



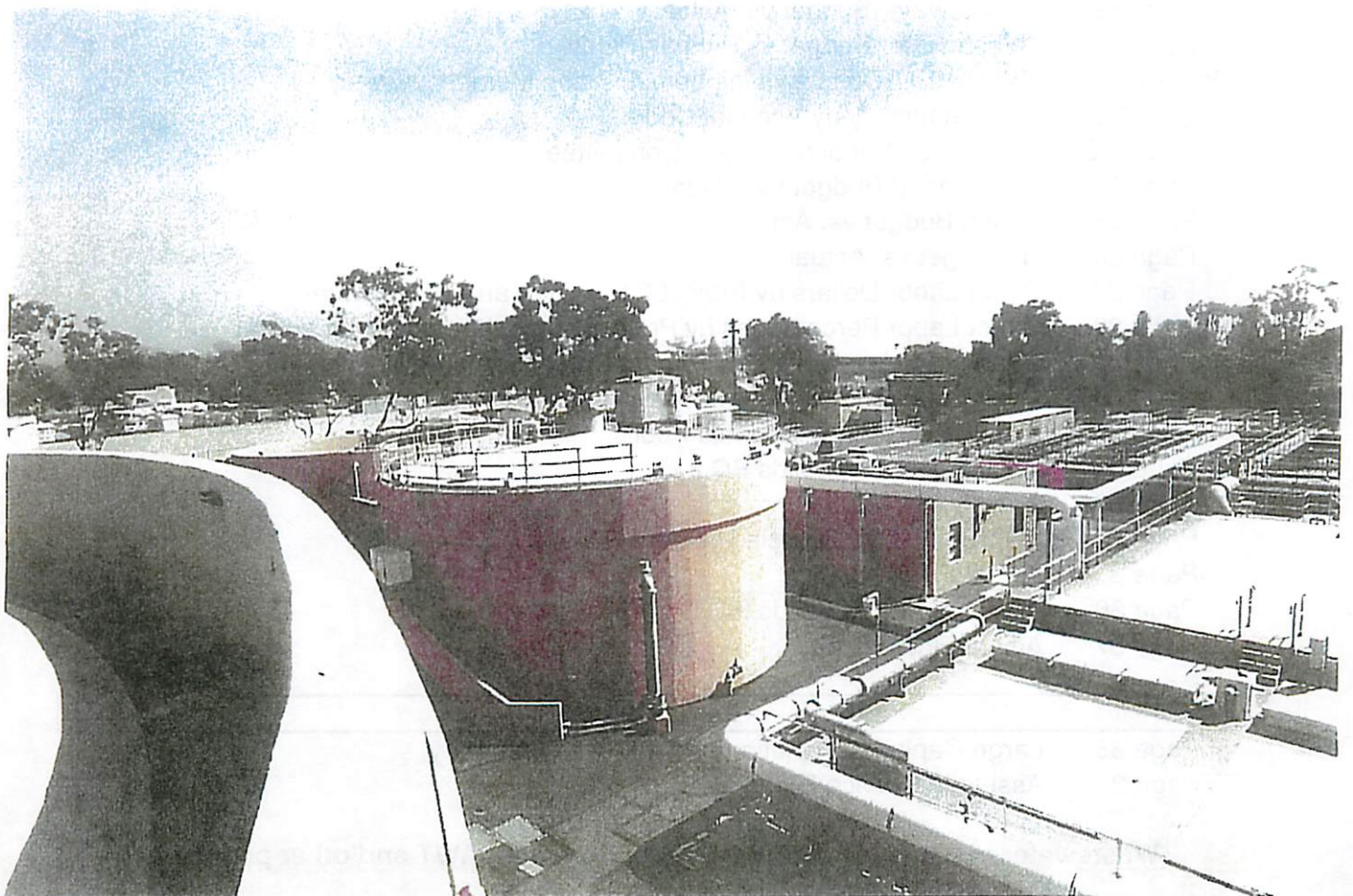
South Orange County Wastewater Authority

DRAFT-USE AUDIT BOOK

FY 2016-17 Budget vs Actual

Finance Committee Meeting March 30, 2018

Board Meeting April 5, 2018



**South Orange County Wastewater Authority
USE AUDIT Book
FY 2016-17 Budget vs. Actual**

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



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MANAGEMENT'S DISCUSSION AND ANALYSIS of FY 2016-17 USE AUDIT

	Actual Spending and Actual Usage					USE Audit Results
	O&M		Small Capital	Large Capital		
	FY 2016-17 Budget	Updated FY 2016-17 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	
SOCWA by Member Agency						
City of Laguna Beach	2,229,832	1,984,598	245,234	(19,660)		225,574
City of San Clemente	115,988	135,201	(19,213)	(881)		(20,094)
City of San Juan Capistrano	2,398,516	1,995,575	402,941	(19,774)	15,171	398,339
El Toro Water District	954,336	728,928	225,408	(6,140)		219,268
Emerald Bay Service District	90,156	81,796	8,360	(1,463)		6,897
Irvine Ranch Water District	193,396	147,885	45,511	(576)		44,935
Moulton Niguel Water District	8,341,244	8,275,402	65,842	(77,123)	11,159	(122)
Santa Margarita Water District	1,881,532	2,064,755	(183,223)	(11,648)	11,406	(183,465)
South Coast Water District	3,391,852	3,491,792	(99,940)	(7,541)	12,195	(95,287)
Trabuco Canyon Water District	26,900	22,776	4,124			4,124
Total Member Agency	19,623,752	18,928,708	695,044	(144,805)	49,931	600,170

The USE AUDIT results are comprised of:

- O&M Spending and/or Usage Variance, \$695 thousand, or 3.5% under budget
- Small Capital Spending Variance, \$145 thousand over budget, primarily due to the purchase of IT Equipment, Business Servers, \$114 thousand, which was approved at the May 2017 Board Meeting. The remaining \$32 thousand difference was due to a combination of emergency equipment replacements and required storm water site improvements.
- Completed Large Capital Projects, \$49 thousand under budget
- Net Refund Due is \$600 thousand.

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.



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- Moulton Niguel Water District O&M variance is \$66 thousand under budget due to increased/over budget usage totaling \$190 thousand (see chart below) offset by reduced spending.
- City of San Juan Capistrano O&M variance is \$403 thousand under budget primarily due to lower/under budget usage totaling \$408 thousand (see chart below).
- City of Laguna Beach O&M variance is \$245 thousand under budget primarily due to lower/under budget usage totaling \$41 thousand (see chart below) and reduced spending.
- El Toro Water District O&M variance is \$225 thousand under budget primarily due to lower/under budget usage totaling \$119 thousand (see chart below) and reduced spending.
- South Coast Water District O&M variance is \$100 thousand over budget primarily due to increased/ over budget usage totaling \$181 thousand (see chart below) offset by reduced spending.
- Irvine Ranch Water District O&M variance is \$46 thousand under budget due to increased/ over budget usage totaling \$3 thousand (see chart below) offset by reduced spending.
- City of San Clemente O&M variance is \$19 thousand over budget due to increased/ over budget usage totaling \$4 thousand (see chart below) with the remainder due to increased spending.

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 \$
SOCWA by Member Agency	
City of Laguna Beach	40,647
City of San Clemente	(4,154)
City of San Juan Capistrano	408,116
El Toro Water District	118,573
Emerald Bay Service District	3,460
Irvine Ranch Water District	(2,742)
Moulton Niguel Water District	(190,011)
Santa Margarita Water District	(190,609)
South Coast Water District	(180,856)
Trabuco Canyon Water District	(2,423)
Total Member Agency	0



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PC 2

The Project Committee was \$60 thousand under budget.

PC 2 (Refer to page 12)

Budget vs. Actual Spending:

	Liquids			Solids		
	Budget	Actual	Variance	Budget	Actual	Variance
Member Agency						
City of San Juan Capistrano	771,920	717,616	54,304	810,960	556,976	253,984
Moulton Niguel Water District	338,860	473,628	(134,768)	489,776	424,490	65,286
Santa Margarita Water District	435,500	478,452	(42,952)	629,712	767,736	(138,024)
South Coast Water District	484,032	575,512	(91,480)	499,020	520,652	(21,632)
Total	2,030,312	2,245,208	(214,896)	2,429,468	2,269,854	159,614
			-10.6%			6.6%

Budget vs. Actual Usage:

Member Agency	Liquids			Solids		
	Budget	Actual	% Variance	Budget	Actual	% Variance
City of San Juan Capistrano	38.0%	31.96%	6.1%	33.4%	24.54%	8.8%
Moulton Niguel Water District	16.7%	21.10%	-4.4%	20.2%	18.70%	1.5%
Santa Margarita Water District	21.4%	21.31%	0.1%	25.9%	33.82%	-7.9%
South Coast Water District	23.8%	25.63%	-1.8%	20.5%	22.94%	-2.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

Liquids Variance:

- Liquids spending variance was \$215 thousand or 10.6% over budget due to increased activity
- MNWD usage was up 4.4% resulting in \$135 thousand additional assessments
- CSJC usage was down 6.1% resulting in a refund of \$54 thousand
- SCWD usage was up 1.8% resulting in \$91 thousand additional assessments
- SMWD had a slight reduction in usage, .1%, however, an additional assessment of \$43 thousand is due because of increased spending.

Solids Variance:

- Solids spending variance was \$160 thousand or 6.6% under budget due to less activity
- MNWD usage was down 1.5% resulting in a refund of \$65 thousand
- SMWD usage was up 7.9 % resulting in additional assessments of \$138 thousand
- SCWD usage was up 2.4% resulting in additional assessments of \$22 thousand
- CSJC usage was down 8.8% resulting in \$254 thousand refund.



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PC 2 Cont'd.

Common Spending Variance is \$116 thousand under budget.

Member Agency	Common - Liquids			Common - Solids		
	Budget	Actual	Variance	Budget	Actual	Variance
City of San Juan Capistrano	200,880	183,100	17,780	195,896	178,496	17,400
Moulton Niguel Water District	150,692	137,336	13,356	141,156	128,652	12,504
Santa Margarita Water District	188,300	102,936	85,364	130,592	168,868	(38,276)
South Coast Water District	113,040	171,680	(58,640)	185,292	119,024	66,268
Total	652,912	595,052	57,860	652,936	595,040	57,896

Member Agency	Spending Variance Common - Liquids			Spending Variance Common - Solids		
	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	28.8%	17.3%	11.5%	20.0%	28.4%	-8.4%
*South Coast Water District	17.3%	28.9%	-11.5%	28.4%	20.0%	8.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%
No Change in Allocation %'s						

*Santa Margarita Water District and South Coast Water District Common-Liquids and Common-Solids capacity percentages were switched in the Budget; the Use Audit percentages are correct and the (over) and under billed amounts are corrected in the Use Audit results.



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PC 15

Budget vs. Actual Spending:

Member Agency	Liquids			Common Liquids			AWT		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	1,079,024	879,400	199,624	323,856	340,840	(16,984)			
Emerald Bay Service District	33,648	24,836	8,812	25,528	26,876	(1,348)			
Moulton Niguel Water District	0	0	0	249,928	263,019	(13,091)			
South Coast Water District	667,616	586,272	81,344	255,040	268,372	(13,332)	295,768	334,792	(39,024)
Total	1,780,288	1,490,508	289,780	854,352	899,107	(44,755)	295,768	334,792	(39,024)
			16.3%			-5.2%			-13.2%

Budget vs. Actual Usage:

Member Agency	Liquids			Spending Variance Common Liquids			AWT		
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
City of Laguna Beach	60.6%	59.0%	1.6%	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%	29.3%	0.0%	0.0%	0.0%	0.0%
South Coast Water District	37.5%	39.3%	-1.8%	29.9%	29.8%	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 \$290 thousand or 16.3% under budget.
- CLB Usage is 1.6% under budget resulting in a refund of \$200 thousand
- SCWD Usage is 1.8% over budget but a refund of \$81 thousand is due because of lower spending.

Common Variance:

- The variance, \$45 thousand over budget, is primarily due to increased spending for IT direct, SCADA system upgrades due to obsolescence, landscaping and insurance.



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**PC 17
 Budget vs. Actual Spending:**

Member Agency	Liquids			Solids			AWT		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	3,444	3,156	288	448,392	383,616	64,776	0	0	0
El Toro Water District	4,052	3,640	412	559,900	430,152	129,748	0	0	0
Emerald Bay Service District	192	100	92	13,856	11,832	2,024	0	0	0
Moulton Niguel Water District	2,014,484	2,009,461	5,023	2,162,696	1,983,112	179,584	536,940	540,472	(3,532)
South Coast Water District	2,028	2,096	(68)	277,692	265,060	12,632	0	0	0
Total	2,024,200	2,018,453	5,747	3,462,536	3,073,772	388,764	536,940	540,472	(3,532)
			0.3%			11.2%			-0.7%

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%	12.9%	12.5%	0.5%			0.0%
El Toro Water District	0.2%	0.2%	0.0%	16.2%	14.0%	2.2%			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%	64.5%	-2.1%	100.0%	100.0%	0.0%
South Coast Water District	0.1%	0.1%	0.0%	8.0%	8.6%	-0.6%			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 is \$5,747 or .3% under budget
- MNWD received most of the benefits of the lower spending, \$5,023, since its participation percentage is 99.6%.

Solids Variance:

- Solids spending is \$389 thousand or 11.2% under budget
- MNWD Usage is 2.1% over budget, however, a refund is due because of lower spending
- The remaining agencies refunds are due to lower usage and spending

AWT Variance:

- AWT spending is \$3,532 or .7% over budget.



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PC 17 Cont'd.

Common spending variance is \$57 thousand under budget.

	Common Liquids			Common Solids		
	Budget	Actual	Variance	Budget	Actual	Variance
Member Agency						
City of Laguna Beach	0	0	0	59,832	60,436	(604)
El Toro Water District	0	0	0	108,860	109,944	(1,084)
Emerald Bay Service District	0	0	0	3,144	3,168	(24)
Moulton Niguel Water District	681,988	619,876	62,112	313,692	316,908	(3,216)
South Coast Water District	0	0	0	47,788	48,272	(484)
Total	681,988	619,876	62,112	533,316	538,728	(5,412)
			9.1%			-1.0%

	Spending Variance			Spending Variance		
	Common Liquids			Common Solids		
	Budget	Actual	Variance	Budget	Actual	% Variance
Member Agency						
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 2016-17 USE AUDIT Summary**

SOCWA by Member Agency

Actual Spending and Actual Usage					
O&M			Small Capital	Large Capital	
FY 2016-17 Budget	Updated FY 2016-17 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
City of Laguna Beach	2,229,832	1,984,598	245,234	(19,660)	225,574
City of San Clemente	115,988	135,201	(19,213)	(881)	(20,094)
City of San Juan Capistrano	2,398,516	1,995,575	402,941	(19,774)	398,339
El Toro Water District	954,336	728,928	225,408	(6,140)	219,268
Emerald Bay Service District	90,156	81,796	8,360	(1,463)	6,897
Irvine Ranch Water District	193,396	147,885	45,511	(576)	44,935
Moulton Niguel Water District	8,341,244	8,275,402	65,842	(77,123)	(122)
Santa Margarita Water District	1,881,532	2,064,755	(183,223)	(11,648)	(183,465)
South Coast Water District	3,391,852	3,491,792	(99,940)	(7,541)	(95,287)
Trabuco Canyon Water District	26,900	22,776	4,124		4,124
Total Member Agency	19,623,752	18,928,708	695,044	(144,805)	49,931

SOCWA by Member Agency

Actual Spending and Budget Usage					
O&M			Small Capital	Large Capital	Total
FY 2016-17 Budget	FY 2016-17	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
City of Laguna Beach	2,229,832	2,025,245	204,587	(19,660)	184,926
City of San Clemente	115,988	131,048	(15,060)	(881)	(15,940)
City of San Juan Capistrano	2,398,516	2,403,690	(5,174)	(19,774)	(9,777)
El Toro Water District	954,336	847,501	106,835	(6,140)	100,696
Emerald Bay Service District	90,156	85,256	4,900	(1,463)	3,437
Irvine Ranch Water District	193,396	145,143	48,253	(576)	47,677
Moulton Niguel Water District	8,341,244	8,085,391	255,853	(77,123)	189,889
Santa Margarita Water District	1,881,532	1,874,146	7,386	(11,648)	7,144
South Coast Water District	3,391,852	3,310,936	80,916	(7,541)	85,569
Trabuco Canyon Water District	26,900	20,353	6,547	-	6,547
Total Member Agency	19,623,752	18,928,709	695,043	(144,805)	49,931

SOCWA by Member Agency

Usage Variance (Used More)/Used Less					
O&M			Small Capital	Large Capital	Total
FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
City of Laguna Beach	40,647				
City of San Clemente	(4,154)				
City of San Juan Capistrano	408,116				
El Toro Water District	118,573				
Emerald Bay Service District	3,460				
Irvine Ranch Water District	(2,742)				
Moulton Niguel Water District	(190,011)				
Santa Margarita Water District	(190,609)				
South Coast Water District	(180,856)				
Trabuco Canyon Water District	(2,423)				
Total Member Agency					

South Orange County Wastewater Authority FY 2016-17 USE AUDIT Summary

PC 2 Flows and Solids Change

Original O&M Actual	PC 2 Change Only	Member Agency Impact
1,958,644	1,958,644	
135,201	135,201	
1,995,575	1,995,575	
695,114	695,114	
81,061	81,061	
260,392	260,392	
8,425,530	8,233,021	192,509
1,872,246	2,064,755	(192,509)
3,482,170	3,482,170	
22,776	22,776	
18,928,709	18,928,709	0

PC 24 Cost Distribution Correction

Original O&M Actual	Member Agency Impact
1,958,644	25,954
135,201	0
1,995,575	0
695,114	33,814
81,061	735
260,392	(112,507)
8,233,021	42,381
2,064,755	0
3,482,170	9,622
22,776	0
18,928,709	(0)

**South Orange County Wastewater Authority
FY 2016-17 USE AUDIT BY MEMBER AGENCY**

	O&M			
	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
Member Agency				
City of Laguna Beach	1,984,456	1,739,148	245,308	87.6%
City of San Clemente	103,224	118,480	(15,256)	114.8%
City of San Juan Capistrano	2,134,580	1,748,767	385,813	81.9%
El Toro Water District	849,324	638,776	210,548	75.2%
Emerald Bay Service District	80,236	71,680	8,556	89.3%
Irvine Ranch Water District	172,116	129,595	42,521	75.3%
Moulton Niguel Water District	7,423,356	7,251,921	171,435	97.7%
Santa Margarita Water District	1,674,484	1,809,391	(134,907)	108.1%
South Coast Water District	3,018,608	3,059,936	(41,328)	101.4%
Trabuco Canyon Water District	23,940	19,959	3,981	83.4%
Total Member Agency	17,464,324	16,587,653	876,671	95.0%
Residual Engineering	297,000	344,018	(47,018)	115.8%
Administration & Other Costs	1,862,436	1,997,037	(134,601)	107.2%
Total Admin & Engineering	2,159,436	2,341,055	(181,619)	108.4%

Member Agency Admin Allocation (Percentage)

City of Laguna Beach	11.4%	10.5%	0.9%
City of San Clemente	0.6%	0.7%	-0.1%
City of San Juan Capistrano	12.2%	10.5%	1.7%
El Toro Water District	4.9%	3.9%	1.0%
Emerald Bay Service District	0.5%	0.4%	0.0%
Irvine Ranch Water District	1.0%	0.8%	0.2%
Moulton Niguel Water District	42.5%	43.7%	-1.2%
Santa Margarita Water District	9.6%	10.9%	-1.3%
South Coast Water District	17.3%	18.4%	-1.2%
Trabuco Canyon Water District	0.1%	0.1%	0.0%
Total Member Agency	100.0%	100.0%	0.0%

Member Agency Admin Allocation (Dollars)

City of Laguna Beach	245,375	245,450	(75)	100.0%
City of San Clemente	12,763	16,721	(3,958)	131.0%
City of San Juan Capistrano	263,937	246,808	17,130	93.5%
El Toro Water District	105,018	90,152	14,866	85.8%
Emerald Bay Service District	9,921	10,116	(195)	102.0%
Irvine Ranch Water District	21,282	18,290	2,992	85.9%
Moulton Niguel Water District	917,886	1,023,481	(105,595)	111.5%
Santa Margarita Water District	207,047	255,364	(48,316)	123.3%
South Coast Water District	373,246	431,856	(58,610)	115.7%
Trabuco Canyon Water District	2,960	2,817	143	95.2%
Total Member Agency	2,159,436	2,341,055	(181,619)	108.4%

SOCWA by Member Agency (O&M + Admin + Engineering)

City of Laguna Beach	2,229,831	1,984,598	245,233	89.0%
City of San Clemente	115,987	135,201	(19,214)	116.6%
City of San Juan Capistrano	2,398,517	1,995,575	402,943	83.2%
El Toro Water District	954,342	728,928	225,414	76.4%
Emerald Bay Service District	90,157	81,796	8,361	90.7%
Irvine Ranch Water District	193,398	147,885	45,513	76.5%
Moulton Niguel Water District	8,341,242	8,275,402	65,840	99.2%
Santa Margarita Water District	1,881,531	2,064,755	(183,223)	109.7%
South Coast Water District	3,391,854	3,491,792	(99,938)	102.9%
Trabuco Canyon Water District	26,900	22,776	4,124	84.7%
Total Member Agency	19,623,760	18,928,708	695,052	96.5%

Billing Rounding Difference

(8)

(8)

Amount Invoiced

19,623,752

695,044

**South Orange County Wastewater Authority
FY 2016-17 USE AUDIT by Project Committee and Member Agency**

		City of San	El Toro	Emerald	Irvine Ranch	Moulton	Santa	South	Trabuco		
City of	City of	Juan	Water	Bay Service	Water	Niguel Water	Margarita	Coast Water	Canyon Water		
Laguna Beach	San Clemente	Capistrano	District	District	District	District	Water District	District	District	Total	
PC 2 - Jay B. Latham Plant	-	-	1,636,188	-	-	-	1,164,106	1,517,992	1,386,868	-	5,705,154
PC 3 - SOCWA Plant/PCA AWT	-	-	-	-	-	-	4,149	408	-	-	4,557
PC 5 - San Juan Creek Ocean Outfall	-	105,256	85,963	-	-	-	89,900	193,549	75,177	-	549,845
PC 8 - Pretreatment Program	6,024	13,224	7,028	4,020	1,840	18,232	35,427	38,308	26,060	-	150,163
PC 12 SO- Water Reclamation Permits	-	-	19,588	-	-	21,375	53,177	59,134	22,019	19,959	195,252
PC 15 - Coastal Treatment Plant/AWT	1,220,240	-	-	-	51,712	-	263,019	-	1,189,436	-	2,724,407
PC 17 - Joint Regional Wastewater Reclamation	447,208	-	-	543,736	15,100	-	5,469,829	-	315,428	-	6,791,301
PC 21 Effluent Transmission Main	-	-	-	548	-	548	240	-	-	-	1,336
PC 24 - Aliso Creek Ocean Outfall	65,676	-	-	90,472	3,028	89,440	172,074	-	44,948	-	465,638
Total	1,739,148	118,480	1,748,767	638,776	71,680	129,595	7,251,921	1,809,391	3,059,936	19,959	16,587,653

Total Admin & Engineering

245,450	16,721	246,808	90,152	10,116	18,290	1,023,481	255,364	431,856	2,817	2,341,055
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Admin Allocation to Project Committees:

Project Committee											
PC 2 - Jay B. Latham Plant	0.0%	0.0%	93.6%	0.0%	0.0%	0.0%	16.1%	83.9%	45.3%	0.0%	34.4%
PC 3 - SOCWA Plant/PCA AWT	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%
PC 5 - San Juan Creek Ocean Outfall	0.0%	88.8%	4.9%	0.0%	0.0%	0.0%	1.2%	10.7%	2.5%	0.0%	3.3%
PC 8 - Pretreatment Program	0.3%	11.2%	0.4%	0.6%	2.6%	14.1%	0.5%	2.1%	0.9%	0.0%	0.9%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	1.1%	0.0%	0.0%	16.5%	0.7%	3.3%	0.7%	100.0%	1.2%
PC 15 - Coastal Treatment Plant/AWT	70.2%	0.0%	0.0%	0.0%	72.1%	0.0%	3.6%	0.0%	38.9%	0.0%	16.4%
PC 17 - Joint Regional Wastewater Reclamation	25.7%	0.0%	0.0%	85.1%	21.1%	0.0%	75.4%	0.0%	10.3%	0.0%	40.9%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	0.1%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 24 - Aliso Creek Ocean Outfall	3.8%	0.0%	0.0%	14.2%	4.2%	69.0%	2.4%	0.0%	1.5%	0.0%	2.8%
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	-	-	230,919	-	-	-	164,293	214,238	195,732	-	805,182
PC 3 - SOCWA Plant/PCA AWT	-	-	-	-	-	-	586	58	-	-	643
PC 5 - San Juan Creek Ocean Outfall	-	14,855	12,132	-	-	-	12,688	27,316	10,610	-	77,601
PC 8 - Pretreatment Program	850	1,866	992	567	260	2,573	5,000	5,406	3,678	-	21,193
PC 12 SO- Water Reclamation Permits	-	-	2,765	-	-	3,017	7,505	8,346	3,108	2,817	27,556
PC 15 - Coastal Treatment Plant/AWT	172,215	-	-	-	7,298	-	37,121	-	167,868	-	384,502
PC 17 - Joint Regional Wastewater Reclamation	63,116	-	-	76,739	2,131	-	771,970	-	44,517	-	958,472
PC 21 Effluent Transmission Main	-	-	-	77	-	77	34	-	-	-	189
PC 24 - Aliso Creek Ocean Outfall	9,269	-	-	12,769	427	12,623	24,285	-	6,344	-	65,717
Total	245,450	16,721	246,808	90,152	10,116	18,290	1,023,481	255,364	431,856	2,817	2,341,055

**South Orange County Wastewater Authority
FY 2016-17 USE AUDIT by Project Committee and Member Agency**

		City of San	El Toro	Emerald	Irvine Ranch	Moulton	Santa	South	Trabuco	
City of	City of	Juan	Water	Bay Service	Water	Niguel Water	Margarita	Coast Water	Canyon Water	
Laguna Beach	San Clemente	Capistrano	District	District	District	District	Water District	District	District	Total

USE AUDIT by Project Committee & Member Agency

Project Committee

PC 2 - Jay B. Latham Plant	-	-	1,867,107	-	-	-	1,328,399	1,732,230	1,582,600	-	6,510,336
PC 3 - SOCWA Plant/PCA AWT	-	-	-	-	-	-	4,735	466	-	-	5,200
PC 5 - San Juan Creek Ocean Outfall	-	120,111	98,095	-	-	-	102,588	220,865	85,787	-	627,446
PC 8 - Pretreatment Program	6,874	15,090	8,020	4,587	2,100	20,805	40,427	43,714	29,738	-	171,356
PC 12 SO- Water Reclamation Permits	-	-	22,353	-	-	24,392	60,682	67,480	25,127	22,776	222,808
PC 15 - Coastal Treatment Plant/AWT	1,392,455	-	-	-	59,010	-	300,140	-	1,357,304	-	3,108,909
PC 17 - Joint Regional Wastewater Reclamation	510,324	-	-	620,475	17,231	-	6,241,799	-	359,945	-	7,749,773
PC 21 Effluent Transmission Main	-	-	-	625	-	625	274	-	-	-	1,525
PC 24 - Aliso Creek Ocean Outfall	74,945	-	-	103,241	3,455	102,063	196,359	-	51,292	-	531,355
Total	1,984,598	135,201	1,995,575	728,928	81,796	147,885	8,275,402	2,064,755	3,491,792	22,776	18,928,708

Budget Amount Invoiced

Project Committee

PC 2 - Jay B. Latham Plant	-	-	2,224,436	-	-	-	1,259,032	1,555,248	1,439,824	-	6,478,540
PC 3 - SOCWA Plant/PCA AWT	-	-	-	-	-	-	-	-	-	-	-
PC 5 - San Juan Creek Ocean Outfall	-	103,336	131,284	-	-	-	88,692	205,012	96,264	-	624,588
PC 8 - Pretreatment Program	12,552	12,652	20,580	11,064	1,332	13,376	43,764	46,760	35,080	-	197,160
PC 12 SO- Water Reclamation Permits	-	-	22,216	21,024	-	25,096	94,620	74,512	29,940	26,900	294,308
PC 15 - Coastal Treatment Plant/AWT	1,576,344	-	-	-	66,492	-	280,832	-	1,369,080	-	3,292,748
PC 17 - Joint Regional Wastewater Reclamation	574,936	-	-	756,004	19,316	-	6,415,808	-	368,004	-	8,134,068
PC 21 Effluent Transmission Main	-	-	-	40,024	-	40,024	17,128	-	-	-	97,176
PC 24 - Aliso Creek Ocean Outfall	66,000	-	-	126,220	3,016	114,900	141,368	-	53,660	-	505,164
Total	2,229,832	115,988	2,398,516	954,336	90,156	193,396	8,341,244	1,881,532	3,391,852	26,900	19,623,752

USE AUDIT Entry

Project Committee

PC 2 - Jay B. Latham Plant	-	-	357,329	-	-	-	(69,367)	(176,982)	(142,776)	-	(31,796)
PC 3 - SOCWA Plant/PCA AWT	-	-	-	-	-	-	(4,735)	(466)	-	-	(5,200)
PC 5 - San Juan Creek Ocean Outfall	-	(16,775)	33,189	-	-	-	(13,896)	(15,853)	10,477	-	(2,858)
PC 8 - Pretreatment Program	5,678	(2,438)	12,560	6,477	(768)	(7,429)	3,337	3,046	5,342	-	25,804
PC 12 SO- Water Reclamation Permits	-	-	(137)	21,024	-	704	33,938	7,032	4,813	4,124	71,500
PC 15 - Coastal Treatment Plant/AWT	183,889	-	-	-	7,482	-	(19,308)	-	11,776	-	183,839
PC 17 - Joint Regional Wastewater Reclamation	64,612	-	-	135,529	2,085	-	174,009	-	8,059	-	384,295
PC 21 Effluent Transmission Main	-	-	-	39,399	-	39,399	16,854	-	-	-	95,651
PC 24 - Aliso Creek Ocean Outfall	(8,945)	-	-	22,979	(439)	12,837	(54,991)	-	2,368	-	(26,191)
Total	245,234	(19,213)	402,941	225,408	8,360	45,511	65,842	(183,223)	(99,940)	4,124	695,044

**South Orange County Wastewater Authority
2016-2017 Project Committee Detail-Actual O&M**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA	
Salary and Fringe											
5000--**	Regular Salaries-O&M	1,331,150	35,562	2,447	99,609	804,427	1,555,513	-	94,513	76,494	3,999,716
5001--**	Overtime Salaries-O&M	46,986	247	-	57	23,646	75,698	-	557	-	147,190
5302--**	Performance Based Merit Pay	10,634	-	-	-	6,775	6,510	-	2	-	23,922
5306--**	Scheduled Holiday Work	9,743	-	-	0	4,434	10,886	-	53	-	25,116
5307--**	Weekend Shift Pay	436	-	-	3	121	432	-	4	-	996
5401--**	Fringe Benefits IN to PC's & Depts.	1,160,644	30,803	2,110	86,282	694,801	1,341,907	-	81,868	66,262	3,464,677
5700--**	Standby Pay	28,438	-	-	-	11,050	29,413	-	-	-	68,900
	Total Payroll Costs	2,588,031	66,612	4,557	185,951	1,545,255	3,020,358	-	176,997	142,756	7,730,517
Other Expenses											
5002--**	Electricity	857,659	-	-	128	205,214	401,877	-	-	-	1,464,878
5003--**	Natural Gas	51,220	-	-	174	2,320	86,256	-	-	-	139,971
5004--**	Potable & Reclaimed Water	14,225	-	-	-	18,132	25,906	-	-	-	58,263
17-5005-01-02-00	Co-generation Power Credit	-	-	-	-	-	(201,611)	-	-	-	(201,611)
5006--**	Chlorine/Sodium Hypochlorite	15,837	-	-	-	64,489	342,270	-	-	-	422,596
5007--**	Polymer Products	175,489	-	-	-	-	331,081	-	-	-	506,570
5008--**	Ferric Chloride	94,560	-	-	-	28,075	145,923	-	-	-	268,559
5009--**	Odor Control Chemicals	27,421	-	-	-	71,550	49,259	-	-	-	148,229
5010--**	Other Chemicals - Misc.	523	-	-	-	466	-	-	-	-	988
5011--**	Laboratory Services	10,734	-	-	-	8,209	12,170	-	-	(1,690)	29,423
5012--**	Grit Hauling	46,645	-	-	-	24,669	48,816	-	-	-	120,131
5013--**	Landscaping	33,144	-	-	-	76,352	89,872	-	-	-	199,368
5014--**	Engineering - Misc.	7,584	-	-	2,594	7,196	82,277	800	3,394	-	103,825
5015--**	Management Support Services	34,159	2,400	-	19,520	6,117	14,924	-	17,920	-	95,040
5017--**	Legal Fees	7,209	-	-	482	30,585	2,441	-	461	-	41,177
08-5018-02-00-00	Public Notices/ Public Relations	-	-	-	-	-	-	-	-	145	145
5019--**	Contract Services Misc.	70,126	-	-	-	46,491	86,929	524	-	-	204,070
5021--**	Small Vehicle Expense	12,350	-	-	-	5,325	10,495	-	-	-	28,170
5022--**	Miscellaneous Expense	5,792	-	-	1,728	1,471	2,628	-	-	728	12,348
5023--**	Office Supplies - All	21,820	-	-	-	5,779	11,832	-	-	-	39,431
5024--**	Petroleum Products	4,081	-	-	-	3,968	26,576	-	-	-	34,625
5025--**	Uniforms	13,474	-	-	-	7,380	16,063	-	-	-	36,917
5026--**	Small Vehicle Fuel	6,828	-	-	-	1,224	6,691	-	-	-	14,743
5027--**	Insurance - Property/Liability	56,931	1,848	-	5,007	26,066	64,478	13	4,421	1,439	160,201
5028--**	Small Tools & Supplies	32,765	-	-	-	7,710	21,988	-	-	1,873	64,336
5030--**	Trash Disposal	2,182	-	-	-	1,257	1,424	-	-	-	4,863
5031--**	Safety Program & Supplies	42,834	-	-	5,715	20,522	44,689	-	5,715	145	119,600
5032--**	Equipment Rental	600	-	-	-	245	14,909	-	-	-	15,754
5033--**	Recruitment	200	-	-	-	300	982	-	-	-	1,482
5034--**	Travel Expense/Tech. Conferences	10,712	-	-	395	1,225	4,322	-	-	3,133	19,787
5035--**	Training Expense	20,823	-	-	-	12,196	17,992	-	-	1,500	52,511
5036--**	Laboratory Supplies	13,275	-	-	15,403	7,463	17,682	-	14,975	-	68,799
5037--**	Office Equipment	13,975	-	-	-	174	5,820	-	-	-	19,969
5038--**	Permits	17,679	109,095	-	182,527	4,736	17,534	-	143,448	-	475,018
5039--**	Membership Dues/Fees	6,358	-	-	-	1,583	6,280	-	-	135	14,356
5044--**	Offshore Monitoring	-	-	-	15,592	-	-	-	17,042	-	32,634
5046--**	Effluent Chemistry	-	-	-	14,111	-	-	-	24,743	-	38,855
5047--**	Access Road Expenses	-	-	-	-	36,245	-	-	-	-	36,245
15-5048-01-00-00	Storm Damage	-	-	-	-	30,592	-	-	-	-	30,592
5049--**	Biosolids Disposal	549,534	-	-	-	-	931,658	-	-	-	1,481,192
5050--**	Contract Services Generators	5,981	-	-	-	10,553	5,981	-	-	-	22,514
5052--**	Janitorial Services	16,009	-	-	-	6,975	11,424	-	-	-	34,408
5054--**	Diesel Truck Maint	9,259	-	-	-	3,356	11,560	-	-	-	24,175
5055--**	Diesel Truck Fuel	4,576	-	-	-	-	4,120	-	-	-	8,696
5056--**	Maintenance Equip. & Facilities (Solids)	142,166	-	-	2,091	-	199,613	-	-	-	343,870
5057--**	Maintenance Equip. & Facilities (Liquids)	234,998	-	-	-	127,585	179,761	-	-	-	542,344
5058--**	Maintenance Equip. & Facilities (Common)	14,792	-	-	-	23,813	29,256	-	4,010	-	71,872
5059--**	Maintenance Equip. & Facilities (Co-Gen)	36,230	-	-	-	-	57,767	-	-	-	93,997
5060--**	Maintenance Equip. & Facilities (AWT)	-	-	-	-	29,942	29,928	-	-	-	59,870
5061--**	Mileage	2,171	-	-	-	472	1,863	-	-	-	4,506
17-5068-02-00-00	MNWD Potable Water Supplies & Svcs.	-	-	-	-	-	22,508	-	-	-	22,508
5069--**	Misc-Capital-Dilution & Metering Study	-	-	-	67,285	-	-	-	35,385	-	102,670
5077--**	IT Direct	171,396	-	-	-	82,731	42,031	-	-	-	296,159
5101--**	Employee Recognition	-	-	-	1,220	-	706	-	-	-	1,925
17-5105-01-00-00	Co-Generation Power Credit - Offset	-	-	-	-	-	201,611	-	-	-	201,611
05-5301-02-11-00	Vehicle Pay	-	-	-	161.54	-	-	-	-	-	162
5303--**	Group Insurance Waiver	3,600	-	-	-	2,003	1,800	-	-	-	7,403
5305--**	Medicare Tax Payments for Employees	3,632	-	-	1,926	4,409	2,087	-	-	-	12,054
5309--**	Operating Leases	5,085	-	-	-	-	-	-	-	-	5,085
5705--**	Monthly Car Allowance	10,282	-	-	4,119	6,017	11,212	-	-	-	31,631
5802--**	Shipping/Freight	465	-	-	26	15	128	-	26	-	659
6500--**	IT Allocations in to PC's & Depts.	177,749	15,298	-	23,691	115,957	215,174	-	17,102	-	564,971
	Total Other Expenses	3,117,123	128,640	-	363,894	1,179,153	3,770,943	1,336	288,641	7,407	8,857,138
	Total Expenses	5,705,154	195,252	4,557	549,845	2,724,407	6,791,301	1,338	465,638	150,163	16,587,654

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

Member Agency	Liquids			Solids			Common - Liquids			Common - Solids			Total					
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance			
City of San Juan Capistrano	771,920	717,616	54,304	810,960	556,976	253,984	200,880	183,100	17,780	195,896	178,496	17,400	1,979,656	1,636,188	343,468			
Moulton Niguel Water District	338,860	473,628	(134,768)	489,776	424,490	65,286	150,692	137,336	13,356	141,156	128,652	12,504	1,120,484	1,164,106	(43,622)			
Santa Margarita Water District	435,500	478,452	(42,952)	629,712	767,736	(138,024)	188,300	102,936	85,364	130,592	168,868	(38,276)	1,384,104	1,517,992	(133,888)			
South Coast Water District	484,032	575,512	(91,480)	499,020	520,652	(21,632)	113,040	171,680	(58,640)	185,292	119,024	66,268	1,281,384	1,386,868	(105,484)			
Total	2,030,312	2,245,208	(214,896)	2,429,468	2,269,854	159,614	652,912	595,052	57,860	652,936	595,040	57,896	5,765,628	5,705,154	60,474			
			-10.6%			6.6%												
							Spending Variance			Spending Variance								
							Common - Liquids			Common - Solids			Total					
Member Agency	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance			
City of San Juan Capistrano	38.0%	31.96%	6.1%	33.4%	24.54%	8.8%	30.8%	30.8%	0.0%	30.0%	30.0%	0.0%	34.3%	28.7%	5.7%			
Moulton Niguel Water District	16.7%	21.10%	-4.4%	20.2%	18.70%	1.5%	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%	19.4%	20.4%	-1.0%			
Santa Margarita Water District	21.4%	21.31%	0.1%	25.9%	33.82%	-7.9%	28.8%	17.3%	11.5%	20.0%	28.4%	-8.4%	24.0%	26.6%	-2.6%			
South Coast Water District	23.8%	25.63%	-1.8%	20.5%	22.94%	-2.4%	17.3%	28.9%	-11.5%	28.4%	20.0%	8.4%	22.2%	24.3%	-2.1%			
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%			
							No Change in Allocation %'s											

*Santa Margarita Water District and South Coast Water District Common-Liquids and Common-Solids capacity percentages were switched in the Budget; the Use Audit percentages are correct and the (over) and under billed amounts will be corrected in the Use Audit results.

**South Orange County Wastewater Authority
PC 03 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency	Liquids			Solids			Common - Liquids			AWT			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Moulton Niguel Water District	-	1,900	(1,900)	-	1,900	(1,900)	-	349	(349)	-	-	-	-	4,149	(4,149)
Santa Margarita Water District	-	136	(136)	-	136	(136)	-	136	(136)	-	-	-	-	408	(408)
Total	0	2,036	(2,036)	0	2,036	(2,036)	0	485	(485)	0	0	0	0	4,557	(4,557)

Member Agency							Spending Variance			Spending Variance					
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
Moulton Niguel Water District		93.3%	-93.3%		93.3%	-93.3%		72.0%	-72.0%			0.0%		91.0%	-91.0%
Santa Margarita Water District		6.7%	-6.7%		6.7%	-6.7%		28.0%	-28.0%			0.0%		9.0%	-9.0%
Total	0.0%	100.0%	-100.0%	0.0%	100.0%	-100.0%	0.0%	#####	-100.0%	0.0%	0.0%	0.0%	0.0%	100.0%	-100.0%

**South Orange County Wastewater Authority
PC 05 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency	Fixed			EPS			Var 5%			VAR 95%			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of San Clemente	32,800	42,352	(9,552)	-	-	0	2,324	2,448	(124)	56,840	60,456	(3,616)	91,964	105,256	(13,292)
City of San Juan Capistrano	21,868	28,236	(6,368)	24,524	-	24,524	1,552	1,644	(92)	68,892	56,083	12,809	116,836	85,963	30,873
Moulton Niguel Water District	30,604	39,524	(8,920)	16,348	-	16,348	2,164	2,280	(116)	29,816	48,096	(18,280)	78,932	89,900	(10,968)
Santa Margarita Water District	87,456	112,932	(25,476)	16,348	-	16,348	6,200	6,540	(340)	72,448	74,077	(1,629)	182,452	193,549	(11,097)
South Coast Water District	24,608	31,776	(7,168)	23,428	-	23,428	1,748	1,836	(88)	35,888	41,565	(5,677)	85,672	75,177	10,495
Total	197,336	254,820	(57,484)	80,648	0	80,648	13,988	14,748	(760)	263,884	280,277	(16,393)	555,856	549,845	6,011

Member Agency	Spending Variance			Spending Variance ₁			Spending Variance			VAR 95%			Total		
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
City of San Clemente	16.6%	16.6%	0.0%			0.0%	16.6%	16.6%	0.0%	21.5%	21.6%	0.0%	16.5%	19.1%	-2.6%
City of San Juan Capistrano	11.1%	11.1%	0.0%	30.4%		30.4%	11.1%	11.1%	-0.1%	26.1%	20.0%	6.1%	21.0%	15.6%	5.4%
Moulton Niguel Water District	15.5%	15.5%	0.0%	20.3%		20.3%	15.5%	15.5%	0.0%	11.3%	17.2%	-5.9%	14.2%	16.3%	-2.1%
Santa Margarita Water District	44.3%	44.3%	0.0%	20.3%		20.3%	44.3%	44.3%	0.0%	27.5%	26.4%	1.0%	32.8%	35.2%	-2.4%
South Coast Water District	12.5%	12.5%	0.0%	29.0%		29.0%	12.5%	12.4%	0.0%	13.6%	14.8%	-1.2%	15.4%	13.7%	1.7%
Total	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

1 - Pursuant to the 2017-18 Budget page 16, Budget Assumptions, Item 8, SOCWA directed to allocate JBL Effluent Pump Station costs within PC2 liquids ownership percentages; therefore, same percentages are used to include the EPS costs within PC2 for the 2016-17 USE AUDIT.

2 - The actual flow percentages were revised based on comments from the 12/11/17 Finance Committee.

**South Orange County Wastewater Authority
PC 08 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency	Insurance			Time Card			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	100	160	(60)	11,072	5,864	5,208	11,172	6,024	5,148
City of San Clemente	100	160	(60)	11,160	13,064	(1,904)	11,260	13,224	(1,964)
City of San Juan Capistrano	100	160	(60)	18,216	6,868	11,348	18,316	7,028	11,288
El Toro Water District	100	160	(60)	9,748	3,860	5,888	9,848	4,020	5,828
Emerald Bay Service District	100	160	(60)	1,084	1,680	(596)	1,184	1,840	(656)
Irvine Ranch Water District	100	160	(60)	11,804	18,072	(6,268)	11,904	18,232	(6,328)
Moulton Niguel Water District	100	160	(60)	38,848	35,267	3,581	38,948	35,427	3,521
Santa Margarita Water District	100	160	(60)	41,516	38,148	3,368	41,616	38,308	3,308
South Coast Water District	100	160	(60)	31,120	25,900	5,220	31,220	26,060	5,160
Total	900	1,440	(540)	174,568	148,723	25,845	175,468	150,163	25,305

Member Agency	Spending Variance			Budget	Actual	% Variance	Budget	Actual	% Variance
	Budget	Actual	% Variance						
City of Laguna Beach	11.1%	11.1%	0.0%	6.3%	3.9%	2.4%	6.4%	4.0%	2.4%
City of San Clemente	11.1%	11.1%	0.0%	6.4%	8.8%	-2.4%	6.4%	8.8%	-2.4%
City of San Juan Capistrano	11.1%	11.1%	0.0%	10.4%	4.6%	5.8%	10.4%	4.7%	5.8%
El Toro Water District	11.1%	11.1%	0.0%	5.6%	2.6%	3.0%	5.6%	2.7%	2.9%
Emerald Bay Service District	11.1%	11.1%	0.0%	0.6%	1.1%	-0.5%	0.7%	1.2%	-0.6%
Irvine Ranch Water District	11.1%	11.1%	0.0%	6.8%	12.2%	-5.4%	6.8%	12.1%	-5.4%
Moulton Niguel Water District	11.1%	11.1%	0.0%	22.3%	23.7%	-1.5%	22.2%	23.6%	-1.4%
Santa Margarita Water District	11.1%	11.1%	0.0%	23.8%	25.7%	-1.9%	23.7%	25.5%	-1.8%
South Coast Water District	11.1%	11.1%	0.0%	17.8%	17.4%	0.4%	17.8%	17.4%	0.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 12 Recycled Water Distribution by Member Agency
Budget vs Actual**

Member Agency	Region 9			Equally			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget ₁	Actual	Variance
City of San Juan Capistrano	1,060	3,320	(2,260)	18,712	16,268	2,444	19,772	19,588	184
El Toro Water District	0	0	0	18,712	0	18,712	18,712	0	18,712
Irvine Ranch Water District	3,624	5,107	(1,483)	18,712	16,268	2,444	22,336	21,375	961
Moulton Niguel Water District	65,496	36,909	28,587	18,712	16,268	2,444	84,208	53,177	31,031
Santa Margarita Water District	47,608	42,866	4,742	18,704	16,268	2,436	66,312	59,134	7,178
South Coast Water District	7,940	5,751	2,189	18,704	16,268	2,436	26,644	22,019	4,625
Trabuco Canyon Water District	5,236	3,691	1,545	18,704	16,268	2,436	23,940	19,959	3,981
Total	130,964	97,644	33,320	130,960	97,608	33,352	261,924	195,252	66,672

Member Agency	Spending Variance										
	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	RW acft	% RW
City of San Juan Capistrano	0.8%	3.4%	-2.6%	14.3%	16.7%	-2.4%	7.5%	10.0%	-2.5%	529	3.4%
El Toro Water District	0.0%	0.0%	0.0%	14.3%	0.0%	14.3%	7.1%	0.0%	7.1%	0	0.0%
Irvine Ranch Water District	2.8%	5.2%	-2.5%	14.3%	16.7%	-2.4%	8.5%	10.9%	-2.4%	815	5.2%
Moulton Niguel Water District	50.0%	37.8%	12.2%	14.3%	16.7%	-2.4%	32.1%	27.2%	4.9%	5,888	37.8%
Santa Margarita Water District	36.4%	43.9%	-7.5%	14.3%	16.7%	-2.4%	25.3%	30.3%	-5.0%	6,839	43.9%
South Coast Water District	6.1%	5.9%	0.2%	14.3%	16.7%	-2.4%	10.2%	11.3%	-1.1%	918	5.9%
Trabuco Canyon Water District	4.0%	3.8%	0.2%	14.3%	16.7%	-2.4%	9.1%	10.2%	-1.1%	588.5	3.8%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	15,578	100.0%

1 - PC12 is allocated 50% to the water produced and the remaining 50% shared equally.

**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	1,079,024	879,400	199,624	323,856	340,840	(16,984)				1,402,880	1,220,240	182,640
Emerald Bay Service District	33,648	24,836	8,812	25,528	26,876	(1,348)				59,176	51,712	7,464
Moulton Niguel Water District	-	-	-	249,928	263,019	(13,091)				249,928	263,019	(13,091)
South Coast Water District	667,616	586,272	81,344	255,040	268,372	(13,332)	295,768	334,792	(39,024)	1,218,424	1,189,436	28,988
Total	1,780,288	1,490,508	289,780	854,352	899,107	(44,755)	295,768	334,792	(39,024)	2,930,408	2,724,407	206,001
			16.3%			-5.2%			-13.2%			7.0%

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%	59.0%	1.6%	37.9%	37.9%	0.0%	0.0%	0.0%	0.0%	47.9%	44.8%	3.1%
Emerald Bay Service District	1.9%	1.7%	0.2%	3.0%	3.0%	0.0%	0.0%	0.0%	0.0%	2.0%	1.9%	0.1%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.3%	0.0%	0.0%	0.0%	0.0%	8.5%	9.7%	-1.1%
South Coast Water District	37.5%	39.3%	-1.8%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	41.6%	43.7%	-2.1%
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	3,444	3,156	288	448,392	383,616	64,776	-	-	-	-	-	-	59,832	60,436	(604)	511,668	447,208	64,460
El Toro Water District	4,052	3,640	412	559,900	430,152	129,748	-	-	-	-	-	-	108,860	109,944	(1,084)	672,812	543,736	129,076
Emerald Bay Service District	192	100	92	13,856	11,832	2,024	-	-	-	-	-	-	3,144	3,168	(24)	17,192	15,100	2,092
Moulton Niguel Water District	2,014,484	2,009,461	5,023	2,162,696	1,983,112	179,584	536,940	540,472	(3,532)	681,988	619,876	62,112	313,692	316,908	(3,216)	5,709,800	5,469,829	239,971
South Coast Water District	2,028	2,096	(68)	277,692	265,060	12,632	-	-	-	-	-	-	47,788	48,272	(484)	327,508	315,428	12,080
Total	2,024,200	2,018,453	5,747	3,462,536	3,073,772	388,764	536,940	540,472	(3,532)	681,988	619,876	62,112	533,316	538,728	(5,412)	7,238,980	6,791,301	447,679
			0.3%			11.2%			-0.7%			9.1%			-1.0%			6.2%

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%	12.9%	12.5%	0.5%			0.0%	0.0%	0.0%	0.0%	11.2%	11.2%	0.0%	7.1%	6.6%	0.5%
El Toro Water District	0.2%	0.2%	0.0%	16.2%	14.0%	2.2%			0.0%	0.0%	0.0%	0.0%	20.4%	20.4%	0.0%	9.3%	8.0%	1.3%
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%	64.5%	-2.1%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	78.9%	80.5%	-1.7%
South Coast Water District	0.1%	0.1%	0.0%	8.0%	8.6%	-0.6%			0.0%	0.0%	0.0%	0.0%	9.0%	9.0%	0.0%	4.5%	4.6%	-0.1%
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
PC 21 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency	Reach B/C/D			Reach E			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
El Toro Water District	28,972	448	28,524	6,648	100	6,548	35,620	548	35,072
Irvine Ranch Water District	28,972	448	28,524	6,648	100	6,548	35,620	548	35,072
Moulton Niguel Water District	-	-	-	15,244	240	15,004	15,244	240	15,004
Total	57,944	896	57,048	28,540	440	28,100	86,484	1,336	85,148

Member Agency	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
El Toro Water District	50.0%	50.0%	0.0%	23.3%	22.7%	0.6%	41.2%	41.0%	0.2%
Irvine Ranch Water District	50.0%	50.0%	0.0%	23.3%	22.7%	0.6%	41.2%	41.0%	0.2%
Moulton Niguel Water District	0.0%	0.0%	0.0%	53.4%	54.5%	-1.1%	17.6%	18.0%	-0.3%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
PC 24 Wastewater Distribution by Member Agency
Budget vs Actual**

Member Agency	Fixed			Var 5%			Var 95%			Total		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
City of Laguna Beach	19,816	26,316	(6,500)	1,488	1,252	236	37,432	38,108	(676)	58,736	65,676	(6,940)
El Toro Water District	29,372	38,984	(9,612)	2,196	1,844	352	80,764	49,644	31,120	112,332	90,472	21,860
Emerald Bay Service District	1,408	1,868	(460)	104	84	20	1,172	1,076	96	2,684	3,028	(344)
Irvine Ranch Water District	28,396	37,696	(9,300)	2,124	1,784	340	71,736	49,960	21,776	102,256	89,440	12,816
Moulton Niguel Water District	79,004	104,902	(25,898)	5,908	4,964	944	40,900	62,208	(21,308)	125,812	172,074	(46,262)
South Coast Water District	22,184	29,440	(7,256)	1,660	1,392	268	23,912	14,116	9,796	47,756	44,948	2,808
Total	180,180	239,206	(59,026)	13,480	11,320	2,160	255,916	215,112	40,804	449,576	465,638	(16,062)

Member Agency	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance	Budget	Actual	% Variance
City of Laguna Beach	11.0%	11.0%	0.0%	11.0%	11.1%	0.0%	14.6%	17.72%	-3.1%	13.1%	14.1%	-1.0%
El Toro Water District	16.3%	16.3%	0.0%	16.3%	16.3%	0.0%	31.6%	23.08%	8.5%	25.0%	19.4%	5.6%
Emerald Bay Service District	0.8%	0.8%	0.0%	0.8%	0.7%	0.0%	0.5%	0.50%	0.0%	0.6%	0.7%	-0.1%
Irvine Ranch Water District	15.8%	15.8%	0.0%	15.8%	15.8%	0.0%	28.0%	23.23%	4.8%	22.7%	19.2%	3.5%
Moulton Niguel Water District	43.8%	43.9%	0.0%	43.8%	43.9%	0.0%	16.0%	28.92%	-12.9%	28.0%	37.0%	-9.0%
South Coast Water District	12.3%	12.3%	0.0%	12.3%	12.3%	0.0%	9.3%	6.56%	2.8%	10.6%	9.7%	1.0%
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
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
PC 02 - Jay B. Latham Plant					
Member Agency					
City of San Juan Capistrano					
5000--****	Regular Salaries-O&M	460,792	385,384	75,408	83.6%
5001--****	Overtime Salaries-O&M	7,204	13,632	(6,428)	189.2%
5002--****	Electricity	310,432	256,852	53,580	82.7%
5003--****	Natural Gas	10,828	15,340	(4,512)	141.7%
5004--****	Potable & Reclaimed Water	4,968	3,996	972	80.4%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	10,340	5,060	5,280	48.9%
02-5007-01-02-18	Polymer Products	85,952	43,060	42,892	50.1%
02-5008-01-02-18	Ferric Chloride	30,244	23,204	7,040	76.7%
5009--****	Odor Control Chemicals	7,292	7,828	(536)	107.4%
5010--****	Other Chemicals - Misc.	304	160	144	52.6%
5011--****	Laboratory Services	3,872	3,232	640	83.5%
02-5012-01-01-18	Grit Hauling - 21A	14,636	14,908	(272)	101.9%
5013--****	Landscaping	13,676	10,072	3,604	73.6%
5014--****	Engineering - Misc.	24,308	2,300	22,008	9.5%
5015--****	Management Support Services	41,324	10,380	30,944	25.1%
5017--****	Legal Fees	7,292	2,188	5,104	30.0%
5019--****	Contract Services Misc. - 29	23,488	21,308	2,180	90.7%
5021--****	Small Vehicle Expense - 31A	2,536	3,552	(1,016)	140.1%
5022--****	Miscellaneous Expense	2,188	1,760	428	80.4%
5023--****	Office Supplies - All	6,076	6,628	(552)	109.1%
5024--****	Petroleum Products	5,752	1,244	4,508	21.6%
5025--****	Uniforms	4,232	3,876	356	91.6%
5026--****	Small Vehicle Fuel - 37A	4,972	1,964	3,008	39.5%
5027--****	Insurance - Property/Liability	14,508	17,300	(2,792)	119.2%
5028--****	Small Tools & Supplies	9,420	9,956	(536)	105.7%
5030--****	Trash Disposal	244	664	(420)	272.1%
5031--****	Safety Supplies	10,636	13,016	(2,380)	122.4%
5032--****	Equipment Rental	912	184	728	20.2%
5033--****	Recruitment	0	60	(60)	0.0%
5034--****	Travel Expense/Tech. Conferences	4,408	3,252	1,156	73.8%
5035--****	Training Expense	9,420	6,328	3,092	67.2%
5036--****	Laboratory Supplies	5,160	4,000	1,160	77.5%
5037--****	Office Equipment	4,560	4,248	312	93.2%
5038--****	Permits	6,684	5,372	1,312	80.4%
5039--****	Membership Dues/Fees	1,520	1,928	(408)	126.8%
02-5049-01-02-18	Biosolids Disposal - 21B	191,800	134,840	56,960	70.3%
5050--****	Contract Services Generators - 29A	2,520	1,816	704	72.1%
5052--****	Janitorial Services	6,076	4,864	1,212	80.1%
02-5053-01-02-18	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
02-5054-01-02-18	Diesel Truck Maint - 31B	3,340	2,272	1,068	68.0%
02-5055-01-02-18	Diesel Truck Fuel - 37B	2,004	1,124	880	56.1%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 41-A	44,428	34,884	9,544	78.5%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 41-B	88,284	75,112	13,172	85.1%
5058--****	Maintenance Equip. & Facilities (Common) 41-C	7,444	4,496	2,948	60.4%
02-5059-01-02-18	Maintenance Equip. & Facilities (Co-Gen) 41-D	23,032	8,888	14,144	38.6%
5061--****	Mileage	264	648	(384)	245.5%
5077--****	IT Direct	45,576	52,076	(6,500)	114.3%
5302--****	Performance Based Merit Pay	0	3,056	(3,056)	0.0%
5303--****	Group Insurance Waiver	0	1,044	(1,044)	0.0%
5305--****	Medicare Tax Payments for Employees	0	1,044	(1,044)	0.0%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
-5306--**-**	Scheduled Holiday Work	4,796	2,828	1,968	59.0%
-5307--**-**	Weekend Shift Pay	0	124	(124)	0.0%
-5309--**-**	Operating Leases	1,216	1,548	(332)	127.3%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	327,168	336,004	(8,836)	102.7%
-5700--**-**	Standby Pay	18,152	8,176	9,976	45.0%
-5705--**-**	Monthly Car Allowance	8,236	2,964	5,272	36.0%
-5802--**-**	Shipping/Freight	0	136	(136)	0.0%
-6500--**-**	IT Allocations in to PC's & Depts.	55,140	54,008	1,132	97.9%
	Total City of San Juan Capistrano	1,979,656	1,636,188	343,468	87.2%
Moulton Niguel Water District					
-5000--**-**	Regular Salaries-O&M	244,828	308,316	(63,488)	125.9%
-5001--**-**	Overtime Salaries-O&M	3,820	10,856	(7,036)	284.2%
-5002--**-**	Electricity	155,860	192,812	(36,952)	123.7%
-5003--**-**	Natural Gas	5,440	11,516	(6,076)	211.7%
-5004--**-**	Potable & Reclaimed Water	2,968	3,376	(408)	113.7%
02-5006-01-01-22	Chlorine/Sodium Hypochlorite	4,540	3,340	1,200	73.6%
02-5007-01-02-22	Polymer Products	51,912	45,860	6,052	88.3%
02-5008-01-02-22	Ferric Chloride	18,264	24,712	(6,448)	135.3%
-5009--**-**	Odor Control Chemicals	4,204	6,420	(2,216)	152.7%
-5010--**-**	Other Chemicals - Misc.	224	116	108	51.8%
-5011--**-**	Laboratory Services	1,844	2,400	(556)	130.2%
02-5012-01-01-22	Grit Hauling - 21A	6,424	9,840	(3,416)	153.2%
-5013--**-**	Landscaping	10,056	7,408	2,648	73.7%
-5014--**-**	Engineering - Misc.	17,880	1,688	16,192	9.4%
-5015--**-**	Management Support Services	30,396	7,636	22,760	25.1%
-5017--**-**	Legal Fees	5,364	1,612	3,752	30.1%
-5019--**-**	Contract Services Misc. - 29	17,276	15,672	1,604	90.7%
-5021--**-**	Small Vehicle Expense - 31A	1,352	2,876	(1,524)	212.7%
-5022--**-**	Miscellaneous Expense	1,612	1,296	316	80.4%
-5023--**-**	Office Supplies - All	4,472	4,876	(404)	109.0%
-5024--**-**	Petroleum Products	2,692	900	1,792	33.4%
-5025--**-**	Uniforms	2,252	3,136	(884)	139.3%
-5026--**-**	Small Vehicle Fuel - 37A	2,648	1,588	1,060	60.0%
-5027--**-**	Insurance - Property/Liability	10,668	12,724	(2,056)	119.3%
-5028--**-**	Small Tools & Supplies	6,928	7,320	(392)	105.7%
-5030--**-**	Trash Disposal	180	488	(308)	271.1%
-5031--**-**	Safety Supplies	7,824	9,576	(1,752)	122.4%
-5032--**-**	Equipment Rental	672	132	540	19.6%
-5033--**-**	Recruitment	0	48	(48)	0.0%
-5034--**-**	Travel Expense/Tech. Conferences	3,240	2,392	848	73.8%
-5035--**-**	Training Expense	6,928	4,656	2,272	67.2%
-5036--**-**	Laboratory Supplies	2,456	2,968	(512)	120.8%
-5037--**-**	Office Equipment	3,352	3,124	228	93.2%
-5038--**-**	Permits	4,920	3,952	968	80.3%
-5039--**-**	Membership Dues/Fees	1,116	1,424	(308)	127.6%
02-5049-01-02-22	Biosolids Disposal - 21B	115,840	143,608	(27,768)	124.0%
-5050--**-**	Contract Services Generators - 29A	1,852	1,340	512	72.4%
-5052--**-**	Janitorial Services	4,472	3,580	892	80.1%
02-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
02-5054-01-02-22	Diesel Truck Maint - 31B	2,016	2,420	(404)	120.0%
02-5055-01-02-22	Diesel Truck Fuel - 37B	1,208	1,196	12	99.0%
02-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	26,832	37,152	(10,320)	138.5%
02-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	38,756	49,576	(10,820)	127.9%
-5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	5,476	3,308	2,168	60.4%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
02-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 41-D	13,912	9,468	4,444	68.1%
5061--**_**_**	Mileage	140	492	(352)	351.4%
5077--**_**_**	IT Direct	33,528	38,308	(4,780)	114.3%
5302--**_**_**	Performance Based Merit Pay	0	2,480	(2,480)	0.0%
5303--**_**_**	Group Insurance Waiver	0	832	(832)	0.0%
5305--**_**_**	Medicare Tax Payments for Employees	0	848	(848)	0.0%
5306--**_**_**	Scheduled Holiday Work	2,548	2,256	292	88.5%
5307--**_**_**	Weekend Shift Pay	0	96	(96)	0.0%
5309--**_**_**	Operating Leases	892	1,136	(244)	127.4%
5401--**_**_**	Fringe Benefits IN to PC's & Depts.	173,828	268,832	(95,004)	154.7%
5700--**_**_**	Standby Pay	9,656	6,624	3,032	68.6%
5705--**_**_**	Monthly Car Allowance	4,356	2,396	1,960	55.0%
5802--**_**_**	Shipping/Freight	0	100	(100)	0.0%
6500--**_**_**	IT Allocations in to PC's & Depts.	40,560	39,732	828	98.0%
	Rounding	0	(30)	30	0.0%
	Total Moulton Niguel Water District	1,120,484	1,332,806	(212,322)	119.0%
Santa Margarita Water District					
5000--**_**_**	Regular Salaries-O&M	309,240	311,828	(2,588)	100.8%
5001--**_**_**	Overtime Salaries-O&M	4,828	10,976	(6,148)	227.3%
5002--**_**_**	Electricity	196,632	194,968	1,664	99.2%
5003--**_**_**	Natural Gas	6,860	11,648	(4,788)	169.8%
5004--**_**_**	Potable & Reclaimed Water	3,744	3,412	332	91.1%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	5,836	3,376	2,460	57.8%
02-5007-01-02-23	Polymer Products	66,744	46,316	20,428	69.4%
02-5008-01-02-23	Ferric Chloride	23,484	24,956	(1,472)	106.3%
5009--**_**_**	Odor Control Chemicals	5,404	6,484	(1,080)	120.0%
5010--**_**_**	Other Chemicals - Misc.	244	120	124	49.2%
5011--**_**_**	Laboratory Services	2,368	2,424	(56)	102.4%
02-5012-01-01-23	Grit Hauling - 21A	8,260	9,940	(1,680)	120.3%
5013--**_**_**	Landscaping	10,988	7,572	3,416	68.9%
5014--**_**_**	Engineering - Misc.	19,536	1,728	17,808	8.8%
5015--**_**_**	Management Support Services	33,212	7,804	25,408	23.5%
5017--**_**_**	Legal Fees	5,860	1,648	4,212	28.1%
5019--**_**_**	Contract Services Misc. - 29	18,880	16,016	2,864	84.8%
5021--**_**_**	Small Vehicle Expense - 31A	1,708	2,908	(1,200)	170.3%
5022--**_**_**	Miscellaneous Expense	1,760	1,320	440	75.0%
5023--**_**_**	Office Supplies - All	4,884	4,984	(100)	102.0%
5024--**_**_**	Petroleum Products	3,464	912	2,552	26.3%
5025--**_**_**	Uniforms	2,844	3,176	(332)	111.7%
5026--**_**_**	Small Vehicle Fuel - 37A	3,340	1,608	1,732	48.1%
5027--**_**_**	Insurance - Property/Liability	11,660	13,004	(1,344)	111.5%
5028--**_**_**	Small Tools & Supplies	7,572	7,484	88	98.8%
5030--**_**_**	Trash Disposal	196	496	(300)	253.1%
5031--**_**_**	Safety Supplies	8,548	9,784	(1,236)	114.5%
5032--**_**_**	Equipment Rental	732	136	596	18.6%
5033--**_**_**	Recruitment	0	44	(44)	0.0%
5034--**_**_**	Travel Expense/Tech. Conferences	3,544	2,448	1,096	69.1%
5035--**_**_**	Training Expense	7,572	4,756	2,816	62.8%
5036--**_**_**	Laboratory Supplies	3,160	2,996	164	94.8%
5037--**_**_**	Office Equipment	3,664	3,192	472	87.1%
5038--**_**_**	Permits	5,372	4,036	1,336	75.1%
5039--**_**_**	Membership Dues/Fees	1,220	1,456	(236)	119.3%
02-5049-01-02-23	Biosolids Disposal - 21B	148,936	145,036	3,900	97.4%
5050--**_**_**	Contract Services Generators - 29A	2,028	1,364	664	67.3%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
_5052--**-**	Janitorial Services	4,884	3,656	1,228	74.9%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
02-5054-01-02-23	Diesel Truck Maint - 31B	2,592	2,444	148	94.3%
02-5055-01-02-23	Diesel Truck Fuel - 37B	1,556	1,208	348	77.6%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41-A	34,500	37,520	(3,020)	108.8%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 41-B	49,808	50,072	(264)	100.5%
_5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	5,984	3,380	2,604	56.5%
02-5059-01-02-23	Maintenance Equip. & Facilities (Co-Gen) 41-D	17,884	9,560	8,324	53.5%
_5061--**-**	Mileage	176	504	(328)	286.4%
_5077--**-**	IT Direct	36,632	39,144	(2,512)	106.9%
_5302--**-**	Performance Based Merit Pay	0	2,508	(2,508)	0.0%
_5303--**-**	Group Insurance Waiver	0	836	(836)	0.0%
_5305--**-**	Medicare Tax Payments for Employees	0	860	(860)	0.0%
_5306--**-**	Scheduled Holiday Work	3,220	2,280	940	70.8%
_5307--**-**	Weekend Shift Pay	0	96	(96)	0.0%
_5309--**-**	Operating Leases	976	1,160	(184)	118.9%
_5401--**-**	Fringe Benefits IN to PC's & Depts.	219,560	271,896	(52,336)	123.8%
_5700--**-**	Standby Pay	12,200	6,696	5,504	54.9%
_5705--**-**	Monthly Car Allowance	5,496	2,416	3,080	44.0%
_5802--**-**	Shipping/Freight	0	108	(108)	0.0%
_6500--**-**	IT Allocations in to PC's & Depts.	44,312	40,592	3,720	91.6%
	Total Santa Margarita Water District	1,384,104	1,349,292	34,812	97.5%

South Coast Water District

_5000--**-**	Regular Salaries-O&M	291,560	325,624	(34,064)	111.7%
_5001--**-**	Overtime Salaries-O&M	4,556	11,524	(6,968)	252.9%
_5002--**-**	Electricity	197,072	213,024	(15,952)	108.1%
_5003--**-**	Natural Gas	6,872	12,720	(5,848)	185.1%
_5004--**-**	Potable & Reclaimed Water	3,124	3,440	(316)	110.1%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	6,484	4,060	2,424	62.6%
02-5007-01-02-24	Polymer Products	52,892	40,252	12,640	76.1%
02-5008-01-02-24	Ferric Chloride	18,608	21,688	(3,080)	116.6%
_5009--**-**	Odor Control Chemicals	4,500	6,688	(2,188)	148.6%
_5010--**-**	Other Chemicals - Misc.	228	128	100	56.1%
_5011--**-**	Laboratory Services	2,416	2,680	(264)	110.9%
02-5012-01-01-24	Grit Hauling - 21A	9,180	11,956	(2,776)	130.2%
_5013--**-**	Landscaping	10,280	8,096	2,184	78.8%
_5014--**-**	Engineering - Misc.	18,276	1,848	16,428	10.1%
_5015--**-**	Management Support Services	31,072	8,344	22,728	26.9%
_5017--**-**	Legal Fees	5,480	1,760	3,720	32.1%
_5019--**-**	Contract Services Misc. - 29	17,660	17,128	532	97.0%
_5021--**-**	Small Vehicle Expense - 31A	1,608	3,016	(1,408)	187.6%
_5022--**-**	Miscellaneous Expense	1,644	1,416	228	86.1%
_5023--**-**	Office Supplies - All	4,572	5,328	(756)	116.5%
_5024--**-**	Petroleum Products	3,592	1,024	2,568	28.5%
_5025--**-**	Uniforms	2,676	3,292	(616)	123.0%
_5026--**-**	Small Vehicle Fuel - 37A	3,148	1,668	1,480	53.0%
_5027--**-**	Insurance - Property/Liability	10,908	13,904	(2,996)	127.5%
_5028--**-**	Small Tools & Supplies	7,084	8,004	(920)	113.0%
_5030--**-**	Trash Disposal	180	536	(356)	297.8%
_5031--**-**	Safety Supplies	7,996	10,464	(2,468)	130.9%
_5032--**-**	Equipment Rental	684	148	536	21.6%
_5033--**-**	Recruitment	0	52	(52)	0.0%
_5034--**-**	Travel Expense/Tech. Conferences	3,312	2,616	696	79.0%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
-5035--**-**	Training Expense	7,084	5,088	1,996	71.8%
-5036--**-**	Laboratory Supplies	3,224	3,312	(88)	102.7%
-5037--**-**	Office Equipment	3,428	3,412	16	99.5%
-5038--**-**	Permits	5,024	4,320	704	86.0%
-5039--**-**	Membership Dues/Fees	1,144	1,556	(412)	136.0%
02-5049-01-02-24	Biosolids Disposal - 21B	118,024	126,048	(8,024)	106.8%
-5050--**-**	Contract Services Generators - 29A	1,896	1,464	432	77.2%
-5052--**-**	Janitorial Services	4,572	3,908	664	85.5%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
02-5054-01-02-24	Diesel Truck Maint - 31B	2,056	2,124	(68)	103.3%
02-5055-01-02-24	Diesel Truck Fuel - 37B	1,232	1,048	184	85.1%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	27,340	32,608	(5,268)	119.3%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	55,356	60,236	(4,880)	108.8%
-5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	5,596	3,612	1,984	64.5%
-5059--**-**	Maintenance Equip. & Facilities (Co-Gen) 41-D	14,172	8,312	5,860	58.7%
-5061--**-**	Mileage	172	540	(368)	314.0%
-5077--**-**	IT Direct	34,268	41,864	(7,596)	122.2%
-5114--**-**	Performance Based Merit Pay	0	2,596	(2,596)	0.0%
-5301--**-**	Group Insurance Waiver	0	880	(880)	0.0%
-5303--**-**	Medicare Tax Payments for Employees	0	896	(896)	0.0%
-5305--**-**	Scheduled Holiday Work	3,036	2,380	656	78.4%
-5306--**-**	Weekend Shift Pay	0	100	(100)	0.0%
-5309--**-**	Operating Leases	916	1,240	(324)	135.4%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	207,012	283,908	(76,896)	137.1%
-5700--**-**	Standby Pay	11,484	6,944	4,540	60.5%
-5705--**-**	Monthly Car Allowance	5,228	2,512	2,716	48.0%
-5802--**-**	Shipping/Freight	0	116	(116)	0.0%
-6500--**-**	IT Allocations in to PC's & Depts.	41,456	43,416	(1,960)	104.7%
	Total South Coast Water District	1,281,384	1,386,868	(105,484)	112.9%
	Total	5,765,628	5,705,154	60,474	99.0%
	Total PC 02 - Jay B. Latham Plant	5,765,628	5,705,154	60,474	99.0%
PC 03 - SOCWA Plant/PCA AWT					
Member Agency					
Moulton Niguel Water District					
-5000--**-**	Regular Salaries-O&M	0	2,224	(2,224)	0.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	0	1,920	(1,920)	0.0%
	Rounding	0	5	(5)	0.0%
	Total Moulton Niguel Water District	0	4,149	(4,149)	0.0%
Santa Margarita Water District					
-5000--**-**	Regular Salaries-O&M	0	216	(216)	0.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	0	192	(192)	0.0%
	Total Santa Margarita Water District	0	408	(408)	0.0%
	Total Member Agency	0	4,557	(4,557)	0.0%
	Total PC 03 - SOCWA Plant/PCA AWT	0	4,557	(4,557)	0.0%

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

FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
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PC 05 - San Juan Creek Ocean Outfall

Member Agency

City of San Clemente

_5000__**_**	Regular Salaries-O&M	18,264	22,572	(4,308)	123.6%
_5001__**_**	Overtime Salaries-O&M	480	12	468	2.5%
_5002__**_**	Electricity	444	28	416	6.3%
_5003__**_**	Natural Gas	108	36	72	33.3%
_5014__**_**	Engineering - Misc.	2,132	588	1,544	27.6%
_5015__**_**	Management Support Services	4,260	4,424	(164)	103.8%
_5017__**_**	Legal Fees	0	108	(108)	0.0%
_5022__**_**	Miscellaneous Expense	0	392	(392)	0.0%
_5027__**_**	Insurance - Property/Liability	388	832	(444)	214.4%
_5031__**_**	Safety Supplies	108	1,296	(1,188)	1200.0%
_5034__**_**	Travel Expense/Tech. Conferences	636	92	544	14.5%
_5036__**_**	Laboratory Supplies	3,620	3,492	128	96.5%
05-5038-02-05-17	Permits	24,100	30,336	(6,236)	125.9%
_5044__**_**	Offshore Monitoring - 20A	4,260	3,532	728	82.9%
_5045__**_**	Offshore Biochemistry - 20B	0	0	0	0.0%
_5046__**_**	Effluent Chemistry - 20C	5,536	3,196	2,340	57.7%
_5056__**_**	Maintenance Equip. & Facilities (Solids) 41-A	0	472	(472)	0.0%
_5067__**_**	Port Cleaning	0	0	0	0.0%
05-5069-02-05-17	Misc-Capital-Dilution & Metering Study	8,312	11,184	(2,872)	134.6%
_5101__**_**	Employee Recognition	0	280	(280)	0.0%
05-5301-02-12-17	Vehicle Pay	0	36	(36)	0.0%
_5305__**_**	Medicare Tax Payments for Employees	0	436	(436)	0.0%
_5306__**_**	Scheduled Holiday Work	320	0	320	0.0%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	12,968	19,552	(6,584)	150.8%
_5705__**_**	Monthly Car Allowance	0	936	(936)	0.0%
05-5802-01-12-17	Shipping/Freight	0	4	(4)	0.0%
_6500__**_**	IT Allocations in to PC's & Depts.	6,028	5,368	660	89.1%
	Total City of San Clemente	91,964	109,204	(17,240)	118.7%

City of San Juan Capistrano

_5000__**_**	Regular Salaries-O&M	29,464	20,724	8,740	70.3%
_5001__**_**	Overtime Salaries-O&M	796	12	784	1.5%
_5002__**_**	Electricity	532	24	508	4.5%
_5003__**_**	Natural Gas	128	36	92	28.1%
_5014__**_**	Engineering - Misc.	2,536	540	1,996	21.3%
_5015__**_**	Management Support Services	5,072	4,060	1,012	80.0%
_5017__**_**	Legal Fees	0	100	(100)	0.0%
_5022__**_**	Miscellaneous Expense	0	360	(360)	0.0%
_5027__**_**	Insurance - Property/Liability	260	556	(296)	213.8%
_5031__**_**	Safety Supplies	128	1,188	(1,060)	928.1%
_5034__**_**	Travel Expense/Tech. Conferences	760	84	676	11.1%
_5036__**_**	Laboratory Supplies	4,312	3,204	1,108	74.3%
05-5038-02-05-18	Permits	16,068	20,224	(4,156)	125.9%
05-5040-02-06-18	Natural Gas - 11-EPS - PC 5	120	0	120	0.0%
05-5041-02-06-18	Electricity - 10-EPS - PC 5	9,580	0	9,580	0.0%
05-5042-02-06-18	Contract Services - 29-EPS - PC 5	1,248	0	1,248	0.0%
_5044__**_**	Offshore Monitoring - 20A	5,072	3,248	1,824	64.0%
_5045__**_**	Offshore Biochemistry - 20B	0	0	0	0.0%
_5046__**_**	Effluent Chemistry - 20C	6,592	2,940	3,652	44.6%
_5056__**_**	Maintenance Equip. & Facilities (Solids) 41-A	0	436	(436)	0.0%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
-5067--**-**	Port Cleaning	0	0	0	0.0%
05-5069-02-05-18	Misc-Capital-Dilution & Metering Study	5,540	7,456	(1,916)	134.6%
-5101--**-**	Employee Recognition	0	256	(256)	0.0%
05-5301-02-12-18	Vehicle Pay	0	32	(32)	0.0%
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-5305--**-**	Medicare Tax Payments for Employees	0	404	(404)	0.0%
-5306--**-**	Scheduled Holiday Work	532	0	532	0.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	20,920	17,956	2,964	85.8%
-5705--**-**	Monthly Car Allowance	0	860	(860)	0.0%
05-5802-01-12-18	Shipping/Freight	0	4	(4)	0.0%
-6500--**-**	IT Allocations in to PC's & Depts.	7,176	4,932	2,244	68.7%
	Total City of San Juan Capistrano	116,836	89,636	27,200	76.7%

Moulton Niguel Water District

-5000--**-**	Regular Salaries-O&M	15,020	18,072	(3,052)	120.3%
-5001--**-**	Overtime Salaries-O&M	408	8	400	2.0%
-5002--**-**	Electricity	244	24	220	9.8%
-5003--**-**	Natural Gas	56	32	24	57.1%
-5014--**-**	Engineering - Misc.	1,148	472	676	41.1%
-5015--**-**	Management Support Services	2,304	3,540	(1,236)	153.6%
-5017--**-**	Legal Fees	0	88	(88)	0.0%
-5022--**-**	Miscellaneous Expense	0	312	(312)	0.0%
-5027--**-**	Insurance - Property/Liability	360	780	(420)	216.7%
-5031--**-**	Safety Supplies	56	1,036	(980)	1850.0%
-5034--**-**	Travel Expense/Tech. Conferences	348	72	276	20.7%
-5036--**-**	Laboratory Supplies	1,956	2,796	(840)	142.9%
05-5038-02-05-22	Permits	22,488	28,308	(5,820)	125.9%
05-5040-02-06-22	Natural Gas - 11-EPS - PC 5	80	0	80	0.0%
05-5041-02-06-22	Electricity - 10-EPS - PC 5	6,384	0	6,384	0.0%
05-5042-02-06-22	Contract Services - 29-EPS - PC 5	832	0	832	0.0%
-5044--**-**	Offshore Monitoring - 20A	2,304	2,828	(524)	122.7%
-5045--**-**	Offshore Biochemistry - 20B	0	0	0	0.0%
-5046--**-**	Effluent Chemistry - 20C	2,992	2,560	432	85.6%
-5056--**-**	Maintenance Equip. & Facilities (Solids) 41-A	0	380	(380)	0.0%
-5067--**-**	Port Cleaning	0	0	0	0.0%
05-5069-02-05-22	Misc-Capital-Dilution & Metering Study	7,756	10,436	(2,680)	134.6%
-5101--**-**	Employee Recognition	0	220	(220)	0.0%
05-5301-02-12-22	Vehicle Pay	0	28	(28)	0.0%
-5305--**-**	Medicare Tax Payments for Employees	0	352	(352)	0.0%
-5306--**-**	Scheduled Holiday Work	272	0	272	0.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	10,664	15,648	(4,984)	146.7%
-5705--**-**	Monthly Car Allowance	0	748	(748)	0.0%
05-5802-01-12-22	Shipping/Freight	0	4	(4)	0.0%
-6500--**-**	IT Allocations in to PC's & Depts.	3,260	4,296	(1,036)	131.8%
	Rounding	0	(3)	3	0.0%
	Total Moulton Niguel Water District	78,932	93,037	(14,105)	117.9%

Santa Margarita Water District

-5000--**-**	Regular Salaries-O&M	29,428	28,852	576	98.0%
-5001--**-**	Overtime Salaries-O&M	792	16	776	2.0%
-5002--**-**	Electricity	596	40	556	6.7%
-5003--**-**	Natural Gas	144	52	92	36.1%
-5014--**-**	Engineering - Misc.	2,828	748	2,080	26.4%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
5015--***	Management Support Services	5,660	5,652	8	99.9%
5017--***	Legal Fees	0	140	(140)	0.0%
5022--***	Miscellaneous Expense	0	504	(504)	0.0%
5027--***	Insurance - Property/Liability	1,032	2,216	(1,184)	214.7%
5031--***	Safety Supplies	144	1,656	(1,512)	1150.0%
5034--***	Travel Expense/Tech. Conferences	852	112	740	13.1%
5036--***	Laboratory Supplies	4,808	4,460	348	92.8%
05-5038-02-05-23	Permits	64,264	80,896	(16,632)	125.9%
05-5040-02-06-23	Natural Gas - 11-EPS - PC 5	80	0	80	0.0%
05-5041-02-06-23	Electricity - 10-EPS - PC 5	6,384	0	6,384	0.0%
05-5042-02-06-23	Contract Services - 29-EPS - PC 5	832	0	832	0.0%
5044--***	Offshore Monitoring - 20A	5,660	4,516	1,144	79.8%
5045--***	Offshore Biochemistry - 20B	0	0	0	0.0%
5046--***	Effluent Chemistry - 20C	7,356	4,088	3,268	55.6%
5056--***	Maintenance Equip. & Facilities (Solids) 41-A	0	608	(608)	0.0%
5067--***	Port Cleaning	0	0	0	0.0%
05-5069-02-05-23	Misc-Capital-Dilution & Metering Study	22,160	29,820	(7,660)	134.6%
5101--***	Employee Recognition	0	356	(356)	0.0%
5301--***	Vehicle Pay	0	48	(48)	0.0%
5305--***	Medicare Tax Payments for Employees	0	560	(560)	0.0%
5306--***	Scheduled Holiday Work	524	0	524	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	20,896	24,992	(4,096)	119.6%
5705--***	Monthly Car Allowance	0	1,192	(1,192)	0.0%
05-5802-01-12-23	Shipping/Freight	0	8	(8)	0.0%
6500--***	IT Allocations in to PC's & Depts.	8,012	6,860	1,152	85.6%
	Total Santa Margarita Water District	182,452	198,392	(15,940)	108.7%

South Coast Water District

5000--***	Regular Salaries-O&M	18,992	9,384	9,608	49.4%
5001--***	Overtime Salaries-O&M	524	4	520	0.8%
5002--***	Electricity	288	12	276	4.2%
5003--***	Natural Gas	68	16	52	23.5%
5014--***	Engineering - Misc.	1,356	244	1,112	18.0%
5015--***	Management Support Services	2,708	1,836	872	67.8%
5017--***	Legal Fees	0	48	(48)	0.0%
5022--***	Miscellaneous Expense	0	164	(164)	0.0%
5027--***	Insurance - Property/Liability	292	624	(332)	213.7%
5031--***	Safety Supplies	68	540	(472)	794.1%
5034--***	Travel Expense/Tech. Conferences	408	40	368	9.8%
5036--***	Laboratory Supplies	2,300	1,452	848	63.1%
05-5038-02-05-24	Permits	18,080	22,760	(4,680)	125.9%
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	9,152	0	9,152	0.0%
05-5042-02-06-24	Contract Services - 29-EPS - PC 5	1,192	0	1,192	0.0%
5044--***	Offshore Monitoring - 20A	2,708	1,468	1,240	54.2%
5045--***	Offshore Biochemistry - 20B	0	0	0	0.0%
5046--***	Effluent Chemistry - 20C	3,524	1,328	2,196	37.7%
5056--***	Maintenance Equip. & Facilities (Solids) 41-A	0	196	(196)	0.0%
5067--***	Port Cleaning	0	0	0	0.0%
05-5069-02-05-24	Misc-Capital-Dilution & Metering Study	6,236	8,392	(2,156)	134.6%
5101--***	Employee Recognition	0	116	(116)	0.0%
05-5301-02-12-24	Vehicle Pay	0	16	(16)	0.0%
5305--***	Medicare Tax Payments for Employees	0	180	(180)	0.0%
5306--***	Scheduled Holiday Work	344	0	344	0.0%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
5401--****_**	Fringe Benefits IN to PC's & Depts.	13,484	8,132	5,352	60.3%
5705--****_**	Monthly Car Allowance	0	388	(388)	0.0%
05-5802-01-12-24	Shipping/Freight	0	4	(4)	0.0%
6500--****_**	IT Allocations in to PC's & Depts.	3,832	2,232	1,600	58.2%
	Total South Coast Water District	85,672	59,576	26,096	69.5%
	Total Member Agency	555,856	549,845	6,011	98.9%
	Total PC 05 - San Juan Creek Ocean Outfall	555,856	549,845	6,011	98.9%
PC 08 - Pre Treatment					
Member Agency					
City of Laguna Beach					
08-5000-02-08-16	Regular Salaries-O&M	5,564	3,020	2,544	54.3%
08-5001-02-08-16	Overtime Salaries-O&M	116	0	116	0.0%
08-5011-02-08-16	Laboratory Services	160	(68)	228	(42.5%)
08-5015-02-08-16	Management Support Services	252	0	252	0.0%
08-5016-02-08-16	Audit - Environmental	32	0	32	0.0%
08-5017-02-08-16	Legal Fees	128	0	128	0.0%
08-5018-02-08-16	Public Notices/ Public Relations	32	4	28	12.5%
08-5021-02-08-16	Small Vehicle Expense - 31A	52	0	52	0.0%
08-5022-02-08-16	Miscellaneous Expense	96	28	68	29.2%
08-5026-02-08-16	Small Vehicle Fuel - 37A	76	0	76	0.0%
08-5027-02-07-16	Insurance - Property/Liability	0	160	(160)	0.0%
5028--****_**	Small Tools & Supplies	260	72	188	27.7%
08-5031-02-08-16	Safety Program & Supplies	0	4	(4)	0.0%
08-5034-02-08-16	Travel Expense/Tech. Conferences	220	124	96	56.4%
08-5035-02-08-16	Training Expense	96	60	36	62.5%
08-5039-02-08-16	Membership Dues/Fees	64	4	60	6.3%
08-5306-02-08-16	Scheduled Holiday Work	76	0	76	0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	3,948	2,616	1,332	66.3%
	Total City of Laguna Beach	11,172	6,024	5,148	53.9%
City of San Clemente					
08-5000-02-08-17	Regular Salaries-O&M	5,608	6,720	(1,112)	119.8%
08-5001-02-08-17	Overtime Salaries-O&M	116	0	116	0.0%
08-5011-02-08-17	Laboratory Services	160	(148)	308	(92.5%)
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	12	20	37.5%
08-5021-02-08-17	Small Vehicle Expense - 31A	56	0	56	0.0%
08-5022-02-08-17	Miscellaneous Expense	96	64	32	66.7%
08-5026-02-08-17	Small Vehicle Fuel - 37A	76	0	76	0.0%
08-5027-02-07-17	Insurance - Property/Liability	0	160	(160)	0.0%
5028--****_**	Small Tools & Supplies	260	164	96	63.1%
08-5031-02-08-17	Safety Program & Supplies	0	12	(12)	0.0%
08-5034-02-08-17	Travel Expense/Tech. Conferences	224	276	(52)	123.2%
08-5035-02-08-17	Training Expense	96	132	(36)	137.5%
08-5039-02-08-17	Membership Dues/Fees	64	12	52	18.8%
08-5306-02-08-17	Scheduled Holiday Work	76	0	76	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	3,980	5,820	(1,840)	146.2%
	Total City of San Clemente	11,260	13,224	(1,964)	117.4%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
City of San Juan Capistrano					
08-5000-02-08-18	Regular Salaries-O&M	9,160	3,532	5,628	38.6%
08-5001-02-08-18	Overtime Salaries-O&M	188	0	188	0.0%
08-5011-02-08-18	Laboratory Services	260	(80)	340	(30.8%)
08-5015-02-08-18	Management Support Services	416	0	416	0.0%
08-5016-02-08-18	Audit - Environmental	52	0	52	0.0%
08-5017-02-08-18	Legal Fees	208	0	208	0.0%
08-5018-02-08-18	Public Notices/ Public Relations	52	8	44	15.4%
08-5021-02-08-18	Small Vehicle Expense - 31A	88	0	88	0.0%
08-5022-02-08-18	Miscellaneous Expense	156	32	124	20.5%
08-5026-02-08-18	Small Vehicle Fuel - 37A	124	0	124	0.0%
08-5027-02-07-18	Insurance - Property/Liability	0	160	(160)	0.0%
-5028--**-**	Small Tools & Supplies	360	88	272	24.4%
08-5031-02-08-18	Safety Program & Supplies	0	8	(8)	0.0%
08-5034-02-08-18	Travel Expense/Tech. Conferences	364	144	220	39.6%
08-5035-02-08-18	Training Expense	156	68	88	43.6%
08-5039-02-08-18	Membership Dues/Fees	104	8	96	7.7%
08-5306-02-08-18	Scheduled Holiday Work	124	0	124	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	6,504	3,060	3,444	47.0%
	Total City of San Juan Capistrano	<u>18,316</u>	<u>7,028</u>	<u>11,288</u>	<u>38.4%</u>
El Toro Water District					
08-5000-02-08-19	Regular Salaries-O&M	4,896	1,984	2,912	40.5%
08-5001-02-08-19	Overtime Salaries-O&M	100	0	100	0.0%
08-5011-02-08-19	Laboratory Services	140	(44)	184	(31.4%)
08-5015-02-08-19	Management Support Services	224	0	224	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	4	24	14.3%
08-5021-02-08-19	Small Vehicle Expense - 31A	48	0	48	0.0%
08-5022-02-08-19	Miscellaneous Expense	84	20	64	23.8%
08-5026-02-08-19	Small Vehicle Fuel - 37A	68	0	68	0.0%
08-5027-02-07-19	Insurance - Property/Liability	0	160	(160)	0.0%
-5028--**-**	Small Tools & Supplies	240	48	192	20.0%
08-5031-02-08-19	Safety Program & Supplies	0	4	(4)	0.0%
08-5034-02-08-19	Travel Expense/Tech. Conferences	196	80	116	40.8%
08-5035-02-08-19	Training Expense	84	40	44	47.6%
08-5039-02-08-19	Membership Dues/Fees	56	4	52	7.1%
08-5306-02-08-19	Scheduled Holiday Work	68	0	68	0.0%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	3,476	1,720	1,756	49.5%
	Total El Toro Water District	<u>9,848</u>	<u>4,020</u>	<u>5,828</u>	<u>40.8%</u>
Emerald Bay Service District					
08-5000-02-08-20	Regular Salaries-O&M	544	868	(324)	159.6%
08-5001-02-08-20	Overtime Salaries-O&M	12	0	12	0.0%
08-5011-02-08-20	Laboratory Services	16	(20)	36	(125.0%)
08-5015-02-08-20	Management Support Services	24	0	24	0.0%
08-5016-02-08-20	Audit - Environmental	4	0	4	0.0%
08-5017-02-08-20	Legal Fees	12	0	12	0.0%
08-5018-02-08-20	Public Notices/ Public Relations	4	0	4	0.0%
08-5021-02-08-20	Small Vehicle Expense - 31A	4	0	4	0.0%
08-5022-02-08-20	Miscellaneous Expense	8	8	0	100.0%
08-5026-02-08-20	Small Vehicle Fuel - 37A	8	0	8	0.0%
08-5027-02-07-20	Insurance - Property/Liability	0	160	(160)	0.0%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
-5028--**-**	Small Tools & Supplies	116	20	96	17.2%
08-5034-02-08-20	Travel Expense/Tech. Conferences	20	36	(16)	180.0%
08-5035-02-08-20	Training Expense	8	16	(8)	200.0%
08-5039-02-08-20	Membership Dues/Fees	8	0	8	0.0%
08-5306-02-08-20	Scheduled Holiday Work	8	0	8	0.0%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	388	752	(364)	193.8%
	Total Emerald Bay Service District	<u>1,184</u>	<u>1,840</u>	<u>(656)</u>	<u>155.4%</u>
Irvine Ranch Water District					
08-5000-02-08-21	Regular Salaries-O&M	5,940	9,296	(3,356)	156.5%
08-5001-02-08-21	Overtime Salaries-O&M	120	0	120	0.0%
08-5011-02-08-21	Laboratory Services	168	(204)	372	(121.4%)
08-5015-02-08-21	Management Support Services	272	0	272	0.0%
08-5016-02-08-21	Audit - Environmental	32	0	32	0.0%
08-5017-02-08-21	Legal Fees	136	0	136	0.0%
08-5018-02-08-21	Public Notices/ Public Relations	32	16	16	50.0%
08-5021-02-08-21	Small Vehicle Expense - 31A	56	0	56	0.0%
08-5022-02-08-21	Miscellaneous Expense	100	88	12	88.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	80	0	80	0.0%
08-5027-02-07-21	Insurance - Property/Liability	0	160	(160)	0.0%
-5028--**-**	Small Tools & Supplies	268	228	40	85.1%
08-5031-02-08-21	Safety Program & Supplies	0	16	(16)	0.0%
08-5034-02-08-21	Travel Expense/Tech. Conferences	236	380	(144)	161.0%
08-5035-02-08-21	Training Expense	100	184	(84)	184.0%
08-5039-02-08-21	Membership Dues/Fees	68	16	52	23.5%
08-5306-02-08-21	Scheduled Holiday Work	80	0	80	0.0%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	4,216	8,052	(3,836)	191.0%
	Total Irvine Ranch Water District	<u>11,904</u>	<u>18,232</u>	<u>(6,328)</u>	<u>153.2%</u>
Moulton Niguel Water District					
08-5000-02-08-22	Regular Salaries-O&M	19,524	18,132	1,392	92.9%
08-5001-02-08-22	Overtime Salaries-O&M	400	0	400	0.0%
08-5011-02-08-22	Laboratory Services	556	(400)	956	(71.9%)
08-5015-02-08-22	Management Support Services	892	0	892	0.0%
08-5016-02-08-22	Audit - Environmental	112	0	112	0.0%
08-5017-02-08-22	Legal Fees	444	0	444	0.0%
08-5018-02-08-22	Public Notices/ Public Relations	112	36	76	32.1%
08-5021-02-08-22	Small Vehicle Expense - 31A	188	0	188	0.0%
08-5022-02-08-22	Miscellaneous Expense	332	172	160	51.8%
08-5026-02-08-22	Small Vehicle Fuel - 37A	268	0	268	0.0%
08-5027-02-07-22	Insurance - Property/Liability	0	160	(160)	0.0%
-5028--**-**	Small Tools & Supplies	656	444	212	67.7%
08-5031-02-08-22	Safety Program & Supplies	0	36	(36)	0.0%
08-5034-02-08-22	Travel Expense/Tech. Conferences	780	744	36	95.4%
08-5035-02-08-22	Training Expense	332	356	(24)	107.2%
08-5039-02-08-22	Membership Dues/Fees	224	32	192	14.3%
08-5306-02-08-22	Scheduled Holiday Work	268	0	268	0.0%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	13,860	15,704	(1,844)	113.3%
	Rounding	0	11	(11)	0.0%
	Total Moulton Niguel Water District	<u>38,948</u>	<u>35,427</u>	<u>3,521</u>	<u>90.9%</u>
Santa Margarita Water District					
08-5000-02-08-23	Regular Salaries-O&M	20,864	19,620	1,244	94.0%
08-5001-02-08-23	Overtime Salaries-O&M	428	0	428	0.0%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
08-5011-02-08-23	Laboratory Services	596	(432)	1,028	(72.5%)
08-5015-02-08-23	Management Support Services	952	0	952	0.0%
08-5016-02-08-23	Audit - Environmental	120	0	120	0.0%
08-5017-02-08-23	Legal Fees	476	0	476	0.0%
08-5018-02-08-23	Public Notices/ Public Relations	120	36	84	30.0%
08-5021-02-08-23	Small Vehicle Expense - 31A	204	0	204	0.0%
08-5022-02-08-23	Miscellaneous Expense	356	188	168	52.8%
08-5026-02-08-23	Small Vehicle Fuel - 37A	284	0	284	0.0%
08-5027-02-07-23	Insurance - Property/Liability	0	160	(160)	0.0%
_5028--**-**	Small Tools & Supplies	696	480	216	69.0%
08-5031-02-08-23	Safety Program & Supplies	0	36	(36)	0.0%
08-5034-02-08-23	Travel Expense/Tech. Conferences	832	804	28	96.6%
08-5035-02-08-23	Training Expense	356	384	(28)	107.9%
08-5039-02-08-23	Membership Dues/Fees	236	36	200	15.3%
08-5306-02-08-23	Scheduled Holiday Work	284	0	284	0.0%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	14,812	16,996	(2,184)	114.7%
	Total Santa Margarita Water District	41,616	38,308	3,308	92.1%
South Coast Water District					
08-5000-02-08-24	Regular Salaries-O&M	15,644	13,324	2,320	85.2%
08-5001-02-08-24	Overtime Salaries-O&M	320	0	320	0.0%
08-5011-02-08-24	Laboratory Services	444	(296)	740	(66.7%)
08-5015-02-08-24	Management Support Services	712	0	712	0.0%
08-5016-02-08-24	Audit - Environmental	88	0	88	0.0%
08-5017-02-08-24	Legal Fees	356	0	356	0.0%
08-5018-02-08-24	Public Notices/ Public Relations	88	24	64	27.3%
08-5021-02-08-24	Small Vehicle Expense - 31A	152	0	152	0.0%
08-5022-02-08-24	Miscellaneous Expense	268	128	140	47.8%
08-5026-02-08-24	Small Vehicle Fuel - 37A	212	0	212	0.0%
08-5027-02-07-24	Insurance - Property/Liability	0	160	(160)	0.0%
_5028--**-**	Small Tools & Supplies	544	328	216	60.3%
08-5031-02-08-24	Safety Program & Supplies	0	24	(24)	0.0%
08-5034-02-08-24	Travel Expense/Tech. Conferences	624	544	80	87.2%
08-5035-02-08-24	Training Expense	268	260	8	97.0%
08-5039-02-08-24	Membership Dues/Fees	180	24	156	13.3%
08-5306-02-08-24	Scheduled Holiday Work	212	0	212	0.0%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	11,108	11,540	(432)	103.9%
	Total South Coast Water District	31,220	26,060	5,160	83.5%
	Total Member Agency	175,468	150,163	25,305	85.6%
	Total PC 08 - Pre Treatment	175,468	150,163	25,305	85.6%
PC 12 - Water Reclamation Permits					
Member Agency					
City of San Juan Capistrano					
_5000--**-**	Regular Salaries-O&M	2,492	3,596	(1,104)	144.3%
_5001--**-**	Overtime Salaries-O&M	108	24	84	22.2%
_5015--**-**	Management Support Services	3,400	244	3,156	7.2%
_5017--**-**	Legal Fees	604	0	604	0.0%
_5027--**-**	Insurance - Property/Liability	0	184	(184)	0.0%
_5038--**-**	Permits	9,816	11,032	(1,216)	112.4%
_5306--**-**	Scheduled Holiday Work	72	0	72	0.0%
_5401--**-**	Fringe Benefits IN to PC's & Depts.	1,772	3,112	(1,340)	175.6%
_6500--**-**	IT Allocations in to PC's & Depts.	1,508	1,548	(40)	102.7%
	Total City of San Juan Capistrano	19,772	19,740	32	99.8%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
El Toro Water District					
12-5000-02-10-19	Regular Salaries-O&M	2,360	0	2,360	0.0%
12-5001-02-10-19	Overtime Salaries-O&M	104	0	104	0.0%
12-5015-02-10-19	Management Support Services	3,216	0	3,216	0.0%
12-5017-02-10-19	Legal Fees	572	0	572	0.0%
12-5038-02-10-19	Permits	9,288	0	9,288	0.0%
12-5306-02-10-19	Scheduled Holiday Work	68	0	68	0.0%
12-5401-02-10-19	Fringe Benefits IN to PC's & Depts.	1,676	0	1,676	0.0%
12-6500-02-10-19	IT Allocations in to PC's & Depts.	1,428	0	1,428	0.0%
Total El Toro Water District		18,712	0	18,712	0.0%
Irvine Ranch Water District					
5000--**-**	Regular Salaries-O&M	2,816	3,756	(940)	133.4%
5001--**-**	Overtime Salaries-O&M	124	24	100	19.4%
5015--**-**	Management Support Services	3,840	252	3,588	6.6%
5017--**-**	Legal Fees	684	0	684	0.0%
5027--**-**	Insurance - Property/Liability	0	192	(192)	0.0%
5038--**-**	Permits	11,088	11,528	(440)	104.0%
5306--**-**	Scheduled Holiday Work	80	0	80	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	2,000	3,252	(1,252)	162.6%
6500--**-**	IT Allocations in to PC's & Depts.	1,704	1,616	88	94.8%
Total Irvine Ranch Water District		22,336	20,620	1,716	92.3%
Moulton Niguel Water District					
5000--**-**	Regular Salaries-O&M	10,624	10,008	616	94.2%
5001--**-**	Overtime Salaries-O&M	464	68	396	14.7%
5015--**-**	Management Support Services	14,468	676	13,792	4.7%
5017--**-**	Legal Fees	2,572	0	2,572	0.0%
5034--**-**	Insurance - Property/Liability	0	520	(520)	0.0%
5038--**-**	Permits	41,796	30,704	11,092	73.5%
5401--**-**	Scheduled Holiday Work	308	0	308	0.0%
5705--**-**	Fringe Benefits IN to PC's & Depts.	7,544	8,668	(1,124)	114.9%
6500--**-**	IT Allocations in to PC's & Depts.	6,432	4,308	2,124	67.0%
	Rounding	0	36	(36)	0.0%
Total Moulton Niguel Water District		84,208	54,988	29,220	65.3%
Santa Margarita Water District					
5000--**-**	Regular Salaries-O&M	8,368	11,144	(2,776)	133.2%
5001--**-**	Overtime Salaries-O&M	364	76	288	20.9%
5015--**-**	Management Support Services	11,392	752	10,640	6.6%
5017--**-**	Legal Fees	2,028	0	2,028	0.0%
5027--**-**	Insurance - Property/Liability	0	576	(576)	0.0%
5038--**-**	Permits	32,912	34,196	(1,284)	103.9%
5306--**-**	Scheduled Holiday Work	244	0	244	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	5,940	9,652	(3,712)	162.5%
6500--**-**	IT Allocations in to PC's & Depts.	5,064	4,796	268	94.7%
Total Santa Margarita Water District		66,312	61,192	5,120	92.3%
South Coast Water District					
5000--**-**	Regular Salaries-O&M	3,360	4,064	(704)	121.0%
5001--**-**	Overtime Salaries-O&M	148	28	120	18.9%
5015--**-**	Management Support Services	4,576	276	4,300	6.0%
5017--**-**	Legal Fees	816	0	816	0.0%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
5027--**-**	Insurance - Property/Liability	0	208	(208)	0.0%
5038--**-**	Permits	13,224	12,460	764	94.2%
5306--**-**	Scheduled Holiday Work	96	0	96	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	2,388	3,516	(1,128)	147.2%
6500--**-**	IT Allocations in to PC's & Depts.	2,036	1,748	288	85.9%
	Total South Coast Water District	26,644	22,300	4,344	83.7%
Trabuco Canyon Water District					
5000--**-**	Regular Salaries-O&M	3,020	2,992	28	99.1%
5001--**-**	Overtime Salaries-O&M	132	20	112	15.2%
5015--**-**	Management Support Services	4,112	200	3,912	4.9%
5017--**-**	Legal Fees	732	0	732	0.0%
12-5027-02-10-25	Insurance - Property/Liability	0	152	(152)	0.0%
5038--**-**	Permits	11,884	9,172	2,712	77.2%
5306--**-**	Scheduled Holiday Work	88	0	88	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	2,144	2,588	(444)	120.7%
6500--**-**	IT Allocations in to PC's & Depts.	1,828	1,288	540	70.5%
	Total Trabuco Canyon Water District	23,940	16,412	7,528	68.7%
	Total Member Agency	261,924	195,252	66,672	74.5%
	Total PC 12 - Water Reclamation Permits	261,924	195,252	66,672	74.5%
PC 15 - Coastal Treatment Plant					
Member Agency					
City of Laguna Beach					
5000--**-**	Regular Salaries-O&M	423,824	369,200	54,624	87.1%
5001--**-**	Overtime Salaries-O&M	6,744	10,788	(4,044)	160.0%
5002--**-**	Electricity	157,412	116,536	40,876	74.0%
5003--**-**	Natural Gas	1,544	1,344	200	87.0%
5004--**-**	Potable & Reclaimed Water	5,264	10,316	(5,052)	196.0%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	3,492	380	3,112	10.9%
15-5007-01-01-16	Polymer Products	520	0	520	0.0%
15-5008-01-01-16	Ferric Chloride	18,668	16,564	2,104	88.7%
15-5009-01-01-16	Odor Control Chemicals	49,944	42,216	7,728	84.5%
15-5010-01-01-16	Other Chemicals - Misc.	0	276	(276)	0.0%
15-5011-02-01-16	Laboratory Services	5,880	2,420	3,460	41.2%
15-5012-01-01-16	Grit Hauling - 21A	17,092	14,556	2,536	85.2%
5013--**-**	Landscaping	18,952	28,944	(9,992)	152.7%
5014--**-**	Engineering - Misc.	24,640	2,728	21,912	11.1%
5015--**-**	Management Support Services	4,552	2,320	2,232	51.0%
5017--**-**	Legal Fees	18,952	11,596	7,356	61.2%
5019--**-**	Contract Services Misc. - 29	26,952	17,624	9,328	65.4%
5021--**-**	Small Vehicle Expense - 31A	2,860	2,464	396	86.2%
5022--**-**	Miscellaneous Expense	1,024	556	468	54.3%
5023--**-**	Office Supplies - All	2,424	2,192	232	90.4%
15-5024-01-01-16	Petroleum Products	1,032	2,340	(1,308)	226.7%
5025--**-**	Uniforms	2,964	3,420	(456)	115.4%
5026--**-**	Small Vehicle Fuel - 37A	2,964	568	2,396	19.2%
5027--**-**	Insurance - Property/Liability	4,984	9,880	(4,896)	198.2%
5028--**-**	Small Tools & Supplies	2,728	2,924	(196)	107.2%
5030--**-**	Trash Disposal	1,176	476	700	40.5%
5031--**-**	Safety Supplies	7,016	7,780	(764)	110.9%
5032--**-**	Equipment Rental	456	92	364	20.2%
15-5033-01-03-16	Recruitment	0	112	(112)	0.0%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
5034--***	Travel Expense/Tech. Conferences	1,896	464	1,432	24.5%
5035--***	Training Expense	2,272	4,624	(2,352)	203.5%
15-5036-02-01-16	Laboratory Supplies	5,456	3,304	2,152	60.6%
5037--***	Office Equipment	376	64	312	17.0%
5038--***	Permits	4,928	1,796	3,132	36.4%
5039--***	Membership Dues/Fees	752	600	152	79.8%
5047--***	Access Road Expenses	17,208	13,740	3,468	79.8%
5048--***	Storm Damage	7,048	11,596	(4,548)	164.5%
15-5049-01-01-16	Biosolids Disposal - 21B	75,764	0	75,764	0.0%
5050--***	Contract Services Generators - 29A	1,592	4,000	(2,408)	251.3%
5052--***	Janitorial Services	3,792	2,644	1,148	69.7%
15-5054-01-01-16	Diesel Truck Maint - 31B	608	1,980	(1,372)	325.7%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	90,368	75,276	15,092	83.3%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	6,296	9,028	(2,732)	143.4%
5061--***	Mileage	604	216	388	35.8%
15-5077-01-03-16	IT Direct	0	31,364	(31,364)	0.0%
15-5301-01-01-16	Vehicle Pay	0	2,316	(2,316)	0.0%
5302--***	Performance Based Merit Pay	0	3,140	(3,140)	0.0%
5303--***	Group Insurance Waiver	0	928	(928)	0.0%
5305--***	Medicare Tax Payments for Employees	0	2,040	(2,040)	0.0%
5306--***	Scheduled Holiday Work	4,504	2,020	2,484	44.8%
5307--***	Weekend Shift Pay	0	52	(52)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	300,912	318,880	(17,968)	106.0%
5700--***	Standby Pay	17,376	5,120	12,256	29.5%
5705--***	Monthly Car Allowance	2,012	472	1,540	23.5%
15-5802-01-03-16	Shipping/Freight	0	4	(4)	0.0%
6500--***	IT Allocations in to PC's & Depts.	45,056	43,960	1,096	97.6%
	Total City of Laguna Beach	1,402,880	1,220,240	182,640	87.0%

Emerald Bay Service District

5000--***	Regular Salaries-O&M	16,152	13,728	2,424	85.0%
5001--***	Overtime Salaries-O&M	260	348	(88)	133.8%
5002--***	Electricity	5,076	3,432	1,644	67.6%
5003--***	Natural Gas	48	40	8	83.3%
5004--***	Potable & Reclaimed Water	344	328	16	95.3%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	108	12	96	11.1%
15-5007-01-01-20	Polymer Products	16	0	16	0.0%
15-5008-01-01-20	Ferric Chloride	584	468	116	80.1%
15-5009-01-01-20	Odor Control Chemicals	1,556	1,192	364	76.6%
15-5010-01-01-20	Other Chemicals - Misc.	0	8	(8)	0.0%
15-5011-02-01-20	Laboratory Services	184	68	116	37.0%
15-5012-01-01-20	Grit Hauling - 21A	532	412	120	77.4%
5013--***	Landscaping	1,496	2,284	(788)	152.7%
5014--***	Engineering - Misc.	1,944	216	1,728	11.1%
5015--***	Management Support Services	360	184	176	51.1%
5017--***	Legal Fees	1,496	916	580	61.2%
5019--***	Contract Services Misc. - 29	2,128	1,392	736	65.4%
5021--***	Small Vehicle Expense - 31A	108	88	20	81.5%
5022--***	Miscellaneous Expense	80	44	36	55.0%
5023--***	Office Supplies - All	192	172	20	89.6%
15-5024-01-01-20	Petroleum Products	32	68	(36)	212.5%
5025--***	Uniforms	112	124	(12)	110.7%
5026--***	Small Vehicle Fuel - 37A	112	20	92	17.9%
5027--***	Insurance - Property/Liability	392	780	(388)	199.0%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
5028--**-**	Small Tools & Supplies	216	232	(16)	107.4%
5030--**-**	Trash Disposal	96	36	60	37.5%
5031--**-**	Safety Supplies	552	612	(60)	110.9%
5032--**-**	Equipment Rental	32	8	24	25.0%
15-5033-01-03-20	Recruitment	0	8	(8)	0.0%
5034--**-**	Travel Expense/Tech. Conferences	144	36	108	25.0%
5035--**-**	Training Expense	176	364	(188)	206.8%
15-5036-02-01-20	Laboratory Supplies	172	92	80	53.5%
5037--**-**	Office Equipment	32	4	28	12.5%
5038--**-**	Permits	384	140	244	36.5%
5039--**-**	Membership Dues/Fees	64	48	16	75.0%
5047--**-**	Access Road Expenses	1,360	1,084	276	79.7%
5048--**-**	Storm Damage	560	916	(356)	163.6%
15-5049-01-01-20	Biosolids Disposal - 21B	2,364	0	2,364	0.0%
5050--**-**	Contract Services Generators - 29A	128	316	(188)	246.9%
5052--**-**	Janitorial Services	296	208	88	70.3%
15-5054-01-01-20	Diesel Truck Maint - 31B	20	56	(36)	280.0%
15-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 41-B	2,816	2,128	688	75.6%
5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	496	712	(216)	143.5%
5061--**-**	Mileage	24	8	16	33.3%
15-5077-01-03-20	IT Direct	0	2,472	(2,472)	0.0%
5302--**-**	Performance Based Merit Pay	0	112	(112)	0.0%
5303--**-**	Group Insurance Waiver	0	32	(32)	0.0%
5305--**-**	Medicare Tax Payments for Employees	0	76	(76)	0.0%
5306--**-**	Scheduled Holiday Work	168	76	92	45.2%
5401--**-**	Fringe Benefits IN to PC's & Depts.	11,472	11,856	(384)	103.3%
5700--**-**	Standby Pay	664	188	476	28.3%
5705--**-**	Monthly Car Allowance	76	100	(24)	131.6%
6500--**-**	IT Allocations in to PC's & Depts.	3,552	3,468	84	97.6%
Total Emerald Bay Service District		59,176	51,712	7,464	87.4%

Moulton Niguel Water District

5000--**-**	Regular Salaries-O&M	47,632	50,312	(2,680)	105.6%
5001--**-**	Overtime Salaries-O&M	760	672	88	88.4%
5002--**-**	Electricity	2,768	2,100	668	75.9%
5003--**-**	Natural Gas	40	32	8	80.0%
5004--**-**	Potable & Reclaimed Water	2,904	532	2,372	18.3%
5013--**-**	Landscaping	14,624	22,332	(7,708)	152.7%
5014--**-**	Engineering - Misc.	19,016	2,104	16,912	11.1%
5015--**-**	Management Support Services	3,512	1,788	1,724	50.9%
5017--**-**	Legal Fees	14,624	8,948	5,676	61.2%
5019--**-**	Contract Services Misc. - 29	20,800	13,600	7,200	65.4%
5021--**-**	Small Vehicle Expense - 31A	320	324	(4)	101.3%
5022--**-**	Miscellaneous Expense	792	432	360	54.5%
5023--**-**	Office Supplies - All	1,872	1,692	180	90.4%
5025--**-**	Uniforms	336	448	(112)	133.3%
5026--**-**	Small Vehicle Fuel - 37A	336	76	260	22.6%
5027--**-**	Insurance - Property/Liability	3,848	7,624	(3,776)	198.1%
5028--**-**	Small Tools & Supplies	2,104	2,256	(152)	107.2%
5030--**-**	Trash Disposal	904	368	536	40.7%
5031--**-**	Safety Supplies	5,408	6,004	(596)	111.0%
5032--**-**	Equipment Rental	352	72	280	20.5%
15-5033-01-03-22	Recruitment	0	88	(88)	0.0%
5034--**-**	Travel Expense/Tech. Conferences	1,464	360	1,104	24.6%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
-5035--***	Training Expense	1,752	3,568	(1,816)	203.7%
-5037--***	Office Equipment	296	52	244	17.6%
-5038--***	Permits	3,808	1,384	2,424	36.3%
-5039--***	Membership Dues/Fees	592	464	128	78.4%
-5047--***	Access Road Expenses	13,280	10,600	2,680	79.8%
-5048--***	Storm Damage	5,440	8,948	(3,508)	164.5%
-5050--***	Contract Services Generators - 29A	1,232	3,088	(1,856)	250.6%
-5052--***	Janitorial Services	2,928	2,040	888	69.7%
-5058--***	Maintenance Equip. & Facilities (Common) 41-C	4,856	6,964	(2,108)	143.4%
-5061--***	Mileage	64	28	36	43.8%
15-5077-01-03-22	IT Direct	0	24,200	(24,200)	0.0%
15-5302-01-03-22	Performance Based Merit Pay	0	408	(408)	0.0%
15-5303-01-03-22	Group Insurance Waiver	0	120	(120)	0.0%
15-5305-01-03-22	Medicare Tax Payments for Employees	0	268	(268)	0.0%
-5306--***	Scheduled Holiday Work	504	284	220	56.3%
-5307--***	Weekend Shift Pay	0	8	(8)	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	33,824	43,460	(9,636)	128.5%
-5700--***	Standby Pay	1,952	668	1,284	34.2%
-5705--***	Monthly Car Allowance	224	364	(140)	162.5%
15-5802-01-03-22	Shipping/Freight	0	4	(4)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	34,760	33,916	844	97.6%
	Rounding	0	19	(19)	0.0%
	Total Moulton Niguel Water District	249,928	263,019	(13,091)	105.2%

South Coast Water District

-5000--***	Regular Salaries-O&M	356,180	371,184	(15,004)	104.2%
-5001--***	Overtime Salaries-O&M	5,672	11,840	(6,168)	208.7%
-5002--***	Electricity	104,752	83,152	21,600	79.4%
-5003--***	Natural Gas	968	904	64	93.4%
-5004--***	Potable & Reclaimed Water	3,892	6,960	(3,068)	178.8%
-5006--***	Chlorine/Sodium Hypochlorite	111,600	64,096	47,504	57.4%
-5007--***	Polymer Products	1,464	0	1,464	0.0%
15-5008-01-01-24	Ferric Chloride	11,552	11,044	508	95.6%
15-5009-01-01-24	Odor Control Chemicals	30,900	28,144	2,756	91.1%
15-5010-01-01-24	Other Chemicals - Misc.	0	184	(184)	0.0%
-5011--***	Laboratory Services	3,636	5,720	(2,084)	157.3%
15-5012-01-01-24	Grit Hauling - 21A	10,576	9,704	872	91.8%
-5013--***	Landscaping	14,928	22,792	(7,864)	152.7%
-5014--***	Engineering - Misc.	19,400	2,148	17,252	11.1%
-5015--***	Management Support Services	3,584	1,824	1,760	50.9%
-5017--***	Legal Fees	14,928	9,128	5,800	61.1%
-5019--***	Contract Services Misc. - 29	21,224	13,876	7,348	65.4%
-5021--***	Small Vehicle Expense - 31A	2,404	2,448	(44)	101.8%
-5022--***	Miscellaneous Expense	808	440	368	54.5%
-5023--***	Office Supplies - All	1,912	1,724	188	90.2%
15-5024-01-01-24	Petroleum Products	636	1,560	(924)	245.3%
-5025--***	Uniforms	2,488	3,388	(900)	136.2%
-5026--***	Small Vehicle Fuel - 37A	2,488	564	1,924	22.7%
-5027--***	Insurance - Property/Liability	3,920	7,780	(3,860)	198.5%
-5028--***	Small Tools & Supplies	2,152	2,300	(148)	106.9%
-5030--***	Trash Disposal	928	376	552	40.5%
-5031--***	Safety Supplies	5,520	6,124	(604)	110.9%
-5032--***	Equipment Rental	360	72	288	20.0%
15-5033-01-03-24	Recruitment	0	88	(88)	0.0%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
5034--****	Travel Expense/Tech. Conferences	1,496	364	1,132	24.3%
5035--****	Training Expense	1,792	3,640	(1,848)	203.1%
5036--****	Laboratory Supplies	4,376	4,064	312	92.9%
5037--****	Office Equipment	296	52	244	17.6%
5038--****	Permits	3,888	1,412	2,476	36.3%
5039--****	Membership Dues/Fees	592	472	120	79.7%
5047--****	Access Road Expenses	13,552	10,820	2,732	79.8%
5048--****	Storm Damage	5,552	9,132	(3,580)	164.5%
15-5049-01-01-24	Biosolids Disposal - 21B	46,876	0	46,876	0.0%
5050--****	Contract Services Generators - 29A	1,256	3,152	(1,896)	251.0%
5052--****	Janitorial Services	2,984	2,084	900	69.8%
15-5054-01-01-24	Diesel Truck Maint - 31B	376	1,320	(944)	351.1%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	55,912	50,184	5,728	89.8%
5058--****	Maintenance Equip. & Facilities (Common) 41-C	4,952	7,108	(2,156)	143.5%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-E	26,700	29,940	(3,240)	112.1%
5061--****	Mileage	512	216	296	42.2%
15-5077-01-03-24	IT Direct	0	24,696	(24,696)	0.0%
5302--****	Performance Based Merit Pay	0	3,112	(3,112)	0.0%
5303--****	Group Insurance Waiver	0	920	(920)	0.0%
5305--****	Medicare Tax Payments for Employees	0	2,024	(2,024)	0.0%
5306--****	Scheduled Holiday Work	3,780	2,052	1,728	54.3%
5307--****	Weekend Shift Pay	0	52	(52)	0.0%
5401--****	Fringe Benefits IN to PC's & Depts.	252,884	320,600	(67,716)	126.8%
5700--****	Standby Pay	14,604	5,076	9,528	34.8%
5705--****	Monthly Car Allowance	1,692	2,764	(1,072)	163.4%
15-5802-01-03-24	Shipping/Freight	0	4	(4)	0.0%
6500--****	IT Allocations in to PC's & Depts.	35,480	34,612	868	97.6%
	Total South Coast Water District	1,218,424	1,189,436	28,988	97.6%
	Total Member Agency	2,930,408	2,724,407	206,001	93.0%
	Total PC 15 - Coastal Treatment Plant	2,930,408	2,724,407	206,001	93.0%
PC 17 - Joint Regional Wastewater Reclamation					
Member Agency					
City of Laguna Beach					
5000--****	Regular Salaries-O&M	115,724	91,404	24,320	79.0%
5001--****	Overtime Salaries-O&M	2,364	4,280	(1,916)	181.0%
5002--****	Electricity	33,368	19,204	14,164	57.6%
17-5003-01-02-16	Natural Gas	17,380	10,764	6,616	61.9%
5004--****	Potable & Reclaimed Water	2,360	1,844	516	78.1%
17-5005-01-02-16	Co-generation Power Credit	(58,276)	(25,164)	(33,112)	43.2%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	88	20	68	22.7%
5007--****	Polymer Products	41,312	34,056	7,256	82.4%
5008--****	Ferric Chloride	10,220	14,612	(4,392)	143.0%
5009--****	Odor Control Chemicals	264	2,204	(1,940)	834.8%
17-5010-01-23-16	Other Chemicals - Misc.	224	0	224	0.0%
5011--****	Laboratory Services	520	388	132	74.6%
17-5012-01-01-16	Grit Hauling - 21A	80	76	4	95.0%
17-5013-01-23-16	Landscaping	3,648	5,040	(1,392)	138.2%
17-5014-01-23-16	Engineering - Misc.	5,328	4,616	712	86.6%
5015--****	Management Support Services	3,196	836	2,360	26.2%
17-5017-01-23-16	Legal Fees	224	136	88	60.7%
17-5019-01-23-16	Contract Services Misc. - 29	6,844	4,876	1,968	71.2%
5021--****	Small Vehicle Expense - 31A	376	684	(308)	181.9%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
17-5022-01-23-16	Miscellaneous Expense	304	148	156	48.7%
17-5023-01-23-16	Office Supplies - All	404	664	(260)	164.4%
-5024-_**_**	Petroleum Products	4,944	3,076	1,868	62.2%
-5025-_**_**	Uniforms	1,084	1,048	36	96.7%
-5026-_**_**	Small Vehicle Fuel - 37A	820	436	384	53.2%
-5027-_**_**	Insurance - Property/Liability	2,524	3,616	(1,092)	143.3%
17-5028-01-23-16	Small Tools & Supplies	1,156	1,232	(76)	106.6%
17-5030-01-23-16	Trash Disposal	52	80	(28)	153.8%
17-5031-02-23-16	Safety Supplies	2,076	2,504	(428)	120.6%
17-5032-01-23-16	Equipment Rental	168	836	(668)	497.6%
-5033-_**_**	Recruitment	0	64	(64)	0.0%
-5034-_**_**	Travel Expense/Tech. Conferences	672	244	428	36.3%
-5035-_**_**	Training Expense	1,348	1,008	340	74.8%
-5036-_**_**	Laboratory Supplies	668	564	104	84.4%
17-5037-01-23-16	Office Equipment	304	328	(24)	107.9%
17-5038-02-23-16	Permits	2,244	984	1,260	43.9%
-5039-_**_**	Membership Dues/Fees	224	352	(128)	157.1%
17-5049-01-02-16	Biosolids Disposal - 21B	106,836	116,276	(9,440)	108.8%
17-5050-01-23-16	Contract Services Generators - 29A	404	336	68	83.2%
17-5052-01-23-16	Janitorial Services	1,124	640	484	56.9%
17-5053-01-02-16	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
17-5054-01-02-16	Diesel Truck Maint - 31B	2,396	1,444	952	60.3%
17-5055-01-02-16	Diesel Truck Fuel - 37B	804	516	288	64.2%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41-A	23,104	24,912	(1,808)	107.8%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	252	280	(28)	111.1%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common) 41-C	1,076	1,640	(564)	152.4%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen) 41-D	11,592	7,208	4,384	62.2%
-5061-_**_**	Mileage	192	116	76	60.4%
-5068-_**_**	MNWD Lab Services and Supplies	1,772	0	1,772	0.0%
17-5077-01-23-16	IT Direct	0	2,356	(2,356)	0.0%
-5101-_**_**	Employee Recognition	0	48	(48)	0.0%
-5105-_**_**	Co-Generation Power Credit - Offset	58,276	9,636	48,640	16.5%
-5302-_**_**	Performance Based Merit Pay	0	424	(424)	0.0%
-5303-_**_**	Group Insurance Waiver	0	40	(40)	0.0%
-5305-_**_**	Medicare Tax Payments for Employees	0	132	(132)	0.0%
-5306-_**_**	Scheduled Holiday Work	1,448	612	836	42.3%
17-5307-01-02-16	Weekend Shift Pay	0	20	(20)	0.0%
17-5309-01-23-16	Operating Leases	168	0	168	0.0%
-5401-_**_**	Fringe Benefits IN to PC's & Depts.	82,168	78,816	3,352	95.9%
-5700-_**_**	Standby Pay	3,388	1,916	1,472	56.6%
-5705-_**_**	Monthly Car Allowance	660	700	(40)	106.1%
17-5802-02-23-16	Shipping/Freight	0	8	(8)	0.0%
-6500-_**_**	IT Allocations in to PC's & Depts.	11,772	12,072	(300)	102.5%
	Total City of Laguna Beach	511,668	447,208	64,460	87.4%
El Toro Water District					
-5000-_**_**	Regular Salaries-O&M	147,688	106,916	40,772	72.4%
-5001-_**_**	Overtime Salaries-O&M	3,024	4,948	(1,924)	163.6%
-5002-_**_**	Electricity	43,932	23,228	20,704	52.9%
17-5003-01-02-19	Natural Gas	21,700	12,072	9,628	55.6%
-5004-_**_**	Potable & Reclaimed Water	2,948	2,064	884	70.0%
17-5005-01-02-19	Co-generation Power Credit	(72,764)	(28,212)	(44,552)	38.8%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	104	24	80	23.1%
-5007-_**_**	Polymer Products	51,576	38,188	13,388	74.0%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
5008--**-**	Ferric Chloride	12,756	16,388	(3,632)	128.5%
5009--**-**	Odor Control Chemicals	320	2,468	(2,148)	771.3%
17-5010-01-23-19	Other Chemicals - Misc.	408	0	408	0.0%
5011--**-**	Laboratory Services	652	436	216	66.9%
17-5012-01-01-19	Grit Hauling - 21A	92	88	4	95.7%
17-5013-01-23-19	Landscaping	6,632	9,172	(2,540)	138.3%
17-5014-01-23-19	Engineering - Misc.	9,696	8,396	1,300	86.6%
5015--**-**	Management Support Services	5,816	1,524	4,292	26.2%
17-5017-01-23-19	Legal Fees	408	248	160	60.8%
17-5019-01-23-19	Contract Services Misc. - 29	12,452	8,872	3,580	71.2%
5021--**-**	Small Vehicle Expense - 31A	476	788	(312)	165.5%
17-5022-01-23-19	Miscellaneous Expense	552	268	284	48.6%
17-5023-01-23-19	Office Supplies - All	736	1,208	(472)	164.1%
5024--**-**	Petroleum Products	6,176	3,448	2,728	55.8%
5025--**-**	Uniforms	1,384	1,208	176	87.3%
5026--**-**	Small Vehicle Fuel - 37A	1,048	504	544	48.1%
5027--**-**	Insurance - Property/Liability	4,596	6,580	(1,984)	143.2%
17-5028-01-23-19	Small Tools & Supplies	2,104	2,244	(140)	106.7%
17-5030-01-23-19	Trash Disposal	92	144	(52)	156.5%
17-5031-02-23-19	Safety Supplies	3,776	4,560	(784)	120.8%
17-5032-01-23-19	Equipment Rental	308	1,520	(1,212)	493.5%
5033--**-**	Recruitment	0	72	(72)	0.0%
5034--**-**	Travel Expense/Tech. Conferences	1,228	440	788	35.8%
5035--**-**	Training Expense	2,448	1,836	612	75.0%
5036--**-**	Laboratory Supplies	832	636	196	76.4%
17-5037-01-23-19	Office Equipment	552	592	(40)	107.2%
17-5038-02-23-19	Permits	4,084	1,788	2,296	43.8%
5039--**-**	Membership Dues/Fees	412	640	(228)	155.3%
17-5049-01-02-19	Biosolids Disposal - 21B	133,404	130,380	3,024	97.7%
17-5050-01-23-19	Contract Services Generators - 29A	736	612	124	83.2%
17-5052-01-23-19	Janitorial Services	2,040	1,164	876	57.1%
17-5053-01-02-19	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
17-5054-01-02-19	Diesel Truck Maint - 31B	2,992	1,616	1,376	54.0%
17-5055-01-02-19	Diesel Truck Fuel - 37B	1,004	576	428	57.4%
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 41-A	28,848	27,936	912	96.8%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 41-B	300	324	(24)	108.0%
17-5058-01-23-19	Maintenance Equip. & Facilities (Common) 41-C	1,960	2,984	(1,024)	152.2%
17-5059-01-02-19	Maintenance Equip. & Facilities (Co-Gen) 41-D	14,472	8,084	6,388	55.9%
5061--**-**	Mileage	252	140	112	55.6%
5068--**-**	MNWD Lab Services and Supplies	2,208	0	2,208	0.0%
17-5077-01-23-19	IT Direct	0	4,288	(4,288)	0.0%
5101--**-**	Employee Recognition	0	52	(52)	0.0%
5105--**-**	Co-Generation Power Credit - Offset	72,764	11,652	61,112	16.0%
5302--**-**	Performance Based Merit Pay	0	488	(488)	0.0%
5303--**-**	Group Insurance Waiver	0	56	(56)	0.0%
5305--**-**	Medicare Tax Payments for Employees	0	148	(148)	0.0%
5306--**-**	Scheduled Holiday Work	1,848	720	1,128	39.0%
17-5307-01-02-19	Weekend Shift Pay	0	24	(24)	0.0%
17-5309-01-23-19	Operating Leases	308	0	308	0.0%
5401--**-**	Fringe Benefits IN to PC's & Depts.	104,852	92,200	12,652	87.9%
5700--**-**	Standby Pay	4,324	2,212	2,112	51.2%
5705--**-**	Monthly Car Allowance	840	816	24	97.1%
17-5802-02-23-19	Shipping/Freight	0	12	(12)	0.0%
6500--**-**	IT Allocations in to PC's & Depts.	21,416	21,956	(540)	102.5%
Total El Toro Water District		672,812	543,736	129,076	80.8%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
Emerald Bay Service District					
-5000--**_**	Regular Salaries-O&M	3,728	2,960	768	79.4%
-5001--**_**	Overtime Salaries-O&M	72	132	(60)	183.3%
-5002--**_**	Electricity	1,136	648	488	57.0%
17-5003-01-02-20	Natural Gas	536	332	204	61.9%
17-5004-01-02-20	Potable & Reclaimed Water	72	56	16	77.8%
17-5005-01-02-20	Co-generation Power Credit	(1,800)	(776)	(1,024)	43.1%
17-5006-01-01-20	Chlorine/Sodium Hypochlorite	4	0	4	0.0%
-5007--**_**	Polymer Products	1,280	1,052	228	82.2%
-5008--**_**	Ferric Chloride	316	448	(132)	141.8%
-5009--**_**	Odor Control Chemicals	12	68	(56)	566.7%
17-5010-01-23-20	Other Chemicals - Misc.	12	0	12	0.0%
17-5011-02-02-20	Laboratory Services	16	12	4	75.0%
17-5012-01-01-20	Grit Hauling - 21A	4	4	0	100.0%
17-5013-01-23-20	Landscaping	192	264	(72)	137.5%
17-5014-01-23-20	Engineering - Misc.	280	244	36	87.1%
-5015--**_**	Management Support Services	168	44	124	26.2%
17-5017-01-23-20	Legal Fees	12	8	4	66.7%
17-5019-01-23-20	Contract Services Misc. - 29	360	256	104	71.1%
17-5021-01-02-20	Small Vehicle Expense - 31A	12	20	(8)	166.7%
17-5022-01-23-20	Miscellaneous Expense	16	8	8	50.0%
17-5023-01-23-20	Office Supplies - All	20	36	(16)	180.0%
17-5024-01-02-20	Petroleum Products	152	96	56	63.2%
-5025--**_**	Uniforms	36	36	0	100.0%
-5026--**_**	Small Vehicle Fuel - 37A	28	12	16	42.9%
-5027--**_**	Insurance - Property/Liability	136	192	(56)	141.2%
17-5028-01-23-20	Small Tools & Supplies	60	64	(4)	106.7%
17-5030-01-23-20	Trash Disposal	4	4	0	100.0%
17-5031-02-23-20	Safety Supplies	108	132	(24)	122.2%
17-5032-01-23-20	Equipment Rental	8	44	(36)	550.0%
-5034--**_**	Travel Expense/Tech. Conferences	36	12	24	33.3%
-5035--**_**	Training Expense	72	56	16	77.8%
17-5036-02-02-20	Laboratory Supplies	20	16	4	80.0%
17-5037-01-23-20	Office Equipment	16	16	0	100.0%
17-5038-02-23-20	Permits	120	52	68	43.3%
-5039--**_**	Membership Dues/Fees	12	20	(8)	166.7%
17-5049-01-02-20	Biosolids Disposal - 21B	3,300	3,588	(288)	108.7%
17-5050-01-23-20	Contract Services Generators - 29A	20	16	4	80.0%
17-5052-01-23-20	Janitorial Services	60	32	28	53.3%
17-5053-01-02-20	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
17-5054-01-02-20	Diesel Truck Maint - 31B	76	44	32	57.9%
17-5055-01-02-20	Diesel Truck Fuel - 37B	24	16	8	66.7%
17-5056-01-02-20	Maintenance Equip. & Facilities (Solids) 41-A	712	768	(56)	107.9%
17-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 41-B	16	8	8	50.0%
17-5058-01-23-20	Maintenance Equip. & Facilities (Common) 41-C	56	88	(32)	157.1%
17-5059-01-02-20	Maintenance Equip. & Facilities (Co-Gen) 41-D	360	224	136	62.2%
17-5061-01-02-20	Mileage	4	4	0	100.0%
17-5068-02-02-20	MNWD Lab Services and Supplies	56	0	56	0.0%
17-5077-01-23-20	IT Direct	0	124	(124)	0.0%
-5105--**_**	Co-Generation Power Credit - Offset	1,800	324	1,476	18.0%
17-5302-01-02-20	Performance Based Merit Pay	0	12	(12)	0.0%
17-5305-01-02-20	Medicare Tax Payments for Employees	0	4	(4)	0.0%
-5306--**_**	Scheduled Holiday Work	48	16	32	33.3%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
17-5309-01-23-20	Operating Leases	8	0	8	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	2,648	2,552	96	96.4%
-5700--***	Standby Pay	108	60	48	55.6%
17-5705-01-02-20	Monthly Car Allowance	20	20	0	100.0%
-6500--***	IT Allocations in to PC's & Depts.	620	632	(12)	101.9%
	Total Emerald Bay Service District	17,192	15,100	2,092	87.8%
Moulton Niguel Water District					
-5000--***	Regular Salaries-O&M	1,418,952	1,290,436	128,516	90.9%
-5001--***	Overtime Salaries-O&M	29,048	63,348	(34,300)	218.1%
-5002--***	Electricity	575,696	345,280	230,416	60.0%
17-5003-01-02-22	Natural Gas	83,820	55,652	28,168	66.4%
-5004--***	Potable & Reclaimed Water	25,156	20,672	4,484	82.2%
17-5005-01-02-22	Co-generation Power Credit	(281,072)	(130,072)	(151,000)	46.3%
-5006--***	Chlorine/Sodium Hypochlorite	399,756	342,208	57,548	85.6%
-5007--***	Polymer Products	267,256	234,256	33,000	87.7%
-5008--***	Ferric Chloride	100,776	104,372	(3,596)	103.6%
-5009--***	Odor Control Chemicals	62,848	43,000	19,848	68.4%
-5010--***	Other Chemicals - Misc.	3,176	0	3,176	0.0%
-5011--***	Laboratory Services	11,492	11,064	428	96.3%
17-5012-01-01-22	Grit Hauling - 21A	46,276	48,596	(2,320)	105.0%
-5013--***	Landscaping	51,616	71,368	(19,752)	138.3%
-5014--***	Engineering - Misc.	75,440	65,336	10,104	86.6%
-5015--***	Management Support Services	45,264	11,856	33,408	26.2%
-5017--***	Legal Fees	3,176	1,936	1,240	61.0%
-5019--***	Contract Services Misc. - 29	96,880	69,028	27,852	71.3%
-5021--***	Small Vehicle Expense - 31A	4,596	8,524	(3,928)	185.5%
-5022--***	Miscellaneous Expense	4,288	2,088	2,200	48.7%
-5023--***	Office Supplies - All	5,716	9,396	(3,680)	164.4%
-5024--***	Petroleum Products	26,864	17,832	9,032	66.4%
-5025--***	Uniforms	13,316	13,044	272	98.0%
-5026--***	Small Vehicle Fuel - 37A	10,088	5,432	4,656	53.8%
-5027--***	Insurance - Property/Liability	35,736	51,204	(15,468)	143.3%
-5028--***	Small Tools & Supplies	16,360	17,460	(1,100)	106.7%
-5030--***	Trash Disposal	716	1,132	(416)	158.1%
-5031--***	Safety Supplies	29,380	35,472	(6,092)	120.7%
-5032--***	Equipment Rental	2,384	11,840	(9,456)	496.6%
-5033--***	Recruitment	0	800	(800)	0.0%
-5034--***	Travel Expense/Tech. Conferences	9,532	3,432	6,100	36.0%
-5035--***	Training Expense	19,060	14,288	4,772	75.0%
-5036--***	Laboratory Supplies	16,572	16,072	500	97.0%
-5037--***	Office Equipment	4,288	4,624	(336)	107.8%
-5038--***	Permits	31,764	13,924	17,840	43.8%
-5039--***	Membership Dues/Fees	3,180	4,988	(1,808)	156.9%
17-5049-01-02-22	Biosolids Disposal - 21B	515,296	601,080	(85,784)	116.6%
-5050--***	Contract Services Generators - 29A	5,716	4,752	964	83.1%
-5052--***	Janitorial Services	15,884	9,072	6,812	57.1%
17-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
17-5054-01-02-22	Diesel Truck Maint - 31B	11,556	7,456	4,100	64.5%
17-5055-01-02-22	Diesel Truck Fuel - 37B	3,872	2,656	1,216	68.6%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	111,428	128,784	(17,356)	115.6%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	148,384	178,956	(30,572)	120.6%
-5058--***	Maintenance Equip. & Facilities (Common) 41-C	15,248	23,232	(7,984)	152.4%
17-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 41-D	55,900	37,268	18,632	66.7%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41-E	30,900	29,928	972	96.9%
-5061-_**_**	Mileage	2,424	1,512	912	62.4%
-5068-_**_**	MNWD Lab Services and Supplies	18,864	22,508	(3,644)	119.3%
-5077-_**_**	IT Direct	0	33,376	(33,376)	0.0%
-5101-_**_**	Employee Recognition	0	572	(572)	0.0%
-5105-_**_**	Co-Generation Power Credit - Offset	281,072	173,220	107,852	61.6%
-5302-_**_**	Performance Based Merit Pay	0	5,288	(5,288)	0.0%
-5303-_**_**	Group Insurance Waiver	0	1,664	(1,664)	0.0%
-5305-_**_**	Medicare Tax Payments for Employees	0	1,704	(1,704)	0.0%
-5306-_**_**	Scheduled Holiday Work	17,752	9,104	8,648	51.3%
-5307-_**_**	Weekend Shift Pay	0	356	(356)	0.0%
-5309-_**_**	Operating Leases	2,384	0	2,384	0.0%
-5401-_**_**	Fringe Benefits IN to PC's & Depts.	1,007,460	1,113,316	(105,856)	110.5%
-5700-_**_**	Standby Pay	41,552	23,892	17,660	57.5%
-5705-_**_**	Monthly Car Allowance	8,068	9,176	(1,108)	113.7%
-5802-_**_**	Shipping/Freight	0	100	(100)	0.0%
-6500-_**_**	IT Allocations in to PC's & Depts.	166,644	170,872	(4,228)	102.5%
	Rounding	0	97	(97)	0.0%
	Total Moulton Niguel Water District	5,709,800	5,469,829	239,971	95.8%

South Coast Water District

-5000-_**_**	Regular Salaries-O&M	72,660	63,804	8,856	87.8%
-5001-_**_**	Overtime Salaries-O&M	1,484	2,980	(1,496)	200.8%
-5002-_**_**	Electricity	21,372	13,520	7,852	63.3%
17-5003-01-02-24	Natural Gas	10,764	7,436	3,328	69.1%
-5004-_**_**	Potable & Reclaimed Water	1,464	1,272	192	86.9%
17-5005-01-02-24	Co-generation Power Credit	(36,092)	(17,384)	(18,708)	48.2%
17-5006-01-01-24	Chlorine/Sodium Hypochlorite	52	16	36	30.8%
-5007-_**_**	Polymer Products	25,580	23,528	2,052	92.0%
-5008-_**_**	Ferric Chloride	6,328	10,100	(3,772)	159.6%
-5009-_**_**	Odor Control Chemicals	160	1,520	(1,360)	950.0%
17-5010-01-23-24	Other Chemicals - Misc.	180	0	180	0.0%
-5011-_**_**	Laboratory Services	320	272	48	85.0%
17-5012-01-01-24	Grit Hauling - 21A	48	52	(4)	108.3%
17-5013-01-23-24	Landscaping	2,912	4,028	(1,116)	138.3%
17-5014-01-23-24	Engineering - Misc.	4,256	3,688	568	86.7%
-5015-_**_**	Management Support Services	2,556	672	1,884	26.3%
17-5017-01-23-24	Legal Fees	180	108	72	60.0%
17-5019-01-23-24	Contract Services Misc. - 29	5,464	3,896	1,568	71.3%
-5021-_**_**	Small Vehicle Expense - 31A	240	476	(236)	198.3%
17-5022-01-23-24	Miscellaneous Expense	240	116	124	48.3%
17-5023-01-23-24	Office Supplies - All	324	532	(208)	164.2%
-5024-_**_**	Petroleum Products	3,064	2,128	936	69.5%
-5025-_**_**	Uniforms	684	728	(44)	106.4%
-5026-_**_**	Small Vehicle Fuel - 37A	516	304	212	58.9%
-5027-_**_**	Insurance - Property/Liability	2,016	2,888	(872)	143.3%
17-5028-01-23-24	Small Tools & Supplies	924	984	(60)	106.5%
17-5030-01-23-24	Trash Disposal	40	64	(24)	160.0%
17-5031-02-23-24	Safety Supplies	1,656	2,000	(344)	120.8%
17-5032-01-23-24	Equipment Rental	136	668	(532)	491.2%
-5033-_**_**	Recruitment	0	44	(44)	0.0%
-5034-_**_**	Travel Expense/Tech. Conferences	540	192	348	35.6%
-5035-_**_**	Training Expense	1,076	804	272	74.7%
-5036-_**_**	Laboratory Supplies	412	388	24	94.2%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
17-5037-01-23-24	Office Equipment	240	260	(20)	108.3%
17-5038-02-23-24	Permits	1,792	784	1,008	43.8%
_5039--**-**	Membership Dues/Fees	180	280	(100)	155.6%
17-5049-01-02-24	Biosolids Disposal - 21B	66,164	80,336	(14,172)	121.4%
17-5050-01-23-24	Contract Services Generators - 29A	324	268	56	82.7%
17-5052-01-23-24	Janitorial Services	896	512	384	57.1%
17-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	0	0	0	0.0%
17-5054-01-02-24	Diesel Truck Maint - 31B	1,484	996	488	67.1%
17-5055-01-02-24	Diesel Truck Fuel - 37B	496	356	140	71.8%
17-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	14,308	17,212	(2,904)	120.3%
17-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	148	188	(40)	127.0%
17-5058-01-23-24	Maintenance Equip. & Facilities (Common) 41-C	860	1,312	(452)	152.6%
17-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) 41-D	7,176	4,980	2,196	69.4%
_5061--**-**	Mileage	124	84	40	67.7%
_5068--**-**	MNWD Lab Services and Supplies	1,096	0	1,096	0.0%
17-5077-01-23-24	IT Direct	0	1,884	(1,884)	0.0%
17-5101-01-02-24	Employee Recognition	0	28	(28)	0.0%
_5105--**-**	Co-Generation Power Credit - Offset	36,092	6,784	29,308	18.8%
_5302--**-**	Performance Based Merit Pay	0	296	(296)	0.0%
_5303--**-**	Group Insurance Waiver	0	28	(28)	0.0%
_5305--**-**	Medicare Tax Payments for Employees	0	88	(88)	0.0%
_5306--**-**	Scheduled Holiday Work	908	424	484	46.7%
17-5307-01-02-24	Weekend Shift Pay	0	16	(16)	0.0%
17-5309-01-23-24	Operating Leases	136	0	136	0.0%
_5401--**-**	Fringe Benefits IN to PC's & Depts.	51,588	55,016	(3,428)	106.6%
_5700--**-**	Standby Pay	2,128	1,336	792	62.8%
_5705--**-**	Monthly Car Allowance	412	492	(80)	119.4%
17-5802-02-23-24	Shipping/Freight	0	4	(4)	0.0%
_6500--**-**	IT Allocations in to PC's & Depts.	9,400	9,640	(240)	102.6%
	Total South Coast Water District	327,508	315,428	12,080	96.3%
	Total Member Agency	7,238,980	6,791,301	447,679	93.8%
	Total PC 17 - Joint Regional Wastewater Reclamation	7,238,980	6,791,301	447,679	93.8%
PC 21 - Effluent Transmission Main					
Member Agency					
El Toro Water District					
_5014--**-**	Engineering - Misc.	35,008	328	34,680	0.9%
_5019--**-**	Contract Services Misc. - 29	0	216	(216)	0.0%
_5027--**-**	Insurance - Property/Liability	232	4	228	1.7%
_5028--**-**	Small Tools & Supplies	380	0	380	0.0%
	Total El Toro Water District	35,620	548	35,072	1.5%
Irvine Ranch Water District					
_5014--**-**	Engineering - Misc.	35,008	328	34,680	0.9%
_5019--**-**	Contract Services Misc. - 29	0	216	(216)	0.0%
_5027--**-**	Insurance - Property/Liability	232	4	228	1.7%
_5028--**-**	Small Tools & Supplies	380	0	380	0.0%
	Total Irvine Ranch Water District	35,620	548	35,072	1.5%
Moulton Niguel Water District					
21-5014-02-14-22	Engineering - Misc.	14,984	140	14,844	0.9%
21-5019-02-14-22	Contract Services Misc. - 29	0	92	(92)	0.0%
21-5027-02-14-22	Insurance - Property/Liability	100	4	96	4.0%

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

		FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended
21-5028-01-14-22	Small Tools & Supplies	160	0	160	0.0%
	Rounding	0	4	(4)	0.0%
	Total Moulton Niguel Water District	15,244	240	15,004	1.5%
	Total Member Agency	86,484	1,336	85,148	1.5%
	Total PC 21 - Effluent Transmission Main	86,484	1,336	85,148	1.5%
PC 24 - Aliso Creek Ocean Outfall					
Member Agency					
City of Laguna Beach					
-5000--**-**	Regular Salaries-O&M	15,672	6,932	8,740	44.2%
-5001--**-**	Overtime Salaries-O&M	432	40	392	9.3%
-5002--**-**	Electricity	200	0	200	0.0%
24-5014-01-05-16	Engineering - Misc.	0	372	(372)	0.0%
24-5015-02-05-16	Management Support Services	2,200	1,972	228	89.6%
24-5017-01-05-16	Legal Fees	0	52	(52)	0.0%
-5027--**-**	Insurance - Property/Liability	152	488	(336)	321.1%
-5031--**-**	Safety Supplies	72	420	(348)	583.3%
24-5034-02-05-16	Travel Expense/Tech. Conferences	220	0	220	0.0%
-5036--**-**	Laboratory Supplies	2,312	1,100	1,212	47.6%
24-5038-02-05-16	Permits	15,180	15,780	(600)	104.0%
-5044--**-**	Offshore Monitoring - 20A	2,892	1,876	1,016	64.9%
-5045--**-**	Offshore Biochemistry - 20B	0	0	0	0.0%
-5046--**-**	Effluent Chemistry - 20C	3,756	1,816	1,940	48.3%
-5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	0	296	(296)	0.0%
-5067--**-**	Port Cleaning	0	0	0	0.0%
-5069--**-**	Outfall Inspection/Port Cleaning	2,168	3,892	(1,724)	179.5%
-5306--**-**	Scheduled Holiday Work	288	4	284	1.4%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	11,128	6,008	5,120	54.0%
24-5802-01-05-16	Shipping/Freight	0	4	(4)	0.0%
24-6500-02-05-16	IT Allocations in to PC's & Depts.	2,064	1,880	184	91.1%
	Total City of Laguna Beach	58,736	42,932	15,804	73.1%
El Toro Water District					
-5000--**-**	Regular Salaries-O&M	33,408	9,120	24,288	27.3%
-5001--**-**	Overtime Salaries-O&M	924	52	872	5.6%
-5002--**-**	Electricity	424	0	424	0.0%
24-5014-01-05-19	Engineering - Misc.	0	552	(552)	0.0%
24-5015-02-05-19	Management Support Services	3,260	2,920	340	89.6%
24-5017-01-05-19	Legal Fees	0	76	(76)	0.0%
-5027--**-**	Insurance - Property/Liability	228	720	(492)	315.8%
-5031--**-**	Safety Supplies	152	552	(400)	363.2%
24-5034-02-05-19	Travel Expense/Tech. Conferences	328	0	328	0.0%
-5036--**-**	Laboratory Supplies	4,928	1,448	3,480	29.4%
24-5038-02-05-19	Permits	22,496	23,380	(884)	103.9%
-5044--**-**	Offshore Monitoring - 20A	6,160	2,776	3,384	45.1%
-5045--**-**	Offshore Biochemistry - 20B	0	0	0	0.0%
-5046--**-**	Effluent Chemistry - 20C	8,008	2,388	5,620	29.8%
-5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	0	388	(388)	0.0%
-5067--**-**	Port Cleaning	0	0	0	0.0%
-5069--**-**	Outfall Inspection/Port Cleaning	4,620	5,768	(1,148)	124.8%
-5306--**-**	Scheduled Holiday Work	616	4	612	0.6%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	23,720	7,904	15,816	33.3%
24-5802-01-05-19	Shipping/Freight	0	4	(4)	0.0%
24-6500-02-05-19	IT Allocations in to PC's & Depts.	3,060	2,788	272	91.1%
	Total El Toro Water District	112,332	60,840	51,492	54.2%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
Emerald Bay Service District					
5000--****	Regular Salaries-O&M	516	216	300	41.9%
24-5001-02-12-20	Overtime Salaries-O&M	12	0	12	0.0%
5002--****	Electricity	8	0	8	0.0%
24-5014-01-05-20	Engineering - Misc.	0	28	(28)	0.0%
24-5015-02-05-20	Management Support Services	156	140	16	89.7%
24-5017-01-05-20	Legal Fees	0	4	(4)	0.0%
5027--****	Insurance - Property/Liability	12	36	(24)	300.0%
5031--****	Safety Supplies	4	16	(12)	400.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	16	0	16	0.0%
5036--****	Laboratory Supplies	76	32	44	42.1%
24-5038-02-05-20	Permits	1,076	1,120	(44)	104.1%
5044--****	Offshore Monitoring - 20A	96	132	(36)	137.5%
5045--****	Offshore Biochemistry - 20B	0	0	0	0.0%
5046--****	Effluent Chemistry - 20C	124	56	68	45.2%
24-5058-01-12-20	Maintenance Equip. & Facilities (Common) 41-C	0	8	(8)	0.0%
5067--****	Port Cleaning	0	0	0	0.0%
5069--****	Outfall Inspection/Port Cleaning	68	276	(208)	405.9%
24-5306-02-12-20	Scheduled Holiday Work	8	0	8	0.0%
5401--****	Fringe Benefits IN to PC's & Depts.	364	188	176	51.6%
6500--****	IT Allocations in to PC's & Depts.	148	132	16	89.2%
	Total Emerald Bay Service District	2,684	2,384	300	88.8%

Irvine Ranch Water District					
5000--****	Regular Salaries-O&M	29,740	62,748	(33,008)	211.0%
5001--****	Overtime Salaries-O&M	824	368	456	44.7%
5002--****	Electricity	384	0	384	0.0%
24-5014-01-05-21	Engineering - Misc.	0	536	(536)	0.0%
24-5015-02-05-21	Management Support Services	3,152	2,824	328	89.6%
24-5017-01-05-21	Legal Fees	0	72	(72)	0.0%
5027--****	Insurance - Property/Liability	220	696	(476)	316.4%
5031--****	Safety Supplies	136	3,792	(3,656)	2788.2%
24-5034-02-05-21	Travel Expense/Tech. Conferences	316	0	316	0.0%
5036--****	Laboratory Supplies	4,388	9,944	(5,556)	226.6%
24-5038-02-05-21	Permits	21,748	22,608	(860)	104.0%
5044--****	Offshore Monitoring - 20A	5,480	2,684	2,796	49.0%
5045--****	Offshore Biochemistry - 20B	0	0	0	0.0%
5046--****	Effluent Chemistry - 20C	7,128	16,428	(9,300)	230.5%
5058--****	Maintenance Equip. & Facilities (Common) 41-C	0	2,664	(2,664)	0.0%
5067--****	Port Cleaning	0	0	0	0.0%
5069--****	Outfall Inspection/Port Cleaning	4,116	5,576	(1,460)	135.5%
5306--****	Scheduled Holiday Work	548	36	512	6.6%
24-5307-02-12-21	Weekend Shift Pay	0	4	(4)	0.0%
5401--****	Fringe Benefits IN to PC's & Depts.	21,116	54,356	(33,240)	257.4%
6500--****	IT Allocations in to PC's & Depts.	2,960	2,696	264	91.1%
	Total Irvine Ranch Water District	102,256	188,032	(85,776)	183.9%

Moulton Niguel Water District					
5000--****	Regular Salaries-O&M	18,844	12,536	6,308	66.5%
5001--****	Overtime Salaries-O&M	520	72	448	13.8%
5002--****	Electricity	248	0	248	0.0%
24-5014-01-05-22	Engineering - Misc.	0	1,488	(1,488)	0.0%
24-5015-02-05-22	Management Support Services	8,772	7,856	916	89.6%
24-5017-01-05-22	Legal Fees	0	204	(204)	0.0%
5027--****	Insurance - Property/Liability	612	1,940	(1,328)	317.0%

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

	FY 2016-17 Budget	FY 2016-17 Actual	(Over)/Under Budget	% Expended	
-5031--**-**	Safety Supplies	88	756	(668)	859.1%
24-5034-02-05-22	Travel Expense/Tech. Conferences	876	0	876	0.0%
-5036--**-**	Laboratory Supplies	2,780	1,988	792	71.5%
24-5038-02-05-22	Permits	60,512	62,900	(2,388)	103.9%
-5044--**-**	Offshore Monitoring - 20A	3,476	7,472	(3,996)	215.0%
-5045--**-**	Offshore Biochemistry - 20B	0	0	0	0.0%
-5046--**-**	Effluent Chemistry - 20C	4,520	3,284	1,236	72.7%
-5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	0	532	(532)	0.0%
-5067--**-**	Port Cleaning	0	0	0	0.0%
-5069--**-**	Outfall Inspection/Port Cleaning	2,604	15,516	(12,912)	595.9%
-5306--**-**	Scheduled Holiday Work	348	4	344	1.1%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	13,380	10,860	2,520	81.2%
24-5802-01-05-22	Shipping/Freight	0	12	(12)	0.0%
24-6500-02-05-22	IT Allocations in to PC's & Depts.	8,232	7,500	732	91.1%
	Rounding	0	14	(14)	0.0%
	Total Moulton Niguel Water District	125,812	134,934	(9,122)	107.2%
South Coast Water District					
-5000--**-**	Regular Salaries-O&M	10,292	2,952	7,340	28.7%
-5001--**-**	Overtime Salaries-O&M	288	16	272	5.6%
-5002--**-**	Electricity	136	0	136	0.0%
24-5014-01-05-24	Engineering - Misc.	0	416	(416)	0.0%
24-5015-02-05-24	Management Support Services	2,464	2,204	260	89.4%
24-5017-01-05-24	Legal Fees	0	56	(56)	0.0%
-5027--**-**	Insurance - Property/Liability	172	544	(372)	316.3%
-5031--**-**	Safety Supplies	48	180	(132)	375.0%
24-5034-02-05-24	Travel Expense/Tech. Conferences	248	0	248	0.0%
-5036--**-**	Laboratory Supplies	1,520	468	1,052	30.8%
24-5038-02-05-24	Permits	16,988	17,660	(672)	104.0%
-5044--**-**	Offshore Monitoring - 20A	1,900	2,096	(196)	110.3%
-5045--**-**	Offshore Biochemistry - 20B	0	0	0	0.0%
-5046--**-**	Effluent Chemistry - 20C	2,468	772	1,696	31.3%
-5058--**-**	Maintenance Equip. & Facilities (Common) 41-C	0	124	(124)	0.0%
-5067--**-**	Port Cleaning	0	0	0	0.0%
-5069--**-**	Outfall Inspection/Port Cleaning	1,424	4,356	(2,932)	305.9%
-5306--**-**	Scheduled Holiday Work	188	0	188	0.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	7,308	2,564	4,744	35.1%
24-5802-01-05-24	Shipping/Freight	0	4	(4)	0.0%
24-6500-02-05-24	IT Allocations in to PC's & Depts.	2,312	2,104	208	91.0%
	Total South Coast Water District	47,756	36,516	11,240	76.5%
	Total Member Agency	449,576	465,638	(16,062)	103.6%
	Total PC 24 - Aliso Creek Ocean Outfall	449,576	465,638	(16,062)	103.6%
	Rounding	0	1	(1)	
	Total All Project Committees	17,464,324	16,587,654	876,670	95.0%

Report name: Member Agency Detail

Chart template: MA - Total

Include these Department(s): 01, 02

South Orange County Wastewater Authority
O & M (includes Environmental & Safety Costs) Summary
YTD - As of June 30, 2017

		FY 2016-17 Orig Bdg't	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
-5000--***	Regular Salaries-O&M	4,249,384	3,999,700	249,684	94.1%
-5001--***	Overtime Salaries-O&M	79,080	147,164	(68,084)	186.1%
-5302--***	Performance Based Merit Pay	-	23,920	(23,920)	0.0%
-5306--***	Scheduled Holiday Work	50,700	25,100	25,600	49.5%
-5307--***	Weekend Shift Pay	-	948	(948)	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	3,017,080	3,464,656	(447,576)	114.8%
-5700--***	Standby Pay	137,588	68,908	68,680	50.1%
	Total Payroll Costs	7,533,832	7,730,396	(196,564)	102.6%
Other Expenses					
-5002--***	Electricity	1,809,012	1,464,884	344,128	81.0%
-5003--***	Natural Gas	167,304	139,972	27,332	83.7%
-5004--***	Potable & Reclaimed Water	59,208	58,268	940	98.4%
-5005--***	Co-generation Power Credit	(450,004)	(201,608)	(248,396)	44.8%
-5006--***	Chlorine/Sodium Hypochlorite	542,404	422,592	119,812	77.9%
-5007--***	Polymer Products	646,504	506,568	139,936	78.4%
-5008--***	Ferric Chloride	251,800	268,556	(16,756)	106.7%
-5009--***	Odor Control Chemicals	167,404	148,232	19,172	88.6%
-5010--***	Other Chemicals - Misc.	5,000	992	4,008	19.8%
-5011--***	Laboratory Services	35,700	29,424	6,276	82.4%
-5012--***	Grit Hauling - 21A	113,200	120,132	(6,932)	106.1%
-5013--***	Landscaping	160,000	199,372	(39,372)	124.6%
-5014--***	Engineering - Misc.	335,000	103,820	231,180	31.0%
-5015--***	Management Support Services	294,024	95,040	198,984	32.3%
-5016--***	Audit - Environmental	500	-	500	0.0%
-5017--***	Legal Fees	88,004	41,180	46,824	46.8%
-5018--***	Public Notices/ Public Relations	500	140	360	28.0%
-5019--***	Contract Services Misc. - 29	270,408	204,068	66,340	75.5%
-5021--***	Small Vehicle Expense - 31A	19,444	28,168	(8,724)	144.9%
-5022--***	Miscellaneous Expense	16,804	12,352	4,452	73.5%
-5023--***	Office Supplies - All	33,604	39,432	(5,828)	117.3%
-5024--***	Petroleum Products	58,400	34,628	23,772	59.3%
-5025--***	Uniforms	34,408	36,924	(2,516)	107.3%
-5026--***	Small Vehicle Fuel - 37A	33,704	14,744	18,960	43.8%
-5027--***	Insurance - Property/Liability	110,188	160,192	(50,004)	145.4%
-5028--***	Small Tools & Supplies	63,128	64,332	(1,204)	101.9%
-5030--***	Trash Disposal	4,808	4,864	(56)	101.2%
-5031--***	Safety Supplies	91,500	119,600	(28,100)	130.7%
-5032--***	Equipment Rental	7,204	15,752	(8,548)	218.7%
-5033--***	Recruitment	-	1,480	(1,480)	0.0%
-5034--***	Travel Expense/Tech. Conferences	40,016	19,784	20,232	49.4%
-5035--***	Training Expense	62,496	52,516	9,980	84.0%
-5036--***	Laboratory Supplies	75,508	68,796	6,712	91.1%
-5037--***	Office Equipment	21,404	19,968	1,436	93.3%
-5038--***	Permits	488,020	475,008	13,012	97.3%
-5039--***	Membership Dues/Fees	12,012	14,364	(2,352)	119.6%
-5040--***	Natural Gas - 11-EPS - PC 5	396	-	396	0.0%
-5041--***	Electricity - 10-EPS - PC 5	31,500	-	31,500	0.0%
-5042--***	Contract Services - 29-EPS - PC 5	4,104	-	4,104	0.0%
-5044--***	Offshore Monitoring - 20A	40,008	32,628	7,380	81.6%
-5045--***	Offshore Biochemistry - 20B	-	-	-	0.0%
-5046--***	Effluent Chemistry - 20C	52,004	38,856	13,148	74.7%
-5047--***	Access Road Expenses	45,400	36,244	9,156	79.8%

South Orange County Wastewater Authority
O & M (includes Environmental & Safety Costs) Summary
YTD - As of June 30, 2017

	FY 2016-17 Orig Bdgt	Actual	(Over)/Under Budget	% Expended
5048--**-**	18,600	30,592	(11,992)	164.5%
5049--**-**	1,524,604	1,481,192	43,412	97.2%
5050--**-**	19,704	22,524	(2,820)	114.3%
5052--**-**	50,008	34,404	15,604	68.8%
5053--**-**	-	-	-	0.0%
5054--**-**	29,512	24,172	5,340	81.9%
5055--**-**	12,200	8,696	3,504	71.3%
5056--**-**	311,500	343,868	(32,368)	110.4%
5057--**-**	530,400	542,340	(11,940)	102.3%
5058--**-**	60,300	71,876	(11,576)	119.2%
5059--**-**	158,500	93,992	64,508	59.3%
5060--**-**	57,600	59,868	(2,268)	103.9%
5061--**-**	4,952	4,508	444	91.0%
5067--**-**	-	-	-	0.0%
5068--**-**	23,996	22,508	1,488	93.8%
5069--**-**	65,004	102,672	(37,668)	158.0%
5077--**-**	150,004	296,152	(146,148)	197.4%
5101--**-**	-	1,928	(1,928)	0.0%
5105--**-**	450,004	201,616	248,388	44.8%
5301--**-**	-	2,476	(2,476)	0.0%
5303--**-**	-	7,380	(7,380)	0.0%
5305--**-**	-	12,064	(12,064)	0.0%
5309--**-**	7,004	5,084	1,920	72.6%
5705--**-**	37,320	29,316	8,004	78.6%
5802--**-**	-	644	(644)	0.0%
6500--**-**	577,252	564,968	12,284	97.9%
Rounding	-	154	(154)	0.0%
Total Other Expenses	9,930,492	8,857,258	1,073,234	89.2%
Total Expenses	17,464,324	16,587,654	876,670	95.0%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

		Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-01-**-**	Regular Salaries-O&M	1,164,588	1,181,096	(16,508)	101.42%
02-5000-02-**-**	Regular Salaries-O&M	141,832	150,056	(8,224)	105.80%
02-5001-01-**-**	Overtime Salaries-O&M	18,004	46,392	(28,388)	257.68% (1)
02-5001-02-**-**	Overtime Salaries-O&M	2,404	596	1,808	24.79%
02-5302-01-**-**	Performance Based Merit Pay	0	10,640	(10,640)	0.00%
02-5306-01-**-**	Scheduled Holiday Work	12,004	8,352	3,652	69.58%
02-5306-02-**-**	Scheduled Holiday Work	1,596	1,392	204	87.22%
02-5307-01-**-**	Weekend Shift Pay	0	396	(396)	0.00% (2)
02-5307-02-**-**	Weekend Shift Pay	0	20	(20)	0.00% (2)
02-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	826,864	1,030,660	(203,796)	124.65% (3)
02-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	100,704	129,980	(29,276)	129.07% (3)
02-5700-01-**-**	Standby Pay	51,492	28,440	23,052	55.23%
	Total Payroll Costs	2,319,488	2,588,020	(268,532)	111.58%
Other Expenses					
02-5002-01-**-**	Electricity	859,996	857,656	2,340	99.73%
02-5003-01-**-**	Natural Gas	30,000	51,224	(21,224)	170.75% (4)
02-5004-01-**-**	Potable & Reclaimed Water	14,804	14,224	580	96.08%
02-5006-01-**-**	Chlorine/Sodium Hypochlorite	27,200	15,836	11,364	58.22%
02-5007-01-**-**	Polymer Products	257,500	175,488	82,012	68.15%
02-5008-01-**-**	Ferric Chloride	90,600	94,560	(3,960)	104.37%
02-5009-01-**-**	Odor Control Chemicals	21,400	27,420	(6,020)	128.13% (5)
02-5010-01-**-**	Other Chemicals - Misc.	1,000	524	476	52.40%
02-5011-02-**-**	Laboratory Services	10,500	10,736	(236)	102.25%
02-5012-01-**-**	Grit Hauling - 21A	38,500	46,644	(8,144)	121.15% (6)
02-5013-01-**-**	Landscaping	45,000	33,148	11,852	73.66%
02-5014-01-**-**	Engineering - Misc.	80,000	7,564	72,436	9.46%
02-5015-01-**-**	Management Support Services	96,000	5,232	90,768	5.45%
02-5015-02-**-**	Management Support Services	40,004	28,932	11,072	72.32%
02-5017-01-**-**	Legal Fees	23,996	7,208	16,788	30.04%
02-5019-01-**-**	Contract Services Misc. - 29	77,304	70,124	7,180	90.71%
02-5021-01-**-**	Small Vehicle Expense - 31A	7,204	12,352	(5,148)	171.46% (7)
02-5022-01-**-**	Miscellaneous Expense	7,204	5,792	1,412	80.40%
02-5023-01-**-**	Office Supplies - All	20,004	21,816	(1,812)	109.06% (8)
02-5024-01-**-**	Petroleum Products	15,500	4,080	11,420	26.32%
02-5025-01-**-**	Uniforms	12,004	13,480	(1,476)	112.30% (9)
02-5026-01-**-**	Small Vehicle Fuel - 37A	14,108	6,828	7,280	48.40%
02-5027-01-**-**	Insurance - Property/Liability	42,748	56,932	(14,184)	133.18% (10)
02-5027-02-**-**	Insurance - Property/Liability	4,996	0	4,996	0.00% (10)
02-5028-01-**-**	Small Tools & Supplies	31,004	32,764	(1,760)	105.68% (11)
02-5030-01-**-**	Trash Disposal	800	2,184	(1,384)	273.00% (12)
02-5031-02-**-**	Safety Supplies	35,004	42,840	(7,836)	122.39% (13)
02-5032-01-**-**	Equipment Rental	3,000	600	2,400	20.00%
02-5033-01-**-**	Recruitment	0	204	(204)	0.00% (14)
02-5034-01-**-**	Travel Expense/Tech. Conferences	11,000	8,964	2,036	81.49%
02-5034-02-**-**	Travel Expense/Tech. Conferences	3,504	1,744	1,760	49.77%
02-5035-01-**-**	Training Expense	31,004	15,948	15,056	51.44%
02-5035-02-**-**	Training Expense	0	4,880	(4,880)	0.00% (15)
02-5036-02-**-**	Laboratory Supplies	14,000	13,276	724	94.83%
02-5037-01-**-**	Office Equipment	15,004	13,976	1,028	93.15%
02-5038-02-**-**	Permits	22,000	17,680	4,320	80.36%
02-5039-01-**-**	Membership Dues/Fees	4,000	6,092	(2,092)	152.30%
02-5039-02-**-**	Membership Dues/Fees	1,000	272	728	27.20%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

	Budget	Actual	(Over)/Under		% Expended
			Budget		
02-5049-01-**-**	Biosolids Disposal - 21B	574,600	549,532	25,068	95.64%
02-5050-01-**-**	Contract Services Generators - 29A	8,296	5,984	2,312	72.13%
02-5052-01-**-**	Janitorial Services	20,004	16,008	3,996	80.02% (16)
02-5054-01-**-**	Diesel Truck Maint - 31B	10,004	9,260	744	92.56%
02-5055-01-**-**	Diesel Truck Fuel - 37B	6,000	4,576	1,424	76.27%
02-5056-01-**-**	Maintenance Equip. & Facilities (Solids)	133,100	142,164	(9,064)	106.81% (17)
02-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)	232,204	234,996	(2,792)	101.20%
02-5058-01-**-**	Maintenance Equip. & Facilities (Commo)	24,500	14,796	9,704	60.39%
02-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen)	69,000	36,228	32,772	52.50%
02-5061-01-**-**	Mileage	496	1,028	(532)	207.26% (18)
02-5061-02-**-**	Mileage	256	1,156	(900)	451.56% (18)
02-5077-01-**-**	IT Direct	150,004	171,392	(21,388)	114.26% (19)
02-5303-01-**-**	Group Insurance Waiver	0	2,948	(2,948)	0.00% (14)
02-5303-02-**-**	Group Insurance Waiver	0	644	(644)	0.00% (14)
02-5305-01-**-**	Medicare Tax Payments for Employees	0	3,560	(3,560)	0.00% (14)
02-5305-02-**-**	Medicare Tax Payments for Employees	0	88	(88)	0.00% (14)
02-5309-01-**-**	Operating Leases	4,000	5,084	(1,084)	127.10% (20)
02-5705-01-**-**	Monthly Car Allowance	11,000	10,288	712	93.53%
02-5705-02-**-**	Monthly Car Allowance	12,316	0	12,316	0.00%
02-5802-01-**-**	Shipping/Freight	0	348	(348)	0.00% (14)
02-5802-02-**-**	Shipping/Freight	0	112	(112)	0.00% (14)
02-6500-01-**-**	IT Allocations in to PC's & Depts.	162,416	158,912	3,504	97.84%
02-6500-02-**-**	IT Allocations in to PC's & Depts.	19,052	18,836	216	98.87%
	Rounding	0	(30)	30	0.00%
	Total Other Expenses	3,446,140	3,117,134	329,006	90.45%
	Total Expenses	5,765,628	5,705,154	60,474	98.95%

- (1) New equipment startup and troubleshooting Issues, January/February Storms, odor complaint investigations, and staff filling in for vacancies.
- (2) Budgeted as regular salaries in past budgets.
- (3) Actual fringe rate was 86.6%
- (4) Engine project at JBL was behind schedule. This caused increased natural gas purchases for the Boiler to heat the digesters.
- (5) Three deliveries of chemicals were received at the end of the fiscal year and the chemicals will actually be used in FY17-18.
- (6) The January and February storms caused equipment damage and the equipment failures increased the weight of the grit hauled offsite.
- (7) Increasing expenses due to average fleet age of 11 years.
- (8) Office supplies and equipment due to new office set ups.
- (9) Employee expenses due to 10% workforce retirements.
- (10) Increased Premiums
- (11) Extra metric and specialty tools required for the new engine maintenance were unanticipated.
- (12) Elevated trash disposals due to cleaning areas for planned CIP projects.
- (13) Safety supplies are restocked for the FY and limited expenses are planned for the remainder of the FY.
- (14) Expense Line Item Not Budgeted
- (15) Training Expenses for new employees.
- (16) Budgeted high level of expense for newly anticipated contract with more thorough cleaning requirements. Proposals received were too high and rejected by the Board in May. The contract services scope is being revised for reissuance.
- (17) Solids expenses were elevated due to several larger repairs to the digester gas system to allow the system to be placed back in service with the larger CIP project.
- (18) Mileage increase.
- (19) IT Direct higher due to unanticipated SCADA software and hardware upgrades due to obsolesce.
- (20) Engine project at JBL was behind schedule. This caused the construction trailer to be onsite longer than planned.

**South Orange County Wastewater Authority
 Budget vs. Actual Comparison by Project Committee
 For the Fiscal Year Ended June 30, 2017**

		Budget	Actual	(Over)/Under Budget	% Expended
03 - SOCWA Plan/PCA AWT					
Salary and Fringe					
03-5000-01-**-**	Regular Salaries-O&M	0	2,440	(2,440)	0.00%
03-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	0	2,112	(2,112)	0.00%
	Rounding	0	5	(5)	0.00%
	Total Payroll Costs	<u>0</u>	<u>4,557</u>	<u>(4,557)</u>	<u>0.00%</u>
	Total Expenses	<u>0</u>	<u>4,557</u>	<u>(4,557)</u>	<u>0.00%</u>

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

		Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-01-**-**	Regular Salaries-O&M	11,496	520	10,976	4.52%
05-5000-02-**-**	Regular Salaries-O&M	99,672	99,084	588	99.41%
05-5001-02-**-**	Overtime Salaries-O&M	3,000	52	2,948	1.73%
05-5306-02-**-**	Scheduled Holiday Work	1,992	0	1,992	0.00%
05-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	8,164	448	7,716	5.49% (1)
05-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	70,768	85,832	(15,064)	121.29% (1)
	Total Payroll Costs	195,092	185,936	9,156	95.31%
Other Expenses					
05-5002-01-**-**	Electricity	1,000	128	872	12.80%
05-5002-02-**-**	Electricity	1,104	0	1,104	0.00% (2)
05-5003-01-**-**	Natural Gas	0	172	(172)	0.00%
05-5003-02-**-**	Natural Gas	504	0	504	0.00% (2)
05-5014-01-**-**	Engineering - Misc.	10,000	2,592	7,408	25.92%
05-5015-02-**-**	Management Support Services	20,004	19,512	492	97.54%
05-5017-01-**-**	Legal Fees	0	484	(484)	0.00%
05-5022-02-**-**	Miscellaneous Expense	0	1,732	(1,732)	0.00%
05-5027-01-**-**	Insurance - Property/Liability	0	4,428	(4,428)	0.00% (3)
05-5027-02-**-**	Insurance - Property/Liability	2,332	580	1,752	24.87% (3)
05-5031-02-**-**	Safety Supplies	504	5,716	(5,212)	1134.13% (4)
05-5034-02-**-**	Travel Expense/Tech. Conferences	3,004	400	2,604	13.32%
05-5036-02-**-**	Laboratory Supplies	16,996	15,404	1,592	90.63%
05-5038-02-**-**	Permits	145,000	182,524	(37,524)	125.88%
05-5040-02-**-**	Natural Gas - 11-EPS - PC 5	396	0	396	0.00% (5)
05-5041-02-**-**	Electricity - 10-EPS - PC 5	31,500	0	31,500	0.00% (5)
05-5042-02-**-**	Contract Services - 29-EPS - PC 5	4,104	0	4,104	0.00% (5)
05-5044-02-**-**	Offshore Monitoring - 20A	20,004	15,592	4,412	77.94%
05-5046-02-**-**	Effluent Chemistry - 20C	26,000	14,112	11,888	54.28%
05-5056-01-**-**	Maintenance Equip. & Facilities (Solids)	0	2,092	(2,092)	0.00% (6)
05-5069-02-**-**	Misc-Capital-Dilution & Metering Study	50,004	67,288	(17,284)	134.57%
05-5101-02-**-**	Employee Recognition	0	1,228	(1,228)	0.00% (7)
05-5301-02-**-**	Vehicle Pay	0	160	(160)	0.00%
05-5305-02-**-**	Medicare Tax Payments for Employees	0	1,932	(1,932)	0.00% (7)
05-5705-02-**-**	Monthly Car Allowance	0	4,124	(4,124)	0.00% (8)
05-5802-01-**-**	Shipping/Freight	0	24	(24)	0.00% (7)
05-6500-02-**-**	IT Allocations in to PC's & Depts.	28,308	23,688	4,620	83.68%
	Rounding	0	(3)	3	0.00%
	Total Other Expenses	360,764	363,909	(3,145)	100.87%
	Total Expenses	555,856	549,845	6,011	98.92%

- (1) Actual fringe rate was 86.6%
- (2) Expenses to be reclassified to Department 01 in the Use Audit.
- (3) Increased Premiums
- (4) Safety supplies are restocked for the FY and limited expenses are planned for the remainder of the FY.
- (5) Based on the cost allocation workshop recommendation these costs will be reclassified to PC-2.
- (6) Security and communications work occurred during the Fiscal Year.
- (7) Expense Line Item Not Budgeted
- (8) Expense under budgeted for PC. Overall expense is under budget.

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

		Budget	Actual	(Over)/Under Budget	% Expended
08 - Pre Treatment					
Salary and Fringe					
08-5000-02-**-**	Regular Salaries-O&M	87,744	76,496	11,248	87.18%
08-5001-02-**-**	Overtime Salaries-O&M	1,800	0	1,800	0.00%
08-5306-02-**-**	Scheduled Holiday Work	1,196	0	1,196	0.00%
08-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	62,292	66,260	(3,968)	106.37% (1)
	Total Payroll Costs	153,032	142,756	10,276	93.29%
Other Expenses					
08-5011-02-**-**	Laboratory Services	2,500	(1,692)	4,192	(67.68%) (2)
08-5015-02-**-**	Management Support Services	4,000	0	4,000	0.00%
08-5016-02-**-**	Audit - Environmental	500	0	500	0.00%
08-5017-02-**-**	Legal Fees	2,000	0	2,000	0.00%
08-5018-02-**-**	Public Notices/ Public Relations	500	140	360	28.00%
08-5021-02-**-**	Small Vehicle Expense - 31A	848	0	848	0.00% (3)
08-5022-02-**-**	Miscellaneous Expense	1,496	728	768	48.66%
08-5026-02-**-**	Small Vehicle Fuel - 37A	1,196	0	1,196	0.00%
08-5027-02-**-**	Insurance - Property/Liability	0	1,440	(1,440)	0.00% (4)
08-5028-02-**-**	Small Tools & Supplies	3,400	1,872	1,528	55.06%
08-5031-02-**-**	Safety Program & Supplies	0	140	(140)	0.00% (5)
08-5034-02-**-**	Travel Expense/Tech. Conferences	3,496	3,132	364	89.59%
08-5035-02-**-**	Training Expense	1,496	1,500	(4)	100.27%
08-5039-02-**-**	Membership Dues/Fees	1,004	136	868	13.55%
	Rounding	0	11	(11)	0.00%
	Total Other Expenses	22,436	7,407	15,029	32.96%
	Total Expenses	175,468	150,163	25,305	85.57%

- (1) Actual fringe rate was 86.6%
- (2) Pretreatment staff needs sufficient buffer should additional investigations occur.
- (3) Increasing expenses due to average fleet age of 11 years.
- (4) Increased Premiums
- (5) Safety supplies are restocked for the FY and limited expenses are planned for the remainder of the FY.

12 - Water Reclamation Permits

Salary and Fringe					
12-5000-01-**-**	Regular Salaries-O&M	0	240	(240)	0.00%
12-5000-02-**-**	Regular Salaries-O&M	33,040	35,320	(2,280)	106.90%
12-5001-02-**-**	Overtime Salaries-O&M	1,444	240	1,204	16.62%
12-5306-02-**-**	Scheduled Holiday Work	956	0	956	0.00%
12-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	0	204	(204)	0.00% (1)
12-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	23,464	30,584	(7,120)	130.34% (1)
	Total Payroll Costs	58,904	66,588	(7,684)	113.05%
Other Expenses					
12-5015-02-**-**	Management Support Services	45,004	2,400	42,604	5.33%
12-5017-02-**-**	Legal Fees	8,008	0	8,008	0.00%
12-5027-02-**-**	Insurance - Property/Liability	0	1,832	(1,832)	0.00%
12-5038-02-**-**	Permits	130,008	109,092	20,916	83.91%
12-6500-02-**-**	IT Allocations in to PC's & Depts.	20,000	15,304	4,696	76.52%
	Rounding	0	36	(36)	0.00%
	Total Other Expenses	203,020	128,664	74,356	63.36%
	Total Expenses	261,924	195,252	66,672	74.53%

- (1) Budgeted as regular salaries in past budgets.

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

		Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-01-**-**	Regular Salaries-O&M	732,484	681,580	50,904	93.05%
15-5000-02-**-**	Regular Salaries-O&M	111,304	122,844	(11,540)	110.37%
15-5001-01-**-**	Overtime Salaries-O&M	10,440	22,860	(12,420)	218.97% (1)
15-5001-02-**-**	Overtime Salaries-O&M	2,996	788	2,208	26.30%
15-5302-01-**-**	Performance Based Merit Pay	0	6,772	(6,772)	0.00%
15-5306-01-**-**	Scheduled Holiday Work	6,960	3,224	3,736	46.32%
15-5306-02-**-**	Scheduled Holiday Work	1,996	1,208	788	60.52%
15-5307-01-**-**	Weekend Shift Pay	0	60	(60)	0.00% (2)
15-5307-02-**-**	Weekend Shift Pay	0	52	(52)	0.00% (2)
15-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	520,060	588,384	(68,324)	113.14% (3)
15-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	79,032	106,412	(27,380)	134.64% (3)
15-5700-01-**-**	Standby Pay	34,596	11,052	23,544	31.95%
	Total Payroll Costs	1,499,868	1,545,236	(45,368)	103.02%
Other Expenses					
15-5002-01-**-**	Electricity	270,008	205,220	64,788	76.01%
15-5003-01-**-**	Natural Gas	2,600	2,320	280	89.23%
15-5004-01-**-**	Potable & Reclaimed Water	12,404	18,136	(5,732)	146.21% (4)
15-5006-01-**-**	Chlorine/Sodium Hypochlorite	115,200	64,488	50,712	55.98%
15-5007-01-**-**	Polymer Products	2,000	0	2,000	0.00%
15-5008-01-**-**	Ferric Chloride	30,804	28,076	2,728	91.14%
15-5009-01-**-**	Odor Control Chemicals	82,400	71,552	10,848	86.84%
15-5010-01-**-**	Other Chemicals - Misc.	0	468	(468)	0.00% (5)
15-5011-02-**-**	Laboratory Services	9,700	8,208	1,492	84.62%
15-5012-01-**-**	Grit Hauling - 21A	28,200	24,672	3,528	87.49%
15-5013-01-**-**	Landscaping	50,000	76,352	(26,352)	152.70% (6)
15-5014-01-**-**	Engineering - Misc.	65,000	7,196	57,804	11.07%
15-5015-01-**-**	Management Support Services	8,008	6,116	1,892	76.37%
15-5015-02-**-**	Management Support Services	4,000	0	4,000	0.00%
15-5017-01-**-**	Legal Fees	50,000	30,588	19,412	61.18%
15-5019-01-**-**	Contract Services Misc. - 29	71,104	46,492	24,612	65.39%
15-5021-01-**-**	Small Vehicle Expense - 31A	5,692	5,324	368	93.53% (7)
15-5022-01-**-**	Miscellaneous Expense	2,704	1,472	1,232	54.44%
15-5023-01-**-**	Office Supplies - All	6,400	5,780	620	90.31% (8)
15-5024-01-**-**	Petroleum Products	1,700	3,968	(2,268)	233.41% (9)
15-5025-01-**-**	Uniforms	5,900	7,380	(1,480)	125.08% (10)
15-5026-01-**-**	Small Vehicle Fuel - 37A	5,900	1,228	4,672	20.81%
15-5027-01-**-**	Insurance - Property/Liability	5,904	26,064	(20,160)	441.46% (11)
15-5027-02-**-**	Insurance - Property/Liability	7,240	0	7,240	0.00% (11)
15-5028-01-**-**	Small Tools & Supplies	7,200	7,712	(512)	107.11%
15-5030-01-**-**	Trash Disposal	3,104	1,256	1,848	40.46%
15-5031-02-**-**	Safety Supplies	18,496	20,520	(2,024)	110.94% (12)
15-5032-01-**-**	Equipment Rental	1,200	244	956	20.33%
15-5033-01-**-**	Recruitment	0	296	(296)	0.00% (13)
15-5034-01-**-**	Travel Expense/Tech. Conferences	2,000	1,224	776	61.20%
15-5034-02-**-**	Travel Expense/Tech. Conferences	3,000	0	3,000	0.00%
15-5035-01-**-**	Training Expense	5,992	8,684	(2,692)	144.93%
15-5035-02-**-**	Training Expense	0	3,512	(3,512)	0.00% (14)
15-5036-02-**-**	Laboratory Supplies	10,004	7,460	2,544	74.57%
15-5037-01-**-**	Office Equipment	1,000	172	828	17.20%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

				(Over)/Under		%	
		Budget	Actual	Budget	Expended		
15-5038-01-**-**	Permits	6,504	0	6,504	0.00%	(15)	
15-5038-02-**-**	Permits	6,504	4,732	1,772	72.76%		
15-5039-01-**-**	Membership Dues/Fees	1,000	1,584	(584)	158.40%		
15-5039-02-**-**	Membership Dues/Fees	1,000	0	1,000	0.00%		
15-5047-01-**-**	Access Road Expenses	45,400	36,244	9,156	79.83%		
15-5048-01-**-**	Storm Damage	18,600	30,592	(11,992)	164.47%	(16)	
15-5049-01-**-**	Biosolids Disposal - 21B	125,004	0	125,004	0.00%		
15-5050-01-**-**	Contract Services Generators - 29A	4,208	10,556	(6,348)	250.86%	(17)	
15-5052-01-**-**	Janitorial Services	10,000	6,976	3,024	69.76%	(18)	
15-5054-01-**-**	Diesel Truck Maint - 31B	1,004	3,356	(2,352)	334.26%	(19)	
15-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)	149,096	127,588	21,508	85.57%		
15-5058-01-**-**	Maintenance Equip. & Facilities (Commo)	16,600	23,812	(7,212)	143.45%	(20)	
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 4	26,700	29,940	(3,240)	112.13%	(21)	
15-5061-01-**-**	Mileage	1,204	468	736	38.87%		
15-5077-01-**-**	IT Direct	0	82,732	(82,732)	0.00%	(22)	
15-5301-01-01-16	Vehicle Pay	0	2,316	(2,316)	0.00%		
15-5303-01-**-**	Group Insurance Waiver	0	2,000	(2,000)	0.00%	(13)	
15-5305-01-**-**	Medicare Tax Payments for Employees	0	4,408	(4,408)	0.00%	(13)	
15-5705-01-**-**	Monthly Car Allowance	4,004	3,700	304	92.41%	(23)	
15-5802-01-**-**	Shipping/Freight	0	12	(12)	0.00%	(13)	
15-6500-01-**-**	IT Allocations in to PC's & Depts.	103,256	100,720	2,536	97.54%		
15-6500-02-**-**	IT Allocations in to PC's & Depts.	15,592	15,236	356	97.72%		
	Rounding	0	19	(19)	0.00%		
	Total Other Expenses	1,430,540	1,179,171	251,369	82.43%		
	Total Expenses	2,930,408	2,724,407	206,001	92.97%		

- (1) New equipment startup and troubleshooting Issues, January/February Storms, odor complaint investigations, and staff filling in for vacancies.
- (2) Budgeted as regular salaries in past budgets.
- (3) Actual fringe rate was 86.6%
- (4) Water usage is essentially the same as last FY. The increase is due to increases in user rates higher than budgeted.
- (5) Solvents and degreaser chemicals needed for several repair projects.
- (6) Carryover work from FY15-16 as presented at the June 2016 Board meeting.
- (7) Increasing expenses due to average fleet age of 11 years.
- (8) Office supplies and equipment due to new office set ups.
- (9) Elevated fuel usage was caused by an elevated number of power outages (8) that were over extended durations (2 over 12 hours).
- (10) Employee expenses due to 10% workforce retirement.
- (11) Increased Premiums
- (12) Safety supplies are restocked for the FY and limited expenses are planned for the remainder of the FY.
- (13) Expense Line Item Not Budgeted
- (14) Expenses to be reclassified to Department 01 in the Use Audit.
- (15) Not used
- (16) Elevated expenses due to damage from the major January and February storms.
- (17) Work completed for the year and within the 5-year average of maintenance costs.
- (18) Budgeted high level of expense for newly anticipated contract with more thorough cleaning requirements. Proposals received were too high and rejected by the Board in May. The contract services scope is being revised for reissuance.
- (19) The overall budget for diesel truck maintenance is within budget. These charges are associated with higher than planned maintenance of SOCWA's boom truck, which is split between the 3 treatment plants.
- (20) A number of air conditioner units required repairs and were budgeted in FY17-18 for replacement,
- (21) CTP AWT required several upgrades to eliminate water color falsely increasing turbidity and causing AWT shutdowns.
- (22) IT Direct higher due to unanticipated SCADA software and hardware upgrades due to obsolesce.
- (23) Software upgrades were required to maintain reporting capabilities from SCADA and the SCADA hardware upgrades Expense under budgeted for PC. Overall expense is under budget.

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

		Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-01-**-**	Regular Salaries-O&M	1,522,376	1,317,864	204,512	86.57%
17-5000-02-**-**	Regular Salaries-O&M	236,376	237,656	(1,280)	100.54%
17-5001-01-**-**	Overtime Salaries-O&M	32,996	73,684	(40,688)	223.31% (1)
17-5001-02-**-**	Overtime Salaries-O&M	2,996	2,004	992	66.89%
17-5302-01-**-**	Performance Based Merit Pay	0	6,508	(6,508)	0.00%
17-5306-01-**-**	Scheduled Holiday Work	22,004	8,560	13,444	38.90%
17-5306-02-**-**	Scheduled Holiday Work	0	2,316	(2,316)	0.00%
17-5307-01-**-**	Weekend Shift Pay	0	332	(332)	0.00% (2)
17-5307-02-**-**	Weekend Shift Pay	0	84	(84)	0.00% (2)
17-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	1,080,888	1,136,040	(55,152)	105.10% (3)
17-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	167,828	205,860	(38,032)	122.66% (3)
17-5700-01-**-**	Standby Pay	51,500	29,416	22,084	57.12%
	Total Payroll Costs	3,116,964	3,020,324	96,640	96.90%
Other Expenses					
17-5002-01-**-**	Electricity	675,504	401,880	273,624	59.49%
17-5003-01-**-**	Natural Gas	134,200	86,256	47,944	64.27%
17-5004-01-**-**	Potable & Reclaimed Water	32,000	25,908	6,092	80.96% (4)
17-5005-01-**-**	Co-generation Power Credit	(450,004)	(201,608)	(248,396)	44.80%
17-5006-01-**-**	Chlorine/Sodium Hypochlorite	400,004	342,268	57,736	85.57%
17-5007-01-**-**	Polymer Products	387,004	331,080	55,924	85.55%
17-5008-01-**-**	Ferric Chloride	130,396	145,920	(15,524)	111.91% (5)
17-5009-01-**-**	Odor Control Chemicals	63,604	49,260	14,344	77.45%
17-5010-01-**-**	Other Chemicals - Misc.	4,000	0	4,000	0.00%
17-5011-02-**-**	Laboratory Services	13,000	12,172	828	93.63%
17-5012-01-**-**	Grit Hauling - 21A	46,500	48,816	(2,316)	104.98% (6)
17-5013-01-**-**	Landscaping	65,000	89,872	(24,872)	138.26% (7)
17-5014-01-**-**	Engineering - Misc.	95,000	82,280	12,720	86.61%
17-5015-01-**-**	Management Support Services	8,000	11,928	(3,928)	149.10%
17-5015-02-**-**	Management Support Services	49,000	3,004	45,996	6.13%
17-5017-01-**-**	Legal Fees	4,000	2,436	1,564	60.90%
17-5019-01-**-**	Contract Services Misc. - 29	122,000	86,928	35,072	71.25%
17-5021-01-**-**	Small Vehicle Expense - 31A	5,700	10,492	(4,792)	184.07% (8)
17-5022-01-**-**	Miscellaneous Expense	5,400	2,628	2,772	48.67%
17-5023-01-**-**	Office Supplies - All	7,200	11,836	(4,636)	164.39% (9)
17-5024-01-**-**	Petroleum Products	41,200	26,580	14,620	64.51%
17-5025-01-**-**	Uniforms	16,504	16,064	440	97.33%
17-5026-01-**-**	Small Vehicle Fuel - 37A	12,500	6,688	5,812	53.50%
17-5027-01-**-**	Insurance - Property/Liability	40,004	64,480	(24,476)	161.18% (10)
17-5027-02-**-**	Insurance - Property/Liability	5,004	0	5,004	0.00% (10)
17-5028-01-**-**	Small Tools & Supplies	20,604	21,984	(1,380)	106.70%
17-5030-01-**-**	Trash Disposal	904	1,424	(520)	157.52% (11)
17-5031-02-**-**	Safety Supplies	36,996	44,668	(7,672)	120.74% (12)
17-5032-01-**-**	Equipment Rental	3,004	14,908	(11,904)	496.27% (13)
17-5033-01-**-**	Recruitment	0	980	(980)	0.00% (14)
17-5034-01-**-**	Travel Expense/Tech. Conferences	9,004	2,712	6,292	30.12%
17-5034-02-**-**	Travel Expense/Tech. Conferences	3,004	1,608	1,396	53.53%
17-5035-01-**-**	Training Expense	24,004	17,256	6,748	71.89%
17-5035-02-**-**	Training Expense	0	736	(736)	0.00% (15)
17-5036-02-**-**	Laboratory Supplies	18,504	17,676	828	95.53%
17-5037-01-**-**	Office Equipment	5,400	5,820	(420)	107.78% (9)
17-5038-02-**-**	Permits	40,004	17,532	22,472	43.83%
17-5039-01-**-**	Membership Dues/Fees	3,004	5,572	(2,568)	185.49%
17-5039-02-**-**	Membership Dues/Fees	1,004	708	296	70.52%

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

			(Over)/Under	%	
	Budget	Actual	Budget	Expended	
17-5049-01-**-**	Biosolids Disposal - 21B	825,000	931,660	(106,660)	112.93% (16)
17-5050-01-**-**	Contract Services Generators - 29A	7,200	5,984	1,216	83.11%
17-5052-01-**-**	Janitorial Services	20,004	11,420	8,584	57.09% (17)
17-5054-01-**-**	Diesel Truck Maint - 31B	18,504	11,556	6,948	62.45%
17-5055-01-**-**	Diesel Truck Fuel - 37B	6,200	4,120	2,080	66.45%
17-5056-01-**-**	Maintenance Equip. & Facilities (Solids)	178,400	199,612	(21,212)	111.89% (18)
17-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)	149,100	179,756	(30,656)	120.56%
17-5058-01-**-**	Maintenance Equip. & Facilities (Commo)	19,200	29,256	(10,056)	152.38% (19)
17-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen)	89,500	57,764	31,736	64.54%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 4	30,900	29,928	972	96.85%
17-5061-01-**-**	Mileage	2,996	1,848	1,148	61.68%
17-5061-02-01-22	Mileage	0	8	(8)	0.00%
17-5068-02-**-**	MNWD Lab Services and Supplies	23,996	22,508	1,488	93.80%
17-5077-01-**-**	IT Direct	0	42,028	(42,028)	0.00% (20)
17-5101-01-**-**	Employee Recognition	0	700	(700)	0.00% (14)
17-5105-01-**-**	Co-Generation Power Credit - Offset	450,004	201,616	248,388	44.80% (21)
17-5303-02-**-**	Group Insurance Waiver	0	1,788	(1,788)	0.00% (14)
17-5305-01-**-**	Medicare Tax Payments for Employees	0	1,992	(1,992)	0.00% (14)
17-5305-02-**-**	Medicare Tax Payments for Employees	0	84	(84)	0.00% (14)
17-5309-01-**-**	Operating Leases	3,004	0	3,004	0.00%
17-5705-01-**-**	Monthly Car Allowance	10,000	10,568	(568)	105.68% (22)
17-5705-02-**-**	Monthly Car Allowance	0	636	(636)	0.00% (22)
17-5802-01-03-22	Shipping/Freight	0	64	(64)	0.00% (14)
17-5802-02-**-**	Shipping/Freight	0	60	(60)	0.00% (14)
17-6500-01-**-**	IT Allocations in to PC's & Depts.	189,288	191,604	(2,316)	101.22%
17-6500-02-**-**	IT Allocations in to PC's & Depts.	20,564	23,568	(3,004)	114.61%
	Rounding	0	97	(97)	0.00%
	Total Other Expenses	4,122,016	3,770,977	351,039	91.48%
	Total Expenses	7,238,980	6,791,301	447,679	93.81%

- (1) New equipment startup and troubleshooting Issues, January/February Storms, odor complaint investigations, and staff filling in for vacancies.
- (2) Budgeted as regular salaries in past budgets.
- (3) Actual fringe rate was 86.6%
- (4) Expenses to be reclassified to Department 01 in the Use Audit.
- (5) The Ferric Chloride was increased at RTP to reduce fugitive odors from the treatment processes adjacent to the walking trail.
- (6) The January and February storms caused equipment damage and the equipment failures increased the weight of the grit hauled offsite.
- (7) Carryover work from FY15-16 as presented to at the June 2016 Board meeting.
- (8) Increasing expenses due to average fleet age of 11 years.
- (9) Office supplies and equipment due to new office set ups.
- (10) Increased Premiums
- (11) Elevated trash disposals due to cleaning areas for planned CIP projects.
- (12) Safety supplies are restocked for the FY and limited expenses are planned for the remainder of the FY.
- (13) Elevated expenses due for rental equipment (standby generators) for the major January and February storms.
- (14) Expense Line Item Not Budgeted
- (15) Not used
- (16) RTP Biosolids expenses were elevated due to increases in Biosolids delivered to RTP. Biosolids increased primarily during the summer months and may reflect increases in tourism within SCWD, CLB and MNWD.
- (17) Budgeted high level of expense for newly anticipated contract with more thorough cleaning requirements. Proposals received were too high and rejected by the Board in May. The contract services scope is being revised for reissuance.
- (18) Solids expenses were elevated due to several large repairs to the buried pipes at RTP.
- (19) RTP had several gate operator repair projects.
- (20) IT Direct higher due to SCADA software and hardware upgrades.
Software upgrades were required to maintain reporting capabilities from SCADA and the SCADA hardware upgrades
- (21) Engine project at RTP was delayed. This caused a decrease in power production.
- (22) Expense under budgeted for PC. Overall expense is under budget.

South Orange County Wastewater Authority
Budget vs. Actual Comparison by Project Committee
For the Fiscal Year Ended June 30, 2017

	Budget	Actual	(Over)/Under		%
			Budget	Expended	
21 - Effluent Transmission Main					
Salary and Fringe					
21-5014-02-**-**	Engineering - Misc.	85,000	796	84,204	0.94% (1)
21-5019-02-**-**	Contract Services Misc. - 29	0	524	(524)	0.00% (2)
21-5027-02-**-**	Insurance - Property/Liability	564	12	552	2.13%
21-5028-01-**-**	Small Tools & Supplies	920	0	920	0.00%
	Rounding	0	4	(4)	0.00%
	Total Payroll Costs	86,484	1,336	85,148	1.54%
	Total Expenses	86,484	1,336	85,148	1.54%

- (1) Expenses to be reclassified to Department 01 in the Use Audit.
(2) There were a number of projects along the pipe alignment that required utility location services.

24 - Aliso Creek Ocean Outfall

Salary and Fringe					
24-5000-01-**-**	Regular Salaries-O&M	6,456	660	5,796	10.22%
24-5000-02-**-**	Regular Salaries-O&M	102,016	93,844	8,172	91.99%
24-5001-02-**-**	Overtime Salaries-O&M	3,000	548	2,452	18.27%
24-5306-02-**-**	Scheduled Holiday Work	1,996	48	1,948	2.40%
24-5307-02-12-21	Weekend Shift Pay	0	4	(4)	0.00% (1)
24-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	4,580	576	4,004	12.58% (2)
24-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	72,436	81,304	(8,868)	112.24% (2)
	Total Payroll Costs	190,484	176,984	13,500	92.91%

Other Expenses

24-5002-01-**-**	Electricity	700	0	700	0.00%
24-5002-02-**-**	Electricity	700	0	700	0.00%
24-5014-01-**-**	Engineering - Misc.	0	3,392	(3,392)	0.00% (3)
24-5015-02-**-**	Management Support Services	20,004	17,916	2,088	89.56%
24-5017-01-**-**	Legal Fees	0	464	(464)	0.00%
24-5027-01-**-**	Insurance - Property/Liability	0	4,424	(4,424)	0.00% (4)
24-5027-02-**-**	Insurance - Property/Liability	1,396	0	1,396	0.00% (4)
24-5031-02-**-**	Safety Supplies	500	5,716	(5,216)	1143.20% (5)
24-5034-02-**-**	Travel Expense/Tech. Conferences	2,004	0	2,004	0.00%
24-5036-02-**-**	Laboratory Supplies	16,004	14,980	1,024	93.60%
24-5038-02-**-**	Permits	138,000	143,448	(5,448)	103.95%
24-5044-02-**-**	Offshore Monitoring - 20A	20,004	17,036	2,968	85.16%
24-5046-02-**-**	Effluent Chemistry - 20C	26,004	24,744	1,260	95.15%
24-5058-01-**-**	Maintenance Equip. & Facilities (Commo	0	4,012	(4,012)	0.00%
24-5069-02-**-**	Outfall Inspection/Port Cleaning	15,000	35,384	(20,384)	235.89% (6)
24-5802-01-**-**	Shipping/Freight	0	24	(24)	0.00% (7)
24-6500-01-**-**	IT Allocations in to PC's & Depts.	0	2,828	(2,828)	0.00%
24-6500-02-**-**	IT Allocations in to PC's & Depts.	18,776	14,272	4,504	76.01%
	Rounding	0	14	(14)	0.00%
	Total Other Expenses	259,092	288,654	(29,562)	111.40%

Total Expenses 449,576 465,638 (16,062) 103.57%

- (1) Budgeted as regular salaries in past budgets.
(2) Actual fringe rate was 86.6%
(3) Carryover kelp survey expenses from FY15-16.
(4) Increased Premiums
(5) Safety supplies are restocked for the FY and limited expenses are planned for the remainder of the FY.
(6) Item of work overbudget due to increase in scope, presented at 12.08.2016 Board of Directors' meeting.
(7) Expense Line Item Not Budgeted

17,464,324	16,587,654	876,670	95.0%
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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, 2017**

		FY 2016-17 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
-5000--**-00	Regular Salaries-O&M	103,896	146,150	(42,254)	140.7%
01-5302-03-00-00	Performance Based Merit Pay	0	7,363	(7,363)	0.0%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	73,764	126,599	(52,835)	171.6%
	Total Payroll Costs	177,660	280,112	(102,452)	157.7%
Other Expenses					
01-5014-03-00-00	Engineering - Misc.	1,200	0	1,200	0.0%
01-5015-03-00-00	Management Support Services	39,996	0	39,996	0.0%
01-5017-03-00-00	Legal Fees	0	830	(830)	0.0%
01-5022-03-00-00	Miscellaneous Expense	11,400	0	11,400	0.0%
01-5033-03-00-00	Recruitment	0	265	(265)	0.0%
01-5034-03-00-00	Travel Expense/Tech. Conferences	0	1,893	(1,893)	0.0%
01-5035-03-00-00	Training Expense	0	2,131	(2,131)	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,200	779	421	64.9%
01-5061-03-00-00	Mileage	396	147	249	37.0%
01-5309-03-00-00	Operating Leases	15,000	18,637	(3,637)	124.2%
01-5705-03-00-00	Monthly Car Allowance	5,820	4,281	1,539	73.6%
01-5802-03-00-00	Shipping/Freight	300	79	221	26.5%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	44,028	34,864	9,164	79.2%
	Total Other Expenses	119,340	63,906	55,434	53.5%
	Total Expenses	297,000	344,018	(47,018)	115.8%

Report name: Budget vs Actual - PC 01 - Engineering - 2016-17

South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration
For the Period Ended June 30, 2017

		FY 2016-17 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5401-04-00-00	Fringe Benefits IN to PC's & Depts.	484,884	602,675	(117,791)	124.3%
01-6000-04-00-00	Regular Salaries-Admin or IT	682,932	695,744	(12,812)	101.9%
01-6001-04-00-00	Overtime Salaries-Admin or IT	19,308	27,883	(8,575)	144.4%
01-6314-04-00-00	Performance Based Merit Pay Admin or IT	0	1,914	(1,914)	0.0%
	Total Payroll Costs	1,187,124	1,328,215	(141,091)	111.9%
Other Expenses					
01-5018-04-00-00	Public Notices/ Public Relations	15,996	0	15,996	0.0%
01-5019-04-00-00	Contract Services Misc. - 29	0	0	0	0.0%
01-5020-04-00-00	Postage Expense	0	0	0	0.0%
01-5023-04-00-00	Office Supplies - All	0	0	0	0.0%
01-5027-04-00-00	Insurance - Property/Liability	39,720	28	39,692	0.1%
01-5033-04-00-00	Recruitment	0	0	0	0.0%
01-5037-04-00-00	Office Equipment	0	0	0	0.0%
01-5039-04-00-00	Membership Dues/Fees	0	0	0	0.0%
01-5061-04-00-00	Mileage	0	0	0	0.0%
01-6101-04-00-00	Recruitment & Employee Relations	12,000	35,803	(23,803)	298.4%
01-6102-04-00-00	Subscriptions	996	1,334	(338)	134.0%
01-6200-04-00-00	Management Support Services	215,004	162,229	52,775	75.5%
01-6201-04-00-00	Audit	35,004	34,700	304	99.1%
01-6202-04-00-00	Legal	62,004	188,130	(126,126)	303.4%
01-6203-04-00-00	Outside Services	2,004	5,110	(3,106)	255.0%
01-6204-04-00-00	Postage	1,896	2,521	(625)	133.0%
01-6220-04-00-00	Board of Directors - Fees	0	0	0	0.0%
01-6223-04-00-00	Office Supplies - Admin	9,996	4,041	5,955	40.4%
01-6224-04-00-00	Office Equipment Admin or IT	8,004	9,132	(1,128)	114.1%
01-6234-04-00-00	Memberships & Trainings	96,108	75,467	20,641	78.5%
01-6239-04-00-00	Travel & Conference	23,904	23,794	110	99.5%
01-6240-04-00-00	Scholarship Sponsorship	996	1,000	(4)	100.4%
01-6310-04-00-00	Miscellaneous	15,000	20,831	(5,831)	138.9%
01-6311-04-00-00	Mileage	708	941	(233)	132.9%
01-6317-04-00-00	Contract Services Misc	1,800	8,070	(6,270)	448.3%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	122,172	80,812	41,360	66.1%
01-6601-04-00-00	Shipping/Freight	0	2,647	(2,647)	0.0%
01-6705-04-00-00	Monthly Car Allowance	12,000	12,231	(231)	101.9%
	Total Other Expenses	675,312	668,821	6,491	99.0%
	Total Expenses	1,862,436	1,997,037	(134,601)	107.2%

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Period Ended June 30, 2017

		FY 2016-17 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-5401-05-00-00	Fringe Benefits IN to PC's & Depts.	52,572	38,501	14,071	73.2%
01-6000-05-00-00	Regular Salaries-Admin or IT	74,052	44,447	29,605	60.0%
01-6001-05-00-00	Overtime Salaries-Admin or IT	2,004	2,122	(118)	105.9%
	Total Salary & Fringe	128,628	85,071	43,557	66.1%
Other Expenses					
01-5028-05-00-00	Small Tools & Supplies	504	0	504	0.0%
01-5031-05-00-00	Safety Supplies	0	195	(195)	0.0%
01-5037-05-00-00	Office Equipment	6,000	0	6,000	0.0%
01-5061-05-00-00	Mileage	348	0	348	0.0%
01-6101-05-00-00	Recruitment & Employee Relations, IT DEPT	0	684	(684)	0.0%
01-6102-05-00-00	Subscriptions	0	465	(465)	0.0%
01-6200-05-00-00	Management Support Services	0	55,348	(55,348)	0.0%
01-6234-05-00-00	Memberships & Trainings	1,848	85	1,763	4.6%
01-6239-05-00-00	Travel & Conference	2,496	0	2,496	0.0%
01-6300-05-00-00	Software Maintenance Agreements	57,144	50,374	6,770	88.2%
01-6301-05-00-00	Hardware Maintenance Agreements	12,912	13,230	(318)	102.5%
01-6302-05-00-00	Cloud Subscriptions (Internet)	9,516	0	9,516	0.0%
01-6303-05-00-00	Telecommunications	109,020	123,153	(14,133)	113.0%
01-6305-05-00-00	IT Professional Services	241,500	193,545	47,955	80.1%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	34,896	75,827	(40,931)	217.3%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	48,540	33,674	14,866	69.4%
01-6308-05-00-00	IT Memberships	0	521	(521)	0.0%
01-6309-05-00-00	Operating Leases	44,004	44,903	(899)	102.0%
01-6310-05-00-00	Miscellaneous	996	380	616	38.1%
01-6312-05-00-00	Computer & Photocopy Supplies	252	3,194	(2,942)	1267.4%
01-6601-05-00-00	Shipping/Freight	252	0	252	0.0%
	Total Other Expenses	570,228	595,576	(25,348)	104.4%
	Total Expenses before Allocation	698,856	680,646	18,210	97.4%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(698,856)	(680,646)	(18,210)	97.4%
		(698,856)	(680,646)	(18,210)	97.4%
		(698,856)	(680,646)	(18,210)	97.4%
		0	0	0	

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2016-17- Dollars**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	578,656	0	1,096	0	444,649	528,046	0	0	0	1,552,447
Solids	484,299	0	1,096	0	0	647,604	0	0	0	1,132,999
Common Liquids	118,141	0	256	0	140,934	74,152	0	0	0	333,484
AWT	0	0	0	0	95,997	68,051	0	0	0	164,048
Var 5%	0	0	0	521	0	0	0	664	0	1,185
Region 9	0	250	0	0	0	0	0	0	0	250
H2O	0	0	0	0	0	5	0	0	0	5
Total Department 01	1,181,096	250	2,447	521	681,580	1,317,858	0	664	0	3,184,417
Wastewater										
No Wastewater	0	0	0	0	0	0	0	0	76,494	76,494
Liquids	83,177	0	0	43	70,598	99,339	0	0	0	253,157
Solids	20,570	0	0	0	0	26,006	0	0	0	46,576
Common Liquids	37,840	123	0	0	31,067	37,951	0	0	0	106,981
AWT	0	0	0	0	21,182	34,011	0	0	0	55,193
Var 5%	0	0	0	99,045	0	0	0	93,849	0	192,894
Region 9	0	35,188	0	0	0	0	0	0	0	35,188
Timecard	8,468	0	0	0	0	0	0	0	0	8,468
H2O	0	0	0	0	0	40,348	0	0	0	40,348
Total Department 02	150,055	35,311	0	99,088	122,847	237,655	0	93,849	76,494	815,299
Wastewater										
No Wastewater	0	0	0	0	0	0	0	0	76,494	76,494
Liquids	661,833	0	1,096	43	515,247	627,385	0	0	0	1,805,604
Solids	504,868	0	1,096	0	0	673,610	0	0	0	1,179,575
Common Liquids	155,981	123	256	0	172,001	112,103	0	0	0	440,465
AWT	0	0	0	0	117,179	102,062	0	0	0	219,241
Var 5%	0	0	0	99,566	0	0	0	94,513	0	194,079
Timecard	8,468	0	0	0	0	0	0	0	0	8,468
Region 9	0	35,438	0	0	0	0	0	0	0	35,438
H2O	0	0	0	0	0	40,353	0	0	0	40,353
Total Direct Labor	1,331,150	35,562	2,447	99,609	804,427	1,555,513	0	94,513	76,494	3,999,716

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2016-17- Percentages**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	49.0%	0.0%	44.8%	0.0%	65.2%	40.1%		0.0%		48.8%
Solids	41.0%	0.0%	44.8%	0.0%	0.0%	49.1%		0.0%		35.6%
Common Liquids	10.0%	0.0%	10.5%	0.0%	20.7%	5.6%		0.0%		10.5%
AWT	0.0%	0.0%	0.0%	0.0%	14.1%	5.2%		0.0%		5.2%
Var 5%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%		100.0%		0.0%
Region 9	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%		0.0%		0.0%
H2O	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%		0.0%
Total Department 01	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Wastewater										
No Wastewater	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	100.0%	9.4%
Liquids	55.4%	0.0%		0.0%	57.5%	41.8%		0.0%	0.0%	31.1%
Solids	13.7%	0.0%		0.0%	0.0%	10.9%		0.0%	0.0%	5.7%
Common Liquids	25.2%	0.3%		0.0%	25.3%	16.0%		0.0%	0.0%	13.1%
AWT	0.0%	0.0%		0.0%	17.2%	14.3%		0.0%	0.0%	6.8%
Var 5%	0.0%	0.0%		100.0%	0.0%	0.0%		100.0%	0.0%	23.7%
Region 9	0.0%	99.7%		0.0%	0.0%	0.0%		0.0%	0.0%	4.3%
Timecard	5.6%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	1.0%
H2O	0.0%	0.0%		0.0%	0.0%	17.0%		0.0%	0.0%	4.9%
Total Department 02	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Wastewater										
No Wastewater	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	100.0%	1.9%
Liquids	49.7%	0.0%	44.8%	0.0%	64.1%	40.3%		0.0%	0.0%	45.1%
Solids	37.9%	0.0%	44.8%	0.0%	0.0%	43.3%		0.0%	0.0%	29.5%
Common Liquids	11.7%	0.3%	10.5%	0.0%	21.4%	7.2%		0.0%	0.0%	11.0%
AWT	0.0%	0.0%	0.0%	0.0%	14.6%	6.6%		0.0%	0.0%	5.5%
Var 5%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%		100.0%	0.0%	4.9%
Timecard	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.2%
Region 9	0.0%	99.7%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.9%
H2O	0.0%	0.0%	0.0%	0.0%	0.0%	2.6%		0.0%	0.0%	1.0%
Total Direct Labor	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2016-17 June 30th - Overtime Dollars**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
No Wastewater	0	0	0	0	0	0	0	0	0	569
Liquids	25,677	0	0	0	16,300	33,948	0	0	0	75,924
Solids	18,171	0	0	0	0	32,148	0	0	0	50,319
Common	2,543	0	0	0	2,292	3,302	0	0	0	8,137
AWT	0	0	0	0	4,267	4,290	0	0	0	8,558
Total Department 01	46,391	0	0	0	22,860	73,688	0	0	0	143,508
Wastewater										
Liquids	595	0	0	0	514	679	0	0	0	1,788
Solids	0	0	0	0	0	81	0	0	0	81
Common Liquids	0	0	0	0	0	380	0	0	0	380
AWT	0	0	0	0	272	488	0	0	0	761
Var 5%	0	0	0	57	0	0	0	557	0	614
Region 9	0	247	0	0	0	0	0	0	0	247
H20	0	0	0	0	0	381	0	0	0	381
Total Department 02	595	247	0	57	786	2,009	0	557	0	4,252
Wastewater										
No Wastewater	0	0	0	0	0	569	0	0	0	569
Liquids	26,271	0	0	0	16,814	34,365	0	0	0	77,450
Solids	18,171	0	0	0	0	31,981	0	0	0	50,152
Common Liquids	2,543	0	0	0	2,292	3,656	0	0	0	8,492
AWT	0	0	0	0	4,540	4,746	0	0	0	9,285
Var 5%	0	0	0	57	0	0	0	557	0	614
Region 9	0	247	0	0	0	0	0	0	0	247
H20	0	0	0	0	0	381	0	0	0	381
Total Direct Labor	46,986	247	0	57	23,646	75,698	0	557	0	147,190

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2016-17 June 30th - Overtime Percentages**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
No Wastewater					0.0%	0.0%				0.4%
Liquids	55.3%				71.3%	46.1%				52.9%
Solids	39.2%				0.0%	43.6%				35.1%
Common	5.5%				10.0%	4.5%				5.7%
AWT	0.0%				18.7%	5.8%				6.0%
Total Department 01	100.0%				100.0%	100.0%				100.0%
Wastewater										
Liquids	100.0%		0.0%	0.0%	65.4%	33.8%		0.0%		42.1%
Solids	0.0%		0.0%	0.0%	0.0%	4.0%		0.0%		1.9%
Common Liquids	0.0%		0.0%	0.0%	0.0%	18.9%		0.0%		8.9%
AWT	0.0%		0.0%	0.0%	34.6%	24.3%		0.0%		17.9%
Var 5%	0.0%		0.0%	100.0%	0.0%	0.0%		100.0%		14.4%
Region 9	0.0%		100.0%	0.0%	0.0%	0.0%		0.0%		5.8%
H2O	0.0%		0.0%	0.0%	0.0%	19.0%		0.0%		9.0%
Total Department 02	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Wastewater										
No Wastewater	0.0%	0.0%		0.0%	0.0%	0.8%		0.0%		0.4%
Liquids	55.9%	0.0%		0.0%	71.1%	45.4%		0.0%		52.6%
Solids	38.7%	0.0%		0.0%	0.0%	42.2%		0.0%		34.1%
Common Liquids	5.4%	0.0%		0.0%	9.7%	4.8%		0.0%		5.8%
AWT	0.0%	0.0%		0.0%	19.2%	6.3%		0.0%		6.3%
Var 5%	0.0%	0.0%		100.0%	0.0%	0.0%		100.0%		0.4%
Region 9	0.0%	100.0%		0.0%	0.0%	0.0%		0.0%		0.2%
H2O	0.0%	0.0%		0.0%	0.0%	0.5%		0.0%		0.3%
Total Direct Labor	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%

**South Orange County Wastewater Authority
FY 2016-17 Fringe Benefits Pool**

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget
457 Plan - Employer Contribution	13,821	83,925	85,000
Accrued Administrative Leave	34,879	30,478	21,622
Accrued Holiday	221,783	220,371	247,435
Accrued Personal Leave	74,238	76,638	84,288
Accrued Sick Pay	242,262	262,987	278,890
Accrued Vacation	372,526	416,343	409,536
Bereavement Pay	1,345	8,088	1,398
Disability Insurance - Private	51,728	56,122	59,307
Group Life Insurance > \$50,000 (taxable)	7,233	0	0
Group Medical Insurance	941,108	1,017,679	967,541
Medicare Tax - Employer	94,167	94,550	84,963
Pension Benefit in Excess of Cap	2,824	2,199	2,937
Retiree Health PARS Investment	500,000	504,000	250,000
Retiree Health Benefits	281,389	384,936	308,402
Retirement - PERS Normal Costs	517,823	500,175	609,905
Retirement - PERS Unfunded Liability	429,804	497,705	595,685
Unemployment Ins./Reimbursement	1,378	1,234	1,433
Workers Compensation Ins.	76,883	212,990	223,717
Other Misc.			
Total Fringe Benefits Pool	3,865,192	4,370,418	4,232,059

Pay for Time Worked Labor Base	
O&M	3,184,417
Environmental	815,299
Engineering	305,422 (a)
Admin	695,744
IT	44,447
Total Pay for Time Worked Labor Base	4,976,917
Fringe Rate	78%
	86.6%

(a) Engineering Labor	
Salaries	146,150
CIP	159,272
	305,422

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
J.B. LATHAM TREATMENT PLANT MONTHLY FLOW & SOLIDS SUMMARY (1)
 July 1, 2016 to June 30, 2017

PC 2

FLOW SUMMARY (MGD)

Member Agency	2016/17 Budgeted Flow	2016/17 Budgeted Percent	Total Avg. Flow To Date	Total Percent To Date
CSJC	3.190	38.02%	2.121	31.96%
MNWD	1.400	16.69%	1.400	21.10%
SCWD	2.000	23.84%	1.701	25.63%
SMWD	<u>1.800</u>	<u>21.45%</u>	<u>1.414</u>	<u>21.31%</u>
	<u>8.390</u>	<u>100.00%</u>	<u>6.636</u>	<u>100.00%</u>

SOLIDS LOADING SUMMARY (Pounds)

Member Agency	2016/17 Budgeted Loadings	2016/17 Budgeted Percent	Total Avg. Loadings To Date	Total Percent To Date
CSJC	8,620	33.38%	5,767	24.54%
MNWD	5,207	20.16%	4,396	18.70%
SCWD	5,304	20.54%	5,391	22.94%
SMWD	<u>6,695</u>	<u>25.92%</u>	<u>7,949</u>	<u>33.82%</u>
	<u>25.826</u>	<u>100.00%</u>	<u>23.503</u>	<u>100.00%</u>

PC 5 FY 2016/17 Actual Flows

Member Agency	Outfall Flows MGD	Outfall Flows Percent
CSC	2.531	21.57
CSJC	2.348	20.01
MNWD	2.013	17.16
SCWD	1.74	14.83
SMWD	3.101	26.43

Totals	11.733	100.00
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2 - The actual flow percentages were revised based on comments from the 12/11/17 Finance Committee.

PC 12 Recycled Water		
FY 2016-17		
Member Agency	Region 9 Recycled Use FY 2016/17 acft	% RW Use FY 2016/17 %
CSJC	529	3.40
ETWD	0	0
IRWD	815	5.23
MNWD	5888	37.80
SCWD	918	5.89
SMWD	6839	43.90
TCWD	588.5	3.78
Total	15577.5	100

PC 15 FY 2016/17 Actual Flows

Member Agency	Plant Flows MGD	Plant Flow Percent
CLB	1.770	59.00
EBS	0.05	1.67
SCWD	1.18	39.33
MNWD	0.000	0.0
Total	3.000	100.00

PC 17 Liquids

FY 2016-17

Member Agency	Plant Influent MGD	Centrate Flow MGD	Total Liquid Flow MGD	Liquid Flow %
CLB	0	0.01475	0.0122	0.1567
EBS	0	0.0005	0.0004	0.0051
SCWD	0	0.00979	0.0081	0.1040
ETWD	0	0.01705	0.0141	0.1811
MNWD	7.75	0.09448	7.75	99.5530
	7.75	0.13657	7.7848	100.0000

Solids			
		2016/17 #/Day	2016/17 %
2015/16			
4835	CLB	5133	12.48
5677	ETWD	5755	13.99
143	EBS	158	0.39
26343	MNWD	26532	64.52
3162	SCWD	3546	8.62
	Total	41124	100.00

PC 24 FY 16/17 Actual Flows

Member Agency	Outfall Flow MGD	Variable Cost Percent
CLB	1.89	17.72
EBS	0.05	0.50
ETWD	2.46	23.08
IRWD	2.48	23.22
MNWD	3.08	28.92
SCWD	0.70	6.56

Total	10.67	100.00
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South Orange County Wastewater Authority				
Large Capital Close Outs Detail				
Diesel Storage Tank (2016) - Project 3206-000 (Common)				
Date	Transaction	Journal	Vendor Name	Amount
12/29/15	76-422	Accounts Payable	Project Partners, In-7165	354
3/15/16	204-68	Adjustments Journa	Lee & RO - 1133-03/01 S/B 3206-000	6,966
3/15/16	204-70	Adjustments Journa	Lee & RO - 1133-03/02 correct project#	5,159
3/16/16	213-236	Accounts Payable	Project Partners, In-7295-PO 8567 3206	4,498
3/28/16	237-350	Accounts Payable	DHK Engineers, Inc.-4216-	13,510
4/1/16	272-06	General Journal	Lee & Ro, Inc.-1133-03/03	2,063
4/12/16	243-107	Accounts Payable	Orange County Fire A-04/12/16-3206-00	980
6/20/16	324-035	Accounts Payable	Project Partners, In-7322-A-	1,534
9/30/16	606-0817	Accounts Payable	Gateway Pacific Cont-20-	51,921
10/18/16	606-0094	Accounts Payable	Project Partners, In-7396-	1,770
10/18/16	606-0106	Accounts Payable	Project Partners, In-7356-	1,416
10/18/16	606-0150	Accounts Payable	Project Partners, In-7500-	236
11/30/16	673-1993	Accounts Payable	DHK Engineers, Inc.-4266-	2,680
1/31/17	724-289	Accounts Payable	Gateway Pacific Cont-24-	84,412
			Total	177,499
			Cash Collected	227,430
			USE AUDIT Refund/(Amount Due)	49,931
			2R	
			Member Allocations	
		Member Agency	Ownership %	Amount Allocated
		CSJC	30.38%	15,171
		MNWD	22.35%	11,159
		SCWD	24.42%	12,195
		SMWD	22.84%	11,406
			Total Commons	49,931

South Orange County Wastewater Authority
Capital Assets Placed in Service and /or Project Completed FY 2016-17
USE AUDIT FY 2016-17

Capital Project Description	Invoiced Inception to date	Spent Inception to date	Difference	Assets Placed in Service	Project Status	Due To/(From) Member Agency
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PC2 J B Latham

Liquids

3201-000	Aeration/Cogeneration Design/Construction (2009)	7,477,611	7,189,179	288,432		Open	(1)
644	Blower No.5			454,484			
645	Blower No.6			454,484			
646	Blower No.7			454,484			
647	Blower Bldg No.1 Piping and Valves			207,015			
648	Blower Bldg No.1 Electrical			415,270			
649	Aeration Basin 2 Diffusers			198,603			
650	Aeration Basin No.2 Control Valves			79,202			
651	Aeration Basin No.2 Air Flow Meters			70,790			
652	Aeration Basin No.2 Effluent Gates			74,879			
653	Aeration Basin No.3 Diffusers			198,603			
654	Aeration Basin No.3 Control Valves			79,202			
655	Aeration Basin No.3 Air Flow Meters			70,790			
656	Aeration Basin No.3 Effluent Gates			74,879			
657	Aeration Basin No.4 Diffusers			198,603			
658	Aeration Basin No.4 Control Valves			79,202			
659	Aeration Basin No.4 Air Flow Meters			70,790			
660	Aeration Basin No.4 Effluent Gates			74,879			
661	Aeration Basin No.5 Diffusers			198,603			
662	Aeration Basin No.5 Control Valves			79,202			
663	Aeration Basin No.5 Air Flow Meters			70,790			
664	Aeration Basin No.5 Effluent Gates			74,879			
665	Aeration Basin No.6 Diffusers			198,603			
666	Aeration Basin No.6 Control Valves			79,202			
667	Aeration Basin No.6 Air Flow Meters			70,790			
668	Aeration Basin No.6 Effluent Gates			74,879			
669	Aeration Basin No.7 Diffusers			198,603			
670	Aeration Basin No.7 Control Valves			79,202			
671	Aeration Basin No.7 Air Flow Meters			70,790			
672	Aeration Basin No.7 Effluent Gates			74,879			
673	Aeration Basin Electrical Impr			190,270			
674	Aeration PLC			76,545			
732	Secondary Sedimentation Basin No.1 Isolation Gates			27,950			
733	Secondary Sedimentation Basin No.1 Scum Skimmer			28,985			
734	Secondary Sedimentation Basin No.1 Drain Valves			14,876			
735	Secondary Sedimentation Basin No.1 Launder/Weirs			32,616			
736	Secondary Sedimentation Basin No.8 Collector Drive			31,801			
738	Secondary Sedimentation Basin No.8 Isolation Gates			27,950			
741	Secondary Sedimentation Basin No.8 Scum Skimmer			28,985			
742	Secondary Sedimentation Basin No.8 Drain Valves			14,876			
743	Plant No.1 Secondary Sedimentation Basin Electrical Improvem			82,205			

South Orange County Wastewater Authority
Capital Assets Placed in Service and /or Project Completed FY 2016-17
USE AUDIT FY 2016-17

	Capital Project Description	Invoiced Inception to date	Spent Inception to date	Difference	Assets Placed in Service	Project Status	Due To/(From) Member Agency
744	Secondary Sedimentation Basin No.9 Launder/Weirs				32,616		
745	Secondary Sedimentation Basin No.9 Drain Valves				14,876		
746	Secondary Sedimentation Basin No.9 Scum Skimmer				28,985		
747	Secondary Sedimentation Basin No.9 Isolation Gates				27,950		
748	Secondary Sedimentation Basin No.9 Collector Drive				31,801		
749	Secondary Sedimentation Basin No.8 Launder/Weirs				32,616		
756	Secondary Sedimentation Basin No.2 Collector Drive				31,801		
757	Secondary Sedimentation Basin No.2 Isolation Gates				27,950		
758	Secondary Sedimentation Basin No.2 Scum Skimmer				28,985		
759	Secondary Sedimentation Basin No.2 Drain Valves				14,876		
760	Secondary Sedimentation Basin No.2 Launder/Weirs				32,616		
761	Secondary Sedimentation Basin No.3 Collector Drive				31,801		
762	Secondary Sedimentation Basin No.3 Isolation Gates				27,950		
763	Secondary Sedimentation Basin No.3 Scum Skimmer				28,985		
764	Secondary Sedimentation Basin No.3 Drain Valves				14,876		
765	Secondary Sedimentation Basin No.3 Launder/Weirs				32,616		
766	Secondary Sedimentation Basin No.4 Collector Drive				31,801		
767	Secondary Sedimentation Basin No.4 Isolation Gates				27,950		
768	Secondary Sedimentation Basin No.4 Scum Skimmer				28,985		
769	Secondary Sedimentation Basin No.4 Drain Valves				14,876		
770	Secondary Sedimentation Basin No.4 Launder/Weirs				32,616		
771	Secondary Sedimentation Basin No.5 Collector Drive				31,801		
772	Secondary Sedimentation Basin No.5 Isolation Gates				27,950		
773	Secondary Sedimentation Basin No.5 Scum Skimmer				28,985		
774	Secondary Sedimentation Basin No.5 Drain Valves				14,876		
775	Secondary Sedimentation Basin No.5 Launder/Weirs				32,616		
776	Secondary Sedimentation Basin No.6 Collector Drive				31,801		
777	Secondary Sedimentation Basin No.6 Isolation Gates				27,950		
778	Secondary Sedimentation Basin No.6 Scum Skimmer				28,985		
779	Secondary Sedimentation Basin No.6 Drain Valves				14,876		
780	Secondary Sedimentation Basin No.6 Launder/Weirs				32,616		
781	Secondary Sedimentation Basin No.7 Collector Drive				31,801		
782	Secondary Sedimentation Basin No.7 Isolation Gates				27,950		
783	Secondary Sedimentation Basin No.7 Scum Skimmer				28,985		
784	Secondary Sedimentation Basin No.7 Drain Valves				14,876		
785	Secondary Sedimentation Basin No.7 Launder/Weirs				32,616		
731	Secondary Sedimentation Basin No.1 Collector Drive				31,801		
	Total Project 3201-000	7,477,611	7,189,179	288,432	6,101,653		
3203-000	Effluent Standby Generator ATS Replace (2016)	176,216	18,561	157,655		Open	(1)
751	Effluent Pump Station Auto Transfer Switch				18,561		
	Total Project 3203-000	176,216	18,561	157,655	18,561		

**South Orange County Wastewater Authority
Capital Assets Placed in Service and /or Project Completed FY 2016-17
USE AUDIT FY 2016-17**

Capital Project Description		Invoiced Inception to date	Spent Inception to date	Difference	Assets Placed in Service	Project Status	Due To/(From) Member Agency
3204-000	Facility Improvements Structural Repairs (2015)	691,175	767,175	(76,000)			(1)
750	Effluent Pump Station Structural Improvements				58,778		
786	Plant No.1 Secondary Sedimentation Basin Structural Improvem				324,645		
787	Aeration Basin Structural Improvements				383,752		
	Total Project 3204-000	691,175	767,175	(76,000)	767,175		(1)
	Total Liquids	8,345,002	7,974,915	370,087	6,887,389		
Common 3206-000	Diesel Storage Tank (2016)	227,430	177,499	49,931		Closed	49,931
752 42614					177,499		
	Total Project 3206-000	227,430	177,499	49,931			
	Total Common	227,430	177,499	49,931	177,499		49,931
	Total PC2 J B Latham	8,572,432	8,152,413	420,019	7,064,888		49,931
Grand Total		8,572,432	8,152,413	420,019	7,064,888	-	49,931

(1) Partially completed project with multiple assets placed in service over the Life of the Project.