

Refunds Closed Capital & PC 15 Use Audit & Additional Cash

May, 23, 2019

Board Budget Workshop

Large Capital Refund of Inactive Projects Cash as of March 31, 2019
(See Table A)

Project Committee	Member Agency										Total
	Laguna Beach 16	San Clemente 17	Capistrano 18	El Toro 19	EBSD 20	IRWD 21	MNWD 22	SMWD 23	SCWD 24	TCWD 25	
PC 2 - Jay B. Latham Plant			305,540				201,817	248,180	230,396		985,934
PC 3							61,819	24,184			86,003
PC 5 - San Juan Creek Ocean Outfall		4,402	2,937				4,108	12,223	3,303		26,973
PC 8 - Pretreatment Program											-
PC 12 SO- Water Reclamation Permits											-
PC 15 - Coastal Treatment Plant/AWT	369,582				29,163		285,780		133,435		817,961
* PC 17 - Joint Regional Wastewater Reclamation	13,713			26,211	738		309,864		10,944		361,470
PC 21 Effluent Transmission Main				58,019		58,019					116,039
PC 23 North Coast Interceptor											-
PC 24 - Aliso Creek Ocean Outfall											-
Total	383,295	4,402	308,477	84,230	29,902	58,019	863,388	284,588	378,078		2,394,378

*Co-Generation Projects Shown Separately.

PC 17 Co-Gen Projects Cash as of March 31, 2019
(See Table B)

Project Committee	Member Agency										Total
	Laguna Beach 16	San Clemente 17	Capistrano 18	El Toro 19	EBSD 20	IRWD 21	MNWD 22	SMWD 23	SCWD 24	TCWD 25	
PC 2 - Jay B. Latham Plant											
PC 3											
PC 5 - San Juan Creek Ocean Outfall											
PC 8 - Pretreatment Program											
PC 12 SO- Water Reclamation Permits											
PC 15 - Coastal Treatment Plant/AWT											
PC 17 - Joint Regional Wastewater Reclamation	222,988			413,220	11,677		394,739		178,046		1,220,670 (1)
PC 21 Effluent Transmission Main											
PC 23 North Coast Interceptor											
PC 24 - Aliso Creek Ocean Outfall											
Total	222,988			413,220	11,677		394,739		178,046		1,220,670 (2)

Total Refund	606,283	4,402	308,477	497,450	41,579	58,019	1,258,127	284,588	556,124	-	3,615,049
---------------------	----------------	--------------	----------------	----------------	---------------	---------------	------------------	----------------	----------------	----------	------------------

(1) Includes receipt of Southern California Edison Grant, \$879,840 (PC 17, Project 3722)

(2) Refunding all Cash except for \$200,000 needed for remaining Co-Gen issues.

Estimated Refund provided previously

3,655,304

PC 15 - Coastal Treatment Plant Use Audit Settlement
FY 15-16 Audit Adjustment, FY 2016-17 Use Audit & FY 2017-18 Use Audit
Refunds Due

	Laguna Beach	Emerald Bay	Moulton Niguel	South Coast	Total
O&M	417,737	13,784	67,322	311,854	810,697
Small Capital	36,553	2,883	28,182	66,197	133,815
Total	454,290	16,668	95,504	378,051	944,512

Cash from Other Sources as of June 30, 2018

	Member Agency												
Project Committee	Laguna Beach 16	San Clemente 17	Capistrano 18	El Toro 19	EBSD 20	IRWD 21	MNWD 22	SMWD 23	SCWD 24	TCWD 25	Total	Before	Change
PC 2 - Jay B. Latham Plant	-	-	60,552	-	-	-	39,200	44,952	47,605	-	192,309	201,450	(9,141)
PC 3	-	-	-	-	-	-	30,799	6,994	-	-	37,793	41,492	(3,699)
PC 5 - San Juan Creek Ocean Outfall	-	2,801	2,218	-	-	-	2,347	6,175	2,019	-	15,560	16,193	(633)
PC 8 - Pretreatment Program	540	709	729	437	38	751	1,572	1,471	1,180	-	7,427	8,312	(885)
PC 12 SO- Water Reclamation Permits	-	-	21	19	-	27	90	67	27	27	279	312	(33)
PC 15 - Coastal Treatment Plant/AWT	74,607	-	-	-	4,288	-	8,080	-	69,299	-	156,274	161,819	(5,545)
PC 17 - Joint Regional Wastewater Reclamation	18,793	-	-	25,003	740	-	171,980	-	13,323	-	229,838	209,247	20,590
PC 21 Effluent Transmission Main	-	-	-	2,029	-	2,029	-	-	-	-	4,058	4,058	0
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	-	0	0
PC 24 - Aliso Creek Ocean Outfall	887	-	-	1,623	37	1,372	1,980	-	398	-	6,298	6,952	(654)
Total	94,827	3,510	63,519	29,111	5,102	4,179	256,050	59,659	133,852	27	649,837	649,837	(0)
Before	94,302	3,720	66,755	25,782	5,121	4,421	249,870	62,770	137,065	30	649,837		
*Change	525	(210)	(3,236)	3,329	(19)	(241)	6,179	(3,111)	(3,213)	(3)	0		

Change is due to moving City of Laguna Niguel Heat Transfer, \$31,320, to PC 17

Cash from Other Sources as of June 30, 2018

Cash Source	Amount				Finance Officers Recommended Allocation Methodology
	FY 2015-16	FY 2016-17	FY 2017-18	3 Years Total	
County of Orange Bankruptcy Payment	18,714			18,714	(4)
County of Orange Admin Fees	13,626			13,626	(4)
County of Orange Access Maintenance	3,000			3,000	(4)
City of Laguna Niguel Heat Transfer	31,320			31,320	(5)
SMWD Lab Fees	17,820			17,820	(4)
Coke machine	30			30	(4)
FEMA Reimbursement			136,995	136,995	(3)
Interest Income Received	24,587	45,294	114,150	184,031	(1)
Recycling Income	16,710	11,708	2,112	30,530	(4)
PC 23 Admin Payment		9,135		9,135	(4)
Mutual Omaha Refund		8,034		8,034	(4)
Interest received for 4th qtr.		4,934	25,256	30,190	(1)
LAIF Interest Adj.		3,000		3,000	(1)
Grant Revenue		1,500		1,500	(2)
Sale of Fixed Assets	20,289		6,297	26,585	(4)
Other misc adjustments	135,326			135,326	(4)
Total Additional Cash	281,422	83,605	284,810	649,837	

Finance Officers Recommended Allocation Methodology	Method 1 Interest Income	Method 2 Grant Revenue	Method 3-FEMA Reimbursement	Method 4 Various	Method 5 PC Direct	Total
Large Capital Cash on Hand by Member Agency for each Year	217,221					217,221
PC 05 Members, O&M Use Audit		1,500				1,500
PC 02 Members, O&M Use Audit			24,936			24,936
PC 15 Members, O&M Use Audit			52,424			52,424
PC 17 Members, O&M Use Audit			59,635		31,320	90,955
SOCWA Historical Labor Data 2002-2017				262,800		262,800
	217,221	1,500	136,995	262,800	31,320	649,837