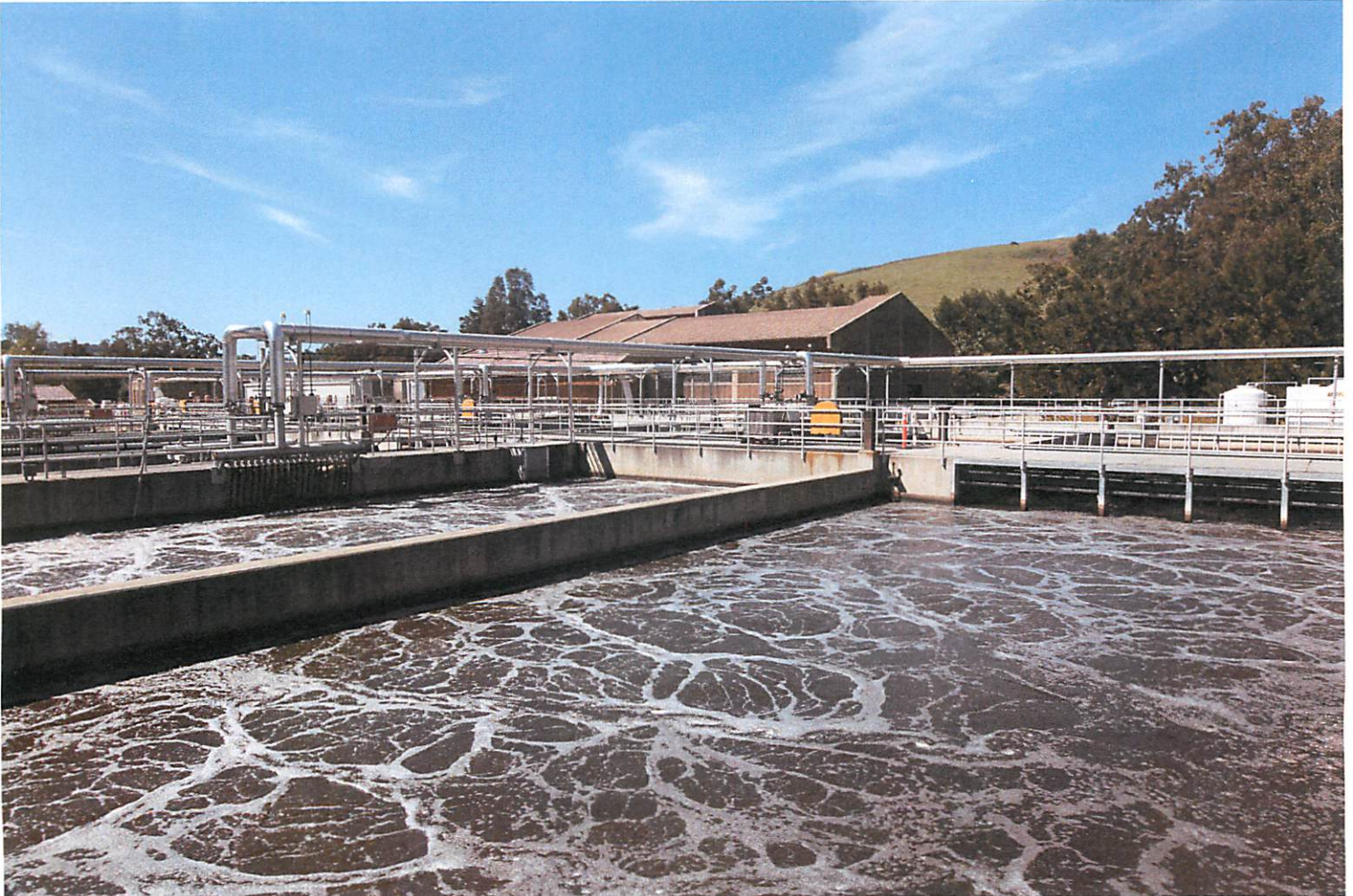




South Orange County Wastewater Authority
USE AUDIT Book
FY 2015-16 Budget vs. Actual



**South Orange County Wastewater Authority
USE AUDIT Book
FY 2015-16 Budget vs. Actual**

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***Wastewater is name for Liquids, Solids, Common, AWT and other processes**

MANAGEMENT'S DISCUSSION AND ANALYSIS of FY 2015-16 USE AUDIT

Actual Spending and Actual Usage						
O&M			Small Capital	Large Capital	Total	
FY 2015-16 Budget	FY 2015-16	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency						
City of Laguna Beach	1,990,298	1,927,334	62,964	(10,679)	6,526	58,810
City of San Clemente	143,305	96,253	47,053			47,053
City of San Juan Capistrano	2,238,795	1,868,009	370,786	42,390		413,176
El Toro Water District	868,212	731,459	136,753	1,365	11,191	149,309
Emerald Bay Service District	80,822	85,067	(4,246)	(867)	343	(4,769)
Irvine Ranch Water District	241,964	127,723	114,240			114,240
Moulton Niguel Water District	8,006,227	8,393,893	(387,666)	196,770	(144,469)	(335,364)
Santa Margarita Water District	1,769,400	1,808,872	(39,472)	85,048		45,576
South Coast Water District	3,236,962	3,317,016	(80,054)	27,760	5,213	(47,081)
Trabuco Canyon Water District	25,640	20,940	4,700			4,700
Total Member Agency	18,601,624	18,376,566	225,058	341,787	<b style="color: red;">(121,195.07)	445,650

The USE AUDIT results are comprised of:

- O&M Spending and/or Usage Variance, \$225k, or 1.2% under budget
- Small Capital Spending Variance, \$342k, under budget
- Completed Large Capital Projects, (\$121k) over budget
- Net Refund Due is \$446k.

The overall result is a refund; however, there are some Member Agencies with O&M Spending Variances and Usage Variances that are over budget which resulted in owing additional assessments. This analysis will focus on the significant variances for those agencies.

O&M Usage Variances at Summary Level:

The significant swings amongst Member Agencies are primarily due to (increased)/decreased usage (flows, solids loading, labor usage, etc.) in comparison to Budget.

- Moulton Niguel Water District O&M variance is (\$388k) over budget primarily due to increased/ over budget usage totaling (\$358k) (see chart below)
- City of San Juan Capistrano O&M variance is \$371k under budget primarily due to lower/under budget usage totaling \$394k (see chart below)



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Calculation of Usage Variance:

1. The budget is prepared based on estimated flows, solids loading, labor usage, etc. and is reviewed with each agency as the budget is prepared.
2. Actual expenses are allocated based on actual flows, solids loading, labor usage, etc.
3. The difference between #1 and #2 is the usage variance.

Variance due to (Increased)/Decreased Usage (flows, solids loading, labor usage, etc.) compared to Budget:

O&M Usage Variance by Member Agency	(Used More)/ Used Less \$
City of Laguna Beach	40,272
City of San Clemente	(2,312)
City of San Juan Capistrano	393,729
El Toro Water District	81,181
Emerald Bay Service District	3,392
Irvine Ranch Water District	(6,446)
Moulton Niguel Water District	(357,688)
Santa Margarita Water District	(48,489)
South Coast Water District	(103,560)
Trabuco Canyon Water District	(79)
Total Member Agency	0

O&M Spending and Usage Variance at Project Committee Level:

PC 2

The Project Committee was (\$359k) over budget primarily due to:

- Fringe rate change due to retirements, (\$95k)
- Repair and Maintenance costs, (\$66k), broken equipment and projects due to construction-in-progress shutdowns and tie-ins
- Consolidated expenses identified to PC, Budgeted as Admin., (\$55k)
- Labor, (\$37k), increased biosolids hauling
- Legal fees for Zephyr, Condo project; (\$40k)
- IT Systems Improvements, (\$28k), Tabware, Finance, etc.
- Standby costs, (\$20k)
- IT Direct (\$18k); Board approved additional spending
- Non-Capital Engineering, (\$18k)
- Grit Hauling, (\$16k), due to failed equipment
- Property and Liability Insurance, (\$14k)
- Increased Odor Control contract costs, (\$12k)
- Landscaping, (\$12k), due to falling trees, removals

There were offsets to the above costs such as electricity, \$168k.



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PC 2 continued

The following discussion is at the wastewater (liquids, solids, common, and AWT) level;
 The impact of budget vs. actual spending and usage:

Budget vs. Actual Spending:

Member Agency	Liquids			Solids		
	Budget	Actual	Variance	Budget	Actual	Variance
City of San Juan Capistrano	791,112	632,644	158,468	725,480	595,362	130,118
Moulton Niguel Water District	347,283	408,222	(60,939)	438,156	640,355	(202,199)
Santa Margarita Water District	446,330	437,296	9,034	563,346	661,270	(97,924)
South Coast Water District	496,061	513,167	(17,106)	446,416	535,048	(88,632)
Total	2,080,786	1,991,329	89,457	2,173,398	2,432,035	(258,637)
			4.3%			-11.9%

Budget vs. Actual Usage:

Member Agency	Liquids			Solids		
	Budget	Actual	% Variance	Budget	Actual	% Variance
City of San Juan Capistrano	38.0%	31.8%	6.2%	33.4%	24.5%	8.9%
Moulton Niguel Water District	16.7%	20.5%	-3.8%	20.2%	26.3%	-6.2%
Santa Margarita Water District	21.5%	22.0%	-0.5%	25.9%	27.2%	-1.3%
South Coast Water District	23.8%	25.8%	-1.9%	20.5%	22.0%	-1.5%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Liquids Variance:

- Liquids spending variance was \$89k or 4.3% under budget, however, the Usage variance resulted in swings amongst the PC participants.
- MNWD usage was up (3.8%) resulting in (\$61k) additional assessments
- CSJC usage was down 6.2% resulting in a refund of \$158k

Solids Variance:

- Solids spending variance was (\$259k) or (11.9%) over budget
- MNWD usage was up (6.2%) resulting in additional assessments of (\$202k)
- SMWD usage was up (1.3%) resulting in additional assessments of (\$98k)
- SCWD usage was up (1.5%) resulting in additional assessments of (\$89k)
- CSJC usage was down 8.9% resulting in \$130k refund.



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PC 2 continued

Common variance is 100 % Spending due to increased spending for landscaping, insurance, legal, IT direct, non-capital engineering, management support, contract services and misc. expenses.

	Common - Liquids			Common - Solids		
	Budget	Actual	Variance	Budget	Actual	Variance
Member Agency						
City of San Juan Capistrano	148,966	178,158	(29,192)	145,240	173,696	(28,456)
Moulton Niguel Water District	111,723	133,632	(21,909)	104,678	125,180	(20,502)
Santa Margarita Water District	83,791	100,162	(16,371)	137,387	164,319	(26,932)
South Coast Water District	139,652	167,038	(27,386)	96,825	115,801	(18,976)
Total	484,132	578,990	(94,858)	484,130	578,996	(94,866)

	Spending Variance			Spending Variance		
	Common - Liquids			Common - Solids		
Member Agency	Budget	Actual	% Variance	Budget	Actual	% Variance
City of San Juan Capistrano	30.8%	30.8%	0.0%	30.0%	30.0%	0.0%
Moulton Niguel Water District	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%
Santa Margarita Water District	17.3%	17.3%	0.0%	28.4%	28.4%	0.0%
South Coast Water District	28.8%	28.8%	0.0%	20.0%	20.0%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%
No Change in Allocation %'s						

PC 15

The Project Committee was (\$81k) over budget primarily due to:

- SCADA project, (\$96k), approved by the Board
- Engineering misc., (\$95k)
- AWMA Bridge Legal Costs, (\$89k); this amount was offset against settlement with the County.
- Property and Liability Insurance, (\$46k)
- Access Road, (\$41k), for supporting Bridge Transfer-Guard

There were various offsets to the above costs, such as electricity, \$70k.



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PC 15 continued

The following discussion is at the wastewater (liquids, solids, common, and AWT) level;
 The impact of budget vs. actual spending and usage:

Budget vs. Actual Spending:

Member Agency	Liquids			Common Liquids			AWT		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	961,237	743,284	217,953	281,487	459,275	(177,788)			
Emerald Bay Service District	29,975	21,482	8,493	22,204	36,225	(14,021)			
Moulton Niguel Water District	0	0	0	217,190	354,356	(137,166)			
South Coast Water District	594,731	491,627	103,104	221,644	361,630	(139,986)	336,980	341,521	(4,541)
Total	1,585,943	1,256,393	329,550	742,525	1,211,486	(468,961)	336,980	341,521	(4,541)
			20.8%			-63.2%			-1.3%

Budget vs. Actual Usage:

Member Agency	Liquids			Common Liquids			AWT		
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
City of Laguna Beach	60.6%	59.2%	1.4%	37.9%	37.9%	0.0%	0.0%	0.0%	0.0%
Emerald Bay Service District	1.9%	1.7%	0.2%	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%	0.0%	0.0%	0.0%
South Coast Water District	37.5%	39.1%	-1.6%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Liquids Variance:

- Liquids spending variance is \$330k or 20.8% under budget.
- CLB Usage is 1.4% under budget resulting in a refund of \$218k.
- SCWD Usage is (1.6%) over budget but a refund is due because of lower spending.

Common Variance:

- The variance is 100% spending, due to increased spending for engineering miscellaneous, legal, insurance, safety, access road and IT direct.



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PC 17

The Project Committee was (\$347k) over budget primarily due to:

- SCADA system, (\$160k), approved by Board
- Fringe rate change due to retirements, (\$114k)
- Property and Liability Insurance, (\$58k)
- Labor, (\$47k)
- Consolidated expenses identified to PC, budgeted as Admin., (\$31k)
- Standby Pay, (\$20k)

There were offsets to the above costs such as Chlorine usage, \$167k.

**The following discussion is at the wastewater (liquids, solids, common, and AWT) level;
 The impact of budget vs. actual spending and usage:**

Budget vs. Actual Spending:

Member Agency	Liquids			Solids			AWT		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	3,390	3,167	223	347,372	371,100	(23,728)	0	0	0
El Toro Water District	3,989	3,661	328	433,744	427,822	5,922	0	0	0
Emerald Bay Service District	201	101	100	10,729	10,864	(135)	0	0	0
Moulton Niguel Water District	1,983,772	1,973,975	9,797	1,675,431	1,962,308	(286,877)	830,480	617,436	213,044
South Coast Water District	1,994	1,984	10	215,129	244,990	(29,861)	0	0	0
Total	1,993,346	1,982,888	10,458	2,682,405	3,017,084	(334,679)	830,480	617,436	213,044
			0.5%			-12.5%			25.7%

Budget vs. Actual Usage:

Member Agency	Liquids			Solids			Spending Variance AWT		
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
City of Laguna Beach	0.2%	0.2%	0.0%	13.0%	12.3%	0.7%			0.0%
El Toro Water District	0.2%	0.2%	0.0%	16.2%	14.2%	2.0%			0.0%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.4%	0.4%	0.0%			0.0%
Moulton Niguel Water District	99.5%	99.6%	0.0%	62.5%	65.0%	-2.6%	100.0%	100.0%	0.0%
South Coast Water District	0.1%	0.1%	0.0%	8.0%	8.1%	-0.1%			0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%



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PC 17 continued

Liquids Variance:

- Liquids spending is \$10k or .5% under budget
- MNWD received most of the benefits of the lower spending, \$9.7k, since its participation percentage is 99.6%.

Solids Variance:

- Solids spending is (\$335k) or (12.5%) over budget
- MNWD Usage is (2.6%) over budget resulting in additional assessments of (\$287k)
- The remaining agencies additional assessments are due to increased spending.

AWT Variance:

- AWT spending is \$213k or 25.7% under budget.

Common variance is 100% spending, due to increased spending for IT direct, insurance, engineering miscellaneous, management support and contract services.

Member Agency	Common Liquids			Common Solids		
	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	0	0	0	55,779	68,887	(13,108)
El Toro Water District	0	0	0	101,471	125,308	(23,837)
Emerald Bay Service District	0	0	0	2,934	3,620	(686)
Moulton Niguel Water District	497,159	616,402	(119,243)	292,428	361,133	(68,705)
South Coast Water District	0	0	0	44,546	55,007	(10,461)
Total	497,159	616,402	(119,243)	497,158	613,955	(116,797)
			-24.0%			-23.5%

Member Agency	Spending Variance			Spending Variance		
	Common Liquids			Common Solids		
	Budget	Actual	Variance	Budget	Actual	% Variance
City of Laguna Beach	0.0%	0.0%	0.0%	11.2%	11.2%	0.0%
El Toro Water District	0.0%	0.0%	0.0%	20.4%	20.4%	0.0%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.6%	0.6%	0.0%
Moulton Niguel Water District	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%
South Coast Water District	0.0%	0.0%	0.0%	9.0%	9.0%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
FY 2015-16 USE AUDIT Summary**

SOCWA by Member Agency

Actual Spending and Actual Usage						
	O&M		Small Capital	Large Capital	Total	
FY 2015-16 Budget	FY 2015-16	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
City of Laguna Beach	1,990,298	1,927,334	62,964	(10,679)	6,526	58,810
City of San Clemente	143,305	96,253	47,053			47,053
City of San Juan Capistrano	2,238,795	1,868,009	370,786	42,390		413,176
El Toro Water District	868,212	731,459	136,753	1,365	11,191	149,309
Emerald Bay Service District	80,822	85,067	(4,246)	(867)	343	(4,769)
Irvine Ranch Water District	241,964	127,723	114,240			114,240
Moulton Niguel Water District	8,006,227	8,393,893	(387,666)	196,770	(144,469)	(335,364)
Santa Margarita Water District	1,769,400	1,808,872	(39,472)	85,048		45,576
South Coast Water District	3,236,962	3,317,016	(80,054)	27,760	5,213	(47,081)
Trabuco Canyon Water District	25,640	20,940	4,700			4,700
Total Member Agency	18,601,624	18,376,566	225,058	341,787	(121,195.07)	445,650

SOCWA by Member Agency

Actual Spending and Budget Usage						
	O&M		Small Capital	Large Capital	Total	
FY 2015-16 Budget	FY 2015-16	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
City of Laguna Beach	1,990,298	1,967,606	22,691	(10,679)	6,526	18,538
City of San Clemente	143,305	93,940	49,365			49,365
City of San Juan Capistrano	2,238,795	2,261,739	(22,943)	42,390		19,447
El Toro Water District	868,212	812,640	55,572	1,365	11,191	68,128
Emerald Bay Service District	80,822	88,459	(7,638)	(867)	343	(8,161)
Irvine Ranch Water District	241,964	121,278	120,686			120,686
Moulton Niguel Water District	8,006,227	8,036,204	(29,977)	196,770	(144,469)	22,324
Santa Margarita Water District	1,769,400	1,760,383	9,017	85,048		94,065
South Coast Water District	3,236,962	3,213,455	23,506	27,760	5,213	56,479
Trabuco Canyon Water District	25,640	20,861	4,779			4,779
Total Member Agency	18,601,624	18,376,566	225,058	341,787.00	(121,195.07)	445,650

SOCWA by Member Agency

Usage Variance (Used More)/Used Less						
	O&M		Small Capital	Large Capital	Total	
FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
City of Laguna Beach	0	40,272	40,272	0	0	40,272
City of San Clemente	0	(2,312)	(2,312)	0	0	(2,312)
City of San Juan Capistrano	0	393,729	393,729	0	0	393,729
El Toro Water District	0	81,181	81,181	0	0	81,181
Emerald Bay Service District	0	3,392	3,392	0	0	3,392
Irvine Ranch Water District	0	(6,446)	(6,446)	0	0	(6,446)
Moulton Niguel Water District	0	(357,688)	(357,688)	0	0	(357,688)
Santa Margarita Water District	0	(48,489)	(48,489)	0	0	(48,489)
South Coast Water District	0	(103,560)	(103,560)	0	0	(103,560)
Trabuco Canyon Water District	0	(79)	(79)	0	0	(79)
Total Member Agency	0	0	0	0	0	0

**South Orange County Wastewater Authority
FY 2015-16 USE AUDIT by Project Committee and Member Agency**

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
O&M Actual											
Project Committee											
PC 2 - Jay B. Latham Plant	0	0	1,579,860	0	0	0	1,307,389	1,363,047	1,331,054	0	5,581,350
PC 3 - SOCWA Plant/PCA AWT	0	0	0	0	0	0	39,314	4,642	0	0	43,956
PC 5 - San Juan Creek Ocean Outfall	0	70,345	60,612	0	0	0	63,638	154,176	55,853	0	404,624
PC 8 - Pretreatment Program	12,930	15,864	14,887	9,212	1,778	18,799	42,668	45,212	34,452	0	195,802
PC 12 SO- Water Reclamation Permits	0	0	17,731	14,606	0	18,644	59,832	53,046	21,802	18,755	204,416
PC 15 - Coastal Treatment Plant/AWT	1,202,559	0	0	0	57,707	0	354,356	0	1,194,778	0	2,809,400
PC 17 - Joint Regional Wastewater Reclamation	443,154	0	0	556,791	14,585	0	5,531,219	0	301,981	0	6,847,730
PC 21 Effluent Transmission Main	0	0	0	1,113	0	1,113	477	0	0	0	2,703
PC 24 - Aliso Creek Ocean Outfall	46,211	0	0	73,412	2,121	75,840	119,130	0	30,978	0	347,692
Total	1,704,854	86,209	1,673,090	655,134	76,191	114,396	7,518,023	1,620,123	2,970,898	18,755	16,437,673
Total Admin & Engineering	222,480	10,044	194,919	76,325	8,876	13,327	875,870	188,749	346,118	2,185	1,938,893

Admin Allocation to Project Committees:

Project Committee											
PC 2 - Jay B. Latham Plant	0.0%	0.0%	94.4%	0.0%	0.0%	0.0%	17.4%	84.1%	44.8%	0.0%	34.0%
PC 3 - SOCWA Plant/PCA AWT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.5%	0.3%	0.0%	0.0%	0.3%
PC 5 - San Juan Creek Ocean Outfall	0.0%	81.6%	3.6%	0.0%	0.0%	0.0%	0.8%	9.5%	1.9%	0.0%	2.5%
PC 8 - Pretreatment Program	0.8%	18.4%	0.9%	1.4%	2.3%	16.4%	0.6%	2.8%	1.2%	0.0%	1.2%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	1.1%	2.2%	0.0%	16.3%	0.8%	3.3%	0.7%	100.0%	1.2%
PC 15 - Coastal Treatment Plant/AWT	70.5%	0.0%	0.0%	0.0%	75.7%	0.0%	4.7%	0.0%	40.2%	0.0%	17.1%
PC 17 - Joint Regional Wastewater Reclamation	26.0%	0.0%	0.0%	85.0%	19.1%	0.0%	73.6%	0.0%	10.2%	0.0%	41.7%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	0.2%	0.0%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 24 - Aliso Creek Ocean Outfall	2.7%	0.0%	0.0%	11.2%	2.8%	66.3%	1.6%	0.0%	1.0%	0.0%	2.1%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Admin Allocation to Project Committees:

Project Committee											
PC 2 - Jay B. Latham Plant	0.00	0.00	184,057.93	0.00	0.00	0.00	152,314.33	158,798.63	155,071.36	0.00	650,242.25
PC 3 - SOCWA Plant/PCA AWT	0.00	0.00	0.00	0.00	0.00	0.00	4,580.19	540.81	0.00	0.00	5,120.99
PC 5 - San Juan Creek Ocean Outfall	0.00	8,195.38	7,061.46	0.00	0.00	0.00	7,414.00	17,961.92	6,507.02	0.00	47,139.78
PC 8 - Pretreatment Program	1,687.34	1,848.20	1,734.38	1,073.22	207.14	2,190.13	4,970.94	5,267.32	4,013.75	0.00	22,992.42
PC 12 SO- Water Reclamation Permits	0.00	0.00	2,065.71	1,701.64	0.00	2,172.08	6,970.59	6,180.00	2,539.99	2,185.01	23,815.01
PC 15 - Coastal Treatment Plant/AWT	156,931.56	0.00	0.00	0.00	6,723.02	0.00	41,283.42	0.00	139,194.84	0.00	344,132.85
PC 17 - Joint Regional Wastewater Reclamation	57,830.72	0.00	0.00	64,867.65	1,699.19	0.00	644,401.85	0.00	35,181.60	0.00	803,981.00
PC 21 Effluent Transmission Main	0.00	0.00	0.00	129.67	0.00	129.67	55.57	0.00	0.00	0.00	314.91
PC 24 - Aliso Creek Ocean Outfall	6,030.44	0.00	0.00	8,552.69	247.10	8,835.56	13,878.96	0.00	3,609.02	0.00	41,153.79
Total	222,480.06	10,043.58	194,919.47	76,324.87	8,876.46	13,327.44	875,869.85	188,748.68	346,117.59	2,185.01	1,938,893.00

**South Orange County Wastewater Authority
FY 2015-16 USE AUDIT by Project Committee and Member Agency**

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	EI Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	0.00	0.00	1,763,917.93	0.00	0.00	0.00	1,459,703.33	1,521,845.63	1,486,125.36	0.00	6,231,592.25
PC 3 - SOCWA Plant/PCA AWT	0.00	0.00	0.00	0.00	0.00	0.00	43,894.19	5,182.81	0.00	0.00	49,076.99
PC 5 - San Juan Creek Ocean Outfall	0.00	78,540.38	67,673.46	0.00	0.00	0.00	71,052.00	172,137.92	62,360.02	0.00	451,763.78
PC 8 - Pretreatment Program	14,617.34	17,712.20	16,621.38	10,285.22	1,985.14	20,989.13	47,638.94	50,479.32	38,465.75	0.00	218,794.42
PC 12 SO- Water Reclamation Permits	0.00	0.00	19,796.71	16,307.64	0.00	20,816.08	66,802.59	59,226.00	24,341.99	20,940.01	228,231.01
PC 15 - Coastal Treatment Plant/AWT	1,359,490.56	0.00	0.00	0.00	64,430.02	0.00	395,639.42	0.00	1,333,972.84	0.00	3,153,532.85
PC 17 - Joint Regional Wastewater Reclamation	500,984.72	0.00	0.00	621,658.65	16,284.19	0.00	6,175,620.85	0.00	337,162.60	0.00	7,651,711.00
PC 21 Effluent Transmission Main	0.00	0.00	0.00	1,242.67	0.00	1,242.67	532.57	0.00	0.00	0.00	3,017.91
PC 24 - Aliso Creek Ocean Outfall	52,241.44	0.00	0.00	81,964.69	2,368.10	84,675.56	133,008.96	0.00	34,587.02	0.00	388,845.79
Total	1,927,334.06	96,252.58	1,868,009.47	731,458.87	85,067.46	127,723.44	8,393,892.85	1,808,871.68	3,317,015.59	20,940.01	18,376,566.00

Budget Amount Invoiced											
Project Committee											
PC 2 - Jay B. Latham Plant			2,029,751.00				1,173,550.00	1,398,154.00	1,364,510.00		5,965,965.00
PC 3 - SOCWA Plant/PCA AWT							108,754.00	6,722.00			115,476.00
PC 5 - San Juan Creek Ocean Outfall		128,972.00	164,535.00				104,205.00	240,495.00	115,022.00		753,229.00
PC 8 - Pretreatment Program	14,222.00	14,333.00	23,344.00	12,531.00	1,494.00	15,179.00	49,622.00	53,027.00	39,787.00		223,539.00
PC 12 SO- Water Reclamation Permits			21,167.00	20,031.00		23,915.00	90,155.00	71,001.00	28,528.00	25,639.00	280,436.00
PC 15 - Coastal Treatment Plant/AWT	1,419,640.00				59,497.00		248,148.00		1,317,742.00		3,045,027.00
PC 17 - Joint Regional Wastewater Reclamation	464,427.00			616,076.00	15,809.00		6,031,149.00		298,870.00		7,426,331.00
PC 21 Effluent Transmission Main				40,418.00		40,418.00	17,300.00				98,136.00
PC 24 - Aliso Creek Ocean Outfall	92,008.00			179,157.00	4,022.00	162,453.00	183,344.00		72,501.00		693,485.00
Total	1,990,297.00	143,305.00	2,238,797.00	868,213.00	80,822.00	241,965.00	8,006,227.00	1,769,399.00	3,236,960.00	25,639.00	18,601,624.00

USE AUDIT Entry											
Project Committee											
PC 2 - Jay B. Latham Plant	0.00	0.00	265,833.07	0.00	0.00	0.00	(286,153.33)	(123,691.63)	(121,615.36)	0.00	(265,627.25)
PC 3 - SOCWA Plant/PCA AWT	0.00	0.00	0.00	0.00	0.00	0.00	64,859.81	1,539.19	0.00	0.00	66,399.01
PC 5 - San Juan Creek Ocean Outfall	0.00	50,431.62	96,861.54	0.00	0.00	0.00	33,153.00	68,357.08	52,661.98	0.00	301,465.22
PC 8 - Pretreatment Program	(395.34)	(3,379.20)	6,722.62	2,245.78	(491.14)	(5,810.13)	1,983.06	2,547.68	1,321.25	0.00	4,744.58
PC 12 SO- Water Reclamation Permits	0.00	0.00	1,370.29	3,723.36	0.00	3,098.92	23,352.41	11,775.00	4,186.01	4,698.99	52,204.99
PC 15 - Coastal Treatment Plant/AWT	60,149.44	0.00	0.00	0.00	(4,933.02)	0.00	(147,491.42)	0.00	(16,230.84)	0.00	(108,505.85)
PC 17 - Joint Regional Wastewater Reclamation	(36,557.72)	0.00	0.00	(5,582.65)	(475.19)	0.00	(144,471.85)	0.00	(38,292.60)	0.00	(225,380.00)
PC 21 Effluent Transmission Main	0.00	0.00	0.00	39,175.33	0.00	39,175.33	16,767.43	0.00	0.00	0.00	95,118.09
PC 24 - Aliso Creek Ocean Outfall	39,766.56	0.00	0.00	97,192.31	1,653.90	77,777.44	50,335.04	0.00	37,913.98	0.00	304,639.21
Total	62,962.94	47,052.42	370,787.53	136,754.13	(4,245.46)	114,241.56	(387,665.85)	(39,472.68)	(80,055.59)	4,698.99	225,058.00

**South Orange County Wastewater Authority
PC 02 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency
 City of San Juan Capistrano
 Moulton Niguel Water District
 Santa Margarita Water District
 South Coast Water District
 Total

Liquids			Solids			Common - Liquids			Common - Solids			Total		
Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
791,112	632,644	158,468	725,480	595,362	130,118	148,966	178,158	(29,192)	145,240	173,696	(28,456)	1,810,798	1,579,860	230,938
347,283	408,222	(60,939)	438,156	640,355	(202,199)	111,723	133,632	(21,909)	104,678	125,180	(20,502)	1,001,840	1,307,389	(305,549)
446,330	437,296	9,034	563,346	661,270	(97,924)	83,791	100,162	(16,371)	137,387	164,319	(26,932)	1,230,854	1,363,047	(132,193)
496,061	513,167	(17,106)	446,416	535,048	(88,632)	139,652	167,038	(27,386)	96,825	115,801	(18,976)	1,178,954	1,331,054	(152,100)
2,080,786	1,991,329	89,457	2,173,398	2,432,035	(258,637)	484,132	578,990	(94,858)	484,130	578,996	(94,866)	5,222,446	5,581,350	(358,904)
		4.3%			-11.9%									

Member Agency
 City of San Juan Capistrano
 Moulton Niguel Water District
 Santa Margarita Water District
 South Coast Water District
 Total

Liquids			Solids			Common - Liquids			Common - Solids			Total		
Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
38.0%	31.8%	6.2%	33.4%	24.5%	8.9%	30.8%	30.8%	0.0%	30.0%	30.0%	0.0%	34.7%	28.3%	6.4%
16.7%	20.5%	-3.8%	20.2%	26.3%	-6.2%	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%	19.2%	23.4%	-4.2%
21.5%	22.0%	-0.5%	25.9%	27.2%	-1.3%	17.3%	17.3%	0.0%	28.4%	28.4%	0.0%	23.6%	24.4%	-0.9%
23.8%	25.8%	-1.9%	20.5%	22.0%	-1.5%	28.8%	28.8%	0.0%	20.0%	20.0%	0.0%	22.6%	23.8%	-1.3%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%
No Change in Allocation %'s														

**South Orange County Wastewater Authority
FY 2015-16 Budget PC 2 Facilities "Standby" Distribution**

	FY 2015-16 Budget Book	FY 2015-16 Budget w/o Standby	Standby Costs Out	Standby Costs In	Net Standby Adjustment	System Conversion Rounding, etc.	FY 2015-16 Budget w Standby	Difference
Member Agency								
City of Laguna Beach	1,742,168	1,742,256				(88)	1,742,168	0
City of San Clemente	125,439	125,376				63	125,439	0
City of San Juan Capistrano	1,959,767	1,993,786	(80,350)	46,371	(33,979)	(40)	1,959,767	0
El Toro Water District	759,963	759,908				55	759,963	0
Emerald Bay Service District	70,746	70,869				(123)	70,746	0
Irvine Ranch Water District	211,797	211,806				(9)	211,797	0
Moulton Niguel Water District	7,008,219	6,982,691	(41,004)	66,491	25,487	41	7,008,219	0
Santa Margarita Water District	1,548,868	1,555,811	(52,720)	45,615	(7,105)	162	1,548,868	0
South Coast Water District	2,833,484	2,817,955	(49,972)	65,569	15,597	(69)	2,833,484	0
Trabuco Canyon Water District	22,443	22,436				7	22,443	0
Total Member Agency	16,282,894	16,282,894	(224,046)	224,046	0	(0)	16,282,894	0

(0)

Standby				
	Liquids	Solids	Total OUT	IN
City of San Juan Capistrano	45,602	34,749	80,350	46,371
Moulton Niguel Water District	20,013	20,990	41,004	66,491
South Coast Water District	28,590	21,381	49,972	65,569
Santa Margarita Water District	25,731	26,989	52,720	45,615
Total	119,937	104,109	224,046	224,046

**South Orange County Wastewater Authority
PC 15 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency	Liquids			Common Liquids			AWT			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	961,237	743,284	217,953	281,487	459,275	(177,788)				1,242,724	1,202,559	40,165
Emerald Bay Service District	29,975	21,482	8,493	22,204	36,225	(14,021)				52,179	57,707	(5,528)
Moulton Niguel Water District	0	0	0	217,190	354,356	(137,166)				217,190	354,356	(137,166)
South Coast Water District	594,731	491,627	103,104	221,644	361,630	(139,986)	336,980	341,521	(4,541)	1,153,355	1,194,778	(41,423)
Total	1,585,943	1,256,393	329,550	742,525	1,211,486	(468,961)	336,980	341,521	(4,541)	2,665,448	2,809,400	(143,952)
			20.8%			-63.2%			-1.3%			-5.4%

Member Agency	Liquids			Common Liquids			AWT			Total		
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
City of Laguna Beach	60.6%	59.2%	1.4%	37.9%	37.9%	0.0%	0.0%	0.0%	0.0%	46.6%	42.8%	3.8%
Emerald Bay Service District	1.9%	1.7%	0.2%	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	2.0%	2.1%	-0.1%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%	0.0%	0.0%	0.0%	8.1%	12.6%	-4.5%
South Coast Water District	37.5%	39.1%	-1.6%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	43.3%	42.5%	0.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 17 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	3,390	3,167	223	347,372	371,100	(23,728)	0	0	0	0	0	0	55,779	68,887	(13,108)	406,541	443,154	(36,613)
El Toro Water District	3,989	3,661	328	433,744	427,822	5,922	0	0	0	0	0	0	101,471	125,308	(23,837)	539,204	556,791	(17,587)
Emerald Bay Service District	201	101	100	10,729	10,864	(135)	0	0	0	0	0	0	2,934	3,620	(686)	13,864	14,585	(721)
Moulton Niguel Water District	1,983,772	1,973,975	9,797	1,675,431	1,962,308	(286,877)	830,480	617,436	213,044	497,159	616,402	(119,243)	292,428	361,133	(68,705)	5,279,270	5,531,254	(251,984)
South Coast Water District	1,994	1,984	10	215,129	244,990	(29,861)	0	0	0	0	0	0	44,546	55,007	(10,461)	261,669	301,981	(40,312)
Total	1,993,346	1,982,888	10,458	2,682,405	3,017,084	(334,679)	830,480	617,436	213,044	497,159	616,402	(119,243)	497,158	613,955	(116,797)	6,500,548	6,847,765	(347,217)
			0.5%			-12.5%			25.7%			-24.0%			-23.5%			-5.3%

Member Agency	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
City of Laguna Beach	0.2%	0.2%	0.0%	13.0%	12.3%	0.7%			0.0%	0.0%	0.0%	0.0%	11.2%	11.2%	0.0%	6.3%	6.5%	-0.2%
El Toro Water District	0.2%	0.2%	0.0%	16.2%	14.2%	2.0%			0.0%	0.0%	0.0%	0.0%	20.4%	20.4%	0.0%	8.3%	8.1%	0.2%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.4%	0.4%	0.0%			0.0%	0.0%	0.0%	0.0%	0.6%	0.6%	0.0%	0.2%	0.2%	0.0%
Moulton Niguel Water District	99.5%	99.6%	0.0%	62.5%	65.0%	-2.6%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	81.2%	80.8%	0.4%
South Coast Water District	0.1%	0.1%	0.0%	8.0%	8.1%	-0.1%			0.0%	0.0%	0.0%	0.0%	9.0%	9.0%	0.0%	4.0%	4.4%	-0.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
FY 2015-16 USE AUDIT Admin & Engineering Application to O&M**

	O&M			
	FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Member Agency				
City of Laguna Beach	1,742,168	1,704,854	37,314	97.9%
City of San Clemente	125,439	86,209	39,230	68.7%
City of San Juan Capistrano	1,959,767	1,673,090	286,677	85.4%
El Toro Water District	759,963	655,134	104,829	86.2%
Emerald Bay Service District	70,746	76,191	(5,445)	107.7%
Irvine Ranch Water District	211,797	114,396	97,401	54.0%
Moulton Niguel Water District	7,008,219	7,518,023	(509,804)	107.3%
Santa Margarita Water District	1,548,868	1,620,123	(71,255)	104.6%
South Coast Water District	2,833,484	2,970,898	(137,414)	104.8%
Trabuco Canyon Water District	22,443	18,755	3,688	83.6%
Total Member Agency	16,282,894	16,437,673	(154,779)	101.0%
Residual Engineering				
	246,613	199,826	46,787	81.0%
Administration & Other Costs				
	2,072,117	1,715,207	356,910	82.8%
Total Admin & Other	2,318,730	1,915,033	403,697	82.6%

State Revolving Loan Inquiry(Laguna Beach)	23,860	(23,860)
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Member Agency Admin Allocation

City of Laguna Beach	10.7%	10.4%	0.3%
City of San Clemente	0.8%	0.5%	0.2%
City of San Juan Capistrano	12.0%	10.2%	1.9%
El Toro Water District	4.7%	4.0%	0.7%
Emerald Bay Service District	0.4%	0.5%	0.0%
Irvine Ranch Water District	1.3%	0.7%	0.6%
Moulton Niguel Water District	43.0%	45.7%	-2.7%
Santa Margarita Water District	9.5%	9.9%	-0.3%
South Coast Water District	17.4%	18.1%	-0.7%
Trabuco Canyon Water District	0.1%	0.1%	0.0%
Total Member Agency	100.0%	100.0%	0.0%

Member Agency Admin Allocation

City of Laguna Beach	248,129	198,620	49,509	80.0%
City of San Clemente	17,866	10,044	7,822	56.2%
City of San Juan Capistrano	279,029	194,919	84,110	69.9%
El Toro Water District	108,249	76,325	31,924	70.5%
Emerald Bay Service District	10,076	8,876	1,200	88.1%
Irvine Ranch Water District	30,166	13,327	16,839	44.2%
Moulton Niguel Water District	998,009	875,870	122,139	87.8%
Santa Margarita Water District	220,531	188,749	31,782	85.6%
South Coast Water District	403,478	346,118	57,360	85.8%
Trabuco Canyon Water District	3,197	2,185	1,012	68.3%
Total Member Agency	2,318,730	1,915,033	403,697	82.6%

SOCWA by Member Agency

City of Laguna Beach	1,990,298	1,927,334	62,964	96.8%
City of San Clemente	143,305	96,253	47,053	67.2%
City of San Juan Capistrano	2,238,795	1,868,009	370,786	83.4%
El Toro Water District	868,212	731,459	136,753	84.2%
Emerald Bay Service District	80,822	85,067	(4,246)	105.3%
Irvine Ranch Water District	241,964	127,723	114,240	52.8%
Moulton Niguel Water District	8,006,227	8,393,893	(387,666)	104.8%
Santa Margarita Water District	1,769,400	1,808,872	(39,472)	102.2%
South Coast Water District	3,236,962	3,317,016	(80,054)	102.5%
Trabuco Canyon Water District	25,640	20,940	4,700	81.7%
Total Member Agency	18,601,624	18,376,566	225,058	98.8%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
PC 02 - Jay B. Latham Plant					
Member Agency					
City of San Juan Capistrano					
5000--***	Regular Salaries-O&M	466,260	388,517	77,743	83.3%
5001--***	Overtime Salaries-O&M	9,110	11,306	(2,196)	124.1%
5002--***	Electricity	310,430	206,267	104,163	66.4%
5003--***	Natural Gas	3,610	6,048	(2,438)	167.5%
5004--***	Potable & Reclaimed Water	4,830	4,123	707	85.4%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	10,037	5,327	4,710	53.1%
02-5007-01-02-18	Polymer Products	100,741	73,809	26,932	73.3%
02-5008-01-02-18	Ferric Chloride	27,572	24,052	3,520	87.2%
5009--***	Odor Control Chemicals	7,088	8,393	(1,305)	118.4%
5010--***	Other Chemicals - Misc.	30	50	(20)	166.7%
5011--***	Laboratory Services	3,502	2,847	655	81.3%
02-5012-01-01-18	Grit Hauling - 21A	14,219	17,041	(2,822)	119.8%
5013--***	Landscaping	9,055	12,636	(3,581)	139.5%
5014--***	Engineering - Misc.	24,308	21,519	2,789	88.5%
5015--***	Management Support Services	0	11,340	(11,340)	0.0%
5017--***	Legal Fees	0	12,077	(12,077)	0.0%
5019--***	Contract Services Misc. - 29	22,788	25,700	(2,912)	112.8%
5021--***	Small Vehicle Expense - 31A	2,480	2,705	(225)	109.1%
5022--***	Miscellaneous Expense	2,127	1,999	128	94.0%
5023--***	Office Supplies - All	3,130	6,875	(3,745)	219.6%
5024--***	Petroleum Products	5,563	3,901	1,662	70.1%
5025--***	Uniforms	4,110	3,189	921	77.6%
5026--***	Small Vehicle Fuel - 37A	4,854	2,710	2,144	55.8%
5027--***	Insurance - Property/Liability	0	4,106	(4,106)	0.0%
5028--***	Small Tools & Supplies	9,115	10,722	(1,607)	117.6%
5030--***	Trash Disposal	228	385	(157)	168.9%
5031--***	Safety Supplies	7,232	8,964	(1,732)	123.9%
5032--***	Equipment Rental	912	770	142	84.4%
5033--***	Recruitment	0	227	(227)	0.0%
5034--***	Travel Expense/Tech. Conferences	566	5,015	(4,449)	886.0%
5035--***	Training Expense	7,110	8,741	(1,631)	122.9%
5036--***	Laboratory Supplies	4,977	2,819	2,158	56.6%
5037--***	Office Equipment	3,130	5,255	(2,125)	167.9%
5038--***	Permits	10,635	3,569	7,066	33.6%
5039--***	Membership Dues/Fees	1,793	942	851	52.5%
02-5049-01-02-18	Biosolids Disposal - 21B	186,227	139,353	46,874	74.8%
5050--***	Contract Services Generators - 29A	2,431	3,077	(646)	126.6%
5052--***	Janitorial Services	4,618	3,628	990	78.6%
02-5054-01-02-18	Diesel Truck Maint - 31B	0	6,983	(6,983)	0.0%
02-5055-01-02-18	Diesel Truck Fuel - 37B	0	501	(501)	0.0%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 41-A	43,060	40,685	2,375	94.5%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 41-B	85,545	73,621	11,924	86.1%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	7,201	4,690	2,511	65.1%
5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	20,358	18,704	1,654	91.9%
5061--***	Mileage	0	443	(443)	0.0%
5077--***	IT Direct	0	5,576	(5,576)	0.0%
5114--***	Non-Capital Engineering	0	5,728	(5,728)	0.0%
5301--***	Vehicle Pay	0	12	(12)	0.0%
5303--***	Group Insurance Waiver	0	523	(523)	0.0%
5305--***	Medicare Tax Payments for Employees	0	662	(662)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5309--***	Operating Leases	0	1,372	(1,372)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	331,044	303,042	28,002	91.5%
5700--***	Standby Pay	0	5,585	(5,585)	0.0%
5705--***	Monthly Car Allowance	0	4,438	(4,438)	0.0%
5802--***	Shipping/Freight	0	33	(33)	0.0%
6500--***	IT Allocations in to PC's & Depts.	48,772	57,258	(8,486)	117.4%
Total City of San Juan Capistrano		1,810,798	1,579,860	230,938	87.2%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
5000--***	Regular Salaries-O&M	245,171	310,509	(65,338)	126.7%
5001--***	Overtime Salaries-O&M	4,645	8,896	(4,251)	191.5%
5002--***	Electricity	155,861	153,217	2,644	98.3%
5003--***	Natural Gas	1,812	4,493	(2,681)	248.0%
5004--***	Potable & Reclaimed Water	2,884	4,051	(1,167)	140.5%
02-5006-01-01-22	Chlorine/Sodium Hypochlorite	4,406	3,437	969	78.0%
02-5007-01-02-22	Polymer Products	60,843	79,387	(18,544)	130.5%
02-5008-01-02-22	Ferric Chloride	16,652	25,870	(9,218)	155.4%
5009--***	Odor Control Chemicals	4,085	8,354	(4,269)	204.5%
5010--***	Other Chemicals - Misc.	23	37	(14)	160.9%
5011--***	Laboratory Services	1,668	2,088	(420)	125.2%
02-5012-01-01-22	Grit Hauling - 21A	6,242	10,996	(4,754)	176.2%
5013--***	Landscaping	6,660	9,294	(2,634)	139.5%
5014--***	Engineering - Misc.	17,880	15,829	2,051	88.5%
5015--***	Management Support Services	0	8,341	(8,341)	0.0%
5017--***	Legal Fees	0	8,884	(8,884)	0.0%
5019--***	Contract Services Misc. - 29	16,762	18,904	(2,142)	112.8%
5021--***	Small Vehicle Expense - 31A	1,305	2,181	(876)	167.1%
5022--***	Miscellaneous Expense	1,552	1,470	82	94.7%
5023--***	Office Supplies - All	2,302	5,057	(2,755)	219.7%
5024--***	Petroleum Products	2,608	2,789	(181)	106.9%
5025--***	Uniforms	2,162	2,571	(409)	118.9%
5026--***	Small Vehicle Fuel - 37A	2,551	2,186	365	85.7%
5027--***	Insurance - Property/Liability	0	3,020	(3,020)	0.0%
5028--***	Small Tools & Supplies	6,705	7,887	(1,182)	117.6%
5030--***	Trash Disposal	168	283	(115)	168.5%
5031--***	Safety Supplies	5,319	6,594	(1,275)	124.0%
5032--***	Equipment Rental	670	566	104	84.5%
5033--***	Recruitment	0	177	(177)	0.0%
5034--***	Travel Expense/Tech. Conferences	416	3,689	(3,273)	886.8%
5035--***	Training Expense	5,230	6,428	(1,198)	122.9%
5036--***	Laboratory Supplies	2,370	2,067	303	87.2%
5037--***	Office Equipment	2,302	3,866	(1,564)	167.9%
5038--***	Permits	7,822	2,626	5,196	33.6%
5039--***	Membership Dues/Fees	1,319	693	626	52.5%
02-5049-01-02-22	Biosolids Disposal - 21B	112,473	149,885	(37,412)	133.3%
5050--***	Contract Services Generators - 29A	1,788	2,264	(476)	126.6%
5052--***	Janitorial Services	3,397	2,669	728	78.6%
02-5054-01-02-22	Diesel Truck Maint - 31B	0	7,511	(7,511)	0.0%
02-5055-01-02-22	Diesel Truck Fuel - 37B	0	539	(539)	0.0%
02-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	26,006	43,760	(17,754)	168.3%
02-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	37,553	47,505	(9,952)	126.5%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	5,297	3,450	1,847	65.1%
5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	14,974	20,118	(5,144)	134.4%
5061--***	Mileage	0	343	(343)	0.0%
5077--***	IT Direct	0	4,102	(4,102)	0.0%
5114--***	Non-Capital Engineering	0	4,213	(4,213)	0.0%
5301--***	Vehicle Pay	0	10	(10)	0.0%
5303--***	Group Insurance Waiver	0	399	(399)	0.0%
5305--***	Medicare Tax Payments for Employees	0	535	(535)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5309--***	Operating Leases	0	1,009	(1,009)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	174,071	242,197	(68,126)	139.1%
5700--***	Standby Pay	0	4,505	(4,505)	0.0%
5705--***	Monthly Car Allowance	0	3,496	(3,496)	0.0%
5802--***	Shipping/Freight	0	25	(25)	0.0%
6500--***	IT Allocations in to PC's & Depts.	35,873	42,117	(6,244)	117.4%
Total Moulton Niguel Water District		1,001,827	1,307,389	(305,562)	130.5%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Santa Margarita Water District					
5000--**	Regular Salaries-O&M	306,085	325,249	(19,164)	106.3%
5001--**	Overtime Salaries-O&M	5,854	9,357	(3,503)	159.8%
5002--**	Electricity	195,279	161,611	33,668	82.8%
5003--**	Natural Gas	2,271	4,739	(2,468)	208.7%
5004--**	Potable & Reclaimed Water	3,624	4,192	(568)	115.7%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	5,663	3,682	1,981	65.0%
02-5007-01-02-23	Polymer Products	78,227	81,980	(3,753)	104.8%
02-5008-01-02-23	Ferric Chloride	21,410	26,715	(5,305)	124.8%
5009--**	Odor Control Chemicals	5,252	8,666	(3,414)	165.0%
5010--**	Other Chemicals - Misc.	23	37	(14)	160.9%
5011--**	Laboratory Services	2,144	2,212	(68)	103.2%
02-5012-01-01-23	Grit Hauling - 21A	8,022	11,779	(3,757)	146.8%
5013--**	Landscaping	6,807	9,498	(2,691)	139.5%
5014--**	Engineering - Misc.	18,274	16,176	2,098	88.5%
5015--**	Management Support Services	0	8,524	(8,524)	0.0%
5017--**	Legal Fees	0	9,078	(9,078)	0.0%
5019--**	Contract Services Misc. - 29	17,132	19,318	(2,186)	112.8%
5021--**	Small Vehicle Expense - 31A	1,628	2,284	(656)	140.3%
5022--**	Miscellaneous Expense	1,599	1,503	96	94.0%
5023--**	Office Supplies - All	2,352	5,167	(2,815)	219.7%
5024--**	Petroleum Products	3,352	2,961	391	88.3%
5025--**	Uniforms	2,698	2,694	4	99.9%
5026--**	Small Vehicle Fuel - 37A	3,187	2,289	898	71.8%
5027--**	Insurance - Property/Liability	0	3,086	(3,086)	0.0%
5028--**	Small Tools & Supplies	6,853	8,060	(1,207)	117.6%
5030--**	Trash Disposal	171	289	(118)	169.0%
5031--**	Safety Supplies	5,437	6,739	(1,302)	123.9%
5032--**	Equipment Rental	686	578	108	84.3%
5033--**	Recruitment	0	188	(188)	0.0%
5034--**	Travel Expense/Tech. Conferences	425	3,770	(3,345)	887.1%
5035--**	Training Expense	5,345	6,570	(1,225)	122.9%
5036--**	Laboratory Supplies	3,047	2,190	857	71.9%
5037--**	Office Equipment	2,352	3,950	(1,598)	167.9%
5038--**	Permits	7,995	2,683	5,312	33.6%
5039--**	Membership Dues/Fees	1,348	708	640	52.5%
02-5049-01-02-23	Biosolids Disposal - 21B	144,608	154,780	(10,172)	107.0%
5050--**	Contract Services Generators - 29A	1,827	2,313	(486)	126.6%
5052--**	Janitorial Services	3,472	2,728	744	78.6%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
02-5054-01-02-23	Diesel Truck Maint - 31B	0	7,756	(7,756)	0.0%
02-5055-01-02-23	Diesel Truck Fuel - 37B	0	557	(557)	0.0%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41-A	33,437	45,189	(11,752)	135.1%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 41-B	48,263	50,888	(2,625)	105.4%
5058--**	Maintenance Equip. & Facilities (Common) 41-C	5,414	3,525	1,889	65.1%
5059--**	Maintenance Equip. & Facilities (Co-Gen) 41-D	15,305	20,775	(5,470)	135.7%
5061--**	Mileage	0	360	(360)	0.0%
5077--**	IT Direct	0	4,191	(4,191)	0.0%
5114--**	Non-Capital Engineering	0	4,306	(4,306)	0.0%
5301--**	Vehicle Pay	0	9	(9)	0.0%
5303--**	Group Insurance Waiver	0	417	(417)	0.0%
5305--**	Medicare Tax Payments for Employees	0	560	(560)	0.0%
5306--**	Scheduled Holiday Work	0	0	0	0.0%
5309--**	Operating Leases	0	1,032	(1,032)	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	217,320	253,694	(36,374)	116.7%
5700--**	Standby Pay	0	4,717	(4,717)	0.0%
5705--**	Monthly Car Allowance	0	3,664	(3,664)	0.0%
5802--**	Shipping/Freight	0	24	(24)	0.0%
6500--**	IT Allocations in to PC's & Depts.	36,666	43,040	(6,374)	117.4%
Total Santa Margarita Water District		1,230,854	1,363,047	(132,193)	110.7%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
5000--***	Regular Salaries-O&M	298,748	325,811	(27,063)	109.1%
5001--***	Overtime Salaries-O&M	5,786	9,481	(3,695)	163.9%
5002--***	Electricity	198,431	170,867	27,564	86.1%
5003--***	Natural Gas	2,308	5,011	(2,703)	217.1%
5004--***	Potable & Reclaimed Water	3,061	3,614	(553)	118.1%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	6,294	4,321	1,973	68.7%
02-5007-01-02-24	Polymer Products	61,990	66,331	(4,341)	107.0%
02-5008-01-02-24	Ferric Chloride	16,966	21,616	(4,650)	127.4%
5009--***	Odor Control Chemicals	4,375	7,406	(3,031)	169.3%
5010--***	Other Chemicals - Misc.	24	40	(16)	166.7%
5011--***	Laboratory Services	2,187	2,361	(174)	108.0%
02-5012-01-01-24	Grit Hauling - 21A	8,916	13,823	(4,907)	155.0%
5013--***	Landscaping	7,278	10,156	(2,878)	139.5%
5014--***	Engineering - Misc.	19,538	17,298	2,240	88.5%
5015--***	Management Support Services	0	9,116	(9,116)	0.0%
5017--***	Legal Fees	0	9,709	(9,709)	0.0%
5019--***	Contract Services Misc. - 29	18,317	20,659	(2,342)	112.8%
5021--***	Small Vehicle Expense - 31A	1,589	2,272	(683)	143.0%
5022--***	Miscellaneous Expense	1,710	1,607	103	94.0%
5023--***	Office Supplies - All	2,516	5,525	(3,009)	219.6%
5024--***	Petroleum Products	3,477	3,219	258	92.6%
5025--***	Uniforms	2,634	2,680	(46)	101.7%
5026--***	Small Vehicle Fuel - 37A	3,109	2,278	831	73.3%
5027--***	Insurance - Property/Liability	0	3,300	(3,300)	0.0%
5028--***	Small Tools & Supplies	7,327	8,617	(1,290)	117.6%
5030--***	Trash Disposal	183	309	(126)	168.9%
5031--***	Safety Supplies	5,813	7,207	(1,394)	124.0%
5032--***	Equipment Rental	733	618	115	84.3%
5033--***	Recruitment	0	190	(190)	0.0%
5034--***	Travel Expense/Tech. Conferences	455	4,032	(3,577)	886.2%
5035--***	Training Expense	5,715	7,026	(1,311)	122.9%
5036--***	Laboratory Supplies	3,107	2,337	770	75.2%
5037--***	Office Equipment	2,516	4,224	(1,708)	167.9%
5038--***	Permits	8,548	2,870	5,678	33.6%
5039--***	Membership Dues/Fees	1,441	758	683	52.6%
02-5049-01-02-24	Biosolids Disposal - 21B	114,593	125,236	(10,643)	109.3%
5050--***	Contract Services Generators - 29A	1,954	2,474	(520)	126.6%
5052--***	Janitorial Services	3,712	2,917	795	78.6%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
02-5054-01-02-24	Diesel Truck Maint - 31B	0	6,275	(6,275)	0.0%
02-5055-01-02-24	Diesel Truck Fuel - 37B	0	451	(451)	0.0%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	26,497	36,564	(10,067)	138.0%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	53,640	59,717	(6,077)	111.3%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	5,788	3,771	2,017	65.2%
5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	16,363	16,809	(446)	102.7%
5061--***	Mileage	0	370	(370)	0.0%
5077--***	IT Direct	0	4,482	(4,482)	0.0%
5114--***	Non-Capital Engineering	0	4,604	(4,604)	0.0%
5301--***	Vehicle Pay	0	10	(10)	0.0%
5303--***	Group Insurance Waiver	0	435	(435)	0.0%
5305--***	Medicare Tax Payments for Employees	0	557	(557)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5309--***	Operating Leases	0	1,103	(1,103)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	212,112	254,133	(42,021)	119.8%
5700--***	Standby Pay	0	4,693	(4,693)	0.0%
5705--***	Monthly Car Allowance	0	3,711	(3,711)	0.0%
5802--***	Shipping/Freight	0	27	(27)	0.0%
6500--***	IT Allocations in to PC's & Depts.	39,203	46,026	(6,823)	117.4%
Total South Coast Water District		1,178,954	1,331,054	(152,100)	112.9%
Total		5,222,433	5,581,350	(358,917)	106.9%
Total PC 02 - Jay B. Latham Plant		5,222,433	5,581,350	(358,917)	106.9%

South Orange County Wastewater Authority O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

PC 03 - SOCWA Plant/PCA AWT

Member Agency

Moulton Niguel Water District

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
5000--***	Regular Salaries-O&M	52,407	18,981	33,426	36.2%
5001--***	Overtime Salaries-O&M	2,083	500	1,583	24.0%
5011--***	Laboratory Services	3,497	143	3,354	4.1%
03-5013-01-03-22	Landscaping	0	2,700	(2,700)	0.0%
03-5023-01-03-22	Office Supplies - All	0	228	(228)	0.0%
03-5031-01-03-22	Safety Supplies	0	87	(87)	0.0%
03-5052-01-03-22	Janitorial Services	0	23	(23)	0.0%
03-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	0	1,632	(1,632)	0.0%
03-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	0	57	(57)	0.0%
03-5058-01-03-22	Maintenance Equip. & Facilities (Common) 41-C	0	158	(158)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	37,208	14,805	22,403	39.8%
	Total Moulton Niguel Water District	95,195	39,314	55,881	41.3%

Santa Margarita Water District

5000--***	Regular Salaries-O&M	3,219	1,813	1,406	56.3%
5001--***	Overtime Salaries-O&M	128	31	97	24.2%
5011--***	Laboratory Services	254	10	244	3.9%
03-5013-01-03-23	Landscaping	0	1,057	(1,057)	0.0%
03-5023-01-03-23	Office Supplies - All	0	89	(89)	0.0%
03-5031-01-03-23	Safety Supplies	0	34	(34)	0.0%
03-5052-01-03-23	Janitorial Services	0	9	(9)	0.0%
03-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41-A	0	118	(118)	0.0%
03-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 41-B	0	4	(4)	0.0%
03-5058-01-03-23	Maintenance Equip. & Facilities (Common) 41-C	0	62	(62)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	2,285	1,415	870	61.9%
	Total Santa Margarita Water District	5,886	4,642	1,244	78.9%

Total Member Agency

101,081	43,956	57,125	43.5%
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Total PC 03 - SOCWA Plant/PCA AWT

101,081	43,956	57,125	43.5%
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South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

PC 05 - San Juan Creek Ocean Outfall

Member Agency

City of San Clemente

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
5000--**	Regular Salaries-O&M	19,011	11,326	7,685	59.6%
5001--**	Overtime Salaries-O&M	179	584	(405)	326.3%
5002--**	Electricity	213	20	193	9.4%
5003--**	Natural Gas	106	27	79	25.5%
5014--**	Engineering - Misc.	4,259	1,525	2,734	35.8%
5015--**	Management Support Services	3,833	0	3,833	0.0%
5017--**	Legal Fees	0	318	(318)	0.0%
5027--**	Insurance - Property/Liability	0	4,042	(4,042)	0.0%
5031--**	Safety Supplies	63	1,117	(1,054)	1773.0%
5034--**	Travel Expense/Tech. Conferences	458	266	192	58.1%
5036--**	Laboratory Supplies	3,620	1,937	1,683	53.5%
05-5038-02-05-17	Permits	23,767	23,965	(198)	100.8%
5044--**	Offshore Monitoring - 20A	4,259	2,549	1,710	59.8%
5045--**	Offshore Biochemistry - 20B	0	857	(857)	0.0%
5046--**	Effluent Chemistry - 20C	5,536	3,106	2,430	56.1%
5056--**	Maintenance Equip. & Facilities (Solids) 41-A	0	1,890	(1,890)	0.0%
5067--**	Port Cleaning	20,229	2,055	18,174	10.2%
05-5069-02-05-17	Misc-Capital-Dilution & Metering Study	8,310	0	8,310	0.0%
5305--**	Medicare Tax Payments for Employees	0	193	(193)	0.0%
5306--**	Scheduled Holiday Work	0	0	0	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	13,498	8,197	5,301	60.7%
5705--**	Monthly Car Allowance	0	363	(363)	0.0%
6500--**	IT Allocations in to PC's & Depts.	5,487	6,008	(521)	109.5%
	Total City of San Clemente	112,828	70,345	42,483	62.3%

City of San Juan Capistrano

5000--**	Regular Salaries-O&M	31,685	7,551	24,134	23.8%
5001--**	Overtime Salaries-O&M	298	390	(92)	130.9%
5002--**	Electricity	254	20	234	7.9%
5003--**	Natural Gas	127	26	101	20.5%
5014--**	Engineering - Misc.	5,072	1,466	3,606	28.9%
5015--**	Management Support Services	4,565	0	4,565	0.0%
5017--**	Legal Fees	0	307	(307)	0.0%
5027--**	Insurance - Property/Liability	0	2,695	(2,695)	0.0%
5031--**	Safety Supplies	76	1,075	(999)	1414.5%
5034--**	Travel Expense/Tech. Conferences	545	256	289	47.0%
5036--**	Laboratory Supplies	4,311	1,862	2,449	43.2%
05-5038-02-05-18	Permits	15,844	15,976	(132)	100.8%
05-5040-02-06-18	Natural Gas - 11-EPS - PC 5	122	0	122	0.0%
05-5041-02-06-18	Electricity - 10-EPS - PC 5	9,579	771	8,808	8.0%
05-5042-02-06-18	Contract Services - 29-EPS - PC 5	1,216	0	1,216	0.0%
5044--**	Offshore Monitoring - 20A	5,072	2,452	2,620	48.3%
5045--**	Offshore Biochemistry - 20B	0	823	(823)	0.0%
5046--**	Effluent Chemistry - 20C	6,593	2,987	3,606	45.3%
5056--**	Maintenance Equip. & Facilities (Solids) 41-A	0	1,817	(1,817)	0.0%
5067--**	Port Cleaning	24,090	1,976	22,114	8.2%
05-5069-02-05-18	Misc-Capital-Dilution & Metering Study	5,540	0	5,540	0.0%
5305--**	Medicare Tax Payments for Employees	0	185	(185)	0.0%
5306--**	Scheduled Holiday Work	0	0	0	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	22,496	11,849	10,647	52.7%
5705--**	Monthly Car Allowance	0	349	(349)	0.0%
6500--**	IT Allocations in to PC's & Depts.	6,535	5,779	756	88.4%
	Total City of San Juan Capistrano	144,020	60,612	83,408	42.1%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
5000--***	Regular Salaries-O&M	16,314	10,569	5,745	64.8%
5001--***	Overtime Salaries-O&M	154	545	(391)	353.9%
5002--***	Electricity	115	15	100	13.0%
5003--***	Natural Gas	58	21	37	36.2%
5014--***	Engineering - Misc.	2,302	1,164	1,138	50.6%
5015--***	Management Support Services	2,072	0	2,072	0.0%
5017--***	Legal Fees	0	243	(243)	0.0%
5027--***	Insurance - Property/Liability	0	3,771	(3,771)	0.0%
5031--***	Safety Supplies	34	853	(819)	2508.8%
5034--***	Travel Expense/Tech. Conferences	248	203	45	81.9%
5036--***	Laboratory Supplies	1,957	1,478	479	75.5%
05-5038-02-05-22	Permits	22,179	22,364	(185)	100.8%
05-5040-02-06-22	Natural Gas - 11-EPS - PC 5	81	0	81	0.0%
05-5041-02-06-22	Electricity - 10-EPS - PC 5	6,385	514	5,871	8.1%
05-5042-02-06-22	Contract Services - 29-EPS - PC 5	811	0	811	0.0%
5044--***	Offshore Monitoring - 20A	2,302	1,946	356	84.5%
5045--***	Offshore Biochemistry - 20B	0	653	(653)	0.0%
5046--***	Effluent Chemistry - 20C	2,993	2,372	621	79.3%
5056--***	Maintenance Equip. & Facilities (Solids) 41-A	0	1,443	(1,443)	0.0%
5067--***	Port Cleaning	10,935	1,568	9,367	14.3%
05-5069-02-05-22	Misc-Capital-Dilution & Metering Study	7,755	0	7,755	0.0%
5305--***	Medicare Tax Payments for Employees	0	147	(147)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	11,583	8,904	2,679	76.9%
5705--***	Monthly Car Allowance	0	278	(278)	0.0%
6500--***	IT Allocations in to PC's & Depts.	2,966	4,587	(1,621)	154.7%
Total Moulton Niguel Water District		91,244	63,638	27,606	69.7%
Santa Margarita Water District					
5000--***	Regular Salaries-O&M	31,306	30,202	1,104	96.5%
5001--***	Overtime Salaries-O&M	295	1,558	(1,263)	528.1%
5002--***	Electricity	283	29	254	10.2%
5003--***	Natural Gas	141	40	101	28.4%
5014--***	Engineering - Misc.	5,659	2,234	3,425	39.5%
5015--***	Management Support Services	5,093	0	5,093	0.0%
5017--***	Legal Fees	0	467	(467)	0.0%
5027--***	Insurance - Property/Liability	0	10,777	(10,777)	0.0%
5031--***	Safety Supplies	85	1,637	(1,552)	1925.9%
5034--***	Travel Expense/Tech. Conferences	609	390	219	64.0%
5036--***	Laboratory Supplies	4,810	2,836	1,974	59.0%
05-5038-02-05-23	Permits	63,378	63,906	(528)	100.8%
05-5040-02-06-23	Natural Gas - 11-EPS - PC 5	81	0	81	0.0%
05-5041-02-06-23	Electricity - 10-EPS - PC 5	6,385	514	5,871	8.1%
05-5042-02-06-23	Contract Services - 29-EPS - PC 5	811	0	811	0.0%
5044--***	Offshore Monitoring - 20A	5,659	3,733	1,926	66.0%
5045--***	Offshore Biochemistry - 20B	0	1,255	(1,255)	0.0%
5046--***	Effluent Chemistry - 20C	7,356	4,550	2,806	61.9%
5056--***	Maintenance Equip. & Facilities (Solids) 41-A	0	2,768	(2,768)	0.0%
5067--***	Port Cleaning	26,879	3,009	23,870	11.2%
05-5069-02-05-23	Misc-Capital-Dilution & Metering Study	22,160	0	22,160	0.0%
5305--***	Medicare Tax Payments for Employees	0	283	(283)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	22,229	14,656	7,573	65.9%
5705--***	Monthly Car Allowance	0	532	(532)	0.0%
6500--***	IT Allocations in to PC's & Depts.	7,291	8,800	(1,509)	120.7%
Total Santa Margarita Water District		210,510	154,176	56,334	73.2%

South Orange County Wastewater Authority O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
5000--**-**	Regular Salaries-O&M	20,738	8,498	12,240	41.0%
5001--**-**	Overtime Salaries-O&M	195	438	(243)	224.6%
5002--**-**	Electricity	135	14	121	10.4%
5003--**-**	Natural Gas	68	19	49	27.9%
5014--**-**	Engineering - Misc.	2,709	1,070	1,639	39.5%
5015--**-**	Management Support Services	2,437	0	2,437	0.0%
5017--**-**	Legal Fees	0	224	(224)	0.0%
5027--**-**	Insurance - Property/Liability	0	3,032	(3,032)	0.0%
5031--**-**	Safety Supplies	41	785	(744)	1914.6%
5034--**-**	Travel Expense/Tech. Conferences	291	187	104	64.3%
5036--**-**	Laboratory Supplies	2,302	1,360	942	59.1%
05-5038-02-05-24	Permits	17,832	17,981	(149)	100.8%
05-5040-02-06-24	Natural Gas - 11-EPS - PC 5	116	0	116	0.0%
05-5041-02-06-24	Electricity - 10-EPS - PC 5	9,151	736	8,415	8.0%
05-5042-02-06-24	Contract Services - 29-EPS - PC 5	1,162	0	1,162	0.0%
5044--**-**	Offshore Monitoring - 20A	2,709	1,791	918	66.1%
5045--**-**	Offshore Biochemistry - 20B	0	602	(602)	0.0%
5046--**-**	Effluent Chemistry - 20C	3,521	2,183	1,338	62.0%
5056--**-**	Maintenance Equip. & Facilities (Solids) 41-A	0	1,328	(1,328)	0.0%
5067--**-**	Port Cleaning	12,866	1,444	11,422	11.2%
05-5069-02-05-24	Misc-Capital-Dilution & Metering Study	6,235	0	6,235	0.0%
5305--**-**	Medicare Tax Payments for Employees	0	136	(136)	0.0%
5306--**-**	Scheduled Holiday Work	0	0	0	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	14,725	9,549	5,176	64.8%
5705--**-**	Monthly Car Allowance	0	255	(255)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	3,490	4,221	(731)	120.9%
Total South Coast Water District		100,723	55,853	44,870	55.5%
Total Member Agency		659,325	404,624	254,701	61.4%
Total PC 05 - San Juan Creek Ocean Outfall		659,325	404,624	254,701	61.4%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

PC 08 - Pre Treatment

Member Agency

City of Laguna Beach

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
08-5000-02-08-16	Regular Salaries-O&M	6,407	6,983	(576)	109.0%
08-5001-02-08-16	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-16	Laboratory Services	159	144	15	90.6%
08-5015-02-08-16	Management Support Services	254	0	254	0.0%
08-5016-02-08-16	Audit - Environmental	32	0	32	0.0%
08-5017-02-08-16	Legal Fees	127	0	127	0.0%
08-5018-02-08-16	Public Notices/ Public Relations	32	0	32	0.0%
08-5021-02-08-16	Small Vehicle Expense - 31A	44	1	43	2.3%
08-5022-02-08-16	Miscellaneous Expense	95	36	59	37.9%
08-5026-02-08-16	Small Vehicle Fuel - 37A	63	3	60	4.8%
5028--***	Small Tools & Supplies	259	141	118	54.4%
08-5034-02-08-16	Travel Expense/Tech. Conferences	301	80	221	26.6%
08-5035-02-08-16	Training Expense	127	95	32	74.8%
08-5039-02-08-16	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-16	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	4,549	5,447	(898)	119.7%
	Total City of Laguna Beach	12,449	12,930	(481)	103.9%

City of San Clemente

08-5000-02-08-17	Regular Salaries-O&M	6,458	8,570	(2,112)	132.7%
08-5001-02-08-17	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-17	Laboratory Services	160	177	(17)	110.6%
08-5015-02-08-17	Management Support Services	256	0	256	0.0%
08-5016-02-08-17	Audit - Environmental	32	0	32	0.0%
08-5017-02-08-17	Legal Fees	128	0	128	0.0%
08-5018-02-08-17	Public Notices/ Public Relations	32	0	32	0.0%
08-5021-02-08-17	Small Vehicle Expense - 31A	45	1	44	2.2%
08-5022-02-08-17	Miscellaneous Expense	96	44	52	45.8%
08-5026-02-08-17	Small Vehicle Fuel - 37A	64	4	60	6.3%
5028--***	Small Tools & Supplies	260	169	91	65.0%
08-5034-02-08-17	Travel Expense/Tech. Conferences	304	99	205	32.6%
08-5035-02-08-17	Training Expense	128	116	12	90.6%
08-5039-02-08-17	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-17	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	4,585	6,684	(2,099)	145.8%
	Total City of San Clemente	12,548	15,864	(3,316)	126.4%

City of San Juan Capistrano

08-5000-02-08-18	Regular Salaries-O&M	10,551	8,041	2,510	76.2%
08-5001-02-08-18	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-18	Laboratory Services	261	166	95	63.6%
08-5015-02-08-18	Management Support Services	418	0	418	0.0%
08-5016-02-08-18	Audit - Environmental	52	0	52	0.0%
08-5017-02-08-18	Legal Fees	209	0	209	0.0%
08-5018-02-08-18	Public Notices/ Public Relations	52	0	52	0.0%
08-5021-02-08-18	Small Vehicle Expense - 31A	73	1	72	1.4%
08-5022-02-08-18	Miscellaneous Expense	157	42	115	26.8%
08-5026-02-08-18	Small Vehicle Fuel - 37A	104	3	101	2.9%
5028--***	Small Tools & Supplies	361	160	201	44.3%
08-5034-02-08-18	Travel Expense/Tech. Conferences	496	93	403	18.8%
08-5035-02-08-18	Training Expense	209	109	100	52.2%
08-5039-02-08-18	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-18	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	7,491	6,272	1,219	83.7%
	Total City of San Juan Capistrano	20,434	14,887	5,547	72.9%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
El Toro Water District					
08-5000-02-08-19	Regular Salaries-O&M	5,639	4,973	666	88.2%
08-5001-02-08-19	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-19	Laboratory Services	140	102	38	72.9%
08-5015-02-08-19	Management Support Services	223	0	223	0.0%
08-5016-02-08-19	Audit - Environmental	28	0	28	0.0%
08-5017-02-08-19	Legal Fees	112	0	112	0.0%
08-5018-02-08-19	Public Notices/ Public Relations	28	0	28	0.0%
08-5021-02-08-19	Small Vehicle Expense - 31A	39	1	38	2.6%
08-5022-02-08-19	Miscellaneous Expense	84	26	58	31.0%
08-5026-02-08-19	Small Vehicle Fuel - 37A	56	2	54	3.6%
5028-***	Small Tools & Supplies	240	105	135	43.8%
08-5034-02-08-19	Travel Expense/Tech. Conferences	265	57	208	21.5%
08-5035-02-08-19	Training Expense	112	67	45	59.8%
08-5039-02-08-19	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-19	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	4,004	3,879	125	96.9%
	Total El Toro Water District	10,970	9,212	1,758	84.0%
Emerald Bay Service District					
08-5000-02-08-20	Regular Salaries-O&M	627	952	(325)	151.8%
08-5001-02-08-20	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-20	Laboratory Services	16	20	(4)	125.0%
08-5015-02-08-20	Management Support Services	25	0	25	0.0%
08-5016-02-08-20	Audit - Environmental	3	0	3	0.0%
08-5017-02-08-20	Legal Fees	12	0	12	0.0%
08-5018-02-08-20	Public Notices/ Public Relations	3	0	3	0.0%
08-5021-02-08-20	Small Vehicle Expense - 31A	4	0	4	0.0%
08-5022-02-08-20	Miscellaneous Expense	9	5	4	55.6%
08-5026-02-08-20	Small Vehicle Fuel - 37A	6	0	6	0.0%
5028-***	Small Tools & Supplies	116	34	82	29.3%
08-5034-02-08-20	Travel Expense/Tech. Conferences	29	11	18	37.9%
08-5035-02-08-20	Training Expense	12	13	(1)	108.3%
08-5039-02-08-20	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-20	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	445	743	(298)	167.0%
	Total	1,307	1,778	(471)	136.0%
Irvine Ranch Water District					
08-5000-02-08-21	Regular Salaries-O&M	6,842	10,157	(3,315)	148.5%
08-5001-02-08-21	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-21	Laboratory Services	169	209	(40)	123.7%
08-5015-02-08-21	Management Support Services	271	0	271	0.0%
08-5016-02-08-21	Audit - Environmental	34	0	34	0.0%
08-5017-02-08-21	Legal Fees	135	0	135	0.0%
08-5018-02-08-21	Public Notices/ Public Relations	34	0	34	0.0%
08-5021-02-08-21	Small Vehicle Expense - 31A	47	2	45	4.3%
08-5022-02-08-21	Miscellaneous Expense	102	53	49	52.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	68	4	64	5.9%
5028-***	Small Tools & Supplies	269	197	72	73.2%
08-5034-02-08-21	Travel Expense/Tech. Conferences	322	117	205	36.3%
08-5035-02-08-21	Training Expense	135	138	(3)	102.2%
08-5039-02-08-21	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-21	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	4,858	7,922	(3,064)	163.1%
	Total Irvine Ranch Water District	13,286	18,799	(5,513)	141.5%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
08-5000-02-08-22	Regular Salaries-O&M	22,486	23,064	(578)	102.6%
08-5001-02-08-22	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-22	Laboratory Services	556	475	81	85.4%
08-5015-02-08-22	Management Support Services	890	0	890	0.0%
08-5016-02-08-22	Audit - Environmental	111	0	111	0.0%
08-5017-02-08-22	Legal Fees	445	0	445	0.0%
08-5018-02-08-22	Public Notices/ Public Relations	111	0	111	0.0%
08-5021-02-08-22	Small Vehicle Expense - 31A	156	4	152	2.6%
08-5022-02-08-22	Miscellaneous Expense	326	120	206	36.8%
08-5026-02-08-22	Small Vehicle Fuel - 37A	223	10	213	4.5%
-5028--**-**	Small Tools & Supplies	656	426	230	64.9%
08-5034-02-08-22	Travel Expense/Tech. Conferences	1,057	266	791	25.2%
08-5035-02-08-22	Training Expense	445	313	132	70.3%
08-5039-02-08-22	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-22	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	15,965	17,990	(2,025)	112.7%
	Total Moulton Niguel Water District	43,427	42,668	759	98.3%
Santa Margarita Water District					
08-5000-02-08-23	Regular Salaries-O&M	24,033	24,440	(407)	101.7%
08-5001-02-08-23	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-23	Laboratory Services	595	504	91	84.7%
08-5015-02-08-23	Management Support Services	951	0	951	0.0%
08-5016-02-08-23	Audit - Environmental	119	0	119	0.0%
08-5017-02-08-23	Legal Fees	476	0	476	0.0%
08-5018-02-08-23	Public Notices/ Public Relations	119	0	119	0.0%
08-5021-02-08-23	Small Vehicle Expense - 31A	166	4	162	2.4%
08-5022-02-08-23	Miscellaneous Expense	357	127	230	35.6%
08-5026-02-08-23	Small Vehicle Fuel - 37A	238	10	228	4.2%
-5028--**-**	Small Tools & Supplies	695	451	244	64.9%
08-5034-02-08-23	Travel Expense/Tech. Conferences	1,130	282	848	25.0%
08-5035-02-08-23	Training Expense	476	331	145	69.5%
08-5039-02-08-23	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-23	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	17,063	19,063	(2,000)	111.7%
	Total Santa Margarita Water District	46,418	45,212	1,206	97.4%
South Coast Water District					
08-5000-02-08-24	Regular Salaries-O&M	18,019	18,621	(602)	103.3%
08-5001-02-08-24	Overtime Salaries-O&M	0	0	0	0.0%
08-5011-02-08-24	Laboratory Services	446	384	62	86.1%
08-5015-02-08-24	Management Support Services	713	0	713	0.0%
08-5016-02-08-24	Audit - Environmental	89	0	89	0.0%
08-5017-02-08-24	Legal Fees	357	0	357	0.0%
08-5018-02-08-24	Public Notices/ Public Relations	89	0	89	0.0%
08-5021-02-08-24	Small Vehicle Expense - 31A	125	3	122	2.4%
08-5022-02-08-24	Miscellaneous Expense	267	97	170	36.3%
08-5026-02-08-24	Small Vehicle Fuel - 37A	178	8	170	4.5%
-5028--**-**	Small Tools & Supplies	546	347	199	63.6%
08-5034-02-08-24	Travel Expense/Tech. Conferences	847	215	632	25.4%
08-5035-02-08-24	Training Expense	357	253	104	70.9%
08-5039-02-08-24	Membership Dues/Fees	0	0	0	0.0%
08-5306-02-08-24	Scheduled Holiday Work	0	0	0	0.0%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	12,794	14,524	(1,730)	113.5%
	Total South Coast Water District	34,827	34,452	375	98.9%
	Total Member Agency	195,666	195,802	(136)	100.1%
	Total PC 08 - Pre Treatment	195,666	195,802	(136)	100.1%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

PC 12 - Water Reclamation Permits

Member Agency

City of San Juan Capistrano

	FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended	
5000--**-**	Regular Salaries-O&M	2,398	2,903	(505)	121.1%
5001--**-**	Overtime Salaries-O&M	0	0	0	0.0%
5015--**-**	Management Support Services	3,171	1,180	1,991	37.2%
5017--**-**	Legal Fees	226	97	129	42.9%
5034--**-**	Travel Expense/Tech. Conferences	148	0	148	0.0%
5038--**-**	Permits	9,513	9,464	49	99.5%
12-5305-02-10-18	Medicare Tax Payments for Employees	0	6	(6)	0.0%
5306--**-**	Scheduled Holiday Work	0	14	(14)	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	1,702	0	1,702	0.0%
5705--**-**	Monthly Car Allowance	0	2,264	(2,264)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	1,376	1,803	(427)	131.0%
Total City of San Juan Capistrano		18,534	17,731	803	95.7%

El Toro Water District

12-5000-02-10-19	Regular Salaries-O&M	2,269	2,391	(122)	105.4%
12-5001-02-10-19	Overtime Salaries-O&M	0	0	0	0.0%
12-5015-02-10-19	Management Support Services	3,001	972	2,029	32.4%
12-5017-02-10-19	Legal Fees	214	80	134	37.4%
12-5034-02-10-19	Travel Expense/Tech. Conferences	140	0	140	0.0%
12-5038-02-10-19	Permits	9,003	7,795	1,208	86.6%
12-5305-02-10-19	Medicare Tax Payments for Employees	0	6	(6)	0.0%
12-5306-02-10-19	Scheduled Holiday Work	0	12	(12)	0.0%
12-5401-02-10-19	Fringe Benefits IN to PC's & Depts.	1,611	0	1,611	0.0%
12-5705-02-10-19	Monthly Car Allowance	0	1,865	(1,865)	0.0%
12-6500-02-10-19	IT Allocations in to PC's & Depts.	1,302	1,485	(183)	114.1%
Total El Toro Water District		17,540	14,606	2,934	83.3%

Irvine Ranch Water District

5000--**-**	Regular Salaries-O&M	2,709	3,052	(343)	112.7%
5001--**-**	Overtime Salaries-O&M	0	0	0	0.0%
5015--**-**	Management Support Services	3,583	1,241	2,342	34.6%
5017--**-**	Legal Fees	256	102	154	39.8%
5034--**-**	Travel Expense/Tech. Conferences	167	0	167	0.0%
5038--**-**	Permits	10,748	9,950	798	92.6%
5305--**-**	Medicare Tax Payments for Employees	0	8	(8)	0.0%
5306--**-**	Scheduled Holiday Work	0	15	(15)	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	1,923	0	1,923	0.0%
5705--**-**	Monthly Car Allowance	0	2,381	(2,381)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	1,554	1,895	(341)	121.9%
Total Irvine Ranch Water District		20,940	18,644	2,296	89.0%

Moulton Niguel Water District

5000--**-**	Regular Salaries-O&M	10,209	9,795	414	95.9%
5001--**-**	Overtime Salaries-O&M	0	0	0	0.0%
5015--**-**	Management Support Services	13,498	3,981	9,517	29.5%
5017--**-**	Legal Fees	964	329	635	34.1%
5034--**-**	Travel Expense/Tech. Conferences	630	0	630	0.0%
5038--**-**	Permits	40,509	31,932	8,577	78.8%
5305--**-**	Medicare Tax Payments for Employees	0	24	(24)	0.0%
5306--**-**	Scheduled Holiday Work	0	48	(48)	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	7,248	0	7,248	0.0%
5705--**-**	Monthly Car Allowance	0	7,640	(7,640)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	5,858	6,083	(225)	103.8%
Total Moulton Niguel Water District		78,916	59,832	19,084	75.8%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Santa Margarita Water District					
5000--**-**	Regular Salaries-O&M	8,038	8,684	(646)	108.0%
5001--**-**	Overtime Salaries-O&M	0	0	0	0.0%
5015--**-**	Management Support Services	10,633	3,529	7,104	33.2%
5017--**-**	Legal Fees	759	292	467	38.5%
5034--**-**	Travel Expense/Tech. Conferences	496	0	496	0.0%
5038--**-**	Permits	31,897	28,310	3,587	88.8%
5305--**-**	Medicare Tax Payments for Employees	0	22	(22)	0.0%
5306--**-**	Scheduled Holiday Work	0	42	(42)	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	5,708	0	5,708	0.0%
5705--**-**	Monthly Car Allowance	0	6,774	(6,774)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	4,612	5,393	(781)	116.9%
Total Santa Margarita Water District		62,143	53,046	9,097	85.4%
South Coast Water District					
5000--**-**	Regular Salaries-O&M	3,229	3,569	(340)	110.5%
5001--**-**	Overtime Salaries-O&M	0	0	0	0.0%
5015--**-**	Management Support Services	4,272	1,450	2,822	33.9%
5017--**-**	Legal Fees	305	120	185	39.3%
5034--**-**	Travel Expense/Tech. Conferences	199	0	199	0.0%
5038--**-**	Permits	12,814	11,635	1,179	90.8%
5305--**-**	Medicare Tax Payments for Employees	0	9	(9)	0.0%
5306--**-**	Scheduled Holiday Work	0	18	(18)	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	2,293	0	2,293	0.0%
5705--**-**	Monthly Car Allowance	0	2,784	(2,784)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	1,853	2,217	(364)	119.6%
Total South Coast Water District		24,965	21,802	3,163	87.3%
Trabuco Canyon Water District					
5000--**-**	Regular Salaries-O&M	2,902	3,070	(168)	105.8%
5001--**-**	Overtime Salaries-O&M	0	0	0	0.0%
5015--**-**	Management Support Services	3,839	1,248	2,591	32.5%
5017--**-**	Legal Fees	274	103	171	37.6%
5034--**-**	Travel Expense/Tech. Conferences	179	0	179	0.0%
5038--**-**	Permits	11,516	10,009	1,507	86.9%
5305--**-**	Medicare Tax Payments for Employees	0	8	(8)	0.0%
5306--**-**	Scheduled Holiday Work	0	15	(15)	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	2,061	0	2,061	0.0%
5705--**-**	Monthly Car Allowance	0	2,395	(2,395)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	1,665	1,907	(242)	114.5%
Total Trabuco Canyon Water District		22,436	18,755	3,681	83.6%
Total Member Agency		245,474	204,416	41,058	83.3%
Total PC 12 - Water Reclamation Permits		245,474	204,416	41,058	83.3%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

PC 15 - Coastal Treatment Plant

Member Agency

City of Laguna Beach

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
5000--**	Regular Salaries-O&M	377,943	325,194	52,749	86.0%
5001--**	Overtime Salaries-O&M	8,504	4,721	3,783	55.5%
5002--**	Electricity	157,410	114,141	43,269	72.5%
5003--**	Natural Gas	1,486	1,126	360	75.8%
5004--**	Potable & Reclaimed Water	5,094	5,665	(571)	111.2%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	3,388	2,187	1,201	64.6%
15-5007-01-01-16	Polymer Products	521	0	521	0.0%
15-5008-01-01-16	Ferric Chloride	18,122	17,340	782	95.7%
15-5009-01-01-16	Odor Control Chemicals	38,184	47,055	(8,871)	123.2%
15-5011-02-01-16	Laboratory Services	4,546	5,931	(1,385)	130.5%
15-5012-01-01-16	Grit Hauling - 21A	17,092	13,179	3,913	77.1%
5013--**	Landscaping	22,746	30,615	(7,869)	134.6%
5014--**	Engineering - Misc.	20,851	56,766	(35,915)	272.2%
5015--**	Management Support Services	0	6,296	(6,296)	0.0%
5017--**	Legal Fees	0	33,590	(33,590)	0.0%
5019--**	Contract Services Misc. - 29	26,158	21,543	4,615	82.4%
5021--**	Small Vehicle Expense - 31A	1,422	2,147	(725)	151.0%
5022--**	Miscellaneous Expense	986	250	736	25.4%
5023--**	Office Supplies - All	2,350	2,723	(373)	115.9%
15-5024-01-01-16	Petroleum Products	909	51	858	5.6%
5025--**	Uniforms	2,701	2,096	605	77.6%
5026--**	Small Vehicle Fuel - 37A	2,701	961	1,740	35.6%
5027--**	Insurance - Property/Liability	0	17,354	(17,354)	0.0%
5028--**	Small Tools & Supplies	2,654	3,102	(448)	116.9%
5030--**	Trash Disposal	1,137	437	700	38.4%
5031--**	Safety Supplies	9,023	10,457	(1,434)	115.9%
5032--**	Equipment Rental	455	104	351	22.9%
5034--**	Travel Expense/Tech. Conferences	579	700	(121)	120.9%
5035--**	Training Expense	2,730	2,664	66	97.6%
15-5036-02-01-16	Laboratory Supplies	5,182	5,508	(326)	106.3%
5037--**	Office Equipment	379	324	55	85.5%
5038--**	Permits	4,815	845	3,970	17.5%
5039--**	Membership Dues/Fees	0	32,338	(32,338)	0.0%
5047--**	Access Road Expenses	16,680	0	16,680	0.0%
5048--**	Storm Damage	6,824	0	6,824	0.0%
15-5049-01-01-16	Biosolids Disposal - 21B	75,763	0	75,763	0.0%
5050--**	Contract Services Generators - 29A	1,516	1,175	341	77.5%
5052--**	Janitorial Services	3,033	3,760	(727)	124.0%
15-5054-01-01-16	Diesel Truck Maint - 31B	0	3,602	(3,602)	0.0%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	87,581	75,742	11,839	86.5%
5058--**	Maintenance Equip. & Facilities (Common) 41-C	3,033	7,913	(4,880)	260.9%
5061--**	Mileage	0	394	(394)	0.0%
15-5077-01-03-16	IT Direct	0	36,415	(36,415)	0.0%
5303--**	Group Insurance Waiver	0	1,058	(1,058)	0.0%
5305--**	Medicare Tax Payments for Employees	0	939	(939)	0.0%
5306--**	Scheduled Holiday Work	0	0	0	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	268,338	253,651	14,687	94.5%
5700--**	Standby Pay	0	2,004	(2,004)	0.0%
5705--**	Monthly Car Allowance	0	1,708	(1,708)	0.0%
6500--**	IT Allocations in to PC's & Depts.	39,888	46,788	(6,900)	117.3%
Total City of Laguna Beach		1,242,724	1,202,559	40,165	96.8%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Emerald Bay Service District					
5000--***	Regular Salaries-O&M	14,743	13,150	1,593	89.2%
5001--***	Overtime Salaries-O&M	322	143	179	44.4%
5002--***	Electricity	5,080	3,432	1,648	67.6%
5003--***	Natural Gas	49	34	15	69.4%
5004--***	Potable & Reclaimed Water	332	367	(35)	110.5%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	106	63	43	59.4%
15-5007-01-01-20	Polymer Products	16	0	16	0.0%
15-5008-01-01-20	Ferric Chloride	565	501	64	88.7%
15-5009-01-01-20	Odor Control Chemicals	1,191	1,360	(169)	114.2%
15-5011-02-01-20	Laboratory Services	142	171	(29)	120.4%
15-5012-01-01-20	Grit Hauling - 21A	533	381	152	71.5%
5013--***	Landscaping	1,794	2,415	(621)	134.6%
5014--***	Engineering - Misc.	1,645	4,477	(2,832)	272.2%
5015--***	Management Support Services	0	497	(497)	0.0%
5017--***	Legal Fees	0	2,649	(2,649)	0.0%
5019--***	Contract Services Misc. - 29	2,063	1,699	364	82.4%
5021--***	Small Vehicle Expense - 31A	55	87	(32)	158.2%
5022--***	Miscellaneous Expense	78	20	58	25.6%
5023--***	Office Supplies - All	185	215	(30)	116.2%
15-5024-01-01-20	Petroleum Products	28	1	27	3.6%
5025--***	Uniforms	105	85	20	81.0%
5026--***	Small Vehicle Fuel - 37A	105	39	66	37.1%
5027--***	Insurance - Property/Liability	0	1,368	(1,368)	0.0%
5028--***	Small Tools & Supplies	209	245	(36)	117.2%
5030--***	Trash Disposal	90	34	56	37.8%
5031--***	Safety Supplies	712	825	(113)	115.9%
5032--***	Equipment Rental	36	8	28	22.2%
5034--***	Travel Expense/Tech. Conferences	46	55	(9)	119.6%
5035--***	Training Expense	215	211	4	98.1%
15-5036-02-01-20	Laboratory Supplies	162	159	3	98.1%
5037--***	Office Equipment	30	26	4	86.7%
5038--***	Permits	380	67	313	17.6%
5039--***	Membership Dues/Fees	0	2,551	(2,551)	0.0%
5047--***	Access Road Expenses	1,316	0	1,316	0.0%
5048--***	Storm Damage	538	0	538	0.0%
15-5049-01-01-20	Biosolids Disposal - 21B	2,363	0	2,363	0.0%
5050--***	Contract Services Generators - 29A	120	93	27	77.5%
5052--***	Janitorial Services	239	297	(58)	124.3%
15-5054-01-01-20	Diesel Truck Maint - 31B	0	104	(104)	0.0%
15-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 41-B	2,731	2,189	542	80.2%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	239	624	(385)	261.1%
5061--***	Mileage	0	16	(16)	0.0%
15-5077-01-03-20	IT Direct	0	2,872	(2,872)	0.0%
5303--***	Group Insurance Waiver	0	42	(42)	0.0%
5305--***	Medicare Tax Payments for Employees	0	38	(38)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	10,469	10,257	212	98.0%
5700--***	Standby Pay	0	81	(81)	0.0%
5705--***	Monthly Car Allowance	0	69	(69)	0.0%
6500--***	IT Allocations in to PC's & Depts.	3,147	3,690	(543)	117.3%
Total Emerald Bay Service District		52,179	57,707	(5,528)	110.6%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
5000--**	Regular Salaries-O&M	47,863	57,910	(10,047)	121.0%
5001--**	Overtime Salaries-O&M	915	84	831	9.2%
5002--**	Electricity	2,764	2,052	712	74.2%
5003--**	Natural Gas	37	28	9	75.7%
5004--**	Potable & Reclaimed Water	2,808	3,144	(336)	112.0%
5013--**	Landscaping	17,550	23,621	(6,071)	134.6%
5014--**	Engineering - Misc.	16,088	43,798	(27,710)	272.2%
5015--**	Management Support Services	0	4,858	(4,858)	0.0%
5017--**	Legal Fees	0	25,917	(25,917)	0.0%
5019--**	Contract Services Misc. - 29	20,183	16,622	3,561	82.4%
5021--**	Small Vehicle Expense - 31A	180	386	(206)	214.4%
5022--**	Miscellaneous Expense	752	193	559	25.7%
5023--**	Office Supplies - All	1,814	2,101	(287)	115.8%
5025--**	Uniforms	342	377	(35)	110.2%
5026--**	Small Vehicle Fuel - 37A	342	173	169	50.6%
5027--**	Insurance - Property/Liability	0	13,390	(13,390)	0.0%
5028--**	Small Tools & Supplies	2,048	2,394	(346)	116.9%
5030--**	Trash Disposal	878	337	541	38.4%
5031--**	Safety Supplies	6,962	8,068	(1,106)	115.9%
5032--**	Equipment Rental	351	80	271	22.8%
5034--**	Travel Expense/Tech. Conferences	446	540	(94)	121.1%
5035--**	Training Expense	2,106	2,056	50	97.6%
5037--**	Office Equipment	293	250	43	85.3%
5038--**	Permits	3,715	652	3,063	17.6%
5039--**	Membership Dues/Fees	0	24,950	(24,950)	0.0%
5047--**	Access Road Expenses	12,870	0	12,870	0.0%
5048--**	Storm Damage	5,265	0	5,265	0.0%
5050--**	Contract Services Generators - 29A	1,170	906	264	77.4%
5052--**	Janitorial Services	2,340	2,901	(561)	124.0%
5058--**	Maintenance Equip. & Facilities (Common) 41-C	2,340	6,105	(3,765)	260.9%
5061--**	Mileage	0	71	(71)	0.0%
15-5077-01-03-22	IT Direct	0	28,096	(28,096)	0.0%
15-5303-01-03-22	Group Insurance Waiver	0	190	(190)	0.0%
15-5305-01-03-22	Medicare Tax Payments for Employees	0	169	(169)	0.0%
5306--**	Scheduled Holiday Work	0	0	0	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	33,982	45,170	(11,188)	132.9%
5700--**	Standby Pay	0	361	(361)	0.0%
5705--**	Monthly Car Allowance	0	307	(307)	0.0%
6500--**	IT Allocations in to PC's & Depts.	30,777	36,099	(5,322)	117.3%
Total Moulton Niguel Water District		217,181	354,356	(137,175)	163.2%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
-5000--***	Regular Salaries-O&M	356,824	357,184	(360)	100.1%
-5001--***	Overtime Salaries-O&M	7,148	6,261	887	87.6%
-5002--***	Electricity	104,746	80,842	23,904	77.2%
-5003--***	Natural Gas	928	749	179	80.7%
-5004--***	Potable & Reclaimed Water	3,766	4,261	(495)	113.1%
-5006--***	Chlorine/Sodium Hypochlorite	108,306	71,673	36,633	66.2%
-5007--***	Polymer Products	1,463	0	1,463	0.0%
15-5008-01-01-24	Ferric Chloride	11,213	11,469	(256)	102.3%
15-5009-01-01-24	Odor Control Chemicals	23,625	31,123	(7,498)	131.7%
15-5011-02-01-24	Laboratory Services	2,813	3,923	(1,110)	139.5%
15-5012-01-01-24	Grit Hauling - 21A	10,575	8,717	1,858	82.4%
-5013--***	Landscaping	17,910	24,106	(6,196)	134.6%
-5014--***	Engineering - Misc.	16,418	44,697	(28,279)	272.2%
-5015--***	Management Support Services	0	4,957	(4,957)	0.0%
-5017--***	Legal Fees	0	26,448	(26,448)	0.0%
-5019--***	Contract Services Misc. - 29	20,597	16,963	3,634	82.4%
-5021--***	Small Vehicle Expense - 31A	1,342	2,253	(911)	167.9%
-5022--***	Miscellaneous Expense	776	197	579	25.4%
-5023--***	Office Supplies - All	1,851	2,144	(293)	115.8%
15-5024-01-01-24	Petroleum Products	563	34	529	6.0%
-5025--***	Uniforms	2,550	2,200	350	86.3%
-5026--***	Small Vehicle Fuel - 37A	2,550	1,008	1,542	39.5%
-5027--***	Insurance - Property/Liability	0	13,664	(13,664)	0.0%
-5028--***	Small Tools & Supplies	2,090	2,443	(353)	116.9%
-5030--***	Trash Disposal	896	344	552	38.4%
-5031--***	Safety Supplies	7,104	8,233	(1,129)	115.9%
-5032--***	Equipment Rental	358	82	276	22.9%
-5034--***	Travel Expense/Tech. Conferences	456	551	(95)	120.8%
-5035--***	Training Expense	2,149	2,098	51	97.6%
-5036--***	Laboratory Supplies	4,156	4,677	(521)	112.5%
-5037--***	Office Equipment	299	255	44	85.3%
-5038--***	Permits	3,791	665	3,126	17.5%
-5039--***	Membership Dues/Fees	0	25,463	(25,463)	0.0%
-5047--***	Access Road Expenses	13,134	0	13,134	0.0%
-5048--***	Storm Damage	5,373	0	5,373	0.0%
15-5049-01-01-24	Biosolids Disposal - 21B	46,875	0	46,875	0.0%
-5050--***	Contract Services Generators - 29A	1,194	925	269	77.5%
-5052--***	Janitorial Services	2,388	2,961	(573)	124.0%
15-5054-01-01-24	Diesel Truck Maint - 31B	0	2,382	(2,382)	0.0%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	54,188	50,098	4,090	92.5%
-5058--***	Maintenance Equip. & Facilities (Common) 41-C	2,388	6,230	(3,842)	260.9%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-E	25,800	21,975	3,825	85.2%
-5061--***	Mileage	0	413	(413)	0.0%
15-5077-01-03-24	IT Direct	0	28,673	(28,673)	0.0%
-5303--***	Group Insurance Waiver	0	1,109	(1,109)	0.0%
-5305--***	Medicare Tax Payments for Employees	0	987	(987)	0.0%
-5306--***	Scheduled Holiday Work	0	0	0	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	253,344	278,603	(25,259)	110.0%
-5700--***	Standby Pay	0	2,104	(2,104)	0.0%
-5705--***	Monthly Car Allowance	0	1,793	(1,793)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	31,408	36,841	(5,433)	117.3%
Total South Coast Water District		1,153,355	1,194,778	(41,423)	103.6%
Total Member Agency		2,665,439	2,809,400	(143,961)	105.4%
Total PC 15 - Coastal Treatment Plant		2,665,439	2,809,400	(143,961)	105.4%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

PC 17 - Joint Regional Wastewater Reclamation

Member Agency

City of Laguna Beach

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
5000-*-***	Regular Salaries-O&M	91,921	100,211	(8,290)	109.0%
5001-*-***	Overtime Salaries-O&M	2,523	3,251	(728)	128.9%
5002-*-***	Electricity	41,994	16,183	25,811	38.5%
17-5003-01-02-16	Natural Gas	16,835	10,609	6,226	63.0%
5004-*-***	Potable & Reclaimed Water	2,471	2,634	(163)	106.6%
17-5005-01-02-16	Co-generation Power Credit	(64,750)	(60,149)	(4,601)	92.9%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	95	55	40	57.9%
5007-*-***	Polymer Products	40,040	38,805	1,235	96.9%
5008-*-***	Ferric Chloride	9,907	8,754	1,153	88.4%
5009-*-***	Odor Control Chemicals	250	164	86	65.6%
17-5010-01-23-16	Other Chemicals - Misc.	213	103	110	48.4%
5011-*-***	Laboratory Services	401	546	(145)	136.2%
17-5012-01-01-16	Grit Hauling - 21A	77	105	(28)	136.4%
17-5013-01-23-16	Landscaping	4,342	2,823	1,519	65.0%
5014-*-***	Engineering - Misc.	3,366	4,015	(649)	119.3%
5015-*-***	Management Support Services	0	1,745	(1,745)	0.0%
17-5017-01-23-16	Legal Fees	0	137	(137)	0.0%
17-5019-01-23-16	Contract Services Misc. - 29	6,844	8,098	(1,254)	118.3%
5021-*-***	Small Vehicle Expense - 31A	318	358	(40)	112.6%
17-5022-01-23-16	Miscellaneous Expense	292	255	37	87.3%
17-5023-01-23-16	Office Supplies - All	292	642	(350)	219.9%
5024-*-***	Petroleum Products	4,803	4,179	624	87.0%
5025-*-***	Uniforms	925	1,062	(137)	114.8%
5026-*-***	Small Vehicle Fuel - 37A	699	377	322	53.9%
5027-*-***	Insurance - Property/Liability	0	3,244	(3,244)	0.0%
17-5028-01-23-16	Small Tools & Supplies	1,122	1,167	(45)	104.0%
17-5030-01-23-16	Trash Disposal	50	61	(11)	122.0%
5031-*-***	Safety Supplies	1,335	1,876	(541)	140.5%
17-5032-01-23-16	Equipment Rental	168	48	120	28.6%
5033-*-***	Recruitment	0	160	(160)	0.0%
5034-*-***	Travel Expense/Tech. Conferences	86	93	(7)	108.1%
5035-*-***	Training Expense	404	695	(291)	172.0%
5036-*-***	Laboratory Supplies	576	726	(150)	126.0%
17-5037-01-23-16	Office Equipment	292	245	47	83.9%
5038-*-***	Permits	2,255	92	2,163	4.1%
5039-*-***	Membership Dues/Fees	0	254	(254)	0.0%
17-5049-01-02-16	Biosolids Disposal - 21B	123,025	111,738	11,287	90.8%
17-5050-01-23-16	Contract Services Generators - 29A	393	367	26	93.4%
17-5052-01-23-16	Janitorial Services	987	601	386	60.9%
17-5053-01-02-16	Contract Serv - Digester Cleaning - 29E	7,770	4,261	3,509	54.8%
17-5054-01-02-16	Diesel Truck Maint - 31B	0	2,637	(2,637)	0.0%
17-5055-01-02-16	Diesel Truck Fuel - 37B	0	966	(966)	0.0%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41-A	22,391	25,792	(3,401)	115.2%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	246	271	(25)	110.2%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common) 41-C	1,043	1,198	(155)	114.9%
5059-*-***	Maintenance Equip. & Facilities (Co-Gen) 41-D	4,864	16,799	(11,935)	345.4%
5061-*-***	Mileage	0	156	(156)	0.0%
5068-*-***	MNWD Lab Services and Supplies	0	0	0	0.0%
17-5077-01-23-16	IT Direct	0	9,002	(9,002)	0.0%
5101-*-***	Employee Recognition	0	16	(16)	0.0%
5105-*-***	Co-Generation Power Credit - Offset	0	23,084	(23,084)	0.0%
5303-*-***	Group Insurance Waiver	0	30	(30)	0.0%
5305-*-***	Medicare Tax Payments for Employees	0	83	(83)	0.0%
5306-*-***	Scheduled Holiday Work	0	0	0	0.0%
17-5309-01-23-16	Operating Leases	0	0	0	0.0%
5401-*-***	Fringe Benefits IN to PC's & Depts.	65,265	78,164	(12,899)	119.8%
5700-*-***	Standby Pay	0	1,406	(1,406)	0.0%
5705-*-***	Monthly Car Allowance	0	732	(732)	0.0%
17-5802-01-23-16	Shipping/Freight	0	3	(3)	0.0%
6500-*-***	IT Allocations in to PC's & Depts.	10,411	12,225	(1,814)	117.4%
Total City of Laguna Beach		406,541	443,154	(36,613)	109.0%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
El Toro Water District					
-5000--***	Regular Salaries-O&M	118,551	120,955	(2,404)	102.0%
-5001--***	Overtime Salaries-O&M	3,212	3,810	(598)	118.6%
-5002--***	Electricity	55,298	20,028	35,270	36.2%
17-5003-01-02-19	Natural Gas	21,021	12,230	8,791	58.2%
-5004--***	Potable & Reclaimed Water	3,151	3,038	113	96.4%
17-5005-01-02-19	Co-generation Power Credit	(80,850)	(69,342)	(11,508)	85.8%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	112	64	48	57.1%
-5007--***	Polymer Products	49,987	44,736	5,251	89.5%
-5008--***	Ferric Chloride	12,364	10,093	2,271	81.6%
-5009--***	Odor Control Chemicals	305	189	116	62.0%
17-5010-01-23-19	Other Chemicals - Misc.	388	187	201	48.2%
-5011--***	Laboratory Services	499	631	(132)	126.5%
17-5012-01-01-19	Grit Hauling - 21A	90	121	(31)	134.4%
17-5013-01-23-19	Landscaping	7,899	5,135	2,764	65.0%
-5014--***	Engineering - Misc.	6,123	7,303	(1,180)	119.3%
-5015--***	Management Support Services	0	3,174	(3,174)	0.0%
17-5017-01-23-19	Legal Fees	0	250	(250)	0.0%
17-5019-01-23-19	Contract Services Misc. - 29	12,450	14,730	(2,280)	118.3%
-5021--***	Small Vehicle Expense - 31A	409	429	(20)	104.9%
17-5022-01-23-19	Miscellaneous Expense	531	464	67	87.4%
17-5023-01-23-19	Office Supplies - All	531	1,168	(637)	220.0%
-5024--***	Petroleum Products	5,997	4,818	1,179	80.3%
-5025--***	Uniforms	1,192	1,272	(80)	106.7%
-5026--***	Small Vehicle Fuel - 37A	902	453	449	50.2%
-5027--***	Insurance - Property/Liability	0	5,901	(5,901)	0.0%
17-5028-01-23-19	Small Tools & Supplies	2,041	2,123	(82)	104.0%
17-5030-01-23-19	Trash Disposal	92	110	(18)	119.6%
-5031--***	Safety Supplies	2,429	3,412	(983)	140.5%
17-5032-01-23-19	Equipment Rental	306	88	218	28.8%
-5033--***	Recruitment	0	192	(192)	0.0%
-5034--***	Travel Expense/Tech. Conferences	156	169	(13)	108.3%
-5035--***	Training Expense	735	1,265	(530)	172.1%
-5036--***	Laboratory Supplies	719	838	(119)	116.6%
17-5037-01-23-19	Office Equipment	531	445	86	83.8%
-5038--***	Permits	4,102	167	3,935	4.1%
-5039--***	Membership Dues/Fees	0	463	(463)	0.0%
17-5049-01-02-19	Biosolids Disposal - 21B	153,615	128,817	24,798	83.9%
17-5050-01-23-19	Contract Services Generators - 29A	714	667	47	93.4%
17-5052-01-23-19	Janitorial Services	1,796	1,092	704	60.8%
17-5053-01-02-19	Contract Serv - Digester Cleaning - 29E	9,702	4,912	4,790	50.6%
17-5054-01-02-19	Diesel Truck Maint - 31B	0	3,040	(3,040)	0.0%
17-5055-01-02-19	Diesel Truck Fuel - 37B	0	1,113	(1,113)	0.0%
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 41-A	27,958	29,734	(1,776)	106.4%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 41-B	289	313	(24)	108.3%
17-5058-01-23-19	Maintenance Equip. & Facilities (Common) 41-C	1,898	2,180	(282)	114.9%
-5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	8,848	19,367	(10,519)	218.9%
-5061--***	Mileage	0	187	(187)	0.0%
17-5077-01-23-19	IT Direct	0	16,375	(16,375)	0.0%
-5101--***	Employee Recognition	0	19	(19)	0.0%
-5105--***	Co-Generation Power Credit - Offset	0	28,570	(28,570)	0.0%
-5303--***	Group Insurance Waiver	0	41	(41)	0.0%
-5305--***	Medicare Tax Payments for Employees	0	99	(99)	0.0%
-5306--***	Scheduled Holiday Work	0	0	0	0.0%
17-5309-01-23-19	Operating Leases	0	0	0	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	84,172	94,346	(10,174)	112.1%
-5700--***	Standby Pay	0	1,683	(1,683)	0.0%
-5705--***	Monthly Car Allowance	0	883	(883)	0.0%
17-5802-01-23-19	Shipping/Freight	0	5	(5)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	18,939	22,239	(3,300)	117.4%
Total El Toro Water District		539,204	556,791	(17,587)	103.3%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Emerald Bay Service District					
5000--***	Regular Salaries-O&M	3,015	3,127	(112)	103.7%
5001--***	Overtime Salaries-O&M	82	97	(15)	118.3%
5002--***	Electricity	1,429	522	907	36.5%
17-5003-01-02-20	Natural Gas	520	311	209	59.8%
5004--***	Potable & Reclaimed Water	79	78	1	98.7%
17-5005-01-02-20	Co-generation Power Credit	(2,000)	(1,760)	(240)	88.0%
17-5006-01-01-20	Chlorine/Sodium Hypochlorite	6	2	4	33.3%
5007--***	Polymer Products	1,240	1,136	104	91.6%
5008--***	Ferric Chloride	308	256	52	83.1%
5009--***	Odor Control Chemicals	11	5	6	45.5%
17-5010-01-23-20	Other Chemicals - Misc.	11	5	6	45.5%
5011--***	Laboratory Services	13	17	(4)	130.8%
17-5012-01-01-20	Grit Hauling - 21A	5	3	2	60.0%
17-5013-01-23-20	Landscaping	228	148	80	64.9%
5014--***	Engineering - Misc.	177	211	(34)	119.2%
5015--***	Management Support Services	0	92	(92)	0.0%
17-5017-01-23-20	Legal Fees	0	7	(7)	0.0%
17-5019-01-23-20	Contract Services Misc. - 29	360	426	(66)	118.3%
5021--***	Small Vehicle Expense - 31A	10	11	(1)	110.0%
17-5022-01-23-20	Miscellaneous Expense	15	13	2	86.7%
17-5023-01-23-20	Office Supplies - All	15	34	(19)	226.7%
17-5024-01-02-20	Petroleum Products	148	122	26	82.4%
5025--***	Uniforms	31	33	(2)	106.5%
5026--***	Small Vehicle Fuel - 37A	23	11	12	47.8%
5027--***	Insurance - Property/Liability	0	171	(171)	0.0%
17-5028-01-23-20	Small Tools & Supplies	59	61	(2)	103.4%
17-5030-01-23-20	Trash Disposal	3	3	0	100.0%
5031--***	Safety Supplies	70	98	(28)	140.0%
17-5032-01-23-20	Equipment Rental	9	3	6	33.3%
5033--***	Recruitment	0	5	(5)	0.0%
5034--***	Travel Expense/Tech. Conferences	5	4	1	80.0%
5035--***	Training Expense	21	37	(16)	176.2%
5036--***	Laboratory Supplies	18	22	(4)	122.2%
17-5037-01-23-20	Office Equipment	15	13	2	86.7%
5038--***	Permits	119	5	114	4.2%
5039--***	Membership Dues/Fees	0	13	(13)	0.0%
17-5049-01-02-20	Biosolids Disposal - 21B	3,800	3,270	530	86.1%
17-5050-01-23-20	Contract Services Generators - 29A	21	19	2	90.5%
17-5052-01-23-20	Janitorial Services	52	32	20	61.5%
17-5053-01-02-20	Contract Serv - Digester Cleaning - 29E	240	125	115	52.1%
17-5054-01-02-20	Diesel Truck Maint - 31B	0	77	(77)	0.0%
17-5055-01-02-20	Diesel Truck Fuel - 37B	0	28	(28)	0.0%
17-5056-01-02-20	Maintenance Equip. & Facilities (Solids) 41-A	692	755	(63)	109.1%
17-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 41-B	14	9	5	64.3%
17-5058-01-23-20	Maintenance Equip. & Facilities (Common) 41-C	55	63	(8)	114.5%
5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	256	492	(236)	192.2%
5061--***	Mileage	0	5	(5)	0.0%
17-5077-01-23-20	IT Direct	0	473	(473)	0.0%
5105--***	Co-Generation Power Credit - Offset	0	745	(745)	0.0%
17-5303-02-02-20	Group Insurance Waiver	0	1	(1)	0.0%
17-5305-02-02-20	Medicare Tax Payments for Employees	0	2	(2)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
17-5309-01-23-20	Operating Leases	0	0	0	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	2,142	2,438	(296)	113.8%
5700--***	Standby Pay	0	43	(43)	0.0%
5705--***	Monthly Car Allowance	0	23	(23)	0.0%
6500--***	IT Allocations in to PC's & Depts.	547	643	(96)	117.6%
Total Emerald Bay Service District		13,864	14,585	(721)	105.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
5000--***	Regular Salaries-O&M	1,319,363	1,329,921	(10,558)	100.8%
5001--***	Overtime Salaries-O&M	34,205	48,909	(14,704)	143.0%
5002--***	Electricity	724,379	295,123	429,256	40.7%
17-5003-01-02-22	Natural Gas	81,198	56,097	25,101	69.1%
5004--***	Potable & Reclaimed Water	46,647	30,108	16,539	64.5%
17-5005-01-02-22	Co-generation Power Credit	(312,300)	(318,054)	5,754	101.8%
5006--***	Chlorine/Sodium Hypochlorite	438,032	271,024	167,008	61.9%
5007--***	Polymer Products	258,940	272,453	(13,513)	105.2%
5008--***	Ferric Chloride	97,687	92,727	4,960	94.9%
5009--***	Odor Control Chemicals	59,882	41,455	18,427	69.2%
5010--***	Other Chemicals - Misc.	3,018	1,453	1,565	48.1%
5011--***	Laboratory Services	8,840	12,823	(3,983)	145.1%
17-5012-01-01-22	Grit Hauling - 21A	44,784	65,167	(20,383)	145.5%
5013--***	Landscaping	61,463	39,961	21,502	65.0%
5014--***	Engineering - Misc.	47,646	56,826	(9,180)	119.3%
5015--***	Management Support Services	0	24,698	(24,698)	0.0%
5017--***	Legal Fees	0	1,944	(1,944)	0.0%
5019--***	Contract Services Misc. - 29	96,880	114,623	(17,743)	118.3%
5020--***	Postage Expense	0	3	(3)	0.0%
5021--***	Small Vehicle Expense - 31A	4,561	4,188	373	91.8%
5022--***	Miscellaneous Expense	4,127	3,607	520	87.4%
5023--***	Office Supplies - All	4,129	9,088	(4,959)	220.1%
5024--***	Petroleum Products	26,077	24,775	1,302	95.0%
5025--***	Uniforms	13,269	12,400	869	93.5%
5026--***	Small Vehicle Fuel - 37A	10,033	4,404	5,629	43.9%
5027--***	Insurance - Property/Liability	0	45,915	(45,915)	0.0%
5028--***	Small Tools & Supplies	15,882	16,517	(635)	104.0%
5030--***	Trash Disposal	715	858	(143)	120.0%
5031--***	Safety Supplies	18,900	26,552	(7,652)	140.5%
5032--***	Equipment Rental	2,382	681	1,701	28.6%
5033--***	Recruitment	0	1,868	(1,868)	0.0%
5034--***	Travel Expense/Tech. Conferences	1,212	1,314	(102)	108.4%
5035--***	Training Expense	5,718	9,841	(4,123)	172.1%
5036--***	Laboratory Supplies	14,330	19,157	(4,827)	133.7%
5037--***	Office Equipment	4,129	3,466	663	83.9%
5038--***	Permits	31,923	1,304	30,619	4.1%
5039--***	Membership Dues/Fees	0	3,603	(3,603)	0.0%
17-5049-01-02-22	Biosolids Disposal - 21B	593,370	590,851	2,519	99.6%
5050--***	Contract Services Generators - 29A	5,559	5,190	369	93.4%
5052--***	Janitorial Services	13,976	8,500	5,476	60.8%
17-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	37,476	22,531	14,945	60.1%
17-5054-01-02-22	Diesel Truck Maint - 31B	0	13,945	(13,945)	0.0%
17-5055-01-02-22	Diesel Truck Fuel - 37B	0	5,106	(5,106)	0.0%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	107,993	136,383	(28,390)	126.3%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	143,806	168,878	(25,072)	117.4%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	14,770	16,965	(2,195)	114.9%
5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	68,848	88,830	(19,982)	129.0%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41-E	41,300	41,738	(438)	101.1%
5061--***	Mileage	0	1,856	(1,856)	0.0%
5068--***	MNWD Lab Services and Supplies	0	16,284	(16,284)	0.0%
5077--***	IT Direct	0	127,423	(127,423)	0.0%
5101--***	Employee Recognition	0	189	(189)	0.0%
5105--***	Co-Generation Power Credit - Offset	0	420,981	(420,981)	0.0%
5303--***	Group Insurance Waiver	0	1,200	(1,200)	0.0%
5305--***	Medicare Tax Payments for Employees	0	966	(966)	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5309--***	Operating Leases	0	0	0	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	936,746	1,037,341	(100,595)	110.7%
5700--***	Standby Pay	0	16,402	(16,402)	0.0%
5705--***	Monthly Car Allowance	0	9,801	(9,801)	0.0%
5802--***	Shipping/Freight	0	43	(43)	0.0%
6500--***	IT Allocations in to PC's & Depts.	147,375	173,052	(25,677)	117.4%
Total Moulton Niguel Water District		5,279,270	5,531,254	(251,984)	104.8%

South Orange County Wastewater Authority O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
South Coast Water District					
5000-*-***	Regular Salaries-O&M	58,105	67,252	(9,147)	115.7%
5001-*-***	Overtime Salaries-O&M	1,582	2,158	(576)	136.4%
5002-*-***	Electricity	26,900	10,959	15,941	40.7%
17-5003-01-02-24	Natural Gas	10,426	7,004	3,422	67.2%
5004-*-***	Potable & Reclaimed Water	1,551	1,739	(188)	112.1%
17-5005-01-02-24	Co-generation Power Credit	(40,100)	(39,708)	(392)	99.0%
17-5006-01-01-24	Chlorine/Sodium Hypochlorite	56	35	21	62.5%
5007-*-***	Polymer Products	24,794	25,614	(820)	103.3%
5008-*-***	Ferric Chloride	6,133	5,777	356	94.2%
5009-*-***	Odor Control Chemicals	151	106	45	70.2%
17-5010-01-23-24	Other Chemicals - Misc.	170	82	88	48.2%
5011-*-***	Laboratory Services	248	360	(112)	145.2%
17-5012-01-01-24	Grit Hauling - 21A	45	65	(20)	144.4%
17-5013-01-23-24	Landscaping	3,468	2,254	1,214	65.0%
5014-*-***	Engineering - Misc.	2,688	3,206	(518)	119.3%
5015-*-***	Management Support Services	0	1,393	(1,393)	0.0%
17-5017-01-23-24	Legal Fees	0	110	(110)	0.0%
17-5019-01-23-24	Contract Services Misc. - 29	5,466	6,467	(1,001)	118.3%
5021-*-***	Small Vehicle Expense - 31A	201	240	(39)	119.4%
17-5022-01-23-24	Miscellaneous Expense	233	203	30	87.1%
17-5023-01-23-24	Office Supplies - All	233	513	(280)	220.2%
5024-*-***	Petroleum Products	2,975	2,759	216	92.7%
5025-*-***	Uniforms	584	711	(127)	121.7%
5026-*-***	Small Vehicle Fuel - 37A	442	253	189	57.2%
5027-*-***	Insurance - Property/Liability	0	2,590	(2,590)	0.0%
17-5028-01-23-24	Small Tools & Supplies	896	932	(36)	104.0%
17-5030-01-23-24	Trash Disposal	40	48	(8)	120.0%
5031-*-***	Safety Supplies	1,066	1,497	(431)	140.4%
17-5032-01-23-24	Equipment Rental	134	38	96	28.4%
5033-*-***	Recruitment	0	108	(108)	0.0%
5034-*-***	Travel Expense/Tech. Conferences	68	74	(6)	108.8%
5035-*-***	Training Expense	323	555	(232)	171.8%
5036-*-***	Laboratory Supplies	356	478	(122)	134.3%
17-5037-01-23-24	Office Equipment	233	196	37	84.1%
5038-*-***	Permits	1,801	74	1,727	4.1%
5039-*-***	Membership Dues/Fees	0	203	(203)	0.0%
17-5049-01-02-24	Biosolids Disposal - 21B	76,190	73,766	2,424	96.8%
17-5050-01-23-24	Contract Services Generators - 29A	314	293	21	93.3%
17-5052-01-23-24	Janitorial Services	788	480	308	60.9%
17-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	4,812	2,813	1,999	58.5%
17-5054-01-02-24	Diesel Truck Maint - 31B	0	1,741	(1,741)	0.0%
17-5055-01-02-24	Diesel Truck Fuel - 37B	0	637	(637)	0.0%
17-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	13,867	17,027	(3,160)	122.8%
17-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	145	170	(25)	117.2%
17-5058-01-23-24	Maintenance Equip. & Facilities (Common) 41-C	833	957	(124)	114.9%
5059-*-***	Maintenance Equip. & Facilities (Co-Gen) 41-D	3,884	11,090	(7,206)	285.5%
5061-*-***	Mileage	0	104	(104)	0.0%
5068-*-***	MNWD Lab Services and Supplies	0	0	0	0.0%
17-5077-01-23-24	IT Direct	0	7,189	(7,189)	0.0%
5101-*-***	Employee Recognition	0	11	(11)	0.0%
5105-*-***	Co-Generation Power Credit - Offset	0	15,632	(15,632)	0.0%
5303-*-***	Group Insurance Waiver	0	21	(21)	0.0%
5305-*-***	Medicare Tax Payments for Employees	0	54	(54)	0.0%
5306-*-***	Scheduled Holiday Work	0	0	0	0.0%
17-5309-01-23-24	Operating Leases	0	0	0	0.0%
5401-*-***	Fringe Benefits IN to PC's & Depts.	41,253	52,454	(11,201)	127.2%
5700-*-***	Standby Pay	0	940	(940)	0.0%
5705-*-***	Monthly Car Allowance	0	492	(492)	0.0%
17-5802-01-23-24	Shipping/Freight	0	2	(2)	0.0%
6500-*-***	IT Allocations in to PC's & Depts.	8,315	9,763	(1,448)	117.4%
	Total South Coast Water District	261,669	301,981	(40,312)	115.4%
	Total Member Agency	6,500,548	6,847,765	(347,217)	105.3%
	Total PC 17 - Joint Regional Wastewater Reclamation	6,500,548	6,847,765	(347,217)	105.3%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

PC 21 - Effluent Transmission Main

Member Agency

El Toro Water District

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
5000--***	Regular Salaries-O&M	0	60	(60)	0.0%
5014--***	Engineering - Misc.	24,711	42	24,669	0.2%
5019--***	Contract Services Misc. - 29	0	135	(135)	0.0%
5027--***	Insurance - Property/Liability	0	829	(829)	0.0%
5028--***	Small Tools & Supplies	371	0	371	0.0%
5069--***	Misc-Capital-Dilution & Metering Study	10,296	0	10,296	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	0	47	(47)	0.0%
	Total El Toro Water District	35,378	1,113	34,265	3.1%

Irvine Ranch Water District

5000--***	Regular Salaries-O&M	0	60	(60)	0.0%
5014--***	Engineering - Misc.	24,711	42	24,669	0.2%
5019--***	Contract Services Misc. - 29	0	135	(135)	0.0%
5027--***	Insurance - Property/Liability	0	829	(829)	0.0%
5028--***	Small Tools & Supplies	371	0	371	0.0%
5069--***	Misc-Capital-Dilution & Metering Study	10,296	0	10,296	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	0	47	(47)	0.0%
	Total Irvine Ranch Water District	35,378	1,113	34,265	3.1%

Moulton Niguel Water District

21-5000-02-14-22	Regular Salaries-O&M	0	26	(26)	0.0%
21-5014-02-14-22	Engineering - Misc.	10,577	18	10,559	0.2%
21-5019-02-14-22	Contract Services Misc. - 29	0	58	(58)	0.0%
21-5027-02-14-22	Insurance - Property/Liability	0	355	(355)	0.0%
5028--***	Small Tools & Supplies	159	0	159	0.0%
21-5069-02-14-22	Misc-Capital-Dilution & Metering Study	4,407	0	4,407	0.0%
21-5401-02-14-22	Fringe Benefits IN to PC's & Depts.	0	20	(20)	0.0%
	Total Moulton Niguel Water District	15,143	477	14,666	3.2%

Total Member Agency

85,899	2,703	83,196	3.1%
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Total PC 21 - Effluent Transmission Main

85,899	2,703	83,196	3.1%
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PC 24 - Aliso Creek Ocean Outfall

Member Agency

City of Laguna Beach

5000--***	Regular Salaries-O&M	16,924	9,174	7,750	54.2%
5001--***	Overtime Salaries-O&M	160	592	(432)	370.0%
5002--***	Electricity	101	0	101	0.0%
5014--***	Engineering - Misc.	2,890	2,261	629	78.2%
24-5015-02-05-16	Management Support Services	1,980	0	1,980	0.0%
5017--***	Legal Fees	0	68	(68)	0.0%
24-5027-02-05-16	Insurance - Property/Liability	0	116	(116)	0.0%
5031--***	Safety Supplies	0	820	(820)	0.0%
24-5034-02-05-16	Travel Expense/Tech. Conferences	202	0	202	0.0%
5036--***	Laboratory Supplies	2,457	1,675	782	68.2%
24-5038-02-05-16	Permits	15,180	15,214	(34)	100.2%
5044--***	Offshore Monitoring - 20A	2,890	1,874	1,016	64.8%
5045--***	Offshore Biochemistry - 20B	0	0	0	0.0%
5046--***	Effluent Chemistry - 20C	4,046	4,501	(455)	111.2%
5067--***	Port Cleaning	13,727	616	13,111	4.5%
5069--***	Outfall Inspection/Port Cleaning	5,500	0	5,500	0.0%
5306--***	Scheduled Holiday Work	0	0	0	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	12,016	7,156	4,860	59.6%
6500--***	IT Allocations in to PC's & Depts.	2,469	2,144	325	86.8%
	Total City of Laguna Beach	80,542	46,211	34,331	57.4%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
El Toro Water District					
5000-***	Regular Salaries-O&M	36,074	15,169	20,905	42.0%
5001-***	Overtime Salaries-O&M	340	980	(640)	288.2%
5002-***	Electricity	216	0	216	0.0%
5014-***	Engineering - Misc.	6,159	3,739	2,420	60.7%
24-5015-02-05-19	Management Support Services	2,934	0	2,934	0.0%
5017-***	Legal Fees	0	114	(114)	0.0%
24-5027-02-05-19	Insurance - Property/Liability	0	172	(172)	0.0%
5031-***	Safety Supplies	0	1,356	(1,356)	0.0%
24-5034-02-05-19	Travel Expense/Tech. Conferences	299	0	299	0.0%
5036-***	Laboratory Supplies	5,236	2,770	2,466	52.9%
24-5038-02-05-19	Permits	22,494	22,544	(50)	100.2%
5044-***	Offshore Monitoring - 20A	6,159	3,098	3,061	50.3%
5045-***	Offshore Biochemistry - 20B	0	0	0	0.0%
5046-***	Effluent Chemistry - 20C	8,623	7,442	1,181	86.3%
5067-***	Port Cleaning	29,257	1,019	28,238	3.5%
5069-***	Outfall Inspection/Port Cleaning	8,150	0	8,150	0.0%
5306-***	Scheduled Holiday Work	0	0	0	0.0%
5401-***	Fringe Benefits IN to PC's & Depts.	25,613	11,832	13,781	46.2%
6500-***	IT Allocations in to PC's & Depts.	5,262	3,177	2,085	60.4%
Total El Toro Water District		156,816	73,412	83,404	46.8%
Emerald Bay Service District					
5000-***	Regular Salaries-O&M	558	281	277	50.4%
5001-***	Overtime Salaries-O&M	5	19	(14)	380.0%
5002-***	Electricity	3	0	3	0.0%
5014-***	Engineering - Misc.	95	70	25	73.7%
24-5015-02-05-20	Management Support Services	140	0	140	0.0%
24-5017-02-12-20	Legal Fees	0	2	(2)	0.0%
24-5027-02-05-20	Insurance - Property/Liability	0	8	(8)	0.0%
5031-***	Safety Supplies	0	25	(25)	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	14	0	14	0.0%
5036-***	Laboratory Supplies	81	51	30	63.0%
24-5038-02-05-20	Permits	1,076	1,079	(3)	100.3%
5044-***	Offshore Monitoring - 20A	95	58	37	61.1%
5045-***	Offshore Biochemistry - 20B	0	0	0	0.0%
5046-***	Effluent Chemistry - 20C	133	138	(5)	103.8%
5067-***	Port Cleaning	452	19	433	4.2%
5069-***	Outfall Inspection/Port Cleaning	390	0	390	0.0%
24-5306-02-12-20	Scheduled Holiday Work	0	0	0	0.0%
5401-***	Fringe Benefits IN to PC's & Depts.	395	219	176	55.4%
6500-***	IT Allocations in to PC's & Depts.	82	152	(70)	185.4%
Total Emerald Bay Service District		3,519	2,121	1,398	60.3%
Irvine Ranch Water District					
5000-***	Regular Salaries-O&M	32,114	16,218	15,896	50.5%
5001-***	Overtime Salaries-O&M	303	1,047	(744)	345.5%
5002-***	Electricity	192	0	192	0.0%
5014-***	Engineering - Misc.	5,484	3,997	1,487	72.9%
24-5015-02-05-21	Management Support Services	2,837	0	2,837	0.0%
5017-***	Legal Fees	0	122	(122)	0.0%
24-5027-02-05-21	Insurance - Property/Liability	0	166	(166)	0.0%
5031-***	Safety Supplies	0	1,449	(1,449)	0.0%
24-5034-02-05-21	Travel Expense/Tech. Conferences	289	0	289	0.0%
5036-***	Laboratory Supplies	4,661	2,961	1,700	63.5%
24-5038-02-05-21	Permits	21,749	21,797	(48)	100.2%
5044-***	Offshore Monitoring - 20A	5,484	3,313	2,171	60.4%
5045-***	Offshore Biochemistry - 20B	0	0	0	0.0%
5046-***	Effluent Chemistry - 20C	7,677	7,957	(280)	103.6%
5067-***	Port Cleaning	26,046	1,090	24,956	4.2%
5069-***	Outfall Inspection/Port Cleaning	7,880	0	7,880	0.0%
5306-***	Scheduled Holiday Work	0	0	0	0.0%
5401-***	Fringe Benefits IN to PC's & Depts.	22,801	12,651	10,150	55.5%
6500-***	IT Allocations in to PC's & Depts.	4,685	3,072	1,613	65.6%
Total Irvine Ranch Water District		142,202	75,840	66,362	53.3%

South Orange County Wastewater Authority

O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2015-16 Budget	FY 2015-16 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
5000--**	Regular Salaries-O&M	20,350	15,794	4,556	77.6%
5001--**	Overtime Salaries-O&M	192	1,019	(827)	530.7%
5002--**	Electricity	121	0	121	0.0%
5014--**	Engineering - Misc.	3,475	3,893	(418)	112.0%
24-5015-02-05-22	Management Support Services	7,891	0	7,891	0.0%
5017--**	Legal Fees	0	118	(118)	0.0%
24-5027-02-05-22	Insurance - Property/Liability	0	462	(462)	0.0%
5031--**	Safety Supplies	0	1,412	(1,412)	0.0%
24-5034-02-05-22	Travel Expense/Tech. Conferences	805	0	805	0.0%
5036--**	Laboratory Supplies	2,954	2,883	71	97.6%
24-5038-02-05-22	Permits	60,513	60,647	(134)	100.2%
5044--**	Offshore Monitoring - 20A	3,475	3,226	249	92.8%
5045--**	Offshore Biochemistry - 20B	0	0	0	0.0%
5046--**	Effluent Chemistry - 20C	4,865	7,748	(2,883)	159.3%
5067--**	Port Cleaning	16,505	1,061	15,444	6.4%
5069--**	Outfall Inspection/Port Cleaning	21,925	0	21,925	0.0%
5306--**	Scheduled Holiday Work	0	0	0	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	14,448	12,320	2,128	85.3%
6500--**	IT Allocations in to PC's & Depts.	2,969	8,547	(5,578)	287.9%
Total Moulton Niguel Water District		160,488	119,130	41,358	74.2%
South Coast Water District					
5000--**	Regular Salaries-O&M	11,114	3,647	7,467	32.8%
5001--**	Overtime Salaries-O&M	105	235	(130)	223.8%
5002--**	Electricity	66	0	66	0.0%
5014--**	Engineering - Misc.	1,898	898	1,000	47.3%
24-5015-02-05-24	Management Support Services	2,216	0	2,216	0.0%
5017--**	Legal Fees	0	28	(28)	0.0%
24-5027-02-05-24	Insurance - Property/Liability	0	130	(130)	0.0%
5031--**	Safety Supplies	0	326	(326)	0.0%
24-5034-02-05-24	Travel Expense/Tech. Conferences	226	0	226	0.0%
5036--**	Laboratory Supplies	1,613	666	947	41.3%
24-5038-02-05-24	Permits	16,988	17,025	(37)	100.2%
5044--**	Offshore Monitoring - 20A	1,898	745	1,153	39.3%
5045--**	Offshore Biochemistry - 20B	0	0	0	0.0%
5046--**	Effluent Chemistry - 20C	2,656	1,789	867	67.4%
5067--**	Port Cleaning	9,014	245	8,769	2.7%
5069--**	Outfall Inspection/Port Cleaning	6,155	0	6,155	0.0%
5306--**	Scheduled Holiday Work	0	0	0	0.0%
5401--**	Fringe Benefits IN to PC's & Depts.	7,891	2,844	5,047	36.0%
6500--**	IT Allocations in to PC's & Depts.	1,621	2,400	(779)	148.1%
Total South Coast Water District		63,461	30,978	32,483	48.8%
Total Member Agency		607,028	347,692	259,336	57.3%
Total PC 24 - Aliso Creek Ocean Outfall		607,028	347,692	259,336	57.3%
Total All Project Committees		16,282,893	16,437,708	(154,815)	101.0%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
YTD - As of June 30, 2016

		FY 2015-16 Orig Bdgt	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
5000--***	Regular Salaries-O&M	4,129,220	4,013,626	115,594	97.2%
5001--***	Overtime Salaries-O&M	88,324	116,410	(28,086)	131.8%
5306--***	Scheduled Holiday Work	0	0	0	
5401--***	Fringe Benefits IN to PC's & Depts.	2,931,744	3,130,629	(198,885)	106.8%
5700--***	Standby Pay	0	44,525	(44,525)	
	Total Payroll Costs	7,149,288	7,305,190	(155,902)	102.2%
Other Expenses					
5002--***	Electricity	1,981,700	1,235,341	746,359	62.3%
5003--***	Natural Gas	143,000	108,610	34,390	76.0%
5004--***	Potable & Reclaimed Water	58,300	67,013	(8,713)	114.9%
5005--***	Co-generation Power Credit	(500,000)	(489,013)	(10,987)	97.8%
5006--***	Chlorine/Sodium Hypochlorite	576,500	361,871	214,629	62.8%
5007--***	Polymer Products	678,800	684,250	(5,450)	100.8%
5008--***	Ferric Chloride	238,900	245,172	(6,272)	102.6%
5009--***	Odor Control Chemicals	144,400	154,277	(9,877)	106.8%
5010--***	Other Chemicals - Misc.	3,900	1,995	1,905	51.2%
5011--***	Laboratory Services	33,250	36,243	(2,993)	109.0%
5012--***	Grit Hauling - 21A	110,600	141,376	(30,776)	127.8%
5013--***	Landscaping	167,200	172,662	(5,462)	103.3%
5014--***	Engineering - Misc.	295,000	318,296	(23,296)	107.9%
5015--***	Management Support Services	82,000	98,630	(16,630)	120.3%
5016--***	Audit - Environmental	500	0	500	0.0%
5017--***	Legal Fees	5,000	133,933	(128,933)	2678.7%
5018--***	Public Notices/ Public Relations	500	0	500	0.0%
5019--***	Contract Services Misc. - 29	266,000	286,078	(20,078)	107.5%
17-5020-01-00-00	Postage Expense	0	4	(4)	
5021--***	Small Vehicle Expense - 31A	16,200	19,557	(3,357)	120.7%
5022--***	Miscellaneous Expense	16,300	12,332	3,968	75.7%
5023--***	Office Supplies - All	21,700	41,568	(19,868)	191.6%
5024--***	Petroleum Products	56,500	49,608	6,892	87.8%
5025--***	Uniforms	33,300	31,370	1,930	94.2%
5026--***	Small Vehicle Fuel - 37A	32,500	17,185	15,315	52.9%
5027--***	Insurance - Property/Liability	900	144,644	(143,744)	16071.5%
5028--***	Small Tools & Supplies	60,400	66,146	(5,746)	109.5%
5030--***	Trash Disposal	4,650	3,498	1,152	75.2%
5031--***	Safety Supplies	71,700	101,499	(29,799)	141.6%
5032--***	Equipment Rental	7,200	3,664	3,536	50.9%
5033--***	Recruitment	0	3,111	(3,111)	
5034--***	Travel Expense/Tech. Conferences	15,609	22,525	(6,916)	144.3%
5035--***	Training Expense	39,800	49,619	(9,819)	124.7%
5036--***	Laboratory Supplies	73,000	61,458	11,542	84.2%
5037--***	Office Equipment	16,500	22,513	(6,013)	136.4%
5038--***	Permits	494,900	407,209	87,691	82.3%
5039--***	Membership Dues/Fees	5,900	8,403	(2,503)	142.4%
5040--***	Natural Gas - 11-EPS - PC 5	400	0	400	0.0%
5041--***	Electricity - 10-EPS - PC 5	31,500	2,534	28,966	8.0%
5042--***	Contract Services - 29-EPS - PC 5	4,000	0	4,000	0.0%
5044--***	Offshore Monitoring - 20A	40,000	24,784	15,216	62.0%
5045--***	Offshore Biochemistry - 20B	0	4,190	(4,190)	
5046--***	Effluent Chemistry - 20C	54,000	44,773	9,227	82.9%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
YTD - As of June 30, 2016

	FY 2015-16 Orig Bdgt	Actual	(Over)/Under Budget	% Expended	
5047--***	Access Road Expenses	44,000	84,538	(40,538)	192.1%
5048--***	Storm Damage	18,000	0	18,000	0.0%
5049--***	Biosolids Disposal - 21B	1,632,900	1,477,697	155,203	90.5%
5050--***	Contract Services Generators - 29A	19,000	19,763	(763)	104.0%
5052--***	Janitorial Services	40,800	32,597	8,203	79.9%
5053--***	Contract Serv - Digester Cleaning - 29E	60,000	34,641	25,359	57.7%
5054--***	Diesel Truck Maint - 31B	0	56,054	(56,054)	
5055--***	Diesel Truck Fuel - 37B	0	9,899	(9,899)	
5056--***	Maintenance Equip. & Facilities (Solids) 41-A	301,900	386,885	(84,985)	128.1%
5057--***	Maintenance Equip. & Facilities (Liquids) 41-B	514,000	529,461	(15,461)	103.0%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	50,300	57,891	(7,591)	115.1%
5059--***	Maintenance Equip. & Facilities (Co-Gen) 41-D	153,700	212,984	(59,284)	138.6%
5060--***	Maintenance Equip. & Facilities (AWT) 41-E	67,100	63,713	3,387	95.0%
5061--***	Mileage	0	4,718	(4,718)	
5067--***	Port Cleaning	190,000	14,100	175,900	7.4%
5068--***	MNWD Potable Water Supplies & Svcs.	22,000	16,284	5,716	74.0%
5069--***	Misc-Capital-Dilution & Metering Study	125,000	0	125,000	0.0%
5077--***	IT Direct	0	274,869	(274,869)	
17-5101-01-00-00	Employee Recognition	0	236	(236)	
5105--***	Co-Generation Power Credit - Offset	0	489,013	(489,013)	
02-5114-01-00-00	Non-Capital Engineering	0	18,851	(18,851)	
02-5301-01-00-00	Vehicle Pay	0	39	(39)	
5303--***	Group Insurance Waiver	0	5,463	(5,463)	
5305--***	Medicare Tax Payments for Employees	0	6,680	(6,680)	
5309--***	Operating Leases	0	4,515	(4,515)	
5705--***	Monthly Car Allowance	0	33,053	(33,053)	
5802--***	Shipping/Freight	0	162	(162)	
6500--***	IT Allocations in to PC's & Depts.	512,397	599,453	(87,056)	117.0%
	Total Other Expenses	9,133,606	9,132,483	1,123	100.0%
	Total Expenses	16,282,894	16,437,673	(154,779)	101.0%

Report name: O & M Costs by Line Item- Segments Masked
 Include these Project Committees: 02, 03, 05, 08, 12, 15, 17, 21, 24
 Include all Account Codes
 Include these Department(s): 02, 01
 Include all Wastewater(s)
 Include all Member Agency(s)

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

		Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-01-**-**	Regular Salaries-O&M	1,195,758	1,221,188	(25,430)	102.13% (A)
02-5000-02-**-**	Regular Salaries-O&M	120,504	128,898	(8,394)	106.97% (A)
02-5001-01-**-**	Overtime Salaries-O&M	25,396	37,453	(12,057)	147.48%
02-5001-02-**-**	Overtime Salaries-O&M	0	1,586	(1,586)	0.00%
02-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	848,988	952,527	(103,539)	112.20% (B)
02-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	85,558	100,540	(14,982)	117.51% (B)
02-5700-01-**-**	Standby Pay	0	19,500	(19,500)	0.00% (C)
	Total Payroll Costs	2,276,204	2,461,692	(185,488)	108.15%
Other Expenses					
02-5002-01-00-00	Electricity	860,000	691,961	168,039	80.46%
02-5003-01-00-00	Natural Gas	10,000	20,289	(10,289)	202.89%
02-5004-01-00-00	Potable & Reclaimed Water	14,400	15,979	(1,579)	110.96%
02-5006-01-**-**	Chlorine/Sodium Hypochlorite	26,400	16,767	9,633	63.51%
02-5007-01-**-**	Polymer Products	301,800	301,507	293	99.90%
02-5008-01-**-**	Ferric Chloride	82,600	98,253	(15,653)	118.95%
02-5009-01-00-00	Odor Control Chemicals	20,800	32,820	(12,020)	157.79% (J)
02-5010-01-00-00	Other Chemicals - Misc.	100	164	(64)	164.05%
02-5011-02-**-**	Laboratory Services	9,500	9,508	(8)	100.08%
02-5012-01-**-**	Grit Hauling - 21A	37,400	53,638	(16,238)	143.42% (D)
02-5013-01-**-**	Landscaping	29,800	41,584	(11,784)	139.54% (K)
02-5014-01-**-**	Engineering - Misc.	80,000	70,821	9,179	88.53%
02-5015-01-**-**	Management Support Services	0	37,321	(37,321)	0.00% (E)
02-5017-01-00-00	Legal Fees	0	39,747	(39,747)	0.00% (F)
02-5019-01-**-**	Contract Services Misc. - 29	75,000	84,580	(9,580)	112.77%
02-5021-01-**-**	Small Vehicle Expense - 31A	0	9,440	(9,440)	0.00%
02-5021-02-00-00	Small Vehicle Expense - 31A	7,000	0	7,000	0.00%
02-5022-01-**-**	Miscellaneous Expense	7,000	6,580	420	94.00%
02-5023-01-**-**	Office Supplies - All	10,300	22,624	(12,324)	219.65%
02-5024-01-00-00	Petroleum Products	15,000	12,869	2,131	85.80%
02-5025-01-**-**	Uniforms	11,600	11,133	467	95.98%
02-5026-01-**-**	Small Vehicle Fuel - 37A	13,700	9,462	4,238	69.07%
02-5027-01-00-00	Insurance - Property/Liability	0	13,512	(13,512)	0.00% (C)
02-5028-01-**-**	Small Tools & Supplies	30,000	35,150	(5,150)	117.17%
02-5028-02-00-00	Small Tools & Supplies	0	135	(135)	0.00%
02-5030-01-**-**	Trash Disposal	750	1,265	(515)	168.68%
02-5031-01-**-**	Safety Supplies	0	1,576	(1,576)	0.00%
02-5031-02-**-**	Safety Supplies	23,800	27,928	(4,128)	117.35%
02-5032-01-**-**	Equipment Rental	3,000	2,533	467	84.42%
02-5033-01-00-00	Recruitment	0	574	(574)	0.00%
02-5033-02-00-00	Recruitment	0	206	(206)	0.00%
02-5034-01-**-**	Travel Expense/Tech. Conferences	1,863	15,985	(14,122)	858.03% (E)
02-5034-02-03-00	Travel Expense/Tech. Conferences	0	520	(520)	0.00% (E)
02-5035-01-**-**	Training Expense	23,400	23,599	(199)	100.85% (E)
02-5035-02-00-00	Training Expense	0	5,166	(5,166)	0.00% (E)
02-5036-02-00-00	Laboratory Supplies	13,500	9,412	4,088	69.72%
02-5037-01-**-**	Office Equipment	10,300	17,295	(6,995)	167.91%
02-5038-02-**-**	Permits	35,000	11,748	23,252	33.57%
02-5039-01-**-**	Membership Dues/Fees	0	2,755	(2,755)	0.00% (E)
02-5039-02-00-00	Membership Dues/Fees	5,900	346	5,554	5.86% (E)
02-5049-01-00-00	Biosolids Disposal - 21B	557,900	569,254	(11,354)	102.04%
02-5050-01-**-**	Contract Services Generators - 29A	8,000	10,127	(2,127)	126.59%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

			(Over)/Under	%	
		Budget	Actual	Budget	Expended
02-5052-01-**-**	Janitorial Services	15,200	11,942	3,258	78.56%
02-5054-01-**-**	Diesel Truck Maint - 31B	0	28,525	(28,525)	0.00% (G)
02-5055-01-**-**	Diesel Truck Fuel - 37B	0	2,048	(2,048)	0.00%
02-5056-01-**-**	Maintenance Equip. & Facilities (Solids) 41-A	129,000	166,198	(37,198)	128.84% (G)
02-5057-01-**-**	Maintenance Equip. & Facilities (Liquids) 41-B	225,000	231,731	(6,731)	102.99%
02-5058-01-**-**	Maintenance Equip. & Facilities (Common) 41-C	23,700	15,436	8,264	65.13%
02-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen) 41-D	67,000	76,406	(9,406)	114.04%
02-5061-01-**-**	Mileage	0	873	(873)	0.00%
02-5061-02-**-**	Mileage	0	641	(641)	0.00%
02-5077-01-00-00	IT Direct	0	18,351	(18,351)	0.00% (H)
02-5114-01-00-00	Non-Capital Engineering	0	18,851	(18,851)	0.00% (C)
02-5301-01-00-00	Vehicle Pay	0	39	(39)	0.00%
02-5303-01-00-00	Group Insurance Waiver	0	663	(663)	0.00%
02-5303-02-00-00	Group Insurance Waiver	0	1,108	(1,108)	0.00%
02-5305-01-**-**	Medicare Tax Payments for Employees	0	2,313	(2,313)	0.00%
02-5309-01-**-**	Operating Leases	0	4,515	(4,515)	0.00%
02-5705-01-**-**	Monthly Car Allowance	0	11,587	(11,587)	0.00%
02-5705-02-00-00	Monthly Car Allowance	0	3,720	(3,720)	0.00%
02-5802-01-00-00	Shipping/Freight	0	108	(108)	0.00%
02-6500-01-**-**	IT Allocations in to PC's & Depts.	143,176	168,662	(25,486)	117.80% (I)
02-6500-02-**-**	IT Allocations in to PC's & Depts.	17,339	19,779	(2,440)	114.07% (I)
	Total Other Expenses	2,946,228	3,119,631	(173,403)	105.89%
	Total Expenses	5,222,432	5,581,323	(358,891)	106.87%

- (A) Labor due to increased biosolids hauling
- (B) Fringe rate change due to retirements
- (C) Costs not included in Original Budget
- (D) Failed equipment caused wetter material to be hauled offsite
- (E) Consolidated expenses identified to PC, budgeted as Admin and Other
- (F) Zephyr, Condo Project Agreement
- (G) Maintenance Projects scheduled when construction-in-progress shutdown and tie-ins
- (H) Board Approved systems improvement project
- (I) Systems Improvements, Tabware, Finance, etc.
- (J) Increased use of odor control chemicals with Lower Flows
- (K) Falling Trees, removals

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

		Budget	Actual	(Over)/Under Budget	% Expended
03 - SOCWA Plan/PCA AWT					
Salary and Fringe					
03-5000-01-**-**	Regular Salaries-O&M	55,626	19,400	36,226	34.88%
03-5000-02-**-**	Regular Salaries-O&M	0	1,396	(1,396)	0.00%
03-5001-01-**-**	Overtime Salaries-O&M	2,211	530	1,681	23.99%
03-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	39,494	15,132	24,362	38.31%
03-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	0	1,088	(1,088)	0.00%
	Total Payroll Costs	97,331	37,546	59,785	38.58%
Other Expenses					
03-5011-02-00-00	Laboratory Services	3,750	153	3,597	4.08%
03-5014-01-**-**	Engineering - Misc.	0	3,757	(3,757)	0.00%
03-5023-01-00-00	Office Supplies - All	0	317	(317)	0.00%
03-5031-01-03-00	Safety Supplies	0	121	(121)	0.00%
03-5052-01-03-00	Janitorial Services	0	32	(32)	0.00%
03-5056-01-02-00	Maintenance Equip. & Facilities (Solids) 41-A	0	1,750	(1,750)	0.00%
03-5057-01-01-00	Maintenance Equip. & Facilities (Liquids) 41-B	0	61	(61)	0.00%
03-5058-01-**-**	Maintenance Equip. & Facilities (Common) 41-C	0	220	(220)	0.00%
	Total Other Expenses	3,750	6,411	(2,661)	170.96%
	Total Expenses	101,081	43,957	57,124	43.49%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

		Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-01-11-00	Regular Salaries-O&M	0	1,244	(1,244)	0.00%
05-5000-02-**-**	Regular Salaries-O&M	119,054	66,901	52,153	56.19%
05-5001-02-**-**	Overtime Salaries-O&M	1,121	3,516	(2,395)	313.65%
05-5401-01-11-00	Fringe Benefits IN to PC's & Depts.	0	971	(971)	0.00%
05-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	84,529	52,183	32,346	61.73%
	Total Payroll Costs	204,704	124,815	79,889	60.97%
Other Expenses					
05-5002-01-00-00	Electricity	0	97	(97)	0.00%
05-5002-02-00-00	Electricity	1,000	0	1,000	0.00%
05-5003-01-**-**	Natural Gas	0	132	(132)	0.00%
05-5003-02-00-00	Natural Gas	500	0	500	0.00%
05-5014-01-00-00	Engineering - Misc.	0	1,612	(1,612)	0.00%
05-5014-02-00-00	Engineering - Misc.	20,000	5,849	14,151	29.24%
05-5015-02-00-00	Management Support Services	18,000	0	18,000	0.00%
05-5017-01-00-00	Legal Fees	0	1,558	(1,558)	0.00%
05-5027-01-00-00	Insurance - Property/Liability	0	19,627	(19,627)	0.00%
05-5027-02-00-00	Insurance - Property/Liability	0	4,690	(4,690)	0.00%
05-5031-02-00-00	Safety Program & Supplies	300	5,468	(5,168)	1822.60%
05-5034-02-00-00	Travel Expense/Tech. Conferences	2,150	1,302	848	60.56%
05-5036-02-00-00	Laboratory Supplies	17,000	9,474	7,526	55.73%
05-5038-02-**-**	Permits	143,000	144,192	(1,192)	100.83%
05-5040-02-00-00	Natural Gas - 11-EPS - PC 5	400	0	400	0.00%
05-5041-02-00-00	Electricity - 10-EPS - PC 5	31,500	2,534	28,966	8.04%
05-5042-02-00-00	Contract Services - 29-EPS - PC 5	4,000	0	4,000	0.00%
05-5044-02-**-**	Offshore Monitoring - 20A	20,000	12,471	7,529	62.36%
05-5045-02-00-00	Offshore Biochemistry - 20B	0	4,190	(4,190)	0.00%
05-5046-02-**-**	Effluent Chemistry - 20C	26,000	15,196	10,804	58.45%
05-5056-01-02-00	Maintenance Equip. & Facilities (Solids) 41-A	0	9,246	(9,246)	0.00%
05-5067-02-00-00	Port Cleaning	95,000	10,050	84,950	10.58%
05-5069-02-00-00	Misc-Capital-Dilution & Metering Study	50,000	0	50,000	0.00%
05-5305-02-**-**	Medicare Tax Payments for Employees	0	944	(944)	0.00%
05-5705-02-**-**	Monthly Car Allowance	0	1,777	(1,777)	0.00%
05-6500-02-**-**	IT Allocations in to PC's & Depts.	25,770	29,397	(3,627)	114.07%
	Total Other Expenses	454,620	279,805	174,815	61.55%
	Total Expenses	659,324	404,620	254,704	61.37%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

		Budget	Actual	(Over)/Under Budget	% Expended
08 - Pre Treatment					
Salary and Fringe					
08-5000-02-**-**	Regular Salaries-O&M	101,062	105,799	(4,737)	104.69%
08-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	71,754	82,523	(10,769)	115.01%
	Total Payroll Costs	172,816	188,322	(15,506)	108.97%
Other Expenses					
08-5011-02-00-00	Laboratory Services	2,500	2,180	320	87.20%
08-5015-02-00-00	Management Support Services	4,000	0	4,000	0.00%
08-5016-02-00-00	Audit - Environmental	500	0	500	0.00%
08-5017-02-00-00	Legal Fees	2,000	0	2,000	0.00%
08-5018-02-00-00	Public Notices/ Public Relations	500	0	500	0.00%
08-5021-02-00-00	Small Vehicle Expense - 31A	700	16	684	2.30%
08-5022-02-00-00	Miscellaneous Expense	1,500	549	951	36.60%
08-5026-02-00-00	Small Vehicle Fuel - 37A	1,000	45	955	4.51%
08-5027-02-00-00	Insurance - Property/Liability	900	155	745	17.26%
08-5028-02-00-00	Small Tools & Supplies	2,500	1,877	623	75.09%
08-5034-02-00-00	Travel Expense/Tech. Conferences	4,750	1,219	3,531	25.67%
08-5035-02-00-00	Training Expense	2,000	1,435	565	71.75%
	Total Other Expenses	22,850	7,477	15,373	32.72%
	Total Expenses	195,666	195,799	(133)	100.07%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-02-**-**	Regular Salaries-O&M	31,753	33,466	(1,713)	105.40%
12-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	22,545	26,104	(3,559)	115.78%
	Total Payroll Costs	54,298	59,570	(5,272)	109.71%
Other Expenses					
12-5015-02-00-00	Management Support Services	42,000	13,600	28,400	32.38%
12-5017-02-00-00	Legal Fees	3,000	1,125	1,875	37.50%
12-5034-02-00-00	Travel Expense/Tech. Conferences	1,958	0	1,958	0.00%
12-5038-02-**-**	Permits	126,000	109,095	16,905	86.58%
12-5305-02-00-00	Medicare Tax Payments for Employees	0	83	(83)	0.00%
12-5705-02-00-00	Monthly Car Allowance	0	162	(162)	0.00%
12-6500-02-**-**	IT Allocations in to PC's & Depts.	18,219	20,782	(2,563)	114.07%
	Total Other Expenses	191,177	144,848	46,330	75.77%
	Total Expenses	245,475	204,417	41,058	83.27%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

		Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-01-**-**	Regular Salaries-O&M	698,698	653,485	45,213	93.53%
15-5000-02-**-**	Regular Salaries-O&M	98,674	99,953	(1,279)	101.30%
15-5001-01-**-**	Overtime Salaries-O&M	16,890	10,200	6,690	60.39%
15-5001-02-**-**	Overtime Salaries-O&M	0	1,008	(1,008)	0.00%
15-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	496,075	509,718	(13,643)	102.75%
15-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	70,058	77,963	(7,905)	111.28%
15-5700-01-**-**	Standby Pay	0	4,550	(4,550)	0.00%
	Total Payroll Costs	1,380,395	1,356,877	23,518	98.30%
Other Expenses					
15-5002-01-00-00	Electricity	270,000	200,467	69,533	74.25%
15-5003-01-00-00	Natural Gas	2,500	1,937	563	77.49%
15-5004-01-00-00	Potable & Reclaimed Water	12,000	13,437	(1,437)	111.98%
15-5006-01-**-**	Chlorine/Sodium Hypochlorite	111,800	73,924	37,876	66.12%
15-5007-01-00-00	Polymer Products	2,000	0	2,000	0.00%
15-5008-01-**-**	Ferric Chloride	29,900	29,311	589	98.03%
15-5009-01-**-**	Odor Control Chemicals	63,000	79,538	(16,538)	126.25% (A)
15-5011-02-**-**	Laboratory Services	7,500	10,025	(2,525)	133.67%
15-5012-01-**-**	Grit Hauling - 21A	28,200	22,276	5,924	78.99%
15-5013-01-**-**	Landscaping	60,000	80,757	18,243	81.57%
15-5014-01-**-**	Engineering - Misc.	55,000	149,738	(94,738)	272.25% (B)
15-5015-01-**-**	Management Support Services		16,607	7,253	69.60%
15-5017-01-00-00	Legal Fees	0	88,605	(88,605)	0.00% (C)
15-5019-01-**-**	Contract Services Misc. - 29	69,000	56,828	12,172	82.36%
15-5021-01-**-**	Small Vehicle Expense - 31A	0	4,873	(4,873)	0.00%
15-5021-02-00-00	Small Vehicle Expense - 31A	3,000	0	3,000	0.00%
15-5022-01-**-**	Miscellaneous Expense	2,600	660	1,940	25.40%
15-5023-01-**-**	Office Supplies - All	6,200	7,184	(984)	115.86%
15-5024-01-**-**	Petroleum Products	1,500	86	1,414	5.75%
15-5025-01-**-**	Uniforms	5,700	4,758	942	83.48%
15-5026-01-**-**	Small Vehicle Fuel - 37A	5,700	2,181	3,519	38.27%
15-5027-01-00-00	Insurance - Property/Liability	0	42,357	(42,357)	0.00% (D)
15-5027-02-00-00	Insurance - Property/Liability	0	3,419	(3,419)	0.00% (D)
15-5028-01-**-**	Small Tools & Supplies	7,000	8,183	(1,183)	116.90%
15-5030-01-**-**	Trash Disposal	3,000	1,153	1,847	38.42%
15-5031-01-00-00	Safety Supplies	0	15,636	(15,636)	0.00%
15-5031-02-**-**	Safety Supplies	23,800	11,946	11,854	50.19%
15-5032-01-**-**	Equipment Rental	1,200	274	926	22.81%
15-5034-01-**-**	Travel Expense/Tech. Conferences	1,526	1,845	(319)	120.92%
15-5035-01-**-**	Training Expense	7,200	6,843	357	95.04%
15-5035-02-00-00	Training Expense	0	185	(185)	0.00%
15-5036-02-00-00	Laboratory Supplies	9,500	10,344	(844)	108.89%
15-5037-01-**-**	Office Equipment	1,000	854	146	85.44%
15-5038-02-**-**	Permits	12,700	2,229	10,471	17.55%
15-5039-01-**-**	Membership Dues/Fees	0	764	(764)	0.00%
15-5047-01-**-**	Access Road Expenses	44,000	84,538	(40,538)	192.13% (E)
15-5048-01-00-00	Storm Damage	18,000	0	18,000	0.00%
15-5049-01-00-00	Biosolids Disposal - 21B	125,000	0	125,000	0.00%
15-5050-01-**-**	Contract Services Generators - 29A	4,000	3,099	901	77.48%
15-5052-01-**-**	Janitorial Services	8,000	9,919	(1,919)	123.98%
15-5054-01-**-**	Diesel Truck Maint - 31B	0	6,088	(6,088)	0.00%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

	Budget	Actual	(Over)/Under	
			Budget	% Expended
15-5057-01-**-** Maintenance Equip. & Facilities (Liquids) 41-B	144,500	128,029	16,471	88.60%
15-5058-01-**-** Maintenance Equip. & Facilities (Common) 41-C	8,000	20,872	(12,872)	260.90%
15-5060-01-**-** Maintenance Equip. & Facilities (AWT) 41-E	25,800	21,975	3,825	85.17%
15-5061-01-**-** Mileage	0	895	(895)	0.00%
15-5077-01-**-** IT Direct	0	96,056	(96,056)	0.00%
15-5303-01-00-00 Group Insurance Waiver	0	2,400	(2,400)	0.00%
15-5305-01-**-** Medicare Tax Payments for Employees	0	2,133	(2,133)	0.00%
15-5705-01-**-** Monthly Car Allowance	0	3,877	(3,877)	0.00%
15-6500-01-**-** IT Allocations in to PC's & Depts.	91,021	107,222	(16,201)	117.80%
15-6500-02-**-** IT Allocations in to PC's & Depts.	14,198	16,196	(1,998)	114.07%
Total Other Expenses	1,347,905	1,452,523	(104,618)	107.76%
 Total Expenses	 2,665,440	 2,809,400	 (81,100)	 102.97%

- (A) Increased Contract Costs
- (B) Costs not included in Original Budget
- (C) AWMA Bridge Legal Costs, this amount was offset against settlement with County
- (D) Costs not included in Original Budget
- (E) Support costs for Bridge transfer-Guard

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

		Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-01-**-**	Regular Salaries-O&M	1,460,847	1,378,885	81,962	94.39% (A)
17-5000-02-**-**	Regular Salaries-O&M	130,109	242,581	(112,472)	186.44% (A)
17-5001-01-**-**	Overtime Salaries-O&M	41,601	55,560	(13,959)	133.55%
17-5001-02-**-**	Overtime Salaries-O&M	0	2,665	(2,665)	0.00%
17-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	1,037,201	1,075,530	(38,329)	103.70% (B)
17-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	92,377	189,214	(96,837)	204.83% (B)
17-5700-01-**-**	Standby Pay	0	20,475	(20,475)	0.00% (C)
	Total Payroll Costs	2,762,135	2,964,909	(202,774)	107.34%
Other Expenses					
17-5002-01-00-00	Electricity	850,000	342,816	507,184	40.33%
17-5003-01-**-**	Natural Gas	130,000	86,251	43,749	66.35%
17-5004-01-00-00	Potable & Reclaimed Water	31,900	36,757	(4,857)	115.23%
17-5004-02-00-00	Potable & Reclaimed Water	0	840	(840)	0.00%
17-5005-01-**-**	Co-generation Power Credit	(500,000)	(489,013)	(10,987)	97.80%
17-5006-01-**-**	Chlorine/Sodium Hypochlorite	438,300	271,180	167,120	61.87%
17-5007-01-00-00	Polymer Products	375,000	382,744	(7,744)	102.07%
17-5008-01-00-00	Ferric Chloride	126,400	117,607	8,793	93.04%
17-5009-01-00-00	Odor Control Chemicals	60,600	41,918	18,682	69.17%
17-5010-01-**-**	Other Chemicals - Misc.	3,800	1,831	1,969	48.18%
17-5011-02-**-**	Laboratory Services	10,000	14,376	(4,376)	143.76%
17-5012-01-**-**	Grit Hauling - 21A	45,000	65,461	(20,461)	145.47% (D)
17-5013-01-**-**	Landscaping	77,400	50,322	27,078	65.02%
17-5014-01-**-**	Engineering - Misc.	0	66,445	(66,445)	0.00%
17-5014-02-00-00	Engineering - Misc.	60,000	5,116	54,884	8.53%
17-5015-01-**-**	Management Support Services	0	31,102	(31,102)	0.00% (E)
17-5017-01-00-00	Legal Fees	0	2,447	(2,447)	0.00% (E)
17-5019-01-**-**	Contract Services Misc. - 29	122,000	144,343	(22,343)	118.31%
17-5020-01-00-00	Postage Expense	0	4	(4)	0.00%
17-5021-01-**-**	Small Vehicle Expense - 31A	5,500	5,228	272	95.05%
17-5022-01-**-**	Miscellaneous Expense	5,200	4,542	658	87.35%
17-5023-01-**-**	Office Supplies - All	5,200	11,443	(6,243)	220.07%
17-5024-01-00-00	Petroleum Products	40,000	36,653	3,347	91.63%
17-5025-01-**-**	Uniforms	16,000	15,478	522	96.74%
17-5026-01-**-**	Small Vehicle Fuel - 37A	12,100	5,497	6,603	45.43%
17-5027-01-00-00	Insurance - Property/Liability	0	57,820	(57,820)	0.00% (C)
17-5028-01-**-**	Small Tools & Supplies	20,000	20,800	(800)	104.00%
17-5030-01-**-**	Trash Disposal	900	1,080	(180)	120.04%
17-5031-01-00-00	Safety Supplies	0	2,487	(2,487)	0.00%
17-5031-02-**-**	Safety Supplies	23,800	30,948	(7,148)	130.03%
17-5032-01-**-**	Equipment Rental	3,000	858	2,142	28.59%
17-5033-01-00-00	Recruitment	0	2,331	(2,331)	0.00%
17-5034-01-**-**	Travel Expense/Tech. Conferences	0	478	(478)	0.00% (E)
17-5034-02-00-00	Travel Expense/Tech. Conferences	1,526	1,175	351	77.00% (E)
17-5035-01-**-**	Training Expense	7,200	11,424	(4,224)	158.67% (E)
17-5035-02-00-00	Training Expense	0	968	(968)	0.00% (E)
17-5036-01-00-00	Laboratory Supplies	0	18	(18)	0.00%
17-5036-02-00-00	Laboratory Supplies	16,000	21,203	(5,203)	132.52%
17-5037-01-**-**	Office Equipment	5,200	4,364	836	83.93%
17-5038-01-00-00	Permits	0	913	(913)	0.00%
17-5038-02-**-**	Permits	40,200	728	39,472	1.81%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

				(Over)/Under	%
		Budget	Actual	Budget	Expended
17-5039-01-**-**	Membership Dues/Fees	0	3,466	(3,466)	0.00% (E)
17-5039-02-00-00	Membership Dues/Fees	0	1,072	(1,072)	0.00% (E)
17-5049-01-00-00	Biosolids Disposal - 21B	950,000	908,443	41,557	95.63%
17-5050-01-**-**	Contract Services Generators - 29A	7,000	6,537	463	93.38%
17-5052-01-**-**	Janitorial Services	17,600	10,705	6,895	60.82%
17-5053-01-**-**	Contract Serv - Digester Cleaning - 29E	60,000	34,641	25,359	57.74%
17-5054-01-**-**	Diesel Truck Maint - 31B	0	21,441	(21,441)	0.00% (F)
17-5055-01-**-**	Diesel Truck Fuel - 37B	0	7,850	(7,850)	0.00%
17-5056-01-**-**	Maintenance Equip. & Facilities (Solids) 41-A	172,900	209,691	(36,791)	121.28% (F)
17-5057-01-**-**	Maintenance Equip. & Facilities (Liquids) 41-B	144,500	169,640	(25,140)	117.40% (F)
17-5058-01-**-**	Maintenance Equip. & Facilities (Common) 41-C	18,600	21,363	(2,763)	114.85% (F)
17-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen) 41-D	86,700	136,578	(49,878)	157.53% (F)
17-5060-01-**-**	Maintenance Equip. & Facilities (AWT) 41-E	41,300	41,738	(438)	101.06%
17-5061-01-**-**	Mileage	0	2,255	(2,255)	0.00%
17-5061-02-**-**	Mileage	0	54	(54)	0.00%
17-5068-02-00-00	MNWD Potable Water Supplies & Svcs.	22,000	16,284	5,716	74.02%
17-5077-01-**-**	IT Direct	0	160,462	(160,462)	0.00% (G)
17-5101-01-00-00	Employee Recognition	0	236	(236)	0.00%
17-5105-01-00-00	Co-Generation Power Credit - Offset	0	489,013	(489,013)	0.00%
17-5303-02-00-00	Group Insurance Waiver	0	1,292	(1,292)	0.00%
17-5305-01-**-**	Medicare Tax Payments for Employees	0	1,207	(1,207)	0.00%
17-5705-01-**-**	Monthly Car Allowance	0	10,017	(10,017)	0.00%
17-5705-02-**-**	Monthly Car Allowance	0	1,914	(1,914)	0.00%
17-5802-01-00-00	Shipping/Freight	0	53	(53)	0.00%
17-6500-01-**-**	IT Allocations in to PC's & Depts.	166,865	196,566	(29,701)	117.80% (H)
17-6500-02-**-**	IT Allocations in to PC's & Depts.	18,721	21,356	(2,635)	114.07% (H)
	Total Other Expenses	3,738,412	3,882,858	(144,446)	103.86%
	Total Expenses	6,500,547	6,847,767	(347,220)	105.34%

- (A) Labor Assignment
- (B) Fringe rate change due to retirements
- (C) Not Included in Original Budget
- (D) Failed equipment caused wetter material to be hauled offsite
- (E) Consolidated expenses identified to PC, budgeted as Admin
- (F) Maintenance projects scheduled when construction-in-progress shutdown and tie-ins
- (G) SCADA project, approved by Board
- (H) Systems Improvements, Tabware, Finance, etc.

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2016

		Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main					
Salary and Fringe					
21-5000-02-03-00	Regular Salaries-O&M	0	145	(145)	0.00%
21-5401-02-03-00	Fringe Benefits IN to PC's & Depts.	0	113	(113)	0.00%
	Total Payroll Costs	0	259	(259)	0.00%
Other Expenses					
21-5014-01-00-00	Engineering - Misc.	0	17	(17)	0.00%
21-5014-02-00-00	Engineering - Misc.	60,000	84	59,916	0.14%
21-5019-02-00-00	Contract Services Misc. - 29	0	327	(327)	0.00%
21-5027-02-00-00	Insurance - Property/Liability	0	2,011	(2,011)	0.00%
21-5028-02-00-00	Small Tools & Supplies	900	0	900	0.00%
21-5069-02-00-00	Misc-Capital-Dilution & Metering Study	25,000	0	25,000	0.00%
	Total Other Expenses	85,900	2,438	83,462	2.84%
	Total Expenses	85,900	2,697	83,203	3.14%
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-01-11-00	Regular Salaries-O&M	0	917	(917)	0.00%
24-5000-02-**-**	Regular Salaries-O&M	117,135	59,369	57,766	50.68%
24-5001-02-**-**	Overtime Salaries-O&M	1,105	3,891	(2,786)	352.17%
24-5401-01-11-00	Fringe Benefits IN to PC's & Depts.	0	715	(715)	0.00%
24-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	83,165	46,308	36,857	55.68%
	Total Payroll Costs	201,405	111,200	90,205	55.21%
Other Expenses					
24-5002-02-00-00	Electricity	700	0	700	0.00%
24-5014-02-00-00	Engineering - Misc.	20,000	14,857	5,143	74.29%
24-5015-02-00-00	Management Support Services	18,000	0	18,000	0.00%
24-5017-02-00-00	Legal Fees	0	451	(451)	0.00%
24-5027-01-00-00	Insurance - Property/Liability	0	(1,336)	1,336	0.00%
24-5027-02-00-00	Insurance - Property/Liability	0	2,388	(2,388)	0.00%
24-5031-02-00-00	Safety Program & Supplies	0	5,389	(5,389)	0.00%
24-5034-02-00-00	Travel Expense/Tech. Conferences	1,836	0	1,836	0.00%
24-5036-02-00-00	Laboratory Supplies	17,000	11,006	5,994	64.74%
24-5038-02-**-**	Permits	138,000	138,306	(306)	100.22%
24-5044-02-**-**	Offshore Monitoring - 20A	20,000	12,313	7,687	61.57%
24-5046-02-**-**	Effluent Chemistry - 20C	28,000	29,576	(1,576)	105.63%
24-5067-02-00-00	Port Cleaning	95,000	4,050	90,950	4.26%
24-5069-02-00-00	Misc-Capital-Dilution & Metering Study	50,000	0	50,000	0.00%
24-6500-02-**-**	IT Allocations in to PC's & Depts.	17,088	19,493	(2,405)	114.07%
	Total Other Expenses	405,624	236,493	169,131	58.30%
	Total Expenses	607,029	347,693	259,336	57.28%
		16,282,894	16,437,673	(154,779)	101.0%

Report name: Budget vs Actual - By PC - WW/MA masked
Include these Department(s): 02, 01
Include all Wastewater(s)
Include all Member Agency(s)

South Orange County Wastewater Authority Budget vs. Actual Comparison - Engineering

For the Period Ended June 30, 2016

		FY 2015-16 Original Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe						
01-5000-03-00-00	Regular Salaries-O&M	398,348	43,715	354,633	11.0%	(A)
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	282,827	34,097	248,730	12.1%	
01-8999-03-00-00	Labor and Fringe to Capital Projects	(483,243)	0	(483,243)	0.0%	(B)
	Total Payroll Costs	197,932	77,812	120,120	39.3%	
Other Expenses						
01-5014-03-00-00	Engineering - Misc.	0	3,186	(3,186)		
01-5015-03-00-00	Management Support Services	0	16,004	(16,004)		(C)
01-5022-03-00-00	Miscellaneous Expense	0	7,437	(7,437)		
01-5023-03-00-00	Office Supplies - All	0	37	(37)		
01-5034-03-00-00	Travel Expense/Tech. Conferences	0	974	(974)		
01-5035-03-00-00	Training Expense	0	594	(594)		
01-5039-03-00-00	Membership Dues/Fees	0	862	(862)		
01-5061-03-00-00	Mileage	0	98	(98)		
01-5075-03-00-00	Recruitment	0	29,815	(29,815)		(D)
01-5309-03-00-00	Operating Leases	9,600	15,348	(5,748)	159.9%	
01-5705-03-00-00	Monthly Car Allowance	0	1,938	(1,938)		
01-5802-03-00-00	Shipping/Freight	0	0	0		
01-6500-03-00-00	IT Allocations in to PC's & Depts.	39,081	45,721	(6,640)	117.0%	
	Total Other Expenses	48,681	122,014	(73,333)	250.6%	
	Total Expenses	246,613	199,826	46,787	81.0%	

(A) Engineer not hired; used Contractor

(B) Labor and Fringe transfer to capital is offset against salaries and fringes

(C) Contractor used rather than hiring an Engineer.

(D) Engineer recruitment costs

South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration
For the Period Ended June 30, 2016

		FY 2015-16 Original Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe						
01-5401-04-00-00	Fringe Benefits IN to PC's & Depts.	466,739	520,442	(53,703)	111.5%	(A)
01-6000-04-00-00	Regular Salaries-Admin & IT	657,379	667,234	(9,855)	101.5%	(B)
01-6001-04-00-00	Overtime Salaries-Admin & IT	18,566	21,816	(3,250)	117.5%	
	Total Payroll Costs	1,142,684	1,209,491	(66,807)	105.8%	
Other Expenses						
01-5018-04-00-00	Public Notices/ Public Relations	0	1,350	(1,350)		
01-5022-04-00-00	Miscellaneous Expense	0	0	(0)		
01-5023-04-00-00	Office Supplies - All	0	2,705	(2,705)		
01-5027-04-00-00	Insurance - Property/Liability	0	74	(74)		
01-5037-04-00-00	Office Equipment	0	7,814	(7,814)		
01-5207-04-00-00	Accrued Vacation	123,808	0	123,808		(C)
01-5208-04-00-00	Accrued Sick Pay	123,808	0	123,808		(C)
01-5304-04-00-00	Earned Benefit	0	2,211	(2,211)		
01-6101-04-00-00	Recruitment & Employee Relations	0	22,310	(22,310)		
01-6200-04-00-00	Management Support Services	292,000	180,895	111,105	62.0%	(D)
01-6201-04-00-00	Audit	30,000	22,900	7,100	76.3%	
01-6202-04-00-00	Legal	62,000	76,861	(14,861)	124.0%	(E)
01-6204-04-00-00	Postage	0	3,512	(3,512)		
01-6220-04-00-00	Board of Directors - Fees	15,000	10,854	4,146	72.4%	
01-6234-04-00-00	Memberships & Trainings	112,560	56,335	56,225	50.0%	(F)
01-6239-04-00-00	Travel & Conference	57,600	24,734	32,866	42.9%	(F)
01-6240-04-00-00	Scholarship Sponsorship	0	1,000	(1,000)		
01-6310-04-00-00	Miscellaneous	43,800	18,236	25,564	41.6%	
01-6311-04-00-00	Mileage	0	328	(328)		
01-6317-04-00-00	Contract Services Misc	0	4,225	(4,225)		
01-6500-04-00-00	IT Allocations in to PC's & Depts.	68,857	80,556	(11,699)	117.0%	(G)
01-6601-04-00-00	Shipping/Freight	0	1,067	(1,067)		
01-6705-04-00-00	Monthly Car Allowance	0	11,608	(11,608)		(H)
	Total Other Expenses	929,433	529,576	399,857	57.0%	
	Total Expenses	2,072,117	1,739,067	333,050	83.9%	

- (A) Fringe rate change due to retirements
- (B) Payrate correction and less leave time taken
- (C) Costs included in Fringe Pool
- (D) Costs identified to a Project Committee moved to O&M
- (E) Increased meetings
- (F) Costs identified to a Project Committee moved to O&M
- (G) Systems Improvements, Tabware, Finance
- (H) Not included in Budget

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Period Ended June 30, 2016

FY 2015-16 Original Budget	Actual	(Over)/Under Budget	% Expended
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Salary & Fringe

01-5401-05-00-00	Fringe Benefits IN to PC's & Depts.	49,575	52,159	(2,584)	105.2%
01-6000-05-00-00	Regular Salaries-Admin & IT	69,825	66,870	2,955	95.8%
01-6001-05-00-00	Overtime Salaries-Admin & IT	1,910	1,275	635	66.7%
	Total Salary & Fringe	121,310	120,304	1,006	99.2%

Other Expenses

01-5023-05-00-00	Office Supplies - All	0	91	(91)	
01-5028-05-00-00	Small Tools & Supplies	0	458	(458)	
01-5035-05-00-00	Training Expense	0	99	(99)	
01-5037-05-00-00	Office Equipment	0	3,626	(3,626)	
01-5061-05-00-00	Mileage	0	83	(83)	
01-6102-05-00-00	Subscriptions	0	168	(168)	
01-6200-05-00-00	Management Support Services	0	5,021	(5,021)	(A)
01-6234-05-00-00	Memberships & Trainings	0	13,701	(13,701)	
01-6239-05-00-00	Travel & Conference	0	1,586	(1,586)	
01-6300-05-00-00	Software Maintenance Agreements	75,138	74,078	1,060	98.6%
01-6301-05-00-00	Hardware Maintenance Agreements	136,429	150,043	(13,614)	110.0%
01-6302-05-00-00	Cloud Subscriptions (Internet)	16,076	21,049	(4,973)	130.9%
01-6303-05-00-00	Telecommunications	106,941	116,136	(9,195)	108.6%
01-6304-05-00-00	SCADA Hardware and Software Support Contracts	29,353	0	29,353	0.0%
01-6305-05-00-00	IT Professional Services	61,888	158,246	(96,358)	255.7% (B)
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	6,000	4,692	1,308	78.2%
01-6307-05-00-00	Small Software Purchases (<\$5k)	12,000	13,469	(1,469)	112.2%
01-6308-05-00-00	IT Memberships	1,200	0	1,200	0.0%
01-6309-05-00-00	Operating Leases	54,000	42,880	11,120	79.4%
01-6310-05-00-00	Miscellaneous	0	0	0	
	Total Other Expenses	499,025	605,426	(106,401)	121.3%

Total Expenses before Allocation

620,335	725,730	(105,395)	117.0%
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IT Allocations (Out) to PC's & Depts

01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(620,335)	(725,730)	105,395	117.0%
	Total IT Allocations (Out) to PC's & Depts	(620,335)	(725,730)	105,395	117.0%

Total

(620,335)	(725,730)	105,395	117.0%
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(A) SOCWA Website

(B) Systems Improvement, Tabware, Asset Point consulting for Tabware, Finance System

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2015-16- Dollars**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	563,995	0	17,249	0	372,957	487,101	0	0	0	1,441,302
Solids	493,818	0	87	0	0	710,440	0	0	0	1,204,345
Common	163,324	0	2,063	0	177,167	114,790	0	0	0	457,344
AWT	0	0	0	0	103,361	66,167	0	0	0	169,528
Var 5%	0	0	0	1,244	0	0	0	917	0	2,161
Timecard	51	0	0	0	0	0	0	0	0	51
H2O	0	0	0	0	0	386	0	0	0	386
Total Department 01	1,221,188	0	19,400	1,244	653,485	1,378,885	0	917	0	3,275,118
Wastewater										
No Wastewater										
Liquids	75,820	0	824	0	49,677	100,618	0	0	0	227,033
Solids	24,330	0	106	0	0	30,440	0	0	0	54,877
Common	25,420	0	0	0	20,896	30,376	145	0	0	78,556
AWT	0	0	465	0	29,379	50,692	0	0	0	80,537
EPS	0	0	0	0	0	0	0	0	0	8,134
Var 5%	0	0	0	66,901	0	0	0	59,369	0	116,911
Region 9	0	33,466	0	0	0	0	0	0	0	31,926
Timecard	3,328	0	0	0	0	0	0	0	105,799	109,126
Equally	0	0	0	0	0	0	0	0	0	954
H2O	0	0	0	0	0	30,455	0	0	0	30,455
Total Department 02	128,898	33,466	1,396	66,901	99,953	242,581	145	59,369	105,799	738,508
Wastewater										
No Wastewater										
Liquids	639,815	0	18,073	0	422,634	587,719	0	0	0	1,668,336
Solids	518,148	0	193	0	0	740,880	0	0	0	1,259,222
Common	188,744	0	2,063	0	198,063	145,166	145	0	0	535,900
AWT	0	0	465	0	132,740	116,859	0	0	0	250,065
EPS	0	0	0	0	0	0	0	0	0	8,134
Var 5%	0	0	0	68,145	0	0	0	60,286	0	119,072
Timecard	3,379	0	0	0	0	0	0	0	105,799	109,177
Region 9	0	33,466	0	0	0	0	0	0	0	31,926
Equally	0	0	0	0	0	0	0	0	0	954
H2O	0	0	0	0	0	30,841	0	0	0	30,841
Total Direct Labor	1,350,086	33,466	20,795	68,145	753,438	1,621,466	145	60,286	105,799	4,013,626

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2015-16- Percentages**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	46.2%		88.9%	0.0%	57.1%	35.3%				44.0%
Solids	40.4%		0.4%	0.0%	0.0%	51.5%				36.8%
Common	13.4%		10.6%	0.0%	27.1%	8.3%				14.0%
AWT	0.0%		0.0%	0.0%	15.8%	4.8%				5.2%
Var 5%	0.0%		0.0%	100.0%	0.0%	0.0%		100.0%		0.1%
Timecard	0.0%		0.0%	0.0%	0.0%	0.0%				0.0%
H2O	0.0%		0.0%	0.0%	0.0%	0.03%				0.0%
Total Department 01	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Wastewater										
No Wastewater										
Liquids	58.8%	0.0%	59.0%	0.0%	49.7%	41.5%	0.0%	0.0%	0.0%	30.7%
Solids	18.9%	0.0%	7.6%	0.0%	0.0%	12.5%	0.0%	0.0%	0.0%	7.4%
Common	19.7%	0.0%	0.0%	0.0%	20.9%	12.5%	100.0%	0.0%	0.0%	10.6%
AWT	0.0%	0.0%	33.3%	0.0%	29.4%	20.9%	0.0%	0.0%	0.0%	10.9%
EPS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.1%
Var 5%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	15.8%
Region 9	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.3%
Timecard	2.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	14.8%
Equally	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
H2O	0.0%	0.0%	0.0%	0.0%	0.0%	12.6%	0.0%	0.0%	0.0%	4.1%
Total Department 02	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
						33.5%				
Wastewater										
No Wastewater										
Liquids	47.4%	0.0%	86.9%	0.0%	56.1%	36.2%	0.0%	0.0%	0.0%	41.6%
Solids	38.4%	0.0%	0.9%	0.0%	0.0%	45.7%	0.0%	0.0%	0.0%	31.4%
Common	14.0%	0.0%	9.9%	0.0%	26.3%	9.0%	100.0%	0.0%	0.0%	13.4%
AWT	0.0%	0.0%	2.2%	0.0%	17.6%	7.2%	0.0%	0.0%	0.0%	6.2%
EPS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
Var 5%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	3.0%
Timecard	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	2.7%
Region 9	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%
Equally	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
H2O	0.0%	0.0%	0.0%	0.0%	0.0%	1.9%	0.0%	0.0%	0.0%	0.8%
Total Direct Labor	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2015-16 June 30th - Overtime Dollars

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	20,865	0	460	0	7,236	18,586	0	0	0	47,147
Solids	14,645	0	0	0	0	25,377	0	0	0	40,022
Common	1,943	0	0	0	288	1,662	0	0	0	3,893
AWT	0	0	71	0	2,675	9,935	0	0	0	12,681
Total Department 01	37,453	0	530	0	10,200	55,560	0	0	0	103,743
Wastewater										
Liquids	1,553	0	0	0	559	1,084	0	0	0	3,196
Solids	34	0	0	0	0	40	0	0	0	73
AWT	0	0	0	0	449	1,456	0	0	0	1,905
EPS	0	0	0	0	0	0	0	0	0	0
Var 5%	0	0	0	3,516	0	0	0	3,891	0	7,407
H2O	0	0	0	0	0	86	0	0	0	86
Total Department 02	1,586	0	0	3,516	1,008	2,665	0	3,891	0	12,667
Wastewater										
Liquids	22,417	0	460	0	7,796	19,670	0	0	0	50,342
Solids	14,679	0	0	0	0	25,416	0	0	0	40,095
Common	1,943	0	0	0	288	1,662	0	0	0	3,893
AWT	0	0	71	0	3,124	11,391	0	0	0	14,586
EPS	0	0	0	0	0	0	0	0	0	0
Var 5%	0	0	0	3,516	0	0	0	3,891	0	7,407
H2O	0	0	0	0	0	86	0	0	0	86
Total Direct Labor	39,040	0	530	3,516	11,208	58,225	0	3,891	0	116,410

South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2015-16 June 30th - Overtime Percentages

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	55.7%		86.7%		70.9%	33.5%				45.4%
Solids	39.1%		0.0%		0.0%	45.7%				38.6%
Common Liquids	5.2%		0.0%		2.8%	3.0%				3.8%
AWT	0.0%		13.3%		26.2%	17.9%				12.2%
Total Department 01	100.0%		100.0%		100.0%	100.0%				100.0%
Wastewater										
Liquids	97.9%				55.5%	40.7%				25.2%
Solids	2.1%					1.5%				0.6%
AWT					44.5%	54.6%				15.0%
EPS				0.0%						0.0%
Var 5%				100.0%				100.0%		58.5%
H2O						3.2%				0.7%
Total Department 02	100.0%			100.0%	100.0%	100.0%		100.0%		100.0%
						57.9%				
Wastewater										
Liquids	57.4%		86.7%		69.6%	33.8%				43.2%
Solids	37.6%					43.7%				34.4%
Common Liquids	5.0%				2.6%	2.9%				3.3%
AWT			13.3%		27.9%	19.6%				12.5%
EPS				0.0%						0.0%
Var 5%				100.0%				100.0%		6.4%
H2O						0.1%				0.1%
Total Direct Labor	100.0%		100.0%	100.0%	100.0%	100.0%		100.0%		100.0%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
 J.B. LATHAM TREATMENT PLANT MONTHLY FLOW & SOLIDS SUMMARY (1)
 July 1, 2015 to June 30, 2016**

PC 2

FLOW SUMMARY (MGD)

Member Agency	Budgeted Flow	Budgeted Percent	Total Avg. Flow To Date	Total Percent To Date
CSJC	3.190	38.02%	2.170	31.77%
MNWD	1.400	16.69%	1.400	20.50%
SCWD	2.000	23.84%	1.760	25.77%
SMWD	<u>1.800</u>	<u>21.45%</u>	<u>1.500</u>	<u>21.96%</u>
	<u>8.390</u>	<u>100.00%</u>	<u>6.830</u>	<u>100.00%</u>

SOLIDS LOADING SUMMARY (Pounds)

Member Agency	Budgeted Loadings	Budgeted Percent	Total Avg. Loadings To Date	Total Percent To Date
CSJC	8,620	33.38%	5,722	24.48%
MNWD	5,207	20.16%	6,155	26.33%
SCWD	5,304	20.54%	5,143	22.00%
SMWD	<u>6,695</u>	<u>25.92%</u>	<u>6,352</u>	<u>27.18%</u>
	<u>25,826</u>	<u>100.00%</u>	<u>23,372</u>	<u>100.00%</u>

PC 5

Member Agency	Outfall Flows MGD	Outfall Flows Percent
CSC	2.531	20.64
CSJC	2.466	20.11
MNWD	1.915	15.61
SCWD	1.773	14.46
SMWD	3.579	29.18
Totals	12.264	100.00

**PC 12 Recycled Water
FY 15-16**

Member Agency	Region 9 Recycled Use FY 15/16 acft	% RW Use FY 15/16 %
CSJC	459	3.06
ETWD	0	0
IRWD	593	3.95
MNWD	6635	44.25
SCWD	1057	7.05
SMWD	5642	37.62
TCWD	610	4.07
Total	14996	100

PC 15
FY 15-16

Member Agency	Plant Flows MGD	Plant Flow Percent
CLB	1.760	59.16
EBS	0.051	1.71
SCWD	1.164	39.13
MNWD	0.000	0.0
Total	2.975	100.00

SOCWA Operational Report June, 2016 (cont'd)

FY Flow/Solids Summary-Billing (cont'd)

Project Committee No. 17 Liquids (RTP)

Agency	Budget Liquids (mgd)	Budget Liquids (%)	Month Plant Influent (mgd)	Month Centrate (mgd)	Month Total (mgd)(1)	Month Total (%)	FY Avg to Date (mgd)	FY Avg to Date (%)
CLB	0.01445	0.167%	0.0000	0.0140	0.0140	0.18%	0.0122	0.16%
EBS	0.00045	0.005%	0.0000	0.0004	0.0004	0.01%	0.0004	0.00%
SCWD	0.00894	0.103%	0.0000	0.0098	0.0098	0.13%	0.0081	0.10%
ETWD	0.01765	0.204%	0.0000	0.0162	0.0162	0.21%	0.0141	0.18%
MNWD	8.62961	99.522%	7.5593	0.0696	7.6289	99.47%	7.6946	99.55%
Total	8.67110	100.000%	7.5593	0.1099	7.6692	100.00%	7.7293	100.00%

(1) Month total does not double account MNWD centrate. It is included in the Monthly Plant Influent too.

Project Committee No. 17 Solids (RTP)

Agency	Own (lbs/d)	Own (%)	Budget (lbs/d)	Budget (%)	Total Month (lbs)	Total Month (%)	FY Avg Total to Date (lbs)	FY Avg Total to Date (%)
CLB	5,605	11.22%	5,053	12.95%	154,357	12.70%	148,921	12.30%
EBS	295	0.59%	157	0.40%	4,300	0.35%	4,372	0.36%
SCWD	4,480	8.96%	3,127	8.01%	108,486	8.93%	98,350	8.12%
ETWD	10,200	20.41%	6,309	16.17%	178,682	14.70%	171,777	14.18%
MNWD	29,395	58.82%	24,371	62.46%	769,605	63.32%	787,732	65.04%
Total	49,975	100.00%	39,017	100.00%	1,215,431	100.00%	1,211,151	100.00%

	PC 24	
Member Agency	Outfall Flow MGD	Variable Cost Percent
CLB	1.760	15.44
EBSD	0.051	0.45
ETWD	2.922	25.63
IRWD	3.134	27.49
MNWD	2.880	25.27
SCWD	0.652	5.72
Total	11.399	100.00