AGENDA
IRVINE RANCH WATER DISTRICT
BOARD OF DIRECTORS
REGULAR MEETING

July 14, 2025

CALL TO ORDER 5:00 p.m.

PLEDGE OF ALLEGIANCE

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

Vice President LaMar will participate via teleconference from the Everline Resort & Spa, 400 Squaw Creek Road, Olympic Valley, CA 96146.

PUBLIC COMMENT NOTICE

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=mdf87c047fc4c39e59773d21f3c94b4d6
Meeting Number (Access Code): 2488 589 3785
Meeting Password: NRmQaTMK328

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 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 14, 2025.

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).

PRESENTATIONS

4. PROCLAMATION

A proclamation will be presented to Ms. Margaret Pulles for her 25 years of service to the District.

PUBLIC HEARING

5. SEWER CHARGES IN IRWD'S NEWPORT NORTH AREA

Recommendation:
a. Open the hearing.
b. Inquire of the Secretary how the hearing was noticed.
c. Receive and file the Affidavit of Posting and Proof of Publication.
d. Inquire of the Secretary if there have been any written notifications.
e. Request legal counsel to describe the nature of the proceedings.
f. Hear any person who wishes to speak regarding sewer charges in the Newport North service area.
g. Inquire of the Board if it has any comments or questions.
h. That the hearing be closed, and the Board adopt a resolution adopting the sewer charge report and authorizing collection of sewer charges on the tax roll for IRWD's Newport North service area.

Reso. No. 2025-x

CONSENT CALENDAR, Items 6 through 10

6. BOARD MEETING MINUTES

Recommendation: That the minutes of the June 23, 2025 Regular Board meeting be approved as presented.

7. JUNE 2025 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 2025 Summary of Payroll ACH payments in the total amount of $2,830,764 and approve the June 2025 accounts payable disbursement summary of warrants 449757 through 450234, Workers' Compensation distributions, ACH payments, virtual card payments, wire transfers, payroll withholding distributions, and voided checks in the net total amount of $22,251,327.

CONSENT CALENDAR, Items 6 through 10, continued

8. FISCAL YEAR 2025-26 OPERATING BUDGET VENDOR EXPENDITURE COMMITMENTS GREATER THAN $200,000

Recommendation: That the Board approve the list of vender commitments greater than $200,000 based on approved Fiscal Year 2025-26 Operating Budget expenditures.

9. LUMP SUM PAYMENT OPTION FOR EMPLOYER CONTRIBUTIONS FOR FISCAL YEAR 2025-26 TO THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Recommendation: That the Board approve the lump sum payment for employer contributions to the California Public Employees' Retirement System by making a one-time contribution of $9,349,467 for IRWD's Fiscal Year 2025-26 Employer Unfunded Accrued Liability contribution.

10. CONSULTANT SELECTION FOR RECYCLED WATER SITE INSPECTION, TESTING, TRAINING, AND HAZARD ASSESSMENT

Recommendation: That the Board authorize the General Manager to execute Professional Service Agreements with Real Water Consultants and West Yost Associates, each in an amount of $550,000, to provide on-call recycled water use site visual inspections, cross-connection tests, Site Supervisor training, and hazard assessments for Fiscal Years 2025-26 and 2026-27.

ACTION CALENDAR

11. TECHNOLOGY DRIVE AND ADA RECYCLED WATER PIPELINE REPLACEMENT CONSTRUCTION AWARD

Recommendation: That the Board authorize the General Manager to execute a construction contract with CCL Contracting, Inc. in the amount of $1,882,082 for the Technology Drive and Ada Recycled Water Pipeline Replacement, Project 12979.

ACTION CALENDAR, continued

12. SETTING CONNECTION FEES AND PROPERTY TAXES FOR FISCAL YEARS 2025-26 AND 2026-27

Recommendation: That the Board approve revisions to connection fees and property taxes as presented and adopt the following resolutions by title:

RESOLUTION NO. 2025 – Reso. No. 2025-x

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, 2025)

RESOLUTION NO. 2025 - Reso. No. 2025-x

RESOLUTION OF THE BOARD OF DIRECTORS OF
IRVINE RANCH WATER DISTRICT
ESTABLISHING AD VALOREM TAX REVENUES FOR
FISCAL YEAR 2025-26

RESOLUTION NO. 2025 - Reso. No. 2025-x

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

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 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 interests.

15. Directors' Comments and Meeting Reports

16. Adjournment

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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.

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July 14, 2025
Prepared by: D. Rocha
Submitted by: C. Smithson / N. Adly
Approved by: Paul A. Cook

PUBLIC HEARING

SEWER CHARGES IN IRWD'S NEWPORT NORTH AREA

SUMMARY:

On June 23, 2025, the Board adopted Rates and Charges effective July 1, 2025, which included monthly sewer charges of $43.45 for a residential single-family home and $28.80 per unit for multiple-family dwelling units. IRWD customers in Newport North will be charged the same rate, but the method of collection differs in that customers pay sewer fees on an annual basis by means of the County of Orange tax rolls.

BACKGROUND:

By adoption of Resolution No. 1987-45, the Board of Directors elected to have sewer charges for certain parcels of land located in the Newport North area collected on the tax roll together with IRWD's general taxes. This resolution directs the filing of a report, attached as Exhibit "A", containing a description of such parcels and the corresponding charges for each fiscal year. The recommended resolution for adopting the sewer charge report and authorizing the collection of sewer charges on the tax roll for IRWD's Newport North Area is attached as Exhibit "B".

On June 23, 2025, the Board adopted Rates and Charges effective July 1, 2025, which included monthly sewer charges of $43.45 for a residential single-family home and $28.80 per unit for multiple-family dwelling units in FY 2025-26.

Sewer Charges for IRWD's Newport North Customers

IRWD's Newport North customers are charged the IRWD Board-adopted sewer rate. They pay their sewer fees on an annual basis by means of the County of Orange tax rolls. In 2024, the previous monthly sewer charges of $36.79 for a residential single-family home and $25.70 per unit for multiple-family dwelling units were included in County tax rolls for IRWD's Newport North customers for the 12-month period of July 2024 to June 2025. The monthly sewer charges increased to $43.45 for a residential single-family home and $28.80 per unit for multiple-family dwelling units for Fiscal Year (FY) 2025-26. The total assessment will be $521.40 and $345.60 for single-family home customers and multiple-family dwelling unit customers, respectively.

To implement these sewer charges for IRWD's Newport North customers, staff recommends that the Board conduct the Public Hearing, per Resolution No. 1987-45, and adopt the recommended resolution regarding the new sewer charges for these customers.

PUBLIC HEARING:

Resolution No. 1987-45 directs the filing of a report containing a description of such parcels and the corresponding charges for each fiscal year. Pursuant to the requirements of the Health and Safety Code of the State of California, a public hearing on the report is required. The District Secretary has noticed a hearing for this meeting for objections or protests to the report, if any.

OUTLINE OF PROCEEDINGS

President: Declare 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. Ask the Secretary how the hearing was noticed.

Secretary: The report was filed with the Secretary on June 5, 2025, and notice of the filing of the report and the time and place of this hearing was published in the Daily Pilot on June 29, 2025, and July 6, 2025. A notice was also posted in the District office on June 16, 2025, and on the District's website on June 16, 2025.

Board: RECOMMENDED MOTION: "RECEIVE AND FILE THE AFFIDAVIT OF POSTING AND THE PROOF OF PUBLICATION PRESENTED BY THE SECRETARY."

President: Request Legal Counsel to describe the nature of the proceedings.

Legal Counsel: A 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: Inquire of the Secretary whether there have been any written communications.

President: Inquire whether there is anyone present who wishes to address the Board regarding the proposed collection of sewer charges on the tax roll.

President: Inquire whether there are any comments or questions from members of the Board of Directors. State that the hearing will be closed.

Board: RECOMMENDED MOTION: THAT THE HEARING BE CLOSED AND THAT THE FOLLOWING RESOLUTION BE ADOPTED BY TITLE:

RESOLUTION NO. 2025 - X

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

FISCAL IMPACTS:

The sewer rates charged in IRWD's Newport North are the same as any other area within the District, and therefore will be set at total assessment of $521.40 for a residential single-family home, which is the equivalent of twelve months assessment of $43.45 per month for FY 2025-26, and $345.60 for multiple-family dwelling units, which is the equivalent of 12 months assessment of $28.80 per month for FY 2025-26, respectively. The total sewer charges are the same rate as other IRWD customers, but the means of collection is different for the customers in Newport North.

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:

This is a routine annual item for the Board's consideration and was not reviewed by a Committee.

LIST OF EXHIBITS:

Exhibit "A" – Orange County Special Assessment Report
Exhibit "B" – Resolution

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Irvine Ranch Water District
Orange County Special Assessment Report
FY 2025-26

Parcel #	Amount	Parcel #	Amount	Parcel #	Amount	Parcel #	Amount	Parcel #	Amount	Parcel #	Amount
42734202	521.40	44204208	196,992.00	44204210	521.40	44205210	691.20	44205401	521.40	44205402	521.40
44205403	521.40	44205404	521.40	44205405	521.40	44205406	521.40	44205407	521.40	44205408	521.40
44205409	521.40	44205410	521.40	44205411	521.40	44205412	521.40	44205413	521.40	44205414	521.40
44205415	521.40	44205416	521.40	44205417	521.40	44205418	521.40	44205419	521.40	44205420	521.40
44205421	521.40	44205422	521.40	44205423	521.40	44205424	521.40	44205425	521.40	44205426	521.40
44205427	521.40	44205428	521.40	44205429	521.40	44205430	521.40	44205431	521.40	44205432	521.40
44205433	521.40	44205434	521.40	44205435	521.40	44205436	521.40	44205437	521.40	44205438	521.40
44205439	521.40	44205440	521.40	44205441	521.40	44205442	521.40	44205443	521.40	44205444	521.40
44205445	521.40	44205446	521.40	44205447	521.40	44205448	521.40	44205449	521.40	44205450	521.40
44205451	521.40	44205452	521.40	44205453	521.40	44205454	521.40	44205455	521.40	44205456	521.40
44205457	521.40	44205458	521.40	44205459	521.40	44205460	521.40	44205461	521.40	44205501	521.40
44205502	521.40	44205503	521.40	44205504	521.40	44205505	521.40	44205506	521.40	44205507	521.40
44205508	521.40	44205509	521.40	44205510	521.40	44205511	521.40	44205512	521.40	44205513	521.40
44205514	521.40	44205515	521.40	44205516	521.40	44205517	521.40	44205518	521.40	44205519	521.40
44205520	521.40	44205521	521.40	44205522	521.40	44205523	521.40	44205524	521.40	44205525	521.40
44205526	521.40	44205527	521.40	44205528	521.40	44205529	521.40	44205530	521.40	44205531	521.40
44205532	521.40	44205533	521.40	44205534	521.40	44205535	521.40	44205536	521.40	44205537	521.40
44205538	521.40	44205539	521.40	44205540	521.40	44205541	521.40	44205542	521.40	44205543	521.40
44205544	521.40	44205545	521.40	44205546	521.40	44205547	521.40	44205548	521.40	44205549	521.40
44205550	521.40	44205551	521.40	44205552	521.40	44205553	521.40	44205554	521.40	44205555	521.40
44205556	521.40	44205557	521.40	44205601	521.40	44205602	521.40	44205603	521.40	44205604	521.40
44205605	521.40	44205606	521.40	44205607	521.40	44205608	521.40	44205609	521.40	44205610	521.40
44205611	521.40	44205612	521.40	44205613	521.40	44205614	521.40	44205615	521.40	44205616	521.40
44205617	521.40	44205618	521.40	44205619	521.40	44205620	521.40	44205621	521.40	44205622	521.40
44205623	521.40	44205624	521.40	44205625	521.40	44205626	521.40	44205627	521.40	44205628	521.40
44205629	521.40	44205630	521.40	44205631	521.40	44205632	521.40	44205633	521.40	44205634	521.40
44205635	521.40	44205636	521.40	44205637	521.40	44205638	521.40	44205639	521.40	44205640	521.40
44205641	521.40	44206115	103,680.00	44228201	521.40	44231169	521.40	93180614	521.40	93180615	521.40
93180616	521.40	93180617	521.40	93180618	521.40	93180619	521.40	93180620	521.40	93180621	521.40
93180622	521.40	93180623	521.40	93180624	521.40	93180625	521.40	93180626	521.40	93180627	521.40
93180628	521.40	93180629	521.40	93180630	521.40	93180631	521.40	93180632	521.40	93180633	521.40
93180634	521.40	93180635	521.40	93180636	521.40	93180637	521.40	93180638	521.40	93180639	521.40
93180640	521.40	93180641	521.40	93180642	521.40	93180643	521.40	93180644	521.40	93180645	521.40
93180646	521.40	93180647	521.40	93180648	521.40	93180649	521.40	93180650	521.40	93180651	521.40

93180652	521.40	93180653	521.40	93180654	521.40	93180655	521.40	93180656	521.40	93180657	521.40
93180658	521.40	93180659	521.40	93180660	521.40	93180661	521.40	93180662	521.40	93180663	521.40
93180664	521.40	93180665	521.40	93180666	521.40	93180667	521.40	93180668	521.40	93180669	521.40
93180670	521.40	93180671	521.40	93180672	521.40	93180673	521.40	93180674	521.40	93180675	521.40
93180676	521.40	93180677	521.40	93180678	521.40	93180679	521.40	93180680	521.40	93180681	521.40
93180682	521.40	93180683	521.40	93180684	521.40	93180685	521.40	93180686	521.40	93180687	521.40
93180688	521.40	93180689	521.40	93180690	521.40	93180691	521.40	93180692	521.40	93180693	521.40
93180694	521.40	93180695	521.40	93180696	521.40	93180697	521.40	93180698	521.40	93180699	521.40
93180700	521.40	93180701	521.40	93180702	521.40	93180703	521.40	93180704	521.40	93180705	521.40
93180706	521.40	93180707	521.40	93180708	521.40	93180709	521.40	93180710	521.40	93180711	521.40
93180712	521.40	93180713	521.40	93180714	521.40	93180715	521.40	93180716	521.40	93180717	521.40
93180718	521.40	93180719	521.40	93180720	521.40	93180721	521.40	93180722	521.40	93180723	521.40
93180724	521.40	93180725	521.40	93180726	521.40	93180727	521.40	93180728	521.40	93180729	521.40
93180730	521.40	93180731	521.40	93180732	521.40	93180733	521.40				

Total Parcels: 286

Total Assessment Amount: 448,919.40

Exhibit "B"

RESOLUTION NO. 2025 – __

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 THE
NEWPORT NORTH SERVICE AREA

Resolution No. 1987-45 was adopted on August 10, 1987. The Board of Directors of Irvine Ranch Water District ("IRWD") elected to have sewer charges for certain parcels collected on the tax roll each year in the same manner, by the same persons, and at the same time as, together with and not separately from, its general taxes, pursuant to Section 5473 et seq. of the California Health and Safety Code.

Pursuant to said Resolution, a report has been filed with the Secretary containing a description of such parcels and the corresponding charges for Fiscal Year 2025-26 and notice was given as required by law of a hearing on the report to be held on Monday, the 14th day of July 2025, at 5:00 p.m. (or as soon thereafter as is reasonably practicable) in the Board of Directors meeting room of IRWD, 15600 Sand Canyon Avenue, Irvine, California.

The duly noticed public hearing was held and all persons interested were given an opportunity to be heard concerning the report and to submit any objections or protests to the report.

The Board of Directors of IRWD does hereby RESOLVE, DETERMINE and ORDER as follows:

Section 1. The Board of Directors hereby determines that protests to the report were not made by the owners of a majority of separate parcels of property described in the report.

Section 2. The Board of Directors hereby adopts the report containing a description of the parcels for which charges for sewer service shall be collected on the tax roll and containing the amount of the charges for each parcel for the Fiscal Year 2025-26, computed in conformity with the schedule of rates and charges adopted by Resolution No. 2025-14. The report is provided as Attachment "A" and is incorporated herein by this reference. Each charge set forth in Attachment "A" is hereby determined to be adopted.

Section 3. The Secretary is hereby authorized and directed to endorse on the report a statement that the report was adopted by this Board on July 14, 2025, and to take whatever other action is required by the Auditor of the County of Orange in regard thereto in order to place the charges on the tax roll for the parcels described in the report.

Section 4. The Secretary is hereby authorized and directed to file a copy of such report with the Auditor of the County of Orange.

APPROVED, SIGNED and ADOPTED this 14th day of July, 2025.

_____
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 Legal Counsel

Irvine Ranch Water District
Orange County Special Assessment Report
FY 2025-26

Parcel #	Amount	Parcel #	Amount	Parcel #	Amount	Parcel #	Amount	Parcel #	Amount	Parcel #	Amount
42734202	521.40	44204208	196,992.00	44204210	521.40	44205210	691.20	44205401	521.40	44205402	521.40
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44205409	521.40	44205410	521.40	44205411	521.40	44205412	521.40	44205413	521.40	44205414	521.40
44205415	521.40	44205416	521.40	44205417	521.40	44205418	521.40	44205419	521.40	44205420	521.40
44205421	521.40	44205422	521.40	44205423	521.40	44205424	521.40	44205425	521.40	44205426	521.40
44205427	521.40	44205428	521.40	44205429	521.40	44205430	521.40	44205431	521.40	44205432	521.40
44205433	521.40	44205434	521.40	44205435	521.40	44205436	521.40	44205437	521.40	44205438	521.40
44205439	521.40	44205440	521.40	44205441	521.40	44205442	521.40	44205443	521.40	44205444	521.40
44205445	521.40	44205446	521.40	44205447	521.40	44205448	521.40	44205449	521.40	44205450	521.40
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44205508	521.40	44205509	521.40	44205510	521.40	44205511	521.40	44205512	521.40	44205513	521.40
44205514	521.40	44205515	521.40	44205516	521.40	44205517	521.40	44205518	521.40	44205519	521.40
44205520	521.40	44205521	521.40	44205522	521.40	44205523	521.40	44205524	521.40	44205525	521.40
44205526	521.40	44205527	521.40	44205528	521.40	44205529	521.40	44205530	521.40	44205531	521.40
44205532	521.40	44205533	521.40	44205534	521.40	44205535	521.40	44205536	521.40	44205537	521.40
44205538	521.40	44205539	521.40	44205540	521.40	44205541	521.40	44205542	521.40	44205543	521.40
44205544	521.40	44205545	521.40	44205546	521.40	44205547	521.40	44205548	521.40	44205549	521.40
44205550	521.40	44205551	521.40	44205552	521.40	44205553	521.40	44205554	521.40	44205555	521.40
44205556	521.40	44205557	521.40	44205601	521.40	44205602	521.40	44205603	521.40	44205604	521.40
44205605	521.40	44205606	521.40	44205607	521.40	44205608	521.40	44205609	521.40	44205610	521.40
44205611	521.40	44205612	521.40	44205613	521.40	44205614	521.40	44205615	521.40	44205616	521.40
44205617	521.40	44205618	521.40	44205619	521.40	44205620	521.40	44205621	521.40	44205622	521.40
44205623	521.40	44205624	521.40	44205625	521.40	44205626	521.40	44205627	521.40	44205628	521.40
44205629	521.40	44205630	521.40	44205631	521.40	44205632	521.40	44205633	521.40	44205634	521.40
44205635	521.40	44205636	521.40	44205637	521.40	44205638	521.40	44205639	521.40	44205640	521.40
44205641	521.40	44206115	103,680.00	44228201	521.40	44231169	521.40	93180614	521.40	93180615	521.40
93180616	521.40	93180617	521.40	93180618	521.40	93180619	521.40	93180620	521.40	93180621	521.40
93180622	521.40	93180623	521.40	93180624	521.40	93180625	521.40	93180626	521.40	93180627	521.40
93180628	521.40	93180629	521.40	93180630	521.40	93180631	521.40	93180632	521.40	93180633	521.40
93180634	521.40	93180635	521.40	93180636	521.40	93180637	521.40	93180638	521.40	93180639	521.40
93180640	521.40	93180641	521.40	93180642	521.40	93180643	521.40	93180644	521.40	93180645	521.40
93180646	521.40	93180647	521.40	93180648	521.40	93180649	521.40	93180650	521.40	93180651	521.40

93180652	521.40	93180653	521.40	93180654	521.40	93180655	521.40	93180656	521.40	93180657	521.40
93180658	521.40	93180659	521.40	93180660	521.40	93180661	521.40	93180662	521.40	93180663	521.40
93180664	521.40	93180665	521.40	93180666	521.40	93180667	521.40	93180668	521.40	93180669	521.40
93180670	521.40	93180671	521.40	93180672	521.40	93180673	521.40	93180674	521.40	93180675	521.40
93180676	521.40	93180677	521.40	93180678	521.40	93180679	521.40	93180680	521.40	93180681	521.40
93180682	521.40	93180683	521.40	93180684	521.40	93180685	521.40	93180686	521.40	93180687	521.40
93180688	521.40	93180689	521.40	93180690	521.40	93180691	521.40	93180692	521.40	93180693	521.40
93180694	521.40	93180695	521.40	93180696	521.40	93180697	521.40	93180698	521.40	93180699	521.40
93180700	521.40	93180701	521.40	93180702	521.40	93180703	521.40	93180704	521.40	93180705	521.40
93180706	521.40	93180707	521.40	93180708	521.40	93180709	521.40	93180710	521.40	93180711	521.40
93180712	521.40	93180713	521.40	93180714	521.40	93180715	521.40	93180716	521.40	93180717	521.40
93180718	521.40	93180719	521.40	93180720	521.40	93180721	521.40	93180722	521.40	93180723	521.40
93180724	521.40	93180725	521.40	93180726	521.40	93180727	521.40	93180728	521.40	93180729	521.40
93180730	521.40	93180731	521.40	93180732	521.40	93180733	521.40				

Total Parcels: 286

Total Assessment Amount: 448,919.40

July 14, 2025
Prepared and
submitted by: K. Swan
Approved by: Paul A. Cook

CONSENT CALENDAR

BOARD MEETING MINUTES

SUMMARY:

Provided are the minutes of the June 23, 2025 Regular Board meeting for approval.

FISCAL IMPACTS:

None.

ENVIRONMENTAL COMPLIANCE:

Not applicable.

COMMITTEE STATUS:

Not applicable.

RECOMMENDATION:

THAT THE MINUTES OF THE JUNE 23, 2025 REGULAR BOARD MEETING BE APPROVED AS PRESENTED.

LIST OF EXHIBITS:

Exhibit "A" – June 23, 2025 Minutes

Note: This page is intentionally left blank.

MINUTES OF REGULAR MEETING – JUNE 23, 2025

The regular meeting of the Board of Directors of the Irvine Ranch Water District (IRWD) was called to order by President Reinhart at 5:00 p.m. on June 23, 2025. at the District offices, 15600 Sand Canyon Avenue, Irvine.

Directors Present: Ferons, Withers, LaMar, and President Reinhart.

Directors Absent: Swan.

Oral and Written Communications: None.

Items too late to be agendized: None.

Also Present: General Manager Cook, Executive Director of Technical Services Burton, Executive Director of Water Policy Weghorst, Executive Director of Operations Chambers, Executive Director of Finance and Administration Adly, Director of Financial Planning and Data Analytics Smithson, Director of Human Resources Mitcham, Director of Recycling Operations Zepeda, Director of Information Technology Kaneshiro, Director of Safety and Security Choi, Director of Strategic Communications & Advocacy Compton, Director of Maintenance Operations Manning, Water Efficiency Manager McNulty, Director of Water Quality and Regulatory Compliance Colston, Community Liaison Newell, General Counsel Collins, Secretary Swan, members of the staff, and public.

PUBLIC HEARING

PROPOSED CHANGES TO THE SCHEDULE OF RATES AND CHARGES EFFECTIVE JULY 1, 2025

President Reinhart declared this to be the time and place for the hearing on the proposed changes to the rates and charges of the Irvine Ranch Water District. He asked the Secretary to report the manner by which the Notice of the Hearing was given.

Secretary Swan said that the Notice of this hearing was noticed by mail by an independent processing firm. She then presented the affidavits of mailing for the Board to receive and file.

On MOTION by LaMar, seconded by Ferons and unanimously carried, THE AFFIDAVITS OF MAILING BY AN INDEPENDENT PROCESSING FIRM AS PRESENTED BY THE SECRETARY WERE RECEIVED AND FILED.

President Reinhart asked Legal Counsel to describe the nature of the proceedings. Legal Counsel Collins said that the public hearing is held, pursuant to Proposition 218, Article XIIID of the Constitution of the State of California, for all persons interested to be heard, to present objections or protests, including any written comments submitted, concerning the imposition of property-related fees, rates and charges. President Reinhart requested the Executive Director of Finance or her designee to provide a staff report on the proposed rates and charges, and inquired whether there have been any written communications.

Using a PowerPoint presentation, Director of Financial Planning and Data Analytics Smithson provided a staff report and notes the number of protests received to the implementation of the

PUBLIC HEARING (CONTINUED)

rates and charges. Mr. Smithson noted that 127,700 notices were mailed; there were separate notices for residential, non-residential (CII), landscape/agricultural, and Newport North. A response of 50% + 1 would be needed to protest the proposed rates and charges. A total of six letters were received: four protest letters, and two legal objections.

President Reinhart asked whether there was anyone present who wished to address the Board regarding the proposed changes to the rates and charges. There were none.

President Reinhart asked whether there were any comments or questions from members of the Board of Directors. There were none, and President Reinhart stated that the hearing will be closed.

On MOTION by Withers, seconded by Ferons and unanimously carried, THE HEARING WAS CLOSED AND THE FOLLOWING RESOLUTION WAS ADOPTED BY TITLE:

RESOLUTION NO. 2025-14

RESOLUTION OF THE BOARD OF DIRECTORS OF
IRVINE RANCH WATER DISTRICT
ADOPTING A SCHEDULE OF RATES AND CHARGES
FOR WATER, SEWER, AND RECYCLED WATER SERVICE.

CONSENT CALENDAR

Prior to taking a vote, General Manager Cook reported that General Counsel Collins left the Board Room at 5:26 p.m. due to her firm's contract being up for review under Item 7 on the Consent Calendar

General Manager Cook also requested to read into the record, pursuant to Government Code Section 54953(c)(3), prior to taking final action on changes to salary schedules that include salary ranges for local agency executives, a summary of the recommended action before the Board under Item 8 is required.

He said the recommended action for the Board's consideration is adoption of a resolution revising the District's Schedule of Positions and Salary Rate Ranges for the General Unit, the non-exempt Supervisor Unit, and for Managers, Exempt Supervisors, Confidential and Exempt Employees, effective July 1, 2025, and superseding resolution No. 2024-12.

He further stated that the revision to the salary grade schedule is based on a cost-of-living adjustment of 3.0%, which was the change in the Consumer Price Index from April 2024 to April 2025 for the Los Angeles-Long Beach-Anaheim area.

Mr. Cook concluded that there was a typographical correction to the title of the Resolution provided as Exhibit "A" to Item 8. The Resolution will match what was provided on the agenda and in the write up.

On MOTION by Withers, seconded by LaMar and unanimously carried, CONSENT CALENDAR ITEMS FIVE THROUGH TWELVE WERE APPROVED AS FOLLOWS:

CONSENT CALENDAR (CONTINUED)

5. BOARD MEETING MINUTES

Recommendation: That the minutes of the June 9, 2025 Regular Board meeting be approved as presented.

6. MAY 2025 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 May 2025 Summary of Payroll ACH payments in the total amount of $3,938,901 and approve the May 2025 accounts payable disbursement summary of warrants 449301 through 449724, Workers' Compensation distributions, ACH payments, virtual card payments, wire transfers, payroll withholding distributions, and voided checks in the net total amount of $30,991,593.

7. IRWD GENERAL COUNSEL CONTRACT FOR FISCAL YEAR 2025-2026

Recommendation: That the Board authorize the General Manager to execute a Professional Services Agreement with Hanson Bridgett LLP for Fiscal Year 2025-2026 General Counsel legal services with a not-to-exceed value of $1,485,000

8. ADOPTION OF REVISED IRWD SCHEDULE OF POSITIONS AND SALARY RATE RANGES FOR FISCAL YEAR 2025-26

Recommendation: That the Board approve the revised Salary Grade Schedule and adopt the following Resolution by title:

RESOLUTION NO. 2025 – 15

RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRVINE RANCH WATER DISTRICT SUPERSEDING RESOLUTION NO. 2024-12 AND ADOPTING A REVISED SCHEDULE OF POSITIONS AND SALARY RATE RANGES FOR THE GENERAL UNIT, NON-EXEMPT SUPERVISOR UNIT, AND FOR MANAGERS, EXEMPT SUPERVISORS, CONFIDENTIAL AND EXEMPT EMPLOYEES

9. LIVE SCAN FINGERPRINTING FOR EMPLOYMENT, VOLUNTEER, AND CONTRACT WORKER BACKGROUND CHECKS

Recommendation: That the Board adopt the following resolution authorizing the Irvine Ranch Water District to utilize Live Scan fingerprinting for employment, volunteer, and contract worker background checks.

RESOLUTION NO. 2025 – 16

RESOLUTION OF THE BOARD OF DIRECTORS OF IRVINE RANCH WATER DISTRICT, AUTHORIZING THE USE OF LIVE SCAN FINGERPRINTING FOR EMPLOYMENT, VOLUNTEER, AND CONTRACT WORKER BACKGROUND CHECKS

CONSENT CALENDAR (CONTINUED)

10. DISTRICT-WIDE LANDSCAPE AND IRRIGATION MAINTENANCE SERVICES ONE-YEAR CONTRACT EXTENSTION

Recommendation: That the Board authorize the General Manager to execute a one-year extension for District-wide landscape and irrigation maintenance services with Landcare LLC for $794,869.

11. MICHELSON WATER RECYCLING PLANT BIOSOLIDS LIFT STATION AND SEWER PIPELINE BID REJECTION

Recommendation: That the Board reject the bid received and authorize staff to re-bid the Michelson Water Recycling Plant Biosolids Lift Station and Sewer Pipeline, Project 12541.

12. PLANNING AREA 31 DISCOVERY PARK CAPITAL SANITARY SEWER IMPROVMENTS

Recommendation: That the Board authorize the General Manager to accept Irvine Community Development Company's construction contract with L&S Construction, Inc. in the amount of $702,635, and authorize the addition of Project 13302 in the amount of $900,000 to the FY 2025-26 Capital Budget for the Planning Area 31 Discovery Park Capital Sanitary Sewer Improvements Project.

ACTION CALENDAR

13. PROPOSED 2025 DEBT ISSUANCE FOR REFUNDING OF THE 2010 BUILD AMERICA BONDS

Executive Director of Finance and Administration Adly introduced the District's municipal financial advisor, Mr. Darren Hodge, Managing Director of Public Financial Management. Mr. Hodge provided an overview of IRWD's 2010 Build America Bonds and the proposed plan.

Following discussion from the Board and staff, Director LaMar reported that while he was not present for the February 3, 2025 Finance and Personnel Committee meeting, this has been a topic that has been discussed at previous meetings, and that the Committee supports the staff recommendation. On MOTION by LaMar, seconded by Withers, and unanimously carried, THE BOARD ADOPTED THE FOLLOWING RESOLUTION BY TITLE:

RESOLUTION NO. 2025-17

RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRVINE RANCH WATER DISTRICT APPROVING THE FORMS AND AUTHORIZING THE EXECUTION AND DELIVERY OF ONE OR MORE PRELIMINARY OFFICIAL STATEMENTS AND OFFICIAL STATEMENTS, ONE OR MORE CONTRACTS OF PURCHASE, ONE OR MORE CONTINUING DISCLOSURE CERTIFICATES, ONE OR MORE INDENTURES OF TRUST, ONE OR MORE REIMBURSEMENT AGREEMENTS, ONE OR MORE FEE AGREEMENTS, AND THE ISSUANCE OF ONE OR MORE SERIES OF BONDS OF IRVINE RANCH WATER DISTRICT, CONSOLIDATED REFUNDING SERIES, AND AUTHORIZING THE EXECUTION AND DELIVERY OF ALL RELATED DOCUMENTS

ACTION CALENDAR (CONTINUED)

14. CONSULTANT SELECTION FOR ADVANCED METERING INFRASTRUCTURE PLANNING AND IMPLEMENTATION

Using a PowerPoint presentation, Water Efficiency Manager McNulty walked the Board through the objectives of the Advanced Metering Infrastructure and Meter Replacement Feasibility Study and schedule of implementation. President Reinhart asked for confirmation that the budget increase was for phases one and two only. Ms. McNulty confirmed that he was correct, and that staff would return to the Board for approval of the selected AMI solution and a Phase 3 Scope of Work and Budget.

Director Ferons reported that this item was reviewed by the Engineering and Operations Committee, and that the Committee supports the staff recommendation. On MOTION by Ferons, seconded by Withers, and unanimously carried, THE BOARD AUTHORIZED THE GENERAL MANAGER TO INCREASE THE CAPITAL BUDGET PROJECTS 12514 AND 12515 EACH BY $170,000 FOR A TOTAL OF $340,000; AND TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH ARCADIS U.S., INC. IN THE AMOUNT OF $432,930 FOR THE DEVELOPMENT OF A DETAILED ADVANCED METERING INFRASTRUCTURE IMPLEMENTATION PLAN AND PROVIDING PROCUREMENT ASSISTANCE.

OTHER BUSINESS

15. General Manager's Report

General Manager Cook announced that he had nothing to report for the evening.

16. Receive oral update(s) from District liaison(s) regarding communities within IRWD's service area and interests.

Mr. Newell reported that it is great to see the pump station and reservoir projects come to completion in the canyons.

17. Directors' Comments and Meeting Reports

Director Ferons reported on his attendance at the NCC Board of Directors meeting and field trip to the Irvine Ranch Conservatory Native Seed Farm.

Director Withers reported on his attendance at the NWRI Board of Directors meeting and the Santiago Aqueduct Commission.

Director LaMar reported on his attendance at the NCC Board of Directors meeting and field trip to the Irvine Ranch Conservatory Native Seed Farm; the Southern California Edison Advisory Committee for Public Safety meeting; and the ACWA State Legislative Committee Meeting via teleconference.

President Reinhart on his participation in the MWDOC Administration and Finance Committee Meeting via teleconference; the OCWD Administration / Finance Issues Committee Meeting via teleconference; and the MWDOC Board Meeting via teleconference

18. ADJOURNMENT

OTHER BUSINESS (CONTINUED)

At 6:11 p.m., President Reinhart adjourned the Board meeting.

APPROVED and SIGNED this 14th day of July 2025.

_____
President, IRVINE RANCH WATER DISTRICT

_____
District Secretary,
IRVINE RANCH WATER DISTRICT

APPROVED AS TO FORM:

_____
Paul J. Beck, General Counsel
Hanson Bridgett LLP

July 14, 2025
Prepared by: J. Davis
Submitted by: N. Adly
Approved by: Paul A. Cook

CONSENT CALENDAR

JUNE 2025 TREASURY REPORT

SUMMARY:

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

A. The June 2025 Investment Summary Report. This Investment Summary Report conforms with the 2025 Investment Policy as outlined in Exhibit "A";

B. The Summary of Fixed and Variable Rate Debt as of June 30, 2025, as outlined in Exhibit "B";

C. The Monthly Interest Rate Swap Summary as of June 30, 2025, as outlined in Exhibit "C";

D. The June 30, 2025, Disbursement Summary of warrants 449757 through 450234, Workers' Compensation distributions, ACH payments, virtual card payments, wire transfers, payroll withholding distributions, and voided checks in the net total amount of $22,251,327 as outlined in Exhibit "D";

E. The Summary of Payroll ACH payments in the total amount of $2,830,764 as outlined in Exhibit "E"; and

F. The Disclosure Report of Reimbursements to Board members and staff for June 2025, detailing payments or reimbursements for individual charges of $100 or more per transaction as outlined in Exhibit "F".

FISCAL IMPACTS:

As of June 30, 2025, the book value of the investment portfolio was $385,577,924, with a 4.24% rate of return and a market value of $388,056,263. Based on IRWD's March 31, 2025, quarterly real estate annualized investment rate of return of 15.41%, the weighted average return for the fixed income and real estate investments was 6.64%.

As of June 30, 2025, the outstanding principal amount of fixed and variable rate debt was $546,025,000. The monthly weighted average all-in variable rate was 2.35%. Including IRWD's weighted average fixed rate bond issues of 3.74% 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 3.39%.

Payroll ACH payments totaled $2,830,764. Wire transfers, other ACH payments, and checks issued for debt service, accounts payable, payroll, water purchases, and voided checks for June was $22,251,327.

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 2025 SUMMARY OF PAYROLL ACH PAYMENTS IN THE TOTAL AMOUNT OF $2,830,764 AND APPROVE THE JUNE 2025 ACCOUNTS PAYABLE DISBURSEMENT SUMMARY OF WARRANTS 449757 THROUGH 450234, WORKERS' COMPENSATION DISTRIBUTIONS, ACH PAYMENTS, VIRTUAL CARD PAYMENTS, WIRE TRANSFERS, PAYROLL WITHHOLDING DISTRIBUTIONS, AND VOIDED CHECKS IN THE NET TOTAL AMOUNT OF $22,251,327.

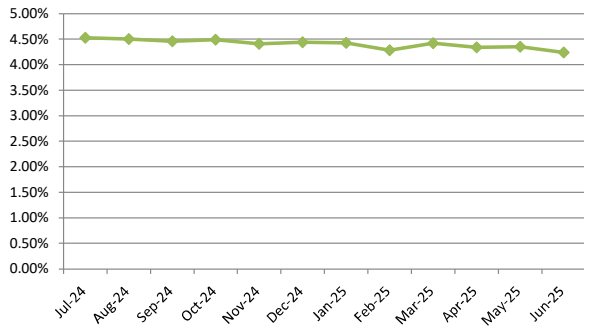
LIST OF EXHIBITS:

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

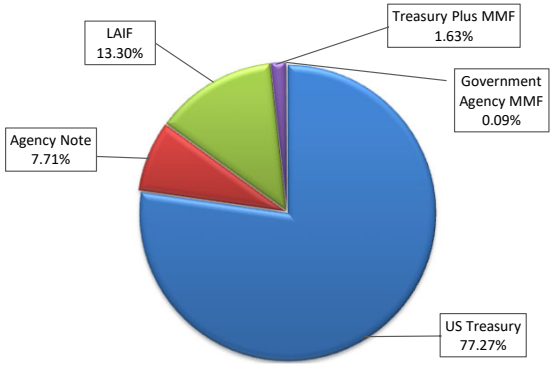
Exhibit "A"

Irvine Ranch Water District
Investment Portfolio Summary
June 2025

Monthly Fixed Income Yield



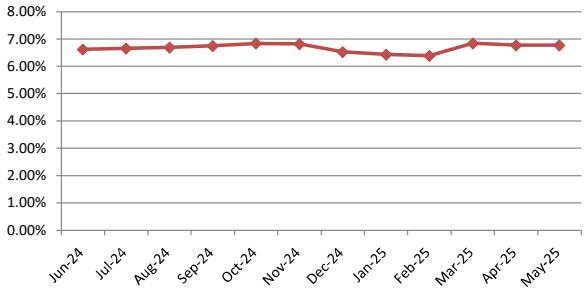
Portfolio Distribution



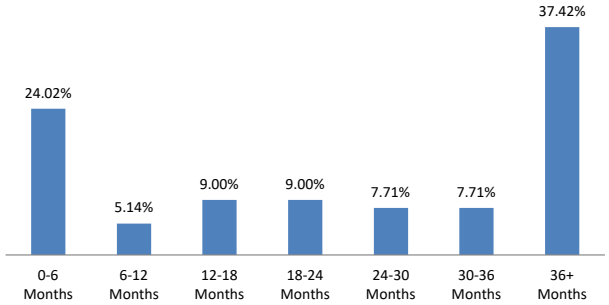
Investment Summary

Type	PAR	Book Value	Market Value
US Treasury	300,500,000	297,168,361	299,600,025
LAIF	51,726,853	51,726,853	51,770,779
Agency Note	30,000,000	29,990,902	29,993,650
Treasury Plus MMF	6,346,178	6,346,178	6,346,178
Government Agency MMF	345,630	345,630	345,630
Grand Total	388,918,662	385,577,924	388,056,263

Weighted Average Return Including Real Estate Portfolio



Maturity Distribution



Top Issuers

Issuer	PAR	% Portfolio
US Treasury	300,500,000	77.27%
State of California Tsy.	51,726,853	13.30%
Fed Farm Credit Bank	25,000,000	6.43%
Wells Fargo / Allspring	6,346,178	1.63%
Fed Home Loan Mortgage Corp	5,000,000	1.29%
BNY / Dreyfus Funds	345,630	0.09%
Grand Total	388,918,662	100.00%

IRVINE RANCH WATER DISTRICT
INVESTMENT SUMMARY REPORT

06/30/25

SETTLMT	Call Schedule	Initial Call	Maturity Date	Rating	INVESTMENT TYPE	INSTITUTION / ISSUER	PAR Amount	COUPON DISCOUNT	YIELD	YTFC	ORIGINAL COST	CARRY VALUE	MARKET VALUE[1] 6/30/2025	UNREALIZED[2] GAIN/(LOSS)
11/27/24			07/01/25		LAIF	State of California Tsy.	$51,726,853.41		4.270%		$51,726,853.41	$51,726,853.41	51,770,779.39	43,925.98
06/30/25			07/01/25		Government Agency MMF	BNY / Dreyfus Funds	345,630.35		3.920%		$345,630.35	$345,630.35	345,630.35	0.00
06/30/25			07/01/25		Treasury Plus MMF	Wells Fargo / Allspring	6,346,177.77		4.170%		6,346,177.77	6,346,177.77	6,346,177.77	0.00
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	9,999,100.00	(900.00)
11/15/24	NA	NA	08/31/25	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	5.000%	4.452%		5,020,703.13	5,004,369.86	5,003,600.00	(769.86)
04/21/23	NA	NA	09/23/25	Aaa/AA+/AAA	FHLMC - Note	Fed Home Loan Mortgage Corp	5,000,000	0.375%	4.127%		4,571,700.00	4,959,393.68	4,954,450.00	(4,943.68)
05/16/25	NA	NA	10/09/25	Aa1/NR/AA+	Treasury - Bill	US Treasury	5,000,000	4.267%	4.267%		4,916,100.69	4,942,534.72	4,942,100.00	(434.72)
12/01/22	NA	NA	10/15/25	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.250%	4.298%		4,993,359.38	4,999,328.97	4,998,950.00	(378.97)
12/01/23	NA	NA	11/15/25	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	2.250%	4.719%		4,771,875.00	4,956,289.34	4,961,800.00	5,510.66
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	4,988,222.22	4,989,300.00	1,077.78
04/18/24	NA	NA	01/15/26	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	3.875%	5.033%		4,904,296.88	4,970,252.40	4,993,350.00	23,097.60
02/21/24	NA	NA	02/15/26	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.000%	4.553%		4,948,046.88	4,983,589.98	4,993,400.00	9,810.02
04/30/24	NA	NA	03/31/26	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.500%	5.017%		4,953,125.00	4,981,718.75	5,013,700.00	31,981.25
07/06/23	NA	NA	06/15/26	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.125%	4.566%		9,879,687.50	9,960,940.41	10,012,000.00	51,059.59
06/03/24	NA	NA	07/15/26	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.500%	4.843%		4,965,625.00	4,983,124.19	5,026,100.00	42,975.81
09/27/23	NA	NA	09/15/26	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.625%	4.846%		9,939,453.13	9,975,367.92	10,080,500.00	105,132.08
11/03/23	NA	NA	10/15/26	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.625%	4.784%		9,956,640.63	9,981,037.82	10,089,100.00	108,062.18
12/28/23	NA	NA	12/15/26	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.375%	4.020%		10,098,046.88	10,048,163.38	10,073,800.00	25,636.62
01/31/24	NA	NA	01/15/27	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.000%	4.171%		9,952,734.38	9,975,360.61	10,023,400.00	48,039.39
12/19/24	NA	NA	02/28/27	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	1.875%	4.303%		9,496,093.75	9,618,138.46	9,692,200.00	74,061.54
11/18/24	NA	NA	03/15/27	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.250%	4.289%		4,995,507.81	4,996,701.13	5,037,700.00	40,998.87
02/05/25	NA	NA	06/15/27	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.625%	4.218%		5,044,921.88	5,037,295.61	5,082,600.00	45,304.39
11/08/24	NA	NA	07/15/27	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.375%	4.156%		5,027,343.75	5,020,780.13	5,061,700.00	40,919.87
01/09/25	NA	NA	08/31/27	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	3.125%	4.301%		4,854,687.50	4,880,765.37	4,937,900.00	57,134.63
03/11/24	NA	NA	09/30/27	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.125%	4.195%		9,976,953.13	9,985,422.59	10,089,800.00	104,377.41
01/07/25	NA	NA	10/15/27	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	3.875%	4.311%		4,943,359.38	4,953,163.64	5,016,800.00	63,636.36
05/24/24	NA	NA	01/31/28	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	3.500%	4.621%		9,623,437.50	9,736,098.74	9,948,100.00	212,001.26
12/19/24	NA	NA	02/15/28	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	2.750%	4.228%		9,567,187.50	9,640,011.11	9,759,800.00	119,788.89
07/18/24	NA	NA	04/30/28	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	1.250%	4.152%		4,496,484.38	4,623,274.13	4,672,250.00	48,975.87
01/07/25	NA	NA	05/31/28	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	1.250%	4.363%		4,513,671.88	4,582,306.90	4,663,650.00	81,343.10
04/17/25	NA	NA	06/30/28	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	1.250%	3.801%		4,618,554.69	4,643,006.31	4,654,300.00	11,293.69
06/27/24	NA	NA	07/31/28	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.125%	4.394%		9,900,000.00	9,924,682.27	10,119,100.00	194,417.73
08/16/24	NA	NA	08/15/28	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	2.875%	3.854%		4,820,312.50	4,859,572.99	4,876,350.00	16,777.01
08/09/24	NA	NA	09/30/28	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	1.250%	3.863%		4,504,296.88	4,611,104.03	4,624,800.00	13,695.97
11/28/23	NA	NA	10/31/28	Aa1/NR/AA+	Treasury - Note	US Treasury	10,000,000	4.875%	4.464%		10,179,687.50	10,121,656.13	10,358,600.00	236,943.87
12/15/23	NA	NA	11/30/28	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.375%	3.897%		5,106,640.63	5,073,447.85	5,103,500.00	30,052.15
12/13/24	NA	NA	12/31/28	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	3.750%	4.160%		4,924,218.75	4,934,466.38	5,003,150.00	68,683.62
04/17/25	NA	NA	01/31/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.000%	3.852%		5,025,585.94	5,024,200.42	5,044,350.00	20,149.58
04/17/25	NA	NA	02/15/29	Aa1/NR/AA+	Treasury - Bond	US Treasury	10,000,000	2.625%	3.851%		9,566,796.88	9,590,004.19	9,628,900.00	38,895.81
04/17/25	NA	NA	03/07/29	Aaa/AA+/AAA	FFCB - Note	Fed Farm Credit Bank	10,000,000	4.000%	3.871%		10,045,700.00	10,043,286.27	10,050,800.00	7,513.73
06/09/25	NA	NA	05/31/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.500%	4.046%		5,082,617.19	5,081,365.41	5,135,750.00	54,384.59
06/30/25	NA	NA	06/30/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,500,000	3.250%	3.755%		5,397,734.38	5,397,804.38	5,398,800.00	995.62
06/27/25	NA	NA	07/31/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.000%	3.752%		5,046,484.38	5,046,360.01	5,046,100.00	(260.01)
06/06/25	NA	NA	08/30/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	3.625%	3.966%		4,933,984.38	4,935,051.90	4,974,400.00	39,348.10
06/06/25	NA	NA	09/30/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	3.875%	3.966%		4,981,835.94	4,982,123.89	5,022,250.00	40,126.11
06/16/25	NA	NA	10/31/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.000%	4.011%		4,997,656.25	4,997,678.25	5,047,050.00	49,371.75
06/06/25	NA	NA	11/30/29	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.125%	3.971%		5,031,250.00	5,030,773.05	5,072,450.00	41,676.95
06/27/25	NA	NA	12/31/29	Aa1/NR/AA+	Treasury - Note	US Treasury	7,500,000	3.875%	3.781%		7,529,003.91	7,528,933.51	7,530,750.00	1,816.49
06/16/25	NA	NA	01/31/30	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.250%	4.022%		5,047,460.94	5,047,039.69	5,097,850.00	50,810.31
06/06/25	NA	NA	02/28/30	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.000%	3.977%		5,004,687.50	5,004,619.68	5,047,850.00	43,230.32
06/06/25	NA	NA	03/31/30	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.000%	3.989%		5,002,148.44	5,002,117.91	5,045,500.00	43,382.09
06/06/25	NA	NA	04/30/30	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	3.875%	3.993%		4,973,828.12	4,974,193.85	5,018,750.00	44,556.15
06/06/25	NA	NA	05/31/30	Aa1/NR/AA+	Treasury - Note	US Treasury	5,000,000	4.000%	3.989%		5,002,539.06	5,002,504.18	5,047,650.00	45,145.82
06/30/25	NA	NA	06/30/30	Aa1/NR/AA+	Treasury - Note	US Treasury	7,500,000	3.875%	3.817%		7,519,628.91	7,519,618.16	7,527,525.00	7,906.84
SUB-TOTAL							$388,918,662				$383,992,857.62	$385,577,924.31	$388,056,262.51	$2,478,338.20
TOTAL INVESTMENTS							$388,918,662				$383,992,857.62	$385,577,924.31	$388,056,262.51	$2,478,338.20

IRVINE RANCH WATER DISTRICT
INVESTMENT SUMMARY REPORT

06/30/25

SETTLMT	Call Schedule	Initial Call	Maturity Date	Rating	INVESTMENT TYPE	INSTITUTION / ISSUER	PAR Amount	COUPON DISCOUNT	YIELD	YTFC	ORIGINAL COST	CARRY VALUE	MARKET VALUE[1] 6/30/2025	UNREALIZED[2] GAIN/(LOSS)
					Petty Cash						600.00			
					Ck Balance	Bank of America		ECR 1.32%			1,526,996.55			
					Ck Balance	Wells Fargo		ECR 1.40%			0.00 [5]			
											$385,520,454.17			

[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] Original Cost updated to reflect capital tenant improvements added for Fiscal Year 2023. 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

This Investment Summary Report is in conformity with the 2025 Investment Policy and provides sufficient liquidity to meet the next six months estimated expenditures.

Outstanding Variable Rate Debt	$183,100,000
Net Outstanding Variable Rate Debt (Less $60 million fixed-payer swaps)	$123,100,000
Investment Balance:	$385,520,454
Investment to Variable Rate Debt Ratio:	313%
Portfolio - Average Number of Days To Maturity	784

	Investment Portfolio	Real Estate[3][4] Portfolio	Weighted Avg. Return
June	**4.24%**	**15.41%**	**6.64%**
May	**4.35%**	**15.41%**	**6.78%**
Change	**-0.11%**	**0.00%**	**-0.14%**

IRVINE RANCH WATER DISTRICT
SUMMARY OF MATURITIES

06/30/25

DATE	TOTAL	%	LAIF	Agency Notes	Agency Discount Notes	Municipal Bonds	US Treasury	Investment Sweep
6/25	58,418,662	15.02%	$51,726,853					6,691,808
7/25	10,000,000	2.57%		10,000,000				
8/25	5,000,000	1.29%					5,000,000	
9/25	5,000,000	1.29%		5,000,000				
10/25	10,000,000	2.57%					10,000,000	
11/25	5,000,000	1.29%					5,000,000	
12/25	5,000,000	1.29%		5,000,000				
1/26	5,000,000	1.29%					5,000,000	
2/26	5,000,000	1.29%					5,000,000	
3/26	5,000,000	1.29%					5,000,000	
4/26								
5/26								
SUB-TOTAL	$113,418,662	29.16%	$51,726,853	$20,000,000			$35,000,000	$6,691,808
13 MONTHS - 3+ YEARS								
06/01/2026 - 08/31/2026	$15,000,000	3.86%					15,000,000	
09/01/2026 - 11/30/2026	$20,000,000	5.14%					20,000,000	
12/01/2026 - 02/28/2027	$30,000,000	7.71%					30,000,000	
03/01/2027 - 5/31/2027	$5,000,000	1.29%					5,000,000	
06/01/2027 - 08/31/2027	$15,000,000	3.86%					15,000,000	
09/01/2027 - 11/30/2027	$15,000,000	3.86%					15,000,000	
12/01/2027 - 02/28/2028	$20,000,000	5.14%					20,000,000	
03/01/2028 - 5/31/2028	$10,000,000	2.57%					10,000,000	
06/01/2028 - 08/31/2028	$20,000,000	5.14%					20,000,000	
09/01/2028 - 11/30/2028	$20,000,000	5.14%					20,000,000	
12/01/2028 - 02/28/2029	$20,000,000	5.14%					20,000,000	
03/01/2029 +	$85,500,000	21.98%		85,500,000				
SUB-TOTAL	$275,500,000	70.84%		$85,500,000			$190,000,000	
TOTALS	$388,918,662	100.00%	$51,726,853	$105,500,000			$225,000,000	$6,691,808
% OF PORTFOLIO			13.30%	27.13%			57.85%	1.72%

Irvine Ranch Water District
Summary of Real Estate - Income Producing Investments
3/31/2025

	ACQUISITION DATE	PROPERTY TYPE	OWNERSHIP INTEREST	ORIGINAL COST	MARKET VALUE 6/30/2024	ANNUALIZED RATE OF RETURN QUARTER ENDED 3/31/2025
Sycamore Canyon	Dec-92	Apartments	Fee Simple	$ 45,457,369	$ 220,000,000	24.99%
Wood Canyon Villas	Jun-91	Apartments	Limited Partner	$ 6,000,000	$ 38,420,894	8.61%
ITC (230 Commerce)	Jul-03	Office Building	Fee Simple	$ 5,568,747	$ 10,000,000	10.55%
Waterworks Business Pk.	Nov-08	Research & Dev.	Fee Simple	$ 8,983,395	$ 13,500,000	9.09%
Sand Canyon Professional Center - Medical Office	Jul-12	Medical Office	Fee Simple	$ 8,715,929	$ 12,000,000	8.22%
Sand Canyon Professional Center - General Office[1]	Sep-20	Office Building	Fee Simple	$ 31,404,103	$ 32,000,000	7.49%
Total - Income Properties				$ 106,129,543	$ 325,920,894	15.41%

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

IRVINE RANCH WATER DISTRICT INVESTMENT SUMMARY REPORT

INVESTMENT ACTIVITY[1]

Jun-25

MATURITIES/SALES/CALLS

DATE	SECURITY TYPE	PAR	YIELD
6/6/2025	Treasury - Note	$10,000,000	4.33%
6/6/2025	FHLMC - Note	$5,000,000	4.31%
6/6/2025	Treasury - Note	$5,000,000	4.29%
6/6/2025	Treasury - Note	$10,000,000	4.21%
6/6/2025	Treasury - Note	$5,000,000	4.16%
6/9/2025	Treasury - Note	$5,000,000	4.18%
6/13/2025	FFCB - Note	$5,000,000	4.34%
6/13/2025	FFCB - Note	$5,000,000	4.35%
6/27/2025	Treasury - Note	$5,000,000	3.86%
6/27/2025	Treasury - Note	$10,000,000	3.90%
6/27/2025	Treasury - Note	$5,000,000	4.16%
6/27/2025	Treasury - Note	$5,000,000	3.85%

PURCHASES

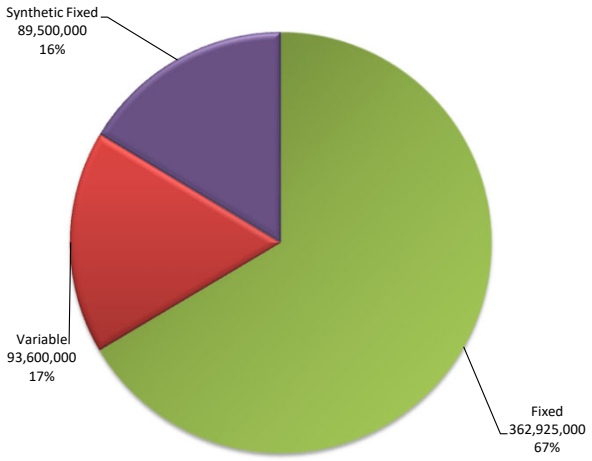
Settlement Date	Maturity Date	SECURITY TYPE	PAR	YIELD TO MATURITY
6/6/2025	4/30/2030	Treasury - Note	$5,000,000	4.00%
6/6/2025	3/31/2030	Treasury - Note	$5,000,000	4.00%
6/6/2025	5/31/2030	Treasury - Note	$5,000,000	3.99%
6/6/2025	2/28/2030	Treasury - Note	$5,000,000	3.98%
6/6/2025	11/30/2029	Treasury - Note	$5,000,000	3.98%
6/6/2025	9/30/2029	Treasury - Note	$5,000,000	3.98%
6/6/2025	8/31/2029	Treasury - Note	$5,000,000	3.97%
6/9/2025	5/31/2029	Treasury - Note	$5,000,000	4.06%
6/16/2025	1/31/2030	Treasury - Note	$5,000,000	4.00%
6/16/2025	10/31/2029	Treasury - Note	$5,000,000	3.99%
6/27/2025	12/31/2029	Treasury - Note	$7,500,000	3.77%
6/27/2025	7/31/2029	Treasury - Note	$5,000,000	3.75%
6/30/2025	6/30/2029	Treasury - Note	$5,500,000	3.75%
6/30/2025	6/30/2029	Treasury - Note	$7,500,000	3.88%

(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.

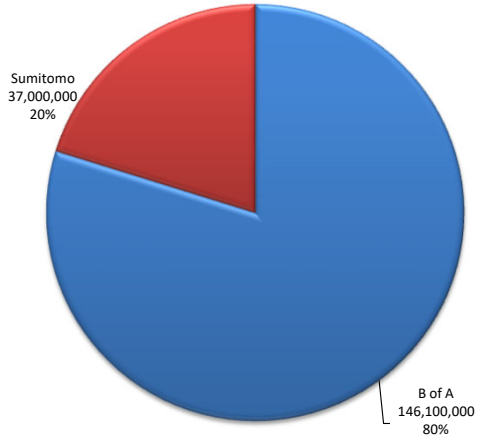
Exhibit "B"

Irvine Ranch Water District
Summary of Fixed and Variable Rate Debt
June 2025

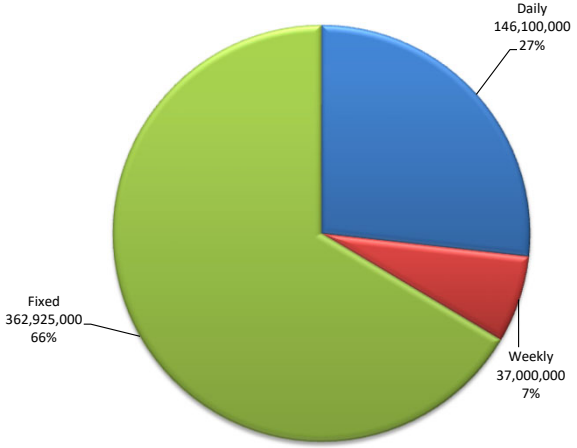
Current Debt Mix By Type



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 2008-A Refunding	04/24/08	07/01/35	$37,000,000	6.78%	Sumitomo	BAML	Variable	Weekly
Series 2011-A-1 Refunding	04/15/11	10/01/37	$36,660,000	6.71%	B of A	Goldman	Variable	Daily
Series 2011-A-2 Refunding	04/15/11	10/01/37	$24,440,000	4.48%	B of A	Goldman	Variable	Daily
Series 2009 - A	06/04/09	10/01/41	$42,500,000	7.78%	B of A	US Bank	Variable	Daily
Series 2009 - B	06/04/09	10/01/41	$42,500,000	7.78%	B of A	Goldman	Variable	Daily
2016 COPS	09/01/16	03/01/46	$96,935,000	17.75%	N/A	N/A	Fixed	Fixed
2010 Build America Taxable Bond	12/16/10	05/01/40	$171,880,000	31.48%	N/A	N/A	Fixed	Fixed
Series 2016	10/12/16	02/01/46	$94,110,000	17.24%	N/A	N/A	Fixed	Fixed
Total			$546,025,000	100.00%				

IRVINE RANCH WATER DISTRICT

SUMMARY OF FIXED & VARIABLE RATE DEBT

June-25

Daily

Weekly

GENERAL BOND INFORMATION							LETTER OF CREDIT INFORMATION										TRUSTEE INFORMATION				
VARIABLE RATE ISSUES	Issue Date	Maturity Date	Principal Payment Date	Payment Date	Original Par Amount	Remaining Principal	Letter of Credit	Reimbursment Agreement Date	L/C Exp. Date	Prior Letter of Credit Bank	MOODYS	S&P	FITCH	LOC Stated Amount	LOC Fee	Annual LOC Cost	Rmkt Agent	Reset	Rmkt Fees	Annual Cost	Trustee
SERIES 2008-A Refunding	04/24/08	07/01/35	Jul 1	5th Bus. Day	$60,215,000	$37,000,000	SUMITOMO	04/01/11	03/13/28	SUMITOMO	A1/P-1	A/A-1	A/F1	$37,547,397	0.3400%	$127,661	BAML	WED	0.07%	$25,900	BANK OF NY
SERIES 2011-A-1 Refunding	04/15/11	10/01/37	Oct 1	1st Bus. Day	$60,545,000	$36,660,000	B of A	02/01/24	02/08/27	B of A	Aa1/VMIG1	A+/A-1	AAA/F1+	$37,069,788	0.3200%	$118,623	Goldman	DAILY	0.07%	$25,662	BANK OF NY
SERIES 2011-A-2 Refunding	04/15/11	10/01/37	Oct 1	1st Bus. Day	$40,370,000	$24,440,000	B of A	02/01/24	02/08/27	B of A	Aa1/VMIG1	A+/A-1	AAA/F1+	$24,713,192	0.3200%	$79,082	Goldman	DAILY	0.07%	$17,108	BANK OF NY
SERIES 2009 - A	06/04/09	10/01/41	Oct 1	1st Bus. Day	$75,000,000	$42,500,000	B of A	04/01/25	05/01/28	US BANK	Aa1/VMIG1	A+/A-1	AAA/F1+	$42,975,068	0.3400%	$146,115	US Bank	DAILY	0.07%	$29,750	US BANK
SERIES 2009 - B	06/04/09	10/01/41	Oct 1	1st Bus. Day	$75,000,000	$42,500,000	B of A	04/01/11	05/01/28	B of A	Aa1/VMIG1	A+/A-1	AAA/F1+	$42,975,068	0.3400%	$146,115	Goldman	DAILY	0.07%	$29,750	US BANK
					$311,130,000	**$183,100,000**	**SUB-TOTAL VARIABLE RATE DEBT**							**$185,280,515**	**0.3333%**	**$617,597**			**0.07%**	**$128,170**	
															(Wt. Avg)				(Wt. Avg)		
FIXED RATE ISSUES																					
2010 GO Build America Taxable Bonds	12/16/10	05/01/40	May 1	May/Nov	$175,000,000	$171,880,000	N/A	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
2016 COPS	09/01/16	03/01/46	Mar 1	Mar/Sept	$116,745,000	$96,935,000	N/A	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
SERIES 2016	10/12/16	02/01/46	Feb 1	Feb/Aug	$103,400,000	$94,110,000	N/A	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	**$362,925,000**	**SUB-TOTAL FIXED RATE DEBT**														
					$706,275,000	**$546,025,000**	**TOTAL- FIXED & VARIABLE RATE DEBT**														

Remarketing Agents		
Goldman	103,600,000	57%
BAML	37,000,000	20%
US Bank	42,500,000	23%
	183,100,000	

GO VS COP's		
GO:	449,090,000	82%
COPS:	96,935,000	18%
Total	**546,025,000**	

LOC Banks		
SUMITOMO	37,000,000	20%
BANK OF AMERICA	146,100,000	80%
	183,100,000	

Breakdown Between Variable & Fixed Rate Mode		
Daily Issues	146,100,000	27%
Weekly Issues	37,000,000	7%
Sub-Total	**183,100,000**	
Fixed Rate Issues	$362,925,000	66%
Sub-Total - Fixed	**362,925,000**	
TOTAL DEBT FIXED & VAR.	**546,025,000**	100%

vrdsum
7/7/2025

SUMMARY OF DEBT RATES
Jun-25

Rmkt Agent	GOLDMAN	GOLDMAN	GOLDMAN	MERRILL LYNCH	US BANK
Mode	DAILY	DAILY	DAILY	WEEKLY	DAILY
Bond Issue	2009 - B	2011 A-1	2011 A-2	2008-A	2009-A
Par Amount	42,500,000	36,660,000	24,440,000	37,000,000	42,500,000
LOC Bank	BOFA	BOFA	BOFA	Sumitomo	BOFA
Reset				Wednesday	
6/1/2025	2.35%	2.35%	2.35%	0.84%	2.20%
6/2/2025	1.53%	1.53%	1.53%	0.84%	1.50%
6/3/2025	0.95%	0.95%	0.95%	0.84%	0.70%
6/4/2025	0.80%	0.80%	0.80%	0.84%	0.75%
6/5/2025	1.15%	1.15%	1.15%	0.55%	1.05%
6/6/2025	1.90%	1.90%	1.90%	0.55%	1.45%
6/7/2025	1.90%	1.90%	1.90%	0.55%	1.45%
6/8/2025	1.90%	1.90%	1.90%	0.55%	1.45%
6/9/2025	2.30%	2.30%	2.30%	0.55%	2.20%
6/10/2025	2.40%	2.40%	2.40%	0.55%	2.10%
6/11/2025	2.35%	2.35%	2.35%	0.55%	2.10%
6/12/2025	2.45%	2.45%	2.45%	2.17%	2.45%
6/13/2025	2.70%	2.70%	2.70%	2.17%	2.70%
6/14/2025	2.70%	2.70%	2.70%	2.17%	2.70%
6/15/2025	2.70%	2.70%	2.70%	2.17%	2.70%
6/16/2025	2.50%	2.50%	2.50%	2.17%	2.50%
6/17/2025	2.30%	2.30%	2.30%	2.17%	2.10%
6/18/2025	2.10%	2.10%	2.10%	2.17%	2.10%
6/19/2025	2.10%	2.10%	2.10%	1.62%	2.10%
6/20/2025	2.40%	2.40%	2.40%	1.62%	2.35%
6/21/2025	2.40%	2.40%	2.40%	1.62%	2.35%
6/22/2025	2.40%	2.40%	2.40%	1.62%	2.35%
6/23/2025	2.30%	2.30%	2.30%	1.62%	2.10%
6/24/2025	1.85%	1.85%	1.85%	1.62%	1.85%
6/25/2025	1.85%	1.85%	1.85%	1.62%	1.85%
6/26/2025	2.10%	2.10%	2.10%	0.79%	2.00%
6/27/2025	2.55%	2.55%	2.55%	0.79%	2.20%
6/28/2025	2.55%	2.55%	2.55%	0.79%	2.20%
6/29/2025	2.55%	2.55%	2.55%	0.79%	2.20%
6/30/2025	2.90%	2.90%	2.90%	0.79%	2.20%
Avg Interest Rates	2.16%	2.16%	2.16%	1.26%	2.00%
Rmkt Fee	0.07%	0.07%	0.07%	0.07%	0.07%
LOC Fee	0.34%	0.32%	0.32%	0.34%	0.34%
All-In Rate	**2.57%**	**2.55%**	**2.55%**	**1.67%**	**2.41%**
Par Amount		103,600,000		37,000,000	42,500,000

Interest Rate Mode	Percent of Total Variable Rate Debt	Par Outstanding	Weighted All-In Average Rate		Base Rate Average
Daily	79.79%	146,100,000	2.52%		2.12%
Weekly	20.21%	37,000,000	1.67%		1.26%
	100.00%	**$183,100,000**	2.35%		1.94%
Fixed					
COPS 2016	26.71%	96,935,000	2.90%		
BABS 2010	47.36%	171,880,000	4.44%	(1)	
SERIES 2016	25.93%	94,110,000	3.32%		
	100.00%	**$362,925,000**	3.74%		
All-In Debt Rate Including $60 Million Notional Amount of Swaps					**3.39%**

(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"

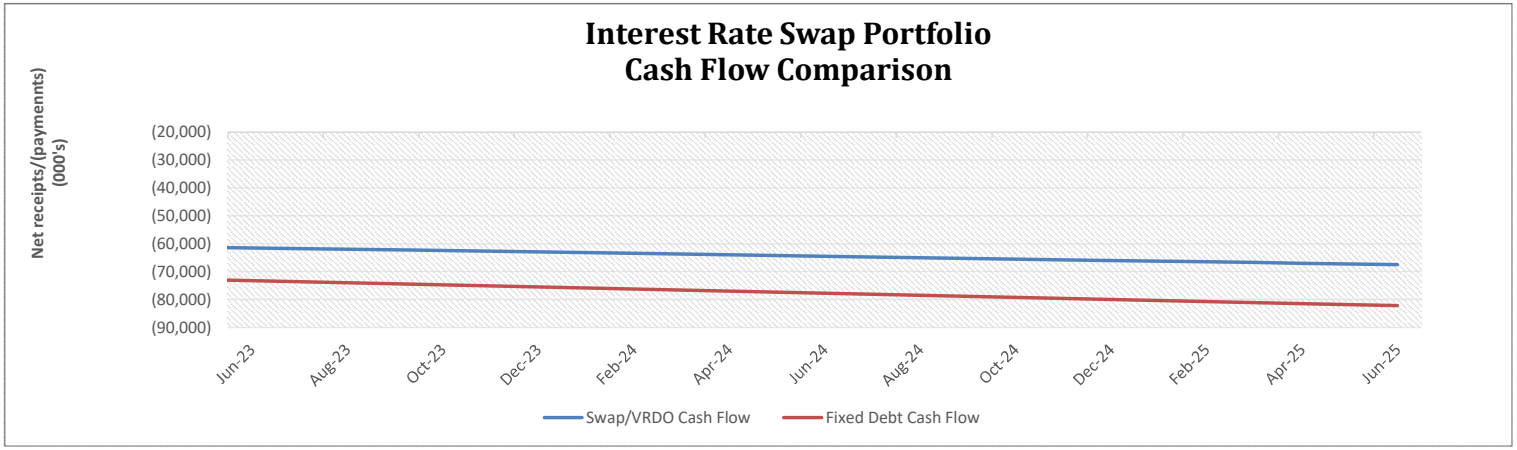
Irvine Ranch Water District
Interest Rate Swap Summary
June 2025

	Prior Mo.	Current Mo.	12-Mo Avg
SFR1M (Lbr Rpl) Avg %	4.44%	4.43%	4.73%

Current Fiscal Year Active Swaps								Cash Flow			(Since 3/07)	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	3.7	ML	30,000,000	FXP	LIBOR	5.687%	(31,336)	(27,645)	(249,204)	(22,238,456)	27,746,611	(2,253,389)
3/10/2007	3/10/2029	3.7	CG	30,000,000	FXP	LIBOR	5.687%	(31,336)	(27,645)	(249,204)	(22,238,249)	27,746,834	(2,253,166)
Totals/Weighted Avgs		3.7		$ 60,000,000			5.687%	$ (62,672)	$ (55,290)	$ (498,408)	$ (44,476,706)	$ 55,493,445	$ (4,506,555)
Total Current Year Active Swaps				$ 60,000,000				$ (62,672)	$ (55,290)	$ (498,408)	$ (44,476,706)	$ 55,493,445	$ (4,506,555)

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	$ (62,672)	$ (55,290)	$ (498,408)	$ (44,476,706)	$ 55,493,445	$ (4,506,555)



Cash Flow Comparison
Synthetic Fixed vs. Fixed Rate Debt

	Cash Flow to Date
Synthetic Fixed =	$67,432,553
Fixed Rate =	$82,166,667

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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IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
449757	5-Jun-25	11:11 SYSTEMS INC.	26,038.93
449758	5-Jun-25	18831 IRVINE LLC	1,155.75
449759	5-Jun-25	AIR PRODUCTS AND CHEMICALS, INC.	2,506.81
449760	5-Jun-25	ALAN SMITH POOL PLASTERING, INC	1,011.15
449761	5-Jun-25	ANDERSON AND HOWARD ELECTRIC, INC	27,325.00
449762	5-Jun-25	ANDRITZ SEPARATION, INC.	483.97
449763	5-Jun-25	ANTHONY N. LARSEN	850.00
449764	5-Jun-25	AQUATIC BIOASSAY & CONSULTING LABORATORIES, INC.	2,270.00
449765	5-Jun-25	AT&T CORP	719.40
449766	5-Jun-25	B & H PHOTO VIDEO	11,918.98
449767	5-Jun-25	BAVCO BACKFLOW APPARATUS & VALVE COMPANY	750.11
449768	5-Jun-25	BERK, SUSAN	25,000.00
449769	5-Jun-25	BEST DRILLING AND PUMP, INC.	11,214.75
449770	5-Jun-25	BRINKMANN INSTRUMENTS, INC.	205.75
449771	5-Jun-25	BRUCE HADLEY NEWELL	1,250.00
449772	5-Jun-25	CAL MICROTURBINE, INC.	1,015.00
449773	5-Jun-25	CANON U.S.A., INC.	1,516.98
449774	5-Jun-25	CHARLES P CROWLEY COMPANY INC	2,006.72
449775	5-Jun-25	CHO DESIGN ASSOCIATES, INC	3,600.00
449776	5-Jun-25	CITY OF TUSTIN	408.00
449777	5-Jun-25	CLEAN ENERGY	11,891.12
449778	5-Jun-25	COUNTY OF ORANGE	132.00
449779	5-Jun-25	DC FROST ASSOCIATES, INC	10,358.59
449780	5-Jun-25	DCS MANAGEMENT LLC	730.68
449781	5-Jun-25	DELL MARKETING LP	134.69
449782	5-Jun-25	DG INVESTMENT INTERMEDIATE HOLDINGS 2, INC.	16,340.81
449783	5-Jun-25	DILYTICS INC	6,560.00
449784	5-Jun-25	DIRECTV INC	157.99
449785	5-Jun-25	DOWNSTREAM SERVICES INC	1,499.95
449786	5-Jun-25	DSJ PROPERTY MANAGEMENT	128.30
449787	5-Jun-25	DUDLEY RIDGE WATER DISTRICT	15,052.53
449788	5-Jun-25	EAGLE PAVING COMPANY, INC.	1,618.25
449789	5-Jun-25	EAST ORANGE COUNTY WATER DISTRICT	1,922.09
449790	5-Jun-25	ENVIRONMENTAL RESOURCE ASSOCIATES, INC.	191.14
449791	5-Jun-25	ESCARIO, CHERYL	193.25
449792	5-Jun-25	EUROFINS ENVIRONMENT TESTING SOUTHWEST	3,156.00
449793	5-Jun-25	FEDEX	189.67
449794	5-Jun-25	FISHER SCIENTIFIC COMPANY, LLC	9,085.74
449795	5-Jun-25	FRONTIER CALIFORNIA INC.	376.99
449796	5-Jun-25	HACH COMPANY	7,551.32
449797	5-Jun-25	HERITAGE FIELDS EL TORO, LLC	7,335.00
449798	5-Jun-25	HI-LINE INC	379.72
449799	5-Jun-25	INFOSEND, INC.	85,349.33
449800	5-Jun-25	IRVINE COMPANY APARTMENT DEVELOPMENT	1,445.64

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
449801	5-Jun-25	JOHNSTONE SUPPLY SANTA ANA	1,159.58
449802	5-Jun-25	KUBOTA, JULIE	22.80
449803	5-Jun-25	LCR EARTHWORK & ENGINEERING CORP	1,332.55
449804	5-Jun-25	LEE & RO, INC.	17,491.60
449805	5-Jun-25	LOZANO SMITH, LLP	42,184.00
449806	5-Jun-25	LSA ASSOCIATES INC	385.00
449807	5-Jun-25	LU'S LIGHTHOUSE, INC.	531.17
449808	5-Jun-25	LUBRICATION ENGINEERS	8,419.39
449809	5-Jun-25	MARK COMPANY	1,268.30
449810	5-Jun-25	MC FADDEN-DALE INDUSTRIAL HARDWARE, LLC	147.67
449811	5-Jun-25	MC MASTER-CARR SUPPLY COMPANY	76.68
449812	5-Jun-25	MDB GENERAL ENGINEERING INC	461.55
449813	5-Jun-25	MILES CHEMICAL COMPANY, INC.	12,488.35
449814	5-Jun-25	MISSION COMMUNICATIONS, LLC	5,922.00
449815	5-Jun-25	NATIONAL OILWELL VARCO, L.P.	20,069.61
449816	5-Jun-25	NINYO & MOORE	2,521.25
449817	5-Jun-25	OCTA	3,804.00
449818	5-Jun-25	ONESOURCE DISTRIBUTORS, LLC	7,293.60
449819	5-Jun-25	ORACLE AMERICA, INC.	1,248.75
449820	5-Jun-25	ORANGE COUNTY WINWATER WORKS	755.46
449821	5-Jun-25	PIONEER AMERICAS LLC	111,606.92
449822	5-Jun-25	PREMIER PAVING INC.	2,735.30
449823	5-Jun-25	PTI SAND & GRAVEL INC	759.90
449824	5-Jun-25	QUINN COMPANY	15,266.02
449825	5-Jun-25	R C FOSTER CORPORATION	387,352.45
449826	5-Jun-25	R.F. MACDONALD CO., LLC	6,179.74
449827	5-Jun-25	REECE SUPPLY LLC	1,181.64
449828	5-Jun-25	RICHARD C. SLADE & ASSOCIATES LLC	22,268.41
449829	5-Jun-25	RINCON CONSULTANTS, INC.	16,003.50
449830	5-Jun-25	RS AMERICAS, INC.	982.02
449831	5-Jun-25	RS HUGHES COMPANY, INC.	399.11
449832	5-Jun-25	SI MANAGEMENT, INC	37,640.00
449833	5-Jun-25	SITEONE LANDSCAPE SUPPLY, HOLDING LLC	15,540.09
449834	5-Jun-25	SOCAL SCADA SOLUTIONS LLC	15,653.50
449835	5-Jun-25	SOUTHERN CALIFORNIA EDISON COMPANY	212,218.71
449836	5-Jun-25	SOUTHERN COUNTIES LUBRICANTS LLC	2,775.53
449837	5-Jun-25	SS MECHANICAL CONSTRUCTION CORP	14,055.00
449838	5-Jun-25	STANTEC ARCHITECTURE INC	5,115.00
449839	5-Jun-25	STETSON ENGINEERS INC.	4,210.50
449840	5-Jun-25	SU, HONGBO	335.96
449841	5-Jun-25	TENG, CATHERINE	219.80
449842	5-Jun-25	THERMO ELECTRON NORTH AMERICA LLC	25,001.84
449843	5-Jun-25	THIRKETTLE CORPORATION	3,708.04
449844	5-Jun-25	TRENCH SHORING COMPANY	599.66

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
449845	5-Jun-25	UNISON SOLUTIONS, INC	3,307.83
449846	5-Jun-25	UNITED PARCEL SERVICE INC	92.48
449847	5-Jun-25	V&A CONSULTING ENGINEERS	6,085.00
449848	5-Jun-25	VERIZON WIRELESS SERVICES LLC	17,915.43
449849	5-Jun-25	VISTA PAINT CORPORATION	521.73
449850	5-Jun-25	VULCAN MATERIALS COMPANY	2,130.41
449851	5-Jun-25	WALTERS WHOLESALE ELECTRIC CO	35.85
449852	5-Jun-25	WAXIE'S ENTERPRISES, LLC, A BRADYPLUS COMPANY	881.52
449853	5-Jun-25	XYLEM WATER SOLUTIONS USA, INC.	1,810.04
449854	5-Jun-25	FRANCHISE TAX BOARD	125.00
449855	5-Jun-25	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 47	10,571.33
449856	5-Jun-25	PERS LONG TERM CARE	399.66
449857	5-Jun-25	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT	334.94
449858	12-Jun-25	8X8 INC	15,476.38
449859	12-Jun-25	AC CONTROLS COMPANY	8,630.00
449860	12-Jun-25	ADS CORP.	12,437.00
449861	12-Jun-25	AIR PRODUCTS AND CHEMICALS, INC.	755.61
449862	12-Jun-25	AIRGAS, INC.	1,957.26
449863	12-Jun-25	ALTURJUMAN, AHMAD	21.27
449864	12-Jun-25	AMETEK ARIZONA INSTRUMENT, LLC	2,655.37
449865	12-Jun-25	APCO GRAPHICS INC	293.09
449866	12-Jun-25	ARAKELIAN ENTERPRISES, INC.	13,544.20
449867	12-Jun-25	ASHFORD, WALT	379.38
449868	12-Jun-25	ASSOCIATION OF CALIFORNIA CITIES	5,000.00
449869	12-Jun-25	AT&T CORP	5,008.74
449870	12-Jun-25	AT&T CORP	34.87
449871	12-Jun-25	BLOOMBERG FINANCE LP	7,753.00
449872	12-Jun-25	BPS SUPPLY GROUP	2,282.94
449873	12-Jun-25	CANON U.S.A., INC.	23.75
449874	12-Jun-25	CHEM-TECH INTERNATIONAL INC	5,748.60
449875	12-Jun-25	CHEN, YU FUN	75.91
449876	12-Jun-25	CITY OF LAKE FOREST	1,615.00
449877	12-Jun-25	CITY OF SANTA ANA	212.24
449878	12-Jun-25	CITY OF TUSTIN	740.65
449879	12-Jun-25	CLIFFORD MORIYAMA	5,000.00
449880	12-Jun-25	CLYDE S. BLACKWELDER	3,864.00
449881	12-Jun-25	CORE & MAIN LP	5,610.11
449882	12-Jun-25	COX COMMUNICATIONS, INC.	301.23
449883	12-Jun-25	DEBORAH AND LARRY E HASTINGS	47.05
449884	12-Jun-25	DELL MARKETING LP	38,383.93
449885	12-Jun-25	DG INVESTMENT INTERMEDIATE HOLDINGS 2, INC.	2,153.00
449886	12-Jun-25	DUDLEY RIDGE WATER DISTRICT	141,424.91
449887	12-Jun-25	DXP ENTERPRISES, INC.	6,292.26
449888	12-Jun-25	EAGLE GRAPHICS INC.	7,579.89

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
449889	12-Jun-25	ELIJAH STANDING WARRIOR	1,500.00
449890	12-Jun-25	ENVIRONMENTAL RESOURCE ASSOCIATES, INC.	186.00
449891	12-Jun-25	ENVIRONMENTAL SCIENCE ASSOCIATES	20,004.47
449892	12-Jun-25	FEDEX	207.17
449893	12-Jun-25	FISHER SCIENTIFIC COMPANY, LLC	12,326.22
449894	12-Jun-25	GALINDO, BRENDA	10.68
449895	12-Jun-25	GARY BALE REDI-MIX CONCRETE, INC.	4,017.57
449896	12-Jun-25	GEA MECHANICAL EQUIPMENT US, INC.	29,500.00
449897	12-Jun-25	GEORGE HILLS COMPANY, INC.	156.60
449898	12-Jun-25	GRAYBAR ELECTRIC COMPANY	2,009.63
449899	12-Jun-25	GSRP ST SOLAR I LLC	12,539.20
449900	12-Jun-25	GUIDA SURVEYING INC.	4,280.00
449901	12-Jun-25	HACH COMPANY	1,022.19
449902	12-Jun-25	HARTIKKA, DALE	51.56
449903	12-Jun-25	HENSEL PHELPS CONSTRUCTION CO	1,303.67
449904	12-Jun-25	HOSE-MAN INC.	4,707.64
449905	12-Jun-25	IDEA HALL	45,737.50
449906	12-Jun-25	IDR ENVIRONMENTAL SERVICES	750.00
449907	12-Jun-25	INDUSTRIAL METAL SUPPLY CO	370.40
449908	12-Jun-25	INFOSEND, INC.	24,010.01
449909	12-Jun-25	INNOVATIVE CONSTRUCTION SOLUTIONS	230,243.34
449910	12-Jun-25	IRON MOUNTAIN INCORPORATED	1,184.77
449911	12-Jun-25	IRVINE COMMUNITY DEVELOPMENT COMPANY LLC	253,017.90
449912	12-Jun-25	JOSE MARTINEZ TREE SERVICE INC.	6,600.00
449913	12-Jun-25	KAESER COMPRESSORS, INC.	8,198.01
449914	12-Jun-25	KAN VENTURES, INC	7,750.00
449915	12-Jun-25	LENNAR HOMES OF CALIFORNIA, INC.	635.36
449916	12-Jun-25	LINDE GAS & EQUIPMENT INC.	20,142.96
449917	12-Jun-25	LU, FENG	45.61
449918	12-Jun-25	MAIN STREET PIZZA AND CAFE INC.	4,299.23
449919	12-Jun-25	MC FADDEN-DALE INDUSTRIAL HARDWARE, LLC	71.23
449920	12-Jun-25	MC MASTER-CARR SUPPLY COMPANY	487.56
449921	12-Jun-25	MOODY'S INVESTORS SERVICE INC	25,700.00
449922	12-Jun-25	MORRIS, DONNA	27.38
449923	12-Jun-25	MUTUAL PROPANE	27.00
449924	12-Jun-25	NATIONAL OILWELL VARCO, L.P.	2,521.88
449925	12-Jun-25	NATIONAL READY MIXED CONCRETE SALES, LLC	1,324.32
449926	12-Jun-25	NATIONAL WATER RESOURCES ASSOCIATION INC	3,000.00
449927	12-Jun-25	NEW DIMENSION GENERAL CONSTRUCTION, INC.	41,993.36
449928	12-Jun-25	NMG GEOTECHNICAL INC	18,486.30
449929	12-Jun-25	NORTHWOOD PLACE APTS	44.05
449930	12-Jun-25	OCEAN BLUE ENVIRONMENTAL SERVICES INC	102,673.96
449931	12-Jun-25	OHLS, TAMMY	106.31
449932	12-Jun-25	ORACLE AMERICA, INC.	247,900.64

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
449933	12-Jun-25	ORANGE COUNTY WINWATER WORKS	3,092.48
449934	12-Jun-25	PACIFIC HYDROTECH CORPORATION	8,090.14
449935	12-Jun-25	PACIFIC MECHANICAL SUPPLY	1,923.67
449936	12-Jun-25	PALP INC. DBA EXCEL PAVING COMPANY	176,627.42
449937	12-Jun-25	PARKHOUSE TIRE, INC.	4,058.99
449938	12-Jun-25	PCL CONSTRUCTION, INC.	2,600.00
449939	12-Jun-25	PENN ARCHIVE SERVICES, INC.	377.68
449940	12-Jun-25	PERFORMANCE PIPELINE TECHNOLOGIES, INC	14,740.00
449941	12-Jun-25	PETERSON, TYLER	22.68
449942	12-Jun-25	PIONEER AMERICAS LLC	122,675.10
449943	12-Jun-25	PLUMBERS DEPOT INC	9,674.58
449944	12-Jun-25	POLLARDWATER.COM	6,461.41
449945	12-Jun-25	PREFERRED PAVING CO	1,576.00
449946	12-Jun-25	PROGROUP	537.24
449947	12-Jun-25	PRUDENTIAL OVERALL SUPPLY	12,109.64
449948	12-Jun-25	PTI SAND & GRAVEL INC	2,471.40
449949	12-Jun-25	PUBLIC POLICY INSTITUTE OF CALIFORNIA	12,000.00
449950	12-Jun-25	RADWELL INTERNATIONAL LLC	214.94
449951	12-Jun-25	REAL ESTATE, TOP 10	50.53
449952	12-Jun-25	REECE SUPPLY LLC	1,065.87
449953	12-Jun-25	REID, JANET	20.73
449954	12-Jun-25	RICARDO TEANO AND BELEN TEANO	348.83
449955	12-Jun-25	RINCON CONSULTANTS, INC.	9,035.75
449956	12-Jun-25	SANTA MARGARITA FORD	2,141.88
449957	12-Jun-25	SCHWARTZMAN, ELIZABETH	197.75
449958	12-Jun-25	SERVER SUPPLY.COM, INC	20,011.87
449959	12-Jun-25	SHORAKA, TAGHI	57.19
449960	12-Jun-25	SITEONE LANDSCAPE SUPPLY, HOLDING LLC	378.54
449961	12-Jun-25	SOUTHERN CALIFORNIA EDISON COMPANY	373,351.54
449962	12-Jun-25	SOUTHERN CALIFORNIA GAS COMPANY	2,034.11
449963	12-Jun-25	SOUTHERN COUNTIES LUBRICANTS LLC	4,025.49
449964	12-Jun-25	SOUTHWEST RESOURCE MANAGEMENT ASSOCIATION	10,000.00
449965	12-Jun-25	SPEX CERTIPREP, LLC	333.44
449966	12-Jun-25	STANDARD & POOR'S FINANCIAL SERVICES LLC	35,000.00
449967	12-Jun-25	STRADLING YOCCA CARLSON & RAUTH	60.00
449968	12-Jun-25	TAIT ENVIRONMENTAL SERVICES, INC.	782.50
449969	12-Jun-25	TASSIN SCIENTIFIC SERVICES	1,388.25
449970	12-Jun-25	THIRKETTLE CORPORATION	78,857.09
449971	12-Jun-25	THURNER, VANESSA	45.06
449972	12-Jun-25	TIERRA VERDE INDUSTRIES	177.79
449973	12-Jun-25	TK ELEVATOR CORPORATION	268.53
449974	12-Jun-25	TRIPAC MARKETING INC	1,218.14
449975	12-Jun-25	TUTTLE-CLICK FORD, INC.	105,017.72
449976	12-Jun-25	UNITED PARCEL SERVICE INC	194.51

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
449977	12-Jun-25	UNITED RENTALS (NORTH AMERICA), INC.	786.25
449978	12-Jun-25	USA WASTE OF CALIFORNIA, INC.	752.99
449979	12-Jun-25	VEOLIA WATER TECHNOLOGIES TREATMENT SOLUTIONS USA INC.	4,424.73
449980	12-Jun-25	VERIZON WIRELESS SERVICES LLC	11,948.71
449981	12-Jun-25	VOICE, LLC	1,572.63
449982	12-Jun-25	VULCAN MATERIALS COMPANY	2,121.36
449983	12-Jun-25	VWR FUNDING, INC.	3,301.94
449984	12-Jun-25	WALTERS WHOLESALE ELECTRIC CO	363.76
449985	12-Jun-25	WASTE MANAGEMENT COLLECTIONS AND RECYCLING, INC.	12,409.52
449986	12-Jun-25	WAXIE'S ENTERPRISES, LLC, A BRADYPLUS COMPANY	1,970.21
449987	12-Jun-25	XU, BOXIANG	268.29
449988	12-Jun-25	YEH, CHAN-SHENG	69.16
449989	12-Jun-25	ZHANG, FEIFEI	78.76
449990	12-Jun-25	CALIFORNIA DEPARTMENT OF FISH AND WILDLIFE	40,296.50
449991	12-Jun-25	CONTINENTAL AMERICAN INSURANCE COMPANY	3,122.52
449992	12-Jun-25	Dellerba, Anthony	2.74
449993	12-Jun-25	Leal, Anthony E	94.08
449994	12-Jun-25	SOUTH COAST AIR QUALITY MANAGEMENT DISTRICT	307.16
449995	18-Jun-25	11:11 SYSTEMS INC.	2,045.00
449996	18-Jun-25	AHLUWALIA, MAHESH	81.72
449997	18-Jun-25	AIRGAS, INC.	293.51
449998	18-Jun-25	AT&T CORP	47.68
449999	18-Jun-25	AT&T CORP	5,779.37
450000	18-Jun-25	AT&T CORP	6,657.00
450001	18-Jun-25	BLAIRS TOWING INC	275.00
450002	18-Jun-25	BPS SUPPLY GROUP	1,115.39
450003	18-Jun-25	BROWN AND CALDWELL	8,944.79
450004	18-Jun-25	BRUCE HADLEY NEWELL	1,250.00
450005	18-Jun-25	BUTIER ENGINEERING INC	16,200.00
450006	18-Jun-25	CALPINE CORPORATION	389,076.29
450007	18-Jun-25	CANON FINANCIAL SERVICES, INC.	9,790.47
450008	18-Jun-25	CINEMARK USA, INC	1,879.86
450009	18-Jun-25	COBRA SYSTEMS INC.	602.47
450010	18-Jun-25	CORELOGIC INC	119.37
450011	18-Jun-25	COUNTY OF ORANGE	264.00
450012	18-Jun-25	COWAN XC, LLC	1,714.10
450013	18-Jun-25	CR & R INCORPORATED	569.02
450014	18-Jun-25	DEALERS SERVICE COMPANY, INC	1,827.64
450015	18-Jun-25	DELL MARKETING LP	59,107.43
450016	18-Jun-25	DXP ENTERPRISES, INC.	1,208.70
450017	18-Jun-25	ENVIRONMENTAL RESOURCE ASSOCIATES, INC.	201.85
450018	18-Jun-25	FEDEX NATIONAL LTL, INC	347.61
450019	18-Jun-25	FISHER SCIENTIFIC COMPANY, LLC	1,235.32
450020	18-Jun-25	FREGOSO, DENISE	24.73

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
450021	18-Jun-25	FRONTIER CALIFORNIA INC.	78.81
450022	18-Jun-25	GEA MECHANICAL EQUIPMENT US, INC.	20,000.00
450023	18-Jun-25	GLOBAL TEST SUPPLY, LLC	4,259.83
450024	18-Jun-25	HACH COMPANY	15,133.46
450025	18-Jun-25	HANNA, ANDREW	20.08
450026	18-Jun-25	HENKELS & MCCOY WEST LLC	620.75
450027	18-Jun-25	HENKELS MCCOY WEST LLC	1,937.70
450028	18-Jun-25	HI-LINE INC	72.20
450029	18-Jun-25	HODJAT, ALIREZA	37.98
450030	18-Jun-25	INFOSEND, INC.	36,810.25
450031	18-Jun-25	LEE, CHRISTINA	228.76
450032	18-Jun-25	LENNAR HOMES OF CALIFORNIA, INC.	186.38
450033	18-Jun-25	LINDE GAS & EQUIPMENT INC.	17,486.07
450034	18-Jun-25	LOEB & LOEB LLP	4,000.00
450035	18-Jun-25	MAK, LING FEI	176.44
450036	18-Jun-25	MARUMOTO, KEVIN	136.57
450037	18-Jun-25	MATHESON TRI GAS, INC	1,270.86
450038	18-Jun-25	MC FADDEN-DALE INDUSTRIAL HARDWARE, LLC	108.09
450039	18-Jun-25	MICHAEL K. NUNLEY & ASSOCIATES, INC.	567.50
450040	18-Jun-25	MIKE ROVNER CONSTRUCTION	1,227.90
450041	18-Jun-25	MOHAMMADI YAGHINI, POORIA	268.62
450042	18-Jun-25	MUTUAL PROPANE	148.54
450043	18-Jun-25	NEW DIMENSION GENERAL CONSTRUCTION, INC.	20,229.16
450044	18-Jun-25	NEWPORT BEACH CHAMBER OF COMMERCE	2,500.00
450045	18-Jun-25	NORIMA CONSULTING US	3,330.00
450046	18-Jun-25	NRD, LLC	1,822.12
450047	18-Jun-25	ORANGE COUNTY ASIAN AND PACIFIC ISLANDER COMMUNITY ALLIANCE, INC	1,500.00
450048	18-Jun-25	ORANGE COUNTY WINWATER WORKS	13,662.85
450049	18-Jun-25	PACIFIC HYDROTECH CORPORATION	3,374.80
450050	18-Jun-25	PARKHOUSE TIRE, INC.	308.10
450051	18-Jun-25	PCL CONSTRUCTION, INC.	1,900.00
450052	18-Jun-25	PIONEER AMERICAS LLC	67,352.38
450053	18-Jun-25	PLUMBERS DEPOT INC	3,423.35
450054	18-Jun-25	PROGROUP	80.61
450055	18-Jun-25	PTI SAND & GRAVEL INC	874.28
450056	18-Jun-25	REECE SUPPLY LLC	5,194.62
450057	18-Jun-25	REFRIGERATION SUPPLIES DISTRIBUTOR	1,674.94
450058	18-Jun-25	RENTOKIL NORTH AMERICA, INC	2,760.00
450059	18-Jun-25	REYES, JIM	38.23
450060	18-Jun-25	RHO, ELIZABETH	217.92
450061	18-Jun-25	SEAL ANALYTICAL INC	676.21
450062	18-Jun-25	SOUTH COAST WATER CO.	100.00
450063	18-Jun-25	SOUTHERN CALIFORNIA EDISON COMPANY	255,125.09
450064	18-Jun-25	SOUTHERN CALIFORNIA GAS COMPANY	1,532.15

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
450065	18-Jun-25	STETSON ENGINEERS INC.	4,060.00
450066	18-Jun-25	SUHERMAN, MELIA	437.38
450067	18-Jun-25	SUZANNA CHOI	7,000.00
450068	18-Jun-25	TEREX CORPORATION	74.74
450069	18-Jun-25	THE NEW HOME COMPANY SOUTHERN CALIFORNIA LLC	30.69
450070	18-Jun-25	TOP TEN REAL ESTATE	47.05
450071	18-Jun-25	TUTTLE-CLICK FORD, INC.	52,508.86
450072	18-Jun-25	UNITED PARCEL SERVICE INC	98.75
450073	18-Jun-25	VEGA, AMANDA	277.07
450074	18-Jun-25	VEOLIA NORTH AMERICA, INC.	9,252.48
450075	18-Jun-25	WALTERS WHOLESALE ELECTRIC CO	11,116.06
450076	18-Jun-25	XIANLIN FAN AND LIANHAI ZHANG	73.90
450077	18-Jun-25	XYLEM WATER SOLUTIONS USA, INC.	4,612.22
450078	18-Jun-25	FRANCHISE TAX BOARD	125.00
450079	18-Jun-25	INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL 47	10,535.24
450080	18-Jun-25	IRVINE UNIFIED SCHOOL DISTRICT	100.00
450081	18-Jun-25	PERS LONG TERM CARE	399.66
450082	18-Jun-25	SANTIAGO AQUEDUCT COMMISSION	14,405.64
450083	26-Jun-25	20 TESORO, LLC.	58.19
450084	26-Jun-25	ADVANCED INTEGRATION & CONTROLS	96,936.00
450085	26-Jun-25	AGILENT TECHNOLOGIES, INC.	1,474.02
450086	26-Jun-25	AIR PRODUCTS AND CHEMICALS, INC.	7,200.06
450087	26-Jun-25	AIR TECHNOLOGY LABORATORIES	955.50
450088	26-Jun-25	AIRGAS, INC.	2,133.73
450089	26-Jun-25	ANTHONY N. LARSEN	850.00
450090	26-Jun-25	AQUATIC INFORMATICS INC.	25,669.08
450091	26-Jun-25	AT&T CORP	7,906.23
450092	26-Jun-25	AT&T CORP	165.70
450093	26-Jun-25	AT&T CORP	219.75
450094	26-Jun-25	AYNEHCHI, NANCY	227.20
450095	26-Jun-25	BPS SUPPLY GROUP	1,102.73
450096	26-Jun-25	BRADY WORLDWIDE INC	1,628.57
450097	26-Jun-25	BURACCHIO, NIKKI	19.47
450098	26-Jun-25	CALPINE CORPORATION	9,378.93
450099	26-Jun-25	CASHEL CORPORATION	7,348.78
450100	26-Jun-25	CENTROID INTERMEDIATE, LLC	103,928.75
450101	26-Jun-25	CENTURY GARDEN REALITY	25.35
450102	26-Jun-25	CHEM-TECH INTERNATIONAL INC	5,865.86
450103	26-Jun-25	CITY OF NEWPORT BEACH	3,072.20
450104	26-Jun-25	CITY OF SANTA ANA	196.82
450105	26-Jun-25	COMPRESSION SOURCE, INC.	9,764.09
450106	26-Jun-25	CORE & MAIN LP	1,426.19
450107	26-Jun-25	CORELOGIC INC	608.79
450108	26-Jun-25	CORNERSTONE ONDEMAND, INC.	63,000.00

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
450109	26-Jun-25	CORTLAND VALUATION GROUP, INC.	4,500.00
450110	26-Jun-25	COX COMMUNICATIONS, INC.	61.50
450111	26-Jun-25	DAIOHS USA INCORPORATED	3,103.58
450112	26-Jun-25	DAMATO ASSOCIATES INC	1,501.65
450113	26-Jun-25	DCS MANAGEMENT LLC	975.07
450114	26-Jun-25	DEE JASPAR & ASSOCIATES, INC.	2,501.75
450115	26-Jun-25	DELL MARKETING LP	6,089.94
450116	26-Jun-25	DIANA ISKANDAR AND KENTRICK KEPAWITONO	24.23
450117	26-Jun-25	DILYTICS INC	3,200.00
450118	26-Jun-25	DIRECTV INC	315.98
450119	26-Jun-25	DRIVELINES INC	449.34
450120	26-Jun-25	EAST ORANGE COUNTY WATER DISTRICT	1,939.26
450121	26-Jun-25	ENTERPRISE HOLDINGS, INC.	25,225.42
450122	26-Jun-25	ENVIRONMENTAL RESOURCE ASSOCIATES, INC.	201.85
450123	26-Jun-25	ENVIRONMENTAL SCIENCE ASSOCIATES	13,043.81
450124	26-Jun-25	ESCHARDIES, DEBRA	105.82
450125	26-Jun-25	ESPER, VERNELL	270.01
450126	26-Jun-25	EUNA SOLUTIONS, INC	79,828.00
450127	26-Jun-25	EUROFINS EATON ANALYTICAL, LLC	3,371.88
450128	26-Jun-25	EUROFINS ENVIRONMENT TESTING SOUTHWEST	1,858.50
450129	26-Jun-25	FEDEX	85.32
450130	26-Jun-25	FEDEX	507.53
450131	26-Jun-25	FERREIRA CONSTRUCTION CO. INC.	173,524.68
450132	26-Jun-25	FISHER SCIENTIFIC COMPANY, LLC	1,522.51
450133	26-Jun-25	FOOTHILL/EASTERN TRANSPORTATION	9,300.00
450134	26-Jun-25	FRONTIER CALIFORNIA INC.	738.05
450135	26-Jun-25	GEI CONSULTANTS INC	5,970.00
450136	26-Jun-25	GEM MOBILE TREATMENT SERVICES	114,356.45
450137	26-Jun-25	GRACE BJORNSTAD	271.52
450138	26-Jun-25	HACH COMPANY	6,752.13
450139	26-Jun-25	HAN, XUE	34.87
450140	26-Jun-25	HUBBELL LENOIR CITY	87,885.01
450141	26-Jun-25	HYSTER-YALE MATERIALS HANDLING INC	42,995.00
450142	26-Jun-25	IDEA HALL	2,025.00
450143	26-Jun-25	INDUSTRIAL METAL SUPPLY CO	763.48
450144	26-Jun-25	INFOSEND, INC.	150.00
450145	26-Jun-25	IRVINE COMPANY APARTMENT DEVELOPMENT	1,146.15
450146	26-Jun-25	ISAIAH MACK	24,228.33
450147	26-Jun-25	JOHNSON, KAREN E	7,160.00
450148	26-Jun-25	JOSE MARTINEZ TREE SERVICE INC.	2,000.00
450149	26-Jun-25	JT THORPE & SON, INC	30,272.22
450150	26-Jun-25	KAESER COMPRESSORS, INC.	1,678.37
450151	26-Jun-25	KILL-N-BUGS TERMITE AND PEST CONTROL SERVICES, INC.	1,750.00
450152	26-Jun-25	KONG, CHIA	16.96

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
450153	26-Jun-25	LA HABRA FENCE COMPANY LLC	877.00
450154	26-Jun-25	LE, PHONG	485.86
450155	26-Jun-25	LEE & RO, INC.	92,463.20
450156	26-Jun-25	LEE, GRACE	34.97
450157	26-Jun-25	LEE, JONG SUN	57.53
450158	26-Jun-25	LEE, WEI-YANG	82.33
450159	26-Jun-25	LIAO, BELLA	1,076.66
450160	26-Jun-25	LIN, HSIAU- CHUAN	18.46
450161	26-Jun-25	LINDE GAS & EQUIPMENT INC.	1,239.98
450162	26-Jun-25	MANCHANDIA, DIMPLE	22.53
450163	26-Jun-25	MC FADDEN-DALE INDUSTRIAL HARDWARE, LLC	288.24
450164	26-Jun-25	MICHAEL K. NUNLEY & ASSOCIATES, INC.	13,454.00
450165	26-Jun-25	MISCOWATER	13,334.67
450166	26-Jun-25	MISSION COMMUNICATIONS, LLC	6,197.40
450167	26-Jun-25	MUTUAL PROPANE	107.89
450168	26-Jun-25	NATIONAL READY MIXED CONCRETE SALES, LLC	5,732.36
450169	26-Jun-25	NATIONAL SAFETY COMPLIANCE, INC	313.50
450170	26-Jun-25	NOELLE DUBE, CELINE MARIE	43.50
450171	26-Jun-25	OPEN DOOR LAB INC	18.46
450172	26-Jun-25	ORACLE AMERICA, INC.	3,129.28
450173	26-Jun-25	ORANGE COUNTY BUSINESS COUNCIL	5,000.00
450174	26-Jun-25	ORANGE COUNTY CURRENT AFFAIRS FORUM	1,000.00
450175	26-Jun-25	ORANGE COUNTY WINWATER WORKS	642.20
450176	26-Jun-25	P&M HOLDING GROUP, LLP	92,756.00
450177	26-Jun-25	PACIFIC EH&S SERVICES, INC.	9,624.75
450178	26-Jun-25	PACIFIC HYDROTECH CORPORATION	8,076.49
450179	26-Jun-25	PERFORMANCE PIPELINE TECHNOLOGIES, INC	6,785.00
450180	26-Jun-25	PETERSON STRUCTURAL ENGINNERS, INC,.	7,877.51
450181	26-Jun-25	PFM FINANCIAL ADVISORS, LLC	5,000.00
450182	26-Jun-25	PINNACLE TOWERS LLC	947.99
450183	26-Jun-25	PIONEER AMERICAS LLC	167,523.39
450184	26-Jun-25	PLUMBERS DEPOT INC	377.12
450185	26-Jun-25	PROGROUP	71.42
450186	26-Jun-25	PTI SAND & GRAVEL INC	5,344.41
450187	26-Jun-25	REECE SUPPLY LLC	2,951.26
450188	26-Jun-25	RICHARD C. SLADE & ASSOCIATES LLC	12,083.34
450189	26-Jun-25	SAFETY-KLEEN SYSTEMS, INC	287.00
450190	26-Jun-25	SANTA MARGARITA FORD	1,218.02
450191	26-Jun-25	SECURITAS SECURITY SERVICES USA, INC.	81,963.26
450192	26-Jun-25	SEPANLOU, SHAHRZAD	33.48
450193	26-Jun-25	SHAMROCK SUPPLY COMPANY, INC.	239.90
450194	26-Jun-25	SITEONE LANDSCAPE SUPPLY, HOLDING LLC	116.09
450195	26-Jun-25	SITMATIC	3,391.86
450196	26-Jun-25	SMARTSIGHTS TECHNOLOGIES, LLC	1,215.25

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
450197	26-Jun-25	SOCAL SCADA SOLUTIONS LLC	17,556.50
450198	26-Jun-25	SOUTH BAY FOUNDRY, INC	8,867.40
450199	26-Jun-25	SOUTH COAST WATER DISTRICT	1,279.00
450200	26-Jun-25	SOUTHERN CALIFORNIA EDISON COMPANY	350,064.27
450201	26-Jun-25	SOUTHERN CALIFORNIA EDISON COMPANY	55.27
450202	26-Jun-25	SOUTHERN CALIFORNIA GAS COMPANY	4,888.31
450203	26-Jun-25	SOUTHERN CALIFORNIA WATER COALITION	2,000.00
450204	26-Jun-25	SOUTHWEST VALVE & EQUIPMENT, LLC	6,467.38
450205	26-Jun-25	SPEX CERTIPREP, LLC	129.30
450206	26-Jun-25	SS MECHANICAL CONSTRUCTION CORP	33,506.50
450207	26-Jun-25	STICE COMPANY, INC.	2,600.00
450208	26-Jun-25	THIRKETTLE CORPORATION	1,369.36
450209	26-Jun-25	TORDERA, VIRGINIO	625.63
450210	26-Jun-25	TRIDER PROPERTIES, LLC	433.25
450211	26-Jun-25	TSAI, CATHERINE TENG	476.03
450212	26-Jun-25	TUSTIN TOYOTA	480.60
450213	26-Jun-25	ULINE, INC	227.08
450214	26-Jun-25	UNITED PARCEL SERVICE INC	57.86
450215	26-Jun-25	US BANK NAT'L ASSOC N.DAKOTA	7,335.61
450216	26-Jun-25	US BANK NAT'L ASSOCIATION NORTH DAKOTA	89,044.31
450217	26-Jun-25	USA WASTE OF CALIFORNIA, INC.	1,943.50
450218	26-Jun-25	VINCE TURSINI	2,593.00
450219	26-Jun-25	VTX INTERMEDIATE HOLDINGS II, INC.	50,683.74
450220	26-Jun-25	VULCAN MATERIALS COMPANY	2,137.52
450221	26-Jun-25	VYAIRE MEDICAL	4,298.45
450222	26-Jun-25	WALTERS WHOLESALE ELECTRIC CO	24,230.04
450223	26-Jun-25	WASTE MANAGEMENT COLLECTIONS AND RECYCLING, INC.	5,222.60
450224	26-Jun-25	WAXIE'S ENTERPRISES, LLC, A BRADYPLUS COMPANY	1,597.57
450225	26-Jun-25	WU, DONG	27.20
450226	26-Jun-25	XYLEM WATER SOLUTIONS USA, INC.	10,855.00
450227	26-Jun-25	YOON, ERIKA	56.01
450228	26-Jun-25	YOSENICK, JOHN	17.74
450229	26-Jun-25	YU, JUNJIE	435.75
450230	26-Jun-25	AIR RESOURCES BOARD	420.00
450231	26-Jun-25	ANTHEM BLUE CROSS	370.71
450232	26-Jun-25	IRVINE UNIFIED SCHOOL DISTRICT	100.00
450233	26-Jun-25	IRVINE UNIFIED SCHOOL DISTRICT	100.00
450234	26-Jun-25	SANTIAGO AQUEDUCT COMMISSION	14,405.64
SUB-TOTAL IRWD WELLS FARGO CHECK AND IRWD WELLS FARGO CHECK NO PRINT DISBURSEMENTS			**7,255,903.89**
1006689	5-Jun-25	Aguilar, Alan C	30.52
1006690	5-Jun-25	Breiter, Michelle	12.57
1006691	5-Jun-25	Castro, Jose	65.66
1006692	5-Jun-25	Cervantes, Angel	28.00

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006693	5-Jun-25	Chaney, Michael A (Michael)	21.70
1006694	5-Jun-25	Cortez, Brian	178.50
1006695	5-Jun-25	Estrada, Audie Nickolas	90.72
1006696	5-Jun-25	Hartoog, Jeremy	65.15
1006697	5-Jun-25	Haug, Jack Philip Ryan	17.50
1006698	5-Jun-25	Martinez, Michael P.	239.00
1006699	5-Jun-25	Miller, Jacquelyn Rachel (Jackie)	17.85
1006700	5-Jun-25	Orozco, Linda	8.56
1006701	5-Jun-25	Reed, Megan A	81.06
1006702	5-Jun-25	Rios, Elias L	34.44
1006703	5-Jun-25	Sagert, Justin	130.45
1006704	5-Jun-25	Salazar, Kyle	69.25
1006705	5-Jun-25	Shapiro, Matthew	212.35
1006706	5-Jun-25	Smith, Brianna	19.32
1006707	5-Jun-25	Stupy, Cole Austin	122.80
1006708	5-Jun-25	Valdes, Jeffrey Glenn	108.36
1006709	5-Jun-25	Villalta, Jonathan	60.15
1006710	5-Jun-25	Villella, Aaren	118.72
1006711	5-Jun-25	Vu, Johnny T (Johnny)	20.30
1006761	12-Jun-25	Bosley, Kelleen M	15.40
1006762	12-Jun-25	Calderon, Alfonso	38.06
1006763	12-Jun-25	Cariker, Cody J (Cody)	14.70
1006764	12-Jun-25	Compton, Christine A	87.37
1006765	12-Jun-25	Contreras, Max Albert	16.80
1006766	12-Jun-25	Denhaan, Robert E	20.02
1006767	12-Jun-25	Dutton, David	1,250.00
1006768	12-Jun-25	Escobar, Omar (Omar)	20.00
1006769	12-Jun-25	Estrada, Robert C	72.52
1006770	12-Jun-25	Haug, Jack Philip Ryan	402.63
1006771	12-Jun-25	Koenig, Timothy (Tim)	17.50
1006772	12-Jun-25	LaBar, Matthew Marshall	1,250.00
1006773	12-Jun-25	Legault, Dan (Dan)	1,250.00
1006774	12-Jun-25	Lopez, Miguel	35.28
1006775	12-Jun-25	Ludwig, Jason	67.20
1006776	12-Jun-25	Madding, Joshua	99.54
1006777	12-Jun-25	Miller, Judith (Judi)	17.78
1006778	12-Jun-25	Moudy, Crystal Marie	49.00
1006779	12-Jun-25	Ramirez, Eric	96.88
1006780	12-Jun-25	Rios, Elias L	137.76
1006781	12-Jun-25	Sanchez, Hector A (Hector)	1,250.00
1006782	12-Jun-25	Sanchez, Maria	10.22
1006783	12-Jun-25	Stupy, Cole Austin	33.60
1006784	12-Jun-25	Velez, Cameron Joseph	32.20
1006785	12-Jun-25	Villella, Aaren	77.41

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006786	12-Jun-25	Vu, Johnny T (Johnny)	20.30
1006851	18-Jun-25	Anderson, Winston James	106.82
1006852	18-Jun-25	Arellano, Charles	89.59
1006853	18-Jun-25	Chaney, Michael A (Michael)	21.70
1006854	18-Jun-25	Contreras, Joaquin	59.64
1006855	18-Jun-25	Contreras, Max Albert	16.80
1006856	18-Jun-25	Dutton, David	21.00
1006857	18-Jun-25	Estrada, Audie Nickolas	181.44
1006858	18-Jun-25	Gates, April	20.16
1006859	18-Jun-25	Haug, Jack Philip Ryan	17.50
1006860	18-Jun-25	Madding, Joshua	199.08
1006861	18-Jun-25	Moudy, Crystal Marie	49.00
1006862	18-Jun-25	Nguyen, Claire	2,832.53
1006863	18-Jun-25	Nguyen, Jeanny	31.64
1006864	18-Jun-25	Pascual, Allan	61.60
1006865	18-Jun-25	Perea, Matthew Paul	150.00
1006866	18-Jun-25	Reynoso, Pio (Pio)	355.00
1006867	18-Jun-25	Seesangrit, Melody M	30.80
1006868	18-Jun-25	Smith, Brianna	18.69
1006869	18-Jun-25	Velez, Cameron Joseph	32.20
1006870	18-Jun-25	Villalta, Jonathan	41.30
1006909	26-Jun-25	Aguilar, Alan C	15.26
1006910	26-Jun-25	Almazan, Robert (Chris)	113.40
1006911	26-Jun-25	Bosley, Kelleen M	15.40
1006912	26-Jun-25	Calderon, Alfonso	13.89
1006913	26-Jun-25	Cariker, Cody J (Cody)	14.70
1006914	26-Jun-25	Cervantes, Angel	28.00
1006915	26-Jun-25	Contreras, Joaquin	9.58
1006916	26-Jun-25	Contreras, Max Albert	33.60
1006917	26-Jun-25	Estrada, Audie Nickolas	90.72
1006918	26-Jun-25	Estrada, Robert C	145.04
1006919	26-Jun-25	Garcia, Juan	61.60
1006920	26-Jun-25	Gomez, Moises David (David)	52.24
1006921	26-Jun-25	Hansen, Casey	28.00
1006922	26-Jun-25	Hatch, Lauren	125.00
1006923	26-Jun-25	Haug, Jack Philip Ryan	17.50
1006924	26-Jun-25	Henton-Hall, Andrea T	42.00
1006925	26-Jun-25	Koenig, Timothy (Tim)	145.00
1006926	26-Jun-25	Lopez, Miguel	11.76
1006927	26-Jun-25	Lorn, Channy	248.64
1006928	26-Jun-25	Ludwig, Jason	67.20
1006929	26-Jun-25	Marquez, Jesus	45.50
1006930	26-Jun-25	Miller, Jacquelyn Rachel (Jackie)	26.53
1006931	26-Jun-25	Moeder, Jacob J (Jacob)	32.90

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006932	26-Jun-25	Moore, Jonathon C (Jon)	177.80
1006933	26-Jun-25	Nguyen, Jeanny	15.82
1006934	26-Jun-25	Olivolo, Eric J (Eric)	71.68
1006935	26-Jun-25	Rivenburg, Deniene H	102.27
1006936	26-Jun-25	Rodriguez, Jimmy	13.58
1006937	26-Jun-25	Salazar, Kyle	265.84
1006938	26-Jun-25	Sanchez, Maria	20.44
1006939	26-Jun-25	Stupy, Cole Austin	16.80
1006940	26-Jun-25	Tran, Quang (David)	57.83
1006941	26-Jun-25	Trigg, Tyler	76.45
1006942	26-Jun-25	Valdes, Jeffrey Glenn	54.18
1006943	26-Jun-25	Valencia, Reynaldo (Rey)	30.73
1006944	26-Jun-25	Villalta, Jonathan	41.30
SUB-TOTAL IRWD WELLS FARGO ACH FOR EXPENSE REPORTS			**14,799.77**
1006712	5-Jun-25	ABC ICE, INC	564.54
1006713	5-Jun-25	ACCELERATED TECHNOLOGY LABORATORIES, LLC	1,413.75
1006714	5-Jun-25	ALCOR SOLUTIONS, INC	41,664.00
1006715	5-Jun-25	AMAZON CAPITAL SERVICES, INC.	1,260.31
1006716	5-Jun-25	ANIMAL PEST MANAGEMENT SERVICES, INC.	5,532.00
1006717	5-Jun-25	BIGWIG MONSTER, LLC	43,200.00
1006718	5-Jun-25	C WELLS PIPELINE MATERIALS, INC	36,756.76
1006719	5-Jun-25	CALIFORNIA BARRICADE RENTALS, INC.	29,392.00
1006720	5-Jun-25	CANNON CORPORATION	14,626.50
1006721	5-Jun-25	CAPTIVE AUDIENCE MARKETING INC.	79.00
1006722	5-Jun-25	CDW GOVERNMENT LLC	511.51
1006723	5-Jun-25	CLIFTON MAXWELL II	4,732.00
1006724	5-Jun-25	DAVID BALLASCH	2,655.00
1006725	5-Jun-25	DCSE, INC.	15,999.00
1006726	5-Jun-25	DE VAUL PAINT COMPANY	1,075.37
1006727	5-Jun-25	DOUGLAS ENVIRONMENTAL GROUP INC	1,795.00
1006728	5-Jun-25	DUKE'S ROOT CONTROL INC	22,400.00
1006729	5-Jun-25	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.	160,000.00
1006730	5-Jun-25	FARRELL PRINTING, INC.	1,549.24
1006731	5-Jun-25	FORGE MEDIA GROUP LLC	54,500.00
1006732	5-Jun-25	GANAHL LUMBER CO.	260.08
1006733	5-Jun-25	GM SAGER CONSTRUCTION CO, INC.	398,400.00
1006734	5-Jun-25	HAAKER EQUIPMENT COMPANY	2,134.29
1006735	5-Jun-25	HDR ENGINEERING INC	21,306.25
1006736	5-Jun-25	HILL BROTHERS CHEMICAL COMPANY	15,701.04
1006737	5-Jun-25	INNOVATIVE MACHINE TOOL REPAIR LLC	6,408.05
1006738	5-Jun-25	JCI JONES CHEMICALS, INC.	3,698.95
1006739	5-Jun-25	LAGUNA BEACH COUNTY WATER DISTRICT	7,318.10
1006740	5-Jun-25	LANDCARE HOLDINGS, INC.	184,868.73

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006741	5-Jun-25	LEVEL 33 MEDIA LLC	4,430.90
1006742	5-Jun-25	LIEBERT CASSIDY WHITMORE	1,006.00
1006743	5-Jun-25	MBF CONSULTING, INC.	7,662.00
1006744	5-Jun-25	MICHAEL BAKER INTERNATIONAL, INC.	2,445.00
1006745	5-Jun-25	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY	19,240.03
1006746	5-Jun-25	NEWPORT WINDOW MAINTENANCE INC	3,355.00
1006747	5-Jun-25	ORANGE COUNTY AUTO PARTS	66.46
1006748	5-Jun-25	PYRO-COMM SYSTEMS INC	575.21
1006749	5-Jun-25	QUICKEL PAVING INC	34,795.00
1006750	5-Jun-25	RAM AIR ENGINEERING INC	2,249.13
1006751	5-Jun-25	RELIANCE STANDARD LIFE INSURANCE COMPANY	38,411.92
1006752	5-Jun-25	RINCON TRUCK CENTER INC.	750.12
1006753	5-Jun-25	STORM WATER INSPECTION & MAINTENANCE SERVICES LLC	2,000.00
1006754	5-Jun-25	THE GUERRA COMPANIES	9,252.25
1006755	5-Jun-25	TOTAL RESOURCE MANAGEMENT, INC	4,560.00
1006756	5-Jun-25	W. W. GRAINGER, INC.	14,094.81
1006757	5-Jun-25	WATERLINE TECHNOLOGIES INC	7,082.88
1006758	5-Jun-25	WEST COAST SAFETY SUPPLY, INC	2,610.05
1006759	5-Jun-25	WESTAMERICA COMMUNICATIONS, INC.	5,642.88
1006760	5-Jun-25	WOODARD & CURRAN INC	22,463.75
1006787	12-Jun-25	ABC ICE, INC	760.47
1006788	12-Jun-25	ALEXANDER'S CONTRACT SERVICES, INC.	136,589.33
1006789	12-Jun-25	AMAZON CAPITAL SERVICES, INC.	2,756.10
1006790	12-Jun-25	ANIMAL PEST MANAGEMENT SERVICES, INC.	4,275.00
1006791	12-Jun-25	AUTOZONE PARTS, INC.	755.03
1006792	12-Jun-25	BIGWIG MONSTER, LLC	102,400.00
1006793	12-Jun-25	BIRMINGHAM FASTENER & SUPPLY INC	1,888.41
1006794	12-Jun-25	BRIAN HOMSY	1,785.60
1006795	12-Jun-25	C WELLS PIPELINE MATERIALS, INC	7,637.33
1006796	12-Jun-25	CALIFORNIA BARRICADE RENTALS, INC.	10,946.50
1006797	12-Jun-25	COLONIAL LIFE & ACCIDENT INSURANCE CO.	555.48
1006798	12-Jun-25	CONNELLY-GPM, INC	16,873.00
1006799	12-Jun-25	DAVID BALLASCH	2,146.38
1006800	12-Jun-25	DISCOVERY SCIENCE CENTER OF ORANGE COUNTY	31,530.20
1006801	12-Jun-25	DRAKE TRAFFIC CONTROL SERVICES	5,890.00
1006802	12-Jun-25	FARRELL PRINTING, INC.	252.33
1006803	12-Jun-25	FIDELITY SECURITY LIFE INSURANCE COMPANY	8,323.69
1006804	12-Jun-25	FORGE MEDIA GROUP LLC	22,500.00
1006805	12-Jun-25	GANAHL LUMBER CO.	1,402.34
1006806	12-Jun-25	GM SAGER CONSTRUCTION CO, INC.	33,200.00
1006807	12-Jun-25	GRISWOLD INDUSTRIES	12,998.98
1006808	12-Jun-25	HEXAGON AGILITY FLEETCARE, LLC	113.91
1006809	12-Jun-25	HILL BROTHERS CHEMICAL COMPANY	42,837.17
1006810	12-Jun-25	INDUSTRIAL NETWORKING SOLUTIONS	349.66

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006811	12-Jun-25	JAMES J. LEIGH	4,615.91
1006812	12-Jun-25	JCI JONES CHEMICALS, INC.	4,820.60
1006813	12-Jun-25	KIMBALL MIDWEST	88.62
1006814	12-Jun-25	LANDCARE HOLDINGS, INC.	84,492.03
1006815	12-Jun-25	LEVEL 33 MEDIA LLC	10,889.50
1006816	12-Jun-25	LGC GEOTECHNICAL, INC.	2,562.50
1006817	12-Jun-25	LILLESTRAND LEADERSHIP CONSULTING, INC.	7,350.00
1006818	12-Jun-25	MARCO GUEVARA	11,250.00
1006819	12-Jun-25	MARK ENTERPRISES TECHNOLOGIES LLC	32,422.58
1006820	12-Jun-25	MARK KADESH	11,092.00
1006821	12-Jun-25	MERRIMAC PETROLEUM, INC.	32,359.53
1006822	12-Jun-25	MICROSOFT CORPORATION	24.00
1006823	12-Jun-25	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY	3,687,322.63
1006824	12-Jun-25	ORANGE COUNTY AUTO PARTS	296.40
1006825	12-Jun-25	PACIFIC HYDROTECH CORPORATION	153,712.66
1006826	12-Jun-25	PROTEUS CONSULTING	9,270.00
1006827	12-Jun-25	PSOMAS	14,122.91
1006828	12-Jun-25	PYRO-COMM SYSTEMS INC	3,686.24
1006829	12-Jun-25	QUICKEL PAVING INC	395.00
1006830	12-Jun-25	QUINCY COMPRESSOR LLC	484.18
1006831	12-Jun-25	RAM AIR ENGINEERING INC	2,129.48
1006832	12-Jun-25	RED WING SHOE STORE	269.67
1006833	12-Jun-25	SOUTHERN CALIFORNIA SECURITY CENTERS, INC.	353.64
1006834	12-Jun-25	STANTEC CONSULTING SERVICES INC.	5,194.00
1006835	12-Jun-25	STREAKWAVE WIRELESS, INC.	190.60
1006836	12-Jun-25	SUPPORT PRODUCT SERVICES, INC	2,445.27
1006837	12-Jun-25	TALLEY INC	2,708.62
1006838	12-Jun-25	TANKVISIONS, INC	30.00
1006839	12-Jun-25	THE ACE AGENCY INC.	2,250.00
1006840	12-Jun-25	THE GUERRA COMPANIES	3,107.74
1006841	12-Jun-25	UNDERGROUND SERVICE ALERT OF SOUTHERN CALIFORNIA	6,734.83
1006842	12-Jun-25	UNIVAR SOLUTIONS USA , LLC	10,212.40
1006843	12-Jun-25	VERTECH INDUSTRIAL SYSTEMS, LLC	32,801.00
1006844	12-Jun-25	VSS SALES, INC.	31,816.53
1006845	12-Jun-25	W. W. GRAINGER, INC.	11,463.69
1006846	12-Jun-25	WATERLINE TECHNOLOGIES INC	29,876.48
1006847	12-Jun-25	WEST COAST SAFETY SUPPLY, INC	6,198.78
1006848	12-Jun-25	WEST YOST & ASSOCIATES, INC.	1,153.00
1006849	12-Jun-25	WESTAMERICA COMMUNICATIONS, INC.	660.00
1006850	12-Jun-25	WORKFORCE SAFETY LLC	3,400.00
1006871	18-Jun-25	A&A WIPING CLOTH CO	2,068.80
1006872	18-Jun-25	AECOM TECHNICAL SERVICES, INC.	461.25
1006873	18-Jun-25	AMAZON CAPITAL SERVICES, INC.	1,773.11
1006874	18-Jun-25	AUTOZONE PARTS, INC.	39.46

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006875	18-Jun-25	BRIAN HOMSY	2,408.80
1006876	18-Jun-25	C WELLS PIPELINE MATERIALS, INC	694.99
1006877	18-Jun-25	CALIFORNIA BARRICADE RENTALS, INC.	15,174.50
1006878	18-Jun-25	CONSERV CONSTRUCTION INC.	5,002.50
1006879	18-Jun-25	COOMBS SERVICE GROUP	36,700.00
1006880	18-Jun-25	COUNTY OF ORANGE SANITATION DISTRICT	65.83
1006881	18-Jun-25	DRAKE TRAFFIC CONTROL SERVICES	6,010.00
1006882	18-Jun-25	FORGE MEDIA GROUP LLC	22,500.00
1006883	18-Jun-25	GANAHL LUMBER CO.	5,105.93
1006884	18-Jun-25	HDR ENGINEERING INC	69,390.80
1006885	18-Jun-25	HILL BROTHERS CHEMICAL COMPANY	4,404.25
1006886	18-Jun-25	INTERNATIONAL ACCREDITATION SERVICE, INC	10,500.00
1006887	18-Jun-25	JIG CONSULTANTS	2,900.00
1006888	18-Jun-25	JL GROUP, LLC	3,630.09
1006889	18-Jun-25	KRONICK MOSKOVITZ TIEDEMANN & GIRARD	4,664.00
1006890	18-Jun-25	LANDCARE HOLDINGS, INC.	8,247.27
1006891	18-Jun-25	LEARFIELD SUB, LLC	20,000.00
1006892	18-Jun-25	LU'S LIGHTHOUSE, INC.	6,343.98
1006893	18-Jun-25	LWP CLAIMS SOLUTIONS INC	20,000.00
1006894	18-Jun-25	OLSON REMCHO LLP	1,555.00
1006895	18-Jun-25	ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT	44.70
1006896	18-Jun-25	ORIGIN CONSULTING LLC	21,510.00
1006897	18-Jun-25	PACIFIC HYDROTECH CORPORATION	1,313.70
1006898	18-Jun-25	PACIFIC HYDROTECH CORPORATION	64,121.29
1006899	18-Jun-25	PACIFIC STAR CHEMICAL, LLC	7,330.42
1006900	18-Jun-25	PILLSBURY WINTHROP SHAW PITTMAN LLP	3,700.00
1006901	18-Jun-25	QUICKEL PAVING INC	12,995.00
1006902	18-Jun-25	RAM AIR ENGINEERING INC	10,912.51
1006903	18-Jun-25	SOUTHLAND WATER TECHNOLOGIES LLC	4,841.52
1006904	18-Jun-25	STREAKWAVE WIRELESS, INC.	710.13
1006905	18-Jun-25	SYNAGRO WEST, LLC	162,257.78
1006906	18-Jun-25	W. W. GRAINGER, INC.	5,645.63
1006907	18-Jun-25	WATERLINE TECHNOLOGIES INC	8,965.12
1006908	18-Jun-25	WEST YOST & ASSOCIATES, INC.	25,968.25
1006945	26-Jun-25	ABC ICE, INC	825.12
1006946	26-Jun-25	ACCELERATED TECHNOLOGY LABORATORIES, LLC	2,096.25
1006947	26-Jun-25	AECOM TECHNICAL SERVICES, INC.	118,804.10
1006948	26-Jun-25	AMAZON CAPITAL SERVICES, INC.	2,875.61
1006949	26-Jun-25	ANIMAL PEST MANAGEMENT SERVICES, INC.	650.00
1006950	26-Jun-25	AQUANUITY, INC.	15,000.00
1006951	26-Jun-25	ARAG NORTH AMERICA, INC.	633.25
1006952	26-Jun-25	AUTOZONE PARTS, INC.	710.70
1006953	26-Jun-25	BLUE-WHITE INDUSTRIES	4,428.19
1006954	26-Jun-25	BORCHARD SURVEYING & MAPPING, INC.	5,715.00

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006955	26-Jun-25	C WELLS PIPELINE MATERIALS, INC	14,169.13
1006956	26-Jun-25	CALIFORNIA BARRICADE RENTALS, INC.	45,352.50
1006957	26-Jun-25	CAROLLO ENGINEERS, INC	7,010.00
1006958	26-Jun-25	CHO DESIGN ASSOCIATES, INC	450.00
1006959	26-Jun-25	CITY OF IRVINE	11,727.56
1006960	26-Jun-25	COTTONS POINT DESIGN, INC.	2,625.00
1006961	26-Jun-25	COUNTY OF ORANGE SANITATION DISTRICT	1,938.00
1006962	26-Jun-25	DAVID BALLASCH	1,436.40
1006963	26-Jun-25	DISCOVERY SCIENCE CENTER OF ORANGE COUNTY	7,843.20
1006964	26-Jun-25	EHS INTERNATIONAL,INC	4,950.00
1006965	26-Jun-25	ENVIRONMENTAL SYSTEMS RESEARCH INSTITUTE, INC.	28,600.00
1006966	26-Jun-25	FORGE MEDIA GROUP LLC	171,600.00
1006967	26-Jun-25	GEIGER BROS	1,946.15
1006968	26-Jun-25	GM SAGER CONSTRUCTION CO, INC.	198,721.00
1006969	26-Jun-25	GRISWOLD INDUSTRIES	6,208.57
1006970	26-Jun-25	HDR ENGINEERING INC	50,412.25
1006971	26-Jun-25	HILL BROTHERS CHEMICAL COMPANY	11,536.68
1006972	26-Jun-25	INDUSTRIAL NETWORKING SOLUTIONS	1,149.46
1006973	26-Jun-25	INNOVATIVE MACHINE TOOL REPAIR LLC	1,567.30
1006974	26-Jun-25	INTERNATIONAL BUSINESS MACHINES CORPORATION	226,152.35
1006975	26-Jun-25	JOHN MICHAEL COVAS	185.00
1006976	26-Jun-25	KIMBALL MIDWEST	4,232.12
1006977	26-Jun-25	LAGUNA BEACH COUNTY WATER DISTRICT	7,824.63
1006978	26-Jun-25	LANDCARE HOLDINGS, INC.	154,668.79
1006979	26-Jun-25	M.CUBED	435.00
1006980	26-Jun-25	MORRISROE, EDWARD	578.30
1006981	26-Jun-25	MULTIQUIP INC	10,119.76
1006982	26-Jun-25	MUNICIPAL WATER DISTRICT OF ORANGE COUNTY	1,970,866.28
1006983	26-Jun-25	NATURALWELL, LLC	2,010.00
1006984	26-Jun-25	ORANGE COUNTY AUTO PARTS	1,728.57
1006985	26-Jun-25	ORANGE COUNTY MOSQUITO AND VECTOR CONTROL DISTRICT	3,180.50
1006986	26-Jun-25	ORANGE COUNTY WATER DISTRICT	7,600.00
1006987	26-Jun-25	PACIFIC HYDROTECH CORPORATION	153,453.22
1006988	26-Jun-25	PAPER DEPOT DOCUMENT DESTRUCTION LLC	602.00
1006989	26-Jun-25	PRIME ACTUARIAL CONSULTING, LLC	2,600.00
1006990	26-Jun-25	PRIME ACTUARIAL CONSULTING, LLC	2,600.00
1006991	26-Jun-25	RALPH ANDERSEN & ASSOCIATES	19,500.00
1006992	26-Jun-25	REACH EMPLOYEE ASSISTANCE INC	1,114.40
1006993	26-Jun-25	RED WING SHOE STORE	525.00
1006994	26-Jun-25	RELIANCE STANDARD LIFE INSURANCE COMPANY	38,198.04
1006995	26-Jun-25	RINCON TRUCK CENTER INC.	4,021.76
1006996	26-Jun-25	ROSEDALE - RIO BRAVO WATER STORAGE DISTRICT	38,683.16
1006997	26-Jun-25	SELECT EQUIPMENT SALES, INC.	4,723.72
1006998	26-Jun-25	SELECT TRENCHLESS PIPELINES INC	13,491.65

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
1006999	26-Jun-25	SIEMENS INDUSTRY, INC.	1,986.91
1007000	26-Jun-25	SKORUZ TECHNOLOGIES INC	47,250.00
1007001	26-Jun-25	SOUTHERN CALIFORNIA SECURITY CENTERS, INC.	175.00
1007002	26-Jun-25	STANTEC CONSULTING SERVICES INC.	4,312.00
1007003	26-Jun-25	TALLEY INC	5,810.61
1007004	26-Jun-25	TETRA TECH, INC	68,018.75
1007005	26-Jun-25	THE ACE AGENCY INC.	10,750.00
1007006	26-Jun-25	TIMOTHY W. HOGAN	9,114.36
1007007	26-Jun-25	UNIVAR SOLUTIONS USA , LLC	10,334.20
1007008	26-Jun-25	VSS SALES, INC.	20,612.23
1007009	26-Jun-25	W. W. GRAINGER, INC.	20,532.80
1007010	26-Jun-25	WATERLINE TECHNOLOGIES INC	19,795.30
1007011	26-Jun-25	WECK ANALYTICAL ENVIRONMENT SERVICES, INC.	8,265.00
1007012	26-Jun-25	WEST YOST & ASSOCIATES, INC.	24,436.55
1007013	26-Jun-25	WESTAMERICA COMMUNICATIONS, INC.	4,008.65
1007014	26-Jun-25	ZEBRON CONTRACTING INC	12,170.00
SUB-TOTAL IRWD WELLS FARGO ACH DISBURSEMENTS			**10,173,119.43**
2000979	5-Jun-25	UCT, LLC	1,594.25
2000980	12-Jun-25	CRH CALIFORNIA WATER, INC	23,490.00
2000981	12-Jun-25	IDEXX DISTRIBUTION, INC	11,586.53
2000982	18-Jun-25	FERGUSON US HOLDINGS, INC.	5,365.50
2000983	18-Jun-25	IDEXX DISTRIBUTION, INC	480.57
2000984	18-Jun-25	QUALITY ENVIRONMENTAL CONTAINERS, INC	1,303.13
2000985	18-Jun-25	THOMPSON & PHIPPS INC	125.41
2000986	26-Jun-25	ABBA TERMITE & PEST CONTROL, INC.	585.00
2000987	26-Jun-25	ACCUSOURCE, INC.	1,003.02
2000988	26-Jun-25	FERGUSON US HOLDINGS, INC.	25,037.01
2000989	26-Jun-25	POLYDYNE INC	83,495.48
SUB-TOTAL IRWD WELLS FARGO PC			**154,065.90**
100291	12-Jun-25	BANK OF AMERICA	250,623.52
100292	18-Jun-25	SUMITOMO MITSUI BANKING CORPORATION	45,200.83
100293	18-Jun-25	WELLS FARGO BANK, N.A.	4,263.56
100294	30-Jun-25	U.S. BANK NATIONAL ASSOCIATION	835.44
SUB-TOTAL IRWD WELLS FARGO WIRE DISBURSEMENTS			**300,923.35**
16201	5-Jun-25	CALPERS	828,805.60
16202	18-Jun-25	FRANCHISE TAX BOARD	196,522.73
16203	18-Jun-25	CALPERS	335,978.36
16204	18-Jun-25	INTERNAL REVENUE SERVICE	594,237.61
16205	18-Jun-25	CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES	7,079.66
16206	18-Jun-25	EMPLOYMENT DEVELOPMENT DEPARTMENT	48,733.44
16207	18-Jun-25	BANK OF AMERICA	7,854.43

IRVINE RANCH WATER DISTRICT
AP DISBURSEMENTS AND VOIDS FOR JUNE 2025

CHECK OR ELECTRONIC #	PAYMENT DATE	SUPPLIER	PAYMENT AMOUNT
16208	18-Jun-25	EMPOWER RETIREMENT, LLC	426,878.82
16209	26-Jun-25	CALPERS	330,689.79
16210	26-Jun-25	INTERNAL REVENUE SERVICE	6,887.03
16211	26-Jun-25	INSPIRA FINANCIAL HEALTH, INC	1,366.70
16212	30-Jun-25	FRANCHISE TAX BOARD	116,556.09
16213	30-Jun-25	CALPERS	327,338.61
16214	30-Jun-25	INTERNAL REVENUE SERVICE	343,106.35
16215	30-Jun-25	CALIFORNIA DEPARTMENT OF CHILD SUPPORT SERVICES	3,539.83
16216	30-Jun-25	EMPLOYMENT DEVELOPMENT DEPARTMENT	26,729.63
16217	30-Jun-25	IRVINE RANCH WATER DISTRICT	490,000.00
16218	30-Jun-25	BANK OF AMERICA MERRILL LYNCH	32,556.78
16219	30-Jun-25	EMPOWER RETIREMENT, LLC	209,431.09
16220	30-Jun-25	INSPIRA FINANCIAL HEALTH, INC	58,551.77
SUB-TOTAL IRWD BOFA WIRE DISBURSEMENTS			**4,392,844.32**
SUB-TOTAL BOFA AND WELLS FARGO CHECK AND ELECTRONIC DISBURSEMENTS			**22,291,656.66**
447636	6-Feb-25	CHOI, CHANG	256.06
447811	13-Feb-25	MIRANDA, PHILLIP	39.67
447816	13-Feb-25	NAJAFI, FARHARD	45.06
447901	20-Feb-25	CHO DESIGN ASSOCIATES, INC	3,600.00
447914	20-Feb-25	FELD, PAMELA	48.06
447930	20-Feb-25	MISSION COMMUNICATIONS, LLC	6,197.40
447934	20-Feb-25	OCHOA, MASHA	298.89
447983	20-Feb-25	IRVINE UNIFIED SCHOOL DISTRICT	100.00
447993	20-Feb-25	IRVINE UNIFIED SCHOOL DISTRICT	100.00
447994	20-Feb-25	IRVINE UNIFIED SCHOOL DISTRICT	100.00
448054	27-Feb-25	ISHAQ, AHMAD	161.18
448265	13-Mar-25	BANK OF AMERICA	7,854.43
448850	10-Apr-25	LEE, JISUE	27.87
448959	17-Apr-25	DILYTICS INC	6,560.00
449741	29-May-25	TENG, CATHERINE	315.52
449841	5-Jun-25	TENG, CATHERINE	219.80
450082	18-Jun-25	SANTIAGO AQUEDUCT COMMISSION	14,405.64
SUB-TOTAL BOFA AND WELLS FARGO CHECK AND ELECTRONIC VOIDED IN JUNE 2025			**40,329.58**
	NET		**22,251,327.08**

Exhibit "E"

MONTHLY SUMMARY OF PAYROLL ACH PAYMENTS

June
2025

	AMOUNT	VENDOR	PURPOSE
6/13/2025	1,372,085.35	BANK OF AMERICA	ACH Payments for Payroll
6/27/2025	1,458,679.01	BANK OF AMERICA	ACH Payments for Payroll
	$2,830,764.36		

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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-25 to 30-JUN-25

NAME	CHECK NO.	CHECK DATE	AMOUNT	ITEM DESCRIPTION	EXPENSE JUSTIFICATION
Dutton, David	1006767	12-Jun-25	1,250.00	Other(Misc)	Annual Tool Reimbursement
Hatch, Lauren	1006922	26-Jun-25	125.00	Certification	Cross Connection Specialist
Haug, Jack Philip Ryan	1006770	12-Jun-25	100.00	OT Meal	OT Meal for 5 people
Haug, Jack Philip Ryan	1006770	12-Jun-25	140.00	OT Meal	OT Meal for 7 people
Koenig, Timothy (Tim)	1006925	26-Jun-25	110.00	Certification	Treatment Operator Grade II
LaBar, Matthew Marshall	1006772	12-Jun-25	1,250.00	Other(Misc)	Annual Tool Reimbursement
Legault, Dan (Dan)	1006773	12-Jun-25	1,250.00	Other(Misc)	Annual Tool Reimbursement
Martinez, Michael P.	1006698	5-Jun-25	239.00	Membership	CWEA Membership
Moore, Jonathon C (Jon)	1006932	26-Jun-25	177.80	Other(Misc)	Safety Shoe Allowance
Nguyen, Claire	1006862	18-Jun-25	500.00	Registration Fees	ASMS 2025 Conference, Baltimore, MD, June 1-6, 2025
Nguyen, Claire	1006862	18-Jun-25	560.66	Airfare	ASMS 2025 Conference, Baltimore, MD, June 1-6, 2025
Nguyen, Claire	1006862	18-Jun-25	198.58	Lodging	ASMS 2025 Conference June 1, 2025
Nguyen, Claire	1006862	18-Jun-25	198.58	Lodging	ASMS 2025 Conference June 2, 2025
Nguyen, Claire	1006862	18-Jun-25	198.58	Lodging	ASMS 2025 Conference June 3, 2026
Nguyen, Claire	1006862	18-Jun-25	198.58	Lodging	ASMS 2025 Conference June 4, 2027
Nguyen, Claire	1006862	18-Jun-25	198.58	Lodging	ASMS 2025 Conference June 5, 2028
Perea, Matthew Paul	1006865	18-Jun-25	150.00	Membership	CSMFO Annual Membership
Reynoso, Pio (Pio)	1006866	18-Jun-25	239.00	Membership	CWEA Membership
Reynoso, Pio (Pio)	1006866	18-Jun-25	116.00	Certification	CWEA Collections Grade III
Sagert, Justin	1006703	5-Jun-25	130.45	Breakfast <25	Team Building Meeting on 5-29-25
Salazar, Kyle	1006937	26-Jun-25	100.00	OT Meal	OT Meal for 5 people
Sanchez, Hector A (Hector)	1006781	12-Jun-25	1,250.00	Other(Misc)	Annual Tool Reimbursement
Shapiro, Matthew	1006705	5-Jun-25	180.00	OT Meal	OT meal for 9 people
Stupy, Cole Austin	1006707	5-Jun-25	106.00	Certification	Collection System Maintenance Grade I
Total Amount: 8,966.81					

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July 14, 2025
Prepared by: J. Muncy
Submitted by: N. Adly
Approved by: Paul A. Cook

CONSENT CALENDAR:

FISCAL YEAR 2025-26 OPERATING BUDGET
VENDOR EXPENDITURE COMMITMENTS GREATER THAN $200,000

SUMMARY:

Each year, following Board approval of IRWD'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) 2025-26 for the Board's review. The list of vendor commitments excludes contracts or agreements approved by separate Board action. Consistent with provisions included in the District's Policy Regarding Authorization of Expenditures, staff recommends that the Board approve the list of vendor expenditure commitments greater than $200,000 for FY 2025-26.

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 result in commitments greater than $200,000. These expenditures typically utilize cooperative agreements for best pricing when applicable or have been previously competitively bid, and 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 a "not to exceed" amount and can be cancelled at any time.

A list of the planned vendor commitments exceeding $200,000 for FY 2025-26 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 2025-26 is $17,595,000, representing approximately 7.1% of total planned expenditures in the approved operating budget. Consistent with provisions included in the District's Policy Regarding Authorization of Expenditures, staff recommends that the Board approve the list of vendor commitments greater than $200,000 for FY 2025-26.

FISCAL IMPACTS:

Total planned expenditures for FY 2025-26 for vendor commitments greater than $200,000 (excluding contracts / agreements approved by separate Board action) are $17,595,000, representing approximately 7.1% of total planned expenditures in the approved FY 2025-26 operating budget.

EVIRONMENTAL COMPLIANCE:

Not applicable.

COMMITTEE STATUS:

This item has been reviewed by the Finance and Personnel Committee on June 30, 2025.

RECOMMENDATION:

THAT THE BOARD APPROVE THE LIST OF VENDOR COMMITMENTS GREATER THAN $200,000 BASED ON APPROVED FISCAL YEAR 2025-26 OPERATING BUDGET EXPENDITURES.

LIST OF EXHIBITS:

Exhibit “A” – FY 2025-26 Operating Budget Vendor Commitments Greater than $200,000

FY 2025/26 Operating Budget - Vendor Commitments Greater than $200,000

Supplier	Service	Requester	Dept	Type	Time	Buyer	25/26 PO Amount
Aqua Ben Corporation	FY 25/26 Open PO for Hydrofloc 860 Bulk	R. Ruiz	590	Single Source	14 Years	DG	$360,000
Brenntag Pacific Inc	FY 25/26 Open PO for Citric Acid 50% deliveries at BWTP	K. Reideler	420	Single Source	9 Years	SB	$300,000
Cal Microturbine, Inc.	FY 25/26 Open PO for on-call equipment inspection, repair, and related services	O. O'Neill	840	Single Source	Annual	CN	$200,000
California Barricade Rental, Inc.	FY 25/26 Open PO to provide District-wide traffic control services and device rentals	Multiple	Multiple	Competitive Bid	Annual	SB	$900,000
Chem Tech International Inc	FY 25/26 Open PO to deliver Sodium Hypochlorite 12.5% mini-bulk deliveries to DATS	B. Clinton	420	Single Source	14 Years	SB	$200,000
Coombs Service Group	FY 25/26 Open PO for on-call equipment inspection, repair, and related services	O. O'Neill	840	Single Source	Annual	CN	$600,000
Culligan Of Santa Ana	FY 25/26 Open PO for Resin exchange services at BWTP	K. Reideler	420	Single Source	8 Years	SB	$350,000
Drake Traffic Control Services Inc	FY 25/26 Open PO to provide District-wide traffic control services and device rentals	Multiple	All	Competitive Bid	Annual	SB	$250,000
Duke's Root Control, Inc.	FY 25/26 Open PO for sewer root abatement treatment services at various locations	J. Hartoog	570	Single Source	12 Years	SB	$220,000
GEM Mobile Treatment Services	FY 25/26 Open PO for on-call vapor control equipment rental and related services	O. O'Neill	840	Single Source	Annual	DG	$250,000
Golden Bell Products, Inc.	FY 25/26 Open PO for manhole structure insecticidal latex coating at various locations	J. Hartoog	570	Single Source	Annual	SB	$220,000

Exhibit "A" – FY 2025/26 Operating Budget - Vendor Commitments Greater than $200,000

Supplier	Service	Requester	Dept	Type	Time	Buyer	25/26 PO Amount
Hadronex, Inc.	FY 25/26 Open PO for SmartCover SmartFLOE sewer flow and alarm site monitoring	B. Joseph	570	Single Source	Annual	SB	$210,000
Hill Brothers Chemical	FY 25/26 Open PO for the delivery of odor control product (Oxy-Can) to various locations	B. Joseph	570	Single Source	14 Years	SB	$500,000
JCI Jones Chemicals, Inc.	FY 25/26 Open PO GSA for bulk Sodium Hypochlorite 12.5% at various locations	Multiple	Multiple	Competitive Bid	Annual	DG / SB	$5,185,000
JT Thorpe & Son, Inc.	FY 25/26 Open PO for on-call equipment inspection, repair, and related services	O. O'Neill	840	Single Source	Annual	CN	$250,000
Merrimac Petroleum Inc	FY 25/26 Open PO for gasoline and diesel motor fuel	J. Sciabica	870	Cooperative Agreement	7 Years	SB	$600,000
Paulus Engineering, Inc.	FY 25/26 Open PO for on-call sedimenet removal services at Natural Treatment System (NTS) sites	I. Swift	515	Competitive Bid	Annual	CN	$250,000
Polydyne Inc	FY 25/26 Open PO to supply MWRP Biosolids with emulsion polymer for solids thickening and dewatering	C. Arellano	550	Single Source	5 Years	DG	$930,000
Quinn Company	FY 25/26 Open PO for on-call equipment inspection, repair, and related services	O. O'Neill	840	Single Source	Annual	CN	$275,000
R.F. MacDonald, LLC	FY 25/26 Open PO for on-call equipment inspection, repair, and related services	O. O'Neill	840	Single Source	Annual	CN	$270,000
SS Mechanical Construction Corp	FY 25/26 Open PO for on-call equipment inspection, repair, and related services	O. O'Neill	840	Single Source	Annual	CN	$1,200,000
Synagro West, LLC	FY 25/26 Open PO GSA to provide hauling for MWRP Biosolids	C. Arellano	550	Single Source	5 Years	DG	$1,300,000

Exhibit "A" – FY 2025/26 Operating Budget - Vendor Commitments Greater than $200,000

Supplier	Service	Requester	Dept	Type	Time	Buyer	25/26 PO Amount
The Guerra Companies	FY 25/26 Open PO for on-call lighting inspection, repair, and related services	Multiple	Multiple	Single Source	Annual	SB	$275,000
Tri County Pump Company	FY 25/26 Open PO for on-call equipment inspection, repair, and related services	O. O'Neill	840	Single Source	Annual	CN	$1,500,000
Univar Solutions USA Inc	FY 25/26 Open PO to provide bulk Hydrochloric Acid at BWTP	K. Reideler	420	Single Source	9 Years	SB	$300,000
Water Treatment Chemicals Inc	FY 25/26 Open PO to provide bulk Sumaclear 1000 Aluminum Chlorohydrate 50% deliveries to BWTP	K. Reideler	420	Single Source	9 Years	SB	$300,000
Zebron Contracting	FY 25/26 Open PO for manhole structure rehabilitation at various locations	J. Hartoog	570	Competitive Bid	Year 5 of 5	SB	$400,000
						Grand Total	$17,595,000

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July 14, 2025
Prepared by: E. Lin
Submitted by: N. Adly
Approved by: Paul A. Cook

CONSENT CALENDAR

LUMP SUM PAYMENT OPTION FOR EMPLOYER CONTRIBUTIONS FOR FISCAL YEAR 2025-26 TO THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

SUMMARY:

IRWD typically chooses to pay the Annual Unfunded Accrued Liability (UAL) "Prepayment Option" in order to reduce overall costs to the District. Following this past practice, staff recommends the Board approve a lump sum payment option for employer contributions to the California Public Employees' Retirement System (CalPERS) by making a one-time contribution of $9,349,467 to CalPERS for IRWD's Fiscal Year (FY) 2025-26.

BACKGROUND:

The total minimum required employer contribution to CalPERS is the sum of the CalPERS Plan's Employer Normal Cost Rate (expressed as a percentage of payroll) plus the employer Unfunded Accrued Liability (UAL) contribution amount (billed monthly in dollars). Beginning in FY 2009-10, IRWD elected to utilize the lump sum payment option for the total minimum required employer contribution as the District benefits from not incurring interest expense at the assumed actuarial interest rate, which is currently 6.80%.

Beginning eight years ago, CalPERS changed its rules so that only the UAL portion of the employer contribution can be prepaid in full no later than July 31 of each year. The normal cost contributions for IRWD, estimated to be $4.7 million, will be made as part of the bi-weekly payroll reporting process. CalPERS has indicated that IRWD's UAL lump sum payment for FY 2025-26 will be $9,349,467, as shown in Exhibit "A". The total UAL cost of choosing the monthly payments option is approximately $9,662,121. Therefore, choosing the lump sum payment option will save IRWD approximately $312,654 this fiscal year.

FISCAL IMPACTS:

The District's approved operating budget for FY 2025-26 includes normal and UAL employer contributions of $14.6 million and repayment of replacement fund loan of $0.4 million. The payments are consistent with the impacts identified in setting rates for FY 2025-26. The Operating Fund will fund this UAL lump sum payment.

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:

This item was reviewed by the Finance and Personnel Committee on June 30, 2025.

RECOMMENDATION:

THAT THE BOARD APPROVE THE LUMP SUM PAYMENT FOR EMPLOYER CONTRIBUTIONS TO THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM BY MAKING A ONE-TIME CONTRIBUTION OF $9,349,467 FOR IRWD'S FISCAL YEAR 2025-26 EMPLOYER UNFUNDED ACCRUED LIABILITY CONTRIBUTION.

LIST OF EXHIBITS:

Exhibit "A" – CalPERS Actuarial Valuation Regarding Lump Sum Prepayment Amount

Required Employer Contributions

The required employer contributions in this report do not reflect any cost sharing arrangement between the agency and the employees.

Required Employer Contributions	Fiscal Year 2025-26
Employer Normal Cost Rate	**10.16%**
Plus	
Unfunded Accrued Liability (UAL) Contribution Amount	**$9,662,121**
Paid either as	
1) Monthly Payment	**$805,177**
Or	
2) Annual Prepayment Option*	**$9,349,467**

The total minimum required employer contribution is the sum of the Plan's Employer Normal Cost Rate (expressed as a percentage of payroll and paid as payroll is reported) and the Unfunded Accrued Liability (UAL) Contribution Amount (billed monthly (1) or prepaid annually (2) in dollars).

* Only the UAL portion of the employer contribution can be prepaid **(which must be received in full no later than July 31)**.

For Member Contribution Rates see the following page.

	Fiscal Year 2024-25	Fiscal Year 2025-26
Normal Cost Contribution as a Percentage of Payroll		
Total Normal Cost[1]	17.90%	17.79%
Offset due to Employee Contributions[2]	7.64%	7.63%
Employer Normal Cost	10.26%	10.16%
Projected Annual Payroll for Contribution Year	$42,648,827	$46,708,775
Estimated Employer Contributions Based on Projected Payroll		
Total Normal Cost	$7,634,140	$8,309,491
Expected Employee Contributions	3,258,370	3,563,880
Employer Normal Cost	4,375,770	4,745,611
Unfunded Liability Contribution	8,920,385	9,662,121
% of Projected Payroll (illustrative only)	20.92%	20.69%
Estimated Total Employer Contribution	$13,296,155	$14,407,732
% of Projected Payroll (illustrative only)	31.18%	30.85%

[1] The Total Normal Cost is a blended rate for all benefit groups in the plan. For a breakout of normal cost by benefit group, see Normal Cost by Benefit Group.

[2] This is the expected employee contributions, taking into account individual benefit formula and any offset from the use of a modified formula, divided by projected annual payroll. For member contribution rates above the breakpoint for each benefit formula, see Member Contribution Rates.

Actuarial Assumptions

In 2021, CalPERS completed its most recent asset liability management study incorporating actuarial assumptions and strategic asset allocation. In November 2021, the board adopted changes to the asset allocation that increased the expected volatility of returns. The adopted asset allocation was expected to have a long-term blended return that continued to support a discount rate assumption of 6.80%. The board also approved several changes to the demographic assumptions that more closely aligned with actual experience.

For more details and additional rationale for the selection of the actuarial assumptions, please refer to the 2021 CalPERS Experience Study and Review of Actuarial Assumptions that can be found on the CalPERS website under: Forms and Publications. Click on "View All" and search for Experience Study.

All actuarial assumptions (except the discount rates and price inflation assumption used for the accrued liability on a termination basis) represent an estimate of future experience rather than observations of the estimates inherent in market data.

Economic Assumptions

Discount Rate
The prescribed discount rate assumption, adopted by the board on November 17, 2021, is 6.80% compounded annually (net of investment and administrative expenses) as of June 30, 2023. The discount rate is based on the long-term expected rate of return on assets using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The current assumption, originally based on capital market assumptions developed by the Investment Office in 2021, has been reviewed for this valuation based on capital market assumptions developed by the Investment Office in 2023.

Termination Liability Discount Rate
The current discount rate assumption used for termination valuations is a weighted average of the 10-year and 30-year U.S. Treasury yields where the weights are based on matching asset and liability durations as of the termination date. The accrued liabilities on a termination basis in this report use discount rates that are based on the 20-year Treasury rate on the valuation date.

To illustrate the impact of the variability of interest rates, the accrued liabilities on a termination basis in this report use discount rates 1% below and 1% above the 20-year Treasury rate on the valuation date. The 20-year Treasury rate was 4.06% on June 30, 2023.

BENEFITS AND EMPLOYMENT TAX

HEALTH INSURANCE AND EMPLOYER CONTRIBUTIONS FY 2025-26

	FY 2024-25	FY 2025-26		Change
Insurance and Benefits				
Health Ins Actives	$ 7,760	$ 10,000		$ 2,240
Dental Premiums	672	686		14
Wrkrs Comp Premiums	835	1,162		327
Wrkrs Comp Paid Claims	500	500		-
Life Ins Actives	297	357		60
LT Disability Premiums	148	140		(8)
Medical Premiums - Retirees	546	563		17
Vision Benefit Premiums	116	126		10
RHCAP Payments - OPEB	530	425		(105)
Life Ins Retirees	43	19		(24)
Other	234	198		(36)
	$ 11,681	$ 14,176		$ 2,495
Employment Tax and PERS		*∑ A = $ 15,043*		
PERS Employer Portion	$ 4,850	$ 5,034	A	$ 184
PERS In Excess Of ARC	9,632	10,009	A	377
401A Employer Match Portion	1,179	1,189		10
401A Employer Direct Portion	420	432		12
Medicare Tax	727	798		71
St Unemployment Tax	60	50		(10)
	$ 16,868	$ 17,512		$ 644
Total Insurance, Benefits, and Taxes	$ 28,549	$ 31,688		$ 3,139

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July 14, 2025
Prepared by: L. Hatch
Submitted by: P. Weghorst
Approved by: Paul A. Cook PAW

CONSENT CALENDAR

CONSULTANT SELECTION FOR RECYCLED WATER SITE INSPECTION, TESTING, TRAINING, AND HAZARD ASSESSMENTS

SUMMARY:

IRWD is required by the Santa Ana Regional Water Quality Control Board to conduct periodic inspections and cross connection tests at sites served with recycled water. Since 2014, IRWD has contracted with consulting firms to supplement staff efforts. Anticipating the need to continue the use of consultants in conducting this work, as well as new hazard assessments required by the State's Cross-Connection Control Policy Handbook (Policy Handbook), staff solicited proposals from four firms. Three proposals were received and evaluated by staff. Staff recommends the Board authorize the General Manager to execute Professional Service Agreements with Real Water Consultants and West Yost Associates, each in the amount of $550,000, to provide on-call recycled water use site inspections, cross-connection tests, Site Supervisor training, and hazard assessments for Fiscal Years 2025-26 and 2026-27.

BACKGROUND:

IRWD currently serves approximately 6,500 recycled water service connections with more added each year. 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 in response to the need to conduct hazard assessments consistent with the requirements of the Policy Handbook. Accordingly, the assistance of consultants continues to be necessary to augment staff's efforts. The following is an overview of the required site inspections, testing, training, and hazard assessments.

Site Inspection, Testing, Training, and Assessments:

Recycled water use sites vary in size, complexity, and regulatory requirements. Some sites are small irrigation sites such as medians and parkways that have only recycled water, while others are large and more complex, such as golf courses and homeowners' associations with both recycled and potable water on site. Inspection and testing of recycled water use sites is performed to ensure compliance with regulatory requirements and best management practices. Inspections are performed to determine if:

- Each recycled water use site is properly identified with signage and other identifiers for recycled fixtures and piping;
- Recycled water uses are allowed as well as approved, and no new unauthorized system changes have been made;
- There is no runoff or leaks of recycled water; and
- A Site Supervisor is responsible for each site and has received the required training.

Cross-Connection testing is performed to ensure that there are no connections between the recycled water system and the domestic water system at each site. Hazard assessments are also performed at sites supplied with both recycled and domestic water.

Consultant Selection Process:

Staff prepared and submitted a Request for Proposals (RFP) seeking the qualifications, experience, and proposed costs for consultants to conduct visual inspections, cross-connection tests, Site Supervisor training, and hazard assessments. The scope of work in the RFP requires contacting each Site Supervisor to arrange for a meeting on site, conducting a visual inspection and cross connection test, providing Site Supervisor training, completing a hazard assessment for the site, and completing and submitting associated paperwork. The RFP was issued to Real Water Consultants, West Yost, G & G Environmental Compliance, and Arroyo Irrigation. Arroyo Irrigation declined to submit a proposal. Staff evaluated the remaining three proposals and prepared the Consultant Selection Matrix provided as Exhibit "A".

Based on anticipated workload and the qualifications of the firms, staff recommends the selection of both Real Water and West Yost to assist with the requested services. Equal costs were negotiated with both firms, as shown in Exhibit "B". Staff recommends that the Board authorize the General Manager to execute a Professional Services Agreement with each firm for an amount of $550,000 to conduct work over the next two fiscal years.

FISCAL IMPACTS:

Funding for this work is included in the Operating Budget for FY 2025-26 and FY 2026-27.

ENVIRONMENTAL COMPLIANCE:

Not applicable.

COMMITTEE STATUS:

This item was not reviewed by Committee.

RECOMMENDATION:

THAT THE BOARD AUTHORIZE THE GENERAL MANAGER TO EXECUTE PROFESSIONAL SERVICE AGREEMENTS WITH REAL WATER CONSULTANTS AND WEST YOST ASSOCIATES, EACH IN AN AMOUNT OF $550,000, TO PROVIDE ON-CALL RECYCLED WATER USE SITE VISUAL INSPECTIONS, CROSS-CONNECTION TESTS, SITE SUPERVISOR TRAINING, AND HAZARD ASSESSMENTS FOR FISCAL YEARS 2025-26 and 2026-27.

LIST OF EXHIBITS:

Exhibit "A" – Consultant Selection Matrix
Exhibit "B" – Consultant Costs for Recycled Water Use Site Inspection, Testing, Supervisor Training, and Hazard Assessments

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Exhibit "A"

CONSULTANT SELECTION MATRIX - RECYCLED WATER INSPECTION AND TESTING PROGRAM 2025

	Weights	West Yost				Real Water				G & G Environmental Compliance			
		Noah	Lauren	Ives	Avg	Noah	Lauren	Ives	Avg	Noah	Lauren	Ives	Avg
QUALIFICATIONS	**35%**												
AWWA Cross Connection Control Specialist													
ABPA Cross Connection Control Specialist	60%	2	2	2		1	1	1		3	3	3	
USC Cross Connnection Control (40 hrs course)													
Distribution, Irrigation, and Plan Check Basics	40%	2	1	1		1	2	2		3	3	3	
Number of Field Personnel		5	5	5		5	5	5		4	4	4	
Weighted Score (Qualifications)		**2.0**	**1.6**	**1.6**		**1.0**	**1.4**	**1.4**		**3.0**	**3.0**	**3.0**	
EXPERIENCE	**35%**												
Doing Inspections	30%	2	2	2		1	1	1		3	3	3	
Doing Testing	30%	2	2	2		1	1	1		3	3	3	
Administration	10%	1	1	1		2	2	2		3	3	3	
Customer Contact / Interface	30%	2	1	1		1	2	2		3	3	3	
Weighted Score (Experience)		**1.9**	**1.6**	**1.6**		**1.1**	**1.4**	**1.4**		**3.0**	**3.0**	**3.0**	
PROJECT UNDERSTANDING	**30%**	**2**	**1**	**2**		**1**	**2**	**1**		**3**	**3**	**3**	
COMBINED WEIGHTED SCORE	**100%**	**1.97**	**1.42**	**1.72**	**1.70**	**1.04**	**1.58**	**1.28**	**1.30**	**3.00**	**3.00**	**3.00**	**3.00**

Rated on a scale from 1 (highest) to 3 (lowest)

Final Ranking	
Real Water, Inc.	**1**
West Yost	**2**
G & G Environmental Compliance, Inc.	**3**

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Exhibit "B"

CONSULTANT COSTS FOR RECYCLED WATER USE SITE INSPECTION, TESTING, SITE SUPERVISOR TRAINING, AND HAZARD ASSESSMENT (FY 25-27)

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	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
3	Dual-Supply, Agricultural Sites	Inspection only	$95.00
		Test only	$119.00
		Inspection & Test	**$214.00**
4	Dual-Supply, Parks and Recreational Facilities	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
5	Dual-Supply, Landscaping at HOA's, with Backflow Prevention	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
6	Dual-Supply, Landscaping at HOA's, without Backflow Prevention	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
7	Dual-Supply, Golf Courses	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
8	Dual-Supply, Cemeteries	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
9	Dual-Supply, Industrial Sites	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
10	Dual-Supply, Landscaping at Commercial Buildings	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
11	Dual-Plumbed, Residential	Inspection only	$47.50
		Test only	$47.50
		Inspection & Test	**$95.00**
12	Dual-Plumbed, Commercial	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**
13	Dual-Plumbed, Industrial	Inspection only	$195.00
		Test only	$85.00
		Inspection & Test	**$280.00**

Site Type	Site Description	Task	Cost by Task
3	Dual-Supply, Agricultural Sites	Hazard Assessment	$90.00
4	Dual-Supply, Parks and Recreational Facilities	Hazard Assessment	$90.00
5	Dual-Supply, Landscaping at HOA's, with Backflow Prevention	Hazard Assessment	$90.00
6	Dual-Supply, Landscaping at HOA's, without Backflow Prevention	Hazard Assessment	$90.00
7	Dual-Supply, Golf Courses	Hazard Assessment	$90.00
8	Dual-Supply, Cemeteries	Hazard Assessment	$90.00
9	Dual-Supply, Industrial Sites	Hazard Assessment	$90.00
10	Dual-Supply, Landscaping at Commercial Buildings	Hazard Assessment	$90.00
11	Dual-Plumbed, Residential	Hazard Assessment	$90.00

July 14, 2025
Prepared by: B. Ige / B. Rios
Submitted by: K. Burton
Approved by: Paul A. Cook KLB

ACTION CALENDAR

TECHNOLOGY DRIVE AND ADA RECYCLED WATER PIPELINE REPLACEMENT CONSTRUCTION AWARD

SUMMARY:

The Technology Drive and Ada Recycled Water Pipeline Replacement project will install new recycled water pipelines to replace existing recycled water pipelines that have experienced several main breaks due to failing asbestos cement pipe (ACP). Staff recommends that the Board authorize the General Manager to execute a construction contract with CCL Contracting, Inc., in the amount of $1,882,082 for the Technology Drive and Ada Recycled Water Pipeline Replacement project.

BACKGROUND:

The pipeline replacement project is located within the Irvine Industrial Complex East on Technology Drive between Alton Parkway on both ends and on Ada between Alton Parkway and Barranca Parkway. The recycled water distribution pipelines within the project limits only serve irrigation demands. The project location is shown in Exhibit "A".

In the last few years and recent months, there have been several pipeline breaks on the 6-inch ACP distribution pipelines that were originally installed in 1984. Because of the major disruptions caused by the main breaks and subsequent repairs, the project has been on a rapid schedule for replacement. This project will replace approximately 4,600 feet of 6-inch ACP with 6-inch polyvinyl chloride pipe and install a new 2-inch service connection to each property along the pipeline.

Construction Bid Process:

The project was advertised to a select list of 17 contractors on June 16, 2025. The bid opening occurred on July 9, 2025, with eight bids received as summarized in the table below.

Bidder	Bid Amount
CCL Contracting, Inc.	$1,882,082.00
Ferreira Construction Co., Inc.	$1,956,440.80
T.E. Roberts, Inc.	$2,333,839.00
KEC Engineering	$2,529,333.00
Paulus Engineering, Inc.	$2,730,777.00
Leatherwood Construction, Inc.	$2,963,330.00
L&S Construction, Inc.	$2,998,525.00
E.J. Meyer Company	$3,494,444.00
Engineer's Estimate	*$2,308,000.00*

CCL Contracting, Inc. is the apparent low bidder with a bid of $1,882,082, which is 18 percent lower than the engineer's estimate of $2,308,000. Two bids were lower than the engineer's estimate, and CCL Contracting's bid results are shown in Exhibit "B". CCL Contracting, Inc., has completed previous IRWD pipeline projects and is well qualified to construct this project.

FISCAL IMPACTS:

Technology Drive and Ada Recycled Water Pipeline Replacement, Project 12979, is included in the Fiscal Year 2025-26 Capital Budget. The existing budget is sufficient to fund the project's construction.

ENVIRONMENTAL COMPLIANCE:

The project is exempt from California Environmental Quality Act (CEQA) as authorized under the California Code of Regulations, Title 14, Division 6, Chapter 3, Section 15301 (Class 1 "Existing Facilities") and Section 15302 (Class 2 "Replacement or Reconstruction"). Class 1 exempts the operation, repair, maintenance, permitting, leasing, licensing, or minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving negligible or no expansion of existing or former use, such as existing facilities of publicly owned utilities used to provide public utility services. Class 2 exempts the replacement or reconstruction of existing structures and facilities where the new structure will be located on the same site as the structure replaced and will have substantially the same purpose and capacity as the structure replaced, such as the replacement or reconstruction of existing utility systems and/or facilities involving negligible or no expansion of capacity.

COMMITTEE STATUS:

Construction Awards are not routinely taken to Committee prior to submittal to the Board.

RECOMMENDATION:

THAT THE BOARD AUTHORIZE THE GENERAL MANAGER TO EXECUTE A CONSTRUCTION CONTRACT WITH CCL CONTRACTING, INC. IN THE AMOUNT OF $1,882,082 FOR THE TECHNOLOGY DRIVE AND ADA RECYCLED WATER PIPELINE REPLACEMENT, PROJECT 12979.

LIST OF EXHIBITS:

Exhibit "A" – Project Location Map
Exhibit "B" – Bid Results

Exhibit "A"

TECHNOLOGY DRIVE AND ADA RECYCLED WATER PIPELINE REPLACEMENT

Note: This page is intentionally left blank.

Bid Results

Bidder Details

Vendor Name	CCL Contracting, Inc.
Address	1938 Don Lee Place Escondido, California 92029 United States
Respondee	Rod Chilcote
Respondee Title	Project Manager
Phone	760-743-2254
Email	rchilcoteccl@yahoo.com
Vendor Type	CADIR
License #	798819
CADIR	1000006638

Bid Detail

Bid Format	Electronic
Submitted	07/09/2025 1:30 PM (PDT)
Delivery Method	
Bid Responsive	
Bid Status	Submitted
Confirmation #	438061

Respondee Comment

Buyer Comment

Attachments

File Title	File Name	File Type
Bid Proposal.pdf	Bid Proposal.pdf	Bid Form

Subcontractors

Showing 5 Subcontractors

Name & Address	Desc	License Num	CADIR	Amount	Type
American Asphalt South, Inc. 19792 El Rivino Road Riverside, California 92509	Slurry Seal	784969	1000000645	$93,776.00	CADIR
Cell-Crete 135 E Railroad Ave Monrovia, California 91016	slurry fill - abandonment	243404	1000000262	$8,038.00	
Hardy & Harper, Inc. 1312 E. Warner Ave Santa Ana, California 92705	AC Grind & Cap	215952	1000000076	$76,000.00	
Superior Pa ement Markings 5312 Cypress Street Cypress, California 90630	striping	776306	1000001476	$29,355.00	CADIR
Traffic Loops Crackfilling 946 S. Emerald Street Anaheim, California 92804	Traffic Loops	652956	1000003794	$14,985.00	CADIR

Line Items

Discount Terms No Discount

Item #	Item Code	Type	Item Description	UOM	QTY	Unit Price	Line Total	Response	Comment
BASE BID ITEMS							$1,861,106.00		
1			Mobilization, Demobilization and Cleanup	LS	1	$125,000.00	$125,000.00	Yes	
2			Trench Safety Measures	LS	1	$5,500.00	$5,500.00	Yes	
3			Traffic Control	LS	1	$22,000.00	$22,000.00	Yes	
4			Utility Potholing	LS	1	$24,500.00	$24,500.00	Yes	
5			Furnish and Install 6-inch AWWA C900 PVC DR-14 RW Pipe	LF	4590	$217.00	$996,030.00	Yes	
6			Furnish and Install 6-inch DI Gate Valve	EA	8	$2,625.00	$21,000.00	Yes	
7			Furnish and Install 8-inch DI Gate Valve	EA	2	$3,500.00	$7,000.00	Yes	
8			Furnish and Install 10-inch DI Gate Valve	EA	6	$5,000.00	$30,000.00	Yes	
9			Furnish and Install Service Lateral and Meter Box	EA	17	$7,750.00	$131,750.00	Yes	
10			Furnish and Install 1-inch Air release and Vacuum Relief Valve Assembly	EA	1	$14,000.00	$14,000.00	Yes	
11			Furnish and Install Recycled Water Wharf Head Hydrant	EA	2	$18,000.00	$36,000.00	Yes	
12			Abandon-In-Place Approximately 4600-LF of Existing 6" ACP Recycled Water Pipe and Service Laterals	LS	1	$18,500.00	$18,500.00	Yes	
13			Remove and Dispose of Existing 1-inch Air Vac, Valve box and Cover	EA	2	$465.00	$930.00	Yes	
14			Removal and Replacement Asphalt Concrete Pavement per City of Irvine Requirements	TON	900	$235.00	$211,500.00	Yes	
15			Asphalt Slurry Seal Pavement	SF	138620	$0.80	$110,896.00	Yes	
16			Restore Pavement Striping	LS	1	$42,000.00	$42,000.00	Yes	
17			Furnish and Install 6" Ductile Iron Class 54 Recycled Water Pipe	LF	60	$1,050.00	$63,000.00	Yes	
18			Final Record Drawings	LS	1	$1,500.00	$1,500.00	Yes	
ALTERNATIVE BID ITEMS							$20,976.00		
19			Removal and Replacement Reinforcing Fiber for Asphalt Concrete Pavement per City of Irvine Requirements	TON	46	$456.00	$20,976.00	Yes	
ADDITIVE OR DEDUCTIVE BID ITEMS							$0.00		
20			ADDITION (+) OR DEDUCTION (-)	LS	1	$0.00	$0.00	Yes	

Line Item Subtotals

Section Title	Line Total
BASE BID ITEMS	$1,861,106.00
ALTERNATIVE BID ITEMS	$20,976.00
ADDITIVE OR DEDUCTIVE BID ITEMS	$0.00
Grand Total	$1,882,082.00

July 14, 2025
Prepared by: D. Rocha / C. Smithson
Submitted by: N. Adly
Approved by: Paul A. Cook

ACTION CALENDAR

SETTING CONNECTION FEES AND PROPERTY TAXES FOR FISCAL YEARS 2025-26 AND 2026-27

SUMMARY:

IRWD proposes setting new 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) 2025-26 are based on updates to IRWD's capital budget, developer projections, and adjustments to the Engineering News Record (ENR) construction cost index. The increase in connection fees for FY 2025-26 is attributed to the allocation of costs associated with Irvine Lake, including the proposed dam embankment improvements and the allocated costs that had previously been the responsibility of the Serrano Water District (25%). Changes to the connection fees proposed for FY 2026-27 are based on estimated construction cost increases of 3.0% for all Improvement Districts (IDs).

This item was initially presented to the Finance and Personnel Committee on June 2, and developers requested time to review the financial model components. Staff met with two local developers to review the factors influencing the model. Based upon those discussions, staff received additional information from the developers, which has led to a reduction in the initial connection fee presented at the June 2 Committee meeting.

During the Finance and Personnel Committee meeting on June 30, the Committee directed staff to model scenarios which would spread the connection fee increases over the two year rate setting cycle for ID's where development projections are shared with the District on an annual basis. Staff prepared two alternatives for IDs 112/212 and IDs 153/253 to address the Committee's request. Both developers are anticipating changes that will result in reduced connection fees in time and spreading the increase over the two-year rate setting cycle will limit potential spikes to the fees. Staff recommends that the Board approve the changes to the existing connection fees and property tax rates based on Alternative Two and adopt resolutions approving these revisions.

BACKGROUND:

The IRWD Board has a long-standing policy by which the costs associated with new capital facilities are shared equally between the connection fees paid by developers and property taxes paid by property owners: "the 50/50 split." In 2014, IRWD worked with key developers within its service area to create IRWD's Long-Term Capital Funding Plan (LTFP). The LTFP details the process used to generate rates for both connection fees and property tax rates. It also includes a comprehensive financial model that incorporates capital costs, debt funding, future development, growth rates, inflation, and other variables. This model currently reflects projected fund balances through FY 2059-60.

Connection fees were modeled for two alternatives along with a consolidated tax rate for both residential and commercial development. Staff updated IRWD's financial model for FY 2025-26 and 2026-27 connection fees and tax rate-setting to include the following:

- Updated capital improvement program based upon the FY 2025-26 and 2026-27 approved capital budget and updates that include the Santiago Dam Improvement Project, including:
    - The addition of Serrano Water District's former portion of costs associated with this project is deemed new capital to IRWD, and
    - The proposed dam embankment improvements that would allow the dam to meet IRWD's risk-informed decision-making criteria relative to risk and consequence;
- ENR estimated capital cost increase for FY 2025-26 (3.7%) and FY 2026-27 (3.0%);
- Fund balance adjustments through March 2025 with assumptions through fiscal year end;
- Updated assessed valuations; and
- Updated projections for development units.

Exhibit "A" provides a summary of two alternatives for proposed connection fees and property tax rates by ID, Exhibit "B" provides an analysis of changes from current values within each ID to Alternative 1, and Exhibit "C" provides ID activity over the next two fiscal years. Provided as 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" and Exhibit "I" represent two alternative proposed changes to the IRWD Schedule of Rates and Charges included in the District's Rules and Regulations. Exhibit "I" is staff's recommendation for Rates and Charges pertaining to Alternative 2.

<u>IDs 112 / 212:</u>

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 are set separately.

City of Irvine / Great Park:

The recycled water connection fee for the Great Park that was approved by the Board in 2017, per an agreement with the City of Irvine, was updated. 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 placed into service. The Great Park will pay 100% of the planned recycled capital expenditures.

FivePoint Communities – Great Park Neighborhoods:

Two developers participate closely with the District in the connection fee rate setting process, providing a stronger representation of the development timeline. The Finance and Personnel Committee directed staff to provide two alternatives that consider the necessary rate increase to be captured within the two-year rate setting window:

- Alternative One: Full increase in FY 2025-26 and an increase with ENR in FY 2026-27
- Alternative Two: Split the consolidated increase over two years

Both alternatives result in the same outcome when the debt is extinguished. The costs are shared equally between the developer and the homeowner through connection fees and property tax rates.

The Great Park Neighborhoods is the FivePoint Communities development within ID 112 / 212. Alternative One increases the connection fees by $3,272 for FY 2025-26 and $338 in FY 2026-27 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 $7,981 per unit to $11,253 per unit in FY 2025-26 and to $11,591 per unit in FY 2026-27. Staff recommends continuing the current consolidated tax rate of $0.0475 per $100 of land assessed value to maintain the 50/50 split.

Staff recommends Alternative Two, the increase in FY 2025-26 would be $1,875 and the increase for FY 2026-27 would be $2,316 per unit. The consolidated water and sewer connection fee will increase from $7,981 per residential unit to $9,856 per residential unit in FY 2025-26 and to $12,172 per unit in FY 2026-27.

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

Staff utilized the same two alternatives for this development. Staff recommends applying the same percentage increase for FY 2025-26 and for FY 2026-27 to the connection fees, for the reasons discussed above, for the 100-acre development site owned by the County of Orange. Because it is publicly owned, this land has no tax base. Under Alternative One, the consolidated water and sewer connection fee will increase from $14,682 to $22,611 per unit in FY 2025-26 and to $23,289 per unit in FY 2026-27. 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 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
Alternative One					
112 / 212 Great Park Neighborhoods	$7,981	$11,254	$11,592	$0.0475	$0.0475
112a / 212a County 100-acre Parcel	$14,682	$22,611	$23,289	$0.0000	$0.0000

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
Alternative Two - Staff Recommendation					
112 / 212 Great Park Neighborhoods	$7,981	$9,856	$12,172	$0.0475	$0.0475
112a / 212a County 100-acre Parcel	$14,682	$19,380	$25,581	$0.0000	$0.0000

IDs 113 / 213 – Former Tustin Marine Base:

For FY 2025-26 and 2026-27, staff recommends increasing the total water and sewer connection fees by $3,989 and $444 respectively due to increases in ENR and estimated increases in capital projects. This will increase the total water and sewer connection fee from $10,781 per unit to $14,770 per unit in FY 2025-26. 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 $15,214 per unit in FY 2026-27. 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 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
113 / 213 Former Tustin Base	$10,781	$14,770	$15,214	$0.0990	$0.0990

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

For FY 2025-26 and 2026-27, staff recommends increasing connection fees by $7,175 and $431 respectively due to increases in ENR and estimated increases in capital projects. The ID is nearly fully developed. The consolidated water and sewer connection fee will increase from $7,175 per unit to $14,350 per unit and to $14,781 per unit in FY 2026-27. The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. Staff recommends continuing the consolidated tax rate of $0.0218 per $100 of assessed land value in order to meet debt obligations and maintain the 50/50 funding split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
185 / 285 LF Opportunity Study	$7,175	$14,350	$14,781	$0.0218	$0.0218

IDs 188 / 288 Lake Forest Opportunity Study Area, Portola Only:

For FY 2025-26 and 2026-27, staff recommends increasing connection fees by $6,376 and $352 respectively due to increases in ENR. The consolidated water and sewer connection fee will increase from $5,358 per residential unit to $11,734 per residential unit in FY 2025-26 and to $12,086 per unit in FY 2026-27. Staff recommends decreasing the consolidated tax rate from $0.0394 to $0.0330 per $100 of assessed land value in order to meet debt obligations and maintain the 50/50 funding split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
188 / 288 Portola	$5,358	$11,734	$12,086	$0.0394	$0.0330

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 and tax revenue. The native water assumption includes 3,800 acre-feet (AF) per year at a rate of $368 per AF in FY 2024-25 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 reconciliation is on hold until the Santiago Dam project is completed. The final reconciliation will occur at the end of twenty years in 2038.

The local developer participates closely with the District in this process and the two alternatives that consider the necessary rate increase be captured within the two year rate setting window was applied to these ID's as well.

In Alternative One for FY 2025-26, the consolidated water and sewer connection fee will increase by $809 due to cost escalations in capital projects. The split between the water connection fee and the sewer connection fee was changed to reflect changes in capital spending. For FY 2026-27, connection fees increase by $135 based on estimated ENR. The consolidated water and sewer connection fee will increase from $3,678 per residential unit to $4,487 per residential unit in FY 2025-26 and to $4,622 per unit in FY 2026-27.

Staff recommends Alternative Two in which the increase in FY 2025-26 would be $478 and the increase for FY 2026-27 would be $540 per unit. The consolidated water and sewer connection fee will increase from $3,678 per residential unit to $4,156 per residential unit in FY 2025-26 and to $4,696 per unit in FY 2026-27.

Staff recommends continuing the current consolidated tax rate of $0.0220 per $100 of assessed land value in order to meet debt obligations and maintain the 50/50 funding split.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
Alternative One					
153 / 253 Developing ID	$3,678	$4,487	$4,622	$0.0220	$0.0220
Alternative Two - Staff Recommendation					
153 / 253 Developing ID	$3,678	$4,156	$4,696	$0.0220	$0.0220

ID 256 – Orange Park Acres (OPA) Sewer:

For FY 2025-26 and 2026-27, staff recommends increasing connection fees by $992 and $259 respectively due to increases in ENR and estimated increases in capital projects. The connection fees will increase from $7,630 to $8,622 per residential unit in FY 2025-26 and to $8,881 in FY 2026-27. There is no bonding authority for this ID so there are no property taxes.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
256 OPA	$7,630	$8,622	$8,881	NA	NA

All Other IDs:

For FY 2025-26 and 2026-27, staff recommends increasing connection fees by 25% and 3.0% respectively due to increases in ENR and estimated increases in capital projects. Staff recommends continuing the current consolidated tax rate of $0.0280 per $100 of land assessed value in ID's 125 / 225 to meet debt requirements. Staff recommends reducing the current tax rate per $100 of land assessed value in ID's 240 from $0.01950 to $.0065 to meet debt requirements. The consolidated tax rate in this area (ID 125 / 240) will be $.0150 per $100 of land assessed value.

Improvement Districts	Connection Fees			Property Tax	
	Current	Proposed FY 2025-26	Proposed FY 2026-27	Current	Proposed FY 2025-26 to 27
125 / 225 Developed	$8,341	$10,426	$10,739	$0.0280	$0.0280
125 / 240 Developed	$8,568	$10,775	$11,099	$0.0280	$0.0150
111 / 222 Developed, no G.O. Bonding Authority [1]	$13,836	$17,295	$17,814	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 2025-26 and 2026-27 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 30, 2025.

RECOMMENDATION:

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

RESOLUTION NO. 2025 –

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, 2025)

RESOLUTION NO. 2025 -

RESOLUTION OF THE BOARD OF DIRECTORS OF
IRVINE RANCH WATER DISTRICT
ESTABLISHING AD VALOREM TAX REVENUES FOR
FISCAL YEAR 2025-26

RESOLUTION NO. 2025 -

RESOLUTION OF THE BOARD OF DIRECTORS OF
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 Improvement Districts
Exhibit "C" – Key Rate Setting Components
Exhibit "D" – Connection Fees and Property Taxes 2026 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" –Changes to IRWD Rates and Charges - Alternative One
Exhibit "I" – Recommended Changes to IRWD Rates and Charges - Alternative Two

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Proposed Connection Fees and Property Tax Rates
Fiscal Years 2025-26 and 2026-27

CONNECTION FEES [1] Alternative 1

	Current FY 2024-25			Proposed FY 2025-26			
Improvement District	Water	Sewer	Total	Water	Sewer	Total	[2] $
111/222	$4,956	$8,880	$13,836	$5,985	$11,310	$17,295	$3,459
112/212	$2,391	$5,590	$7,981	$4,322	$6,932	$11,254	$3,273
112a/212a No Tax Authority (100% Connection Fee)	$4,068	$10,614	$14,682	$8,683	$13,928	$22,611	$7,929
113/213	$1,368	$9,413	$10,781	$5,617	$9,153	$14,770	$3,989
125/240	$3,062	$5,506	$8,568	$4,125	$6,650	$10,775	$2,207
125/225	$3,062	$5,279	$8,341	$4,125	$6,301	$10,426	$2,085
153/253	$1,337	$2,341	$3,678	$1,537	$2,950	$4,487	$809
153/253 PA 30	$5,129	$5,353	$10,482	$6,257	$6,531	$12,788	$2,306
256 OPA		$7,630	$7,630		$8,622	$8,622	$992
185/285	$1,656	$5,519	$7,175	$7,000	$7,350	$14,350	$7,175
188/288	$1,973	$3,385	$5,358	$6,570	$5,164	$11,734	$6,376

	Proposed FY 2025-26			Proposed FY 2026-27			
Improvement District	Water	Sewer	Total	Water	Sewer	Total	[2] $
111/222	$5,985	$11,310	$17,295	$6,165	$11,649	$17,814	$519
112/212	$4,322	$6,932	$11,254	$4,452	$7,140	$11,592	$338
112a/212a No Tax Authority (100% Connection Fee)	$8,683	$13,928	$22,611	$8,943	$14,346	$23,289	$678
113/213	$5,617	$9,153	$14,770	$5,786	$9,428	$15,214	$444
125/240	$4,125	$6,650	$10,775	$4,249	$6,850	$11,099	$324
125/225	$4,125	$6,301	$10,426	$4,249	$6,490	$10,739	$313
153/253	$1,537	$2,950	$4,487	$1,583	$3,039	$4,622	$135
153/253 PA 30	$6,257	$6,531	$12,788	$6,445	$6,727	$13,172	$384
256 OPA		$8,622	$8,622		$8,881	$8,881	$259
185/285	$7,000	$7,350	$14,350	$7,210	$7,571	$14,781	$431
188/288	$6,570	$5,164	$11,734	$6,767	$5,319	$12,086	$352

PROPERTY TAX RATES [4]

	Current			Proposed		
Improvement District	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	$0.0085	$0.0195	$0.0280	$0.0085	$0.0195	$0.0280
125/240	$0.0085	$0.0195	$0.0280	$0.0085	$0.0065	$0.0150
153/253	$0.0010	$0.0210	$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	$0.0259	$0.0071	$0.0330

[1] Includes an estimated increase of $225 million for the Santiago Dam Outlet.

[2] ENR for June 2025 through March 2026 is estimated at 3.7**%.**

[3] Estimated ENR for June 2026 through June 2027 is 3.0**%.**

[4] Based on $100 of land assessed value.

Tax Rate adjustments reduced to match annual debt service.

Exhibit "A"

Proposed Connection Fees and Property Tax Rates
Fiscal Years 2025-26 and 2026-27

CONNECTION FEES [1] Alternative 2

	Current FY 2024-25			Proposed FY 2025-26			
							[2]
Improvement District	**Water**	**Sewer**	**Total**	**Water**	**Sewer**	**Total**	**$**
111/222	$4,956	$8,880	$13,836	$5,985	$11,310	$17,295	$3,459
112/212	$2,391	$5,590	$7,981	$3,785	$6,071	$9,856	$1,875
112a/212a No Tax Authority (100% Connection Fee)	$4,068	$10,614	$14,682	$7,442	$11,938	$19,380	$4,698
113/213	$1,368	$9,413	$10,781	$5,617	$9,153	$14,770	$3,989
125/240	$3,062	$5,506	$8,568	$4,125	$6,650	$10,775	$2,207
125/225	$3,062	$5,279	$8,341	$4,125	$6,301	$10,426	$2,085
153/253	$1,337	$2,341	$3,678	$1,424	$2,732	$4,156	$478
153/253 PA 30	$5,129	$5,353	$10,482	$5,796	$6,049	$11,845	$1,363
256 OPA		$7,630	$7,630		$8,622	$8,622	$992
185/285	$1,656	$5,519	$7,175	$7,000	$7,350	$14,350	$7,175
188/288	$1,973	$3,385	$5,358	$6,570	$5,164	$11,734	$6,376

	Proposed FY 2025-26			Proposed FY 2026-27			
							[2]
Improvement District	**Water**	**Sewer**	**Total**	**Water**	**Sewer**	**Total**	**$**
111/222	$5,985	$11,310	$17,295	$6,165	$11,649	$17,814	$519
112/212	$3,785	$6,071	$9,856	$4,674	$7,498	$12,172	$2,316
112a/212a No Tax Authority (100% Connection Fee)	$7,442	$11,938	$19,380	$9,823	$15,758	$25,581	$6,201
113/213	$5,617	$9,153	$14,770	$5,786	$9,428	$15,214	$444
125/240	$4,125	$6,650	$10,775	$4,249	$6,850	$11,099	$324
125/225	$4,125	$6,301	$10,426	$4,249	$6,490	$10,739	$313
153/253	$1,424	$2,732	$4,156	$1,609	$3,087	$4,696	$540
153/253 PA 30	$5,796	$6,049	$11,845	$5,970	$6,230	$12,200	$355
256 OPA		$8,622	$8,622		$8,881	$8,881	$259
185/285	$7,000	$7,350	$14,350	$7,210	$7,571	$14,781	$431
188/288	$6,570	$5,164	$11,734	$6,767	$5,319	$12,086	$352

PROPERTY TAX RATES [4]

	Current			Proposed		
Improvement District	**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	$0.0085	$0.0195	$0.0280	$0.0085	$0.0195	$0.0280
125/240	$0.0085	$0.0195	$0.0280	$0.0085	$0.0065	$0.0150
153/253	$0.0010	$0.0210	$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	$0.0259	$0.0071	$0.0330

[1] Includes an estimated increase of $225 million for the Santiago Dam Outlet.

[2] ENR for June 2025 through March 2026 is estimated at 3.7**%.**

[3] Estimated ENR for June 2026 through June 2027 is 3.0**%.**

[4] Based on $100 of land assessed value.

Tax Rate adjustments reduced to match annual debt service.

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

Improvement District	111/222

To Date:	Water	Sewer	Total
Fund Balance (3/31/2025)	$ (14.6)	$ (7.7)	$ (22.3)
Underlay			

Future Projection:			
Revenue:			
Interest Income on Balance	$ 51.5	$ 57.0	$ 108.5
Other Revenues (2)	16.6	7.0	23.6
1% and Enhancement	259.8	217.7	477.5
Bond Sales	147.6	91.7	239.3
Connection Fees	2.4	4.6	7.0
GO Property Taxes	-	-	-
Total Revenue	$ 477.9	$ 378.0	$ 855.9
Expenditures:			
Capital	$ (187.9)	$ (131.9)	$ (319.8)
Debt	(240.6)	(166.0)	(406.6)
Total Expenditures	$ (428.5)	$ (297.9)	$ (726.4)
Fund Balance (FY 2059-60)	$ 34.8	$ 72.4	$ 107.2

Connection Fees:

Year	Current	Proposed	Change $
25-26	$13,836	$17,295	$3,459
26-27	$17,295	$17,814	$519

GO Property Taxes:

25-26	$0.0000	$0.0000	$0.0000
26-27	$0.0000	$0.0000	$0.0000

(1) Expenditures includes both capital infrastructure and general plant expenditures.
(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]	$ (29.2)	$ (102.2)	$ (131.4)
Connection Fees	13.1	40.0	53.1
GO Property Taxes	6.1	18.1	24.2
Previous Bond Sales	8.1	26.0	34.1
Other [2]	2.0	4.0	6.0
Fund Balance (3/31/2025)	$ 0.1	$ (14.1)	$ (13.9)

Future Projection:			
Revenue:			
Interest Income on Balance	$ 11.2	$ 18.8	$ 30.0
Other Revenues [2]	2.3	35.3	37.6
Bond Sales	26.4	54.5	80.9
Connection Fees	21.5	34.6	56.1
GO Property Taxes	20.1	66.4	86.5
Total Revenue	$ 81.5	$ 209.6	$ 291.1
Expenditures:			
Capital	$ (28.4)	$ (62.9)	$ (91.3)
Debt	(53.1)	(132.6)	(185.7)
Total Expenditures	$ (81.5)	$ (195.5)	$ (277.0)
Fund Balance (FY 2059-60)	$ 0.1	$ 0.0	$ 0.2

Connection Fees:					Year	Current	Proposed	Change $
Previous	$13.1	$40.0	$53.1					
Future	$21.5	$34.6	$56.1					
Total Connection Fees	$34.6	$74.6	$109.2	50%	25-26	$7,981	$11,254	$3,273
					26-27	$11,254	$11,592	$338
GO Property Taxes:								
Previous	$6.1	$18.1	$24.2					
Underlay (ID 125/225)	$0.0	$0.0	$0.0					
Future	$20.1	$66.4	$86.5					
Total GO Property Taxes	$26.2	$84.5	$110.7	50%	25-26	$0.0475	$0.0475	$0.0000
					26-27	$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]	$ (22.8)	$ (44.1)	$ (66.9)
Connection Fees	5.1	11.6	16.7
GO Property Taxes	4.0	5.8	9.8
Previous Bond Sales	16.3	28.6	44.9
Other [2]	1.3	(0.1)	1.2
Fund Balance (3/31/2025)	$ 3.9	$ 1.8	$ 5.7

Future Projection:			
Revenue:			
Interest Income on Balance	$ 7.7	$ 6.9	$ 14.6
Other Revenues [2]	1.6	2.0	3.6
Bond Sales	11.0	20.6	31.6
Connection Fees	15.4	25.1	40.5
GO Property Taxes	18.7	28.8	47.5
Total Revenue	$ 54.4	$ 83.4	$ 137.8
Expenditures:			
Capital	$ (19.2)	$ (26.8)	$ (46.0)
Debt	(35.1)	(62.1)	(97.2)
Total Expenditures	$ (54.3)	$ (88.9)	$ (143.2)
Fund Balance (FY 2059-60)	$ 4.0	$ (3.7)	$ 0.3

Connection Fees:					Year	Current	Proposed	Change $
Previous	$5.1	$11.6	$16.7					
Future	$15.4	$25.1	$40.5					
Total Connection Fees	$20.5	$36.7	$57.2	50%	25-26	$10,781	$14,770	$3,989
					26-27	$14,770	$15,214	$444

GO Property Taxes:								
Previous	$4.0	$5.8	$9.8					
Future	$18.7	$28.8	$47.5					
Total GO Property Taxes	$22.7	$34.6	$57.3	50%	25-26	$0.0990	$0.0990	$0.0000
					26-27	$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	185/285

To Date:	Water	Sewer	Total
Expenditures [1]	$ (3.6)	$ (8.0)	$ (11.6)
Connection Fees	2.4	3.8	6.2
GO Property Taxes	0.9	1.4	2.3
Previous Bond Sales	1.5	1.8	3.3
Other [2]	1.4	3.8	5.2
Fund Balance (3/31/2025)	$ 2.6	$ 2.8	$ 5.4
Underlay	$ 1.9	$ 4.3	6.1

Future Projection:			
Revenue:			
Interest Income on Balance	$ 3.6	$ 2.1	$ 5.7
Other Revenues [2]	0.8	0.7	1.5
Bond Sales	9.7	10.3	20.0
Connection Fees	0.3	0.3	0.6
GO Property Taxes	10.3	14.2	24.5
Total Revenue	$ 24.7	$ 27.6	$ 52.3
Expenditures:			
Capital	$ (8.5)	$ (10.0)	$ (18.5)
Debt	(17.9)	(21.1)	(39.0)
Total Expenditures	$ (26.4)	$ (31.1)	$ (57.5)
Fund Balance (FY 2059-60)	$ 0.9	$ (0.7)	$ 0.2

Connection Fees:					Year	Current	Proposed	Change $
Previous	$2.4	$3.8	$6.2					
Future	$0.3	$0.3	$0.6					
Total Connection Fees	$2.7	$4.1	$6.8	17%	25-26	$7,175	$14,350	$7,175
					26-27	$14,350	$14,781	$431
GO Property Taxes:								
Previous	$0.9	$1.4	$2.3					
Underlay (ID 125/225)	$1.9	$4.3	$6.1					
Future	$10.3	$14.2	$24.5					
Total GO Property Taxes	$13.1	$19.9	$32.9	83%	25-26	$0.0218	$0.0218	$0.0000
					26-27	$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]	$ (9.9)	$ (9.1)	$ (19.0)
Connection Fees	1.0	1.5	2.5
GO Property Taxes	2.7	0.4	3.1
Previous Bond Sales	4.6	0.4	5.0
Other [2]	2.6	6.7	9.3
Fund Balance (3/31/2025)	$ 1.0	$ (0.1)	$ 0.9
Underlay			
Future Projection:			
Revenue:			
Interest Income on Balance	$ 1.7	$ 0.9	$ 2.6
Other Revenues [2]	0.2	-	0.2
Bond Sales	2.4	0.8	3.2
Connection Fees	1.4	1.1	2.5
GO Property Taxes	1.5	0.4	1.9
Total Revenue	$ 7.2	$ 3.2	$ 10.4
Expenditures:			
Capital	$ (2.4)	$ (1.0)	$ (3.4)
Debt	(6.2)	(1.9)	(8.1)
Total Expenditures	$ (8.6)	$ (2.9)	$ (11.5)
Fund Balance (FY 2059-60)	$ (0.4)	$ 0.2	$ (0.2)

Connection Fees:					Year	Current	Proposed	Change $
Previous	$1.0	$1.5	$2.5					
Future	$1.4	$1.1	$2.5					
Total Connection Fees	$2.4	$2.6	$5.0	50%	25-26	$5,358	$11,734	$6,376
					26-27	$11,734	$12,086	$352
GO Property Taxes:								
Previous	$2.7	$0.4	$3.1					
Underlay (ID 125/225)	$0.0	$0.0	$0.0					
Future	$1.5	$0.4	$1.9					
Total GO Property Taxes	$4.2	$0.8	$5.0	50%	25-26	$0.0394	$0.0330	($0.0064)
					26-27	$0.0330	$0.0330	$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]	$ (11.6)	$ (54.3)	$ (65.9)
Connection Fees	18.1	22.8	40.9
GO Property Taxes	3.6	7.6	11.2
Previous Bond Sales	7.60	11.90	19.5
Other [2]	14.2	9.2	23.4
Fund Balance (3/31/2025)	$ 31.9	$ (2.8)	$ 29.1
Underlay	$ 7.6	$ 17.4	25.0

Future Projection:			
Revenue:			
Interest Income on Balance	$ 36.6	$ 16.5	$ 53.1
Other Revenues [2]	46.3	69.9	116.2
Bond Sales	69.2	75.0	144.2
Connection Fees	14.1	26.4	40.5
GO Property Taxes	2.6	43.2	45.8
Total Revenue	$ 168.8	$ 231.0	$ 399.8
Expenditures:			
Capital	$ (77.1)	$ (84.8)	$ (161.9)
Debt	(123.4)	(142.9)	(266.3)
Total Expenditures	$ (200.5)	$ (227.7)	$ (428.2)
Fund Balance (FY 2059-60)	$ 0.2	$ 0.5	$ 0.7

Connection Fees:					Year	Current	Proposed	Change $
Previous	$18.1	$22.8	$40.9					
Future	$14.1	$26.4	$40.5					
Total Connection Fees	$32.2	$49.2	$81.4	50%	25-26	$3,678	$4,487	$809
					26-27	$4,487	$4,621	$134

GO Property Taxes:								
Previous	$3.6	$7.6	$11.2					
Underlay (ID 125/225)	$7.6	$17.4	$25.0					
Future	$2.6	$43.2	$45.8					
Total GO Property Taxes	$13.8	$68.2	$82.0	50%	25-26	$0.0220	$0.0220	$0.0000
					26-27	$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 grant revenue and any source revenue.

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

Improvement District	125/225

To Date:	Water	Sewer	Total
Fund Balance (3/31/2025)	$ 150.4	$ 6.6	$ 157.0
Future Projection:			
Revenue:			
Interest Income on Balance	$ 101.9	$ 8.1	$ 110.0
Other Revenues (2)	22.0	22.6	44.6
1% and Enhancement	112.3	327.5	439.8
Bond Sales	192.3	207.3	399.6
Connection Fees	27.5	42.0	69.5
GO Property Taxes	187.3	366.7	554.0
Total Revenue	$ 643.3	$ 974.2	$ 1,617.5
Expenditures:			
Capital	$ (244.5)	$ (282.5)	$ (527.0)
Debt	(532.6)	(677.4)	(1,210.0)
Total Expenditures	$ (777.1)	$ (959.9)	$(1,737.0)
Fund Balance (FY 2059-60)	$ 16.6	$ 20.9	$ 37.5

Connection Fees:

Year	Current	Proposed	Change $
25-26	$8,341	$10,426	$2,085
26-27	$10,426	$10,739	$313

GO Property Taxes:

25-26	$0.0280	$0.0280	$0.0000
26-27	$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.

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Exhibit "C"

Key Rate Setting Factors [1]
Fiscal Years 2025-26 through 2026-27

ID's	112/212		113/213		153/253		185/285		188/288		125/225 [2]	
					(millions)							
FY	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27	25-26	26-27
Beginning Fund Balance	$ (13.9)	$ (11.5)	$ 5.7	$ 7.7	$ 29.1	$ 33.4	$ 5.4	$ 4.1	$ 0.9	$ 1.0	$ 157.0	$ 159.1
Connection Fees	12.6	9.5	6.0	6.2	14.6	8.0	-	-	0.3	0.3	19.9	14.2
Interest Earnings	(11.5)	(0.3)	7.7	11.4	33.4	21.8	4.1	3.3	1.0	1.1	159.1	159.4
Tax Revenue	2.1	2.1	1.8	1.8	1.0	1.0	0.2	0.2	0.1	0.1	32.1	33.4
Bond Proceeds	(2.1)	(2.1)	(2.7)	(2.5)	(1.4)	(1.4)	(0.2)	(0.2)	(0.1)	(0.1)	(31.8)	(31.2)
Other	0.1	8.1	-	0.5	2.9	5.0	0.1	0.3	-	-	2.1	9.2
Sub-total	$ (12.7)	$ 5.8	$ 18.5	$ 25.1	$ 79.6	$ 67.8	$ 9.6	$ 7.7	$ 2.2	$ 2.4	$ 338.4	$ 344.1
Capital Spend	$ (0.5)	$ (0.2)	$ 0.2	$ 0.3	$ 1.1	$ 0.9	$ 0.2	$ 0.1	$ (20.4)	$ (19.3)	$ 5.8	$ 5.3
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-
Sub-total	$ (0.5)	$ (0.2)	$ 0.2	$ 0.3	$ 1.1	$ 0.9	$ 0.2	$ 0.1	$ (20.4)	$ (19.3)	$ 5.8	$ 5.3
Year End Fund Balance	$ (13.2)	$ 5.6	$ 18.7	$ 25.4	$ 80.7	$ 68.7	$ 9.8	$ 7.8	$ (18.2)	$ (16.9)	$ 344.2	$ 349.4

Projected Funding Sources for Capital Facilities at Buildout:

Connection Fees	37%	43%	23%	13%	23%
Property Taxes	38%	43%	23%	63%	23%
All Other	25%	15%	53%	24%	56%

(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.

Note: This page is intentionally left blank.

DRAFT

FY 2025-26 & 2026-27 CONNECTION FEES AND PROPERTY TAXES

BOARD OF DIRECTORS MEETING

JULY 14, 2025

Irvine Ranch Water District

1

CONNECTION FEES AND PROPERTY TAXES FY 2025-26 AND 2026-27

Presentation Agenda:

1. Connection Fee and Property Tax Rate Development
2. Overview of Significant Changes
3. Proposed Connection Fees
4. Proposed Property Tax Rates
5. Staff Recommendation

Irvine Ranch Water District

2

2

CONNECTION FEE AND PROPERTY TAX DEVELOPMENT

This process remains unchanged since the Board approved the Long Term Financial Plan (LTFP) in 2013-14:

- 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 2060).
- Recommend Board approval of connection fees and property tax rates for FY 2025-26 and FY 2026-27.

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

Irvine Ranch Water District

3

3

OVERVIEW OF SIGNIFICANT CHANGES

Updated critical components of the rate setting model:

- Increases associated with ENR
  - ✓FY 2025-26 = 3.7% (net)
  - ✓FY 2026-27 = 3.0% (estimate)
- New Capital Improvement Projects:
  - ✓Santiago Dam: $228 million (portion attributed to New Capital)
  - ✓Orange Heights: $12 million
  - ✓ Howiler Plant Improvements: $6 million
- Interest Earnings: 1% increase (from 3.7% to 4.0%)
- Cost of Debt: 1% increase (from 2.7% to 3.5%)

Irvine Ranch Water District

4

4

UPDATED AFTER JUNE 2, 2025 COMMITTEE MEETING

- Additional connection fees identified from separate developer
  - ✓IDs 153/253
  - ✓IDs 112/212
- The Irvine Company to continue reviewing process to move parcels into IDs 153/253 as agreed on during LTFP process
- FivePoint to begin process to move PA30 into 112/212

Irvine Ranch Water District

5

5

NEW CAPITAL BOND SALE PROJECTIONS

Projected Bond Sales through 2031

Type Of Debt	Capital Type	Water	Sewer	Total
	(millions)			
Certificate of Participation (COP)/Revenue	New Capital	$133.1	$89.3	$222.4
	Replacement	$180.0	$40.0	$220.0
General Obligation	New Capital	$248.4	$352.4	$600.8
Total Bond Sales		**$561.5**	**$481.7**	**$1,043.2**

Irvine Ranch Water District

6

6

NEW CAPITAL BOND SALE PROJECTIONS

	Capital Type	Water	Sewer	Total
FY 2027-28		(millions)		
Certificate of Participation (COP)/Revenue	New Capital	$33.5	$21.2	$54.7
	Replacement	$0.0	$0.0	$0.0
General Obligation	New Capital	$76.8	$68.5	$145.3
Total - FY 2027-28		**$110.3**	**$89.7**	**$200.0**
FY 2030-31				
Certificate of Participation (COP)/Revenue	New Capital	$99.6	$68.1	$167.7
	Replacement	$180.0	$40.0	$220.0
General Obligation	New Capital	$171.7	$283.9	$455.6
Total - FY 2030-31		**$451.3**	**$392.0**	**$843.3**

Irvine Ranch Water District

7

7

PROPOSED CONNECTION FEES AND TAX RATES

Irvine Ranch Water District

8

ALTERNATIVES FOR CONNECTION FEES

June 30 Finance and Personnel Committee

- Suggested alternative - spreading the increase over two-year rate setting cycle
- Allow for time to make changes previously represented
- Will mitigate spikes in rates (potentially up and down)

Irvine Ranch Water District

9

9

PROPOSED CONNECTION FEES

	Current	Alternative 1		Alternative 2 Recommended	
Improvement District	FY 2024-25	FY 2025-26	FY 2026-27	FY 2025-26	FY 2026-27
111/222	$13,836	$17,295	$17,814	$17,295	$17,814
112/212	$7,981	$11,254	$11,592	$9,856	$12,172
113/213	$10,781	$14,770	$15,214	$14,770	$15,214
125/240	$8,568	$10,775	$11,099	$10,775	$11,099
125/225	$8,341	$10,426	$10,739	$10,426	$10,739
153/253	$3,678	$4,487	$4,622	$4,156	$4,696
153/253 PA 30	$10,482	$12,788	$13,172	$11,845	$12,200
256 OPA	$7,630	$8,622	$8,881	$8,622	$8,881
185/285	$7,175	$14,350	$14,781	$14,350	$14,781
188/288	$5,358	$11,734	$12,086	$11,734	$12,086

Irvine Ranch Water District

10

10

PROPOSED TAX RATES

	Current	Proposed	
Improvement District	FY 2024-25	FY 2025-26	FY 2026-27
112/212	$0.0475	$0.0475	$0.0475
113/213	$0.0990	$0.0990	$0.0990
125/225	$0.0280	$0.0280	$0.0280
125/240	$0.0280	$0.0150	$0.0150
153/253	$0.0220	$0.0220	$0.0220
185/285	$0.0218	$0.0218	$0.0218
188/288	$0.0394	$0.0330	$0.0300

Tax rate adjustments reduced to match annual debt service.

Irvine Ranch Water District

11

11

STAFF RECOMMENDATION

That the Board approve of the attached resolutions setting connection fees and property taxes for Fiscal Year 2025-26 and Fiscal Year 2026-27.

Irvine Ranch Water District

12

12

Exhibit "E"

RESOLUTION NO. 2025-

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, 2025)

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. 2025- approved and adopted amended "Rules and Regulations of Irvine Ranch Water District for Water, Sewer, Recycled Water, and Natural Treatment System Service effective June 9, 2025 ("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 XIIIB 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 XIIID 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, 2025.

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 14, 2025.

_____
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. 2025-

RESOLUTION OF THE BOARD OF DIRECTORS OF
IRVINE RANCH WATER DISTRICT
ESTABLISHING AD VALOREM TAX REVENUES FOR
FISCAL YEAR 2025-26

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 2025-26 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 XIIIB 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 XIIIB 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 XIIIB.

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 2025-26 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 2025-26 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 2025-26 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 2025-26 is 0.0065 percent (0.0000650) 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 2025-26 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 2025-26 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 2025-26 is 0.02590 percent (0.0002590) 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 2025-26 is 0.00710 percent (0.0000710) 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 2025-26 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 2025-26 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 2025-26 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 2025-26 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 2025-26 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 2025-26 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 2025-26 are in compliance with the provisions of Article XIIIB 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 (l) 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 14, 2025

_____
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. 2025-

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 2025-26 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 XIIIB 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 XIIIB 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 2025-26 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 deemed 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 XIIIB 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 XIIIB, 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 14, 2025.

_____
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]	2025-26 Allocation of 1% General Tax Revenue	ID or Area (Sewer)	2002 Pledge Formula Allocation of 1% General Tax Revenue [a]	2025-26 Allocation of 1% General Tax Revenue
112	0	0	212	0	0
113	0	0	213	0	0
125[b] [c]	17%	10%	225[d] [e]	23%	28%
153	0	0	240	3%	1%
154	0	0	252	0	0
185	0	0	253	0	0
188	0	0	288	0	0
111	0	17%	222	0	11%

Fund	Allocation of 1% Revenue, Per 2025-26 Capital Budget Resolution
Replacement Fund	33%
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.

IRVINE RANCH WATER DISTRICT
SCHEDULE OF RATES AND CHARGES

Irvine Ranch Water District

Effective July 1, ~~2024~~2025

Table of Contents

SECTION 1: WATER SERVICE 4

1.1 MONTHLY WATER SERVICE CHARGE 4
1.1.1 Residential, Commercial, Industrial, Public Authority, Landscape and Temporary Usage Customers 4
1.2 PRIVATE FIRE PROTECTION SERVICE 5
1.2.1 Monthly Service Charge 5
1.2.2 ~~Fire Hydrant Change~~ Fire Flow Testing 5
1.2.3 Private Fire Protection Service Water Usage 5
1.3 COMMODITY CHARGES 6
1.3.1 Potable Water 6
1.3.1.1 Residential detached, condo attached and detached, and apartment dwelling units 6
1.3.1.2 Commercial, industrial, public authority, and non-residential mixed usage 6
1.3.1.3 Landscape/Non-agricultural irrigation 6
1.3.1.4 Agricultural irrigation 6
1.3.2 Untreated Water 7
1.3.2.1 Untreated and Santiago Aqueduct Commission (SAC) water 7
1.3.2.2 Landscape irrigation 7
1.3.3 Recycled Water 8
1.3.3.1 Landscape irrigation 8
1.3.3.2 Landscape irrigation recycled loan customers 8
1.3.3.3 Commercial and industrial 8
1.3.3.4 Commercial and industrial loan customers 8
1.3.3.5 Agricultural irrigation* 8
1.4 WATER BUDGETS AND VARIANCES 9
1.4.1 Base Water Budgets For Commodity Charges 9
1.4.2 Water Budget Variances 10
1.4.2.1 Justifications for variances 10
1.4.2.2 Variance limitations 10
1.4.2.3 Water budget variance impact 10
1.5 PUMPING SURCHARGES 11
1.5.1 Potable Water Pumping Surcharges 11
1.5.2 Recycled Water Pumping Surcharges 11
1.6 TEMPORARY WATER SERVICE CONNECTION 12
1.6.1 Monthly Service Charge 12
1.6.2 Commodity Charge 12
1.6.3 Meter and Backflow Deposits 12
1.6.4 Materials For Repairing Damaged Construction Meters 12
1.6.5 High Lines For Redevelopment 12
1.7 NEW ACCOUNT FEES AND SECURITY DEPOSITS FOR WATER SERVICE 13
1.7.1 Service Establishment Fee 13
1.7.2 Residential Service Deposit 13
1.7.3 Non-Residential Service Deposit 13
1.8 OTHER WATER SYSTEM CHARGES 14
1.8.1 Delinquency Charges 14
1.8.2 Non-Sufficient Funds Checks 14
1.8.3 Service Restoration Charges 14
1.8.4 Dispatch Charge 14
1.8.5 Tampering 14
1.8.6 Non-Compliance Charges For Illegal Connections 14
1.8.7 Backflow Testing 14
1.9 WATER SHORTAGE CONTINGENCY PLAN (WSCP) RATES 15

SECTION 2: SEWER 16

2.1 MONTHLY SEWER SERVICE CHARGE 16
2.1.1 Residential (Single Family And Multi-Family Dwelling Units) 16
2.1.1.1 Collection and treatment 16
2.1.1.2 Collection Only 16
2.1.1.3 Treatment Only 16
2.1.2 Non-Residential (Commercial, Industrial, and Institutional) 16
2.1.2.1 Collection and Treatment 17

2.1.2.2 Collection Only....17
2.1.2.3 Treatment Only....17
2.2 OTHER SEWER SYSTEM CHARGES....18
2.2.1 Alternative Service Charges....18
2.2.2 Charges For Noncompliance With Permit Conditions....18
2.2.2.1 Minor violation....18
2.2.2.2 Significant noncompliance or significant violation....18
2.2.2.3 Batch dump or slug load....18
2.2.2.4 Probation orders....18
2.2.2.5 Appeals to the Board of Directors....18
2.3 FATS, OILS, AND GREASE (FOG) CONTROL PROGRAMS....19
2.3.1 FOG Wastewater Discharge Permit....19
2.3.2 Special Services....19
2.3.2.1 FOG Plan check....19
2.3.2.2 Additional plan check....19
2.3.2.3 Compliance follow-up inspection....19
2.3.2.4 Enforcement....19
2.3.2.5 Special study....19
2.3.2.6 FOG-related private lateral sewage discharge response....20
2.3.3 Special Purpose Discharger Service Charges....20
2.3.4 Discharge Limits....20

SECTION 3: DEVELOPER SERVICES....21

3.1 WATER CONNECTION FEES....21
3.1.1 Residential ~~Density – DU/AC~~....21
3.1.2 Commercial, Industrial, and Public Authority....21
3.1.3 Parks and Religious Organizations....21
3.1.4 K-12 Schools (Public and Private)....21
3.2 OTHER WATER CONNECTION CHARGES....22
3.2.1 High Volume User Connection Fee – Non-Residential....22
3.2.2 Redevelopment Water Connection Fees....22
3.2.3 Meter Size and Cost....22
3.2.4 Meter/Service Modifications by District – Residential Only....23
3.2.4.1 Meter/Service Modifications....23
3.2.4.2 Quote request....23
3.2.4.3 Additional requirements:....23
3.2.5 Water System Plan Check and Inspection Fees....23
3.2.5.1 Plan check deposit....23
3.2.5.2 Plan check and inspection fees....23
3.2.5.3 Inspection overtime rates....24
3.2.5.4 Public/Private Utilities and Agencies....24
3.2.6 Interim Water Service Charge – New Development....24
3.3 SEWER CONNECTION FEES....25
3.3.1 Residential ~~Density – DU/AC~~....25
3.3.2 Commercial, Industrial, and Public Authority....25
3.3.3 Parks and Religious Organizations....25
3.3.4 K-12 Schools (Public and Private)....25
3.4 OTHER SEWER CONNECTIONS CHARGES....26
3.4.1 Sewer Lateral Installations by District....26
3.4.2 High Volume User Connection Fee – Non-Residential....26
3.4.3 Redevelopment Sewer Connection Fees....27
3.4.4 Sanitary Sewer System Plan Check and Inspection Fees....27
3.4.4.1 Plan check deposit....27
3.4.4.2 Plan check and inspection Fee....27
3.4.4.3 Inspection overtime rates....27
3.4.5 District Closed Circuit Television Inspection Charges....27
3.4.5.1 Initial TV inspection fee....27
3.4.5.2 Reinspection fee....27
3.4.5.3 Cancellation fee....28
3.4.5.4 Optional developer TV inspection....28

EXHIBIT: B HISTORY OF REVISIONS TO SCHEDULE OF RATES AND CHARGES....29

Section 1: Water Service

1.1 Monthly Water Service Charge

1.1.1 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	$ 14.90
3/4" Disc	3/4-30	$22.35
1" Disc	3-50	$37.25
1 1/2" Disc	2-120	$89.40
2" Disc	2 1/2-160	$119.20
2" Turbo	1-250	$186.25
3" Turbo	2 1/2-650	$484.25
4" Turbo	2-1250	$931.25
6" Turbo	2 1/2-2500	$1,862.50
8" Turbo	4-3500	$2,607.50
10" Turbo	5-7000	$5,215.00
6" Magnetic Meter	1600-2800	$2,153.80
8" Magnetic Meter	2000-5000	$3,705.65
6" Propeller	90-900	$670.50
8" Propeller	100-1200	$894.00
10" Propeller	1600-2000	$1,192.00
12" or 14" Propeller	2000-3500	$1,639.00
16", 18", or 20" Propeller	3500-5500	$2,831.00
4" Omni F2*	3/4-1250	$745.00
6" Omni F2*	1 1/2-2000	$1,490.00
8" Omni F2*	2 1/2-3500	$2,607.50
1 1/2" Single Jet	2-100	$74.50
2" Single Jet	2 1/2-160	$119.20
6" Single Jet	125-1000	$745.00
3" turbo temporary construction meter with backflow	2 1/2-650	514.65

*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.

1.2 Private Fire Protection Service

1.2.1 Monthly Service Charge

Fireline Size	Monthly Rate
1”	$ 8.10
2”	$ 10.20
3”	$ 14.95
4”	$ 23.15
6”	$ 52.60
8”	$ 103.35
10”	$ 179.75
11”	$ 228.75
12”	$ 285.60

1.2.2 Fire Flow Testing

The District will charge an administration fee for fire flow testing.

Fire flow test $300.00

1.2.3 Private Fire Protection Service Water Usage

Fireline will be allocated one CCF of water usage to allow for routine testing. Any use beyond fire suppression and one CCF for routine testing will be charged the variable water use charge within the Wasteful tier.

1.3 Commodity Charges

1) Rates are based on usage per hundred cubic feet (ccf).
2) 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 using 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.
3) Customers may apply for water budget variances for larger than normal landscaped areas, more people living in the home or special medical needs.
4) The water 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*.

1.3.1 Potable Water

1.3.1.1 Residential detached, condo attached and detached, and apartment dwelling units

Tier	Rate/ccf	Percent of Budget
Low Volume	$2.07	0-40
Base	$2.72	41-100
Inefficient	$7.51	101-140
Wasteful	$18.60	141+

1.3.1.2 Commercial, industrial, public authority, and non-residential mixed usage

Tier	Rate/ccf	Percent of Budget
Base	$2.72	0-100
Wasteful	$18.60	101+

1.3.1.3 Landscape/Non-agricultural irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	$2.07	0-40
Base	$2.72	41-100
Inefficient	$7.51	101-140
Wasteful	$18.60	141+

1.3.1.4 Agricultural irrigation

Water supplied under this section shall be used only for the growing or raising of products, in conformity with recognized practices of husbandry or the purposes of commerce, trade, or industry, of agricultural or floricultural products.

1) Products must be produced for (1) human consumption or for the market or (2) the feeding of fowl or livestock produced for human consumption or for the market.

2) Such products must be grown or raised on parcels of land having an area of not less than five acres used exclusively for that purpose.

Rate/ccf	Per Acre Foot
$3.92	$1,707.55

1.3.2 Untreated Water

1.3.2.1 Untreated and Santiago Aqueduct Commission (SAC) water

Type	Rate/ccf	Per Acre Foot
Agricultural*	$2.28	$993.17
Non-Agricultural	$2.05	$892.98

* Agricultural use as described in section 1.2.1.6

1.3.2.2 Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	$1.38	0-40
Base	$2.39	41-100
Inefficient	$5.43	101-140
Wasteful	$9.93	141+

1.3.3 Recycled Water

1.3.3.1 Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	$1.38	0-40
Base	$2.39	41-100
Inefficient	$5.43	101-140
Wasteful	$9.93	141+

1.3.3.2 Landscape irrigation recycled loan customers

Tier	Rate/ccf	Percent of Budget
Low Volume	$2.07	0-40
Base	$2.72	41-100
Inefficient	$7.51	101-140
Wasteful	$18.60	141+

1.3.3.3 Commercial and industrial

Tier	Rate/ccf	Percent of Budget
Base	$1.38	0-100
Wasteful	$9.93	101+

1.3.3.4 Commercial and industrial loan customers

Tier	Rate/ccf	Percent of Budget
Base	$2.72	0-100
Wasteful	$18.60	101+

1.3.3.5 Agricultural irrigation*

Rate/ccf	Per Acre Foot
$2.04	$888.62

* Agricultural use as described in section 1.3.1.4

1.4 Water Budgets and Variances

1.4.1 Base Water 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, Public Authority, and mixed non-residential Use			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 0.8

1.4.2 Water 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.

1.4.2.1 Justifications for variances

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

1) 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.
2) 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.
3) Medical needs
   Approval is contingent upon medical documentation.
4) Increased budget will be determined on a case-by-case basis and based on the type of medical need.
5) Licensed care facilities (in a residential dwelling unit)
   A current license from appropriate regulatory agency will be required.
   a. A licensed 24-hour care facility will be provided budget increases based on the IU x 0.8 for each additional resident.
   b. A licensed day care facility (not 24-hour) will be provided budget increases based on the IU x 0.5 for each additional person.
6) Additional budget for medical reasons will be determined on a case-by-case basis.
7) Fire control zones
   Adjustments to budgets will be determined by the District based upon relevant factors such as area, slope, planting material, etc.
8) 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.
9) 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.
10) 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.

1.4.2.2 Variance limitations

1) 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.
2) 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.

1.4.2.3 Water budget variance impact

1) Residential
   Approved variances will extend each tier of the residential structure by a percentage.
2) 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.

1.5 Pumping Surcharges

1) A pumping surcharge will be added to the variable water usage charge for customers in locations that cause the District to incur additional pumping costs to supply their water. Customers are assigned to an area depending upon the average cost to pump water to serve their location.

2) The surcharge is based upon prevailing energy costs.

1.5.1 Potable Water Pumping Surcharges

Area Name	Surcharge/ccf
Area 1	$0.44
Area 2	$0.79
Area 3	$1.06
Area 4	$2.03

1.5.2 Recycled Water Pumping Surcharges

Area Name	Surcharge/ccf
Area A	$0.27
Area B	$0.43
Area C	$0.63

1.6 Temporary Water Service Connection

1.6.1 Monthly Service Charge

See Chart in section 1.1.1.

1.6.2 Commodity Charge

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

Potable	$3.41
Recycled	$1.98

1.6.3 Meter and Backflow Deposits

A deposit equal to the replacement cost of the construction meter and/or backflow device 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 or backflow devices will result in forfeiture of deposit.

Size	Cost
1”, 1-1/2”, 2” Disc	$ 1,000.00
3” Turbo T2 & H2	2550.00
4” Turbo	2,600.00
6” Turbo	4,680.00
8” Turbo	7,930.00
10” Turbo	11,750.00
Backflow Device	871.00

1.6.4 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 B207	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

1.6.5 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.

1) 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.
2) 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.

1.7 New Account Fees and Security Deposits for Water Service

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

1.7.1 Service Establishment Fee

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

Service establishment fee $30.00

1.7.2 Residential Service Deposit

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

Residential service deposit $75.00

1.7.3 Non-Residential Service Deposit

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

Non-residential service deposit $125.00

1.8 Other Water System Charges

1.8.1 Delinquency Charges

1) 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:
2) 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%.

1.8.2 Non-Sufficient Funds Checks

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

Return check Fee	$20.00

1.8.3 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. Certain exceptions may apply to the reconnection fee amount.

Reconnection fee	$ 57.00 - 78.00
After-hours reconnection fee	$172.00 - 208.00

1.8.4 Dispatch Charge

When an IRWD vehicle is dispatched for services outside of normally scheduled operations a dispatch charge may be assessed. Such activities may include, but are not limited to, same day and after hour start services and meter tampering investigations. Certain exceptions may apply to the dispatch charge amount.

Dispatch charge	$ 78.00
After-hours Dispatch Charge	$208.00

1.8.5 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.

1.8.6 Non-Compliance Charges For Illegal Connections

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

1.8.7 Backflow Testing

Backflow Testing is required in compliance with the Cross Connection Control Policy Handbook for every IRWD backflow installation on Temporary Construction Meters. Backflows are to be tested at installation, when they are repaired, and when subsequently requested by the customer to be relocated.

Backflow Testing Fee - $100

1.9 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 6 levels of water shortage.

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.

Tiers	***WSCP Levels Commodity Rates***					
	1	**2**	**3**	**4**	**5**	**6**
	Up to 10%	11-20%	21-30%	31-40%	41-50%	Over 51%
Low Volume	$2.08	$2.09	$2.10	$2.11	$2.14	$2.17
Base	$2.78	$2.87	$2.93	$3.05	$3.26	$3.50
Inefficient	$7.49	$7.61	$7.67	$7.46	$7.88	$8.82
Wasteful	$19.42	$20.25	$21.20	$22.53	$24.96	$28.36

These commodity rates 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

2.1 Monthly Sewer Service Charge

2.1.1 Residential (Single Family And Multi-Family Dwelling Units)

1) 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.

2) 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.

2.1.1.1 Collection and treatment

1) The monthly sewage service charge is 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.

2) Customers with less than a full calendar year of history are charged the 90% rate.

Average Monthly Water Use		Rate	Monthly Sewer Service Charge per Unit
Over 1,000 cubic feet	(>10.0 ccf)	100%	$43.45
501-1,000 cubic feet	(5.01 – 10.0 ccf)	90%	$37.00
Under 500 cubic feet	(<5.0 ccf)	75%	$28.80

2.1.1.2 Collection Only

Assumed Monthly Water Use	Rate	Monthly Sewer Service Charge per Unit
Over 1,000 cubic feet	100%	$13.05

2.1.1.3 Treatment Only

Assumed Monthly Water Use	Rate	Monthly Sewer Service Charge per Unit
Over 1,000 cubic feet	100%	$23.95

2.1.2 Non-Residential (Commercial, Industrial, and Institutional)

1) Quantity charges assume that 90% of non-residential water consumption returns to the sewer.

2) Due to 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.

3) 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.

4) Upon request by the user and at the sole discretion of the District, an alternate service charge may be applied.

5) During construction, prior to occupancy, these rates are applicable.

2.1.2.1 Collection and Treatment

Average Monthly Water Use	Rate
Up to 1,000 cubic feet	$43.45/ Month
Over 1,000 cubic feet	$ 3.94 / ccf

2.1.2.2 Collection Only

Average Monthly Water Use	Rate
Up to 1,000 cubic feet	$13.05 / Month
Over 1,000 cubic feet	$ 1.06 / ccf

2.1.2.3 Treatment Only

Average Monthly Water Use	Rate
Up to 1,000 cubic feet	$23.95 / Month
Over 1,000 cubic feet	$ 2.88 / ccf

2.2 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.

2.2.1 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:

Charge for use = VRv + BRb + SRs

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

Rv = $ 2.077 per hundred cubic feet

Rb = $ 0.495 per pound of BOD

Rs = $ 0.431 per pound of SS

2.2.2 Charges For Noncompliance With Permit Conditions

2.2.2.1 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

2.2.2.2 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

2.2.2.3 Batch dump or slug load

Fee per violation - $550

2.2.2.4 Probation orders

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

Fee per violation - $550

2.2.2.5 Appeals to the Board of Directors

Appeal fee - $500

2.3 Fats, Oils, And Grease (FOG) Control Programs

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.

2.3.1 FOG Wastewater Discharge Permit

FOG wastewater discharge permit fees are pursuant to Rules and Regs 7.13.6(4). These charges shall be incorporated in the monthly sewage service charges.

Food service establishments (FSE), and those FSE that are issued a conditional waiver (CW) by the District, shall pay the FOG wastewater discharge permit fees.

Discharge Permit	Monthly Fee
FSE	$16.40
CW	$ 7.25

2.3.2 Special Services

2.3.2.1 FOG Plan check

The following FOG plan check fees must be paid at the time FOG plans are submitted. For FSE, CW or LFP, all initial plan checks include the initial plan check and up to one revision.

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

Initial Plan Check	$575.00
Permit Issuance and Initial Inspection	275.00
Total =	$850.00

Limited Food Prep (LFP)

Initial Plan Check $575.00

2.3.2.2 Additional plan check

If more than one revision is required, the FSE, CW or LFP will be required to pay additional plan check fees. This subsequent plan check fee includes up to two (2) more revisions.

Additional plan revisions $235

2.3.2.3 Compliance follow-up inspection

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 a fee for the compliance follow-up inspection.

Compliance follow up inspection $315.00

2.3.2.4 Enforcement

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 for each incident.

Enforcement fee $1,150.00 per incident.

2.3.2.5 Special study

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. A special study fee will be required at the time of request by the FSE to the District.

Special study fee $1,000

2.3.2.6 FOG-related private lateral sewage discharge response

If District staff responds to a private lateral sewage discharge (PLSD), an investigation shall be done by District staff. If staff determines that the discharge 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

2.3.3 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 (OC San). Sewage service charges will be based on reported and verified monthly flow to sewer.

Flow Service Charge up to $1,754.41 per million gallons

2.3.4 Discharge Limits

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

Section 3: Developer Services

3.1 Water Connection Fees

3.1.1 Residential

Connection Fees per Dwelling Unit (DU) according to Density (DU/acre[1])

Improvement District	0-5.8 DU/acre[1]	5.9-10.8 DU/acre[1]	10.9-25.8 DU/acre[1]	25.9+ DU/acre[1]
111*	$5,985~~$5,620~~	$5,278 ~~$4,956~~	$4,474 ~~$4,201~~	$3,778 ~~$3,547~~
112	$4,322~~$2,391~~	$4,322 ~~$2,391~~	$4,322 ~~$2,391~~	$4,322 ~~$2,391~~
112a (tax exempt)	$8,685 ~~$4,068~~	$8,685 ~~$4,068~~	$8,685 ~~$4,068~~	$8,685 ~~$4,068~~
113	$5,617~~$1,368~~	$5,617 ~~$1,368~~	$5,617 ~~$1,368~~	$5,617 ~~$1,368~~
125	$4,125~~$3,062~~	$4,125 ~~$3,062~~	$4,125 ~~$3,062~~	$4,125 ~~$3,062~~
153	$1,537~~$1,337~~	$1,537 ~~$1,337~~	$1,537 ~~$1,337~~	$1,537 ~~$1,337~~
153 PA 30	$6,257~~$5,129~~	$6,257 ~~$5,129~~	$6,257 ~~$5,129~~	$6,257 ~~$5,129~~
185	$7,000~~$1,656~~	$7,000 ~~$1,656~~	$7,000 ~~$1,656~~	$7,000 ~~$1,656~~
188	$6,570~~$1,973~~	$6,570 ~~$1,973~~	$6,570 ~~$1,973~~	$6,570 ~~$1,973~~

*All others

3.1.2 Commercial, Industrial, and Public Authority

Connection Fees per ~~AC~~acre

Improvement District	Commercial	Industrial	Public Authority
111*	$33,211 ~~$31,184~~	$50,582 ~~$47,495~~	$33,211 ~~$31,184~~
112	$25,703 ~~$14,216~~	$25,703 ~~$14,216~~	$25,703 ~~$14,216~~
112a (tax exempt)	$56,428 ~~$26,430~~	$56,428 ~~$26,430~~	$56,428 ~~$26,430~~
113	$106,073 ~~$25,840~~		$106,073 ~~$25,840~~
125	$20,449 ~~$15,181~~	$29,029 ~~$21,551~~	$20,449 ~~$15,181~~
153	$10,278 ~~$8,937~~	$14,588 ~~$12,685~~	$10,278 ~~$8,937~~
PA 30	$31,051 ~~$25,452~~	$44,079 ~~$36,130~~	$31,051 ~~$25,452~~
185	$32,700 ~~$7,736~~	$32,700 ~~$7,736~~	$32,700 ~~$7,736~~
188	$25,951 ~~$7,793~~	$25,951 ~~$7,793~~	$25,951 ~~$7,793~~

*All others

3.1.3 Parks and Religious Organizations

Connection Fees per Fixture Unit[1]

Improvement District	Indoor Water Use	Outdoor Water Use
111*	$104.00 ~~$97.65~~	$366.02 ~~$343.68~~
125	$89.04 ~~$66.10~~	$312.02 ~~$231.64~~
153	$34.21 ~~$29.75~~	$119.89 ~~$104.25~~
PA 30	$103.27 ~~$84.65~~	$361.96 ~~$296.69~~
185	$293.95 ~~$69.24~~	$1,027.88 ~~$243.17~~
188	$129.67 ~~$38.94~~	$456.14 ~~$136.98~~

*All others

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3.1.4 K-12 Schools (Public and Private)

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

Improvement District	Indoor Primary / Intermediate	Indoor Secondary	Irrigation
111*	$8,197 ~~$7,697~~	$10,991 ~~$10,320~~	$340 ~~$319~~
125	$7,002 ~~$5,198~~	$9,401 ~~$6,979~~	$303 ~~$225~~
153	$2,690 ~~$2,339~~	$3,610 ~~$3,139~~	$107 ~~$93~~
PA 30	$8,122 ~~$6,657~~	$10,906 ~~$8,939~~	$327 ~~$268~~
185	$22,069 ~~$5,221~~	$30,963 ~~$7,325~~	$964 ~~$228~~
188	$11,861 ~~$3,562~~	$15,874 ~~$4,767~~	$496 ~~$149~~

*All others

[1] AC = Gross acreage excluding private parks. See Section 3.1.3 for park connection fees.
~~[1]~~[2] Calculated per Uniform Plumbing Code.

3.2 Other Water Connection Charges

3.2.1 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. Fees will be calculated using the following methodology.

High Volume Water User Connection Fee = $[\text{ADD}_{dw} - (AC\ x\ NRWUF)]\ x\ \frac{\$1,\cancel{482,199}537,040}{646,320\ GPD}$

Non-Residential Water Use Factor (*NRWUF*):

Land Use Category	*NRWUF* (GPD/ Acre)
Commercial/Public Authority	2,000
Industrial	4,000
UCI	Special Contract

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.

3.2.2 Redevelopment Water Connection Fees

Redevelopment connection fees will be calculated using the following methodology.

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.
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.
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.

3.2.3 Meter Size and Cost

	Meter Size	Min/Max GPM	Cost of Meter
Fireline Bypass Meter	5/8" x 3/4" Disc	1/2 – 20	$80
Base on Demand Commercial/Residential/ Landscaping Irrigation	Full 3/4" Disc	3/4 – 30	$90
	1" Disc	1 – 50	$160
	1 – 1/2" Disc	2 – 100	$350
	2" Disc	2.5 – 160	$590
	2" Turbo	1.5 – 250	$1,090
	3" Turbo	2.5 – 650	$1,530
	4" Turbo	3 – 1,250	$3,150
	6" Turbo	4 – 2,500	$5,750
	8" Turbo	5 – 3,500	Verify cost & availability
	10" Turbo	6 – 5,500	Verify cost & availability

3.2.4 Meter/Service Modifications by District – Residential Only

3.2.4.1 Meter/Service Modifications

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.
2) Replace (downsize or upsize) domestic and recycled water meters/service line up to 2-inch in size for residential projects.

3.2.4.2 Quote request

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 3.2.3 and any additional parts required for project and labor required for installation. District meter quotes are valid for 30 days.

1) A connection fee will apply for any previously undeveloped parcel (See section 3.1).
2) When payment is received, a work order will be issued to District staff to begin coordination and installation.
3) Easements will be required for any facilities located outside of the public right of way.

3.2.4.3 Additional requirements:

1) 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.
2) Any private-side (downstream of the water meter) modifications or repairs are the sole responsibility of the customer. Any required backflow device shall be installed and maintained by the customer.
3) If for any reason the customer chooses to change back to the original size meter, all installation costs would once again apply.
4) 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.
5) The District will not provide quotes for non-residential projects.
6) For further information, see Development Services Procedural Guidelines document which can be found at https://www.irwd.com/doing-business/engineering.

3.2.5 Water System Plan Check and Inspection Fees

3.2.5.1 Plan check deposit

A non-refundable deposit shall be submitted when requesting the first plan check. Any remaining fees shall be paid prior to final approval of the plans.

Plan check deposit	5% of the estimated cost

3.2.5.2 Plan check and inspection fees

1) 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.

Installation of a 1" or 2 " Service	$4,000.00
Removal of a 1", 2", or Fire Service	$3,000.00
Installation of Fire DCBA or Fire Hydrants	$5,000.00
Installation of Recycled Water Hydrants	$5,000.00
Temporary Construction Connections	$5,000.00

2) PC&I fees for Natural Treatment System shall be calculated as 5% of the bondable cost or a minimum of $30,000.

3.2.5.3 Inspection overtime rates

Business Days	6AM-7AM and 4PM-9PM	$300/Hour
Non-Business Days	6AM-9PM	$300/Hour
After Hours	9PM-6AM	$460/Hour

3.2.5.4 Public/Private Utilities and Agencies

Plan check and inspection fees are determined on a case-by-case basis. Projects with significant impacts to IRWD facilities located within IRWD easements or property may require design review and inspection fees that will be calculated at the time of plan submittal. Please contact Development Services Department or email plancheck@irwd.com for more information.

Minimum fee $2,500 per plan.

3.2.6 Interim Water Service Charge – New Development

Builders and developers will be charged a one-time fee for water service directly related to the vertical construction process of homes.

Interim service water charge $43.15 per connection

1) The charge applies only in a new tract and/or development for the period after in-tract pipelines, service mains and sewer pipelines have been connected to the District's water system.

2) 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.

3) Connection methods and determination of the appropriate uses of unmetered water is at the sole discretion of the District.

4) 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.

5) Any connection practice that could pose a risk to public health resulting from a backflow condition is prohibited.

6) Failure to properly connect using a meter to the District's Distribution System will subject the builder/developer to non-compliance charges.

7) 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.

3.3 Sewer Connection Fees

3.3.1 Residential

Connection Fees per Dwelling Unit (DU) according to Density (DU/acre[1])

Improvement District	0-5.8 DU/acre[1]	5.9-10.8 DU/acre[1]	10.9-25.8 DU/acre[1]	25.9+ DU/acre[1]
(222) *	$11,310 ~~$9,978~~	$10,065 ~~$8,880~~	$8,285 ~~$7,310~~	$6,535 ~~$5,767~~
212	$6,932 ~~$5,590~~	$6,932 ~~$5,590~~	$6,932 ~~$5,590~~	$6,932 ~~$5,590~~
212a (tax exempt)	$13,926 ~~$10,614~~	$13,926 ~~$10,614~~	$13,926 ~~$10,614~~	$13,926 ~~$10,614~~
213	$9,153 ~~$9,413~~	$9,153 ~~$9,413~~	$9,153 ~~$9,413~~	$9,153 ~~$9,413~~
240	$6,650 ~~$5,506~~	$6,650 ~~$5,506~~	$6,650 ~~$5,506~~	$6,650 ~~$5,506~~
225	$6,301 ~~$5,279~~	$6,301 ~~$5,279~~	$6,301 ~~$5,279~~	$6,301 ~~$5,279~~
253	$2,950 ~~$2,341~~	$2,950 ~~$2,341~~	$2,950 ~~$2,341~~	$2,950 ~~$2,341~~
253 PA 30	$6,531 ~~$5,353~~	$6,531 ~~$5,353~~	$6,531 ~~$5,353~~	$6,531 ~~$5,353~~
256	$8,622 ~~$7,630~~	$8,622 ~~$7,630~~	$8,622 ~~$7,630~~	$8,622 ~~$7,630~~
285	$7,350 ~~$5,519~~	$7,350 ~~$5,519~~	$7,350 ~~$5,519~~	$7,350 ~~$5,519~~
288	$5,164 ~~$3,385~~	$5,164 ~~$3,385~~	$5,164 ~~$3,385~~	$5,164 ~~$3,385~~
OPA1 (Ridgeline)	$9,775 ~~$7,820~~	$9,775 ~~$7,820~~	$9,775 ~~$7,820~~	$9,775 ~~$7,820~~
*All Others				

3.3.2 Commercial, Industrial, and Public Authority

Connection Fees Per ~~AC[1]~~acre [1]

Improvement District	Commercial	Industrial	Public Authority
(222) *	$63,420 ~~$55,926~~	$110,647 ~~$97,572~~	$63,420 ~~$55,926~~
212	$42,894 ~~$34,592~~	$42,894 ~~$34,592~~	$42,894 ~~$34,592~~
212a (tax exempt)	$83,139 ~~$63,368~~	$83,139 ~~$63,368~~	$83,139 ~~$63,368~~
213	$40,414 ~~$41,535~~		$40,414 ~~$41,535~~
240	$30,370 ~~$25,141~~		$30,370 ~~$25,141~~
225	$25,275 ~~$21,168~~	$29,899 ~~$25,041~~	$25,275 ~~$21,168~~
253	$13,845 ~~$11,058~~	$22,975 ~~$18,351~~	$13,845 ~~$11,058~~
253 PA 30	$29,119 ~~$23,868~~	$48,318 ~~$39,605~~	$29,119 ~~$23,868~~
285	$14,691 ~~$11,029~~	$14,691 ~~$11,029~~	$14,691 ~~$11,029~~
288	$20,376 ~~$13,361~~	$20,376 ~~$13,361~~	$20,376 ~~$13,361~~
*All Others			

3.3.3 Parks and Religious Organizations

Connection Fees Per Fixture Unit[1]

Improvement District	All Projects
(222) *	$701.65 ~~$618.74~~
240	$451.85 ~~$374.05~~
225	$396.13 ~~$331.77~~
253	$178.00 ~~$142.17~~
253 PA 30	$822.39 ~~$374.09~~
288	$135.22 ~~$88.67~~
*All others	

3.3.4 K-12 Schools (Public and Private)

Connection Fees per 100 Students Based on Max Daily Attendance

Improvement	Primary or Intermediate	Secondary
(222) *	$33,248 ~~$29,319~~	$44,336 ~~$39,097~~
240	$21,356 ~~$17,679~~	$28,477 ~~$23,574~~
225	$18,612 ~~$15,588~~	$24,816 ~~$20,784~~
253	$8,362 ~~$6,679~~	$11,150 ~~$8,906~~
253 PA 30	$21,443 ~~$17,576~~	$28,592 ~~$23,436~~
288	$6,507 ~~$4,267~~	$8,673 ~~$5,687~~
*All others		

[1] AC= Gross acreage excluding private parks. See Section 3.3.3 for park connection fees.

~~[1]~~[2] Calculated per Uniform Plumbing Code

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3.4 Other Sewer Connections Charges

3.4.1 Sewer Lateral Installations by District

The District does not install sewer laterals. Please email plancheck@irwd.com for questions on submittal requirements.

3.4.2 High Volume User Connection Fee – Non-Residential

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

Sewer High Volume User Connection Fee = [ADD_{ss} – (Acreage x NFSUF)] x $~~22.19~~27.74/~~Gallon~~GPD

Non-Residential Sewer Use Factor (NRSUF):

Land Use Category	NRSUF (GPD/ Acre)
Commercial/Public Authority	1,300
Industrial	2,600
UCI	Special Contract

Definitions:

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

3.4.3 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 (and estimated sewer demand for high volume users, if applicable) utilizing current rates and charges;
2) Calculate existing development connection fee credit based on existing land use type (and existing sewer demand 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.
4) No refunds will be given if the credit is greater than the connection fee.

3.4.4 Sanitary Sewer System Plan Check and Inspection Fees

3.4.4.1 Plan check deposit

A non-refundable deposit shall be submitted when requesting the first plan check. Any remaining fees shall be paid prior to final approval of the plans

Plan check deposit	5% of the estimated cost

3.4.4.2 Plan check and inspection Fee

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.

3.4.4.3 Inspection overtime rates

Business Days	6AM-7AM and 4PM-9PM	$300/Hour
Non-Business Days	6AM-9PM	$300/Hour
After Hours	9PM-6AM	$460/Hour

3.4.5 District Closed Circuit Television Inspection Charges

3.4.5.1 Initial TV inspection fee

A fee 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.

1) The District will provide the special camera equipment and manpower to fulfill this inspection requirement
2) 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.

Initial TV inspection fee	$0.85 per linear foot

3.4.5.2 Reinspection fee

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) 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.
2) District fees for re-televising corrective work will be a flat set-up fee plus a fee per linear foot of sewer line reinspected measured centerline to centerline of manholes.

TV Inspection Fee	$250.00 per inspection
	$0.85 per linear foot

3.4.5.3 Cancellation fee

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 a cancellation fee prior to the date of the rescheduled television inspection.
2) A rescheduled inspection is to be made through the District's project inspection division.

Cancellation fee $250.00

3.4.5.4 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 an inspection fee plus a fee per linear foot of sewer line inspected measured centerline to centerline of manholes.

TV Inspection Fee	$150.00 per inspection
	$0.85 per linear foot

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	Increase	07-10-78
08-28-78	1978-154	Rescind 1978-135	Increase Connection Fees	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	Increase Connection Fees	07-30-79
06-23-80	1980-28	Rescind 1979-41	Increase	07-01-80
08-25-80	1980-49	Rescind 1980-28	Increase Connection Fees	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	Increase	07-13-81
07-13-81	1981-132	Rescind 1981-103	Increase Connection Fees	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	Delinquency Charges	10-01-82
11-22-82	1982-67	Rescind 1981-61	High-rise Connection Fees	12-01-82
06-27-83	1983-116	Rescind 1982-67	Increase	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	Change Delinquency Charge	10-01-84
01-28-85	1985-2	Rescind 1984-43	Lower Sewer Rates	02-01-85
02-25-85	1985-7	Rescind 1985-2	High Volume Connection Fee	02-25-85
03-25-85	1985-31	Rescind 1985-7	Reduce Connection Fees I.D. 103 & 3(203)	03-25-85
06-24-85	1985-37	Rescind 1985-31	Decrease Water & Sewer Chgs. Change Recycled Landscape Charge	07-01-85
12-16-85	1985-115	Rescind 1985-37	Decrease Sewer Charges	01-01-86
06-23-86	1986-28	Rescind 1985-115	Decrease Sewer Charges	07-01-86
03-23-87	1987-11	Rescind 1986-28	High Volume Connection Fees	04-01-87

Continued

DATE ADOPTED	RESOLUTION	REVISION		EFFECTIVE DATE
06-22-87	1987-27	Rescind 1987-11	Increase R-W; Nonpotable Ag	07-01-87
08-10-87	1987-44	Rescind 1987-27	Reduce Connection Fees I.D.'s 103,3(203), 102(120)121 & 106(160)161	07-10-87
09-28-87	1987-49	Rescind 1987-44	Industrial Waste Program	10-01-87
01-25-88	1988-18	Rescind 1987-49	Add Portola Hills Sewer Serf. Add Water Pumping Surcharge	02-01-88
06-27-88	1988-61	Rescind 1988-18	Reduce Monthly Sewer Charge	07-01-88
08-22-88	1988-66	Rescind 1988-61	Adjust Connection Fees	08-23-88
06-26-89	1989-38	Rescind 1988-66	Reduce Monthly Sewer Charge Reduce Recycled Landscape Increase Untreated and Recycled Ag Rates	07-01-89
08-28-89	1989-58	Rescind 1989-38	Adjust Connection Fees	08-28-89
06-26-90	1990-20	Rescind 1989-58	Reduce Monthly Sewer Charge Reduce Untreated and Recycled Ag Rates	07-01-90
07-23-90	1990-24	Rescind 1990-20	Adjust Connection Fees	07-23-90
01-28-91	1991-05	Rescind 1990-24	Eliminate High Rise and Adjust Connection Fees Add Excessive Use Surcharge	02-01-91
04-22-91	1991-09	Rescind 1991-05	Ascending Block Rate Structure and Request for Variance	06-01-91
05-28-91	1991-13	Rescind 1991-9	Commodity Rates for Landscape Customers	06-01-91
06-10-91	1991-19	Rescind 1991-13	Commodity Rates for Ag., Untreated Landscape, Portola Hills Sewer Rates and Coastal Recycled Rates	07-01-91
07-12-91	1991-37	Rescind 1991-19	Adjust Connection Fees	07-12-91
10-28-81	1991-46	Rescind 1991-37	Increase Ag Water Rate	10-28-91
04-30-92	1992-12	Rescind 1991-46	Modify Ascending Block Rate Structure	04-30-92
06-22-92	1992-22	Rescind 1991-13	Modify Ascending Block Rate Structure	07-02-92
09-28-92	1992-40	Rescind 1992-22	Adjust Connection Fees	09-28-92
01-25-93	1993-3	Rescind 1992-40	Landscape Irrigation Rates	02-01-93
03-04-93	1993-8	Rescind 1993-3	Modify Ascending Block Rate Structure	04-01-93
06-28-93	1993-22	Rescind 1993-8	Increase Water Rate and Reduce Monthly Sewer Charge	07-01-93
07-28-93	1993-26	Rescind 1993-22	Decrease Water Rates	08-01-93
09-13-93	1993-29	Rescind 1993-26	Adjust Connection Fees	09-14-93

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	07/26/2016

Fees

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
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	FY 2022-23 Approved Rates	Update Water & Sewer Connection Fees with approved rates	08/01/2022
6/26/2023	2023-9	Rescind 2022-2	Adjustments to Schedule of Rates and Charges	07/01/2023
07/24/2023	2023-12	Partially Modifies 2023-9	Changes to Water & Sewer Connection Fees	08/01/2023
06/26/2023 & 07/24/2023	2023-12	Update with FY 2024-25	Update Schedule of Rates and Charges with approved rates	07/01/2024
06/23/2025	2025-xx	xxxxxxxxxx	xxxxxxxxxxx	07/01/2025

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IRVINE RANCH WATER DISTRICT
SCHEDULE OF RATES AND CHARGES

Irvine Ranch Water District

Effective July 1, ~~2024~~2025

Table of Contents

SECTION 1: WATER SERVICE 4

1.1 MONTHLY WATER SERVICE CHARGE 4
1.1.1 Residential, Commercial, Industrial, Public Authority, Landscape and Temporary Usage Customers 4
1.2 PRIVATE FIRE PROTECTION SERVICE 5
1.2.1 Monthly Service Charge 5
1.2.2 ~~Fire Hydrant Change~~ Fire Flow Testing 5
1.2.3 Private Fire Protection Service Water Usage 5
1.3 COMMODITY CHARGES 6
1.3.1 Potable Water 6
1.3.1.1 Residential detached, condo attached and detached, and apartment dwelling units 6
1.3.1.2 Commercial, industrial, public authority, and non-residential mixed usage 6
1.3.1.3 Landscape/Non-agricultural irrigation 6
1.3.1.4 Agricultural irrigation 6
1.3.2 Untreated Water 7
1.3.2.1 Untreated and Santiago Aqueduct Commission (SAC) water 7
1.3.2.2 Landscape irrigation 7
1.3.3 Recycled Water 8
1.3.3.1 Landscape irrigation 8
1.3.3.2 Landscape irrigation recycled loan customers 8
1.3.3.3 Commercial and industrial 8
1.3.3.4 Commercial and industrial loan customers 8
1.3.3.5 Agricultural irrigation* 8
1.4 WATER BUDGETS AND VARIANCES 9
1.4.1 Base Water Budgets For Commodity Charges 9
1.4.2 Water Budget Variances 10
1.4.2.1 Justifications for variances 10
1.4.2.2 Variance limitations 10
1.4.2.3 Water budget variance impact 10
1.5 PUMPING SURCHARGES 11
1.5.1 Potable Water Pumping Surcharges 11
1.5.2 Recycled Water Pumping Surcharges 11
1.6 TEMPORARY WATER SERVICE CONNECTION 12
1.6.1 Monthly Service Charge 12
1.6.2 Commodity Charge 12
1.6.3 Meter and Backflow Deposits 12
1.6.4 Materials For Repairing Damaged Construction Meters 12
1.6.5 High Lines For Redevelopment 12
1.7 NEW ACCOUNT FEES AND SECURITY DEPOSITS FOR WATER SERVICE 13
1.7.1 Service Establishment Fee 13
1.7.2 Residential Service Deposit 13
1.7.3 Non-Residential Service Deposit 13
1.8 OTHER WATER SYSTEM CHARGES 14
1.8.1 Delinquency Charges 14
1.8.2 Non-Sufficient Funds Checks 14
1.8.3 Service Restoration Charges 14
1.8.4 Dispatch Charge 14
1.8.5 Tampering 14
1.8.6 Non-Compliance Charges For Illegal Connections 14
1.8.7 Backflow Testing 14
1.9 WATER SHORTAGE CONTINGENCY PLAN (WSCP) RATES 15

SECTION 2: SEWER 16

2.1 MONTHLY SEWER SERVICE CHARGE 16
2.1.1 Residential (Single Family And Multi-Family Dwelling Units) 16
2.1.1.1 Collection and treatment 16
2.1.1.2 Collection Only 16
2.1.1.3 Treatment Only 16
2.1.2 Non-Residential (Commercial, Industrial, and Institutional) 16
2.1.2.1 Collection and Treatment 17

2.1.2.2 Collection Only....17
2.1.2.3 Treatment Only....17
2.2 OTHER SEWER SYSTEM CHARGES....18
2.2.1 Alternative Service Charges....18
2.2.2 Charges For Noncompliance With Permit Conditions....18
2.2.2.1 Minor violation....18
2.2.2.2 Significant noncompliance or significant violation....18
2.2.2.3 Batch dump or slug load....18
2.2.2.4 Probation orders....18
2.2.2.5 Appeals to the Board of Directors....18
2.3 FATS, OILS, AND GREASE (FOG) CONTROL PROGRAMS....19
2.3.1 FOG Wastewater Discharge Permit....19
2.3.2 Special Services....19
2.3.2.1 FOG Plan check....19
2.3.2.2 Additional plan check....19
2.3.2.3 Compliance follow-up inspection....19
2.3.2.4 Enforcement....19
2.3.2.5 Special study....19
2.3.2.6 FOG-related private lateral sewage discharge response....20
2.3.3 Special Purpose Discharger Service Charges....20
2.3.4 Discharge Limits....20

SECTION 3: DEVELOPER SERVICES....21

3.1 WATER CONNECTION FEES....21
3.1.1 Residential ~~Density – DU/AC~~....21
3.1.2 Commercial, Industrial, and Public Authority....21
3.1.3 Parks and Religious Organizations....21
3.1.4 K-12 Schools (Public and Private)....21
3.2 OTHER WATER CONNECTION CHARGES....22
3.2.1 High Volume User Connection Fee – Non-Residential....22
3.2.2 Redevelopment Water Connection Fees....22
3.2.3 Meter Size and Cost....22
3.2.4 Meter/Service Modifications by District – Residential Only....23
3.2.4.1 Meter/Service Modifications....23
3.2.4.2 Quote request....23
3.2.4.3 Additional requirements:....23
3.2.5 Water System Plan Check and Inspection Fees....23
3.2.5.1 Plan check deposit....23
3.2.5.2 Plan check and inspection fees....23
3.2.5.3 Inspection overtime rates....24
3.2.5.4 Public/Private Utilities and Agencies....24
3.2.6 Interim Water Service Charge – New Development....24
3.3 SEWER CONNECTION FEES....25
3.3.1 Residential ~~Density – DU/AC~~....25
3.3.2 Commercial, Industrial, and Public Authority....25
3.3.3 Parks and Religious Organizations....25
3.3.4 K-12 Schools (Public and Private)....25
3.4 OTHER SEWER CONNECTIONS CHARGES....26
3.4.1 Sewer Lateral Installations by District....26
3.4.2 High Volume User Connection Fee – Non-Residential....26
3.4.3 Redevelopment Sewer Connection Fees....27
3.4.4 Sanitary Sewer System Plan Check and Inspection Fees....27
3.4.4.1 Plan check deposit....27
3.4.4.2 Plan check and inspection Fee....27
3.4.4.3 Inspection overtime rates....27
3.4.5 District Closed Circuit Television Inspection Charges....27
3.4.5.1 Initial TV inspection fee....27
3.4.5.2 Reinspection fee....27
3.4.5.3 Cancellation fee....28
3.4.5.4 Optional developer TV inspection....28

EXHIBIT: B HISTORY OF REVISIONS TO SCHEDULE OF RATES AND CHARGES....29

Section 1: Water Service

1.1 Monthly Water Service Charge

1.1.1 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	$ 14.90
3/4" Disc	3/4-30	$22.35
1" Disc	3-50	$37.25
1 1/2" Disc	2-120	$89.40
2" Disc	2 1/2-160	$119.20
2" Turbo	1-250	$186.25
3" Turbo	2 1/2-650	$484.25
4" Turbo	2-1250	$931.25
6" Turbo	2 1/2-2500	$1,862.50
8" Turbo	4-3500	$2,607.50
10" Turbo	5-7000	$5,215.00
6" Magnetic Meter	1600-2800	$2,153.80
8" Magnetic Meter	2000-5000	$3,705.65
6" Propeller	90-900	$670.50
8" Propeller	100-1200	$894.00
10" Propeller	1600-2000	$1,192.00
12" or 14" Propeller	2000-3500	$1,639.00
16", 18", or 20" Propeller	3500-5500	$2,831.00
4" Omni F2*	3/4-1250	$745.00
6" Omni F2*	1 1/2-2000	$1,490.00
8" Omni F2*	2 1/2-3500	$2,607.50
1 1/2" Single Jet	2-100	$74.50
2" Single Jet	2 1/2-160	$119.20
6" Single Jet	125-1000	$745.00
3" turbo temporary construction meter with backflow	2 1/2-650	514.65

*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.

1.2 Private Fire Protection Service

1.2.1 Monthly Service Charge

Fireline Size	Monthly Rate
1”	$ 8.10
2”	$ 10.20
3”	$ 14.95
4”	$ 23.15
6”	$ 52.60
8”	$ 103.35
10”	$ 179.75
11”	$ 228.75
12”	$ 285.60

1.2.2 Fire Flow Testing

The District will charge an administration fee for fire flow testing.

Fire flow test $300.00

1.2.3 Private Fire Protection Service Water Usage

Fireline will be allocated one CCF of water usage to allow for routine testing. Any use beyond fire suppression and one CCF for routine testing will be charged the variable water use charge within the Wasteful tier.

1.3 Commodity Charges

1) Rates are based on usage per hundred cubic feet (ccf).
2) 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 using 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.
3) Customers may apply for water budget variances for larger than normal landscaped areas, more people living in the home or special medical needs.
4) The water 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*.

1.3.1 Potable Water

1.3.1.1 Residential detached, condo attached and detached, and apartment dwelling units

Tier	Rate/ccf	Percent of Budget
Low Volume	$2.07	0-40
Base	$2.72	41-100
Inefficient	$7.51	101-140
Wasteful	$18.60	141+

1.3.1.2 Commercial, industrial, public authority, and non-residential mixed usage

Tier	Rate/ccf	Percent of Budget
Base	$2.72	0-100
Wasteful	$18.60	101+

1.3.1.3 Landscape/Non-agricultural irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	$2.07	0-40
Base	$2.72	41-100
Inefficient	$7.51	101-140
Wasteful	$18.60	141+

1.3.1.4 Agricultural irrigation

Water supplied under this section shall be used only for the growing or raising of products, in conformity with recognized practices of husbandry or the purposes of commerce, trade, or industry, of agricultural or floricultural products.

1) Products must be produced for (1) human consumption or for the market or (2) the feeding of fowl or livestock produced for human consumption or for the market.

2) Such products must be grown or raised on parcels of land having an area of not less than five acres used exclusively for that purpose.

Rate/ccf	Per Acre Foot
$3.92	$1,707.55

1.3.2 Untreated Water

1.3.2.1 Untreated and Santiago Aqueduct Commission (SAC) water

Type	Rate/ccf	Per Acre Foot
Agricultural*	$2.28	$993.17
Non-Agricultural	$2.05	$892.98

* Agricultural use as described in section 1.2.1.6

1.3.2.2 Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	$1.38	0-40
Base	$2.39	41-100
Inefficient	$5.43	101-140
Wasteful	$9.93	141+

1.3.3 Recycled Water

1.3.3.1 Landscape irrigation

Tier	Rate/ccf	Percent of Budget
Low Volume	$1.38	0-40
Base	$2.39	41-100
Inefficient	$5.43	101-140
Wasteful	$9.93	141+

1.3.3.2 Landscape irrigation recycled loan customers

Tier	Rate/ccf	Percent of Budget
Low Volume	$2.07	0-40
Base	$2.72	41-100
Inefficient	$7.51	101-140
Wasteful	$18.60	141+

1.3.3.3 Commercial and industrial

Tier	Rate/ccf	Percent of Budget
Base	$1.38	0-100
Wasteful	$9.93	101+

1.3.3.4 Commercial and industrial loan customers

Tier	Rate/ccf	Percent of Budget
Base	$2.72	0-100
Wasteful	$18.60	101+

1.3.3.5 Agricultural irrigation*

Rate/ccf	Per Acre Foot
$2.04	$888.62

* Agricultural use as described in section 1.3.1.4

1.4 Water Budgets and Variances

1.4.1 Base Water 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, Public Authority, and mixed non-residential Use			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 0.8

1.4.2 Water 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.

1.4.2.1 Justifications for variances

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

1) 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.
2) 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.
3) Medical needs
   Approval is contingent upon medical documentation.
4) Increased budget will be determined on a case-by-case basis and based on the type of medical need.
5) Licensed care facilities (in a residential dwelling unit)
   A current license from appropriate regulatory agency will be required.
   a. A licensed 24-hour care facility will be provided budget increases based on the IU x 0.8 for each additional resident.
   b. A licensed day care facility (not 24-hour) will be provided budget increases based on the IU x 0.5 for each additional person.
6) Additional budget for medical reasons will be determined on a case-by-case basis.
7) Fire control zones
   Adjustments to budgets will be determined by the District based upon relevant factors such as area, slope, planting material, etc.
8) 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.
9) 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.
10) 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.

1.4.2.2 Variance limitations

1) 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.
2) 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.

1.4.2.3 Water budget variance impact

1) Residential
   Approved variances will extend each tier of the residential structure by a percentage.
2) 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.

1.5 Pumping Surcharges

1) A pumping surcharge will be added to the variable water usage charge for customers in locations that cause the District to incur additional pumping costs to supply their water. Customers are assigned to an area depending upon the average cost to pump water to serve their location.

2) The surcharge is based upon prevailing energy costs.

1.5.1 Potable Water Pumping Surcharges

Area Name	Surcharge/ccf
Area 1	$0.44
Area 2	$0.79
Area 3	$1.06
Area 4	$2.03

1.5.2 Recycled Water Pumping Surcharges

Area Name	Surcharge/ccf
Area A	$0.27
Area B	$0.43
Area C	$0.63

1.6 Temporary Water Service Connection

1.6.1 Monthly Service Charge

See Chart in section 1.1.1.

1.6.2 Commodity Charge

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

Potable	$3.41
Recycled	$1.98

1.6.3 Meter and Backflow Deposits

A deposit equal to the replacement cost of the construction meter and/or backflow device 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 or backflow devices will result in forfeiture of deposit.

Size	Cost
1”, 1-1/2”, 2” Disc	$ 1,000.00
3” Turbo T2 & H2	2550.00
4” Turbo	2,600.00
6” Turbo	4,680.00
8” Turbo	7,930.00
10” Turbo	11,750.00
Backflow Device	871.00

1.6.4 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 B207	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

1.6.5 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.

1) 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.
2) 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.

1.7 New Account Fees and Security Deposits for Water Service

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

1.7.1 Service Establishment Fee

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

Service establishment fee $30.00

1.7.2 Residential Service Deposit

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

Residential service deposit $75.00

1.7.3 Non-Residential Service Deposit

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

Non-residential service deposit $125.00

1.8 Other Water System Charges

1.8.1 Delinquency Charges

1) 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:
2) 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%.

1.8.2 Non-Sufficient Funds Checks

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

Return check Fee	$20.00

1.8.3 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. Certain exceptions may apply to the reconnection fee amount.

Reconnection fee	$ 57.00 - 78.00
After-hours reconnection fee	$172.00 - 208.00

1.8.4 Dispatch Charge

When an IRWD vehicle is dispatched for services outside of normally scheduled operations a dispatch charge may be assessed. Such activities may include, but are not limited to, same day and after hour start services and meter tampering investigations. Certain exceptions may apply to the dispatch charge amount.

Dispatch charge	$ 78.00
After-hours Dispatch Charge	$208.00

1.8.5 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.

1.8.6 Non-Compliance Charges For Illegal Connections

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

1.8.7 Backflow Testing

Backflow Testing is required in compliance with the Cross Connection Control Policy Handbook for every IRWD backflow installation on Temporary Construction Meters. Backflows are to be tested at installation, when they are repaired, and when subsequently requested by the customer to be relocated.

Backflow Testing Fee - $100

1.9 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 6 levels of water shortage.

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.

Tiers	***WSCP Levels Commodity Rates***					
	1	**2**	**3**	**4**	**5**	**6**
	Up to 10%	11-20%	21-30%	31-40%	41-50%	Over 51%
Low Volume	$2.08	$2.09	$2.10	$2.11	$2.14	$2.17
Base	$2.78	$2.87	$2.93	$3.05	$3.26	$3.50
Inefficient	$7.49	$7.61	$7.67	$7.46	$7.88	$8.82
Wasteful	$19.42	$20.25	$21.20	$22.53	$24.96	$28.36

These commodity rates 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

2.1 Monthly Sewer Service Charge

2.1.1 Residential (Single Family And Multi-Family Dwelling Units)

1) 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.

2) 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.

2.1.1.1 Collection and treatment

1) The monthly sewage service charge is 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.

2) Customers with less than a full calendar year of history are charged the 90% rate.

Average Monthly Water Use		Rate	Monthly Sewer Service Charge per Unit
Over 1,000 cubic feet	(>10.0 ccf)	100%	$43.45
501-1,000 cubic feet	(5.01 – 10.0 ccf)	90%	$37.00
Under 500 cubic feet	(<5.0 ccf)	75%	$28.80

2.1.1.2 Collection Only

Assumed Monthly Water Use	Rate	Monthly Sewer Service Charge per Unit
Over 1,000 cubic feet	100%	$13.05

2.1.1.3 Treatment Only

Assumed Monthly Water Use	Rate	Monthly Sewer Service Charge per Unit
Over 1,000 cubic feet	100%	$23.95

2.1.2 Non-Residential (Commercial, Industrial, and Institutional)

1) Quantity charges assume that 90% of non-residential water consumption returns to the sewer.

2) Due to 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.

3) 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.

4) Upon request by the user and at the sole discretion of the District, an alternate service charge may be applied.

5) During construction, prior to occupancy, these rates are applicable.

2.1.2.1 Collection and Treatment

Average Monthly Water Use	Rate
Up to 1,000 cubic feet	$43.45/ Month
Over 1,000 cubic feet	$ 3.94 / ccf

2.1.2.2 Collection Only

Average Monthly Water Use	Rate
Up to 1,000 cubic feet	$13.05 / Month
Over 1,000 cubic feet	$ 1.06 / ccf

2.1.2.3 Treatment Only

Average Monthly Water Use	Rate
Up to 1,000 cubic feet	$23.95 / Month
Over 1,000 cubic feet	$ 2.88 / ccf

2.2 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.

2.2.1 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:

Charge for use = VRv + BRb + SRs

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

Rv = $ 2.077 per hundred cubic feet

Rb = $ 0.495 per pound of BOD

Rs = $ 0.431 per pound of SS

2.2.2 Charges For Noncompliance With Permit Conditions

2.2.2.1 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

2.2.2.2 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

2.2.2.3 Batch dump or slug load

Fee per violation - $550

2.2.2.4 Probation orders

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

Fee per violation - $550

2.2.2.5 Appeals to the Board of Directors

Appeal fee - $500

2.3 Fats, Oils, And Grease (FOG) Control Programs

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.

2.3.1 FOG Wastewater Discharge Permit

FOG wastewater discharge permit fees are pursuant to Rules and Regs 7.13.6(4). These charges shall be incorporated in the monthly sewage service charges.

Food service establishments (FSE), and those FSE that are issued a conditional waiver (CW) by the District, shall pay the FOG wastewater discharge permit fees.

Discharge Permit	Monthly Fee
FSE	$16.40
CW	$ 7.25

2.3.2 Special Services

2.3.2.1 FOG Plan check

The following FOG plan check fees must be paid at the time FOG plans are submitted. For FSE, CW or LFP, all initial plan checks include the initial plan check and up to one revision.

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

Initial Plan Check	$575.00
Permit Issuance and Initial Inspection	275.00
Total =	$850.00

Limited Food Prep (LFP)

Initial Plan Check $575.00

2.3.2.2 Additional plan check

If more than one revision is required, the FSE, CW or LFP will be required to pay additional plan check fees. This subsequent plan check fee includes up to two (2) more revisions.

Additional plan revisions $235

2.3.2.3 Compliance follow-up inspection

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 a fee for the compliance follow-up inspection.

Compliance follow up inspection $315.00

2.3.2.4 Enforcement

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 for each incident.

Enforcement fee $1,150.00 per incident.

2.3.2.5 Special study

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. A special study fee will be required at the time of request by the FSE to the District.

Special study fee $1,000

2.3.2.6 FOG-related private lateral sewage discharge response

If District staff responds to a private lateral sewage discharge (PLSD), an investigation shall be done by District staff. If staff determines that the discharge 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

2.3.3 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 (OC San). Sewage service charges will be based on reported and verified monthly flow to sewer.

Flow Service Charge up to $1,754.41 per million gallons

2.3.4 Discharge Limits

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

Section 3: Developer Services

3.1 Water Connection Fees

3.1.1 Residential Density – DU/AC[1]

Connection Fees per Dwelling Unit (DU)/Acre (AC) according to Density (DU/acre[1])

Improvement District	0-5.8 DUs/AC[1] DU/acre[1]	5.9-10.8 DUs/AC[1] DU/acre[1]	10.9-25.8 DUs/AC[1] DU/acre[1]	25.9+ DUs/AC[1] DU/acre[1]
111*	$5,985 $5,620	$5,278 $4,956	$4,474 $4,201	$3,778 $3,547
112	$3,785 $2,391	$3,785 $2,391	$3,785 $2,391	$3,785 $2,391
112a (tax exempt)	$7,442 $4,068	$7,442 $4,068	$7,442 $4,068	$7,442 $4,068
113	$5,617 $1,368	$5,617 $1,368	$5,617 $1,368	$5,617 $1,368
125	$4,125 $3,062	$4,125 $3,062	$4,125 $3,062	$4,125 $3,062
153	$1,424 $1,337	$1,424 $1,337	$1,424 $1,337	$1,424 $1,337
153 PA 30	$5,796 $5,129	$5,796 $5,129	$5,796 $5,129	$5,796 $5,129
185	$7,000 $1,656	$7,000 $1,656	$7,000 $1,656	$7,000 $1,656
188	$6,570 $1,973	$6,570 $1,973	$6,570 $1,973	$6,570 $1,973

*All others

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3.1.2 Commercial, Industrial, and Public Authority

Connection Fees per ACacre

Improvement District	Commercial	Industrial	Public Authority
111*	$33,211 $31,184	$50,582 $47,495	$33,211 $31,184
112	$22,504 $14,216	$22,504 $14,216	$22,504 $14,216
112a (tax exempt)	$48,367 $26,430	$48,367 $26,430	$48,367 $26,430
113	$106,073 $25,840	$0	$106,073 $25,840
125	$20,449 $15,181	$29,029 $21,551	$20,449 $15,181
153	$9,554 $8,937	$13,560 $12,685	$9,554 $8,937
PA 30	$28,761 $25,452	$40,827 $36,130	$28,761 $25,452
185	$32,700 $7,736	$32,700 $7,736	$32,700 $7,736
188	$25,951 $7,793	$25,951 $7,793	$25,951 $7,793

*All others

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3.1.3 Parks and Religious Organizations

Connection Fees per Fixture Unit[2]

Improvement District	Indoor Water Use	Outdoor Water Use
111*	$104.00 $97.65	$366.02 $343.68
125	$89.04 $66.10	$312.02 $231.64
153	$31.80 $29.75	$111.44 $104.25
PA 30	$95.65 $84.65	$335.26 $296.69
185	$292.68 $69.24	$1,027.88 $243.17
188	$129.67 $38.94	$456.14 $136.98

*All others

3.1.4 K-12 Schools (Public and Private)

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

Improvement District	Indoor Primary / Intermediate	Indoor Secondary	Irrigation
111*	$8,197 $7,697	$10,991 $10,320	$252 $319
125	$7,002 $5,198	$9,401 $6,979	$225 $225
153	$2,500 $2,339	$3,356 $3,139	$86 $93
PA 30	$7,522 $6,657	$10,101 $8,939	$259 $268
185	$22,069 $5,221	$30,963 $7,325	$697 $228
188	$11,861 $3,562	$15,874 $4,767	$423 $149

*All others

[2] AC = Gross acreage excluding private parks. See Section 3.1.3 for park connection fees.
[2] Calculated per Uniform Plumbing Code.

3.2 Other Water Connection Charges

3.2.1 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. Fees will be calculated using the following methodology.

High Volume Water User Connection Fee = $[\text{ADD}_{dw} - (AC\ x\ NRWUF)]\ x\ \frac{\$1{,}482{,}199}{646{,}320\ GPD}$

Non-Residential Water Use Factor (*NRWUF*):

Land Use Category	*NRWUF* (GPD/ Acre)
Commercial/Public Authority	2,000
Industrial	4,000
UCI	Special Contract

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.

3.2.2 Redevelopment Water Connection Fees

Redevelopment connection fees will be calculated using the following methodology.

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.
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.
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.

3.2.3 Meter Size and Cost

	Meter Size	Min/Max GPM	Cost of Meter
Fireline Bypass Meter	5/8" x 3/4" Disc	1/2 – 20	$80
Base on Demand Commercial/Residential/ Landscaping Irrigation	Full 3/4" Disc	3/4 – 30	$90
	1" Disc	1 – 50	$160
	1 – 1/2" Disc	2 – 100	$350
	2" Disc	2.5 – 160	$590
	2" Turbo	1.5 – 250	$1,090
	3" Turbo	2.5 – 650	$1,530
	4" Turbo	3 – 1,250	$3,150
	6" Turbo	4 – 2,500	$5,750
	8" Turbo	5 – 3,500	Verify cost & availability
	10" Turbo	6 – 5,500	Verify cost & availability

3.2.4 Meter/Service Modifications by District – Residential Only

3.2.4.1 Meter/Service Modifications

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.
2) Replace (downsize or upsize) domestic and recycled water meters/service line up to 2-inch in size for residential projects.

3.2.4.2 Quote request

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 3.2.3 and any additional parts required for project and labor required for installation. District meter quotes are valid for 30 days.

1) A connection fee will apply for any previously undeveloped parcel (See section 3.1).
2) When payment is received, a work order will be issued to District staff to begin coordination and installation.
3) Easements will be required for any facilities located outside of the public right of way.

3.2.4.3 Additional requirements:

1) 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.
2) Any private-side (downstream of the water meter) modifications or repairs are the sole responsibility of the customer. Any required backflow device shall be installed and maintained by the customer.
3) If for any reason the customer chooses to change back to the original size meter, all installation costs would once again apply.
4) 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.
5) The District will not provide quotes for non-residential projects.
6) For further information, see Development Services Procedural Guidelines document which can be found at https://www.irwd.com/doing-business/engineering.

3.2.5 Water System Plan Check and Inspection Fees

3.2.5.1 Plan check deposit

A non-refundable deposit shall be submitted when requesting the first plan check. Any remaining fees shall be paid prior to final approval of the plans.

Plan check deposit	5% of the estimated cost

3.2.5.2 Plan check and inspection fees

1) 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.

Installation of a 1" or 2 " Service	$4,000.00
Removal of a 1", 2", or Fire Service	$3,000.00
Installation of Fire DCBA or Fire Hydrants	$5,000.00
Installation of Recycled Water Hydrants	$5,000.00
Temporary Construction Connections	$5,000.00

2) PC&I fees for Natural Treatment System shall be calculated as 5% of the bondable cost or a minimum of $30,000.

3.2.5.3 Inspection overtime rates

Business Days	6AM-7AM and 4PM-9PM	$300/Hour
Non-Business Days	6AM-9PM	$300/Hour
After Hours	9PM-6AM	$460/Hour

3.2.5.4 Public/Private Utilities and Agencies

Plan check and inspection fees are determined on a case-by-case basis. Projects with significant impacts to IRWD facilities located within IRWD easements or property may require design review and inspection fees that will be calculated at the time of plan submittal. Please contact Development Services Department or email plancheck@irwd.com for more information.

Minimum fee $2,500 per plan.

3.2.6 Interim Water Service Charge – New Development

Builders and developers will be charged a one-time fee for water service directly related to the vertical construction process of homes.

Interim service water charge $43.15 per connection

1) The charge applies only in a new tract and/or development for the period after in-tract pipelines, service mains and sewer pipelines have been connected to the District's water system.

2) 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.

3) Connection methods and determination of the appropriate uses of unmetered water is at the sole discretion of the District.

4) 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.

5) Any connection practice that could pose a risk to public health resulting from a backflow condition is prohibited.

6) Failure to properly connect using a meter to the District's Distribution System will subject the builder/developer to non-compliance charges.

7) 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.

3.3 Sewer Connection Fees

3.3.1 Residential ~~Density – DU/AC[1]~~

Connection Fees per Dwelling Unit (DU) according to Density (DU/acre[1])

Improvement District	0-5.8 ~~DUs/acre~~DU/acre[1]	5.9-10.8 ~~DUs/acre~~DU/acre[1]	10.9-25.8 ~~DUs/acre~~DU/acre[1]	25.9+ ~~DUs/acre~~DU/acre[1]
(222) *	$11,310 ~~$9,978~~	$10,065 ~~$8,880~~	$8,285 ~~$7,310~~	$6,535 ~~$5,767~~
212	$6,071 ~~$5,590~~	$6,071 ~~$5,590~~	$6,071 ~~$5,590~~	$6,071 ~~$5,590~~
212a (tax exempt)	$11,938 ~~$10,614~~	$11,938 ~~$10,614~~	$11,938 ~~$10,614~~	$11,938 ~~$10,614~~
213	$9,153 ~~$9,413~~	$9,153 ~~$9,413~~	$9,153 ~~$9,413~~	$9,153 ~~$9,413~~
240	$6,650 ~~$5,506~~	$6,650 ~~$5,506~~	$6,650 ~~$5,506~~	$6,650 ~~$5,506~~
225	$6,301 ~~$5,279~~	$6,301 ~~$5,279~~	$6,301 ~~$5,279~~	$6,301 ~~$5,279~~
253	$2,732 ~~$2,341~~	$2,732 ~~$2,341~~	$2,732 ~~$2,341~~	$2,732 ~~$2,341~~
253 PA 30	$6,049 ~~$5,353~~	$6,049 ~~$5,353~~	$6,049 ~~$5,353~~	$6,049 ~~$5,353~~
256	$8,622 ~~$7,630~~	$8,622 ~~$7,630~~	$8,622 ~~$7,630~~	$8,622 ~~$7,630~~
285	$7,350 ~~$5,519~~	$7,350 ~~$5,519~~	$7,350 ~~$5,519~~	$7,350 ~~$5,519~~
288	$5,164 ~~$3,385~~	$5,164 ~~$3,385~~	$5,164 ~~$3,385~~	$5,164 ~~$3,385~~
OPA1 (Ridgeline)	$9,775 ~~$7,820~~	$9,775 ~~$7,820~~	$9,775 ~~$7,820~~	$9,775 ~~$7,820~~
*All Others				

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3.3.2 Commercial, Industrial, and Public Authority

Connection Fees Per ~~AC[1]~~acre [1]

Improvement District	Commercial	Industrial	Public Authority
(222) *	$63,420 ~~$55,926~~	$110,647~~$97,572~~	$63,420 ~~$55,926~~
212	$37,567 ~~$34,592~~	$37,567 ~~$34,592~~	$37,567 ~~$34,592~~
212a (tax exempt)	$71,270 ~~$63,368~~	$71,270 ~~$63,368~~	$71,270 ~~$63,368~~
213	$40,414 ~~$41,535~~	$0	$40,414 ~~$41,535~~
240	$30,370 ~~$25,141~~	$0	$30,370 ~~$25,141~~
225	$25,275 ~~$21,168~~	$29,899 ~~$25,041~~	$25,275 ~~$21,168~~
253	$12,883 ~~$11,058~~	$21,379 ~~$18,351~~	$12,883 ~~$11,058~~
253 PA 30	$26,971 ~~$23,868~~	$44,754 ~~$39,605~~	$26,971 ~~$23,868~~
285	$14,691 ~~$11,029~~	$14,691 ~~$11,029~~	$14,691 ~~$11,029~~
288	$20,376 ~~$13,361~~	$20,376 ~~$13,361~~	$20,376 ~~$13,361~~
*All Others			

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3.3.3 Parks and Religious Organizations

Connection Fees Per Fixture Unit[2]

Improvement District	All Projects
(222) *	$701.65 ~~$618.74~~
240	$451.85 ~~$374.05~~
225	$396.13 ~~$331.77~~
253	$165.63 ~~$142.17~~
253 PA 30	$422.72 ~~$374.09~~
288	$135.22 ~~$88.67~~
*All others	

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3.3.4 K-12 Schools (Public and Private)

Connection Fees per 100 Students Based on Max Daily Attendance

Improvement	Primary or Intermediate	Secondary
(222) *	$33,248 ~~$29,319~~	$44,336 ~~$39,097~~
240	$21,356 ~~$17,679~~	$28,477 ~~$23,574~~
225	$18,612 ~~$15,588~~	$24,816 ~~$20,784~~
253	$7,781 ~~$6,679~~	$10,375 ~~$8,906~~
253 PA 30	$19,861 ~~$17,576~~	$26,483 ~~$23,436~~

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[2] AC= Gross acreage excluding private parks. See Section 3.3.3 for park connection fees.

~~[2]~~[2] Calculated per Uniform Plumbing Code

3.4 Other Sewer Connections Charges

288	$6,507 ~~$4,267~~	$8,673 ~~$5,687~~
*All others		

3.4.1 Sewer Lateral Installations by District

The District does not install sewer laterals. Please email plancheck@irwd.com for questions on submittal requirements.

3.4.2 High Volume User Connection Fee – Non-Residential

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

Sewer High Volume User Connection Fee = [ADD_{ss} – (Acreage x NFSUF)] x $~~22.19~~27.74/~~Gallon~~GPD

Non-Residential Sewer Use Factor (NRSUF):

Land Use Category	NRSUF (GPD/ Acre)
Commercial/Public Authority	1,300
Industrial	2,600
UCI	Special Contract

Definitions:

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

3.4.3 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 (and estimated sewer demand for high volume users, if applicable) utilizing current rates and charges;
2) Calculate existing development connection fee credit based on existing land use type (and existing sewer demand 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.
4) No refunds will be given if the credit is greater than the connection fee.

3.4.4 Sanitary Sewer System Plan Check and Inspection Fees

3.4.4.1 Plan check deposit

A non-refundable deposit shall be submitted when requesting the first plan check. Any remaining fees shall be paid prior to final approval of the plans

Plan check deposit	5% of the estimated cost

3.4.4.2 Plan check and inspection Fee

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.

3.4.4.3 Inspection overtime rates

Business Days	6AM-7AM and 4PM-9PM	$300/Hour
Non-Business Days	6AM-9PM	$300/Hour
After Hours	9PM-6AM	$460/Hour

3.4.5 District Closed Circuit Television Inspection Charges

3.4.5.1 Initial TV inspection fee

A fee 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.

1) The District will provide the special camera equipment and manpower to fulfill this inspection requirement
2) 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.

Initial TV inspection fee	$0.85 per linear foot

3.4.5.2 Reinspection fee

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) 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.
2) District fees for re-televising corrective work will be a flat set-up fee plus a fee per linear foot of sewer line reinspected measured centerline to centerline of manholes.

TV Inspection Fee	$250.00 per inspection
	$0.85 per linear foot

3.4.5.3 Cancellation fee

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 a cancellation fee prior to the date of the rescheduled television inspection.
2) A rescheduled inspection is to be made through the District's project inspection division.

Cancellation fee $250.00

3.4.5.4 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 an inspection fee plus a fee per linear foot of sewer line inspected measured centerline to centerline of manholes.

TV Inspection Fee	$150.00 per inspection
	$0.85 per linear foot

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	Increase	07-10-78
08-28-78	1978-154	Rescind 1978-135	Increase Connection Fees	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	Increase Connection Fees	07-30-79
06-23-80	1980-28	Rescind 1979-41	Increase	07-01-80
08-25-80	1980-49	Rescind 1980-28	Increase Connection Fees	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	Increase	07-13-81
07-13-81	1981-132	Rescind 1981-103	Increase Connection Fees	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	Delinquency Charges	10-01-82
11-22-82	1982-67	Rescind 1981-61	High-rise Connection Fees	12-01-82
06-27-83	1983-116	Rescind 1982-67	Increase	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	Change Delinquency Charge	10-01-84
01-28-85	1985-2	Rescind 1984-43	Lower Sewer Rates	02-01-85
02-25-85	1985-7	Rescind 1985-2	High Volume Connection Fee	02-25-85
03-25-85	1985-31	Rescind 1985-7	Reduce Connection Fees I.D. 103 & 3(203)	03-25-85
06-24-85	1985-37	Rescind 1985-31	Decrease Water & Sewer Chgs. Change Recycled Landscape Charge	07-01-85
12-16-85	1985-115	Rescind 1985-37	Decrease Sewer Charges	01-01-86
06-23-86	1986-28	Rescind 1985-115	Decrease Sewer Charges	07-01-86
03-23-87	1987-11	Rescind 1986-28	High Volume Connection Fees	04-01-87

Continued

DATE ADOPTED	RESOLUTION	REVISION		EFFECTIVE DATE
06-22-87	1987-27	Rescind 1987-11	Increase R-W; Nonpotable Ag	07-01-87
08-10-87	1987-44	Rescind 1987-27	Reduce Connection Fees I.D.'s 103,3(203), 102(120)121 & 106(160)161	07-10-87
09-28-87	1987-49	Rescind 1987-44	Industrial Waste Program	10-01-87
01-25-88	1988-18	Rescind 1987-49	Add Portola Hills Sewer Serf. Add Water Pumping Surcharge	02-01-88
06-27-88	1988-61	Rescind 1988-18	Reduce Monthly Sewer Charge	07-01-88
08-22-88	1988-66	Rescind 1988-61	Adjust Connection Fees	08-23-88
06-26-89	1989-38	Rescind 1988-66	Reduce Monthly Sewer Charge Reduce Recycled Landscape Increase Untreated and Recycled Ag Rates	07-01-89
08-28-89	1989-58	Rescind 1989-38	Adjust Connection Fees	08-28-89
06-26-90	1990-20	Rescind 1989-58	Reduce Monthly Sewer Charge Reduce Untreated and Recycled Ag Rates	07-01-90
07-23-90	1990-24	Rescind 1990-20	Adjust Connection Fees	07-23-90
01-28-91	1991-05	Rescind 1990-24	Eliminate High Rise and Adjust Connection Fees Add Excessive Use Surcharge	02-01-91
04-22-91	1991-09	Rescind 1991-05	Ascending Block Rate Structure and Request for Variance	06-01-91
05-28-91	1991-13	Rescind 1991-9	Commodity Rates for Landscape Customers	06-01-91
06-10-91	1991-19	Rescind 1991-13	Commodity Rates for Ag., Untreated Landscape, Portola Hills Sewer Rates and Coastal Recycled Rates	07-01-91
07-12-91	1991-37	Rescind 1991-19	Adjust Connection Fees	07-12-91
10-28-81	1991-46	Rescind 1991-37	Increase Ag Water Rate	10-28-91
04-30-92	1992-12	Rescind 1991-46	Modify Ascending Block Rate Structure	04-30-92
06-22-92	1992-22	Rescind 1991-13	Modify Ascending Block Rate Structure	07-02-92
09-28-92	1992-40	Rescind 1992-22	Adjust Connection Fees	09-28-92
01-25-93	1993-3	Rescind 1992-40	Landscape Irrigation Rates	02-01-93
03-04-93	1993-8	Rescind 1993-3	Modify Ascending Block Rate Structure	04-01-93
06-28-93	1993-22	Rescind 1993-8	Increase Water Rate and Reduce Monthly Sewer Charge	07-01-93
07-28-93	1993-26	Rescind 1993-22	Decrease Water Rates	08-01-93
09-13-93	1993-29	Rescind 1993-26	Adjust Connection Fees	09-14-93

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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	07/26/2016

Fees

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
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	FY 2022-23 Approved Rates	Update Water & Sewer Connection Fees with approved rates	08/01/2022
6/26/2023	2023-9	Rescind 2022-2	Adjustments to Schedule of Rates and Charges	07/01/2023
07/24/2023	2023-12	Partially Modifies 2023-9	Changes to Water & Sewer Connection Fees	08/01/2023
06/26/2023 & 07/24/2023	2023-12	Update with FY 2024-25	Update Schedule of Rates and Charges with approved rates	07/01/2024
06/23/2025	2025-xx	xxxxxxxxxx	xxxxxxxxxxx	07/01/2025

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