



South Orange County Wastewater Authority
Draft USE AUDIT Book
FY 2018-19 Budget vs Actual
November 12, 2019



**South Orange County Wastewater Authority
USE AUDIT Book
FY 2018-19 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 2018-19 USE AUDIT

Actual Spending and Actual Usage							
	O&M		Small Capital	Large Capital	Non-Capital	Total	
	FY 18-19 Budget	FY 18-19 Actual	(Over)/ Under Budget	(Over)/ Under Budget	(Over)/ Under Budget	(Over)/ Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	2,410,416	2,197,880	212,536	36,209	(111,304)	137,441	
City of San Clemente	173,864	155,352	18,512		14,500	33,012	
City of San Juan Capistrano	2,142,692	2,262,176	(119,484)	33,636	27,873	(57,975)	
El Toro Water District	926,656	875,388	51,268	4,667	(38,578)	17,357	
Emerald Bay Service District	154,272	147,131	7,141	2,769	(8,580)	1,329	
Irvine Ranch Water District	229,296	163,057	66,239		(25,759)	40,480	
Moulton Niguel Water District	9,359,056	8,895,527	463,529	28,735	(81,676)	410,588	
Santa Margarita Water District	2,282,508	1,532,718	749,790	26,808	58,759	835,356	
South Coast Water District	3,892,644	3,799,657	92,987	98,635	764	192,386	
Trabuco Canyon Water District	43,584	34,905	8,679			8,679	
Total Member Agency	21,614,988	20,063,792	1,551,196	231,458	-	(164,001)	1,618,653

The above O&M Actual, \$20,063,792, consolidated with PC 23, North Coast Interceptor (NCI) \$881,577, is the Authority's Operating Revenue for the fiscal year, \$20,945,369.

South Orange County Wastewater Authority			
Statement of Revenues, Expenses and Changes in Net Position			
For the year ended June 30, 2019			
	SOCWA Actual 6/30/2019	PC23 Actual 6/30/2019	Consolidated Actual 6/30/2019
OPERATING REVENUES			
O & M Member Agency Assessments			
City of Laguna Beach	2,197,880	881,577	3,079,457
City of San Clemente	155,352		155,352
City of San Juan Capistrano	2,262,176		2,262,176
Emerald Bay Service District	147,131		147,131
El Toro Water District	875,388		875,388
Irvine Ranch Water District	163,057		163,057
Moulton Niguel Water District	8,895,527		8,895,527
South Coast Water District	3,799,657		3,799,657
Santa Margarita Water District	1,532,718		1,532,718
Trabuco Canyon Water District	34,905		34,905
Total O & M Member Agency Assessments	20,063,792	881,577	20,945,369

The USE AUDIT results are comprised of:

- O&M Spending and/or Usage Variance is \$1.6 million or 7.2% under budget
- Small Capital is \$231 thousand or 11.5% under budget; there were projects in progress at year end which will carry over into FY 2019-20, the Authority is holding \$173 thousand in cash to cover completion costs.
- There were no Closed Large Capital Projects due to the Close Outs and Cash Refunds processed the end of March 2019, \$3.6 million.
- Non-Capital Engineering spending is \$164 thousand over amounts invoiced; this is 2 years activity. This is the first time that this operating expense has been settled in the Use Audit; the Authority began reporting this item in FY 2016-17. Non-Capital Engineering is Studies, Assessments, Reports, etc. that will not result in a Capital Project. In accordance with GAAP, these costs are recorded as operating expenses. They are not included in the O&M Budget and are budgeted as a separate section in the Large Capital Budget.
- Net Refund Due (O&M, Small Capital and Non-Capital Engineering) is \$1.6 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	39,553	172,983	212,536
City of San Clemente	6,034	12,477	18,512
City of San Juan Capistrano	(273,253)	153,770	(119,484)
El Toro Water District	(15,233)	66,501	51,268
Emerald Bay Service District	(3,931)	11,071	7,141
Irvine Ranch Water District	49,784	16,455	66,239
Moulton Niguel Water District	(208,122)	671,651	463,529
Santa Margarita Water District	585,986	163,804	749,790
South Coast Water District	(186,368)	279,355	92,987
Trabuco Canyon Water District	5,551	3,128	8,679
Total Member Agency	0	1,551,196	1,551,196

- City of Laguna Beach Usage Variance is \$40 thousand under budget and spending is \$173 thousand under budget, the total variance is \$213 thousand under budget.
- City of San Clemente Usage Variance is \$6 thousand under budget and spending is \$12 thousand under budget, the total variance is \$18.5 thousand under budget.

- City of San Juan Capistrano Usage Variance is \$273 thousand over budget and spending is \$154 thousand under budget, the net variance is \$119 thousand over budget.
- El Toro Water District Usage Variance is \$15 thousand over budget and spending is \$67 thousand under budget, the net variance is \$51 thousand under budget.
- Emerald Bay Service District Usage Variance is \$3.9 thousand over budget and spending is \$11 thousand under budget, the net variance is \$7.1 thousand under budget.
- Irvine Ranch Water District Usage Variance is \$50 thousand under budget and spending is \$16 thousand under budget, the net variance is \$66 thousand under budget.
- Moulton Niguel Water District Usage Variance is \$208 thousand over budget and spending is \$672 thousand under budget, the net variance is \$464 thousand under budget.
- Santa Margarita Water District Usage Variance is \$586 thousand under budget and spending is \$164 thousand under budget, the net variance is \$750 thousand under budget.
- South Coast Water District Usage Variance is \$186 thousand over budget and spending is \$279 thousand under budget, the net variance is \$93 thousand under budget.
- Trabuco Canyon Water District Usage Variance is \$6 thousand under budget and spending is \$3 thousand under budget, the net variance is \$8.7 thousand under budget.

Spending Variance:

The Spending Variance is \$1.6 million under budget primarily due to:

Spending Variances		
Maintenance Equipment and Facilities	422,913	27.3%
Delays in Hiring O&M Personnel	344,762	22.2%
Management Support Services	273,480	17.6%
Biosolids Disposal	257,933	16.6%
Engineering Misc.	140,180	9.0%
Workers' Comp Refunds	100,548	6.5%
Group Insurance (delays in hiring and choices)	86,777	5.6%
Other	(75,397)	-4.9%
Total Spending Variance	1,551,196	100.0%

Calculation of Usage Variance:

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

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

Usage Variance by Member Agency	(Used More)/ Used Less \$
City of Laguna Beach	39,553
City of San Clemente	6,034
City of San Juan Capistrano	(273,253)
El Toro Water District	(15,233)
Emerald Bay Service District	(3,931)
Irvine Ranch Water District	49,784
Moulton Niguel Water District	(208,122)
Santa Margarita Water District	585,986
South Coast Water District	(186,368)
Trabuco Canyon Water District	5,551
Total Member Agency	0

PC 2

The Project Committee was \$344 thousand or 5.6% under budget.

Budget vs. Actual Spending:

(Over)/Under Budget															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code															
City of San Juan Capistrano	677,456	791,746	(114,290)	697,984	760,961	(62,977)	175,028	152,735	22,293	170,660	140,337	30,323	1,721,128	1,845,779	(124,651)
Moulton Niguel Water District	447,276	535,384	(88,108)	531,884	514,612	17,272	131,300	112,360	18,940	122,964	101,137	21,827	1,233,424	1,263,492	(30,068)
Santa Margarita Water District	451,720	264,280	187,440	961,924	599,776	362,148	98,472	85,372	13,100	161,432	132,759	28,673	1,673,548	1,082,188	591,360
South Coast Water District	543,296	646,668	(103,372)	652,468	690,946	(38,478)	164,052	134,911	29,141	113,772	93,558	20,214	1,473,588	1,566,083	(92,495)
Total	2,119,748	2,238,078	(118,330)	2,844,260	2,566,295	277,965	568,852	485,378	83,474	568,828	467,792	101,036	6,101,688	5,757,542	344,146
Net Budget Variance			-5.6%			9.8%			14.7%			17.8%			5.6%

Budget vs. Actual Usage:

Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual*	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s															
City of San Juan Capistrano	31.96%	35.4%	-3.4%	24.5%	29.65%	-5.1%	30.77%	31.47%	-0.7%	30.00%	30.00%	0.0%	28.21%	32.1%	-3.9%
Moulton Niguel Water District	21.10%	23.9%	-2.8%	18.7%	20.05%	-1.4%	23.08%	23.15%	-0.1%	21.62%	21.62%	0.0%	20.21%	21.9%	-1.7%
Santa Margarita Water District	21.31%	11.8%	9.5%	33.8%	23.37%	10.4%	17.31%	17.59%	-0.3%	28.38%	28.38%	0.0%	27.43%	18.8%	8.6%
South Coast Water District	25.63%	28.9%	-3.3%	22.9%	26.92%	-4.0%	28.84%	27.79%	1.0%	20.00%	20.00%	0.0%	24.15%	27.2%	-3.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

*Common Liquids distribution %'s changed because of work/costs, \$17,591, specific to project committee and member agencies.

PC 2 cont'd.

Liquids Variance:

- Liquids spending variance was \$118 thousand or 5.6% over budget due to increased activity
- City of San Juan Capistrano usage was 3.4% over budget resulting in \$114 thousand additional assessments
- South Coast Water District Usage was 3.3% over budget resulting in \$103 thousand additional assessments
- Moulton Niguel Water District usage was 2.8% over budget resulting in \$88 thousand additional assessments
- Santa Margarita Water District usage was 9.5% under budget resulting in a refund of \$187 thousand.

Solids Variance:

- Solids spending variance was \$278 thousand or 9.8% under budget due to less activity
- Santa Margarita Water District usage was 10.4% under budget resulting in a refund of \$362 thousand
- City of San Juan Capistrano usage was 5.1% over budget resulting in additional assessments of \$63 thousand
- South Coast Water District usage was 4.0% over budget resulting in additional assessments of \$38 thousand
- Moulton Niguel Water District usage was 1.4% over budget and spending was under budget resulting in a refund of \$17 thousand.

Common Spending Variance is \$185 thousand under budget and all participating Member Agencies will receive a refund.

PC 15

The Project Committee was \$439 thousand or 13.9% under budget.

Budget vs. Actual Spending:

(Over)/Under Budget												
Liquids			Common Liquids			AWT			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	1,119,828	932,350	187,478	354,668	300,944	53,724	-	-	-	1,474,496	1,233,294	241,202
Emerald Bay Service District	31,628	29,030	2,598	27,968	23,736	4,232	-	-	-	59,596	52,766	6,830
Moulton Niguel Water District	-	-	-	273,656	232,196	41,460	-	-	-	273,656	232,196	41,460
South Coast Water District	746,560	586,570	159,990	279,276	236,961	42,315	315,024	367,740	(52,716)	1,340,860	1,191,271	149,589
Total	1,898,016	1,547,949	350,067	935,568	793,837	141,731	315,024	367,740	(52,716)	3,148,608	2,709,527	439,081
Net Budget Variance			18.4%			15.1%			-16.7%			13.9%

Budget vs. Actual Usage:

Liquids			Common Liquids			AWT			Total			
FY 18-19 Budget	FY 18-19 Actual	% Variance	FY 18-19 Budget	FY 18-19 Actual	% Variance	FY 18-19 Budget	FY 18-19 Actual	% Variance	FY 18-19 Budget	FY 18-19 Actual	% Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	59.0%	60.2%	-1.2%	37.9%	37.9%	0.0%				46.8%	45.5%	1.3%
Emerald Bay Service District	1.7%	1.9%	-0.2%	3.0%	3.0%	0.0%				1.9%	1.9%	-0.1%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				8.7%	8.6%	0.1%
South Coast Water District	39.3%	37.9%	1.4%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	42.6%	44.0%	-1.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 15 cont'd.

Liquids Variance:

- Liquids spending variance is \$350 thousand or 18.4% under budget.
- City of Laguna Beach usage is 1.2% over budget, however spending is under budget resulting in a refund of \$187 thousand
- South Coast Water District usage is 1.4% under budget resulting in a refund of \$160 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 \$142 thousand or 15% under budget and all participating Member Agencies will receive a refund.

AWT is \$53 thousand or 16.7% over budget and resulted in additional assessments for South Coast Water District.

PC 17

The Project Committee was \$220 thousand or 2.8% under budget.

Budget vs. Actual Spending:

(Over)/Under Budget																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	3,608	2,474	1,134	444,668	530,262	(85,594)	-	-	-	-	-	-	73,496	57,578	15,918	521,772	590,315	(68,543)
El Toro Water District	4,176	20,539	(16,363)	498,620	523,907	(25,287)	-	-	-	-	-	-	133,712	105,789	27,923	636,508	650,235	(13,727)
Emerald Bay Service District	100	2	98	13,708	16,521	(2,813)	-	-	-	-	-	-	3,864	3,028	836	17,672	19,551	(1,879)
Moulton Niguel Water District	2,302,268	2,197,155	105,113	2,298,708	2,053,643	245,065	656,816	917,359	(260,543)	657,468	514,858	142,610	385,332	301,843	83,489	6,300,592	5,984,859	315,733
South Coast Water District	2,396	977	1,419	307,244	333,225	(25,981)	-	-	-	-	-	-	58,692	45,980	12,712	368,332	380,182	(11,850)
Total	2,312,548	2,221,148	91,400	3,562,948	3,457,559	105,389	656,816	917,359	(260,543)	657,468	514,858	142,610	655,096	514,219	140,877	7,844,876	7,625,143	219,733
Net Budget Variance			4.0%			3.0%			-39.7%			21.7%			21.5%			2.8%

Budget vs. Actual Usage:

(Over)/Under Budget																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 18-19 Budget	FY 18-19 Actual*	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.2%	0.1%	0.0%	12.7%	15.3%	-2.6%							11.2%	11.2%	0.0%	6.7%	7.7%	-1.1%
El Toro Water District	0.2%	0.9%	-0.7%	14.8%	15.2%	-0.4%							20.4%	20.6%	-0.2%	8.1%	8.5%	-0.4%
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%	0.0%
Moulton Niguel Water District	99.6%	98.9%	0.6%	63.6%	59.4%	4.2%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.7%	0.1%	80.3%	78.5%	1.8%
South Coast Water District	0.1%	0.0%	0.1%	8.5%	9.6%	-1.1%							9.0%	8.9%	0.0%	4.7%	5.0%	-0.3%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

*Liquids distribution percentages changed slightly due to work/cost, \$17,515, specific to member agencies.

PC 17 cont'd.

Liquids Variance:

- Liquids spending is \$91 thousand or 4.0% under budget due to less activity
- Moulton Niguel Water District usage was at budget and spending was under budget resulting in a refund of \$105 thousand
- City of Laguna Beach usage is at budget and spending was under budget resulting in a refund of \$1.1 thousand
- South Coast Water District usage is at budget and spending was under budget resulting in a refund of \$1.4 thousand
- Emerald Bay Service District is at budget for both usage and spending.

Solids Variance:

- Solids spending is \$105 thousand or 3% under budget
- Moulton Water District usage is 4.2% under budget resulting in a spending and usage refund of \$245 thousand
- City of Laguna Beach usage is 2.6% over budget resulting in additional assessments of \$86 thousand
- South Coast Water District usage is 1.1% over budget resulting in additional assessments of \$26 thousand
- El Toro Water District usage is slightly over budget resulting in additional assessments of \$25 thousand
- Emerald Bay Service District usage is slightly over budget resulting in additional assessments of \$2.8 thousand

AWT Variance:

- AWT spending is \$261 thousand or 39.7% over budget resulting in additional assessments for Moulton Niguel Water District.

Common spending variance is \$283 thousand or 21.6% under budget and all participating Member Agencies will receive a refund.

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**South Orange County Wastewater Authority
FY 2018-19 USE AUDIT Summary**

Actual Spending and Actual Usage						
	O&M		Small Capital	Large Capital	Non-Capital	Total
FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency						
City of Laguna Beach	2,410,416	2,197,880	212,536	36,209	(111,304)	137,441
City of San Clemente	173,864	155,352	18,512		14,500	33,012
City of San Juan Capistrano	2,142,692	2,262,176	(119,484)	33,636	27,873	(57,975)
El Toro Water District	926,656	875,388	51,268	4,667	(38,578)	17,357
Emerald Bay Service District	154,272	147,131	7,141	2,769	(8,580)	1,329
Irvine Ranch Water District	229,296	163,057	66,239		(25,759)	40,480
Moulton Niguel Water District	9,359,056	8,895,527	463,529	28,735	(81,676)	410,588
Santa Margarita Water District	2,282,508	1,532,718	749,790	26,808	58,759	835,356
South Coast Water District	3,892,644	3,799,657	92,987	98,635	764	192,386
Trabuco Canyon Water District	43,584	34,905	8,679			8,679
Total Member Agency	21,614,988	20,063,792	1,551,196	231,458	(164,001)	1,618,653

Actual Spending and Budget Usage						
	O&M		Small Capital	Large Capital	Non-Capital	Total
FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency						
City of Laguna Beach	2,410,416	2,237,433	172,983	36,209	(111,304)	97,888
City of San Clemente	173,864	161,387	12,477	-	14,500	26,978
City of San Juan Capistrano	2,142,692	1,988,922	153,770	33,636	27,873	215,279
El Toro Water District	926,656	860,155	66,501	4,667	(38,578)	32,590
Emerald Bay Service District	154,272	143,201	11,071	2,769	(8,580)	5,260
Irvine Ranch Water District	229,296	212,841	16,455		(25,759)	(9,304)
Moulton Niguel Water District	9,359,056	8,687,405	671,651	28,735	(81,676)	618,710
Santa Margarita Water District	2,282,508	2,118,704	163,804	26,808	58,759	249,370
South Coast Water District	3,892,644	3,613,289	279,355	98,635	764	378,754
Trabuco Canyon Water District	43,584	40,456	3,128			3,128
Total Member Agency	21,614,988	20,063,792	1,551,196	231,458	(164,001)	1,618,653

Usage Variance (Used More)/Used Less						
	O&M		Small Capital	Large Capital	Non-Capital	Total
FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency						
City of Laguna Beach		39,553				
City of San Clemente		6,034				
City of San Juan Capistrano		(273,253)				
El Toro Water District		(15,233)				
Emerald Bay Service District		(3,931)				
Irvine Ranch Water District		49,784				
Moulton Niguel Water District		(208,122)				
Santa Margarita Water District		585,986				
South Coast Water District		(186,368)				
Trabuco Canyon Water District		5,551				
Total Member Agency		0				

*Budget was \$21,614,975, amount invoiced \$21,614,988, \$13 rounding

**South Orange County Wastewater Authority
FY 2018-19 USE AUDIT BY MEMBER AGENCY**

Member Agency	O&M			
	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	2,087,216	1,889,933	197,283	90.5%
City of San Clemente	127,596	111,629	15,967	87.5%
City of San Juan Capistrano	1,849,432	1,946,717	(97,285)	105.3%
El Toro Water District	782,788	734,749	48,039	93.9%
Emerald Bay Service District	83,364	78,797	4,567	94.5%
Irvine Ranch Water District	163,416	105,648	57,768	64.6%
Moulton Niguel Water District	8,231,992	7,779,446	452,546	94.5%
Santa Margarita Water District	1,973,616	1,302,490	671,126	66.0%
South Coast Water District	3,376,868	3,278,985	97,883	97.1%
Trabuco Canyon Water District	25,296	18,041	7,255	71.3%
Total Member Agency	18,701,584	17,246,435	1,455,149	92.2%

Member Agency Administration and Residual Engineering Expenses Allocation Percentages

City of Laguna Beach	11.2%	10.96%	0.2%
City of San Clemente	0.7%	0.65%	0.0%
City of San Juan Capistrano	9.9%	11.29%	-1.4%
El Toro Water District	4.2%	4.26%	-0.1%
Emerald Bay Service District	0.4%	0.46%	0.0%
Irvine Ranch Water District	0.9%	0.61%	0.3%
Moulton Niguel Water District	44.0%	45.11%	-1.1%
Santa Margarita Water District	10.6%	7.55%	3.0%
South Coast Water District	18.1%	19.01%	-1.0%
Trabuco Canyon Water District	0.1%	0.10%	0.0%
Total Allocation Percentages	100.0%	100.00%	0.0%

Residual Engineering Expenses	457,455	457,175	280
Administration Expenses	2,455,935	2,360,182	95,754
Less General Fund	(558,757)	(535,662)	(23,095)
Total Administration and Residual Engineering Expenses	2,354,633	2,281,695	72,938

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

City of Laguna Beach	262,792	250,037	12,755	95.1%
City of San Clemente	16,065	14,768	1,297	91.9%
City of San Juan Capistrano	232,854	257,550	(24,696)	110.6%
El Toro Water District	98,557	97,207	1,350	98.6%
Emerald Bay Service District	10,496	10,425	71	99.3%
Irvine Ranch Water District	20,575	13,977	6,598	67.9%
Moulton Niguel Water District	1,036,454	1,029,217	7,237	99.3%
Santa Margarita Water District	248,489	172,319	76,170	69.3%
South Coast Water District	425,166	433,808	(8,642)	102.0%
Trabuco Canyon Water District	3,185	2,387	798	74.9%
Total Administration and Residual Engineering Expenses	2,354,633	2,281,695	72,939	96.9%

Member Agency General Fund Expenses and Member Agencies Distribution Percentages

City of Laguna Beach	60,406	10.8%	57,909	10.8%	2,496.77
City of San Clemente	30,203	5.4%	28,955	5.4%	1,248.38
City of San Juan Capistrano	60,406	10.8%	57,909	10.8%	2,496.77
El Toro Water District	45,305	8.1%	43,432	8.1%	1,872.58
Emerald Bay Service District	60,406	10.8%	57,909	10.8%	2,496.77
Irvine Ranch Water District	45,305	8.1%	43,432	8.1%	1,872.58
Moulton Niguel Water District	90,609	16.2%	86,864	16.2%	3,745.15
Santa Margarita Water District	60,406	10.8%	57,909	10.8%	2,496.77
South Coast Water District	90,609	16.2%	86,864	16.2%	3,745.15
Trabuco Canyon Water District	15,102	2.7%	14,477	2.7%	624.19
Total Member Agency	558,757	100.0%	535,662	100.0%	23,095.12

**South Orange County Wastewater Authority
FY 2018-19 USE AUDIT BY MEMBER AGENCY**

	O&M			
	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
*Member Agency Administration, Residual Engineering and General Fund Expenses and Change				
City of Laguna Beach	323,198	307,947	15,252	95.3%
City of San Clemente	46,268	43,723	2,545	94.5%
City of San Juan Capistrano	293,260	315,459	(22,199)	107.6%
El Toro Water District	143,862	140,639	3,223	97.8%
Emerald Bay Service District	70,902	68,334	2,568	96.4%
Irvine Ranch Water District	65,880	57,409	8,470	87.1%
Moulton Niguel Water District	1,127,063	1,116,081	10,982	99.0%
Santa Margarita Water District	308,895	230,228	78,667	74.5%
South Coast Water District	515,776	520,672	(4,896)	100.9%
Trabuco Canyon Water District	18,286	16,864	1,422	92.2%
Total Member Agency	2,913,391	2,817,357	96,034	96.7%

Total O&M Budget by Member Agency, O&M, Admin, Residual Engineering and General Fund Change

City of Laguna Beach	2,410,416	2,197,880	212,536	91.2%
City of San Clemente	173,864	155,352	18,512	89.4%
City of San Juan Capistrano	2,142,692	2,262,176	(119,484)	105.6%
El Toro Water District	926,656	875,388	51,268	94.5%
Emerald Bay Service District	154,272	147,131	7,141	95.4%
Irvine Ranch Water District	229,296	163,057	66,239	71.1%
Moulton Niguel Water District	9,359,056	8,895,527	463,529	95.0%
Santa Margarita Water District	2,282,508	1,532,718	749,790	67.2%
South Coast Water District	3,892,644	3,799,657	92,987	97.6%
Trabuco Canyon Water District	43,584	34,905	8,679	80.1%
Total O&M Budget	21,614,988	20,063,792	1,551,196	92.8%
Billing Rounding Difference		(13)		
Amount Invoiced		21,614,975		

**South Orange County Wastewater Authority
FY 2018-19 USE AUDIT by Project Committee and Member Agency**

		City of San	El Toro	Emerald	Irvine Ranch	Moulton	Santa	South	Trabuco		
City of	City of	Juan	Water	Bay Service	Water	Niguel Water	Margarita	Coast Water	Canyon Water		
Laguna Beach	San Clemente	Capistrano	District	District	District	District	Water District	District	District	Total	
O&M Actual											
Project Committee											
PC 2 - Jay B. Latham Plant	-	1,845,779	-	-	-	1,263,492	1,082,188	1,566,083	-	5,757,542	
PC 5 - San Juan Creek Ocean Outfall	83,372	65,449	-	-	-	67,715	136,114	57,034	-	409,684	
PC 8 - Pretreatment Program	6,486	17,178	4,228	3,591	18,993	32,615	35,307	26,920	-	173,575	
PC 12 SO- Water Reclamation Permits	-	18,311	-	-	-	50,147	48,882	19,866	18,041	155,246	
PC 15 - Coastal Treatment Plant/AWT	1,233,294	-	-	52,766	-	232,196	-	1,191,271	-	2,709,527	
PC 17 - Joint Regional Wastewater Reclamation	590,315	-	650,235	19,551	-	5,984,859	-	380,182	-	7,625,143	
PC 21 Effluent Transmission Main	-	-	1,416	-	1,416	622	-	-	-	3,454	
PC 23 North Coast Interceptor	10,423	-	-	448	-	-	-	-	-	10,871	
PC 24 - Aliso Creek Ocean Outfall	49,415	-	78,870	2,441	85,238	147,799	-	37,628	-	401,392	
Total	1,889,933	111,629	1,946,717	734,749	78,797	105,648	7,779,446	1,302,490	3,278,985	18,041	17,246,435

Total Admin, General Fund & Engineering

307,947	43,723	315,459	140,639	68,334	57,409	1,116,081	230,228	520,672	16,864	2,817,357
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Admin Allocation to Project Committees:

Project Committee											
PC 2 - Jay B. Latham Plant	0.0%	0.0%	94.8%	0.0%	0.0%	0.0%	16.2%	83.1%	47.8%	0.0%	33.4%
PC 5 - San Juan Creek Ocean Outfall	0.0%	74.7%	3.4%	0.0%	0.0%	0.0%	0.9%	10.5%	1.7%	0.0%	2.4%
PC 8 - Pretreatment Program	0.3%	25.3%	0.9%	0.6%	4.6%	18.0%	0.4%	2.7%	0.8%	0.0%	1.0%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	0.9%	0.0%	0.0%	0.0%	0.6%	3.8%	0.6%	100.0%	0.9%
PC 15 - Coastal Treatment Plant/AWT	65.3%	0.0%	0.0%	0.0%	67.0%	0.0%	3.0%	0.0%	36.3%	0.0%	15.7%
PC 17 - Joint Regional Wastewater Reclamation	31.2%	0.0%	0.0%	88.5%	24.8%	0.0%	76.9%	0.0%	11.6%	0.0%	44.2%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	0.2%	0.0%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%
PC 23 North Coast Interceptor	0.6%	0.0%	0.0%	0.0%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
PC 24 - Aliso Creek Ocean Outfall	2.6%	0.0%	0.0%	10.7%	3.1%	80.7%	1.9%	0.0%	1.1%	0.0%	2.3%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Admin Allocation to Project Committees:

Project Committee											
PC 2 - Jay B. Latham Plant	-	-	299,102	-	-	-	181,267	191,288	248,679	-	920,337
PC 5 - San Juan Creek Ocean Outfall	-	32,655	10,606	-	-	-	9,715	24,060	9,057	-	86,092
PC 8 - Pretreatment Program	1,057	11,068	2,784	809	3,114	10,321	4,679	6,241	4,275	-	44,347
PC 12 SO- Water Reclamation Permits	-	-	2,967	-	-	-	7,194	8,640	3,154	16,864	38,821
PC 15 - Coastal Treatment Plant/AWT	200,954	-	-	-	45,759	-	33,312	-	189,163	-	469,188
PC 17 - Joint Regional Wastewater Reclamation	96,186	-	-	124,462	16,955	-	858,620	-	60,369	-	1,156,593
PC 21 Effluent Transmission Main	-	-	-	271	-	770	89	-	-	-	1,130
PC 23 North Coast Interceptor	1,698	-	-	-	388	-	-	-	-	-	2,087
PC 24 - Aliso Creek Ocean Outfall	8,052	-	-	15,097	2,117	46,319	21,204	-	5,975	-	98,763
Total	307,947	43,723	315,459	140,639	68,334	57,409	1,116,081	230,228	520,672	16,864	2,817,357

**South Orange County Wastewater Authority
FY 2018-19 USE AUDIT by Project Committee and Member Agency**

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

USE AUDIT by Project Committee & Member Agency

Project Committee											
PC 2 - Jay B. Latham Plant	-	-	2,144,881	-	-	-	1,444,760	1,273,475	1,814,763	-	6,677,879
PC 5 - San Juan Creek Ocean Outfall	-	116,027	76,055	-	-	-	77,430	160,174	66,091	-	495,776
PC 8 - Pretreatment Program	7,543	39,325	19,961	5,037	6,705	29,314	37,294	41,548	31,195	-	217,922
PC 12 SO- Water Reclamation Permits	-	-	21,278	-	-	-	57,341	57,522	23,020	34,905	194,066
PC 15 - Coastal Treatment Plant/AWT	1,434,248	-	-	-	98,525	-	265,508	-	1,380,434	-	3,178,715
PC 17 - Joint Regional Wastewater Reclamation	686,501	-	-	774,697	36,506	-	6,843,479	-	440,552	-	8,781,736
PC 21 Effluent Transmission Main	-	-	-	1,687	-	2,186	711	-	-	-	4,584
PC 23 North Coast Interceptor	12,121	-	-	-	836	-	-	-	-	-	12,958
PC 24 - Aliso Creek Ocean Outfall	57,467	-	-	93,966	4,558	131,557	169,004	-	43,603	-	500,155
Total	2,197,880	155,352	2,262,176	875,388	147,131	163,057	8,895,527	1,532,718	3,799,657	34,905	20,063,792

Budget Amount Invoiced

Project Committee											
PC 2 - Jay B. Latham Plant	-	-	1,994,044	-	-	-	1,402,296	1,935,480	1,698,660	-	7,030,480
PC 5 - San Juan Creek Ocean Outfall	-	150,636	109,336	-	-	-	104,920	209,068	89,896	-	663,856
PC 8 - Pretreatment Program	9,008	23,228	10,512	6,152	4,428	32,980	51,876	57,080	38,712	-	233,976
PC 12 SO- Water Reclamation Permits	-	-	28,800	-	-	-	71,784	80,880	31,872	43,584	256,920
PC 15 - Coastal Treatment Plant/AWT	1,702,816	-	-	-	110,284	-	311,124	-	1,545,660	-	3,669,884
PC 17 - Joint Regional Wastewater Reclamation	602,568	-	-	753,488	32,704	-	7,163,220	-	424,592	-	8,976,572
PC 21 Effluent Transmission Main	-	-	-	31,964	-	37,884	13,480	-	-	-	83,328
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	96,024	-	-	135,052	6,856	158,432	240,356	-	63,252	-	699,972
*Total	2,410,416	173,864	2,142,692	926,656	154,272	229,296	9,359,056	2,282,508	3,892,644	43,584	21,614,988

USE AUDIT Entry

Project Committee											
PC 2 - Jay B. Latham Plant	-	-	(150,837)	-	-	-	(42,464)	662,005	(116,103)	-	352,601
PC 5 - San Juan Creek Ocean Outfall	-	34,609	33,281	-	-	-	27,490	48,894	23,805	-	168,080
PC 8 - Pretreatment Program	1,465	(16,097)	(9,449)	1,115	(2,277)	3,666	14,582	15,532	7,517	-	16,054
PC 12 SO- Water Reclamation Permits	-	-	7,522	-	-	-	14,443	23,358	8,852	8,679	62,854
PC 15 - Coastal Treatment Plant/AWT	268,568	-	-	-	11,759	-	45,616	-	165,226	-	491,169
PC 17 - Joint Regional Wastewater Reclamation	(83,933)	-	-	(21,209)	(3,802)	-	319,741	-	(15,960)	-	194,836
PC 21 Effluent Transmission Main	-	-	-	30,277	-	35,698	12,769	-	-	-	78,744
PC 23 North Coast Interceptor	(12,121)	-	-	-	(836)	-	-	-	-	-	(12,958)
PC 24 - Aliso Creek Ocean Outfall	38,557	-	-	41,086	2,298	26,875	71,352	-	19,649	-	199,817
Total	212,536	18,512	(119,484)	51,268	7,141	66,239	463,529	749,790	92,987	8,679	1,551,196

*Budget was \$21,614,975, amount invoiced \$21,614,988, \$13 rounding

**South Orange County Wastewater Authority
2018-2019 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											
-5000--**	Regular Salaries-O&M	1,400,693	42,893	76,170	777,137	1,659,825	356	-	76,205	76,334	4,109,613
-5001--**	Overtime Salaries-O&M	65,199	-	713	32,497	86,465	-	-	1,312	-	186,185
-5306--**	Scheduled Holiday Work	12,733	-	126	3,470	11,467	-	-	78	-	27,874
-5315--**	Comp Time - O&M	10,940	-	-	869	5,379	-	-	-	3,027	20,215
-5401--**	Fringe Benefits IN to PC's & Depts.	1,057,849	32,394	57,526	586,919	1,253,553	269	-	57,553	57,650	3,103,713
-5700--**	Standby Pay	27,750	-	-	6,138	33,563	-	-	-	-	67,452
	Total Payroll Costs	2,575,164	75,287	134,534	1,407,029	3,050,253	625	-	135,148	137,011	7,515,052
Other Expenses											
-5002--**	Electricity	500,758	-	-	220,842	590,624	-	-	-	-	1,312,224
-5003--**	Natural Gas	138,976	-	-	2,830	107,049	-	-	-	-	248,855
-5004--**	Potable & Reclaimed Water	24,337	-	-	26,452	25,967	-	-	-	-	76,756
17-5005-01-02-00	Co-generation Power Credit	-	-	-	-	(423,049)	-	-	-	-	(423,049)
-5006--**	Chlorine/Sodium Hypochlorite	-	-	-	59,277	479,944	-	-	-	-	539,221
-5007--**	Polymer Products	184,645	-	-	-	340,149	-	-	-	-	524,794
-5008--**	Ferric Chloride	133,363	-	-	65,924	162,463	-	-	-	-	361,750
-5009--**	Odor Control Chemicals	31,481	-	-	40,365	44,513	-	-	-	-	116,360
-5011--**	Laboratory Services	6,968	-	-	7,935	12,959	-	-	-	1,100	28,961
-5012--**	Grit Hauling	49,214	-	-	21,200	44,413	-	-	-	-	114,827
-5013--**	Landscaping	55,167	-	-	42,255	76,205	-	-	-	-	173,627
-5014--**	Engineering - Misc.	19,413	-	1,508	5,618	6,433	1,852	-	-	-	34,824
-5015--**	Management Support Services	50,473	53,779	10,203	5,412	16,562	-	-	8,020	906	145,354
-5017--**	Legal Fees	1,177	1,872	1,108	56,479	6,320	-	10,743	474	16,206	94,380
08-5018-02-00-00	Public Notices/ Public Relations	-	-	-	-	-	-	-	-	178	178
-5019--**	Contract Services Misc.	79,455	-	-	96,967	120,626	937	-	-	-	297,985
-5021--**	Small Vehicle Expense	12,628	-	-	12,317	8,458	-	-	-	12	33,416
-5022--**	Miscellaneous Expense	7,704	-	94	4,509	13,842	-	-	-	-	26,150
-5023--**	Office Supplies - All	16,275	-	-	7,936	10,810	-	-	-	-	35,020
-5024--**	Petroleum Products	7,986	-	-	5,304	11,796	-	-	-	-	25,086
-5025--**	Uniforms	20,651	-	-	7,478	22,485	-	-	-	-	50,613
-5026--**	Small Vehicle Fuel	11,551	-	-	1,219	7,016	-	-	-	81	19,868
-5027--**	Insurance - Property/Liability	67,983	1,833	4,837	31,993	90,040	41	128	4,740	2,050	203,645
-5028--**	Small Tools & Supplies	45,262	-	-	12,300	35,327	-	-	-	840	93,729
-5030--**	Trash Disposal	1,656	-	-	1,489	1,392	-	-	-	-	4,537
-5031--**	Safety Program & Supplies	44,970	-	-	32,974	40,806	-	-	-	-	118,750
-5032--**	Equipment Rental	1,834	-	-	172	-	-	-	-	-	2,006
-5033--**	Recruitment	976	-	-	-	642	-	-	-	-	1,618
-5034--**	Travel Expense/Tech. Conferences	22,559	58	4,902	6,348	12,659	-	-	4,416	2,823	53,765
-5035--**	Training Expense	38,347	-	3,000	8,382	29,957	-	-	3,000	1,152	83,837
-5036--**	Laboratory Supplies	13,737	-	19,190	9,631	19,660	-	-	20,889	-	83,107
-5037--**	Office Equipment	9,672	-	-	10,098	21,681	-	-	-	-	41,450
-5038--**	Permits	24,536	16,347	172,815	6,045	21,252	-	-	165,126	-	406,121
-5039--**	Membership Dues/Fees	6,479	-	-	1,688	5,175	-	-	-	430	13,771
-5044--**	Offshore Monitoring	-	-	17,144	-	-	-	-	17,144	-	34,289
-5046--**	Effluent Chemistry	-	-	25,690	-	-	-	-	28,905	-	54,595
15-5047-01-00-00	Access Road Expenses	-	-	-	32,960	-	-	-	-	-	32,960
15-5048-01-00-00	Storm Damage	-	-	-	139,435	-	-	-	-	-	139,435

**South Orange County Wastewater Authority
2018-2019 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	
5049--****	Biosolids Disposal	494,633	-	-	-	886,442	-	-	-	1,381,075	
5050--****	Contract Services Generators	11,136	-	-	2,604	4,865	-	-	-	18,604	
5052--****	Janitorial Services	35,142	-	-	11,196	26,501	-	-	-	72,838	
5054--****	Diesel Truck Maint	13,072	-	-	115	24,035	-	-	-	37,222	
5055--****	Diesel Truck Fuel	4,221	-	-	72	6,093	-	-	-	10,386	
5056--****	Maintenance Equip. & Facilities (Solids)	207,501	-	-	-	206,523	-	-	-	414,025	
5057--****	Maintenance Equip. & Facilities (Liquic	263,603	-	-	161,448	217,926	-	-	-	642,977	
5058--****	Maintenance Equip. & Facilities (Comr	39,486	-	587	12,031	35,826	-	2,118	-	90,048	
5059--****	Maintenance Equip. & Facilities (Co-G	270,982	-	-	-	441,121	-	-	-	712,103	
5060--****	Maintenance Equip. & Facilities (AWT)	-	-	-	11,098	47,536	-	-	-	58,633	
5061--****	Mileage	1,214	-	-	286	832	-	-	-	2,332	
17-5068-02-00-00	MNWD Potable Water Supplies & Svc:	-	-	-	-	41,172	-	-	-	41,172	
05-5069-02-00-00	Misc-Capital-Dilution & Metering Study	-	-	1,500	-	-	-	-	-	1,500	
02-5076-01-00-00	SCADA Infrastructure	306	-	-	-	-	-	-	-	306	
5077--****	IT Direct	1,153	-	-	1,063	-	-	-	-	2,216	
17-5105-01-00-00	Co-Generation Power Credit - Offset	-	-	-	-	423,049	-	-	-	423,049	
5303--****	Group Insurance Waiver	3,592	-	-	3,592	7,184	-	-	-	14,368	
5305--****	Medicare Tax Payments for Employee:	2,793	-	-	1,912	39	-	-	-	4,743	
02-5309-01-00-00	Operating Leases	22,202	-	-	-	-	-	-	-	22,202	
5705--****	Monthly Car Allowance	15,757	-	-	4,191	8,543	-	-	-	28,491	
02-5799-01-00-00	Zephyr Wall Costs Share - O&M	(14,142)	-	-	-	-	-	-	-	(14,142)	
5802--****	Shipping/Freight	176	-	-	22	296	-	-	-	494	
6500--****	IT Allocations in to PC's & Depts.	179,318	6,069	12,571	109,035	232,735	-	11,412	10,786	561,926	
	Total Other Expenses	3,182,378	79,959	275,150	1,302,498	4,574,890	2,829	10,871	266,244	36,564	9,731,383
	Total Expenses	5,757,542	155,246	409,684	2,709,527	7,625,143	3,454	10,871	401,392	173,575	17,246,435

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

(Over)/Under Budget															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code															
City of San Juan Capistrano	677,456	791,746	(114,290)	697,984	760,961	(62,977)	175,028	152,735	22,293	170,660	140,337	30,323	1,721,128	1,845,779	(124,651)
Moulton Niguel Water District	447,276	535,384	(88,108)	531,884	514,612	17,272	131,300	112,360	18,940	122,964	101,137	21,827	1,233,424	1,263,492	(30,068)
Santa Margarita Water District	451,720	264,280	187,440	961,924	599,776	362,148	98,472	85,372	13,100	161,432	132,759	28,673	1,673,548	1,082,188	591,360
South Coast Water District	543,296	646,668	(103,372)	652,468	690,946	(38,478)	164,052	134,911	29,141	113,772	93,558	20,214	1,473,588	1,566,083	(92,495)
Total	2,119,748	2,238,078	(118,330)	2,844,260	2,566,295	277,965	568,852	485,378	83,474	568,828	467,792	101,036	6,101,688	5,757,542	344,146
Net Budget Variance			-5.6%			9.8%			14.7%			17.8%			5.6%

(Over)/Under Budget															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual*	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s															
City of San Juan Capistrano	31.96%	35.4%	-3.4%	24.5%	29.65%	-5.1%	30.77%	31.47%	-0.7%	30.00%	30.00%	0.0%	28.21%	32.1%	-3.9%
Moulton Niguel Water District	21.10%	23.9%	-2.8%	18.7%	20.05%	-1.4%	23.08%	23.15%	-0.1%	21.62%	21.62%	0.0%	20.21%	21.9%	-1.7%
Santa Margarita Water District	21.31%	11.8%	9.5%	33.8%	23.37%	10.4%	17.31%	17.59%	-0.3%	28.38%	28.38%	0.0%	27.43%	18.8%	8.6%
South Coast Water District	25.63%	28.9%	-3.3%	22.9%	26.92%	-4.0%	28.84%	27.79%	1.0%	20.00%	20.00%	0.0%	24.15%	27.2%	-3.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

*Common Liquids distribution %'s changed because of work/costs, \$17,591, specific to project committee and member agencies.

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

(Over)/Under Budget												
Fixed			Var 5%			VAR 95%			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of San Clemente	28,212	29,873	(1,661)	3,212	1,911	1,301	79,124	51,588	27,536	110,548	83,372	27,176
City of San Juan Capistrano	18,816	19,915	(1,099)	2,136	1,274	862	73,420	44,260	29,160	94,372	65,449	28,923
Moulton Niguel Water District	26,328	27,878	(1,550)	2,996	1,783	1,213	62,960	38,054	24,906	92,284	67,715	24,569
Santa Margarita Water District	75,236	79,660	(4,424)	8,568	5,095	3,473	96,972	51,359	45,613	180,776	136,114	44,662
South Coast Water District	21,164	22,413	(1,249)	2,416	1,434	982	54,404	33,187	21,217	77,984	57,034	20,950
Total	169,756	179,739	(9,983)	19,328	11,497	7,831	366,880	218,449	148,431	555,964	409,684	146,280
Net Budget Variance			-5.9%			40.5%			40.5%			26.3%

Fixed			Var 5%			VAR 95%			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of San Clemente	16.6%	16.6%	0.0%	16.6%	16.6%	0.0%	21.6%	23.6%	-2.0%	19.9%	20.4%	-0.5%
City of San Juan Capistrano	11.1%	11.1%	0.0%	11.1%	11.1%	0.0%	20.0%	20.3%	-0.2%	17.0%	16.0%	1.0%
Moulton Niguel Water District	15.5%	15.5%	0.0%	15.5%	15.5%	0.0%	17.2%	17.4%	-0.3%	16.6%	16.5%	0.1%
Santa Margarita Water District	44.3%	44.3%	0.0%	44.3%	44.3%	0.0%	26.4%	23.5%	2.9%	32.5%	33.2%	-0.7%
South Coast Water District	12.5%	12.5%	0.0%	12.5%	12.5%	0.1%	14.8%	15.2%	-0.4%	14.0%	13.9%	0.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget									
Insurance			Time Card			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of Laguna Beach	224	228	(4)	7,576	6,258	1,318	7,800	6,486	1,314
City of San Clemente	224	228	(4)	16,824	28,030	(11,206)	17,048	28,257	(11,209)
City of San Juan Capistrano	224	228	(4)	8,848	16,950	(8,102)	9,072	17,178	(8,106)
El Toro Water District	224	228	(4)	4,972	4,000	972	5,196	4,228	968
Emerald Bay Service District	224	228	(4)	2,168	3,363	(1,195)	2,392	3,591	(1,199)
Irvine Ranch Water District	224	228	(4)	23,280	18,766	4,514	23,504	18,993	4,511
Moulton Niguel Water District	224	228	(4)	45,404	32,388	13,016	45,628	32,615	13,013
Santa Margarita Water District	224	228	(4)	49,132	35,079	14,053	49,356	35,307	14,049
South Coast Water District	224	228	(4)	33,360	26,693	6,667	33,584	26,920	6,664
Total	2016	2050	(34)	191,564	171,525	20,039	193,580	173,575	20,005
Net Budget Variance			-1.7%			10.5%			10.3%

(Over)/Under Budget									
Insurance			Time Card			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	4.0%	3.6%	0.3%	4.0%	3.7%	0.3%
City of San Clemente	11.1%	11.1%	0.0%	8.8%	16.3%	-7.6%	8.8%	16.3%	-7.5%
City of San Juan Capistrano	11.1%	11.1%	0.0%	4.6%	9.9%	-5.3%	4.7%	9.9%	-5.2%
El Toro Water District	11.1%	11.1%	0.0%	2.6%	2.3%	0.3%	2.7%	2.4%	0.2%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.1%	2.0%	-0.8%	1.2%	2.1%	-0.8%
Irvine Ranch Water District	11.1%	11.1%	0.0%	12.2%	10.9%	1.2%	12.1%	10.9%	1.2%
Moulton Niguel Water District	11.1%	11.1%	0.0%	23.7%	18.9%	4.8%	23.6%	18.8%	4.8%
Santa Margarita Water District	11.1%	11.1%	0.0%	25.6%	20.5%	5.2%	25.5%	20.3%	5.2%
South Coast Water District	11.1%	11.1%	0.0%	17.4%	15.6%	1.9%	17.3%	15.5%	1.8%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget									
Region 9			Equally			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of San Juan Capistrano	3,772	2,950	822	21,088	15,361	5,727	24,860	18,311	6,549
Moulton Niguel Water District	42,052	34,787	7,265	21,088	15,360	5,728	63,140	50,147	12,993
Santa Margarita Water District	48,848	33,521	15,327	21,088	15,361	5,727	69,936	48,882	21,054
South Coast Water District	6,560	4,505	2,055	21,088	15,361	5,727	27,648	19,866	7,782
Trabuco Canyon Water District	4,208	2,681	1,527	21,088	15,361	5,727	25,296	18,041	7,255
Total	105,440	78,443	26,997	105,440	76,803	28,637	210,880	155,246	55,634
Net Budget Variance			25.6%			27.2%			26.4%

(Over)/Under Budget									
Region 9			Equally			Total			
FY 18-19 Budget	FY 18-19 Actual*	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of San Juan Capistrano	3.6%	3.8%	-0.2%	20.0%	20.0%	0.0%	11.8%	11.8%	0.0%
Moulton Niguel Water District	39.9%	44.3%	-4.5%	20.0%	20.0%	0.0%	29.9%	32.3%	-2.4%
Santa Margarita Water District	46.3%	42.7%	3.6%	20.0%	20.0%	0.0%	33.2%	31.5%	1.7%
South Coast Water District	6.2%	5.7%	0.5%	20.0%	20.0%	0.0%	13.1%	12.8%	0.3%
Trabuco Canyon Water District	4.0%	3.4%	0.6%	20.0%	20.0%	0.0%	12.0%	11.6%	0.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

*Region 9 distribution percentages changed slightly due to legal costs, \$1,640, specific to member agencies.

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

(Over)/Under Budget												
Liquids			Common Liquids			AWT			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	1,119,828	932,350	187,478	354,668	300,944	53,724	-	-	-	1,474,496	1,233,294	241,202
Emerald Bay Service District	31,628	29,030	2,598	27,968	23,736	4,232	-	-	-	59,596	52,766	6,830
Moulton Niguel Water District	-	-	-	273,656	232,196	41,460	-	-	-	273,656	232,196	41,460
South Coast Water District	746,560	586,570	159,990	279,276	236,961	42,315	315,024	367,740	(52,716)	1,340,860	1,191,271	149,589
Total	1,898,016	1,547,949	350,067	935,568	793,837	141,731	315,024	367,740	(52,716)	3,148,608	2,709,527	439,081
Net Budget Variance			18.4%			15.1%			-16.7%			13.9%

(Over)/Under Budget												
Liquids			Common Liquids			AWT			Total			
FY 18-19 Budget	FY 18-19 Actual	% Variance	FY 18-19 Budget	FY 18-19 Actual	% Variance	FY 18-19 Budget	FY 18-19 Actual	% Variance	FY 18-19 Budget	FY 18-19 Actual	% Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	59.0%	60.2%	-1.2%	37.9%	37.9%	0.0%				46.8%	45.5%	1.3%
Emerald Bay Service District	1.7%	1.9%	-0.2%	3.0%	3.0%	0.0%				1.9%	1.9%	-0.1%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				8.7%	8.6%	0.1%
South Coast Water District	39.3%	37.9%	1.4%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	42.6%	44.0%	-1.4%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget																			
Liquids			Solids			AWT			Common Liquids			Common Solids			Total				
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance		
Member Agency Budget by Wastewater Code																			
City of Laguna Beach	3,608	2,474	1,134	444,668	530,262	(85,594)	-	-	-	-	-	-	-	73,496	57,578	15,918	521,772	590,315	(68,543)
El Toro Water District	4,176	20,539	(16,363)	498,620	523,907	(25,287)	-	-	-	-	-	-	-	133,712	105,789	27,923	636,508	650,235	(13,727)
Emerald Bay Service District	100	2	98	13,708	16,521	(2,813)	-	-	-	-	-	-	-	3,864	3,028	836	17,672	19,551	(1,879)
Moulton Niguel Water District	2,302,268	2,197,155	105,113	2,298,708	2,053,643	245,065	656,816	917,359	(260,543)	657,468	514,858	142,610	385,332	301,843	83,489	6,300,592	5,984,859	315,733	
South Coast Water District	2,396	977	1,419	307,244	333,225	(25,981)	-	-	-	-	-	-	-	58,692	45,980	12,712	368,332	380,182	(11,850)
Total	2,312,548	2,221,148	91,400	3,562,948	3,457,559	105,389	656,816	917,359	(260,543)	657,468	514,858	142,610	655,096	514,219	140,877	7,844,876	7,625,143	219,733	
Net Budget Variance			4.0%			3.0%			-39.7%			21.7%			21.5%			2.8%	

(Over)/Under Budget																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 18-19 Budget	FY 18-19 Actual*	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.2%	0.1%	0.0%	12.7%	15.3%	-2.6%						11.2%	11.2%	0.0%	6.7%	7.7%	-1.1%	
El Toro Water District	0.2%	0.9%	-0.7%	14.8%	15.2%	-0.4%						20.4%	20.6%	-0.2%	8.1%	8.5%	-0.4%	
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%	0.0%	
Moulton Niguel Water District	99.6%	98.9%	0.6%	63.6%	59.4%	4.2%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.7%	0.1%	80.3%	78.5%	1.8%
South Coast Water District	0.1%	0.0%	0.1%	8.5%	9.6%	-1.1%						9.0%	8.9%	0.0%	4.7%	5.0%	-0.3%	
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

*Liquids distribution percentages changed slightly due to work/cost, \$17,515, specific to member agencies.

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

(Over)/Under Budget									
Reach B/C/D			Reach E			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code									
El Toro Water District	22,060	1,157	20,903	4,940	259	4,681	27,000	1,416	25,584
Irvine Ranch Water District	22,060	1,157	20,903	4,940	259	4,681	27,000	1,416	25,584
Moulton Niguel Water District	-	-	-	11,856	622	11,234	11,856	622	11,234
Total	44,120	2,314	41,806	21,736	1,140	20,596	65,856	3,454	62,402
Net Budget Variance			94.8%			94.8%			94.8%

Reach B-C-D			Reach E			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	50.0%	0.0%	22.7%	22.7%	0.0%	41.0%	41.0%	0.0%
Irvine Ranch Water District	50.0%	50.0%	0.0%	22.7%	22.7%	0.0%	41.0%	41.0%	0.0%
Moulton Niguel Water District	0.0%	0.0%	0.0%	54.5%	54.5%	0.0%	18.0%	18.0%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget						
North Coast Interceptor			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code						
City of Laguna Beach	-	10,423	(10,423)	-	10,423	(10,423)
Emerald Bay Service District	-	448	(448)	-	448	(448)
Total	-	10,871	(10,871)	-	10,871	(10,871)

North Coast Interceptor			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s						
City of Laguna Beach	0.0%	95.9%	-95.9%	0.0%	95.9%	-95.9%
Emerald Bay Service District	0.0%	4.1%	-4.1%	0.0%	4.1%	-4.1%
Total	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

(Over)/Under Budget												
Fixed			Var 5%			Var 95%			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	30,488	23,577	6,911	1,664	1,029	635	50,996	24,810	26,186	83,148	49,415	33,733
El Toro Water District	45,180	34,940	10,240	2,468	1,525	943	66,436	42,405	24,031	114,084	78,870	35,214
Emerald Bay Service District	2,164	1,672	492	112	73	39	1,428	696	732	3,704	2,441	1,263
Irvine Ranch Water District	43,676	33,778	9,898	2,392	1,474	918	66,844	49,986	16,858	112,912	85,238	27,674
Moulton Niguel Water District	121,528	93,980	27,548	6,640	4,101	2,539	83,244	49,718	33,526	211,412	147,799	63,613
South Coast Water District	34,116	26,384	7,732	1,868	1,151	717	18,888	10,092	8,796	54,872	37,628	17,244
Total	277,152	214,332	62,820	15,144	9,353	5,791	287,836	177,707	110,129	580,132	401,392	178,740
Net Budget Variance	22.7%			38.2%			38.3%			30.8%		

(Over)/Under Budget												
Fixed			Var 5%			Var 95%			Total			
FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	FY 18-19 Budget	FY 18-19 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	11.0%	11.0%	0.0%	11.0%	11.0%	0.0%	17.7%	14.0%	3.8%	14.3%	12.3%	2.0%
El Toro Water District	16.3%	16.3%	0.0%	16.3%	16.3%	0.0%	23.1%	23.9%	-0.8%	19.7%	19.6%	0.0%
Emerald Bay Service District	0.8%	0.8%	0.0%	0.7%	0.8%	0.0%	0.5%	0.4%	0.1%	0.6%	0.6%	0.0%
Irvine Ranch Water District	15.8%	15.8%	0.0%	15.8%	15.8%	0.0%	23.2%	28.1%	-4.9%	19.5%	21.2%	-1.8%
Moulton Niguel Water District	43.8%	43.8%	0.0%	43.8%	43.8%	0.0%	28.9%	28.0%	0.9%	36.4%	36.8%	-0.4%
South Coast Water District	12.3%	12.3%	0.0%	12.3%	12.3%	0.0%	6.6%	5.7%	0.9%	9.5%	9.4%	0.1%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended June 30, 2019

		FY 2018-19 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
_5000__**_**	Regular Salaries-O&M	4,510,404	4,109,613	400,791	91.1%
_5001__**_**	Overtime Salaries-O&M	115,036	186,185	(71,149)	161.8% (1)
_5306__**_**	Scheduled Holiday Work	49,860	27,874	21,986	55.9%
_5315__**_**	Comp Time - O&M	1,828	20,215	(18,387)	1105.8% (1)
_5401__**_**	Fringe Benefits IN to PC's & Depts.	3,247,504	3,103,713	143,791	95.6%
_5700__**_**	Standby Pay	69,292	67,452	1,840	97.3%
	Total Payroll Costs	7,993,924	7,515,052	478,872	94.0%
Other Expenses					
_5002__**_**	Electricity	1,055,968	1,312,224	(256,256)	124.3% (2)
_5003__**_**	Natural Gas	148,532	248,855	(100,323)	167.5% (3)
_5004__**_**	Potable & Reclaimed Water	69,012	76,756	(7,744)	111.2% (4)
_5005__**_**	Co-generation Power Credit	(250,012)	(423,049)	173,037	169.2% (5)
_5006__**_**	Chlorine/Sodium Hypochlorite	489,012	539,221	(50,209)	110.3% (6)
_5007__**_**	Polymer Products	658,028	524,794	133,234	79.8%
_5008__**_**	Ferric Chloride	265,000	361,750	(96,750)	136.5% (7)
_5009__**_**	Odor Control Chemicals	163,008	116,360	46,648	71.4%
_5010__**_**	Other Chemicals - Misc.	5,000	-	5,000	0.0%
_5011__**_**	Laboratory Services	41,696	28,961	12,735	69.5%
_5012__**_**	Grit Hauling	134,008	114,827	19,181	85.7%
_5013__**_**	Landscaping	185,008	173,627	11,381	93.8%
_5014__**_**	Engineering - Misc.	175,004	34,824	140,180	19.9%
_5015__**_**	Management Support Services	363,936	145,354	218,582	39.9%
_5016__**_**	Audit - Environmental	500	-	500	0.0%
_5017__**_**	Legal Fees	23,020	94,380	(71,360)	410.0%
_5018__**_**	Public Notices/ Public Relations	2,008	178	1,830	8.9%
_5019__**_**	Contract Services Misc.	375,012	297,985	77,027	79.5%
_5021__**_**	Small Vehicle Expense	21,024	33,416	(12,392)	158.9% (8)
_5022__**_**	Miscellaneous Expense	18,488	26,150	(7,662)	141.4%
_5023__**_**	Office Supplies - All	38,004	35,020	2,984	92.1%
_5024__**_**	Petroleum Products	59,980	25,086	34,894	41.8%
_5025__**_**	Uniforms	37,016	50,613	(13,597)	136.7% (9)
_5026__**_**	Small Vehicle Fuel	35,680	19,868	15,812	55.7%
_5027__**_**	Insurance - Property/Liability	185,132	203,645	(18,513)	110.0%
_5028__**_**	Small Tools & Supplies	85,664	93,729	(8,065)	109.4% (10)
_5030__**_**	Trash Disposal	6,992	4,537	2,455	64.9%
_5031__**_**	Safety Program & Supplies	106,396	118,750	(12,354)	111.6% (11)
_5032__**_**	Equipment Rental	7,008	2,006	5,002	28.6%
_5033__**_**	Recruitment	3,024	1,618	1,406	53.5%
_5034__**_**	Travel Expense/Tech. Conferences	72,068	53,765	18,303	74.6%
_5035__**_**	Training Expense	63,380	83,837	(20,457)	132.3% (12)
_5036__**_**	Laboratory Supplies	90,328	83,107	7,221	92.0%
_5037__**_**	Office Equipment	24,996	41,450	(16,454)	165.8% (13)
_5038__**_**	Permits	415,952	406,121	9,831	97.6% (14)
_5039__**_**	Membership Dues/Fees	11,920	13,771	(1,851)	115.5%
_5044__**_**	Offshore Monitoring	36,000	34,289	1,711	95.2%
_5045__**_**	Offshore Biochemistry - 20B	110,000	-	110,000	0.0%
_5046__**_**	Effluent Chemistry	28,004	54,595	(26,591)	195.0% (15)
_5047__**_**	Access Road Expenses	48,000	32,960	15,040	68.7%
_5048__**_**	Storm Damage	20,008	139,435	(119,427)	696.9% (16)
_5049__**_**	Biosolids Disposal	1,639,008	1,381,075	257,933	84.3%
_5050__**_**	Contract Services Generators	21,004	18,604	2,400	88.6%
_5052__**_**	Janitorial Services	100,024	72,838	27,186	72.8%
_5053__**_**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
_5054__**_**	Diesel Truck Maint	41,004	37,222	3,782	90.8%
_5055__**_**	Diesel Truck Fuel	14,004	10,386	3,618	74.2%
_5056__**_**	Maintenance Equip. & Facilities (Solids)	338,000	414,025	(76,025)	122.5% (17)
_5057__**_**	Maintenance Equip. & Facilities (Liquids)	591,996	642,977	(50,981)	108.6% (18)
_5058__**_**	Maintenance Equip. & Facilities (Comm)	76,004	90,048	(14,044)	118.5% (19)

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended June 30, 2019

	FY 2018-19 Budget	Actual	(Over)/Under Budget	% Expended		
_5059__**_**	Maintenance Equip. & Facilities (Co-Gen)	1,135,016	712,103	422,913	62.7%	(20)
_5060__**_**	Maintenance Equip. & Facilities (AWT)	72,000	58,633	13,367	81.4%	
_5061__**_**	Mileage	2,036	2,332	(296)	114.5%	
_5067__**_**	Port Cleaning	35,000	-	35,000	0.0%	
_5068__**_**	MNWD Potable Water Supplies & Svcs.	24,484	41,172	(16,688)	168.2%	
_5069__**_**	Misc-Capital-Dilution & Metering Study	7,996	1,500	6,496	18.8%	
_5076__**_**	SCADA Infrastructure	57,000	306	56,694	0.5%	
_5077__**_**	IT Direct	-	2,216	(2,216)	0.0%	
_5101__**_**	Employee Recognition	1,004	-	1,004	0.0%	
_5105__**_**	Co-Generation Power Credit - Offset	249,972	423,049	(173,077)	169.2%	(5)
_5303__**_**	Group Insurance Waiver	10,824	14,368	(3,544)	132.7%	
_5305__**_**	Medicare Tax Payments for Employees	9,452	4,743	4,709	50.2%	
_5309__**_**	Operating Leases	31,004	22,202	8,802	71.6%	
_5705__**_**	Monthly Car Allowance	25,376	28,491	(3,115)	112.3%	
_5706__**_**	Effluent Pond Cleaning	90,000	-	90,000	0.0%	
_5799__**_**	Zephyr Wall Costs Share - O&M	-	(14,142)	14,142	0.0%	
_5802__**_**	Shipping/Freight	200	494	(294)	247.2%	
_6500__**_**	IT Allocations in to PC's & Depts.	646,448	561,926	84,522	86.9%	
	Total Other Expenses	10,707,660	9,731,383	976,277	90.9%	
	Total O&M	18,701,584	17,246,435	1,455,149	92.2%	

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended June 30, 2019

- (1) Elevated overtime costs were associated with several ongoing construction projects, staff vacancies, several large Fall/Winter storm events, larger repair projects at the plants, and PC15 litigation.
- (2) The new engine's emissions control system and gas cleaning systems required troubleshooting during startup, which required shutdowns that resulted in an additional purchase of electricity and power transmission costs. O&M is working with Engineering to resolve outstanding equipment and AQMD compliance issues.
- (3) The plants continue to see decreases in wastewater flows and loads leading to less digester gas for the new engines and increased natural gas usage.
- (4) Water use was higher than planned to meet a new recommendation for odor scrubber operations to reduce equipment fouling.
- (5) The credit for power generated at RTP is higher than projected due to the increased value of the electricity. The value is calculated each month based on SCE rates and has doubled since 2016.
- (6) Bleach usage was elevated in the first quarter due to elevated recycled water use and decreased flows to the plant causing partial nitrification that consumed elevated levels of bleach in the disinfection process. O&M staff removed one aeration tank from service to reduce nitrification. The change was planned for the winter to minimize potential disruptions of recycled water in the summer and fall.
- (7) Ferric Chloride usage was elevated above the budget estimated for the new engines to maintain compliance with AQMD permits for Hydrogen Sulfide. Budgets were increased for FY19/20.
- (8) New vehicles were outfitted with gear to allow maintenance staff to work remotely between the 3 sites.
- (9) Uniform expenses were elevated due to new employee change outs and required PPE being added to employee inventories.
- (10) Small tools spending was elevated due to purchases to outfit new employees.
- (11) Additional personnel gas monitoring equipment was required to mitigate work area restrictions in newly identified classified areas with fixed gas detection equipment. The newly identified areas were discovered during a O&M staff lead audit of existing confined and classified areas.
- (12) Training expenses were elevated due to the large number of newer employees in O&M.
- (13) A large number equipment items were removed and replaced based on an ergonomic assessment of office equipment and workstations.
- (14) SOCWA permits are primarily paid in July and November each year; the RWQCB increased its fees higher than anticipated. The increase was due to a shortfall in State funding for their permitting programs.
- (15) Additional toxicity testing due to NPDES permitting accelerated monitoring at Aliso Creek Ocean Outfall.
- (16) The FY16-17 storm damage repair was completed and was determined to be a maintenance expense. SOCWA received FEMA funds of \$136,995 during FY 2017-18 was already refunded to Member Agencies.
- (17) Solids expenses at JBL included the planned major overhaul of Centrifuge #2. Solids at RTP included a large emergency repair of the hot water and gas systems.
- (18) Liquids expenses included several large repairs at RTP in anticipation of the FY18/19 winter weather.
- (19) Several HVAC units failed with the first heat of the summer and required extensive repairs at RTP and CTP.
- (20) Engine maintenance costs were lower than projected due to delays in receiving the engine from the construction contractor at RTP. The RTP engine also had significant downtime for startup and troubleshooting. JBL Cogen costs were below estimated budget due to better than expected gas cleaning media run time.

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2019

	FY 2018-19 Budget	Actual	(Over)/Under Budget	% Expended	
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**-**	Regular Salaries-O&M	1,472,936	1,400,693	72,243	95.1%
02-5001-**-**-**	Overtime Salaries-O&M	32,908	65,199	(32,291)	198.1% (1)
02-5306-**-**-**	Scheduled Holiday Work	14,732	12,733	1,999	86.4%
02-5315-**-**-**	Comp Time - O&M	752	10,939.65	(10,188)	1454.7% (1)
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	1,060,520	1,057,849	2,671	99.7%
02-5700-**-**-**	Standby Pay	27,048	27,750	(702)	102.6%
	Total Payroll Costs	2,608,896	2,575,164	33,732	98.7%
Other Expenses					
02-5002-**-**-**	Electricity	374,976	500,758	(125,782)	133.5% (2)
02-5003-**-**-**	Natural Gas	120,024	138,976	(18,952)	115.8% (3)
02-5004-**-**-**	Potable & Reclaimed Water	20,008	24,337	(4,329)	121.6% (4)
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	28,000	-	28,000	0.0%
02-5007-**-**-**	Polymer Products	250,008	184,645	65,363	73.9%
02-5008-**-**-**	Ferric Chloride	105,004	133,363	(28,359)	127.0% (5)
02-5009-**-**-**	Odor Control Chemicals	28,004	31,481	(3,477)	112.4%
02-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**-**	Laboratory Services	10,692	6,968	3,725	65.2%
02-5012-**-**-**	Grit Hauling	50,004	49,214	790	98.4%
02-5013-**-**-**	Landscaping	50,004	55,167	(5,163)	110.3% (6)
02-5014-**-**-**	Engineering - Misc.	30,004	19,413	10,591	64.7%
02-5015-**-**-**	Management Support Services	59,004	50,473	8,531	85.5%
02-5017-**-**-**	Legal Fees	4,992	1,177	3,815	23.6%
02-5019-**-**-**	Contract Services Misc.	115,004	79,455	35,549	69.1%
02-5021-**-**-**	Small Vehicle Expense	8,004	12,628	(4,624)	157.8% (7)
02-5022-**-**-**	Miscellaneous Expense	8,000	7,704	296	96.3%
02-5023-**-**-**	Office Supplies - All	27,000	16,275	10,725	60.3%
02-5024-**-**-**	Petroleum Products	15,992	7,986	8,006	49.9%
02-5025-**-**-**	Uniforms	13,004	20,651	(7,647)	158.8% (8)
02-5026-**-**-**	Small Vehicle Fuel	14,980	11,551	3,429	77.1%
02-5027-**-**-**	Insurance - Property/Liability	65,464	67,983	(2,519)	103.8%
02-5028-**-**-**	Small Tools & Supplies	40,004	45,262	(5,258)	113.1% (9)
02-5030-**-**-**	Trash Disposal	2,000	1,656	344	82.8%
02-5031-**-**-**	Safety Supplies	34,704	44,970	(10,266)	129.6% (10)
02-5032-**-**-**	Equipment Rental	3,000	1,834	1,166	61.1%
02-5033-**-**-**	Recruitment	1,024	976	48	95.4%
02-5034-**-**-**	Travel Expense/Tech. Conferences	18,876	22,559	(3,683)	119.5% (11)
02-5035-**-**-**	Training Expense	26,188	38,347	(12,159)	146.4% (12)
02-5036-**-**-**	Laboratory Supplies	14,296	13,737	559	96.1%
02-5037-**-**-**	Office Equipment	13,000	9,672	3,328	74.4%
02-5038-**-**-**	Permits	22,432	24,536	(2,104)	109.4% (13)
02-5039-**-**-**	Membership Dues/Fees	8,040	6,479	1,561	80.6%
02-5049-**-**-**	Biosolids Disposal	600,000	494,633	105,367	82.4%
02-5050-**-**-**	Contract Services Generators	9,000	11,136	(2,136)	123.7% (14)
02-5052-**-**-**	Janitorial Services	40,004	35,142	4,862	87.8%
02-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
02-5054-**-**-**	Diesel Truck Maint	20,996	13,072	7,924	62.3%
02-5055-**-**-**	Diesel Truck Fuel	6,000	4,221	1,779	70.3%
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	142,004	207,501	(65,497)	146.1% (15)
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	246,996	263,603	(16,607)	106.7%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	27,000	39,486	(12,486)	146.2% (16)
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	485,004	270,982	214,022	55.9% (17)
02-5061-**-**-**	Mileage	2,036	1,214	822	59.6%
02-5076-**-**-**	SCADA Infrastructure	19,000	306	18,694	1.6%
02-5077-**-**-**	IT Direct	-	1,153	(1,153)	0.0%
02-5303-**-**-**	Group Insurance Waiver	3,604	3,592	12	99.7%
02-5305-**-**-**	Medicare Tax Payments for Employees	3,864	2,793	1,071	72.3%
02-5309-**-**-**	Operating Leases	25,004	22,202	2,802	88.8%
02-5705-**-**-**	Monthly Car Allowance	8,416	15,757	(7,341)	187.2%
02-5799-01-00-00	Zephyr Wall Costs Share - O&M	0	(14,142)	14,142	0.0%
02-5802-**-**-**	Shipping/Freight	-	176	(176)	0.0%
02-6500-**-**-**	IT Allocations in to PC's & Depts.	211,128	179,318	31,810	84.9%
	Total Other Expenses	3,492,792	3,182,378	310,414	91.1%
	Total Expenses	6,101,688	5,757,542	344,146	94.4%

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC**

For the Period Ended June 30, 2019

		FY 2018-19 Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**-**	Regular Salaries-O&M	123,972	76,170	47,802	61.4%
05-5001-**-**-**	Overtime Salaries-O&M	1,116	713	403	63.8%
05-5306-**-**-**	Scheduled Holiday Work	740	126	614	17.0%
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	89,252	57,526	31,726	64.5%
	Total Payroll Costs	215,080	134,534	80,546	62.6%
Other Expenses					
05-5002-**-**-**	Electricity	1,004	-	1,004	0.0%
05-5003-**-**-**	Natural Gas	512	-	512	0.0%
05-5014-**-**-**	Engineering - Misc.	10,000	1,508.00	8,492	15.1%
05-5015-**-**-**	Management Support Services	9,404	10,203	(799)	108.5%
05-5017-**-**-**	Legal Fees	2,000	1,108	892	55.4%
05-5022-02-00-00	Miscellaneous Expense	0	94	(94)	0.0%
05-5026-**-**-**	Small Vehicle Fuel - 37A	512	-	512	0.0%
05-5027-**-**-**	Insurance - Property/Liability	5,756	4,837	919	84.0%
05-5031-**-**-**	Safety Supplies	1,004	-	1,004	0.0%
05-5034-**-**-**	Travel Expense/Tech. Conferences	4,456	4,902	(446)	110.0%
05-5035-**-**-**	Training Expense	564	3,000	(2,436)	531.9% (12)
05-5036-**-**-**	Laboratory Supplies	19,236	19,190	46	99.8%
05-5038-**-**-**	Permits	155,000	172,815	(17,815)	111.5% (13)
05-5044-**-**-**	Offshore Monitoring	18,000	17,144	856	95.2%
05-5045-**-**-**	Offshore Biochemistry - 20B	64,996	-	64,996	0.0%
05-5046-**-**-**	Effluent Chemistry	14,000	25,690	(11,690)	183.5% (18)
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004	586.66	417	58.4%
05-5069-**-**-**	Misc-Capital-Dilution & Metering Study	7,996	1,500.00	6,496	18.8%
05-5101-**-**-**	Employee Recognition	1,004	-	1,004	0.0%
05-5305-**-**-**	Medicare Tax Payments for Employees	2,460	-	2,460	0.0%
05-5705-**-**-**	Monthly Car Allowance	4,204	-	4,204	0.0%
05-6500-**-**-**	IT Allocations in to PC's & Depts.	17,772	12,571	5,201	70.7%
	Total Other Expenses	340,884	275,150	65,734	80.7%
	Total Expenses	555,964	409,684	146,280	73.7%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	80,312	76,334	3,978	95.0%
08-5001-**-**-**	Overtime Salaries-O&M	1,380	-	1,380	0.0%
08-5306-**-**-**	Scheduled Holiday Work	200	-	200	0.0%
08-5315-**-**-**	Comp Time - Environment	-	3,027	(3,027)	0.0%
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	57,824	57,650	174	99.7%
	Total Payroll Costs	139,716	137,011	2,705	98.1%
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,000	1,100	1,900	36.7% (19)
08-5015-**-**-**	Management Support Services	4,004	906	3,098	22.6%
08-5016-**-**-**	Audit - Environmental	500	-	500	0.0%
08-5017-**-**-**	Legal Fees	2,008	16,206	(14,198)	807.1%
08-5018-**-**-**	Public Notices/ Public Relations	2,008	178	1,830	8.9%
08-5021-**-**-**	Small Vehicle Expense - 31A	1,016	12.25	1,004	1.2%
08-5022-**-**-**	Miscellaneous Expense	1,496	-	1,496	0.0%
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,196	81.25	1,115	6.8%
08-5027-**-**-**	Insurance - Property/Liability	2,016	2,050	(34)	101.7%
08-5028-**-**-**	Small Tools & Supplies	6,648	840	5,808	12.6%
08-5034-**-**-**	Travel Expense/Tech. Conferences	4,248	2,823	1,425	66.5%
08-5035-**-**-**	Training Expense	3,872	1,152	2,720	29.7%
08-5038-**-**-**	Permits and Fines	10,012	-	10,012	0.0%
08-5039-**-**-**	Membership Dues/Fees	324	430	(106)	132.7%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	11,516	10,786	730	93.7%
	Total Other Expenses	53,864	36,564	17,300	67.9%
	Total Expenses	193,580	173,575	20,005	89.7%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2019

FY 2018-19 Budget	Actual	(Over)/Under Budget	% Expended
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12 - Water Reclamation Permits

Salary and Fringe

12-5000-**-***	Regular Salaries-O&M	30,396	42,893	(12,497)	141.1%
12-5401-**-***	Fringe Benefits IN to PC's & Depts.	21,880	32,394	(10,514)	148.1%
	Total Payroll Costs	52,276	75,287	(23,011)	144.0%

Other Expenses

12-5015-**-***	Management Support Services	130,516	53,779	76,737	41.2%
12-5017-**-***	Legal Fees	2,004	1,872	132	93.4%
12-5027-**-***	Insurance - Property/Liability	1,000	1,833	(833)	183.3%
12-5034-**-***	Travel Expense/Tech. Conferences	2,240	58	2,182	2.6%
12-5038-**-***	Permits	18,488	16,347	2,141	88.4%
12-6500-**-***	IT Allocations in to PC's & Depts.	4,356	6,069	(1,713)	139.3%
	Total Other Expenses	158,604	79,959	78,645	50.4%

Total Expenses

210,880	155,246	55,634	73.6%
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15 - Coastal Treatment Plant

Salary and Fringe

15-5000-**-***	Regular Salaries-O&M	897,448	777,137	120,311	86.6%
15-5001-**-***	Overtime Salaries-O&M	21,252	32,497	(11,245)	152.9% (1)
15-5306-**-***	Scheduled Holiday Work	6,548	3,470	3,078	53.0%
15-5315-**-***	Comp Time - O&M	-	868.97	(868.97)	0.0% (1)
15-5401-**-***	Fringe Benefits IN to PC's & Depts.	646,172	586,919	59,253	90.8%
15-5700-**-***	Standby Pay	16,900	6,138	10,762	36.3%
	Total Payroll Costs	1,588,320	1,407,029	181,291	88.6%

Other Expenses

15-5002-**-***	Electricity	297,000	220,842	76,158	74.4%
15-5003-**-***	Natural Gas	2,996	2,830	166	94.5%
15-5004-**-***	Potable & Reclaimed Water	13,004	26,452	(13,448)	203.4% (4)
15-5006-**-***	Chlorine/Sodium Hypochlorite	100,004	59,277	40,727	59.3%
15-5007-**-***	Polymer Products	2,008	0	2,008	0.0%
15-5008-**-***	Ferric Chloride	30,996	65,924	(34,928)	212.7% (20)
15-5009-**-***	Odor Control Chemicals	85,004	40,365	44,639	47.5%
15-5011-**-***	Laboratory Services	11,500	7,935	3,565	69.0%
15-5012-**-***	Grit Hauling	30,004	21,200	8,804	70.7%
15-5013-**-***	Landscaping	60,008	42,255	17,753	70.4%
15-5014-**-***	Engineering - Misc.	20,000	5,618	14,382	28.1%
15-5015-**-***	Management Support Services	10,000	5,412	4,588	54.1%
15-5017-**-***	Legal Fees	5,000	56,479	(51,479)	1129.6%
15-5019-**-***	Contract Services Misc.	110,000	96,967	13,033	88.2%
15-5021-**-***	Small Vehicle Expense	6,004	12,317	(6,313)	205.1% (7)
15-5022-**-***	Miscellaneous Expense	2,996	4,509	(1,513)	150.5% (21)
15-5023-**-***	Office Supplies - All	4,004	7,936	(3,932)	198.2% (21)
15-5024-**-***	Petroleum Products	2,000	5,304	(3,304)	265.2% (22)
15-5025-**-***	Uniforms	6,004	7,478	(1,474)	124.5% (8)
15-5026-**-***	Small Vehicle Fuel	6,004	1,219	4,785	20.3%
15-5027-**-***	Insurance - Property/Liability	26,436	31,993	(5,557)	121.0%
15-5028-**-***	Small Tools & Supplies	11,000	12,300	(1,300)	111.8% (9)
15-5030-**-***	Trash Disposal	2,996	1,489	1,507	49.7%
15-5031-**-***	Safety Program & Supplies	34,692	32,974	1,718	95.0%
15-5032-**-***	Equipment Rental	1,000	172	828	17.2%
15-5033-**-***	Recruitment	1,000	0	1,000	0.0%
15-5034-**-***	Travel Expense/Tech. Conferences	18,872	6,348	12,524	33.6%
15-5035-**-***	Training Expense	13,652	8,382	5,270	61.4%
15-5036-**-***	Laboratory Supplies	14,496	9,631	4,865	66.4%
15-5037-**-***	Office Equipment	2,000	10,098	(8,098)	504.9% (23)
15-5038-**-***	Permits	22,000	6,045	15,955	27.5%
15-5039-**-***	Membership Dues/Fees	968	1,688	(720)	174.3% (24)
15-5047-**-***	Access Road Expenses	48,000	32,960	15,040	68.7%
15-5048-**-***	Storm Damage	20,008	139,435	(119,427)	696.9% (25)
15-5049-**-***	Biosolids Disposal - 21B	125,004	0	125,004	0.0%
15-5050-**-***	Contract Services Generators	4,004	2,604	1,400	65.0%
15-5052-**-***	Janitorial Services	20,008	11,196	8,812	56.0%
15-5054-**-***	Diesel Truck Maint	1,004	115	889	11.4%
15-5055-**-***	Diesel Truck Fuel - 37B	1,004	72	932	7.2%
15-5057-**-***	Maintenance Equip. & Facilities (Liquids)	175,000	161,448	13,552	92.3%

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC**

For the Period Ended June 30, 2019

	FY 2018-19 Budget	Actual	(Over)/Under Budget	% Expended	
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	21,000	12,031	8,969	57.3%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	36,000	11,098	24,902	30.8%
15-5061-**-**-**	Mileage	-	286	(286)	0.0%
15-5076-**-**-**	SCADA Infrastructure	19,000	0	19,000	0.0%
15-5077-**-**-**	IT Direct	-	1,063	(1,063)	0.0%
15-5303-**-**-**	Group Insurance Waiver	3,600	3,592	8	99.8%
15-5305-**-**-**	Medicare Tax Payments for Employees	2,996	1,912	1,084	63.8%
15-5705-**-**-**	Monthly Car Allowance	1,368	4,191	(2,823)	306.3%
15-5802-**-**-**	Shipping/Freight	-	22	(22)	0.0%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	128,644	109,035	19,609	84.8%
	Total Other Expenses	1,560,288	1,302,498	257,790	83.5%
	Total Expenses	3,148,608	2,709,527	439,081	86.1%

17 - Joint Regional Wastewater Reclamation and Sludge Handling

Salary and Fringe

17-5000-**-**-**	Regular Salaries-O&M	1,776,684	1,659,824	116,860	93.4%
17-5001-**-**-**	Overtime Salaries-O&M	57,712	86,465	(28,753)	149.8% (1)
17-5306-**-**-**	Scheduled Holiday Work	27,320	11,467	15,853	42.0%
17-5315-**-**-**	Comp Time - O&M	1,076	5,379.35	(4,303)	499.9% (1)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	1,279,200	1,253,553	25,647	98.0%
17-5700-**-**-**	Standby Pay	25,344	33,563	(8,219)	132.4%
	Total Payroll Costs	3,167,336	3,050,253	117,083	96.3%

Other Expenses

17-5002-**-**-**	Electricity	381,988	590,624	(208,636)	154.6% (2)
17-5003-**-**-**	Natural Gas	25,000	107,049	(82,049)	428.2% (3)
17-5004-**-**-**	Potable & Reclaimed Water	36,000	25,967	10,034	72.1%
17-5005-**-**-**	Co-generation Power Credit	(250,012)	(423,049)	173,037	169.2% (26)
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	361,008	479,944	(118,936)	132.9% (27)
17-5007-**-**-**	Polymer Products	406,012	340,149	65,863	83.8%
17-5008-**-**-**	Ferric Chloride	129,000	162,463	(33,463)	125.9% (5)
17-5009-**-**-**	Odor Control Chemicals	50,000	44,513	5,487	89.0%
17-5010-**-**-**	Other Chemicals - Misc.	4,000	-	4,000	0.0%
17-5011-**-**-**	Laboratory Services	16,504	12,959	3,545	78.5%
17-5012-**-**-**	Grit Hauling - 21A	54,000	44,413	9,587	82.2%
17-5013-**-**-**	Landscaping	74,996	76,205	(1,209)	101.6%
17-5014-**-**-**	Engineering - Misc.	32,500	6,433	26,067	19.8%
17-5015-**-**-**	Management Support Services	123,500	16,561.55	106,938	13.4%
17-5017-**-**-**	Legal Fees	5,008	6,320	(1,312)	126.2%
17-5019-**-**-**	Contract Services Misc.	150,008	120,626	29,382	80.4%
17-5021-**-**-**	Small Vehicle Expense	6,000	8,458	(2,458)	141.0% (7)
17-5022-**-**-**	Miscellaneous Expense	5,996	13,842	(7,846)	230.9%
17-5023-**-**-**	Office Supplies - All	7,000	10,810	(3,810)	154.4% (28)
17-5024-**-**-**	Petroleum Products	41,988	11,796	30,192	28.1%
17-5025-**-**-**	Uniforms	18,008	22,485	(4,477)	124.9% (8)
17-5026-**-**-**	Small Vehicle Fuel	12,988	7,016	5,972	54.0%
17-5027-**-**-**	Insurance - Property/Liability	78,860	90,040	(11,180)	114.2%
17-5028-**-**-**	Small Tools & Supplies	28,012	35,327	(7,315)	126.1% (9)
17-5030-**-**-**	Trash Disposal	1,996	1,392	604	69.7%
17-5031-**-**-**	Safety Program & Supplies	35,000	40,806	(5,806)	116.6% (10)
17-5032-**-**-**	Equipment Rental	3,008	-	3,008	0.0%
17-5033-**-**-**	Recruitment	1,000	642	358	64.2%
17-5034-**-**-**	Travel Expense/Tech. Conferences	18,880	12,659	6,221	67.0%
17-5035-**-**-**	Training Expense	18,584	29,957	(11,373)	161.2% (12)
17-5036-**-**-**	Laboratory Supplies	22,740	19,660	3,080	86.5%
17-5037-**-**-**	Office Equipment	9,996	21,681	(11,685)	216.9% (23)
17-5038-**-**-**	Permits	40,016	21,252	18,764	53.1%
17-5039-**-**-**	Membership Dues/Fees	2,588	5,175	(2,587)	200.0% (24)
17-5049-**-**-**	Biosolids Disposal	914,004	886,442	27,562	97.0%
17-5050-**-**-**	Contract Services Generators	8,000	4,865	3,135	60.8%
17-5052-**-**-**	Janitorial Services	40,012	26,501	13,511	66.2%
17-5054-**-**-**	Diesel Truck Maint	19,004	24,035	(5,031)	126.5% (29)
17-5055-**-**-**	Diesel Truck Fuel	7,000	6,093	907	87.0%
17-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	195,996	206,523	(10,527)	105.4%
17-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	170,000	217,926	(47,926)	128.2% (30)
17-5058-**-**-**	Maintenance Equip. & Facilities (Common)	26,000	35,826	(9,826)	137.8% (31)
17-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	650,012	441,121	208,891	67.9% (32)

**South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC**

For the Period Ended June 30, 2019

		FY 2018-19 Budget	Actual	(Over)/Under Budget	% Expended
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	36,000	47,536	(11,536)	132.0% (33)
17-5061-**-**	Mileage	-	832	(832)	0.0%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	24,484	41,172	(16,688)	168.2% (35)
17-5076-**-**	SCADA Infrastructure	19,000	-	19,000	0.0%
17-5105-**-**	Co-Generation Power Credit - Offset	249,972	423,049	(173,077)	169.2% (26)
17-5303-**-**	Group Insurance Waiver	3,620	7,184	(3,564)	198.5%
17-5305-**-**	Medicare Tax Payments for Employees	132	39	93	29.2%
17-5309-**-**	Operating Leases	6,000	-	6,000	0.0%
17-5705-**-**	Monthly Car Allowance	11,388	8,543	2,845	75.0%
17-5706-**-**	Effluent Pond Cleaning	90,000	-	90,000	0.0%
17-5802-**-**	Shipping/Freight	-	296	(296)	0.0%
17-6500-**-**	IT Allocations in to PC's & Depts.	254,744	232,735	22,009	91.4%
	Total Other Expenses	4,677,540	4,574,890	102,650	97.8%
Total Expenses		7,844,876	7,625,143	219,733	97.2%
21 - Effluent Transmission Main					
Salary and Fringe					
21-5000-**-**	Regular Salaries-O&M	500	356	144	71.2%
21-5401-**-**	Fringe Benefits IN to PC's & Depts.	360	269	91	74.7%
	Total Payroll Costs	860	625	235	72.6%
Other Expenses					
21-5014-**-**	Engineering - Misc.	62,496	1,852	60,644	3.0%
21-5015-**-**	Management Support Services	2,500	-	2,500	0.0%
21-5019-**-**	Contract Services Misc. - 29	-	937	(937)	0.0%
21-5027-**-**	Insurance - Property/Liability	-	40.78	(40.78)	0.0%
	Total Other Expenses	64,996	2,829	62,167	4.4%
Total Expenses		65,856	3,454	62,402	5.2%
23 - North Coast Interceptor					
Other Expenses					
23-5017-**-**	Legal Fees	-	10,743	(10,743)	0.0%
23-5027-**-**	Insurance - Property/Liability	-	128	(128)	0.0%
	Total Other Expenses	-	10,871	(10,871)	0.0%
Total Expenses		-	10,871	(10,871)	0.0%
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-**	Regular Salaries-O&M	128,156	76,205	51,951	59.5%
24-5001-**-**	Overtime Salaries-O&M	668	1,312	(644)	196.3% (1)
24-5306-**-**	Scheduled Holiday Work	320	78	242	24.5%
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	92,296	57,553	34,743	62.4%
	Total Payroll Costs	221,440	135,148	86,292	61.0%
Other Expenses					
24-5002-**-**	Electricity	1,000	-	1,000	0.0%
24-5014-**-**	Engineering - Misc.	20,004	-	20,004	0.0%
24-5015-**-**	Management Support Services	25,008	8,020	16,988	32.1%
24-5017-**-**	Legal Fees	2,008	474	1,534	23.6%
24-5027-**-**	Insurance - Property/Liability	5,600	4,740	861	84.6%
24-5031-**-**	Safety Supplies	996	-	996	0.0%
24-5034-**-**	Travel Expense/Tech. Conferences	4,496	4,416	80	98.2%
24-5035-**-**	Training Expense	520	3,000.00	(2,480)	576.9% (12)
24-5036-**-**	Laboratory Supplies	19,560	20,889	(1,329)	106.8%
24-5038-**-**	Permits	148,004	165,126	(17,122)	111.6% (13)
24-5044-**-**	Offshore Monitoring	18,000	17,144	856	95.2%
24-5045-**-**	Offshore Biochemistry - 20B	45,004	-	45,004	0.0%
24-5046-**-**	Effluent Chemistry	14,004	28,905	(14,901)	206.4% (18)
24-5058-**-**	Maintenance Equip. & Facilities (Common) 4'	1,000	2,118	(1,118)	211.8% (34)
24-5067-**-**	Port Cleaning	35,000	-	35,000	0.0%
24-5802-**-**	Shipping/Freight	200	-	200	0.0%
24-6500-**-**	IT Allocations in to PC's & Depts.	18,288	11,412	6,876	62.4%
	Total Other Expenses	358,692	266,244	92,448	74.2%
Total Expenses		580,132	401,392	178,740	69.2%
Total O&M		18,701,584	17,246,435	1,455,149	92.2%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2019

- (1) Elevated overtime costs were associated with several ongoing construction projects, staff vacancies, several large Fall/Winter storm events, larger repair projects at the plants, and PC15 litigation.

The JBL emissions controls system required several upgrades, which required shutdowns that resulted in additional purchases of electricity and power transmission costs. O&M is working with Engineering to resolve outstanding equipment compliance issues. Electricity costs at RTP have been elevated due to delays in completing the new Engine project and emissions controls system testing and studies.
- (2) The plants continued to see decreases in wastewater flows and loads leading to less digester gas for the new engines and increased natural gas usage.
- (3) Water use is higher than planned to meet a new recommendation for odor scrubber operations to reduce equipment fouling.
- (4) Ferric Chloride usage was elevated above the budget that was based on engineering estimates for usage to maintain compliance with AQMD permits for the new engines. Budgets will be increased in FY19/20.
- (5) Several large trees were removed that were in danger of falling onto the adjacent properties; expenses are planned to level off.
- (6) New vehicles were outfitted with gear to allow maintenance staff to work remotely between the 3 sites.
- (7) Uniform expenses are elevated due to new employee change outs and required PPE has been added to employee inventories.
- (8) Small tools spending was elevated due to purchases to outfit new employees.

Additional personnel gas monitoring equipment was required to mitigate work area restrictions in newly identified classified areas with fixed gas detection equipment. The newly identified areas were discovered during a O&M staff lead audit of existing confined and classified areas.
- (9) Travel expenses for training have been elevated due to the large number of newer employees in O&M.
- (10) Training expenses have been elevated due to the large number of newer employees in O&M.
- (11) SOCWA permits are primarily paid in July and November each year; the RWQCB increased its fees higher than anticipated. The increase was due to a shortfall in State funding for their permitting programs.
- (12) Standby Generator maintenance was completed for the Fiscal Year in July.
- (13) Solids expenses included the planned major overhaul of Centrifuge #2 in July that were more extensive than expected.
- (14) Common expenses included several large repairs in anticipation of winter weather and several extensive HVAC repairs with the first heat.
- (15) JBL Cogen costs were below the estimated budget due to better than expected gas cleaning media run time.
- (16) Additional toxicity testing due to NPDES permitting accelerated monitoring at Aliso Creek Ocean Outfall.
- (17) These are pass through costs that will be billed to private companies directly and reversed during the year.
- (18) Ferric Chloride usage is elevated due to higher than normal hydrogen sulfides in the sewer systems discharging to CTP.
- (19)
- (20)

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC

For the Period Ended June 30, 2019

- (21) Staff at CTP completed a project to clean up and organize the historical documents stored at CTP following the replacement of the flooring. Additional funds were used to purchase shelving and other supplies not anticipated at the beginning of the fiscal year to complete the project.
- (22) Elevated use of generator fuel at CTP was due to power company work in the area.
- (23) A large number equipment items were removed and replaced based on an ergonomic assessment of office equipment and workstations.
- (24) More staff than was anticipated joined CWEA and WEF.
- (25) The FY16-17 storm damage repair was completed and was determined to be a maintenance expense. SOCWA received FEMA funds of \$136,995 during FY 2017-18 was already refunded to Member Agencies.
- (26) The credit for power generated at RTP is higher than projected due to the increased value of the electricity. The value is calculated each month based on SCE rates and has doubled since 2016.
- (27) Bleach usage has been elevated in the first quarter due to elevated recycled water use and decreased flows to the plant causing partial nitrification that consumes elevated levels of bleach in the disinfection process. O&M
- (28) Office supply costs were elevated due to the large number of new employees being outfitted.
- (29) An axle on the semitruck broke at the landfill and the undercarriage of the two trailers required overhauling, both were unplanned.
- (30) Liquids expenses included several large repairs in anticipation of the FY18/19 winter weather.
- (31) Several HVAC units failed with the first heat of the summer and required extensive repairs. Units that could not be repaired were replaced under the small capital budget.
- (32) Engine maintenance costs were lower than projected due to delays in receiving the engine from the construction contractor. The engine has also had significant downtime for startup and troubleshooting.
- (33) Staff has repaired more equipment than anticipated this FY due to the elevated levels of recycling.
- (34) The Aliso Creek Ocean Outfall sampling station has failed and is in the process of being assessed for potential replacement.
- (35) Credit from vendor due to duplicate order has not been received. Expected credit is approximately \$9,000. Additional exceedance due to required quality control testing.

**South Orange County Wastewater Authority
Budget vs. Actual Comparison - Engineering
For the Fiscal Year Ended June 30, 2019**

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	199,834	208,085	(8,251)	104.1%
01-5001-03-00-00	Overtime Salaries-O&M	-		0	
01-5306-03-00-00	Scheduled Holiday Work	-		0	
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	143,880	157,152	(13,272)	109.2%
	Total Payroll Costs	<u>343,714</u>	<u>365,237</u>	<u>(21,523)</u>	<u>106.3%</u>
Other Expenses					
01-5015-03-00-00	Management Support Services	7,500	-	7,500	0.0%
01-5022-03-00-00	Miscellaneous Expense	3,060	74	2,986	2.4%
01-5023-03-00-00	Office Supplies - All	200	192	8	95.8%
01-5031-03-00-00	Safety Supplies	-	145	(145)	0.0%
01-5033-03-00-00	Recruitment	-	14,000	(14,000)	0.0%
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,659	12,763	(6,104)	191.7%
01-5035-03-00-00	Training Expense	4,000	897	3,103	22.4%
01-5037-03-00-00	Office Equipment	5,000	1,890	3,111	37.8%
01-5039-03-00-00	Membership Dues/Fees	2,025	996	1,029	49.2%
01-5061-03-00-00	Mileage	300	389	(89)	129.7%
01-5301-03-00-00	Vehicle Pay	4,200	0	4,200	0.0%
01-5309-03-00-00	Operating Leases	20,637	6,174	14,463	29.9%
01-5705-03-00-00	Monthly Car Allowance	-	4,191	(4,191)	0.0%
01-5802-03-00-00	Shipping/Freight	300	25.74	274	8.6%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	59,860	50,202	9,658	83.9%
	Total Other Expenses	<u>113,741</u>	<u>91,938</u>	<u>21,803</u>	<u>80.8%</u>
	Total Expenses	<u>457,455</u>	<u>457,175</u>	<u>280</u>	<u>99.9%</u>

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, 2019

		FY 2018-19 Budget	*Board Approved Expenditure not in Budget	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe							
01-6000-04-00-00	Regular Salaries-Admin or IT	985,352		985,352	896,766	88,586	91.0%
01-6001-04-00-00	Overtime Salaries-Admin or IT	12,000		12,000	12,171	(171)	101.4%
01-6315-04-00-00	Comp Time - Admin	10,000		10,000	10,014	(14)	100.1%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	709,453		709,453	677,267	32,186	95.5%
	Total Payroll Costs	1,716,805	-	1,716,805	1,596,217	120,588	93.0%
Other Expenses							
01-5018-04-00-00	Public Notices/ Public Relations	1,400		1,400	-	1,400	0.0%
01-6101-04-00-00	HR Recruitment & Employee Relations	21,200		21,200	19,836	1,364	93.6%
01-6102-04-00-00	Subscriptions	3,243		3,243	2,977	266	91.8%
01-6200-04-00-00	Management Support Services	112,500	92,391	204,891	213,329	(8,438)	104.1% (1)
01-6201-04-00-00	Audit	40,000		40,000	20,000	20,000	50.0%
01-6202-04-00-00	Legal	250,000		250,000	257,966	(7,966)	103.2% (2)
01-6204-04-00-00	Postage	2,319		2,319	1,751	568	75.5%
01-6223-04-00-00	Office Supplies - Admin	8,471		8,471	4,698	3,773	55.5%
01-6224-04-00-00	Office Equipment Admin or IT	8,000		8,000	476	7,524	5.9%
01-6234-04-00-00	Memberships & Trainings	89,520		89,520	70,166	19,354	78.4%
01-6239-04-00-00	Travel & Conference	20,800		20,800	24,189	(3,389)	116.3%
01-6240-04-00-00	Scholarship Sponsorship	1,000		1,000	-	1,000	0.0%
01-6241-04-00-00	Education Reimbursement	-		-	4,500	(4,500)	0.0%
01-6310-04-00-00	Miscellaneous	20,000		20,000	24,830	(4,830)	124.1%
01-6311-04-00-00	Mileage	1,000		1,000	897	104	89.6%
01-6317-04-00-00	Contract Services Misc	4,936		4,936	4,922	15	99.7%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	141,240		141,240	95,635	45,605	67.7%
01-6601-04-00-00	Shipping/Freight	1,500		1,500	5,819	(4,319)	387.9%
01-6705-04-00-00	Monthly Car Allowance	12,000		12,000	11,974	26	99.8%
	Total Other Expenses	739,130	92,391	831,521	763,965	67,557	91.9%
	Total Expenses	2,455,935	92,391	2,548,326	2,360,182	188,145	92.6%

*** Additional Budget disclosed during Finance Committee meeting 2/19**

(1) Costs include Carollo Engineering utility cost allocation study, \$52,529, and Actuaries costs for the Long Term Liabilities Methodologies Study, \$40,453. These Board Approved Projects were not included in the Administration Budget. The Board approved a Budget increase of \$92,391 on March 7, 2019 to cover these costs

(2) Procopio Firm is anticipated to be over legal budget due to start-up work and project to evaluate changes to JPA Agreement this FY.

**South Orange County Wastewater Authority
FY 2018-19 Actual General Fund Expenses
(Taken From Administration Expenses)**

		Finance Committee Recommended General Fund %'s	FY 18-19 Budget	FY 18-19 Actual	(Over)/Under Budget	% Expended
Salary and Fringe						
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	219,977	219,977	-	100.0%
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	6,000	6,085	(85)	101.4%
01-6315-04-00-00	Comp Time - Admin		5,000	5,007	(7)	100.1%
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		158,384	166,134	(7,750)	104.9%
	Total Payroll Costs		389,361	397,204	(7,843)	102.0%
Other Expenses						
01-5018-04-00-00	Public Notices/ Public Relations	100%	1,400		1,400	0.0%
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%	40,000	20,000	20,000	50.0%
01-6202-04-00-00	Legal	40%	100,000	103,186	(3,186)	103.2%
01-6203-04-00-00	Outside Services	100%				
01-6204-04-00-00	Postage	20%	464	350	114	75.5%
01-6220-04-00-00	Board of Directors - Fees				0	
01-6223-04-00-00	Office Supplies - Admin	100%	8,470	4,698	3,772	55.5%
01-6224-04-00-00	Office Equipment	100%	8,000	476	7,524	5.9%
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%	4,000	4,966	(966)	124.1%
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%	7,062	4,782	2,280	67.7%
01-6601-04-00-00	Shipping/Freight					
01-6705-04-00-00	Monthly Car Allowance					
	Total Other Expenses		169,396	138,458	30,938	81.7%
Total General Fund Expenses			558,757	535,662	23,095	95.9%

Time Allocation		
(1)	Executive Assistant	50%
	Clerk of the Board	50%
	GM	50%
	Controller	5%

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	93,378	85,028	8,350	91.1%
01-6001-05-00-00	Overtime Salaries-Admin or IT	3,082	1,500	1,582	48.7%
01-6315-05-00-00	Comp Time - IT	2,332	3,529	(1,197)	151.3%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	67,232	64,216	3,016	95.5%
	Total Salary & Fringe	166,024	154,274	11,750	92.9%
Other Expenses					
01-5028-05-00-00	Small Tools & Supplies	1,000	-	1,000	0.0%
01-5035-05-00-00	Training Expense	12,000	340	11,660	2.8%
01-5037-05-00-00	Office Equipment	400	-	400	0.0%
01-5061-05-00-00	Mileage	-	778	(778)	0.0%
01-6200-05-00-00	Management Support Services	64,500	8,663	55,837	13.4%
01-6234-05-00-00	Memberships & Trainings	2,750	96	2,654	3.5%
01-6239-05-00-00	Travel & Conference	4,210	-	4,210	0.0%
01-6300-05-00-00	Software Maintenance Agreements	98,893	75,792	23,101	76.6%
01-6301-05-00-00	Hardware Maintenance Agreements	11,657	7,851	3,806	67.3%
01-6302-05-00-00	Cloud Subscriptions (Internet)	45,800	87,528	(41,728)	191.1% (1)
01-6303-05-00-00	Telecommunications	129,940	143,411	(13,471)	110.4% (2)
01-6305-05-00-00	IT Professional Services	157,000	83,433	73,567	53.1%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	46,800	65,435	(18,635)	139.8% (3)
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	43,735	28,313	15,423	64.7%
01-6308-05-00-00	IT Memberships	160	194	(34)	121.3%
01-6309-05-00-00	Operating Leases	55,200	48,727	6,473	88.3%
01-6310-05-00-00	Miscellaneous	5,000	329	4,671	6.6%
01-6312-05-00-00	Computer & Photocopy Supplies	2,275	2,598	(323)	114.2%
01-6601-05-00-00	Shipping/Freight	276	-	276	0.0%
	Total Other Expenses	681,596	553,489	128,108	81.2%
	Total Expenses before Allocation	847,620	707,763	139,858	83.5%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(847,620)	(707,763)	139,858	83.5%
		(847,620)	(707,763)	139,858	83.5%
		(847,620)	(707,763)	139,858	83.5%

(1) Allocation of software maintenance agreements to cloud subscriptions.

(2) Deployment of cellular services for operations staff for emergency communication preparedness exceeded budgeted amount.

(3) Device purchase exceedance for cellular phones for operations staff for emergency communication preparedness.

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
PC 02 - Jay B. Latham Plant					
Member Agency					
City of San Juan Capistrano					
-5000--**	Regular Salaries-O&M	427,020	454,653	(27,633)	106.5%
-5001--**	Overtime Salaries-O&M	9,560	21,310	(11,750)	222.9%
-5002--**	Electricity	112,296	167,484	(55,188)	149.1%
-5003--**	Natural Gas	35,944	46,482	(10,538)	129.3%
-5004--**	Potable & Reclaimed Water	5,620	7,792	(2,172)	138.6%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	8,948	-	8,948	0.0%
02-5007-01-02-18	Polymer Products	61,352	54,751	6,601	89.2%
02-5008-01-02-18	Ferric Chloride	25,768	39,545	(13,777)	153.5%
-5009--**	Odor Control Chemicals	7,992	10,308	(2,316)	129.0%
-5010--**	Other Chemicals - Misc.	304	-	304	0.0%
-5011--**	Laboratory Services	3,220	2,365	855	73.5%
02-5012-01-01-18	Grit Hauling - 21A	15,980	17,410	(1,430)	108.9%
-5013--**	Landscaping	15,192	16,762	(1,570)	110.3%
-5014--**	Engineering - Misc.	9,116	5,899	3,217	64.7%
-5015--**	Management Support Services	17,928	18,787	(859)	104.8%
-5017--**	Legal Fees	1,516	358	1,158	23.6%
-5019--**	Contract Services Misc. - 29	34,944	24,142	10,802	69.1%
-5021--**	Small Vehicle Expense - 31A	2,304	4,134	(1,830)	179.4%
-5022--**	Miscellaneous Expense	2,432	2,341	91	96.3%
-5023--**	Office Supplies - All	8,204	4,945	3,259	60.3%
-5024--**	Petroleum Products	4,872	2,734	2,138	56.1%
-5025--**	Uniforms	3,744	6,761	(3,017)	180.6%
-5026--**	Small Vehicle Fuel - 37A	4,312	3,782	530	87.7%
-5027--**	Insurance - Property/Liability	19,892	20,657	(765)	103.8%
-5028--**	Small Tools & Supplies	12,156	13,753	(1,597)	113.1%
-5030--**	Trash Disposal	608	503	105	82.8%
-5031--**	Safety Supplies	10,544	13,664	(3,120)	129.6%
-5032--**	Equipment Rental	912	557	355	61.1%
-5033--**	Recruitment	296	320	(24)	108.0%
-5034--**	Travel Expense/Tech. Conferences	5,736	6,855	(1,119)	119.5%
-5035--**	Training Expense	7,956	11,652	(3,696)	146.5%
-5036--**	Laboratory Supplies	4,304	4,663	(359)	108.3%
-5037--**	Office Equipment	3,952	2,939	1,013	74.4%
-5038--**	Permits	6,816	7,455	(639)	109.4%
-5039--**	Membership Dues/Fees	2,444	1,969	475	80.5%
02-5049-01-02-18	Biosolids Disposal - 21B	147,240	146,669	571	99.6%
-5050--**	Contract Services Generators - 29A	2,736	3,384	(648)	123.7%
-5052--**	Janitorial Services	12,156	10,678	1,478	87.8%
02-5053-01-02-18	Contract Serv - Digester Cleaning - 29E	14,724	-	14,724	0.0%
02-5054-01-02-18	Diesel Truck Maint - 31B	5,152	3,876	1,276	75.2%
02-5055-01-02-18	Diesel Truck Fuel - 37B	1,472	1,252	220	85.0%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 41-A	34,848	61,529	(26,681)	176.6%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 41-B	78,940	93,253	(14,313)	118.1%
-5058--**	Maintenance Equip. & Facilities (Common) 41-C	8,204	11,998	(3,794)	146.2%
02-5059-01-02-18	Maintenance Equip. & Facilities (Co-Gen) 41-D	119,020	80,352	38,668	67.5%
-5061--**	Mileage	608	402	206	66.1%
-5076--**	SCADA Infrastructure	5,776	93	5,683	1.6%
-5077--**	IT Direct	-	350	(350)	0.0%
-5302--**	Performance Based Merit Pay	-	5,542	(5,542)	0.0%
-5303--**	Group Insurance Waiver	1,040	1,176	(136)	113.1%
-5305--**	Medicare Tax Payments for Employees	1,108	914	194	82.5%
-5306--**	Scheduled Holiday Work	4,288	4,187	101	97.6%
-5309--**	Operating Leases	7,600	6,746	854	88.8%
-5315--**	Comp Time - O&M	216	3,565	(3,349)	1650.5%
-5401--**	Fringe Benefits IN to PC's & Depts.	307,452	347,554	(40,102)	113.0%
-5700--**	Standby Pay	7,792	9,085	(1,293)	116.6%
-5705--**	Monthly Car Allowance	2,424	5,202	(2,778)	214.6%
-5799--**	Zephyr Wall Costs Share-O&M	-	(4,297)	4,297	0.0%
-5802--**	Shipping/Freight	-	53	(53)	0.0%
-6500--**	IT Allocations in to PC's & Depts.	64,148	54,486	9,662	84.9%
Total City of San Juan Capistrano		1,721,128	1,845,779	(124,651)	107.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended	
Moulton Niguel Water District					
-5000.-**-**	Regular Salaries-O&M	298,864	308,569	(9,705)	103.2%
-5001.-**-**	Overtime Salaries-O&M	6,664	14,493	(7,829)	217.5%
-5002.-**-**	Electricity	77,340	114,159	(36,819)	147.6%
-5003.-**-**	Natural Gas	24,752	31,683	(6,931)	128.0%
-5004.-**-**	Potable & Reclaimed Water	4,008	5,313	(1,305)	132.6%
02-5006-01-01-22	Chlorine/Sodium Hypochlorite	5,908	-	5,908	0.0%
02-5007-01-02-22	Polymer Products	46,752	37,026	9,726	79.2%
02-5008-01-02-22	Ferric Chloride	19,636	26,743	(7,107)	136.2%
-5009.-**-**	Odor Control Chemicals	5,600	6,971	(1,371)	124.5%
-5010.-**-**	Other Chemicals - Misc.	224	-	224	0.0%
-5011.-**-**	Laboratory Services	2,192	1,599	593	73.0%
02-5012-01-01-22	Grit Hauling - 21A	10,552	11,773	(1,221)	111.6%
-5013.-**-**	Landscaping	11,176	12,330	(1,154)	110.3%
-5014.-**-**	Engineering - Misc.	6,708	4,339	2,369	64.7%
-5015.-**-**	Management Support Services	13,188	11,747	1,441	89.1%
-5017.-**-**	Legal Fees	1,116	263	853	23.6%
-5019.-**-**	Contract Services Misc. - 29	25,704	17,758	7,946	69.1%
-5021.-**-**	Small Vehicle Expense - 31A	1,616	2,802	(1,186)	173.4%
-5022.-**-**	Miscellaneous Expense	1,788	1,718	70	96.1%
-5023.-**-**	Office Supplies - All	6,036	3,637	2,399	60.3%
-5024.-**-**	Petroleum Products	3,300	1,849	1,451	56.0%
-5025.-**-**	Uniforms	2,628	4,582	(1,954)	174.3%
-5026.-**-**	Small Vehicle Fuel - 37A	3,024	2,563	461	84.8%
-5027.-**-**	Insurance - Property/Liability	14,632	15,194	(562)	103.8%
-5028.-**-**	Small Tools & Supplies	8,940	10,116	(1,176)	113.2%
-5030.-**-**	Trash Disposal	448	370	78	82.6%
-5031.-**-**	Safety Supplies	7,756	10,051	(2,295)	129.6%
-5032.-**-**	Equipment Rental	672	410	262	61.0%
-5033.-**-**	Recruitment	204	217	(13)	106.2%
-5034.-**-**	Travel Expense/Tech. Conferences	4,220	5,042	(822)	119.5%
-5035.-**-**	Training Expense	5,852	8,570	(2,718)	146.5%
-5036.-**-**	Laboratory Supplies	2,932	3,153	(221)	107.5%
-5037.-**-**	Office Equipment	2,904	2,162	742	74.4%
-5038.-**-**	Permits	5,012	5,484	(472)	109.4%
-5039.-**-**	Membership Dues/Fees	1,796	1,448	348	80.6%
02-5049-01-02-22	Biosolids Disposal - 21B	112,200	99,187	13,013	88.4%
-5050.-**-**	Contract Services Generators - 29A	2,012	2,489	(477)	123.7%
-5052.-**-**	Janitorial Services	8,940	7,854	1,086	87.9%
02-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	11,220	-	11,220	0.0%
02-5054-01-02-22	Diesel Truck Maint - 31B	3,928	2,621	1,307	66.7%
02-5055-01-02-22	Diesel Truck Fuel - 37B	1,124	846	278	75.3%
02-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	26,556	41,610	(15,054)	156.7%
02-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	52,116	63,058	(10,942)	121.0%
-5058.-**-**	Maintenance Equip. & Facilities (Common) 41-C	6,036	8,825	(2,789)	146.2%
02-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 41-D	90,696	54,339	36,357	59.9%
-5061.-**-**	Mileage	416	274	142	65.8%
-5076.-**-**	SCADA Infrastructure	4,244	68	4,176	1.6%
-5077.-**-**	IT Direct	-	258	(258)	0.0%
-5302.-**-**	Performance Based Merit Pay	-	3,756	(3,756)	0.0%
-5303.-**-**	Group Insurance Waiver	728	797	(69)	109.5%
-5305.-**-**	Medicare Tax Payments for Employees	780	620	160	79.4%
-5306.-**-**	Scheduled Holiday Work	3,004	2,842	162	94.6%
-5309.-**-**	Operating Leases	5,588	4,962	626	88.8%
-5315.-**-**	Comp Time - O&M	152	2,424	(2,272)	1595.1%
-5401.-**-**	Fringe Benefits IN to PC's & Depts.	215,184	235,878	(20,694)	109.6%
-5700.-**-**	Standby Pay	5,468	6,157	(689)	112.6%
-5705.-**-**	Monthly Car Allowance	1,700	3,538	(1,838)	208.1%
-5799.-**-**	Zephyr Wall Costs Share-O&M	-	(3,161)	3,161	0.0%
-5802.-**-**	Shipping/Freight	-	39	(39)	0.0%
-6500.-**-**	IT Allocations in to PC's & Depts.	47,188	40,078	7,110	84.9%
Total Moulton Niguel Water District		1,233,424	1,263,492	(30,068)	102.4%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended	
Santa Margarita Water District					
5000--***	Regular Salaries-O&M	386,204	234,432	151,772	60.7%
5001--***	Overtime Salaries-O&M	8,608	11,287	(2,679)	131.1%
5002--***	Electricity	92,208	79,134	13,074	85.8%
5003--***	Natural Gas	29,516	21,962	7,554	74.4%
5004--***	Potable & Reclaimed Water	5,544	4,549	995	82.1%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	5,968	-	5,968	0.0%
02-5007-01-02-23	Polymer Products	84,552	43,154	41,398	51.0%
02-5008-01-02-23	Ferric Chloride	35,512	31,169	4,343	87.8%
5009--***	Odor Control Chemicals	7,580	5,392	2,188	71.1%
5010--***	Other Chemicals - Misc.	228	-	228	0.0%
5011--***	Laboratory Services	2,612	1,024	1,588	39.2%
02-5012-01-01-23	Grit Hauling - 21A	10,656	5,811	4,845	54.5%
5013--***	Landscaping	11,424	12,603	(1,179)	110.3%
5014--***	Engineering - Misc.	6,852	4,435	2,417	64.7%
5015--***	Management Support Services	13,480	11,910	1,570	88.4%
5017--***	Legal Fees	1,140	269	871	23.6%
5019--***	Contract Services Misc. - 29	26,272	18,152	8,120	69.1%
5021--***	Small Vehicle Expense - 31A	2,128	2,167	(39)	101.8%
5022--***	Miscellaneous Expense	1,828	1,760	68	96.3%
5023--***	Office Supplies - All	6,168	3,718	2,450	60.3%
5024--***	Petroleum Products	3,808	1,128	2,680	29.6%
5025--***	Uniforms	3,452	3,544	(92)	102.7%
5026--***	Small Vehicle Fuel - 37A	3,980	1,982	1,998	49.8%
5027--***	Insurance - Property/Liability	14,952	15,531	(579)	103.9%
5028--***	Small Tools & Supplies	9,140	10,340	(1,200)	113.1%
5030--***	Trash Disposal	456	378	78	83.0%
5031--***	Safety Supplies	7,928	10,273	(2,345)	129.6%
5032--***	Equipment Rental	684	419	265	61.3%
5033--***	Recruitment	272	168	104	61.6%
5034--***	Travel Expense/Tech. Conferences	4,312	5,154	(842)	119.5%
5035--***	Training Expense	5,984	8,760	(2,776)	146.4%
5036--***	Laboratory Supplies	3,492	2,019	1,473	57.8%
5037--***	Office Equipment	2,968	2,210	758	74.4%
5038--***	Permits	5,124	5,605	(481)	109.4%
5039--***	Membership Dues/Fees	1,836	1,480	356	80.6%
02-5049-01-02-23	Biosolids Disposal - 21B	202,920	115,602	87,318	57.0%
5050--***	Contract Services Generators - 29A	2,056	2,544	(488)	123.7%
5052--***	Janitorial Services	9,140	8,028	1,112	87.8%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	20,292	-	20,292	0.0%
02-5054-01-02-23	Diesel Truck Maint - 31B	7,100	3,055	4,045	43.0%
02-5055-01-02-23	Diesel Truck Fuel - 37B	2,028	986	1,042	48.6%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41-A	48,024	48,496	(472)	101.0%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 41-B	52,636	31,127	21,509	59.1%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	6,168	9,021	(2,853)	146.2%
02-5059-01-02-23	Maintenance Equip. & Facilities (Co-Gen) 41-D	164,028	63,332	100,696	38.6%
5061--***	Mileage	508	200	308	39.4%
5076--***	SCADA Infrastructure	4,340	70	4,270	1.6%
5077--***	IT Direct	-	263	(263)	0.0%
5302--***	Performance Based Merit Pay	-	2,905	(2,905)	0.0%
5303--***	Group Insurance Waiver	956	616	340	64.5%
5305--***	Medicare Tax Payments for Employees	1,028	479	549	46.6%
5306--***	Scheduled Holiday Work	3,828	2,151	1,677	56.2%
5309--***	Operating Leases	5,712	5,072	640	88.8%
5315--***	Comp Time - O&M	200	1,915	(1,715)	957.6%
5401--***	Fringe Benefits IN to PC's & Depts.	278,068	179,244	98,824	64.5%
5700--***	Standby Pay	7,180	4,762	2,418	66.3%
5705--***	Monthly Car Allowance	2,236	2,623	(387)	117.3%
5799--***	Zephyr Wall Costs Share-O&M	-	(3,231)	3,231	0.0%
5802--***	Shipping/Freight	-	40	(40)	0.0%
6500--***	IT Allocations in to PC's & Depts.	48,232	40,965	7,267	84.9%
Total Santa Margarita Water District		1,673,548	1,082,188	591,360	64.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended	
South Coast Water District					
-5000.-**-**	Regular Salaries-O&M	360,848	386,111	(25,263)	107.0%
-5001.-**-**	Overtime Salaries-O&M	8,076	18,109	(10,033)	224.2%
-5002.-**-**	Electricity	93,132	139,982	(46,850)	150.3%
-5003.-**-**	Natural Gas	29,812	38,849	(9,037)	130.3%
-5004.-**-**	Potable & Reclaimed Water	4,836	6,683	(1,847)	138.2%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	7,176	-	7,176	0.0%
02-5007-01-02-24	Polymer Products	57,352	49,714	7,638	86.7%
02-5008-01-02-24	Ferric Chloride	24,088	35,907	(11,819)	149.1%
-5009.-**-**	Odor Control Chemicals	6,832	8,811	(1,979)	129.0%
-5010.-**-**	Other Chemicals - Misc.	244	-	244	0.0%
-5011.-**-**	Laboratory Services	2,668	1,979	689	74.2%
02-5012-01-01-24	Grit Hauling - 21A	12,816	14,220	(1,404)	111.0%
-5013.-**-**	Landscaping	12,212	13,472	(1,260)	110.3%
-5014.-**-**	Engineering - Misc.	7,328	4,741	2,587	64.7%
-5015.-**-**	Management Support Services	14,408	8,030	6,378	55.7%
-5017.-**-**	Legal Fees	1,220	287	933	23.6%
-5019.-**-**	Contract Services Misc. - 29	28,084	19,403	8,681	69.1%
-5021.-**-**	Small Vehicle Expense - 31A	1,956	3,525	(1,569)	180.2%
-5022.-**-**	Miscellaneous Expense	1,952	1,881	71	96.4%
-5023.-**-**	Office Supplies - All	6,592	3,974	2,618	60.3%
-5024.-**-**	Petroleum Products	4,012	2,276	1,736	56.7%
-5025.-**-**	Uniforms	3,180	5,764	(2,584)	181.3%
-5026.-**-**	Small Vehicle Fuel - 37A	3,664	3,224	440	88.0%
-5027.-**-**	Insurance - Property/Liability	15,988	16,602	(614)	103.8%
-5028.-**-**	Small Tools & Supplies	9,768	11,053	(1,285)	113.2%
-5030.-**-**	Trash Disposal	488	404	84	82.9%
-5031.-**-**	Safety Supplies	8,476	10,982	(2,506)	129.6%
-5032.-**-**	Equipment Rental	732	448	284	61.2%
-5033.-**-**	Recruitment	252	273	(21)	108.2%
-5034.-**-**	Travel Expense/Tech. Conferences	4,608	5,509	(901)	119.6%
-5035.-**-**	Training Expense	6,396	9,364	(2,968)	146.4%
-5036.-**-**	Laboratory Supplies	3,568	3,902	(334)	109.3%
-5037.-**-**	Office Equipment	3,176	2,362	814	74.4%
-5038.-**-**	Permits	5,480	5,992	(512)	109.3%
-5039.-**-**	Membership Dues/Fees	1,964	1,582	382	80.6%
02-5049-01-02-24	Biosolids Disposal - 21B	137,640	133,174	4,466	96.8%
-5050.-**-**	Contract Services Generators - 29A	2,196	2,719	(523)	123.8%
-5052.-**-**	Janitorial Services	9,768	8,582	1,186	87.9%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	13,764	-	13,764	0.0%
02-5054-01-02-24	Diesel Truck Maint - 31B	4,816	3,520	1,296	73.1%
02-5055-01-02-24	Diesel Truck Fuel - 37B	1,376	1,136	240	82.6%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	32,576	55,867	(23,291)	171.5%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	63,304	76,165	(12,861)	120.3%
-5058.-**-**	Maintenance Equip. & Facilities (Common) 41-C	6,592	9,642	(3,050)	146.3%
02-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) 41-D	111,260	72,959	38,301	65.6%
-5061.-**-**	Mileage	504	339	165	67.2%
-5076.-**-**	SCADA Infrastructure	4,640	75	4,565	1.6%
-5077.-**-**	IT Direct	-	282	(282)	0.0%
-5302.-**-**	Performance Based Merit Pay	-	4,725	(4,725)	0.0%
-5303.-**-**	Group Insurance Waiver	880	1,003	(123)	113.9%
-5305.-**-**	Medicare Tax Payments for Employees	948	780	168	82.2%
-5306.-**-**	Scheduled Holiday Work	3,612	3,553	59	98.4%
-5309.-**-**	Operating Leases	6,104	5,422	682	88.8%
-5315.-**-**	Comp Time - O&M	184	3,035	(2,851)	1649.5%
-5401.-**-**	Fringe Benefits IN to PC's & Depts.	259,816	295,172	(35,356)	113.6%
-5700.-**-**	Standby Pay	6,608	7,746	(1,138)	117.2%
-5705.-**-**	Monthly Car Allowance	2,056	4,395	(2,339)	213.7%
-5799.-**-**	Zephyr Wall Costs Share-O&M	-	(3,453)	3,453	0.0%
-5802.-**-**	Shipping/Freight	-	43	(43)	0.0%
-6500.-**-**	IT Allocations in to PC's & Depts.	51,560	43,789	7,771	84.9%
Total South Coast Water District		1,473,588	1,566,083	(92,495)	106.3%
Total PC 02 - Jay B. Latham Plant		6,101,688	5,757,542	344,146	94.4%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
PC 05 - San Juan Creek Ocean Outfall					
Member Agency					
City of San Clemente					
-5000--***	Regular Salaries-O&M	26,432	17,722	8,710	67.0%
-5001--***	Overtime Salaries-O&M	236	166	70	70.3%
-5002--***	Electricity	212	-	212	0.0%
-5003--***	Natural Gas	108	-	108	0.0%
-5014--***	Engineering - Misc.	2,132	351	1,781	16.5%
-5015--***	Management Support Services	2,008	2,374	(366)	118.2%
-5017--***	Legal Fees	424	258	166	60.8%
-5022--***	Miscellaneous Expense	-	22	(22)	0.0%
-5026--***	Small Vehicle Fuel - 37A	108	-	108	0.0%
-5027--***	Insurance - Property/Liability	956	804	152	84.1%
-5031--***	Safety Supplies	212	-	212	0.0%
-5034--***	Travel Expense/Tech. Conferences	952	1,141	(189)	119.8%
-5035--***	Training Expense	116	698	(582)	601.7%
-5036--***	Laboratory Supplies	4,100	4,465	(365)	108.9%
05-5038-02-05-17	Permits	25,760	28,722	(2,962)	111.5%
-5044--***	Offshore Monitoring - 20A	3,836	3,989	(153)	104.0%
-5045--***	Offshore Biochemistry - 20B	13,860	-	13,860	0.0%
-5046--***	Effluent Chemistry - 20C	2,984	5,977	(2,993)	200.3%
05-5058-01-05-17	Maintenance Equip. & Facilities (Common)	168	98	70	58.0%
05-5069-02-05-17	Misc-Capital-Dilution & Metering Study	1,328	249	1,079	18.8%
-5101--***	Employee Recognition	212	-	212	0.0%
-5305--***	Medicare Tax Payments for Employees	524	-	524	0.0%
-5306--***	Scheduled Holiday Work	160	29	131	18.3%
-5401--***	Fringe Benefits IN to PC's & Depts.	19,032	13,384	5,648	70.3%
-5705--***	Monthly Car Allowance	896	-	896	0.0%
-6500--***	IT Allocations in to PC's & Depts.	3,792	2,925	867	77.1%
Total City of San Clemente		110,548	83,372	27,176	75.4%
City of San Juan Capistrano					
-5000--***	Regular Salaries-O&M	24,256	15,083	9,173	62.2%
-5001--***	Overtime Salaries-O&M	216	141	75	65.3%
-5002--***	Electricity	196	-	196	0.0%
-5003--***	Natural Gas	100	-	100	0.0%
-5014--***	Engineering - Misc.	1,956	299	1,657	15.3%
-5015--***	Management Support Services	1,840	2,020	(180)	109.8%
-5017--***	Legal Fees	392	220	172	56.0%
-5022--***	Miscellaneous Expense	-	19	(19)	0.0%
-5026--***	Small Vehicle Fuel - 37A	100	-	100	0.0%
-5027--***	Insurance - Property/Liability	640	536	104	83.8%
-5031--***	Safety Supplies	196	-	196	0.0%
-5034--***	Travel Expense/Tech. Conferences	856	960	(104)	112.2%
-5035--***	Training Expense	128	605	(477)	472.3%
-5036--***	Laboratory Supplies	3,764	3,800	(36)	101.0%
05-5038-02-05-18	Permits	17,176	19,148	(1,972)	111.5%
-5044--***	Offshore Monitoring - 20A	3,520	3,395	125	96.4%
-5045--***	Offshore Biochemistry - 20B	12,716	-	12,716	0.0%
-5046--***	Effluent Chemistry - 20C	2,736	5,087	(2,351)	185.9%
05-5058-01-05-18	Maintenance Equip. & Facilities (Common)	112	65	47	58.0%
05-5069-02-05-18	Misc-Capital-Dilution & Metering Study	888	166	722	18.7%
-5101--***	Employee Recognition	196	-	196	0.0%
-5305--***	Medicare Tax Payments for Employees	480	-	480	0.0%
-5306--***	Scheduled Holiday Work	144	25	119	17.3%
-5401--***	Fringe Benefits IN to PC's & Depts.	17,464	11,391	6,073	65.2%
-5705--***	Monthly Car Allowance	824	-	824	0.0%
-6500--***	IT Allocations in to PC's & Depts.	3,476	2,489	987	71.6%
Total City of San Juan Capistrano		94,372	65,449	28,923	69.4%
Moulton Niguel Water District					
-5000--***	Regular Salaries-O&M	21,172	13,196	7,976	62.3%
-5001--***	Overtime Salaries-O&M	192	123	69	64.3%
-5002--***	Electricity	172	-	172	0.0%
-5003--***	Natural Gas	88	-	88	0.0%
-5014--***	Engineering - Misc.	1,708	261	1,447	15.3%
-5015--***	Management Support Services	1,604	1,768	(164)	110.2%
-5017--***	Legal Fees	344	192	152	55.8%
-5022--***	Miscellaneous Expense	-	16	(16)	0.0%
-5026--***	Small Vehicle Fuel - 37A	88	-	88	0.0%
-5027--***	Insurance - Property/Liability	892	750	142	84.1%
-5031--***	Safety Supplies	172	-	172	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
-5034--***	Travel Expense/Tech. Conferences	764	849	(85)	111.2%
-5035--***	Training Expense	92	520	(428)	565.0%
-5036--***	Laboratory Supplies	3,284	3,325	(41)	101.2%
05-5038-02-05-22	Permits	24,040	26,804	(2,764)	111.5%
-5044--***	Offshore Monitoring - 20A	3,076	2,970	106	96.6%
-5045--***	Offshore Biochemistry - 20B	11,100	-	11,100	0.0%
-5046--***	Effluent Chemistry - 20C	2,392	4,451	(2,059)	186.1%
05-5058-01-05-22	Maintenance Equip. & Facilities (Common)	156	91	65	58.3%
05-5069-02-05-22	Misc-Capital-Dilution & Metering Study	1,240	233	1,007	18.8%
-5101--***	Employee Recognition	172	-	172	0.0%
-5305--***	Medicare Tax Payments for Employees	420	-	420	0.0%
-5306--***	Scheduled Holiday Work	124	22	102	17.6%
-5401--***	Fringe Benefits IN to PC's & Depts.	15,240	9,966	5,274	65.4%
-5705--***	Monthly Car Allowance	716	-	716	0.0%
-6500--***	IT Allocations in to PC's & Depts.	3,036	2,178	858	71.7%
Total Moulton Niguel Water District		92,284	67,715	24,569	73.4%
Santa Margarita Water District					
-5000--***	Regular Salaries-O&M	33,876	18,701	15,175	55.2%
-5001--***	Overtime Salaries-O&M	308	175	133	56.8%
-5002--***	Electricity	276	-	276	0.0%
-5003--***	Natural Gas	140	-	140	0.0%
-5014--***	Engineering - Misc.	2,732	370	2,362	13.6%
-5015--***	Management Support Services	2,568	2,505	63	97.5%
-5017--***	Legal Fees	548	272	276	49.7%
-5022--***	Miscellaneous Expense	-	22	(22)	0.0%
-5026--***	Small Vehicle Fuel - 37A	140	-	140	0.0%
-5027--***	Insurance - Property/Liability	2,552	2,144	408	84.0%
-5031--***	Safety Supplies	276	-	276	0.0%
-5034--***	Travel Expense/Tech. Conferences	1,224	1,204	20	98.3%
-5035--***	Training Expense	148	737	(589)	497.7%
-5036--***	Laboratory Supplies	5,256	4,712	544	89.6%
05-5038-02-05-23	Permits	68,696	76,592	(7,896)	111.5%
-5044--***	Offshore Monitoring - 20A	4,920	4,209	711	85.6%
-5045--***	Offshore Biochemistry - 20B	17,760	-	17,760	0.0%
-5046--***	Effluent Chemistry - 20C	3,828	6,307	(2,479)	164.8%
05-5058-01-05-23	Maintenance Equip. & Facilities (Common)	444	260	184	58.6%
05-5069-02-05-23	Misc-Capital-Dilution & Metering Study	3,544	665	2,879	18.8%
-5101--***	Employee Recognition	276	-	276	0.0%
-5305--***	Medicare Tax Payments for Employees	672	-	672	0.0%
-5306--***	Scheduled Holiday Work	204	31	173	15.2%
-5401--***	Fringe Benefits IN to PC's & Depts.	24,384	14,123	10,261	57.9%
-5705--***	Monthly Car Allowance	1,148	-	1,148	0.0%
-6500--***	IT Allocations in to PC's & Depts.	4,856	3,086	1,770	63.6%
Total Santa Margarita Water District		180,776	136,114	44,662	75.3%
South Coast Water District					
-5000--***	Regular Salaries-O&M	18,236	11,468	6,768	62.9%
-5001--***	Overtime Salaries-O&M	164	107	57	65.4%
-5002--***	Electricity	148	-	148	0.0%
-5003--***	Natural Gas	76	-	76	0.0%
-5014--***	Engineering - Misc.	1,472	227	1,245	15.4%
-5015--***	Management Support Services	1,384	1,536	(152)	111.0%
-5017--***	Legal Fees	292	167	125	57.2%
-5022--***	Miscellaneous Expense	-	14	(14)	0.0%
-5026--***	Small Vehicle Fuel - 37A	76	-	76	0.0%
-5027--***	Insurance - Property/Liability	716	603	113	84.3%
-5031--***	Safety Supplies	148	-	148	0.0%
-5034--***	Travel Expense/Tech. Conferences	660	738	(78)	111.8%
-5035--***	Training Expense	80	452	(372)	564.6%
-5036--***	Laboratory Supplies	2,832	2,889	(57)	102.0%
05-5038-02-05-24	Permits	19,328	21,550	(2,222)	111.5%
-5044--***	Offshore Monitoring - 20A	2,648	2,581	67	97.5%
-5045--***	Offshore Biochemistry - 20B	9,560	-	9,560	0.0%
-5046--***	Effluent Chemistry - 20C	2,060	3,868	(1,808)	187.8%
05-5058-01-05-24	Maintenance Equip. & Facilities (Common)	124	73	51	59.0%
05-5069-02-05-24	Misc-Capital-Dilution & Metering Study	996	187	809	18.8%
-5101--***	Employee Recognition	148	-	148	0.0%
-5305--***	Medicare Tax Payments for Employees	364	-	364	0.0%
-5306--***	Scheduled Holiday Work	108	19	89	17.6%
-5401--***	Fringe Benefits IN to PC's & Depts.	13,132	8,661	4,471	66.0%
-5705--***	Monthly Car Allowance	620	-	620	0.0%
-6500--***	IT Allocations in to PC's & Depts.	2,612	1,893	719	72.5%
Total South Coast Water District		77,984	57,034	20,950	73.1%
Total PC 05 - San Juan Creek Ocean Outfall		555,964	409,684	146,280	73.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
PC 08 - Pre Treatment					
Member Agency					
City of Laguna Beach					
08-5000-02-08-16	Regular Salaries-O&M	3,172	2,708	464	85.4%
08-5001-02-08-16	Overtime Salaries-O&M	56	-	56	0.0%
08-5011-02-08-16	Laboratory Services	120	39	81	32.5%
08-5015-02-08-16	Management Support Services	160	32	128	20.1%
08-5016-02-08-16	Audit - Environmental	20	-	20	0.0%
08-5017-02-08-16	Legal Fees	80	575	(495)	718.6%
08-5018-02-08-16	Public Notices/ Public Relations	80	6	74	7.9%
08-5021-02-08-16	Small Vehicle Expense - 31A	40	0	40	1.1%
08-5022-02-08-16	Miscellaneous Expense	60	-	60	0.0%
08-5026-02-08-16	Small Vehicle Fuel - 37A	48	3	45	6.0%
08-5027-02-07-16	Insurance - Property/Liability	224	228	(4)	101.7%
08-5028-02-08-16	Small Tools & Supplies	264	29	235	11.0%
08-5034-02-08-16	Travel Expense/Tech. Conferences	168	100	68	59.6%
08-5035-02-08-16	Training Expense	152	41	111	26.9%
08-5038-02-08-16	Permits and Fines	396	-	396	0.0%
08-5039-02-08-16	Membership Dues/Fees	12	15	(3)	127.0%
08-5306-02-08-16	Scheduled Holiday Work	8	-	8	0.0%
08-5315-02-00-16	Comp Time - Environment	-	282	(282)	0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	2,284	2,045	239	89.5%
08-6500-02-08-16	IT Allocations in to PC's & Depts.	456	383	73	83.9%
Total City of Laguna Beach		7,800	6,486	1,314	83.2%
City of San Clemente					
08-5000-02-08-17	Regular Salaries-O&M	7,056	12,570	(5,514)	178.2%
08-5001-02-08-17	Overtime Salaries-O&M	120	-	120	0.0%
08-5011-02-08-17	Laboratory Services	264	181	83	68.6%
08-5015-02-08-17	Management Support Services	352	149	203	42.4%
08-5016-02-08-17	Audit - Environmental	44	-	44	0.0%
08-5017-02-08-17	Legal Fees	176	2,669	(2,493)	1516.3%
08-5018-02-08-17	Public Notices/ Public Relations	176	29	147	16.7%
08-5021-02-08-17	Small Vehicle Expense - 31A	88	2	86	2.3%
08-5022-02-08-17	Miscellaneous Expense	132	-	132	0.0%
08-5026-02-08-17	Small Vehicle Fuel - 37A	104	13	91	12.9%
08-5027-02-07-17	Insurance - Property/Liability	224	228	(4)	101.7%
08-5028-02-08-17	Small Tools & Supplies	584	138	446	23.7%
08-5034-02-08-17	Travel Expense/Tech. Conferences	372	465	(93)	125.0%
08-5035-02-08-17	Training Expense	340	190	150	55.8%
08-5038-02-08-17	Permits and Fines	880	-	880	0.0%
08-5039-02-08-17	Membership Dues/Fees	28	71	(43)	252.9%
08-5306-02-08-17	Scheduled Holiday Work	16	-	16	0.0%
08-5315-02-00-17	Comp Time - Environment	-	282	(282)	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	5,080	9,494	(4,414)	186.9%
08-6500-02-08-17	IT Allocations in to PC's & Depts.	1,012	1,776	(764)	175.5%
Total City of San Clemente		17,048	28,257	(11,209)	165.8%
City of San Juan Capistrano					
08-5000-02-08-18	Regular Salaries-O&M	3,708	7,551	(3,843)	203.6%
08-5001-02-08-18	Overtime Salaries-O&M	64	-	64	0.0%
08-5011-02-08-18	Laboratory Services	140	109	31	77.7%
08-5015-02-08-18	Management Support Services	184	90	94	48.7%
08-5016-02-08-18	Audit - Environmental	24	-	24	0.0%
08-5017-02-08-18	Legal Fees	92	1,603	(1,511)	1742.5%
08-5018-02-08-18	Public Notices/ Public Relations	92	18	74	19.1%
08-5021-02-08-18	Small Vehicle Expense - 31A	48	1	47	2.5%
08-5022-02-08-18	Miscellaneous Expense	68	-	68	0.0%
08-5026-02-08-18	Small Vehicle Fuel - 37A	56	8	48	14.4%
08-5027-02-07-18	Insurance - Property/Liability	224	228	(4)	101.7%
08-5028-02-08-18	Small Tools & Supplies	308	83	225	27.0%
08-5034-02-08-18	Travel Expense/Tech. Conferences	196	279	(83)	142.5%
08-5035-02-08-18	Training Expense	180	114	66	63.3%
08-5038-02-08-18	Permits and Fines	464	-	464	0.0%
08-5039-02-08-18	Membership Dues/Fees	16	43	(27)	266.0%
08-5306-02-08-18	Scheduled Holiday Work	8	-	8	0.0%
08-5315-02-00-18	Comp Time - Environment	-	282	(282)	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	2,668	5,703	(3,035)	213.7%
08-6500-02-08-18	IT Allocations in to PC's & Depts.	532	1,067	(535)	200.6%
Total City of San Juan Capistrano		9,072	17,178	(8,106)	189.3%
El Toro Water District					
08-5000-02-08-19	Regular Salaries-O&M	2,084	1,697	387	81.4%
08-5001-02-08-19	Overtime Salaries-O&M	36	-	36	0.0%
08-5011-02-08-19	Laboratory Services	76	24	52	32.2%
08-5015-02-08-19	Management Support Services	104	20	84	19.4%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended	
08-5016-02-08-19	Audit - Environmental	12	-	12	0.0%
08-5017-02-08-19	Legal Fees	52	360	(308)	692.7%
08-5018-02-08-19	Public Notices/ Public Relations	52	4	48	7.6%
08-5021-02-08-19	Small Vehicle Expense - 31A	28	0	28	1.0%
08-5022-02-08-19	Miscellaneous Expense	40	-	40	0.0%
08-5026-02-08-19	Small Vehicle Fuel - 37A	32	2	30	5.6%
08-5027-02-07-19	Insurance - Property/Liability	224	228	(4)	101.7%
08-5028-02-08-19	Small Tools & Supplies	172	19	153	10.9%
08-5034-02-08-19	Travel Expense/Tech. Conferences	112	63	49	56.0%
08-5035-02-08-19	Training Expense	100	26	74	25.6%
08-5038-02-08-19	Permits and Fines	260	-	260	0.0%
08-5039-02-08-19	Membership Dues/Fees	8	10	(2)	119.5%
08-5306-02-08-19	Scheduled Holiday Work	4	-	4	0.0%
08-5315-02-00-19	Comp Time - Environment	-	255	(255)	0.0%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	1,500	1,281	219	85.4%
08-6500-02-08-19	IT Allocations in to PC's & Depts.	300	240	60	79.9%
Total El Toro Water District		5,196	4,228	968	81.4%
Emerald Bay Service District					
08-5000-02-08-20	Regular Salaries-O&M	908	1,408	(500)	155.1%
08-5001-02-08-20	Overtime Salaries-O&M	16	-	16	0.0%
08-5011-02-08-20	Laboratory Services	32	20	12	63.4%
08-5015-02-08-20	Management Support Services	44	17	27	38.0%
08-5016-02-08-20	Audit - Environmental	4	-	4	0.0%
08-5017-02-08-20	Legal Fees	24	299	(275)	1245.7%
08-5018-02-08-20	Public Notices/ Public Relations	24	3	21	13.7%
08-5021-02-08-20	Small Vehicle Expense - 31A	12	0	12	2.0%
08-5022-02-08-20	Miscellaneous Expense	16	-	16	0.0%
08-5026-02-08-20	Small Vehicle Fuel - 37A	12	2	10	12.7%
08-5027-02-07-20	Insurance - Property/Liability	224	228	(4)	101.7%
08-5028-02-08-20	Small Tools & Supplies	76	15	61	20.4%
08-5034-02-08-20	Travel Expense/Tech. Conferences	48	52	(4)	108.5%
08-5035-02-08-20	Training Expense	44	21	23	48.3%
08-5038-02-08-20	Permits and Fines	112	-	112	0.0%
08-5039-02-08-20	Membership Dues/Fees	4	8	(4)	198.0%
08-5306-02-08-20	Scheduled Holiday Work	4	-	4	0.0%
08-5315-02-00-20	Comp Time - Environment	-	255	(255)	0.0%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	656	1,063	(407)	162.1%
08-6500-02-08-20	IT Allocations in to PC's & Depts.	132	199	(67)	150.7%
Total Emerald Bay Service District		2,392	3,591	(1,199)	150.1%
Irvine Ranch Water District					
08-5000-02-08-21	Regular Salaries-O&M	9,760	8,324	1,436	85.3%
08-5001-02-08-21	Overtime Salaries-O&M	168	-	168	0.0%
08-5011-02-08-21	Laboratory Services	364	120	244	33.0%
08-5015-02-08-21	Management Support Services	488	99	389	20.2%
08-5016-02-08-21	Audit - Environmental	60	-	60	0.0%
08-5017-02-08-21	Legal Fees	244	1,767	(1,523)	724.3%
08-5018-02-08-21	Public Notices/ Public Relations	244	19	225	8.0%
08-5021-02-08-21	Small Vehicle Expense - 31A	124	1	123	1.1%
08-5022-02-08-21	Miscellaneous Expense	180	-	180	0.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	144	9	135	6.2%
08-5027-02-07-21	Insurance - Property/Liability	224	228	(4)	101.7%
08-5028-02-08-21	Small Tools & Supplies	808	92	716	11.3%
08-5034-02-08-21	Travel Expense/Tech. Conferences	516	308	208	59.7%
08-5035-02-08-21	Training Expense	472	126	346	26.6%
08-5038-02-08-21	Permits and Fines	1,216	-	1,216	0.0%
08-5039-02-08-21	Membership Dues/Fees	40	47	(7)	117.2%
08-5306-02-08-21	Scheduled Holiday Work	24	-	24	0.0%
08-5315-02-00-21	Comp Time - Environment	-	391	(391)	0.0%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	7,028	6,287	741	89.5%
08-6500-02-08-21	IT Allocations in to PC's & Depts.	1,400	1,176	224	84.0%
Total Irvine Ranch Water District		23,504	18,993	4,511	80.8%
Moulton Niguel Water District					
08-5000-02-08-22	Regular Salaries-O&M	19,036	14,545	4,491	76.4%
08-5001-02-08-22	Overtime Salaries-O&M	328	-	328	0.0%
08-5011-02-08-22	Laboratory Services	712	210	502	29.4%
08-5015-02-08-22	Management Support Services	948	173	775	18.2%
08-5016-02-08-22	Audit - Environmental	120	-	120	0.0%
08-5017-02-08-22	Legal Fees	476	3,088	(2,612)	648.7%
08-5018-02-08-22	Public Notices/ Public Relations	476	34	442	7.1%
08-5021-02-08-22	Small Vehicle Expense - 31A	240	2	238	1.0%
08-5022-02-08-22	Miscellaneous Expense	356	-	356	0.0%
08-5026-02-08-22	Small Vehicle Fuel - 37A	284	15	269	5.5%
08-5027-02-07-22	Insurance - Property/Liability	224	228	(4)	101.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended	
08-5028-02-08-22	Small Tools & Supplies	1,576	160	1,416	10.2%
08-5034-02-08-22	Travel Expense/Tech. Conferences	1,008	538	470	53.4%
08-5035-02-08-22	Training Expense	916	219	697	24.0%
08-5038-02-08-22	Permits and Fines	2,372	-	2,372	0.0%
08-5039-02-08-22	Membership Dues/Fees	76	82	(6)	107.8%
08-5306-02-08-22	Scheduled Holiday Work	48	-	48	0.0%
08-5315-02-00-22	Comp Time - Environment	-	282	(282)	0.0%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	13,704	10,985	2,719	80.2%
08-6500-02-08-22	IT Allocations in to PC's & Depts.	2,728	2,055	673	75.3%
Total Moulton Niguel Water District		45,628	32,615	13,013	71.5%
Santa Margarita Water District					
08-5000-02-08-23	Regular Salaries-O&M	20,600	15,567	5,033	75.6%
08-5001-02-08-23	Overtime Salaries-O&M	352	-	352	0.0%
08-5011-02-08-23	Laboratory Services	768	224	544	29.2%
08-5015-02-08-23	Management Support Services	1,028	185	843	18.0%
08-5016-02-08-23	Audit - Environmental	128	-	128	0.0%
08-5017-02-08-23	Legal Fees	516	3,305	(2,789)	640.5%
08-5018-02-08-23	Public Notices/ Public Relations	516	36	480	7.0%
08-5021-02-08-23	Small Vehicle Expense - 31A	260	3	257	1.0%
08-5022-02-08-23	Miscellaneous Expense	384	-	384	0.0%
08-5026-02-08-23	Small Vehicle Fuel - 37A	308	17	291	5.4%
08-5027-02-07-23	Insurance - Property/Liability	224	228	(4)	101.8%
08-5028-02-08-23	Small Tools & Supplies	1,704	171	1,533	10.1%
08-5034-02-08-23	Travel Expense/Tech. Conferences	1,088	576	512	52.9%
08-5035-02-08-23	Training Expense	992	235	757	23.7%
08-5038-02-08-23	Permits and Fines	2,568	-	2,568	0.0%
08-5039-02-08-23	Membership Dues/Fees	84	88	(4)	104.4%
08-5306-02-08-23	Scheduled Holiday Work	52	-	52	0.0%
08-5315-02-00-23	Comp Time - Environment	-	717	(717)	0.0%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	14,832	11,757	3,075	79.3%
08-6500-02-08-23	IT Allocations in to PC's & Depts.	2,952	2,200	752	74.5%
Total Santa Margarita Water District		49,356	35,307	14,049	71.5%
South Coast Water District					
08-5000-02-08-24	Regular Salaries-O&M	13,988	11,965	2,023	85.5%
08-5001-02-08-24	Overtime Salaries-O&M	240	-	240	0.0%
08-5011-02-08-24	Laboratory Services	524	172	352	32.9%
08-5015-02-08-24	Management Support Services	696	142	554	20.4%
08-5016-02-08-24	Audit - Environmental	88	-	88	0.0%
08-5017-02-08-24	Legal Fees	348	2,540	(2,192)	729.9%
08-5018-02-08-24	Public Notices/ Public Relations	348	28	320	8.0%
08-5021-02-08-24	Small Vehicle Expense - 31A	176	2	174	1.1%
08-5022-02-08-24	Miscellaneous Expense	260	-	260	0.0%
08-5026-02-08-24	Small Vehicle Fuel - 37A	208	13	195	6.1%
08-5027-02-07-24	Insurance - Property/Liability	224	228	(4)	101.7%
08-5028-02-08-24	Small Tools & Supplies	1,156	132	1,024	11.4%
08-5034-02-08-24	Travel Expense/Tech. Conferences	740	442	298	59.8%
08-5035-02-08-24	Training Expense	676	181	495	26.7%
08-5038-02-08-24	Permits and Fines	1,744	-	1,744	0.0%
08-5039-02-08-24	Membership Dues/Fees	56	67	(11)	120.4%
08-5306-02-08-24	Scheduled Holiday Work	36	-	36	0.0%
08-5315-02-00-24	Comp Time - Environment	-	282	(282)	0.0%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	10,072	9,036	1,036	89.7%
08-6500-02-08-24	IT Allocations in to PC's & Depts.	2,004	1,691	313	84.4%
Total South Coast Water District		33,584	26,920	6,664	80.2%
Total PC 08 - Pre Treatment		193,580	173,575	20,005	89.7%
PC 12 - Water Reclamation Permits					
Member Agency					
City of San Juan Capistrano					
5000--***	Regular Salaries-O&M	3,584	5,113	(1,529)	142.7%
5015--***	Management Support Services	15,388	6,411	8,977	41.7%
5017--***	Legal Fees	236	28	208	11.7%
5027--***	Insurance - Property/Liability	116	219	(103)	188.4%
5034--***	Travel Expense/Tech. Conferences	264	7	257	2.6%
5038--***	Permits	2,180	1,949	231	89.4%
5401--***	Fringe Benefits IN to PC's & Depts.	2,580	3,862	(1,282)	149.7%
6500--***	IT Allocations in to PC's & Depts.	512	723	(211)	141.3%
Total City of San Juan Capistrano		24,860	18,311	6,549	73.7%
Moulton Niguel Water District					
5000--***	Regular Salaries-O&M	9,100	13,851	(4,751)	152.2%
5015--***	Management Support Services	39,076	17,366	21,710	44.4%
5017--***	Legal Fees	600	622	(22)	103.6%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
5027--***	Insurance - Property/Liability	300	592	(292)	197.2%
5034--***	Travel Expense/Tech. Conferences	672	19	653	2.8%
5038--***	Permits	5,536	5,279	257	95.4%
5401--***	Fringe Benefits IN to PC's & Depts.	6,552	10,460	(3,908)	159.7%
6500--***	IT Allocations in to PC's & Depts.	1,304	1,960	(656)	150.3%
Total Moulton Niguel Water District		63,140	50,147	12,993	79.4%
Santa Margarita Water District					
5000--***	Regular Salaries-O&M	10,080	13,344	(3,264)	132.4%
5015--***	Management Support Services	43,284	16,731	26,553	38.7%
5017--***	Legal Fees	664	1,166	(502)	175.5%
5027--***	Insurance - Property/Liability	332	570	(238)	171.8%
5034--***	Travel Expense/Tech. Conferences	744	18	726	2.4%
5038--***	Permits	6,132	5,086	1,046	82.9%
5401--***	Fringe Benefits IN to PC's & Depts.	7,256	10,078	(2,822)	138.9%
6500--***	IT Allocations in to PC's & Depts.	1,444	1,888	(444)	130.8%
Total Santa Margarita Water District		69,936	48,882	21,054	69.9%
South Coast Water District					
5000--***	Regular Salaries-O&M	3,984	5,547	(1,563)	139.2%
5015--***	Management Support Services	17,112	6,955	10,157	40.6%
5017--***	Legal Fees	264	30	234	11.4%
5027--***	Insurance - Property/Liability	132	237	(105)	179.6%
5034--***	Travel Expense/Tech. Conferences	292	8	284	2.6%
5038--***	Permits	2,424	2,114	310	87.2%
5401--***	Fringe Benefits IN to PC's & Depts.	2,868	4,189	(1,321)	146.1%
6500--***	IT Allocations in to PC's & Depts.	572	785	(213)	137.2%
Total South Coast Water District		27,648	19,866	7,782	71.9%
Trabuco Canyon Water District					
5000--***	Regular Salaries-O&M	3,648	5,038	(1,390)	138.1%
5015--***	Management Support Services	15,656	6,316	9,340	40.3%
5017--***	Legal Fees	240	27	213	11.4%
5027--***	Insurance - Property/Liability	120	215	(95)	179.4%
5034--***	Travel Expense/Tech. Conferences	268	7	261	2.5%
5038--***	Permits	2,216	1,920	296	86.6%
5401--***	Fringe Benefits IN to PC's & Depts.	2,624	3,805	(1,181)	145.0%
6500--***	IT Allocations in to PC's & Depts.	524	713	(189)	136.0%
Total Trabuco Canyon Water District		25,296	18,041	7,255	71.3%
Total PC 12 - Water Reclamation Permits		210,880	155,246	55,634	73.6%
PC 15 - Coastal Treatment Plant					
Member Agency					
City of Laguna Beach					
5000--***	Regular Salaries-O&M	439,592	356,442	83,150	81.1%
5001--***	Overtime Salaries-O&M	9,656	16,587	(6,931)	171.8%
5002--***	Electricity	168,656	127,966	40,690	75.9%
5003--***	Natural Gas	1,736	1,673	63	96.4%
5004--***	Potable & Reclaimed Water	7,396	15,342	(7,946)	207.4%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	592	357	235	60.3%
15-5007-01-01-16	Polymer Products	508	-	508	0.0%
15-5008-01-01-16	Ferric Chloride	18,288	39,707	(21,419)	217.1%
15-5009-01-01-16	Odor Control Chemicals	50,152	24,312	25,840	48.5%
15-5011-02-01-16	Laboratory Services	3,392	2,390	1,002	70.5%
15-5012-01-01-16	Grit Hauling - 21A	17,704	12,769	4,935	72.1%
15-5013-01-03-16	Landscaping	22,748	16,019	6,729	70.4%
5014--***	Engineering - Misc.	7,584	2,130	5,454	28.1%
5015--***	Management Support Services	3,792	2,052	1,740	54.1%
15-5017-01-03-16	Legal Fees	1,896	21,411	(19,515)	1129.3%
15-5019-01-03-16	Contract Services Misc. - 29	41,700	36,760	4,940	88.2%
5021--***	Small Vehicle Expense - 31A	2,964	5,580	(2,616)	188.3%
15-5022-01-03-16	Miscellaneous Expense	1,136	1,709	(573)	150.5%
15-5023-01-03-16	Office Supplies - All	1,516	3,008	(1,492)	198.4%
15-5024-01-01-16	Petroleum Products	1,180	3,195	(2,015)	270.8%
5025--***	Uniforms	2,964	3,387	(423)	114.3%
5026--***	Small Vehicle Fuel - 37A	2,964	552	2,412	18.6%
5027--***	Insurance - Property/Liability	10,020	12,129	(2,109)	121.0%
15-5028-01-03-16	Small Tools & Supplies	4,172	4,663	(491)	111.8%
15-5030-01-03-16	Trash Disposal	1,136	565	571	49.7%
15-5031-02-03-16	Safety Supplies	13,152	12,501	651	95.0%
15-5032-01-03-16	Equipment Rental	380	65	315	17.1%
15-5033-01-03-16	Recruitment	380	-	380	0.0%
5034--***	Travel Expense/Tech. Conferences	7,152	2,407	4,745	33.6%
5035--***	Training Expense	5,176	3,178	1,998	61.4%
15-5036-02-01-16	Laboratory Supplies	6,416	4,350	2,066	67.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
15-5037-01-03-16	Office Equipment	760	3,828	(3,068)	503.7%
15-5038-02-03-16	Permits	8,340	2,292	6,048	27.5%
-5039--***	Membership Dues/Fees	368	640	(272)	173.9%
15-5047-01-03-16	Access Road Expenses	18,196	12,495	5,701	68.7%
15-5048-01-03-16	Storm Damage	7,584	52,860	(45,276)	697.0%
15-5049-01-01-16	Biosolids Disposal - 21B	73,752	-	73,752	0.0%
15-5050-01-03-16	Contract Services Generators - 29A	1,516	987	529	65.1%
15-5052-01-03-16	Janitorial Services	7,584	4,244	3,340	56.0%
15-5054-01-01-16	Diesel Truck Maint - 31B	592	69	523	11.7%
15-5055-01-01-16	Diesel Truck Fuel - 37B	592	43	549	7.3%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	103,252	97,242	6,010	94.2%
15-5058-01-03-16	Maintenance Equip. & Facilities (Common) 41-C	7,960	4,561	3,399	57.3%
-5061--***	Mileage	-	130	(130)	0.0%
15-5076-01-03-16	SCADA Infrastructure	7,204	-	7,204	0.0%
15-5077-01-03-16	IT Direct	-	403	(403)	0.0%
-5302--***	Performance Based Merit Pay	-	294	(294)	0.0%
-5303--***	Group Insurance Waiver	1,776	1,627	149	91.6%
-5305--***	Medicare Tax Payments for Employees	1,480	866	614	58.5%
-5306--***	Scheduled Holiday Work	3,144	1,622	1,522	51.6%
-5315--***	Comp Time - O&M	-	444	(444)	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	316,508	269,419	47,089	85.1%
-5700--***	Standby Pay	8,344	2,781	5,563	33.3%
-5705--***	Monthly Car Allowance	676	1,899	(1,223)	280.9%
15-5802-01-03-16	Shipping/Freight	-	8	(8)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	48,768	41,335	7,433	84.8%
Total City of Laguna Beach		1,474,496	1,233,294	241,202	83.6%
Emerald Bay Service District					
-5000--***	Regular Salaries-O&M	15,820	12,512	3,308	79.1%
-5001--***	Overtime Salaries-O&M	308	583	(275)	189.4%
-5002--***	Electricity	4,964	4,124	840	83.1%
-5003--***	Natural Gas	52	55	(3)	105.2%
-5004--***	Potable & Reclaimed Water	236	526	(290)	222.7%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	16	11	5	69.5%
15-5007-01-01-20	Polymer Products	16	-	16	0.0%
15-5008-01-01-20	Ferric Chloride	516	1,236	(720)	239.6%
15-5009-01-01-20	Odor Control Chemicals	1,416	757	659	53.5%
15-5011-02-01-20	Laboratory Services	96	74	22	77.5%
15-5012-01-01-20	Grit Hauling - 21A	500	398	102	79.5%
15-5013-01-03-20	Landscaping	1,796	1,263	533	70.3%
-5014--***	Engineering - Misc.	596	168	428	28.2%
-5015--***	Management Support Services	296	162	134	54.7%
15-5017-01-03-20	Legal Fees	148	1,689	(1,541)	1141.0%
15-5019-01-03-20	Contract Services Misc. - 29	3,288	2,899	389	88.2%
-5021--***	Small Vehicle Expense - 31A	104	191	(87)	183.6%
15-5022-01-03-20	Miscellaneous Expense	88	135	(47)	153.2%
15-5023-01-03-20	Office Supplies - All	120	237	(117)	197.7%
15-5024-01-01-20	Petroleum Products	32	99	(67)	310.9%
-5025--***	Uniforms	104	116	(12)	111.5%
-5026--***	Small Vehicle Fuel - 37A	104	19	85	18.2%
-5027--***	Insurance - Property/Liability	792	957	(165)	120.8%
15-5028-01-03-20	Small Tools & Supplies	328	368	(40)	112.1%
15-5030-01-03-20	Trash Disposal	88	45	43	50.6%
15-5031-02-03-20	Safety Supplies	1,036	986	50	95.2%
15-5032-01-03-20	Equipment Rental	28	5	23	18.3%
15-5033-01-03-20	Recruitment	28	-	28	0.0%
-5034--***	Travel Expense/Tech. Conferences	564	190	374	33.7%
-5035--***	Training Expense	408	251	157	61.4%
15-5036-02-01-20	Laboratory Supplies	180	135	45	75.2%
15-5037-01-03-20	Office Equipment	60	302	(242)	503.2%
15-5038-02-03-20	Permits	656	181	475	27.6%
-5039--***	Membership Dues/Fees	28	50	(22)	180.3%
15-5047-01-03-20	Access Road Expenses	1,436	986	450	68.6%
15-5048-01-03-20	Storm Damage	600	4,169	(3,569)	694.9%
15-5049-01-01-20	Biosolids Disposal - 21B	2,084	-	2,084	0.0%
15-5050-01-03-20	Contract Services Generators - 29A	120	78	42	64.9%
15-5052-01-03-20	Janitorial Services	600	335	265	55.8%
15-5054-01-01-20	Diesel Truck Maint - 31B	16	2	14	13.5%
15-5055-01-01-20	Diesel Truck Fuel - 37B	16	1	15	8.5%
15-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 41-B	2,916	3,028	(112)	103.8%
15-5058-01-03-20	Maintenance Equip. & Facilities (Common) 41-C	628	360	268	57.3%
-5061--***	Mileage	-	4	(4)	0.0%
15-5076-01-03-20	SCADA Infrastructure	568	-	568	0.0%
15-5077-01-03-20	IT Direct	-	32	(32)	0.0%
-5302--***	Performance Based Merit Pay	-	10	(10)	0.0%
-5303--***	Group Insurance Waiver	64	56	8	87.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
-5305--***	Medicare Tax Payments for Employees	52	30	22	57.0%
-5306--***	Scheduled Holiday Work	124	59	65	47.5%
-5315--***	Comp Time - O&M	-	16	(16)	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	11,392	9,457	1,935	83.0%
-5700--***	Standby Pay	296	95	201	32.1%
-5705--***	Monthly Car Allowance	24	65	(41)	270.8%
15-5802-01-03-20	Shipping/Freight	-	1	(1)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	3,848	3,260	588	84.7%
Total Emerald Bay Service District		59,596	52,766	6,830	88.5%
Moulton Niguel Water District					
-5000--***	Regular Salaries-O&M	51,880	22,849	29,031	44.0%
-5001--***	Overtime Salaries-O&M	588	1,079	(491)	183.5%
15-5002-01-03-22	Electricity	3,040	2,261	779	74.4%
15-5003-01-03-22	Natural Gas	44	41	3	94.1%
15-5004-01-03-22	Potable & Reclaimed Water	380	774	(394)	203.6%
15-5013-01-03-22	Landscaping	17,552	12,360	5,192	70.4%
-5014--***	Engineering - Misc.	5,852	1,643	4,209	28.1%
-5015--***	Management Support Services	2,928	1,583	1,345	54.1%
15-5017-01-03-22	Legal Fees	1,464	16,520	(15,056)	1128.4%
15-5019-01-03-22	Contract Services Misc. - 29	32,176	28,363	3,813	88.1%
15-5021-01-03-22	Small Vehicle Expense - 31A	320	278	42	86.8%
15-5022-01-03-22	Miscellaneous Expense	876	1,317	(441)	150.4%
15-5023-01-03-22	Office Supplies - All	1,172	2,321	(1,149)	198.1%
15-5025-01-03-22	Uniforms	320	169	151	52.7%
15-5026-01-03-22	Small Vehicle Fuel - 37A	320	27	293	8.6%
-5027--***	Insurance - Property/Liability	7,732	9,358	(1,626)	121.0%
15-5028-01-03-22	Small Tools & Supplies	3,216	3,598	(382)	111.9%
15-5030-01-03-22	Trash Disposal	876	436	440	49.7%
15-5031-02-03-22	Safety Supplies	10,148	9,645	503	95.0%
15-5032-01-03-22	Equipment Rental	292	50	242	17.2%
15-5033-01-03-22	Recruitment	292	-	292	0.0%
-5034--***	Travel Expense/Tech. Conferences	5,520	1,857	3,663	33.6%
-5035--***	Training Expense	3,992	2,452	1,540	61.4%
15-5037-01-03-22	Office Equipment	584	2,954	(2,370)	505.7%
15-5038-02-03-22	Permits	6,436	1,768	4,668	27.5%
-5039--***	Membership Dues/Fees	284	494	(210)	173.8%
15-5047-01-03-22	Access Road Expenses	14,040	9,641	4,399	68.7%
15-5048-01-03-22	Storm Damage	5,852	40,785	(34,933)	696.9%
15-5050-01-03-22	Contract Services Generators - 29A	1,172	762	410	65.0%
15-5052-01-03-22	Janitorial Services	5,852	3,275	2,577	56.0%
15-5058-01-03-22	Maintenance Equip. & Facilities (Common) 41-C	6,144	3,519	2,625	57.3%
15-5061-01-03-22	Mileage	-	6	(6)	0.0%
15-5076-01-03-22	SCADA Infrastructure	5,556	-	5,556	0.0%
15-5077-01-03-22	IT Direct	-	311	(311)	0.0%
15-5302-01-03-22	Performance Based Merit Pay	-	15	(15)	0.0%
15-5303-01-03-22	Group Insurance Waiver	192	81	111	42.2%
15-5305-01-03-22	Medicare Tax Payments for Employees	160	43	117	26.9%
-5306--***	Scheduled Holiday Work	448	135	313	30.2%
-5315--***	Comp Time - O&M	-	29	(29)	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	37,356	17,267	20,089	46.2%
15-5700-01-03-22	Standby Pay	900	138	762	15.4%
15-5705-01-03-22	Monthly Car Allowance	72	94	(22)	131.2%
15-5802-01-03-22	Shipping/Freight	-	7	(7)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	37,628	31,893	5,735	84.8%
Total Moulton Niguel Water District		273,656	232,196	41,460	84.8%
South Coast Water District					
-5000--***	Regular Salaries-O&M	390,156	384,685	5,471	98.6%
-5001--***	Overtime Salaries-O&M	10,700	14,248	(3,548)	133.2%
-5002--***	Electricity	120,340	86,492	33,848	71.9%
-5003--***	Natural Gas	1,164	1,061	103	91.2%
-5004--***	Potable & Reclaimed Water	4,992	9,811	(4,819)	196.5%
-5006--***	Chlorine/Sodium Hypochlorite	99,396	58,909	40,487	59.3%
-5007--***	Polymer Products	1,484	-	1,484	0.0%
15-5008-01-01-24	Ferric Chloride	12,192	24,981	(12,789)	204.9%
15-5009-01-01-24	Odor Control Chemicals	33,436	15,296	18,140	45.7%
-5011--***	Laboratory Services	8,012	5,471	2,541	68.3%
15-5012-01-01-24	Grit Hauling - 21A	11,800	8,034	3,766	68.1%
15-5013-01-03-24	Landscaping	17,912	12,613	5,299	70.4%
-5014--***	Engineering - Misc.	5,968	1,677	4,291	28.1%
-5015--***	Management Support Services	2,984	1,615	1,369	54.1%
15-5017-01-03-24	Legal Fees	1,492	16,859	(15,367)	1130.0%
15-5019-01-03-24	Contract Services Misc. - 29	32,836	28,945	3,891	88.1%
-5021--***	Small Vehicle Expense - 31A	2,616	6,269	(3,653)	239.6%
15-5022-01-03-24	Miscellaneous Expense	896	1,346	(450)	150.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
15-5023-01-03-24	Office Supplies - All	1,196	2,369	(1,173)	198.1%
15-5024-01-01-24	Petroleum Products	788	2,010	(1,222)	255.1%
-5025--**-**	Uniforms	2,616	3,806	(1,190)	145.5%
-5026--**-**	Small Vehicle Fuel - 37A	2,616	621	1,995	23.7%
-5027--**-**	Insurance - Property/Liability	7,892	9,550	(1,658)	121.0%
15-5028-01-03-24	Small Tools & Supplies	3,284	3,672	(388)	111.8%
15-5030-01-03-24	Trash Disposal	896	445	451	49.6%
15-5031-02-03-24	Safety Supplies	10,356	9,843	513	95.0%
15-5032-01-03-24	Equipment Rental	300	51	249	17.1%
15-5033-01-03-24	Recruitment	300	-	300	0.0%
-5034--**-**	Travel Expense/Tech. Conferences	5,636	1,895	3,741	33.6%
-5035--**-**	Training Expense	4,076	2,502	1,574	61.4%
-5036--**-**	Laboratory Supplies	7,900	5,145	2,755	65.1%
15-5037-01-03-24	Office Equipment	596	3,014	(2,418)	505.7%
15-5038-02-03-24	Permits	6,568	1,805	4,763	27.5%
-5039--**-**	Membership Dues/Fees	288	504	(216)	174.9%
15-5047-01-03-24	Access Road Expenses	14,328	9,839	4,489	68.7%
15-5048-01-03-24	Storm Damage	5,972	41,621	(35,649)	696.9%
15-5049-01-01-24	Biosolids Disposal - 21B	49,168	-	49,168	0.0%
15-5050-01-03-24	Contract Services Generators - 29A	1,196	777	419	65.0%
15-5052-01-03-24	Janitorial Services	5,972	3,342	2,630	56.0%
15-5054-01-01-24	Diesel Truck Maint - 31B	396	43	353	11.0%
15-5055-01-01-24	Diesel Truck Fuel - 37B	396	27	369	6.9%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	68,832	61,178	7,654	88.9%
15-5058-01-03-24	Maintenance Equip. & Facilities (Common) 41-C	6,268	3,591	2,677	57.3%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-E	36,000	11,098	24,902	30.8%
-5061--**-**	Mileage	-	146	(146)	0.0%
15-5076-01-03-24	SCADA Infrastructure	5,672	-	5,672	0.0%
15-5077-01-03-24	IT Direct	-	317	(317)	0.0%
-5302--**-**	Performance Based Merit Pay	-	330	(330)	0.0%
-5303--**-**	Group Insurance Waiver	1,568	1,828	(260)	116.6%
-5305--**-**	Medicare Tax Payments for Employees	1,304	973	331	74.6%
-5306--**-**	Scheduled Holiday Work	2,832	1,654	1,178	58.4%
-5315--**-**	Comp Time - O&M	-	380	(380)	0.0%
-5401--**-**	Fringe Benefits IN to PC's & Depts.	280,916	290,776	(9,860)	103.5%
-5700--**-**	Standby Pay	7,360	3,124	4,236	42.4%
-5705--**-**	Monthly Car Allowance	596	2,133	(1,537)	357.9%
15-5802-01-03-24	Shipping/Freight	-	7	(7)	0.0%
-6500--**-**	IT Allocations in to PC's & Depts.	38,400	32,547	5,853	84.8%
Total South Coast Water District		1,340,860	1,191,271	149,589	88.8%

Total PC 15 - Coastal Treatment Plant

3,148,608	2,709,527	439,081	86.1%
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PC 17 - Joint Regional Wastewater Reclamation

Member Agency

City of Laguna Beach

-5000--**-**	Regular Salaries-O&M	94,976	113,284	(18,308)	119.3%
-5001--**-**	Overtime Salaries-O&M	3,216	7,652	(4,436)	237.9%
-5002--**-**	Electricity	18,252	33,624	(15,372)	184.2%
17-5003-01-02-16	Natural Gas	3,120	16,417	(13,297)	526.2%
-5004--**-**	Potable & Reclaimed Water	2,560	2,261	299	88.3%
17-5005-01-02-16	Co-generation Power Credit	(31,200)	(64,880)	33,680	207.9%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	24	22	2	89.8%
-5007--**-**	Polymer Products	41,764	42,948	(1,184)	102.8%
-5008--**-**	Ferric Chloride	12,920	19,969	(7,049)	154.6%
-5009--**-**	Odor Control Chemicals	2,236	2,422	(186)	108.3%
17-5010-01-23-16	Other Chemicals - Misc.	224	-	224	0.0%
-5011--**-**	Laboratory Services	528	504	24	95.5%
17-5012-01-01-16	Grit Hauling - 21A	84	50	34	59.3%
17-5013-01-23-16	Landscaping	4,208	4,275	(67)	101.6%
-5014--**-**	Engineering - Misc.	1,824	361	1,463	19.8%
-5015--**-**	Management Support Services	6,928	929	5,999	13.4%
17-5017-01-23-16	Legal Fees	280	296	(16)	105.6%
17-5019-01-23-16	Contract Services Misc. - 29	8,416	6,767	1,649	80.4%
-5021--**-**	Small Vehicle Expense - 31A	348	668	(320)	191.9%
17-5022-01-23-16	Miscellaneous Expense	336	777	(441)	231.1%
17-5023-01-23-16	Office Supplies - All	392	606	(214)	154.7%
-5024--**-**	Petroleum Products	4,856	1,676	3,180	34.5%
-5025--**-**	Uniforms	1,048	1,775	(727)	169.4%
-5026--**-**	Small Vehicle Fuel - 37A	752	554	198	73.7%
-5027--**-**	Insurance - Property/Liability	4,424	5,051	(627)	114.2%
17-5028-01-23-16	Small Tools & Supplies	1,572	1,982	(410)	126.1%
17-5030-01-23-16	Trash Disposal	112	78	34	69.8%
17-5031-02-23-16	Safety Supplies	1,964	2,289	(325)	116.6%
17-5032-01-23-16	Equipment Rental	168	-	168	0.0%
-5033--**-**	Recruitment	60	51	9	84.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
-5034--***	Travel Expense/Tech. Conferences	1,060	710	350	67.0%
-5035--***	Training Expense	1,044	1,681	(637)	161.0%
-5036--***	Laboratory Supplies	724	765	(41)	105.6%
17-5037-01-23-16	Office Equipment	560	1,216	(656)	217.2%
17-5038-02-23-16	Permits	2,244	1,192	1,052	53.1%
-5039--***	Membership Dues/Fees	144	290	(146)	201.6%
17-5049-01-02-16	Biosolids Disposal - 21B	114,072	135,948	(21,876)	119.2%
17-5050-01-23-16	Contract Services Generators - 29A	448	273	175	60.9%
17-5052-01-23-16	Janitorial Services	2,244	1,487	757	66.3%
17-5054-01-02-16	Diesel Truck Maint - 31B	2,372	3,686	(1,314)	155.4%
17-5055-01-02-16	Diesel Truck Fuel - 37B	872	934	(62)	107.2%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41-A	24,460	31,673	(7,213)	129.5%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 41-B	264	245	19	92.6%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common) 41-C	1,460	2,010	(550)	137.7%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen) 41-D	81,124	67,652	13,472	83.4%
-5061--***	Mileage	-	59	(59)	0.0%
17-5076-01-23-16	SCADA Infrastructure	1,064	-	1,064	0.0%
-5105--***	Co-Generation Power Credit - Offset	14,536	33,400	(18,864)	229.8%
-5302--***	Performance Based Merit Pay	-	869	(869)	0.0%
-5303--***	Group Insurance Waiver	92	349	(257)	379.7%
-5305--***	Medicare Tax Payments for Employees	4	3	1	77.0%
-5306--***	Scheduled Holiday Work	1,408	766	642	54.4%
-5309--***	Operating Leases	348	-	348	0.0%
-5315--***	Comp Time - O&M	24	344	(320)	1431.7%
-5401--***	Fringe Benefits IN to PC's & Depts.	68,384	86,212	(17,828)	126.1%
-5700--***	Standby Pay	1,476	2,650	(1,174)	179.5%
-5705--***	Monthly Car Allowance	520	420	100	80.8%
17-5706-01-01-16	Effluent Pond Cleaning	140	-	140	0.0%
-5802--***	Shipping/Freight	-	17	(17)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	14,292	13,056	1,236	91.4%
Total City of Laguna Beach		521,772	590,315	(68,543)	113.1%
El Toro Water District					
-5000--***	Regular Salaries-O&M	112,400	125,311	(12,911)	111.5%
-5001--***	Overtime Salaries-O&M	3,724	7,753	(4,029)	208.2%
-5002--***	Electricity	22,076	36,393	(14,317)	164.9%
17-5003-01-02-19	Natural Gas	3,500	16,221	(12,721)	463.4%
-5004--***	Potable & Reclaimed Water	2,872	2,241	631	78.0%
17-5005-01-02-19	Co-generation Power Credit	(34,988)	(64,103)	29,115	183.2%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	28	35	(7)	126.7%
-5007--***	Polymer Products	46,832	42,477	4,355	90.7%
-5008--***	Ferric Chloride	14,492	19,754	(5,262)	136.3%
-5009--***	Odor Control Chemicals	2,508	2,414	94	96.3%
17-5010-01-23-19	Other Chemicals - Misc.	408	-	408	0.0%
-5011--***	Laboratory Services	592	503	89	84.9%
17-5012-01-01-19	Grit Hauling - 21A	96	82	14	85.5%
17-5013-01-23-19	Landscaping	7,652	7,777	(125)	101.6%
-5014--***	Engineering - Misc.	3,316	656	2,660	19.8%
-5015--***	Management Support Services	12,600	1,690	10,910	13.4%
-5017--***	Legal Fees	512	1,589	(1,077)	310.3%
17-5019-01-23-19	Contract Services Misc. - 29	15,308	12,310	2,998	80.4%
-5021--***	Small Vehicle Expense - 31A	404	676	(272)	167.2%
17-5022-01-23-19	Miscellaneous Expense	612	1,413	(801)	230.8%
17-5023-01-23-19	Office Supplies - All	716	1,103	(387)	154.1%
-5024--***	Petroleum Products	5,448	1,657	3,791	30.4%
-5025--***	Uniforms	1,212	1,796	(584)	148.2%
-5026--***	Small Vehicle Fuel - 37A	876	560	316	64.0%
-5027--***	Insurance - Property/Liability	8,048	9,189	(1,141)	114.2%
17-5028-01-23-19	Small Tools & Supplies	2,860	3,605	(745)	126.1%
17-5030-01-23-19	Trash Disposal	204	142	62	69.6%
17-5031-02-23-19	Safety Supplies	3,572	4,164	(592)	116.6%
17-5032-01-23-19	Equipment Rental	308	-	308	0.0%
-5033--***	Recruitment	64	51	13	80.1%
-5034--***	Travel Expense/Tech. Conferences	1,928	1,292	636	67.0%
-5035--***	Training Expense	1,896	3,057	(1,161)	161.2%
-5036--***	Laboratory Supplies	816	763	53	93.5%
17-5037-01-23-19	Office Equipment	1,020	2,213	(1,193)	216.9%
17-5038-02-23-19	Permits	4,084	2,169	1,915	53.1%
-5039--***	Membership Dues/Fees	264	528	(264)	200.0%
17-5049-01-02-19	Biosolids Disposal - 21B	127,908	134,318	(6,410)	105.0%
17-5050-01-23-19	Contract Services Generators - 29A	816	496	320	60.8%
17-5052-01-23-19	Janitorial Services	4,084	2,704	1,380	66.2%
17-5054-01-02-19	Diesel Truck Maint - 31B	2,660	3,642	(982)	136.9%
17-5055-01-02-19	Diesel Truck Fuel - 37B	980	923	57	94.2%
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 41-A	27,428	31,293	(3,865)	114.1%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 41-B	308	403	(95)	130.8%

South Orange County Wastewater Authority
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		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
17-5058-01-23-19	Maintenance Equip. & Facilities (Common) 41-C	2,652	3,656	(1,004)	137.9%
17-5059-01-02-19	Maintenance Equip. & Facilities (Co-Gen) 41-D	90,964	66,841	24,123	73.5%
-5061--***	Mileage	-	60	(60)	0.0%
17-5076-01-23-19	SCADA Infrastructure	1,940	-	1,940	0.0%
-5105--***	Co-Generation Power Credit - Offset	16,796	33,793	(16,997)	201.2%
-5302--***	Performance Based Merit Pay	-	891	(891)	0.0%
-5303--***	Group Insurance Waiver	144	371	(227)	257.9%
-5305--***	Medicare Tax Payments for Employees	4	3	1	77.0%
-5306--***	Scheduled Holiday Work	1,688	787	901	46.6%
-5309--***	Operating Leases	404	-	404	0.0%
-5315--***	Comp Time - O&M	40	351	(311)	876.8%
-5401--***	Fringe Benefits IN to PC's & Depts.	80,924	95,312	(14,388)	117.8%
-5700--***	Standby Pay	1,700	2,681	(981)	157.7%
-5705--***	Monthly Car Allowance	648	446	202	68.8%
17-5706-01-01-19	Effluent Pond Cleaning	164	-	164	0.0%
-5802--***	Shipping/Freight	-	30	(30)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	25,996	23,751	2,245	91.4%
Total El Toro Water District		636,508	650,235	(13,727)	102.2%
Emerald Bay Service District					
-5000--***	Regular Salaries-O&M	3,108	3,596	(488)	115.7%
-5001--***	Overtime Salaries-O&M	100	242	(142)	242.0%
-5002--***	Electricity	612	1,113	(501)	181.9%
17-5003-01-02-20	Natural Gas	96	511	(415)	532.8%
17-5004-01-02-20	Potable & Reclaimed Water	80	70	10	87.7%
17-5005-01-02-20	Co-generation Power Credit	(964)	(2,021)	1,057	209.7%
17-5006-01-01-20	Chlorine/Sodium Hypochlorite	-	0	(0)	0.0%
-5007--***	Polymer Products	1,288	1,336	(48)	103.7%
-5008--***	Ferric Chloride	396	621	(225)	156.8%
-5009--***	Odor Control Chemicals	68	74	(6)	109.5%
17-5010-01-23-20	Other Chemicals - Misc.	12	-	12	0.0%
17-5011-02-02-20	Laboratory Services	16	15	1	96.8%
17-5012-01-01-20	Grit Hauling - 21A	4	0	4	1.0%
17-5013-01-23-20	Landscaping	220	225	(5)	102.2%
-5014--***	Engineering - Misc.	96	19	77	19.8%
-5015--***	Management Support Services	364	49	315	13.4%
17-5017-01-23-20	Legal Fees	16	16	0	97.3%
17-5019-01-23-20	Contract Services Misc. - 29	444	356	88	80.1%
-5021--***	Small Vehicle Expense - 31A	12	21	(9)	175.3%
17-5022-01-23-20	Miscellaneous Expense	16	41	(25)	255.3%
17-5023-01-23-20	Office Supplies - All	20	32	(12)	159.4%
17-5024-01-02-20	Petroleum Products	148	52	96	35.3%
-5025--***	Uniforms	36	56	(20)	155.3%
-5026--***	Small Vehicle Fuel - 37A	20	17	3	87.4%
-5027--***	Insurance - Property/Liability	232	266	(34)	114.5%
17-5028-01-23-20	Small Tools & Supplies	84	104	(20)	124.1%
17-5030-01-23-20	Trash Disposal	4	4	(0)	103.0%
17-5031-02-23-20	Safety Supplies	104	120	(16)	115.8%
17-5032-01-23-20	Equipment Rental	8	-	8	0.0%
-5033--***	Recruitment	-	2	(2)	0.0%
-5034--***	Travel Expense/Tech. Conferences	56	37	19	66.7%
-5035--***	Training Expense	56	88	(32)	157.9%
17-5036-02-02-20	Laboratory Supplies	20	23	(3)	117.4%
17-5037-01-23-20	Office Equipment	28	64	(36)	228.4%
17-5038-02-23-20	Permits	120	63	57	52.2%
-5039--***	Membership Dues/Fees	8	15	(7)	190.5%
17-5049-01-02-20	Biosolids Disposal - 21B	3,520	4,236	(716)	120.3%
17-5050-01-23-20	Contract Services Generators - 29A	24	14	10	59.8%
17-5052-01-23-20	Janitorial Services	120	78	42	65.2%
17-5054-01-02-20	Diesel Truck Maint - 31B	72	115	(43)	159.5%
17-5055-01-02-20	Diesel Truck Fuel - 37B	28	29	(1)	104.0%
17-5056-01-02-20	Maintenance Equip. & Facilities (Solids) 41-A	756	987	(231)	130.5%
17-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 41-B	8	0	8	3.0%
17-5058-01-23-20	Maintenance Equip. & Facilities (Common) 41-C	76	106	(30)	139.1%
17-5059-01-02-20	Maintenance Equip. & Facilities (Co-Gen) 41-D	2,504	2,108	396	84.2%
-5061--***	Mileage	-	2	(2)	0.0%
17-5076-01-23-20	SCADA Infrastructure	56	-	56	0.0%
-5105--***	Co-Generation Power Credit - Offset	460	1,052	(592)	228.7%
-5302--***	Performance Based Merit Pay	-	28	(28)	0.0%
-5303--***	Group Insurance Waiver	4	11	(7)	285.0%
17-5305-01-02-20	Medicare Tax Payments for Employees	-	0	(0)	0.0%
-5306--***	Scheduled Holiday Work	44	24	20	55.5%
17-5309-01-02-20	Operating Leases	12	-	12	0.0%
-5315--***	Comp Time - O&M	-	11	(11)	0.0%
-5401--***	Fringe Benefits IN to PC's & Depts.	2,240	2,737	(497)	122.2%
-5700--***	Standby Pay	48	83	(35)	173.9%

South Orange County Wastewater Authority
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For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended	
-5705--***	Monthly Car Allowance	16	14	2	85.5%
17-5706-01-01-20	Effluent Pond Cleaning	4	-	4	0.0%
-5802--***	Shipping/Freight	-	1	(1)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	752	687	65	91.3%
Total Emerald Bay Service District		17,672	19,551	(1,879)	110.6%
Moulton Niguel Water District					
-5000--***	Regular Salaries-O&M	1,499,704	1,333,143	166,561	88.9%
-5001--***	Overtime Salaries-O&M	48,432	65,981	(17,549)	136.2%
-5002--***	Electricity	328,196	497,840	(169,644)	151.7%
17-5003-01-02-22	Natural Gas	16,128	63,582	(47,454)	394.2%
-5004--***	Potable & Reclaimed Water	28,724	19,977	8,747	69.5%
17-5005-01-02-22	Co-generation Power Credit	(161,300)	(251,273)	89,973	155.8%
-5006--***	Chlorine/Sodium Hypochlorite	360,940	479,879	(118,939)	133.0%
-5007--***	Polymer Products	287,276	226,415	60,861	78.8%
-5008--***	Ferric Chloride	92,264	109,578	(17,314)	118.8%
-5009--***	Odor Control Chemicals	43,648	38,088	5,560	87.3%
-5010--***	Other Chemicals - Misc.	3,176	-	3,176	0.0%
-5011--***	Laboratory Services	15,004	11,621	3,383	77.5%
17-5012-01-01-22	Grit Hauling - 21A	53,760	44,261	9,499	82.3%
-5013--***	Landscaping	59,556	60,514	(958)	101.6%
-5014--***	Engineering - Misc.	25,808	5,108	20,700	19.8%
-5015--***	Management Support Services	98,076	13,152	84,924	13.4%
-5017--***	Legal Fees	3,976	4,184	(208)	105.2%
-5019--***	Contract Services Misc. - 29	119,120	95,789	23,331	80.4%
-5021--***	Small Vehicle Expense - 31A	4,992	6,672	(1,680)	133.7%
-5022--***	Miscellaneous Expense	4,764	10,988	(6,224)	230.7%
-5023--***	Office Supplies - All	5,560	8,584	(3,024)	154.4%
-5024--***	Petroleum Products	28,180	7,358	20,822	26.1%
-5025--***	Uniforms	14,984	17,737	(2,753)	118.4%
-5026--***	Small Vehicle Fuel - 37A	10,812	5,535	5,277	51.2%
-5027--***	Insurance - Property/Liability	62,624	71,501	(8,877)	114.2%
-5028--***	Small Tools & Supplies	22,240	28,054	(5,814)	126.1%
-5030--***	Trash Disposal	1,588	1,105	483	69.6%
-5031--***	Safety Supplies	27,792	32,404	(4,612)	116.6%
-5032--***	Equipment Rental	2,388	-	2,388	0.0%
-5033--***	Recruitment	836	506	330	60.6%
-5034--***	Travel Expense/Tech. Conferences	14,992	10,053	4,939	67.1%
-5035--***	Training Expense	14,756	23,789	(9,033)	161.2%
-5036--***	Laboratory Supplies	20,676	17,631	3,045	85.3%
-5037--***	Office Equipment	7,940	17,217	(9,277)	216.8%
-5038--***	Permits	31,776	16,876	14,900	53.1%
-5039--***	Membership Dues/Fees	2,056	4,109	(2,053)	199.9%
17-5049-01-02-22	Biosolids Disposal - 21B	589,688	526,509	63,179	89.3%
-5050--***	Contract Services Generators - 29A	6,352	3,863	2,489	60.8%
-5052--***	Janitorial Services	31,772	21,044	10,728	66.2%
17-5054-01-02-22	Diesel Truck Maint - 31B	12,260	14,276	(2,016)	116.4%
17-5055-01-02-22	Diesel Truck Fuel - 37B	4,516	3,619	897	80.1%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41-A	126,452	122,666	3,786	97.0%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 41-B	169,244	217,181	(47,937)	128.3%
-5058--***	Maintenance Equip. & Facilities (Common) 41-C	20,648	28,450	(7,802)	137.8%
17-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen) 41-D	419,368	262,007	157,361	62.5%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41-E	36,000	47,536	(11,536)	132.0%
-5061--***	Mileage	-	673	(673)	0.0%
17-5068-02-04-22	MNWD Lab Services and Supplies	24,484	41,172	(16,688)	168.2%
-5076--***	SCADA Infrastructure	15,088	-	15,088	0.0%
-5105--***	Co-Generation Power Credit - Offset	208,064	333,723	(125,659)	160.4%
-5302--***	Performance Based Merit Pay	-	10,430	(10,430)	0.0%
-5303--***	Group Insurance Waiver	3,312	6,229	(2,917)	188.1%
-5305--***	Medicare Tax Payments for Employees	124	30	94	24.5%
-5306--***	Scheduled Holiday Work	23,188	9,404	13,784	40.6%
-5309--***	Operating Leases	4,992	-	4,992	0.0%
-5315--***	Comp Time - O&M	992	4,457	(3,465)	449.3%
-5401--***	Fringe Benefits IN to PC's & Depts.	1,079,780	1,014,710	65,070	94.0%
-5700--***	Standby Pay	21,096	26,477	(5,381)	125.5%
-5705--***	Monthly Car Allowance	9,836	7,395	2,441	75.2%
17-5706-01-01-22	Effluent Pond Cleaning	89,600	-	89,600	0.0%
-5802--***	Shipping/Freight	-	235	(235)	0.0%
-6500--***	IT Allocations in to PC's & Depts.	202,292	184,815	17,477	91.4%
Total Moulton Niguel Water District		6,300,592	5,984,859	315,733	95.0%
South Coast Water District					
-5000--***	Regular Salaries-O&M	66,496	71,722	(5,226)	107.9%
-5001--***	Overtime Salaries-O&M	2,240	4,837	(2,597)	215.9%
-5002--***	Electricity	12,852	21,654	(8,802)	168.5%
17-5003-01-02-24	Natural Gas	2,156	10,317	(8,161)	478.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
5004--***	Potable & Reclaimed Water	1,764	1,418	346	80.4%
17-5005-01-02-24	Co-generation Power Credit	(21,560)	(40,772)	19,212	189.1%
17-5006-01-01-24	Chlorine/Sodium Hypochlorite	16	9	7	53.3%
5007--***	Polymer Products	28,852	26,973	1,879	93.5%
5008--***	Ferric Chloride	8,928	12,540	(3,612)	140.5%
5009--***	Odor Control Chemicals	1,540	1,514	26	98.3%
17-5010-01-23-24	Other Chemicals - Misc.	180	-	180	0.0%
5011--***	Laboratory Services	364	315	49	86.6%
17-5012-01-01-24	Grit Hauling - 21A	56	20	36	35.1%
17-5013-01-23-24	Landscaping	3,360	3,414	(54)	101.6%
5014--***	Engineering - Misc.	1,456	288	1,168	19.8%
5015--***	Management Support Services	5,532	742	4,790	13.4%
17-5017-01-23-24	Legal Fees	224	236	(12)	105.4%
17-5019-01-23-24	Contract Services Misc. - 29	6,720	5,404	1,316	80.4%
5021--***	Small Vehicle Expense - 31A	244	421	(177)	172.7%
17-5022-01-23-24	Miscellaneous Expense	268	620	(352)	231.4%
17-5023-01-23-24	Office Supplies - All	312	484	(172)	155.2%
5024--***	Petroleum Products	3,356	1,053	2,303	31.4%
5025--***	Uniforms	728	1,120	(392)	153.9%
5026--***	Small Vehicle Fuel - 37A	528	350	178	66.2%
5027--***	Insurance - Property/Liability	3,532	4,034	(502)	114.2%
17-5028-01-23-24	Small Tools & Supplies	1,256	1,583	(327)	126.0%
17-5030-01-23-24	Trash Disposal	88	62	26	70.9%
17-5031-02-23-24	Safety Supplies	1,568	1,828	(260)	116.6%
17-5032-01-23-24	Equipment Rental	136	-	136	0.0%
5033--***	Recruitment	40	32	8	80.0%
5034--***	Travel Expense/Tech. Conferences	844	567	277	67.2%
5035--***	Training Expense	832	1,342	(510)	161.3%
5036--***	Laboratory Supplies	504	478	26	94.8%
17-5037-01-23-24	Office Equipment	448	971	(523)	216.8%
17-5038-02-23-24	Permits	1,792	952	840	53.1%
5039--***	Membership Dues/Fees	116	232	(116)	199.8%
17-5049-01-02-24	Biosolids Disposal - 21B	78,816	85,432	(6,616)	108.4%
17-5050-01-23-24	Contract Services Generators - 29A	360	218	142	60.5%
17-5052-01-23-24	Janitorial Services	1,792	1,187	605	66.3%
17-5054-01-02-24	Diesel Truck Maint - 31B	1,640	2,316	(676)	141.2%
17-5055-01-02-24	Diesel Truck Fuel - 37B	604	587	17	97.2%
17-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41-A	16,900	19,904	(3,004)	117.8%
17-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 41-B	176	97	79	54.9%
17-5058-01-23-24	Maintenance Equip. & Facilities (Common) 41-C	1,164	1,605	(441)	137.9%
17-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) 41-D	56,052	42,513	13,539	75.8%
5061--***	Mileage	-	38	(38)	0.0%
17-5076-01-23-24	SCADA Infrastructure	852	-	852	0.0%
5105--***	Co-Generation Power Credit - Offset	10,116	21,080	(10,964)	208.4%
5302--***	Performance Based Merit Pay	-	551	(551)	0.0%
5303--***	Group Insurance Waiver	68	224	(156)	328.7%
5305--***	Medicare Tax Payments for Employees	-	2	(2)	0.0%
5306--***	Scheduled Holiday Work	992	486	506	49.0%
5309--***	Operating Leases	244	-	244	0.0%
5315--***	Comp Time - O&M	20	217	(197)	1087.2%
5401--***	Fringe Benefits IN to PC's & Depts.	47,872	54,583	(6,711)	114.0%
5700--***	Standby Pay	1,024	1,672	(648)	163.3%
5705--***	Monthly Car Allowance	368	269	99	73.1%
17-5706-01-01-24	Effluent Pond Cleaning	92	-	92	0.0%
5802--***	Shipping/Freight	-	13	(13)	0.0%
6500--***	IT Allocations in to PC's & Depts.	11,412	10,427	985	91.4%
Total South Coast Water District		368,332	380,182	(11,850)	103.2%
Total PC 17 - Joint Regional Wastewater Reclamation		7,844,876	7,625,143	219,733	97.2%
PC 21 - Effluent Transmission Main					
Member Agency					
EI Toro Water District					
5000--***	Regular Salaries-O&M	204	146	58	71.5%
5014--***	Engineering - Misc.	25,624	759	24,865	3.0%
5015--***	Management Support Services	1,024	-	1,024	0.0%
5019--***	Contract Services Misc. - 29	-	384	(384)	0.0%
5027--***	Insurance - Property/Liability	-	17	(17)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	148	110	38	74.5%
Total EI Toro Water District		27,000	1,416	25,584	5.2%
Irvine Ranch Water District					
5000--***	Regular Salaries-O&M	204	146	58	71.5%
5014--***	Engineering - Misc.	25,624	759	24,865	3.0%
5015--***	Management Support Services	1,024	-	1,024	0.0%
5019--***	Contract Services Misc. - 29	-	384	(384)	0.0%
5027--***	Insurance - Property/Liability	-	17	(17)	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
-5401--*** Fringe Benefits IN to PC's & Depts.	148	110	38	74.5%
Total Irvine Ranch Water District	27,000	1,416	25,584	5.2%
Moulton Niguel Water District				
21-5000-01-14-22 Regular Salaries-O&M	92	64	28	69.7%
-5014--*** Engineering - Misc.	11,248	333	10,915	3.0%
21-5015-01-14-22 Management Support Services	452	-	452	0.0%
21-5019-02-14-22 Contract Services Misc. - 29	-	169	(169)	0.0%
21-5027-01-14-22 Insurance - Property/Liability	-	7	(7)	0.0%
21-5401-01-14-22 Fringe Benefits IN to PC's & Depts.	64	48	16	75.6%
Total Moulton Niguel Water District	11,856	622	11,234	5.2%
Total PC 21 - Effluent Transmission Main	65,856	3,454	62,402	5.2%
PC 23 - North Coast Interceptor				
Member Agency				
City of Laguna Beach				
23-5017-01-15-16 Legal Fees	-	10,300	(10,300)	0.0%
23-5027-01-15-16 Insurance - Property/Liability	-	123	(123)	0.0%
Total City of Laguna Beach	-	10,423	(10,423)	0.0%
Emerald Bay Service District				
23-5017-01-15-20 Legal Fees	-	443	(443)	0.0%
23-5027-01-15-20 Insurance - Property/Liability	-	5	(5)	0.0%
Total Emerald Bay Service District	-	448	(448)	0.0%
Total PC 23 - North Coast Interceptor	-	10,871	(10,871)	0.0%
PC 24 - Aliso Creek Ocean Outfall				
Member Agency				
City of Laguna Beach				
-5000--*** Regular Salaries-O&M	22,276	10,526	11,750	47.3%
-5001--*** Overtime Salaries-O&M	116	181	(65)	156.2%
-5002--*** Electricity	172	-	172	0.0%
24-5014-02-05-16 Engineering - Misc.	2,200	-	2,200	0.0%
-5015--*** Management Support Services	2,752	882	1,870	32.1%
-5017--*** Legal Fees	220	52	168	23.7%
-5027--*** Insurance - Property/Liability	616	521	95	84.6%
-5031--*** Safety Supplies	172	-	172	0.0%
24-5034-02-05-16 Travel Expense/Tech. Conferences	496	486	10	97.9%
24-5035-02-05-16 Training Expense	56	330	(274)	589.3%
-5036--*** Laboratory Supplies	3,400	2,885	515	84.9%
24-5038-02-05-16 Permits	16,280	18,164	(1,884)	111.6%
24-5044-02-05-16 Offshore Monitoring - 20A	1,980	1,886	94	95.2%
-5045--*** Offshore Biochemistry - 20B	7,824	-	7,824	0.0%
-5046--*** Effluent Chemistry - 20C	2,432	3,993	(1,561)	164.2%
-5058--*** Maintenance Equip. & Facilities (Common) 41-C	172	293	(121)	170.1%
24-5067-02-05-16 Port Cleaning	3,852	-	3,852	0.0%
-5306--*** Scheduled Holiday Work	56	11	45	19.4%
-5401--*** Fringe Benefits IN to PC's & Depts.	16,040	7,950	8,090	49.6%
24-5802-01-05-16 Shipping/Freight	16	-	16	0.0%
-6500--*** IT Allocations in to PC's & Depts.	2,020	1,255	765	62.1%
Total City of Laguna Beach	83,148	49,415	33,733	59.4%
EI Toro Water District				
-5000--*** Regular Salaries-O&M	29,144	17,896	11,248	61.4%
-5001--*** Overtime Salaries-O&M	152	308	(156)	202.6%
-5002--*** Electricity	228	-	228	0.0%
24-5014-02-05-19 Engineering - Misc.	3,260	-	3,260	0.0%
-5015--*** Management Support Services	4,076	1,307	2,769	32.1%
-5017--*** Legal Fees	328	77	251	23.6%
-5027--*** Insurance - Property/Liability	912	773	139	84.7%
-5031--*** Safety Supplies	228	-	228	0.0%
24-5034-02-05-19 Travel Expense/Tech. Conferences	732	720	12	98.3%
24-5035-02-05-19 Training Expense	84	489	(405)	582.2%
-5036--*** Laboratory Supplies	4,448	4,906	(458)	110.3%
24-5038-02-05-19 Permits	24,128	26,919	(2,791)	111.6%
24-5044-02-05-19 Offshore Monitoring - 20A	2,936	2,795	141	95.2%
-5045--*** Offshore Biochemistry - 20B	10,236	-	10,236	0.0%
-5046--*** Effluent Chemistry - 20C	3,184	6,788	(3,604)	213.2%
-5058--*** Maintenance Equip. & Facilities (Common) 41-C	228	497	(269)	218.2%
24-5067-02-05-19 Port Cleaning	5,704	-	5,704	0.0%
-5306--*** Scheduled Holiday Work	72	18	54	25.6%
-5401--*** Fringe Benefits IN to PC's & Depts.	20,984	13,516	7,468	64.4%
24-5802-01-05-19 Shipping/Freight	24	-	24	0.0%
-6500--*** IT Allocations in to PC's & Depts.	2,996	1,860	1,136	62.1%
Total EI Toro Water District	114,084	78,870	35,214	69.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

		FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
Emerald Bay Service District					
5000--***	Regular Salaries-O&M	652	313	339	48.1%
5001--***	Overtime Salaries-O&M	4	5	(1)	135.0%
24-5002-01-12-20	Electricity	4	-	4	0.0%
24-5014-02-05-20	Engineering - Misc.	156	-	156	0.0%
5015--***	Management Support Services	196	63	133	31.9%
5017--***	Legal Fees	16	4	12	23.0%
5027--***	Insurance - Property/Liability	44	37	7	84.1%
24-5031-02-12-20	Safety Supplies	4	-	4	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	36	34	2	95.7%
24-5035-02-05-20	Training Expense	4	23	(19)	585.0%
5036--***	Laboratory Supplies	100	86	14	85.9%
24-5038-02-05-20	Permits	1,156	1,288	(132)	111.4%
24-5044-02-05-20	Offshore Monitoring - 20A	140	134	6	95.5%
5045--***	Offshore Biochemistry - 20B	228	-	228	0.0%
5046--***	Effluent Chemistry - 20C	72	119	(47)	165.1%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	4	9	(5)	218.0%
24-5067-02-05-20	Port Cleaning	272	-	272	0.0%
5306--***	Scheduled Holiday Work	-	0	(0)	0.0%
5401--***	Fringe Benefits IN to PC's & Depts.	472	237	235	50.2%
24-5802-01-05-20	Shipping/Freight	4	7	(3)	169.0%
24-6500-01-05-20	IT Allocations in to PC's & Depts.	140	82	58	58.8%
Total Emerald Bay Service District		3,704	2,441	1,263	65.9%
Irvine Ranch Water District					
5000--***	Regular Salaries-O&M	29,288	20,964	8,324	71.6%
5001--***	Overtime Salaries-O&M	152	361	(209)	237.4%
5002--***	Electricity	228	-	228	0.0%
24-5014-02-05-21	Engineering - Misc.	3,152	-	3,152	0.0%
5015--***	Management Support Services	3,940	1,264	2,676	32.1%
5017--***	Legal Fees	316	75	241	23.7%
5027--***	Insurance - Property/Liability	884	747	137	84.5%
5031--***	Safety Supplies	228	-	228	0.0%
24-5034-02-05-21	Travel Expense/Tech. Conferences	708	696	12	98.3%
24-5035-02-05-21	Training Expense	84	473	(389)	562.9%
5036--***	Laboratory Supplies	4,472	5,746	(1,274)	128.5%
24-5038-02-05-21	Permits	23,324	26,023	(2,699)	111.6%
24-5044-02-05-21	Offshore Monitoring - 20A	2,836	2,702	134	95.3%
5045--***	Offshore Biochemistry - 20B	10,284	-	10,284	0.0%
5046--***	Effluent Chemistry - 20C	3,200	7,952	(4,752)	248.5%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	228	583	(355)	255.5%
24-5067-02-05-21	Port Cleaning	5,516	-	5,516	0.0%
5306--***	Scheduled Holiday Work	72	22	50	30.0%
5401--***	Fringe Benefits IN to PC's & Depts.	21,108	15,833	5,275	75.0%
24-5802-01-05-21	Shipping/Freight	76	136	(60)	179.3%
24-6500-01-05-21	IT Allocations in to PC's & Depts.	2,816	1,662	1,154	59.0%
Total Irvine Ranch Water District		112,912	85,238	27,674	75.5%
Moulton Niguel Water District					
5000--***	Regular Salaries-O&M	38,020	21,925	16,095	57.7%
5001--***	Overtime Salaries-O&M	200	377	(177)	188.7%
5002--***	Electricity	296	-	296	0.0%
24-5014-02-05-22	Engineering - Misc.	8,772	-	8,772	0.0%
5015--***	Management Support Services	10,964	3,517	7,447	32.1%
5017--***	Legal Fees	880	208	672	23.6%
5027--***	Insurance - Property/Liability	2,456	2,077	379	84.6%
5031--***	Safety Supplies	292	-	292	0.0%
24-5034-02-05-22	Travel Expense/Tech. Conferences	1,972	1,936	36	98.2%
24-5035-02-05-22	Training Expense	228	1,315	(1,087)	576.9%
5036--***	Laboratory Supplies	5,800	6,010	(210)	103.6%
24-5038-02-05-22	Permits	64,896	72,405	(7,509)	111.6%
24-5044-02-05-22	Offshore Monitoring - 20A	7,892	7,518	374	95.3%
5045--***	Offshore Biochemistry - 20B	13,352	-	13,352	0.0%
5046--***	Effluent Chemistry - 20C	4,156	8,316	(4,160)	200.1%
5058--***	Maintenance Equip. & Facilities (Common) 41-C	296	609	(313)	205.9%
24-5067-02-05-22	Port Cleaning	15,348	-	15,348	0.0%
5306--***	Scheduled Holiday Work	100	23	77	22.6%
5401--***	Fringe Benefits IN to PC's & Depts.	27,372	16,559	10,813	60.5%
24-5802-01-05-22	Shipping/Freight	64	-	64	0.0%
6500--***	IT Allocations in to PC's & Depts.	8,056	5,004	3,052	62.1%
Total Moulton Niguel Water District		211,412	147,799	63,613	69.9%
South Coast Water District					
5000--***	Regular Salaries-O&M	8,776	4,581	4,195	52.2%
5001--***	Overtime Salaries-O&M	44	79	(35)	179.2%
5002--***	Electricity	72	-	72	0.0%
24-5014-02-05-24	Engineering - Misc.	2,464	-	2,464	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2019

	FY 2018-19 Budget	FY 2018-19 Actual	(Over)/Under Budget	% Expended
-5015--***	3,080	987	2,093	32.1%
-5017--***	248	58	190	23.5%
-5027--***	688	583	105	84.8%
-5031--***	72	-	72	0.0%
24-5034-02-05-24	552	544	8	98.5%
24-5035-02-05-24	64	369	(305)	577.1%
-5036--***	1,340	1,256	84	93.7%
24-5038-02-05-24	18,220	20,327	(2,107)	111.6%
24-5044-02-05-24	2,216	2,110	106	95.2%
-5045--***	3,080	-	3,080	0.0%
-5046--***	960	1,737	(777)	181.0%
-5058--***	72	127	(55)	176.8%
24-5067-02-05-24	4,308	-	4,308	0.0%
-5306--***	20	5	15	23.6%
-5401--***	6,320	3,459	2,861	54.7%
24-5802-01-05-24	16	-	16	0.0%
-6500--***	2,260	1,405	855	62.2%
Total South Coast Water District	54,872	37,628	17,244	68.6%
Total PC 24 - Aliso Creek Ocean Outfall	580,132	401,392	178,740	69.2%
Total All Project Committees	18,701,584	17,246,435	1,455,149	92.2%

South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2018-19 - Direct Labor Dollars

	PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater									
Liquids	666,008	-	-	458,556	564,056	-	-	-	1,688,620
Solids	544,250	-	-	-	691,344	-	-	-	1,235,593
Common	32,611	-	-	50,216	46,777	-	-	-	129,604
AWT	-	-	-	142,929	82,036	-	-	-	224,964
Var 5%	-	-	1,601	-	-	-	1,685	-	3,286
Reach B/C/D	-	-	-	-	-	178	-	-	178
Reach E	-	-	-	-	-	178	-	-	178
Total Department 01	1,242,869	-	1,601	651,700	1,384,213	356	1,685	-	3,282,424
Wastewater									
No Wastewater	-	-	-	-	-	-	-	-	-
Liquids	105,718	-	-	84,523	140,427	-	-	-	330,668
Solids	17,533	-	-	-	20,966	-	-	-	38,499
Common	28,853	-	-	27,950	29,730	-	-	-	86,533
AWT	-	-	-	12,963	84,488	-	-	-	97,452
Var 5%	-	-	74,568	-	-	-	74,521	-	149,089
Region 9	-	42,893	-	-	-	-	-	-	42,893
* Timecard	-	-	-	-	-	-	-	82,055	82,055
H2O	-	-	-	-	-	-	-	-	-
Total Department 02	152,104	42,893	74,568	125,437	275,612	-	74,521	82,055	827,189
Wastewater									
No Wastewater	-	-	-	-	-	-	-	-	-
Liquids	771,726	-	-	543,079	704,484	-	-	-	2,019,288
Solids	561,783	-	-	-	712,310	-	-	-	1,274,093
Common	61,464	-	-	78,166	76,508	-	-	-	216,137
AWT	-	-	-	155,892	166,524	-	-	-	322,416
Var 5%	-	-	76,170	-	-	-	76,205	-	152,375
* Timecard	-	-	-	-	-	-	-	82,055	82,055
Region 9	-	42,893	-	-	-	-	-	-	42,893
H2O (30 MNWD)	-	-	-	-	-	-	-	-	-
Reach B/C/D	-	-	-	-	-	178	-	-	178
Reach E	-	-	-	-	-	178	-	-	178
Total Direct Labor	1,394,973	42,893	76,170	777,137	1,659,825	356	76,205	82,055	4,109,613
	5,720							(5,720)	
Reported time worked	1,400,693	42,893	76,170	777,137	1,659,825	356	76,205	76,335	4,109,613

* Flow Monitoring Services in PC 2 per Katie Greenwood to be distributed: 25% MNWD, 25% SMWD, 50% SJC.

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2018-19 - Direct Labor Percentages**

	PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater									
Liquids	53.6%			70.4%	40.7%				51.4%
Solids	43.8%			0.0%	49.9%				37.6%
Common	2.6%			7.7%	3.4%				3.9%
AWT	0.0%			21.9%	5.9%				6.9%
Var 5%	0.0%		100.0%	0.0%	0.0%		100.0%		0.1%
Reach B/C/D	0.0%			0.0%	0.0%	50.0%			0.0%
Reach E	0.0%			0.0%	0.0%	50.0%			0.0%
Total Department 01	100.0%		100.0%	100.0%	100.0%	100.0%	100.0%		100.0%
Wastewater									
No Wastewater	0.0%								0.0%
Liquids	69.5%			67.4%	51.0%				40.0%
Solids	11.5%				7.6%				4.7%
Common	19.0%			22.3%	10.8%				10.5%
AWT	0.0%			10.3%	30.7%				11.8%
Var 5%	0.0%	0.0%	100.0%				100.0%		18.0%
Region 9	0.0%	100.0%							5.2%
Timecard	0.0%							100.0%	9.9%
H2O	0.0%				0.0%				0.0%
Total Department 02	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Wastewater									
No Wastewater	0.0%								0.0%
Liquids	55.3%			69.9%	42.4%				49.1%
Solids	40.3%				42.9%				31.0%
Common	4.4%			10.1%	4.6%				5.3%
AWT	0.0%			20.1%	10.0%				7.8%
Var 5%	0.0%	0.0%	100.0%				100.0%		3.7%
Timecard	0.0%							100.0%	2.0%
Region 9	0.0%	100.0%							1.0%
H2O (30 MNWD)	0.0%				0.0%				0.0%
Reach B/C/D	0.0%					50.0%			0.0%
Reach E	0.0%					50.0%			0.0%
Total Direct Labor	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2018-19 - Overtime Dollars**

	PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater									
Liquids	31,033	-	-	22,693	23,847	-	-	-	77,573
Solids	26,514	-	-	-	48,145	-	-	-	74,660
Common	4,281	-	-	3,079	3,515	-	-	-	10,875
AWT	-	-	-	3,350	4,174	-	-	-	7,524
Var 5%	-	-	-	-	-	-	-	-	-
Total Department 01	61,829	-	-	29,123	79,681	-	-	-	170,632
Wastewater									
Liquids	2,925	-	-	2,525	3,600	-	-	-	9,050
Solids	167	-	-	-	229	-	-	-	396
Common	278	-	-	609	253	-	-	-	1,140
AWT	-	-	-	241	2,703	-	-	-	2,944
Var 5%	-	-	713	-	-	-	1,312	-	2,024
H2O	-	-	-	-	-	-	-	-	-
Total Department 02	3,371	-	713	3,374	6,784	-	1,312	-	15,553
Wastewater									
Liquids	33,958	-	-	25,218	27,447	-	-	-	86,622
Solids	26,681	-	-	-	48,374	-	-	-	75,055
Common	4,560	-	-	3,688	3,767	-	-	-	12,015
AWT	-	-	-	3,591	6,877	-	-	-	10,468
Var 5%	-	-	713	-	-	-	1,312	-	2,024
H2O	-	-	-	-	-	-	-	-	-
Total Direct Labor	65,199	-	713	32,497	86,465	-	1,312	-	186,185

**South Orange County Wastewater Authority
Direct Labor by Dept. and Project Committee
Fiscal Year 2018-19 - Overtime Percentages**

	PC 02	PC 12	PC 05	PC 15	PC 17	PC 21	PC 24	PC 08	SOCWA
Wastewater									
Liquids	50.2%			77.9%	29.9%				45.5%
Solids	42.9%			0.0%	60.4%				43.8%
Common	6.9%			10.6%	4.4%				6.4%
AWT	0.0%			11.5%	5.2%				4.4%
Var 5%	0.0%			0.0%	0.0%				0.0%
Total Department 01	100.0%			100.0%	100.0%				100.0%
Wastewater									
Liquids	86.8%			74.8%	53.1%				58.2%
Solids	5.0%				3.4%				2.5%
Common	8.3%			18.0%	3.7%				7.3%
AWT	0.0%			7.1%	39.8%				18.9%
Var 5%	0.0%		100.0%		0.0%		100.0%		13.0%
H2O	0.0%				0.0%				0.0%
Total Department 02	100.0%		100.0%	100.0%	100.0%		100.0%		100.0%
Wastewater									
Liquids	52.1%			77.6%	31.7%				46.5%
Solids	40.9%				55.9%				40.3%
Common	7.0%			11.3%	4.4%				6.5%
AWT	0.0%			11.1%	8.0%				5.6%
Var 5%	0.0%		100.0%				100.0%		1.1%
H2O	0.0%				0.0%				0.0%
Total Direct Labor	100.0%		100.0%	100.0%	100.0%		100.0%		100.0%

**South Orange County Wastewater Authority
FY 2018-19 Actual Fringe Pool and Fringe Rate**

(No Change in Forecasted Fringe Rate)

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Budget	FY 2018-19 Forecast	FY 2018-19 Actual
457 Plan - Employer Contribution	13,821	83,925	75,524	85,000	70,378	64,550
Accrued Administrative Leave	34,879	30,478	23,929	25,114	35,045	26,567
Accrued Holiday	221,783	220,371	234,247	257,161	240,964	244,674
Accrued Personal Leave	74,238	76,638	83,205	90,895	92,295	87,369
Accrued Sick Pay	242,262	262,987	204,767	299,485	221,135	274,389
Accrued Vacation	372,526	416,343	345,815	391,291	429,937	419,442
Bereavement Pay	1,345	8,088	10,892	8,000	9,155	10,820
Jury Duty			5,817		1,402	3,149
Disability Insurance - Private	51,728	56,122	57,924	58,373	61,745	56,713
Group Medical Insurance	948,341	1,017,679	864,239	1,005,463	930,055	918,687
Medicare Tax - Employer	94,167	94,550	96,326	101,154	98,618	100,314
Retiree Health Savings Program (RHS)			17,800		24,000	29,600
Retiree Health PARS Investment	500,000	504,000	210,000			
Retiree Health Benefits	281,389	384,936	354,582	413,056	423,257	423,438
Retirement - PERS Normal Costs	517,823	500,175	504,975	581,590	562,331	570,071
Retirement - PERS Unfunded Liability	432,628	499,903	599,849	743,842	743,843	743,843
Unemployment Ins./Reimbursement	1,378	1,234		2,000		11,608
Workers Compensation Ins.	76,883	212,990	233,538	260,000	159,453	159,452
Other Misc.						
Total O&M Budget Fringe Benefits Pool	3,865,192	4,370,418	3,923,431	4,322,424	4,103,612	4,144,686
YOY Change in Fringe Pool (Frcst. & Actual Compared to Budget)		13.1%	-10.2%	10.2%	4.6%	-4.1%
Pay for Time Worked Labor Base (Regular Salaries)						
O&M		3,184,417	3,224,868	3,627,186	3,222,818	3,282,424
Environmental		815,299	789,929	883,205	817,520	827,189
Engineering including CIP Labor		305,422	377,076	417,610	404,259	396,554
Admin		695,744	857,635	985,352	906,683	896,766
IT		44,447	84,015	93,378	86,557	85,028
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,333,523	6,006,731	5,437,837	5,487,962
Fringe Rate	78%	86.6%	73.6%	72.0%	75.5%	75.5%
YOY Change in Labor Base (Frcst. & Actual Compared to Budget)		1.4%	5.7%	12.6%	2.0%	-8.6%



FY 2018-19

Actual Flows and Solids Loading %'s

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
J.B. LATHAM TREATMENT PLANT FLOW & SOLIDS SUMMARY
July 1, 2018 to June 30, 2019**

PC 2 FY 2018-19 FLOW SUMMARY (MGD)

Member Agency	Total Avg. Flow To Date	Total Percent To Date
CSJC	2.070	35.38%
MNWD	1.400	23.93%
SCWD	1.690	28.88%
SMWD	0.691	11.81%
	5.851	100.00%

PC 2 FY 2018-19 SOLIDS LOADING SUMMARY (Pounds)

Member Agency	Total FY 18/19 Avg. Loadings To Date	Total Percent To Date
CSJC	5,706	29.65%
MNWD	3,859	20.05%
SCWD	5,181	26.92%
SMWD	4,497	23.37%
	19,243	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
 SAN JUAN CREEK OUTFALL FLOW SUMMARY
 July 1, 2018 to June 30, 2019**

PC 5 FY 2018-19 ACTUAL FLOWS

Member Agency	Outfall Flows MGD	Outfall Flows Percent
CSC	2.867	23.62%
CSJC	2.460	20.26%
MNWD	2.115	17.42%
SCWD	1.845	15.19%
SMWD	2.855	23.51%
	12.142	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
REGIONAL WASTE DISCHARGE PERMITS
July 1, 2018 to June 30, 2019**

PC 12 FY 2018-19 RECYCLED WATER

Member Agency	Region 9 Recyled Use FY 2018/19 acft	% RW Use FY 2018/19 %
CSJC	517	3.84%
MNWD	5997	44.58%
SCWD	789	5.87%
SMWD	5680	42.22%
TCWD	470	3.49%
Total	13452	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
COASTAL TREATMENT PLANT FLOW SUMMARY
July 1, 2018 to June 30, 2019**

PC 15 FY 2018/19 ACTUAL FLOWS

Member Agency	Plant Flows MGD	Plant Flow Percent
CLB	1.620	60.23%
EBSB	0.050	1.88%
SCWD	1.019	37.89%
MNWD	0.000	0.00%
Total	2.690	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
REGIONAL TREATMENT PLANT FLOW SUMMARY
July 1, 2018 to June 30, 2019**

PC 17 LIQUIDS FY 2018-19 ACTUAL FLOWS

Member Agency	Plant Influent MGD	Centrate Flow MGD	Total Liquid Flow MGD	Liquid Flow %
CLB	0	0.01422	0.00857	0.11%
EBS	0	0.00044	0.00001	0.00%
SCWD	0	0.00893	0.00338	0.04%
ETWD	0	0.01411	0.01411	0.18%
MNWD	7.552	0.05531	7.60701	99.66%
	7.552	0.09301	7.63307	100.00%

PC 17 SOLIDS FY 2018-19 ACTUAL LOADING

Member Agency	2018-19 #/Day	2018-19 %
CLB	5,770	15.34%
ETWD	5,701	15.15%
EBS	180	0.48%
MNWD	22,346	59.40%
SCWD	3,626	9.64%
Total	37,622	100%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
ALISO CREEK OUTFALL FLOW SUMMARY
July 1, 2018 to June 30, 2019**

PC 24 FY 2018-19 ACTUAL FLOWS

Member Agency	Outfall Flow MGD	Variable Cost Percent
CLB	1.52	13.96%
EBSB	0.04	0.39%
ETWD	2.60	23.86%
IRWD	3.06	28.13%
MNWD	3.04	27.98%
SCWD	0.62	5.68%
Total	10.88	100.00%

**South Orange County Wastewater Authority
Capital Assets Placed in Service
FY 2018-19**

PC 02 J B Latham Plant

Building Improvements

4 side blower room skylights	7,403
JBL Bar Screen Removal and Replacement	17,150
Total Building Improvements	24,553

Computer Software

Centrifuge Support Equipment	39,792
Total Computer Software	39,792

Machinery & Equipment

200 HP Motor for JBL Effluent Pump	20,626
4" Trash Pump	6,389
9-Side headworks exhaust fan	18,975
Centrifuge Rebuild	21,375
Digester Gas Meters	15,301
Effluent pump station gas line	14,612
Ferric Pump	5,141
Gas Blower	9,558
One ISCO Sampler for JBL	7,027
Return Activated Sludge Pump Rebuild	26,989
Seepex split case pumps	35,026
Spare RAS Bleach Pump	6,067
Spare Recirc Pump	17,103
Stock pri & sec flights and chain	8,111
Tig Welder	10,655
Valves	14,627
Total Machinery & Equipment	237,583

Vehicles

F-250 delivery vehicle	29,355
Total Vehicles	29,355

Total PC02 JBL	331,283
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**South Orange County Wastewater Authority
Capital Assets Placed in Service
FY 2018-19**

PC 15 Coastal Treatment Plant

Building Improvements

Administration Building Flooring	21,503
Replacement of Existing A/C System	32,321
Total Building Improvements	53,824

Infrastructure

Filter System	306,304
Grit Gate Installment	8,302
Total Infrastructure	314,606

Machinery & Equipment

Aeration Panel Replacement	18,194
AWT Bleach Pump	10,878
Backwash Pump Impellers	25,202
Chlorine Contact Mixers	28,333
Clearwell Pumps Valves	24,469
Filter Supply Pump No. 1	189,995
Filter Valves and Appurtenances	250,612
MCC A	229,937
Process Water Pump	26,324
Pump Rebuilds	76,817
Secondary Chain and Flights	11,237
Spare Export Sludge Mixer Gearbox	15,261
Tig Welder	9,678
Two ISCO Samplers for CTP	11,426
Valves	27,324
Vehicles	39,783
Replacement 4X4 Vehicle	31,945
Service Cart	7,839
CTP Wireless Project	32,613
Total Machinery & Equipment	1,067,867

Total PC 15 CTP	1,436,297
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**South Orange County Wastewater Authority
Capital Assets Placed in Service
FY 2018-19**

PC 17 Joint Regional Wastewater Reclamation

Building Improvements	
Replace Existing A/C Systems	10,466
Total Building Improvements	10,466

Infrastructure	
Slurry Seal asphalt	44,260
Total Infrastructure	44,260

Machinery & Equipment	
3LP Strainer Replacement Project	32,204
Aeration Panels	39,145
Caustic Heat Tracing	15,199
CEMS Unit	750,405
Centrifuge Incline Conveyor #2 Rehab	36,552
Centrifuge Rebuild	45,494
Check Valves	38,584
Cogen Door Project	8,763
Cogeneration System	2,995,663
Digester 2 Internal Coating	363,479
Digester Gas Cleaning System	1,313,209
Ferric Pumps	9,582
Fume Extractor	8,776
Grit Storage Room Inline Fan	5,226
Hot Water Boiler	750,405
Interstage #2 Pump and Motor Rebuild	43,609
Laboratory Equipment Replacement (between 3 PC's)	43,783
MCC B	1,137,431
MCC SG-1	1,861,251
One ISCO Sampler for RTP	7,027
Portable welder	15,159
RAS #2 Pump and Motor Rebuild	13,806
RAS #6 Pump and Motor Rebuild	15,199
Replacement Waste Backwash Pump	7,460
Safety Equipment	37,795
SCR	312,669
Spare AWT Bleach Pump	13,809
Spare Cogen Parts	29,686
Spare Recirc Pump	56,324
Switchgear MSG-1	2,156,807
Waste Heat Heat Exchanger	125,067
Total Machinery & Equipment	12,289,569

Vehicles	
Maintenance Utility Transport	25,321
Utility Vehicle	23,317
Total Vehicles	48,638

Total PC17 RTP	12,392,933
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SOCWA Total	14,160,513
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PC 23 North Coast Interceptor	585,347
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Consolidated Amount	14,745,860
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**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2016, 2017, 2018 and 2019**

	6/30/2016	6/30/2017	6/30/2018	6/30/2019
(1) Cash on Hand	5,777,486	12,949,694	13,557,237	20,857,094
Accounts Payable	(2,453,079)	(2,682,688)	(2,314,106)	(1,981,080)
Accrued Payroll	(129,958)	(102,661)	(127,396)	(100,221)
Accounts Receivable	316,772	1,069,282	1,660,444	14,179
(2) PTO Reserves	(684,767)	(653,282)	(620,032)	(683,536)
Due to Mbr Agency	(1,692,399)	(1,358,841)	(3,910,599)	(2,475,322)
Due From Mbr Agency	1,316,255	1,069,819	2,433,322	856,669
Mbr Agency Refund held for FY 19-20				(1,068,028)
Audit Adjustment	311,131			
Prepaid	65,614	65,082	204,867	211,725
Deposits	18,000	19,500	-	
(3) Available Cash	2,845,055	10,375,905	10,883,737	15,631,481
(4) Large Capital Cash June 30th 2016, 2017, 2018 & 2019	2,223,007	9,168,439	8,793,369	15,067,539
Non Capital Engineering Cash Balance		295,062	(81,041)	
Moulton Niguel Non Capital Engineering Accounts Rec.		(21,831)	(22,416)	
Moulton Niguel Large Capital Accounts Receivable		649,490	1,382,368	
Add Use Audit Settlement FY 17-18			216,467	
Add Use Audit Settlement FY 16-17	211,626	(49,931)	(49,931)	
(5) Total Large Capital Cash	2,434,633	10,041,229	10,238,817	15,067,539
(6) Small Capital Carryover	129,000	(129,000)		172,996
Mbr Agency Refund held for FY 19-20				
Cash Collected for PC 2 Zephyr Wall		76,318		76,318
Other misc., fringe adj, interest adj, etc.		22,331	(4,916)	
Total Capital Cash June 30th 2016, 2017, 2018 & 2019	2,563,633	10,010,879	10,233,900	15,316,853
(7) Difference	281,422	365,027	649,837	314,628

Additional Cash Is:				
Prior Year Balance		281,422	365,027	649,837
Payment to Member Agencies				(649,837)
County of Orange Bankruptcy Payment	18,714			
County of Orange Admin Fees	13,626			
County of Orange Access Maintenance	3,000			
City of Laguna Niguel Heat Transfer	31,320			
SMWD Lab Fees	17,820			
Coke machine	30			
FEMA Reimbursement			136,995	
Interest Income Received	24,587	45,294	114,150	249,482
Recycling Income	16,710	11,708	2,112	1,618
PC 23 Admin Payment		9,135		
Mutual Omaha Refund		8,034		
Interest received for 4th qtr		4,934	25,256	52,302
LAIF Interest Adj.		3,000		
Grant Revenue		1,500		
Other misc. expenses (fringe adj., interest adj., etc.)				
Sale of Fixed Assets	20,289		6,297	11,226
Other misc adjustments	135,326			
Total Other Cash	281,422	365,027	649,837	314,628

Cash Roll Forward Notes Q4 FY 2018-19

1. Cash on Hand from Audited Financial Statements; amount confirmed with Bank, Bank Statements and reconciled to the General Ledger.
2. Adjustment for Current Assets and Liabilities, Obligations against the Cash (accounts payable, payroll accruals, Use Audit Due (To) Member Agencies; the offset to these items is in the Use Audit as an Expense or in Construction-in-Progress if Capital related.)

Amounts due to the Authority, Accounts Receivable, Use Audit Due From Member Agencies, Prepaids and Deposits.

3. Available Cash (Item 1 above less Item 2). The Authority does not carry Cash Reserves, residual cash from O&M and Small Capital is returned to the Member Agencies via the Use Audit, therefore, Cash on Hand should be Large Capital Cash.
4. Large Capital Cash is supported by a subsidiary reports detailing by project committee, wastewater code and capital project:
 - a) Beginning Cash Balance from the State Audited 6/30/2016 Cash Roll Forward
 - b) Contributions based on the quarterly capital billings
 - c) Actual expenditures taken from the general ledger
 - d) Use Audit Settlement
 - e) Net Cash balance
5. Total Large Capital Cash
6. Small Capital Carryover
7. Difference is additional cash from sources other than Member Agencies.

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2018-19

Large Capital Cash Balance as of June 30, 2019										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3201-000 - Aeration/Cogeneration Design/Construction (2009)	-	-	-	-	-	-	-	-	-	-
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	80,054	-	-	-	60,081	45,065	75,102	260,303
3203-000 - Effluent Standby Generator ATS Repl (2016)	-	-	-	-	-	-	-	-	-	-
3204-000 - Facility Improvements - Structural Repairs (2015)	-	-	-	-	-	-	-	-	-	-
3211-000 Scum Sump Relining/Reconstruction (2015)	-	-	-	-	-	-	-	-	-	-
3212-000 - East Primary Influent Channel Repair	-	-	-	-	-	-	-	-	-	-
3213-000 - Water System Piping Improvements (2014)	-	-	-	-	-	-	-	-	-	-
3214-000 - 4 MGD Diversion Flow Meter & Control Structure (2012)	-	-	-	-	-	-	-	-	-	-
3250-000 - Plant 1 Grit Basins and Handling (2017)	-	-	(48,874)	-	-	-	(36,630)	(27,468)	(45,788)	(158,760)
3251-000 - Effluent Flow Meter Replacement (2017)	-	-	-	-	-	-	-	-	-	-
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	57,666	-	-	-	43,271	32,455	54,090	187,482
3253-000 - Effluent System Valves Replacement (2107)	-	-	27,244	-	-	-	21,598	16,200	26,997	92,039
3254-000 - Additional Package B Liquids Design (2017)	-	-	46,669	-	-	-	35,016	26,262	43,771	151,718
3280-000 - Facility Improvements B - Basin Upgrades (2018)	-	-	18,584	-	-	-	14,006	10,575	17,530	60,695
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	33,564	-	-	-	25,184	18,888	31,479	109,116
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	10,000	-	-	-	7,500	5,625	9,375	32,500
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	587,179	-	-	-	440,384	330,288	550,481	1,908,333
Total PC 02 Liquids	-	-	812,086	-	-	-	610,411	457,891	763,038	2,643,425
Common										
3205-000 - West Side Power System Upgrade (2013)	-	-	-	-	-	-	-	-	-	-
3206-000 - Diesel Storage Tank (2016)	-	-	-	-	-	-	-	-	-	-
3207-000 - Foul Air System Evaluation (2016)	-	-	-	-	-	-	-	-	-	-
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	(16)	-	-	-	(12)	(12)	(13)	(52)
3217-000 - Lighting System Improvements (2014)	-	-	-	-	-	-	-	-	-	-
3218-000 - Energy Building Roof reconstruction (2014)	-	-	(103)	-	-	-	(76)	(78)	(83)	(340)
3260-000 - SCADA System Upgrade (2017)	-	-	25,451	-	-	-	18,754	19,157	20,467	83,829
1113- Facility Safety Review (2015)	-	-	-	-	-	-	-	-	-	-
1114- Monitoring and Control Facility Plan (2015)	-	-	-	-	-	-	-	-	-	-
3286-000 - PLC Upgrades (2018)	-	-	15,568	-	-	-	11,464	11,712	12,516	51,260
3221-000 - Electrical System Evaluation (2019)	-	-	19,668	-	-	-	14,467	14,786	15,809	64,730
3231-000 Facility Improvements B - Common Upgrades Construction	-	-	(16)	-	-	-	(12)	(12)	(13)	(52)
Total PC 02 Common	-	-	60,552	-	-	-	44,586	45,553	48,684	199,375
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	367,232	-	-	-	264,654	347,399	244,823	1,224,108
3210-000 - Facility Improvements - Solids Area (2015)	-	-	(5,817)	-	-	-	(4,193)	(5,503)	(3,878)	(19,391)
3272-000 - Dewatering System Controls Upgrade (2017)	-	-	-	-	-	-	-	-	-	-
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	531,175	-	-	-	382,818	502,474	354,117	1,770,583
3222-000 - Centrate System Design (2019)	-	-	25,228	-	-	-	18,182	23,864	16,818	84,092
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	36,060	-	-	-	25,989	34,111	24,040	120,200
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	97,596	-	-	-	70,340	92,321	65,064	325,321
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	(1,595)	-	-	-	(1,150)	(1,509)	(1,063)	(5,317)
Total PC 02 Solids	-	-	1,049,879	-	-	-	756,640	993,157	699,920	3,499,596
Total PC2 JB Latham	-	-	1,922,517	-	-	-	1,411,637	1,496,601	1,511,642	6,342,397
PC 05 San Juan Creek Ocean Outfall										
3601-000 Junction Structure Reinforcement Phase II (2016)	-	31,734	21,156	-	-	-	29,614	84,624	23,810	190,938
3602-000 Emergency Plan Development (2016)	-	(0)	-	-	-	-	-	-	-	(0)
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3604-000 - Metering Vault - Piping Upgrades (2016)	-	-	-	-	-	-	-	-	-	-
3650-000 - Junction Structure Reinforcement Construction (2017)	-	4,294	2,863	-	-	-	4,007	10,962	3,220	25,346
3605-000 - Junction Structure Reinforcement Permitting and Final Design	-	16,052	10,702	-	-	-	14,980	42,806	12,044	96,585
Total PC5 San Juan Creek Ocean Outfall	-	61,969	41,314	-	-	-	57,829	164,763	46,495	372,369

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2018-19

Large Capital Cash Balance as of June 30, 2019										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 15 Coastal Treatment Plant										
Liquids										
3501-000 - Fire Protection (2013)	-	-	-	-	-	-	-	-	-	-
3502-000 RAS Hypochlorite System (2013)	-	-	-	-	-	-	-	-	-	-
3503-000 - Scrubber Upgrade (2013)	-	-	-	-	-	-	-	-	-	-
3504-000 - Aeration System Modification Design (2015)	44,311	-	-	-	3,494	-	34,188	-	34,889	116,882
3505-000 Headworks Overflow Pipe Modification (2015)	-	-	-	-	-	-	-	-	-	-
3506-000 Structural Mods-Grating Sys & Curb Area E of Maint Shop (2015)	-	-	-	-	-	-	-	-	-	-
3507-000 - East Primary Influent Gates (2015)	-	-	-	-	-	-	-	-	-	-
3508-000 - Grit System Knife Gate Valve Replacement (2015)	-	-	-	-	-	-	-	-	-	-
3509-000 - Switchgear Replacement Design (2016)	55,901	-	-	-	4,406	-	43,131	-	44,016	147,453
3510-000 - East Primary/Aeration Grating Rebate and Concrete Repair (2016)	-	-	-	-	-	-	-	-	-	-
3511-000 Influent/Overflow Condition Assessment (2016)	-	-	-	-	-	-	-	-	-	-
3512-000 - Basins Between HW Bldg and Primary Basin Grating Rebate and	-	-	-	-	-	-	-	-	-	-
3513-000 Grit System Condition Assessment (2016)	-	-	-	-	-	-	-	-	-	-
3514-000 - CTP Facility Upgrade Design and Financing (2016)	152,326	-	-	-	12,018	-	117,526	-	119,938	401,808
3515-000 - Existing Export Sludge Wetwell Refurbishment (2015)	-	-	-	-	-	-	-	-	-	-
3530-000 Aliso Sulfur Creek Confluence (2014)	(1,177)	-	-	-	(93)	-	(908)	-	(927)	(3,105)
3531-000 Lighting System Improvements (2014)	-	-	-	-	-	-	-	-	-	-
3532-000 - Fire Protection (2013)	12,081	-	-	-	952	-	8,684	-	9,513	31,230
3533-000 - Export Sludge Line Repair & Rip Rap (R-2) (2012)	-	-	-	-	-	-	-	-	-	-
3534-000 - Export Sludge System (1997)	287,258	-	-	-	22,624	-	221,658	-	226,187	757,727
3535-000 Structural Modifications (2014)	-	-	-	-	-	-	-	-	-	-
3539-000 Facility Construction Improvements - Part II (2020)	(20)	-	-	-	(2)	-	(15)	-	(15)	(52)
3540-000 East Primary Sedimentation Scum Skimmers (2013)	-	-	-	-	-	-	-	-	-	-
3550-000 - Export Sludge Pump Addition (2017)	-	-	-	-	-	-	-	-	-	-
3551-000 - Add for CTP Facility Upgrade Design (2017)	55,357	-	-	-	4,365	-	42,713	-	43,588	146,023
3552-000 SCADA System Improvements (2017)	46,760	-	-	-	3,689	-	36,077	-	36,819	123,344
3553-000 - Plant Drainage Improvements (2017)	69,580	-	-	-	5,485	-	53,689	-	54,787	183,541
3554-000 - Odor Scrubber Bleach Tank Replacement (2017)	-	-	-	-	-	-	-	-	-	-
3592-000 - Facility Improvements Project Design (2018)	65,007	-	-	-	5,191	-	50,112	-	51,179	171,490
3593-000 - Primary Sludge Valve Replacement (2018)	33,027	-	-	-	2,604	-	25,482	-	26,004	87,117
3594-000 - PLC Replacement (2018)	31,464	-	-	-	2,480	-	24,276	-	24,776	82,996
3595-000 - Primary Device Electrical Conduit and Conductor Replacement	38,288	-	-	-	3,020	-	29,544	-	30,148	101,000
79-CWest Primary Sedimentation Upgrade (2010)	-	-	-	-	-	-	-	-	-	-
88-CMCC-1 Replacement (2004)	-	-	-	-	-	-	-	-	-	-
1317-Facility Safety Review (2015)	-	-	-	-	-	-	-	-	-	-
1318-Monitoring and Control Facility Plan (2015)	-	-	-	-	-	-	-	-	-	-
1355-Channel Rebate Replacement (2013)	-	-	-	-	-	-	-	-	-	-
3525-000 - Personnel Building reconstruction (2019)	33,934	-	-	-	2,672	-	26,185	-	26,719	89,510
3526-000 - Facility Improvements Project Construction - Part I (2019)	(174)	-	-	-	(14)	-	(134)	-	(137)	(459)
3527-000 - Vehicle Storage Building Roof (2019)	32,224	-	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	66,180	-	-	-	5,211	-	51,068	-	52,110	174,570
3529-000 - Aliso Creek Long Term Repair Planning	31,395	-	-	-	2,472	-	24,226	-	24,721	82,814
Total PC 15 Liquids	1,053,718	-	-	-	83,112	-	812,366	-	829,685	2,778,881
AWT										
3516-000 - Disinfection System Upgrade AWT (2011)	-	-	-	-	-	-	-	-	-	-
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	-	(298)	(298)
3518-000 - Chlorine Mixer Replacement (15AWT) (2015)	-	-	-	-	-	-	-	-	(7)	(7)
3519-000 - Hypochlorite Tank (AWT) (2013)	-	-	-	-	-	-	-	-	-	-
3532-000 - Fire Protection	-	-	-	-	-	-	-	-	(31,230)	(31,230)
3562-000 - Applied Water Pump System Replacement (AWT) (2017)	-	-	-	-	-	-	-	-	122,161	122,161
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	17,305	17,305
3597-000 - MCC A Replacement Design (15) (2018)	-	-	-	-	-	-	-	-	55,890	55,890
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	-	-	-	-	-	-	-	-	73,199	73,199
3537-000 - MCC A Replacement Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(27,437)	(27,437)
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(23,806)	(23,806)
Total PC 15 AWT	-	-	-	-	-	-	-	-	185,778	185,778
Total PC 15 Coastal Treatment Plant	1,053,718	-	-	-	83,112	-	812,366	-	1,015,463	2,964,659

South Orange County Wastewater Authority
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Large Capital Cash Balance as of June 30, 2019										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
3701-000 - Secondary Electrical System Rerouting (2014)	-	-	-	-	-	-	338,136	-	-	338,136
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	-	-	-	-	-	-	240,525	-	-	240,525
3703-000 - Influent Line Manhole Reconstruction (2013)	-	-	-	-	-	-	-	-	-	-
3704-000 - Odor Control Scrubber Control Panel No. 1 (2013)	-	-	-	-	-	-	-	-	-	-
3705-000 - Disinfection System Upgrade - Construction (2006)	-	-	-	-	-	-	-	-	-	-
3706-000 - Secondary Clarifier Retrofit (2) (2013)	-	-	-	-	-	-	-	-	-	-
3707-000 - Influent Manholes 1 and 2 and Sewer Rehabilitation (2016)	-	-	-	-	-	-	(121)	-	-	(121)
3708-000 - Influent Junction Structure Gate Replacement (2016)	-	-	-	-	-	-	(18)	-	-	(18)
3709-000 - Influent Junction Structure & Pipe Condition Assessment (2016)	-	-	-	-	-	-	-	-	-	-
3710-000 - AWT No. Water Quality Instrumentation Replacement (2016)	-	-	-	-	-	-	-	-	-	-
3711-000 - Primary Influent Channel Condition Assessment (2016)	-	-	-	-	-	-	-	-	-	-
3712-000 - Grit Basin Drop Gate and Weir Replacement (2016)	-	-	-	-	-	-	(4,681)	-	-	(4,681)
3713-000 - Primary Inlet Drop Gate Replacement (2016)	-	-	-	-	-	-	(5)	-	-	(5)
3728-000 Secondary Clarifier Retrofit 2	-	-	-	-	-	-	-	-	-	-
3729-000 Secondary Clarifier Retrofit	-	-	-	-	-	-	-	-	-	-
3730-000 - Primary Gallery Upgrade (2014)	-	-	-	-	-	-	127,994	-	-	127,994
3731-000 Primary Clarifier Aluminum Beam Replacement (2013)	-	-	-	-	-	-	-	-	-	-
3732-000 Standby Hypochlorite Feed System (AWT) (2009)	-	-	-	-	-	-	-	-	-	-
3733-000 AWT Backwash Pipe Relocation (2014)	-	-	-	-	-	-	(602)	-	-	(602)
3734-000 Secondary Clarifier Retrofit (2012)	-	-	-	-	-	-	-	-	-	-
3752-000 - AWT No.2 Upgrade Design (2017)013)	-	-	-	-	-	-	(382)	-	-	(382)
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	(694)	-	-	(694)
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	(219)	-	-	(219)
3781-000 - Primary Scum Skimmer Replacement (2018)	-	-	-	-	-	-	19,475	-	-	19,475
3784-000 - Replace DAF (Mannich) Polymer System (2018)	-	-	-	-	-	-	640,382	-	-	640,382
3785-000 - Replace DAF Dissolution Tank System and Compressors (2018)	-	-	-	-	-	-	325,676	-	-	325,676
3786-000 - Primary Gallery Mechanical and Electrical Upgrade (2018)	-	-	-	-	-	-	835,745	-	-	835,745
3787-000 - Aeration Area Upgrade Design (2018)	-	-	-	-	-	-	81,255	-	-	81,255
1410Aeration System Analysis (2015)	-	-	-	-	-	-	-	-	-	-
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	-	-	-	-	-	-	29,532	-	-	29,532
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	(4,447)	-	-	(4,447)
3743-000 - Aeration Gate Replacement (2019)	-	-	-	-	-	-	-	-	-	-
Total PC 17 Liquids	-	-	-	-	-	-	2,627,551	-	-	2,627,551
Common										
3714-000 Odor Analysis (2014)	-	-	-	-	-	-	-	-	-	-
3715-000 - Switchgear Upgrade (2006)	(2,834)	-	-	(4,638)	(149)	-	(35,320)	-	(2,265)	(45,207)
3716-000 Secondary Access Road Design (2015)	-	-	-	-	-	-	-	-	-	-
3717-000 - Security Fencing (2015)	86	-	-	7	4	-	(165)	-	68	-
3718-000 - Access Bridge Upgrades (2015)	650	-	-	48	29	-	(1,257)	-	521	(8)
3725-000 Disinfection Building Roof Repair (2014)	-	-	-	-	-	-	-	-	-	-
3740-000 Electrical Manhole Reconstruction (2013)	-	-	-	-	-	-	-	-	-	-
3760-000 - Develop Buried Piping Reconstruction Master Plan (2017)	-	-	-	-	-	-	-	-	-	-
3761-000 - External Lighting Upgrade	16,873	-	-	29,072	895	-	223,716	-	13,482	284,037
3762-000 - Emergency Access Road CEQA and Permits (2017)	-	-	-	-	-	-	-	-	-	-
3763-000 - Reroute Drains on Plant Perimeter (2017)	1,687	-	-	3,073	90	-	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	1,945	-	-	4,755	109	-	38,717	-	1,548	47,075
3765-000 - Additional Budget Switchgear Upgrade (2017)	-	-	-	-	-	-	-	-	-	-
3769-000 Trailer Drain Line (2020)	(3)	-	-	(4)	-	-	(34)	-	(2)	(43)
3788-000 - PLC Upgrade	(3,255)	-	-	(4,470)	(168)	-	(32,677)	-	(2,603)	(43,173)
3789-000 - Switchgear Upgrade Project Completion (2018)	(920)	-	-	(1,505)	(48)	-	(11,459)	-	(735)	(14,666)
1411-Facility Safety Review (2015)	-	-	-	-	-	-	-	-	-	-
1412-Monitoring and Control Facility Plan (2015)	-	-	-	-	-	-	-	-	-	-
1453-Lighting Upgrade (2014)	-	-	-	-	-	-	-	-	-	-
3744-000 - Admin Building Repair design (2019)	2,786	-	-	4,559	147	-	34,715	-	2,226	44,433
3745-000 - West Slope Protection Evaluation (2019)	3,532	-	-	5,780	186	-	44,015	-	2,823	56,336
3746-000 - Motor Control Center A, G, H Design (2019)	11,149	-	-	18,244	587	-	138,923	-	8,910	177,812
3747-000 -Southside Plant Manhole Reconstruction (2019)	2,249	-	-	3,680	118	-	28,023	-	1,797	35,868
3748-000 - SE electrical Manhole reconstruction (2019)	8,935	-	-	14,621	470	-	111,334	-	7,140	142,500
Total PC 17 Common	42,880	-	-	73,221	2,268	-	562,432	-	34,261	715,061

**South Orange County Wastewater Authority
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Large Capital Cash Balance as of June 30, 2019										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
Solids										
3719-000 Digester Dome Recoating (2014)	-	-	-	-	-	-	-	-	-	-
3720-000 - Digester Dome Recoating (2011)	-	-	-	-	-	-	-	-	-	-
3721-000 Underground Piping Upgrade (2006)	-	-	-	-	-	-	-	-	-	-
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	19,352	-	-	35,206	1,015	-	101,451	-	15,457	172,481
3723-000 - Recoat Top of Digesters (2016)	-	-	-	-	-	-	-	-	-	-
3724-000 Energy Building Structural and HVAC Modifications (2015)	(963)	-	-	(1,752)	(51)	-	(5,048)	-	(769)	(8,583)
3726-000 Co-Generation System Retrofit Design	(374)	-	-	(681)	(20)	-	(1,961)	-	(299)	(3,335)
3735-000 Odor Control Scrubber Control Panel No. 2 (2013)	-	-	-	-	-	-	-	-	-	-
3736-000 Co-Generation System Retrofit Design (2011)	-	-	-	-	-	-	-	-	-	-
3770-000 - Additional Budget CoGen Upgrade (2017)	-	-	-	-	-	-	1	-	-	1
3790-000 - Solids Area Upgrade Design (2018)	3,322	-	-	6,044	174	-	17,419	-	2,654	29,612
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	1	-	-	1	-	-	1	-	1	2
3749-000 - Phase I Solids Piping Upgrade (2019)	76,638	-	-	139,410	4,030	-	401,767	-	61,201	683,045
3750-000 - Dewatering room Floor Sealing and Lighting (2019)	12,903	-	-	23,472	679	-	67,643	-	10,304	115,000
3751-000 - Energy Building Roof and Brezeway (2019)	62,033	-	-	112,843	3,262	-	325,203	-	49,538	552,879
3754-000 - SET Piping Reconstruction (2019)	6,115	-	-	11,123	322	-	32,057	-	4,883	54,500
Total PC 17 Solids	179,027	-	-	325,664	9,411	-	938,532	-	142,970	1,595,603
Total PC 17 Joint Regional Wastewater Reclamation	221,907			398,885	11,679		4,128,515		177,230	4,938,216
PC 21 Effluent Transmission Main										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	104,935	-	104,933	-	-	-	209,867
3102-000 - EMT Condition Assessment Methodology (B/C) (2016)	-	-	-	-	-	-	-	-	-	-
3181-000 - Air Vacuum Valve Replacement Reach D (2018)	-	-	-	-	-	-	-	-	-	-
3182-000 - Air Vacuum Valve Replacement Reach E (2018)	-	-	-	-	-	-	-	-	-	-
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	-	-	-	40,752	-	40,752	-	-	-	81,504
Total PC 21 Effluent Transmission Main	-	-	-	145,687	-	145,685	-	-	-	291,371
PC 24 Aliso Creek Ocean Outfall										
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)	14,759	-	-	21,871	1,047	21,146	58,836	-	16,517	134,176
Total PC 24 Aliso Creek Ocean Outfall	17,438	-	-	25,840	1,237	24,984	69,514	-	19,515	158,527
Total Large Capital	1,289,417	63,184	1,966,261	570,411	96,027	167,265	6,483,264	1,661,364	2,770,345	15,067,539

**South Orange County Wastewater Authority
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		Small Capital Cash Balance as of June 30, 2019									
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham											
Liquids											
2218-008	JBL Bar Screen Removal and Replacement	-	-	(5,277)	-	-	-	(3,958)	(2,968)	(4,947)	(17,150)
2218-024	4" Trash Pump	-	-	(1,966)	-	-	-	(1,474)	(1,106)	(1,843)	(6,389)
2244-000	2 ISCO Samplers (between 3 PC's)	-	-	(624)	-	-	-	(468)	(351)	(585)	(2,027)
2245-000	Laboratory Equipment Replacement (between 3 PC's)	-	-	(2,096)	-	-	-	(1,572)	(1,179)	(1,965)	(6,811)
2246-000	Primary Motor Operated Valves	-	-	-	-	-	-	-	-	-	-
2247-000	Return Activated Sludge Pump Rebuild	-	-	(3,689)	-	-	-	(2,767)	(2,075)	(3,458)	(11,989)
2248-000	9-Side headworks exhaust fan	-	-	(2,761)	-	-	-	(2,071)	(1,553)	(2,589)	(8,975)
2249-000	Effluent Pump station gas line	-	-	119	-	-	-	90	67	112	388
2219-015	New Scum Pump and Controls	-	-	-	-	-	-	-	-	-	-
2219-016	Raw Sewage Pump Check Valve	-	-	3,077	-	-	-	2,308	1,731	2,885	10,000
2219-017	4 side blower room skylights	-	-	799	-	-	-	599	449	749	2,597
2219-018	Scrubber Fan (4-side)	-	-	9,846	-	-	-	7,385	5,538	9,231	32,000
2219-019	RSP Rebuild	-	-	7,692	-	-	-	5,769	4,327	7,212	25,000
2219-020	Stock pri & sec flights and chain	-	-	581	-	-	-	436	327	545	1,889
2219-021	Spare Vulcan or Grit Sperator	-	-	-	-	-	-	-	-	-	-
2219-044	200 HP Motor for JBL Effluent Pump	-	-	(6,346)	-	-	-	(4,760)	(3,570)	(5,950)	(20,626)
Total Liquids		-	-	(644)	-	-	-	(483)	(362)	(604)	(2,094)
Common											
2219-022	Safety Equipment	-	-	9,115	-	-	-	6,705	6,853	7,327	30,000
2219-023	Paint Oil Storage Building	-	-	2,279	-	-	-	1,676	1,713	1,832	7,500
2219-024	Pressure Washer/Steam Cleaner	-	-	1,671	-	-	-	1,229	1,256	1,343	5,500
2219-025	F-250 delivery vehicle (3 Plant Split)	-	-	65	-	-	-	48	49	52	215
2219-026	4" Trash Pump	-	-	3,038	-	-	-	2,235	2,284	2,442	10,000
2219-027	New Gate Drives for Plant Entrance	-	-	6,077	-	-	-	4,470	4,569	4,885	20,000
2219-028	Fixed gas Detector Equipment	-	-	6,077	-	-	-	4,470	4,569	4,885	20,000
2219-040	Surveillance Camera System Upgrades	-	-	11,242	-	-	-	8,269	8,452	9,037	37,000
2219-041	JBL Wireless Project	-	-	-	-	-	-	-	-	-	-
2219-042	Tig Welder	-	-	(3,237)	-	-	-	(2,381)	(2,434)	(2,602)	(10,655)
2219-048	Agenda Preparation Software / Audio Visual Hardware	-	-	-	-	-	-	-	-	-	-
2219-xxx	Prior Year Adjustment PC 02	-	-	(9,251)	-	-	-	(6,804)	(6,955)	(7,436)	(30,445)
Total PC 2 Common		-	-	27,077	-	-	-	19,917	20,357	21,765	89,115
Solids											
2218-037	Centrifuge Rebuild	-	-	(6,413)	-	-	-	(4,622)	(6,066)	(4,275)	(21,375)
2218-042	Digester Gas Meters	-	-	(4,590)	-	-	-	(3,308)	(4,342)	(3,060)	(15,301)
2219-029	Air Compressor for DAFT	-	-	2,250	-	-	-	1,622	2,128	1,500	7,500
2219-030	Polymer Mixer Replacement	-	-	4,500	-	-	-	3,243	4,257	3,000	15,000
2219-031	Digester mix Pump Valves	-	-	18,000	-	-	-	12,973	17,027	12,000	60,000
2219-032	Spare RAS Bleach Pump	-	-	1,180	-	-	-	850	1,116	787	3,933
2219-033	Spare Recirc Pump	-	-	(1,981)	-	-	-	(1,428)	(1,874)	(1,321)	(6,603)
2219-034	Ferric Pump	-	-	1,458	-	-	-	1,051	1,379	972	4,859
2219-035	Spare Cogen Parts	-	-	-	-	-	-	-	-	-	-
2219-036	Valves	-	-	112	-	-	-	81	106	75	373
2219-037	Centrifuge Support Equipment	-	-	(2,938)	-	-	-	(2,117)	(2,779)	(1,958)	(9,792)
2219-038	Seepex split case pumps	-	-	(1,508)	-	-	-	(1,087)	(1,426)	(1,005)	(5,026)
2219-039	Centrifuge Rebuild	-	-	-	-	-	-	-	-	-	-
2219-043	Gas Blower	-	-	(2,868)	-	-	-	(2,067)	(2,713)	(1,912)	(9,558)
2219-047	Digester Gas Meters	-	-	-	-	-	-	-	-	-	-
2291-000	Centrifuge Support Equipment	-	-	-	-	-	-	-	-	-	-
Total PC 2 Solids		-	-	7,203	-	-	-	5,191	6,813	4,802	24,009
Total PC2 JB Latham		-	-	33,636	-	-	-	24,625	26,808	25,963	111,031

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	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 15 Coastal Treatment Plant										
Liquids										
2244-000	2 ISCO Samplers (between 3 PC's)	(2,436)	-	-	(192)	-	(1,880)	-	(1,918)	(6,426)
2515-000	Laboratory Equipment Replacement (between 3 PC's)	(8,591)	-	-	(676)	-	(6,629)	-	(6,764)	(22,660)
2516-000	Replacement Scrubber Water Softener	3,791	-	-	299	-	2,925	-	2,985	10,000
2517-000	Process Water Pump	(6,189)	-	-	(487)	-	(4,775)	-	(4,873)	(16,324)
2518-000	Secondary chain and flights	1,426	-	-	112	-	1,101	-	1,123	3,763
2519-000	Secondary Drive	3,222	-	-	254	-	2,487	-	2,537	8,500
2568-000	Valves	-	-	-	-	-	-	-	-	-
2569-000	Primary Skimmer	2,654	-	-	209	-	2,048	-	2,090	7,000
2570-000	Spare Export Sludge Mixer Gearbox	(2,373)	-	-	(187)	-	(1,832)	-	(1,869)	(6,261)
2571-000	Valves	(881)	-	-	(69)	-	(680)	-	(694)	(2,324)
2572-000	Aeration Panel Replacement	685	-	-	54	-	528	-	539	1,806
2573-000	Headwork Ventilation Fans	22,746	-	-	1,791	-	17,552	-	17,910	60,000
2574-000	Pump Rebuilds	(17,749)	-	-	(1,398)	-	(13,696)	-	(13,975)	(46,817)
2519-002	Grit Gate Installment	(3,147)	-	-	(248)	-	(2,429)	-	(2,478)	(8,302)
2519-003	Replacement of Existing A/C System	(12,253)	-	-	(965)	-	(9,455)	-	(9,648)	(32,321)
2519-004	Tig Welder	(3,669)	-	-	(289)	-	(2,831)	-	(2,889)	(9,678)
2519-005	Service Cart	(2,972)	-	-	(234)	-	(2,293)	-	(2,340)	(7,839)
2519-006	Commercial Door	-	-	-	-	-	-	-	-	-
	Total PC 15 Liquids	(25,735)	-	-	(2,026)	-	(19,858)	-	(20,264)	(67,883)
Common										
2555-000	CTP Wireless Project	(27,446)	-	-	(2,161)	-	(21,179)	-	(21,611)	(72,396)
2575-000	Administration Building Flooring	(570)	-	-	(45)	-	(440)	-	(449)	(1,503)
2576-000	F-250 delivery vehicle (3 Plant Split)	81	-	-	6	-	63	-	64	215
2577-000	Concrete West of headworks - Driveway	18,955	-	-	1,493	-	14,627	-	14,925	50,000
2578-000	Locker Room Remodel and New Sewer	14,785	-	-	1,164	-	11,409	-	11,642	39,000
2579-000	Replacement 4X4 Vehicle	(737)	-	-	(58)	-	(569)	-	(580)	(1,945)
2580-000	Safety Equipment	-	-	-	-	-	-	-	-	-
2581-000	Fixed gas Detector Equipment	7,582	-	-	597	-	5,851	-	5,970	20,000
2586-000	Surveillance Camera System Upgrades	28,433	-	-	2,239	-	21,940	-	22,388	75,000
2587-000	Network Switches (Technology Steering Project, SCA)	28,433	-	-	2,239	-	21,940	-	22,388	75,000
2519-xxx	Prior Year Adjustment PC 15	(10,737)	-	-	(845)	-	(8,285)	-	(8,455)	(28,323)
	Total PC 15 Common	58,779	-	-	4,628	-	45,357	-	46,283	155,048
AWT										
2519-001	AWT Bleach Pump	-	-	-	-	-	-	-	(10,878)	(10,878)
2582-000	Spare Turbidity Meter	-	-	-	-	-	-	-	10,000	10,000
2583-000	Spare Chlorine Analyzer Equipment	-	-	-	-	-	-	-	20,000	20,000
2584-000	AWT Bleach Pump Pad Cover	-	-	-	-	-	-	-	10,000	10,000
2585-000	Mixer Shaft and Blade	-	-	-	-	-	-	-	15,000	15,000
	Total PC 15 AWT	-	-	-	-	-	-	-	44,122	44,122
	Total PC 15 Coastal Treatment Plant	33,045	-	-	2,602	-	25,499	-	70,141	131,287

**South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2018-19**

Small Capital Cash Balance as of June 30, 2019										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
2244-000	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	(2,027)	-	-	(2,027)
2713-000	Laboratory Equipment Replacement (between 3 PC's)	-	-	-	-	-	(6,811)	-	-	(6,811)
2714-000	Interstage #2 Pump and Motor Rebuild	-	-	-	-	-	(11,609)	-	-	(11,609)
2760-000	RAS #2 Pump and Motor Rebuild	-	-	-	-	-	2,194	-	-	2,194
2761-000	RAS #24 Pump and Motor Rebuild	-	-	-	-	-	11,000	-	-	11,000
2762-000	RAS #4 Pump and Motor Rebuild	-	-	-	-	-	16,000	-	-	16,000
2763-000	RAS #6 Pump and Motor Rebuild	-	-	-	-	-	801	-	-	801
2764-000	RAS #66 Pump and Motor Rebuild	-	-	-	-	-	801	-	-	801
2765-000	Spare Recirc Pump	-	-	-	-	-	(16,094)	-	-	(16,094)
2766-000	Check Valves	-	-	-	-	-	(24,084)	-	-	(24,084)
2767-000	Aeration Panels	-	-	-	-	-	(12,145)	-	-	(12,145)
2768-000	Ferric pumps	-	-	-	-	-	418	-	-	418
2719-001	3LP Strainer Replacement Project	-	-	-	-	-	(32,204)	-	-	(32,204)
	Total PC 17 Liquids	-	-	-	-	-	(73,761)	-	-	(73,761)
Common										
2769-000	F-250 delivery vehicle (3 Plant Split)	13	-	-	22	1	168	-	11	215
2770-000	Safety Equipment	(489)	-	-	(800)	(26)	(6,090)	-	(391)	(7,795)
2771-000	Fixed gas Detector Equipment	1,254	-	-	2,052	66	15,626	-	1,002	20,000
2772-000	Utility vehicle	419	-	-	686	22	5,221	-	335	6,683
2773-000	Slurry Seal asphalt	(894)	-	-	(1,463)	(47)	(11,141)	-	(715)	(14,260)
2782-000	Surveillance Camera System Upgrades	4,703	-	-	7,695	248	58,597	-	3,758	75,000
2783-000	Network Switches (Technology Steering Project, SCAD)	4,703	-	-	7,695	248	58,597	-	3,758	75,000
2719-002	Replace Existing A/C Systems	(656)	-	-	(1,074)	(35)	(8,177)	-	(524)	(10,466)
2719-003	Portable welder	(950)	-	-	(1,555)	(50)	(11,844)	-	(760)	(15,159)
2719-004	Fume Extractor	(550)	-	-	(900)	(29)	(6,856)	-	(440)	(8,776)
2719-005	Maintenance Utility Transport	(1,588)	-	-	(2,598)	(84)	(19,783)	-	(1,269)	(25,321)
	Total PC 17 Common	5,964	-	-	9,759	314	74,317	-	4,766	95,121
Solids										
2774-000	Centrifuge Incline Conveyor #2 Rehab	(174)	-	-	(317)	(9)	(913)	-	(139)	(1,552)
2775-000	Check Valves	1,459	-	-	2,653	77	7,647	-	1,165	13,000
2776-000	Spare Recirc Pump	(2,158)	-	-	(3,925)	(113)	(11,311)	-	(1,723)	(19,230)
2777-000	Centrifuge Room Lighting	3,366	-	-	6,123	177	17,646	-	2,688	30,000
2778-000	Cogen Door Project	700	-	-	1,273	37	3,669	-	559	6,237
2779-000	Centrifuge Rebuild	(2,299)	-	-	(4,183)	(121)	(12,055)	-	(1,836)	(20,494)
2780-000	Spare Cogen Parts	1,269	-	-	2,309	67	6,655	-	1,014	11,314
2719-007	Grit Storage Room Inline Fan	(586)	-	-	(1,067)	(31)	(3,074)	-	(468)	(5,226)
2719-xxx	Prior Year Adjustment PC17	(4,376)	-	-	(7,960)	(230)	(22,940)	-	(3,494)	(39,000)
	Total PC 17 Solids	(2,799)	-	-	(5,092)	(147)	(14,676)	-	(2,236)	(24,950)
AWT										
2781-000	Spare AWT Bleach Pump	-	-	-	-	-	191	-	-	191
2719-006	Replacement Waste Backwash Pump	-	-	-	-	-	(7,460)	-	-	(7,460)
	Total PC 17 AWT	-	-	-	-	-	(7,269)	-	-	(7,269)
	Total PC 17 Joint Regional Wastewater Reclamation	3,164	-	-	4,667	167	(21,389)	-	2,531	(10,859)
	Total Small Capital	36,209	-	33,636	4,667	2,769	28,735	26,808	98,635	231,458

**South Orange County Wastewater Authority
Total Non Capital Projects Cash Roll Forward for FY 2018-19**

Non Capital Cash Balance as of June 30, 2019										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Total Liquids	-	-	(4,842)	-	-	-	18,462	(2,723)	(4,538)	6,360
Total Common	-	-	(5,060)	-	-	-	(3,681)	(3,771)	(4,050)	(16,562)
Total Solids	-	-	28,108	-	-	-	20,253	26,590	18,740	93,691
Total PC2 JB Latham	-	-	18,206.47	-	-	-	35,034.18	20,095.59	10,152.93	83,489.17
PC 05 San Juan Creek Ocean Outfall										
Total PC5 SJCOO	-	14,500	9,667	-	-	-	13,532	38,663	10,878	87,240
PC 15 Coastal Treatment Plant										
Total Liquids	(106,198)	-	-	-	(8,360)	-	(104,349)	-	(83,621)	(302,528)
Total AWT	-	-	-	-	-	-	-	-	66,559	66,559
Total PC 15 Coastal Treatment Plant	(106,198)	-	-	-	(8,360)	-	(104,349)	-	(17,062)	(235,969)
PC 17 Joint Regional Wastewater Reclamation										
Total Liquids	-	-	-	-	-	-	56,393	-	-	56,393
Total Solids	(633)	-	-	(1,151)	(34)	-	(3,317)	-	(505)	(5,640)
Total Common	(7,215)	-	-	(11,805)	(380)	-	(89,894)	-	(5,766)	(115,059)
Total PC 17 Joint Regional Wastewater Reclamation	(7,847)	-	-	(12,956)	(414)	-	(36,819)	-	(6,270)	(64,307)
PC 21 Effluent Transmission Main										
Total PC 21 ETM	-	-	-	(29,956)	-	(29,958)	-	-	-	(59,915)
PC 24 Aliso Creek Ocean Outfall										
Total PC 24 ACOO	2,741	-	-	4,334	194	4,199	10,926	-	3,065	25,460
Total Non Capital	(111,304)	14,500	27,873	(38,578)	(8,580)	(25,759)	(81,676)	58,759	764	(164,001)