



**FINANCE/AUDIT COMMITTEE MEETING AGENDA  
TRABUCO CANYON WATER DISTRICT  
32003 DOVE CANYON DRIVE, TRABUCO CANYON, CA  
VIDEO/AUDIO BROADCAST MEETING – FEBRUARY 10, 2021 AT 1:00 PM**

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**COMMITTEE MEMBERS**

Don Chadd, Committee Chair  
Edward Mandich, Committee Member

**DISTRICT STAFF**

Fernando Paludi, General Manager  
Michael Perea, District Secretary  
Cindy Byerrum, District Treasurer  
Karen Warner, Senior Accountant

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**AGENDA NOTE:**

*Meeting attendees should be aware that the meetings of the Board of Directors are, as required by law, open to the public and the District has very limited powers to regulate who attends Board meetings.*

**CONFERENCE CALL INFORMATION**

*Due to the spread of COVID-19 and as authorized by the Governor's Executive Order, Trabuco Canyon Water District will be holding all upcoming public meetings by Go To Meeting, and will be available by either computer or telephone audio as follows:*

**Computer Audio:** You can join the meeting from your computer, tablet, or smartphone by clicking on the following link: <https://zoom.us/j/96930019067>

**Telephone Audio:** 1 (669) 900-6833

**Access Code:** 969-3001-9067

*Persons desiring to monitor the Board meeting agenda items may download the Board meeting agenda and documents on the internet at **[www.tcwd.ca.gov](http://www.tcwd.ca.gov)**.*

*You may submit public comments by email to the Board at **[mperea@tcwd.ca.gov](mailto:mperea@tcwd.ca.gov)**. In order to be part of the record, emailed comments on meeting agenda items must be received by the District, at the referenced e-mail address, not later than 10:00 a.m. (PDT) on the day of the meeting.*

**CALL MEETING TO ORDER**

**VISITOR PARTICIPATION**

*Members of the public wishing to address the Committee regarding a particular item on the agenda are requested to complete a speaker card and submit it to staff. The Committee Chair will call on the visitor following the Committee's discussion about the matter. Committees do not constitute a quorum of the Board of Directors and Committee Members cannot make decisions on matters. The Committee makes recommendations only to the Board of Directors. Members of the public will be given the opportunity to speak to the Committee prior to making a recommendation on the matter. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.*

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING AGENDA | FEBRUARY 10, 2021**

**ORAL COMMUNICATION**

*Members of the public who wish to make comment on matters not appearing on the agenda are invited to identify themselves and encouraged to make comment at this time. The Committee Chair will call on the visitor following the Committee's discussion about the matter. Committees do not constitute a quorum of the Board of Directors and Committee Members cannot make decision on matters. The Committee makes recommendations only to the Board of Directors. Under the requirements of State Law, Committee Members cannot take action on items not identified on the agenda and will not make decisions on such matters. The Committee Chair may direct District Staff to follow up on issues as may be deemed appropriate. For persons desiring to make verbal comments and utilizing a translator to present their comments into English reasonable time accommodations, consistent with State law, shall be provided. Please limit comments to three minutes.*

**COMMITTEE MEMBER COMMENTS**

**REPORT FROM THE GENERAL MANAGER**

**FINANCIAL MATTERS**

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**ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP**

**RECOMMENDED ACTION:**

*Approve the following Finance/Audit Committee Meeting Recap(s) and recommend that the Board receive and file the same. (Consent Calendar):*

1. January 13, 2021

**ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE**

**RECOMMENDED ACTION:**

*Recommend the Board of Directors ratify the Directors' fees and expenses for January 2021 and tentative future meetings/attendance. (Consent Calendar)*

**ITEM 3: DISCUSSION CONCERNING DISTRICT CLASSIFICATION COMPENSATION REVIEW**

**RECOMMENDED ACTION:**

*Receive information at the time of the meeting and recommend forwarding the Classification Compensation Review Report completed by Ralph Anderson & Associates to the Board of Directors for their consideration (Action Calendar).*

**ITEM 4: OTHER MATTERS**

**RECOMMENDED ACTION:**

*Hear Other Matters from the General Manager or District Staff.*

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING AGENDA | FEBRUARY 10, 2021**

**ITEM 5: FINANCIAL REPORT**

**A) PRESENTATION OF UNAUDITED FINANCIAL STATEMENTS**

**RECOMMENDED ACTION:**

*Recommend that the Board receive and file the preliminary unaudited financial statements for December 2020 (Consent Calendar).*

**B) BILLS FOR CONSIDERATION**

**RECOMMENDED ACTION:**

*Approve and ratify the bills for consideration and warrant register and recommend that the Board ratify payment of the Bills for Consideration for February 10, 2021 as presented. (Consent Calendar).*

**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 Trabuco Canyon Water District Finance/Audit Committee in connection with a matter subject to discussion or consideration at an open meeting of the Finance/Audit Committee are available for public inspection at the Trabuco Canyon Water District Administrative Facility, 32003 Dove Canyon Drive, Trabuco Canyon, California (District Administrative Facility) or will be posted online on the District's website located at [www.tcwd.ca.gov](http://www.tcwd.ca.gov). If such writings are distributed to members of the Committee less than 72 hours prior to the meeting, they will be available online at [www.tcwd.ca.gov](http://www.tcwd.ca.gov) at the same time as they are distributed to the Committee, except that, if such writings are distributed immediately prior to or during the meeting, they will be posted online on the District's website located at [www.tcwd.ca.gov](http://www.tcwd.ca.gov).*

**COMPLIANCE WITH THE REQUIREMENTS OF CALIFORNIA GOVERNMENT CODE SECTION 54954.2**

*In compliance with California law and the Americans with Disabilities Act, if you need special disability-related modifications or accommodations, including auxiliary aids or services in order to participate in the meeting, or if you need the agenda provided in an alternative format, please contact the District Secretary at (949) 858-0277, at least 48 hours in advance of the scheduled Board meeting. Notification at least 48 hours prior to the meeting will assist the District in making reasonable arrangements to accommodate your request. The Board Meeting Room is wheelchair accessible.*

*The District may conduct future meetings electronically (via teleconferencing) during the current ongoing emergency situation.*

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING | FEBRUARY 10, 2021**

**FINANCIAL MATTERS**

**ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP**

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**RECOMMENDED ACTION:**

*Approve the following Finance/Audit Committee Meeting Recap(s) and recommend that the Board receive and file the same. (Consent Calendar):*

1. *January 13, 2020*

**CONTACTS (staff responsible): PALUDI/PEREA**



**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING RECAP | JANUARY 13, 2021**

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**DIRECTORS PRESENT VIA CONFERENCE CALL**

Director Don Chadd, Committee Chair  
Director Mike Safranski, Committee Member

**STAFF PRESENT VIA CONFERENCE CALL**

Fernando Paludi, General Manager  
Michael Perea, Assistant General Manager/Board Secretary  
Lorrie Lausten, District Engineer  
Lisa Marie Sangi, Administrative Assistant

**PUBLIC PRESENT VIA CONFERENCE CALL**

Cindy Byerrum, Consultant Eide Bally

**CALL MEETING TO ORDER**

Director Chadd called the January 13, 2021 Finance/Audit Committee Meeting to order at 1:01 P.M.

**VISITOR PARTICIPATION**

No visitor participation was received.

**ORAL COMMUNICATION**

No oral communication was received.

**COMMITTEE MEMBER COMMENTS**

No comments were received.

**REPORT FROM THE GENERAL MANAGER**

No comments were received.

**ITEM 1: FINANCE/AUDIT COMMITTEE MEETING RECAP**

Mr. Paludi presented the Finance/Audit Committee Meeting Recap for Committee review in accordance with the agenda.

**RECOMMENDED ACTION:**

The Committee recommended that the Finance/Audit Committee Meeting Recap be forwarded to the Board of Directors for approval (Consent Calendar).

**ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE**

Mr. Paludi presented the Directors' Fees and Expenses Report and Tentative Future Meetings/Attendance Report for Committee consideration and review.

**TRABUCO CANYON WATER DISTRICT  
FINANCE AUDIT COMMITTEE MEETING RECAP | JANUARY 13, 2021**

**RECOMMENDED ACTION:**

The Committee recommended that the Directors' Fees and Expenses Report for December 2020, and the Tentative Future Meetings/Attendance Report be forwarded to the Board of Directors for ratification (Consent Calendar).

**ITEM 3: ADOPTION OF DISTRICT TREASURER'S ANNUAL STATEMENT OF INVESTMENT POLICY**

Mr. Paludi presented this matter for Committee consideration, and he mentioned that the District Treasurer's Annual Statement of Investment Policy is reviewed on an annual basis in accordance with the District's General Policy and Rules and Regulations. Mr. Perea presented the DRAFT Resolution for Committee review, and he reported that both the District Treasurer and General Legal Counsel have reviewed and provided comments on the resolution language. Mr. Perea added that the proposed language changes are non-substantive in nature and recommended the Board of Directors adopt the resolution at the following Regular Board Meeting.

**RECOMMENDED ACTION(S):**

The Committee recommended the Board of Directors adopt Resolution No. 2021-1289 – Resolution of the Board of Directors of Trabuco Canyon Water District Adopting District Treasurer's Annual Statement of Investment Policy (Action Calendar).

**ITEM 4: DISCUSSION AND POSSIBLE ACTION(S) RELATED TO CALENDAR YEAR 2021 BOARD MEMBER COMMITTEE APPOINTMENTS AND AGENCY REPRESENTATIVE ASSIGNMENTS**

Mr. Paludi presented this matter for Committee consideration, and he mentioned that Director appointments and assignments are made by the Board President. Discussion occurred concerning certain current committee assignments. Director Chadd commented that he would work directly with Mr. Paludi concerning the tentative assignments and to bring to the following Regular Board Meeting for final approval.

**RECOMMENDED ACTION(S):**

The Committee recommended forwarding the information to the Board of Directors for consideration (Action Calendar).

**ITEM 5: DISCUSSION AND POSSIBLE ACTION(S) RELATED TO URBAN WATER INSTITUTE 2021 VIRTUAL SPRING WATER CONFERENCE SPONSORSHIP**

Mr. Paludi presented this matter for Committee consideration, and he mentioned that the District is a current member of the Urban Water Institute (UWI). Mr. Paludi reported that the UWI 2021 Virtual Spring Water Conference is to be held on February 17–18, 2021, and he recommended the Board of Directors approve a sponsorship of the event in the amount of \$1,000. Mr. Paludi highlighted the benefits to the District as a member agency of this Southern California water organization.

**RECOMMENDED ACTION(S):**

The Committee recommended the Board of Directors approve a \$1,000 sponsorship of the Urban Water Institute's 2021 Spring Water Conference (Action Calendar).

**ITEM 6: OTHER MATTERS**

Mr. Paludi provided a brief update on the Municipal Water District of Orange County (MWDOC) Administration & Finance Committee Meeting, which included a discussion concerning the South Orange County Agencies Group MET Director Nomination Committee.

**TRABUCO CANYON WATER DISTRICT  
FINANCE AUDIT COMMITTEE MEETING RECAP | JANUARY 13, 2021**

**RECOMMENDED ACTION:**

No action was taken.

**ITEM 7: FINANCIAL REPORT**

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Ms. Byerrum presented the preliminary unaudited financials for November 2020 for Committee consideration and reviewed the following items:

***STATEMENT OF REVENUES AND EXPENSES***

***Operating Revenue, Residential Water Revenue***

Ms. Byerrum reported that this line item was lower than the prior month due to lower water demands.

***Operating Revenue, Baker Treatment Plant Water Sales***

Ms. Byerrum reported that this line item was roughly the same as the prior month.

***Operating Expenses, Total Operating Expenses***

Ms. Byerrum reported that this line item was lower than the prior month due to less expenses.

***RESTRICTED ASSETS REPORT & INVESTMENT SCHEDULE***

Ms. Byerrum highlighted the Local Agency Interest Fund (LAIF) rate of return on District investments.

**RECOMMENDED ACTION:**

The Committee signed the bills for consideration and the warrant register and recommended that the Board ratify payment of the bills for consideration for January 13, 2021 as presented (Consent Calendar).

**ADJOURNMENT**

Director Chadd adjourned the January 13, 2021 Finance/Audit Committee Meeting at 1:18 PM.

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING | FEBRUARY 10, 2021**

**FINANCIAL MATTERS**

**ITEM 2: RATIFICATION OF DIRECTORS' FEES AND EXPENSES, TENTATIVE FUTURE MEETINGS/ATTENDANCE**

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***Directors' Fees and Expenses***

Consistent with Board policy, Directors are reimbursed for expenses incurred while serving in their capacity as Directors. Additionally, Directors earn a per diem stipend for attendance at meetings or functions in a Director capacity. The attached spreadsheet provides a recap of the meetings, seminars, and/or conferences attended by Directors including direct reimbursables paid to each Director.

***Future Meetings***

Future meetings are identified for reference and designated directors are anticipated to attend. In the event an unanticipated meeting occurs that requires attendance by a director, the meeting attendance will be subsequently presented to the Board of Directors for ratification.

**RECOMMENDED ACTION:**

*Recommend that the Board ratify the Directors' fees and expenses for January 2021 and tentative future meetings/attendance. (Consent Calendar)*

**EXHIBIT(S):**

1. Directors' Fees and Expenses Report for January 2021
2. Directors' Tentative Future Meetings/Attendance – Calendar Year 2021.

**CONTACTS (staff responsible): PALUDI/PEREA**

**TRABUCO CANYON WATER DISTRICT  
DIRECTORS' FEES AND EXPENSES MONTHLY REPORT | DECEMBER 2020**

<b>MEETING DESCRIPTION</b>	<b>ACOSTA</b>	<b>CHADD</b>	<b>DOPUDJA</b>	<b>MANDICH</b>	<b>SAFRANSKI</b>
<b>DISTRICT MEETINGS</b>					
Engineering/Operational Committee Meeting			01/06/21	01/06/21	
Finance/Audit Committee Meeting		01/13/21			01/13/21
District Organization AD Hoc Committee		01/25/21	01/25/21		
Individual Meeting with General Manager	01/19/21	01/19/21	01/19/21	01/19/21	01/19/21
Regular Board Meeting	01/20/21	01/20/21	01/20/21	01/20/21	01/20/21
<b>REPRESENTATIVE MEETINGS</b>					
City of Rancho Santa Margarita City Council Meeting	01/13/21				
City of Rancho Santa Margarita City Council Meeting	01/27/21				
City of Rancho Santa Margarita Planning Commission					
Independent Special Districts of Orange County		01/28/21			
Santiago Aquaduct Commission					
South Orange County Agencies Group Meeting		01/28/21			01/28/21
South County Agencies Group MET Director Nomination Committee					01/21/21
South County Agencies Group MET Director Nomination Committee					01/18/21
South Orange County Wastewater Authority (SOCWA) Regular Board Meeting			01/07/21		
Water Advisory Committee of Orange County Meeting (WACO)					
<b>NUMBER OF MEETINGS ATTENDED</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>3</b>	<b>6</b>
<b>FEES (\$125 per each meeting*)</b>	<b>\$500.00</b>	<b>\$625.00</b>	<b>\$625.00</b>	<b>\$375.00</b>	<b>\$750.00</b>
<b>DIRECT REIMBURSABLE EXPENSES</b>					
<b>DIRECT REIMBURSABLE EXPENSES TOTALS</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>INDIRECT REIMBURSABLE EXPENSES TOTALS</b>					
<b>TOTAL</b>	<b>\$500.00</b>	<b>\$625.00</b>	<b>\$625.00</b>	<b>\$375.00</b>	<b>\$750.00</b>
<i>* Maximum per diem per day is one; maximum per diems per month is 10</i>					

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**DIRECTOR SIGNATURE**

**TRABUCO CANYON WATER DISTRICT | 2021 PUBLIC MEETING AND CONFERENCE CALENDAR**

2021													
LINE ITEM	MEETING DESCRIPTION	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
<b>DISTRICT PUBLIC MEETINGS</b>													
1	Executive Committee Meeting	TBD			TBD			TBD			TBD		
2	Engineering/Operational Committee Meeting	01/06/21	02/03/21	03/03/21	04/07/21	05/05/21	06/02/21	07/07/21	08/04/21	09/01/21	10/06/21	11/03/21	12/01/21
3	Finance/Audit Committee Meeting	01/13/21	02/10/21	03/10/21	04/14/21	05/12/21	06/09/21	07/14/21	08/11/21	09/08/21	10/13/21	11/10/20	12/08/21
4	Regular Board Meeting	01/20/21	02/17/21	03/17/21	04/21/21	05/19/21	06/16/21	07/21/21	08/18/21	09/15/21	10/20/21	11/17/21	12/15/21
5	District Properties Ad Hoc Committee Meeting	-	-	-	-	-	-	-	-	-	-	-	-
<b>PUBLIC MEETINGS</b>													
6	City of RSM City Council Meeting - Meeting No. 1	01/13/21	02/10/21	03/10/21	04/14/21	05/12/21	06/09/21	07/14/21	08/11/21	09/08/21	10/13/21	11/10/21	12/08/21
7	City of RSM City Council Meeting - Meeting No. 2	01/27/21	02/24/21	03/24/21	04/28/21	05/26/21	06/23/21	07/28/21	08/25/21	09/22/21	10/27/21	11/24/21	12/22/21
8	Independent Special Districts of Orange County Meeting	01/05/21	02/02/21	03/02/21	04/06/21	05/04/21	06/01/21	07/06/21	08/03/21	09/07/21	10/05/21	11/02/21	12/07/21
9	Independent Special Districts of Orange County Meeting	01/28/21	-	-	04/29/21	-	-	07/29/21	-	-	10/28/21	-	-
10	Orange County Local Agency Formation Commission (OC LAFCO)	01/13/21	02/10/21	03/10/21	04/14/21	05/12/21	06/09/21	07/14/21	08/11/21	09/08/21	10/13/21	11/10/21	12/08/21
11	Santiago Aqueduct Commission Meeting	-	-	03/18/21	-	-	06/17/21	-	-	09/16/21	-	-	12/16/21
12	South Orange County Water Agencies Group Meeting*	01/28/21	-	03/25/21	-	05/27/21	-	07/22/21	-	09/23/21	-	11/25/21	-
13	South Orange County Wastewater Authority Regular Board Meeting	01/07/21	02/04/21	03/04/21	04/07/21	05/06/21	06/03/21	07/01/21	08/05/21	09/02/21	10/07/21	11/04/21	12/02/21
14	Water Advisory Committee of Orange County	01/01/21	02/05/21	03/05/21	04/02/21	05/07/21	06/04/21	07/02/21	08/07/21	09/03/21	10/01/21	11/06/21	12/04/21
<b>CONFERENCES</b>													
15	ACWA Spring Conference - Monterey, CA					5/11 - 5/14							
16	ACWA Fall Conference - Pasadena, CA											11/30 12/3	
17	CSDA Annual Conference -Monterey, CA								8/3 - 9/2				
18	CSDA GM Leadership Summit - Olympic Valley, CA						6/27 - 6/29						
19	CSDA SDLA Conference - Lake Tahoe, CA									9/26 - 9/29			

**LEGEND**

 District Observed Holiday - Reschedule Meeting

\*4th Tuesday of the Odd Numbered Month

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING | FEBRUARY 10, 2021**

**FINANCIAL MATTERS**

**ITEM 3: DISCUSSION CONCERNING DISTRICT CLASSIFICATION COMPENSATION REVIEW**

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In June 2016, District staff worked with an independent, third-party consultant to perform an in-depth study and analysis of the then-approved full-time employee (FTE) salaries and benefits (total compensation) with comparator agencies and benchmark classifications, as well as, completed a study of all positions to ensure consistency with the Fair Labor Standards Act (FLSA). This comprehensive analysis was completed that year and was approved by the Board of Directors at the December 21, 2016 Regular Board Meeting.

In the second half of FYE 2020, District staff collected current compensation information from neighboring South Orange County water agencies for the purpose of reviewing the District’s currently approved FTE salaries and benefit levels and to identify areas of the current employee pay table that are not commensurate with similar agencies in the south county area. This matter was presented for Board consideration at the June 17, 2020 Regular Board Meeting. At that meeting, the Board of Directors directed the General Manager to conduct a review of the internal salary survey with an independent consultant and to present those results to the Board of Directors for consideration. Additionally, a District Organization Ad Hoc Committee specific to this purpose was established for the review of this matter.

The District contracted with Ralph Anderson & Associates to complete a comprehensive comparative review of the District’s current classification salaries and benefits benchmarked with nine other comparator agencies, which included:

- Carlsbad Municipal Water District
- El Toro Water District
- Irvine Ranch Water District
- Mesa Water District
- Moulton-Niguel Water District
- Santa Margarita Water District
- South Coast Water District
- South Orange County Water District
- Yorba Linda Water District

After compiling the pertinent data, Ralph Anderson & Associates presented various industry-standard scenarios and options to the District Organization Ad Hoc Committee, including CalPERS Classic Member Pension versus PEPRA Member Pension models, market median to 75<sup>th</sup> percentile, as well as comparison elements such as base salary, insurance benefits, cash benefits (457), and FICA benefits (Exhibit 1). After careful review of each of the options for consistency with the District’s rules and industry standards, as well as the development of a competitive salary range table, the District Organization Ad Hoc Committee recommended utilizing the following criteria to develop the proposed classification compensation adjustments:

- PEPRA Model
- Base + Insurance
- 55<sup>th</sup> Percentile
- 2.0% Minimum Adjustment Floor

Based on the recommendations of the District Organization Ad Hoc Committee, District staff recommends the implementation of the proposed classification adjustments (Exhibit 3). The recommended option accomplishes several important District objectives with regards to staff compensation. District salaries will again be competitive with similar utilities in and around Orange County – a critical staff recruitment and retention tool. The recommended adjustments also address internal equity issues in terms of employee salary and benefits. More information may be presented at the time of the meeting.

**FUNDING SOURCE:**

General Fund

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING | FEBRUARY 10, 2021**

**FISCAL IMPACT:**

Consultant Services: \$18,500  
Proposed Payroll Impacts: An approximate 7.6% increase to monthly payroll costs

**ENVIRONMENTAL COMPLIANCE:**

Not applicable

**RECOMMENDED ACTION(S):**

*Receive information at the time of the meeting and recommend forwarding the Classification Compensation Review Report completed by Ralph Anderson & Associates to the Board of Directors for their consideration (Action Calendar).*

**EXHIBIT(S):**

1. DRAFT Classification Compensation Review Report [TCWD Total Comp Data Insurance Only (55<sup>th</sup> Percentile)]  
*-prepared by Ralph Anderson & Associates*
2. DRAFT Proposed Salary Range Table - *prepared by Ralph Anderson & Associates*
3. DRAFT Proposed Classification Adjustments Impact Report – *prepared by District staff*

**CONTACTS (staff responsible): PALUDI/PEREA**

**Trabuco Canyon Water District  
Labor Market Summary - 55th Percentile**

Class Title	# of Obs.	Base	Base + Insurance	Gain/Loss	Total Gain/Loss
Accountant	8	4.7%	6.0%	1.3%	1.3%
Accounting Technician II	8	-5.2%	-0.7%	4.6%	4.6%
Administrative Assistant	9	-7.5%	-3.3%	4.2%	4.2%
Assistant General Manager	6	-6.0%	-3.6%	2.5%	2.5%
Customer Service Field Technician II	8	-16.6%	-8.1%	8.5%	8.5%
Customer Service Representative II	8	-11.2%	-5.4%	5.8%	5.8%
District Engineer	7	-4.2%	-2.4%	1.8%	1.8%
Electrical/Instrumentation Technologist II	6	-13.6%	-8.7%	4.9%	4.9%
Engineer	8	-3.1%	0.7%	3.7%	3.7%
Lead Mechanical Technologist-SCADA	5	-23.3%	-15.4%	7.9%	7.9%
Maintenance Superintendent	9	-21.3%	-16.0%	5.3%	5.3%
Management Analyst II	5	-5.1%	-0.9%	4.2%	4.2%
Mechanical Technologist II	7	-3.6%	0.8%	4.4%	4.4%
Principal Engineer	5	-7.2%	-4.3%	2.8%	2.8%
Senior Engineer	8	-5.0%	-2.3%	2.7%	2.7%
Wastewater Chief Plant Operator	5	-21.7%	-17.6%	4.2%	4.2%
Wastewater Operator III	5	-24.9%	-16.7%	8.2%	8.2%
Wastewater Superintendent	8	-25.9%	-19.5%	6.4%	6.4%
Wastewater System Operator II	5	-16.2%	-9.3%	6.9%	6.9%
Water Chief Plant Operator	4	-10.7%	-5.0%	5.7%	5.7%
Water Operator III	5	-19.7%	-10.0%	9.7%	9.7%
Water Superintendent	7	-21.4%	-15.7%	5.7%	5.7%
Water System Operator II	7	-13.2%	-7.1%	6.1%	6.1%
Water System Operator III	2				
<b>Average</b>		<b>-12.3%</b>	<b>-7.2%</b>	<b>5.1%</b>	<b>5.1%</b>

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**Key to Headers on Benefit Data Sheets**

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Survey Class - The District's survey job title

Survey Agency - The survey agencies used in the survey sorted alphabetically

Comparable Class - The job title determined to be comparable to the District's job classification

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**Range Max. - The maximum (top step) monthly base salary (not including longevity or performance pay)**

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Health - The maximum monthly health insurance benefit paid by the employer for EE+2 (family) coverage, not including rarely used plans

Dental - The maximum monthly dental insurance benefit paid by the employer for EE+2 (family) coverage, not including rarely used plans

Vision - The maximum monthly vision benefit paid by the employer for EE+2 (if applicable), not including rarely used plans

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**Base + Ins. - The cumulative total of Base Salary, Cash Benefits, and Insurance Benefits**

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Mean/%+/-: The average of the survey data; the percentage above or below the mean

Median/%+/-: This statistic represents the middle of the labor market. As such, half of the data is above the median and half is below the median.

55th Percentile/%+/-: This measurement is similar to the median except a different percentage of data is above a specific point in the ranking and the balance of data is below this point (i.e., for the 55th percentile, 45% of the data is above this point and 55% is below). The percentiles are calculated using an Excel spreadsheet function.

%+/- The percent above/below the referenced statistic with negative numbers indicating the District is below the market statistic.

Gain/Loss - The percentage gain/loss from each subtotal to the prior subtotal.

**Trabuco Canyon Water District  
Accountant**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Accountant	\$6,939	\$1,607	inc	inc	\$8,546
El Toro Water District	Senior Accountant/Payroll	\$7,348	\$2,053	\$106	\$17	\$9,524
Irvine Ranch Water District	Accountant	\$7,849	\$1,723	\$128	\$24	\$9,724
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Accountant	\$7,382	\$1,718	\$143	\$19	\$9,263
Santa Margarita Water District	Accountant	\$8,298	\$1,742	\$46	\$19	\$10,104
South Coast Water District	Accountant	\$8,235	\$1,853	\$155	\$14	\$10,257
South Orange County Wastewater Authority	Staff Accountant	\$7,401	\$1,671	\$191	\$25	\$9,288
Yorba Linda Water District	Accountant	\$8,185	\$1,883	\$82	\$19	\$10,168
Trabuco Canyon Water District	Accountant	\$8,165	\$1,914	\$195	\$38	\$10,313
	<b>Average</b>	<b>\$7,705</b>				<b>\$9,609</b>
	<b>% +/-</b>	<b>5.6%</b>				<b>6.8%</b>
	<b>Median</b>	<b>\$7,625</b>				<b>\$9,624</b>
	<b>% +/-</b>	<b>6.6%</b>				<b>6.7%</b>
	<b>55th Percenile</b>	<b>\$7,782</b>				<b>\$9,694</b>
	<b>% +/-</b>	<b>4.7%</b>				<b>6.0%</b>

0.1%

**Trabuco Canyon Water District  
Accounting Technician II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Accounting Technician	\$5,519	\$1,607	inc	inc	\$7,126
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Senior Accounting Clerk	\$6,362	\$1,723	\$128	\$24	\$8,237
Mesa Water District	Accounting Technician II	\$6,192	\$1,600	inc	inc	\$7,792
Moulton-Niguel Water District	Accounting Assistant II	\$5,836	\$1,718	\$143	\$19	\$7,717
Santa Margarita Water District	Senior Accounting Specialist	\$7,134	\$1,742	\$46	\$19	\$8,940
South Coast Water District	Accounting Technician II	\$6,433	\$1,853	\$155	\$14	\$8,455
South Orange County Wastewater Authority	Accounts Payable Accountant w/PR Asst	\$6,393	\$1,671	\$191	\$25	\$8,280
Yorba Linda Water District	Accounting Assistant II	\$6,732	\$1,883	\$82	\$19	\$8,715
Trabuco Canyon Water District	Accounting Technician II	\$6,071	\$1,914	\$195	\$38	\$8,219
	<b>Average</b>	<b>\$6,325</b>				<b>\$8,158</b>
	<b>% +/-</b>	<b>-4.2%</b>				<b>0.7%</b>
	<b>Median</b>	<b>\$6,378</b>				<b>\$8,258</b>
	<b>% +/-</b>	<b>-5.0%</b>				<b>-0.5%</b>
	<b>55th Percenile</b>	<b>\$6,388</b>				<b>\$8,273</b>
	<b>% +/-</b>	<b>-5.2%</b>				<b>-0.7%</b>

4.6%

**Trabuco Canyon Water District  
Adminstrative Assistant**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Administrative Secretary	\$5,358	\$1,607	inc	inc	\$6,965
El Toro Water District	Administrative Assistant	\$5,632	\$2,053	\$106	\$17	\$7,808
Irvine Ranch Water District	Executive Assistant	\$7,641	\$1,723	\$128	\$24	\$9,516
Mesa Water District	Department Assistant	\$6,668	\$1,600	inc	inc	\$8,268
Moulton-Niguel Water District	Administrative Assistant II	\$6,614	\$1,718	\$143	\$19	\$8,495
Santa Margarita Water District	Executive Assistant	\$7,623	\$1,742	\$46	\$19	\$9,429
South Coast Water District	Senior Administrative Assistant	\$6,928	\$1,853	\$155	\$14	\$8,950
South Orange County Wastewater Authority	Executive Assistant/Clerk of the Board	\$9,445	\$1,671	\$191	\$25	\$11,332
Yorba Linda Water District	Executive Assistant	\$9,474	\$1,883	\$82	\$19	\$11,457
Trabuco Canyon Water District	Administrative Assistant	\$6,701	\$1,914	\$195	\$38	\$8,849
	<b>Average</b>	<b>\$7,265</b>				<b>\$9,136</b>
	<b>% +/-</b>	<b>-8.4%</b>				<b>-3.2%</b>
	<b>Median</b>	<b>\$6,928</b>				<b>\$8,950</b>
	<b>% +/-</b>	<b>-3.4%</b>				<b>-1.1%</b>
	<b>55th Percenile</b>	<b>\$7,206</b>				<b>\$9,141</b>
	<b>% +/-</b>	<b>-7.5%</b>				<b>-3.3%</b>

2.2%

**Trabuco Canyon Water District  
Assistant General Manager**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	No Comparable Class					
El Toro Water District	Assistant General Manager & Staff Engineer	\$19,888	\$2,053	\$106	\$17	\$22,064
Irvine Ranch Water District	No Comparable Class					
Mesa Water District	Assistant General Manager	\$20,765	\$1,600	inc	inc	\$22,365
Moulton-Niguel Water District	Assistant General Manager	\$21,159	\$1,718	\$143	\$19	\$23,040
Santa Margarita Water District	Assistant General Manager - Finance	\$23,234	\$1,742	\$46	\$19	\$25,041
South Coast Water District	Assistant General Manager	\$18,621	\$1,853	\$155	\$14	\$20,642
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	Assistant General Manager	\$18,760	\$1,883	\$82	\$19	\$20,743
Trabuco Canyon Water District	Assistant General Manager	\$19,376	\$1,914	\$195	\$38	\$21,524
	<b>Average</b>	<b>\$20,405</b>				<b>\$22,316</b>
	<b>% +/-</b>	<b>-5.3%</b>				<b>-3.7%</b>
	<b>Median</b>	<b>\$20,327</b>				<b>\$22,214</b>
	<b>% +/-</b>	<b>-4.9%</b>				<b>-3.2%</b>
	<b>55th Percentile</b>	<b>\$20,546</b>				<b>\$22,290</b>
	<b>% +/-</b>	<b>-6.0%</b>				<b>-3.6%</b>

1.7%

**Trabuco Canyon Water District  
Customer Service Field Technician II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Meter Services Worker II	\$4,898	\$1,607	inc	inc	\$6,505
El Toro Water District	Customer Service Field Representative II	\$5,973	\$2,053	\$106	\$17	\$8,149
Irvine Ranch Water District	Customer Service Field Technician	\$5,713	\$1,723	\$128	\$24	\$7,588
Mesa Water District	Field Customer Service Representative II	\$6,506	\$1,600	inc	inc	\$8,106
Moulton-Niguel Water District	Customer Service Field Technician II	\$5,840	\$1,718	\$143	\$19	\$7,721
Santa Margarita Water District	Meter Technician	\$6,003	\$1,742	\$46	\$19	\$7,809
South Coast Water District	Customer Service Field Representative II	\$5,828	\$1,853	\$155	\$14	\$7,850
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	Field Customer Services Rep/Meters II	\$6,103	\$1,883	\$82	\$19	\$8,086
Trabuco Canyon Water District	Customer Service Field Technician II	\$5,107	\$1,914	\$195	\$38	\$7,255
	<b>Average</b>	<b>\$5,858</b>				<b>\$7,727</b>
	<b>% +/-</b>	<b>-14.7%</b>				<b>-6.5%</b>
	<b>Median</b>	<b>\$5,907</b>				<b>\$7,829</b>
	<b>% +/-</b>	<b>-15.7%</b>				<b>-7.9%</b>
	<b>55th Percenile</b>	<b>\$5,953</b>				<b>\$7,844</b>
	<b>% +/-</b>	<b>-16.6%</b>				<b>-8.1%</b>

7.7%

**Trabuco Canyon Water District  
Customer Service Representative II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Account Clerk II	\$4,661	\$1,607	inc	inc	\$6,268
El Toro Water District	Customer Service Office Representative II	\$5,632	\$2,053	\$106	\$17	\$7,808
Irvine Ranch Water District	Customer Service Specialist II	\$5,854	\$1,723	\$128	\$24	\$7,729
Mesa Water District	Customer Service Representative II	\$6,192	\$1,600	inc	inc	\$7,792
Moulton-Niguel Water District	Customer Account Representative II	\$5,500	\$1,718	\$143	\$19	\$7,381
Santa Margarita Water District	Customer Accounting Technician	\$6,552	\$1,742	\$46	\$19	\$8,358
South Coast Water District	Customer Service Technician II	\$6,276	\$1,853	\$155	\$14	\$8,298
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	Customer Service Representative II	\$5,271	\$1,883	\$82	\$19	\$7,254
Trabuco Canyon Water District	Customer Service Representative II	\$5,235	\$1,914	\$195	\$38	\$7,383
	<b>Average</b>	<b>\$5,742</b>				<b>\$7,611</b>
	<b>% +/-</b>	<b>-9.7%</b>				<b>-3.1%</b>
	<b>Median</b>	<b>\$5,743</b>				<b>\$7,761</b>
	<b>% +/-</b>	<b>-9.7%</b>				<b>-5.1%</b>
	<b>55th Percenile</b>	<b>\$5,821</b>				<b>\$7,783</b>
	<b>% +/-</b>	<b>-11.2%</b>				<b>-5.4%</b>

4.6%

**Trabuco Canyon Water District  
District Engineer**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Engineering Manager	\$12,837	\$1,607	inc	inc	\$14,444
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Engineering Manager	\$14,755	\$1,723	\$128	\$24	\$16,630
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Engineering Manager	\$15,397	\$1,718	\$143	\$19	\$17,278
Santa Margarita Water District	Chief Engineer	\$20,333	\$1,742	\$46	\$19	\$22,139
South Coast Water District	Chief Engineer	\$18,621	\$1,853	\$155	\$14	\$20,642
South Orange County Wastewater Authority	Director of Engineering	\$16,156	\$1,671	\$191	\$25	\$18,043
Yorba Linda Water District	Engineering Manager	\$16,208	\$1,883	\$82	\$19	\$18,191
Trabuco Canyon Water District	District Engineer	\$15,516	\$1,914	\$195	\$38	\$17,664
	<b>Average</b>	<b>\$16,330</b>				<b>\$18,195</b>
	<b>% +/-</b>	<b>-5.2%</b>				<b>-3.0%</b>
	<b>Median</b>	<b>\$16,156</b>				<b>\$18,043</b>
	<b>% +/-</b>	<b>-4.1%</b>				<b>-2.1%</b>
	<b>55th Percentile</b>	<b>\$16,172</b>				<b>\$18,087</b>
	<b>% +/-</b>	<b>-4.2%</b>				<b>-2.4%</b>

2.0%

**Trabuco Canyon Water District  
Electrical/Instrumentation Technologist II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	No Comparable Class					
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Instrumentation Technician	\$8,083	\$1,723	\$128	\$24	\$9,958
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Electrical/Instrumentation Technician II	\$7,890	\$1,718	\$143	\$19	\$9,771
Santa Margarita Water District	Electrical/Instrumentation Technician II	\$8,541	\$1,742	\$46	\$19	\$10,347
South Coast Water District	Electrical Technician II	\$8,235	\$1,853	\$155	\$14	\$10,257
South Orange County Wastewater Authority	Electrical/Instrumentation Technician	\$8,998	\$1,671	\$191	\$25	\$10,885
Yorba Linda Water District	Electrical/SCADA Technician	\$6,410	\$1,883	\$82	\$19	\$8,393
Trabuco Canyon Water District	Electrical/Instrumentation Technologist II	\$7,217	\$1,914	\$195	\$38	\$9,365
	<b>Average</b>	<b>\$8,026</b>				<b>\$9,935</b>
	<b>% +/-</b>	<b>-11.2%</b>				<b>-6.1%</b>
	<b>Median</b>	<b>\$8,159</b>				<b>\$10,107</b>
	<b>% +/-</b>	<b>-13.1%</b>				<b>-7.9%</b>
	<b>55th Percentile</b>	<b>\$8,197</b>				<b>\$10,182</b>
	<b>% +/-</b>	<b>-13.6%</b>				<b>-8.7%</b>

5.1%

**Trabuco Canyon Water District  
Engineer**

			<b>Insurance Benefits</b>			
<b>Survey Agency</b>	<b>Comparable Class</b>	<b>Range Max.</b>	<b>Health</b>	<b>Dental</b>	<b>Vision</b>	<b>Base + Ins.</b>
Carlsbad Municipal Water District	Associate Engineer	\$9,353	\$1,607	inc	inc	\$10,960
El Toro Water District	Project Engineer	\$12,478	\$2,053	\$106	\$17	\$14,654
Irvine Ranch Water District	Engineer	\$11,409	\$1,723	\$128	\$24	\$13,284
Mesa Water District	Associate Engineer II	\$11,480	\$1,600	inc	inc	\$13,080
Moulton-Niguel Water District	No Comparable Class					
Santa Margarita Water District	Project Engineer	\$9,849	\$1,742	\$46	\$19	\$11,655
South Coast Water District	Associate Engineer	\$10,805	\$1,853	\$155	\$14	\$12,827
South Orange County Wastewater Authority	Associate Engineer	\$11,766	\$1,671	\$191	\$25	\$13,653
Yorba Linda Water District	Associate Engineer	\$9,474	\$1,883	\$82	\$19	\$11,457
Trabuco Canyon Water District	Engineer	\$10,981	\$1,914	\$195	\$38	\$13,129
	<b>Average</b>	<b>\$10,827</b>				<b>\$12,696</b>
	<b>% +/-</b>	<b>1.4%</b>				<b>3.3%</b>
	<b>Median</b>	<b>\$11,107</b>				<b>\$12,953</b>
	<b>% +/-</b>	<b>-1.1%</b>				<b>1.3%</b>
	<b>55th Percentile</b>	<b>\$11,318</b>				<b>\$13,042</b>
	<b>% +/-</b>	<b>-3.1%</b>				<b>0.7%</b>

2.5%

**Trabuco Canyon Water District  
Lead Mechanical Technologist-SCADA**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	SCADA Technician	\$8,809	\$1,607	inc	inc	\$10,416
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Automation Specialist	\$9,082	\$1,723	\$128	\$24	\$10,957
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	No Comparable Class					
Santa Margarita Water District	SCADA Technician	\$7,408	\$1,742	\$46	\$19	\$9,214
South Coast Water District	SCADA Programmer/Electrician	\$10,805	\$1,853	\$155	\$14	\$12,827
South Orange County Wastewater Authority	Senior Electrician/SCADA Technician	\$10,414	\$1,671	\$191	\$25	\$12,301
Yorba Linda Water District	No Comparable Class					
Trabuco Canyon Water District	Lead Mechanical Technologist-SCADA	\$7,582	\$1,914	\$195	\$38	\$9,730
	<b>Average</b>	<b>\$9,304</b>				<b>\$11,143</b>
	<b>% +/-</b>	<b>-22.7%</b>				<b>-14.5%</b>
	<b>Median</b>	<b>\$9,082</b>				<b>\$10,957</b>
	<b>% +/-</b>	<b>-19.8%</b>				<b>-12.6%</b>
	<b>55th Percenile</b>	<b>\$9,348</b>				<b>\$11,226</b>
	<b>% +/-</b>	<b>-23.3%</b>				<b>-15.4%</b>

7.2%

**Trabuco Canyon Water District  
Maintenance Superintendent**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Utilities Manager	\$14,862	\$1,607	inc	inc	\$16,469
El Toro Water District	SCADA Supervisor	\$10,179	\$2,053	\$106	\$17	\$12,355
Irvine Ranch Water District	Mechanical Services Manager	\$12,281	\$1,723	\$128	\$24	\$14,156
Mesa Water District	Water Operations Supervisor	\$11,480	\$1,600	inc	inc	\$13,080
Moulton-Niguel Water District	Superintendent of Operations	\$13,624	\$1,718	\$143	\$19	\$15,505
Santa Margarita Water District	Operations Field Superintendent	\$13,488	\$1,742	\$46	\$19	\$15,294
South Coast Water District	Support Services Manager	\$11,927	\$1,853	\$155	\$14	\$13,949
South Orange County Wastewater Authority	Support Services Supervisor	\$10,038	\$1,671	\$191	\$25	\$11,925
Yorba Linda Water District	Maintenance Superintendent	\$10,447	\$1,883	\$82	\$19	\$12,430
Trabuco Canyon Water District	Maintenance Superintendent	\$9,948	\$1,914	\$195	\$38	\$12,096
	<b>Average</b>	<b>\$12,036</b>				<b>\$13,907</b>
	<b>% +/-</b>	<b>-21.0%</b>				<b>-15.0%</b>
	<b>Median</b>	<b>\$11,927</b>				<b>\$13,949</b>
	<b>% +/-</b>	<b>-19.9%</b>				<b>-15.3%</b>
	<b>55th Percentile</b>	<b>\$12,069</b>				<b>\$14,032</b>
	<b>% +/-</b>	<b>-21.3%</b>				<b>-16.0%</b>

4.6%

**Trabuco Canyon Water District  
Management Analyst II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Management Analyst	\$7,824	\$1,607	inc	inc	\$9,431
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Management Analyst	\$8,820	\$1,723	\$128	\$24	\$10,695
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Administrative Analyst	\$8,039	\$1,718	\$143	\$19	\$9,920
Santa Margarita Water District	Management Analyst	\$8,788	\$1,742	\$46	\$19	\$10,594
South Coast Water District	No Comparable Class					
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	Senior Management Analyst	\$12,092	\$1,883	\$82	\$19	\$14,075
Trabuco Canyon Water District	Management Analyst II	\$8,369	\$1,914	\$195	\$38	\$10,517
	<b>Average</b>	<b>\$9,113</b>				<b>\$10,943</b>
	<b>% +/-</b>	<b>-8.9%</b>				<b>-4.1%</b>
	<b>Median</b>	<b>\$8,788</b>				<b>\$10,594</b>
	<b>% +/-</b>	<b>-5.0%</b>				<b>-0.7%</b>
	<b>55th Percenile</b>	<b>\$8,794</b>				<b>\$10,614</b>
	<b>% +/-</b>	<b>-5.1%</b>				<b>-0.9%</b>

4.3%

**Trabuco Canyon Water District  
Mechanical Technologist II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Sanitation System Operator II	\$6,736	\$1,607	inc	inc	\$8,343
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Maintenance Mechanic	\$6,762	\$1,723	\$128	\$24	\$8,637
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Mechanic II	\$6,689	\$1,718	\$143	\$19	\$8,570
Santa Margarita Water District	Maintenance Mechanic	\$6,804	\$1,742	\$46	\$19	\$8,610
South Coast Water District	Lift Station Mechanic II	\$7,647	\$1,853	\$155	\$14	\$9,669
South Orange County Wastewater Authority	Maintenance Mechanic II	\$7,401	\$1,671	\$191	\$25	\$9,288
Yorba Linda Water District	Mechanic II	\$6,410	\$1,883	\$82	\$19	\$8,393
Trabuco Canyon Water District	Mechanical Technologist II	\$6,538	\$1,914	\$195	\$38	\$8,686
	<b>Average</b>	<b>\$6,921</b>				<b>\$8,787</b>
	<b>% +/-</b>	<b>-5.9%</b>				<b>-1.2%</b>
	<b>Median</b>	<b>\$6,762</b>				<b>\$8,610</b>
	<b>% +/-</b>	<b>-3.4%</b>				<b>0.9%</b>
	<b>55th Percenile</b>	<b>\$6,775</b>				<b>\$8,618</b>
	<b>% +/-</b>	<b>-3.6%</b>				<b>0.8%</b>

4.3%

**Trabuco Canyon Water District  
Principal Engineer**

			<b>Insurance Benefits</b>			
<b>Survey Agency</b>	<b>Comparable Class</b>	<b>Range Max.</b>	<b>Health</b>	<b>Dental</b>	<b>Vision</b>	<b>Base + Ins.</b>
Carlsbad Municipal Water District	No Comparable Class					
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Principal Engineer	\$14,183	\$1,723	\$128	\$24	\$16,058
Mesa Water District	Principal Engineer	\$14,696	\$1,600	inc	inc	\$16,296
Moulton-Niguel Water District	Principal Engineer	\$14,291	\$1,718	\$143	\$19	\$16,172
Santa Margarita Water District	No Comparable Class					
South Coast Water District	Principal Engineer	\$14,521	\$1,853	\$155	\$14	\$16,542
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	Principal Engineer	\$11,518	\$1,883	\$82	\$19	\$13,501
Trabuco Canyon Water District	Principal Engineer	\$13,379	\$1,914	\$195	\$38	\$15,527
	<b>Average</b>	<b>\$13,842</b>				<b>\$15,714</b>
	<b>% +/-</b>	<b>-3.5%</b>				<b>-1.2%</b>
	<b>Median</b>	<b>\$14,291</b>				<b>\$16,172</b>
	<b>% +/-</b>	<b>-6.8%</b>				<b>-4.2%</b>
	<b>55th Percenile</b>	<b>\$14,337</b>				<b>\$16,197</b>
	<b>% +/-</b>	<b>-7.2%</b>				<b>-4.3%</b>

2.7%

**Trabuco Canyon Water District  
Senior Engineer**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Senior Engineer	\$11,193	\$1,607	inc	inc	\$12,800
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Senior Engineer	\$12,737	\$1,723	\$128	\$24	\$14,612
Mesa Water District	Senior Civil Engineer	\$12,672	\$1,600	inc	inc	\$14,272
Moulton-Niguel Water District	Senior Engineer	\$12,837	\$1,718	\$143	\$19	\$14,718
Santa Margarita Water District	Senior Project Engineer	\$14,845	\$1,742	\$46	\$19	\$16,651
South Coast Water District	Senior Civil Engineer	\$12,531	\$1,853	\$155	\$14	\$14,553
South Orange County Wastewater Authority	Senior Engineer	\$13,291	\$1,671	\$191	\$25	\$15,178
Yorba Linda Water District	Senior Engineer	\$10,447	\$1,883	\$82	\$19	\$12,430
Trabuco Canyon Water District	Senior Engineer	\$12,121	\$1,914	\$195	\$38	\$14,269
	<b>Average</b>	<b>\$12,569</b>				<b>\$14,402</b>
	<b>% +/-</b>	<b>-3.7%</b>				<b>-0.9%</b>
	<b>Median</b>	<b>\$12,705</b>				<b>\$14,582</b>
	<b>% +/-</b>	<b>-4.8%</b>				<b>-2.2%</b>
	<b>55th Percentile</b>	<b>\$12,727</b>				<b>\$14,603</b>
	<b>% +/-</b>	<b>-5.0%</b>				<b>-2.3%</b>

2.6%

**Trabuco Canyon Water District  
Wastewater Chief Plant Operator**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	No Comparable Class					
El Toro Water District	WW Chief Plant Operator	\$11,446	\$2,053	\$106	\$17	\$13,622
Irvine Ranch Water District	Operations Supervisor	\$9,913	\$1,723	\$128	\$24	\$11,788
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Wastewater Treatment Plant Supervisor	\$10,774	\$1,718	\$143	\$19	\$12,655
Santa Margarita Water District	Chief Plant Operator	\$14,845	\$1,742	\$46	\$19	\$16,651
South Coast Water District	No Comparable Class					
South Orange County Wastewater Authority	Chief Operator	\$13,291	\$1,671	\$191	\$25	\$15,178
Yorba Linda Water District	No Comparable Class					
Trabuco Canyon Water District	Wastewater Chief Plant Operator	\$9,705	\$1,914	\$195	\$38	\$11,853
	<b>Average</b>	<b>\$12,054</b>				<b>\$13,979</b>
	<b>% +/-</b>	<b>-24.2%</b>				<b>-17.9%</b>
	<b>Median</b>	<b>\$11,446</b>				<b>\$13,622</b>
	<b>% +/-</b>	<b>-17.9%</b>				<b>-14.9%</b>
	<b>55th Percentile</b>	<b>\$11,815</b>				<b>\$13,933</b>
	<b>% +/-</b>	<b>-21.7%</b>				<b>-17.6%</b>

3.0%

**Trabuco Canyon Water District  
Wastewater Operator III**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	No Comparable Class					
El Toro Water District	Waste Water Operator III	\$8,784	\$2,053	\$106	\$17	\$10,960
Irvine Ranch Water District	Operator III	\$8,319	\$1,723	\$128	\$24	\$10,194
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Senior Wastewater Treatment Plant Op	\$9,578	\$1,718	\$143	\$19	\$11,459
Santa Margarita Water District	Senior Wastewater Treatment Plant Op	\$9,646	\$1,742	\$46	\$19	\$11,452
South Coast Water District	No Comparable Class					
South Orange County Wastewater Authority	Operator III	\$9,445	\$1,671	\$191	\$25	\$11,332
Yorba Linda Water District	No Comparable Class					
Trabuco Canyon Water District	Wastewater Operator III	\$7,582	\$1,914	\$195	\$38	\$9,730
	<b>Average</b>	<b>\$9,154</b>				<b>\$11,079</b>
	<b>% +/-</b>	<b>-20.7%</b>				<b>-13.9%</b>
	<b>Median</b>	<b>\$9,445</b>				<b>\$11,332</b>
	<b>% +/-</b>	<b>-24.6%</b>				<b>-16.5%</b>
	<b>55th Percentile</b>	<b>\$9,472</b>				<b>\$11,356</b>
	<b>% +/-</b>	<b>-24.9%</b>				<b>-16.7%</b>

8.1%

**Trabuco Canyon Water District  
Wastewater Superintendent**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Utilities Manager	\$14,862	\$1,607	inc	inc	\$16,469
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Operations Manager	\$12,737	\$1,723	\$128	\$24	\$14,612
Mesa Water District	Water Operations Supervisor	\$11,480	\$1,600	inc	inc	\$13,080
Moulton-Niguel Water District	Superintendent of Wastewater Operations	\$13,624	\$1,718	\$143	\$19	\$15,505
Santa Margarita Water District	Treatment Manager	\$18,887	\$1,742	\$46	\$19	\$20,693
South Coast Water District	Operations Superintendent	\$15,000	\$1,853	\$155	\$14	\$17,022
South Orange County Wastewater Authority	Chief Operator	\$10,284	\$1,671	\$191	\$25	\$12,171
Yorba Linda Water District	Production Superintendent	\$10,970	\$1,883	\$82	\$19	\$12,953
Trabuco Canyon Water District	Wastewater Superintendent	\$10,713	\$1,914	\$195	\$38	\$12,861
	<b>Average</b>	<b>\$13,480</b>				<b>\$15,313</b>
	<b>% +/-</b>	<b>-25.8%</b>				<b>-19.1%</b>
	<b>Median</b>	<b>\$13,181</b>				<b>\$15,059</b>
	<b>% +/-</b>	<b>-23.0%</b>				<b>-17.1%</b>
	<b>55th Percentile</b>	<b>\$13,491</b>				<b>\$15,371</b>
	<b>% +/-</b>	<b>-25.9%</b>				<b>-19.5%</b>

5.9%

**Trabuco Canyon Water District  
Wastewater System Operator II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	No Comparable Class					
El Toro Water District	Waste Water Operator II	\$7,348	\$2,053	\$106	\$17	\$9,524
Irvine Ranch Water District	Operator II	\$7,849	\$1,723	\$128	\$24	\$9,724
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Wastewater Treatment Plant Operator II	\$8,511	\$1,718	\$143	\$19	\$10,392
Santa Margarita Water District	Wastewater Treatment Plant Operator	\$7,537	\$1,742	\$46	\$19	\$9,343
South Coast Water District	No Comparable Class					
South Orange County Wastewater Authority	Operator II	\$8,566	\$1,671	\$191	\$25	\$10,453
Yorba Linda Water District	No Comparable Class					
Trabuco Canyon Water District	Wastewater System Operator II	\$6,869	\$1,914	\$195	\$38	\$9,017
	<b>Average</b>	<b>\$7,962</b>				<b>\$9,887</b>
	<b>% +/-</b>	<b>-15.9%</b>				<b>-9.7%</b>
	<b>Median</b>	<b>\$7,849</b>				<b>\$9,724</b>
	<b>% +/-</b>	<b>-14.3%</b>				<b>-7.8%</b>
	<b>55th Percenile</b>	<b>\$7,981</b>				<b>\$9,858</b>
	<b>% +/-</b>	<b>-16.2%</b>				<b>-9.3%</b>

6.4%

**Trabuco Canyon Water District  
Water Chief Plant Operator**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Utilities Supervisor	\$11,193	\$1,607	inc	inc	\$12,800
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Operations Supervisor	\$9,913	\$1,723	\$128	\$24	\$11,788
Mesa Water District	Water Operations Supervisor	\$11,480	\$1,600	inc	inc	\$13,080
Moulton-Niguel Water District	No Comparable Class					
Santa Margarita Water District	No Comparable Class					
South Coast Water District	Lead Plant Operator	\$9,550	\$1,853	\$155	\$14	\$11,572
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	No Comparable Class					
Trabuco Canyon Water District	Water Chief Plant Operator	\$9,705	\$1,914	\$195	\$38	\$11,853
	<b>Average</b>	<b>\$10,534</b>				<b>\$12,310</b>
	<b>% +/-</b>	<b>-8.5%</b>				<b>-3.9%</b>
	<b>Median</b>	<b>\$10,553</b>				<b>\$12,294</b>
	<b>% +/-</b>	<b>-8.7%</b>				<b>-3.7%</b>
	<b>55th Percenile</b>	<b>\$10,745</b>				<b>\$12,446</b>
	<b>% +/-</b>	<b>-10.7%</b>				<b>-5.0%</b>

5.0%

**Trabuco Canyon Water District  
Water Operator III**

			<b>Insurance Benefits</b>			
<b>Survey Agency</b>	<b>Comparable Class</b>	<b>Range Max.</b>	<b>Health</b>	<b>Dental</b>	<b>Vision</b>	<b>Base + Ins.</b>
Carlsbad Municipal Water District	Water System Operator III	\$8,382	\$1,607	inc	inc	\$9,989
El Toro Water District	Maintenance Worker III	\$7,804	\$2,053	\$106	\$17	\$9,980
Irvine Ranch Water District	No Comparable Class					
Mesa Water District	Senior Operator	\$8,968	\$1,600	inc	inc	\$10,568
Moulton-Niguel Water District	No Comparable Class					
Santa Margarita Water District	No Comparable Class					
South Coast Water District	System Operator III	\$7,461	\$1,853	\$155	\$14	\$9,483
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	Senior Plant Operator	\$8,594	\$1,883	\$82	\$19	\$10,577
Trabuco Canyon Water District	Water Operator III	\$7,040	\$1,914	\$195	\$38	\$9,188
	<b>Average</b>	<b>\$8,242</b>				<b>\$10,119</b>
	<b>% +/-</b>	<b>-17.1%</b>				<b>-10.1%</b>
	<b>Median</b>	<b>\$8,382</b>				<b>\$9,989</b>
	<b>% +/-</b>	<b>-19.1%</b>				<b>-8.7%</b>
	<b>55th Percenile</b>	<b>\$8,425</b>				<b>\$10,105</b>
	<b>% +/-</b>	<b>-19.7%</b>				<b>-10.0%</b>

10.3%

**Trabuco Canyon Water District  
Water Superintendent**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Utilities Manager	\$14,862	\$1,607	inc	inc	\$16,469
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Operations Manager	\$12,737	\$1,723	\$128	\$24	\$14,612
Mesa Water District	Water Operations Supervisor	\$11,480	\$1,600	inc	inc	\$13,080
Moulton-Niguel Water District	Superintendent of Operations	\$13,624	\$1,718	\$143	\$19	\$15,505
Santa Margarita Water District	No Comparable Class					
South Coast Water District	Water Resources Manager	\$15,000	\$1,853	\$155	\$14	\$17,022
South Orange County Wastewater Authority	Chief Operator	\$10,284	\$1,671	\$191	\$25	\$12,171
Yorba Linda Water District	Production Superintendent	\$10,970	\$1,883	\$82	\$19	\$12,953
Trabuco Canyon Water District	Water Superintendent	\$10,713	\$1,914	\$195	\$38	\$12,861
	<b>Average</b>	<b>\$12,708</b>				<b>\$14,545</b>
	<b>% +/-</b>	<b>-18.6%</b>				<b>-13.1%</b>
	<b>Median</b>	<b>\$12,737</b>				<b>\$14,612</b>
	<b>% +/-</b>	<b>-18.9%</b>				<b>-13.6%</b>
	<b>55th Percentile</b>	<b>\$13,003</b>				<b>\$14,880</b>
	<b>% +/-</b>	<b>-21.4%</b>				<b>-15.7%</b>

5.3%

**Trabuco Canyon Water District  
Water System Operator II**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	Water System Operator II	\$7,589	\$1,607	inc	inc	\$9,196
El Toro Water District	Maintenance Worker II	\$6,927	\$2,053	\$106	\$17	\$9,103
Irvine Ranch Water District	Operator II	\$7,849	\$1,723	\$128	\$24	\$9,724
Mesa Water District	Operator II	\$7,733	\$1,600	inc	inc	\$9,333
Moulton-Niguel Water District	Water System Operator II	\$6,893	\$1,718	\$143	\$19	\$8,774
Santa Margarita Water District	No Comparable Class					
South Coast Water District	System Operator II	\$6,759	\$1,853	\$155	\$14	\$8,781
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	Plant Operator II	\$7,065	\$1,883	\$82	\$19	\$9,048
Trabuco Canyon Water District	Water System Operator II	\$6,378	\$1,914	\$195	\$38	\$8,526
	<b>Average</b>	<b>\$7,259</b>				<b>\$9,137</b>
	<b>% +/-</b>	<b>-13.8%</b>				<b>-7.2%</b>
	<b>Median</b>	<b>\$7,065</b>				<b>\$9,103</b>
	<b>% +/-</b>	<b>-10.8%</b>				<b>-6.8%</b>
	<b>55th Percenile</b>	<b>\$7,222</b>				<b>\$9,131</b>
	<b>% +/-</b>	<b>-13.2%</b>				<b>-7.1%</b>

4.0%

**Trabuco Canyon Water District  
Water System Operator III**

**Insurance Benefits**

Survey Agency	Comparable Class	Range Max.	Health	Dental	Vision	Base + Ins.
Carlsbad Municipal Water District	No Comparable Class					
El Toro Water District	No Comparable Class					
Irvine Ranch Water District	Operator III	\$8,319	\$1,723	\$128	\$24	\$10,194
Mesa Water District	No Comparable Class					
Moulton-Niguel Water District	Water System Operator III	\$7,757	\$1,718	\$143	\$19	\$9,638
Santa Margarita Water District	No Comparable Class					
South Coast Water District	No Comparable Class					
South Orange County Wastewater Authority	No Comparable Class					
Yorba Linda Water District	No Comparable Class					
Trabuco Canyon Water District	Water System Operator III	\$7,771	\$1,914	\$195	\$38	\$9,919
	<b>Average % +/-</b>	<b>I.D.</b>				<b>I.D.</b>
	<b>Median % +/-</b>	<b>I.D.</b>				<b>I.D.</b>
	<b>55th Percentile % +/-</b>	<b>I.D.</b>				<b>I.D.</b>

**TRABUCO CANYON WATER DISTRICT  
DRAFT PROPOSED SALARY RANGE TABLE (2.5% BETWEEN STEPS)**

CLASSIFICATION (JOB TITLE)	MINIMUM MONTHLY SALARY	MAXIMUM MONTHLY SALARY	MINIMUM ANNUAL SALARY	MAXIMUM ANNUAL SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
<b>ADMINISTRATIVE SERVICES</b>														
Assistant General Manager	\$ 16,067	\$ 20,065	\$ 192,804	\$ 240,786	\$ 16,067	\$ 16,469	\$ 16,880	\$ 17,302	\$ 17,735	\$ 18,178	\$ 18,633	\$ 19,099	\$ 19,576	\$ 20,065
Executive Assistant	\$ 5,543	\$ 6,923	\$ 66,518	\$ 83,072	\$ 5,543	\$ 5,682	\$ 5,824	\$ 5,969	\$ 6,119	\$ 6,272	\$ 6,428	\$ 6,589	\$ 6,754	\$ 6,923
Administrative Assistant	\$ 5,039	\$ 6,293	\$ 60,471	\$ 75,520	\$ 5,039	\$ 5,165	\$ 5,294	\$ 5,427	\$ 5,562	\$ 5,701	\$ 5,844	\$ 5,990	\$ 6,140	\$ 6,293
Principal Accountant	\$ 8,340	\$ 10,416	\$ 100,084	\$ 124,991	\$ 8,340	\$ 8,549	\$ 8,763	\$ 8,982	\$ 9,206	\$ 9,436	\$ 9,672	\$ 9,914	\$ 10,162	\$ 10,416
Senior Accountant	\$ 7,582	\$ 9,469	\$ 90,985	\$ 113,628	\$ 7,582	\$ 7,772	\$ 7,966	\$ 8,165	\$ 8,369	\$ 8,578	\$ 8,793	\$ 9,013	\$ 9,238	\$ 9,469
Accountant	\$ 6,538	\$ 8,165	\$ 78,455	\$ 97,980	\$ 6,538	\$ 6,701	\$ 6,869	\$ 7,041	\$ 7,217	\$ 7,397	\$ 7,582	\$ 7,772	\$ 7,966	\$ 8,165
Account Specialist	\$ 5,995	\$ 7,487	\$ 71,941	\$ 89,844	\$ 5,995	\$ 6,145	\$ 6,299	\$ 6,456	\$ 6,617	\$ 6,783	\$ 6,952	\$ 7,126	\$ 7,304	\$ 7,487
Senior Accounting Technician	\$ 5,628	\$ 7,028	\$ 67,530	\$ 84,336	\$ 5,628	\$ 5,768	\$ 5,912	\$ 6,060	\$ 6,212	\$ 6,367	\$ 6,526	\$ 6,689	\$ 6,857	\$ 7,028
Accounting Technician II	\$ 4,893	\$ 6,111	\$ 58,722	\$ 73,335	\$ 4,893	\$ 5,016	\$ 5,141	\$ 5,270	\$ 5,401	\$ 5,537	\$ 5,675	\$ 5,817	\$ 5,962	\$ 6,111
Accounting Technician I/Administrative Assistant	\$ 4,660	\$ 5,820	\$ 55,925	\$ 69,843	\$ 4,660	\$ 4,777	\$ 4,896	\$ 5,019	\$ 5,144	\$ 5,273	\$ 5,405	\$ 5,540	\$ 5,678	\$ 5,820
Accounting Technician I	\$ 4,449	\$ 5,556	\$ 53,383	\$ 66,668	\$ 4,449	\$ 4,560	\$ 4,674	\$ 4,791	\$ 4,910	\$ 5,033	\$ 5,159	\$ 5,288	\$ 5,420	\$ 5,556
Management Analyst II	\$ 6,764	\$ 8,447	\$ 81,162	\$ 101,361	\$ 6,764	\$ 6,933	\$ 7,106	\$ 7,284	\$ 7,466	\$ 7,652	\$ 7,844	\$ 8,040	\$ 8,241	\$ 8,447
Management Analyst I	\$ 6,149	\$ 7,679	\$ 73,784	\$ 92,146	\$ 6,149	\$ 6,302	\$ 6,460	\$ 6,621	\$ 6,787	\$ 6,957	\$ 7,131	\$ 7,309	\$ 7,492	\$ 7,679
Lead Customer Service Representative	\$ 5,347	\$ 6,677	\$ 64,161	\$ 80,128	\$ 5,347	\$ 5,480	\$ 5,617	\$ 5,758	\$ 5,902	\$ 6,049	\$ 6,201	\$ 6,356	\$ 6,514	\$ 6,677
Customer Service Representative III	\$ 4,861	\$ 6,070	\$ 58,328	\$ 72,844	\$ 4,861	\$ 4,982	\$ 5,107	\$ 5,234	\$ 5,365	\$ 5,499	\$ 5,637	\$ 5,778	\$ 5,922	\$ 6,070
Customer Service Representative II	\$ 4,419	\$ 5,518	\$ 53,026	\$ 66,222	\$ 4,419	\$ 4,529	\$ 4,643	\$ 4,759	\$ 4,878	\$ 4,999	\$ 5,124	\$ 5,253	\$ 5,384	\$ 5,518
Customer Service Representative I	\$ 4,017	\$ 5,017	\$ 48,205	\$ 60,201	\$ 4,017	\$ 4,118	\$ 4,220	\$ 4,326	\$ 4,434	\$ 4,545	\$ 4,659	\$ 4,775	\$ 4,894	\$ 5,017
Customer Service Field Technician III	\$ 4,863	\$ 6,074	\$ 58,360	\$ 72,883	\$ 4,863	\$ 4,985	\$ 5,110	\$ 5,237	\$ 5,368	\$ 5,502	\$ 5,640	\$ 5,781	\$ 5,925	\$ 6,074
Customer Service Field Technician II	\$ 4,421	\$ 5,521	\$ 53,054	\$ 66,258	\$ 4,421	\$ 4,532	\$ 4,645	\$ 4,761	\$ 4,880	\$ 5,002	\$ 5,127	\$ 5,255	\$ 5,387	\$ 5,521
Customer Service Field Technician I	\$ 4,019	\$ 5,020	\$ 48,231	\$ 60,234	\$ 4,019	\$ 4,120	\$ 4,223	\$ 4,328	\$ 4,437	\$ 4,547	\$ 4,661	\$ 4,778	\$ 4,897	\$ 5,020
<b>ENGINEERING</b>														
District Engineer	\$ 12,722	\$ 15,888	\$ 152,663	\$ 190,656	\$ 12,722	\$ 13,040	\$ 13,366	\$ 13,700	\$ 14,043	\$ 14,394	\$ 14,754	\$ 15,122	\$ 15,500	\$ 15,888
Principal Engineer	\$ 10,926	\$ 13,646	\$ 131,118	\$ 163,748	\$ 10,926	\$ 11,200	\$ 11,480	\$ 11,767	\$ 12,061	\$ 12,362	\$ 12,671	\$ 12,988	\$ 13,313	\$ 13,646
Senior Engineer	\$ 9,933	\$ 12,405	\$ 119,198	\$ 148,862	\$ 9,933	\$ 10,181	\$ 10,436	\$ 10,697	\$ 10,964	\$ 11,238	\$ 11,519	\$ 11,807	\$ 12,103	\$ 12,405
Engineer	\$ 8,793	\$ 10,981	\$ 105,513	\$ 131,772	\$ 8,793	\$ 9,013	\$ 9,238	\$ 9,469	\$ 9,706	\$ 9,948	\$ 10,197	\$ 10,452	\$ 10,713	\$ 10,981

**TRABUCO CANYON WATER DISTRICT  
DRAFT PROPOSED SALARY RANGE TABLE (2.5% BETWEEN STEPS)**

CLASSIFICATION (JOB TITLE)	MINIMUM MONTHLY SALARY	MAXIMUM MONTHLY SALARY	MINIMUM ANNUAL SALARY	MAXIMUM ANNUAL SALARY	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7	STEP 8	STEP 9	STEP 10
<b>WASTEWATER OPERATIONS</b>														
Wastewater Superintendent	\$ 10,253	\$ 12,804	\$ 123,032	\$ 153,651	\$ 10,253	\$ 10,509	\$ 10,772	\$ 11,041	\$ 11,317	\$ 11,600	\$ 11,890	\$ 12,187	\$ 12,492	\$ 12,804
Wastewater Chief Plant Operator	\$ 9,135	\$ 11,408	\$ 109,620	\$ 136,900	\$ 9,135	\$ 9,363	\$ 9,597	\$ 9,837	\$ 10,083	\$ 10,335	\$ 10,594	\$ 10,859	\$ 11,130	\$ 11,408
Lead Wastewater System Operator	\$ 8,149	\$ 10,176	\$ 97,783	\$ 122,117	\$ 8,149	\$ 8,352	\$ 8,561	\$ 8,775	\$ 8,994	\$ 9,219	\$ 9,450	\$ 9,686	\$ 9,928	\$ 10,176
Wastewater Operator III	\$ 7,086	\$ 8,849	\$ 85,029	\$ 106,189	\$ 7,086	\$ 7,263	\$ 7,444	\$ 7,631	\$ 7,821	\$ 8,017	\$ 8,217	\$ 8,423	\$ 8,633	\$ 8,849
Wastewater System Operator II	\$ 6,013	\$ 7,510	\$ 72,159	\$ 90,116	\$ 6,013	\$ 6,164	\$ 6,318	\$ 6,476	\$ 6,637	\$ 6,803	\$ 6,973	\$ 7,148	\$ 7,327	\$ 7,510
Wastewater Operator II (Entry Level)	\$ 5,467	\$ 6,827	\$ 65,599	\$ 81,924	\$ 5,467	\$ 5,603	\$ 5,743	\$ 5,887	\$ 6,034	\$ 6,185	\$ 6,340	\$ 6,498	\$ 6,660	\$ 6,827
Wastewater System Operator I	\$ 5,467	\$ 6,827	\$ 65,599	\$ 81,924	\$ 5,467	\$ 5,603	\$ 5,743	\$ 5,887	\$ 6,034	\$ 6,185	\$ 6,340	\$ 6,498	\$ 6,660	\$ 6,827
Wastewater Operator I (Entry Level)	\$ 4,970	\$ 6,206	\$ 59,635	\$ 74,476	\$ 4,970	\$ 5,094	\$ 5,221	\$ 5,352	\$ 5,486	\$ 5,623	\$ 5,763	\$ 5,907	\$ 6,055	\$ 6,206
Wastewater Operator In Training (Entry Level)	\$ 4,518	\$ 5,642	\$ 54,214	\$ 67,706	\$ 4,518	\$ 4,631	\$ 4,747	\$ 4,865	\$ 4,987	\$ 5,112	\$ 5,239	\$ 5,370	\$ 5,505	\$ 5,642
<b>WATER OPERATIONS</b>														
Water Superintendent	\$ 9,925	\$ 12,395	\$ 119,101	\$ 148,741	\$ 9,925	\$ 10,173	\$ 10,428	\$ 10,688	\$ 10,955	\$ 11,229	\$ 11,510	\$ 11,798	\$ 12,093	\$ 12,395
Water Chief Plant Operator	\$ 8,160	\$ 10,190	\$ 97,916	\$ 122,284	\$ 8,160	\$ 8,364	\$ 8,573	\$ 8,787	\$ 9,007	\$ 9,232	\$ 9,463	\$ 9,699	\$ 9,942	\$ 10,190
Lead Water System Operator	\$ 7,233	\$ 9,033	\$ 86,799	\$ 108,400	\$ 7,233	\$ 7,414	\$ 7,599	\$ 7,789	\$ 7,984	\$ 8,184	\$ 8,388	\$ 8,598	\$ 8,813	\$ 9,033
Water System Operator III	\$ 6,290	\$ 7,855	\$ 75,477	\$ 94,261	\$ 6,290	\$ 6,447	\$ 6,608	\$ 6,773	\$ 6,943	\$ 7,116	\$ 7,294	\$ 7,477	\$ 7,664	\$ 7,855
Water System Operator II	\$ 5,469	\$ 6,831	\$ 65,633	\$ 81,966	\$ 5,469	\$ 5,606	\$ 5,746	\$ 5,890	\$ 6,037	\$ 6,188	\$ 6,343	\$ 6,501	\$ 6,664	\$ 6,831
Water Operator III	\$ 6,200	\$ 7,743	\$ 74,399	\$ 92,914	\$ 6,200	\$ 6,355	\$ 6,514	\$ 6,677	\$ 6,844	\$ 7,015	\$ 7,190	\$ 7,370	\$ 7,554	\$ 7,743
Water Operator II (Entry Level)	\$ 5,391	\$ 6,733	\$ 64,695	\$ 80,795	\$ 5,391	\$ 5,526	\$ 5,664	\$ 5,806	\$ 5,951	\$ 6,100	\$ 6,252	\$ 6,409	\$ 6,569	\$ 6,733
<b>MAINTENANCE DEPARTMENT</b>														
Maintenance Superintendent	\$ 9,240	\$ 11,540	\$ 110,886	\$ 138,481	\$ 9,240	\$ 9,472	\$ 9,708	\$ 9,951	\$ 10,200	\$ 10,455	\$ 10,716	\$ 10,984	\$ 11,259	\$ 11,540
Lead Mechanical Technologist-Maintenance	\$ 6,651	\$ 8,307	\$ 79,815	\$ 99,678	\$ 6,651	\$ 6,818	\$ 6,988	\$ 7,163	\$ 7,342	\$ 7,525	\$ 7,713	\$ 7,906	\$ 8,104	\$ 8,307
Lead Mechanical Technologist-SCADA	\$ 6,335	\$ 7,911	\$ 76,015	\$ 94,932	\$ 6,335	\$ 6,493	\$ 6,655	\$ 6,822	\$ 6,992	\$ 7,167	\$ 7,346	\$ 7,530	\$ 7,718	\$ 7,911
Mechanical Technologist III	\$ 5,759	\$ 7,192	\$ 69,104	\$ 86,302	\$ 5,759	\$ 5,903	\$ 6,050	\$ 6,201	\$ 6,357	\$ 6,515	\$ 6,678	\$ 6,845	\$ 7,016	\$ 7,192
Mechanical Technologist II	\$ 5,235	\$ 6,538	\$ 62,822	\$ 78,456	\$ 5,235	\$ 5,366	\$ 5,500	\$ 5,638	\$ 5,779	\$ 5,923	\$ 6,071	\$ 6,223	\$ 6,379	\$ 6,538
Mechanical Technologist I	\$ 4,759	\$ 5,944	\$ 57,111	\$ 71,324	\$ 4,759	\$ 4,878	\$ 5,000	\$ 5,125	\$ 5,253	\$ 5,385	\$ 5,519	\$ 5,657	\$ 5,799	\$ 5,944
Maintenance Technologist (Entry Level)	\$ 4,327	\$ 5,403	\$ 51,919	\$ 64,840	\$ 4,327	\$ 4,435	\$ 4,546	\$ 4,659	\$ 4,776	\$ 4,895	\$ 5,018	\$ 5,143	\$ 5,272	\$ 5,403
Lead Electrical/Instrumentation Technologist	\$ 7,257	\$ 9,063	\$ 87,084	\$ 108,756	\$ 7,257	\$ 7,438	\$ 7,624	\$ 7,815	\$ 8,010	\$ 8,211	\$ 8,416	\$ 8,626	\$ 8,842	\$ 9,063
Electrical/Instrumentation Technologist III	\$ 6,597	\$ 8,239	\$ 79,168	\$ 98,869	\$ 6,597	\$ 6,762	\$ 6,931	\$ 7,105	\$ 7,282	\$ 7,464	\$ 7,651	\$ 7,842	\$ 8,038	\$ 8,239
Electrical/Instrumentation Technologist II	\$ 6,283	\$ 7,847	\$ 75,398	\$ 94,161	\$ 6,283	\$ 6,440	\$ 6,601	\$ 6,766	\$ 6,935	\$ 7,109	\$ 7,287	\$ 7,469	\$ 7,655	\$ 7,847
Electrical/Instrumentation Technologist I	\$ 5,712	\$ 7,133	\$ 68,543	\$ 85,601	\$ 5,712	\$ 5,855	\$ 6,001	\$ 6,151	\$ 6,305	\$ 6,463	\$ 6,624	\$ 6,790	\$ 6,959	\$ 7,133

**TRABUCO CANYON WATER DISTRICT  
DRAFT PROPOSED CLASSIFICATION ADJUSTMENTS IMPACT REPORT**

LINE ITEM	CLASSIFICATION (JOB TITLE)	CURRENT RANGE	CURRENT STEP	CURRENT MONTHLY SALARY	PEPRA BASE + INS (55th Percentile)			AD HOC RECOMMENDATION		
					PROPOSED MONTHLY SALARY	IMPACT \$	IMPACT %	IMPACT \$	IMPACT %	PROPOSED MONTHLY SALARY W 2% FLOOR
1	Assistant General Manager	61	2	\$ 15,904	\$ 16,469	\$ 564.68	3.6%	\$ 564.68	3.6%	\$ 16,469
2	Principal Accountant		5	\$ 9,012	\$ 9,206	\$ 194.14	2.2%	\$ 194.14	2.2%	\$ 9,206
3	Executive Assistant	18	4	\$ 5,778	\$ 5,969	\$ 191.37	3.3%	\$ 191.37	3.3%	\$ 5,969
4	Administrative Assistant - <i>Vacant</i>	14	1	\$ 4,861	\$ 5,039	\$ 178.22	3.7%	\$ 178.22	3.7%	\$ 5,039
5	Customer Service Representative II	8	1	\$ 4,191	\$ 4,419	\$ 227.80	5.4%	\$ 227.80	5.4%	\$ 4,419
6	Customer Service Representative I - <i>Vacant</i>	4	1	\$ 3,798	\$ 4,017	\$ 219.09	5.8%	\$ 219.09	5.8%	\$ 4,017
7	Customer Service Field Technician III	11	6	\$ 5,107	\$ 5,502	\$ 395.38	7.7%	\$ 395.38	7.7%	\$ 5,502
8	Customer Service Field Technician II	7	5	\$ 4,514	\$ 4,880	\$ 366.17	8.1%	\$ 366.17	8.1%	\$ 4,880
9	Customer Service Field Technician II	7	1	\$ 4,090	\$ 4,421	\$ 331.19	8.1%	\$ 331.19	8.1%	\$ 4,421
10	District Engineer	52	2	\$ 12,734	\$ 13,040	\$ 306.00	2.4%	\$ 306.00	2.4%	\$ 13,040
11	Wastewater Superintendent - <i>Vacant</i>	37	1	\$ 8,578	\$ 10,253	\$ 1,674.68	19.5%	\$ 1,674.68	19.5%	\$ 10,253
12	Wastewater Chief Plant Operator	33	1	\$ 7,771	\$ 9,135	\$ 1,363.98	17.6%	\$ 1,363.98	17.6%	\$ 9,135
13	Lead Wastewater System Operator	29	1	\$ 7,040	\$ 8,149	\$ 1,108.55	15.7%	\$ 1,108.55	15.7%	\$ 8,149
14	Wastewater Operator I	11	1	\$ 4,514	\$ 4,970	\$ 455.60	10.1%	\$ 455.60	10.1%	\$ 4,970
15	Wastewater Operator I - <i>Vacant</i>	11	1	\$ 4,514	\$ 4,970	\$ 455.60	10.1%	\$ 455.60	10.1%	\$ 4,970
16	Water Superintendent	37	5	\$ 9,469	\$ 10,955	\$ 1,486.44	15.7%	\$ 1,486.44	15.7%	\$ 10,955
17	Water Chief Plant Operator	33	3	\$ 8,165	\$ 8,573	\$ 407.78	5.0%	\$ 407.78	5.0%	\$ 8,573
18	Lead Water System Operator	29	7	\$ 8,165	\$ 8,388	\$ 223.36	2.7%	\$ 223.36	2.7%	\$ 8,388
19	Water System Operator III	24	2	\$ 6,378	\$ 6,447	\$ 69.02	1.1%	\$ 127.56	2.0%	\$ 6,506
20	Water System Operator II	16	1	\$ 5,107	\$ 5,469	\$ 362.39	7.1%	\$ 362.39	7.1%	\$ 5,469
21	Maintenance Superintendent	34	5	\$ 8,793	\$ 10,200	\$ 1,406.78	16.0%	\$ 1,406.78	16.0%	\$ 10,200
22	Lead Mechanical Technologist	25	3	\$ 6,701	\$ 6,988	\$ 286.99	4.3%	\$ 286.99	4.3%	\$ 6,988
23	Lead Mechanical Technologist - SCADA	23	6	\$ 6,869	\$ 7,167	\$ 297.97	4.3%	\$ 297.97	4.3%	\$ 7,167
24	Mechanical Technologist I	13	1	\$ 4,742	\$ 4,759	\$ 17.24	0.4%	\$ 94.84	2.0%	\$ 4,837
<b>25</b>			<b>TOTALS</b>	<b>\$ 166,795.00</b>	<b>\$ 179,385.42</b>	<b>\$ 12,590.42</b>		<b>\$ 12,726.56</b>		<b>\$ 179,521.78</b>
								<b>TOTAL % INCREASE</b>		<b>7.6%</b>

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING | FEBRUARY 10, 2021**

**FINANCIAL MATTERS**

**ITEM 4: OTHER MATTERS**

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Other financial matters may have arisen after the posting of the agenda and will be brought forward for discussion and/or information at the time of the Finance/Audit Committee Meeting.

**RECOMMENDED ACTION:**

*Hear Other Matters from the General Manager or District Staff.*

**CONTACTS (staff responsible): PALUDI/PEREA**

**TRABUCO CANYON WATER DISTRICT  
FINANCE/AUDIT COMMITTEE MEETING | FEBRUARY 10, 2021**

**FINANCIAL MATTERS  
ITEM 5: FINANCIAL REPORT**

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**A) PRESENTATION OF PRELIMINARY UNAUDITED FINANCIAL STATEMENTS**

The following preliminary unaudited financial statements are included for Committee review:

- Statement of Revenues and Expenses
- Comparative Balance Sheet
- Restricted Assets Report
- Investment Schedule
- Summary of Checking Account Activity

**RECOMMENDED ACTION:**

*Committee to recommend that the Board receive and file the preliminary unaudited financial statements for December 2020 (Consent Calendar).*

**B) BILLS FOR CONSIDERATION**

The total of the bills for consideration will be presented at the time of the February 10, 2021 Finance/Audit Committee Meeting.

**RECOMMENDED ACTION:**

*Committee to approve and ratify the bills for consideration and warrant register and recommend that the Board ratify payment of the Bills for Consideration for February 10, 2021 as presented (Consent Calendar).*

**CONTACTS (staff responsible): PALUDI/PEREA/WARNER**



# Trabuco Canyon Water District

## Statement of Revenues & Expenses

### FY 2020-21 (Unaudited)

	December 2020	November 2020	Current YTD	Annual Budget	50% YTD	Prior YTD
<b>1 Operating Revenue</b>						
2 Residential Water	\$ 257,320	\$ 336,329	\$ 2,090,058	\$ 3,497,400	60%	\$ 1,823,904
3 Business & Industrial Water	11,429	22,676	90,604	150,300	60%	72,712
4 Irrigation Water	64,793	131,130	580,174	823,400	70%	437,498
5 Stand-by	3,417	3,417	20,500	41,000	50%	14,050
6 Sanitation Revenue	143,832	146,335	863,263	1,859,400	46%	833,311
7 Recycled & Reclaimed Revenue	35,691	79,147	533,967	725,000	74%	507,552
8 Baker Treatment Plant Water Sales *	179,318	105,133	685,856	1,469,100	47%	590,428
9 Other Operating Revenue	300	378	2,939	164,600	2%	126,790
<b>10 Total Operating Revenue</b>	<b>696,100</b>	<b>824,545</b>	<b>4,867,362</b>	<b>8,730,200</b>	<b>56%</b>	<b>4,406,246</b>
<b>11 Non-Operating Revenue</b>						
12 Property Tax Unrestricted	142,283	142,283	853,700	1,707,400	50%	837,000
13 Interest Revenue	11,414	350	25,884	100,600	26%	66,796
14 Development Services	-	-	-	-	0%	100
15 Sale of Fixed Asset	3,206	-	46,158	50,000	92%	-
16 Other Non-Operating Revenue	12,860	2,070	28,589	70,600	40%	36,975
<b>17 Total Non-Operating Revenue</b>	<b>169,763</b>	<b>144,703</b>	<b>954,330</b>	<b>1,928,600</b>	<b>49%</b>	<b>940,871</b>
<b>18 Total Revenues</b>	<b>865,863</b>	<b>969,249</b>	<b>5,821,692</b>	<b>10,658,800</b>	<b>55%</b>	<b>5,347,117</b>
<b>19 Operating Expenses</b>						
20 Source of Supply	184,826	346,753	1,352,029	2,198,100	62%	1,168,256
21 Baker Treatment SOS Costs	157,329	83,854	607,942	1,155,300	53%	498,377
22 Water Related Expense	128,712	142,023	959,103	1,946,900	49%	912,886
23 Sanitation Expense	65,366	96,543	637,331	1,168,400	55%	648,660
24 Recycled Expense	16,691	18,189	124,091	225,300	55%	127,326
25 Reclaimed Expense	14,786	16,274	112,650	221,400	51%	112,061
26 Salaries & Benefits	297,142	290,106	1,765,087	3,684,700	48%	1,714,558
27 OPEB Trust Contributions & Paygo	7,063	7,063	42,703	91,000	47%	44,378
28 Board Expense	8,398	8,803	54,106	114,400	47%	54,646
<b>29 Total Operating Expenses</b>	<b>880,312</b>	<b>1,009,608</b>	<b>5,655,041</b>	<b>10,805,500</b>	<b>52%</b>	<b>5,281,148</b>
<b>30 Non-Operating Expenses</b>						
31 Principal and Interest Expense	19,198	19,198	115,191	230,300	50%	115,191
32 Non-Operating Expense	1,548	746	3,214	3,600	89%	4,186
<b>33 Total Non-Operating Expenses</b>	<b>20,746</b>	<b>19,945</b>	<b>118,405</b>	<b>233,900</b>	<b>51%</b>	<b>119,376</b>
<b>Net Income (Loss) Before OPEB,</b>						
<b>34 Depreciation &amp; Capital Contributions</b>	<b>(35,195)</b>	<b>(60,304)</b>	<b>48,246</b>	<b>(380,600)</b>		<b>(53,407)</b>
35 WRES Fees for Capital	68,561	68,553	410,774	834,300	49%	423,280
36 Developer Impact Fees	-	-	-	-	0%	-
37 Other Capital Contributions	-	-	-	-	0%	-
<b>38 Total Capital Contributions</b>	<b>68,561</b>	<b>68,553</b>	<b>410,774</b>	<b>834,300</b>	<b>49%</b>	<b>423,280</b>
<b>39 Net Income</b>	<b>\$ 33,366</b>	<b>\$ 8,249</b>	<b>\$ 459,019</b>	<b>\$ 453,700</b>	<b>101%</b>	<b>\$ 369,873</b>

*No assurance is provided on these financial statements. The financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.*

*\*Baker Treatment Plant O&M revenues and expenses are billed quarterly. As a result the % of budget may appear skewed until billing occurs.*



**Trabuco Canyon Water District**  
**Restricted Assets Report**  
**As of December 31, 2020**  
**(Unaudited)**

	December 2020	November 2020	December 2019
<b>1 LAIF Accounts (at Cost)</b>			
2 Internal Financing	\$ (1,207,447)	\$ (702,038)	\$ (3,445,302)
3 Capital Improvement Charges	-	-	804,540
4 Water Storage Facilities	1,051,427	1,051,427	1,051,427
5 Sanitation Capital Improvement	142,181	154,852	691,366
6 WRES - Rose Canyon/Lang Wells	1,141,353	1,221,952	1,020,906
7 WRES - Reservoir/Distribution Improvements	2,602,454	2,600,225	2,516,963
8 RD#5	76,261	76,261	74,886
9 Developer Deposits	-	-	384,141
10 LAIF Interim Sewage	112,062	115,612	115,224
11 Water Rate Stabilization Funds	684,080	684,080	607,500
12 Sewer Rate Stabilization Funds	726,160	726,160	265,000
13 Working Capital Funds	1,975,776	1,975,776	1,733,144
14 Market Value Over/(Under) Cost	16,593	16,593	11,960
<b>15 State Revolving Fund</b>			
16 Cash in CB&T Reserved for SRF Loan	231,078	225,143	201,287
<b>17 Total Restricted Assets</b>	<b>\$ 7,551,978</b>	<b>\$ 8,146,043</b>	<b>\$ 6,033,040</b>

\*No assurance is provided on these financial statements. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.



**Trabuco Canyon Water District**  
**Investment Schedule**  
**As of December 31, 2020**  
**(Unaudited)**

DESCRIPTION	RATE	COST	MARKET	% OF TOTAL
<b>District Investments in the California Local Agency Investment Fund (LAIF)</b>				
1 Water Storage Fees	0.540%	\$ 1,051,427	1,053,815	14%
2 Sanitation Capital Improvement	0.540%	142,181	142,504	2%
3 Trabuco Creek Wells	0.540%	1,141,353	1,143,946	16%
4 Reservoir/Distribution	0.540%	2,602,454	2,608,365	36%
5 RD#5	0.540%	76,261	76,434	1%
6 LAIF Interim Sewage	0.540%	112,062	112,316	2%
7 Water Rate Stabilization Funds	0.540%	684,080	685,634	9%
8 Sewer Rate Stabilization Funds	0.540%	726,160	727,809	10%
9 Working Capital Funds	0.540%	1,975,776	1,980,264	27%
10 Internal Financing	0.540%	(1,207,447)	(1,210,190)	-17%
<b>Total District Investments</b>		<b>\$ 7,304,307</b>	<b>\$ 7,320,897</b>	<b>100%</b>

*\* A negative number indicates the use of reserves to fund operations.*

*\*\* Market values are adjusted on a quarterly basis and recorded in the District's financials statements at the end of the fiscal year.*

**CERTIFICATION**

I certify that (1) all investment actions executed since the last report have been made in full compliance with the District's Investment Policy and, (2) the District will meet its expenditure obligations for the next six months as required by California Government Code Sections 53646(b)(2) and (3), respectively.

***Cindy Byerrum, CPA***

***Contract CPA and Treasurer***

\*No assurance is provided on these financial statements. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.



## Trabuco Canyon Water District Checking Account Activity December 2020 (Unaudited)

<b>Inflows</b>	<b>Current Month</b>	<b>Year to Date</b>
Utility Billing Collections	\$ 789,181	\$ 4,590,949
Tax Receipts	736,903	1,103,966
Transfer From LAIF	600,000	1,600,000
FEMA Reimbursement	-	2,528,981
Miscellaneous	6,506	5,115,943
<b>Total Inflows</b>	<b>2,132,590</b>	<b>14,939,839</b>
<b>Outflows</b>		
Vouchers	718,068	5,719,224
Payroll	276,296	1,508,744
Transfer to LAIF	-	5,500,000
Transfer/payments for State Loan	121,191	121,191
Miscellaneous & Online Payments	91,427	1,594,775
<b>Total Outflows</b>	<b>1,206,982</b>	<b>14,443,934</b>
<b>Net Change in Checking Account</b>	925,608	495,906
<b>Beginning Checking Account</b>	625,716	1,055,418
 <b>Ending Checking Account</b>	 <b>\$ 1,551,324</b>	 <b>\$ 1,551,324</b>

\*No assurance is provided on these financial statements. Substantially all disclosures required by accounting principles generally accepted in the U.S. are not included.