



South Orange County Wastewater Authority  
USE AUDIT Book  
FY 2017-18 Budget vs Actual  
December 6, 2018



**South Orange County Wastewater Authority  
USE AUDIT Book  
FY 2017-18 Budget vs. Actual**

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

## MANAGEMENT'S DISCUSSION AND ANALYSIS of FY 2017-18 USE AUDIT

	Actual Spending and Actual Usage					
	O&M			Small Capital	Large Capital	Total
	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
<b>SOCWA by Member Agency</b>						
City of Laguna Beach	2,161,172	1,991,775	169,397	47,818	(6,118)	211,097
City of San Clemente	150,828	156,322	(5,494)	1,996		(3,498)
City of San Juan Capistrano	1,841,228	2,158,791	(317,563)	22,288	61,304	(233,970)
El Toro Water District	910,428	804,371	106,057	(5,126)	(8,902)	92,030
Emerald Bay Service District	123,057	125,522	(2,465)	3,927	(322)	1,140
Irvine Ranch Water District	217,244	167,911	49,333			49,333
Moulton Niguel Water District	8,929,536	8,501,212	428,324	84,276	(349,493)	163,107
Santa Margarita Water District	2,410,816	1,897,222	513,594	22,655	34,484	570,733
South Coast Water District	3,607,640	3,394,390	213,250	64,409	52,580	330,238
Trabuco Canyon Water District	64,200	56,154	8,046			8,046
<b>Total Member Agency</b>	<b>20,416,149</b>	<b>19,253,672</b>	<b>1,162,477</b>	<b>242,244</b>	<b>(216,467)</b>	<b>1,188,254</b>

The above O&M Actual, \$19, 253,672, consolidated with PC 23, North Coast Interceptor (NCI) is the Authority's Operating Revenue for the fiscal year.

<b>South Orange County Wastewater Authority</b>			
<b>Statement of Revenues, Expenses and Changes in Net Position</b>			
<b>For the year ended June 30, 2018</b>			
	SOCWA Actual 6/30/2018	PC23 Actual 6/30/2018	Consolidated Actual 6/30/2018
<b>OPERATING REVENUES</b>			
O & M Member Agency Assessments			
City of Laguna Beach	1,991,775	1,785,940	3,777,716
City of San Clemente	156,322		156,322
City of San Juan Capistrano	2,158,791		2,158,791
Emerald Bay Service District	125,522		125,522
El Toro Water District	804,371		804,371
Irvine Ranch Water District	167,911		167,911
Moulton Niguel Water District	8,501,212		8,501,212
South Coast Water District	3,394,390		3,394,390
Santa Margarita Water District	1,897,222		1,897,222
Trabuco Canyon Water District	56,154		56,154
<b>Total O &amp; M Member Agency Assessments</b>	<b>19,253,672</b>	<b>1,785,940</b>	<b>21,039,612</b>

The USE AUDIT results are comprised of:

- O&M Spending and/or Usage Variance is \$1.2 million or 5.7% under budget
- Small Capital Spending Variance is \$242 thousand or 12.4% under budget
- Completed Large Capital Projects spending is \$216 thousand more than cash collected due to increased spending on the following PC 17, Regional, Projects:
  - a. Influent Junction Structure Gate Replacement, \$211 thousand
  - b. Access Bridge Upgrades, \$148 thousand
  - c. Influent Manholes and Sewer Rehabilitation, \$145 thousand
  - d. Security Fencing, \$47 thousand
- PC2, JB Latham, Aeration/Cogeneration Design and Construction project spending was \$199 thousand less than cash collected
- Net Refund Due (O&M, Small Capital and Completed Large Capital Projects) is \$1.2 million.

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

**O&M Variance Analysis by Member Agency, Usage and Spending:**

Member Agency	O&M Variance Analysis		
	Usage Variance	Spending Variance	Total Variance
City of Laguna Beach	(157,616)	327,013	169,397
City of San Clemente	(9,393)	3,899	(5,494)
City of San Juan Capistrano	(246,948)	(70,615)	(317,563)
El Toro Water District	(1,548)	107,605	106,057
Emerald Bay Service District	(8,437)	5,972	(2,465)
Irvine Ranch Water District	(13,549)	62,882	49,333
Moulton Niguel Water District	(49,518)	477,842	428,324
Santa Margarita Water District	554,302	(40,708)	513,594
South Coast Water District	(69,126)	282,376	213,250
Trabuco Canyon Water District	1,833	6,213	8,046
<b>Total Member Agency</b>	<b>0</b>	<b>1,162,477</b>	<b>1,162,477</b>

- City of Laguna Beach Usage Variance is \$158 thousand over budget and spending is \$327 thousand under budget, net variance is \$169 thousand under budget.
- City of San Clemente Usage Variance is \$9.4 thousand over budget and spending is \$3.9 thousand under budget, net variance is \$5.5 thousand over budget.
- City of San Juan Capistrano Usage Variance is \$247 thousand over budget and spending is \$71 thousand over budget, net variance is \$318 thousand over budget.

- El Toro Water District Usage Variance is \$1.5 thousand over budget and spending is \$108 thousand under budget, net variance is \$106 thousand under budget.
- Emerald Bay Service District Usage Variance is \$8.4 thousand over budget and spending is \$6 thousand under budget, net variance is \$2.5 thousand over budget.
- Irvine Ranch Water District Usage Variance is \$13.5 thousand over budget and spending is \$63 thousand under budget, net variance is \$49 thousand under budget.
- Moulton Niguel Water District Usage Variance is \$50 thousand over budget and spending is \$478 thousand under budget, net variance is \$428 thousand under budget.
- Santa Margarita Water District Usage Variance is \$554 thousand under budget and spending is \$41 thousand over budget, net variance is \$514 thousand under budget.
- South Coast Water District Usage Variance is \$69 thousand over budget and spending is \$282 thousand under budget, net variance is \$213 thousand under budget.
- Trabuco Canyon Water District Usage Variance is \$1.8 thousand under budget and spending is \$6.2 thousand under budget, net variance is \$8 thousand under budget.

**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.

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

<b>Usage Variance by Member Agency</b>	<b>(Used More)/ Used Less \$</b>
City of Laguna Beach	(157,616)
City of San Clemente	(9,393)
City of San Juan Capistrano	(246,948)
El Toro Water District	(1,548)
Emerald Bay Service District	(8,437)
Irvine Ranch Water District	(13,549)
Moulton Niguel Water District	(49,518)
Santa Margarita Water District	554,302
South Coast Water District	(69,126)
Trabuco Canyon Water District	1,833
<b>Total Member Agency</b>	<b>0</b>

**PC 2**

The Project Committee was \$93 thousand under budget. Additional Budget was approved by the Board for the following:

Overtime	60,000
Electricity	130,000
Ferric Chloride	25,000
Maintenance (Co Gen)	40,000
<b>Total</b>	<b>255,000</b>

**Budget vs. Actual Spending:**

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Budget by Wastewater Code</b>															
City of San Juan Capistrano	546,484	827,643	(281,159)	603,364	591,352	12,012	179,904	171,434	8,470	175,420	167,100	8,320	1,505,172	1,757,530	(252,358)
Moulton Niguel Water District	387,324	534,957	(147,633)	386,016	521,044	(135,028)	134,948	128,581	6,367	126,412	120,420	5,992	1,034,700	1,305,001	(270,301)
Santa Margarita Water District	578,280	274,599	303,681	993,168	914,324	78,844	101,140	96,501	4,639	165,920	158,076	7,844	1,838,508	1,443,499	395,009
South Coast Water District	475,148	626,099	(150,951)	550,420	447,344	103,076	168,672	160,689	7,983	116,936	111,408	5,528	1,311,176	1,345,541	(34,365)
<b>Total</b>	<b>1,987,236</b>	<b>2,263,298</b>	<b>(276,062)</b>	<b>2,532,968</b>	<b>2,474,064</b>	<b>58,904</b>	<b>584,664</b>	<b>557,205</b>	<b>27,459</b>	<b>584,688</b>	<b>557,004</b>	<b>27,684</b>	<b>5,689,556</b>	<b>5,851,571</b>	<b>(162,015)</b>
			-13.9%			2.3%			4.7%			4.7%			-2.8%
Additional Budget															255,000
Net Budget Variance															<b>92,985</b>

**Budget vs. Actual Usage:**

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Wastewater Code Allocation %'s</b>															
City of San Juan Capistrano	27.5%	36.6%	-9.1%	23.8%	23.9%	-0.1%	30.8%	30.8%	0.0%	30.0%	30.0%	0.0%	26.5%	30.0%	-3.6%
Moulton Niguel Water District	19.5%	23.6%	-4.1%	15.2%	21.1%	-5.8%	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%	18.2%	22.3%	-4.1%
Santa Margarita Water District	29.1%	12.1%	17.0%	39.2%	37.0%	2.3%	17.3%	17.3%	0.0%	28.4%	28.4%	0.0%	32.3%	24.7%	7.6%
South Coast Water District	23.9%	27.7%	-3.8%	21.7%	18.1%	3.6%	28.8%	28.8%	0.0%	20.0%	20.0%	0.0%	23.0%	23.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

**PC 2 cont'd.**

**Liquids Variance:**

- Liquids spending variance was \$276 thousand or 13.9% over original budget due to increased activity
- City of San Juan Capistrano usage was 9.1% over budget resulting in \$281 thousand additional assessments
- South Coast Water District Usage was 3.8% over budget resulting in \$151 thousand additional assessments
- Moulton Niguel Water District usage was 4.1% over budget resulting in \$148 thousand additional assessments
- Santa Margarita Water District usage was 17% under budget resulting in a refund of \$304 thousand.

**Solids Variance:**

- Solids spending variance was \$59 thousand or 2.3% under budget due to less activity
- Moulton Niguel Water District usage was 5.8% over budget resulting in \$135 thousand additional assessments
- South Coast Water District usage was 3.6% under budget resulting in a refund of \$103 thousand
- Santa Margarita Water District usage was 2.3% under budget resulting in a refund of \$79 thousand
- City of San Juan Capistrano usage was at budget and spending was under budget, resulting in a refund of \$12 thousand.

**Common Spending Variance is \$55 thousand or 4.7% under budget and all participating Member Agencies will receive a refund.**

**PC 15**

**Budget vs. Actual Spending:**

The Project Committee was \$654 thousand or 22% below budget.

	Liquids			Common Liquids			AWT			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Budget by Wastewater Code</b>												
City of Laguna Beach	952,112	810,686	141,426	356,684	246,187	110,496.93	-	-	-	1,308,796	1,056,873	251,923
Emerald Bay Service District	27,604	25,039	2,565	28,128	19,420	8,708.00	-	-	-	55,732	44,459	11,273
Moulton Niguel Water District	-	-	-	275,196	190,024	85,171.68	-	-	-	275,196	190,024	85,172
South Coast Water District	703,068	568,834	134,234	280,856	193,836	87,020.00	376,740	292,716	82,568	1,360,664	1,055,386	305,278
<b>Total</b>	<b>1,682,784</b>	<b>1,404,558</b>	<b>278,226</b>	<b>940,864</b>	<b>649,467</b>	<b>291,397</b>	<b>376,740</b>	<b>292,716</b>	<b>82,568</b>	<b>3,000,388</b>	<b>2,346,742</b>	<b>653,646</b>
			16.5%			31.0%			21.9%			21.8%

**Budget vs. Actual Usage:**

	Liquids			Common Liquids			AWT			Total		
	FY 17-18 Budget	FY 17-18 Actual	% Variance	FY 17-18 Budget	FY 17-18 Actual	% Variance	FY 17-18 Budget	FY 17-18 Actual	% Variance	FY 17-18 Budget	FY 17-18 Actual	% Variance
<b>Member Agency Wastewater Code Allocation %'s</b>												
City of Laguna Beach	56.6%	57.7%	-1.1%	37.9%	37.9%	0.0%				43.6%	45.0%	-1.4%
Emerald Bay Service District	1.6%	1.8%	-0.1%	3.0%	3.0%	0.0%				1.9%	1.9%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.2%	29.3%	0.0%				9.2%	8.1%	1.1%
South Coast Water District	41.8%	40.5%	1.3%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	45.3%	45.0%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>



**PC 15 cont'd.**

**Liquids Variance:**

- Liquids spending variance is \$278 thousand or 16.5% under budget.
- City of Laguna Beach usage is 1.1% over budget, however spending is under budget resulting in a refund of \$141 thousand
- South Coast Water District usage is 1.3% under budget resulting in a refund of \$134 thousand
- Emerald Bay Service District usage is at budget and spending is under budget resulting in a refund of \$2.6 thousand.

**Common Variance is \$291 thousand or 31% under budget and all participating Member Agencies will receive a refund.**

**AWT is \$83 thousand or 22% under budget and South Coast Water District will receive the refund.**

**PC 17**

**Budget vs. Actual Spending is \$643 thousand or 8% under budget:**

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Budget by Wastewater Code</b>																		
City of Laguna Beach	3,528	18,078	(14,550)	445,276	503,376	(58,100)	-	-	-	-	-	-	72,556	58,244	14,312	521,360	579,698	(58,338)
El Toro Water District	4,200	6,053	(1,853)	518,088	467,180	50,908	-	-	-	-	-	-	131,976	105,952	26,024	654,264	579,185	75,079
Emerald Bay Service District	108	547	(439)	12,948	15,536	(2,588)	-	-	-	-	-	-	3,808	3,060	748	16,864	19,143	(2,279)
Moulton Niguel Water District	2,200,280	2,233,718	(33,438)	2,225,644	1,820,196	405,448	843,284	760,188	83,096	648,832	521,372	127,460	380,336	305,396	74,940	6,298,376	5,640,871	657,505
South Coast Water District	2,212	12,668	(10,456)	298,596	328,640	(30,044)	-	-	-	-	-	-	57,944	46,504	11,440	358,752	387,812	(29,060)
<b>Total</b>	<b>2,210,328</b>	<b>2,271,064</b>	<b>(60,736)</b>	<b>3,500,552</b>	<b>3,134,928</b>	<b>365,624</b>	<b>843,284</b>	<b>760,188</b>	<b>83,096</b>	<b>648,832</b>	<b>521,372</b>	<b>127,460</b>	<b>646,620</b>	<b>519,156</b>	<b>127,464</b>	<b>7,849,616</b>	<b>7,206,709</b>	<b>642,907</b>
			-2.7%			10.4%			9.9%			19.6%			19.7%			8.2%

**Budget vs. Actual Usage:**

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Wastewater Code Allocation %'s</b>																		
City of Laguna Beach	0.2%	0.8%	-0.6%	12.7%	16.1%	-3.3%							11.2%	11.2%	0.0%	6.6%	8.0%	-1.4%
El Toro Water District	0.2%	0.3%	-0.1%	14.8%	14.9%	-0.1%							20.4%	20.4%	0.0%	8.3%	8.0%	0.3%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.4%	0.5%	-0.1%							0.6%	0.6%	0.0%	0.2%	0.3%	-0.1%
Moulton Niguel Water District	99.5%	98.4%	1.2%	63.6%	58.1%	5.5%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	80.2%	78.3%	2.0%
South Coast Water District	0.1%	0.6%	-0.5%	8.5%	10.5%	-2.0%							9.0%	9.0%	0.0%	4.6%	5.4%	-0.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

**PC 17 cont'd.**

**Liquids Variance:**

- Liquids spending is \$61 thousand or 2.7 % over budget due to increased activity
- Moulton Niguel Water District usage was 1.2 % under budget but increased spending resulted in additional assessments of \$33 thousand
- City of Laguna Beach usage is at budget, but increased spending resulted in additional assessments of \$15 thousand
- South Coast Water District usage is at budget, but increased spending resulted in additional assessments of \$10 thousand
- Emerald Bay Service District usage is at budget and spending is over budget resulting in additional assessments of \$439 dollars.

**Solids Variance:**

- Solids spending is \$366 thousand or 10.4% under budget
- Moulton Water District usage is 5.5% under budget resulting in a spending and usage refund of \$405 thousand
- City of Laguna Beach usage is 3.3% over budget resulting in additional assessments of \$58 thousand
- South Coast Water District usage is 2% over budget resulting in additional assessments of \$30 thousand
- El Toro Water District usage is at budget and spending is under budget resulting in a refund of \$51 thousand
- Emerald Bay Service District usage is at budget and spending is over budget resulting in additional assessments of \$2.6 thousand.

**AWT Variance:**

- AWT spending is \$83 thousand or 9.9% under budget and Moulton Niguel Water District will receive the refund.

**Common spending variance is \$255 thousand or 20% under budget and all participating Member Agencies will receive a refund.**

**South Orange County Wastewater Authority  
FY 2017-18 USE AUDIT Summary**

<b>Actual Spending and Actual Usage</b>						
<b>O&amp;M</b>			<b>Small Capital</b>	<b>Large Capital</b>	<b>Total</b>	
<b>FY 2017-18 Budget</b>	<b>FY 2017-18 Actual</b>	<b>(Over)/Under Budget</b>	<b>(Over)/Under Budget</b>	<b>(Over)/Under Budget</b>	<b>USE Audit Results</b>	
<b>SOCWA by Member Agency</b>						
City of Laguna Beach	2,161,172	1,991,775	169,397	47,818	(6,118)	211,097
City of San Clemente	150,828	156,322	(5,494)	1,996		(3,498)
City of San Juan Capistrano	1,841,228	2,158,791	(317,563)	22,288	61,304	(233,970)
El Toro Water District	910,428	804,371	106,057	(5,126)	(8,902)	92,030
Emerald Bay Service District	123,057	125,522	(2,465)	3,927	(322)	1,140
Irvine Ranch Water District	217,244	167,911	49,333			49,333
Moulton Niguel Water District	8,929,536	8,501,212	428,324	84,276	(349,493)	163,107
Santa Margarita Water District	2,410,816	1,897,222	513,594	22,655	34,484	570,733
South Coast Water District	3,607,640	3,394,390	213,250	64,409	52,580	330,238
Trabuco Canyon Water District	64,200	56,154	8,046			8,046
<b>Total Member Agency</b>	<b>20,416,149</b>	<b>19,253,672</b>	<b>1,162,477</b>	<b>242,244</b>	<b>(216,467)</b>	<b>1,188,254</b>

94.3%      5.7%

<b>Actual Spending and Budget Usage</b>						
<b>O&amp;M</b>			<b>Small Capital</b>	<b>Large Capital</b>	<b>Total</b>	
<b>FY 2017-18 Budget</b>	<b>FY 2017-18 Actual</b>	<b>(Over)/Under Budget</b>	<b>(Over)/Under Budget</b>	<b>(Over)/Under Budget</b>	<b>USE Audit Results</b>	
<b>SOCWA by Member Agency</b>						
City of Laguna Beach	2,161,172	1,834,159	327,013	47,818	(6,118)	368,713
City of San Clemente	150,828	146,929	3,899	1,996		5,895
City of San Juan Capistrano	1,841,228	1,911,843	(70,615)	22,288	61,304	12,978
El Toro Water District	910,428	802,823	107,605	(5,126)	(8,902)	93,578
Emerald Bay Service District	123,057	117,085	5,972	3,927	(322)	9,577
Irvine Ranch Water District	217,244	154,362	62,882			62,882
Moulton Niguel Water District	8,929,536	8,451,694	477,842	84,276	(349,493)	212,625
Santa Margarita Water District	2,410,816	2,451,524	(40,708)	22,655	34,484	16,431
South Coast Water District	3,607,640	3,325,264	282,376	64,409	52,580	399,364
Trabuco Canyon Water District	64,200	57,987	6,213			6,213
<b>*Total Member Agency</b>	<b>20,416,149</b>	<b>19,253,672</b>	<b>1,162,477</b>	<b>242,244</b>	<b>(216,467)</b>	<b>1,188,254</b>

<b>Usage Variance (Used More)/Used Less</b>					
<b>O&amp;M</b>			<b>Small Capital</b>	<b>Large Capital</b>	<b>Total</b>
<b>FY 2017-18 Budget</b>	<b>FY 2017-18 Actual</b>	<b>(Over)/Under Budget</b>	<b>(Over)/Under Budget</b>	<b>(Over)/Under Budget</b>	<b>USE Audit Results</b>
<b>SOCWA by Member Agency</b>					
City of Laguna Beach	(157,616)				
City of San Clemente	(9,393)				
City of San Juan Capistrano	(246,948)				
El Toro Water District	(1,548)				
Emerald Bay Service District	(8,437)				
Irvine Ranch Water District	(13,549)				
Moulton Niguel Water District	(49,518)				
Santa Margarita Water District	554,302				
South Coast Water District	(69,126)				
Trabuco Canyon Water District	1,833				
<b>Total Member Agency</b>	<b>0</b>				

\*Budget was \$20,416,195, amount invoiced \$20,416,149, \$46 rounding

**South Orange County Wastewater Authority  
FY 2017-18 USE AUDIT BY MEMBER AGENCY**

Member Agency	O&M			
	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	1,906,260	1,701,896	204,364	89.3%
City of San Clemente	102,548	95,461	7,087	93.1%
City of San Juan Capistrano	1,619,200	1,848,072	(228,872)	114.1%
El Toro Water District	784,072	662,650	121,422	84.5%
Emerald Bay Service District	77,632	68,504	9,128	88.2%
Irvine Ranch Water District	162,136	105,604	56,532	65.1%
Moulton Niguel Water District	7,978,944	7,399,121	579,823	92.7%
Santa Margarita Water District	2,130,244	1,619,140	511,104	76.0%
South Coast Water District	3,204,100	2,929,500	274,600	91.4%
Trabuco Canyon Water District	24,824	7,791	17,033	31.4%
<b>Total Member Agency</b>	<b>17,989,960</b>	<b>16,437,739</b>	<b>1,552,221</b>	<b>91.4%</b>

**Member Agency Administration and Residual Engineering Expenses Allocation Percentages**

City of Laguna Beach	10.6%	10.35%	0.2%
City of San Clemente	0.6%	0.58%	0.0%
City of San Juan Capistrano	9.0%	11.24%	-2.2%
El Toro Water District	4.4%	4.03%	0.3%
Emerald Bay Service District	0.4%	0.42%	0.0%
Irvine Ranch Water District	0.9%	0.64%	0.3%
Moulton Niguel Water District	44.4%	45.01%	-0.7%
Santa Margarita Water District	11.8%	9.85%	2.0%
South Coast Water District	17.8%	17.82%	0.0%
Trabuco Canyon Water District	0.1%	0.05%	0.1%
<b>Total Allocation Percentages</b>	<b>100.0%</b>	<b>100.00%</b>	<b>0.0%</b>

<b>Residual Engineering Expenses</b>	365,926	414,965.88
<b>Administration Expenses</b>	2,060,310	2,400,967.39
<b>Less General Fund</b>	(365,323)	(472,524)
<b>Total Administration and Residual Engineering Expenses</b>	<b>2,060,913</b>	<b>2,343,409</b>

**Member Agency Administration and Residual Engineering Expenses and Percent Change Year over Year**

City of Laguna Beach	218,379	242,627	(24,248)	111.1%
City of San Clemente	11,748	13,609	(1,861)	115.8%
City of San Juan Capistrano	185,494	263,466	(77,972)	142.0%
El Toro Water District	89,823	94,469	(4,647)	105.2%
Emerald Bay Service District	8,893	9,766	(873)	109.8%
Irvine Ranch Water District	18,574	15,055	3,519	81.1%
Moulton Niguel Water District	914,060	1,054,839	(140,779)	115.4%
Santa Margarita Water District	244,039	230,829	13,210	94.6%
South Coast Water District	367,059	417,638	(50,579)	113.8%
Trabuco Canyon Water District	2,844	1,111	1,733	39.1%
<b>Total Administration and Residual Engineering Expenses</b>	<b>2,060,913</b>	<b>2,343,409</b>	<b>(282,496)</b>	<b>113.7%</b>

**Member Agency General Fund Expenses and Member Agencies Distribution Percentages**

City of Laguna Beach	36,532	47,252	(10,720)	129.3%
City of San Clemente	36,532	47,252	(10,720)	129.3%
City of San Juan Capistrano	36,532	47,252	(10,720)	129.3%
El Toro Water District	36,532	47,252	(10,720)	129.3%
Emerald Bay Service District	36,532	47,252	(10,720)	129.3%
Irvine Ranch Water District	36,532	47,252	(10,720)	129.3%
Moulton Niguel Water District	36,532	47,252	(10,720)	129.3%
Santa Margarita Water District	36,532	47,252	(10,720)	129.3%
South Coast Water District	36,532	47,252	(10,720)	129.3%
Trabuco Canyon Water District	36,532	47,252	(10,720)	129.3%
<b>Total Member Agency</b>	<b>365,323</b>	<b>472,524</b>	<b>(107,201)</b>	<b>129.3%</b>

**\*Member Agency Administration, Residual Engineering and General Fund Expenses and Percent Change Year over Year**

City of Laguna Beach	254,912	289,879	(34,968)
City of San Clemente	48,280	60,862	(12,581)
City of San Juan Capistrano	222,026	310,719	(88,692)
El Toro Water District	126,355	141,722	(15,367)
Emerald Bay Service District	45,426	57,018	(11,593)
Irvine Ranch Water District	55,106	62,308	(7,201)
Moulton Niguel Water District	950,593	1,102,091	(151,499)
Santa Margarita Water District	280,571	278,081	2,490
South Coast Water District	403,591	464,890	(61,299)
Trabuco Canyon Water District	39,376	48,363	(8,987)
<b>Total Member Agency</b>	<b>2,426,235</b>	<b>2,815,933</b>	<b>(389,698)</b>

**Total O&M Budget by Member Agency, O&M, Administration, Residual Engineering and General Fund and Percent Change Year over Year**

City of Laguna Beach	2,161,172	1,991,775	169,396
City of San Clemente	150,828	156,322	(5,494)
City of San Juan Capistrano	1,841,226	2,158,791	(317,565)
El Toro Water District	910,427	804,371	106,055
Emerald Bay Service District	123,058	125,522	(2,464)
Irvine Ranch Water District	217,242	167,911	49,331
Moulton Niguel Water District	8,929,537	8,501,212	428,324
Santa Margarita Water District	2,410,815	1,897,222	513,593
South Coast Water District	3,607,691	3,394,390	213,301
Trabuco Canyon Water District	64,200	56,154	8,046
<b>Total O&amp;M Budget</b>	<b>20,416,195</b>	<b>19,253,672</b>	<b>1,162,523</b>
Billing Rounding Difference	(46)	(46)	
<b>Amount Invoiced</b>	<b>20,416,149</b>	<b>19,253,672</b>	<b>1,162,477</b>

**South Orange County Wastewater Authority  
FY 2017-18 USE AUDIT by Project Committee and Member Agency**

	16	17	18	19	20	21	22	23	24	25	
			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

**O&M Actual**

Project Committee

PC 2 - Jay B. Latham Plant	-	-	1,757,530	-	-	-	1,305,001	1,443,499	1,345,541	-	5,851,571
PC 5 - San Juan Creek Ocean Outfall	-	81,218	71,679	-	-	-	79,434	117,042	68,158	-	417,532
PC 8 - Pretreatment Program	6,577	14,242	10,507	2,266	2,358	20,158	31,026	35,749	25,971	-	148,855
PC 12 SO- Water Reclamation Permits	-	-	8,356	-	-	9,436	22,678	22,849	8,412	7,791	79,521
PC 15 - Coastal Treatment Plant/AWT	1,056,873	-	-	-	44,459	-	190,024	-	1,055,386	-	2,346,742
PC 17 - Joint Regional Wastewater Reclamation	579,698	-	-	579,185	19,143	-	5,640,871	-	387,812	-	7,206,709
PC 21 Effluent Transmission Main	-	-	-	308	-	308	129	-	-	-	745
PC 23 North Coast Interceptor	748	-	-	-	32	-	-	-	-	-	780
PC 24 - Aliso Creek Ocean Outfall	58,001	-	-	80,891	2,513	75,702	129,958	-	38,220	-	385,285
<b>Total</b>	<b>1,701,896</b>	<b>95,461</b>	<b>1,848,072</b>	<b>662,650</b>	<b>68,504</b>	<b>105,604</b>	<b>7,399,121</b>	<b>1,619,140</b>	<b>2,929,500</b>	<b>7,791</b>	<b>16,437,739</b>

**Total Admin, General Fund & Engineering**

	289,879	60,862	310,719	141,722	57,018	62,308	1,102,091	278,081	464,890	48,363	2,815,933
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**Admin Allocation to Project Committees:**

Project Committee

PC 2 - Jay B. Latham Plant	0.0%	0.0%	95.1%	0.0%	0.0%	0.0%	17.6%	89.2%	45.9%	0.0%	35.6%
PC 5 - San Juan Creek Ocean Outfall	0.0%	85.1%	3.9%	0.0%	0.0%	0.0%	1.1%	7.2%	2.3%	0.0%	2.5%
PC 8 - Pretreatment Program	0.4%	14.9%	0.6%	0.3%	3.4%	19.1%	0.4%	2.2%	0.9%	0.0%	0.9%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	0.5%	0.0%	0.0%	8.9%	0.3%	1.4%	0.3%	100.0%	0.5%
PC 15 - Coastal Treatment Plant/AWT	62.1%	0.0%	0.0%	0.0%	64.9%	0.0%	2.6%	0.0%	36.0%	0.0%	14.3%
PC 17 - Joint Regional Wastewater Reclamation	34.1%	0.0%	0.0%	87.4%	27.9%	0.0%	76.2%	0.0%	13.2%	0.0%	43.8%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 23 North Coast Interceptor	0.04%	0.0%	0.0%	0.0%	0.05%	0.0%	0.0%	0.0%	0.0%	0.0%	0.005%
PC 24 - Aliso Creek Ocean Outfall	3.4%	0.0%	0.0%	12.2%	3.7%	71.7%	1.8%	0.0%	1.3%	0.0%	2.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Admin Allocation to Project Committees:**

Project Committee

PC 2 - Jay B. Latham Plant	-	-	295,496	-	-	-	194,379	247,916	213,527	-	951,317
PC 5 - San Juan Creek Ocean Outfall	-	51,781	12,052	-	-	-	11,832	20,102	10,816	-	106,582
PC 8 - Pretreatment Program	1,120	9,080	1,767	485	1,962	11,894	4,621	6,140	4,121	-	41,190
PC 12 SO- Water Reclamation Permits	-	-	1,405	-	-	5,567	3,378	3,924	1,335	48,363	63,972
PC 15 - Coastal Treatment Plant/AWT	180,014	-	-	-	37,005	-	28,304	-	167,482	-	412,805
PC 17 - Joint Regional Wastewater Reclamation	98,738	-	-	123,871	15,933	-	840,202	-	61,543	-	1,140,287
PC 21 Effluent Transmission Main	-	-	-	66	-	182	19	-	-	-	267
PC 23 North Coast Interceptor	127	-	-	-	27	-	-	-	-	-	154
PC 24 - Aliso Creek Ocean Outfall	9,879	-	-	17,300	2,091	44,665	19,357	-	6,065	-	99,358
<b>Total</b>	<b>289,879</b>	<b>60,862</b>	<b>310,719</b>	<b>141,722</b>	<b>57,018</b>	<b>62,308</b>	<b>1,102,091</b>	<b>278,081</b>	<b>464,890</b>	<b>48,363</b>	<b>2,815,933</b>

**South Orange County Wastewater Authority  
FY 2017-18 USE AUDIT by Project Committee and Member Agency**

	16	17	18	19	20	21	22	23	24	25	
			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	District	Total

**USE AUDIT by Project Committee & Member Agency**

Project Committee	16	17	18	19	20	21	22	23	24	25	Total
PC 2 - Jay B. Latham Plant	-	-	2,053,026	-	-	-	1,499,380	1,691,415	1,559,068	-	6,802,889
PC 5 - San Juan Creek Ocean Outfall	-	133,000	83,731	-	-	-	91,265	137,144	78,974	-	524,115
PC 8 - Pretreatment Program	7,697	23,322	12,274	2,750	4,320	32,052	35,647	41,889	30,093	-	190,045
PC 12 SO- Water Reclamation Permits	-	-	9,760	-	-	15,003	26,055	26,773	9,746	56,154	143,493
PC 15 - Coastal Treatment Plant/AWT	1,236,887	-	-	-	81,464	-	218,328	-	1,222,868	-	2,759,547
PC 17 - Joint Regional Wastewater Reclamation	678,436	-	-	703,056	35,076	-	6,481,073	-	449,355	-	8,346,996
PC 21 Effluent Transmission Main	-	-	-	374	-	490	148	-	-	-	1,011
PC 23 North Coast Interceptor	875	-	-	-	59	-	-	-	-	-	934
PC 24 - Aliso Creek Ocean Outfall	67,881	-	-	98,191	4,604	120,366	149,315	-	44,286	-	484,643
<b>Total</b>	<b>1,991,775</b>	<b>156,322</b>	<b>2,158,791</b>	<b>804,371</b>	<b>125,522</b>	<b>167,911</b>	<b>8,501,212</b>	<b>1,897,222</b>	<b>3,394,390</b>	<b>56,154</b>	<b>19,253,672</b>

**Budget Amount Invoiced**

Project Committee	16	17	18	19	20	21	22	23	24	25	Total
PC 2 - Jay B. Latham Plant	-	-	1,711,564	-	-	-	1,157,972	2,080,656	1,476,336	-	6,426,528
PC 5 - San Juan Creek Ocean Outfall	-	127,832	84,960	-	-	-	84,644	196,104	73,576	-	567,116
PC 8 - Pretreatment Program	14,488	22,996	16,708	10,664	3,100	24,772	46,632	49,948	37,928	-	227,236
PC 12 SO- Water Reclamation Permits	-	-	27,996	-	-	33,932	75,876	84,108	31,508	64,200	317,620
PC 15 - Coastal Treatment Plant/AWT	1,483,812	-	-	-	88,341	-	307,984	-	1,532,056	-	3,412,193
PC 17 - Joint Regional Wastewater Reclamation	591,080	-	-	759,700	26,732	-	7,048,748	-	403,884	-	8,830,144
PC 21 Effluent Transmission Main	-	-	-	30,236	-	34,892	12,472	-	-	-	77,600
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	71,792	-	-	109,828	4,884	123,648	195,208	-	52,352	-	557,712
<b>*Total</b>	<b>2,161,172</b>	<b>150,828</b>	<b>1,841,228</b>	<b>910,428</b>	<b>123,057</b>	<b>217,244</b>	<b>8,929,536</b>	<b>2,410,816</b>	<b>3,607,640</b>	<b>64,200</b>	<b>20,416,149</b>

**USE AUDIT Entry**

Project Committee	16	17	18	19	20	21	22	23	24	25	Total
PC 2 - Jay B. Latham Plant	-	-	(341,461.55)	-	-	-	(341,408.02)	389,240.99	(82,732.25)	-	(376,360.84)
PC 5 - San Juan Creek Ocean Outfall	-	(5,167.82)	1,229.11	-	-	-	(6,621.47)	58,960.00	(5,398.41)	-	43,001.41
PC 8 - Pretreatment Program	6,791.13	(326.29)	4,433.90	7,913.84	(1,220.08)	(7,279.99)	10,984.64	8,058.75	7,835.20	-	37,191.10
PC 12 SO- Water Reclamation Permits	-	-	18,235.62	-	-	18,928.63	49,820.56	57,334.59	21,761.58	8,045.54	174,126.52
PC 15 - Coastal Treatment Plant/AWT	246,925.01	-	-	-	6,877.38	-	89,655.75	-	309,188.29	-	652,646.44
PC 17 - Joint Regional Wastewater Reclamation	(87,355.90)	-	-	56,643.65	(8,343.65)	-	567,675.21	-	(45,471.09)	-	483,148.22
PC 21 Effluent Transmission Main	-	-	-	29,862.13	-	34,402.28	12,324.20	-	-	-	76,588.60
PC 23 North Coast Interceptor	(875.00)	-	-	-	(58.87)	-	-	-	-	-	(933.87)
PC 24 - Aliso Creek Ocean Outfall	3,911.33	-	-	11,637.06	280.09	3,281.61	45,892.75	-	8,066.47	-	73,069.32
<b>Total</b>	<b>169,397</b>	<b>(5,494)</b>	<b>(317,563)</b>	<b>106,057</b>	<b>(2,465)</b>	<b>49,333</b>	<b>428,324</b>	<b>513,594</b>	<b>213,250</b>	<b>8,046</b>	<b>1,162,477</b>

\*Budget was \$20,416,195, amount invoiced \$20,416,149, \$46 rounding

5.7%

**South Orange County Wastewater Authority  
2017-2018 Project Committee Detail-Actual O&M**

	PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 23	PC 24	PC 08	SOCWA	
<b>Salary and Fringe</b>											
**5000-**-**-**	Regular Salaries-O&M	1,381,548	29,148	89,340	750,024	1,604,884	-	-	87,444	72,388	4,014,776
**5001-**-**-**	Overtime Salaries-O&M	45,544	-	204	22,512	77,528	-	-	516	-	146,304
**5302-**-**-**	Performance Based Merit Pay	6,568	-	-	3,432	4,720	-	-	-	-	14,720
**5306-**-**-**	Scheduled Holiday Work	17,720	-	416	7,536	20,420	-	-	128	-	46,220
**5315-**-**-**	Comp Time - O&M	25,484	-	-	452	8,320	-	-	-	1,220	35,476
**5401-**-**-**	Fringe Benefits IN to PC's & Depts.	1,016,290	21,442	65,720	551,730	1,180,580	-	-	64,325	53,250	2,953,338
**5700-**-**-**	Standby Pay	25,344	-	-	16,576	26,004	-	-	-	-	67,924
	<b>Total Payroll Costs</b>	<b>2,518,498</b>	<b>50,590</b>	<b>155,680</b>	<b>1,352,262</b>	<b>2,922,456</b>	<b>-</b>	<b>-</b>	<b>152,413</b>	<b>126,858</b>	<b>7,278,758</b>
<b>Other Expenses</b>											
**5002-**-**-**	Electricity	795,632	-	56	223,280	786,940	-	-	-	-	1,805,908
**5003-**-**-**	Natural Gas	67,060	-	-	1,732	47,756	-	-	-	-	116,548
**5004-**-**-**	Potable & Reclaimed Water	17,740	-	-	22,016	34,568	-	-	-	-	74,324
**5006-**-**-**	Chlorine/Sodium Hypochlorite	22,760	-	-	62,052	452,104	-	-	-	-	536,916
**5007-**-**-**	Polymer Products	190,184	-	-	348	313,428	-	-	-	-	503,960
**5008-**-**-**	Ferric Chloride	129,188	-	-	32,884	155,476	-	-	-	-	317,548
**5009-**-**-**	Odor Control Chemicals	22,800	-	-	54,340	43,732	-	-	-	-	120,872
**5010-**-**-**	Other Chemicals - Misc.	-	-	-	-	744	-	-	-	-	744
**5011-**-**-**	Laboratory Services	7,032	-	-	8,840	12,064	-	-	-	292	28,228
**5012-**-**-**	Grit Hauling - 21A	49,304	-	-	21,516	50,324	-	-	-	-	121,144
**5013-**-**-**	Landscaping	33,084	-	-	38,112	64,196	-	-	-	-	135,392
**5014-**-**-**	Engineering - Misc.	23,760	-	-	7,236	10,376	-	-	-	-	41,372
**5015-**-**-**	Management Support Services	39,868	4,116	7,416	2,768	11,412	-	-	5,884	520	71,984
**5017-**-**-**	Legal Fees	8,220	-	-	11,764	2,840	-	780	-	-	23,604
**5018-**-**-**	Public Notices/ Public Relations	-	-	-	-	-	-	-	-	1,249	1,249
**5019-**-**-**	Contract Services Misc. - 29	105,032	-	-	71,116	105,216	737	-	-	-	282,101
**5021-**-**-**	Small Vehicle Expense - 31A	9,208	-	-	3,520	6,880	-	-	-	16	19,624
**5022-**-**-**	Miscellaneous Expense	6,853	-	-	1,395	5,272	-	-	-	-	13,521
**5023-**-**-**	Office Supplies - All	19,088	-	-	5,056	13,128	-	-	-	-	37,272
**5024-**-**-**	Petroleum Products	652	-	-	992	18,868	-	-	-	-	20,512
**5025-**-**-**	Uniforms	14,964	-	-	5,644	16,656	-	-	-	-	37,264
**5026-**-**-**	Small Vehicle Fuel - 37A	9,432	-	-	1,284	6,752	-	-	-	-	17,468
**5027-**-**-**	Insurance - Property/Liability	73,964	1,004	5,316	29,796	91,180	8	-	4,916	1,908	208,092
**5028-**-**-**	Small Tools & Supplies	52,692	-	-	9,284	26,532	-	-	-	1,716	90,224
**5030-**-**-**	Trash Disposal	2,048	-	-	2,516	2,696	-	-	-	-	7,260
**5031-**-**-**	Safety Supplies	36,012	-	-	25,292	36,516	-	-	-	-	97,820
**5032-**-**-**	Equipment Rental	-	-	-	740	1,280	-	-	-	-	2,020
**5033-**-**-**	Recruitment	1,240	-	-	500	3,452	-	-	-	-	5,192
**5034-**-**-**	Travel Expense/Tech. Conferences	12,828	1,148	2,440	10,836	20,660	-	-	603	2,524	51,039
**5035-**-**-**	Training Expense	36,564	-	12	14,860	40,432	-	-	-	1,500	93,368
**5036-**-**-**	Laboratory Supplies	13,080	-	19,548	10,208	14,900	-	-	18,484	-	76,220
**5037-**-**-**	Office Equipment	17,424	-	-	1,472	19,844	-	-	-	-	38,740
**5038-**-**-**	Permits	19,612	16,051	156,592	6,624	22,164	-	-	138,512	-	359,555
**5039-**-**-**	Membership Dues/Fees	4,148	-	-	2,260	6,552	-	-	-	532	13,492
**5044-**-**-**	Offshore Monitoring - 20A	-	-	16,384	-	-	-	-	16,376	-	32,760
**5046-**-**-**	Effluent Chemistry - 20C	-	-	20,584	-	-	-	-	34,904	-	55,488
**5047-**-**-**	Access Road Expenses	-	-	-	28,848	-	-	-	-	-	28,848



**South Orange County Wastewater Authority  
2017-2018 Project Committee Detail-Actual O&M**

	PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 23	PC 24	PC 08	SOCWA
Salary and Fringe										
**-5049-**_**_** Biosolids Disposal - 21B	491,660	-	-	-	831,144	-	-	-	-	1,322,804
**-5050-**_**_** Contract Services Generators - 29A	11,668	-	-	4,516	4,936	-	-	-	-	21,120
**-5052-**_**_** Janitorial Services	23,116	-	-	10,680	19,400	-	-	-	-	53,196
**-5053-**_**_** Contract Serv - Digester Cleaning - 29E	-	-	-	-	63,124	-	-	-	-	63,124
**-5054-**_**_** Diesel Truck Maint - 31B	7,644	-	-	332	10,980	-	-	-	-	18,956
**-5055-**_**_** Diesel Truck Fuel - 37B	1,576	-	-	-	2,908	-	-	-	-	4,484
**-5056-**_**_** Maintenance Equip. & Facilities (Solids) 41-A	157,172	-	-	-	199,968	-	-	-	-	357,140
**-5057-**_**_** Maintenance Equip. & Facilities (Liquids) 41-B	229,352	-	-	94,448	227,268	-	-	-	-	551,068
**-5058-**_**_** Maintenance Equip. & Facilities (Common) 41-	17,936	-	36	4,308	26,756	-	-	596	-	49,632
**-5059-**_**_** Maintenance Equip. & Facilities (Co-Gen) 41-I	292,572	-	-	-	83,604	-	-	-	-	376,176
**-5060-**_**_** Maintenance Equip. & Facilities (AWT) 41-E	-	-	-	30,248	75,672	-	-	-	-	105,920
**-5061-**_**_** Mileage	452	-	-	80	1,416	-	-	-	-	1,948
17-5068-02-04-22 MNWD Lab Services and Supplies	-	-	-	-	22,464	-	-	-	-	22,464
**-5069-**_**_** Misc-Capital-Dilution & Metering Study	-	-	19,224	-	-	-	-	-	-	19,224
**-5077-**_**_** IT Direct	-	-	-	-	504	-	-	-	-	504
**-5101-**_**_** Employee Recognition	-	-	-	-	268	-	-	-	-	268
**-5303-**_**_** Group Insurance Waiver	4,328	-	-	3,884	2,992	-	-	-	-	11,204
**-5305-**_**_** Medicare Tax Payments for Employees	3,904	-	-	3,260	988	-	-	-	-	8,152
**-5309-**_**_** Operating Leases	41,284	-	-	-	-	-	-	-	-	41,284
**-5705-**_**_** Monthly Car Allowance	12,836	-	564	4,844	11,480	-	-	-	-	29,724
**-5802-**_**_** Shipping/Freight	756	-	-	52	76	-	-	332	-	1,216
**-6500-**_**_** IT Allocations in to PC's & Depts.	195,344	6,612	13,680	118,696	253,364	-	-	12,264	11,740	611,700
Total Other Expenses	3,333,073	28,931	261,852	994,479	4,284,252	745	780	232,871	21,997	9,158,981
<b>Total Expenses</b>	<b>5,851,571</b>	<b>79,521</b>	<b>417,532</b>	<b>2,346,742</b>	<b>7,206,709</b>	<b>745</b>	<b>780</b>	<b>385,285</b>	<b>148,855</b>	<b>16,437,739</b>

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

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Budget by Wastewater Code</b>															
City of San Juan Capistrano	546,484	827,643	(281,159)	603,364	591,352	12,012	179,904	171,434	8,470	175,420	167,100	8,320	1,505,172	1,757,530	(252,358)
Moulton Niguel Water District	387,324	534,957	(147,633)	386,016	521,044	(135,028)	134,948	128,581	6,367	126,412	120,420	5,992	1,034,700	1,305,001	(270,301)
Santa Margarita Water District	578,280	274,599	303,681	993,168	914,324	78,844	101,140	96,501	4,639	165,920	158,076	7,844	1,838,508	1,443,499	395,009
South Coast Water District	475,148	626,099	(150,951)	550,420	447,344	103,076	168,672	160,689	7,983	116,936	111,408	5,528	1,311,176	1,345,541	(34,365)
<b>Total</b>	<b>1,987,236</b>	<b>2,263,298</b>	<b>(276,062)</b>	<b>2,532,968</b>	<b>2,474,064</b>	<b>58,904</b>	<b>584,664</b>	<b>557,205</b>	<b>27,459</b>	<b>584,688</b>	<b>557,004</b>	<b>27,684</b>	<b>5,689,556</b>	<b>5,851,571</b>	<b>(162,015)</b>
			-13.9%			2.3%			4.7%			4.7%			-2.8%

Additional Budget 255,000  
Net Budget Variance 92,985

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Wastewater Code Allocation %'s</b>															
City of San Juan Capistrano	27.5%	36.6%	-9.1%	23.8%	23.9%	-0.1%	30.8%	30.8%	0.0%	30.0%	30.0%	0.0%	26.5%	30.0%	-3.6%
Moulton Niguel Water District	19.5%	23.6%	-4.1%	15.2%	21.1%	-5.8%	23.1%	23.1%	0.0%	21.6%	21.6%	0.0%	18.2%	22.3%	-4.1%
Santa Margarita Water District	29.1%	12.1%	17.0%	39.2%	37.0%	2.3%	17.3%	17.3%	0.0%	28.4%	28.4%	0.0%	32.3%	24.7%	7.6%
South Coast Water District	23.9%	27.7%	-3.8%	21.7%	18.1%	3.6%	28.8%	28.8%	0.0%	20.0%	20.0%	0.0%	23.0%	23.0%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

\* Board approved additional Budget as follows:

Overtime	60,000
Electricity	130,000
Ferric Chloride	25,000
Maintenance (Co Gen)	40,000
<b>Total</b>	255,000

The above budget additions, \$255,000, are not detailed by Member Agency and Wastewater (liquids, solids and common) but the actual expenses are properly distributed.

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

**Member Agency Budget by Wastewater Code**

Fixed			EPS			Var 5%			VAR 95%			Total		
FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
-	30,112	(30,112)	-	-	-	2,568	1,982	586	56,692	49,124	7,568	86,744	81,218	5,526
-	20,076	(20,076)	-	-	-	1,712	1,335	377	54,564	50,268	4,296	74,604	71,679	2,925
-	28,096	(28,096)	-	-	-	2,400	1,854	546	47,428	49,484	(2,056)	75,476	79,434	(3,958)
-	80,292	(80,292)	-	-	-	6,864	5,270	1,594	92,680	31,480	61,200	172,836	117,042	55,794
-	22,592	(22,592)	-	-	-	1,940	1,498	442	42,656	44,068	(1,412)	65,220	68,158	(2,938)
<b>Total</b>	<b>181,168</b>	<b>(181,168)</b>		-	-	<b>15,484</b>	<b>11,940</b>	<b>3,544</b>	<b>294,020</b>	<b>224,424</b>	<b>69,596</b>	<b>474,880</b>	<b>417,532</b>	<b>57,348</b>
									22.9%		23.7%			12.1%

**Member Agency Wastewater Code Allocation %'s**

Fixed			EPS			Var 5%			VAR 95%			Total		
FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
	16.6%	-16.6%		0.0%	0.0%	16.6%	16.6%	0.0%	19.3%	21.9%	-2.6%	18.3%	19.5%	-1.2%
	11.1%	-11.1%		0.0%	0.0%	11.1%	11.2%	0.0%	18.6%	22.4%	-3.8%	15.7%	17.2%	-1.5%
	15.5%	-15.5%		0.0%	0.0%	15.5%	15.5%	0.0%	16.1%	22.0%	-5.9%	15.9%	19.0%	-3.1%
	44.3%	-44.3%		0.0%	0.0%	44.3%	44.1%	0.0%	31.5%	14.0%	17.5%	36.4%	28.0%	8.4%
	12.5%	-12.5%		0.0%	0.0%	12.5%	12.5%	0.0%	14.5%	19.6%	-5.1%	13.7%	16.3%	-2.6%
<b>Total</b>	<b>100.0%</b>	<b>-100.0%</b>		<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

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

### Member Agency Budget by Wastewater Code

	Insurance			Time Card			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
City of Laguna Beach	244	212	32	12,536	6,365	6,171	12,780	6,577	6,203
City of San Clemente	244	212	32	15,392	14,030	1,362	15,636	14,242	1,394
City of San Juan Capistrano	244	212	32	14,448	10,295	4,153	14,692	10,507	4,185
El Toro Water District	244	212	32	8,940	2,054	6,886	9,184	2,266	6,918
Emerald Bay Service District	244	212	32	1,712	2,146	(434)	1,956	2,358	(402)
Irvine Ranch Water District	244	212	32	18,244	19,946	(1,702)	18,488	20,158	(1,670)
Moulton Niguel Water District	244	212	32	41,424	30,814	10,610	41,668	31,026	10,642
Santa Margarita Water District	244	212	32	43,892	35,537	8,355	44,136	35,749	8,387
South Coast Water District	244	212	32	33,440	25,759	7,681	33,684	25,971	7,713
<b>Total</b>	<b>2,196</b>	<b>1,908</b>	<b>288</b>	<b>190,028</b>	<b>146,947</b>	<b>43,081</b>	<b>192,224</b>	<b>148,855</b>	<b>43,369</b>

13.1%

22.7%

22.6%

### Member Agency Wastewater Code Allocation %'s

	Insurance			Time Card			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
City of Laguna Beach	11.1%	11.1%	0.0%	6.6%	4.3%	2.3%	6.6%	4.4%	2.2%
City of San Clemente	11.1%	11.1%	0.0%	8.1%	9.5%	-1.4%	8.1%	9.6%	-1.4%
City of San Juan Capistrano	11.1%	11.1%	0.0%	7.6%	7.0%	0.6%	7.6%	7.1%	0.6%
El Toro Water District	11.1%	11.1%	0.0%	4.7%	1.4%	3.3%	4.8%	1.5%	3.3%
Emerald Bay Service District	11.1%	11.1%	0.0%	0.9%	1.5%	-0.6%	1.0%	1.6%	-0.6%
Irvine Ranch Water District	11.1%	11.1%	0.0%	9.6%	13.6%	-4.0%	9.6%	13.5%	-3.9%
Moulton Niguel Water District	11.1%	11.1%	0.0%	21.8%	21.0%	0.8%	21.7%	20.8%	0.8%
Santa Margarita Water District	11.1%	11.1%	0.0%	23.1%	24.2%	-1.1%	23.0%	24.0%	-1.1%
South Coast Water District	11.1%	11.1%	0.0%	17.6%	17.5%	0.1%	17.5%	17.4%	0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

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

	Region 9			Equally			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Budget by Wastewater Code</b>									
City of San Juan Capistrano	4,216	1,728	2,488	20,404	6,624	12,492	24,620	8,351	16,269
Irvine Ranch Water District	4,920	2,808	2,112	20,404	6,624	12,492	25,324	9,432	15,892
Moulton Niguel Water District	47,396	16,050	31,346	20,404	6,624	12,492	67,800	22,674	45,126
Santa Margarita Water District	53,916	16,246	37,670	20,404	6,624	12,492	74,320	22,870	51,450
South Coast Water District	7,580	1,784	5,796	20,404	6,624	12,492	27,984	8,407	19,577
Trabuco Canyon Water District	4,420	1,163	3,257	20,404	6,624	12,492	24,824	7,787	17,037
<b>Total</b>	<b>122,448</b>	<b>39,778</b>	<b>82,670</b>	<b>122,424</b>	<b>39,743</b>	<b>74,952</b>	<b>244,872</b>	<b>79,521</b>	<b>165,351</b>
			67.5%			61.2%			67.5%

	Region 9			Equally			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Wastewater Code Allocation %'s</b>									
City of San Juan Capistrano	3.4%	4.3%	-0.9%	16.7%	16.7%	-3.3%	10.1%	10.5%	-0.4%
Irvine Ranch Water District	4.0%	7.1%	-3.0%	16.7%	16.7%	-3.3%	10.3%	11.9%	-1.5%
Moulton Niguel Water District	38.7%	40.3%	-1.6%	16.7%	16.7%	-3.3%	27.7%	28.5%	-0.8%
Santa Margarita Water District	44.0%	40.8%	3.2%	16.7%	16.7%	-3.3%	30.4%	28.8%	1.6%
South Coast Water District	6.2%	4.5%	1.7%	16.7%	16.7%	-3.3%	11.4%	10.6%	0.9%
Trabuco Canyon Water District	3.6%	2.9%	0.7%	16.7%	16.7%	-3.3%	10.1%	9.8%	0.3%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>-20.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

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

**Member Agency Budget by Wastewater Code**

	Liquids			Common Liquids			AWT			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
City of Laguna Beach	952,112	810,686	141,426	356,684	246,187	110,496.93	-	-	-	1,308,796	1,056,873	251,923
Emerald Bay Service District	27,604	25,039	2,565	28,128	19,420	8,708.00	-	-	-	55,732	44,459	11,273
Moulton Niguel Water District	-	-	-	275,196	190,024	85,171.68	-	-	-	275,196	190,024	85,172
South Coast Water District	703,068	568,834	134,234	280,856	193,836	87,020.00	376,740	292,716	82,568	1,360,664	1,055,386	305,278
<b>Total</b>	<b>1,682,784</b>	<b>1,404,558</b>	<b>278,226</b>	<b>940,864</b>	<b>649,467</b>	<b>291,397</b>	<b>376,740</b>	<b>292,716</b>	<b>82,568</b>	<b>3,000,388</b>	<b>2,346,742</b>	<b>653,646</b>
			16.5%			31.0%			21.9%			21.8%

**Member Agency Wastewater Code Allocation %'s**

	Liquids			Common Liquids			AWT			Total		
	FY 17-18 Budget	FY 17-18 Actual	% Variance	FY 17-18 Budget	FY 17-18 Actual	% Variance	FY 17-18 Budget	FY 17-18 Actual	% Variance	FY 17-18 Budget	FY 17-18 Actual	% Variance
City of Laguna Beach	56.6%	57.7%	-1.1%	37.9%	37.9%	0.0%				43.6%	45.0%	-1.4%
Emerald Bay Service District	1.6%	1.8%	-0.1%	3.0%	3.0%	0.0%				1.9%	1.9%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.2%	29.3%	0.0%				9.2%	8.1%	1.1%
South Coast Water District	41.8%	40.5%	1.3%	29.9%	29.8%	0.0%	100.0%	100.0%	0.0%	45.3%	45.0%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

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

Member Agency Budget by Wastewater Code	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
City of Laguna Beach	3,528	18,078	(14,550)	445,276	503,376	(58,100)	-	-	-	-	-	-	72,556	58,244	14,312	521,360	579,698	(58,338)
El Toro Water District	4,200	6,053	(1,853)	518,088	467,180	50,908	-	-	-	-	-	-	131,976	105,952	26,024	654,264	579,185	75,079
Emerald Bay Service District	108	547	(439)	12,948	15,536	(2,588)	-	-	-	-	-	-	3,808	3,060	748	16,864	19,143	(2,279)
Moulton Niguel Water District	2,200,280	2,233,718	(33,438)	2,225,644	1,820,196	405,448	843,284	760,188	83,096	648,832	521,372	127,460	380,336	305,396	74,940	6,298,376	5,640,871	657,505
South Coast Water District	2,212	12,668	(10,456)	298,596	328,640	(30,044)	-	-	-	-	-	-	57,944	46,504	11,440	358,752	387,812	(29,060)
<b>Total</b>	<b>2,210,328</b>	<b>2,271,064</b>	<b>(60,736)</b>	<b>3,500,552</b>	<b>3,134,928</b>	<b>365,624</b>	<b>843,284</b>	<b>760,188</b>	<b>83,096</b>	<b>648,832</b>	<b>521,372</b>	<b>127,460</b>	<b>646,620</b>	<b>519,156</b>	<b>127,464</b>	<b>7,849,616</b>	<b>7,206,709</b>	<b>642,907</b>
			-2.7%			10.4%			9.9%			19.6%			19.7%			8.2%

Member Agency Wastewater Code Allocation %'s	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
City of Laguna Beach	0.2%	0.8%	-0.6%	12.7%	16.1%	-3.3%							11.2%	11.2%	0.0%	6.6%	8.0%	-1.4%
El Toro Water District	0.2%	0.3%	-0.1%	14.8%	14.9%	-0.1%							20.4%	20.4%	0.0%	8.3%	8.0%	0.3%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.4%	0.5%	-0.1%							0.6%	0.6%	0.0%	0.2%	0.3%	-0.1%
Moulton Niguel Water District	99.5%	98.4%	1.2%	63.6%	58.1%	5.5%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	80.2%	78.3%	2.0%
South Coast Water District	0.1%	0.6%	-0.5%	8.5%	10.5%	-2.0%							9.0%	9.0%	0.0%	4.6%	5.4%	-0.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

**South Orange County Wastewater Authority  
PC 21 Wastewater Distribution by Member Agency  
Budget vs Actual**

	Reach B/C/D			Reach E			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Budget by Wastewater Code</b>									
El Toro Water District	21,180	252	20,928	4,860	56	4,804	26,040	308	25,732
Irvine Ranch Water District	21,180	252	20,928	4,860	56	4,804	26,040	308	25,732
Moulton Niguel Water District	-	-	-	11,144	129	11,015	11,144	129	11,015
<b>Total</b>	<b>42,360</b>	<b>504</b>	<b>41,856</b>	<b>20,864</b>	<b>241</b>	<b>20,623</b>	<b>63,224</b>	<b>745</b>	<b>62,479</b>
			98.8%			98.8%			98.8%

	Reach B-C-D			Reach E			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Wastewater Code Allocation %'s</b>									
El Toro Water District	50.0%	50.0%	0.0%	23.3%	23.3%	0.0%	41.2%	41.4%	-0.2%
Irvine Ranch Water District	50.0%	50.0%	0.0%	23.3%	23.3%	0.0%	41.2%	41.4%	-0.2%
Moulton Niguel Water District				53.4%	53.5%	0.0%	17.6%	17.3%	0.4%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>



## South Orange County Wastewater Authority PC 23 Wastewater Distribution by Member Agency Budget vs Actual

**Member Agency Budget by Wastewater Code**

City of Laguna Beach  
Emerald Bay Service District  
**Total**

North Coast Interceptor			Total		
FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
-	748	(738)	-	748	(738)
-	32	(32)	-	32	(32)
-	780	(770)	-	780	(770)

**Member Agency Wastewater Code Allocation %'s**

City of Laguna Beach  
Emerald Bay Service District  
**Total**

North Coast Interceptor			Total		
FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
0.0%	95.9%	-95.9%	0.0%	95.9%	-95.9%
0.0%	4.1%	-4.1%	0.0%	4.1%	-4.1%
0.0%	100.0%	-100.0%	0.0%	100.0%	-100.0%

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

	Fixed			Var 5%			Var 95%			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Budget by Wastewater Code</b>												
City of Laguna Beach	28,564	19,680	8,884	1,168	1,149	19	33,592	37,172	(3,580)	63,324	58,001	5,323
El Toro Water District	42,328	29,172	13,156	1,744	1,699	45	50,512	50,020	492	94,584	80,891	13,693
Emerald Bay Service District	2,024	1,392	632	80	77	3	976	1,044	(68)	3,080	2,513	567
Irvine Ranch Water District	40,920	28,188	12,732	1,688	1,642	46	49,676	45,872	3,804	92,284	75,702	16,582
Moulton Niguel Water District	113,852	78,448	35,404	4,696	4,546	150	55,880	46,964	8,916	174,428	129,958	44,470
South Coast Water District	31,960	22,039	9,921	1,328	1,281	47	13,208	14,900	(1,692)	46,496	38,220	8,276
<b>Total</b>	<b>259,648</b>	<b>178,919</b>	<b>80,729</b>	<b>10,704</b>	<b>10,393</b>	<b>311</b>	<b>203,844</b>	<b>195,972</b>	<b>7,872</b>	<b>474,196</b>	<b>385,285</b>	<b>88,911</b>
			31.1%			2.9%			3.9%			18.7%

	Fixed			Var 5%			Var 95%			Total		
	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance	FY 17-18 Budget	FY 17-18 Actual	Variance
<b>Member Agency Wastewater Code Allocation %'s</b>												
City of Laguna Beach	11.0%	11.0%	0.0%	10.9%	11.1%	-0.1%	16.5%	19.0%	-2.5%	13.4%	15.1%	-1.7%
El Toro Water District	16.3%	16.3%	0.0%	16.3%	16.3%	-0.1%	24.8%	25.5%	-0.7%	19.9%	21.0%	-1.0%
Emerald Bay Service District	0.8%	0.8%	0.0%	0.7%	0.7%	0.0%	0.5%	0.5%	-0.1%	0.6%	0.7%	0.0%
Irvine Ranch Water District	15.8%	15.8%	0.0%	15.8%	15.8%	0.0%	24.4%	23.4%	1.0%	19.5%	19.6%	-0.2%
Moulton Niguel Water District	43.8%	43.8%	0.0%	43.9%	43.7%	0.1%	27.4%	24.0%	3.4%	36.8%	33.7%	3.1%
South Coast Water District	12.3%	12.3%	0.0%	12.4%	12.3%	0.1%	6.5%	7.6%	-1.1%	9.8%	9.9%	-0.1%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>

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

FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
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**PC 02 - Jay B. Latham Plant**

Member Agency

**City of San Juan Capistrano**

**_5000-**-**-**	Regular Salaries-O&M	367,484	432,112	(64,628)	117.6%
**_5001-**-**-**	Overtime Salaries-O&M	5,800	13,648	(7,848)	235.3%
**_5002-**-**-**	Electricity	140,788	260,868	(120,080)	185.3%
**_5003-**-**-**	Natural Gas	17,468	21,984	(4,516)	125.9%
**_5004-**-**-**	Potable & Reclaimed Water	3,896	5,256	(1,360)	134.9%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	7,700	8,324	(624)	108.1%
02-5007-01-02-18	Polymer Products	71,700	45,460	26,240	63.4%
02-5008-01-02-18	Ferric Chloride	23,820	30,876	(7,056)	129.6%
**_5009-**-**-**	Odor Control Chemicals	6,452	7,012	(560)	108.7%
**_5010-**-**-**	Other Chemicals - Misc.	304	-	304	0.0%
**_5011-**-**-**	Laboratory Services	2,788	2,348	440	84.2%
02-5012-01-01-18	Grit Hauling - 21A	11,000	18,032	(7,032)	163.9%
**_5013-**-**-**	Landscaping	14,584	10,052	4,532	68.9%
**_5014-**-**-**	Engineering - Misc.	31,904	7,220	24,684	22.6%
**_5015-**-**-**	Management Support Services	5,472	12,112	(6,640)	221.3%
**_5017-**-**-**	Legal Fees	364	2,496	(2,132)	685.7%
**_5019-**-**-**	Contract Services Misc. - 29	28,868	31,916	(3,048)	110.6%
**_5021-**-**-**	Small Vehicle Expense - 31A	2,096	2,856	(760)	136.3%
**_5022-**-**-**	Miscellaneous Expense	2,432	2,068	364	85.0%
**_5023-**-**-**	Office Supplies - All	7,600	5,800	1,800	76.3%
**_5024-**-**-**	Petroleum Products	4,284	220	4,064	5.1%
**_5025-**-**-**	Uniforms	3,408	4,640	(1,232)	136.2%
**_5026-**-**-**	Small Vehicle Fuel - 37A	3,932	2,928	1,004	74.5%
**_5027-**-**-**	Insurance - Property/Liability	21,408	22,472	(1,064)	105.0%
**_5028-**-**-**	Small Tools & Supplies	12,156	16,012	(3,856)	131.7%
**_5030-**-**-**	Trash Disposal	304	624	(320)	205.3%
**_5031-**-**-**	Safety Supplies	9,236	10,944	(1,708)	118.5%
**_5032-**-**-**	Equipment Rental	912	-	912	0.0%
**_5033-**-**-**	Recruitment	264	384	(120)	145.5%
**_5034-**-**-**	Travel Expense/Tech. Conferences	5,160	3,896	1,264	75.5%
**_5035-**-**-**	Training Expense	5,172	11,112	(5,940)	214.8%
**_5036-**-**-**	Laboratory Supplies	3,456	4,368	(912)	126.4%
**_5037-**-**-**	Office Equipment	4,708	5,292	(584)	112.4%
**_5038-**-**-**	Permits	6,684	5,960	724	89.2%
**_5039-**-**-**	Membership Dues/Fees	1,168	1,256	(88)	107.5%
02-5049-01-02-18	Biosolids Disposal - 21B	131,012	117,516	13,496	89.7%
**_5050-**-**-**	Contract Services Generators - 29A	2,736	3,544	(808)	129.5%
**_5052-**-**-**	Janitorial Services	12,156	7,024	5,132	57.8%
02-5053-01-02-18	Contract Serv - Digester Cleaning - 29E	-	-	0	0.0%
02-5054-01-02-18	Diesel Truck Maint - 31B	4,764	1,828	2,936	38.4%
02-5055-01-02-18	Diesel Truck Fuel - 37B	1,428	376	1,052	26.3%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 41-A	32,872	37,568	(4,696)	114.3%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 41-B	66,000	83,884	(17,884)	127.1%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	7,900	5,452	2,448	69.0%
02-5059-01-02-18	Maintenance Equip. & Facilities (Co-Gen) 41-D	59,552	69,932	(10,380)	117.4%
**_5061-**-**-**	Mileage	404	148	256	36.6%
**_5077-**-**-**	IT Direct	-	-	0	0.0%
**_5302-**-**-**	Performance Based Merit Pay	-	2,036	(2,036)	0.0%
**_5303-**-**-**	Group Insurance Waiver	948	1,364	(416)	143.9%
**_5305-**-**-**	Medicare Tax Payments for Employees	1,000	1,208	(208)	120.8%
**_5306-**-**-**	Scheduled Holiday Work	3,644	5,552	(1,908)	152.4%
**_5309-**-**-**	Operating Leases	1,824	12,544	(10,720)	687.7%
**_5315-**-**-**	Comp Time - O&M	-	7,700	(7,700)	0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	272,676	317,843	(45,167)	116.6%
**_5700-**-**-**	Standby Pay	6,116	7,852	(1,736)	128.4%
**_5705-**-**-**	Monthly Car Allowance	1,888	4,032	(2,144)	213.6%
**_5802-**-**-**	Shipping/Freight	-	228	(228)	0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	63,480	59,350	4,130	93.5%
Total City of San Juan Capistrano		1,505,172	1,757,530	(252,358)	116.8%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>Moulton Niguel Water District</b>				
**5000-**-**-**	Regular Salaries-O&M	252,868	311,640	(58,772) 123.2%
**5001-**-**-**	Overtime Salaries-O&M	3,976	10,156	(6,180) 255.4%
**5002-**-**-**	Electricity	98,060	181,916	(83,856) 185.5%
**5003-**-**-**	Natural Gas	12,168	15,332	(3,164) 126.0%
**5004-**-**-**	Potable & Reclaimed Water	2,648	3,940	(1,292) 148.8%
02-5006-01-01-22	Chlorine/Sodium Hypochlorite	5,456	5,380	76 98.6%
02-5007-01-02-22	Polymer Products	45,872	40,052	5,820 87.3%
02-5008-01-02-22	Ferric Chloride	15,240	27,208	(11,968) 178.5%
**5009-**-**-**	Odor Control Chemicals	4,384	5,116	(732) 116.7%
**5010-**-**-**	Other Chemicals - Misc.	224	-	224 0.0%
**5011-**-**-**	Laboratory Services	1,936	1,620	316 83.7%
02-5012-01-01-22	Grit Hauling - 21A	7,796	11,656	(3,860) 149.5%
**5013-**-**-**	Landscaping	10,728	7,392	3,336 68.9%
**5014-**-**-**	Engineering - Misc.	23,468	5,308	18,160 22.6%
**5015-**-**-**	Management Support Services	4,020	8,908	(4,888) 221.6%
**5017-**-**-**	Legal Fees	268	1,836	(1,568) 685.1%
**5019-**-**-**	Contract Services Misc. - 29	21,232	23,472	(2,240) 110.6%
**5021-**-**-**	Small Vehicle Expense - 31A	1,440	2,076	(636) 144.2%
**5022-**-**-**	Miscellaneous Expense	1,788	1,520	268 85.0%
**5023-**-**-**	Office Supplies - All	5,588	4,268	1,320 76.4%
**5024-**-**-**	Petroleum Products	2,984	152	2,832 5.1%
**5025-**-**-**	Uniforms	2,336	3,364	(1,028) 144.0%
**5026-**-**-**	Small Vehicle Fuel - 37A	2,696	2,120	576 78.6%
**5027-**-**-**	Insurance - Property/Liability	15,744	16,532	(788) 105.0%
**5028-**-**-**	Small Tools & Supplies	8,940	11,776	(2,836) 131.7%
**5030-**-**-**	Trash Disposal	224	456	(232) 203.6%
**5031-**-**-**	Safety Supplies	6,796	8,048	(1,252) 118.4%
**5032-**-**-**	Equipment Rental	672	-	672 0.0%
**5033-**-**-**	Recruitment	184	280	(96) 152.2%
**5034-**-**-**	Travel Expense/Tech. Conferences	3,796	2,864	932 75.4%
**5035-**-**-**	Training Expense	3,804	8,172	(4,368) 214.8%
**5036-**-**-**	Laboratory Supplies	2,396	3,008	(612) 125.5%
**5037-**-**-**	Office Equipment	3,464	3,896	(432) 112.5%
**5038-**-**-**	Permits	4,920	4,384	536 89.1%
**5039-**-**-**	Membership Dues/Fees	860	928	(68) 107.9%
02-5049-01-02-22	Biosolids Disposal - 21B	83,820	103,544	(19,724) 123.5%
**5050-**-**-**	Contract Services Generators - 29A	2,012	2,608	(596) 129.6%
**5052-**-**-**	Janitorial Services	8,940	5,168	3,772 57.8%
02-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	-	-	0 0.0%
02-5054-01-02-22	Diesel Truck Maint - 31B	3,048	1,608	1,440 52.8%
02-5055-01-02-22	Diesel Truck Fuel - 37B	916	332	584 36.2%
02-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	21,032	33,100	(12,068) 157.4%
02-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	46,776	54,212	(7,436) 115.9%
**5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	5,812	4,008	1,804 69.0%
02-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 41-D	38,100	61,616	(23,516) 161.7%
**5061-**-**-**	Mileage	280	104	176 37.1%
**5077-**-**-**	IT Direct	-	-	0 0.0%
**5302-**-**-**	Performance Based Merit Pay	-	1,476	(1,476) 0.0%
**5303-**-**-**	Group Insurance Waiver	648	984	(336) 151.9%
**5305-**-**-**	Medicare Tax Payments for Employees	684	880	(196) 128.7%
**5306-**-**-**	Scheduled Holiday Work	2,508	4,000	(1,492) 159.5%
**5309-**-**-**	Operating Leases	1,340	9,228	(7,888) 688.7%
**5315-**-**-**	Comp Time - O&M	-	5,692	(5,692) 0.0%
**5401-**-**-**	Fringe Benefits IN to PC's & Depts.	187,636	229,237	(41,601) 122.2%
**5700-**-**-**	Standby Pay	4,188	5,704	(1,516) 136.2%
**5705-**-**-**	Monthly Car Allowance	1,292	2,892	(1,600) 223.8%
**5802-**-**-**	Shipping/Freight	-	172	(172) 0.0%
**6500-**-**-**	IT Allocations in to PC's & Depts.	46,692	43,661	3,031 93.5%
<b>Total Moulton Niguel Water District</b>		<b>1,034,700</b>	<b>1,305,001</b>	<b>(270,301) 126.1%</b>

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>Santa Margarita Water District</b>				
**_5000-**-**-**	Regular Salaries-O&M	449,580	309,064	140,516 68.7%
**_5001-**-**-**	Overtime Salaries-O&M	7,236	11,296	(4,060) 156.1%
**_5002-**-**-**	Electricity	162,448	154,368	8,080 95.0%
**_5003-**-**-**	Natural Gas	20,156	13,012	7,144 64.6%
**_5004-**-**-**	Potable & Reclaimed Water	5,028	4,544	484 90.4%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	8,148	2,760	5,388 33.9%
02-5007-01-02-23	Polymer Products	118,024	70,284	47,740 59.6%
02-5008-01-02-23	Ferric Chloride	39,212	47,744	(8,532) 121.8%
**_5009-**-**-**	Odor Control Chemicals	8,436	5,368	3,068 63.6%
**_5010-**-**-**	Other Chemicals - Misc.	228	-	228 0.0%
**_5011-**-**-**	Laboratory Services	3,320	1,288	2,032 38.8%
02-5012-01-01-23	Grit Hauling - 21A	11,640	5,976	5,664 51.3%
**_5013-**-**-**	Landscaping	10,964	7,560	3,404 69.0%
**_5014-**-**-**	Engineering - Misc.	23,984	5,432	18,552 22.6%
**_5015-**-**-**	Management Support Services	4,108	9,112	(5,004) 221.8%
**_5017-**-**-**	Legal Fees	276	1,880	(1,604) 681.2%
**_5019-**-**-**	Contract Services Misc. - 29	21,696	23,996	(2,300) 110.6%
**_5021-**-**-**	Small Vehicle Expense - 31A	2,624	2,108	516 80.3%
**_5022-**-**-**	Miscellaneous Expense	1,828	1,605	223 87.8%
**_5023-**-**-**	Office Supplies - All	5,712	4,360	1,352 76.3%
**_5024-**-**-**	Petroleum Products	4,980	112	4,868 2.2%
**_5025-**-**-**	Uniforms	4,260	3,436	824 80.7%
**_5026-**-**-**	Small Vehicle Fuel - 37A	4,916	2,164	2,752 44.0%
**_5027-**-**-**	Insurance - Property/Liability	16,088	16,896	(808) 105.0%
**_5028-**-**-**	Small Tools & Supplies	9,136	12,036	(2,900) 131.7%
**_5030-**-**-**	Trash Disposal	228	468	(240) 205.3%
**_5031-**-**-**	Safety Supplies	6,940	8,228	(1,288) 118.6%
**_5032-**-**-**	Equipment Rental	684	-	684 0.0%
**_5033-**-**-**	Recruitment	324	284	40 87.7%
**_5034-**-**-**	Travel Expense/Tech. Conferences	3,876	2,932	944 75.6%
**_5035-**-**-**	Training Expense	3,888	8,352	(4,464) 214.8%
**_5036-**-**-**	Laboratory Supplies	4,112	2,396	1,716 58.3%
**_5037-**-**-**	Office Equipment	3,540	3,980	(440) 112.4%
**_5038-**-**-**	Permits	5,024	4,480	544 89.2%
**_5039-**-**-**	Membership Dues/Fees	876	948	(72) 108.2%
02-5049-01-02-23	Biosolids Disposal - 21B	215,656	181,700	33,956 84.3%
**_5050-**-**-**	Contract Services Generators - 29A	2,056	2,664	(608) 129.6%
**_5052-**-**-**	Janitorial Services	9,136	5,280	3,856 57.8%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	-	-	0 0.0%
02-5054-01-02-23	Diesel Truck Maint - 31B	7,844	2,824	5,020 36.0%
02-5055-01-02-23	Diesel Truck Fuel - 37B	2,352	584	1,768 24.8%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41-A	54,108	58,084	(3,976) 107.3%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 41-B	69,840	27,800	42,040 39.8%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	5,936	4,096	1,840 69.0%
02-5059-01-02-23	Maintenance Equip. & Facilities (Co-Gen) 41-D	98,024	108,124	(10,100) 110.3%
**_5061-**-**-**	Mileage	464	88	376 19.0%
**_5077-**-**-**	IT Direct	-	-	0 0.0%
**_5302-**-**-**	Performance Based Merit Pay	-	1,508	(1,508) 0.0%
**_5303-**-**-**	Group Insurance Waiver	1,180	940	240 79.7%
**_5305-**-**-**	Medicare Tax Payments for Employees	1,252	896	356 71.6%
**_5306-**-**-**	Scheduled Holiday Work	4,448	3,944	504 88.7%
**_5309-**-**-**	Operating Leases	1,372	9,432	(8,060) 687.5%
**_5315-**-**-**	Comp Time - O&M	-	6,204	(6,204) 0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	333,592	227,403	106,189 68.2%
**_5700-**-**-**	Standby Pay	7,648	5,812	1,836 76.0%
**_5705-**-**-**	Monthly Car Allowance	2,360	2,848	(488) 120.7%
**_5802-**-**-**	Shipping/Freight	-	172	(172) 0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	47,720	44,628	3,092 93.5%
Total Santa Margarita Water District		1,838,508	1,443,499	395,009 78.5%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>South Coast Water District</b>				
**_5000-**-**-**	Regular Salaries-O&M	321,768	328,732	(6,964) 102.2%
**_5001-**-**-**	Overtime Salaries-O&M	5,100	10,444	(5,344) 204.8%
**_5002-**-**-**	Electricity	122,704	198,480	(75,776) 161.8%
**_5003-**-**-**	Natural Gas	15,220	16,732	(1,512) 109.9%
**_5004-**-**-**	Potable & Reclaimed Water	3,432	4,000	(568) 116.6%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	6,696	6,296	400 94.0%
02-5007-01-02-24	Polymer Products	65,408	34,388	31,020 52.6%
02-5008-01-02-24	Ferric Chloride	21,732	23,360	(1,628) 107.5%
**_5009-**-**-**	Odor Control Chemicals	5,728	5,304	424 92.6%
**_5010-**-**-**	Other Chemicals - Misc.	244	-	244 0.0%
**_5011-**-**-**	Laboratory Services	2,456	1,776	680 72.3%
02-5012-01-01-24	Grit Hauling - 21A	9,564	13,640	(4,076) 142.6%
**_5013-**-**-**	Landscaping	11,724	8,080	3,644 68.9%
**_5014-**-**-**	Engineering - Misc.	25,644	5,800	19,844 22.6%
**_5015-**-**-**	Management Support Services	4,396	9,736	(5,340) 221.5%
**_5017-**-**-**	Legal Fees	292	2,008	(1,716) 687.7%
**_5019-**-**-**	Contract Services Misc. - 29	23,204	25,648	(2,444) 110.5%
**_5021-**-**-**	Small Vehicle Expense - 31A	1,844	2,168	(324) 117.6%
**_5022-**-**-**	Miscellaneous Expense	1,956	1,660	296 84.9%
**_5023-**-**-**	Office Supplies - All	6,108	4,660	1,448 76.3%
**_5024-**-**-**	Petroleum Products	3,756	168	3,588 4.5%
**_5025-**-**-**	Uniforms	2,992	3,524	(532) 117.8%
**_5026-**-**-**	Small Vehicle Fuel - 37A	3,456	2,220	1,236 64.2%
**_5027-**-**-**	Insurance - Property/Liability	17,208	18,064	(856) 105.0%
**_5028-**-**-**	Small Tools & Supplies	9,772	12,868	(3,096) 131.7%
**_5030-**-**-**	Trash Disposal	244	500	(256) 204.9%
**_5031-**-**-**	Safety Supplies	7,424	8,792	(1,368) 118.4%
**_5032-**-**-**	Equipment Rental	732	-	732 0.0%
**_5033-**-**-**	Recruitment	228	292	(64) 128.1%
**_5034-**-**-**	Travel Expense/Tech. Conferences	4,144	3,136	1,008 75.7%
**_5035-**-**-**	Training Expense	4,156	8,928	(4,772) 214.8%
**_5036-**-**-**	Laboratory Supplies	3,040	3,308	(268) 108.8%
**_5037-**-**-**	Office Equipment	3,788	4,256	(468) 112.4%
**_5038-**-**-**	Permits	5,372	4,788	584 89.1%
**_5039-**-**-**	Membership Dues/Fees	940	1,016	(76) 108.1%
02-5049-01-02-24	Biosolids Disposal - 21B	119,516	88,900	30,616 74.4%
**_5050-**-**-**	Contract Services Generators - 29A	2,200	2,852	(652) 129.6%
**_5052-**-**-**	Janitorial Services	9,772	5,644	4,128 57.8%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	-	-	0 0.0%
02-5054-01-02-24	Diesel Truck Maint - 31B	4,348	1,384	2,964 31.8%
02-5055-01-02-24	Diesel Truck Fuel - 37B	1,304	284	1,020 21.8%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	29,988	28,420	1,568 94.8%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	57,384	63,456	(6,072) 110.6%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	6,352	4,380	1,972 69.0%
02-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) 41-D	54,324	52,900	1,424 97.4%
**_5061-**-**-**	Mileage	344	112	232 32.6%
**_5077-**-**-**	IT Direct	-	-	0 0.0%
**_5302-**-**-**	Performance Based Merit Pay	-	1,548	(1,548) 0.0%
**_5303-**-**-**	Group Insurance Waiver	828	1,040	(212) 125.6%
**_5305-**-**-**	Medicare Tax Payments for Employees	876	920	(44) 105.0%
**_5306-**-**-**	Scheduled Holiday Work	3,196	4,224	(1,028) 132.2%
**_5309-**-**-**	Operating Leases	1,464	10,080	(8,616) 688.5%
**_5315-**-**-**	Comp Time - O&M	-	5,888	(5,888) 0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	238,748	241,807	(3,059) 101.3%
**_5700-**-**-**	Standby Pay	5,376	5,976	(600) 111.2%
**_5705-**-**-**	Monthly Car Allowance	1,656	3,064	(1,408) 185.0%
**_5802-**-**-**	Shipping/Freight	-	184	(184) 0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	51,028	47,705	3,323 93.5%
Total South Coast Water District		1,311,176	1,345,541	(34,365) 102.6%
Total		5,944,556	5,851,571	92,985 98.4%
Total PC 02 - Jay B. Latham Plant		5,944,556	5,851,571	92,985 98.4%

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

		FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>PC 05 - San Juan Creek Ocean Outfall</b>					
Member Agency					
<b>City of San Clemente</b>					
**_5000-**-**-**	Regular Salaries-O&M	19,476	19,320	156	99.2%
**_5001-**-**-**	Overtime Salaries-O&M	92	44	48	47.8%
**_5002-**-**-**	Electricity	192	12	180	6.3%
**_5003-**-**-**	Natural Gas	96	-	96	0.0%
**_5014-**-**-**	Engineering - Misc.	3,832	-	3,832	0.0%
**_5015-**-**-**	Management Support Services	5,264	1,600	3,664	30.4%
**_5017-**-**-**	Legal Fees	384	-	384	0.0%
**_5026-**-**-**	Small Vehicle Fuel - 37A	476	-	476	0.0%
**_5027-**-**-**	Insurance - Property/Liability	892	884	8	99.1%
**_5031-**-**-**	Safety Supplies	24	-	24	0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	476	532	(56)	111.8%
**_5036-**-**-**	Laboratory Supplies	3,064	4,228	(1,164)	138.0%
05-5038-02-05-17	Permits	24,100	26,024	(1,924)	108.0%
**_5044-**-**-**	Offshore Monitoring - 20A	3,832	3,544	288	92.5%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0	0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	3,064	4,452	(1,388)	145.3%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	168	8	160	4.8%
**_5067-**-**-**	Port Cleaning	-	-	0	0.0%
05-5069-02-05-17	Misc-Capital-Dilution & Metering Study	2,492	3,196	(704)	128.3%
**_5305-**-**-**	Medicare Tax Payments for Employees	452	-	452	0.0%
**_5306-**-**-**	Scheduled Holiday Work	480	88	392	18.3%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	14,448	14,210	238	98.4%
**_5705-**-**-**	Monthly Car Allowance	804	120	684	14.9%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	2,804	2,956	(152)	105.4%
Total City of San Clemente		86,912	81,218	5,694	93.4%
<b>City of San Juan Capistrano</b>					
**_5000-**-**-**	Regular Salaries-O&M	18,504	19,512	(1,008)	105.4%
**_5001-**-**-**	Overtime Salaries-O&M	84	44	40	52.4%
**_5002-**-**-**	Electricity	180	12	168	6.7%
**_5003-**-**-**	Natural Gas	92	-	92	0.0%
**_5014-**-**-**	Engineering - Misc.	3,640	-	3,640	0.0%
**_5015-**-**-**	Management Support Services	5,000	1,616	3,384	32.3%
**_5017-**-**-**	Legal Fees	364	-	364	0.0%
**_5026-**-**-**	Small Vehicle Fuel - 37A	452	-	452	0.0%
**_5027-**-**-**	Insurance - Property/Liability	596	588	8	98.7%
**_5031-**-**-**	Safety Supplies	24	-	24	0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	448	520	(72)	116.1%
05-5035-02-11-18	Training Expense	-	12	(12)	0.0%
**_5036-**-**-**	Laboratory Supplies	2,908	4,268	(1,360)	146.8%
05-5038-02-05-18	Permits	16,068	17,352	(1,284)	108.0%
05-5040-02-06-18	Natural Gas - 11-EPS - PC 5	-	-	0	0.0%
05-5041-02-06-18	Electricity - 10-EPS - PC 5	-	-	0	0.0%
05-5042-02-06-18	Contract Services - 29-EPS - PC 5	-	-	0	0.0%
**_5044-**-**-**	Offshore Monitoring - 20A	3,640	3,576	64	98.2%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0	0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	2,908	4,496	(1,588)	154.6%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	112	4	108	3.6%
**_5067-**-**-**	Port Cleaning	-	-	0	0.0%
05-5069-02-05-18	Misc-Capital-Dilution & Metering Study	1,664	2,132	(468)	128.1%
**_5305-**-**-**	Medicare Tax Payments for Employees	424	-	424	0.0%
**_5306-**-**-**	Scheduled Holiday Work	452	92	360	20.4%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	13,728	14,343	(615)	104.5%
**_5705-**-**-**	Monthly Car Allowance	764	124	640	16.2%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	2,664	2,988	(324)	112.2%
Total City of San Juan Capistrano		74,716	71,679	3,037	95.9%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>Moulton Niguel Water District</b>				
**_5000-**-**-**	Regular Salaries-O&M	16,376	19,404	(3,028) 118.5%
**_5001-**-**-**	Overtime Salaries-O&M	76	44	32 57.9%
**_5002-**-**-**	Electricity	160	12	148 7.5%
**_5003-**-**-**	Natural Gas	80	-	80 0.0%
**_5014-**-**-**	Engineering - Misc.	3,220	-	3,220 0.0%
**_5015-**-**-**	Management Support Services	4,428	1,608	2,820 36.3%
**_5017-**-**-**	Legal Fees	324	-	324 0.0%
**_5026-**-**-**	Small Vehicle Fuel - 37A	404	-	404 0.0%
**_5027-**-**-**	Insurance - Property/Liability	832	824	8 99.0%
**_5031-**-**-**	Safety Supplies	20	-	20 0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	400	532	(132) 133.0%
**_5036-**-**-**	Laboratory Supplies	2,576	4,248	(1,672) 164.9%
05-5038-02-05-22	Permits	22,488	24,288	(1,800) 108.0%
05-5040-02-06-22	Natural Gas - 11-EPS - PC 5	-	-	0 0.0%
05-5041-02-06-22	Electricity - 10-EPS - PC 5	-	-	0 0.0%
05-5042-02-06-22	Contract Services - 29-EPS - PC 5	-	-	0 0.0%
**_5044-**-**-**	Offshore Monitoring - 20A	3,220	3,560	(340) 110.6%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0 0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	2,576	4,472	(1,896) 173.6%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	156	4	152 2.6%
**_5067-**-**-**	Port Cleaning	-	-	0 0.0%
05-5069-02-05-22	Misc-Capital-Dilution & Metering Study	2,328	2,980	(652) 128.0%
**_5305-**-**-**	Medicare Tax Payments for Employees	380	-	380 0.0%
**_5306-**-**-**	Scheduled Holiday Work	404	92	312 22.8%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	12,152	14,270	(2,118) 117.4%
**_5705-**-**-**	Monthly Car Allowance	676	124	552 18.3%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	2,356	2,972	(616) 126.1%
Total Moulton Niguel Water District		75,632	79,434	(3,802) 105.0%
<b>Santa Margarita Water District</b>				
**_5000-**-**-**	Regular Salaries-O&M	32,716	13,880	18,836 42.4%
**_5001-**-**-**	Overtime Salaries-O&M	152	32	120 21.1%
**_5002-**-**-**	Electricity	324	8	316 2.5%
**_5003-**-**-**	Natural Gas	160	-	160 0.0%
**_5014-**-**-**	Engineering - Misc.	6,432	-	6,432 0.0%
**_5015-**-**-**	Management Support Services	8,844	1,164	7,680 13.2%
**_5017-**-**-**	Legal Fees	644	-	644 0.0%
**_5026-**-**-**	Small Vehicle Fuel - 37A	804	-	804 0.0%
**_5027-**-**-**	Insurance - Property/Liability	2,380	2,356	24 99.0%
**_5031-**-**-**	Safety Supplies	44	-	44 0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	800	384	416 48.0%
**_5036-**-**-**	Laboratory Supplies	5,148	3,036	2,112 59.0%
05-5038-02-05-23	Permits	64,264	69,400	(5,136) 108.0%
05-5040-02-06-23	Natural Gas - 11-EPS - PC 5	-	-	0 0.0%
05-5041-02-06-23	Electricity - 10-EPS - PC 5	-	-	0 0.0%
05-5042-02-06-23	Contract Services - 29-EPS - PC 5	-	-	0 0.0%
**_5044-**-**-**	Offshore Monitoring - 20A	6,432	2,544	3,888 39.6%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0 0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	5,148	3,196	1,952 62.1%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	444	16	428 3.6%
**_5067-**-**-**	Port Cleaning	-	-	0 0.0%
05-5069-02-05-23	Misc-Capital-Dilution & Metering Study	6,648	8,520	(1,872) 128.2%
**_5305-**-**-**	Medicare Tax Payments for Employees	756	-	756 0.0%
**_5306-**-**-**	Scheduled Holiday Work	804	64	740 8.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	24,276	10,226	14,050 42.1%
**_5705-**-**-**	Monthly Car Allowance	1,348	88	1,260 6.5%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	4,712	2,128	2,584 45.2%
Total Santa Margarita Water District		173,280	117,042	56,238 67.5%



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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>South Coast Water District</b>				
**_5000-**-**-**	Regular Salaries-O&M	14,660	17,224	(2,564) 117.5%
**_5001-**-**-**	Overtime Salaries-O&M	68	40	28 58.8%
**_5002-**-**-**	Electricity	144	12	132 8.3%
**_5003-**-**-**	Natural Gas	72	-	72 0.0%
**_5014-**-**-**	Engineering - Misc.	2,880	-	2,880 0.0%
**_5015-**-**-**	Management Support Services	3,964	1,428	2,536 36.0%
**_5017-**-**-**	Legal Fees	288	-	288 0.0%
**_5026-**-**-**	Small Vehicle Fuel - 37A	360	-	360 0.0%
**_5027-**-**-**	Insurance - Property/Liability	672	664	8 98.8%
**_5031-**-**-**	Safety Supplies	16	-	16 0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	360	472	(112) 131.1%
**_5036-**-**-**	Laboratory Supplies	2,304	3,768	(1,464) 163.5%
05-5038-02-05-24	Permits	18,080	19,528	(1,448) 108.0%
05-5040-02-06-24	Natural Gas - 11-EPS - PC 5	-	-	0 0.0%
05-5041-02-06-24	Electricity - 10-EPS - PC 5	-	-	0 0.0%
05-5042-02-06-24	Contract Services - 29-EPS - PC 5	-	-	0 0.0%
**_5044-**-**-**	Offshore Monitoring - 20A	2,880	3,160	(280) 109.7%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0 0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	2,304	3,968	(1,664) 172.2%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	124	4	120 3.2%
**_5067-**-**-**	Port Cleaning	-	-	0 0.0%
05-5069-02-05-24	Misc-Capital-Dilution & Metering Study	1,872	2,396	(524) 128.0%
**_5305-**-**-**	Medicare Tax Payments for Employees	340	-	340 0.0%
**_5306-**-**-**	Scheduled Holiday Work	360	80	280 22.2%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	10,880	12,670	(1,790) 116.5%
**_5705-**-**-**	Monthly Car Allowance	608	108	500 17.8%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	2,108	2,636	(528) 125.0%
Total South Coast Water District		65,344	68,158	(2,814) 104.3%
Total Member Agency		475,884	417,532	58,352 87.7%
Total PC 05 - San Juan Creek Ocean Outfall		475,884	417,532	58,352 87.7%
<b>PC 08 - Pre Treatment</b>				
Member Agency				
<b>City of Laguna Beach</b>				
08-5000-02-08-16	Regular Salaries-O&M	5,512	3,136	2,376 56.9%
08-5001-02-08-16	Overtime Salaries-O&M	92	-	92 0.0%
08-5011-02-08-16	Laboratory Services	164	12	152 7.3%
08-5015-02-08-16	Management Support Services	132	24	108 18.2%
08-5016-02-08-16	Audit - Environmental	32	-	32 0.0%
08-5017-02-08-16	Legal Fees	132	-	132 0.0%
08-5018-02-08-16	Public Notices/ Public Relations	32	52	(20) 162.5%
08-5021-02-08-16	Small Vehicle Expense - 31A	60	-	60 0.0%
08-5022-02-08-16	Miscellaneous Expense	100	-	100 0.0%
08-5026-02-08-16	Small Vehicle Fuel - 37A	80	-	80 0.0%
08-5027-02-07-16	Insurance - Property/Liability	244	212	32 86.9%
**_5028-**-**-**	Small Tools & Supplies	228	76	152 33.3%
08-5034-02-08-16	Travel Expense/Tech. Conferences	232	108	124 46.6%
08-5035-02-08-16	Training Expense	100	64	36 64.0%
08-5038-02-08-16	Permits and Fines	660	-	660 0.0%
08-5039-02-08-16	Membership Dues/Fees	52	24	28 46.2%
08-5306-02-08-16	Scheduled Holiday Work	12	-	12 0.0%
08-5315-02-08-16	Comp Time - O&M	-	52	(52) 0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	4,088	2,309	1,779 56.5%
08-6500-02-08-16	IT Allocations in to PC's & Depts.	828	508	320 61.4%
Total City of Laguna Beach		12,780	6,577	6,203 51.5%

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

		FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>City of San Clemente</b>					
08-5000-02-08-17	Regular Salaries-O&M	6,764	6,912	(148)	102.2%
08-5001-02-08-17	Overtime Salaries-O&M	116	-	116	0.0%
08-5011-02-08-17	Laboratory Services	204	28	176	13.7%
08-5015-02-08-17	Management Support Services	164	48	116	29.3%
08-5016-02-08-17	Audit - Environmental	40	-	40	0.0%
08-5017-02-08-17	Legal Fees	164	-	164	0.0%
08-5018-02-08-17	Public Notices/ Public Relations	40	120	(80)	300.0%
08-5021-02-08-17	Small Vehicle Expense - 31A	72	-	72	0.0%
08-5022-02-08-17	Miscellaneous Expense	120	-	120	0.0%
08-5026-02-08-17	Small Vehicle Fuel - 37A	96	-	96	0.0%
08-5027-02-07-17	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	280	164	116	58.6%
08-5034-02-08-17	Travel Expense/Tech. Conferences	284	240	44	84.5%
08-5035-02-08-17	Training Expense	120	144	(24)	120.0%
08-5038-02-08-17	Permits and Fines	812	-	812	0.0%
08-5039-02-08-17	Membership Dues/Fees	64	52	12	81.3%
08-5306-02-08-17	Scheduled Holiday Work	16	-	16	0.0%
08-5315-02-08-17	Comp Time - O&M	-	116	(116)	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	5,020	5,086	(66)	101.3%
08-6500-02-08-17	IT Allocations in to PC's & Depts.	1,016	1,120	(104)	110.2%
	Total City of San Clemente	15,636	14,242	1,394	91.1%
<b>City of San Juan Capistrano</b>					
08-5000-02-08-18	Regular Salaries-O&M	6,348	5,076	1,272	80.0%
08-5001-02-08-18	Overtime Salaries-O&M	108	-	108	0.0%
08-5011-02-08-18	Laboratory Services	192	20	172	10.4%
08-5015-02-08-18	Management Support Services	152	36	116	23.7%
08-5016-02-08-18	Audit - Environmental	40	-	40	0.0%
08-5017-02-08-18	Legal Fees	152	-	152	0.0%
08-5018-02-08-18	Public Notices/ Public Relations	40	88	(48)	220.0%
08-5021-02-08-18	Small Vehicle Expense - 31A	68	-	68	0.0%
08-5022-02-08-18	Miscellaneous Expense	112	-	112	0.0%
08-5026-02-08-18	Small Vehicle Fuel - 37A	92	-	92	0.0%
08-5027-02-07-18	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	264	120	144	45.5%
08-5034-02-08-18	Travel Expense/Tech. Conferences	268	176	92	65.7%
08-5035-02-08-18	Training Expense	112	104	8	92.9%
08-5038-02-08-18	Permits and Fines	760	-	760	0.0%
08-5039-02-08-18	Membership Dues/Fees	60	36	24	60.0%
08-5306-02-08-18	Scheduled Holiday Work	16	-	16	0.0%
08-5315-02-08-18	Comp Time - O&M	-	84	(84)	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	4,708	3,731	977	79.3%
08-6500-02-08-18	IT Allocations in to PC's & Depts.	956	824	132	86.2%
	Total City of San Juan Capistrano	14,692	10,507	4,185	71.5%
<b>El Toro Water District</b>					
08-5000-02-08-19	Regular Salaries-O&M	3,924	1,012	2,912	25.8%
08-5001-02-08-19	Overtime Salaries-O&M	68	-	68	0.0%
08-5011-02-08-19	Laboratory Services	116	4	112	3.4%
08-5015-02-08-19	Management Support Services	96	8	88	8.3%
08-5016-02-08-19	Audit - Environmental	24	-	24	0.0%
08-5017-02-08-19	Legal Fees	96	-	96	0.0%
08-5018-02-08-19	Public Notices/ Public Relations	24	16	8	66.7%
08-5021-02-08-19	Small Vehicle Expense - 31A	44	-	44	0.0%
08-5022-02-08-19	Miscellaneous Expense	72	-	72	0.0%
08-5026-02-08-19	Small Vehicle Fuel - 37A	56	-	56	0.0%
08-5027-02-07-19	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	164	24	140	14.6%
08-5034-02-08-19	Travel Expense/Tech. Conferences	164	36	128	22.0%
08-5035-02-08-19	Training Expense	72	20	52	27.8%
08-5038-02-08-19	Permits and Fines	472	-	472	0.0%
08-5039-02-08-19	Membership Dues/Fees	36	8	28	22.2%

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

		FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
08-5306-02-08-19	Scheduled Holiday Work	8	-	8	0.0%
08-5315-02-08-19	Comp Time - O&M	-	16	(16)	0.0%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	2,912	746	2,166	25.6%
08-6500-02-08-19	IT Allocations in to PC's & Depts.	592	164	428	27.7%
Total El Toro Water District		9,184	2,266	6,918	24.7%
<b>Emerald Bay Service District</b>					
08-5000-02-08-20	Regular Salaries-O&M	752	1,060	(308)	141.0%
08-5001-02-08-20	Overtime Salaries-O&M	12	-	12	0.0%
08-5011-02-08-20	Laboratory Services	24	4	20	16.7%
08-5015-02-08-20	Management Support Services	20	8	12	40.0%
08-5016-02-08-20	Audit - Environmental	4	-	4	0.0%
08-5017-02-08-20	Legal Fees	20	-	20	0.0%
08-5018-02-08-20	Public Notices/ Public Relations	4	20	(16)	500.0%
08-5021-02-08-20	Small Vehicle Expense - 31A	8	-	8	0.0%
08-5022-02-08-20	Miscellaneous Expense	12	-	12	0.0%
08-5026-02-08-20	Small Vehicle Fuel - 37A	12	-	12	0.0%
08-5027-02-07-20	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	32	24	8	75.0%
08-5034-02-08-20	Travel Expense/Tech. Conferences	32	36	(4)	112.5%
08-5035-02-08-20	Training Expense	12	20	(8)	166.7%
08-5038-02-08-20	Permits and Fines	92	-	92	0.0%
08-5039-02-08-20	Membership Dues/Fees	8	8	0	100.0%
08-5306-02-08-20	Scheduled Holiday Work	-	-	0	0.0%
08-5315-02-08-20	Comp Time - O&M	-	16	(16)	0.0%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	556	778	(222)	139.9%
08-6500-02-08-20	IT Allocations in to PC's & Depts.	112	172	(60)	153.6%
Total		1,956	2,358	(402)	120.5%
<b>Irvine Ranch Water District</b>					
08-5000-02-08-21	Regular Salaries-O&M	8,016	9,824	(1,808)	122.6%
08-5001-02-08-21	Overtime Salaries-O&M	136	-	136	0.0%
08-5011-02-08-21	Laboratory Services	240	40	200	16.7%
08-5015-02-08-21	Management Support Services	192	72	120	37.5%
08-5016-02-08-21	Audit - Environmental	48	-	48	0.0%
08-5017-02-08-21	Legal Fees	192	-	192	0.0%
08-5018-02-08-21	Public Notices/ Public Relations	48	168	(120)	350.0%
08-5021-02-08-21	Small Vehicle Expense - 31A	88	4	84	4.5%
08-5022-02-08-21	Miscellaneous Expense	144	-	144	0.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	116	-	116	0.0%
08-5027-02-07-21	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	332	232	100	69.9%
08-5034-02-08-21	Travel Expense/Tech. Conferences	336	344	(8)	102.4%
08-5035-02-08-21	Training Expense	144	204	(60)	141.7%
08-5038-02-08-21	Permits and Fines	960	-	960	0.0%
08-5039-02-08-21	Membership Dues/Fees	76	72	4	94.7%
08-5306-02-08-21	Scheduled Holiday Work	20	-	20	0.0%
08-5315-02-08-21	Comp Time - O&M	-	168	(168)	0.0%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	5,948	7,226	(1,278)	121.5%
08-6500-02-08-21	IT Allocations in to PC's & Depts.	1,208	1,592	(384)	131.8%
Total Irvine Ranch Water District		18,488	20,158	(1,670)	109.0%
<b>Moulton Niguel Water District</b>					
08-5000-02-08-22	Regular Salaries-O&M	18,204	15,180	3,024	83.4%
08-5001-02-08-22	Overtime Salaries-O&M	308	-	308	0.0%
08-5011-02-08-22	Laboratory Services	544	60	484	11.0%
08-5015-02-08-22	Management Support Services	436	108	328	24.8%
08-5016-02-08-22	Audit - Environmental	108	-	108	0.0%
08-5017-02-08-22	Legal Fees	436	-	436	0.0%
08-5018-02-08-22	Public Notices/ Public Relations	108	260	(152)	240.7%
08-5021-02-08-22	Small Vehicle Expense - 31A	196	4	192	2.0%
08-5022-02-08-22	Miscellaneous Expense	328	-	328	0.0%
08-5026-02-08-22	Small Vehicle Fuel - 37A	260	-	260	0.0%

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

		FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
08-5027-02-07-22	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	756	360	396	47.6%
08-5034-02-08-22	Travel Expense/Tech. Conferences	764	528	236	69.1%
08-5035-02-08-22	Training Expense	328	316	12	96.3%
08-5038-02-08-22	Permits and Fines	2,180	-	2,180	0.0%
08-5039-02-08-22	Membership Dues/Fees	176	112	64	63.6%
08-5306-02-08-22	Scheduled Holiday Work	44	-	44	0.0%
08-5315-02-08-22	Comp Time - O&M	-	256	(256)	0.0%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	13,508	11,166	2,342	82.7%
08-6500-02-08-22	IT Allocations in to PC's & Depts.	2,740	2,464	276	89.9%
Total Moulton Niguel Water District		41,668	31,026	10,642	74.5%
<b>Santa Margarita Water District</b>					
08-5000-02-08-23	Regular Salaries-O&M	19,288	17,504	1,784	90.8%
08-5001-02-08-23	Overtime Salaries-O&M	324	-	324	0.0%
08-5011-02-08-23	Laboratory Services	576	72	504	12.5%
08-5015-02-08-23	Management Support Services	464	124	340	26.7%
08-5016-02-08-23	Audit - Environmental	116	-	116	0.0%
08-5017-02-08-23	Legal Fees	464	-	464	0.0%
08-5018-02-08-23	Public Notices/ Public Relations	116	300	(184)	258.6%
08-5021-02-08-23	Small Vehicle Expense - 31A	208	4	204	1.9%
08-5022-02-08-23	Miscellaneous Expense	344	-	344	0.0%
08-5026-02-08-23	Small Vehicle Fuel - 37A	276	-	276	0.0%
08-5027-02-07-23	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	804	416	388	51.7%
08-5034-02-08-23	Travel Expense/Tech. Conferences	808	612	196	75.7%
08-5035-02-08-23	Training Expense	344	364	(20)	105.8%
08-5038-02-08-23	Permits and Fines	2,312	-	2,312	0.0%
08-5039-02-08-23	Membership Dues/Fees	184	128	56	69.6%
08-5306-02-08-23	Scheduled Holiday Work	48	-	48	0.0%
08-5315-02-08-23	Comp Time - O&M	-	296	(296)	0.0%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	14,312	12,877	1,435	90.0%
08-6500-02-08-23	IT Allocations in to PC's & Depts.	2,904	2,840	64	97.8%
Total Santa Margarita Water District		44,136	35,749	8,387	81.0%
<b>South Coast Water District</b>					
08-5000-02-08-24	Regular Salaries-O&M	14,696	12,684	2,012	86.3%
08-5001-02-08-24	Overtime Salaries-O&M	248	-	248	0.0%
08-5011-02-08-24	Laboratory Services	440	52	388	11.8%
08-5015-02-08-24	Management Support Services	352	92	260	26.1%
08-5016-02-08-24	Audit - Environmental	88	-	88	0.0%
08-5017-02-08-24	Legal Fees	352	-	352	0.0%
08-5018-02-08-24	Public Notices/ Public Relations	88	225	(137)	255.5%
08-5021-02-08-24	Small Vehicle Expense - 31A	156	4	152	2.6%
08-5022-02-08-24	Miscellaneous Expense	264	-	264	0.0%
08-5026-02-08-24	Small Vehicle Fuel - 37A	212	-	212	0.0%
08-5027-02-07-24	Insurance - Property/Liability	244	212	32	86.9%
**_5028-**-**-**	Small Tools & Supplies	612	300	312	49.0%
08-5034-02-08-24	Travel Expense/Tech. Conferences	616	444	172	72.1%
08-5035-02-08-24	Training Expense	264	264	0	100.0%
08-5038-02-08-24	Permits and Fines	1,760	-	1,760	0.0%
08-5039-02-08-24	Membership Dues/Fees	140	92	48	65.7%
08-5306-02-08-24	Scheduled Holiday Work	36	-	36	0.0%
08-5315-02-08-24	Comp Time - O&M	-	216	(216)	0.0%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	10,904	9,330	1,574	85.6%
08-6500-02-08-24	IT Allocations in to PC's & Depts.	2,212	2,056	156	92.9%
Total South Coast Water District		33,684	25,971	7,713	77.1%
Total Member Agency		192,224	148,855	43,369	77.4%
Total PC 08 - Pre Treatment		192,224	148,855	43,369	77.4%

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

		FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>PC 12 - Water Reclamation Permits</b>					
Member Agency					
<b>City of San Juan Capistrano</b>					
**-5000-**-**-**	Regular Salaries-O&M	5,048	3,064	1,984	60.7%
**-5001-**-**-**	Overtime Salaries-O&M	-	-	0	0.0%
**-5015-**-**-**	Management Support Services	1,608	432	1,176	26.9%
**-5017-**-**-**	Legal Fees	504	-	504	0.0%
**-5027-**-**-**	Insurance - Property/Liability	276	104	172	37.7%
**-5034-**-**-**	Travel Expense/Tech. Conferences	124	120	4	96.8%
**-5038-**-**-**	Permits	12,568	1,688	10,880	13.4%
**-5306-**-**-**	Scheduled Holiday Work	40	-	40	0.0%
**-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	3,744	2,252	1,492	60.1%
**-6500-**-**-**	IT Allocations in to PC's & Depts.	708	696	12	98.3%
Total City of San Juan Capistrano		24,620	8,356	16,264	33.9%
<b>El Toro Water District</b>					
12-5000-02-10-19	Regular Salaries-O&M	-	-	0	0.0%
12-5001-02-10-19	Overtime Salaries-O&M	-	-	0	0.0%
12-5015-02-10-19	Management Support Services	-	-	0	0.0%
12-5017-02-10-19	Legal Fees	-	-	0	0.0%
12-5038-02-10-19	Permits	-	-	0	0.0%
12-5306-02-10-19	Scheduled Holiday Work	-	-	0	0.0%
12-5401-02-10-19	Fringe Benefits IN to PC's & Depts.	-	-	0	0.0%
12-6500-02-10-19	IT Allocations in to PC's & Depts.	-	-	0	0.0%
Total El Toro Water District		-	-	0	0.0%
<b>Irvine Ranch Water District</b>					
**-5000-**-**-**	Regular Salaries-O&M	5,192	3,456	1,736	66.6%
**-5001-**-**-**	Overtime Salaries-O&M	-	-	0	0.0%
**-5015-**-**-**	Management Support Services	1,652	488	1,164	29.5%
**-5017-**-**-**	Legal Fees	516	-	516	0.0%
**-5027-**-**-**	Insurance - Property/Liability	284	120	164	42.3%
**-5034-**-**-**	Travel Expense/Tech. Conferences	128	136	(8)	106.3%
**-5038-**-**-**	Permits	12,928	1,908	11,020	14.8%
**-5306-**-**-**	Scheduled Holiday Work	40	-	40	0.0%
**-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	3,852	2,544	1,308	66.0%
**-6500-**-**-**	IT Allocations in to PC's & Depts.	732	784	(52)	107.1%
Total Irvine Ranch Water District		25,324	9,436	15,888	37.3%
<b>Moulton Niguel Water District</b>					
**-5000-**-**-**	Regular Salaries-O&M	13,896	8,312	5,584	59.8%
**-5001-**-**-**	Overtime Salaries-O&M	-	-	0	0.0%
**-5015-**-**-**	Management Support Services	4,428	1,172	3,256	26.5%
**-5017-**-**-**	Legal Fees	1,384	-	1,384	0.0%
**-5027-**-**-**	Insurance - Property/Liability	760	284	476	37.4%
**-5034-**-**-**	Travel Expense/Tech. Conferences	348	328	20	94.3%
**-5038-**-**-**	Permits	34,608	4,584	30,024	13.2%
**-5306-**-**-**	Scheduled Holiday Work	108	-	108	0.0%
**-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	10,312	6,114	4,198	59.3%
**-6500-**-**-**	IT Allocations in to PC's & Depts.	1,956	1,884	72	96.3%
Total Moulton Niguel Water District		67,800	22,678	45,122	33.4%
<b>Santa Margarita Water District</b>					
**-5000-**-**-**	Regular Salaries-O&M	15,232	8,384	6,848	55.0%
**-5001-**-**-**	Overtime Salaries-O&M	-	-	0	0.0%
**-5015-**-**-**	Management Support Services	4,856	1,184	3,672	24.4%
**-5017-**-**-**	Legal Fees	1,516	-	1,516	0.0%
**-5027-**-**-**	Insurance - Property/Liability	832	288	544	34.6%
**-5034-**-**-**	Travel Expense/Tech. Conferences	384	332	52	86.5%
**-5038-**-**-**	Permits	37,936	4,595	33,341	12.1%
**-5306-**-**-**	Scheduled Holiday Work	120	-	120	0.0%
**-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	11,300	6,166	5,134	54.6%
**-6500-**-**-**	IT Allocations in to PC's & Depts.	2,144	1,900	244	88.6%
Total Santa Margarita Water District		74,320	22,849	51,471	30.7%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended	
<b>South Coast Water District</b>					
**_5000-**-**-**	Regular Salaries-O&M	5,736	3,080	2,656	53.7%
**_5001-**-**-**	Overtime Salaries-O&M	-	-	0	0.0%
**_5015-**-**-**	Management Support Services	1,828	436	1,392	23.9%
**_5017-**-**-**	Legal Fees	572	-	572	0.0%
**_5027-**-**-**	Insurance - Property/Liability	312	108	204	34.6%
**_5034-**-**-**	Travel Expense/Tech. Conferences	144	120	24	83.3%
**_5038-**-**-**	Permits	14,284	1,700	12,584	11.9%
**_5306-**-**-**	Scheduled Holiday Work	44	-	44	0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	4,256	2,268	1,988	53.3%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	808	700	108	86.6%
Total South Coast Water District		27,984	8,412	19,572	30.1%
<b>Trabuco Canyon Water District</b>					
**_5000-**-**-**	Regular Salaries-O&M	5,088	2,852	2,236	56.1%
**_5001-**-**-**	Overtime Salaries-O&M	-	-	0	0.0%
**_5015-**-**-**	Management Support Services	1,620	404	1,216	24.9%
**_5017-**-**-**	Legal Fees	508	-	508	0.0%
**_5027-**-**-**	Insurance - Property/Liability	276	100	176	36.2%
**_5034-**-**-**	Travel Expense/Tech. Conferences	128	112	16	87.5%
**_5038-**-**-**	Permits	12,672	1,576	11,096	12.4%
**_5306-**-**-**	Scheduled Holiday Work	40	-	40	0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	3,776	2,099	1,677	55.6%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	716	648	68	90.5%
Total Trabuco Canyon Water District		24,824	7,791	17,033	31.4%
Total Member Agency		244,872	79,521	165,351	32.5%
Total PC 12 - Water Reclamation Permits		244,872	79,521	165,351	32.5%
<b>PC 15 - Coastal Treatment Plant</b>					
Member Agency					
<b>City of Laguna Beach</b>					
**_5000-**-**-**	Regular Salaries-O&M	370,332	348,168	22,164	94.0%
**_5001-**-**-**	Overtime Salaries-O&M	4,952	10,996	(6,044)	222.1%
**_5002-**-**-**	Electricity	154,272	124,120	30,152	80.5%
**_5003-**-**-**	Natural Gas	1,668	984	684	59.0%
**_5004-**-**-**	Potable & Reclaimed Water	7,112	12,276	(5,164)	172.6%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	564	360	204	63.8%
15-5007-01-01-16	Polymer Products	488	88	400	18.0%
15-5008-01-01-16	Ferric Chloride	16,976	18,980	(2,004)	111.8%
15-5009-01-01-16	Odor Control Chemicals	48,092	31,368	16,724	65.2%
15-5011-02-01-16	Laboratory Services	2,688	2,552	136	94.9%
15-5012-01-01-16	Grit Hauling - 21A	16,976	12,420	4,556	73.2%
**_5013-**-**-**	Landscaping	22,748	14,448	8,300	63.5%
**_5014-**-**-**	Engineering - Misc.	20,852	2,744	18,108	13.2%
**_5015-**-**-**	Management Support Services	3,600	1,052	2,548	29.2%
**_5017-**-**-**	Legal Fees	-	4,460	(4,460)	0.0%
**_5019-**-**-**	Contract Services Misc. - 29	25,400	26,960	(1,560)	106.1%
**_5021-**-**-**	Small Vehicle Expense - 31A	2,676	1,628	1,048	60.8%
**_5022-**-**-**	Miscellaneous Expense	1,136	539	597	47.5%
**_5023-**-**-**	Office Supplies - All	2,652	1,916	736	72.2%
15-5024-01-01-16	Petroleum Products	1,132	572	560	50.5%
**_5025-**-**-**	Uniforms	2,676	2,612	64	97.6%
**_5026-**-**-**	Small Vehicle Fuel - 37A	2,676	592	2,084	22.1%
**_5027-**-**-**	Insurance - Property/Liability	13,132	11,296	1,836	86.0%
**_5028-**-**-**	Small Tools & Supplies	3,412	3,520	(108)	103.2%
**_5030-**-**-**	Trash Disposal	1,136	952	184	83.8%
**_5031-**-**-**	Safety Supplies	9,100	9,588	(488)	105.4%
**_5032-**-**-**	Equipment Rental	380	280	100	73.7%
15-5033-01-03-16	Recruitment	-	188	(188)	0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	6,504	4,108	2,396	63.2%
**_5035-**-**-**	Training Expense	6,452	5,636	816	87.4%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended	
15-5036-02-01-16	Laboratory Supplies	4,244	4,420	(176)	104.1%
**_5037-**-**-**	Office Equipment	380	556	(176)	146.3%
**_5038-**-**-**	Permits	2,464	2,512	(48)	101.9%
**_5039-**-**-**	Membership Dues/Fees	1,440	856	584	59.4%
**_5047-**-**-**	Access Road Expenses	17,816	10,936	6,880	61.4%
**_5048-**-**-**	Storm Damage	7,204	-	7,204	0.0%
15-5049-01-01-16	Biosolids Disposal - 21B	70,724	-	70,724	0.0%
**_5050-**-**-**	Contract Services Generators - 29A	1,516	1,712	(196)	112.9%
**_5052-**-**-**	Janitorial Services	7,584	4,048	3,536	53.4%
15-5054-01-01-16	Diesel Truck Maint - 31B	564	192	372	34.0%
15-5055-01-01-16	Diesel Truck Fuel - 37B	564	-	564	0.0%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	96,188	54,520	41,668	56.7%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	7,584	1,632	5,952	21.5%
**_5061-**-**-**	Mileage	536	36	500	6.7%
**_5303-**-**-**	Group Insurance Waiver	1,604	1,800	(196)	112.2%
**_5305-**-**-**	Medicare Tax Payments for Employees	1,324	1,508	(184)	113.9%
**_5306-**-**-**	Scheduled Holiday Work	2,048	3,508	(1,460)	171.3%
**_5315-**-**-**	Comp Time - O&M	-	220	(220)	0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	274,784	256,105	18,679	93.2%
**_5700-**-**-**	Standby Pay	10,416	7,668	2,748	73.6%
**_5705-**-**-**	Monthly Car Allowance	1,872	2,244	(372)	119.9%
15-5802-01-03-16	Shipping/Freight	-	20	(20)	0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	48,156	44,996	3,160	93.4%
Total City of Laguna Beach		1,308,796	1,056,873	251,923	80.8%

**Emerald Bay Service District**

**_5000-**-**-**	Regular Salaries-O&M	14,612	13,080	1,532	89.5%
**_5001-**-**-**	Overtime Salaries-O&M	192	352	(160)	183.3%
**_5002-**-**-**	Electricity	4,660	3,972	688	85.2%
**_5003-**-**-**	Natural Gas	52	32	20	61.5%
**_5004-**-**-**	Potable & Reclaimed Water	232	416	(184)	179.3%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	16	12	4	75.0%
15-5007-01-01-20	Polymer Products	16	4	12	25.0%
15-5008-01-01-20	Ferric Chloride	492	588	(96)	119.5%
15-5009-01-01-20	Odor Control Chemicals	1,396	968	428	69.3%
15-5011-02-01-20	Laboratory Services	76	80	(4)	105.3%
15-5012-01-01-20	Grit Hauling - 21A	492	384	108	78.0%
**_5013-**-**-**	Landscaping	1,796	1,140	656	63.5%
**_5014-**-**-**	Engineering - Misc.	1,644	216	1,428	13.1%
**_5015-**-**-**	Management Support Services	284	80	204	28.2%
**_5017-**-**-**	Legal Fees	-	352	(352)	0.0%
**_5019-**-**-**	Contract Services Misc. - 29	2,004	2,128	(124)	106.2%
**_5021-**-**-**	Small Vehicle Expense - 31A	104	60	44	57.7%
**_5022-**-**-**	Miscellaneous Expense	88	40	48	45.5%
**_5023-**-**-**	Office Supplies - All	208	152	56	73.1%
15-5024-01-01-20	Petroleum Products	32	16	16	50.0%
**_5025-**-**-**	Uniforms	104	100	4	96.2%
**_5026-**-**-**	Small Vehicle Fuel - 37A	104	24	80	23.1%
**_5027-**-**-**	Insurance - Property/Liability	1,036	892	144	86.1%
**_5028-**-**-**	Small Tools & Supplies	268	276	(8)	103.0%
**_5030-**-**-**	Trash Disposal	88	76	12	86.4%
**_5031-**-**-**	Safety Supplies	716	756	(40)	105.6%
**_5032-**-**-**	Equipment Rental	28	24	4	85.7%
15-5033-01-03-20	Recruitment	-	16	(16)	0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	512	324	188	63.3%
**_5035-**-**-**	Training Expense	508	444	64	87.4%
15-5036-02-01-20	Laboratory Supplies	124	136	(12)	109.7%
**_5037-**-**-**	Office Equipment	28	44	(16)	157.1%
**_5038-**-**-**	Permits	196	200	(4)	102.0%
**_5039-**-**-**	Membership Dues/Fees	112	68	44	60.7%
**_5047-**-**-**	Access Road Expenses	1,404	864	540	61.5%
**_5048-**-**-**	Storm Damage	568	-	568	0.0%
15-5049-01-01-20	Biosolids Disposal - 21B	2,052	-	2,052	0.0%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
**_5050-**-**-**	120	136	(16)	113.3%
**_5052-**-**-**	600	320	280	53.3%
15-5054-01-01-20	16	4	12	25.0%
15-5055-01-01-20	16	-	16	0.0%
15-5057-01-01-20	2,788	1,684	1,104	60.4%
**_5058-**-**-**	600	128	472	21.3%
**_5061-**-**-**	20	-	20	0.0%
**_5303-**-**-**	64	68	(4)	106.3%
**_5305-**-**-**	52	56	(4)	107.7%
**_5306-**-**-**	80	132	(52)	165.0%
15-5315-01-01-20	-	8	(8)	0.0%
**_5401-**-**-**	10,844	9,626	1,218	88.8%
**_5700-**-**-**	412	288	124	69.9%
**_5705-**-**-**	76	84	(8)	110.5%
**_6500-**-**-**	3,800	3,548	252	93.4%
Total Emerald Bay Service District	55,732	44,459	11,273	79.8%

**Moulton Niguel Water District**

**_5000-**-**-**	59,936	37,488	22,448	62.5%
**_5001-**-**-**	792	212	580	26.8%
**_5002-**-**-**	2,896	2,284	612	78.9%
**_5003-**-**-**	44	24	20	54.5%
**_5004-**-**-**	380	644	(264)	169.5%
**_5013-**-**-**	17,552	11,148	6,404	63.5%
**_5014-**-**-**	16,088	2,116	13,972	13.2%
**_5015-**-**-**	2,780	808	1,972	29.1%
**_5017-**-**-**	-	3,440	(3,440)	0.0%
**_5019-**-**-**	19,596	20,800	(1,204)	106.1%
**_5021-**-**-**	428	164	264	38.3%
**_5022-**-**-**	876	404	472	46.1%
**_5023-**-**-**	2,048	1,480	568	72.3%
**_5025-**-**-**	428	260	168	60.7%
**_5026-**-**-**	428	60	368	14.0%
**_5027-**-**-**	10,132	8,716	1,416	86.0%
**_5028-**-**-**	2,632	2,716	(84)	103.2%
**_5030-**-**-**	876	736	140	84.0%
**_5031-**-**-**	7,020	7,400	(380)	105.4%
**_5032-**-**-**	292	216	76	74.0%
15-5033-01-03-22	-	148	(148)	0.0%
**_5034-**-**-**	5,020	3,172	1,848	63.2%
**_5035-**-**-**	4,980	4,344	636	87.2%
**_5037-**-**-**	292	432	(140)	147.9%
**_5038-**-**-**	1,904	1,936	(32)	101.7%
**_5039-**-**-**	1,112	660	452	59.4%
**_5047-**-**-**	13,748	8,436	5,312	61.4%
**_5048-**-**-**	5,556	-	5,556	0.0%
**_5050-**-**-**	1,172	1,320	(148)	112.6%
**_5052-**-**-**	5,852	3,124	2,728	53.4%
**_5058-**-**-**	5,852	1,260	4,592	21.5%
**_5061-**-**-**	84	4	80	4.8%
15-5303-01-03-22	256	180	76	70.3%
15-5305-01-03-22	212	152	60	71.7%
**_5306-**-**-**	336	400	(64)	119.0%
15-5315-01-03-22	-	4	(4)	0.0%
**_5401-**-**-**	44,472	27,608	16,864	62.1%
**_5700-**-**-**	1,668	768	900	46.0%
**_5705-**-**-**	300	224	76	74.7%
15-5802-01-03-22	-	16	(16)	0.0%
**_6500-**-**-**	37,156	34,720	2,436	93.4%
Total Moulton Niguel Water District	275,196	190,024	85,172	69.1%



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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>South Coast Water District</b>				
**_5000-**-**-**	Regular Salaries-O&M	402,432	351,288	87.3%
**_5001-**-**-**	Overtime Salaries-O&M	5,172	10,952	(5,780) 211.8%
**_5002-**-**-**	Electricity	121,176	92,904	28,272 76.7%
**_5003-**-**-**	Natural Gas	1,236	692	544 56.0%
**_5004-**-**-**	Potable & Reclaimed Water	5,276	8,680	(3,404) 164.5%
**_5006-**-**-**	Chlorine/Sodium Hypochlorite	99,416	61,680	37,736 62.0%
**_5007-**-**-**	Polymer Products	1,500	256	1,244 17.1%
15-5008-01-01-24	Ferric Chloride	12,536	13,316	(780) 106.2%
15-5009-01-01-24	Odor Control Chemicals	35,512	22,004	13,508 62.0%
**_5011-**-**-**	Laboratory Services	6,736	6,208	528 92.2%
15-5012-01-01-24	Grit Hauling - 21A	12,536	8,712	3,824 69.5%
**_5013-**-**-**	Landscaping	17,912	11,376	6,536 63.5%
**_5014-**-**-**	Engineering - Misc.	16,416	2,160	14,256 13.2%
**_5015-**-**-**	Management Support Services	2,836	828	2,008 29.2%
**_5017-**-**-**	Legal Fees	-	3,512	(3,512) 0.0%
**_5019-**-**-**	Contract Services Misc. - 29	20,000	21,228	(1,228) 106.1%
**_5021-**-**-**	Small Vehicle Expense - 31A	2,788	1,668	1,120 59.8%
**_5022-**-**-**	Miscellaneous Expense	896	412	484 46.0%
**_5023-**-**-**	Office Supplies - All	2,088	1,508	580 72.2%
15-5024-01-01-24	Petroleum Products	836	404	432 48.3%
**_5025-**-**-**	Uniforms	2,788	2,672	116 95.8%
**_5026-**-**-**	Small Vehicle Fuel - 37A	2,788	608	2,180 21.8%
**_5027-**-**-**	Insurance - Property/Liability	10,340	8,892	1,448 86.0%
**_5028-**-**-**	Small Tools & Supplies	2,688	2,772	(84) 103.1%
**_5030-**-**-**	Trash Disposal	896	752	144 83.9%
**_5031-**-**-**	Safety Supplies	7,164	7,548	(384) 105.4%
**_5032-**-**-**	Equipment Rental	300	220	80 73.3%
15-5033-01-03-24	Recruitment	-	148	(148) 0.0%
**_5034-**-**-**	Travel Expense/Tech. Conferences	5,120	3,232	1,888 63.1%
**_5035-**-**-**	Training Expense	5,080	4,436	644 87.3%
**_5036-**-**-**	Laboratory Supplies	5,636	5,652	(16) 100.3%
**_5037-**-**-**	Office Equipment	300	440	(140) 146.7%
**_5038-**-**-**	Permits	1,940	1,976	(36) 101.9%
**_5039-**-**-**	Membership Dues/Fees	1,136	676	460 59.5%
**_5047-**-**-**	Access Road Expenses	14,028	8,612	5,416 61.4%
**_5048-**-**-**	Storm Damage	5,672	-	5,672 0.0%
15-5049-01-01-24	Biosolids Disposal - 21B	52,224	-	52,224 0.0%
**_5050-**-**-**	Contract Services Generators - 29A	1,196	1,348	(152) 112.7%
**_5052-**-**-**	Janitorial Services	5,972	3,188	2,784 53.4%
15-5054-01-01-24	Diesel Truck Maint - 31B	416	136	280 32.7%
15-5055-01-01-24	Diesel Truck Fuel - 37B	416	-	416 0.0%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	71,028	38,244	32,784 53.8%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	5,972	1,288	4,684 21.6%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-E	35,000	30,248	4,752 86.4%
**_5061-**-**-**	Mileage	556	40	516 7.2%
**_5303-**-**-**	Group Insurance Waiver	1,672	1,836	(164) 109.8%
**_5305-**-**-**	Medicare Tax Payments for Employees	1,376	1,544	(168) 112.2%
**_5306-**-**-**	Scheduled Holiday Work	2,340	3,496	(1,156) 149.4%
**_5315-**-**-**	Comp Time - O&M	-	220	(220) 0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	298,608	258,392	40,216 86.5%
**_5700-**-**-**	Standby Pay	10,840	7,852	2,988 72.4%
**_5705-**-**-**	Monthly Car Allowance	1,952	2,292	(340) 117.4%
15-5802-01-03-24	Shipping/Freight	-	16	(16) 0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	37,920	35,432	2,488 93.4%
Total South Coast Water District		1,360,664	1,055,386	305,278 77.6%
Total Member Agency		3,000,388	2,346,742	653,646 78.2%
Total PC 15 - Coastal Treatment Plant		3,000,388	2,346,742	653,646 78.2%

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

		FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>PC 17 - Joint Regional Wastewater Reclamation</b>					
Member Agency					
<b>City of Laguna Beach</b>					
**-5000-**-**-**	Regular Salaries-O&M	105,936	114,072	(8,136)	107.7%
**-5001-**-**-**	Overtime Salaries-O&M	2,552	6,808	(4,256)	266.8%
**-5002-**-**-**	Electricity	32,796	49,404	(16,608)	150.6%
17-5003-01-02-16	Natural Gas	17,936	7,668	10,268	42.8%
**-5004-**-**-**	Potable & Reclaimed Water	2,464	3,236	(772)	131.3%
17-5005-01-02-16	Co-generation Power Credit	(31,800)	-	(31,800)	0.0%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	24	144	(120)	600.0%
**-5007-**-**-**	Polymer Products	42,564	41,804	760	98.2%
**-5008-**-**-**	Ferric Chloride	12,760	20,216	(7,456)	158.4%
**-5009-**-**-**	Odor Control Chemicals	2,280	2,680	(400)	117.5%
17-5010-01-23-16	Other Chemicals - Misc.	224	40	184	17.9%
**-5011-**-**-**	Laboratory Services	456	532	(76)	116.7%
17-5012-01-01-16	Grit Hauling - 21A	84	396	(312)	471.4%
17-5013-01-23-16	Landscaping	4,208	3,600	608	85.6%
**-5014-**-**-**	Engineering - Misc.	7,292	584	6,708	8.0%
**-5015-**-**-**	Management Support Services	1,544	640	904	41.5%
17-5017-01-23-16	Legal Fees	-	160	(160)	0.0%
17-5019-01-23-16	Contract Services Misc. - 29	7,012	5,904	1,108	84.2%
**-5021-**-**-**	Small Vehicle Expense - 31A	392	544	(152)	138.8%
17-5022-01-23-16	Miscellaneous Expense	336	292	44	86.9%
17-5023-01-23-16	Office Supplies - All	560	736	(176)	131.4%
**-5024-**-**-**	Petroleum Products	4,952	2,816	2,136	56.9%
**-5025-**-**-**	Uniforms	1,112	1,324	(212)	119.1%
**-5026-**-**-**	Small Vehicle Fuel - 37A	844	536	308	63.5%
**-5027-**-**-**	Insurance - Property/Liability	5,064	5,116	(52)	101.0%
17-5028-01-23-16	Small Tools & Supplies	1,404	1,488	(84)	106.0%
17-5030-01-23-16	Trash Disposal	56	152	(96)	271.4%
17-5031-02-23-16	Safety Supplies	1,760	2,048	(288)	116.4%
17-5032-01-23-16	Equipment Rental	168	72	96	42.9%
**-5033-**-**-**	Recruitment	-	272	(272)	0.0%
**-5034-**-**-**	Travel Expense/Tech. Conferences	964	1,160	(196)	120.3%
**-5035-**-**-**	Training Expense	956	2,268	(1,312)	237.2%
**-5036-**-**-**	Laboratory Supplies	620	656	(36)	105.8%
17-5037-01-23-16	Office Equipment	336	1,112	(776)	331.0%
17-5038-02-23-16	Permits	1,964	1,244	720	63.3%
**-5039-**-**-**	Membership Dues/Fees	212	368	(156)	173.6%
17-5049-01-02-16	Biosolids Disposal - 21B	110,156	133,460	(23,304)	121.2%
17-5050-01-23-16	Contract Services Generators - 29A	448	276	172	61.6%
17-5052-01-23-16	Janitorial Services	2,244	1,088	1,156	48.5%
17-5053-01-02-16	Contract Serv - Digester Cleaning - 29E	7,632	10,136	(2,504)	132.8%
17-5054-01-02-16	Diesel Truck Maint - 31B	2,416	1,764	652	73.0%
17-5055-01-02-16	Diesel Truck Fuel - 37B	892	468	424	52.5%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41-A	24,168	32,108	(7,940)	132.9%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	264	1,792	(1,528)	678.8%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common) 41-C	1,404	1,500	(96)	106.8%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen) 41-D	31,800	13,424	18,376	42.2%
**-5061-**-**-**	Mileage	196	108	88	55.1%
**-5068-**-**-**	MNWD Lab Services and Supplies	-	-	0	0.0%
17-5077-01-23-16	IT Direct	-	28	(28)	0.0%
17-5101-01-02-16	Employee Recognition	-	20	(20)	0.0%
**-5105-**-**-**	Co-Generation Power Credit - Offset	12,144	-	12,144	0.0%
**-5302-**-**-**	Performance Based Merit Pay	-	376	(376)	0.0%
**-5303-**-**-**	Group Insurance Waiver	84	108	(24)	128.6%
**-5305-**-**-**	Medicare Tax Payments for Employees	124	80	44	64.5%
**-5306-**-**-**	Scheduled Holiday Work	844	1,412	(568)	167.3%
**-5309-**-**-**	Operating Leases	392	-	392	0.0%
**-5315-**-**-**	Comp Time - O&M	-	432	(432)	0.0%
**-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	78,604	83,934	(5,330)	106.8%
**-5700-**-**-**	Standby Pay	1,516	2,064	(548)	136.1%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
**_5705-**-**-**	644	808	(164)	125.5%
17-5706-01-01-16	144	-	144	0.0%
17-5802-02-23-16	-	4	(4)	0.0%
**_6500-**-**-**	15,212	14,216	996	93.5%
Total City of Laguna Beach	521,360	579,698	(58,338)	111.2%

**El Toro Water District**

**_5000-**-**-**	128,212	106,848	21,364	83.3%
**_5001-**-**-**	3,060	6,220	(3,160)	203.3%
**_5002-**-**-**	40,828	48,140	(7,312)	117.9%
17-5003-01-02-19	20,868	7,116	13,752	34.1%
**_5004-**-**-**	2,868	2,944	(76)	102.6%
17-5005-01-02-19	(37,000)	-	(37,000)	0.0%
17-5006-01-01-19	28	48	(20)	171.4%
**_5007-**-**-**	49,528	38,532	10,996	77.8%
**_5008-**-**-**	14,848	18,616	(3,768)	125.4%
**_5009-**-**-**	2,652	2,352	300	88.7%
17-5010-01-23-19	408	76	332	18.6%
**_5011-**-**-**	532	464	68	87.2%
17-5012-01-01-19	100	128	(28)	128.0%
17-5013-01-23-19	7,652	6,552	1,100	85.6%
**_5014-**-**-**	13,268	1,056	12,212	8.0%
**_5015-**-**-**	2,808	1,164	1,644	41.5%
17-5017-01-23-19	-	288	(288)	0.0%
17-5019-01-23-19	12,756	10,736	2,020	84.2%
**_5021-**-**-**	468	508	(40)	108.5%
17-5022-01-23-19	612	536	76	87.6%
17-5023-01-23-19	1,020	1,340	(320)	131.4%
**_5024-**-**-**	5,760	2,608	3,152	45.3%
**_5025-**-**-**	1,324	1,232	92	93.1%
**_5026-**-**-**	1,012	500	512	49.4%
**_5027-**-**-**	9,208	9,304	(96)	101.0%
17-5028-01-23-19	2,552	2,708	(156)	106.1%
17-5030-01-23-19	104	276	(172)	265.4%
17-5031-02-23-19	3,200	3,728	(528)	116.5%
17-5032-01-23-19	308	132	176	42.9%
**_5033-**-**-**	-	256	(256)	0.0%
**_5034-**-**-**	1,752	2,108	(356)	120.3%
**_5035-**-**-**	1,740	4,128	(2,388)	237.2%
**_5036-**-**-**	724	576	148	79.6%
17-5037-01-23-19	612	2,024	(1,412)	330.7%
17-5038-02-23-19	3,572	2,260	1,312	63.3%
**_5039-**-**-**	388	668	(280)	172.2%
17-5049-01-02-19	128,168	123,856	4,312	96.6%
17-5050-01-23-19	816	504	312	61.8%
17-5052-01-23-19	4,084	1,980	2,104	48.5%
17-5053-01-02-19	8,880	9,408	(528)	105.9%
17-5054-01-02-19	2,812	1,636	1,176	58.2%
17-5055-01-02-19	1,036	432	604	41.7%
17-5056-01-02-19	28,120	29,800	(1,680)	106.0%
17-5057-01-01-19	312	588	(276)	188.5%
17-5058-01-23-19	2,552	2,732	(180)	107.1%
17-5059-01-02-19	37,000	12,460	24,540	33.7%
**_5061-**-**-**	236	100	136	42.4%
**_5068-**-**-**	-	-	0	0.0%
17-5077-01-23-19	-	52	(52)	0.0%
17-5101-01-02-19	-	20	(20)	0.0%
**_5105-**-**-**	15,120	-	15,120	0.0%
**_5302-**-**-**	-	348	(348)	0.0%
**_5303-**-**-**	116	112	4	96.6%
**_5305-**-**-**	148	72	76	48.6%
**_5306-**-**-**	1,032	1,320	(288)	127.9%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
**_5309-**-**-**	468	-	468	0.0%
**_5315-**-**-**	-	412	(412)	0.0%
**_5401-**-**-**	95,140	78,629	16,511	82.6%
**_5700-**-**-**	1,820	1,924	(104)	105.7%
**_5705-**-**-**	788	764	24	97.0%
17-5706-01-01-19	172	-	172	0.0%
17-5802-02-23-19	-	8	(8)	0.0%
**_6500-**-**-**	27,672	25,856	1,816	93.4%
Total El Toro Water District	654,264	579,185	75,079	88.5%

**Emerald Bay Service District**

**_5000-**-**-**	3,256	3,632	(376)	111.5%
**_5001-**-**-**	76	212	(136)	278.9%
**_5002-**-**-**	1,052	1,628	(576)	154.8%
17-5003-01-02-20	520	236	284	45.4%
**_5004-**-**-**	72	100	(28)	138.9%
17-5005-01-02-20	(924)	-	(924)	0.0%
17-5006-01-01-20	-	4	(4)	0.0%
**_5007-**-**-**	1,240	1,288	(48)	103.9%
**_5008-**-**-**	372	624	(252)	167.7%
**_5009-**-**-**	64	84	(20)	131.3%
17-5010-01-23-20	12	4	8	33.3%
17-5011-02-02-20	12	16	(4)	133.3%
17-5012-01-01-20	4	12	(8)	300.0%
17-5013-01-23-20	220	188	32	85.5%
**_5014-**-**-**	384	32	352	8.3%
**_5015-**-**-**	84	32	52	38.1%
17-5017-01-23-20	-	8	(8)	0.0%
17-5019-01-23-20	368	312	56	84.8%
17-5021-01-02-20	12	16	(4)	133.3%
17-5022-01-23-20	16	16	0	100.0%
17-5023-01-23-20	28	40	(12)	142.9%
17-5024-01-02-20	144	88	56	61.1%
**_5025-**-**-**	36	40	(4)	111.1%
**_5026-**-**-**	28	16	12	57.1%
**_5027-**-**-**	268	268	0	100.0%
17-5028-01-23-20	72	80	(8)	111.1%
17-5030-01-23-20	4	8	(4)	200.0%
17-5031-02-23-20	92	108	(16)	117.4%
17-5032-01-23-20	8	4	4	50.0%
17-5033-01-02-20	-	8	(8)	0.0%
**_5034-**-**-**	48	60	(12)	125.0%
**_5035-**-**-**	52	120	(68)	230.8%
17-5036-02-02-20	16	20	(4)	125.0%
17-5037-01-23-20	16	60	(44)	375.0%
17-5038-02-23-20	104	64	40	61.5%
**_5039-**-**-**	12	20	(8)	166.7%
17-5049-01-02-20	3,204	4,120	(916)	128.6%
17-5050-01-23-20	24	16	8	66.7%
17-5052-01-23-20	120	56	64	46.7%
17-5053-01-02-20	224	312	(88)	139.3%
17-5054-01-02-20	72	56	16	77.8%
17-5055-01-02-20	24	16	8	66.7%
17-5056-01-02-20	704	992	(288)	140.9%
17-5057-01-01-20	8	56	(48)	700.0%
17-5058-01-23-20	72	80	(8)	111.1%
17-5059-01-02-20	924	416	508	45.0%
17-5061-01-02-20	4	4	0	100.0%
17-5068-02-02-20	-	-	0	0.0%
**_5105-**-**-**	392	-	392	0.0%
17-5302-01-02-20	-	12	(12)	0.0%
**_5305-**-**-**	4	4	0	100.0%
**_5306-**-**-**	24	40	(16)	166.7%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
**_5309-**-**-**	12	-	12	0.0%
17-5315-01-02-20	-	8	(8)	0.0%
**_5401-**-**-**	2,420	2,671	(251)	110.4%
**_5700-**-**-**	44	68	(24)	154.5%
17-5705-01-02-20	16	20	(4)	125.0%
17-5706-01-01-20	4	-	4	0.0%
**_6500-**-**-**	800	748	52	93.5%
Total Emerald Bay Service District	16,864	19,143	(2,279)	113.5%

**Moulton Niguel Water District**

**_5000-**-**-**	1,495,184	1,304,800	190,384	87.3%
**_5001-**-**-**	31,928	59,824	(27,896)	187.4%
**_5002-**-**-**	577,836	654,672	(76,836)	113.3%
17-5003-01-02-22	89,648	27,728	61,920	30.9%
**_5004-**-**-**	26,948	26,168	780	97.1%
17-5005-01-02-22	(158,952)	-	(158,952)	0.0%
**_5006-**-**-**	349,936	451,808	(101,872)	129.1%
**_5007-**-**-**	284,136	204,492	79,644	72.0%
**_5008-**-**-**	88,468	102,808	(14,340)	116.2%
**_5009-**-**-**	43,480	36,856	6,624	84.8%
**_5010-**-**-**	3,176	592	2,584	18.6%
**_5011-**-**-**	12,692	10,704	1,988	84.3%
17-5012-01-01-22	51,764	49,508	2,256	95.6%
**_5013-**-**-**	59,556	50,980	8,576	85.6%
**_5014-**-**-**	103,236	8,240	94,996	8.0%
**_5015-**-**-**	21,840	9,064	12,776	41.5%
**_5017-**-**-**	-	2,256	(2,256)	0.0%
**_5019-**-**-**	99,264	83,552	15,712	84.2%
**_5021-**-**-**	4,864	5,452	(588)	112.1%
**_5022-**-**-**	4,764	4,192	572	88.0%
**_5023-**-**-**	7,940	10,424	(2,484)	131.3%
**_5024-**-**-**	27,820	11,516	16,304	41.4%
**_5025-**-**-**	13,784	13,188	596	95.7%
**_5026-**-**-**	10,540	5,348	5,192	50.7%
**_5027-**-**-**	71,668	72,408	(740)	101.0%
**_5028-**-**-**	19,852	21,068	(1,216)	106.1%
**_5030-**-**-**	796	2,140	(1,344)	268.8%
**_5031-**-**-**	24,896	28,996	(4,100)	116.5%
**_5032-**-**-**	2,384	1,016	1,368	42.6%
**_5033-**-**-**	-	2,736	(2,736)	0.0%
**_5034-**-**-**	13,624	16,404	(2,780)	120.4%
**_5035-**-**-**	13,516	32,108	(18,592)	237.6%
**_5036-**-**-**	17,248	13,216	4,032	76.6%
**_5037-**-**-**	4,764	15,760	(10,996)	330.8%
**_5038-**-**-**	27,792	17,604	10,188	63.3%
**_5039-**-**-**	3,020	5,204	(2,184)	172.3%
17-5049-01-02-22	550,604	482,576	68,028	87.6%
**_5050-**-**-**	6,352	3,920	2,432	61.7%
**_5052-**-**-**	31,764	15,408	16,356	48.5%
17-5053-01-02-22	38,148	36,652	1,496	96.1%
17-5054-01-02-22	12,080	6,372	5,708	52.7%
17-5055-01-02-22	4,452	1,688	2,764	37.9%
17-5056-01-02-22	120,804	116,104	4,700	96.1%
17-5057-01-01-22	164,248	223,576	(59,328)	136.1%
**_5058-**-**-**	19,852	21,244	(1,392)	107.0%
17-5059-01-02-22	158,952	48,540	110,412	30.5%
17-5060-01-04-22	35,000	75,672	(40,672)	216.2%
**_5061-**-**-**	2,432	1,132	1,300	46.5%
**_5068-**-**-**	23,996	22,464	1,532	93.6%
**_5077-**-**-**	-	400	(400)	0.0%
**_5101-**-**-**	-	216	(216)	0.0%
**_5105-**-**-**	214,016	-	214,016	0.0%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
**_5302-**-**-**	-	3,740	(3,740)	0.0%
**_5303-**-**-**	3,340	2,704	636	81.0%
**_5305-**-**-**	1,556	776	780	49.9%
**_5306-**-**-**	12,520	16,716	(4,196)	133.5%
**_5309-**-**-**	4,864	-	4,864	0.0%
**_5315-**-**-**	-	7,180	(7,180)	0.0%
**_5401-**-**-**	1,109,428	959,766	149,662	86.5%
**_5700-**-**-**	18,924	20,588	(1,664)	108.8%
**_5705-**-**-**	10,712	9,348	1,364	87.3%
17-5706-01-01-22	89,592	-	89,592	0.0%
**_5802-**-**-**	-	60	(60)	0.0%
**_6500-**-**-**	215,328	201,196	14,132	93.4%
Total Moulton Niguel Water District	6,298,376	5,640,871	657,505	89.6%

**South Coast Water District**

**_5000-**-**-**	71,952	75,532	(3,580)	105.0%
**_5001-**-**-**	1,728	4,464	(2,736)	258.3%
**_5002-**-**-**	22,488	33,096	(10,608)	147.2%
17-5003-01-02-24	12,028	5,008	7,020	41.6%
**_5004-**-**-**	1,652	2,120	(468)	128.3%
17-5005-01-02-24	(21,324)	-	(21,324)	0.0%
17-5006-01-01-24	16	100	(84)	625.0%
**_5007-**-**-**	28,540	27,312	1,228	95.7%
**_5008-**-**-**	8,556	13,212	(4,656)	154.4%
**_5009-**-**-**	1,524	1,760	(236)	115.5%
17-5010-01-23-24	180	32	148	17.8%
**_5011-**-**-**	308	348	(40)	113.0%
17-5012-01-01-24	52	280	(228)	538.5%
17-5013-01-23-24	3,360	2,876	484	85.6%
**_5014-**-**-**	5,824	464	5,360	8.0%
**_5015-**-**-**	1,232	512	720	41.6%
17-5017-01-23-24	-	128	(128)	0.0%
17-5019-01-23-24	5,600	4,712	888	84.1%
**_5021-**-**-**	264	360	(96)	136.4%
17-5022-01-23-24	268	236	32	88.1%
17-5023-01-23-24	448	588	(140)	131.3%
**_5024-**-**-**	3,320	1,840	1,480	55.4%
**_5025-**-**-**	752	872	(120)	116.0%
**_5026-**-**-**	572	352	220	61.5%
**_5027-**-**-**	4,044	4,084	(40)	101.0%
17-5028-01-23-24	1,120	1,188	(68)	106.1%
17-5030-01-23-24	44	120	(76)	272.7%
17-5031-02-23-24	1,404	1,636	(232)	116.5%
17-5032-01-23-24	136	56	80	41.2%
**_5033-**-**-**	-	180	(180)	0.0%
**_5034-**-**-**	768	928	(160)	120.8%
**_5035-**-**-**	764	1,808	(1,044)	236.6%
**_5036-**-**-**	412	432	(20)	104.9%
17-5037-01-23-24	268	888	(620)	331.3%
17-5038-02-23-24	1,568	992	576	63.3%
**_5039-**-**-**	172	292	(120)	169.8%
17-5049-01-02-24	73,868	87,132	(13,264)	118.0%
17-5050-01-23-24	360	220	140	61.1%
17-5052-01-23-24	1,792	868	924	48.4%
17-5053-01-02-24	5,120	6,616	(1,496)	129.2%
17-5054-01-02-24	1,620	1,152	468	71.1%
17-5055-01-02-24	596	304	292	51.0%
17-5056-01-02-24	16,208	20,964	(4,756)	129.3%
17-5057-01-01-24	164	1,256	(1,092)	765.9%
17-5058-01-23-24	1,120	1,200	(80)	107.1%
17-5059-01-02-24	21,324	8,764	12,560	41.1%
**_5061-**-**-**	132	72	60	54.5%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended	
**_5068-**-**-**	MNWD Lab Services and Supplies	-	-	0	0.0%
17-5077-01-23-24	IT Direct	-	24	(24)	0.0%
17-5101-01-02-24	Employee Recognition	-	12	(12)	0.0%
**_5105-**-**-**	Co-Generation Power Credit - Offset	8,328	-	8,328	0.0%
**_5302-**-**-**	Performance Based Merit Pay	-	244	(244)	0.0%
**_5303-**-**-**	Group Insurance Waiver	56	68	(12)	121.4%
**_5305-**-**-**	Medicare Tax Payments for Employees	84	56	28	66.7%
**_5306-**-**-**	Scheduled Holiday Work	576	932	(356)	161.8%
**_5309-**-**-**	Operating Leases	264	-	264	0.0%
**_5315-**-**-**	Comp Time - O&M	-	288	(288)	0.0%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	53,392	55,580	(2,188)	104.1%
**_5700-**-**-**	Standby Pay	1,028	1,360	(332)	132.3%
**_5705-**-**-**	Monthly Car Allowance	440	540	(100)	122.7%
17-5706-01-01-24	Effluent Pond Cleaning	92	-	92	0.0%
17-5802-02-23-24	Shipping/Freight	-	4	(4)	0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	12,148	11,348	800	93.4%
Total South Coast Water District		358,752	387,812	(29,060)	108.1%
Total Member Agency		7,849,616	7,206,709	642,907	91.8%
Total PC 17 - Joint Regional Wastewater Reclamation		7,849,616	7,206,709	642,907	91.8%
<b>PC 21 - Effluent Transmission Main</b>					
Member Agency					
<b>EI Toro Water District</b>					
**_5014-**-**-**	Engineering - Misc.	25,740	-	25,740	0.0%
**_5019-**-**-**	Contract Services Misc. - 29	-	304	(304)	0.0%
**_5027-**-**-**	Insurance - Property/Liability	300	4	296	1.3%
**_5028-**-**-**	Small Tools & Supplies	-	-	0	0.0%
Total EI Toro Water District		26,040	308	25,732	1.2%
<b>Irvine Ranch Water District</b>					
**_5014-**-**-**	Engineering - Misc.	25,740	-	25,740	0.0%
**_5019-**-**-**	Contract Services Misc. - 29	-	304	(304)	0.0%
**_5027-**-**-**	Insurance - Property/Liability	300	4	296	1.3%
**_5028-**-**-**	Small Tools & Supplies	-	-	0	0.0%
Total Irvine Ranch Water District		26,040	308	25,732	1.2%
<b>Moulton Niguel Water District</b>					
21-5014-02-14-22	Engineering - Misc.	11,016	-	11,016	0.0%
21-5019-02-14-22	Contract Services Misc. - 29	-	129	(129)	0.0%
21-5027-02-14-22	Insurance - Property/Liability	128	-	128	0.0%
21-5028-01-14-22	Small Tools & Supplies	-	-	0	0.0%
Total Moulton Niguel Water District		11,144	129	11,015	1.2%
Total Member Agency		63,224	745	62,479	1.2%
Total PC 21 - Effluent Transmission Main		63,224	745	62,479	1.2%
<b>PC 23 - North Coast Interceptor</b>					
Member Agency					
<b>City of Laguna Beach</b>					
23-5017-01-03-16	Legal Fees	-	748	(748)	0.0%
Total City of Laguna Beach		-	748	(748)	0.0%
<b>Emerald Bay Service District</b>					
**_5017-**-**-**	Legal Fees	-	32	(32)	0.0%
Total Emerald Bay Service District		-	32	(32)	0.0%
Total Member Agency		-	780	(780)	0.0%
Total PC 23 - North Coast Interceptor		-	780	(780)	0.0%

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

		FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>PC 24 - Aliso Creek Ocean Outfall</b>					
Member Agency					
<b>City of Laguna Beach</b>					
**_5000-**-**-**	Regular Salaries-O&M	14,960	16,236	(1,276)	108.5%
**_5001-**-**-**	Overtime Salaries-O&M	88	100	(12)	113.6%
**_5002-**-**-**	Electricity	160	-	160	0.0%
24-5014-02-05-16	Engineering - Misc.	2,200	-	2,200	0.0%
24-5015-02-05-16	Management Support Services	3,024	648	2,376	21.4%
24-5017-02-05-16	Legal Fees	220	-	220	0.0%
**_5027-**-**-**	Insurance - Property/Liability	592	540	52	91.2%
**_5031-**-**-**	Safety Supplies	160	-	160	0.0%
24-5034-02-05-16	Travel Expense/Tech. Conferences	272	64	208	23.5%
**_5036-**-**-**	Laboratory Supplies	2,752	3,432	(680)	124.7%
24-5038-02-05-16	Permits	14,520	15,236	(716)	104.9%
**_5044-**-**-**	Offshore Monitoring - 20A	2,420	1,800	620	74.4%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0	0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	4,860	6,480	(1,620)	133.3%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	160	112	48	70.0%
**_5067-**-**-**	Port Cleaning	3,852	-	3,852	0.0%
**_5069-**-**-**	Misc-Capital-Dilution & Metering Study	-	-	0	0.0%
**_5306-**-**-**	Scheduled Holiday Work	520	24	496	4.6%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	11,100	11,937	(837)	107.5%
24-5802-02-05-16	Shipping/Freight	-	24	(24)	0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	1,464	1,368	96	93.4%
Total City of Laguna Beach		63,324	58,001	5,323	91.6%
<b>El Toro Water District</b>					
**_5000-**-**-**	Regular Salaries-O&M	22,484	21,916	568	97.5%
**_5001-**-**-**	Overtime Salaries-O&M	132	128	4	97.0%
**_5002-**-**-**	Electricity	244	-	244	0.0%
24-5014-02-05-19	Engineering - Misc.	3,260	-	3,260	0.0%
24-5015-02-05-19	Management Support Services	4,484	960	3,524	21.4%
24-5017-02-05-19	Legal Fees	328	-	328	0.0%
**_5027-**-**-**	Insurance - Property/Liability	876	804	72	91.8%
**_5031-**-**-**	Safety Supplies	244	-	244	0.0%
24-5034-02-05-19	Travel Expense/Tech. Conferences	404	96	308	23.8%
**_5036-**-**-**	Laboratory Supplies	4,140	4,636	(496)	112.0%
24-5038-02-05-19	Permits	21,516	22,580	(1,064)	104.9%
**_5044-**-**-**	Offshore Monitoring - 20A	3,588	2,672	916	74.5%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0	0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	7,308	8,748	(1,440)	119.7%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	244	148	96	60.7%
**_5067-**-**-**	Port Cleaning	5,704	-	5,704	0.0%
**_5069-**-**-**	Misc-Capital-Dilution & Metering Study	-	-	0	0.0%
**_5306-**-**-**	Scheduled Holiday Work	780	32	748	4.1%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	16,680	16,111	569	96.6%
24-5802-02-05-19	Shipping/Freight	-	36	(36)	0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	2,168	2,024	144	93.4%
Total El Toro Water District		94,584	80,891	13,693	85.5%
<b>Emerald Bay Service District</b>					
**_5000-**-**-**	Regular Salaries-O&M	460	476	(16)	103.5%
24-5001-02-12-20	Overtime Salaries-O&M	-	-	0	0.0%
**_5002-**-**-**	Electricity	4	-	4	0.0%
24-5014-02-05-20	Engineering - Misc.	156	-	156	0.0%
24-5015-02-05-20	Management Support Services	216	44	172	20.4%
24-5017-02-05-20	Legal Fees	16	-	16	0.0%
24-5027-02-05-20	Insurance - Property/Liability	40	40	0	100.0%
24-5031-02-12-20	Safety Supplies	4	-	4	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	20	4	16	20.0%
**_5036-**-**-**	Laboratory Supplies	84	100	(16)	119.0%
24-5038-02-05-20	Permits	1,028	1,080	(52)	105.1%
**_5044-**-**-**	Offshore Monitoring - 20A	172	128	44	74.4%



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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
**_5045-**-**-**	-	-	0	0.0%
**_5046-**-**-**	148	188	(40)	127.0%
24-5058-01-12-20	4	4	0	100.0%
**_5067-**-**-**	272	-	272	0.0%
**_5069-**-**-**	-	-	0	0.0%
24-5306-02-12-20	16	-	16	0.0%
**_5401-**-**-**	336	353	(17)	104.9%
24-5802-02-05-20	-	8	(8)	0.0%
**_6500-**-**-**	104	88	16	84.6%
Total Emerald Bay Service District	3,080	2,513	567	81.6%

**Irvine Ranch Water District**

**_5000-**-**-**	22,100	20,136	1,964	91.1%
**_5001-**-**-**	132	116	16	87.9%
**_5002-**-**-**	240	-	240	0.0%
24-5014-02-05-21	3,152	-	3,152	0.0%
24-5015-02-05-21	4,336	928	3,408	21.4%
24-5017-02-05-21	316	-	316	0.0%
**_5027-**-**-**	844	772	72	91.5%
**_5031-**-**-**	240	-	240	0.0%
24-5034-02-05-21	392	92	300	23.5%
**_5036-**-**-**	4,068	4,256	(188)	104.6%
24-5038-02-05-21	20,800	21,828	(1,028)	104.9%
**_5044-**-**-**	3,468	2,580	888	74.4%
**_5045-**-**-**	-	-	0	0.0%
**_5046-**-**-**	7,180	8,040	(860)	112.0%
**_5058-**-**-**	240	136	104	56.7%
**_5067-**-**-**	5,516	-	5,516	0.0%
**_5069-**-**-**	-	-	0	0.0%
**_5306-**-**-**	768	28	740	3.6%
**_5401-**-**-**	16,396	14,834	1,562	90.5%
24-5802-02-05-21	-	148	(148)	0.0%
**_6500-**-**-**	2,096	1,808	288	86.3%
Total Irvine Ranch Water District	92,284	75,702	16,582	82.0%

**Moulton Niguel Water District**

**_5000-**-**-**	26,064	21,824	4,240	83.7%
**_5001-**-**-**	156	128	28	82.1%
**_5002-**-**-**	280	-	280	0.0%
24-5014-02-05-22	8,772	-	8,772	0.0%
24-5015-02-05-22	12,060	2,580	9,480	21.4%
24-5017-02-05-22	876	-	876	0.0%
**_5027-**-**-**	2,352	2,156	196	91.7%
**_5031-**-**-**	280	-	280	0.0%
24-5034-02-05-22	1,088	256	832	23.5%
**_5036-**-**-**	4,800	4,612	188	96.1%
24-5038-02-05-22	57,880	60,736	(2,856)	104.9%
**_5044-**-**-**	9,648	7,180	2,468	74.4%
**_5045-**-**-**	-	-	0	0.0%
**_5046-**-**-**	8,468	8,712	(244)	102.9%
**_5058-**-**-**	280	148	132	52.9%
**_5067-**-**-**	15,348	-	15,348	0.0%
**_5069-**-**-**	-	-	0	0.0%
**_5306-**-**-**	912	36	876	3.9%
**_5401-**-**-**	19,336	16,050	3,286	83.0%
24-5802-02-05-22	-	92	(92)	0.0%
**_6500-**-**-**	5,828	5,448	380	93.5%
Total Moulton Niguel Water District	174,428	129,958	44,470	74.5%

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

	FY 2017-18 Budget	FY 2017-18 Actual	(Over)/Under Budget	% Expended
<b>South Coast Water District</b>				
**_5000-**-**-**	Regular Salaries-O&M	6,252	6,856	(604) 109.7%
**_5001-**-**-**	Overtime Salaries-O&M	36	44	(8) 122.2%
**_5002-**-**-**	Electricity	68	-	68 0.0%
24-5014-02-05-24	Engineering - Misc.	2,464	-	2,464 0.0%
24-5015-02-05-24	Management Support Services	3,384	724	2,660 21.4%
24-5017-02-05-24	Legal Fees	248	-	248 0.0%
**_5027-**-**-**	Insurance - Property/Liability	660	604	56 91.5%
**_5031-**-**-**	Safety Supplies	68	-	68 0.0%
24-5034-02-05-24	Travel Expense/Tech. Conferences	304	91	213 30.1%
**_5036-**-**-**	Laboratory Supplies	1,152	1,448	(296) 125.7%
24-5038-02-05-24	Permits	16,248	17,052	(804) 104.9%
**_5044-**-**-**	Offshore Monitoring - 20A	2,708	2,016	692 74.4%
**_5045-**-**-**	Offshore Biochemistry - 20B	-	-	0 0.0%
**_5046-**-**-**	Effluent Chemistry - 20C	2,032	2,736	(704) 134.6%
**_5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	68	48	20 70.6%
**_5067-**-**-**	Port Cleaning	4,308	-	4,308 0.0%
**_5069-**-**-**	Misc-Capital-Dilution & Metering Study	-	-	0 0.0%
**_5306-**-**-**	Scheduled Holiday Work	220	8	212 3.6%
**_5401-**-**-**	Fringe Benefits IN to PC's & Depts.	4,640	5,041	(401) 108.6%
24-5802-02-05-24	Shipping/Freight	-	24	(24) 0.0%
**_6500-**-**-**	IT Allocations in to PC's & Depts.	1,636	1,528	108 93.4%
	<b>Total South Coast Water District</b>	<b>46,496</b>	<b>38,220</b>	<b>8,276 82.2%</b>
	<b>Total Member Agency</b>	<b>474,196</b>	<b>385,285</b>	<b>88,911 81.3%</b>
	<b>Total PC 24 - Aliso Creek Ocean Outfall</b>	<b>474,196</b>	<b>385,285</b>	<b>88,911 81.3%</b>
	<b>Total All Project Committees</b>	<b>18,244,960</b>	<b>16,437,739</b>	<b>1,807,221 90.1%</b>

**\* Board approved additional Budget as follows:**

Overtime 60,000  
 Electricity 130,000  
 Ferric Chloric 25,000  
 Maintenance 40,000  
**Total 255,000**

**South Orange County Wastewater Authority**  
**O & M (includes Environmental & Safety Costs) Summary**  
**YTD - As of June 30, 2018**

		<b>FY 2017-18 Budget</b>	<b>*Budget Increase</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>							
**-5000-**-**	Regular Salaries-O&M	4,371,300		4,371,300	4,014,797	356,503	91.8%
**-5001-**-**	Overtime Salaries-O&M	74,992	60,000	134,992	146,313	(11,321)	108.4%
**-5302-**-**	Performance Based Merit Pay	-		-	14,729	(14,729)	0.0%
**-5306-**-**	Scheduled Holiday Work	39,904		39,904	46,220	(6,316)	115.8%
**-5315-**-**	Comp Time - O&M	-		-	35,495	(35,495)	0.0%
**-5401-**-**	Fringe Benefits IN to PC's & Depts.	3,243,512		3,243,512	2,953,297	290,215	91.1%
**-5700-**-**	Standby Pay	69,996		69,996	67,925	2,071	97.0%
	<b>Total Payroll Costs</b>	<b>7,799,704</b>	<b>60,000</b>	<b>7,859,704</b>	<b>7,278,776</b>	<b>580,928</b>	<b>92.6%</b>
<b>Other Expenses</b>							
**-5002-**-**	Electricity	1,484,000	130,000	1,614,000	1,805,916	(191,916)	111.9%
**-5003-**-**	Natural Gas	209,512		209,512	116,552	92,960	55.6%
**-5004-**-**	Potable & Reclaimed Water	62,008		62,008	74,323	(12,315)	119.9%
**-5005-**-**	Co-generation Power Credit	(250,000)		(250,000)	-	(250,000)	0.0%
**-5006-**-**	Chlorine/Sodium Hypochlorite	478,000		478,000	536,903	(58,903)	112.3%
**-5007-**-**	Polymer Products	709,016		709,016	503,962	205,054	71.1%
**-5008-**-**	Ferric Chloride	255,012	25,000	280,012	317,541	(37,529)	113.4%
**-5009-**-**	Odor Control Chemicals	160,000		160,000	120,872	39,128	75.5%
**-5010-**-**	Other Chemicals - Misc.	5,000		5,000	754	4,246	15.1%
**-5011-**-**	Laboratory Services	36,500		36,500	28,231	8,269	77.3%
**-5012-**-**	Grit Hauling	122,008		122,008	121,142	866	99.3%
**-5013-**-**	Landscaping	183,004		183,004	135,400	47,604	74.0%
**-5014-**-**	Engineering - Misc.	392,508		392,508	41,370	351,138	10.5%
**-5015-**-**	Management Support Services	128,008		128,008	71,974	56,034	56.2%
**-5016-**-**	Audit - Environmental	500		500	-	500	0.0%
**-5017-**-**	Legal Fees	12,216		12,216	23,595	(11,379)	193.1%
**-5018-**-**	Public Notices/ Public Relations	500		500	1,241	(741)	248.2%
**-5019-**-**	Contract Services Misc.	287,000		287,000	282,098	4,902	98.3%
**-5021-**-**	Small Vehicle Expense	20,900		20,900	19,633	1,267	93.9%
**-5022-**-**	Miscellaneous Expense	18,492		18,492	13,422	5,070	72.6%
**-5023-**-**	Office Supplies - All	42,000		42,000	37,276	4,724	88.8%
**-5024-**-**	Petroleum Products	60,000		60,000	20,506	39,494	34.2%
**-5025-**-**	Uniforms	36,000		36,000	37,269	(1,269)	103.5%
**-5026-**-**	Small Vehicle Fuel	37,688		37,688	17,473	20,215	46.4%
**-5027-**-**	Insurance - Property/Liability	211,740		211,740	208,092	3,648	98.3%
**-5028-**-**	Small Tools & Supplies	77,476		77,476	90,225	(12,749)	116.5%
**-5030-**-**	Trash Disposal	5,000		5,000	7,263	(2,263)	145.3%
**-5031-**-**	Safety Program & Supplies	86,872		86,872	97,822	(10,950)	112.6%
**-5032-**-**	Equipment Rental	7,004		7,004	2,024	4,980	28.9%
**-5033-**-**	Recruitment	1,000		1,000	5,201	(4,201)	520.1%
**-5034-**-**	Travel Expense/Tech. Conferences	61,012		61,012	51,043	9,969	83.7%
**-5035-**-**	Training Expense	52,564		52,564	93,351	(40,787)	177.6%
**-5036-**-**	Laboratory Supplies	75,024		75,024	76,220	(1,196)	101.6%
**-5037-**-**	Office Equipment	22,496		22,496	38,739	(16,243)	172.2%
**-5038-**-**	Permits	475,500		475,500	359,577	115,923	75.6%
**-5039-**-**	Membership Dues/Fees	12,244		12,244	13,493	(1,249)	110.2%
**-5040-**-**	Natural Gas - 11-EPS - PC 5	-		-	-	0	0.0%
**-5041-**-**	Electricity - 10-EPS - PC 5	-		-	-	0	0.0%
**-5042-**-**	Contract Services - 29-EPS - PC 5	-		-	-	0	0.0%
**-5044-**-**	Offshore Monitoring	42,008		42,008	32,757	9,251	78.0%
**-5045-**-**	Offshore Biochemistry - 20B	-		-	-	0	0.0%

**South Orange County Wastewater Authority**  
**O & M (includes Environmental & Safety Costs) Summary**  
**YTD - As of June 30, 2018**

	<b>FY 2017-18 Budget</b>	<b>*Budget Increase</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
**5046-**-**-**	45,996		45,996	55,487	(9,491)	120.6%
**5047-**-**-**	46,996		46,996	28,848	18,148	61.4%
**5048-**-**-**	19,000		19,000	-	19,000	0.0%
**5049-**-**-**	1,541,004		1,541,004	1,322,804	218,200	85.8%
**5050-**-**-**	21,008		21,008	21,115	(107)	100.5%
**5052-**-**-**	100,016		100,016	53,199	46,817	53.2%
**5053-**-**-**	60,004		60,004	63,126	(3,122)	105.2%
**5054-**-**-**	40,000		40,000	18,953	21,047	47.4%
**5055-**-**-**	13,996		13,996	4,480	9,516	32.0%
**5056-**-**-**	328,004		328,004	357,142	(29,138)	108.9%
**5057-**-**-**	575,000		575,000	551,066	23,934	95.8%
**5058-**-**-**	73,008		73,008	49,636	23,372	68.0%
**5059-**-**-**	500,000	40,000	540,000	376,170	163,830	69.7%
**5060-**-**-**	70,000		70,000	105,919	(35,919)	151.3%
**5061-**-**-**	5,688		5,688	1,949	3,739	34.3%
**5067-**-**-**	35,000		35,000	-	35,000	0.0%
**5068-**-**-**	23,996		23,996	22,462	1,534	93.6%
**5069-**-**-**	15,004		15,004	19,225	(4,221)	128.1%
**5077-**-**-**	-		-	500	(500)	0.0%
17-5101-01-00-00	-		-	274	(274)	0.0%
**5105-**-**-**	250,000		250,000	-	250,000	0.0%
**5303-**-**-**	10,796		10,796	11,221	(565)	105.2%
**5305-**-**-**	11,044		11,044	8,153	2,725	75.3%
**5309-**-**-**	12,000		12,000	41,285	(29,285)	344.0%
**5705-**-**-**	28,196		28,196	29,735	(2,081)	107.4%
**5706-**-**-**	90,004		90,004	-	90,004	0.0%
**5802-**-**-**	-		-	1,094	(1,094)	0.0%
**6500-**-**-**	654,684		654,684	611,860	38,681	94.1%
Total Other Expenses	10,190,256	195,000	10,385,256	9,158,963	1,221,123	88.2%
Total Expenses	<b>17,989,960</b>	<b>255,000</b>	<b>18,244,960</b>	<b>16,437,739</b>	<b>1,807,221</b>	<b>90.1%</b>

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison by Project Committee**  
For the Fiscal Year Ended June 30, 2018

		Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
<b>02 - Jay B. Latham Plant</b>							
Salary and Fringe							
02-5000-01-**-**	Regular Salaries-O&M	1,228,504		1,228,504	1,233,958	(5,454)	100.4% (1)
02-5000-02-**-**	Regular Salaries-O&M	163,196		163,196	147,592	15,604	90.4%
02-5001-01-**-**	Overtime Salaries-O&M	21,908	60,000	81,908	44,668	37,240	54.5% (2)
02-5001-02-**-**	Overtime Salaries-O&M	204		204	875	(671)	428.7%
02-5302-01-01-00	Performance Based Merit Pay	-		-	6,573	(6,573)	0.0%
02-5306-01-**-**	Scheduled Holiday Work	11,992		11,992	15,524	(3,532)	129.4% (3)
02-5306-02-**-**	Scheduled Holiday Work	1,804		1,804	2,192	(388)	121.5% (3)
02-5315-01-00-00	Comp Time - O&M	-		-	24,056	(24,056)	0.0%
02-5315-02-00-00	Comp Time - O&M	-		-	1,429	(1,429)	0.0%
02-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	911,556		911,556	907,942	3,614	99.6%
02-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	121,096		121,096	108,346	12,750	89.5%
02-5700-01-**-**	Standby Pay	23,328		23,328	25,350	(2,022)	108.7%
	<b>Total Payroll Costs</b>	<b>2,483,588</b>	<b>60,000</b>	<b>2,543,588</b>	<b>2,518,504</b>	<b>25,084</b>	<b>99.0%</b>
Other Expenses							
02-5002-01-**-**	Electricity	524,000	130,000	654,000	795,634	(141,634)	121.7% (4)
02-5003-01-**-**	Natural Gas	65,012		65,012	67,058	(2,046)	103.1% (4)
02-5004-01-**-**	Potable & Reclaimed Water	15,004		15,004	17,740	(2,736)	118.2%
02-5006-01-**-**	Chlorine/Sodium Hypochlorite	28,000		28,000	22,756	5,244	81.3%
02-5007-01-**-**	Polymer Products	301,004		301,004	190,184	110,820	63.2%
02-5008-01-**-**	Ferric Chloride	100,004	25,000	125,004	129,185	(4,181)	103.3% (5)
02-5009-01-**-**	Odor Control Chemicals	25,000		25,000	22,798	2,202	91.2%
02-5010-01-**-**	Other Chemicals - Misc.	1,000		1,000	8	992	0.8%
02-5011-02-**-**	Laboratory Services	10,500		10,500	7,034	3,466	67.0%
02-5012-01-**-**	Grit Hauling	40,000		40,000	49,304	(9,304)	123.3% (6)
02-5013-01-**-**	Landscaping	48,000		48,000	33,084	14,916	68.9%
02-5014-01-**-**	Engineering - Misc.	4,996		4,996	11,440	(6,444)	229.0% (7)
02-5014-02-**-**	Engineering - Misc.	100,004		100,004	12,320	87,684	12.3%
02-5015-01-**-**	Management Support Services	4,996		4,996	8,640	(3,644)	172.9% (7)
02-5015-02-**-**	Management Support Services	13,000		13,000	31,228	(18,228)	240.2% (8)
02-5017-01-**-**	Legal Fees	1,200		1,200	8,222	(7,022)	685.2% (9)
02-5019-01-**-**	Contract Services Misc.	95,000		95,000	105,030	(10,030)	110.6%
02-5020-01-00-00	Postage Expense	-		-	9,208	(9,208)	0.0%
02-5021-01-**-**	Small Vehicle Expense	8,004		8,004	6,805	1,199	85.0% (11)
02-5022-01-**-**	Miscellaneous Expense	8,004		8,004	19,092	(11,088)	238.5%
02-5023-01-**-**	Office Supplies - All	25,008		25,008	648	24,360	2.6%
02-5024-01-**-**	Petroleum Products	16,004		16,004	14,973	1,031	93.6%
02-5025-01-**-**	Uniforms	12,996		12,996	9,432	3,564	72.6%
02-5026-01-**-**	Small Vehicle Fuel	15,000		15,000	68,699	(53,699)	458.0%
02-5027-01-**-**	Insurance - Property/Liability	70,448		70,448	5,265	65,183	7.5%
02-5028-01-**-**	Small Tools & Supplies	40,004		40,004	52,691	(12,687)	131.7% (10)
02-5030-01-**-**	Trash Disposal	1,000		1,000	2,051	(1,051)	205.1% (12)
02-5031-02-**-**	Safety Program & Supplies	30,396		30,396	36,016	(5,620)	118.5% (13)
02-5032-01-**-**	Equipment Rental	3,000		3,000	2	2,998	0.1%
02-5033-01-**-**	Recruitment	1,000		1,000	1,245	(245)	124.5%
02-5034-01-**-**	Travel Expense/Tech. Conferences	13,836		13,836	10,564	3,272	76.4%
02-5034-02-**-**	Travel Expense/Tech. Conferences	3,140		3,140	2,268	872	72.2%
02-5035-01-**-**	Training Expense	15,904		15,904	35,582	(19,678)	223.7% (14)
02-5035-02-**-**	Training Expense	1,116		1,116	976	140	87.5%
02-5036-02-**-**	Laboratory Supplies	13,004		13,004	13,081	(77)	100.6% (15)
02-5037-01-**-**	Office Equipment	15,500		15,500	17,424	(1,924)	112.4% (16)
02-5038-02-**-**	Permits	22,000		22,000	19,616	2,384	89.2% (17)
02-5039-01-**-**	Membership Dues/Fees	3,044		3,044	3,184	(140)	104.6% (18)
02-5039-02-**-**	Membership Dues/Fees	800		800	960	(160)	120.1% (18)
02-5049-01-**-**	Biosolids Disposal	550,004		550,004	491,660	58,344	89.4%
02-5050-01-**-**	Contract Services Generators	9,004		9,004	11,666	(2,662)	129.6% (19)
02-5052-01-**-**	Janitorial Services	40,004		40,004	23,114	16,890	57.8% (20)
02-5054-01-**-**	Diesel Truck Maint	20,004		20,004	7,644	12,360	38.2%
02-5055-01-**-**	Diesel Truck Fuel	6,000		6,000	1,576	4,424	26.3%
02-5056-01-**-**	Maintenance Equip. & Facilities (Solids)	138,000		138,000	157,174	(19,174)	113.9% (33)
02-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)	240,000		240,000	229,354	10,646	95.6%
02-5058-01-**-**	Maintenance Equip. & Facilities (Common)	26,000		26,000	17,935	8,065	69.0%
02-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen)	250,000	40,000	290,000	292,569	(2,569)	100.9%
02-5061-01-**-**	Mileage	1,000		1,000	172	828	17.2%
02-5061-02-**-**	Mileage	492		492	285	207	57.9%
02-5303-01-**-**	Group Insurance Waiver	3,604		3,604	3,366	238	93.4%
02-5303-02-00-00	Group Insurance Waiver	-		-	969	(969)	0.0%
02-5305-01-**-**	Medicare Tax Payments for Employees	3,812		3,812	3,912	(100)	102.6%
02-5309-01-**-**	Operating Leases	6,000		6,000	41,285	(35,285)	688.1% (21)
02-5705-01-**-**	Monthly Car Allowance	7,196		7,196	10,985	(3,789)	152.7%
02-5705-02-00-00	Monthly Car Allowance	-		-	1,858	(1,858)	0.0%
02-5802-01-00-00	Shipping/Freight	-		-	760	(760)	0.0%
02-6500-01-**-**	IT Allocations in to PC's & Depts.	184,880		184,880	172,879	12,001	93.5%
02-6500-02-**-**	IT Allocations in to PC's & Depts.	24,040		24,040	22,461	1,579	93.4%
	<b>Total Other Expenses</b>	<b>3,205,968</b>	<b>195,000</b>	<b>3,400,968</b>	<b>3,333,067</b>	<b>67,901</b>	<b>98.0%</b>
	<b>Total Expenses</b>	<b>5,689,556</b>	<b>255,000</b>	<b>5,944,556</b>	<b>5,851,571</b>	<b>92,985</b>	<b>98.4%</b>

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison by Project Committee**  
For the Fiscal Year Ended June 30, 2018

		Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
<b>05 - San Juan Creek Ocean Outfall</b>							
Salary and Fringe							
05-5000-01-**-**	Regular Salaries-O&M	11,252		11,252	600	10,652	5.3%
05-5000-02-**-**	Regular Salaries-O&M	90,480		90,480	88,746	1,734	98.1%
05-5001-01-**-**	Overtime Salaries-O&M	376		376	-	376	0.0%
05-5001-02-**-**	Overtime Salaries-O&M	96		96	210	(114)	219.2%
05-5306-01-**-**	Scheduled Holiday Work	96		96	-	96	0.0%
05-5306-02-**-**	Scheduled Holiday Work	2,404		2,404	411	1,993	17.1%
05-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	8,348		8,348	440	7,908	5.3%
05-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	67,136		67,136	65,284	1,852	97.2%
	Total Payroll Costs	180,188	-	180,188	155,693	24,495	86.4%
Other Expenses							
05-5002-01-**-**	Electricity	1,000		1,000	58	942	5.8%
05-5003-01-**-**	Natural Gas	500		500	-	500	0.0%
05-5014-02-**-**	Engineering - Misc.	20,004		20,004	-	20,004	0.0%
05-5015-02-**-**	Management Support Services	27,500		27,500	7,404	20,096	26.9%
05-5017-02-**-**	Legal Fees	2,004		2,004	-	2,004	0.0%
05-5026-01-**-**	Small Vehicle Fuel - 37A	2,496		2,496	-	2,496	0.0%
05-5027-01-**-**	Insurance - Property/Liability	5,372		5,372	35	5,337	0.6%
05-5027-02-**-**	Insurance - Property/Liability	-		-	5,284	(5,284)	0.0%
05-5031-02-**-**	Safety Supplies	128		128	-	128	0.0%
05-5034-02-**-**	Travel Expense/Tech. Conferences	2,484		2,484	2,452	32	98.7%
05-5036-02-**-**	Laboratory Supplies	16,000		16,000	19,546	(3,546)	122.2% (22)
05-5038-02-**-**	Permits	145,000		145,000	156,592	(11,592)	108.0% (17)
05-5044-02-**-**	Offshore Monitoring	20,004		20,004	16,378	3,626	81.9%
05-5046-02-**-**	Effluent Chemistry	16,000		16,000	20,578	(4,578)	128.6%
05-5058-01-**-**	Maintenance Equip. & Facilities (Common) 41	1,004		1,004	38	967	3.7%
05-5069-02-**-**	Misc-Capital-Dilution & Metering Study	15,004		15,004	19,225	(4,221)	128.1%
05-5305-02-**-**	Medicare Tax Payments for Employees	2,352		2,352	-	2,352	0.0%
05-5705-02-**-**	Monthly Car Allowance	4,200		4,200	565	3,635	13.5%
05-6500-01-**-**	IT Allocations in to PC's & Depts.	1,692		1,692	1,581	111	93.4%
05-6500-02-**-**	IT Allocations in to PC's & Depts.	12,952		12,952	12,104	848	93.5%
	Total Other Expenses	295,696	-	295,696	261,840	33,856	88.6%
	Total Expenses	475,884	-	475,884	417,532	58,352	87.7%
<b>08 - Pre Treatment</b>							
Salary and Fringe							
08-5000-02-**-**	Regular Salaries-O&M	83,504		83,504	72,390	11,114	86.7%
08-5001-02-**-**	Overtime Salaries-O&M	1,412		1,412	-	1,412	0.0%
08-5306-02-**-**	Scheduled Holiday Work	200		200	-	200	0.0%
08-5315-02-00-00	Comp Time - O&M	-		-	1,223	(1,223)	0.0%
08-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	61,956		61,956	53,247	8,709	85.9%
	Total Payroll Costs	147,072	-	147,072	126,861	20,211	86.3%

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison by Project Committee**  
For the Fiscal Year Ended June 30, 2018

	Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
<b>Other Expenses</b>						
08-5011-02-**-**	Laboratory Services		2,500	290	2,210	11.6%
08-5015-02-**-**	Management Support Services		2,008	518	1,490	25.8%
08-5016-02-**-**	Audit - Environmental		500	-	500	0.0%
08-5017-02-**-**	Legal Fees		2,008	-	2,008	0.0%
08-5018-02-**-**	Public Notices/ Public Relations		500	1,241	(741)	248.2%
08-5021-02-**-**	Small Vehicle Expense		900	18	882	2.0%
08-5022-02-**-**	Miscellaneous Expense		1,496	-	1,496	0.0%
08-5026-02-**-**	Small Vehicle Fuel - 37A		1,200	-	1,200	0.0%
08-5027-02-**-**	Insurance - Property/Liability		2,196	1,901	295	86.6%
08-5028-02-**-**	Small Tools & Supplies		3,472	1,721	1,751	49.6%
08-5034-02-**-**	Travel Expense/Tech. Conferences		3,504	2,527	977	72.1%
08-5035-02-**-**	Training Expense		1,496	1,500	(4)	100.3%
08-5038-02-**-**	Permits and Fines		10,008	-	10,008	0.0%
08-5039-02-**-**	Membership Dues/Fees		796	534	262	67.1%
08-6500-02-**-**	IT Allocations in to PC's & Depts.		12,568	11,743	825	93.4%
	<b>Total Other Expenses</b>		<b>45,152</b>	<b>21,994</b>	<b>23,158</b>	<b>48.7%</b>
	<b>Total Expenses</b>		<b>192,224</b>	<b>148,855</b>	<b>43,369</b>	<b>77.4%</b>

**12 - Water Reclamation Permits**

Salary and Fringe

12-5000-02-**-**	Regular Salaries-O&M		50,192	29,155	21,037	58.1%
12-5306-02-**-**	Scheduled Holiday Work		392	-	392	0.0%
12-5401-02-**-**	Fringe Benefits IN to PC's & Depts.		37,240	21,437	15,803	57.6%
	<b>Total Payroll Costs</b>		<b>87,824</b>	<b>50,592</b>	<b>37,232</b>	<b>57.6%</b>

Other Expenses

12-5015-02-**-**	Management Support Services		15,992	4,110	11,882	25.7%
12-5017-02-**-**	Legal Fees		5,000	-	5,000	0.0%
12-5027-02-**-**	Insurance - Property/Liability		2,740	997	1,743	36.4%
12-5034-02-**-**	Travel Expense/Tech. Conferences		1,256	1,149	107	91.5%
12-5038-02-**-**	Permits		124,996	16,067	108,929	12.9%
12-6500-02-**-**	IT Allocations in to PC's & Depts.		7,064	6,606	458	93.5%
	<b>Total Other Expenses</b>		<b>157,048</b>	<b>28,929</b>	<b>128,119</b>	<b>18.4%</b>
	<b>Total Expenses</b>		<b>244,872</b>	<b>79,521</b>	<b>165,351</b>	<b>32.5%</b>

**15 - Coastal Treatment Plant**

Salary and Fringe

15-5000-01-**-**	Regular Salaries-O&M		697,360	634,287	63,073	91.0%
15-5000-02-**-**	Regular Salaries-O&M		149,952	115,741	34,211	77.2%
15-5001-01-**-**	Overtime Salaries-O&M		10,920	21,545	(10,625)	197.3% (23)
15-5001-02-**-**	Overtime Salaries-O&M		188	969	(781)	515.4% (23)
15-5306-01-**-**	Scheduled Holiday Work		3,004	5,396	(2,392)	179.6% (3)
15-5306-02-**-**	Scheduled Holiday Work		1,800	2,142	(342)	119.0% (3)
15-5315-01-00-00	Comp Time - O&M		-	452	(452)	0.0%
15-5401-01-**-**	Fringe Benefits IN to PC's & Depts.		517,440	466,764	50,676	90.2%
15-5401-02-**-**	Fringe Benefits IN to PC's & Depts.		111,268	84,965	26,303	76.4%
15-5700-01-**-**	Standby Pay		23,336	16,575	6,761	71.0%
	<b>Total Payroll Costs</b>		<b>1,515,268</b>	<b>1,352,267</b>	<b>163,001</b>	<b>89.2%</b>

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison by Project Committee**  
For the Fiscal Year Ended June 30, 2018

	Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
Other Expenses						
15-5002-01-**-**	Electricity		283,004	223,284	59,720	78.9%
15-5003-01-**-**	Natural Gas		3,000	1,737	1,263	57.9%
15-5004-01-**-**	Potable & Reclaimed Water		13,000	22,018	(9,018)	169.4% (24)
15-5006-01-**-**	Chlorine/Sodium Hypochlorite		99,996	62,049	37,947	62.1%
15-5007-01-**-**	Polymer Products		2,004	347	1,657	17.3%
15-5008-01-**-**	Ferric Chloride		30,004	32,882	(2,878)	109.6%
15-5009-01-**-**	Odor Control Chemicals		85,000	54,339	30,661	63.9%
15-5011-02-**-**	Laboratory Services		9,500	8,839	661	93.0%
15-5012-01-**-**	Grit Hauling		30,004	21,514	8,490	71.7%
15-5013-01-**-**	Landscaping		60,008	38,116	21,892	63.5%
15-5014-01-**-**	Engineering - Misc.		5,000	7,238	(2,238)	144.8% (7)
15-5014-02-**-**	Engineering - Misc.		50,000	-	50,000	0.0%
15-5015-01-**-**	Management Support Services		5,000	306	4,694	6.1%
15-5015-02-**-**	Management Support Services		4,500	2,467	2,033	54.8%
15-5017-01-**-**	Legal Fees		-	11,762	(11,762)	0.0%
15-5019-01-**-**	Contract Services Misc.		67,000	71,117	(4,117)	106.1% (7)
15-5021-01-**-**	Small Vehicle Expense		5,996	3,519	2,477	58.7%
15-5022-01-**-**	Miscellaneous Expense		2,996	1,379	1,617	46.0%
15-5023-01-**-**	Office Supplies - All		6,996	5,054	1,942	72.2%
15-5024-01-**-**	Petroleum Products		2,000	994	1,006	49.7%
15-5025-01-**-**	Uniforms		5,996	5,640	356	94.1%
15-5026-01-**-**	Small Vehicle Fuel		5,996	1,286	4,710	21.4%
15-5027-**-**-**	Insurance - Property/Liability		34,640	29,795	4,845	86.0%
15-5028-01-**-**	Small Tools & Supplies		9,000	9,285	(285)	103.2%
15-5030-01-**-**	Trash Disposal		2,996	2,513	483	83.9%
15-5031-01-00-00	Safety Supplies		-	25,292	(1,292)	105.4%
15-5031-02-**-**	Safety Program & Supplies		24,000	744	256	74.4%
15-5032-01-**-**	Equipment Rental		1,000	500	(500)	0.0%
15-5033-01-00-00	Recruitment		-	9,050	4,782	65.4%
15-5034-01-**-**	Travel Expense/Tech. Conferences		13,832	1,785	1,539	53.7%
15-5034-02-**-**	Travel Expense/Tech. Conferences		3,324	14,377	1,527	90.4%
15-5035-01-**-**	Training Expense		15,904	484	632	43.4%
15-5035-02-**-**	Training Expense		1,116	10,209	(205)	102.0%
15-5036-02-**-**	Laboratory Supplies		10,004	1,471	(471)	147.1%
15-5037-01-**-**	Office Equipment		1,000	6,625	(121)	101.9%
15-5038-02-**-**	Permits		6,504	1,656	1,340	55.3%
15-5039-01-**-**	Membership Dues/Fees		2,996	603	201	75.0%
15-5039-02-**-**	Membership Dues/Fees		804	28,848	18,148	61.4%
15-5047-01-**-**	Access Road Expenses		46,996	-	19,000	0.0%
15-5048-01-**-**	Storm Damage		19,000	-	125,000	0.0%
15-5049-01-**-**	Biosolids Disposal - 21B		125,000	4,512	(508)	112.7%
15-5050-01-**-**	Contract Services Generators		4,004	10,682	9,326	53.4%
15-5052-01-**-**	Janitorial Services		20,008	332	664	33.4%
15-5054-01-**-**	Diesel Truck Maint		996	-	996	0.0%
15-5055-01-**-**	Diesel Truck Fuel - 37B		996	94,448	75,556	55.6%
15-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)		170,004	4,310	15,698	21.5%
15-5058-01-**-**	Maintenance Equip. & Facilities (Common)		20,008	30,247	4,753	86.4%
15-5060-01-**-**	Maintenance Equip. & Facilities (AWT)		35,000	80	1,116	6.7%
15-5061-01-**-**	Mileage		1,196	3,817	(221)	106.1%
15-5303-01-**-**	Group Insurance Waiver		3,596	69	(69)	0.0%
15-5305-01-**-**	Medicare Tax Payments for Employees		2,964	3,258	(294)	109.9%
15-5705-01-**-**	Monthly Car Allowance		4,200	4,846	(646)	115.4%
15-5802-01-00-00	Shipping/Freight		-	49	(49)	0.0%
15-6500-01-**-**	IT Allocations in to PC's & Depts.		104,820	97,942	6,878	93.4%
15-6500-02-**-**	IT Allocations in to PC's & Depts.		22,212	20,758	1,454	93.5%
	Total Other Expenses		1,485,120	994,474	490,646	67.0%
	Total Expenses		3,000,388	2,346,742	653,646	78.2%

**17 - Joint Regional Wastewater Reclamation and Sludge Handling**

Salary and Fringe

17-5000-01-**-**	Regular Salaries-O&M		1,531,652	1,355,424	176,228	88.5%
17-5000-02-**-**	Regular Salaries-O&M		272,888	249,460	23,428	91.4%
17-5001-01-**-**	Overtime Salaries-O&M		39,148	74,714	(35,566)	190.8% (23)
17-5001-02-**-**	Overtime Salaries-O&M		196	2,815	(2,619)	1436.1% (23)
17-5306-01-**-**	Scheduled Holiday Work		-	4,725	(4,725)	0.0% (3)
17-5306-02-**-**	Scheduled Holiday Work		12,004	16,430	(4,426)	136.9% (3)
17-5315-01-00-00	Comp Time - O&M		2,992	3,992	(1,000)	133.4% (23)
17-5315-02-00-00	Comp Time - O&M		-	4,009	(4,009)	0.0% (23)
17-5401-01-**-**	Fringe Benefits IN to PC's & Depts.		-	4,326	(4,326)	0.0%
17-5401-02-**-**	Fringe Benefits IN to PC's & Depts.		1,136,496	997,463	139,033	87.8%
17-5700-01-**-**	Standby Pay		202,488	183,127	19,361	90.4%
	Total Payroll Costs		23,332	26,000	(2,668)	111.4%
			3,221,196	2,922,483	298,713	90.7%



**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison by Project Committee**  
For the Fiscal Year Ended June 30, 2018

	Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
Other Expenses						
17-5002-01-**-**	Electricity		675,000	786,940	(111,940)	116.6% (25)
17-5003-01-**-**	Natural Gas		141,000	47,757	93,243	33.9% (25)
17-5004-01-**-**	Potable & Reclaimed Water		34,004	34,564	(560)	101.6%
17-5005-01-**-**	Co-generation Power Credit		(250,000)	-	(250,000)	0.0% (25)
17-5006-01-**-**	Chlorine/Sodium Hypochlorite		350,004	452,098	(102,094)	129.2% (26)
17-5007-01-**-**	Polymer Products		406,008	313,431	92,577	77.2%
17-5008-01-**-**	Ferric Chloride		125,004	155,475	(30,471)	124.4% (27)
17-5009-01-**-**	Odor Control Chemicals		50,000	43,735	6,265	87.5%
17-5010-01-**-**	Other Chemicals - Misc.		4,000	747	3,253	18.7%
17-5011-02-**-**	Laboratory Services		14,000	12,068	1,932	86.2%
17-5012-01-**-**	Grit Hauling - 21A		52,004	50,325	1,679	96.8%
17-5013-01-**-**	Landscaping		74,996	64,200	10,796	85.6%
17-5014-01-**-**	Engineering - Misc.		5,004	5,612	(608)	112.2%
17-5014-02-**-**	Engineering - Misc.		125,000	4,760	120,240	3.8%
17-5015-01-**-**	Management Support Services		5,004	5,500	(496)	109.9% (7)
17-5015-02-**-**	Management Support Services		22,504	5,917	16,587	26.3%
17-5017-01-00-00	Legal Fees		-	2,840	(2,840)	0.0%
17-5019-01-**-**	Contract Services Misc.		125,000	105,216	19,784	84.2%
17-5020-01-00-00	Postage Expense		-	6,887	(887)	114.8%
17-5021-01-**-**	Small Vehicle Expense		6,000	5,238	758	87.4%
17-5022-01-**-**	Miscellaneous Expense		5,996	13,130	(3,134)	131.4%
17-5023-01-**-**	Office Supplies - All		9,996	18,865	23,131	44.9%
17-5024-01-**-**	Petroleum Products		41,996	16,657	351	97.9%
17-5025-01-**-**	Uniforms		17,008	6,755	6,241	52.0%
17-5026-01-**-**	Small Vehicle Fuel		12,996	83,334	6,918	92.3%
17-5027-01-**-**	Insurance - Property/Liability		90,252	7,849	(7,849)	0.0%
17-5028-01-**-**	Small Tools & Supplies		25,000	26,529	(1,529)	106.1%
17-5030-01-**-**	Trash Disposal		1,004	2,700	(1,696)	268.9% (12)
17-5031-02-**-**	Safety Program & Supplies		31,352	36,514	(5,162)	116.5% (13)
17-5032-01-**-**	Equipment Rental		3,004	1,278	1,726	42.5%
17-5033-01-00-00	Recruitment		-	3,457	(3,457)	0.0%
17-5034-01-**-**	Travel Expense/Tech. Conferences		13,832	17,655	(3,823)	127.6% (14)
17-5034-02-**-**	Travel Expense/Tech. Conferences		3,324	3,004	320	90.4% (14)
17-5035-01-**-**	Training Expense		15,904	39,236	(23,332)	246.7% (14)
17-5035-02-**-**	Training Expense		1,124	1,197	(73)	106.5% (14)
17-5036-02-**-**	Laboratory Supplies		19,020	14,896	4,124	78.3%
17-5037-01-**-**	Office Equipment		5,996	19,844	(13,848)	331.0% (28)
17-5038-02-**-**	Permits		35,000	22,165	12,835	63.3%
17-5039-01-**-**	Membership Dues/Fees		3,004	5,529	(2,525)	184.1% (18)
17-5039-02-**-**	Membership Dues/Fees		800	1,026	(226)	128.2%
17-5049-01-**-**	Biosolids Disposal		866,000	831,144	34,856	96.0%
17-5050-01-**-**	Contract Services Generators		8,000	4,936	3,064	61.7%
17-5052-01-**-**	Janitorial Services		40,004	19,403	20,601	48.5% (19)
17-5053-01-**-**	Contract Serv - Digester Cleaning - 29E		60,004	63,126	(3,122)	105.2%
17-5054-01-**-**	Diesel Truck Maint		19,000	10,977	8,023	57.8%
17-5055-01-**-**	Diesel Truck Fuel		7,000	2,904	4,096	41.5%
17-5056-01-**-**	Maintenance Equip. & Facilities (Solids)		190,004	199,968	(9,964)	105.2% (34)
17-5057-01-**-**	Maintenance Equip. & Facilities (Liquids)		164,996	227,263	(62,267)	137.7% (29)
17-5058-01-**-**	Maintenance Equip. & Facilities (Common)		25,000	26,754	(1,754)	107.0%
17-5059-01-**-**	Maintenance Equip. & Facilities (Co-Gen)		250,000	83,601	166,399	33.4% (25)
17-5060-01-**-**	Maintenance Equip. & Facilities (AWT)		35,000	75,672	(40,672)	216.2% (30)
17-5061-01-**-**	Mileage		3,000	1,360	1,640	45.3%
17-5061-02-00-00	Mileage		-	52	(52)	0.0%
17-5068-02-**-**	MNWD Potable Water Supplies & Svcs.		23,996	22,462	1,534	93.6%
17-5077-01-00-00	IT Direct		-	500	(500)	0.0%
17-5101-01-00-00	Employee Recognition		-	274	(274)	0.0%
17-5105-01-**-**	Co-generation Power Credit - Offset		250,000	-	250,000	0.0% (25)
17-5303-01-**-**	Group Insurance Waiver		32	623	(591)	1947.1%
17-5303-02-**-**	Group Insurance Waiver		3,564	2,377	1,187	66.7%
17-5305-01-**-**	Medicare Tax Payments for Employees		1,784	983	801	55.1%
17-5305-02-**-**	Medicare Tax Payments for Employees		132	-	132	0.0%
17-5309-01-**-**	Operating Leases		6,000	-	6,000	0.0%
17-5705-01-**-**	Monthly Car Allowance		8,396	9,623	(1,227)	114.6%
17-5705-02-**-**	Monthly Car Allowance		4,204	1,858	2,346	44.2%
17-5706-01-**-**	Effluent Pond Cleaning		90,004	-	90,004	0.0% (35)
17-5802-01-00-00	Shipping/Freight		-	75	(75)	0.0%
17-6500-01-**-**	IT Allocations in to PC's & Depts.		230,508	215,378	15,130	93.4%
17-6500-02-**-**	IT Allocations in to PC's & Depts.		40,652	37,985	2,667	93.4%
	Total Other Expenses		4,628,420	4,284,225	344,195	92.6%
	Total Expenses		7,849,616	7,206,709	642,907	91.8%

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison by Project Committee**  
For the Fiscal Year Ended June 30, 2018

		Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
<b>21 - Effluent Transmission Main</b>							
Other Expenses							
21-5014-02-**-**	Engineering - Misc.	62,496		62,496	-	62,496	0.0%
21-5019-02-00-00	Contract Services Misc. - 29	-		-	735	(735)	0.0%
21-5027-02-**-**	Insurance - Property/Liability	728		728	9	719	1.3%
	Total Other Expenses	63,224	-	63,224	745	62,479	1.2%
	Total Expenses	63,224	-	63,224	745	62,479	1.2%
<b>23 - North Coast Interceptor</b>							
Other Expenses							
23-5017-01-00-00	Legal Fees	-		-	770	(770)	0.0%
23-5027-01-00-00	Insurance - Property/Liability	-		-	10	(10)	0.0%
	Total Other Expenses	-	-	-	780	(780)	0.0%
	Total Expenses	-	-	-	780	(780)	0.0%
<b>24 - Aliso Creek Ocean Outfall</b>							
Salary and Fringe							
24-5000-01-**-**	Regular Salaries-O&M	6,696		6,696	600	6,096	9.0%
24-5000-02-**-**	Regular Salaries-O&M	85,624		85,624	86,844	(1,220)	101.4%
24-5001-01-**-**	Overtime Salaries-O&M	348		348	369	(21)	105.9% (31)
24-5001-02-**-**	Overtime Salaries-O&M	196		196	149	47	75.8%
24-5306-01-**-**	Scheduled Holiday Work	104		104	-	104	0.0%
24-5306-02-**-**	Scheduled Holiday Work	3,112		3,112	133	2,979	4.3%
24-5401-01-**-**	Fringe Benefits IN to PC's & Depts.	4,960		4,960	440	4,520	8.9%
24-5401-02-**-**	Fringe Benefits IN to PC's & Depts.	63,528		63,528	63,841	(313)	100.5%
	Total Payroll Costs	164,568	-	164,568	152,376	12,192	92.6%
Other Expenses							
24-5002-01-**-**	Electricity	996		996	-	996	0.0%
24-5014-02-**-**	Engineering - Misc.	20,004		20,004	-	20,004	0.0%
24-5015-02-**-**	Management Support Services	27,504		27,504	5,884	21,620	21.4%
24-5017-02-**-**	Legal Fees	2,004		2,004	-	2,004	0.0%
24-5027-01-00-00	Insurance - Property/Liability	-		-	38	(38)	0.0%
24-5027-02-**-**	Insurance - Property/Liability	5,364		5,364	4,877	487	90.9%
24-5031-02-**-**	Safety Supplies	996		996	-	996	0.0%
24-5034-02-**-**	Travel Expense/Tech. Conferences	2,480		2,480	588	1,892	23.7%
24-5036-02-**-**	Laboratory Supplies	16,996		16,996	18,488	(1,492)	108.8% (32)
24-5038-02-**-**	Permits	131,992		131,992	138,513	(6,521)	104.9% (17)
24-5044-02-**-**	Offshore Monitoring	22,004		22,004	16,378	5,626	74.4%
24-5046-02-**-**	Effluent Chemistry	29,996		29,996	34,909	(4,913)	116.4%
24-5058-01-**-**	Maintenance Equip. & Facilities (Common) 41	996		996	600	396	60.2%
24-5067-02-**-**	Port Cleaning	35,000		35,000	-	35,000	0.0%
24-5802-02-00-00	Shipping/Freight	-		-	210	(210)	0.0%
24-6500-01-**-**	IT Allocations in to PC's & Depts.	1,008		1,008	941	67	93.3%
24-6500-02-**-**	IT Allocations in to PC's & Depts.	12,288		12,288	11,483	805	93.4%
	Total Other Expenses	309,628	-	309,628	232,909	76,719	75.2%
	Total Expenses	474,196	-	474,196	385,285	88,911	81.3%
<b>SOCWA TOTAL</b>		<b>17,989,960</b>	<b>255,000</b>	<b>18,244,960</b>	<b>16,437,739</b>	<b>1,807,221</b>	<b>90.1%</b>

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison by Project Committee**  
For the Fiscal Year Ended June 30, 2018

Budget	*Budget Increase	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
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\*Budget increase approved at Board Meeting.

- (1) Staff time to start up and set up the administrative procedures for the engine has been higher than anticipated for the project at JBL.
- (2) Overtime costs required due to nighttime and bypass construction activities for capital projects.
- (3) Staffing has been required for elevated holiday flows and loads.
- (4) Engine project timeframe affecting the electricity and gas budget line items.
- (5) Ferric chloride use has increased more than expected to comply with the new engine gas cleaning system requirements.
- (6) Elevated grit loading from the JBL sewers attributed to elevated dumping of grit in the Oso Trabuco sewers by the member agencies conducting projects.
- (7) SOCWA staff required additional support services to comply with the new engine permit conditions at JBL and RTP. CTP had elevated costs from copying historic O&M manuals.
- (8) Contract work on PC2 trunkline to clean sewers so that the ADS monitors would work properly.
- (9) Legal review of O&M contracts.
- (10) Tools and supplies needed for the new engines were higher than anticipated.
- (11) Older vehicles required repairs.
- (12) Additional trash was removed following the completion of several construction projects.
- (13) Additional safety training for new employees.
- (14) Training expenses due to hiring to replace retirements.
- (15) Planned purchases of samplers occurred at the beginning of the FY. Expenses leveled out as expected.
- (16) Costs for engineering trailer replacement.
- (17) Permit costs are primarily incurred in July of each year. Additional unexpected costs due to RWQCB fines.
- (18) Increased membership costs for new employees. SOCWA had higher levels of membership in CWEA and new operator certifications than originally planned
- (19) Generator maintenance costs typically range from \$5,000 to \$15,000 per plant depending on services needed.
- (20) Janitorial expenses are lower than projected due to late start of new contractor with a higher rate.
- (21) Costs for engineering trailer replacement.
- (22) Elevated costs due to the unexpected need to replace a sampler.
- (23) Overtime costs required due to nighttime and bypass construction activities for capital projects.
- (24) Recycled water purchase required during a construction project to replace the process water controls system.
- (25) The RTP engine project impacted electricity and gas usage.
- (26) Elevated bleach usage occurred in the AWT at RTP due to debris in the clearwell. Staff worked with MNWD to find a period that the AWT could be shutdown and cleaned in March and May. The removal of the sand media from the AWT allowed staff to repair the failing under drain screens to minimize future debris build up. The inspection and repair information was provided to Engineering for incorporation into the upcoming AWT rehab project.
- (27) Ferric chloride use has increased to comply with the new engine gas cleaning system requirements.
- (28) Plant work station and conference room improvements.
- (29) Additional Liquids system O&M opportunities/repairs identified during construction project shutdowns.
- (30) Substantial repairs were needed at RTP upon AWT shutdowns to perform detailed inspections for the upcoming AWT rehab project.
- (31) Staff investigated a potential leak of the outfall after hours. A reoccurring underground spring was determined to be the source of the water found.
- (32) Additional supplies needed for a toxicity event at the ACOO.
- (33) Additional work in the solids area was performed during the extending outages associated with the engine projects during the year. These repairs would be more difficult and/or more costly to perform without the planned extended outages (i.e. flare repairs, gas line repairs, etc.).
- (34) Several emergency repairs were made on the hot water pipelines serving the digesters in June 2018.
- (35) Pond cleaning could not be completed this FY due to conflicts with other ongoing work and will be scheduled for FY18-19.

**South Orange County Wastewater Authority  
Budget vs. Actual Comparison - Engineering  
For the Period Ended June 30, 2018**

		FY 2017-18 Budget	Actual	(Over)/Under Budget	% Expended
<b>Salary and Fringe</b>					
01-5000-03-00-00	Regular Salaries-O&M	155,460	192,301	(36,841)	123.7%
01-5001-03-00-00	Overtime Salaries-O&M	-	101	(101)	
01-5306-03-00-00	Scheduled Holiday Work	-	48	(48)	
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	115,351	136,870	(21,518)	118.7%
	Total Payroll Costs	270,812	329,320	(58,509)	121.6%
<b>Other Expenses</b>					
01-5014-03-00-00	Engineering - Misc.	-	3,064	(3,064)	
01-5015-03-00-00	Management Support Services	1,000	513	487	51.3%
01-5022-03-00-00	Miscellaneous Expense	3,000	1,586	1,414	52.9%
01-5023-03-00-00	Office Supplies - All	-	248	(248)	
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,350	7,817	(1,467)	123.1%
01-5035-03-00-00	Training Expense	3,300	3,708	(408)	112.4%
01-5039-03-00-00	Membership Dues/Fees	1,775	930	845	52.4%
01-5061-03-00-00	Mileage	200	220	(20)	110.0%
01-5075-03-00-00	Recruitment	-	-	-	
01-5309-03-00-00	Operating Leases	16,500	8,706	7,794	52.8%
01-5705-03-00-00	Monthly Car Allowance	4,200	4,200	(0)	100.0%
01-5802-03-00-00	Shipping/Freight	300	-	300	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	58,489	54,654	3,835	93.4%
	Total Other Expenses	95,114	85,646	9,468	90.0%
	<b>Total Expenses</b>	<b>365,926</b>	<b>414,966</b>	<b>(49,040)</b>	<b>113.4%</b>

The costs in this department will vary based on the amount of work required to support Capital Projects vs. Non-Capital Projects.

**South Orange County Wastewater Authority  
Budget vs. Actual Comparison- Administration  
For the Period Ended June 30, 2018**

		<b>FY 2017-18 Budget</b>	<b>*Budget Increase</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>							
01-6000-04-00-00	Regular Salaries-Admin or IT	871,373	30,000	901,373	857,635	43,738	95.1%
01-6001-04-00-00	Overtime Salaries-Admin or IT	10,000		10,000	29,661	(19,661)	296.6%
01-6315-04-00-00	Comp Time - Admin	-		-	10,469	(10,469)	0.0%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	646,559		646,559	630,891	15,668	97.6%
	<b>Total Payroll Costs</b>	<b>1,527,932</b>	<b>30,000</b>	<b>1,557,932</b>	<b>1,528,656</b>	<b>29,276</b>	<b>98.1%</b>
<b>Other Expenses</b>							
01-5018-04-00-00	Public Notices/ Public Relations	1,400		1,400	-	1,400	0.0%
01-5037-04-00-00	Office Equipment	8,000		8,000	-	8,000	0.0%
01-6101-04-00-00	HR Recruitment & Employee Relations	10,104		10,104	45,075	(34,971)	446.1%
01-6102-04-00-00	Subscriptions	1,008		1,008	2,677	(1,669)	265.6%
01-6200-04-00-00	Management Support Services	112,500	147,500	260,000	219,478	40,522	84.4%
01-6201-04-00-00	Audit	35,000	5,000	40,000	55,000	(15,000)	137.5%
01-6202-04-00-00	Legal	90,000		90,000	282,388	(192,388)	313.8%
01-6203-04-00-00	Outside Services	2,016		2,016	-	2,016	0.0%
01-6204-04-00-00	Postage	708		708	2,348	(1,640)	331.7%
01-6223-04-00-00	Office Supplies - Admin	7,500		7,500	5,561	1,939	74.1%
01-6224-04-00-00	Office Equipment Admin or IT	-		-	6,722	(6,722)	0.0%
01-6234-04-00-00	Memberships & Trainings	84,827		84,827	71,655	13,172	84.5%
01-6239-04-00-00	Travel & Conference	36,950		36,950	27,680	9,270	74.9%
01-6240-04-00-00	Scholarship Sponsorship	1,000		1,000	-	1,000	0.0%
01-6310-04-00-00	Miscellaneous	14,000		14,000	28,056	(14,056)	200.4%
01-6311-04-00-00	Mileage	1,000		1,000	1,164	(164)	116.4%
01-6317-04-00-00	Contract Services Misc	1,800		1,800	4,855	(3,055)	269.7%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	111,365		111,365	104,057	7,308	93.4%
01-6601-04-00-00	Shipping/Freight	1,200		1,200	3,595	(2,395)	299.6%
01-6705-04-00-00	Monthly Car Allowance	12,000		12,000	12,000	-	100.0%
	<b>Total Other Expenses</b>	<b>532,378</b>	<b>152,500</b>	<b>684,878</b>	<b>872,312</b>	<b>(187,434)</b>	<b>127.4%</b>
<b>Total Expenses</b>		<b>2,060,310</b>	<b>182,500</b>	<b>2,242,810</b>	<b>2,400,967</b>	<b>(158,157)</b>	<b>107.1%</b>

**South Orange County Wastewater Authority  
FY 2017-18 Actual General Fund Expenses  
(Taken From Administration Expenses)**

		Board Approved, 6/14/2017, General Fund %s	FY 2017-18 Budget	FY 2017-18 Actual
<b>Salary and Fringe</b>				
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		111,554	110,595
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	150,343	150,343
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	5,000	14,831
01-6315-04-00-00	Comp Time - Admin	50%		5,235
	Total Payroll Costs		266,897	281,002
<b>Other Expenses</b>				
01-5018-04-00-00	Public Notices/ Public Relations	100%	1,400	
01-5027-04-00-00	Insurance - Property/Liability			
01-6101-04-00-00	Recruitment & Employee Relations			
01-6102-04-00-00	Subscriptions			
01-6200-04-00-00	Management Support Services			
01-6201-04-00-00	Audit	100%	35,000	55,000
01-6202-04-00-00	Legal	40%	36,000	112,955
01-6203-04-00-00	Outside Services	100%	2,016	-
01-6204-04-00-00	Postage	20%	142	470
01-6220-04-00-00	Board of Directors - Fees			
01-6223-04-00-00	Office Supplies - Admin	100%	7,500	5,561
01-6224-04-00-00	Office Equipment	100%	8,000	6,722
01-6234-04-00-00	Memberships & Trainings			
01-6239-04-00-00	Travel & Conference			
01-6240-04-00-00	Scholarship Sponsorship			
01-6310-04-00-00	Miscellaneous	20%	2,800	5,611
01-6311-04-00-00	Mileage			
01-6317-04-00-00	Contract Services Misc			
01-6500-04-00-00	IT Allocations in to PC's & Depts.	5%	5,568	5,203
01-6601-04-00-00	Shipping/Freight			
01-6705-04-00-00	Monthly Car Allowance			
	Total Other Expenses		98,426	191,522
<b>Total General Fund Expenses</b>			<b>365,323</b>	<b>472,524</b>

<b>Time Allocation</b>		
(1)	Executive Assistant	50%
	GM	50%
	Controller	5%

**South Orange County Wastewater Authority  
Budget vs. Actual Comparison-IT  
For the Period Ended June 30, 2018**

		<b>FY 2017-18 Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary &amp; Fringe</b>					
01-6000-05-00-00	Regular Salaries-Admin or IT	87,428	84,015	3,413	96.1%
01-6001-05-00-00	Overtime Salaries-Admin or IT	2,076	7,460	(5,384)	359.4%
01-6315-05-00-00	Comp Time - IT	-	2,749	(2,749)	
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	64,871	61,803	3,068	95.3%
	<b>Total Salary &amp; Fringe</b>	<b>154,375</b>	<b>156,028</b>	<b>(1,653)</b>	<b>101.1%</b>
<b>Other Expenses</b>					
01-5028-05-00-00	Small Tools & Supplies	1,250	-	1,250	0.0%
01-5035-05-00-00	Training Expense	7,800	11,100	(3,300)	142.3%
01-5037-05-00-00	Office Equipment	1,270	-	1,270	0.0%
01-5061-05-00-00	Mileage	1,008	-	1,008	0.0%
01-6200-05-00-00	Management Support Services	-	4,350	(4,350)	
01-6234-05-00-00	Memberships & Trainings	-	336	(336)	
01-6239-05-00-00	Travel & Conference	9,900	2,608	7,292	26.3%
01-6300-05-00-00	Software Maintenance Agreements	170,893	128,792	42,101	75.4%
01-6301-05-00-00	Hardware Maintenance Agreements	11,657	5,529	6,128	47.4%
01-6302-05-00-00	Cloud Subscriptions (Internet)	45,300	45,251	49	99.9%
01-6303-05-00-00	Telecommunications	134,300	124,353	9,947	92.6%
01-6305-05-00-00	IT Professional Services	77,000	121,847	(44,847)	158.2%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	70,000	59,166	10,834	84.5%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	89,455	48,838	40,617	54.6%
01-6308-05-00-00	IT Memberships	160	1,138	(978)	711.4%
01-6309-05-00-00	Operating Leases	44,000	56,935	(12,935)	129.4%
01-6310-05-00-00	Miscellaneous	5,000	279	4,721	5.6%
01-6312-05-00-00	Computer & Photocopy Supplies	900	4,023	(3,123)	447.0%
01-6601-05-00-00	Shipping/Freight	276	-	276	0.0%
	<b>Total Other Expenses</b>	<b>670,169</b>	<b>614,544</b>	<b>55,625</b>	<b>91.7%</b>
	<b>Total Expenses before Allocation</b>	<b>824,544</b>	<b>770,572</b>	<b>53,972</b>	<b>93.5%</b>
<b>IT Allocations (Out) to PC's &amp; Depts</b>					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(824,544)	(770,572)	(53,972)	93.5%
		(824,544)	(770,572)	(53,972)	93.5%
		(824,544)	(770,572)	(53,972)	93.5%

**South Orange County Wastewater Authority**  
**Direct Labor by Dept. and Project Committee**  
**Fiscal Year 2017-18- Dollars**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	643,324	-	-	-	442,382	608,143	-	-	-	1,693,849
Solids	498,124	-	-	-	-	618,419	-	-	-	1,116,542
Common	92,510	-	-	-	100,567	62,642	-	-	-	255,719
AWT	-	-	-	-	91,338	66,220	-	-	-	157,558
Var 5%	-	-	-	600	-	-	-	600	-	1,200
Timecard	-	-	-	-	-	-	-	-	-	-
H2O	-	-	-	-	-	-	-	-	-	-
<b>Total Department 01</b>	<b>1,233,958</b>	<b>-</b>	<b>-</b>	<b>600</b>	<b>634,287</b>	<b>1,355,424</b>	<b>-</b>	<b>600</b>	<b>-</b>	<b>3,224,868</b>
Wastewater										
No Wastewater	-	-	-	-	-	-	-	-	-	-
Liquids	94,753	-	-	-	76,606	122,056	-	-	-	293,415
Solids	16,390	-	-	-	-	21,597	-	-	-	37,986
Common	29,030	-	-	-	27,596	30,179	-	-	-	86,806
AWT	-	-	-	-	11,538	32,134	-	-	-	43,672
EPS	-	-	-	-	-	-	-	-	-	-
Var 5%	-	-	-	88,746	-	-	-	86,844	-	175,591
Region 9	-	29,155	-	-	-	-	-	-	-	29,155
Timecard	7,420	-	-	-	-	-	-	-	72,390	79,810
Equally	-	-	-	-	-	-	-	-	-	-
H2O	-	-	-	-	-	43,494	-	-	-	43,494
<b>Total Department 02</b>	<b>147,592</b>	<b>29,155</b>	<b>-</b>	<b>88,746</b>	<b>115,741</b>	<b>249,460</b>	<b>-</b>	<b>86,844</b>	<b>72,390</b>	<b>789,929</b>
Wastewater										
No Wastewater	-	-	-	-	-	-	-	-	-	-
Liquids	738,077	-	-	-	518,988	730,199	-	-	-	1,987,264
Solids	514,513	-	-	-	-	640,015	-	-	-	1,154,529
Common	121,540	-	-	-	128,163	92,821	-	-	-	342,524
AWT	-	-	-	-	102,877	98,354	-	-	-	201,230
EPS	-	-	-	-	-	-	-	-	-	-
Var 5%	-	-	-	89,346	-	-	-	87,444	-	176,791
Timecard	7,420	-	-	-	-	-	-	-	72,390	79,810
Region 9	-	29,155	-	-	-	-	-	-	-	29,155
Equally	-	-	-	-	-	-	-	-	-	-
H2O	-	-	-	-	-	43,494	-	-	-	43,494
<b>Total Direct Labor</b>	<b>1,381,550</b>	<b>29,155</b>	<b>-</b>	<b>89,346</b>	<b>750,028</b>	<b>1,604,883</b>	<b>-</b>	<b>87,444</b>	<b>72,390</b>	<b>4,014,797</b>



**South Orange County Wastewater Authority**  
**Direct Labor by Dept. and Project Committee**  
**Fiscal Year 2017-18- Percentages**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	52.1%			0.0%	69.7%	44.9%				52.5%
Solids	40.4%			0.0%	0.0%	45.6%				34.6%
Common	7.5%			0.0%	15.9%	4.6%				7.9%
AWT	0.0%			0.0%	14.4%	4.9%				4.9%
Var 5%	0.0%			100.0%	0.0%	0.0%		100.0%		0.0%
Timecard	0.0%			0.0%	0.0%	0.0%				0.0%
H2O	0.0%			0.0%	0.0%	0.0%				0.0%
<b>Total Department 01</b>	<b>100.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>
Wastewater										
No Wastewater										
Liquids	64.2%	0.0%		0.0%	66.2%	48.9%		0.0%	0.0%	37.1%
Solids	11.1%	0.0%		0.0%	0.0%	8.7%		0.0%	0.0%	4.8%
Common	19.7%	0.0%		0.0%	23.8%	12.1%		0.0%	0.0%	11.0%
AWT	0.0%	0.0%		0.0%	10.0%	12.9%		0.0%	0.0%	5.5%
EPS	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Var 5%	0.0%	0.0%		100.0%	0.0%	0.0%		100.0%	0.0%	22.2%
Region 9	0.0%	100.0%		0.0%	0.0%	0.0%		0.0%	0.0%	3.7%
Timecard	5.0%	0.0%		0.0%	0.0%	0.0%		0.0%	100.0%	10.1%
Equally	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
H2O	0.0%	0.0%		0.0%	0.0%	17.4%		0.0%	0.0%	5.5%
<b>Total Department 02</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
Wastewater										
No Wastewater										
Liquids	53.4%	0.0%		0.0%	69.2%	45.5%		0.0%	0.0%	49.5%
Solids	37.2%	0.0%		0.0%	0.0%	39.9%		0.0%	0.0%	28.8%
Common	8.8%	0.0%		0.0%	17.1%	5.8%		0.0%	0.0%	8.5%
AWT	0.0%	0.0%		0.0%	13.7%	6.1%		0.0%	0.0%	5.0%
EPS	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Var 5%	0.0%	0.0%		100.0%	0.0%	0.0%		100.0%	0.0%	4.4%
Timecard	0.5%	0.0%		0.0%	0.0%	0.0%		0.0%	100.0%	2.0%
Region 9	0.0%	100.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.7%
Equally	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
H2O	0.0%	0.0%		0.0%	0.0%	2.7%		0.0%	0.0%	1.1%
<b>Total Direct Labor</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**South Orange County Wastewater Authority  
Direct Labor by Dept. and Project Committee  
Fiscal Year 2017-18 - Overtime Dollars**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	16,885	-	-	-	17,770	29,514	-	-	-	64,168
Solids	19,771	-	-	-	-	40,418	-	-	-	60,190
Common	8,012	-	-	-	731	1,012	-	-	-	9,755
AWT	-	-	-	-	3,044	3,770	-	-	-	6,814
Var 5%	-	-	-	-	-	-	-	369	-	369
<b>Total Department 01</b>	<b>44,668</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,545</b>	<b>74,714</b>	<b>-</b>	<b>369</b>	<b>-</b>	<b>141,295</b>
Wastewater										
Liquids	845	-	-	-	805	1,218	-	-	-	2,868
Solids	-	-	-	-	-	76	-	-	-	76
Common	30	-	-	-	-	0	-	-	-	30
AWT	-	-	-	-	163	670	-	-	-	833
Var 5%	-	-	-	210	-	-	-	149	-	359
H20	-	-	-	-	-	850	-	-	-	850
<b>Total Department 02</b>	<b>875</b>	<b>-</b>	<b>-</b>	<b>210</b>	<b>969</b>	<b>2,815</b>	<b>-</b>	<b>149</b>	<b>-</b>	<b>5,017</b>
Wastewater										
Liquids	17,729	-	-	-	18,575	30,732	-	-	-	67,036
Solids	19,771	-	-	-	-	40,495	-	-	-	60,266
Common	8,042	-	-	-	731	1,012	-	-	-	9,785
AWT	-	-	-	-	3,208	4,440	-	-	-	7,648
Var 5%	-	-	-	210	-	-	-	517	-	728
H20	-	-	-	-	-	850	-	-	-	850
<b>Total Direct Labor</b>	<b>45,543</b>	<b>-</b>	<b>-</b>	<b>210</b>	<b>22,514</b>	<b>77,529</b>	<b>-</b>	<b>517</b>	<b>-</b>	<b>146,313</b>

**South Orange County Wastewater Authority  
Direct Labor by Dept. and Project Committee  
Fiscal Year 2017-18 - Percentages**

	PC 02	PC 12	PC 03	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater										
Liquids	37.8%	0.0%	0.0%	0.0%	82.5%	39.5%	0.0%	0.0%	0.0%	45.4%
Solids	44.3%	0.0%	0.0%	0.0%	0.0%	54.1%	0.0%	0.0%	0.0%	42.6%
Common Liquids	17.9%	0.0%	0.0%	0.0%	3.4%	1.4%	0.0%	0.0%	0.0%	6.9%
AWT	0.0%	0.0%	0.0%	0.0%	14.1%	5.0%	0.0%	0.0%	0.0%	4.8%
Var 5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.3%
Total Department 01	100.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%	0.0%	0.0%	100.0%
Wastewater										
Liquids	96.6%	0.0%	0.0%	0.0%	83.1%	43.3%	0.0%	0.0%	0.0%	57.2%
Solids	0.0%	0.0%	0.0%	0.0%	0.0%	2.7%	0.0%	0.0%	0.0%	1.5%
Common	3.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%
AWT	0.0%	0.0%	0.0%	0.0%	16.9%	23.8%	0.0%	0.0%	0.0%	16.6%
Var 5%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%	0.0%	7.2%
H2O	0.0%	0.0%	0.0%	0.0%	0.0%	30.2%	0.0%	0.0%	0.0%	16.9%
Total Department 02	100.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%
Wastewater										
Liquids	38.9%	0.0%	0.0%	0.0%	82.5%	39.6%	0.0%	0.0%	0.0%	45.8%
Solids	43.4%	0.0%	0.0%	0.0%	0.0%	52.2%	0.0%	0.0%	0.0%	41.2%
Common Liquids	17.7%	0.0%	0.0%	0.0%	3.2%	1.3%	0.0%	0.0%	0.0%	6.7%
AWT	0.0%	0.0%	0.0%	0.0%	14.2%	5.7%	0.0%	0.0%	0.0%	5.2%
Var 5%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%		100.0%	0.0%	0.5%
H2O	0.0%	0.0%	0.0%	0.0%	0.0%	1.1%	0.0%	0.0%	0.0%	0.6%
Total Direct Labor	100.0%	0.0%	0.0%	100.0%	100.0%	100.0%	0.0%	100.0%	0.0%	100.0%

**South Orange County Wastewater Authority**  
**FY 2017-18 Preliminary Actual Fringe Pool and Fringe Rate**  
**(Slight Change from Budgeted Rate)**

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Budget	FY 2017-18 Actual
457 Plan - Employer Contribution	13,821	83,925	85,000	75,524
Accrued Administrative Leave	34,879	30,478	21,622	23,929
Accrued Holiday	221,783	220,371	247,435	234,247
Accrued Personal Leave	74,238	76,638	84,288	83,205
Accrued Sick Pay	242,262	262,987	278,890	204,767
Accrued Vacation	372,526	416,343	409,536	345,815
Bereavement Pay	1,345	8,088	1,398	10,892
Jury Duty				5,817
Disability Insurance - Private	51,728	56,122	59,307	57,924
Group Life Insurance > \$50,000 (taxable)	7,233	-		-
Group Medical Insurance	941,108	1,017,679	967,541	864,239
Medicare Tax - Employer	94,167	94,550	95,922	96,326
Pension Benefit in Excess of Cap	2,824	2,199	2,937	4,685
<b>Retiree Health Savings Program (RHS)</b>				<b>17,800</b>
Retiree Health PARS Investment	500,000	504,000	250,000	210,000
Retiree Health Benefits	281,389	384,936	308,402	354,582
Retirement - PERS Normal Costs	517,823	500,175	609,905	504,975
Retirement - PERS Unfunded Liability	429,804	497,705	595,685	595,164
Unemployment Ins./Reimbursement	1,378	1,234	1,433	
Workers Compensation Ins.	76,883	212,990	223,717	233,538
Other Misc.				
<b>Total O&amp;M Budget Fringe Benefits Pool</b>	<b>3,865,192</b>	<b>4,370,418</b>	<b>4,243,018</b>	<b>3,923,431</b>

<b>Pay for Time Worked Labor Base(Regular Salaries)</b>
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O&M	3,184,417	3,475,459	3,224,868
Environmental	815,299	895,840	789,929
Engineering including CIP Labor	305,422	388,651	377,076
Admin	695,744	871,373	857,635
IT	44,447	87,428	84,015
<b>Total Pay for Time Worked Labor Base</b>	<b>4,976,917</b>	<b>5,045,329</b>	<b>5,718,751</b>
<b>Fringe Rate</b>	<b>78%</b>	<b>86.6%</b>	<b>74.2%</b>
			<b>73.56%</b>



**FY 2017-18**

**Actual Flows and Solids Loading %'s**

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
J.B. LATHAM TREATMENT PLANT FLOW & SOLIDS SUMMARY  
July 1, 2017 to June 30, 2018**

**PC 2 FY 2017-18 FLOW SUMMARY (MGD)**

<b>Member Agency</b>	<b>Total Avg. Flow To Date</b>	<b>Total Percent To Date</b>
CSJC	2.166	36.57%
MNWD	1.400	23.64%
SCWD	1.639	27.67%
SMWD	0.718	12.12%
	<b>5.923</b>	<b>100%</b>

**PC 2 FY 2017-18 SOLIDS LOADING SUMMARY (Pounds)**

<b>Member Agency</b>	<b>Total 3Y FY Avg. Loadings To Date</b>	<b>Total Percent To Date</b>
CSJC	5,815.437	23.90%
MNWD	5,123.934	21.06%
SCWD	4,399.253	18.08%
SMWD	8,991.562	36.96%
	<b>24,330.186</b>	<b>100%</b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
 SAN JUAN CREEK OUTFALL FLOW SUMMARY  
 July 1, 2017 to June 30, 2018**

**PC 5 FY 2017-18 ACTUAL FLOWS**

<b>Member Agency</b>	<b>Outfall Flows MGD</b>	<b>Outfall Flows Percent</b>
CSC	2.531	21.89
CSJC	2.590	22.40
MNWD	2.549	22.05
SCWD	2.270	19.63
SMWD	1.621	14.02
	<b>11.561</b>	<b>100</b>

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

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
REGIONAL WASTE DISCHARGE PERMITS  
July 1, 2017 to June 30, 2018**

**PC 12 FY 2017-18 RECYCLED WATER**

<b>Member Agency</b>	<b>Region 9 Recyled Use FY 2017/18 acft</b>	<b>% RW Use FY 2017/18 %</b>
CSJC	760	4.35
ETWD	0	0.00
IRWD	1233	7.06
MNWD	7055	40.36
SCWD	781	4.47
SMWD	7140	40.85
TCWD	509	2.91
<b>Total</b>	<b>17480</b>	<b>100</b>



**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
COASTAL TREATMENT PLANT FLOW SUMMARY  
July 1, 2017 to June 30, 2018**

**PC 15 FY 2017/18 ACTUAL FLOWS**

<b>Member Agency</b>	<b>Plant Flows MGD</b>	<b>Plant Flow Percent</b>
CLB	1.596	57.73
EBSB	0.049	1.78
SCWD	1.120	40.49
MNWD	0.000	0.0
<b>Total</b>	<b>2.765</b>	<b>100.00</b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
REGIONAL TREATMENT PLANT FLOW SUMMARY  
July 1, 2017 to June 30, 2018**

**PC 17 LIQUIDS FY 2017-18 ACTUAL FLOWS**

<b>Member Agency</b>	<b>Plant Influent MGD</b>	<b>Centrate Flow MGD</b>	<b>Total Liquid Flow MGD</b>	<b>Liquid Flow %</b>
CLB	0	0.017632	0.061900	0.7878
EBS	0	0.017632	0.001909	0.0243
SCWD	0	0.017632	0.043415	0.5525
ETWD	0	0.017632	0.020292	0.2583
MNWD	7.712164	0.017632	7.729796	98.3771
	<b>7.712164</b>	<b>0.088158</b>	<b>7.857312</b>	<b>100</b>

**PC 17 SOLIDS FY 2017-18 ACTUAL LOADING**

<b>Member Agency</b>	<b>2017-18 #/Day</b>	<b>2017-18 %</b>
CLB	6,368	16.06%
ETWD	5,909	14.90%
EBS	196	0.50%
MNWD	23,024	58.06%
SCWD	4,157	10.48%
<b>Total</b>	<b>39,655</b>	<b>100%</b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
ALISO CREEK OUTFALL FLOW SUMMARY  
July 1, 2017 to June 30, 2018**

**PC 24 FY 2017-18 ACTUAL FLOWS**

<b>Member Agency</b>	<b>Outfall Flow MGD</b>	<b>Variable Cost Percent</b>
CLB	1.70	18.97
EBSB	0.05	0.53
ETWD	2.29	25.52
IRWD	2.10	23.41
MNWD	2.15	23.96
SCWD	0.68	7.60
<b>Total</b>	<b>8.98</b>	<b>100.00</b>



**FY 2017-18**

**Budgeted Flows and Solids Loading %'s**

**South Orange County Wastewater Authority  
Member Agency Allocations**

**PC 2 Liquids Allocation FY 17/18**

<b>Agency</b>	<b>Liquids Ownership Capacity MGD</b>	<b>Ownership Percentage</b>	<b>2016 Flows MGD</b>	<b>FY 17/18 Projected Flows</b>	<b>FY 17/18 Liquids Allocation %</b>
CSJC	4.000	30.77%	1.975	1.975	27.50
MNWD	3.000	23.08%	1.416	1.400	19.49
SCWD	3.750	28.85%	1.717	1.717	23.91
SMWD	2.250	17.30%	2.090	2.090	29.10
	<b>13.000</b>	<b>100.00%</b>	<b>7.198</b>	<b>7.182</b>	<b>100.00</b>

<b>Agency</b>	<b>Solids Ownership Capacity Pounds/Day</b>	<b>Ownership Percentage</b>	<b>3Yr Average Loading #/Day</b>	<b>FY 17/18 Projected Loading #/Day</b>	<b>FY 17/18 Solids Allocation %</b>
CSJC	11,572	30.00	5,402	5,402	23.82
MNWD	8,340	21.62	3,456	3,456	15.24
SCWD	7,715	20.00	4,926	4,926	21.73
SMWD	10,946	28.38	8,890	8,890	39.21
	<b>38,573</b>	<b>100.00</b>	<b>22,674</b>	<b>22,674</b>	<b>100.00</b>

**South Orange County Wastewater Authority  
Member Agency Allocations**

PC 5 Projections		
FY 17/18		
Member Agency	Outfall Flows	Outfall Flows
	MGD	Percent
CSC	2.283	19.28
CSJC	2.198	18.56
MNWD	1.91	16.13
SCWD	1.718	14.51
SMWD	3.732	31.52
<b>Totals</b>	<b>11.841</b>	<b>100.00</b>

**South Orange County Wastewater Authority  
Member Agency Allocations**

**PC 12 Recycled Water Projections**

**FY 17/18**

<b>Member Agency</b>	<b>Region 9 Recycled Use 2016 acft</b>	<b>% RW Use 2016 %</b>
CSJC	577	3.44%
ETWD	0	0
IRWD	675	4.02%
MNWD	6493	38.70%
SCWD	1039	6.19%
SMWD	7388	44.03%
TCWD	606	3.61%
<b>Total</b>	<b>16778</b>	<b>100.00%</b>

# South Orange County Wastewater Authority Member Agency Allocations

<b>PC 15 Projections</b>
<b>FY 17-18</b>

<b>Member Agency</b>	<b>Plant Flows MGD</b>	<b>Plant Flow Percent</b>
CLB	1.727	56.59%
EBSB	0.05	1.64%
SCWD	1.275	41.78%
MNWD	0.000	0.00%
<b>Total</b>	<b>3.052</b>	<b>100.00%</b>



## South Orange County Wastewater Authority Member Agency Allocations

<b>PC 17 Operations Cost Allocation</b>
<b>FY 2017-18</b>

Agency	Liquids Percentatages %	Solids Percentages %	AWT Ownership %
CLB	0.16	12.72	0.00
EBSB	0.01	0.37	0.00
ETWD	0.19	14.80	0.00
MNWD	99.54	63.58	100.00
SCWD	0.10	8.53	0.00
	<b>100.00</b>	<b>100.00</b>	<b>100.00</b>

# South Orange County Wastewater Authority Member Agency Allocations

<b>PC 24 Projections</b>
<b>FY 2017-18</b>

<b>Member Agency</b>	<b>Outfall Flow MGD</b>	<b>Variable Cost Percent</b>
<b>CLB</b>	<b>1.727</b>	<b>16.5%</b>
<b>EBSD</b>	<b>0.050</b>	<b>0.5%</b>
<b>ETWD</b>	<b>2.597</b>	<b>24.8%</b>
<b>IRWD</b>	<b>2.554</b>	<b>24.4%</b>
<b>MNWD</b>	<b>2.872</b>	<b>27.4%</b>
<b>SCWD</b>	<b>0.679</b>	<b>6.5%</b>
<b>Total</b>	<b>10.479</b>	<b>100.0%</b>

**South Orange County Wastewater Authority  
Large Capital Completion FY 2017-18  
Balance as of June 30, 2018**

	16 CLB	17 CSC	18 CSJC	19 ETWD	20 EBSD	21 IRWD	22 MNWD	23 SMWD	24 SCWD	Total
3201-000 - Aeration/Cogeneration Design/Construction (2009)	-	-	61,304	-	-	-	45,978	34,484	57,473	199,239
3707-000 - Influent Manholes 1 and 2 and Sewer Rehabilitation (2016)	-	-	-	-	-	-	(145,119)	-	-	(145,119)
3708-000 - Influent Junction Structure Gate Replacement (2016)	-	-	-	-	-	-	(211,388)	-	-	(211,388)
3710-000 - AWT No. Water Quality Instrumentation Replacement (2016)	-	-	-	-	-	-	23,998	-	-	23,998
3712-000 - Grit Basin Drop Gate and Weir Replacement (2016)	-	-	-	-	-	-	1,342	-	-	1,342
3713-000 - Primary Inlet Drop Gate Replacement (2016)	-	-	-	-	-	-	55,781	-	-	55,781
3717-000 - Security Fencing (2015)	(2,935)	-	-	(4,803)	(154)	-	(36,577)	-	(2,346)	(46,816)
3718-000 - Access Bridge Upgrades (2015)	(9,257)	-	-	(15,148)	(487)	-	(115,353)	-	(7,398)	(147,644)
3723-000 - Recoat Top of Digesters (2016)	6,074	-	-	11,050	319	-	31,845	-	4,851	54,140
<b>Use Audit Refund/(Amount Due)</b>	<b>(6,118)</b>	<b>0</b>	<b>61,304</b>	<b>(8,902)</b>	<b>(322)</b>	<b>0</b>	<b>(349,493)</b>	<b>34,484</b>	<b>52,580</b>	<b>(216,467)</b>

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Aeration/Cogeneration Design/Construction (2009) (Liquid)**

Date	Transaction	Journal	Vendor Name	Amount
2/17/2009	1913-564	Accounts Payable	FEDERAL EXPRESS CORP-9-089-19019	15.00
6/30/2009	2033-256	Accounts Payable	MALCOLM PIRNIE-100099664	68,178.50
12/28/2010	2362-532	Accounts Payable	CAROLLO ENGINEERS-0113227	1,221.00
12/28/2010	2362-536	Accounts Payable	CAROLLO ENGINEERS-0113621	16,257.50
3/14/2011	2402-1130	Accounts Payable	CAROLLO ENGINEERS-0114064	922.50
6/6/2011	2448-235	Accounts Payable	CAROLLO ENGINEERS-0166189	8,667.00
6/30/2011	2458-806	Accounts Payable	CAROLLO ENGINEERS-0116607	2,285.00
2/27/2012	2616-362	Accounts Payable	All 3 IT-9337	3,975.08
4/16/2012	2640-1388	Accounts Payable	Schuler Engineering -No. 2	7,200.00
5/8/2012	2665-656	Accounts Payable	PONTON INDUSTRIES, I-13152-18021	16,220.33
5/8/2012	2665-676	Accounts Payable	PONTON INDUSTRIES, I-13098-18021	434.00
5/15/2012	2665-1461	Accounts Payable	Schuler Engineering -No. 3	58,253.00
6/27/2012	2690-961	Accounts Payable	Schuler Engineering -No. 4	18,290.00
6/30/2012	2712-510	Accounts Payable	APPLIED INDUSTRIAL T-85563116	30,208.27
1/31/2013	2885-4	Adjustments Journal	Reclass - Schuler	2,800.00
2/28/2013	2903-3087	Accounts Payable	Schuler Engineering -oct2012	500.00
6/30/2013	3074-3	Adjustments Journal	2012-13 PC2R Admin Exp to Proj	370.00
7/29/2013	2996-302	Accounts Payable	BUSH & ASSOCIATES-07/22/13	6,820.00
9/23/2013	3088-514	Accounts Payable	BUSH & ASSOCIATES-091913	13,848.00
10/1/2013	3088-1594	Accounts Payable	HDR Engineering Inc.-107235-B	25,426.02
10/16/2013	3088-3464	Accounts Payable	HDR Engineering Inc.-107734-B	70,837.05
11/19/2013	3127-790	Accounts Payable	HDR Engineering Inc.-111566-B	161,189.01
11/22/2013	3127-1699	Accounts Payable	LEE & RO, INC.-1133/02	4,797.50
12/17/2013	3155-759	Accounts Payable	HDR Engineering Inc.-120013-B	117,361.75
12/18/2013	3155-1018	Accounts Payable	D. L. Meyer Engineer-Invoice Number 1	2,409.01
12/20/2013	3155-1247	Accounts Payable	LEE & RO, INC.-1133/03	3,167.50
1/3/2014	3169-709	Accounts Payable	HDR Engineering Inc.-124929-B	145,612.18
1/28/2014	3169-3329	Accounts Payable	HDR Engineering Inc.-131539-B	81,020.42
2/11/2014	3171-400	Accounts Payable	D. L. Meyer Engineer-Invoice #2	1,504.67
2/27/2014	3207-236	Accounts Payable	LEE & RO, INC.-1133/05	16,020.00
3/17/2014	3207-2087	Accounts Payable	LEE & RO, INC.-1133/04	18,242.50
3/31/2014	3221-173	Accounts Payable	HDR Engineering Inc.-137339-B	83,376.29
3/31/2014	3221-231	Accounts Payable	LEE & RO, INC.-1133/06	9,691.98
4/22/2014	3227-418	Accounts Payable	D. L. Meyer Engineer-Invoice #3	236.25
5/2/2014	3227-1402	Accounts Payable	LEE & RO, INC.-1133/07	17,709.50
5/13/2014	3236-99	Accounts Payable	LEE & RO, INC.-1133/08	16,177.00
6/10/2014	3243-574	Accounts Payable	HDR Engineering Inc.-142179-B	84,714.79
6/25/2014	3255-173	Accounts Payable	LEE & RO, INC.-1133/09	37,196.50
6/30/2014	3276-509	Accounts Payable	D. L. Meyer Engineer-#4	1,507.65
6/30/2014	3276-1471	Accounts Payable	LEE & RO, INC.-1133/10	6,290.00
6/30/2014	3276-1860	Accounts Payable	HDR Engineering Inc.-153171-B	51,680.25
8/19/2014	3431-24	Adjustments Journal	Lee & Ro, Inc.-1133-11	14,517.50
9/29/2014	3431-26	Adjustments Journal	D.L. Meyer Engineer-#5	1,507.66
9/29/2014	3432-2	Adjustments Journal	D.L. Meyer Engineer-#5 - .01 adjust	(0.01)
10/8/2014	3431-28	Adjustments Journal	Lee & Ro, Inc.-1133/12	29,561.47
10/8/2014	3431-30	Adjustments Journal	Lee & Ro, Inc.-1133/13	10,031.08
10/9/2014	3431-32	Cash Receipts	Pacific Hydrotech - Bid Docs	(200.00)
10/9/2014	3431-34	Cash Receipts	Pascal & Ludwig - Bid Docs	(200.00)
10/9/2014	3431-36	Cash Receipts	Olsson Construction - Bid Docs	(200.00)
10/14/2014	3431-38	Cash Receipts	Mark Maddox - Bid Docs	(200.00)
10/14/2014	3431-40	Cash Receipts	Gateway Pacific - Bid Docs	(200.00)
10/14/2014	3431-42	Cash Receipts	Orion Construction - Bid Docs	(200.00)
10/14/2014	3431-44	Cash Receipts	J.R. Filanc - Bid Docs	(200.00)
10/14/2014	3431-46	Cash Receipts	W.M. Lyles - Bid Docs	(200.00)
10/21/2014	3431-48	Cash Receipts	Coombs-Hopkins - Bid Docs	(200.00)
10/21/2014	3431-50	Cash Receipts	Olga Benda Steve Hall - Bid Docs	(200.00)
10/30/2014	3431-52	Cash Receipts	Michael Hardy - Bid Docs	(200.00)
10/30/2014	3431-54	Cash Receipts	Lyles Mechanical - Bid Docs	(200.00)
10/30/2014	3431-56	Cash Receipts	Southern Contracting - Bid Docs	(200.00)
11/17/2014	3431-58	Adjustments Journal	Lee & Ro, Inc.-1133/14	2,182.00
12/23/2014	3438-19	AP Manual	D.L. Meyer Engineer-#6	556.87
12/23/2014	3438-21	AP Manual	DDB Engineering-IN201456	12,000.00
12/29/2014	3438-23	AP Manual	Lee & Ro, Inc.-1133-15	2,989.50
12/30/2014	3438-25	AP Manual	DHK Engineering, Inc.-4074	12,320.00
1/15/2015	3438-27	AP Manual	ARC-7746437	912.48
1/15/2015	3438-29	AP Manual	ARC-7744906	356.61
1/15/2015	3438-31	AP Manual	ARC-7745249	4,363.59

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Aeration/Cogeneration Design/Construction (2009) (Liquid)**

Date	Transaction	Journal	Vendor Name	Amount
1/15/2015	3438-33	AP Manual	ARC-7738031	1,784.45
1/15/2015	3438-35	AP Manual	ARC-7738029	2,386.61
1/15/2015	3438-37	AP Manual	ARC-7738027	3,781.51
1/15/2015	3438-39	AP Manual	ARC-7738023	6,138.85
1/19/2015	3470-0619	Accounts Payable	LEE & RO, INC.-1133/16	594.00
1/19/2015	3470-0620	Accounts Payable	HDR Engineering Inc.-161021-B	10,936.80
1/19/2015	3470-0626	Accounts Payable	HDR Engineering Inc.-146975-B	98,416.31
1/19/2015	3470-0628	Accounts Payable	HDR Engineering Inc.-180045-B	52,429.08
2/3/2015	3470-0784	Accounts Payable	BOWIE, ARNESON, WILE-33374	61.50
2/11/2015	3470-1207	Accounts Payable	Mobile Mini, Inc.-703198737	2,612.46
2/19/2015	3478-523	Accounts Payable	DHK Engineers, Inc.-4103	3,300.00
2/25/2015	3480-07	Cash Receipts	South Coast AQMD	(2,093.94)
3/2/2015	3498-5019	Accounts Payable	LEE & RO, INC.-1133/17	396.00
4/8/2015	3499-0384	Accounts Payable	ARC-7930206-PO 5562	515.43
4/8/2015	3499-0388	Accounts Payable	ARC-7977372-PO 5560	327.10
4/14/2015	3499-1044	Accounts Payable	GATEWAY PACIFIC CONT-1-JBL Plant Upgra	104,500.00
4/15/2015	3499-1347	Accounts Payable	FEDERAL EXPRESS CORP-299686980-04/15-Shipping	109.32
4/22/2015	3513-0513	Accounts Payable	GATEWAY PACIFIC CONT-Invoice #1-JBL Plant Upgra	93,530.29
4/30/2015	3522-06	Adjustments Journal	HDR Engineering 200223-B	23,162.23
4/30/2015	3513-1350	Accounts Payable	Mobile Mini, Inc.-703212714-Contractor's Tr	416.46
5/18/2015	3514-085	Accounts Payable	HDR Engineering Inc.-212720-B-project# 043-24	24,743.11
5/18/2015	3514-087	Accounts Payable	HDR Engineering Inc.-212715-B-project# 043-24	12,882.00
5/18/2015	3514-103	Accounts Payable	HDR Engineering Inc.-200183-B-project# 214542	21,057.08
5/21/2015	3528-328	Accounts Payable	Mobile Mini, Inc.-703217472-	416.46
5/30/2015	3530-254	Accounts Payable	GATEWAY PACIFIC CONT-3-	60,000.00
5/30/2015	3530-294	Accounts Payable	Butier Engineering, -2-APRIL	13,670.00
6/10/2015	3536-0197	Accounts Payable	STAPLES ADVANTAGE-8034199914C-	2,755.86
6/10/2015	3536-0205	Accounts Payable	STAPLES ADVANTAGE-8034199914E-	985.72
6/17/2015	3536-0382	Accounts Payable	Butier Engineering, -1-3/1-3/31	22,570.00
6/17/2015	3536-0633	Accounts Payable	FEDERAL EXPRESS CORP-506248170-	42.18
6/25/2015	3558-040	Accounts Payable	GATEWAY PACIFIC CONT-4-	278,100.00
6/26/2015	3558-090	Accounts Payable	Butier Engineering, -3-JBL TREATMENT P	14,511.50
6/29/2015	3558-144	Accounts Payable	LEE & RO, INC.-11330201-JBL FAC IMPROVE	5,061.23
6/29/2015	3558-059	Accounts Payable	Mobile Mini, Inc.-703222380-MOBILE OFFICE R	416.46
6/30/2015	3585-014	Adjustments Journal	Gateway Pacific - #2 - Retention	5,500.00
6/30/2015	3585-016	Adjustments Journal	Gateway Pacific - #1 - Retention	3,150.00
6/30/2015	3587-027	Accounts Payable	GATEWAY PACIFIC CONT-5-	402,100.00
6/30/2015	3558-254	Accounts Payable	STAPLES ADVANTAGE-8034651119-CUST#LA70105751	208.34
6/30/2015	3585-087	AP Manual	Butier Engineering - 004 - JBL Improv	9,990.00
7/24/2015	2-5458	General Journal	Mobile Mini, Inc.-703223852-	380.00
8/12/2015	3-2169	Accounts Payable	Mobile Mini, Inc.-703227228-RENTAL 7/17-8/1	416.46
8/19/2015	3-2381	Accounts Payable	Mobile Mini, Inc.-703228732-07/27-08/23/15`	380.00
9/3/2015	4-1479	Accounts Payable	GATEWAY PACIFIC CONT-6-	529,000.00
9/3/2015	4-1517	Accounts Payable	Mobile Mini, Inc.-703232032-	416.46
9/16/2015	4-2580	Accounts Payable	ACTON MOBILE-PRI1142787-RENT THROUGH 10	445.00
9/17/2015	4-2875	Accounts Payable	ACTON MOBILE-PRI1127973-	407.00
9/22/2015	4-3070	Accounts Payable	Butier Engineering, -6-	15,540.00
9/22/2015	4-3076	Accounts Payable	Butier Engineering, -5-	5,827.56
10/8/2015	5-2784	Accounts Payable	ACTON MOBILE-PRI1156709-	445.00
10/8/2015	5-2793	Accounts Payable	ACTON MOBILE-PRI1147784-	407.00
10/8/2015	5-2805	Accounts Payable	GATEWAY PACIFIC CONT-7REV 1-	1,098,600.00
10/8/2015	5-2817	Accounts Payable	LEE & RO, INC.-1133-02/04-	2,864.59
10/13/2015	5-3018	Accounts Payable	HDR Engineering Inc.-237154-B-	3,327.00
10/13/2015	5-3022	Accounts Payable	HDR Engineering Inc.-230779-B-	25,330.95
10/13/2015	5-3026	Accounts Payable	HDR Engineering Inc.-230803-B-	26,662.56
10/27/2015	5-4252	Accounts Payable	ACTON MOBILE-PRI1161830-RENT THROUGH 11	407.00
10/27/2015	5-4256	Accounts Payable	Butier Engineering, -007-10/22/15-	15,089.81
10/29/2015	5-4806	Accounts Payable	HDR Engineering Inc.-230816-B-	12,788.69
11/19/2015	19-114	Accounts Payable	Gateway Pacific Cont-8	75,500.00
11/19/2015	19-168	Accounts Payable	Gateway Pacific Cont-9	608,700.00
11/19/2015	6-313	Payroll Journal	11/19/2015 Payroll	951.22
11/19/2015	6-344	Payroll Journal	11/19/2015 Payroll	186.06
11/25/2015	19-465	Accounts Payable	Butier Engineering, -008	25,002.50
11/30/2015	35-1	Adjustments Journal	Reclass Engineering July through October Payroll	19,218.10
11/30/2015	41-1	Allocation Management	CIP - Application of Fringe	14,452.30
11/30/2015	45-2	Adjustments Journal	Reclass Acton and Mobile Mini	(4,148.92)
12/7/2015	76-247	Accounts Payable	DHK Engineers, Inc.-4174	2,000.00

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Aeration/Cogeneration Design/Construction (2009) (Liquid)**

<b>Date</b>	<b>Transaction</b>	<b>Journal</b>	<b>Vendor Name</b>	<b>Amount</b>
12/8/2015	7-691	Payroll Journal	Regular Earnings-"PECK,BRIAN"	650.85
12/8/2015	7-724	Payroll Journal	Regular Earnings-"YOUNG,RONI"	979.55
12/8/2015	19-932	Accounts Payable	HDR Engineering Inc.-247499-B	25,901.92
12/8/2015	19-935	Accounts Payable	HDR Engineering Inc.-247590-B	30,754.19
12/31/2015	75-37	Payroll Journal	Regular Earnings-	1,630.40
12/31/2015	79-37	Payroll Journal	Regular Earnings-	1,141.28
12/31/2015	98-1	Allocation Management	CIP - Application of Fringe	3,125.49
1/11/2016	76-327	Accounts Payable	Gateway Pacific Cont-10	50,100.00
1/14/2016	179-115	Payroll Journal	Brian Peck - PPE 01-09-2016-	207.55
1/28/2016	181-110	Payroll Journal	Brian Peck - 01-28-2016	489.66
1/31/2016	197-1	Payroll Journal	Apply Fringe for CIP - Jan2016	147.36
1/31/2016	197-21	Payroll Journal	Apply Fringe for CIP - Jan2016	231.77
1/31/2016	203-1	General Journal	Apply Fringe to CIP Projects	17,693.70
2/4/2016	168-316	Accounts Payable	HDR Engineering Inc.-257982-B	12,011.10
2/4/2016	168-318	Accounts Payable	HDR Engineering Inc.-258009-B	9,994.27
2/5/2016	206-3	Accounts Payable	Gateway Pacific Cont-11	218,700.00
2/11/2016	212-17	Payroll Journal	Regular Salaries - Eng - Peck	489.66
2/25/2016	216-234	Payroll Journal	Regular Earnings-	244.83
2/29/2016	225-1	General Journal	Apply Fringe to CIP Projects	521.49
3/4/2016	209-306	Accounts Payable	Butier Engineering, -010-	23,290.00
3/7/2016	209-310	Accounts Payable	Butier Engineering, -009-JBL NOV2015	18,218.50
3/9/2016	209-378	Accounts Payable	Gateway Pacific Cont-12-JBL IMPROV PO 5	384,050.00
3/10/2016	247-200	Payroll Journal	Regular Earnings-	326.44
3/22/2016	231-217	Accounts Payable	HDR Engineering Inc.-263266-B-3201.000	9,967.38
3/22/2016	231-225	Accounts Payable	HDR Engineering Inc.-264385-B-3201-000	5,413.23
3/24/2016	248-191	Payroll Journal	Regular Earnings	326.44
3/31/2016	249-184	Payroll Journal	Regular Earnings	163.22
3/31/2016	258-1	General Journal	Apply Fringe to CIP - 03/2016	579.43
4/1/2016	272-3	General Journal	LEE & RO, Inc.-1133-02/05	3,834.94
4/1/2016	272-4	General Journal	LEE & RO, Inc.-1133-02/09-3205-000 PO 581	3,199.71
4/1/2016	279-19	General Journal	Gateway Pacific Contractors - #6	1,023.10
4/4/2016	238-233	Accounts Payable	Butier Engineering, -011-PO 5656 1161	15,890.00
4/7/2016	243-19	Accounts Payable	Patriot Environmenta-140682-ASB-	440.00
4/18/2016	262-87	Accounts Payable	Gateway Pacific Cont-13-PO 5624 3201-00	382,404.00
4/21/2016	270-172	Payroll Journal	Regular Earnings	489.66
4/21/2016	272-62	General Journal	Regular Earnings	244.83
4/30/2016	273-130	Payroll Journal	Regular Earnings	408.05
4/30/2016	277-14	General Journal	Apply Fringe to CIP -04/2016	811.20
5/14/2016	303-153	Payroll Journal	Regular Earnings	489.66
5/16/2016	291-499	Accounts Payable	Gateway Pacific Cont-14-PO 5624	252,876.90
5/26/2016	305-37	Accounts Payable	Butier Engineering, -013 LATHAM-PO 5656	36,212.00
5/26/2016	305-40	Accounts Payable	Butier Engineering, -014 LATHAM-PO 5656	16,637.00
5/28/2016	306-81	Payroll Journal	Regular Earnings	244.83
5/31/2016	314-13	General Journal	Apply Fringe - CIP - 05/2016	521.49
6/6/2016	321-603	Accounts Payable	Gateway Pacific Cont-15-PO 5624	58,250.00
6/15/2016	322-319	Accounts Payable	Gateway Pacific Cont-16-PO 5624	51,250.00
6/16/2016	328-139	Payroll Journal	Regular Earnings	652.88
6/20/2016	324-138	Accounts Payable	HDR Engineering Inc.-268868-B-PO 5764	11,171.57
6/20/2016	324-91	Accounts Payable	DHK Engineers, Inc.-4234-PO 4419	1,420.00
6/27/2016	324-261	Accounts Payable	Butier Engineering, -015 LATHAM-PO 5656	16,953.75
6/30/2016	332-133	Payroll Journal	Regular Earnings	244.83
6/30/2016	381-303	Accounts Payable	Gateway Pacific Cont-17-	259,750.00
6/30/2016	353-2	General Journal	Appy Fringe - CIP - 06/2016	2,560.42
6/30/2016	381-489	Accounts Payable	Butier Engineering, -016 LATHAM-PO 5656	15,495.00
6/30/2016	396-2	General Journal	Appy Fringe - CIP - 06/2016	161.96
6/30/2016	421-4	Adjustments Journal	Lee & RO PO 5819	7,181.43
6/30/2016	421-10	Adjustments Journal	Acton Mobile PO 5685	445.00
6/30/2016	445-80	Accounts Payable	HDR Engineering Inc.-277292-B-PO 5764	11,097.30
6/30/2016	574-2	Adjustments Journal	Adjust Fringe in CIP	(17,387.23)
6/30/2016		Cash Roll Forward	Engineering Support to Capital 43.46%	(51,093.78)
7/14/2016	333-57	Payroll Journal	Regular Earnings	493.32
7/28/2016	402-159	Payroll Journal	Regular Earnings	414.15
7/28/2016	412-672	Accounts Payable	LEE & RO, Inc.-1133-02/14-	1,439.00
7/31/2016	487-556	Accounts Payable	Butier Engineering, -017 LATHAM-	11,840.00
7/31/2016	487-557	Accounts Payable	Butier Engineering, -017 LATHAM-	20,002.00
7/31/2016	487-482	Accounts Payable	Gateway Pacific Cont-073116-	5,250.00

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Aeration/Cogeneration Design/Construction (2009) (Liquid)**

<b>Date</b>	<b>Transaction</b>	<b>Journal</b>	<b>Vendor Name</b>	<b>Amount</b>
8/11/2016	485-179	Payroll Journal	Regular Earnings	911.13
8/25/2016	486-59	Payroll Journal	Regular Earnings	662.64
8/31/2016	487-496	Accounts Payable	Gateway Pacific Cont-19-	20,000.00
8/31/2016	494-52	Payroll Journal	Regular Earnings	248.49
8/31/2016	499-2	General Journal	Apply Fringe - CIP 08/2016	1,764.28
9/22/2016	543-440	Payroll Journal	Regular Earnings	331.32
9/30/2016	546-59	Payroll Journal	Regular Earnings	662.64
9/30/2016	546-60	Payroll Journal	Regular Earnings	248.49
9/30/2016	560-3	General Journal	Apply Fringe - CIP - 09/2016	(1,029.04)
9/30/2016	606-387	Accounts Payable	Butier Engineering, -019 LATHAM-	10,915.00
9/30/2016	606-397	Accounts Payable	Butier Engineering, -018 LATHAM-	12,950.00
9/30/2016	606-814	Accounts Payable	Gateway Pacific Cont-20-	6,500.00
10/20/2016	616-46	Payroll Journal	Regular Earnings-	496.98
10/29/2016	617-48	Payroll Journal	Regular Earnings-	751.14
10/31/2016	673-816	Accounts Payable	Gateway Pacific Cont-21-	2,769.00
11/17/2016	637-56	Payroll Journal	Journal Entry	500.76
11/26/2016	635-49	Payroll Journal	Journal Entry	417.30
11/30/2016	658-1	Adjustments Journal	Apply Fringe in CIP - Nov 2016	18,925.22
12/19/2016	629-56	Payroll Journal	Journal Entry	500.76
12/19/2016	628-49	Payroll Journal	Journal Entry	417.30
12/19/2016	636-49	Payroll Journal	<Reversal>Journal Entry	(417.30)
12/27/2016	662-199	Payroll Journal	Journal Entry	751.14
12/31/2016	669-1	Adjustments Journal	Apply Fringe in CIP - Dec 2016	888.85
12/31/2016	672-2	Adjustments Journal	Adjust Fringe in CIP to Actual - Dec 2016	(15,476.05)
1/31/2017	713-2	Adjustments Journal	Fringe Apply on CIP - Jan 2017	(1,434.22)
1/31/2017	724-286	Accounts Payable	Gateway Pacific Cont-24-	12,950.00
2/13/2017	717-157	Payroll Journal	Journal Entry	333.84
2/15/2017	724-248	Accounts Payable	Butier Engineering, -022 LATHAM-	6,430.00
2/15/2017	724-251	Accounts Payable	Butier Engineering, -021 LATHAM-	9,570.00
2/15/2017	724-255	Accounts Payable	Butier Engineering, -020 LATHAM-	10,077.81
2/23/2017	744-177	Payroll Journal	Journal Entry	166.92
2/28/2017	746-2	Adjustments Journal	Fringe Apply on CIP - Feb 2017	17,431.73
2/28/2017	761-1162	Accounts Payable	HDR Engineering Inc.-16 1200038350-	17,134.75
3/9/2017	779-209	Payroll Journal	Journal Entry	333.84
3/23/2017	780-184	Payroll Journal	Journal Entry	166.92
3/30/2017	798-407	Accounts Payable	Gateway Pacific Cont-APPLICATION 24-	12,950.00
3/31/2017	799-2	General Journal	CIP Fringe Apply YTD	(15,167.92)
3/31/2017	788-441	Payroll Journal	Journal Entry	166.92
4/1/2017	788-442	Payroll Journal	<Reversal> Journal Entry	(166.92)
4/6/2017	786-221	Payroll Journal	Journal Entry	166.92
4/20/2017	803-210	Payroll Journal	Journal Entry	333.84
4/30/2017	811-2	Adjustments Journal	April 2017 CIP Fringe Apply	355.54
4/30/2017	825-473	Accounts Payable	LEE & RO, Inc.-1133-02/20-	1,545.00
4/30/2017	806-315	Payroll Journal	Journal Entry	166.92
5/1/2017	806-316	Payroll Journal	<Reversal> Journal Entry	(166.92)
5/4/2017	804-158	Payroll Journal	Journal Entry	166.92
5/4/2017	841-158	Payroll Journal	<Reversal>Journal Entry	(166.92)
5/4/2017	842-158	Payroll Journal	Journal Entry	166.92
5/17/2017	855-170	Accounts Payable	HDR Engineering Inc.-181200050462-	1,072.96
5/17/2017	855-172	Accounts Payable	HDR Engineering Inc.-191200050463-	1,086.55
5/18/2017	843-150	Payroll Journal	Journal Entry	584.22
5/31/2017	850-2	General Journal	May 2017 CIP Fringe Apply	645.89
5/31/2017	846-275	Payroll Journal	Journal Entry	250.38
5/31/2017	847-275	Payroll Journal	Journal Entry	75.11
6/1/2017	844-138	Payroll Journal	Journal Entry	250.38
6/1/2017	846-276	Payroll Journal	<Reversal> Journal Entry	(250.38)
6/1/2017	847-276	Payroll Journal	<Reversal> Journal Entry	(75.11)
6/15/2017	871-221	Payroll Journal	Journal Entry	417.30
6/29/2017	872-295	Payroll Journal	Journal Entry	250.38
6/30/2017	879-1	Adjustments Journal	FY 2016-17 Large Capital Project CIP Reclass	250.38
6/30/2017	879-2	Adjustments Journal	FY 2016-17 Large Capital Project CIP Reclass	177.77
6/30/2017	914-2	General Journal	June 2017 CIP Fringe Apply	2,401.71
6/30/2017	931-2	General Journal	zero out FY 2016-17 CIP Fringe	(9,483.76)
6/30/2017	936-1	General Journal	Applied Fringe Rate CIP FY 2016-17	7,359.84
6/30/2017	989-2	Adjustments Journal	This is a double booked entry to needs to be reversed in FY 2017-18	(12,950.00)
6/30/2017	1038-1	Adjustments Journal	PPE 01/07/17	250.38

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Aeration/Cogeneration Design/Construction (2009) (Liquid)**

Date	Transaction	Journal	Vendor Name	Amount
6/30/2017	1038-5	Adjustments Journal	PPE 01/21/17	355.95
6/30/2017	1038-7	Adjustments Journal	PPE 01/21/17	333.84
6/30/2017	1078-2	General Journal	June 2017 CIP Fringe Apply	759.50
6/30/2017	880-853	Payroll Journal	Journal Entry	83.46
6/30/2017	917-853	Payroll Journal	<Reversal>Journal Entry	(83.46)
6/30/2017	919-771	Payroll Journal	Journal Entry	83.46
6/30/2017	936-14	General Journal	Applied Fringe Rate CIP FY 2016-17	1,975.01
6/30/2017	997-771	Payroll Journal	<Reversal>Journal Entry	(83.46)
6/30/2017	998-6	General Journal	Corrected June 2016 Payroll Accrual	83.46
7/1/2017	989-5	Adjustments Journal	to reverse the entry for FY 2017-18	12,950.00
7/1/2017	880-854	Payroll Journal	<Reversal> Journal Entry	(83.46)
7/1/2017	917-854	Payroll Journal	<Reversal><Reversal> Journal Entry	83.46
7/1/2017	919-772	Payroll Journal	<Reversal> Journal Entry	(83.46)
7/1/2017	997-772	Payroll Journal	<Reversal><Reversal> Journal Entry	83.46
7/11/2017	900-32	Cash Receipts	GATEWAY PACIFIC CONT-143-118	(12,950.00)
7/13/2017	915-427	Payroll Journal	Journal Entry	166.92
7/13/2017	961-427	Payroll Journal	<Reversal>Journal Entry	(166.92)
7/13/2017	962-427	Payroll Journal	Journal Entry	166.92
7/27/2017	944-239	Payroll Journal	Journal Entry	588.20
7/31/2017	991-30	Adjustments Journal	July CIP Fringe Labor apply	498.37
8/1/2017	1045-46	Accounts Payable	HDR Engineering Inc.-1200071850-	19,155.12
9/29/2017	1045-151	Accounts Payable	Gateway Pacific Cont-26-	1,000.00
10/30/2017	1100-2548	Accounts Payable	S.S. Mechanical Corp-7004-1-	30,238.75
10/31/2017	1145-1066	Accounts Payable	Carollo Engineers, I-0162083-	1,655.55
11/28/2017	1145-2411	Accounts Payable	S.S. Mechanical Corp-7004-2-	28,989.77
12/30/2017	1264-30	Adjustments Journal	<Reversal>July CIP Fringe Labor apply	(498.37)
12/31/2017	1251-24	Adjustments Journal	PPE 08/05 - change engineering salary from 5000 to 1580	171.42
12/31/2017	1251-25	Adjustments Journal	PPE 08/05 - change engineering salary from 5000 to 1580	117.64
12/31/2017	1251-221	Adjustments Journal	PPE 10/14 - change engineering salary from 5000 to 1580	342.84
12/31/2017	1251-222	Adjustments Journal	PPE 10/14 - change engineering salary from 5000 to 1580	117.64
12/31/2017	1251-262	Adjustments Journal	PPE 10/28 - change engineering salary from 5000 to 1580	117.64
12/31/2017	1251-263	Adjustments Journal	PPE 10/28 - change engineering salary from 5000 to 1580	342.84
12/31/2017	1251-369	Adjustments Journal	PPE 12/09 - change engineering salary from 5000 to 1580	60.58
12/31/2017	1251-370	Adjustments Journal	PPE 12/09 - change engineering salary from 5000 to 1580	257.13
12/31/2017	1263-2	General Journal	December 2017 CIP Fringe Apply	1,693.87
12/31/2017	1225-30	Adjustments Journal	Aug-Dec CIP Fringe Labor apply	431.72
12/31/2017	1257-30	Adjustments Journal	<Reversal>Aug-Dec CIP Fringe Labor apply	(431.72)
4/14/2018	1360-240	Payroll Journal	Journal Entry - Regular Earnings	123.44
4/30/2018	1388-1	General Journal	April 2018 - CIP Fringe apply (74.2%)	91.59
6/1/2018	1485-294	Accounts Payable	HDR Engineering Inc.-1200080052-	3,967.99
6/30/2018	1457-1	General Journal	To true up fringe to actuals (74.3%)	1.88
6/30/2018	1470-200	Adjustments Journal	915-427 to remove a department	166.92
6/30/2018	1470-214	Adjustments Journal	944-239 to remove a department	588.20
6/30/2018	1490-1	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 75.8%)	36.82
6/30/2018	1470-173	Adjustments Journal	915-427 to remove a department	(166.92)
6/30/2018	1470-187	Adjustments Journal	944-239 to remove a department	(588.20)
6/30/2018	1517-1	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 73.9%)	(44.41)
<b>Total</b>				<b>7,227,278.09</b>
<b>Cash Collected</b>				<b>7,426,517.00</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>(199,238.91)</b>

2R Liquid Member Agency		
Member Agency	Ownership %	Amount Allocated
CSJC	30.77%	(61,304.28)
MNWD	23.08%	(45,978.21)
SCWD	28.85%	(57,472.76)
SMWD	17.31%	(34,483.66)
<b>Total Liquids</b>		<b>(199,238.91)</b>



**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Influent Manholes 1 and 2 and Sewer Rehabilitation (2016) (Liquid)**

<b>Date</b>	<b>Transaction</b>	<b>Journal</b>	<b>Vendor Name</b>	<b>Amount</b>
12/29/2015	76-416	Accounts Payable	Project Partners, In-7165	354.00
3/3/2016	209-192	Accounts Payable	Tetra Tech Inc.-51008878-	2,100.00
3/16/2016	213-239	Accounts Payable	Project Partners, In-7295-PO 8567 3709-0	130.55
3/16/2016	213-243	Accounts Payable	Project Partners, In-7295-PO 8567 3707-0	767.00
3/21/2016	231-39	Accounts Payable	Tetra Tech Inc.-51017955-PO 8110 3707-00	8,195.00
5/16/2016	291-507	Accounts Payable	Tetra Tech Inc.-51039837-	4,706.00
6/20/2016	324-38	Accounts Payable	Project Partners, In-7322-A-	3,186.00
6/30/2016	430-1	Accounts Payable	Tetra Tech Inc.-51072298-	2,695.00
6/30/2016	398-40	Accounts Payable	ARC-8711614-	500.00
7/13/2016	405-13	Cash Receipts	PACIFIC HYDROTECH-50-48	(150.00)
7/13/2016	405-14	Cash Receipts	MARK MADDOX ELECTRIC-50-49	(150.00)
7/13/2016	405-15	Cash Receipts	PASCAL & LUDWIG-50-50	(150.00)
7/13/2016	405-16	Cash Receipts	SS MECHANICAL CORP-50-51	(150.00)
7/13/2016	405-18	Cash Receipts	OLSSON CONSTRUCTION-50-53	(150.00)
8/10/2016	491-12	Cash Receipts	CHARLES KING COMPANY-62-65	(150.00)
10/18/2016	606-128	Accounts Payable	Project Partners, In-7454-A-	1,062.00
10/18/2016	606-197	Accounts Payable	Project Partners, In-7500-	236.00
12/28/2016	673-2432	Accounts Payable	Bush & Associates-12/10/16-	1,444.00
1/31/2017	713-41	Adjustments Journal	Fringe Apply on CIP - Jan 2017	289.20
1/31/2017	724-290	Accounts Payable	Pacific Hydrotech Co-1-	12,500.00
2/13/2017	717-246	Payroll Journal	Journal Entry	(60.10)
2/28/2017	761-1127	Accounts Payable	Tetra Tech Inc.-51139892-	6,303.50
2/28/2017	752-302	Payroll Journal	Journal Entry	184.63
2/28/2017	746-41	Adjustments Journal	Fringe Apply on CIP - Feb 2017	(200.78)
3/9/2017	779-302	Payroll Journal	Journal Entry	263.76
3/27/2017	776-302	Payroll Journal	<Reversal>Journal Entry	(184.63)
3/31/2017	799-49	General Journal	CIP Fringe Apply YTD	56.18
4/20/2017	803-284	Payroll Journal	Journal Entry	180.30
4/30/2017	811-18	Adjustments Journal	April 2017 CIP Fringe Apply	256.03
5/4/2017	842-240	Payroll Journal	Journal Entry	180.30
5/16/2017	855-19	Accounts Payable	Pacific Hydrotech Co-APPLICATION #2-	4,500.00
5/18/2017	843-227	Payroll Journal	Journal Entry	180.30
5/22/2017	855-1486	Accounts Payable	Pacific Hydrotech Co-APPLICATION #3-	1,000.00
5/31/2017	850-21	General Journal	May 2017 CIP Fringe Apply	864.54
5/31/2017	846-431	Payroll Journal	Journal Entry	797.97
6/9/2017	866-664	Accounts Payable	Tetra Tech Inc.-51151391-	5,996.50
6/26/2017	878-1022	Accounts Payable	Pacific Hydrotech Co-4-2017-	6,000.00
6/30/2017	879-9	Adjustments Journal	FY 2016-17 Large Capital Project CIP Reclass	(150.00)
6/30/2017	914-48	General Journal	June 2017 CIP Fringe Apply	622.81
6/30/2017	931-62	General Journal	zero out FY 2016-17 CIP Fringe	(1,887.98)
6/30/2017	936-69	General Journal	Applied Fringe Rate CIP FY 2016-17	178.50
6/30/2017	1038-43	Adjustments Journal	PPE 01/07/17	166.92
6/30/2017	1038-49	Adjustments Journal	PPE 01/21/17	240.40
6/30/2017	1078-49	General Journal	June 2017 CIP Fringe Apply	151.20
6/30/2017	1100-2650	Accounts Payable	Pacific Hydrotech Co-5 - THRU 06/30/17-	15,310.00
6/30/2017	880-991	Payroll Journal	Journal Entry	577.77
6/30/2017	936-94	General Journal	Applied Fringe Rate CIP FY 2016-17	1,679.84
7/13/2017	962-496	Payroll Journal	Journal Entry	1,155.54
7/27/2017	944-302	Payroll Journal	Journal Entry	3,319.14
7/31/2017	937-558	Accounts Payable	Bankcard Center-00407189-07/28/17-3707-000	141.15
7/31/2017	945-137	Accounts Payable	Pacific Hydrotech Co-6 THRU 07/31/17-	319,062.50
8/31/2017	1045-155	Accounts Payable	Pacific Hydrotech Co-7 - 2017-	24,815.00
9/30/2017	1239-625	Accounts Payable	Pacific Hydrotech Co-8 THRU 09/30/17-	2,412.50
10/31/2017	1239-631	Accounts Payable	Pacific Hydrotech Co-9 THRU 10/31/17-	19,721.09
11/30/2017	1239-640	Accounts Payable	Pacific Hydrotech Co-10 THRU 11/30/17-	1,001.74

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Influent Manholes 1 and 2 and Sewer Rehabilitation (2016) (Liquid)**

Date	Transaction	Journal	Vendor Name	Amount
12/31/2017	1251-40	Adjustments Journal	PPE 08/05 - change engineering salary from 5000 to 1580	1,776.14
12/31/2017	1251-118	Adjustments Journal	PPE 09/02 - change engineering salary from 5000 to 1580	308.60
12/31/2017	1263-38	General Journal	December 2017 CIP Fringe Apply	4,867.09
6/30/2018	1457-42	General Journal	To true up fringe to actuals (74.3%)	5.12
6/30/2018	1470-217	Adjustments Journal	915-496 to remove a department	1,155.54
6/30/2018	1470-218	Adjustments Journal	944-302 to remove a department	3,319.14
6/30/2018	1490-32	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 75.8%)	100.37
6/30/2018	1470-190	Adjustments Journal	915-496 to remove a department	(1,155.54)
6/30/2018	1470-191	Adjustments Journal	944-302 to remove a department	(3,319.14)
6/30/2018	1517-5	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 73.9%)	(121.08)
<b>Total</b>				<b>459,037.61</b>
<b>Cash Collected</b>				<b>313,919.00</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>145,118.61</b>

17R Liquid Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	145,118.61
<b>Total Liquids</b>		<b>145,118.61</b>

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Influent Junction Structure Gate Replacement (2016) (Liquid)**

<b>Date</b>	<b>Transaction</b>	<b>Journal</b>	<b>Vendor Name</b>	<b>Amount</b>
5/28/2016	306-157	Payroll Journal	Regular Earnings	244.83
5/31/2016	314-5	General Journal	Apply Fringe - CIP - 05/2016	173.83
6/30/2016	398-40	Accounts Payable	ARC-8711614-	500.00
6/30/2016	353-37	General Journal	Appy Fringe - CIP - 06/2016	15.81
6/30/2016	396-37	General Journal	Appy Fringe - CIP - 06/2016	1.33
8/11/2016	485-264	Payroll Journal	Regular Earnings	248.49
8/31/2016	494-136	Payroll Journal	Regular Earnings	248.49
8/31/2016	499-26	General Journal	Apply Fringe - CIP 08/2016	352.86
9/30/2016	546-156	Payroll Journal	Regular Earnings	248.49
9/30/2016	560-40	General Journal	Apply Fringe - CIP - 09/2016	159.28
10/29/2016	617-132	Payroll Journal	Regular Earnings-	166.92
11/30/2016	658-39	Adjustments Journal	Apply Fringe in CIP - Nov 2016	118.52
12/31/2016	672-37	Adjustments Journal	Adjust Fringe in CIP to Actual - Dec 2016	17.14
1/31/2017	713-42	Adjustments Journal	Fringe Apply on CIP - Jan 2017	101.37
1/31/2017	724-292	Accounts Payable	Pacific Hydrotech Co-1-	12,500.00
2/27/2017	741-471	Accounts Payable	Tetra Tech Inc.-51129643-	900.00
2/28/2017	746-42	Adjustments Journal	Fringe Apply on CIP - Feb 2017	(118.51)
3/31/2017	799-50	General Journal	CIP Fringe Apply YTD	102.48
4/6/2017	786-286	Payroll Journal	Journal Entry	120.20
4/20/2017	803-285	Payroll Journal	Journal Entry	120.20
4/30/2017	811-19	Adjustments Journal	April 2017 CIP Fringe Apply	85.34
5/16/2017	855-19	Accounts Payable	Pacific Hydrotech Co-APPLICATION #2-	4,500.00
5/22/2017	855-1488	Accounts Payable	Pacific Hydrotech Co-APPLICATION #3-	1,000.00
5/31/2017	850-22	General Journal	May 2017 CIP Fringe Apply	542.38
5/31/2017	846-433	Payroll Journal	Journal Entry	587.62
6/9/2017	866-667	Accounts Payable	Tetra Tech Inc.-51151391-	2,703.50
6/26/2017	878-1026	Accounts Payable	Pacific Hydrotech Co-4-2017-	6,000.00
6/30/2017	914-49	General Journal	June 2017 CIP Fringe Apply	303.34
6/30/2017	931-63	General Journal	zero out FY 2016-17 CIP Fringe	(1,664.20)
6/30/2017	936-70	General Journal	Applied Fringe Rate CIP FY 2016-17	799.66
6/30/2017	1006-1308	Accounts Payable	Tetra Tech Inc.-51189706-	86.00
6/30/2017	1038-45	Adjustments Journal	PPE 01/07/17	166.92
6/30/2017	1078-50	General Journal	June 2017 CIP Fringe Apply	133.27
6/30/2017	1100-2653	Accounts Payable	Pacific Hydrotech Co-5 - THRU 06/30/17-	15,310.00
6/30/2017	919-899	Payroll Journal	Journal Entry	128.57
6/30/2017	936-95	General Journal	Applied Fringe Rate CIP FY 2016-17	838.40
7/13/2017	962-497	Payroll Journal	Journal Entry	257.13
7/31/2017	945-141	Accounts Payable	Pacific Hydrotech Co-6 THRU 07/31/17-	319,062.50
8/1/2017	1045-44	Accounts Payable	Jamison Engineering -17-08-3201-	4,585.25
8/31/2017	1045-157	Accounts Payable	Pacific Hydrotech Co-7 - 2017-	24,815.00
9/30/2017	1239-628	Accounts Payable	Pacific Hydrotech Co-8 THRU 09/30/17-	2,412.50
10/31/2017	1239-633	Accounts Payable	Pacific Hydrotech Co-9 THRU 10/31/17-	19,721.09
11/30/2017	1239-642	Accounts Payable	Pacific Hydrotech Co-10 THRU 11/30/17-	1,001.74
12/31/2017	1251-41	Adjustments Journal	PPE 08/05 - change engineering salary from 5000 to 1580	185.16
12/31/2017	1251-119	Adjustments Journal	PPE 09/02 - change engineering salary from 5000 to 1580	257.13
12/31/2017	1263-39	General Journal	December 2017 CIP Fringe Apply	518.97

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Influent Junction Structure Gate Replacement (2016) (Liquid)**

Date	Transaction	Journal	Vendor Name	Amount
5/26/2018	1405-346	Payroll Journal	Journal Entry - Regular Earnings	246.88
5/31/2018	1413-14	General Journal	May 2018 - CIP Fringe apply (74.2%)	238.14
6/30/2018	1457-43	General Journal	To true up fringe to actuals (74.3%)	(54.22)
6/30/2018	1470-207	Adjustments Journal	915-497 to remove a department	257.13
6/30/2018	1490-33	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 75.8%)	14.48
6/30/2018	1470-180	Adjustments Journal	915-497 to remove a department	(257.13)
6/30/2018	1517-33	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 73.9%)	(17.46)
<b>Total</b>				<b>420,985.82</b>
<b>Cash Collected</b>				<b>209,597.63</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>211,388.19</b>

17R Liquid Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	211,388.19
<b>Total Liquids</b>		<b>211,388.19</b>

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
AWT No. Water Quality Instrumentation Replacement (2016) (Liquids)**

Date	Transaction	Journal	Vendor Name	Amount
12/29/2015	76-416	Accounts Payable	Project Partners, In-7165	236.00
3/16/2016	213-239	Accounts Payable	Project Partners, In-7295-PO 8567 3709-0	130.55
3/16/2016	213-244	Accounts Payable	Project Partners, In-7295-PO 8567 3710-0	767.00
6/20/2016	324-38	Accounts Payable	Project Partners, In-7322-A-	3,186.00
6/30/2016	398-40	Accounts Payable	ARC-8711614-	200.00
8/11/2016	485-266	Payroll Journal	Regular Earnings	82.83
8/31/2016	499-28	General Journal	Apply Fringe - CIP 08/2016	58.81
10/18/2016	606-99	Accounts Payable	Project Partners, In-7396-	1,298.00
10/18/2016	606-128	Accounts Payable	Project Partners, In-7454-A-	354.00
10/18/2016	606-198	Accounts Payable	Project Partners, In-7500-	236.00
10/18/2016	606-170	Accounts Payable	Project Partners, In-7423-	236.00
12/27/2016	662-284	Payroll Journal	Journal Entry	250.38
12/31/2016	669-16	Adjustments Journal	Apply Fringe in CIP - Dec 2016	177.77
1/31/2017	713-43	Adjustments Journal	Fringe Apply on CIP - Jan 2017	59.26
1/31/2017	724-293	Accounts Payable	Pacific Hydrotech Co-1-	36,000.00
2/28/2017	746-43	Adjustments Journal	Fringe Apply on CIP - Feb 2017	(59.26)
3/23/2017	780-272	Payroll Journal	Journal Entry	210.35
3/31/2017	799-51	General Journal	CIP Fringe Apply YTD	213.35
4/6/2017	786-287	Payroll Journal	Journal Entry	90.15
5/16/2017	855-19	Accounts Payable	Pacific Hydrotech Co-APPLICATION #2-	15,700.00
5/22/2017	855-1492	Accounts Payable	Pacific Hydrotech Co-APPLICATION #3-	6,200.00
6/30/2017	914-51	General Journal	June 2017 CIP Fringe Apply	114.35
6/30/2017	931-65	General Journal	zero out FY 2016-17 CIP Fringe	(564.28)
6/30/2017	936-72	General Journal	Applied Fringe Rate CIP FY 2016-17	476.40
6/30/2017	1038-51	Adjustments Journal	PPE 01/21/17	83.46
6/30/2017	1078-52	General Journal	June 2017 CIP Fringe Apply	45.19
6/30/2017	936-96	General Journal	Applied Fringe Rate CIP FY 2016-17	79.01
<b>Total</b>				<b>65,861.32</b>
<b>Cash Collected</b>				<b>89,859.00</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>(23,997.68)</b>

17R Liquid Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	(23,997.68)
<b>Total Liquids</b>		<b>(23,997.68)</b>

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Grit Basin Drop Gate and Weir Replacement (2016) (Liquid)**

<b>Date</b>	<b>Transaction</b>	<b>Journal</b>	<b>Vendor Name</b>	<b>Amount</b>
12/29/2015	76-416	Accounts Payable	Project Partners, In-7165	354.00
3/3/2016	209-194	Accounts Payable	Tetra Tech Inc.-51008877-	1,500.00
3/16/2016	213-239	Accounts Payable	Project Partners, In-7295-PO 8567 3709-0	130.56
3/16/2016	213-245	Accounts Payable	Project Partners, In-7295-PO 8567 3712-0	767.00
3/21/2016	231-37	Accounts Payable	Tetra Tech Inc.-51017954-PO 8077 3712-00	2,161.50
5/16/2016	291-505	Accounts Payable	Tetra Tech Inc.-51039109-	4,618.00
6/15/2016	322-323	Accounts Payable	Tetra Tech Inc.-51045374-PO 8077	900.00
6/27/2016	324-266	Accounts Payable	Tetra Tech Inc.-51024661-	3,139.00
6/30/2016	398-40	Accounts Payable	ARC-8711614-	500.00
6/30/2016	428-273	Accounts Payable	Tetra Tech Inc.-51071864-	6,110.50
12/27/2016	662-285	Payroll Journal	Journal Entry	250.38
12/28/2016	673-2436	Accounts Payable	Tetra Tech Inc.-51082349-	2,171.00
12/31/2016	669-17	Adjustments Journal	Apply Fringe in CIP - Dec 2016	177.77
2/28/2017	746-44	Adjustments Journal	Fringe Apply on CIP - Feb 2017	149.35
3/9/2017	779-303	Payroll Journal	Journal Entry	300.50
3/31/2017	799-53	General Journal	CIP Fringe Apply YTD	64.00
4/30/2017	811-20	Adjustments Journal	April 2017 CIP Fringe Apply	128.01
5/4/2017	842-241	Payroll Journal	Journal Entry	180.30
5/18/2017	843-228	Payroll Journal	Journal Entry	360.60
5/31/2017	850-23	General Journal	May 2017 CIP Fringe Apply	256.03
6/9/2017	866-639	Accounts Payable	Tetra Tech Inc.-51162467-	8,246.00
6/30/2017	914-52	General Journal	June 2017 CIP Fringe Apply	304.02
6/30/2017	931-67	General Journal	zero out FY 2016-17 CIP Fringe	(1,079.18)
6/30/2017	936-73	General Journal	Applied Fringe Rate CIP FY 2016-17	482.82
6/30/2017	1006-103	Accounts Payable	Tetra Tech Inc.-51203510-	2,940.00
6/30/2017	1006-1310	Accounts Payable	Tetra Tech Inc.-51189706-	364.00
6/30/2017	1078-53	General Journal	June 2017 CIP Fringe Apply	86.43
6/30/2017	1006-1318	Accounts Payable	Butier Engineering, -025 REGIONAL-	5,069.00
6/30/2017	919-901	Payroll Journal	Journal Entry	120.20
6/30/2017	936-97	General Journal	Applied Fringe Rate CIP FY 2016-17	579.42
7/13/2017	962-498	Payroll Journal	Journal Entry	240.40
8/1/2017	1045-58	Accounts Payable	Tetra Tech Inc.-51212636-	5,430.00
8/25/2017	1239-573	Accounts Payable	Tetra Tech Inc.-51224770-	3,187.00
8/31/2017	1045-158	Accounts Payable	Pacific Hydrotech Co-7 - 2017-	51,437.50
8/31/2017	1045-165	Accounts Payable	Butier Engineering, -027 REGIONAL-A-	3,836.00
9/29/2017	1145-1893	Accounts Payable	Tetra Tech Inc.-51243646-	1,920.00
9/30/2017	1100-1149	Accounts Payable	Butier Engineering, -028 REGIONAL-	4,595.00
9/30/2017	1239-629	Accounts Payable	Pacific Hydrotech Co-8 THRU 09/30/17-	84,312.50
10/27/2017	1145-1889	Accounts Payable	Tetra Tech Inc.-51253845-	1,200.00
10/31/2017	1239-634	Accounts Payable	Pacific Hydrotech Co-9 THRU 10/31/17-	2,425.99
12/31/2017	1251-81	Adjustments Journal	PPE 08/19 - change engineering salary from 5000 to 1580	1,011.51
12/31/2017	1251-120	Adjustments Journal	PPE 09/02 - change engineering salary from 5000 to 1580	1,110.96
12/31/2017	1251-156	Adjustments Journal	PPE 09/16 - change engineering salary from 5000 to 1580	781.75
12/31/2017	1251-194	Adjustments Journal	PPE 09/30 - change engineering salary from 5000 to 1580	1,097.22
12/31/2017	1251-236	Adjustments Journal	PPE 10/14 - change engineering salary from 5000 to 1580	185.16
12/31/2017	1263-40	General Journal	December 2017 CIP Fringe Apply	3,284.83
6/30/2018	1457-44	General Journal	To true up fringe to actuals (74.3%)	3.46
6/30/2018	1470-206	Adjustments Journal	915-498 to remove a department	240.40
6/30/2018	1490-34	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 75.8%)	67.74
6/30/2018	1470-179	Adjustments Journal	915-498 to remove a department	(240.40)
6/30/2018	1517-34	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 73.9%)	(81.71)
<b>Total</b>				<b>207,376.52</b>
<b>Cash Collected</b>				<b>208,719.00</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>(1,342.48)</b>

17R Liquid		
Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	(1,342.48)
<b>Total Liquids</b>		<b>(1,342.48)</b>

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Primary Inlet Drop Gate Replacement (2016) (Liquids)**

Date	Transaction	Journal	Vendor Name	Amount
12/29/2015	76-416	Accounts Payable	Project Partners, In-7165	472.00
6/20/2016	324-101	Accounts Payable	Project Partners, In-7198-A-	1,062.00
8/11/2016	485-267	Payroll Journal	Regular Earnings	165.66
8/31/2016	499-29	General Journal	Apply Fringe - CIP 08/2016	117.62
6/30/2017	914-53	General Journal	June 2017 CIP Fringe Apply	29.89
6/30/2017	931-68	General Journal	zero out FY 2016-17 CIP Fringe	(147.51)
6/30/2017	936-74	General Journal	Applied Fringe Rate CIP FY 2016-17	145.19
6/30/2017	1078-54	General Journal	June 2017 CIP Fringe Apply	11.81
8/31/2017	1045-159	Accounts Payable	Pacific Hydrotech Co-7 - 2017-	51,437.50
8/31/2017	1045-167	Accounts Payable	Butier Engineering, -027 REGIONAL-A-	3,836.00
9/30/2017	1100-1153	Accounts Payable	Butier Engineering, -028 REGIONAL-	1,433.00
9/30/2017	1239-630	Accounts Payable	Pacific Hydrotech Co-8 THRU 09/30/17-	84,312.50
10/31/2017	1239-635	Accounts Payable	Pacific Hydrotech Co-9 THRU 10/31/17-	2,425.99
11/30/2017	1145-1894	Accounts Payable	Butier Engineering, -030 REGIONAL-	205.50
12/31/2017	1251-82	Adjustments Journal	PPE 08/19 - change engineering salary from 5000 to 1580	257.13
12/31/2017	1263-41	General Journal	December 2017 CIP Fringe Apply	190.79
6/30/2018	1457-45	General Journal	To true up fringe to actuals (74.3%)	0.20
6/30/2018	1470-86	Adjustments Journal	1006-1314 to correct WW 03 to 01	6,987.00
6/30/2018	1490-35	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 75.8%)	3.94
7/31/2017	1006-1314	Accounts Payable	Butier Engineering, -026 REGIONAL-	6,987.00
6/30/2018	1470-85	Adjustments Journal	1006-1314 to correct WW 03 to 01	(6,987.00)
6/30/2018	1517-35	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 73.9%)	(4.75)
<b>Total</b>				<b>152,941.46</b>
<b>Cash Collected</b>				<b>208,722.00</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>(55,780.54)</b>

17R Liquid Member Allocation		
Member Agency	Ownership %	Amount Allocated
MNWD	100.00%	(55,780.54)
<b>Total Liquids</b>		<b>(55,780.54)</b>



**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Security Fencing (2015) (Common)**

Date	Transaction	Journal	Vendor Name	Amount
6/30/2015	3626-1018	Accounts Payable	YORKE ENGINEERING, L-9786-	3,404.25
10/28/2015	5-4325	Accounts Payable	DUDEK & ASSOCIATES-20155110-	9,087.74
11/19/2015	6-331	Payroll Journal	11/19/2015 Payroll	15.34
11/19/2015	6-359	Payroll Journal	11/19/2015 Payroll	8.13
11/30/2015	35-19	Adjustments Journal	Reclass Engineering July through October Payroll	110.99
11/30/2015	100-28	Allocation Management	CIP - Application of Fringe	95.47
12/8/2015	7-709	Payroll Journal	Regular Earnings-"PECK,BRIAN"	6.46
12/8/2015	7-739	Payroll Journal	Regular Earnings-"YOUNG,RONI"	2.66
12/29/2015	76-423	Accounts Payable	Project Partners, In-7165	118.00
12/31/2015	75-55	Payroll Journal	Regular Earnings-	9.12
12/31/2015	79-55	Payroll Journal	Regular Earnings-	6.39
12/31/2015	98-28	Allocation Management	CIP - Application of Fringe	17.49
1/31/2016	203-29	General Journal	Apply Fringe to CIP Projects	112.95
3/16/2016	213-228	Accounts Payable	Project Partners, In-7230-PO 8567 3717-0	88.50
4/1/2016	272-56	General Journal	Dudek & Associates-20153330	1,253.34
6/20/2016	324-103	Accounts Payable	Project Partners, In-7198-A-	472.00
6/30/2016	398-40	Accounts Payable	ARC-8711614-	200.00
6/30/2016	353-40	General Journal	Appy Fringe - CIP - 06/2016	10.28
6/30/2016	396-40	General Journal	Appy Fringe - CIP - 06/2016	0.87
6/30/2016	574-34	Adjustments Journal	Adjust Fringe in CIP	(112.97)
7/28/2016	402-247	Payroll Journal	Regular Earnings	165.66
8/11/2016	485-271	Payroll Journal	Regular Earnings	165.66
8/31/2016	499-32	General Journal	Apply Fringe - CIP 08/2016	235.24
9/30/2016	560-44	General Journal	Apply Fringe - CIP - 09/2016	(11.15)
11/30/2016	658-53	Adjustments Journal	Apply Fringe in CIP - Nov 2016	112.97
12/31/2016	672-41	Adjustments Journal	Adjust Fringe in CIP to Actual - Dec 2016	(101.82)
1/30/2017	719-868	Accounts Payable	Unique Security and -238178-	11,690.00
1/31/2017	713-57	Adjustments Journal	Fringe Apply on CIP - Jan 2017	(11.14)
2/13/2017	717-253	Payroll Journal	Journal Entry	166.92
2/28/2017	746-59	Adjustments Journal	Fringe Apply on CIP - Feb 2017	231.47
3/23/2017	780-280	Payroll Journal	Journal Entry	240.40
3/31/2017	799-56	General Journal	CIP Fringe Apply YTD	196.88
4/6/2017	786-295	Payroll Journal	Journal Entry	180.30
5/22/2017	855-1489	Accounts Payable	Pacific Hydrotech Co-APPLICATION #3-	26,550.00
6/26/2017	878-1028	Accounts Payable	Pacific Hydrotech Co-4-2017-	32,075.00
6/30/2017	914-56	General Journal	June 2017 CIP Fringe Apply	165.80
6/30/2017	931-84	General Journal	zero out FY 2016-17 CIP Fringe	(818.25)
6/30/2017	936-86	General Journal	Applied Fringe Rate CIP FY 2016-17	647.38
6/30/2017	1078-66	General Journal	June 2017 CIP Fringe Apply	65.53
6/30/2017	1100-2655	Accounts Payable	Pacific Hydrotech Co-5 - THRU 06/30/17-	16,045.00
6/30/2017	936-105	General Journal	Applied Fringe Rate CIP FY 2016-17	158.02
7/31/2017	945-143	Accounts Payable	Pacific Hydrotech Co-6 THRU 07/31/17-	10,330.00
10/20/2017	1145-478	Accounts Payable	Stanley Convergent S-14984372-	3,577.00
11/9/2017	1145-53	Accounts Payable	Unique Security and -238178 FINAL-	11,690.00
6/30/2018	1470-104	Adjustments Journal	1239-636 correct WW 01 to 03	8,374.35
<b>Total</b>				<b>137,028.23</b>
<b>Cash Collected</b>				<b>90,212.38</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>46,815.85</b>

17R Common Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	6.27%	2,935.35
EBSB	0.33%	154.49
ETWD	10.26%	4,803.31
MNWD	78.13%	36,576.82
SCWD	5.01%	2,345.88
<b>Total Common</b>		<b>46,815.85</b>

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Access Bridge Upgrades (2015) (Common)**

<b>Date</b>	<b>Transaction</b>	<b>Journal</b>	<b>Vendor Name</b>	<b>Amount</b>
5/26/2015	3528-355	Accounts Payable	DUDEK & ASSOCIATES-20151428-plant site impr	2,315.00
5/26/2015	3528-357	Accounts Payable	DUDEK & ASSOCIATES-20151822-plant site impr	12,595.00
6/30/2015	3586-0048	Accounts Payable	DUDEK & ASSOCIATES-20152438-RTP SITE IMPROV	10,200.00
10/28/2015	5-4285	Accounts Payable	DUDEK & ASSOCIATES-20155110-	190.00
10/28/2015	5-4326	Accounts Payable	DUDEK & ASSOCIATES-20154688-	15,522.50
11/19/2015	6-332	Payroll Journal	11/19/2015 Payroll	26.53
11/19/2015	6-360	Payroll Journal	11/19/2015 Payroll	14.06
11/19/2015	19-83	Accounts Payable	Dudek & Associates-20153330	7,712.20
11/19/2015	19-85	Accounts Payable	Dudek & Associates-20153860	9,041.20
11/30/2015	35-20	Adjustments Journal	Reclass Engineering July through October Payroll	190.28
11/30/2015	100-29	Allocation Management	CIP - Application of Fringe	163.92
12/8/2015	7-710	Payroll Journal	Regular Earnings-"PECK,BRIAN"	11.08
12/8/2015	7-740	Payroll Journal	Regular Earnings-"YOUNG,RONI"	4.56
12/29/2015	76-423	Accounts Payable	Project Partners, In-7165	118.00
12/31/2015	75-56	Payroll Journal	Regular Earnings-	15.64
12/31/2015	79-56	Payroll Journal	Regular Earnings-	10.95
12/31/2015	98-29	Allocation Management	CIP - Application of Fringe	29.98
12/31/2015	101-49	Adjustments Journal	Labor Identifier	273.10
12/31/2015	101-50	Adjustments Journal	Labor Identifier	(273.10)
1/31/2016	203-30	General Journal	Apply Fringe to CIP Projects	193.90
3/16/2016	213-228	Accounts Payable	Project Partners, In-7230-PO 8567 3717-0	88.50
3/16/2016	213-232	Accounts Payable	Project Partners, In-7230-PO 8567 3718-0	177.00
4/1/2016	272-58	General Journal	Dudek & Associates-20153330	7,712.20
4/1/2016	272-60	General Journal	Dudek & Associates-20153860	9,041.20
4/1/2016	272-57	General Journal	Dudek & Associates-20153330	(7,712.20)
4/1/2016	272-59	General Journal	Dudek & Associates-20153860	(9,041.20)
4/26/2016	266-138	Accounts Payable	Dudek & Associates-20160396-PO 6017 3718-00	3,821.51
6/20/2016	324-40	Accounts Payable	Project Partners, In-7322-A-	826.00
6/30/2016	398-40	Accounts Payable	ARC-8711614-	500.00
6/30/2016	353-41	General Journal	Appy Fringe - CIP - 06/2016	17.64
6/30/2016	396-41	General Journal	Appy Fringe - CIP - 06/2016	1.49
6/30/2016	574-35	Adjustments Journal	Adjust Fringe in CIP	(193.91)
7/28/2016	402-248	Payroll Journal	Regular Earnings	165.66
8/11/2016	485-272	Payroll Journal	Regular Earnings	165.66
8/31/2016	499-33	General Journal	Apply Fringe - CIP 08/2016	235.24
9/30/2016	560-45	General Journal	Apply Fringe - CIP - 09/2016	(19.13)
10/18/2016	606-100	Accounts Payable	Project Partners, In-7396-	118.00
10/18/2016	606-134	Accounts Payable	Project Partners, In-7454-A-	4,366.00
10/18/2016	606-153	Accounts Payable	Project Partners, In-7500-	1,180.00
11/30/2016	658-54	Adjustments Journal	Apply Fringe in CIP - Nov 2016	193.91
12/31/2016	672-42	Adjustments Journal	Adjust Fringe in CIP to Actual - Dec 2016	(174.78)
1/31/2017	713-58	Adjustments Journal	Fringe Apply on CIP - Jan 2017	151.56
2/13/2017	717-254	Payroll Journal	Journal Entry	330.55
2/28/2017	746-60	Adjustments Journal	Fringe Apply on CIP - Feb 2017	347.52
3/9/2017	779-310	Payroll Journal	Journal Entry	180.30
3/23/2017	780-281	Payroll Journal	Journal Entry	180.30
3/31/2017	799-57	General Journal	CIP Fringe Apply YTD	247.66
4/6/2017	786-296	Payroll Journal	Journal Entry	360.60
4/20/2017	803-291	Payroll Journal	Journal Entry	360.60
4/30/2017	811-22	Adjustments Journal	April 2017 CIP Fringe Apply	384.04
5/4/2017	842-248	Payroll Journal	Journal Entry	180.30
5/15/2017	855-11	Accounts Payable	Dudek & Associates-20156324-3718-000	190.00
5/18/2017	843-233	Payroll Journal	Journal Entry	540.90
5/22/2017	855-1490	Accounts Payable	Pacific Hydrotech Co-APPLICATION #3-	26,550.00
5/26/2017	855-2055	Accounts Payable	Dudek & Associates-20155772-	2,470.00
5/31/2017	850-25	General Journal	May 2017 CIP Fringe Apply	938.76
5/31/2017	846-445	Payroll Journal	Journal Entry	601.00
6/15/2017	871-304	Payroll Journal	Journal Entry	180.30
6/26/2017	878-1030	Accounts Payable	Pacific Hydrotech Co-4-2017-	32,075.00
6/29/2017	872-307	Payroll Journal	Journal Entry	360.60
6/30/2017	914-57	General Journal	June 2017 CIP Fringe Apply	906.80
6/30/2017	931-85	General Journal	zero out FY 2016-17 CIP Fringe	(3,211.58)

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Access Bridge Upgrades (2015) (Common)**

Date	Transaction	Journal	Vendor Name	Amount
6/30/2017	936-87	General Journal	Applied Fringe Rate CIP FY 2016-17	896.14
6/30/2017	1038-69	Adjustments Journal	PPE 01/21/17	240.40
6/30/2017	1078-67	General Journal	June 2017 CIP Fringe Apply	257.20
6/30/2017	1100-2561	Accounts Payable	Pacific Hydrotech Co-5 - THRU 06/30/17-	16,045.00
6/30/2017	936-106	General Journal	Applied Fringe Rate CIP FY 2016-17	2,265.01
9/30/2017	1100-185	Accounts Payable	Mark Maddox Electric-09/29/17 PO 10615-	17,325.00
10/31/2017	1239-637	Accounts Payable	Pacific Hydrotech Co-9 THRU 10/31/17-	8,374.34
12/31/2017	1251-242	Adjustments Journal	PPE 10/14 - change engineering salary from 5000 to 1580	61.72
12/31/2017	1251-316	Adjustments Journal	PPE 11/11 - change engineering salary from 5000 to 1580	185.16
12/31/2017	1263-43	General Journal	December 2017 CIP Fringe Apply	183.18
12/31/2017	1251-73	Adjustments Journal	PPE 08/19 - change engineering salary from 5000 to 1580	185.16
12/31/2017	1263-14	General Journal	December 2017 CIP Fringe Apply	137.39
1/25/2018	1235-1	Adjustments Journal	add project ID to CIP - Pacific Hydrotech invoice 6	10,330.00
2/16/2018	1275-101	Accounts Payable	Mark Maddox Electric-02/12/18 PO 10615-	12,472.00
6/30/2018	1457-47	General Journal	To true up fringe to actuals (74.3%)	0.20
6/30/2018	1470-106	Adjustments Journal	JE 1239-637 correct WW 01 to 03	8,374.34
6/30/2018	1470-108	Adjustments Journal	JE 1251-073 correct PC 02 to PC 17	185.16
6/30/2018	1470-110	Adjustments Journal	JE 1263-14 correct PC 02 to PC 17	137.39
6/30/2018	1470-112	Adjustments Journal	JE 1457-16 correct PC 02 to PC 17	0.14
6/30/2018	1490-37	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 75.8%)	6.61
6/30/2018	1457-16	General Journal	To true up fringe to actuals (74.3%)	0.14
6/30/2018	1470-107	Adjustments Journal	JE 1251-073 correct PC 02 to PC 17	(185.16)
6/30/2018	1470-109	Adjustments Journal	JE 1263-14 correct PC 02 to PC 17	(137.39)
6/30/2018	1470-111	Adjustments Journal	JE 1457-16 correct PC 02 to PC 17	(0.14)
6/30/2018	1470-105	Adjustments Journal	JE 1239-637 correct WW 01 to 03	(8,374.34)
6/30/2018	1517-37	Adjustments Journal	Adjusted fringe applied to CIP labor (new fringe rate 73.9%)	(7.97)
<b>Total</b>				<b>203,105.48</b>
<b>Cash Collected</b>				<b>55,461.49</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>147,643.99</b>

17R Common Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	6.27%	9,257.28
EBSB	0.33%	487.23
ETWD	10.26%	15,148.27
MNWD	78.13%	115,352.97
SCWD	5.01%	7,398.24
<b>Total Common</b>		<b>147,643.99</b>

**South Orange County Wastewater Authority  
Large Capital Cose Out Detail  
Recoat Top of Digesters (2016) (Solids)**

Date	Transaction	Journal	Vendor Name	Amount
3/16/2016	213-242	Accounts Payable	Project Partners, In-7295-PO 8567 3723-0	767.00
4/18/2016	262-72	Accounts Payable	Harper & Associates -ENG-5445-PO 8468 3723-00	3,255.00
6/30/2016	398-40	Accounts Payable	ARC-8711614-	232.56
7/31/2016	487-435	Accounts Payable	Harper & Associates -ENG-5554-	775.00
8/11/2016	485-269	Payroll Journal	Regular Earnings	165.66
8/31/2016	499-35	General Journal	Apply Fringe - CIP 08/2016	117.62
10/18/2016	606-135	Accounts Payable	Project Partners, In-7454-A-	1,298.00
10/18/2016	606-154	Accounts Payable	Project Partners, In-7500-	590.00
12/27/2016	662-287	Payroll Journal	Journal Entry	250.38
12/31/2016	669-20	Adjustments Journal	Apply Fringe in CIP - Dec 2016	177.77
1/31/2017	713-52	Adjustments Journal	Fringe Apply on CIP - Jan 2017	118.51
2/28/2017	746-55	Adjustments Journal	Fringe Apply on CIP - Feb 2017	(118.51)
3/31/2017	799-61	General Journal	CIP Fringe Apply YTD	59.26
4/6/2017	786-293	Payroll Journal	Journal Entry	83.46
4/30/2017	811-25	Adjustments Journal	April 2017 CIP Fringe Apply	128.01
5/4/2017	842-245	Payroll Journal	Journal Entry	180.30
5/22/2017	855-1491	Accounts Payable	Pacific Hydrotech Co-APPLICATION #3-	82,300.00
5/22/2017	855-303	Accounts Payable	Harper & Associates -ENG-5775-	1,490.00
5/26/2017	855-500	Accounts Payable	Harper & Associates -ENG-5803-	4,387.50
5/31/2017	850-27	General Journal	May 2017 CIP Fringe Apply	77.04
5/31/2017	846-439	Payroll Journal	Journal Entry	83.46
6/26/2017	878-1032	Accounts Payable	Pacific Hydrotech Co-4-2017-	82,300.00
6/26/2017	878-151	Accounts Payable	Harper & Associates -ENG-5826-	980.00
6/30/2017	914-61	General Journal	June 2017 CIP Fringe Apply	119.93
6/30/2017	931-79	General Journal	zero out FY 2016-17 CIP Fringe	(679.63)
6/30/2017	936-82	General Journal	Applied Fringe Rate CIP FY 2016-17	364.64
6/30/2017	1038-59	Adjustments Journal	PPE 01/21/17	166.92
6/30/2017	1078-62	General Journal	June 2017 CIP Fringe Apply	54.43
6/30/2017	936-103	General Journal	Applied Fringe Rate CIP FY 2016-17	304.32
<b>Total</b>				<b>180,028.63</b>
<b>Cash Collected</b>				<b>234,168.38</b>
<b>USE AUDIT Refund/(Amount Due)</b>				<b>(54,139.75)</b>

17R Solids Member Allocation		
Member Agency	Ownership %	Amount Allocated
CLB	11.22%	(6,074.48)
EBSB	0.59%	(319.42)
ETWD	20.41%	(11,049.92)
MNWD	58.82%	(31,845.00)
SCWD	8.96%	(4,850.92)
<b>Total Solids</b>		<b>(54,139.75)</b>

**South Orange County Wastewater Authority  
Member Agency Capital Cash  
As of June 30, 2018**

Cash Summary by Member Agency							
	Large Capital Cash	Non Capital Engineering Cash Balance	Past Due PC 15 Receivables	Large Capital Use Audit FY 2017-18	Use Audit FY 2016-17	Total Large Capital Cash	Member Agency % Share
City of Laguna Beach	1,508,134	(102,327)		6,118		1,411,925	13.8%
City of San Clemente	54,110	14,500				68,610	0.7%
City of San Juan Capistrano	1,342,451	42,571		(61,304)	(15,171)	1,308,546	12.8%
Emerald Bay Service District	114,805	(7,771)		322		107,356	1.0%
El Toro Water District	421,647	(44,479)		8,902		386,069	3.8%
Irvine Ranch Water District	105,268	(24,449)				80,820	0.8%
Moulton Niguel Water District	1,822,072	(70,530)	1,382,368	349,493	(11,159)	3,472,243	33.9%
South Coast Water District	2,286,085	20,571		(52,580)	(12,195)	2,241,882	21.9%
Santa Margarita Water District	1,138,798	68,456		(34,484)	(11,406)	1,161,365	11.3%
<b>Total</b>	<b>8,793,369</b>	<b>(103,457)</b>	<b>1,382,368</b>	<b>216,467</b>	<b>(49,931)</b>	<b>10,238,817</b>	<b>100.0%</b>

**As of September 30, 2018 (Q1)**

Cash Summary by Member Agency							
	Large Capital Cash	Non Capital Engineering Cash Balance	Past Due PC 15 Receivables	Large Capital Use Audit FY 2017-18	Use Audit FY 2016-17	Total Large Capital Cash	Member Agency % Share
City of Laguna Beach	1,571,282	(102,701)		6,118		1,474,700	12.9%
City of San Clemente	62,634	14,500				77,134	0.7%
City of San Juan Capistrano	1,307,133	42,571		(61,304)	(15,171)	1,273,229	11.1%
Emerald Bay Service District	119,327	(7,791)		322		111,858	1.0%
El Toro Water District	497,607	(45,091)		8,902		461,418	4.0%
Irvine Ranch Water District	156,629	(24,449)				132,180	1.2%
Moulton Niguel Water District	2,506,374	(75,188)	1,448,371	349,493	(11,159)	4,217,890	36.9%
South Coast Water District	2,562,699	20,272		(52,580)	(12,195)	2,518,196	22.0%
Santa Margarita Water District	1,135,346	68,456		(34,484)	(11,406)	1,157,913	10.1%
<b>Total</b>	<b>9,919,031</b>	<b>(109,419)</b>	<b>1,448,371</b>	<b>216,467</b>	<b>(49,931)</b>	<b>11,424,519</b>	<b>100.0%</b>

**South Orange County Wastewater Authority  
Cash Reconciliation  
As of June 30, 2016, June 30, 2017 and June 30, 2018, September 30, 2018**

	6/30/2016	6/30/2017	6/30/2018	Q1 9/30/2018
(1) <b>Cash on Hand</b>	5,777,486	12,949,694	13,557,237	13,728,275
Accounts Payable 6/30/16	(2,453,079)	(2,682,688)	(2,314,106)	(984,400)
Accrued Payroll 6/30/16	(129,958)	(102,661)	(127,396)	(190,191)
Accounts Receivable 6/30/16	316,772	1,069,282	1,660,444	1,898,255
(2) PTO Reserves	(684,767)	(653,282)	(620,032)	(402,317)
Due to Mbr Agency	(1,692,399)	(1,358,841)	(3,910,599)	(3,923,450)
Due From Mbr Agency	1,316,255	1,069,819	2,433,322	2,428,721
Audit Adjustment	311,131	In Due From Mbr. Agcy		
Prepaid	65,614	65,082	204,867	334,533
Deposits	18,000	19,500	-	

(3) <b>Available Cash 6/30/2016</b>	2,845,055	10,375,905	10,883,737	12,889,426
(4) <b>Large Capital Cash as of 6/30/2016, 2017, 2018 &amp; Q1 FY 2018-19</b>	2,223,007	9,168,439	8,793,369	9,919,031
	0	0	0	0
(5) Non Capital Engineering Cash Balance		295,062	(81,041)	(87,003)
(6) Moulton Niguel Non Capital Engineering Accounts Receivable		(21,831)	(22,416)	(22,416)
(7) Moulton Niguel Large Capital Accounts Receivable		649,490	1,382,368	1,448,371
(8) Add Use Audit Settlement FY 17-18			216,467	216,467
(9) Add Use Audit Settlement FY 16-17	211,626	(49,931)	(49,931)	(49,931)
(10) Total Large Capital Cash	2,434,633	10,041,229	10,238,817	11,424,519
(11) Small Capital Carryover	129,000	(129,000)		
(12) Cash Collected for PC 2 Zephyr Wall		76,318	Refund May 2018	
(13) Other misc., fringe adj, interest adj, etc.		22,331	(4,916)	
(14) Small Capital Cash Collected in Excess of Expenditures				120,048
(15) O&M Cash Collected in Excess of Expenditures				631,972
(16) <b>Total Capital Cash 6/30/2016, 2017, 2018 &amp; Q1 FY 2018-19</b>	2,563,633	10,010,879	10,233,900	12,176,539
(17) <b>Difference</b>	281,422	365,027	649,837	712,887

Original Audit Diff. was \$354k, later adjustments reduced diff. to \$281k.

Additional Cash Is:				
1	Amount from FY 2015-16		281,422	
2	County of Orange Bankruptcy Payment	18,714		
3	County of Orange Admin Fees	13,626		
4	County of Orange Access Maintenance	3,000		
5	City of Laguna Niguel Heat Transfer	31,320		
6	SMWD Lab Fees	17,820		
7	Coke machine	30		
8	FEMA Reimbursement			136,995
9	Interest Income Received FY 16-17	24,587	45,294	114,150
10	Recycling Income	16,710	11,708	2,112
11	PC 23 Admin Payment		9,135	
12	Mutual Omaha Refund		8,034	
13	Interest received for 4th qtr 15-16		4,934	
14	LAIF Interest Adj.		3,000	
15	Grant Revenue		1,500	
16	Other misc. expenses (fringe adj., interest adj., etc.)			
17	Sale of Fixed Assets	20,289		6,297
18	Other misc adjustments	135,326		
	<b>Total Other Cash</b>	<b>281,422</b>	<b>365,027</b>	<b>649,837</b>







**South Orange County Wastewater Authority  
Total Large Capital Projects Cash Roll Forward for FY 2017-18**

<b>Large Capital Cash Balance as of 6/30/2018</b>										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
<b>PC 21 Effluent Transmission Main</b>										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	46,816	-	46,814	-	-	-	93,631
3102-000 - EMT Condition Assessment Methodology (B/C) (2016)	-	-	-	11,819	-	11,819	-	-	-	23,639
3181-000 - Air Vacuum Valve Replacement Reach D (2018)	-	-	-	26,850	-	26,850	-	-	-	53,700
3182-000 - Air Vacuum Valve Replacement Reach E (2018)	-	-	-	19,350	-	19,350	-	-	-	38,700
<b>Total PC 21 Effluent Transmission Main</b>	-	-	-	<b>104,836</b>	-	<b>104,834</b>	-	-	-	<b>209,670</b>
<b>PC 24 Aliso Creek Ocean Outfall</b>										
3401-000 - Emergency Plan Development (2016)	2,679	-	-	3,969	190	3,838	10,678	-	2,998	24,351
3480-000 - Internal Seal Replacement (2018)	-	-	-	-	-	-	-	-	-	-
<b>Total PC 24 Aliso Creek Ocean Outfall</b>	<b>2,679</b>	-	-	<b>3,969</b>	<b>190</b>	<b>3,838</b>	<b>10,678</b>	-	<b>2,998</b>	<b>24,351</b>
<b>SOCWA Total FY 2017-18 Large Capital Billing</b>	<b>1,508,133</b>	<b>54,110</b>	<b>1,327,279</b>	<b>421,646</b>	<b>114,805</b>	<b>105,268</b>	<b>1,810,916</b>	<b>1,127,392</b>	<b>2,273,890</b>	<b>8,743,438</b>
										<b>49,931</b>
										<b>8,793,369</b>

Add back USE Audit FY16/17:

**8,793,369**

**South Orange County Wastewater Authority**  
**Total Small Capital Projects Billings for FY 2017-18**

Small Capital Cash Balance as of 06/30/18										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
<b>PC 02 J B Latham</b>										
<b>Liquids</b>										
2231-000	-	-	(242)	-	-	-	(181)	(136)	(226)	(785)
2232-000	-	-	768	-	-	-	576	432	720	2,496
2233-000	-	-	3,385	-	-	-	2,538	1,904	3,173	11,000
2234-000	-	-	(529)	-	-	-	(396)	(297)	(496)	(1,718)
2235-000	-	-	692	-	-	-	519	389	649	2,250
2236-000	-	-	4,996	-	-	-	3,747	2,811	4,684	16,239
2237-000	-	-	(6,761)	-	-	-	(5,071)	(3,803)	(6,338)	(21,972)
2238-000	-	-	6,619	-	-	-	4,964	3,723	6,206	21,513
2239-000	-	-	(7,679)	-	-	-	(5,759)	(4,319)	(7,199)	(24,956)
2240-000	-	-	964	-	-	-	723	543	904	3,134
2280-000	-	-	150	-	-	-	113	85	141	489
2218-004	-	-	(7,025)	-	-	-	(5,269)	(3,952)	(6,586)	(22,832)
2218-008	-	-	(4,670)	-	-	-	(3,502)	(2,627)	(4,378)	(15,177)
2218-010	-	-	(1,893)	-	-	-	(1,420)	(1,065)	(1,775)	(6,154)
2218-011	-	-	(2,297)	-	-	-	(1,689)	(1,727)	(1,846)	(7,559)
2218-040	-	-	(4,594)	-	-	-	(3,379)	(3,453)	(3,692)	(15,118)
<b>Total Liquids</b>	-	-	<b>(18,113)</b>	-	-	-	<b>(13,485)</b>	<b>(11,493)</b>	<b>(16,060)</b>	<b>(59,151)</b>
<b>Common</b>										
2241-000	-	-	965	-	-	-	710	725	775	3,175
2243-000	-	-	-	-	-	-	-	-	-	-
2281-000	-	-	(6,277)	-	-	-	(4,617)	(4,719)	(5,046)	(20,659)
2282-000	-	-	25,827	-	-	-	18,997	19,417	20,760	85,000
2283-000	-	-	4,558	-	-	-	3,353	3,427	3,664	15,002
2284-000	-	-	3,497	-	-	-	2,573	2,629	2,811	11,511
2285-000	-	-	582	-	-	-	428	438	468	1,916
2286-000	-	-	(874)	-	-	-	(643)	(657)	(703)	(2,877)
2287-000	-	-	4,863	-	-	-	3,577	3,656	3,909	16,006
2289-000	-	-	6,078	-	-	-	4,471	4,570	4,886	20,004
2296-000	-	-	15,497	-	-	-	11,399	11,650	12,456	51,002
2297-000	-	-	(0)	-	-	-	(0)	(0)	(0)	(1)
2298-000	-	-	1	-	-	-	0	0	0	2
2218-002	-	-	(2,824)	-	-	-	(2,077)	(2,123)	(2,270)	(9,294)
2218-005	-	-	(1,940)	-	-	-	(1,427)	(1,459)	(1,559)	(6,385)
2218-006	-	-	(1,990)	-	-	-	(1,464)	(1,496)	(1,600)	(6,550)
2218-007	-	-	(1,968)	-	-	-	(1,448)	(1,480)	(1,582)	(6,477)
2218-012	-	-	(4,092)	-	-	-	(3,010)	(3,077)	(3,289)	(13,469)
<b>Total PC 2 Common</b>	-	-	<b>41,902</b>	-	-	-	<b>30,821</b>	<b>31,502</b>	<b>33,681</b>	<b>137,906</b>
<b>Solids</b>										
2279-000	-	-	-	-	-	-	-	-	-	-
2290-000	-	-	(487)	-	-	-	(351)	(461)	(325)	(1,623)
2291-000	-	-	3,743	-	-	-	2,698	3,541	2,495	12,477
2292-000	-	-	(1,941)	-	-	-	(1,399)	(1,836)	(1,294)	(6,469)
2293-000	-	-	322	-	-	-	232	305	215	1,074
2294-000	-	-	2,576	-	-	-	1,857	2,437	1,718	8,588
2295-000	-	-	6,455	-	-	-	4,652	6,106	4,303	21,517
2218-009	-	-	(13,493)	-	-	-	(9,725)	(12,764)	(8,995)	(44,977)
<b>Total PC 2 Solids</b>	-	-	<b>(2,824)</b>	-	-	-	<b>(2,035)</b>	<b>(2,671)</b>	<b>(1,883)</b>	<b>(9,413)</b>
<b>Total PC2 JB Latham</b>	-	-	<b>20,965</b>	-	-	-	<b>15,300</b>	<b>17,338</b>	<b>15,738</b>	<b>69,342</b>
<b>PC 05 San Juan Creek Ocean Outfall</b>										
2243-000	-	-	-	-	-	-	-	-	-	-
2600-000	-	1,994	1,330	-	-	-	1,861	5,318	1,496	12,000
<b>Total PC 05 San Juan Creek Ocean Outfall</b>	-	<b>1,994</b>	<b>1,330</b>	-	-	-	<b>1,861</b>	<b>5,318</b>	<b>1,496</b>	<b>12,000</b>



**South Orange County Wastewater Authority  
Total Non-Capital Projects Billings for FY 2017-18**

<b>Non-Capital Cash Balance 6/30/2018</b>										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
<b>PC 02 J B Latham</b>										
Total Liquids	-	-	2,450.00	-	-	-	1,837.00	1,377.00	2,300.00	\$7,964.00
Total Common	-	-	2,127.97	-	-	-	1,591.11	1,619.98	1,719.55	\$7,058.61
Total Solids	-	-	28,326.42	-	-	-	20,410.88	26,796.16	18,885.62	\$94,419.08
<b>Total PC2 JB Latham</b>	<b>-</b>	<b>-</b>	<b>32,904.39</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,838.99</b>	<b>29,793.14</b>	<b>22,905.17</b>	<b>\$109,441.69</b>
<b>PC 05 San Juan Creek Ocean Outfall</b>										
<b>Total PC5 SJCOO</b>	<b>-</b>	<b>14,500.31</b>	<b>9,666.54</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,531.77</b>	<b>38,663.18</b>	<b>10,878.45</b>	<b>\$87,240.25</b>
<b>PC 15 Coastal Treatment Plant</b>										
Total Liquids	(93,388.13)	-	-	-	(7,351.52)	-	(94,464.53)	-	(73,534.84)	(\$268,739.02)
Total AWT	-	-	-	-	-	-	-	-	66,559.25	\$66,559.25
<b>Total PC 15 Coastal Treatment Plant</b>	<b>(93,388.13)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(7,351.52)</b>	<b>-</b>	<b>(94,464.53)</b>	<b>-</b>	<b>(6,975.59)</b>	<b>(202,179.77)</b>
<b>PC 17 Joint Regional Wastewater Reclamation</b>										
Total Liquids	-	-	-	-	-	-	85,521.51	-	-	\$85,521.51
Total Solids	(5,039.27)	-	-	(9,166.12)	(265.52)	-	(26,417.14)	-	(4,023.63)	(\$44,911.68)
Total Common	(6,726.28)	-	-	(11,005.87)	(354.20)	-	(83,809.81)	-	(5,375.31)	(\$107,271.46)
<b>Total PC 17 Joint Regional Wastewater Reclamation</b>	<b>(11,765.55)</b>	<b>-</b>	<b>-</b>	<b>(20,171.99)</b>	<b>(619.72)</b>	<b>-</b>	<b>(24,705.44)</b>	<b>-</b>	<b>(9,398.93)</b>	<b>(\$66,661.63)</b>
<b>PC 21 Effluent Transmission Main</b>										
<b>Total PC 21 ETM</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(28,768.97)</b>	<b>-</b>	<b>(28,770.97)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$57,539.94)</b>
<b>PC 24 Aliso Creek Ocean Outfall</b>										
<b>Total PC 24 ACOO</b>	<b>2,826.76</b>	<b>-</b>	<b>-</b>	<b>4,461.53</b>	<b>199.89</b>	<b>4,322.37</b>	<b>11,268.81</b>	<b>-</b>	<b>3,161.51</b>	<b>\$26,240.87</b>
<b>SOCWA Total FY 2017-18 Large Capital Billing</b>	<b>(102,326.91)</b>	<b>14,500.31</b>	<b>42,570.93</b>	<b>(44,479.43)</b>	<b>(7,771.35)</b>	<b>(24,448.60)</b>	<b>(70,530.41)</b>	<b>68,456.32</b>	<b>20,570.60</b>	<b>(\$103,458.53)</b>



South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q1 FY 2018-19

Table with columns for years 16-24 and Total, and rows categorized by project type (PC 15 Coastal Treatment Plant, PC 17 Joint Regional Wastewater Reclamation) and project ID. Includes sub-totals for Liquids, AWT, and Coastal Treatment Plant.

