
<u>256</u>	<u>\$7,3726,524</u>	<u>\$7,3726,524</u>	<u>\$7,3726,524</u>	<u>\$7,3726,524</u>
<u>285</u>	<u>\$5,3323,333</u>	<u>\$5,3323,333</u>	<u>\$5,3323,333</u>	<u>\$5,3323,333</u>
<u>288</u>	<u>\$3,2712,895</u>	<u>\$3,2712,895</u>	<u>\$3,2712,895</u>	<u>\$3,2712,895</u>
<u>OPA1 (Ridgeline)</u>	<u>\$7,5566,687</u>	<u>\$7,5566,687</u>	<u>\$7,5566,687</u>	<u>\$7,5566,687</u>

*All others

2. Commercial, Industrial, and Public Authority

Connection Fees Per AC^{1,2}

Improvement District	Commercial	Industrial	Public Authority
<u>1-(222) *</u>	<u>\$54,03541,565</u>	<u>\$94,27272,517</u>	<u>\$54,03541,565</u>
<u>212</u>	<u>\$33,42227,728</u>	<u>\$33,42227,728</u>	<u>\$33,42227,728</u>
<u>212a (tax exempt)</u>	<u>\$61,22551,021</u>	<u>\$61,22551,021</u>	<u>\$61,22551,021</u>
<u>213</u>	<u>\$45,81234,953</u>	<u>\$0</u>	<u>\$45,81234,953</u>
<u>240</u>	<u>\$24,29118,685</u>	<u>\$0</u>	<u>\$24,29118,685</u>
<u>225</u>	<u>\$20,45215,732</u>	<u>\$24,19418,611</u>	<u>\$20,45215,732</u>
<u>253</u>	<u>\$10,6847,756</u>	<u>\$17,73012,870</u>	<u>\$10,6847,756</u>
<u>253 PA 30</u>	<u>\$23,06120,408</u>	<u>\$38,26633,864</u>	<u>\$23,06120,408</u>
<u>285</u>	<u>\$10,6566,661</u>	<u>\$10,6566,661</u>	<u>\$10,6566,661</u>
<u>288</u>	<u>\$12,90911,424</u>	<u>\$12,90911,424</u>	<u>\$12,90911,424</u>

*All others

3. Parks and ~~Churches~~ Religious Organizations

Connection Fees Per Fixture Unit⁴

Improvement District	All Projects
<u>1-(222) *</u>	<u>\$597,82459,86</u>
<u>240</u>	<u>\$361,40278,00</u>
<u>225</u>	<u>\$320,55246,58</u>
<u>253</u>	<u>\$137,36121,56</u>
<u>253 PA 30</u>	<u>\$361,44319,86</u>
<u>288</u>	<u>\$85,6775,81</u>

*All others

4. K-12 Schools (Public and Private)

Connection Fees per 100 Students Based on Max Daily Attendance

Improvement District	Primary or Intermediate	Secondary
<u>1-(222) *</u>	<u>\$28,32821,791</u>	<u>\$37,77529,058</u>
<u>240</u>	<u>\$17,08113,139</u>	<u>\$22,77717,521</u>
<u>225</u>	<u>\$15,06111,585</u>	<u>\$20,08115,447</u>
<u>253</u>	<u>\$6,4535,711</u>	<u>\$8,6057,615</u>
<u>253 PA 30</u>	<u>\$16,98215,028</u>	<u>\$22,64320,038</u>

¹ AC = Gross acreage excluding private parks

^{4,2} Calculated per Uniform Plumbing Code

288

\$4,123,649

\$5,495,863

*All others

Other Sewer Connection Charges

1. Sewer ~~L~~ateral ~~I~~nstallations by District

The District does not install sewer laterals. [Please email plancheck@irwd.com](mailto:plancheck@irwd.com) for questions on submittal requirements.

2. Irvine Business Complex (IBC) – ~~N~~on-~~R~~esidential

-----Commercial/Industrial-----

	<u>Low Demand</u>	<u>Average Demand</u>	<u>High Demand</u>
Connection Fees Per 1,000 Square Feet	<u>\$323,286</u>	<u>\$1,997,767</u>	<u>\$4,734,489</u>

- a. Low Demand connections are the following categories of users: Nurseries, Warehouses, Parking Structures, RV Storage, ~~Churches~~Religious Organizations, Truck Terminals, RV Parks, Lumber/Construction Yards, and other discharge whose flow is similar in volume to these listed categories.
- b. Average Demand connections other than listed in Low or High Demand categories.
- c. High Demand connections are the following categories of users: Restaurants, Supermarkets, Car Washes, Coin Laundries, Amusement Parks, Shopping Centers with Restaurants, Food Processing Facilities, Textile Manufacturers, and other discharges whose flow is similar in volume to these listed categories.

3. High ~~V~~olume ~~U~~ser Connection Fee – Non-Residential

~~This section shall apply to commercial, industrial, and public authority applicants in addition to standard connection fees in all improvement districts.~~

~~Connection Fee Formula~~ Additional High Volume Sewer User Connection Fee =
~~* Sewer GPD = 90% of water GPD~~ [Est. GPD use * (no. acres x use factor**)] x \$18.97/Gal. of Sewer Flow

**Non-Residential Sewage Flow Generators (Use Factors)	<u>Land Use Category</u>	<u>Average Flows</u>
	Commercial	1,300.00
	Industrial	2,600.00
	UGI	Special Contract

~~Definitions~~
Commercial: Commercial development includes but is not limited to the following uses: Hotels, retail, and offices.
Industrial: Industrial development includes but is not limited to the following uses: Manufacturing, research and development, and distribution.
GPD: Gallons per Day

This section shall apply to all commercial, industrial, and public authority applicants in addition to standard sewer connection fees in all Improvement Districts.

Sewer High Volume User Connection Fee = $[ADD_{ss} - (Acreage \times NFSUF)] \times \$21.44/\text{Gal. of Sewer Flow}$

<u>Non-Residential Sewer Use Factor (NRSUF):</u>	<u>Land Use Category</u>	<u>NRSUF (GPD/ Acre)</u>
	<u>Commercial/Public Authority</u>	<u>1,300</u>
	<u>Industrial</u>	<u>2,600</u>
	<u>UCI</u>	<u>Special Contract</u>

Definitions:

<u>Commercial</u>	<u>Development including but not limited to hotels, retail, colleges, and offices</u>
<u>Public Authority</u>	<u>Development including but not limited to government agencies and K-12 Schools</u>
<u>Industrial</u>	<u>Development including but not limited to manufacturing, research and development, and distribution.</u>
<u>ADD_{dw}</u>	<u>Average Daily Water Demand (Estimated Daily Water Usage) in Gallons per Day</u>
<u>ADD_{ss}</u>	<u>Average Daily Sewer Demand = 90% of ADD_{dw} in Gallons per Day</u>

4. Methodology for Calculating Redevelopment Sewer Connection Fees

Redevelopment connection fees will be calculated using the following methodology, effective January 1, 2014:

- 1) Calculate new development connection fees based on new development land use type-water (and estimated sewer demand for high volume users, if applicable)connection fee based on redevelopment plans utilizing current rates and charges;
- 2) Calculate existing development connection fee credit based on existing landuse type (and existing sewer demand for high volume users, if applicable) utilizing current rates and charges; and
- 2) ~~Provide a credit based on the existing project (to be redeveloped) by calculating a connection fee using current rates and charges; and~~
- 3) The redevelopment connection fee calculation is the difference between the new development connection fee and the connection fee credit. No refunds will be given if the credit is greater than connection fee.

5. Sanitary Sewer Plan Check and Inspection Fees

~~The plan check and inspection fee for public sewer systems will be calculated as 10% of the bondable cost for the off-site public sewer system.~~ Residential plans require a non-refundable deposit of 5% of the estimated cost. Non-residential plans require a non-refundable \$100 deposit. The deposit shall be submitted when submitting for first plan check. Any remaining fees shall be paid prior to final approval of the plans. The plan check and inspection fee for public sewer systems will be calculated as 10% of the bondable cost for the off-site public sewer system. The overtime inspection rate is \$200.00/hr during the hours of 6 am and 9 pm and \$300.00/hr between 9 pm and 6 am.

Inspection Overtime Rates are as follows:

<u>Weekdays</u>		<u>Weekends</u>	
<u>4PM-9PM</u>	<u>\$230.00/Hour</u>	<u>6AM-9PM</u>	<u>\$230.00/Hour</u>
<u>9PM-6AM</u>	<u>\$345.00/Hour</u>	<u>9PM-6AM</u>	<u>\$345.00/Hour</u>

District Closed circuit Television inspection Inspection charges

a. Initial TV Inspection Fee

A fee of \$0.85 per linear foot as measured from the center line of manholes will be charged for all 6-inch and larger sewer lines to be inspected by a closed circuit television camera. The District will furnish the special camera equipment and manpower to fulfill this inspection requirement. This fee is to be paid along with the other connection, meter, and inspection fees prior to the District signing developer's tract utility plans.

b. Reinspection

Fees will be assessed for reinspection by District TV Crew after corrective work is completed. Those portions of the pipeline system that have been corrected must be re-televised.

- 1) District fees for re-televising corrective work will be a flat set-up fee of two hundred fifty dollars (\$250.00) plus \$0.85 per linear foot of sewer line reinspected measured centerline to centerline of manholes.
- 2) Payment for re-televising estimated inspection fees must be received by the Development and Inspection Services prior to scheduling the reinspection. Re-televising will not be done until the fees are paid.

c. Cancellation of District's TV Inspection

If it is determined by either the Contractor or Developer that the job site will not be ready or accessible for the television inspection on the scheduled date, as notified, the Contractor shall notify the District Inspection Division of the necessary cancellation at least 24 hours in advance of the scheduled inspection to avoid being charged a cancellation fee.

- 1) If the District's television crew arrives at the job site and the work is not ready or accessible, the Contractor and owner will be billed for the cancellation fee of two hundred fifty dollars (\$250.00), payable to the District prior to the date of the rescheduled television inspection.
- 2) A rescheduled inspection is to be made through the District's project inspection division.

d. Optional Developer TV Inspection

If the Contractor or Owner desires to have a portion of, or the entire job, TV inspected for convenience, they will be charged a fee of one hundred fifty dollars (\$150.00) plus \$0.85 per linear foot of sewer line inspected measured centerline to centerline of manholes.

Exhibit B: History of Revisions to Schedule of Rates and Charges

DATE ADOPTED	RESOLUTION	REVISION	EFFECTIVE DATE
05-23-77	1977-49	Rescind 1973-48 & 1977-42	
08-29-77	1977-71	Change in Connection Charges	09-01-77
02-27-78	1978-31	Rescind 1977-71	
		Discontinue Water & Sewer Service	03-01-78
07-10-78	1978-135	Rescind 1978-31	07-10-78
08-28-78	1978-154	Rescind 1978-135	08-28-78
01-08-79	1979-02	Rescind 1978-154	
		Increase Water Commodity Charges	01-08-79
06-25-79	1979-25	Rescind 1979-02	
		Increase Water & Sewer Charges	07-01-79
07-30-79	1979-41	Rescind 1979-25	07-30-79
06-23-80	1980-28	Rescind 1979-41	07-01-80
08-25-80	1980-49	Rescind 1980-28	08-25-80
12-22-80	1980-77	Rescind 1980-49	
		Increase Wastewater System Charges	01-01-81
06-15-81	1981-103	Rescind 1980-77	07-13-81
07-13-81	1981-132	Rescind 1981-103	07-13-81
06-28-82	1982-48	Rescind 1981-132	
		Increase Connection Fees & Water & Sewer Rates	07-01-82
09-27-82	1982-61	Rescind 1982-48	10-01-82
11-22-82	1982-67	Rescind 1981-61	12-01-82
06-27-83	1983-116	Rescind 1982-67	07-01-83
11-21-83	1983-137	Rescind 1983-116	
		Increase Dom. Water Rates & ImPLY. Mod. Sewer Rates	01-01-84
12-12-83	1983-132	Rescind 1983-131	
		High-rise Connection Fees (Sewer)	01-01-84
04-23-84	1984-13	Rescind 1983-132	
		Untreated & Recycled Water For Ag Use Commodity Charges Increase	06-01-84
06-25-84	1984-22	Rescind 1984-13	
		Decrease Water & Sewer Charges, Increase Connection Fees	07-01-84
09-10-84	1984-43	Rescind 1984-22	10-01-84
01-28-85	1985-2	Rescind 1984-43	02-01-85
02-25-85	1985-7	Rescind 1985-2	02-25-85
03-25-85	1985-31	Rescind 1985-7	03-25-85
		Reduce Connection Fees I.D. 103 & 3(203)	
06-24-85	1985-37	Rescind 1985-31	07-01-85
		Decrease Water & Sewer Chgs. Change Recycled Landscape Charge	
12-16-85	1985-115	Rescind 1985-37	01-01-86
06-23-86	1986-28	Rescind 1985-115	07-01-86
03-23-87	1987-11	Rescind 1986-28	04-01-87
		High Volume Connection Fees	

Continued

DATE ADOPTED	RESOLUTION	REVISION	EFFECTIVE DATE
06-22-87	1987-27	Rescind 1987-11	Increase R-W; Nonpotable Ag
08-10-87	1987-44	Rescind 1987-27	Reduce Connection Fees I.D.'s 103,3(203), 102(120)121 & 106(160)161
09-28-87	1987-49	Rescind 1987-44	Industrial Waste Program
01-25-88	1988-18	Rescind 1987-49	Add Portola Hills Sewer Serf. Add Water Pumping Surcharge
06-27-88	1988-61	Rescind 1988-18	Reduce Monthly Sewer Charge
08-22-88	1988-66	Rescind 1988-61	Adjust Connection Fees
06-26-89	1989-38	Rescind 1988-66	Reduce Monthly Sewer Charge Reduce Recycled Landscape Increase Untreated and Recycled Ag Rates
08-28-89	1989-58	Rescind 1989-38	Adjust Connection Fees
06-26-90	1990-20	Rescind 1989-58	Reduce Monthly Sewer Charge Reduce Untreated and Recycled Ag Rates
07-23-90	1990-24	Rescind 1990-20	Adjust Connection Fees
01-28-91	1991-05	Rescind 1990-24	Eliminate High Rise and Adjust Connection Fees Add Excessive Use Surcharge
04-22-91	1991-09	Rescind 1991-05	Ascending Block Rate Structure and Request for Variance
05-28-91	1991-13	Rescind 1991-9	Commodity Rates for Landscape Customers
06-10-91	1991-19	Rescind 1991-13	Commodity Rates for Ag., Untreated Landscape, Portola Hills Sewer Rates and Coastal Recycled Rates
07-12-91	1991-37	Rescind 1991-19	Adjust Connection Fees
10-28-81	1991-46	Rescind 1991-37	Increase Ag Water Rate
04-30-92	1992-12	Rescind 1991-46	Modify Ascending Block Rate Structure
06-22-92	1992-22	Rescind 1991-13	Modify Ascending Block Rate Structure
09-28-92	1992-40	Rescind 1992-22	Adjust Connection Fees
01-25-93	1993-3	Rescind 1992-40	Landscape Irrigation Rates
03-04-93	1993-8	Rescind 1993-3	Modify Ascending Block Rate Structure
06-28-93	1993-22	Rescind 1993-8	Increase Water Rate and Reduce Monthly Sewer Charge
07-28-93	1993-26	Rescind 1993-22	Decrease Water Rates
09-13-93	1993-29	Rescind 1993-26	Adjust Connection Fees

Continued

DATE ADOPTED	RESOLUTION		REVISION	EFFECTIVE DATE
06-13-94	1994-10	Rescind 1993-29	Increase Water Rate	07-01-94
08-08-94	1994-18	Rescind 1993-10	Adjust Connection Fees	08-08-94
08-14-95	1995-20	Rescind 1994-18	Adjust Connection Fees	08-14-95
08-28-95	1995-24	Rescind 1995-20	Adjust Pumping Surcharges	10-01-95
09-25-95	1995-27	Rescind 1995-20	Adjust Connection Fees and	09-25-95
09-25-95	1995-27	Rescind 1995-24	Adjust Pumping Surcharges	11-01-95
10-23-95	1995-31	Rescind 1995-27	Adjust Pumping Surcharges	11-01-95
11-27-95	1995-35	Rescind 1995-31	Add Monthly Sewer Service Charge - Newport Coast	12-01-95
01-08-96	1996-3	Rescind 1995-35	Adjust Connection Fees to I.D. 240	01-08-96
06-10-96	1996-19	Rescind 1996-3	Adjust Pumping Surcharges Increase Nonpotable Water Charges and Modify Ascending Block Rate Allocations	07-01-96
08-12-96	1996-27	Rescind 1996-19	Adjust Connection Fees	08-12-96
08-27-96	1996-28	Rescind 1996-27	Adjust Connection Fees to I.D.'s 140 & 240	08-27-96
09-23-96	1996-32	Rescind 1996-28	Adjust Water and Sewer Fixed Charges	09-23-96
10-14-96	1996-33	Rescind 1996-32	Adjust Sewer Service Charges for Non- Residential & Portola Hills	10-14-96
06-30-97	1997-17	Rescind 1996-33	Modify Rates and Charges and Connection Fees	06-30-97
10-01-97	1997-29	Rescind 1997-17	Modify Ascending Block Rate Structure Terminology	10-01-97
06-08-98	1998-21	Rescind 1997-29	Miscellaneous Adjustments to Schedule of Rates and Charges	07-01-98
08-24-98	1998-33	Rescind 1998-21	Adjust Connection Fees	08-24-98
06-28-99	1999-25	Rescind 1998-33	Adjustments to Schedule of Rates and Charges	07-01-99
06-26-00	2000-18	Rescind 1999-25	Adjustments to Schedule of Rates and Charges	07-01-00
07-24-00	2000-24	Rescind 2000-18	Adjustments to Schedule of Rates and Charges	07-25-00
06-25-01	2001-24	Rescind 2000-24	Adjustments to Schedule of Rates and Charges	07-01-01
06-24-02	2002-22	Rescind 2001-24	Adjustments to Schedule of Rates and Charges	07-01-02
12-09-02	2002-47	Rescind 2002-22	Adjustments to Schedule of Rates and Charges	12-09-02
03-10-03	2003-7	Rescind 2002-47	Adjustments to Schedule of Rates and Charges	03-10-03
06-23-03	2003-20	Rescind 2003-7	Adjustments to Schedule of Rates and Charges	07-01-03
09-08-03	2003-35	Rescind 2003-20	Adjustments to Schedule of Rates and Charges	09-08-03
06-28-04	2004-25	Rescind 2003-35	Adjustments to Schedule of Rates and Charges	07-01-04
07-12-04	2004-32	Rescind 2004-25	Adjustments to Schedule of Rates and Charges	07-12-04
10-11-04	2004-51	Rescind 2004-32	Adjustments to Schedule of Rates and Charges	10-11-04
06-27-05	2005-20	Rescind 2004-51	Adjustments to Schedule of Rates and Charges	07-01-05


DATE ADOPTED	RESOLUTION		REVISION	EFFECTIVE DATE
09-26-05	2005-31	Rescind 2005-20	Adjustments to Schedule of Rates and Charges	10-10-05
10-10-05	2005-35	Rescind 2005-31	Adjustments to Schedule of Rates and Charges	10-10-05
06-26-06	2006-20	Rescind 2005-35	Adjustments to Schedule of Rates and Charges	06-27-06
07-24-06	2006-27	Rescind 2006-20	Changes to Water & Sewer Connection Fees	07-24-06
06-25-07	2007-16	Partially Modifies 2006-27	Adjustments to Schedule of Rates and Charges	06-26-07
07-16-07	2007-21	Partially Modifies 2006-27	Changes to Water & Sewer Connection Fees	07-17-07
06-23-08	2008-36	Rescind 2007-21	Adjustments to Schedule of Rates and Charges	07-01-08
07-28-08	2008-45	Partially Modifies 2008-36	Changes to Water & Sewer Connection Fees	07-29-08
06-22-09	2009-20		Adjustments to Schedule of Rates and Charges	06-23-09
07/27/09	2009-24	Partially Modifies 2009-20	Changes to Water & Sewer Connection Fees	07/28/09
06/28/10	2010-19		Adjustments to Schedule of Rates and Charges	07/01/10
07/26/10	2010-22	Partially Modifies 2010-19	Changes to Water & Sewer Connection Fees	07/27/10
02/28/11	2011-3	Partially Modifies 2010-22	Changes to Sewer Connection Fees	03/01/11
06/27/11	2011-25	Rescind 2010-19	Adjustments to Schedule of Rates and Charges	07/01/11
07/25/11	2011-33	Rescind 2011-25	Changes to Water & Sewer Connection Fees	07/26/11
06/25/12	2012-26	Rescind 2011-25	Adjustments to Schedule of Rates and Charges	07/01/12
10/08/12	2012-41	Partially Modifies 2012-26	Changes to Water & Sewer Connection Fees	10/09/12
12/10/12	2012-57		Adjust Connection Fees to IDs 112 & 212	12/11/12
06/24/13	2013-21	Rescind 2012-26	Adjustments to Schedule of Rates and Charges	07/01/13
12/16/13	2013-60	Partially Modifies 2013-21	Changes to Water & Sewer Connection Fees	01/01/14
06/23/14	2014-32		Adjustments to Schedule of Rates and Charges	07/01/14
07/14/14	2014-33	Partially Modifies 2014-32	Changes to Water & Sewer Connection Fees	07/15/14
11/10/14	2014-50		Changes to the Rules and Regulations for Water, Sewer, Recycled Water, and Natural Treatment System Service	11/11/14
06/22/15	2015-17	Rescind 2014-50	Adjustments to Schedule of Rates And Charges	07/01/15
07/27/15	2015-19	Partially Modifies	Changes to Water & Sewer Connection Fees	07/28/15
06/27/16	2016-10		Adjustments to Schedule of Rates and Charges	07/01/16
07/25/2016	2016-21	Partially Modifies	Changes to Water & Sewer Connection Fees	07/26/2016

DATE ADOPTED	RESOLUTION		REVISION	EFFECTIVE DATE
06/26/2017	2017-17		Adjustments to Schedule of Rates and Charges	07/01/2017
07/24/2017	2017-19	Partially Modifies 2017-17	Changes to Water & Sewer Connection Fees	09/01/2017
06/25/2018	2018-16	Rescind 2017-17	Adjustments to Schedule of Rates and Charges	07/01/2018
07/23/2018	2018-21	Partially Modifies 2018-16	Changes to Water & Sewer Connection Fees	08/01/2018
06/24/2019	2019-17	Rescind 2018-16	Adjustments to Schedule of Rates and Charges	07/01/2019
07/08/2019	2019-21	Partially Modifies 2019-17	Changes to Water & Sewer Connection Fees	08/01/2019
06/24/2019	2020-	Rescind 2019-21	Adjustments to Schedule of Rates and Charges	07/01/2020
07/08/2019	2020-	Partially Modifies 2019-21	Changes to Water & Sewer Connection Fees	08/01/2020
07/13/2020	2020-14	Partially Modifies 2019-21	Changes to Water & Sewer Connection Fees	08/01/2020
07/13/2021	2021-15	Partially Modifies 2019-21	Changes to Water & Sewer Connection Fees	08/01/2021
01/24/2022	2022-2	Rescind 2021-15	Adjustments to Schedule of Rates and Charges	02/01/2022
07/13/2021	2021-15	(2 Years Approved)	Changes to Water & Sewer Connection Fees	08/01/2022
<u>6/24/2023</u>	<u>2023-9</u>	<u>Rescind 2022-2</u>	<u>Adjustments to Schedule of Rates and Charges</u>	<u>07/01/2023</u>

July 24, 2023

Prepared by: C. Smithson / P. Weghorst

Submitted by: C. Clary / P. Weghorst

Approved by: Paul A. Cook 

ACTION CALENDAR

TERMS FOR WATER PURCHASE AND SALE AGREEMENT WITH SOUTH COAST WATER DISTRICT

SUMMARY:

Irvine Ranch Water District (IRWD) owns 10.5 cfs of production capacity in the Baker Water Treatment Plant. IRWD has been working with South Coast Water District (SCWD) to evaluate options by which SCWD could improve its water supply reliability, specifically by providing SCWD access to 3.0 cfs of product water from the Baker Plant. IRWD and SCWD staff have developed terms beneficial to both agencies for a Water Purchase and Sale Agreement that would help SCWD achieve one of its supply reliability objectives. At the meeting, staff will present an overview of the proposed terms of the agreement. Staff recommends that the Board authorize the General Manager to execute a Water Purchase and Sale Agreement with SCWD based on the terms presented, subject to non-substantive changes.

BACKGROUND:

In December 2013, IRWD executed the Amended and Restated Agreement for Construction, Operation and Maintenance of the Baker Water Treatment Plant. The agreement was also executed by El Toro Water District (ETWD), Moulton Niguel Water District (MNWD), Santa Margarita Water District (SMWD), and Trabuco Canyon Water District (TCWD). The agreement allocated capacity in the Baker Plant in accordance with the following table.

Baker Plant Capacity Allocations

Capacity Owner	Capacity Amount (CFS)	Percent of Total Capacity (%)
ETWD	5.0	11.5
IRWD	10.5	24.1
MNWD	13.0	29.9
SMWD	13.0	29.9
TCWD	2.0	4.6
Total	43.5	100.0

The Baker Plant was constructed to assist the five capacity owners (also collectively referred to as “the Baker Partners”) mitigate the impact of planned and unplanned interruptions in treated water supplies from Metropolitan Water District. SCWD participated in the initial Baker Plant capacity ownership discussions, but it chose not to participate in the project. Construction of the Baker Plant began in February 2014 and went online in early 2017.

SCWD Water Supply Reliability Objectives:

Because SCWD currently relies heavily on Metropolitan for its drinking water supplies, SCWD has been evaluating ways to increase its water supply reliability by diversifying its supplies. One of SCWD's objectives is to secure 3.0 cfs from the Baker Plant, which would mitigate impacts from planned and unplanned interruptions in treated supplies from Metropolitan. SCWD is also considering more costly supplies from the proposed Doheny Seawater Desalination Project.

Discussions with SCWD:

In 2020 SCWD approached IRWD to explore the potential of IRWD selling 3.0 cfs of Baker Plant product water to SCWD. IRWD staff subsequently determined that IRWD could provide 3.0 cfs of Baker Plant product water without impacting IRWD's overall potable supply reliability. In May 2022, SCWD submitted a proposal to IRWD for the purchase of 3.0 cfs in capacity in the Baker Plant from IRWD, through which SCWD would become a capacity owner of the Baker Plant. After evaluating the proposal, IRWD and SCWD staff jointly determined that SCWD could purchase 3.0 cfs of Baker Plant product water from IRWD through a water purchase and sale agreement, not as a capacity owner. Consistent with that determination, IRWD and SCWD staff negotiated the mutually beneficial terms for the proposed Water Purchase and Sale Agreement for Baker Plant water that is provided as Exhibit "A". Staff's presentation regarding the proposed terms is provided as Exhibit "B".

Terms for Agreement Water Purchase and Sale Agreement:

The purpose of the Purchase and Sale Agreement is to improve SCWD's water supply reliability while fairly compensating IRWD. This agreement does not constitute a sale or transfer of IRWD's ownership capacity in the Baker Plant to SCWD. Key terms of the agreement include:

1. The term of the agreement and requirements for early termination;
2. Water delivery amounts and point of delivery;
3. The need for improvements to the Baker Plant Product Water facilities;
4. Components of the costs of water sold to SCWD;
5. IRWD replacement water costs to be paid by SCWD; and
6. Protection of IRWD's water supply reliability.

Benefits to IRWD:

IRWD would benefit from the proposed water purchase and sale program by being compensated by SCWD for Baker Plant product water in accordance with the following cost components:

- Untreated water supply costs;
- Amortized capital costs for the Baker Plant, Baker Pipeline and Baker Plant Product Water Facility improvements;
- Past and future replacement and refurbishment costs;

- Operations and maintenance costs; and
- Increased costs incurred by IRWD in purchasing additional full-service treated water from Metropolitan.

Capital costs would be escalated to 2023 dollars and depreciated for the period up to when water sales commence to SCWD. The amortization of the capital costs would be over 40 years at the Bloomberg Valuation Service Municipal AA bond published rate, adjusted annually. The current rate is estimated at 4.49% percent. Furthermore, IRWD would be paid:

- A fixed charge based on IRWD's current rates and charge, providing a source of funds to IRWD's Replacement Fund; and
- Any increased amounts of assessments and surcharges assessed by Orange County Water District.

In the unlikely situation that treated water is not available from Metropolitan and IRWD is unable to increase groundwater pumping, then IRWD would be able to suspend deliveries to SCWD. Staff considers these terms to be fair and beneficial to both agencies, and staff recommends that the Board authorize the General Manager to execute a Water Purchase and Sale Agreement with SCWD based on the terms presented.

FISCAL IMPACTS:

IRWD would financially benefit from the implementation of the proposed Water Purchase and Sale Agreement with SCWD as described above. At the meeting, staff will present an overview of the expected revenue and costs associated with the proposed program.

ENVIRONMENTAL COMPLIANCE:

This construction and operation of the Baker Plant was subject to the California Environmental Quality Act (CEQA) and an Environmental Impact Report (EIR) was prepared in conformance with California Code of Regulations Title 14, Chapter 3, Article 7. The Final EIR was certified and adopted by the Board in April 2011. Addenda Nos. 1, 2, 3, and 4 to the EIR were prepared in accordance with the CEQA Guidelines and were approved by the Board in February 2012, March 2013, March 2018, and February 2020, respectively.

COMMITTEE STATUS:

This item was reviewed by the Engineering and Operations Committee on June 20, 2023.

RECOMMENDATION:

THAT THE BOARD AUTHORIZE THE GENERAL MANAGER TO EXECUTE A WATER PURCHASE AND SALE AGREEMENT WITH SOUTH COAST WATER DISTRICT BASED ON THE TERMS PRESENTED, SUBJECT TO NON-SUBSTANTIVE CHANGES.

Action Calendar: Terms for Water Purchase and Sale Agreement with South Coast Water District
July 24, 2023
Page 4

LIST OF EXHIBITS:

Exhibit “A” – Terms for Proposed Water Purchase and Sale Agreement for Baker Treatment Plant Water Between Irvine Ranch Water District and South Coast Water District
Exhibit “B” – Presentation on Proposed Water Purchase and Sale Agreement

EXHIBIT "A"

Proposed Water Purchase and Sale Agreement for Baker Treatment Plant Water Between Irvine Ranch Water District and South Coast Water District

Draft: June 20, 2023

Parties	Irvine Ranch Water District (IRWD) and South Coast Water District (SCWD).
Purpose	To assist SCWD improve its water supply reliability and diversity by IRWD and SCWD entering into a mutually beneficial long-term Purchase and Sale Agreement allowing IRWD to provide SCWD a portion of IRWD's share of the water produced from the Baker Water Treatment Plant (BWTP). The purchase and sale would not constitute a BWTP capacity sale or capacity transfer to SCWD.
Term and Termination	<p>The Purchase and Sale Agreement will terminate on December 15, 2063. Every ten (10) years after the commencement of water deliveries to SCWD, either Party may request to meet and confer regarding the terms of the agreement.</p> <p>If at the time the parties meet and confer, IRWD determines its access to water supplies has changed significantly or regulatory changes occur resulting in material water supply related economic impacts, reduced water supply reliability or diversity to IRWD, then IRWD may terminate the agreement with a five (5) year prior written notice to SCWD or may negotiate mutually agreeable terms for continuing the agreement with SCWD. SCWD may terminate the agreement without cause with a five (5) year prior written notice to IRWD, with SCWD reimbursing IRWD for the undepreciated value of any Product Water Facilities (PWF) Infrastructure Improvements made by IRWD as described below. Upon SCWD's termination of the agreement, should IRWD remarket the 3.0 cfs to another agency and deliver that water using the PWF Infrastructure Improvements, SCWD shall have no further obligation to reimburse IRWD for the undepreciated value of any PWF infrastructure. IRWD would not be obligated to remarket the 3.0 cfs. Notwithstanding the requirements for such reimbursement, if IRWD or SCWD terminate the agreement as provided herein, there will be no further obligations by either party.</p>
Annual Water Delivery Amount	Assuming that the BWTP will be operational 90 percent of the time, IRWD shall deliver 3.0 cubic feet per second (cfs) when the plant is operating at full capacity, which equates to 1,955 acre-feet per year (AFY), of treated water supply from the BWTP to SCWD. If the BTWP is operational either more or less than 90 percent of the time, deliveries to SCWD will be prorated in accordance with actual production. Deliveries shall be on a continuous basis with the exception of periods when: 1) the Baker Pipeline, the BWTP, or the BWTP Product Water Facilities (PWF) are undergoing repair or rehabilitation; 2) when untreated source water for the BWTP is unavailable from the Metropolitan Water District (Metropolitan) and Irvine Lake water is unavailable from IRWD; or 3) when IRWD's access to groundwater is limited during a Metropolitan Treated Water Interruptions as described below.
SCWD Point of Delivery	IRWD shall deliver water to SCWD at a point of connection to the discharge side of the PWF connection to the South County Pipeline.

<p>PWF Infrastructure Improvements</p>	<p>The Parties will consult with the other BWTP Capacity Owners to see if there is an opportunity for SCWD to lease 3.0 cfs capacity in the PWF as an alternative to making PWF Infrastructure Improvements as described below. Should a lease be possible, SCWD would be responsible for the lease payments and any improvements and associated costs downstream of the SCWD Point of Delivery.</p> <p>Should a lease of capacity not be possible, then IRWD will conduct a study of the feasibility of making PWF Infrastructure Improvements upstream of the SCWD Point of Delivery (“Feasibility Study”) including any necessary improvements downstream of IRWD’s existing 16 million-gallon tanks. The feasibility study will include the development of a preliminary design and cost estimate for the improvements. IRWD will coordinate with the Baker Capacity Owners before the study is initiated to ensure that their interests and concerns are addressed in the scope of work.</p> <p>Should the PWF Infrastructure Improvements be determined by IRWD to be feasible, then IRWD shall seek agreement among the BWTP Capacity Owners for IRWD to make the PWF Infrastructure Improvements that facilitate the sale of water to SCWD, consistent with the Amended and Restated Agreement for Construction, Operation and Maintenance of the Baker Water Treatment Plant, dated December 16, 2013 (Baker Agreement). If agreement is reached, then IRWD will be responsible for designing, constructing, operating, and maintaining PWF Infrastructure Improvements to deliver the treated BWTP water to SCWD Point of Delivery. SCWD shall have no capacity rights, ownership interest or operations and maintenance responsibilities for any infrastructure associated with the Baker Pipeline, BWTP, PWF or appurtenant facilities. PWF Infrastructure Improvements costs will include the costs of feasibility study, applicable IRWD labor and related General and Administrative costs, any related CEQA compliance and permitting costs as well as any PWF participation costs imposed by the BWTP Capacity Owners.</p> <p>Should IRWD determine that the PWF Infrastructure Improvement costs are not feasible or IRWD is unable to reach agreement with the BWTP Capacity Owners on the PWF Infrastructure Improvements or if SCWD determines not to proceed with the purchase of water from IRWD, then SCWD will reimburse IRWD for all costs associated with the Feasibility Study.</p> <p>SCWD would be responsible for conducting a feasibility study of any improvements needed downstream of the SCWD Point of Delivery including any surge analyses needed by Metropolitan for introducing more water into the South County Pipeline. SCWD would be responsible for any costs associated with construction of any needed improvements downstream of the SCWD Point of Delivery.</p>
<p>Component Costs of Water Sold by IRWD to SCWD</p>	<p>The cost for water sold by IRWD to SCWD under this agreement shall be comprised of the following four components: (1) Base Untreated Water Supply Costs; (2) Amortized Capital Costs for the BWTP and PWF Infrastructure Improvements and Related Facilities; (3) Operations and Maintenance Costs;</p>

Proposed Water Purchase and Sale Agreement
for Baker Treatment Plant Water

Draft: June 20, 2023

Page 3 of 5

	<p>and (4) Replacement Water Costs. These costs, as more fully described below, shall be based upon, or proportionate to the 3.0 cfs of treated water delivered to SCWD at the SCWD Point of Delivery.</p> <p>SCWD will pay IRWD a fixed charge equivalent to an 8-inch turbo-meter based on IRWD’s current rates and charges to be billed on a quarterly basis.</p>
<p>Base Untreated Water Supply Costs</p>	<p>Source water for the BWTP for treatment by IRWD and delivery to SCWD shall be Full Service Untreated Metropolitan water or available IRWD water stored in Irvine Lake, at IRWD’s discretion.. Payment for these supplies shall be in accordance with the terms of the Baker Agreement, except as noted below. All payment for Metropolitan water shall be made by SCWD directly to the Municipal Water District of Orange County (MWDOC) and shall be comprised of all applicable rate and charge components including the Readiness-to-Serve (RTS) charge, the Capacity Charge (CC), the Full Service Untreated Metropolitan commodity rate (or their equivalent in any new Metropolitan rate structure), and any applicable MWDOC surcharges. Payment for Irvine Lake water shall be made by SCWD to IRWD in accordance with Section 8.4 of the Baker Agreement or in accordance with any future amendments or agreements with Baker Capacity Owners regarding Irvine Lake.</p>
<p>Amortized Capital Costs for the BWTP, PWF Infrastructure Improvements and Related Facilities</p>	<p>SCWD shall pay to IRWD on a quarterly basis the following three amortized capital cost components: (1) BWTP – 6.897% of the final 2016 capital cost escalated to 2023 dollars, depreciated for the period of for the period of use from the first day of operation of the BWTP to the date of commencement of water deliveries to SCWD plus 6.897% of all replacement and refurbishment contributions made by IRWD and the other BWTP Capacity Owners up to the date of execution of this agreement; (2) PWF - Infrastructure Improvements described above, and (3) Baker Pipeline – costs for 3.0 cfs of capacity in five reaches of the Baker Pipeline utilizing the valuation methodology agreed to by the IRWD and the subscribers during construction of the BWTP project, escalated to 2023 dollars and discounted for depreciation. The amortization of all capital costs would be over 40 years at the BVAL Municipal AA bond published rate, adjusted annually.</p>
<p>Operations and Maintenance Costs</p>	<p>SCWD shall pay IRWD Operations and Maintenance costs as well as replacement and refurbishment costs for the BWTP, the Baker Pipeline and the PWF in accordance with and in the manner set forth in Section 4 of the Baker Agreement through the termination of this agreement, including any contributions for unanticipated repairs. Operations and Maintenance costs include both fixed and variable operating costs, labor and equipment costs, and related expenses. Fixed operating costs and replacement and refurbishment contributions, including any additional replacement and refurbishment requirements to be paid by IRWD and the Baker Plant Capacity Owners, shall be allocated to SCWD based upon 6.897% of total costs for these categories except for the PWF for which SCWD will be allocated 8.333% of the costs for PWF Infrastructure Improvements made by IRWD. Variable costs shall be based upon</p>

Proposed Water Purchase and Sale Agreement
for Baker Treatment Plant Water

Draft: June 20, 2023

Page 4 of 5

	SCWD’s proportion of metered treated water deliveries. Operations and Maintenance Costs would be paid by SCWD to IRWD on a quarterly basis.
Replacement Water Costs	Upon commencement of water sales to SCWD, IRWD will incur additional incremental costs to purchase an equivalent amount of Metropolitan Full Service Treated water at Metropolitan’s prevailing rate or the equivalent in any new Metropolitan rate structure. SCWD shall pay IRWD for IRWD’s costs associated with the purchase of this replacement supply. The unit cost amount paid by SCWD shall be calculated based upon the Metropolitan Full Service Treated water rate, or its equivalent in effect, less the sum of the untreated water costs and BWTP fixed and variable Operations and Maintenance Costs applicable to IRWD and IRWD’s original capital cost amortized over 40 years at IRWD’s all-in cost of debt at the time of financing the BWTP, as presented in Exhibit “A”. SCWD shall make replacement water payments to IRWD on a quarterly basis.
Metropolitan Treated Water Interruptions	Should an interruption occur in the Metropolitan treated water system resulting in IRWD being required to temporarily pump increased amounts of groundwater, and after such an event IRWD is unable to reduce pumping to offset its temporary increased production such that Orange County Water District (OCWD) imposes increased amounts of Basin Equity Assessment (BEA) and/or a Production Limitation Surcharge (PLS) or other charges, SCWD would compensate IRWD for the portion of BEA and PLS applicable to 3.0 cfs of groundwater production over the duration of the interruption event. Should IRWD be unable to increase groundwater pumping during an unscheduled interruption because of physical and/or contractual limitations, then IRWD will suspend delivery of BWTP water to SCWD until the interruption ends. When a scheduled interruption occurs, IRWD would make reasonable efforts to manage its pumping of groundwater supplies to avoid BEA and PLS obligations to OCWD. IRWD would allow SCWD to store untreated water from Metropolitan in Irvine Lake for emergency conditions in accordance with any future IRWD storage program with the other BWTP Capacity Owners.
Agency Coordination	IRWD shall coordinate with all BWTP Capacity Owners and MWDOC as necessary to effectuate the terms, conditions and obligations of this Purchase and Sale Agreement. SCWD shall assist in these coordination efforts as requested by IRWD.
Environmental Compliance	Both parties shall comply with the California Environmental Quality Act (CEQA) and cooperate with one another on necessary CEQA compliance. IRWD shall be responsible for all CEQA compliance relating to making the PWF Infrastructure Improvements. SCWD would be responsible for all CEQA compliance and permitting related to improvements necessary downstream of the



Proposed Water Purchase and Sale Agreement
for Baker Treatment Plant Water

Draft: June 20, 2023

Page 5 of 5

	SCWD Point of Delivery and for the delivery of the purchased water into its service area.
General Expenses	Each party shall be responsible for its own legal and administrative expenses arising out of the negotiation and execution of this Water Purchase and Sale Agreement. SCWD will reimburse IRWD up to \$15,000 to cover its legal and administrative costs in the preparation of the Water Purchase and Sale Agreement.

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**TERMS FOR WATER PURCHASE
AND SALE AGREEMENT WITH
SOUTH COAST WATER DISTRICT**

Providing South Coast Water District
Access to Water from the
Baker Water Treatment Plant

July 24, 2023

1

1

PRESENTATION AGENDA

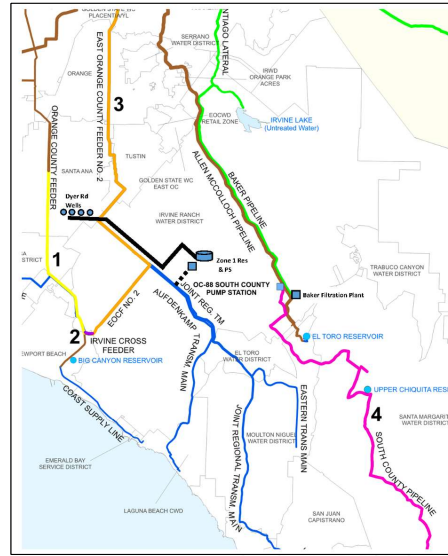
- Overview of Baker Water Treatment Plant
- South Coast Water District (SCWD) Supply Reliability Objective
- Discussions with SCWD
- Water purchase and sale overview
- Terms for agreement
- Costs of water sold
- Cost of IRWD replacement water
- Recommendation



2

OVERVIEW OF BAKER WATER TREATMENT PLANT

- Sources: MWD Untreated Water and/or Irvine Lake Water
- Plant Capacity of 43.5 cfs
 - 28,340 AF per year (90% uptime)
- Capacity allocated in 2013 agreement for construction, operation and maintenance of the Baker Plant (Baker Agreement)
- SCWD chose not to participate in the project at that time



3

3

BWTP CAPACITY OWNERSHIP

Baker Partner	Capacity Right (CFS)	Percent of Total Capacity (%)
El Toro Water District	5.0	11.5
Irvine Ranch Water District	10.5	24.1
Moulton Niguel Water District	13.0	29.9
Santa Margarita Water District	13.0	29.9
Trabuco Canyon Water District	2.0	4.6
TOTAL	43.5	100.0



4

4

SCWD SUPPLY RELIABILITY OBJECTIVE

To improve water supply reliability through diversification.

- SCWD will continue purchases of MWD Treated Water
- SCWD to procure 3 cfs of IRWD's Baker Plant production
 - Mitigate MWD service outages
- SCWD will obtain a portion of its future supplies from the Doheny Seawater Desalination Project



5

5

DISCUSSIONS WITH SCWD

2020 – SCWD initially approached IRWD

- Determined that a sale of 3 cfs would not impact IRWD's water supply reliability

May 2022 – SCWD submitted a proposal to become a capacity owner

- Jointly determined that SCWD could procure 3 cfs of IRWD's Baker Plant product water without being a Baker Plant capacity owner

Staff from IRWD and SCWD negotiated mutually beneficial terms for a Water Purchase and Sale Agreement



6

6

WATER PURCHASE AND SALE OVERVIEW

- Aligns with SCWD water supply objective
- No impact to IRWD water supply reliability and consistent with IRWD's Goals and Target Activities
- Water sale allowed within Baker Agreement
- No transfers of facility capacities
- Cost effective supply for SCWD
- Financially beneficial to IRWD
- Implemented with Purchase and Sale Agreement



7

TERMS FOR WATER PURCHASE AND SALE AGREEMENT

1. Term and Termination

- a) Water sales to end December 2063
- b) Meet and confer every 10 years
- c) Five years notice to terminate

2. Deliveries

- a) 3 cfs when plant is operating at full capacity
- b) Interruptible when:
 - i. Repairs and rehabilitations are needed
 - ii. Untreated water from MWD and Irvine Lake water are unavailable
 - iii. IRWD's access to groundwater is limited when treated water from MWD is unavailable

3. Point of delivery at connection to South County Pipeline

8

TERMS FOR WATER PURCHASE AND SALE AGREEMENT

4. Product Water Facility (PWF) Infrastructure

- a) IRWD to design and construct capacity improvements if lease not possible

5. Components of costs of water sold to SCWD

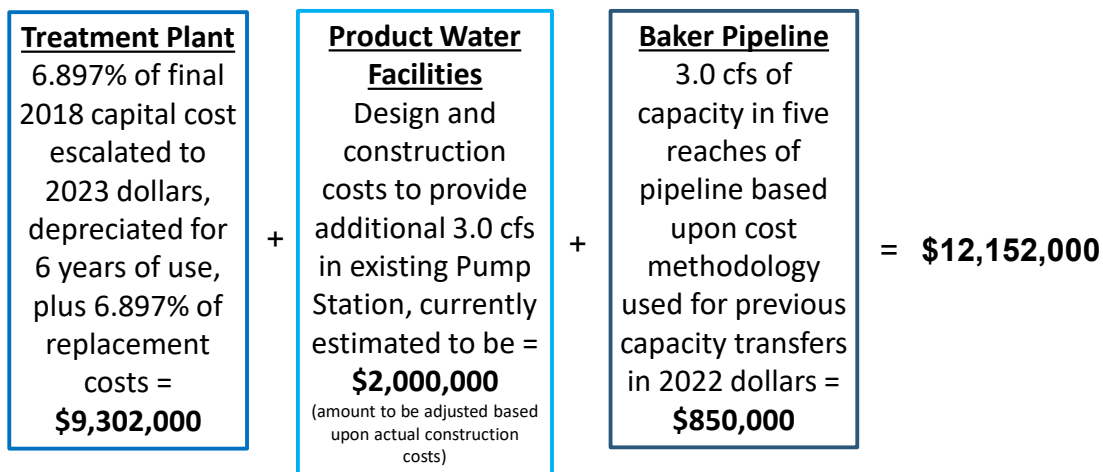
- a) Base untreated water supply costs
- b) Amortized capital costs for Baker Plant, PWF infrastructure, Baker Pipeline
- c) Operations and maintenance costs (fixed and variable)
- d) Replacements and refurbishments
- e) Increased costs incurred by IRWD in purchasing replacement water

6. Other costs paid to IRWD

- a) Fixed service charge based on IRWD rates and charges; includes payment to IRWD Replacement Fund
- b) Any increased assessments and surcharges from OCWD



IRWD'S TOTAL BWTP CAPITAL



ANNUAL AMORTIZED CAPITAL COST OF WATER TO SCWD

Item	Value
IRWD's Total Capital	\$12,152,000
Annual Interest Rate ¹	4.49%
Amortization Period ²	40 years
Annual Payment	\$659,400
Annual Supply (90% uptime)	1,958 AFY
SCWD Capital Cost Per AF	\$337 / AF

1/ Based upon the BVAL Municipal AA published rate

2/ Remaining term of BWTP Construction and Operations Agreement



11

11

IRWD'S INCREASED COST OF WATER

- Upon execution of Water Purchase and Sale Agreement, IRWD will incur additional costs for the purchase of treated replacement water from MWD
- SCWD will pay IRWD for increased cost of Replacement Water as follows:

$$\text{Replacement Water Payment to IRWD} = \left[\begin{array}{l} \text{Metropolitan Full Service Treated Rate in Effect} \\ \text{IRWD O\&M Unit Cost in Annual Baker Treatment Plant Budget + IRWD's Capital Cost of Water from Baker Plant} \end{array} \right] \times \begin{array}{l} \text{Acre-feet Delivered to SCWD from the Baker Plant} \end{array}$$



12

12

5-YEAR EST. ANNUAL COST OF WATER TO SCWD (\$/AF)

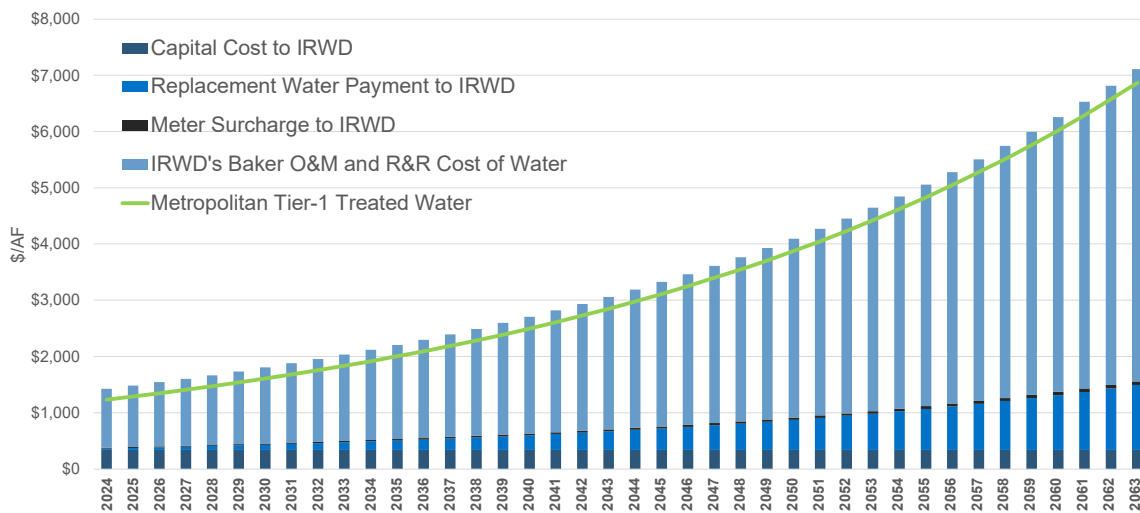
Item	Year 1	Year 2	Year 3	Year 4	Year 5
Replacement Water Payment to IRWD	\$ 27	\$ 37	\$ 48	\$ 59	\$ 67
Capital Cost of Water Charged to SCWD	\$ 337	\$ 337	\$ 337	\$ 337	\$ 337
Sub-Total SCWD Cost of Water	\$ 364	\$ 374	\$ 385	\$ 396	\$ 404
IRWD's Baker O&M and R&R Cost of Water	\$ 1,102	\$ 1,149	\$ 1,199	\$ 1,250	\$ 1,304
IRWD Meter Charge	\$ 15	\$ 16	\$ 17	\$ 17	\$ 18
Total Water Purchase Price	\$ 1,481	\$ 1,539	\$ 1,601	\$ 1,663	\$ 1,726
Metropolitan Tier-1 Water	\$ 1,234	\$ 1,290	\$ 1,348	\$ 1,408	\$ 1,468
Reliability Premium Paid by SCWD	\$ 247	\$ 249	\$ 253	\$ 255	\$ 258



13

13

UNIT COST OF WATER SOLD TO SCWD OVER 40 YEARS



14

14

RECOMMENDATIONS

That the Board authorize the General Manager to execute a Water Purchase and Sale Agreement with South Coast Water District based on the terms presented, subject to non-substantive changes.

July 24, 2023

Prepared by: M. Tetteimer

Submitted by: P. Weghorst

Approved by: Paul A. Cook



ACTION CALENDAR

RECYCLED WATER USE SITE INSPECTION, TESTING, AND TRAINING CONSULTANT SELECTION

SUMMARY:

The Santa Ana Regional Water Quality Control Board requires water recycling agencies, such as IRWD, to conduct periodic visual inspections of all recycled water use sites. These agencies are also required to conduct periodic cross-connection tests at specific recycled water use sites in accordance with regulations and arrangements with the State Water Resources Control Board, Division of Drinking Water (DDW).

Over the past two years, IRWD has contracted with two consulting firms to augment staff efforts to complete inspection and testing in an accurate and timely manner. Anticipating the need to continue using consulting services over the next two years, staff solicited proposals from three firms to conduct visual inspections, cross-connection tests, and Site Supervisor training. Staff recommends the Board authorize the General Manager to execute Professional Services Agreements with Real Water Consultants and West Yost Associates, each in an amount of \$420,000, to provide on-call recycled water use site visual inspections, cross-connection tests, and Site Supervisor training for Fiscal Years 2023-24 and 2024-25.

BACKGROUND:

IRWD currently serves approximately 6,400 recycled water use sites, with more sites coming in the future. While staff conducts recycled water use site visual inspections, cross-connection tests, and Site Supervisor training at dual-plumbed and other select sites, IRWD has been using consultants to supplement staff's work since 2014. During the past two years, IRWD retained consultants Real Water and West Yost to assist staff with these efforts.

IRWD's inspection and testing responsibilities are increasing as new recycled water use sites come online and regulatory requirements change. Accordingly, consultants are still needed to augment staff's efforts in conducting inspection, testing, and training work. The following is an overview of the need for site inspection, testing, and training. Also described is a new cross connection control policy handbook from the State that could increase IRWD's future workload.

Recycled Water Use Site Inspection, Testing, and Training:

Inspections and tests are performed to check for compliance with regulatory requirements and best management practices. Inspections are performed to determine if: 1) on-site water systems are properly identified; 2) signage is in place; 3) recycled water uses are allowed and approved; 4) there is no runoff; 5) there are no recycled water system leaks; 6) there is a Site Supervisor for each site; and 7) each Site Supervisor has received basic training. Cross-connection tests are performed to confirm that the recycled water system is not connected to a potable water system.

The type of recycled water use site determines the regulatory requirements for conducting visual inspections and cross-connection tests. Dual-plumbed use sites, which include single-family lots where recycled water is used for outdoor irrigation and commercial buildings where recycled water is used indoors for flushing toilets and urinals, require that visual inspections be performed annually. Cross-connection tests must be performed at least once every four years at dual-plumbed sites. IRWD currently serves approximately 840 dual-plumbed use sites where staff handles the inspection, testing, and training responsibilities. IRWD also serves approximately 1,000 homeowners associations where visual inspections and cross-connection tests are required annually. Other types of sites are typically inspected and tested less frequently.

New Cross-Connection Control Policy Handbook:

Title 17 of the California Code of Regulations contains the requirements for cross-connection control programs that protect a water supplier's potable water system. Drinking water permit holders are required to implement a cross-connection control program consistent with Title 17.

DDW recently drafted a new Cross-Connection Control Policy Handbook which – once adopted by the State Water Resources Control Board – will replace Title 17. The draft handbook would require drinking water permit holders to prepare and submit a written Cross-Connection Control Plan, which is subject to DDW approval. The draft handbook would require hazard assessments for all recycled water use sites. The frequency requirement for these assessments is currently unknown. Implementation of the new handbook, as drafted, would increase IRWD's future recycled water use site inspection and testing responsibilities.

The development of the draft handbook has gone through two rounds of public comments. IRWD collaborated with other Orange County agencies to provide comments throughout the public comment process. Staff expects that the final handbook will be presented to the State Board for approval in the next few months. Once adopted, IRWD will have one year to prepare its Cross-Connection Control Plan.

Consultant Selection Process:

Recycled water use sites vary in size, complexity, and regulatory requirements. Some sites are smaller irrigation sites that have only recycled water (such as medians and parkways), while others are larger, more complex irrigation sites that also have potable water at the sites (such as golf courses and homeowner associations). Staff prepared a request for proposal (RFP) seeking the qualifications, experience, and proposed costs to conduct visual inspections, cross-connection tests, and Site Supervisor training at various sites within IRWD's service area.

The scope of work in the RFP requires that the consultants contact each Site Supervisor to:

- Arrange for a field meeting;
- Conduct the field work (e.g., visual inspection and cross-connection test);
- Provide Site Supervisor training; and
- Complete and submit associated paperwork.

The RFP was issued to the following consulting firms: John Robinson Consulting, Real Water, and West Yost. John Robinson Consulting declined to submit a proposal. Staff evaluated the proposals received from Real Water and West Yost and interviewed both firms. The Consultant Evaluation Matrix is provided as Exhibit “A”. Based on the anticipated workload and qualifications of the firms, staff recommends the selection of both Real Water and West Yost to assist with recycled water use site inspections, cross-connection tests, and Site Supervisor training. Equal hourly rates were negotiated with both firms, as shown in Exhibit “B”. These rates are approximately 5% higher than those charged for the last two fiscal years.

Staff recommends the Board authorize the General Manager to execute a Professional Services Agreement with each firm for an amount of \$420,000 for FY 2023-24 and FY 2024-25.

FISCAL IMPACTS:

Funding for this work is included in the Operating Budget for FY 2023-24 and FY 2024-25.

ENVIRONMENTAL COMPLIANCE:

Not applicable.

COMMITTEE STATUS:

This item was reviewed by the Water Resources Policy and Communications Committee on July 6, 2023.

RECOMMENDATION:

THAT THE BOARD AUTHORIZE THE GENERAL MANAGER TO EXECUTE PROFESSIONAL SERVICES AGREEMENTS WITH REAL WATER CONSULTANTS AND WEST YOST ASSOCIATES, EACH IN AN AMOUNT OF \$420,000, TO PROVIDE ON-CALL RECYCLED WATER USE SITE VISUAL INSPECTIONS, CROSS-CONNECTION TESTS, AND SITE SUPERVISOR TRAINING FOR FISCAL YEARS 2023-24 AND 2024-25.

LIST OF EXHIBITS:

Exhibit “A” – Consultant Selection Matrix
Exhibit “B” – Inspection, Testing, and Training Cost Proposal

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Exhibit "A"

CONSULTANT SELECTION MATRIX / RECYCLED WATER INSPECTION AND TESTING PROGRAM 2023-2025

	Weights	West Yost				Real Water			
		Mark	Noah	Ives		Mark	Noah	Ives	
QUALIFICATIONS	35%								
*AWWA Cross Connection Control Specialist	60%								
*ABPA Cross Connection Control Specialist		2	2	1		1	1	2	
*USC Cross Conn. Control (40 hrs course)									
*Distribution, Irrigation & Plan check basics.	40%	1	1	1		2	2	2	
# of Field Personnel									
Weighted Score (Qualifications)		1.6	1.6	1.0		1.4	1.4	2.0	
EXPERIENCE	35%								
Doing Inspections	30%	2	1	2		1	2	1	
Doing Testing	30%	2	1	2		1	2	1	
Administration	10%	1	2	2		2	1	1	
Customer Contact / Interface	30%	2	2	2		1	1	1	
Weighted Score (Experience)		1.9	1.4	2.0		1.1	1.6	1.0	
PROJECT UNDERSTANDING	30%	1	1	2		2	2	1	
Weighted Score (Project Understanding)									
COMBINED WEIGHTED SCORE	100%	1.53	1.35	1.65	1.51	1.48	1.65	1.35	1.49

Rated on a scale from 1 (highest) to 2 (lowest)

Final Ranking	
Real Water	1
West Yost	2

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EXHIBIT "B"

**RECYCLED WATER USE SITE
INSPECTION, TESTING, AND SITE SUPERVISOR TRAINING (FY 23-25)**

Site Type	Site Description	Task	Cost by Task
1	Single-Supply, Agricultural Sites	Inspection only	\$95.00
		Test only	\$95.00
		Inspection & Test	\$190.00
2	Single-Supply, Medians, Freeway Landscaping, Slopes	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
3	Dual-Supply, Agricultural Sites	Inspection only	\$95.00
		Test only	\$118.75
		Inspection & Test	\$213.75
4	Dual-Supply, Parks and Recreational Facilities	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
5	Dual-Supply, Landscaping at HOA's, with Backflow Prevention	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
6	Dual-Supply, Landscaping at HOA's, without Backflow Prevention	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
7	Dual-Supply, Golf Courses	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
8	Dual-Supply, Cemeteries	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
9	Dual-Supply, Industrial Sites	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
10	Dual-Supply, Landscaping at Commercial Buildings	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
11	Dual-Plumbed, Residential	Inspection only	\$47.50
		Test only	\$47.50
		Inspection & Test	\$95.00
12	Dual-Plumbed, Commercial	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00
13	Dual-Plumbed, Industrial	Inspection only	\$225.00
		Test only	\$225.00
		Inspection & Test	\$250.00

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