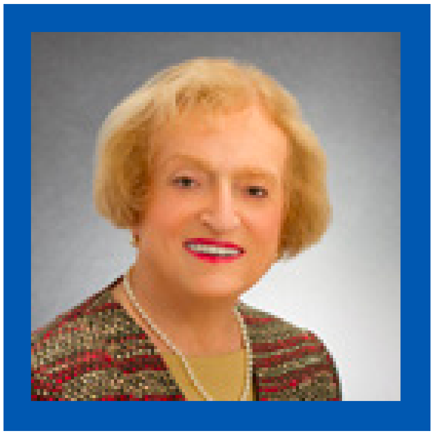
EL TORO WATER DISTRICT
STRATEGIC PLAN
2026-30

CONTENTS

BOARD OF DIRECTORS

Mike Gaskins
President



Kathryn Freshley
Vice-President

Wyatt McClean

Mark Monin

Kay Havens

MESSAGE FROM OUR BOARD PRESIDENT

On behalf of the Board of Directors (Board) of the El Toro Water District, welcome to our 2026-2030 Strategic Plan. The Board and staff have created this 5-Year Strategic Plan to guide the agency in providing vital water, sewer, and recycled water service to our community in the coming years. There are significant broad trends shaping how these vital services are provided. El Toro Water District (ETWD) was formed in 1960. Some of our facilities are reaching the end of their useful life and must be refurbished or replaced. Another significant trend is the impending retirement of a significant number of our workforce. Ensuring these skills are maintained/replaced in a competitive job market will be a challenge. We also must manage the rising costs of providing these services while maintaining reasonable rates and operating consistent with prudent environmental, social and governance criteria. These and other trends underpin the importance of thinking strategically about our future and ensuring we are positioned properly to continue our long and successful history of supporting our community with these services. With a dedicated Board, a professional staff, and a supportive community, we look forward to achieving the strategic goals.

Mike Gaskins
President

MESSAGE FROM THE GENERAL MANAGER

The Board has identified the District's strategic goals, and staff are committed to achieving them. As General Manager, I have the privilege and responsibility to manage a talented and dedicated staff to bring this plan to life and meet our commitments to the community we serve. To that end, several significant challenges face the El Toro Water District (ETWD). ETWD will continue to evaluate opportunities for the pursuit of higher levels of water reliability. The droughts of recent years and on-going challenges with Colorado River supplies have demonstrated to all utilities the challenges we face for imported water supplies. ETWD will evaluate opportunities to participate in a variety of potential regional water supply and storage projects. The District's Board will set this course and staff will pursue the appropriate opportunities. Water and wastewater technologies are constantly improving, and infrastructure is constantly aging. The District is now over 65 years old, and a significant portion of the ETWD infrastructure will require reinvestment in the coming years to ensure the integrity of the services on which the ETWD customers depend. Managing the maintenance and replacement of facilities and systems while maintaining high levels of service will be a significant engineering, operational, and financial challenge. The District will continue to consider new technologies that can help reduce costs and improve service as we move forward.

The services provided by the District rely on having expert, experienced, and dedicated staff. Maintaining the internal skills and knowledge of the District's talented staff as the baby boomer and Gen X generations approach retirement will be a continuing challenge for all utilities. The District maintains a clear focus on succession planning to ensure the appropriate continuity of services as it manages staffing transitions.

Providing water, wastewater, and recycled water services is very capital intensive. The increasing investment in the District's aging infrastructure is critical to the continuity of service provided by the District. However, both the need for and cost of capital investment has grown significantly in the last few years. In addition, all of ETWD's drinking water supply is purchased from and imported by our water wholesalers (Metropolitan Water District of Southern California and Municipal Water District of Orange County). ETWD has limited control over those costs which are anticipated to rise significantly in coming years. Similarly, our own wastewater collection and treatment costs, energy required for pumping, and the costs of the professionals that provide this service to our community will continue to place upward pressure on water and wastewater rates. Accordingly, operating the District's systems efficiently and effectively while maintaining outstanding customer service are key priorities in the coming years. I am confident ETWD is up to the task and am proud to have the opportunity to manage this organization to meet these challenges.

Dennis Cafferty P.E.
General Manager

DISTRICT OF DISTINCTION
Special District Leadership Foundation
PLATINUM LEVEL

INTRODUCTION

The El Toro Water District (ETWD) was formed on September 26,1960 as a special district under the laws applicable to California water districts. At the time of its inception, the total population of ETWD was only 125 people, and it encompassed 4,750 acres. Of that, 750 acres were devoted to citrus groves and other agricultural uses. ETWD is a constituent agency of the Municipal Water District of Orange County, which entitles the District to receive imported water from the Colorado River and Northern California through the Metropolitan Water District of Southern California. ETWD operates a potable water distribution system, including a 275 million gallon potable water reservoir. On the wastewater side ETWD operates a sewer collection system, a Water Recycling Plant, including a State-certified laboratory, and owns capacity in the Aliso Creek Ocean Outfall. ETWD also operates a recycled water Tertiary Treatment Plant and recycled water distribution system. Today, ETWD is a fully integrated water, sewer and recycled water retail operation. By producing more recycled water, ETWD saves precious imported drinking water (potable) for household consumption and sanitary uses. The Board and staff of ETWD have created this 5-Year Strategic Plan to guide the agency in the coming years. The Strategic Plan is designed to support the District's vision: "Maintaining excellence in water, sewer, and recycled water services". This vision will be accomplished by fulfilling the mission of ETWD to provide its customers safe, adequate, and reliable water, sewer, and recycled water services in an environmentally and economically responsible manner. Six goals have been established to accomplish the mission and achieve the vision:

GOAL A: WATER, SEWER, AND RECYCLED WATER RELIABILITY
Provide the physical facilities and supply to meet the needs of the community

GOAL B: WATER QUALITY AND ENVIRONMENTAL COMPLIANCE
Ensure ETWD meets or surpasses all water quality and environmental requirements

GOAL C: FINANCE
Prudently and transparently manage for long-term stability and affordability

GOAL D: ORGANIZATIONAL EFFECTIVENESS
Maintain a high-quality workforce and systems to foster excellence

GOAL E: RELATIONSHIPS
Communicate and collaborate with customers, stakeholders, neighbors, and peer agencies in the region to further the water and wastewater interests of our community

GOAL F: OPERATIONS
Provide safe, cost-effective, and reliable operations while protecting the environment

This 5-year Strategic Plan establishes the framework for maintaining reliable and high-quality water, sewer, and recycled water service to the District's customers.

THE STRATEGIC PLANNING PROCESS

The Strategic Plan was developed through a collaborative process with the Board of Directors, management and staff. The planning consultant interviewed each of the five Board members regarding their perspectives on the future challenges for ETWD. A Board workshop affirmed the Vision, Mission, and Goals. Four workshop sessions were then held with the Executive Team, employees, and supervisors to mine key strengths, weaknesses, opportunities, and challenges facing the agency. The Executive Team then developed strategies, objectives, and key performance indicators for each of these goals. The draft plan was presented to the Board at a second Board workshop and, following revisions, was approved by the Board on November 25, 2025. The Strategic Plan will be funded through the budget process and progress tracked, reevaluating the plan regularly to adjust as conditions warrant.

The Strategic Plan is structured in a supporting fashion: the Objectives support the Strategies and the Strategies support the Goals, which support the Mission and achievement of the Vision as depicted in Figure 1. Key performance indicators (KPIs) are used to track progress towards the goals.

FIGURE 1

HEIRARCHY OF STRATEGIC PLAN ELEMENTS

VISION
"To ensure lasting excellence in water, sewer and recycled water services that our community can rely on today and for generations to come"

MISSION
"The mission of the El Toro Water District is to provide its customers safe and reliable water, sewer, and recycled water services in an environmentally and economically responsible manner".

GOAL
Organization-wide desire that supports the achievement of the vision

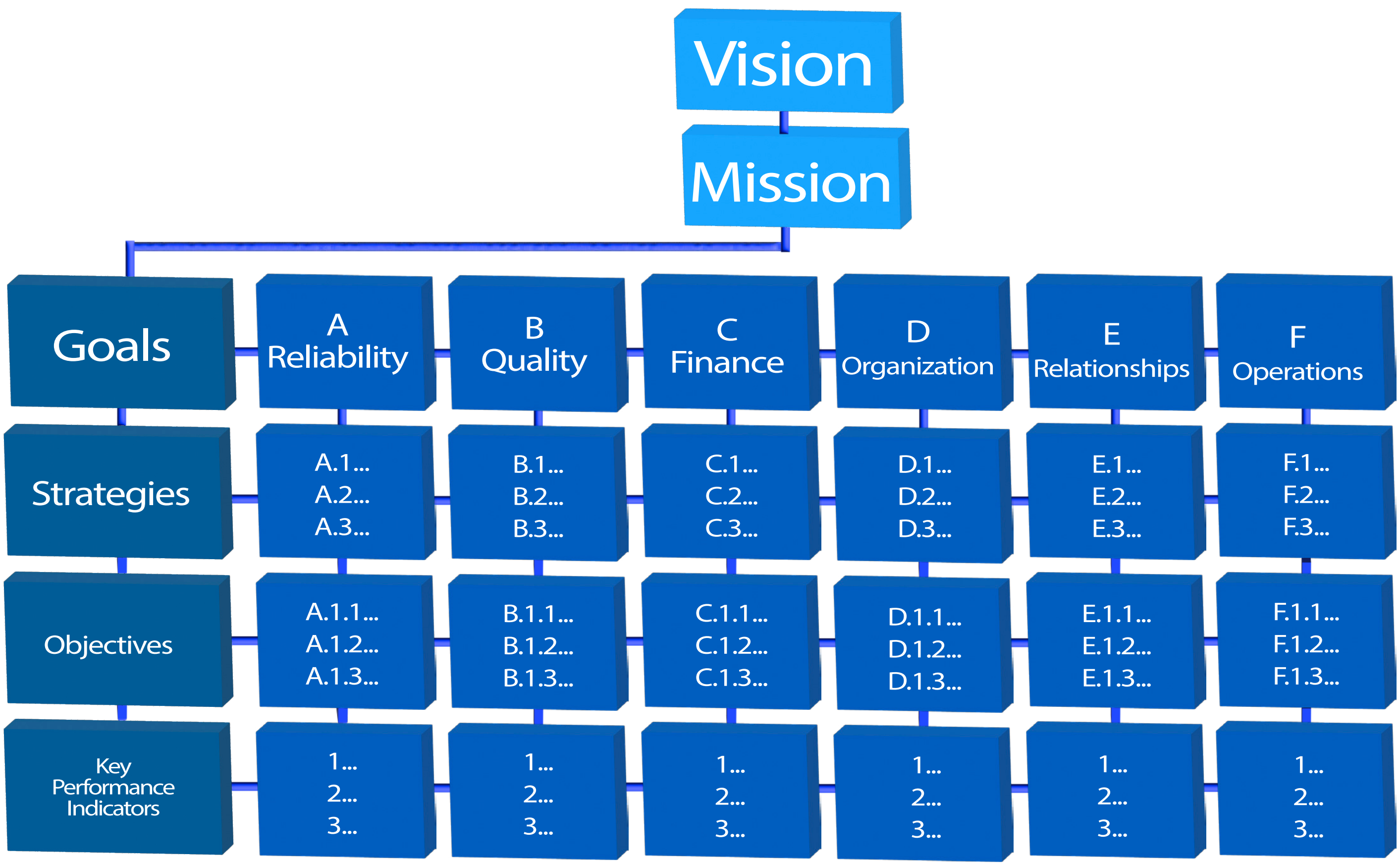
STRATEGIES
What the organization needs to achieve, typically the department specific level, to support the organization's fulfillment of a goal

OBJECTIVES
A specific, measurable, time-limited action to achieve the strategy

GOALS/STRATEGIES/OBJECTIVES NOMENCLATURE

The structural approach for goals, strategies, objectives and key performance indicators is depicted in Figure 2. Objectives are generally measurable and support the strategies which, in turn, support the goals, and so forth. Key Performance Indicators track general progress against the goals.

FIGURE 2



VISION & MISSION

ETWD
VISION

To ensure lasting excellence in water, sewer and recycled water services that our community can rely on today and for generations to come

ETWD
MISSION

The mission of the El Toro Water District is to provide its customers safe and reliable water, sewer, and recycled water services in an environmentally and economically responsible manner.

ETWD
VALUES

BE ENVIRONMENTALLY AND FISCALLY RESPONSIBLE

ETWD recognizes that serving customers well means being responsible stewards of the environment and the resources entrusted to ETWD.

FOCUS ON CUSTOMERS

ETWD exists to sustainably serve its customers, who must be considered first and foremost in all decisions or actions of the District.

SUPPORT AND PROMOTE STAFF EXCELLENCE AND INNOVATION

ETWD's work depends on maintaining a well-trained, motivated, innovative, and professional staff.

ACT WITH TRANSPARENCY, ACCOUNTABILITY, INTEGRITY, AND RESPECT

ETWD strives to earn and maintain customer trust by maintaining high ethical standards.

GOALS, STRATEGIES, OBJECTIVES, & KEY PERFORMANCE INDICATORS

GOAL A: WATER, SEWER, AND RECYCLED WATER RELIABILITY - Provide the physical facilities and supply to meet the needs of the community. ETWD will plan for and build the necessary facilities to meet the water, wastewater and recycled water needs of the community.

The strategies below define the approach the organization will take to achieve the goal. Objectives are the measurable actions that track progress towards execution of the strategy.

Strategy A.1 Conduct planning to ensure long-term water infrastructure/demands are met

Objective A.1.1 Evaluate level and adequacy of emergency water supply reliability and provide a report to the Board

Objective A.1.2 Evaluate water supply options to reduce dependence on imported water

Objective A.1.3 Complete the 2025 Urban Water Management Plan

Objective A.1.4 Negotiate a cost sharing agreement with Moulton Niguel regarding the South County Pipeline turnout to facilitate supply to the Baker Water Treatment Plant

Strategy A.2 Expand use of recycled water as appropriate

Objective A.2.1 Evaluate potential recycled water distribution system expansion projects and present options to the Board

Objective A.2.2 Seek funding opportunities for an evaluation of potential Direct Potable Reuse options to determine the most appropriate beneficial use of the District's remaining effluent

Objective A.2.3 Seek grant and other funding opportunities for recycled water projects

Objective A.2.4 Track regulations and implications for recycled water development timing

Strategy A.3 Implement the Capital Improvement Program to maintain water, sewer, and recycled water service

Objective A.3.1 Maintain and reinvest in the Water Recycling Plant and the sewer forcemains

Objective A.3.2 Maintain and reinvest in the potable water system to ensure reliable service

Objective A.3.3 Maintain and reinvest in the recycled water system to ensure reliable service

Objective A.3.4 Implement necessary upgrades to the Main Office

Objective A.3.5 Track opportunities for external funding of Advanced Metering Infrastructure

Strategy A.4 Safe harbor cost-effective disposal of wastewater solids and treated effluent

Objective A.4.1 Track status of OCSD Supercritical Water Oxidation Pilot Project

Objective A.4.2 Evaluate the options to reduce discharge of treated effluent to the ocean

Objective A.4.3 Continue engagement in South Orange County Wastewater Authority (SOCWA) matters

Objective A.4.4 Continue to engage with Moulton Niguel Water District regarding solids handling at the Regional Treatment Plant

Objective A.4.5 Coordinate with IRWD and SOCWA for the Effluent Transmission Main project

Objective A.4.6 Track legislation and regulation regarding PFAS in wastewater

Strategy A.5 Advance Asset Management and System Reliability Planning

Objective A.5.1 Prepare an asset management plan for sewer force mains

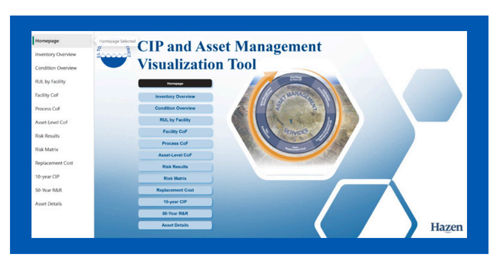
Objective A.5.2 Prepare an asset management plan for the potable water distribution system

Objective A.5.3 Evaluate opportunities for GIS improvements

Objective A.5.4 Maintain a District-wide asset inventory condition assessment

KEY PERFORMANCE INDICATORS

1. Annual major capital improvement program actual expenditures against planned
2. Emergency potable water supply – Days of storage
3. Water distribution system integrity – Leaks & breaks per 100 miles of main line pipe
4. Collection system integrity – Failures per 100 miles of pipe
5. Recycled water production
6. Recycled water potable water supplement
7. Volume of wastewater effluent discharged to the Aliso Creek Ocean Outfall



GOAL B: WATER QUALITY AND ENVIRONMENTAL COMPLIANCE - Ensure ETWD meets or surpasses all water quality and environmental requirements.

The strategies below define the approach the District will take to achieve the goal. Objectives are the measurable actions that track progress towards execution of the strategy.

Strategy B.1 Ensure 100% compliance with all environmental regulations and standards

Objective B.1.1 Meet all applicable water quality and environmental regulations

Objective B.1.2 Maintain licensing

Objective B.1.3 Track regulatory and statutory changes at both the federal and State levels pertaining to the Safe Drinking Water Act, the Clean Air Act, the Clean Water Act and other applicable requirements

Objective B.1.4 Operate the laboratory to provide reliable and timely information to support operations

Objective B.1.5 Continue to participate in MWDOC nitrification control workgroups

Objective B.1.6 Comply with Lead and Copper Rule Improvement regulation

Objective B.1.7 Implement the Cross Connection Control Management Plan

KEY PERFORMANCE INDICATORS

1. Completion of required Division of Drinking Water monitoring, sampling and analyses
2. Maintain compliance with Safe Drinking Water Act
3. Complete annual Consumer Confidence Report
4. Provide quarterly review of compliance activities and licensing status
5. Maintain compliance with National Pollutant Discharge Elimination System permit

GOAL C: FINANCE - Prudently and transparently manage for long-term stability and affordability. Provision of ETWD services is capital intensive. Managing the financial resources entrusted to ETWD in a prudent manner ultimately reduces the cost of service to the community.

The strategies below define the approach the organization will take to achieve the goal. Objectives are the measurable actions that track progress towards execution of the strategy.

Strategy C.1 Improve financial risk management

Objective C.1.1 Evaluate opportunities to improve the relationship between fixed costs and fixed revenues in rate and fee structures

Objective C.1.2 Continue to monitor 401(k) investments

Strategy C.2 Ensure that adequate financial capacity exists to maintain District assets

Objective C.2.1 Maintain reserves at the minimum amounts defined in the Cash Reserve Policy

Objective C.2.2 Maintain reserve levels equivalent to 180 days of cash relative to O&M expense budget

Objective C.2.3 Develop and operate within an annual budget

Objective C.2.4 Evaluate options for longer term rate setting, including pass-through options for services provided by others such as purchased water and wastewater solids treatment and handling

Objective C.2.5 Maintain debt service coverage ratios as required by the debt contracts

Objective C.2.6 Develop multi-year Proposition 218 Rate Notice supported by cost of service rate study

Objective C.2.7 Maintain competitive rate structure

Strategy C.3 Maintain transparency of financial activities

Objective C.3.1 Publish and disseminate financial documents

KEY PERFORMANCE INDICATORS

1. Meet reserve fund targets
2. Actual costs compared to year-to-date budget
3. Return on investments
4. Continue to receive unmodified audit outcome each year
5. ETWD rates relative to region

GOAL D: ORGANIZATIONAL EFFECTIVENESS -

Maintain a high-quality workforce and systems to foster excellence.

The strategies below define the approach the District will take to achieve the goal. Objectives are the measurable actions that track progress towards execution of the strategy.

Strategy D.1 Implement employee training programs

Objective D.1.1 Continue to implement cross-training programs for the workforce

Objective D.1.2 Maintain appropriate training programs for the workforce

Objective D.1.3 Develop and implement training for current and future supervisors (seminars, mentorship, supervisor and management training)

Objective D.1.4 Continue to assess key succession vulnerabilities and develop/implement actions to improve staff transitions

Objective D.1.5 Expand training on Springbrook system

Objective D.1.6 Encourage and promote employee education (advanced skill, certifications and degrees)

Strategy D.2 Improve administrative systems

Objective D.2.1 Implement new purchasing software to improve efficiency in the District procurement system

Objective D.2.2 Implement the Springbrook Fixed Assets Module

Objective D.2.3 Develop Standard Operating Procedures (SOPs) for key District procedures

Objective D.2.4 Complete implementation of new document management system

Objective D.2.5 Evaluate opportunities to implement Automated Clearing House payments

Strategy D.3 Implement integrated technology and applications across the organization

Objective D.3.1 Implement the IT Master Plan Implementation Plan priorities

Objective D.3.2 Continue to analyze, evaluate, and mitigate network vulnerabilities

Objective D.3.3 Maintain computer replacement program and management of technology through an asset management approach

Objective D.3.4 Evaluate secure options for long-term SCADA communications;

Objective D.3.5 Develop an Artificial Intelligence use policy

Strategy D.4 Promote an open and professional work environment

Objective D.4.1 Continue to provide employees with communication through all employee meetings in which employees are encouraged to share input, ask questions, and engage in two-way dialogue

Objective D.4.2 Encourage, capture, and deploy employee new ideas/suggestions

Objective D.4.3 Encourage a culture in which employee voices are heard, valued, and play a meaningful role in ETWD's organizational planning and decision-making processes

Objective D.4.4 Evaluate and implement improvements to District job titles/descriptions to improve workforce recruitment and retention as well as ensure compliance with existing labor law.

Objective D.4.5 Conduct periodic class/compensation studies as appropriate

Objective D.4.6 Develop and implement training and procedures to ensure communication standardization (e.g., use of Outlook, using shared drives, work order management, use of Geoviewer, etc.)

Strategy D.5 Maintain a safe and secure work environment

Objective D.5.1 Continue to provide all required and recommended safety training

Objective D.5.2 Continue to emphasize safety through weekly tailgate and safety meetings

Objective D.5.3 Continue to conduct live confined space entry and rescue drills

Objective D.5.4 Maintain a spill prevention and training program for all chemicals utilized in District operations

Strategy D.6 Ensure the District operations are efficient and effective

Objective D.6.1 Continue to manage overtime use

Objective D.6.2 Continue to proactively budget and manage expenses to maintain efficient staffing levels and operations.

Objective D.6.3 Continue to review manual processes for automation opportunities

Objective D.6.4 Evaluate the potential to expand the SCADA system to allow secure remote adjustments to system setpoints and controls with appropriate security

Objective D.6.5 Pursue and document awards and recognition

Strategy D.7 Implement the Strategic Plan

Objective D.7.1 Track and report progress to the Board

KEY PERFORMANCE INDICATORS

1. Number and types of certified and licensed staff
2. On-time completion of annual performance evaluations
3. El Toro Water District staff use of education reimbursement program ($/employee)
4. Number of days lost to workplace injuries
5. Measure staff turnover (% annual turnover)
6. Track staff training hours (annual hours/employee)
7. Track overtime utilization

GOAL E: RELATIONSHIPS - Communicate and collaborate with customers, stakeholders, neighbors, and peer agencies in the region to further the water and wastewater interests of our community.

This goal establishes a commitment on the part of ETWD to align with the values of the customers and the community in fulfilling the organization's mission. ETWD will collaborate with our stakeholders, neighbors and peer agencies. The strategies below define the approach the organization will take to achieve the goal. Objectives are the measurable actions that track progress towards execution of the strategy.

Strategy E.1 Proactively communicate with and engage the community on local and regional water, sewer, and recycled water matters of importance, positioning ETWD as a leading resource and reliable authority on water issues

Objective E.1.1 Develop a communications plan to increase public understanding of water and wastewater issues (e.g., rates, water quality, emergency preparedness, value of water, regulatory challenges, wastewater quality, etc.)

Objective E.1.2 Evaluate alternative lower cost approaches to soliciting feedback from the District's customers

Objective E.1.3 Continue to participate in community events (e.g., HOA meetings, Girl Scouts, Boy Scouts, etc.)

Objective E.1.4 Maintain water use efficiency outreach campaigns (e.g., school educational programs, educational workshops, ETWD website, newsletter, social media, etc.)

Objective E.1.5 Complete the website update project

Objective E.1.6 Engage in Local Agency Formation Commission LAFCO) proceedings as required

Objective E.1.7 Continue to engage customers through the quarterly Community Advisory Group meetings

Objective E.1.8 Explore use of customer emails for e-blasts

Objective E.1.9 Develop ETWD informational video content

Strategy E.2 Work with local, regional, State and federal agencies, industry associations, and organizations to influence water policy for the benefit of our service area customers

Objective E.2.1 Engage in local, state and federal activities to further the interests of ETWD and its customers

Objective E.2.2 Maintain strong and collaborative working relationships with local agencies (water agencies, special districts, city, and local governments)

Objective E.2.3 Continue coordination with local, state, and federal elected officials and their staffs on legislative and policy issues

KEY PERFORMANCE INDICATORS

1. Complaint log statistics
2. Public awareness and opinion of ETWD
3. Number of Community Advisory Group participants
4. Number of community events attended and staff hours invested in public outreach events

GOAL F: OPERATIONS - Provide safe, cost-effective, and reliable operations while protecting the environment. ETWD will provide reliable service while conducting operations with a focus on safety and cost- effectiveness. The District's operations will be sensitive to the environment and in compliance with environmental requirements.

The strategies below define the approach the District will take to achieve the goal. Objectives are the measurable actions that track progress towards execution of the strategy.

Strategy F.1 Operate and maintain facilities

Objective F.1.1 Maintain all facilities and appurtenances in a consistent fashion to achieve operational efficiency and functionality

Objective F.1.2 Periodically flush/replace fire hydrants as appropriate

Objective F.1.3 Periodically exercise/replace water system valves as appropriate

Objective F.1.4 Continue to operate within the parameters of the Sewer System Management Plan

Objective F.1.5 Evaluate implementing a Computerized Maintenance Management System for the Water Recycling Plant

Objective F.1.6 Add system security/camera improvements to District facilities as warranted

Objective F.1.7 Evaluate opportunities to maintain or improve system operations (including benefits/cost of system redundancy)

Strategy F.2 Plan and prepare for emergencies

Objective F.2.1 Update the Emergency Response Plan, Multi-Jurisdictional Hazard Mitigation Plan, and the AWIA Risk and Resilience Assessment

Objective F.2.2 Evaluate materials needs for emergency response

Objective F.2.3 Coordinate emergency response planning efforts with the regional water agencies, county, and cities

Objective F.2.4 Evaluate options for backup and/or emergency communications

Objective F.2.5 Conduct periodic emergency preparedness planning and training for staff

Objective F.2.6 Create and document a Cyber Security Incident Response Plan

Objective F.2.7 Track WEROC regional fuel plan and implications for District fuel reliability

Strategy F.3 Actively manage natural resource use

Objective F.3.1 Implement opportunities to reduce energy use and demand charges where cost-effective

Objective F.3.2 Optimize facility operations to most efficiently use electrical power, supplies, and chemicals

Objective F.3.3 Continue to evaluate opportunities for renewable energy sources and battery storage

Objective F.3.4 Continue to evaluate the Advanced Clean Fleets (ACF) Rule requirements

Strategy F.4 Advance demand management and achieve State mandated water use efficiency targets

Objective F.4.1 Continue to promote water efficient landscapes in the community including highlighting outdoor irrigation and leak prevention

Objective F.4.2 Maintain water use efficiency programs (i.e. ETWD indoor water use standards, tiered rate structures, regional rebate programs, MWDOC Choice Programs, landscape workshops)

Objective F.4.3 Leverage Springbrook data analytics for opportunities to better understand customer demand and usage patterns and opportunities for targeted customer outreach

Objective F.4.4 Meet and maintain the State's per capita water use targets including SB 606, AB 1668, SB X7-7, and SB 1157

Objective F.4.5 Manage system to minimize water losses

Objective F.4.6 Complete the annual Water Loss Audit

Objective F.4.7 Provide periodic Board reports on water consumption and water use efficiency

KEY PERFORMANCE INDICATORS

1. Compliance with applicable regulations
2. Compliance with state requirements to improve urban water use efficiency
3. Monthly monitoring of production and consumption compared to historic months
4. Water losses as defined in the annual Water Loss Audit
5. Sewer overflows and violations
6. Scheduled and unscheduled shutdowns
7. Value of energy cost savings

GLOSSARY

The following terms are used in this Strategic Plan:

Action Plan – A set of tactical actions that will be developed in order for the strategies/objectives to be achieved.

Values – Non-negotiable standards that the staff and the Board believe in and embody how they will act individually and as an organization.

Goal – ETWD's commitment to the community it serves.

Key Performance Indicator – Selected metric to indicate performance against a Strategic Plan Goal.

Mission – The primary reason(s) for the existence of the organization.

Objective – Measurable work activity that, when accomplished, will directly lead to the success of the strategy.

Issue – A problem or opportunity facing ETWD.

Strategy – How an issue is solved to achieve the goal.

Strategic Plan – A structured plan to drive ETWD's to achieve its goals.

SWOT Analysis – Description of strengths, weaknesses, opportunities and threats to identify areas of focus in the Strategic Plan.

Vision – What ETWD aspires to become.

Executive Team

Dennis Cafferty, General Manager
Judy Cimorell, Human Resources Director
Hannah Ford, Director of Engineering
Scott Hopkins, Operations Superintendent
Marisol Melendez, Executive Assistant / Board Recording Secretary
Michael Miazga, IT Manager
Sherri Seitz, Public Affairs Manager
Vishav Sharma, Chief Financial Officer
Consultant Support, Ed Means, President, Means Consulting LLC