

**NOTICE OF SPECIAL MEETING  
OF THE  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
FINANCE COMMITTEE**

**February 20, 2020  
10:30 a.m.**

NOTICE IS HEREBY GIVEN that a Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee was called by the Chairman to be held on **February 20, 2020** at **10:30 a.m.** at the SOCWA Administrative Office located at 34156 Del Obispo Street, Dana Point, California.

*THE SOCWA MEETING ROOM IS WHEELCHAIR ACCESSIBLE. IF YOU REQUIRE ANY SPECIAL DISABILITY RELATED ACCOMMODATIONS (I.E., ACCESS TO AN AMPLIFIED SOUND SYSTEM, ETC.) PLEASE CONTACT THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SECRETARY'S OFFICE AT (949) 234-5421 AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING. THIS AGENDA CAN BE OBTAINED IN ALTERNATE FORMAT UPON WRITTEN REQUEST TO THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY'S SECRETARY AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING.*

*AGENDA EXHIBITS AND OTHER WRITINGS THAT ARE DISCLOSABLE PUBLIC RECORDS DISTRIBUTED TO ALL, OR A MAJORITY OF, THE MEMBERS OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY FINANCE COMMITTEE IN CONNECTION WITH A MATTER SUBJECT TO DISCUSSION OR CONSIDERATION AT AN OPEN MEETING OF THE FINANCE COMMITTEE ARE AVAILABLE FOR PUBLIC INSPECTION IN THE AUTHORITY OFFICE, 34156 DEL OBISPO STREET, DANA POINT, CA ("AUTHORITY OFFICE"). IF SUCH WRITINGS ARE DISTRIBUTED TO MEMBERS OF THE FINANCE COMMITTEE LESS THAN TWENTY-FOUR (24) HOURS PRIOR TO THE MEETING, THEY WILL BE AVAILABLE IN THE RECEPTION AREA OF THE AUTHORITY OFFICE AT THE SAME TIME AS THEY ARE DISTRIBUTED TO THE FINANCE COMMITTEE MEMBERS, EXCEPT THAT, IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IN THE FINANCE COMMITTEE MEETING ROOM.*

**AGENDA**

- 1. Call Meeting to Order**
- 2. Pledge of Allegiance**
- 3. Public Comments**

*THOSE WISHING TO ADDRESS THE FINANCE COMMITTEE ON ANY ITEM LISTED ON THE AGENDA SHOULD SUBMIT A "REQUEST TO BE HEARD" FORM TO THE CLERK OF THE BOARD BEFORE THE PRESIDING OFFICER ANNOUNCES THAT AGENDA ITEM. YOUR NAME WILL BE CALLED TO SPEAK AT THAT TIME.*

February 20, 2020

**4. Approval of Minutes**

- a. Finance Committee Meeting Minutes of November 12, 2019
- b. Finance Committee Meeting Minutes of December 10, 2019

**Recommended Action:**

Staff recommends the Finance Committee to approve minutes as submitted.

**5. Financial Reports for the Month of October 2019**

- a. Summary of Disbursements for October 2019 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

**Recommended Action**

Staff recommends the Finance Committee recommend to the Board of Directors to ratify the October 2019 disbursements for the period from October 1, 2019, through October 31, 2019, totaling \$2,417,679, and to receive and file the October 2019 Financial Reports as submitted.

**6. Financial Reports for the Month of November 2019**

- a. Summary of Disbursements for November 2019 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

**Recommended Action**

Staff recommends the Finance Committee to recommend to the Board of Directors to ratify the November 2019 disbursements for the period from November 1, 2019, through November 30, 2019, totaling \$2,154,482, and to receive and file the November 2019 Financial Reports as submitted.

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February 20, 2020

**7. Financial Reports for the Month of December 2019**

- a. Summary of Disbursements for December 2019 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

**Recommended Action:**

Staff recommends the Finance Committee recommend to the Board of Directors to ratify the December 2019 disbursements for the period from December 1, 2019, through December 31, 2019, totaling \$1,999,492, and to receive and file the December 2019 Financial Reports as submitted.

**8. Fiscal Year 2018-19 Additional Cash Payout****Recommended Action:**

Staff recommends the Finance Committee to recommend to the Board of Directors to approve payment of the additional cash from other sources to the Member Agencies as distributed in the Supplemental Financial Statements, Statement of Net Position.

**9. FY 2019-20 2<sup>nd</sup> Quarter Cash Roll Forward**

- a. Cash Roll Forward Notes
- b. Large Capital Cash Reconciliation to General Ledger (GL)
- c. Large Capital Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project
- d. Non-Capital Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project
- e. Non-Capital – Miscellaneous Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project
- f. Small Capital Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project

**Recommended Action:**

Staff recommends the Finance Committee to recommend to the Board of Directors to receive and file the Q2 Fiscal Year 2019-20 Cash Roll Forward as submitted.

**10. Major Large Capital Projects Rolling Cash Flow Forecast Fiscal Year 2019-20, Q3 and Q4 / Large Capital Project Management and Reporting - Sample Reports****Recommended Action:**

Staff recommends the Finance Committee to recommend to the Board of Directors to receive and file the Major Capital Projects Rolling Cash Flow Forecast.

February 20, 2020

**11. FY 2020-2021 Budget Schedule**

Staff will present the Budget Preparation Schedule.

**Recommended Action**

Information Item.

**12. Finance Committee Meeting Schedule**

Staff to discuss with the Committee possible dates for Finance Committee Meetings for the remainder of the 2020 calendar year.

**Recommended Action**

Committee discussion and direction.

**Adjournment**

I hereby certify that the foregoing Notice was personally emailed or mailed to each member of the SOCWA Finance Committee at least 24 hours prior to the scheduled time of the Special Meeting referred to above.

I hereby certify that the foregoing Notice was posted at least 24 hours prior to the time of the above-referenced Finance Committee at the usual agenda posting location of the South Orange County Wastewater Authority and at [www.socwa.com](http://www.socwa.com).

Dated this 13<sup>th</sup> day of February 2020.



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Betty Burnett, General Manager/Secretary  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY



At the discretion of the Chairman, staff was directed to provide reports on agenda items 8, 9, 10 and 11 prior to the Committee taking action.

**8. Draft Comprehensive Annual Financial Report (CAFR) for the Fiscal Year ended June 30, 2019 including Supplemental Financial Statements by PC and Member Agency**

Ms. Carey introduced David Siris from the Pun Group who was joining the meeting via teleconference to present the draft Comprehensive Annual Financial Report (CAFR).

Mr. Siris provided the Committee with an overview of the draft Comprehensive Annual Financial Report (CAFR). Mr. Siris stated the CAFR included the Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. An open discussion ensued.

The Committee provided staff with comments and direction and requested the agenda item be prepared to be brought back to the Committee for further review in December.

**9. Use Audit FY 2018-19 Budget vs. Actual including Cash Roll Forward as of June 30, 2019**

Ms. Carey presented an overview report on the Use Audit FY 2018-19. An open discussion ensued.

The Committee provided staff with comments and direction and requested the agenda item be prepared to be brought back to the Committee for further review in December.

**10. Q1 FY 2019-20; Cash Roll Forward as of September 30, 2019**

Ms. Carey presented an overview report on the Cash Roll Forward. An open discussion ensued.

The Committee provided staff with comments and direction and requested the agenda item be prepared to be brought back to the Committee for further review in December.

**11. Fiscal Year 2018-19 Supplemental Financial Statements**

Ms. Carey presented highlighted information of the FY 2018-19 Supplemental Financial Statements noting this information was also included in the CAFR. An open discussion ensued.

The Committee provided staff with comments and direction and requested the agenda item be prepared to be brought back to the Committee for further review in December.

Director Collings noted that he appreciated the time and effort that staff gave to putting all the documents together. However, he had not had time to review all the documents. An open discussion ensued.

The Committee conceded to allowing more time to review the documents relating to agenda items, 8, 9, 10, and 11, and meeting on December 10, 2019 at 10:30 a.m. to further discuss and take action.

The Committee conceded to addressing agenda items 4, 5, 6, and 7.

**4. Approval of Minutes**

a) Finance Committee Meeting Minutes of September 3, 2019

**ACTION TAKEN**

Motion was made by Director Miller and seconded by Director Grantham to approve Finance Committee Minutes for September 3, 2019 as submitted.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Erdman Aye
	Director Iseman Absent
	Director Miller Aye
	Director Grantham Aye
	Director Collings Aye
	Director Cafferty Aye

The Committee conceded to reviewing the Financial Reports for the Months of July, August and September 2019 before taking a vote.

**5. Financial Reports for the Month of July 2019**

**ACTION TAKEN**

Motion was made by Director Collings and seconded by Director Miller to recommend the Board of Directors ratify the July 2019 disbursements for the period from July 1, 2019, through July 31, 2019, totaling \$3,497,969, and to receive and file the July 2019 Cash Reports as submitted.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Erdman Aye
	Director Iseman Absent
	Director Miller Aye
	Director Grantham Aye
	Director Collings Aye
	Director Cafferty Aye

**6. Financial Reports for the Month of August 2019**

**ACTION TAKEN**

Motion was made by Director Miller and seconded by Director Cafferty to recommend the Board of Directors ratify the August 2019 disbursements for the period from August 1, 2019, through August 31, 2019, totaling \$2,189,220, and to receive and file the August 2019 Cash Reports as submitted.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Erdman Aye
	Director Iseman Absent
	Director Miller Aye
	Director Grantham Aye
	Director Collings Aye
	Director Cafferty Aye

**7. Financial Reports for the Month of September 2019**

**ACTION TAKEN**

Motion was made by Director Grantham and seconded by Director Miller to recommend the Board of Directors ratify the September 2019 disbursements for the period from September 1, 2019, through September 30, 2019, totaling \$1,927,835, and to receive and file the September 2019 Cash Reports as submitted.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Erdman           Aye
	Director Iseman           Absent
	Director Miller           Aye
	Director Grantham       Aye
	Director Collings       Aye
	Director Cafferty       Aye

**12. Uniform Purchasing Policy and Procedures Update**

Ms. Burnett stated the agenda item update was due to the retirement of the Superintendent of Operations and Maintenance which caused a change to the employee level responsibility of authorized spending as note in Appendix 1 to Exhibit 1. She also noted the request would also be to the General Manager's Non-Discretionary authorized spending to set it at an even \$50,000 rather than \$49,999. An open discussion ensued.

**ACTION TAKEN**

The Committee directed staff to further review the language in the policy relating the General Managers authorized spending on Non-Discretionary items over the amount of \$50,000 and bring back to the Committee for further review.

Chairman Erdman noted for the record that he found the discretionary approval of the General Manager at \$50,000 was 1/4 percent of the annual budget and to be a low amount.

**13. Adjournment**

There being no further business, Chairperson Erdman adjourned the meeting at 12:15 p.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of November 12, 2019, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

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Betty Burnett, General Manager/Secretary  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY



MINUTES OF SPECIAL MEETING  
OF THE  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
Finance Committee

December 10, 2019

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on December 10, 2019, at 10:30 a.m. at their Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present:

DENNIS ERDMAN	South Coast Water District	Director
ROBB GRANTHAM	Santa Margarita Water District	Alternate Director [arrived 10:34 a.m.]
RAY MILLER	City of San Juan Capistrano	Alternate Director
MATT COLLINGS	Moulton Niguel Water District	Alternate Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director

Absent:

TONI ISEMAN	City of Laguna Beach	Director
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Staff Present:

BETTY BURNETT	General Manager
MARY CAREY	Finance Controller
JASON MANNING	Director of Engineering
JIM BURROR	Director of Operations
AMBER BAYLOR	Director of Environmental Compliance
KONSTANTIN SHILKOV	Senior Accountant
NADYN KIM	Accountant
ANNA SUTHERLAND	Accounts Payable
JEANETTE COTINOLA	Procurement & Contracts Administrator
DANITA HIRSH	Administrative Assistant

Also Present:

KEN PUN	The Pun Group [via teleconference]
TRACIE STENDER	Procopio Law Firm [via teleconference]
NEELY SHAHBAKTI	El Toro Water District
GAVIN CURRAN	City of Laguna Beach
PAM ARENDS-KING	South Coast Water District

1. **Call Meeting to Order**

Chairperson Erdman called the meeting to order at 10:33 a.m.

2. **Pledge of Allegiance** – Director Grantham

3. **Public Comments** – None

Ms. Burnett noted that Ms. Tracie Stender of Procopio law firm was joining the meeting via teleconference and would answer questions relating to legal matters, and Mr. Ken Pun of

The Pun Group was also joining via teleconference and would be presenting the Comprehensive Annual Financial Report (CAFR) as well as the Independent Audit Report.

**4. Comprehensive Annual Financial Report (CAFR) for the Fiscal Years ended June 30, 2019, and 2018**

Mr. Ken Pun of the Pun Group gave a presentation of the Comprehensive Annual Financial Report (CAFR) for the Fiscal Years ended June 30, 2019 and 2018. An open discussion ensued.

Director Collings recommended removing pages 61-66 of the CAFR due to the changes in the GASB and the timeline methodology. He stated those pages showed a ten-year trend of the Net Pension Liability and OPEB and because the calculations and methodology change the presentation was inconsistent and did not represent liability in a consistent manner across all years.

Staff responded that the information had been accumulated from prior year audits as reported and filed.

There was consensus of the Finance Committee to remove pages 61-66 and noted the Board would be informed of the noted recommendation at the Board of Directors December 12, 2019 meeting.

**ACTION TAKEN**

Motion was made by Director Grantham and seconded by Director Cafferty to recommend the Board of Directors receive and file Comprehensive Annual Financial Report (CAFR) including the Independent Auditors Report for Fiscal Year ended June 30, 2019, excluding pages 61 through 66 as noted in comments above.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Erdman           Aye
	Director Iseman           Absent
	Director Miller           Aye
	Director Grantham       Aye
	Director Collings       Aye
	Director Cafferty       Aye

**5. Use Audit FY 2018-19 Budget vs. Actual including Cash Roll Forward as of June 30, 2019**

Ms. Carey gave a presentation on the FY 2018-19 Use Audit with emphasis on the reconciliation noted on page 10 of the agenda packet. An open discussion ensued.

**ACTION TAKEN**

Motion was made by Director Grantham and seconded by Director Miller to recommend the Board of Directors approve the FY 2018-19 Use Audit and collection from and payments to SOCWA member agencies consistent with the results of the Use Audit as presented, and to receive and file the Cash Roll Forward as of June 30, 2019.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Erdman           Aye
	Director Iseman           Absent
	Director Miller           Aye
	Director Grantham       Aye

Director Collings	Aye
Director Cafferty	Aye

**6. Q1 FY 2019-20; Cash Roll Forward as of September 30, 2019**

Ms. Carey gave a presentation of the Q1 FY 2019-20 Cash Roll Forward to the Committee. Ms. Carey commented that one of the columns was not correct and requested an opportunity to make revisions. An open discussion ensued.

Chairman Erdman directed staff to make the necessary revisions and bring directly to the Board of Directors at their December 12, 2019 meeting for consideration of approval.

**7. Fiscal Year 2018-19 Supplemental Financial Statements**

**ACTION TAKEN**

Motion was made by Director Collings and seconded by Director Miller to recommend the Board of Directors receive and file the Fiscal Year 2018-19 Supplemental Financial Statements and Management Discussion and Analysis.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Erdman Aye
	Director Iseman Absent
	Director Miller Aye
	Director Grantham Aye
	Director Collings Aye
	Director Cafferty Aye

**8. Uniform Purchasing Policy and Procedures Update**

Ms. Burnett stated at the last Finance Committee on November 11, 2019 meeting there was discussion regarding the list of non-discretionary items in Exhibit 2. She noted the Committee had directed the General Manager to re-evaluate the list and bring back to the Committee. An open discussion ensued.

Director Collings agreed to support approving the limits that are discretionary in Appendix 1 provided there was a commitment to further discussions on the non-discretionary list of items in Exhibit 2. Further open discussion ensued.

Ms. Burnett asked that Director Collings provide input to staff as to the revisions he would like to see to the list.

**ACTION TAKEN**

Motion was made by Director Cafferty and seconded by Director Miller to amend recommended action to recommend the Board of Directors approve the revisions as presented to Exhibit 1, Appendix 1, and Exhibit 5 of the Uniform Purchasing Policy and Procedures.

Motion carried:	Aye 4, Nay 0, Abstained 0, Absent 2
	Director Erdman Aye
	Director Iseman Absent
	Director Miller Aye
	Director Grantham Aye
	Director Collings Absent
	Director Cafferty Aye

**9. Adjournment**

There being no further business, Chairperson Erdman adjourned the meeting at 12:32 p.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of December 10, 2019, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

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Betty Burnett, General Manager/Secretary  
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

# Agenda Item

# 5

**Finance Committee Meeting**

**Meeting Date: February 20, 2020**

**TO:** Finance Committee

**FROM:** Betty Burnett, General Manager

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** Financial Reports for the Month of October 2019

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## **Summary/Discussion**

The following selected financial reports are routinely provided monthly to the Finance Committee for recommendation to the Board of Directors to ratify Cash Disbursements and receive and file the remaining documents.

The reports included are as follows:

- a. Summary of Disbursements for October 2019 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

## **Fiscal impact**

October 2019 cash disbursements were: \$2,417,679.

- Monthly disbursements are summarized in the attached Exhibit A.
- The attached Exhibits B, C, and E are informational reports only.

## **Recommended Action**

Staff recommends the Finance Committee recommend to the Board of Directors to ratify the October 2019 disbursements for the period from October 1, 2019, through October 31, 2019, totaling \$2,417,679, and to receive and file the October 2019 Financial Reports as submitted.

**South Orange County Wastewater Authority  
 Summary of Disbursements for October 2019  
 Staff Recommendation of Fiscal Matters**

	<u>Actual</u>
General Fund	(479,790)
PC 2 - Jay B. Latham Plant	(973,575)
PC 3 - SOCWA Plant/PCA AWT	-
PC 5 - San Juan Creek Ocean Outfall	(12,634)
PC 8 - Pretreatment Program	(6,566)
PC 12 SO - Water Reclamation Permits	(29,834)
PC 15 - Coastal Treatment Plant/AWT	(286,010)
PC 17 - Joint Regional Wastewater Reclamation	(597,072)
PC 21 - Effluent Transmission Main	(20,138)
PC 24 - Aliso Creek Ocean Outfall	(12,060)
<b>Total</b>	<u><u><b>(\$2,417,679)</b></u></u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT  
as of October 31, 2019**

CASH IN BANK: (BEGINNING BAL.)	711,184
L.A.I.F. FUNDS: (BEGINNING BAL.)	24,247,905
DEPOSITS, TRANSFERS & ADJUSTMENTS:	4,339,259
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION	(2,417,679)
	<b>\$ 26,880,668</b>

In accordance with Government Code 53646(c), since all funds are placed in the State LAIF, staff has included in the Financial Packet, the most current statement from the State LAIF, in lieu of the report required by Government Code 53646(b)(1).

In accordance with requirements of the Government Code and the "SOCWA Investment Policy",

I hereby certify that:

- 1). All investment actions executed since the last report have been made in full compliance with the Investment Policy.
  
- 2). SOCWA does not have sufficient funds currently on hand to meet its expenditure obligations for the next six months (see note) due to the fact that SOCWA bills and receives operational funds on a quarterly basis only.

**Betty Burnett**  
**General Manager**

Note: Operational funds are collected on a quarterly basis at the beginning of the quarter. Capital funds are collected on a quarterly basis in connection with projected needs. Member agencies have pledged to have funds available to meet all obligations.



**CALIFORNIA STATE TREASURER  
FIONA MA, CPA**



**PMIA Performance Report**

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
11/25/19	2.08	2.15	212
11/26/19	2.08	2.15	211
11/27/19	2.07	2.15	220
11/28/19	2.07	2.15	220
11/29/19	2.07	2.15	220
11/30/19	2.07	2.15	218
12/01/19	2.07	2.15	217
12/02/19	2.07	2.15	219
12/03/19	2.07	2.14	218
12/04/19	2.07	2.14	218
12/05/19	2.06	2.14	219
12/06/19	2.06	2.14	221
12/07/19	2.06	2.14	221
12/08/19	2.06	2.14	221
12/09/19	2.06	2.14	223
12/10/19	2.06	2.14	224
12/11/19	2.05	2.13	225
12/12/19	2.05	2.13	228
12/13/19	2.04	2.13	227
12/14/19	2.04	2.13	227
12/15/19	2.04	2.13	227
12/16/19	2.04	2.13	226
12/17/19	2.04	2.13	226
12/18/19	2.04	2.13	227
12/19/19	2.04	2.13	226
12/20/19	2.03	2.12	224
12/21/19	2.03	2.12	224
12/22/19	2.03	2.12	224
12/23/19	2.03	2.12	222
12/24/19	2.03	2.12	225
12/25/19	2.03	2.12	225

\*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

**LAIF Performance Report**

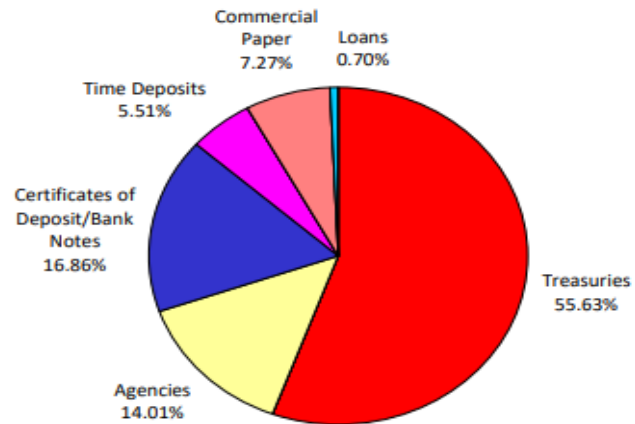
**Quarter Ending 09/30/19**

Apportionment Rate: 2.45  
 Earnings Ratio: .00006701807521016  
 Fair Value Factor: 1.001642817  
 Daily: 2.25%  
 Quarter to Date: 2.34%  
 Average Life: 185

**PMIA Average Monthly Effective Yields**

**Nov 2019 2.103**  
 Oct 2019 2.190  
 Sep 2019 2.280

**Pooled Money Investment Account  
Portfolio Composition  
11/30/19  
\$86.9 billion**



Percentages may not total 100% due to rounding

*Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).  
Based on data available as of 12/25/2019*



**South Orange County Wastewater Authority  
Schedule of Cash and Investments  
as of October 31, 2019**

MVA	\$ 2,387,855	(A)
A/P Checking	1,380,599	(B)
Payroll Checking	82,325	(C)
State LAIF	23,029,889	(D)
<b>Total Cash in Bank</b>	<b>\$ 26,880,668</b>	
Petty Cash	1,600	(E)
<b>Total Operating Cash</b>	<b>\$ 26,882,268</b>	
OPEB Trust	5,225,869	(F)
<b>Total Cash and Investments</b>	<b>\$ 32,108,137</b>	

Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from the LAIF account.
- (D) LAIF balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.
- (F) OPEB Trust Fund; these funds can only be used for Retiree Health Benefits.

**South Orange County Wastewater Authority  
O & M & Environmental Safety Costs Summary**  
For the Period Ended October 31, 2019

	FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
<b>Salary and Fringe</b>							
**5000.**	Regular Salaries-O&M	4,620,132	10,289	4,630,421	1,474,143	3,156,279	31.8%
**5001.**	Overtime Salaries-O&M	109,504		109,504	23,403	86,101	21.4% (1)
**5306.**	Scheduled Holiday Work	28,692		28,692	5,802	22,890	20.2%
**5315.**	Comp Time - O&M	7,796		7,796	4,314	3,482	55.3% (1)
**5401.**	Fringe Benefits IN to PC's & Depts.	3,323,840		3,323,840	1,057,428	2,266,412	31.8%
**5700.**	Standby Pay	67,600		67,600	22,508	45,092	33.3%
	Total Payroll Costs	8,157,564	10,289	8,167,853	2,587,599	5,580,255	31.7%
<b>Other Expenses</b>							
**5002.**	Electricity	1,022,564		1,022,564	438,308	584,256	42.9% (2)
**5003.**	Natural Gas	266,504		266,504	72,175	194,329	27.1%
**5004.**	Potable & Reclaimed Water	84,992		84,992	20,989	64,003	24.7%
**5005.**	Co-generation Power Credit	(325,004)		(325,004)	(222,895)	(102,109)	68.6%
**5006.**	Chlorine/Sodium Hypochlorite	506,000		506,000	220,531	285,469	43.6% (3)
**5007.**	Polymer Products	805,004		805,004	226,026	578,978	28.1%
**5008.**	Ferric Chloride	304,992		304,992	160,330	144,662	52.6%
**5009.**	Odor Control Chemicals	130,000		130,000	37,302	92,698	28.7%
**5010.**	Other Chemicals - Misc.	2,996		2,996	-	2,996	0.0%
**5011.**	Laboratory Services	44,412		44,412	8,856	35,556	19.9%
**5012.**	Grit Hauling	128,252		128,252	44,487	83,765	34.7%
**5013.**	Landscaping	159,996		159,996	50,768	109,228	31.7%
**5014.**	Engineering - Misc.	1,000		1,000	24,790	(23,790)	2479.0% (5)
**5015.**	Management Support Services	360,212		360,212	84,742	275,470	23.5%
**5016.**	Audit - Environmental	600		600	-	600	0.0%
**5017.**	Legal Fees	28,352		28,352	8,536	19,816	30.1%
**5018.**	Public Notices/ Public Relations	5,004		5,004	100	4,904	2.0%
**5019.**	Contract Services Misc.	199,996		199,996	113,657	86,339	56.8% (4)
**5021.**	Small Vehicle Expense	24,064		24,064	9,349	14,715	38.9%
**5022.**	Miscellaneous Expense	18,004		18,004	11,641	6,363	64.7%
**5023.**	Office Supplies - All	43,004		43,004	12,083	30,921	28.1%
**5024.**	Petroleum Products	49,004		49,004	10,776	38,228	22.0%
**5025.**	Uniforms	54,004		54,004	18,858	35,146	34.9%
**5026.**	Small Vehicle Fuel	31,500		31,500	5,919	25,581	18.8%
**5027.**	Insurance - Property/Liability	210,096		210,096	76,703	133,393	36.5%
**5028.**	Small Tools & Supplies	74,872		74,872	30,840	44,032	41.2%
**5030.**	Trash Disposal	6,992		6,992	1,259	5,733	18.0%
**5031.**	Safety Program & Supplies	117,356		117,356	64,166	53,190	54.7% (6)
**5032.**	Equipment Rental	7,004		7,004	-	7,004	0.0%
**5033.**	Recruitment	3,004		3,004	769	2,235	25.6%
**5034.**	Travel Expense/Tech. Conferences	61,932		61,932	32,558	29,374	52.6% (7)
**5035.**	Training Expense	55,168		55,168	5,603	49,566	10.2%
**5036.**	Laboratory Supplies	93,256		93,256	28,669	64,587	30.7%
**5037.**	Office Equipment	25,000		25,000	2,871	22,129	11.5%
**5038.**	Permits	500,128		500,128	26,547	473,581	5.3%
**5039.**	Membership Dues/Fees	22,892		22,892	17,833	5,059	77.9% (8)
**5044.**	Offshore Monitoring	36,000		36,000	23,375	12,625	64.9% (9)
**5046.**	Effluent Chemistry	28,004		28,004	18,421	9,583	65.8%
**5047.**	Access Road Expenses	49,000		49,000	20,806	28,194	42.5%
**5048.**	Storm Damage	20,008		20,008	549	19,459	2.7%
**5049.**	Biosolids Disposal	1,355,004		1,355,004	482,089	872,915	35.6%
**5050.**	Contract Services Generators - 29A	22,008		22,008	-	22,008	0.0%
**5052.**	Janitorial Services	102,008		102,008	25,569	76,440	25.1%
**5053.**	Contract Serv - Digester Cleaning - 29E	59,996		59,996	-	59,996	0.0%
**5054.**	Diesel Truck Maint	41,000		41,000	14,335	26,665	35.0%
**5055.**	Diesel Truck Fuel - 37B	14,996		14,996	2,951	12,045	19.7%
**5056.**	Maintenance Equip. & Facilities (Solids)	356,004		356,004	110,106	245,898	30.9%
**5057.**	Maintenance Equip. & Facilities (Liquids)	663,000		663,000	171,058	491,942	25.8%
**5058.**	Maintenance Equip. & Facilities (Common)	87,008		87,008	35,104	51,904	40.3% (10)
**5059.**	Maintenance Equip. & Facilities (Co-Gen)	957,996		957,996	230,059	727,937	24.0%
**5060.**	Maintenance Equip. & Facilities (AWT)	74,000		74,000	15,935	58,065	21.5%
**5061.**	Mileage	2,508		2,508	789	1,719	31.5%
**5068.**	MNWD Potable Water Supplies & Svcs.	24,972		24,972	4,002	20,970	16.0%
**5069.**	Outfall Inspection/Port Cleaning	60,004		60,004	-	60,004	0.0%
**5076.**	SCADA Infrastructure	20,992		20,992	698	20,294	3.3%
**5077.**	IT Direct	16,080		16,080	13,793	2,287	85.8% (11)
**5101.**	Employee Recognition	-		-	93	(93)	0.0%
**5105.**	Co-Generation Power Credit - Offset	325,000		325,000	222,895	102,105	68.6%
**5303.**	Group Insurance Waiver	14,396		14,396	4,795	9,601	33.3%
**5305.**	Medicare Tax Payments for Employees	2,784		2,784	1,398	1,386	50.2%
**5309.**	Operating Leases	21,800		21,800	7,575	14,225	34.7%
**5705.**	Monthly Car Allowance	28,184		28,184	9,538	18,646	33.8%
**5706.**	Effluent Pond Cleaning	90,000		90,000	-	90,000	0.0%
**6500.**	IT Allocations in to PC's & Depts.	592,694		592,694	210,101	382,593	35.4%
	Total Other Expenses	10,188,598	-	10,188,598	3,271,179	6,917,419	32.1%
	<b>Total O&amp;M Expenses</b>	<b>18,346,162</b>	<b>10,289</b>	<b>18,356,451</b>	<b>5,858,778</b>	<b>12,497,674</b>	<b>31.9%</b>

\* Change related to additional salary

**South Orange County Wastewater Authority**  
**O & M & Environmental Safety Costs Summary**  
For the Period Ended October 31, 2019

- (1) More staff has elected to choose Comp Time instead of Overtime Salaries than anticipated. Considering both line items together, the overall Overtime Budget is 24% as of October 31st.
- (2) Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.
- (3) Bleach usage is elevated in the summer and lowers with lower recycled water demand in the winter; expenses are planned to level off.
- (4) Costs are related to security for doors and gates.
- (5) Costs are associated with scanning and filing historic documents; expenses are planned to level off.
- (6) The first quarter includes the purchase of new boots per the Employee Manual; expenses are planned to level off.
- (7) Two of the three planned major conferences were attended by staff in the first quarter of the Fiscal Year including, WEFTEC and HACHWIMS; expenses are planned to level off.
- (8) Membership renewals are primarily paid in July; expenses are planned to level off.
- (9) Additional costs due to replacement of moors in the ocean for sample location identification.
- (10) The RTP Operations Building required a large plumbing project to replace leaking cast iron plumbing that was corroded and cracked; expenses are planned to level off.
- (11) PC specific SCADA laptops and software were purchased in the first quarter; expenses are planned to level off.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended October 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>02 - Jay B. Latham Plant</b>							
Salary and Fringe							
02-5000-**-**	Regular Salaries-O&M	1,539,152	5,045	1,544,197	521,021	1,023,176	33.7%
02-5001-**-**	Overtime Salaries-O&M	35,144		35,144	7,903	27,241	22.5% (1)
02-5306-**-**	Scheduled Holiday Work	13,324		13,324	2,557	10,767	19.2%
02-5315-**-**	Comp Time - O&M	3,508		3,508	2,972	536	84.7% (1)
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	1,107,296		1,107,296	374,522	732,774	33.8%
02-5700-**-**	Standby Pay	13,520		13,520	9,202	4,318	68.1% (2)
	Total Payroll Costs	2,711,944	5,045	2,716,989	918,177	1,798,812	33.8%
Other Expenses							
02-5002-**-**	Electricity	399,688		399,688	174,169	225,519	43.6% (3)
02-5003-**-**	Natural Gas	168,004		168,004	37,258	130,746	22.2%
02-5004-**-**	Potable & Reclaimed Water	24,000		24,000	6,687	17,313	27.9%
02-5006-**-**	Chlorine/Sodium Hypochlorite	5,000		5,000	2,945	2,055	58.9% (4)
02-5007-**-**	Polymer Products	322,000		322,000	65,588	256,412	20.4%
02-5008-**-**	Ferric Chloride	103,736		103,736	47,498	56,238	45.8% (5)
02-5009-**-**	Odor Control Chemicals	28,988		28,988	6,084	22,904	21.0%
02-5010-**-**	Other Chemicals - Misc.	1,000		1,000	-	1,000	0.0%
02-5011-**-**	Laboratory Services	10,916		10,916	548	10,368	5.0%
02-5012-**-**	Grit Hauling	51,252		51,252	16,154	35,098	31.5%
02-5013-**-**	Landscaping	41,780		41,780	24,527	17,253	58.7% (6)
02-5014-**-**	Engineering - Misc.	-		-	11,668	(11,668)	0.0% (7)
02-5015-**-**	Management Support Services	33,004		33,004	6,773	26,231	20.5%
02-5017-**-**	Legal Fees	3,328		3,328	206	3,122	6.2%
02-5019-**-**	Contract Services Misc.	60,240		60,240	29,533	30,707	49.0%
02-5021-**-**	Small Vehicle Expense	10,004		10,004	2,232	7,772	22.3%
02-5022-**-**	Miscellaneous Expense	8,000		8,000	6,447	1,553	80.6%
02-5023-**-**	Office Supplies - All	28,000		28,000	6,675	21,325	23.8%
02-5024-**-**	Petroleum Products	14,124		14,124	3,423	10,701	24.2%
02-5025-**-**	Uniforms	20,000		20,000	8,212	11,788	41.1% (8)
02-5026-**-**	Small Vehicle Fuel	15,004		15,004	3,190	11,814	21.3%
02-5027-**-**	Insurance - Property/Liability	68,556		68,556	25,935	42,621	37.8%
02-5028-**-**	Small Tools & Supplies	35,496		35,496	8,360	27,136	23.6%
02-5030-**-**	Trash Disposal	2,000		2,000	470	1,530	23.5%
02-5031-**-**	Safety Program & Supplies	39,652		39,652	19,710	19,942	49.7% (9)
02-5032-**-**	Equipment Rental	3,000		3,000	-	3,000	0.0%
02-5033-**-**	Recruitment	1,000		1,000	275	725	27.5%
02-5034-**-**	Travel Expense/Tech. Conferences	15,964		15,964	9,323	6,641	58.4% (10)
02-5035-**-**	Training Expense	13,168		13,168	2,803	10,365	21.3%
02-5036-**-**	Laboratory Supplies	14,520		14,520	4,667	9,853	32.1%
02-5037-**-**	Office Equipment	13,000		13,000	738	12,262	5.7%
02-5038-**-**	Permits	22,500		22,500	17,626	4,874	78.3%
02-5039-**-**	Membership Dues/Fees	4,200		4,200	7,243	(3,043)	172.5% (11)
02-5049-**-**	Biosolids Disposal	450,000		450,000	155,314	294,686	34.5%
02-5050-**-**	Contract Services Generators - 29A	10,004		10,004	-	10,004	0.0%
02-5052-**-**	Janitorial Services	41,000		41,000	12,457	28,543	30.4%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	59,996		59,996	-	59,996	0.0%
02-5054-**-**	Diesel Truck Maint	21,000		21,000	6,391	14,609	30.4%
02-5055-**-**	Diesel Truck Fuel - 37B	6,000		6,000	1,365	4,635	22.8%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,004		155,004	48,794	106,210	31.5%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000		254,000	55,644	198,356	21.9%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000		28,000	16,967	11,033	60.6%
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,996		369,996	106,249	263,747	28.7%
02-5061-**-**	Mileage	1,504		1,504	242	1,262	16.1%
02-5076-**-**	SCADA Infrastructure	6,996		6,996	698	6,298	10.0%
02-5077-**-**	IT Direct	8,040		8,040	6,634	1,406	82.5% (12)
02-5303-**-**	Group Insurance Waiver	3,600		3,600	1,199	2,401	33.3%
02-5305-**-**	Medicare Tax Payments for Employees	1,116		1,116	799	317	71.6%
02-5309-**-**	Operating Leases	21,800		21,800	7,575	14,225	34.7%
02-5705-**-**	Monthly Car Allowance	12,592		12,592	5,342	7,250	42.4%
02-6500-**-**	IT Allocations in to PC's & Depts.	197,448		197,448	69,992	127,456	35.4%
	Total Other Expenses	3,229,220	-	3,229,220	1,052,629	2,176,591	32.6%
	Total Expenses	5,941,164	5,045	5,946,209	1,970,806	3,975,403	33.1%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended October 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>05 - San Juan Creek Ocean Outfall</b>							
Salary and Fringe							
05-5000-**-**	Regular Salaries-O&M	102,104		102,104	32,705	69,399	32.0%
05-5001-**-**	Overtime Salaries-O&M	900		900	-	900	0.0%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	73,456		73,456	23,509	49,947	32.0%
	Total Payroll Costs	176,460	-	176,460	56,214	120,246	31.9%
Other Expenses							
05-5003-**-**	Natural Gas	500		500	-	500	0.0%
05-5014-02-00-00	Engineering - Misc.	-		-	2,794	(2,794)	0.0% (7)
05-5015-**-**	Management Support Services	15,004		15,004	723	14,281	4.8%
05-5017-**-**	Legal Fees	3,012		3,012	550	2,462	18.3%
05-5027-**-**	Insurance - Property/Liability	6,248		6,248	2,216	4,032	35.5%
05-5031-**-**	Safety Supplies	1,004		1,004	-	1,004	0.0%
05-5034-**-**	Travel Expense/Tech. Conferences	3,712		3,712	1,277	2,435	34.4%
05-5035-**-**	Training Expense	5,988		5,988	110	5,878	1.8%
05-5036-**-**	Laboratory Supplies	19,468		19,468	5,522	13,946	28.4%
05-5038-**-**	Permits	196,000		196,000	882	195,118	0.5%
05-5039-**-**	Membership Dues/Fees	5,496		5,496	-	5,496	0.0%
05-5044-**-**	Offshore Monitoring	18,000		18,000	11,688	6,312	64.9% (13)
05-5046-**-**	Effluent Chemistry	14,000		14,000	9,053	4,947	64.7% (14)
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004		1,004	-	1,004	0.0%
05-5069-**-**	Misc-Capital-Dilution & Metering Study	30,000		30,000	-	30,000	0.0%
05-6500-**-**	IT Allocations in to PC's & Depts.	13,100		13,100	4,643	8,457	35.4%
	Total Other Expenses	332,536	-	332,536	39,459	293,077	11.9%
	Total Expenses	508,996	-	508,996	95,673	413,323	18.8%
<b>08 - Pre Treatment</b>							
Salary and Fringe							
08-5000-**-**	Regular Salaries-O&M	92,352		92,352	27,911	64,441	30.2%
08-5315-**-**	Comp Time - Environment	-		-	363	(363)	0.0%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	66,436		66,436	20,063	46,373	30.2%
	Total Payroll Costs	158,788	-	158,788	48,337	110,451	30.4%
Other Expenses							
08-5011-**-**	Laboratory Services	2,996		2,996	1,420	1,576	47.4% (15)
08-5015-**-**	Management Support Services	2,004		2,004	-	2,004	0.0%
08-5016-**-**	Audit - Environmental	600		600	-	600	0.0%
08-5017-**-**	Legal Fees	2,504		2,504	-	2,504	0.0%
08-5018-**-**	Public Notices/ Public Relations	5,004		5,004	100	4,904	2.0%
08-5021-**-**	Small Vehicle Expense - 31A	1,056		1,056	24	1,032	2.3%
08-5022-**-**	Miscellaneous Expense	2,004		2,004	-	2,004	0.0%
08-5026-**-**	Small Vehicle Fuel - 37A	1,500		1,500	190	1,310	12.6%
08-5027-**-**	Insurance - Property/Liability	2,160		2,160	787	1,373	36.4%
08-5028-**-**	Small Tools & Supplies	3,876		3,876	1,179	2,697	30.4%
08-5031-02-00-00	Safety Program & Supplies	-		-	197	(197)	0.0%
08-5034-**-**	Travel Expense/Tech. Conferences	4,348		4,348	-	4,348	0.0%
08-5035-**-**	Training Expense	1,564		1,564	235	1,329	15.0%
08-5038-**-**	Permits and Fines	10,012		10,012	-	10,012	0.0%
08-5039-**-**	Membership Dues/Fees	1,016		1,016	409	607	40.3% (11)
08-6500-**-**	IT Allocations in to PC's & Depts.	11,840		11,840	4,199	7,641	35.5%
	Total Other Expenses	52,484	-	52,484	8,740	43,744	16.7%
	Total Expenses	211,272	-	211,272	57,077	154,195	27.0%
<b>12 - Water Reclamation Permits</b>							
Salary and Fringe							
12-5000-**-**	Regular Salaries-O&M	35,084		35,084	32,221	2,863	91.8% (16)
12-5401-**-**	Fringe Benefits IN to PC's & Depts.	25,248		25,248	23,161	2,087	91.7% (16)
	Total Payroll Costs	60,332	-	60,332	55,382	4,950	91.8%
Other Expenses							
12-5015-**-**	Management Support Services	270,000		270,000	65,922	204,078	24.4%
12-5017-**-**	Legal Fees	2,004		2,004	-	2,004	0.0%
12-5027-**-**	Insurance - Property/Liability	2,364		2,364	945	1,419	40.0%
12-5034-**-**	Travel Expense/Tech. Conferences	2,280		2,280	-	2,280	0.0%
12-5038-**-**	Permits	20,000		20,000	882	19,118	4.4%
12-6500-**-**	IT Allocations in to PC's & Depts.	4,508		4,508	1,596	2,912	35.4%
	Total Other Expenses	301,156	-	301,156	69,346	231,810	23.0%
	Total Expenses	361,488	-	361,488	124,728	236,760	34.5%

**South Orange County Wastewater Authority  
O&M Budget vs. Actual Comparison by PC**  
For the Period Ended October 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>15 - Coastal Treatment Plant</b>							
Salary and Fringe							
15-5000-**-**	Regular Salaries-O&M	954,416	1,115	955,531	273,710	681,821	28.6%
15-5001-**-**	Overtime Salaries-O&M	18,928		18,928	7,582	11,346	40.1%
15-5306-**-**	Scheduled Holiday Work	2,596		2,596	547	2,049	21.1%
15-5315-**-**	Comp Time - O&M	4,288		4,288	780	3,508	18.2%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	686,636		686,636	196,749	489,887	28.7%
15-5700-**-**	Standby Pay	27,040		27,040	3,320	23,720	12.3%
	Total Payroll Costs	1,693,904	1,115	1,695,019	482,688	1,212,331	28.5%
Other Expenses							
15-5002-**-**	Electricity	270,960		270,960	89,280	181,680	32.9%
15-5003-**-**	Natural Gas	3,000		3,000	79	2,921	2.6%
15-5004-**-**	Potable & Reclaimed Water	30,996		30,996	7,416	23,580	23.9%
15-5006-**-**	Chlorine/Sodium Hypochlorite	99,000		99,000	41,690	57,310	42.1%
15-5007-**-**	Polymer Products	1,004		1,004	-	1,004	0.0%
15-5008-**-**	Ferric Chloride	28,368		28,368	18,859	9,509	66.5% (17)
15-5009-**-**	Odor Control Chemicals	56,216		56,216	14,827	41,389	26.4%
15-5011-**-**	Laboratory Services	14,000		14,000	3,209	10,791	22.9%
15-5012-**-**	Grit Hauling	30,000		30,000	8,503	21,497	28.3%
15-5013-**-**	Landscaping	50,548		50,548	9,572	40,976	18.9%
15-5014-**-**	Engineering - Misc.	1,000		1,000	4,561	(3,561)	456.1% (18)
15-5015-**-**	Management Support Services	4,500		4,500	2,134	2,366	47.4%
15-5017-**-**	Legal Fees	15,000		15,000	788	14,212	5.3%
15-5019-**-**	Contract Services Misc.	59,036		59,036	42,258	16,778	71.6%
15-5021-**-**	Small Vehicle Expense - 31A	6,004		6,004	148	5,856	2.5%
15-5022-**-**	Miscellaneous Expense	2,996		2,996	1,254	1,742	41.9%
15-5023-**-**	Office Supplies - All	4,004		4,004	2,141	1,863	53.5%
15-5024-**-**	Petroleum Products	1,660		1,660	-	1,660	0.0%
15-5025-**-**	Uniforms	9,000		9,000	2,396	6,604	26.6%
15-5026-**-**	Small Vehicle Fuel - 37A	5,000		5,000	289	4,711	5.8%
15-5027-**-**	Insurance - Property/Liability	35,372		35,372	12,702	22,670	35.9%
15-5028-**-**	Small Tools & Supplies	9,524		9,524	7,437	2,087	78.1% (19)
15-5030-**-**	Trash Disposal	2,996		2,996	597	2,399	19.9%
15-5031-**-**	Safety Program & Supplies	36,048		36,048	12,494	23,554	34.7% (9)
15-5032-**-**	Equipment Rental	1,000		1,000	-	1,000	0.0%
15-5033-**-**	Recruitment	1,000		1,000	247	753	24.7%
15-5034-**-**	Travel Expense/Tech. Conferences	15,968		15,968	5,352	10,616	33.5%
15-5035-**-**	Training Expense	13,268		13,268	2,220	11,048	16.7%
15-5036-**-**	Laboratory Supplies	16,500		16,500	6,624	9,876	40.1%
15-5037-**-**	Office Equipment	2,000		2,000	682	1,318	34.1%
15-5038-**-**	Permits	23,236		23,236	2,038	21,198	8.8%
15-5039-**-**	Membership Dues/Fees	2,368		2,368	4,941	(2,573)	208.7% (11)
15-5047-**-**	Access Road Expenses	49,000		49,000	20,806	28,194	42.5%
15-5048-**-**	Storm Damage	20,008		20,008	549	19,459	2.7%
15-5050-**-**	Contract Services Generators - 29A	4,004		4,004	-	4,004	0.0%
15-5052-**-**	Janitorial Services	20,008		20,008	3,732	16,276	18.7%
15-5054-**-**	Diesel Truck Maint - 31B	996		996	-	996	0.0%
15-5055-**-**	Diesel Truck Fuel - 37B	996		996	-	996	0.0%
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	179,000		179,000	35,750	143,250	20.0%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000		22,000	3,551	18,449	16.1%
15-5060-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000		37,000	5,982	31,018	16.2%
15-5061-01-00-00	Mileage	-		-	289	(289)	0.0%
15-5076-**-**	SCADA Infrastructure	6,996		6,996	-	6,996	0.0%
15-5077-01-00-00	IT Direct	-		-	3,579	(3,579)	0.0% (20)
15-5303-**-**	Group Insurance Waiver	3,604		3,604	1,199	2,405	33.3%
15-5305-**-**	Medicare Tax Payments for Employees	1,668		1,668	599	1,069	35.9%
15-5705-**-**	Monthly Car Allowance	4,200		4,200	1,398	2,802	33.3%
15-6500-**-**	IT Allocations in to PC's & Depts.	122,436		122,436	43,402	79,034	35.4%
	Total Other Expenses	1,323,488	-	1,323,488	425,575	897,913	32.2%
	Total Expenses	3,017,392	1,115	3,018,507	908,264	2,110,244	30.1%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended October 31, 2019

	FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended	
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>							
Salary and Fringe							
17-5000-**-**	Regular Salaries-O&M	1,797,416	4,129	1,801,545	553,263	1,248,282	30.7%
17-5001-**-**	Overtime Salaries-O&M	54,072		54,072	7,843	46,229	14.5%
17-5306-**-**	Scheduled Holiday Work	12,772		12,772	2,699	10,073	21.1%
17-5315-02-01-00	Comp Time - O&M	-		-	165	(165)	0.0%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	1,293,120		1,293,120	395,478	897,642	30.6%
17-5700-**-**	Standby Pay	27,040		27,040	9,987	17,053	36.9%
	Total Payroll Costs	3,184,420	4,129	3,188,549	969,435	2,219,114	30.4%
Other Expenses							
17-5002-**-**	Electricity	351,916		351,916	174,860	177,056	49.7% (21)
17-5003-**-**	Natural Gas	95,000		95,000	34,839	60,161	36.7%
17-5004-**-**	Potable & Reclaimed Water	29,996		29,996	6,886	23,110	23.0%
17-5005-**-**	Co-generation Power Credit	(325,004)		(325,004)	(222,895)	(102,109)	68.6%
17-5006-**-**	Chlorine/Sodium Hypochlorite	402,000		402,000	175,896	226,104	43.8% (22)
17-5007-**-**	Polymer Products	482,000		482,000	160,438	321,562	33.3%
17-5008-**-**	Ferric Chloride	172,888		172,888	93,973	78,915	54.4% (23)
17-5009-**-**	Odor Control Chemicals	44,796		44,796	16,390	28,406	36.6%
17-5010-**-**	Other Chemicals - Misc.	1,996		1,996	-	1,996	0.0%
17-5011-**-**	Laboratory Services	16,500		16,500	3,679	12,821	22.3%
17-5012-**-**	Grit Hauling - 21A	47,000		47,000	19,831	27,169	42.2%
17-5013-**-**	Landscaping	67,668		67,668	16,669	50,999	24.6%
17-5014-**-**	Engineering - Misc.	-		-	5,641	(5,641)	0.0% (7)
17-5015-**-**	Management Support Services	13,204		13,204	8,467	4,737	64.1%
17-5017-**-**	Legal Fees	1,500		1,500	6,991	(5,491)	466.1%
17-5019-**-**	Contract Services Misc.	80,720		80,720	41,710	39,010	51.7%
17-5021-**-**	Small Vehicle Expense	7,000		7,000	6,945	55	99.2%
17-5022-**-**	Miscellaneous Expense	5,004		5,004	3,940	1,064	78.7%
17-5023-**-**	Office Supplies - All	11,000		11,000	3,267	7,733	29.7%
17-5024-**-**	Petroleum Products	33,220		33,220	7,354	25,866	22.1%
17-5025-**-**	Uniforms	25,004		25,004	8,250	16,754	33.0%
17-5026-**-**	Small Vehicle Fuel	9,996		9,996	2,250	7,746	22.5%
17-5027-**-**	Insurance - Property/Liability	88,132		88,132	31,573	56,559	35.8%
17-5028-**-**	Small Tools & Supplies	25,976		25,976	13,864	12,112	53.4%
17-5030-**-**	Trash Disposal	1,996		1,996	192	1,804	9.6%
17-5031-**-**	Safety Program & Supplies	39,648		39,648	31,765	7,883	80.1% (9)
17-5032-**-**	Equipment Rental	3,004		3,004	-	3,004	0.0%
17-5033-**-**	Recruitment	1,004		1,004	247	757	24.6%
17-5034-**-**	Travel Expense/Tech. Conferences	15,956		15,956	15,328	628	96.1% (10)
17-5035-**-**	Training Expense	15,172		15,172	234	14,938	1.5%
17-5036-**-**	Laboratory Supplies	23,208		23,208	6,764	16,444	29.1%
17-5037-**-**	Office Equipment	10,000		10,000	1,451	8,549	14.5%
17-5038-**-**	Permits	41,624		41,624	4,236	37,388	10.2%
17-5039-**-**	Membership Dues/Fees	4,312		4,312	5,240	(928)	121.5% (11)
17-5049-**-**	Biosolids Disposal	905,004		905,004	326,775	578,229	36.1%
17-5050-**-**	Contract Services Generators - 29A	8,000		8,000	-	8,000	0.0%
17-5052-**-**	Janitorial Services	41,000		41,000	9,380	31,620	22.9%
17-5054-**-**	Diesel Truck Maint	19,004		19,004	7,944	11,060	41.8%
17-5055-**-**	Diesel Truck Fuel - 37B	8,000		8,000	1,586	6,414	19.8%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	201,000		201,000	61,312	139,688	30.5%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	230,000		230,000	79,664	150,336	34.6%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	35,000		35,000	14,586	20,414	41.7% (24)
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	588,000		588,000	123,810	464,190	21.1%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	37,000		37,000	9,952	27,048	26.9%
17-5061-**-**	Mileage	1,004		1,004	258	746	25.7%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	24,972		24,972	4,002	20,970	16.0%
17-5076-**-**	SCADA Infrastructure	7,000		7,000	-	7,000	0.0%
17-5077-**-**	IT Direct	8,040		8,040	3,579	4,461	44.5% (25)
17-5101-01-00-00	Employee Recognition	-		-	93	(93)	0.0%
17-5105-**-**	Co-Generation Power Credit - Offset	325,000		325,000	222,895	102,105	68.6%
17-5303-**-**	Group Insurance Waiver	7,192		7,192	2,397	4,795	33.3%
17-5705-**-**	Monthly Car Allowance	11,392		11,392	2,797	8,595	24.6%
17-5706-**-**	Effluent Pond Cleaning	90,000		90,000	-	90,000	0.0%
17-6500-**-**	IT Allocations in to PC's & Depts.	230,586		230,586	81,738	148,848	35.4%
	Total Other Expenses	4,620,630	-	4,620,630	1,639,041	2,981,589	35.5%
	Total Expenses	7,805,050	4,129	7,809,179	2,608,476	5,200,703	33.4%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended October 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>21 - Effluent Transmission Main</b>							
Salary and Fringe							
21-5000-01-14-00	Regular Salaries-O&M	-	-	-	365	(365)	0.0%
21-5401-01-00-00	Fringe Benefits IN to PC's & Depts.	-	-	-	263	(263)	0.0%
	Total Payroll Costs	-	-	-	628	(628)	0.0%
Other Expenses							
21-5014-**-**-**	Engineering - Misc.	-	-	-	127	(127)	0.0%
21-5019-02-00-00	Contract Services Misc. - 29	-	-	-	157	(157)	0.0%
21-5027-**-**-**	Insurance - Property/Liability	740	740	740	244	496	32.9%
	Total Other Expenses	740	-	740	528	212	71.3%
	Total Expenses	740	-	740	1,156	(416)	156.2%
<b>24 - Aliso Creek Ocean Outfall</b>							
Salary and Fringe							
24-5000-**-**-**	Regular Salaries-O&M	99,608	99,608	99,608	32,946	66,662	33.1%
24-5001-**-**-**	Overtime Salaries-O&M	460	460	460	74	386	16.1%
24-5315-02-11-00	Comp Time - O&M	-	-	-	34	(34)	0.0%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	71,648	71,648	71,648	23,682	47,966	33.1%
	Total Payroll Costs	171,716	-	171,716	56,737	114,979	33.0%
Other Expenses							
24-5015-**-**-**	Management Support Services	22,496	-	22,496	723	21,773	3.2%
24-5017-**-**-**	Legal Fees	1,004	1,004	1,004	-	1,004	0.0%
24-5027-**-**-**	Insurance - Property/Liability	6,524	6,524	6,524	2,300	4,224	35.3%
24-5031-**-**-**	Safety Supplies	1,004	1,004	1,004	-	1,004	0.0%
24-5034-**-**-**	Travel Expense/Tech. Conferences	3,704	3,704	3,704	1,277	2,427	34.5%
24-5035-**-**-**	Training Expense	6,008	6,008	6,008	-	6,008	0.0%
24-5036-**-**-**	Laboratory Supplies	19,560	19,560	19,560	5,093	14,467	26.0%
24-5038-**-**-**	Permits	186,756	186,756	186,756	882	185,874	0.5%
24-5039-**-**-**	Membership Dues/Fees	5,500	5,500	5,500	-	5,500	0.0%
24-5044-**-**-**	Offshore Monitoring	18,000	18,000	18,000	11,688	6,312	64.9% (13)
24-5046-**-**-**	Effluent Chemistry	14,004	14,004	14,004	9,368	4,636	66.9% (14)
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	1,004	1,004	-	1,004	0.0%
24-5069-**-**-**	Outfall Inspection/Port Cleaning	30,004	30,004	30,004	-	30,004	0.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,776	12,776	12,776	4,529	8,247	35.5%
	Total Other Expenses	328,344	-	328,344	35,860	292,484	10.9%
	Total Expenses	500,060	-	500,060	92,597	407,463	18.5%
	<b>Total O&amp;M Expenses</b>	<b>18,346,162</b>	<b>10,289</b>	<b>18,356,451</b>	<b>5,858,778</b>	<b>12,497,674</b>	<b>31.9%</b>

\* Change related to additional salary



**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended October 31, 2019

- (1) More staff has elected to choose Comp Time instead of Overtime Salaries than anticipated. Considering both line items together, the overall Overtime Budget is 28% in the end of October.
- (2) Standby Pay is elevated due to the rotation schedule of the staff. The overall Standby Pay for O&M is on Budget and is anticipated to level out over the FY.
- (3) Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.
- (4) A leak in the fiberglass tank required staff to drain the bleach tank a refill it. The bleach drained from the leaking tank is being stored in temporary totes and will be used over the next few months.
- (5) Ferric usage for the new engine is still being adjusted to stay in compliance with SCAQMD permits. This line item may need to be adjusted as discussed with the Board in May during the approval of the FY 2019-20 Budget.
- (6) Annual trees work was completed at the beginning of the FY; expenses are planned to level off.
- (7) Costs are associated with scanning and filing historic documents; expenses are planned to level off.
- (8) Staff completed the restocking of PPE for the upcoming Winter; expenses are planned to level off.
- (9) The first quarter includes the purchase of new boots per the Employee Manual; expenses are planned to level off.
- (10) Two of the three planned major conferences were attended by staff in the first quarter of the Fiscal Year including, WEFTEC and HACHWIMS; expenses are planned to level off.
- (11) Membership renewals are primarily paid in July; expenses are planned to level off.
- (12) An additional software license for JBL's Lockout-Tagout procedures was purchased. Also, a JBL SCADA laptop was replaced. Since both items are directly attributed to JBL, they are charged to PC-2; expenses are planned to level off.
- (13) Additional costs due to replacement of moors in the ocean for sample location identification.
- (14) Additional costs due to accelerated monitoring at the outfall due to chronic toxicity exceedance.
- (15) Annual pretreatment sampling, costs will level off through the year.
- (16) Intern time included in this budget line item.
- (17) Ferric chloride usage is elevated in the summer at CTP and lowers in the winter; expenses are planned to level off.
- (18) Costs are associated with scanning and filing historic documents for CTP; expenses are planned to level off.
- (19) O&M staff procured a number of tools at the beginning of the FY; expenses are planned to level off.
- (20) A CTP SCADA laptop was replaced and is directly attributed to CTP; expenses are planned to level off.
- (21) Additional power is being purchased due to warranty work on the new engine.
- (22) Bleach usage is elevated in the summer at RTP and lowers with lower recycled water demand in the winter; expenses are planned to level off.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended October 31, 2019

- (23) Ferric chloride usage is elevated in the summer at RTP and lowers in the winter; expenses are planned to level off.
- (24) The RTP Operations Building required a large plumbing project to replace leaking cast iron plumbing that was corroded and cracked; expenses are planned to level off.
- (25) An RTP SCADA laptop was replaced and is directly attributed to RTP; expenses are planned to level off.

**South Orange County Wastewater Authority  
Budget vs. Actual Comparison - Engineering**  
For the Period Ended October 31, 2019

		<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures *</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>Salary and Fringe</b>								
01-5000-03-00-00	Regular Salaries-O&M	207,349	714	208,063	95,728	112,335	46.0%	(1)
01-5302-03-01-00	Performance Based Merit Pay	-		-	-	-	0.0%	
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	149,173		149,173	68,812	80,361	46.1%	(1)
	<b>Total Payroll Costs</b>	<b>356,522</b>	<b>714</b>	<b>357,236</b>	<b>164,540</b>	<b>192,696</b>	<b>46.1%</b>	
<b>Other Expenses</b>								
01-5015-03-00-00	Management Support Services	9,600		9,600	-	9,600	0.0%	
**-5022-**-**-00	Miscellaneous Expense	3,121		3,121	-	3,121	0.0%	
01-5023-03-00-00	Office Supplies - All	204		204	-	204	0.0%	
01-5031-03-00-00	Safety Supplies	300		300	-	300	0.0%	
01-5033-03-00-00	Recruitment	-		-	7,539	(7,539)	0.0%	(2)
01-5034-03-00-00	Travel Expense/Tech. Conferences	12,625		12,625	3,153	9,472	25.0%	
01-5035-03-00-00	Training Expense	4,400		4,400	-	4,400	0.0%	
01-5037-03-00-00	Office Equipment	400		400	-	400	0.0%	
01-5039-03-00-00	Membership Dues/Fees	1,350		1,350	-	1,350	0.0%	
01-5061-03-00-00	Mileage	500		500	61	439	12.2%	
01-5309-03-00-00	Operating Leases	6,695		6,695	1,830	4,865	27.3%	
01-5705-03-00-00	Monthly Car Allowance	5,250		5,250	2,061	3,189	39.3%	(1)
01-5802-03-00-00	Shipping/Freight	306		306	-	306	0.0%	
01-6500-03-00-00	IT Allocations in to PC's & Depts.	55,588		55,588	19,705	35,883	35.4%	
	<b>Total Other Expenses</b>	<b>100,339</b>	<b>-</b>	<b>100,339</b>	<b>34,348</b>	<b>65,991</b>	<b>34.2%</b>	
	<b>Total Engineering Expenses</b>	<b>456,862</b>	<b>714</b>	<b>457,575</b>	<b>198,888</b>	<b>258,687</b>	<b>43.5%</b>	

\* Change related to additional salary

(1) The 2nd quarter will have a significantly lower percentage expended due to reduced staff effective on 10/1.

(2) Staffing costs; Director Engineering and Sr. Engineer.

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison- Administration**  
 For the Period Ended October 31, 2019

	<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures *</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>						
01-6000-04-00-00 Regular Salaries-Admin or IT	1,030,445	3,092	1,033,537	310,307	723,230	30.0%
01-6001-04-00-00 Overtime Salaries-Admin or IT	6,000		6,000	2,111	3,889	35.2%
01-6315-04-00-00 Comp Time - Admin	5,000		5,000	3,456	1,544	69.1%
01-6401-04-00-00 Fringe Benefits IN to ADMIN or IT	741,332		741,332	223,056	518,276	30.1%
<b>Total Payroll Costs</b>	<b>1,782,777</b>	<b>3,092</b>	<b>1,785,869</b>	<b>538,931</b>	<b>1,246,939</b>	<b>30.2%</b>
<b>Other Expenses</b>						
01-6101-04-00-00 HR Recruitment & Employee Relations	34,200		34,200	6,241	27,959	18.2%
01-6102-04-00-00 Subscriptions	2,000		2,000	480	1,520	24.0%
01-6200-04-00-00 Management Support Services	100,000		100,000	49,178	50,822	49.2%
01-6201-04-00-00 Audit	45,000		45,000	25,000	20,000	55.6%
01-6202-04-00-00 Legal	250,000		250,000	86,469	163,531	34.6%
01-6204-04-00-00 Postage	2,400		2,400	2,875	(475)	119.8%
01-6223-04-00-00 Office Supplies - Admin	6,000		6,000	3,736	2,264	62.3%
01-6224-04-00-00 Office Equipment Admin or IT	400		400	-	400	0.0%
01-6234-04-00-00 Memberships & Trainings	90,000		90,000	44,214	45,786	49.1%
01-6239-04-00-00 Travel & Conference	21,500		21,500	7,137	14,363	33.2%
01-6310-04-00-00 Miscellaneous	23,000		23,000	10,540	12,460	45.8%
01-6311-04-00-00 Mileage	1,188		1,188	270	918	22.8%
01-6317-04-00-00 Contract Services Misc	5,500		5,500	1,700	3,800	30.9%
01-6500-04-00-00 IT Allocations in to PC's & Depts.	132,191		132,191	46,860	85,331	35.4%
01-6601-04-00-00 Shipping/Freight	3,667		3,667	2,019	1,648	55.0%
01-6705-04-00-00 Monthly Car Allowance	12,000		12,000	3,996	8,004	33.3%
<b>Total Other Expenses</b>	<b>729,046</b>	<b>-</b>	<b>729,046</b>	<b>290,714</b>	<b>438,332</b>	<b>39.9%</b>
<b>Total Admin Expenses</b>	<b>2,511,823</b>	<b>3,092</b>	<b>2,514,915</b>	<b>829,645</b>	<b>1,685,270</b>	<b>33.0%</b>

\* Change related to additional salary

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison-IT**  
 For the Period Ended October 31, 2019

		<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures *</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary &amp; Fringe</b>							
01-6000-05-00-00	Regular Salaries-Admin or IT	98,482	518	99,000	29,067	69,933	29.5%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-		-	3,767	(3,767)	0.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	70,851		70,851	20,918	49,933	29.5%
	<b>Total Salary &amp; Fringe</b>	<b>169,333</b>	<b>518</b>	<b>169,851</b>	<b>53,753</b>	<b>116,098</b>	<b>31.7%</b>
<b>Other Expenses</b>							
01-5028-05-00-00	Small Tools & Supplies	1,000		1,000	-	1,000	0.0%
01-5037-05-00-00	Office Equipment	600		600	-	600	0.0%
01-6102-05-00-00	Subscriptions	700		700	-	700	0.0%
01-6234-05-00-00	Memberships & Trainings	1,000		1,000	-	1,000	0.0%
01-6239-05-00-00	Travel & Conference	3,500		3,500	2,931	569	83.7%
01-6300-05-00-00	Software Maintenance Agreements	51,967		51,967	50,688	1,279	97.5% (1)
01-6301-05-00-00	Hardware Maintenance Agreements	7,126		7,126	699	6,427	9.8%
01-6302-05-00-00	Cloud Subscriptions (Internet)	75,124		75,124	32,858	42,266	43.7%
01-6303-05-00-00	Telecommunications	127,036		127,036	44,450	82,586	35.0%
01-6305-05-00-00	IT Professional Services	236,919		236,919	34,270	202,649	14.5%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	20,900		20,900	18,760	2,140	89.8%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	24,908		24,908	15,977	8,931	64.1%
01-6308-05-00-00	IT Memberships	160		160	704	(544)	440.0%
01-6309-05-00-00	Operating Leases	55,200		55,200	19,136	36,064	34.7%
01-6310-05-00-00	Miscellaneous	5,000		5,000	865	4,135	17.3%
01-6312-05-00-00	Computer & Photocopy Supplies	-		-	1,576	(1,576)	0.0%
	<b>Total Other Expenses</b>	<b>611,140</b>	<b>-</b>	<b>611,140</b>	<b>222,912</b>	<b>388,228</b>	<b>36.5%</b>
	<b>Total Expenses before Allocation</b>	<b>780,473</b>	<b>518</b>	<b>780,991</b>	<b>276,665</b>	<b>504,326</b>	<b>35.4%</b>
<b>IT Allocations (Out) to PC's &amp; Depts</b>							
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(780,473)	(518)	(780,991)	(276,665)	(504,326)	35.4%
	<b>Total IT Allocations (Out) to PC's &amp; Depts</b>	<b>(780,473)</b>	<b>(518)</b>	<b>(780,991)</b>	<b>(276,665)</b>	<b>(504,326)</b>	<b>35.4%</b>

\* Change related to additional salary

(1) SCADA license agreement billed at the beginning of the fiscal year.

# Agenda Item

# 6

**Finance Committee Meeting**

**Meeting Date: February 20, 2020**

**TO:** Finance Committee

**FROM:** Betty Burnett, General Manager

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** Financial Reports for the Month of November 2019

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## Summary/Discussion

The following selected financial reports are routinely provided monthly to the Finance Committee for recommendation to the Board of Directors to ratify Cash Disbursements and receive and file the remaining documents.

The reports included are as follows:

- a. Summary of Disbursements for November 2019 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

## **Fiscal impact**

November 2019 cash disbursements were: \$2,154,482.

- Monthly disbursements are summarized in the attached Exhibit A.
- The attached Exhibits B, C, D and E are informational reports only.

## Recommended Action

Staff recommends the Finance Committee to recommend to the Board of Directors to ratify the November 2019 disbursements for the period from November 1, 2019, through November 30, 2019, totaling \$2,154,482, and to receive and file the November 2019 Financial Reports as submitted.

**South Orange County Wastewater Authority  
Summary of Disbursements for November 2019  
as of November 30, 2019**

	<u>Actual</u>
General Fund	(395,157)
PC 2 - Jay B. Latham Plant	(562,464)
PC 3 - SOCWA Plant/PCA AWT	-
PC 5 - San Juan Creek Ocean Outfall	(215,233)
PC 8 - Pretreatment Program	(8,802)
PC 12 SO - Water Reclamation Permits	(24,308)
PC 15 - Coastal Treatment Plant/AWT	(219,537)
PC 17 - Joint Regional Wastewater Reclamation	(533,152)
PC 21 - Effluent Transmission Main	(1,974)
PC 24 - Aliso Creek Ocean Outfall	(193,856)
<b>Total</b>	<b><u>(2,154,482)</u></b>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT  
as of November 30, 2019**

CASH IN BANK: (BEGINNING BAL.)	3,850,779
L.A.I.F. FUNDS: (BEGINNING BAL.)	23,029,889
DEPOSITS, TRANSFERS & ADJUSTMENTS:	6,607,195
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION	(2,154,482)
	<b>\$ 31,333,381</b>

In accordance with Government Code 53646(c), since all funds are placed in the State LAIF, staff has included in the Financial Packet, the most current statement from the State LAIF, in lieu of the report required by Government Code 53646(b)(1).

In accordance with requirements of the Government Code and the "SOCWA Investment Policy",

I hereby certify that:

- 1). All investment actions executed since the last report have been made in full compliance with the Investment Policy.
  
- 2). SOCWA does not have sufficient funds currently on hand to meet its expenditure obligations for the next six months (see note) due to the fact that SOCWA bills and receives operational funds on a quarterly basis only.

**Betty Burnett**  
**General Manager**

Note: Operational funds are collected on a quarterly basis at the beginning of the quarter. Capital funds are collected on a quarterly basis in connection with projected needs. Member agencies have pledged to have funds available to meet all obligations.





**CALIFORNIA STATE TREASURER  
FIONA MA, CPA**



**PMIA Performance Report**

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
11/25/19	2.08	2.15	212
11/26/19	2.08	2.15	211
11/27/19	2.07	2.15	220
11/28/19	2.07	2.15	220
11/29/19	2.07	2.15	220
11/30/19	2.07	2.15	218
12/01/19	2.07	2.15	217
12/02/19	2.07	2.15	219
12/03/19	2.07	2.14	218
12/04/19	2.07	2.14	218
12/05/19	2.06	2.14	219
12/06/19	2.06	2.14	221
12/07/19	2.06	2.14	221
12/08/19	2.06	2.14	221
12/09/19	2.06	2.14	223
12/10/19	2.06	2.14	224
12/11/19	2.05	2.13	225
12/12/19	2.05	2.13	228
12/13/19	2.04	2.13	227
12/14/19	2.04	2.13	227
12/15/19	2.04	2.13	227
12/16/19	2.04	2.13	226
12/17/19	2.04	2.13	226
12/18/19	2.04	2.13	227
12/19/19	2.04	2.13	226
12/20/19	2.03	2.12	224
12/21/19	2.03	2.12	224
12/22/19	2.03	2.12	224
12/23/19	2.03	2.12	222
12/24/19	2.03	2.12	225
12/25/19	2.03	2.12	225

\*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

**LAIF Performance Report**

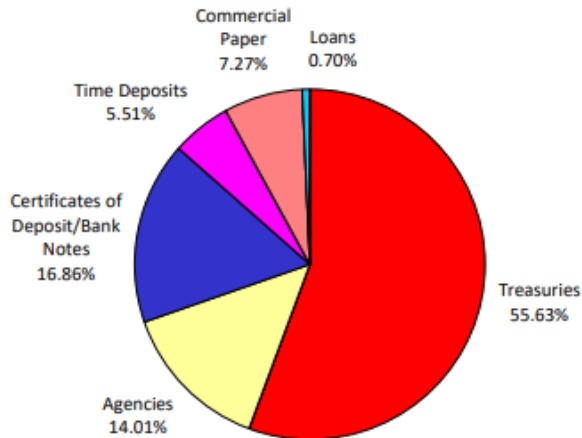
**Quarter Ending 09/30/19**

Apportionment Rate: 2.45  
 Earnings Ratio: .00006701807521016  
 Fair Value Factor: 1.001642817  
     Daily: 2.25%  
 Quarter to Date: 2.34%  
 Average Life: 185

**PMIA Average Monthly Effective Yields**

**Nov 2019 2.103**  
 Oct 2019 2.190  
 Sep 2019 2.280

**Pooled Money Investment Account  
Portfolio Composition  
11/30/19  
\$86.9 billion**



Percentages may not total 100% due to rounding

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to

**South Orange County Wastewater Authority  
Schedule of Cash and Investments  
as of November 30, 2019**

MVA	\$ 4,645	(A)
A/P Checking	880,539	(B)
Payroll Checking	138,647	(C)
State LAIF	30,309,550	(D)
<b>Total Cash in Bank</b>	<b>\$ 31,333,381</b>	
Petty Cash	1,600	(E)
<b>Total Operating Cash</b>	<b>\$ 31,334,981</b>	
OPEB Trust	5,327,849	(F)
<b>Total Cash and Investments</b>	<b>\$ 36,662,830</b>	

Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from the LAIF account.
- (D) LAIF balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.
- (F) OPEB Trust Fund; these funds can only be used for Retiree Health Benefits.

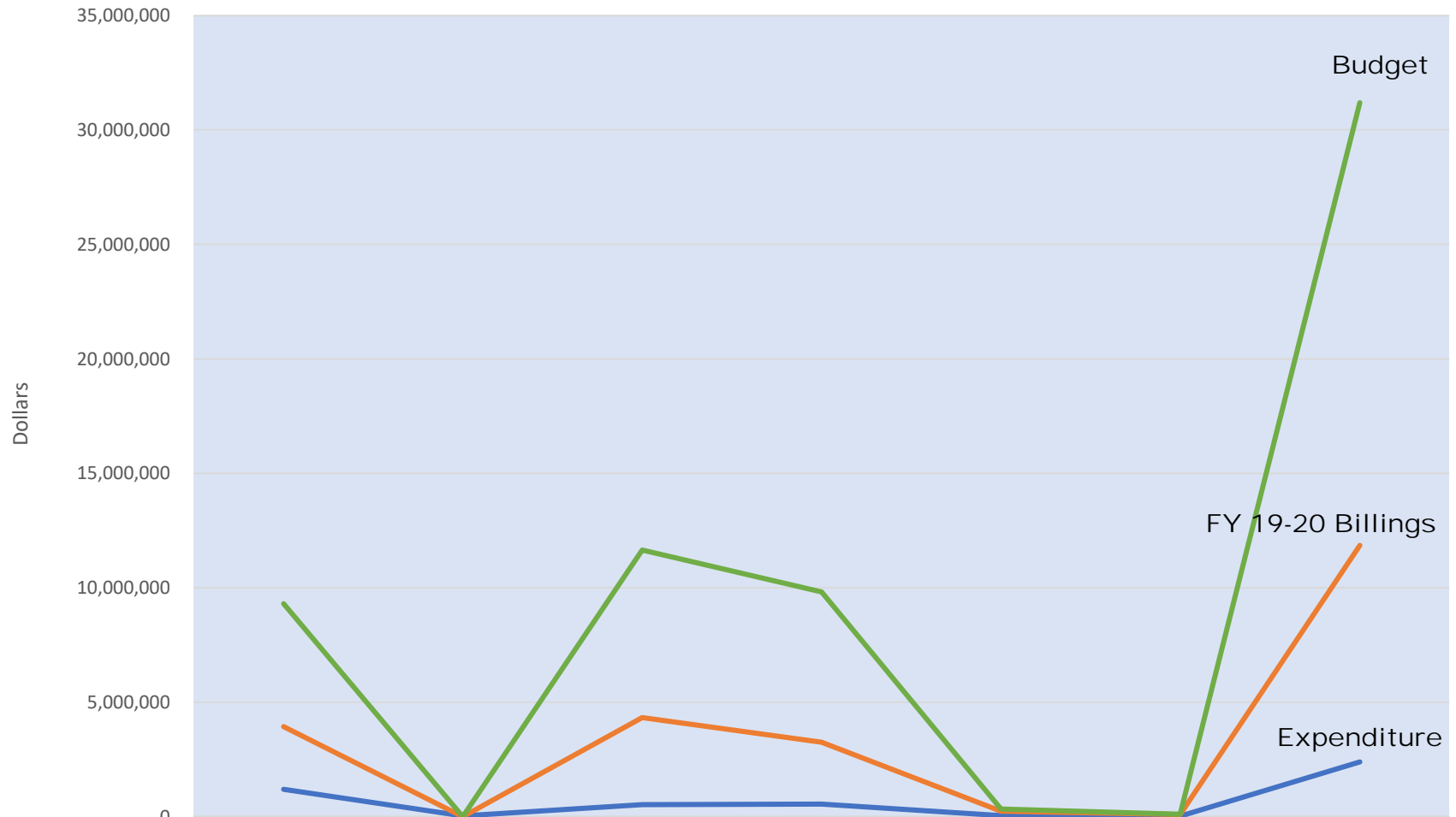
**South Orange County Wastewater Authority  
Capital Projects Summaries  
For the Period Ended November 30, 2019**

<b>FY 2019-20 Budget vs. Actual Spending</b>								
<u>Description</u>	<b>Capital Budget</b>	<b>Fiscal Year Spending</b>	<b>(Over)/ Under Budget</b>	<b>% Expended</b>	<b>Member Agency Billed</b>	<b>Member Agency Collections</b>	<b>Current Receivables</b>	<b>% Expended vs. Billed</b>
PC 2-JB Latham	9,301,575	1,194,336	8,107,239	12.8%	3,929,601	3,929,601		30.4%
* PC 5-San Juan Creek Outfall	-	41,703	(41,703)		-	-		
PC 15-Coastal	11,644,171	528,706	11,115,465	4.5%	4,332,696	4,332,696		12.2%
PC 17-Regional	9,817,108	554,126	9,262,982	5.6%	3,257,786	3,257,786		17.0%
PC 21 Effluent Transmission	329,666	48,991	280,674	14.9%	239,628	239,628		20.4%
PC 24 Aliso Creek Outfall	106,253	28,033	78,220	26.4%	94,566	94,566		29.6%
<b>Total Large Capital</b>	<b>31,198,772</b>	<b>2,395,895</b>	<b>28,802,877</b>	<b>7.7%</b>	<b>11,854,277</b>	<b>11,854,277</b>	-	<b>20.2%</b>
Non-Capital Engineering	838,687	27,227	811,460	3.2%	556,024	556,024		4.9%
Non-Capital Misc Engineering	425,000	34,489	390,511	8.1%	212,508	212,508		16.2%
Small Internal Capital	2,047,504	314,225	1,733,279	15.3%	1,023,752	1,023,752		30.7%
<b>Total Capital</b>	<b>34,509,964</b>	<b>2,771,837</b>	<b>31,738,127</b>	<b>8.0%</b>	<b>13,646,561</b>	<b>13,646,561</b>	-	<b>20.3%</b>

\* PC 5 does not have a budget for FY 19-20 due to Cash on Hand for work that shifted into the current year.

## Large Capital Projects Fiscal Year '19-20 Budget vs. Year-to-Date (Q2) Expenditures & Billings as of 11/30/2019

Exhibit D-1



	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 11/30/19	1,194,336	41,703	528,706	554,126	48,991	28,033	2,395,895
FY 19-20 Billings	3,929,601	0	4,332,696	3,257,786	239,628	94,566	11,854,277
Capital Budget 19-20	9,301,575	-	11,644,171	9,817,108	329,666	106,253	31,198,772

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

	FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	% Expended
<b>Salary and Fringe</b>						
**5000.**.***	Regular Salaries-O&M	4,620,132	10,289	4,630,421	1,821,648	39.3%
**5001.**.***	Overtime Salaries-O&M	109,504		109,504	30,335	27.7% (1)
**5306.**.***	Scheduled Holiday Work	28,692		28,692	9,141	31.9%
**5315.**.***	Comp Time - O&M	7,796		7,796	4,745	60.9% (1)
**5401.**.***	Fringe Benefits IN to PC's & Depts.	3,323,840		3,323,840	1,295,899	39.0%
**5700.**.***	Standby Pay	67,600		67,600	27,708	41.0%
	<b>Total Payroll Costs</b>	<b>8,157,564</b>	<b>10,289</b>	<b>8,167,853</b>	<b>3,189,476</b>	<b>39.0%</b>
<b>Other Expenses</b>						
**5002.**.***	Electricity	1,022,564		1,022,564	524,678	51.3% (2)
**5003.**.***	Natural Gas	266,504		266,504	104,174	39.1%
**5004.**.***	Potable & Reclaimed Water	84,992		84,992	27,992	32.9%
**5005.**.***	Co-generation Power Credit	(325,004)		(325,004)	(222,895)	68.6% (2)
**5006.**.***	Chlorine/Sodium Hypochlorite	506,000		506,000	258,752	51.1% (3)
**5007.**.***	Polymer Products	805,004		805,004	296,599	36.8%
**5008.**.***	Ferric Chloride	304,992		304,992	192,771	63.2% (4)
**5009.**.***	Odor Control Chemicals	130,000		130,000	46,753	36.0%
**5010.**.***	Other Chemicals - Misc.	2,996		2,996	-	0.0%
**5011.**.***	Laboratory Services	44,412		44,412	21,589	48.6%
**5012.**.***	Grit Hauling	128,252		128,252	59,378	46.3%
**5013.**.***	Landscaping	159,996		159,996	59,991	37.5%
**5014.**.***	Engineering - Misc.	1,000		1,000	1,000	0.0%
**5015.**.***	Management Support Services	360,212		360,212	109,191	30.3%
**5016.**.***	Audit - Environmental	600		600	-	0.0%
**5017.**.***	Legal Fees	28,352		28,352	8,737	30.8%
**5018.**.***	Public Notices/ Public Relations	5,004		5,004	100	2.0%
**5019.**.***	Contract Services Misc.	199,996		199,996	124,152	62.1%
**5021.**.***	Small Vehicle Expense	24,064		24,064	10,182	42.3%
**5022.**.***	Miscellaneous Expense	18,004		18,004	2,657	14.8%
**5023.**.***	Office Supplies - All	43,004		43,004	16,287	37.9%
**5024.**.***	Petroleum Products	49,004		49,004	12,400	25.3%
**5025.**.***	Uniforms	54,004		54,004	23,914	44.3%
**5026.**.***	Small Vehicle Fuel	31,500		31,500	8,317	26.4%
**5027.**.***	Insurance - Property/Liability	210,096		210,096	96,897	46.1%
**5028.**.***	Small Tools & Supplies	74,872		74,872	35,593	47.5%
**5030.**.***	Trash Disposal	6,992		6,992	2,438	34.9%
**5031.**.***	Safety Program & Supplies	117,356		117,356	68,403	58.3% (5)
**5032.**.***	Equipment Rental	7,004		7,004	7,004	0.0%
**5033.**.***	Recruitment	3,004		3,004	1,760	58.6%
**5034.**.***	Travel Expense/Tech. Conferences	61,932		61,932	33,759	54.5% (6)
**5035.**.***	Training Expense	55,168		55,168	16,259	29.5%
**5036.**.***	Laboratory Supplies	93,256		93,256	33,830	36.3%
**5037.**.***	Office Equipment	25,000		25,000	2,871	11.5%
**5038.**.***	Permits	500,128		500,128	404,377	80.9% (7)
**5039.**.***	Membership Dues/Fees	22,892		22,892	17,937	78.4% (8)
**5044.**.***	Offshore Monitoring	36,000		36,000	27,493	76.4% (9)
**5046.**.***	Effluent Chemistry	28,004		28,004	18,578	66.3%
**5047.**.***	Access Road Expenses	49,000		49,000	21,506	43.9%
**5048.**.***	Storm Damage	20,008		20,008	549	2.7%
**5049.**.***	Biosolids Disposal	1,355,004		1,355,004	599,742	44.3%
**5050.**.***	Contract Services Generators - 29A	22,008		22,008	-	0.0%
**5052.**.***	Janitorial Services	102,008		102,008	33,180	32.5%
**5053.**.***	Contract Serv - Digester Cleaning - 29E	59,996		59,996	-	0.0%
**5054.**.***	Diesel Truck Maint	41,000		41,000	26,043	63.5% (10)
**5055.**.***	Diesel Truck Fuel - 37B	14,996		14,996	3,230	21.5%
**5056.**.***	Maintenance Equip. & Facilities (Solids)	356,004		356,004	126,950	35.7%
**5057.**.***	Maintenance Equip. & Facilities (Liquids)	663,000		663,000	203,612	30.7%
**5058.**.***	Maintenance Equip. & Facilities (Common)	87,008		87,008	42,481	48.8%
**5059.**.***	Maintenance Equip. & Facilities (Co-Gen)	957,996		957,996	329,275	34.4%
**5060.**.***	Maintenance Equip. & Facilities (AWT)	74,000		74,000	34,117	46.1%
**5061.**.***	Mileage	2,508		2,508	958	38.2%
**5068.**.***	MNWD Potable Water Supplies & Svcs.	24,972		24,972	5,798	23.2%
**5069.**.***	Outfall Inspection/Port Cleaning	60,004		60,004	15,750	26.2%
**5076.**.***	SCADA Infrastructure	20,992		20,992	698	3.3%
**5077.**.***	IT Direct	16,080		16,080	12,771	79.4% (11)
**5105.**.***	Co-Generation Power Credit - Offset	325,000		325,000	222,895	68.6% (2)
**5303.**.***	Group Insurance Waiver	14,396		14,396	5,902	41.0%
**5305.**.***	Medicare Tax Payments for Employees	2,784		2,784	1,735	62.3%
**5309.**.***	Operating Leases	21,800		21,800	7,575	34.7%
**5705.**.***	Monthly Car Allowance	28,184		28,184	11,799	41.9%
**5706.**.***	Effluent Pond Cleaning	90,000		90,000	-	0.0%
**6500.**.***	IT Allocations in to PC's & Depts.	592,694		592,694	210,101	35.4%
	<b>Total Other Expenses</b>	<b>10,188,598</b>	<b>-</b>	<b>10,188,598</b>	<b>4,362,692</b>	<b>42.8%</b>
	<b>Total O&amp;M Expenses</b>	<b>18,346,162</b>	<b>10,289</b>	<b>18,356,451</b>	<b>7,552,168</b>	<b>41.2%</b>

\* Board approved (one year) payment of PEPRAs employee's contribution rate increase

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

- (1) More staff has elected to choose Comp Time instead of Overtime Salaries than anticipated. Considering both line items together, the overall Overtime Budget is 29.9%.
- (2) Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.
- (3) Bleach usage is elevated in the summer and lowers with lower recycled water demand in the winter; expenses are planned to level off.
- (4) Ferric chloride usage continues to be elevated due to sulfur type filamentous bacteria entering the plants from the collection system. O&M staff has increased Ferric dosing to trying to settle the bacteria in the primary clarifiers prior to biological treatment because these bacteria do not settle well and impact effluent quality. These bacteria are becoming more prevalent in the collection system to the plants with lower and lower sewer flows.
- (5) The first quarter included the purchase of new boots per the Employee Manual; expenses are planned to level off.
- (6) Two of the three planned major conferences were attended by staff in the first quarter of the Fiscal Year including, WEFTEC and HACHWIMS; expenses are planned to level off.
- (7) Costs to date include SOCWA's annual renewal of its NPDES and SCAQMD permits; expenses are planned to level off.
- (8) Membership renewals are primarily paid in July; expenses are planned to level off.
- (9) Additional costs due to replacement of moors in the ocean for sample location identification.
- (10) The SOCWA sludge hauling truck had to have its emissions control system overhauled for about \$8,000. O&M also rented a truck for several Biosolids trips to the landfill at \$1,600 per day.
- (11) PC specific SCADA laptops and software were purchased in the first quarter; expenses are planned to level off.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended November 30, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>02 - Jay B. Latham Plant</b>							
Salary and Fringe							
02-5000-**-**	Regular Salaries-O&M	1,539,152	5,045	1,544,197	647,887	896,310	42.0%
02-5001-**-**	Overtime Salaries-O&M	35,144		35,144	10,983	24,161	31.3% (1)
02-5306-**-**	Scheduled Holiday Work	13,324		13,324	3,882	9,442	29.1%
02-5315-**-**	Comp Time - O&M	3,508		3,508	3,335	173	95.1% (1)
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	1,107,296		1,107,296	461,227	646,069	41.7%
02-5700-**-**	Standby Pay	13,520		13,520	10,502	3,018	77.7% (2)
	<b>Total Payroll Costs</b>	<b>2,711,944</b>	<b>5,045</b>	<b>2,716,989</b>	<b>1,137,816</b>	<b>1,579,173</b>	<b>41.9%</b>
Other Expenses							
02-5002-**-**	Electricity	399,688		399,688	217,500	182,188	54.4% (3)
02-5003-**-**	Natural Gas	168,004		168,004	47,057	120,947	28.0%
02-5004-**-**	Potable & Reclaimed Water	24,000		24,000	8,794	15,206	36.6%
02-5006-**-**	Chlorine/Sodium Hypochlorite	5,000		5,000	3,657	1,343	73.1% (4)
02-5007-**-**	Polymer Products	322,000		322,000	100,994	221,006	31.4%
02-5008-**-**	Ferric Chloride	103,736		103,736	56,795	46,941	54.7% (5)
02-5009-**-**	Odor Control Chemicals	28,988		28,988	7,454	21,534	25.7%
02-5010-**-**	Other Chemicals - Misc.	1,000		1,000	-	1,000	0.0%
02-5011-**-**	Laboratory Services	10,916		10,916	4,837	6,080	44.3%
02-5012-**-**	Grit Hauling	51,252		51,252	20,257	30,995	39.5%
02-5013-**-**	Landscaping	41,780		41,780	27,478	14,302	65.8% (6)
02-5014-**-**	Engineering - Misc.	-		-	-	-	0.0%
02-5015-**-**	Management Support Services	33,004		33,004	10,064	22,940	30.5%
02-5017-**-**	Legal Fees	3,328		3,328	206	3,122	6.2%
02-5019-**-**	Contract Services Misc.	60,240		60,240	32,491	27,749	53.9%
02-5021-**-**	Small Vehicle Expense	10,004		10,004	2,990	7,014	29.9%
02-5022-**-**	Miscellaneous Expense	8,000		8,000	2,036	5,964	25.5%
02-5023-**-**	Office Supplies - All	28,000		28,000	8,408	19,592	30.0%
02-5024-**-**	Petroleum Products	14,124		14,124	3,423	10,701	24.2%
02-5025-**-**	Uniforms	20,000		20,000	9,889	10,111	49.4%
02-5026-**-**	Small Vehicle Fuel	15,004		15,004	4,742	10,262	31.6%
02-5027-**-**	Insurance - Property/Liability	68,556		68,556	32,785	35,771	47.8%
02-5028-**-**	Small Tools & Supplies	35,496		35,496	9,920	25,576	27.9%
02-5030-**-**	Trash Disposal	2,000		2,000	565	1,435	28.3%
02-5031-**-**	Safety Program & Supplies	39,652		39,652	22,306	17,346	56.3% (7)
02-5032-**-**	Equipment Rental	3,000		3,000	-	3,000	0.0%
02-5033-**-**	Recruitment	1,000		1,000	698	302	69.8%
02-5034-**-**	Travel Expense/Tech. Conferences	15,964		15,964	9,617	6,347	60.2% (8)
02-5035-**-**	Training Expense	13,168		13,168	5,820	7,348	44.2%
02-5036-**-**	Laboratory Supplies	14,520		14,520	5,755	8,765	39.6%
02-5037-**-**	Office Equipment	13,000		13,000	738	12,262	5.7%
02-5038-**-**	Permits	22,500		22,500	17,626	4,874	78.3%
02-5039-**-**	Membership Dues/Fees	4,200		4,200	7,243	(3,043)	172.5% (9)
02-5049-**-**	Biosolids Disposal	450,000		450,000	185,946	264,054	41.3%
02-5050-**-**	Contract Services Generators - 29A	10,004		10,004	-	10,004	0.0%
02-5052-**-**	Janitorial Services	41,000		41,000	16,665	24,335	40.6%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	59,996		59,996	-	59,996	0.0%
02-5054-**-**	Diesel Truck Maint	21,000		21,000	7,200	13,800	34.3%
02-5055-**-**	Diesel Truck Fuel - 37B	6,000		6,000	1,504	4,496	25.1%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,004		155,004	56,420	98,584	36.4%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000		254,000	75,438	178,562	29.7%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000		28,000	21,365	6,636	76.3% (10)
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,996		369,996	125,004	244,992	33.8%
02-5061-**-**	Mileage	1,504		1,504	280	1,224	18.6%
02-5076-**-**	SCADA Infrastructure	6,996		6,996	698	6,298	10.0%
02-5077-**-**	IT Direct	8,040		8,040	6,294	1,746	78.3% (11)
02-5303-**-**	Group Insurance Waiver	3,600		3,600	1,476	2,124	41.0%
02-5305-**-**	Medicare Tax Payments for Employees	1,116		1,116	981	135	87.9%
02-5309-**-**	Operating Leases	21,800		21,800	7,575	14,225	34.7%
02-5705-**-**	Monthly Car Allowance	12,592		12,592	6,635	5,957	52.7%
02-6500-**-**	IT Allocations in to PC's & Depts.	197,448		197,448	69,992	127,456	35.4%
	<b>Total Other Expenses</b>	<b>3,229,220</b>	<b>-</b>	<b>3,229,220</b>	<b>1,265,617</b>	<b>1,963,603</b>	<b>39.2%</b>
	<b>Total Expenses</b>	<b>5,941,164</b>	<b>5,045</b>	<b>5,946,209</b>	<b>2,403,433</b>	<b>3,542,776</b>	<b>40.4%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended November 30, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>05 - San Juan Creek Ocean Outfall</b>							
Salary and Fringe							
05-5000-**-**	Regular Salaries-O&M	102,104		102,104	40,124	61,980	39.3%
05-5001-**-**	Overtime Salaries-O&M	900		900	121	779	13.4%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	73,456		73,456	28,842	44,614	39.3%
	Total Payroll Costs	176,460	-	176,460	69,087	107,373	39.2%
Other Expenses							
05-5003-**-**	Natural Gas	500		500	-	500	0.0%
05-5014-02-00-00	Engineering - Misc.	-		-	-	-	0.0%
05-5015-**-**	Management Support Services	15,004		15,004	723	14,281	4.8%
05-5017-**-**	Legal Fees	3,012		3,012	550	2,462	18.3%
05-5027-**-**	Insurance - Property/Liability	6,248		6,248	2,805	3,443	44.9%
05-5031-**-**	Safety Supplies	1,004		1,004	140	864	13.9%
05-5034-**-**	Travel Expense/Tech. Conferences	3,712		3,712	1,580	2,132	42.6%
05-5035-**-**	Training Expense	5,988		5,988	110	5,878	1.8%
05-5036-**-**	Laboratory Supplies	19,468		19,468	5,960	13,508	30.6%
05-5038-**-**	Permits	196,000		196,000	194,825	1,175	99.4% (12)
05-5039-**-**	Membership Dues/Fees	5,496		5,496	-	5,496	0.0%
05-5044-**-**	Offshore Monitoring	18,000		18,000	12,907	5,093	71.7% (13)
05-5046-**-**	Effluent Chemistry	14,000		14,000	9,132	4,869	65.2% (14)
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004		1,004	-	1,004	0.0%
05-5069-**-**	Misc-Capital-Dilution & Metering Study	30,000		30,000	9,155	20,845	30.5%
05-6500-**-**	IT Allocations in to PC's & Depts.	13,100		13,100	4,643	8,457	35.4%
	Total Other Expenses	332,536	-	332,536	242,529	90,007	72.9%
	Total Expenses	508,996	-	508,996	311,616	197,380	61.2%
<b>08 - Pre Treatment</b>							
Salary and Fringe							
08-5000-**-**	Regular Salaries-O&M	92,352		92,352	34,634	57,718	37.5%
08-5315-**-**	Comp Time - Environment	-		-	363	(363)	0.0%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	66,436		66,436	24,896	41,540	37.5%
	Total Payroll Costs	158,788	-	158,788	59,892	98,896	37.7%
Other Expenses							
08-5011-**-**	Laboratory Services	2,996		2,996	1,420	1,576	47.4% (15)
08-5015-**-**	Management Support Services	2,004		2,004	-	2,004	0.0%
08-5016-**-**	Audit - Environmental	600		600	-	600	0.0%
08-5017-**-**	Legal Fees	2,504		2,504	-	2,504	0.0%
08-5018-**-**	Public Notices/ Public Relations	5,004		5,004	100	4,904	2.0%
08-5021-**-**	Small Vehicle Expense - 31A	1,056		1,056	43	1,013	4.1%
08-5022-**-**	Miscellaneous Expense	2,004		2,004	-	2,004	0.0%
08-5026-**-**	Small Vehicle Fuel - 37A	1,500		1,500	232	1,268	15.5%
08-5027-**-**	Insurance - Property/Liability	2,160		2,160	991	1,169	45.9%
08-5028-**-**	Small Tools & Supplies	3,876		3,876	1,215	2,661	31.4%
08-5031-02-00-00	Safety Program & Supplies	-		-	197	(197)	0.0%
08-5034-**-**	Travel Expense/Tech. Conferences	4,348		4,348	-	4,348	0.0%
08-5035-**-**	Training Expense	1,564		1,564	1,084	480	69.3%
08-5038-**-**	Permits and Fines	10,012		10,012	-	10,012	0.0%
08-5039-**-**	Membership Dues/Fees	1,016		1,016	409	607	40.3%
08-6500-**-**	IT Allocations in to PC's & Depts.	11,840		11,840	4,199	7,641	35.5%
	Total Other Expenses	52,484	-	52,484	9,890	42,594	18.8%
	Total Expenses	211,272	-	211,272	69,783	141,489	33.0%
<b>12 - Water Reclamation Permits</b>							
Salary and Fringe							
12-5000-**-**	Regular Salaries-O&M	35,084		35,084	33,079	2,005	94.3% (16)
12-5401-**-**	Fringe Benefits IN to PC's & Depts.	25,248		25,248	23,778	1,470	94.2% (16)
	Total Payroll Costs	60,332	-	60,332	56,857	3,475	94.2%
Other Expenses							
12-5015-**-**	Management Support Services	270,000		270,000	71,947	198,053	26.6%
12-5017-**-**	Legal Fees	2,004		2,004	-	2,004	0.0%
12-5027-**-**	Insurance - Property/Liability	2,364		2,364	1,168	1,196	49.4%
12-5034-**-**	Travel Expense/Tech. Conferences	2,280		2,280	-	2,280	0.0%
12-5038-**-**	Permits	20,000		20,000	882	19,118	4.4%
12-6500-**-**	IT Allocations in to PC's & Depts.	4,508		4,508	1,596	2,912	35.4%
	Total Other Expenses	301,156	-	301,156	75,594	225,562	25.1%
	Total Expenses	361,488	-	361,488	132,451	229,037	36.6%



**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended November 30, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>15 - Coastal Treatment Plant</b>							
Salary and Fringe							
15-5000-**-**	Regular Salaries-O&M	954,416	1,115	955,531	340,832	614,699	35.7%
15-5001-**-**	Overtime Salaries-O&M	18,928		18,928	8,534	10,394	45.1% (1)
15-5306-**-**	Scheduled Holiday Work	2,596		2,596	1,295	1,301	49.9%
15-5315-**-**	Comp Time - O&M	4,288		4,288	780	3,508	18.2% (1)
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	686,636		686,636	244,196	442,440	35.6%
15-5700-**-**	Standby Pay	27,040		27,040	4,295	22,745	15.9%
	<b>Total Payroll Costs</b>	<b>1,693,904</b>	<b>1,115</b>	<b>1,695,019</b>	<b>599,932</b>	<b>1,095,088</b>	<b>35.4%</b>
Other Expenses							
15-5002-**-**	Electricity	270,960		270,960	107,807	163,153	39.8%
15-5003-**-**	Natural Gas	3,000		3,000	277	2,723	9.2%
15-5004-**-**	Potable & Reclaimed Water	30,996		30,996	9,763	21,233	31.5%
15-5006-**-**	Chlorine/Sodium Hypochlorite	99,000		99,000	44,990	54,010	45.4%
15-5007-**-**	Polymer Products	1,004		1,004	-	1,004	0.0%
15-5008-**-**	Ferric Chloride	28,368		28,368	23,057	5,311	81.3% (5)
15-5009-**-**	Odor Control Chemicals	56,216		56,216	17,948	38,268	31.9%
15-5011-**-**	Laboratory Services	14,000		14,000	7,300	6,700	52.1%
15-5012-**-**	Grit Hauling	30,000		30,000	9,952	20,048	33.2%
15-5013-**-**	Landscaping	50,548		50,548	11,965	38,583	23.7%
15-5014-**-**	Engineering - Misc.	1,000		1,000		1,000	0.0%
15-5015-**-**	Management Support Services	4,500		4,500	2,134	2,366	47.4%
15-5017-**-**	Legal Fees	15,000		15,000	989	14,011	6.6%
15-5019-**-**	Contract Services Misc.	59,036		59,036	43,837	15,199	74.3%
15-5021-**-**	Small Vehicle Expense - 31A	6,004		6,004	148	5,856	2.5%
15-5022-**-**	Miscellaneous Expense	2,996		2,996	274	2,722	9.2%
15-5023-**-**	Office Supplies - All	4,004		4,004	3,043	961	76.0%
15-5024-**-**	Petroleum Products	1,660		1,660	1,624	36	97.8% (17)
15-5025-**-**	Uniforms	9,000		9,000	3,048	5,953	33.9%
15-5026-**-**	Small Vehicle Fuel - 37A	5,000		5,000	463	4,537	9.3%
15-5027-**-**	Insurance - Property/Liability	35,372		35,372	16,037	19,335	45.3%
15-5028-**-**	Small Tools & Supplies	9,524		9,524	7,957	1,567	83.5% (18)
15-5030-**-**	Trash Disposal	2,996		2,996	746	2,250	24.9%
15-5031-**-**	Safety Program & Supplies	36,048		36,048	13,139	22,909	36.4%
15-5032-**-**	Equipment Rental	1,000		1,000	-	1,000	0.0%
15-5033-**-**	Recruitment	1,000		1,000	247	753	24.7%
15-5034-**-**	Travel Expense/Tech. Conferences	15,968		15,968	5,352	10,616	33.5%
15-5035-**-**	Training Expense	13,268		13,268	5,010	8,258	37.8%
15-5036-**-**	Laboratory Supplies	16,500		16,500	8,161	8,339	49.5%
15-5037-**-**	Office Equipment	2,000		2,000	682	1,318	34.1%
15-5038-**-**	Permits	23,236		23,236	2,038	21,198	8.8%
15-5039-**-**	Membership Dues/Fees	2,368		2,368	4,941	(2,573)	208.7% (9)
15-5047-**-**	Access Road Expenses	49,000		49,000	21,506	27,494	43.9%
15-5048-**-**	Storm Damage	20,008		20,008	549	19,459	2.7%
15-5050-**-**	Contract Services Generators - 29A	4,004		4,004	-	4,004	0.0%
15-5052-**-**	Janitorial Services	20,008		20,008	4,665	15,343	23.3%
15-5054-**-**	Diesel Truck Maint - 31B	996		996	-	996	0.0%
15-5055-**-**	Diesel Truck Fuel - 37B	996		996	-	996	0.0%
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	179,000		179,000	41,335	137,665	23.1%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000		22,000	4,293	17,707	19.5%
15-5060-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000		37,000	6,632	30,368	17.9%
15-5061-01-00-00	Mileage	-		-	323	(323)	0.0%
15-5076-**-**	SCADA Infrastructure	6,996		6,996	-	6,996	0.0%
15-5077-01-00-00	IT Direct	-		-	3,239	(3,239)	0.0% (19)
15-5303-**-**	Group Insurance Waiver	3,604		3,604	1,476	2,128	40.9%
15-5305-**-**	Medicare Tax Payments for Employees	1,668		1,668	754	914	45.2%
15-5705-**-**	Monthly Car Allowance	4,200		4,200	1,722	2,478	41.0%
15-6500-**-**	IT Allocations in to PC's & Depts.	122,436		122,436	43,402	79,034	35.4%
	<b>Total Other Expenses</b>	<b>1,323,488</b>	<b>-</b>	<b>1,323,488</b>	<b>482,908</b>	<b>840,580</b>	<b>36.5%</b>
	<b>Total Expenses</b>	<b>3,017,392</b>	<b>1,115</b>	<b>3,018,507</b>	<b>1,082,840</b>	<b>1,935,668</b>	<b>35.9%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended November 30, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>							
Salary and Fringe							
17-5000-**-**	Regular Salaries-O&M	1,797,416	4,129	1,801,545	684,399	1,117,146	38.0%
17-5001-**-**	Overtime Salaries-O&M	54,072		54,072	10,503	43,569	19.4% (1)
17-5306-**-**	Scheduled Holiday Work	12,772		12,772	3,964	8,808	31.0%
17-5315-02-01-00	Comp Time - O&M	-		-	199	(199)	0.0% (1)
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	1,293,120		1,293,120	483,708	809,412	37.4%
17-5700-**-**	Standby Pay	27,040		27,040	12,912	14,128	47.8%
	<b>Total Payroll Costs</b>	<b>3,184,420</b>	<b>4,129</b>	<b>3,188,549</b>	<b>1,195,684</b>	<b>1,992,865</b>	<b>37.5%</b>
Other Expenses							
17-5002-**-**	Electricity	351,916		351,916	199,371	152,545	56.7% (20)
17-5003-**-**	Natural Gas	95,000		95,000	56,840	38,160	59.8% (21)
17-5004-**-**	Potable & Reclaimed Water	29,996		29,996	9,434	20,562	31.5%
17-5005-**-**	Co-generation Power Credit	(325,004)		(325,004)	(222,895)	(102,109)	68.6% (20)
17-5006-**-**	Chlorine/Sodium Hypochlorite	402,000		402,000	210,105	191,895	52.3% (22)
17-5007-**-**	Polymer Products	482,000		482,000	195,606	286,394	40.6%
17-5008-**-**	Ferric Chloride	172,888		172,888	112,918	59,970	65.3% (5)
17-5009-**-**	Odor Control Chemicals	44,796		44,796	21,351	23,445	47.7%
17-5010-**-**	Other Chemicals - Misc.	1,996		1,996	-	1,996	0.0%
17-5011-**-**	Laboratory Services	16,500		16,500	8,033	8,468	48.7%
17-5012-**-**	Grit Hauling - 21A	47,000		47,000	29,169	17,831	62.1% (23)
17-5013-**-**	Landscaping	67,668		67,668	20,548	47,120	30.4%
17-5014-**-**	Engineering - Misc.	-		-	-	-	0.0%
17-5015-**-**	Management Support Services	13,204		13,204	23,599	(10,395)	178.7% (24)
17-5017-**-**	Legal Fees	1,500		1,500	6,991	(5,491)	466.1% (25)
17-5019-**-**	Contract Services Misc.	80,720		80,720	47,668	33,052	59.1%
17-5021-**-**	Small Vehicle Expense	7,000		7,000	7,001	(1)	100.0% (26)
17-5022-**-**	Miscellaneous Expense	5,004		5,004	346	4,658	6.9%
17-5023-**-**	Office Supplies - All	11,000		11,000	4,837	6,163	44.0%
17-5024-**-**	Petroleum Products	33,220		33,220	7,354	25,866	22.1%
17-5025-**-**	Uniforms	25,004		25,004	10,978	14,026	43.9%
17-5026-**-**	Small Vehicle Fuel	9,996		9,996	2,880	7,116	28.8%
17-5027-**-**	Insurance - Property/Liability	88,132		88,132	39,883	48,249	45.3%
17-5028-**-**	Small Tools & Supplies	25,976		25,976	16,500	9,476	63.5% (18)
17-5030-**-**	Trash Disposal	1,996		1,996	1,126	870	56.4%
17-5031-**-**	Safety Program & Supplies	39,648		39,648	32,622	7,026	82.3% (7)
17-5032-**-**	Equipment Rental	3,004		3,004	-	3,004	0.0%
17-5033-**-**	Recruitment	1,004		1,004	815	189	81.2%
17-5034-**-**	Travel Expense/Tech. Conferences	15,956		15,956	15,631	325	98.0% (8)
17-5035-**-**	Training Expense	15,172		15,172	4,235	10,937	27.9%
17-5036-**-**	Laboratory Supplies	23,208		23,208	8,424	14,784	36.3%
17-5037-**-**	Office Equipment	10,000		10,000	1,451	8,549	14.5%
17-5038-**-**	Permits	41,624		41,624	4,236	37,388	10.2%
17-5039-**-**	Membership Dues/Fees	4,312		4,312	5,344	(1,032)	123.9% (9)
17-5049-**-**	Biosolids Disposal	905,004		905,004	413,795	491,209	45.7%
17-5050-**-**	Contract Services Generators - 29A	8,000		8,000	-	8,000	0.0%
17-5052-**-**	Janitorial Services	41,000		41,000	11,850	29,150	28.9%
17-5054-**-**	Diesel Truck Maint	19,004		19,004	18,843	161	99.2% (27)
17-5055-**-**	Diesel Truck Fuel - 37B	8,000		8,000	1,725	6,275	21.6%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	201,000		201,000	70,529	130,471	35.1%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	230,000		230,000	86,839	143,161	37.8%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	35,000		35,000	16,824	18,176	48.1%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	588,000		588,000	204,187	383,813	34.7%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	37,000		37,000	27,485	9,515	74.3%
17-5061-**-**	Mileage	1,004		1,004	355	649	35.3%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	24,972		24,972	5,798	19,174	23.2%
17-5076-**-**	SCADA Infrastructure	7,000		7,000	-	7,000	0.0%
17-5077-**-**	IT Direct	8,040		8,040	3,239	4,801	40.3%
17-5105-**-**	Co-Generation Power Credit - Offset	325,000		325,000	222,895	102,105	68.6% (20)
17-5303-**-**	Group Insurance Waiver	7,192		7,192	2,951	4,241	41.0%
17-5705-**-**	Monthly Car Allowance	11,392		11,392	3,443	7,949	30.2%
17-5706-**-**	Effluent Pond Cleaning	90,000		90,000	-	90,000	0.0%
17-6500-**-**	IT Allocations in to PC's & Depts.	230,586		230,586	81,738	148,848	35.4%
	<b>Total Other Expenses</b>	<b>4,620,630</b>	<b>-</b>	<b>4,620,630</b>	<b>2,055,007</b>	<b>2,565,623</b>	<b>44.5%</b>
	<b>Total Expenses</b>	<b>7,805,050</b>	<b>4,129</b>	<b>7,809,179</b>	<b>3,250,692</b>	<b>4,558,488</b>	<b>41.6%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended November 30, 2019

		FY 2019-20 Budget	Board Approved Expenditures*	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>21 - Effluent Transmission Main</b>							
Salary and Fringe							
21-5000-01-14-00	Regular Salaries-O&M	-	-	-	365	(365)	0.0%
21-5401-01-00-00	Fringe Benefits IN to PC's & Depts.	-	-	-	263	(263)	0.0%
	Total Payroll Costs	-	-	-	628	(628)	0.0%
Other Expenses							
21-5014-02-00-00	Engineering - Misc.	-	-	-	-	-	0.0%
21-5019-02-00-00	Contract Services Misc. - 29	-	-	-	157	(157)	0.0%
21-5027-**-**-**	Insurance - Property/Liability	740	740	740	313	427	42.4%
	Total Other Expenses	740	-	740	470	270	63.6%
	Total Expenses	740	-	740	1,099	(359)	148.5%
<b>24 - Aliso Creek Ocean Outfall</b>							
Salary and Fringe							
24-5000-**-**-**	Regular Salaries-O&M	99,608	-	99,608	40,328	59,280	40.5%
24-5001-**-**-**	Overtime Salaries-O&M	460	-	460	195	265	42.4%
24-5315-02-11-00	Comp Time - O&M	-	-	-	68	(68)	0.0%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	71,648	-	71,648	28,989	42,659	40.5%
	Total Payroll Costs	171,716	-	171,716	69,580	102,136	40.5%
Other Expenses							
24-5015-**-**-**	Management Support Services	22,496	-	22,496	723	21,773	3.2%
24-5017-**-**-**	Legal Fees	1,004	-	1,004	-	1,004	0.0%
24-5027-**-**-**	Insurance - Property/Liability	6,524	-	6,524	2,915	3,609	44.7%
24-5031-**-**-**	Safety Supplies	1,004	-	1,004	-	1,004	0.0%
24-5034-**-**-**	Travel Expense/Tech. Conferences	3,704	-	3,704	1,580	2,124	42.6%
24-5035-**-**-**	Training Expense	6,008	-	6,008	-	6,008	0.0%
24-5036-**-**-**	Laboratory Supplies	19,560	-	19,560	5,531	14,029	28.3%
24-5038-**-**-**	Permits	186,756	-	186,756	184,769	1,987	98.9% (12)
24-5039-**-**-**	Membership Dues/Fees	5,500	-	5,500	-	5,500	0.0%
24-5044-**-**-**	Offshore Monitoring	18,000	-	18,000	14,587	3,413	81.0% (13)
24-5046-**-**-**	Effluent Chemistry	14,004	-	14,004	9,447	4,558	67.5% (28)
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-	1,004	0.0%
24-5069-**-**-**	Outfall Inspection/Port Cleaning	30,004	-	30,004	6,595	23,409	22.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,776	-	12,776	4,529	8,247	35.5%
	Total Other Expenses	328,344	-	328,344	230,675	97,669	70.3%
	Total Expenses	500,060	-	500,060	300,255	199,805	60.0%
	<b>Total O&amp;M Expenses</b>	<b>18,346,162</b>	<b>10,289</b>	<b>18,356,451</b>	<b>7,552,168</b>	<b>10,804,283</b>	<b>41.1%</b>

\* Board approved (one year) payment of PEPRA employee's contribution rate increase

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
 For the Period Ended November 30, 2019

- (1) More staff has elected to choose Comp Time instead of Overtime Salaries than anticipated. Considering both line items together, The line items are within budget.
- (2) Standby Pay is elevated due to the rotation schedule of the staff. The overall Standby Pay for O&M is on Budget and is anticipated to level out over the FY.
- (3) Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.
- (4) A leak in the fiberglass tank required staff to drain the bleach tank and refill it. The bleach drained from the leaking tank is being stored in temporary totes and will be used over the next few months.  
 Ferric chloride usage continues to be elevated due to sulfur type filamentous bacteria entering the plants from the collection system. O&M staff has increased Ferric dosing to trying to settle the bacteria in the primary clarifiers prior to biological treatment because these bacteria do not settle well and impact effluent quality. These bacteria are becoming more prevalent in the collection system to the plants with lower and lower sewer flows.
- (5) Annual trees work was completed at the beginning of the FY; expenses are planned to level off.
- (6) The first quarter included the purchase of new boots per the Employee Manual; expenses are planned to level off.
- (7) Two of the three planned major conferences were attended by staff in the first quarter of the Fiscal Year including, WEFTEC and HACHWIMS; expenses are planned to level off.
- (8) Membership renewals are primarily paid in July; expenses are planned to level off.
- (9) The access gates and parking lot lighting poles were removed and recoated due to deterioration and corrosion from the ocean air.
- (10) An additional software license for JBL's Lockout-Tagout procedures was purchased. Also, a JBL SCADA laptop was replaced. Since both items are directly attributed to JBL, they are charged to PC-2; expenses are planned to level off.
- (11) Costs to date include SOCWA's annual renewal of its NPDES and SCAQMD permits; expenses are planned to level off.
- (12) Additional costs due to replacement of moors in the ocean for sample location identification.
- (13) Monitoring costs on track with budgeted costs for annual monitoring requirements. Additional costs due to accelerated monitoring at the outfall due to chronic toxicity exceedance.
- (14) Annual pretreatment sampling, costs will level off through the year.
- (15) Intern time included in this budget line item.
- (16) Fuel usage at CTP is elevated due to several planned extended outages by SCE. There are up to two more 24-hour outages planned by SCE this Fiscal Year.
- (17) O&M staff procured a number of tools at the beginning of the FY; expenses are planned to level off.
- (18) A CTP SCADA laptop was replaced and is directly attributed to CTP; expenses are planned to level off.
- (19) Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.
- (20) Additional gas is being purchased due to warranty work on the new engine gas cleaning system.
- (21)

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended November 30, 2019

- (22) Bleach usage is elevated in the summer at RTP and lowers with lower recycled water demand in the winter; expenses are planned to level off.
- (23) Grit deliveries are higher than expected due to heavy rains pushing additional debris down the sewer and into the Treatment Plant.
- (24) RTP and CTP required additional stormwater assessments due to elevated levels of ammonia and bacteria under the industrial stormwater program; expenses are planned to level off.
- (25) Several O&M contracts are being reviewed and updated for the new engine at RTP.
- (26) O&M staff overhauled the tow motor used to move the grit bins around. The project was planned for next year but the unit failed quicker than expected.
- (27) The SOCWA sludge hauling truck had to have its emissions control system overhauled for about \$8,000. O&M also rented a truck for several Biosolids trips to the landfill at \$1,600 per day.
- (28) Costs due to toxicity exceedances and additional required monitoring.

**South Orange County Wastewater Authority  
Budget vs. Actual Comparison - Engineering**  
For the Period Ended November 30, 2019

		<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures *</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>Salary and Fringe</b>								
01-5000-03-00-00	Regular Salaries-O&M	207,349	714	208,063	103,889	104,174	49.9%	(1)
01-5302-03-01-00	Performance Based Merit Pay	-		-	-	-	0.0%	
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	149,173		149,173	74,165	75,008	49.7%	(1)
	<b>Total Payroll Costs</b>	<b>356,522</b>	<b>714</b>	<b>357,236</b>	<b>178,054</b>	<b>179,182</b>	<b>49.8%</b>	
<b>Other Expenses</b>								
01-5015-03-00-00	Management Support Services	9,600		9,600	-	9,600	0.0%	
**-5022-**-**-00	Miscellaneous Expense	3,121		3,121	-	3,121	0.0%	
01-5023-03-00-00	Office Supplies - All	204		204	-	204	0.0%	
01-5031-03-00-00	Safety Supplies	300		300	-	300	0.0%	
01-5033-03-00-00	Recruitment	-		-	7,539	(7,539)	0.0%	(2)
01-5034-03-00-00	Travel Expense/Tech. Conferences	12,625		12,625	3,153	9,472	25.0%	
01-5035-03-00-00	Training Expense	4,400		4,400	-	4,400	0.0%	
01-5037-03-00-00	Office Equipment	400		400	-	400	0.0%	
01-5039-03-00-00	Membership Dues/Fees	1,350		1,350	210	1,140	15.6%	
01-5061-03-00-00	Mileage	500		500	61	439	12.2%	
01-5309-03-00-00	Operating Leases	6,695		6,695	3,139	3,556	46.9%	
01-5705-03-00-00	Monthly Car Allowance	5,250		5,250	2,384	2,866	45.4%	(1)
01-5802-03-00-00	Shipping/Freight	306		306	-	306	0.0%	
01-6500-03-00-00	IT Allocations in to PC's & Depts.	55,588		55,588	19,705	35,883	35.4%	
	<b>Total Other Expenses</b>	<b>100,339</b>	<b>-</b>	<b>100,339</b>	<b>36,190</b>	<b>64,149</b>	<b>36.1%</b>	
	<b>Total Engineering Expenses</b>	<b>456,862</b>	<b>714</b>	<b>457,575</b>	<b>214,244</b>	<b>243,331</b>	<b>46.8%</b>	

\* Board approved (one year) payment of PEPRAs employee's contribution rate increase

(1) The 2nd quarter will have a significantly lower percentage expended due to reduced staff effective on 10/1.

(2) Staffing costs; Director Engineering and Sr. Engineer. (budget in Admin)

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison- Administration**  
 For the Period Ended November 30, 2019

	<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures *</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>						
01-6000-04-00-00 Regular Salaries-Admin or IT	1,030,445	3,092	1,033,537	377,660	655,877	36.5%
01-6001-04-00-00 Overtime Salaries-Admin or IT	6,000		6,000	5,566	434	92.8%
01-6315-04-00-00 Comp Time - Admin	5,000		5,000	5,323	(323)	106.5%
01-6401-04-00-00 Fringe Benefits IN to ADMIN or IT	741,332		741,332	271,454	469,878	36.6%
<b>Total Payroll Costs</b>	<b>1,782,777</b>	<b>3,092</b>	<b>1,785,869</b>	<b>660,003</b>	<b>1,125,867</b>	<b>37.0%</b>
<b>Other Expenses</b>						
01-6101-04-00-00 HR Recruitment & Employee Relations	34,200		34,200	11,405	22,795	33.3%
01-6102-04-00-00 Subscriptions	2,000		2,000	557	1,443	27.9%
01-6200-04-00-00 Management Support Services	100,000		100,000	50,874	49,126	50.9%
01-6201-04-00-00 Audit	45,000		45,000	30,000	15,000	66.7%
01-6202-04-00-00 Legal	250,000		250,000	112,067	137,934	44.8%
01-6204-04-00-00 Postage	2,400		2,400	2,930	(530)	122.1%
01-6223-04-00-00 Office Supplies - Admin	6,000		6,000	3,706	2,294	61.8%
01-6224-04-00-00 Office Equipment Admin or IT	400		400	543	(143)	135.9%
01-6234-04-00-00 Memberships & Trainings	90,000		90,000	65,739	24,261	73.0%
01-6239-04-00-00 Travel & Conference	21,500		21,500	7,732	13,768	36.0%
01-6310-04-00-00 Miscellaneous	23,000		23,000	12,214	10,786	53.1%
01-6311-04-00-00 Mileage	1,188		1,188	298	890	25.1%
01-6317-04-00-00 Contract Services Misc	5,500		5,500	2,125	3,375	38.6%
01-6500-04-00-00 IT Allocations in to PC's & Depts.	132,191		132,191	46,860	85,331	35.4%
01-6601-04-00-00 Shipping/Freight	3,667		3,667	2,389	1,278	65.2%
01-6705-04-00-00 Monthly Car Allowance	12,000		12,000	4,919	7,081	41.0%
<b>Total Other Expenses</b>	<b>729,046</b>	<b>-</b>	<b>729,046</b>	<b>354,359</b>	<b>374,687</b>	<b>48.6%</b>
<b>Total Admin Expenses</b>	<b>2,511,823</b>	<b>3,092</b>	<b>2,514,915</b>	<b>1,014,361</b>	<b>1,500,554</b>	<b>40.3%</b>

\* Board approved (one year) payment of PEPRA employee's contribution rate increase

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison-IT**  
 For the Period Ended November 30, 2019

		<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures *</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary &amp; Fringe</b>							
01-6000-05-00-00	Regular Salaries-Admin or IT	98,482	518	99,000	37,313	61,688	37.9%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-		-	4,053	(4,053)	0.0%
01-6315-05-00-00	Comp Time - IT	-		-	-	-	0.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	70,851		70,851	26,845	44,006	37.9%
	<b>Total Salary &amp; Fringe</b>	<b>169,333</b>	<b>518</b>	<b>169,851</b>	<b>68,211</b>	<b>101,640</b>	<b>40.3%</b>
<b>Other Expenses</b>							
01-5028-05-00-00	Small Tools & Supplies	1,000		1,000	-	1,000	0.0%
01-5037-05-00-00	Office Equipment	600		600	-	600	0.0%
01-6102-05-00-00	Subscriptions	700		700	-	700	0.0%
01-6234-05-00-00	Memberships & Trainings	1,000		1,000	-	1,000	0.0%
01-6239-05-00-00	Travel & Conference	3,500		3,500	2,745	755	78.4%
01-6300-05-00-00	Software Maintenance Agreements	51,967		51,967	81,163	(29,196)	156.2% (1)
01-6301-05-00-00	Hardware Maintenance Agreements	7,126		7,126	699	6,427	9.8%
01-6302-05-00-00	Cloud Subscriptions (Internet)	75,124		75,124	39,034	36,090	52.0%
01-6303-05-00-00	Telecommunications	127,036		127,036	57,176	69,860	45.0%
01-6305-05-00-00	IT Professional Services	236,919		236,919	61,482	175,437	26.0%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	20,900		20,900	12,192	8,708	58.3%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	24,908		24,908	8,904	16,004	35.7%
01-6308-05-00-00	IT Memberships	160		160	704	(544)	440.0%
01-6309-05-00-00	Operating Leases	55,200		55,200	24,623	30,577	44.6%
01-6310-05-00-00	Miscellaneous	5,000		5,000	865	4,135	17.3%
01-6312-05-00-00	Computer & Photocopy Supplies	-		-	1,985	(1,985)	0.0%
	<b>Total Other Expenses</b>	<b>611,140</b>	<b>-</b>	<b>611,140</b>	<b>291,898</b>	<b>319,242</b>	<b>47.8%</b>
	<b>Total Expenses before Allocation</b>	<b>780,473</b>	<b>518</b>	<b>780,991</b>	<b>360,109</b>	<b>420,882</b>	<b>46.1%</b>

\* Board approved (one year) payment of PEPRAs employee's contribution rate increase

(1) SCADA license agreement billed at the beginning of the fiscal year.



# Agenda Item

# 7

**Finance Committee Meeting**

**Meeting Date: February 20, 2020**

**TO:** Finance Committee

**FROM:** Betty Burnett, General Manager

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** Financial Reports for the Month of December 2019

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## **Summary/Discussion**

The following selected financial reports are routinely provided monthly to the Finance Committee for recommendation to the Board of Directors to ratify Cash Disbursements and receive and file the remaining documents.

The reports included are as follows:

- a. Summary of Disbursements for December 2019 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects – Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

## **Fiscal impact**

December 2019 cash disbursements were: \$1,999,492.

- Monthly disbursements are summarized in the attached Exhibit A.
- The attached Exhibits B, C, D and E are informational reports only.

## **Recommended Action**

Staff recommends the Finance Committee to recommend to the Board of Directors to ratify the December 2019 disbursements for the period from December 1, 2019, through December 31, 2019, totaling \$1,999,492, and to receive and file the December 2019 Financial Reports as submitted.

Exhibit A

**South Orange County Wastewater Authority  
Summary of Disbursements for December 2019  
Staff Recommendation of Fiscal Matters**

	<u>Actual</u>
General Fund	(485,211)
PC 2 - Jay B. Latham Plant	(658,912)
PC 3 - SOCWA Plant/PCA AWT	-
PC 5 - San Juan Creek Ocean Outfall	(18,386)
PC 8 - Pretreatment Program	(6,989)
PC 12 SO - Water Reclamation Permits	(3,894)
PC 15 - Coastal Treatment Plant/AWT	(232,823)
PC 17 - Joint Regional Wastewater Reclamation	(567,963)
PC 21 - Effluent Transmission Main	(137)
PC 24 - Aliso Creek Ocean Outfall	(25,178)
<b>Total</b>	<u><u><b>(\$1,999,492)</b></u></u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY  
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT  
as of December 31, 2019**

CASH IN BANK: (BEGINNING BAL.)	1,023,831
L.A.I.F. FUNDS: (BEGINNING BAL.)	30,309,550
DEPOSITS, TRANSFERS & ADJUSTMENTS:	630,070
FUND REQUIREMENTS:	
BILLS FOR CONSIDERATION	<u>(1,999,492)</u>
	<u><u>\$ 29,963,959</u></u>

In accordance with Government Code 53646(c), since all funds are placed in the State LAIF, staff has included in the Financial Packet, the most current statement from the State LAIF, in lieu of the report required by Government Code 53646(b)(1).

In accordance with requirements of the Government Code and the "SOCWA Investment Policy",

I hereby certify that:

- 1). All investment actions executed since the last report have been made in full compliance with the Investment Policy.
  
- 2). SOCWA does not have sufficient funds currently on hand to meet its expenditure obligations for the next six months (see note) due to the fact that SOCWA bills and receives operational funds on a quarterly basis only.

**Betty Burnett**  
***General Manager***

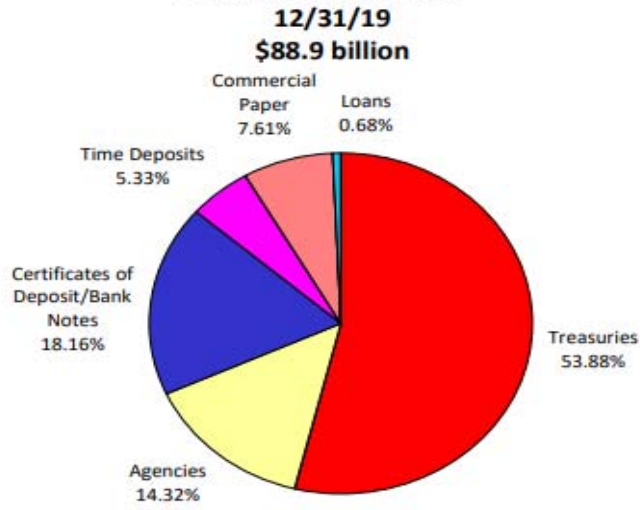
Note: Operational funds are collected on a quarterly basis at the beginning of the quarter. Capital funds are collected on a quarterly basis in connection with projected needs. Member agencies have pledged to have funds available to meet all obligations.



## PMIA/LAIF Performance Report as of 01/15/2020



### Pooled Money Investment Account Portfolio Composition <sup>(1)</sup>



Percentages may not total 100% due to rounding

### PMIA Average Monthly Effective Yields<sup>(1)</sup>

Dec 2019	2.043
Nov 2019	2.103
Oct 2019	2.190

### LAIF Quarterly Performance Quarter Ended 12/31/19

Apportionment Rate <sup>(2)</sup> :	2.29
Earnings Ratio <sup>(2)</sup> :	0.0000625008577897
Fair Value Factor <sup>(1)</sup> :	1.001770298
Daily <sup>(1)</sup> :	2.02%
Quarter to Date <sup>(1)</sup> :	2.11%
Average Life <sup>(1)</sup> :	226

### PMIA Daily Rates<sup>(1)</sup>

Date	Daily Yield*	Quarter to Date Yield	Average Maturity (in days)
12/16/19	2.04	2.13	226
12/17/19	2.04	2.13	226
12/18/19	2.04	2.13	227
12/19/19	2.04	2.13	226
12/20/19	2.03	2.12	224
12/21/19	2.03	2.12	224
12/22/19	2.03	2.12	224
12/23/19	2.03	2.12	222
12/24/19	2.03	2.12	225
12/25/19	2.03	2.12	225
12/26/19	2.03	2.12	224
12/27/19	2.03	2.12	227
12/28/19	2.03	2.12	227
12/29/19	2.03	2.12	227
12/30/19	2.03	2.11	224
12/31/19	2.02	2.11	226
01/01/20	2.03	2.03	224
01/02/20	2.00	2.02	231
01/03/20	2.00	2.01	229
01/04/20	2.00	2.01	229
01/05/20	2.00	2.01	229
01/06/20	2.00	2.00	226
01/07/20	1.99	2.00	224
01/08/20	1.99	2.00	224
01/09/20	1.99	2.00	224
01/10/20	1.98	2.00	223
01/11/20	1.98	2.00	223
01/12/20	1.98	2.00	223
01/13/20	1.98	1.99	220
01/14/20	1.97	1.99	221
01/15/20	1.96	1.99	228

\*Daily yield does not reflect capital gains or losses

[View Prior Month Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

(1) State of California, Office of the Treasurer

(2) State of California, Office of the Controller

Exhibit C

**South Orange County Wastewater Authority  
Schedule of Cash and Investments  
as of December 31, 2019**

MVA	\$ 5,501	(A)
A/P Checking	457,153	(B)
Payroll Checking	101,755	(C)
State LAIF	29,399,550	(D)
<b>Total Cash in Bank</b>	<b>\$ 29,963,959</b>	
Petty Cash	1,600	(E)
<b>Total Operating Cash</b>	<b>\$ 29,965,559</b>	
OPEB Trust	5,431,436	(F)
<b>Total Cash and Investments</b>	<b>\$ 35,396,995</b>	

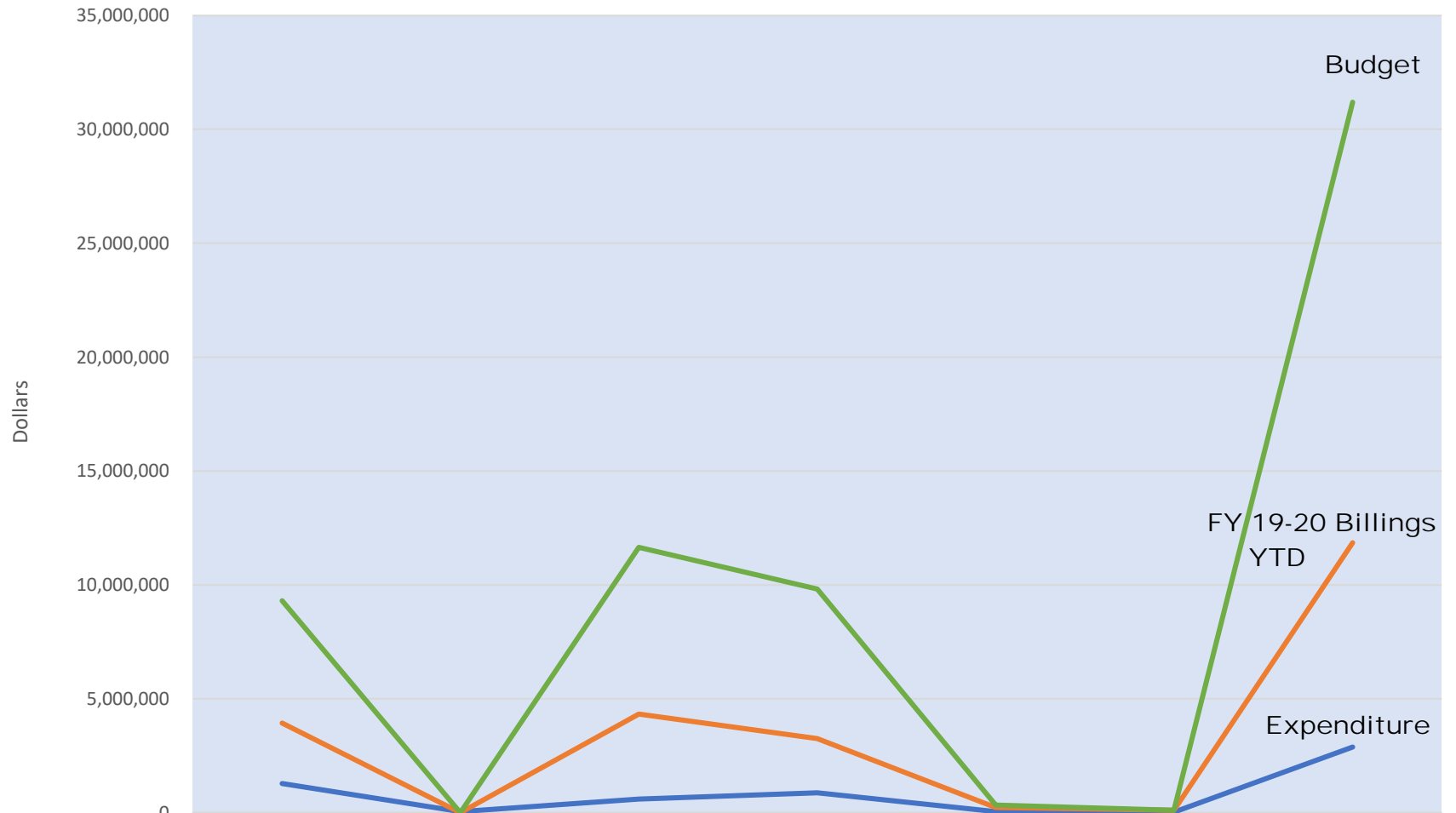
Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.
- (C) Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from the LAIF account.
- (D) LAIF balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.
- (F) OPEB Trust Fund; these funds can only be used for Retiree Health Benefits.

**South Orange County Wastewater Authority  
Capital Projects Summaries  
For the Period Ended December 31, 2019**

<b>FY 2019-20 Budget vs. Actual Spending</b>								
<u>Description</u>	<b>Capital Budget</b>	<b>Fiscal Year Spending</b>	<b>(Over)/ Under Budget</b>	<b>% Expended</b>	<b>Member Agency Billed</b>	<b>Member Agency Collections</b>	<b>Current Receivables</b>	<b>% Expended vs. Billed</b>
PC 2-JB Latham	9,301,575	1,281,820	8,019,755	13.8%	3,929,601	3,929,601		32.6%
* PC 5-San Juan Creek Outfall	-	50,143	(50,143)		-	-		
PC 15-Coastal	11,644,171	597,261	11,046,909	5.1%	4,332,696	4,332,696		13.8%
PC 17-Regional	9,817,108	877,423	8,939,686	8.9%	3,257,786	3,257,786		26.9%
PC 21 Effluent Transmission	329,666	48,991	280,674	14.9%	227,941	227,941		21.5%
PC 24 Aliso Creek Outfall	106,253	30,007	76,246	28.2%	106,253	106,253		28.2%
<b>Total Large Capital</b>	<b>31,198,772</b>	<b>2,885,645</b>	<b>28,313,127</b>	<b>9.2%</b>	<b>11,854,277</b>	<b>11,854,277</b>	<b>-</b>	<b>24.3%</b>
Non-Capital Engineering	838,687	27,227	811,460	3.2%	556,024	556,024		4.9%
Non-Capital Misc Engineering	425,000	36,455	388,545	8.6%	212,508	212,508		17.2%
Small Internal Capital	2,047,504	344,745	1,702,759	16.8%	1,023,752	1,023,752		33.7%
<b>Total Capital</b>	<b>34,509,964</b>	<b>3,294,072</b>	<b>31,215,892</b>	<b>9.5%</b>	<b>13,646,561</b>	<b>13,646,561</b>	<b>-</b>	<b>24.1%</b>

## Large Capital Projects Fiscal Year '19-20 Budget vs. Year-to-Date (Q1) Expenditures & Billings as of 12/31/2019

Exhibit D-1


	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 12/31/19	1,281,820	50,143	597,261	877,423	48,991	30,007	2,885,645
FY 19-20 Billings	3,929,601	0	4,332,696	3,257,786	227,941	106,253	11,854,277
Capital Budget 19-20	9,301,575	-	11,644,171	9,817,108	329,666	106,253	31,198,772

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

For the Period Ended December 31, 2019

	FY 2019-20 Budget	Board Approved Expenditures	Adjusted Budget	Actual	(Over)/Under Budget	% Expended	
<b>Salary and Fringe</b>							
**5000.**.***	Regular Salaries-O&M	4,620,132	10,289	4,630,421	2,239,806	48.4%	
**5001.**.***	Overtime Salaries-O&M	109,504		109,504	44,166	40.3% (1)	
**5306.**.***	Scheduled Holiday Work	28,692		28,692	16,048	55.9%	
**5315.**.***	Comp Time - O&M	7,796		7,796	5,805	74.5% (1)	
**5401.**.***	Fringe Benefits IN to PC's & Depts.	3,323,840		3,323,840	1,590,262	47.8%	
**5700.**.***	Standby Pay	67,600		67,600	34,728	51.4%	
	<b>Total Payroll Costs</b>	<b>8,157,564</b>	<b>10,289</b>	<b>8,167,853</b>	<b>3,930,816</b>	<b>48.1%</b>	
<b>Other Expenses</b>							
**5002.**.***	Electricity	1,022,564		1,022,564	585,957	57.3% (2)	
**5003.**.***	Natural Gas	266,504		266,504	121,868	45.7%	
**5004.**.***	Potable & Reclaimed Water	84,992		84,992	35,334	41.6%	
**5005.**.***	Co-generation Power Credit	(325,004)		(325,004)	(326,388)	100.4%	
**5006.**.***	Chlorine/Sodium Hypochlorite	506,000		506,000	267,953	53.0% (11)	
**5007.**.***	Polymer Products	805,004		805,004	302,495	37.6%	
**5008.**.***	Ferric Chloride	304,992		304,992	221,340	72.6% (3)	
**5009.**.***	Odor Control Chemicals	130,000		130,000	53,016	40.8%	
**5010.**.***	Other Chemicals - Misc.	2,996		2,996	-	0.0%	
**5011.**.***	Laboratory Services	44,412		44,412	33,262	74.9%	
**5012.**.***	Grit Hauling	128,252		128,252	66,353	51.7%	
**5013.**.***	Landscaping	159,996		159,996	62,941	39.3%	
**5014.**.***	Engineering - Misc.	1,000		1,000	-	0.0%	
**5015.**.***	Management Support Services	360,212		360,212	104,907	29.1%	
**5016.**.***	Audit - Environmental	600		600	-	0.0%	
**5017.**.***	Legal Fees	28,352		28,352	11,584	40.9%	
**5018.**.***	Public Notices/ Public Relations	5,004		5,004	107	2.1%	
**5019.**.***	Contract Services Misc.	199,996		199,996	126,649	63.3%	
**5021.**.***	Small Vehicle Expense	24,064		24,064	10,570	43.9%	
**5022.**.***	Miscellaneous Expense	18,004		18,004	3,617	20.1%	
**5023.**.***	Office Supplies - All	43,004		43,004	21,357	49.7%	
**5024.**.***	Petroleum Products	49,004		49,004	12,400	25.3%	
**5025.**.***	Uniforms	54,004		54,004	35,786	66.3%	
**5026.**.***	Small Vehicle Fuel	31,500		31,500	9,709	30.8%	
**5027.**.***	Insurance - Property/Liability	210,096	55,929	266,025	173,021	65.0%	
**5028.**.***	Small Tools & Supplies	74,872		74,872	40,403	54.0%	
**5030.**.***	Trash Disposal	6,992		6,992	2,800	40.1%	
**5031.**.***	Safety Program & Supplies	117,356		117,356	74,468	63.5% (4)	
**5032.**.***	Equipment Rental	7,004		7,004	-	0.0%	
**5033.**.***	Recruitment	3,004		3,004	1,904	63.4%	
**5034.**.***	Travel Expense/Tech. Conferences	61,932		61,932	34,804	56.2% (5)	
**5035.**.***	Training Expense	55,168		55,168	18,018	32.7%	
**5036.**.***	Laboratory Supplies	93,256		93,256	39,217	42.1%	
**5037.**.***	Office Equipment	25,000		25,000	3,276	13.1%	
**5038.**.***	Permits	500,128		500,128	404,377	80.9% (6)	
**5039.**.***	Membership Dues/Fees	22,892		22,892	18,821	82.2% (7)	
**5044.**.***	Offshore Monitoring	36,000		36,000	29,931	83.1% (8)	
**5046.**.***	Effluent Chemistry	28,004		28,004	18,618	66.5%	
**5047.**.***	Access Road Expenses	49,000		49,000	21,506	43.9%	
**5048.**.***	Storm Damage	20,008		20,008	549	2.7%	
**5049.**.***	Biosolids Disposal	1,355,004		1,355,004	720,473	53.2%	
**5050.**.***	Contract Services Generators - 29A	22,008		22,008	-	0.0%	
**5052.**.***	Janitorial Services	102,008		102,008	39,012	38.2%	
**5053.**.***	Contract Serv - Digester Cleaning - 29E	59,996		59,996	-	0.0%	
**5054.**.***	Diesel Truck Maint	41,000		41,000	26,043	63.5% (9)	
**5055.**.***	Diesel Truck Fuel - 37B	14,996		14,996	4,591	30.6%	
**5056.**.***	Maintenance Equip. & Facilities (Solids)	356,004		356,004	141,284	39.7%	
**5057.**.***	Maintenance Equip. & Facilities (Liquids)	663,000		663,000	256,702	38.7%	
**5058.**.***	Maintenance Equip. & Facilities (Common)	87,008		87,008	48,200	55.4% (12)	
**5059.**.***	Maintenance Equip. & Facilities (Co-Gen)	957,996		957,996	346,708	36.2%	
**5060.**.***	Maintenance Equip. & Facilities (AWT)	74,000		74,000	36,993	50.0%	
**5061.**.***	Mileage	2,508		2,508	1,343	53.5%	
**5068.**.***	MNWD Potable Water Supplies & Svcs.	24,972		24,972	9,522	38.1%	
**5069.**.***	Outfall Inspection/Port Cleaning	60,004		60,004	15,750	26.2%	
**5076.**.***	SCADA Infrastructure	20,992		20,992	698	3.3%	
**5077.**.***	IT Direct	16,080		16,080	12,771	79.4% (10)	
**5105.**.***	Co-Generation Power Credit - Offset	325,000		325,000	326,388	(1,388)	100.4%
**5303.**.***	Group Insurance Waiver	14,396		14,396	7,398	51.4%	
**5305.**.***	Medicare Tax Payments for Employees	2,784		2,784	2,610	93.8%	
**5309.**.***	Operating Leases	21,800		21,800	11,409	52.3%	
**5705.**.***	Monthly Car Allowance	28,184		28,184	14,852	52.7%	
**5706.**.***	Effluent Pond Cleaning	90,000		90,000	-	0.0%	
02-5799-01-00-00	Zephyr Wall Costs Share - O&M	-		-	(14,079)	0.0%	
**6500.**.***	IT Allocations in to PC's & Depts.	592,694		592,694	309,554	52.2%	
	<b>Total Other Expenses</b>	<b>10,188,598</b>	<b>55,929</b>	<b>10,244,527</b>	<b>4,960,862</b>	<b>5,283,665</b>	<b>48.4%</b>
	<b>Total O&amp;M Expenses</b>	<b>18,346,162</b>	<b>66,218</b>	<b>18,412,380</b>	<b>8,891,678</b>	<b>9,520,703</b>	<b>48.5%</b>



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

For the Period Ended December 31, 2019

- (1) Staff is utilizing Comp Time more than Overtime and considering both line items together, the overall Overtime Budget is 42.6% in the first quarter of the FY.
- (2) Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.  
Ferric chloride usage continues to be elevated due to sulfur type filamentous bacteria entering the plants from the collection system. O&M staff has increased Ferric dosing to trying to settle the bacteria in the primary clarifiers prior to biological treatment because these bacteria do not settle well and impact effluent quality. These bacteria are becoming more prevalent in the collection system to the plants with lower and lower sewer flows.
- (3) The first quarter included the purchase of new boots per the Employee Manual; expenses are planned to level off.
- (5) Two of the three planned major conferences were attended by staff in the first quarter of the Fiscal Year including, WEFTEC and HACHWIMS; expenses are planned to level off.
- (6) Costs to date include SOCWA's annual renewal of its NPDES and SCAQMD permits; expenses are planned to level off.
- (7) Membership renewals are primarily paid in July; expenses are planned to level off.
- (8) Additional costs due to replacement of moors in the ocean for sample location identification.
- (9) Sludge hauling truck emissions control system repairs. Truck rented for several Biosolids hauling.
- (10) PC specific SCADA laptops and software were purchased in the first quarter; expenses are planned to level off.
- (11) Bleach usage is elevated in the summer and drops with lower recycled water demand in the winter; expenses are planned to level off.
- (12) The RTP Operations Building required a large plumbing project to replace leaking cast iron plumbing that was corroded and cracked; expenses are planned to level off.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
 For the Period Ended December 31, 2019

**02 - Jay B. Latham Plant**

		FY 2019-20 Budget	Board Approved Expenditures	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>Salary and Fringe</b>							
02-5000.**.**	Regular Salaries-O&M	1,539,152	5,045	1,544,197	805,669	738,528	52.2%
02-5001.**.**	Overtime Salaries-O&M	35,144		35,144	16,004	19,140	45.5% (1)
02-5306.**.**	Scheduled Holiday Work	13,324		13,324	6,450	6,874	48.4%
02-5315.**.**	Comp Time - O&M	3,508		3,508	4,173	(665)	119.0% (1)
02-5401.**.**	Fringe Benefits IN to PC's & Depts.	1,107,296		1,107,296	572,025	535,271	51.7%
02-5700.**.**	Standby Pay	13,520		13,520	13,135	385	97.1% (2)
	<b>Total Payroll Costs</b>	<b>2,711,944</b>	<b>5,045</b>	<b>2,716,989</b>	<b>1,417,455</b>	<b>1,299,534</b>	<b>52.2%</b>
<b>Other Expenses</b>							
02-5002.**.**	Electricity	399,688		399,688	247,251	152,437	61.9% (3)
02-5003.**.**	Natural Gas	168,004		168,004	56,524	111,480	33.6%
02-5004.**.**	Potable & Reclaimed Water	24,000		24,000	10,982	13,018	45.8%
02-5006.**.**	Chlorine/Sodium Hypochlorite	5,000		5,000	3,657	1,343	73.1% (4)
02-5007.**.**	Polymer Products	322,000		322,000	100,994	221,006	31.4%
02-5008.**.**	Ferric Chloride	103,736		103,736	66,572	37,164	64.2% (5)
02-5009.**.**	Odor Control Chemicals	28,988		28,988	11,027	17,961	38.0%
02-5010.**.**	Other Chemicals - Misc.	1,000		1,000	-	1,000	0.0%
02-5011.**.**	Laboratory Services	10,916		10,916	4,874	6,042	44.7%
02-5012.**.**	Grit Hauling	51,252		51,252	25,145	26,107	49.1%
02-5013.**.**	Landscaping	41,780		41,780	30,429	11,351	72.8% (6)
02-5014.**.**	Engineering - Misc.	-		-	-	-	0.0%
02-5015.**.**	Management Support Services	33,004		33,004	10,085	22,919	30.6%
02-5017.**.**	Legal Fees	3,328		3,328	1,077	2,251	32.4%
02-5019.**.**	Contract Services Misc.	60,240		60,240	33,371	26,869	55.4%
02-5021.**.**	Small Vehicle Expense	10,004		10,004	3,062	6,942	30.6%
02-5022.**.**	Miscellaneous Expense	8,000		8,000	2,907	5,093	36.3%
02-5023.**.**	Office Supplies - All	28,000		28,000	10,583	17,417	37.8%
02-5024.**.**	Petroleum Products	14,124		14,124	3,423	10,701	24.2%
02-5025.**.**	Uniforms	20,000		20,000	14,445	5,555	72.2% (7)
02-5026.**.**	Small Vehicle Fuel	15,004		15,004	5,523	9,481	36.8%
02-5027.**.**	Insurance - Property/Liability	68,556	18,250	86,806	57,973	28,833	66.8%
02-5028.**.**	Small Tools & Supplies	35,496		35,496	10,061	25,435	28.3%
02-5030.**.**	Trash Disposal	2,000		2,000	710	1,290	35.5%
02-5031.**.**	Safety Program & Supplies	39,652		39,652	23,497	16,155	59.3% (8)
02-5032.**.**	Equipment Rental	3,000		3,000	-	3,000	0.0%
02-5033.**.**	Recruitment	1,000		1,000	698	302	69.8%
02-5034.**.**	Travel Expense/Tech. Conferences	15,964		15,964	9,623	6,341	60.3% (9)
02-5035.**.**	Training Expense	13,168		13,168	6,334	6,834	48.1%
02-5036.**.**	Laboratory Supplies	14,520		14,520	6,473	8,047	44.6%
02-5037.**.**	Office Equipment	13,000		13,000	1,143	11,857	8.8%
02-5038.**.**	Permits	22,500		22,500	17,626	4,874	78.3%
02-5039.**.**	Membership Dues/Fees	4,200		4,200	7,477	(3,277)	178.0% (10)
02-5049.**.**	Biosolids Disposal	450,000		450,000	230,814	219,186	51.3%
02-5050.**.**	Contract Services Generators - 29A	10,004		10,004	-	10,004	0.0%
02-5052.**.**	Janitorial Services	41,000		41,000	19,332	21,668	47.2%
02-5053.**.**	Contract Serv - Digester Cleaning - 29E	59,996		59,996	-	59,996	0.0%
02-5054.**.**	Diesel Truck Maint	21,000		21,000	11,545	9,455	55.0%
02-5055.**.**	Diesel Truck Fuel - 37B	6,000		6,000	1,504	4,496	25.1%
02-5056.**.**	Maintenance Equip. & Facilities (Solids)	155,004		155,004	65,349	89,655	42.2%
02-5057.**.**	Maintenance Equip. & Facilities (Liquids)	254,000		254,000	107,734	146,266	42.4%
02-5058.**.**	Maintenance Equip. & Facilities (Common)	28,000		28,000	25,277	2,723	90.3% (11)
02-5059.**.**	Maintenance Equip. & Facilities (Co-Gen)	369,996		369,996	126,914	243,082	34.3%
02-5061.**.**	Mileage	1,504		1,504	494	1,010	32.8%
02-5076.**.**	SCADA Infrastructure	6,996		6,996	698	6,298	10.0%
02-5077.**.**	IT Direct	8,040		8,040	6,294	1,746	78.3% (12)
02-5303.**.**	Group Insurance Waiver	3,600		3,600	1,849	1,751	51.4%
02-5305.**.**	Medicare Tax Payments for Employees	1,116		1,116	1,607	(491)	144.0%
02-5309.**.**	Operating Leases	21,800		21,800	11,409	10,391	52.3%
02-5705.**.**	Monthly Car Allowance	12,592		12,592	8,379	4,213	66.5%
02-5799-01-00-00	Zephyr Wall Costs Share - O&M	-		-	(14,079)	14,079	0.0%
02-6500.**.**	IT Allocations in to PC's & Depts.	197,448		197,448	103,124	94,324	52.2%
	<b>Total Other Expenses</b>	<b>3,229,220</b>	<b>18,250</b>	<b>3,247,470</b>	<b>1,491,790</b>	<b>1,755,680</b>	<b>45.9%</b>
	<b>Total Expenses</b>	<b>5,941,164</b>	<b>23,295</b>	<b>5,964,459</b>	<b>2,909,245</b>	<b>3,055,214</b>	<b>48.8%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended December 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>05 - San Juan Creek Ocean Outfall</b>							
Salary and Fringe							
05-5000.**.**	Regular Salaries-O&M	102,104		102,104	49,714	52,390	48.7%
05-5001.**.**	Overtime Salaries-O&M	900		900	403	497	44.8%
05-5401.**.**	Fringe Benefits IN to PC's & Depts.	73,456		73,456	35,297	38,159	48.1%
	Total Payroll Costs	176,460	-	176,460	85,415	91,045	48.4%
Other Expenses							
05-5003.**.**	Natural Gas	500		500	-	500	0.0%
05-5014-02-00-00	Engineering - Misc.	-		-	-	-	0.0%
05-5015.**.**	Management Support Services	15,004		15,004	723	14,281	4.8%
05-5017.**.**	Legal Fees	3,012		3,012	1,220	1,792	40.5%
05-5027.**.**	Insurance - Property/Liability	6,248	1,663	7,911	5,062	2,850	64.0%
05-5031.**.**	Safety Supplies	1,004		1,004	140	864	13.9%
05-5034.**.**	Travel Expense/Tech. Conferences	3,712		3,712	1,925	1,787	51.8%
05-5035.**.**	Training Expense	5,988		5,988	110	5,878	1.8%
05-5036.**.**	Laboratory Supplies	19,468		19,468	6,555	12,913	33.7%
05-5038.**.**	Permits	196,000		196,000	194,825	1,175	99.4% (13)
05-5039.**.**	Membership Dues/Fees	5,496		5,496	-	5,496	0.0%
05-5044.**.**	Offshore Monitoring	18,000		18,000	14,126	3,874	78.5% (14)
05-5046.**.**	Effluent Chemistry	14,000		14,000	9,152	4,849	65.4% (15)
05-5058.**.**	Maintenance Equip. & Facilities (Common)	1,004		1,004	-	1,004	0.0%
05-5069.**.**	Misc-Capital-Dilution & Metering Study	30,000		30,000	9,155	20,845	30.5%
05-6500.**.**	IT Allocations in to PC's & Depts.	13,100		13,100	6,841	6,259	52.2%
	Total Other Expenses	332,536	1,663	334,199	249,833	84,366	74.8%
	Total Expenses	508,996	1,663	510,659	335,248	175,412	65.6%
<b>08 - Pre Treatment</b>							
Salary and Fringe							
08-5000.**.**	Regular Salaries-O&M	92,352		92,352	41,198	51,154	44.6%
08-5315.**.**	Comp Time - Environment	-		-	363	(363)	0.0%
08-5401.**.**	Fringe Benefits IN to PC's & Depts.	66,436		66,436	29,250	37,186	44.0%
	Total Payroll Costs	158,788	-	158,788	70,811	87,977	44.6%
Other Expenses							
08-5011.**.**	Laboratory Services	2,996		2,996	1,565	1,431	52.2%
08-5015.**.**	Management Support Services	2,004		2,004	-	2,004	0.0%
08-5016.**.**	Audit - Environmental	600		600	-	600	0.0%
08-5017.**.**	Legal Fees	2,504		2,504	-	2,504	0.0%
08-5018.**.**	Public Notices/ Public Relations	5,004		5,004	107	4,897	2.1%
08-5021.**.**	Small Vehicle Expense - 31A	1,056		1,056	43	1,013	4.1%
08-5022.**.**	Miscellaneous Expense	2,004		2,004	-	2,004	0.0%
08-5026.**.**	Small Vehicle Fuel - 37A	1,500		1,500	288	1,212	19.2%
08-5027.**.**	Insurance - Property/Liability	2,160	575	2,735	1,771	964	64.8%
08-5028.**.**	Small Tools & Supplies	3,876		3,876	1,215	2,661	31.4%
08-5031-02-00-00	Safety Program & Supplies	-		-	197	(197)	0.0%
08-5034.**.**	Travel Expense/Tech. Conferences	4,348		4,348	-	4,348	0.0%
08-5035.**.**	Training Expense	1,564		1,564	1,035	529	66.2%
08-5038.**.**	Permits and Fines	10,012		10,012	-	10,012	0.0%
08-5039.**.**	Membership Dues/Fees	1,016		1,016	409	607	40.3% (10)
08-6500.**.**	IT Allocations in to PC's & Depts.	11,840		11,840	6,187	5,653	52.3%
	Total Other Expenses	52,484	575	53,059	12,817	40,242	24.2%
	Total Expenses	211,272	575	211,847	83,628	128,219	39.5%
<b>12 - Water Reclamation Permits</b>							
Salary and Fringe							
12-5000.**.**	Regular Salaries-O&M	35,084		35,084	36,973	(1,889)	105.4% (16)
12-5401.**.**	Fringe Benefits IN to PC's & Depts.	25,248		25,248	26,251	(1,003)	104.0% (16)
	Total Payroll Costs	60,332	-	60,332	63,223	(2,891)	104.8%
Other Expenses							
12-5015.**.**	Management Support Services	270,000		270,000	71,947	198,053	26.6%
12-5017.**.**	Legal Fees	2,004		2,004	-	2,004	0.0% (1)
12-5027.**.**	Insurance - Property/Liability	2,364	629	2,993	2,002	992	66.9%
12-5034.**.**	Travel Expense/Tech. Conferences	2,280		2,280	-	2,280	0.0%
12-5038.**.**	Permits	20,000		20,000	882	19,118	4.4% (1)
12-6500.**.**	IT Allocations in to PC's & Depts.	4,508		4,508	2,352	2,157	52.2%
	Total Other Expenses	301,156	629	301,785	77,183	224,602	25.6%
	Total Expenses	361,488	629	362,117	140,406	221,711	38.8%

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
 For the Period Ended December 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>15 - Coastal Treatment Plant</b>							
Salary and Fringe							
15-5000.**.**	Regular Salaries-O&M	954,416	1,115	955,531	429,885	525,646	45.0%
15-5001.**.**	Overtime Salaries-O&M	18,928		18,928	11,951	6,977	63.1%
15-5306.**.**	Scheduled Holiday Work	2,596		2,596	2,455	141	94.6%
15-5315.**.**	Comp Time - O&M	4,288		4,288	780	3,508	18.2%
15-5401.**.**	Fringe Benefits IN to PC's & Depts.	686,636		686,636	305,219	381,417	44.5%
15-5700.**.**	Standby Pay	27,040		27,040	4,620	22,420	17.1%
	<b>Total Payroll Costs</b>	<b>1,693,904</b>	<b>1,115</b>	<b>1,695,019</b>	<b>754,910</b>	<b>940,109</b>	<b>44.5%</b>
Other Expenses							
15-5002.**.**	Electricity	270,960		270,960	125,068	145,892	46.2%
15-5003.**.**	Natural Gas	3,000		3,000	277	2,723	9.2%
15-5004.**.**	Potable & Reclaimed Water	30,996		30,996	11,808	19,188	38.1%
15-5006.**.**	Chlorine/Sodium Hypochlorite	99,000		99,000	46,216	52,784	46.7%
15-5007.**.**	Polymer Products	1,004		1,004	-	1,004	0.0%
15-5008.**.**	Ferric Chloride	28,368		28,368	23,057	5,311	81.3% (5)
15-5009.**.**	Odor Control Chemicals	56,216		56,216	20,638	35,578	36.7%
15-5011.**.**	Laboratory Services	14,000		14,000	7,353	6,648	52.5%
15-5012.**.**	Grit Hauling	30,000		30,000	10,942	19,058	36.5%
15-5013.**.**	Landscaping	50,548		50,548	11,965	38,583	23.7%
15-5014.**.**	Engineering - Misc.	1,000		1,000	-	1,000	0.0%
15-5015.**.**	Management Support Services	4,500		4,500	2,134	2,366	47.4%
15-5017.**.**	Legal Fees	15,000		15,000	1,056	13,944	7.0%
15-5019.**.**	Contract Services Misc.	59,036		59,036	44,657	14,379	75.6%
15-5021.**.**	Small Vehicle Expense - 31A	6,004		6,004	148	5,856	2.5%
15-5022.**.**	Miscellaneous Expense	2,996		2,996	324	2,672	10.8%
15-5023.**.**	Office Supplies - All	4,004		4,004	4,226	(222)	105.5% (17)
15-5024.**.**	Petroleum Products	1,660		1,660	1,624	36	97.8%
15-5025.**.**	Uniforms	9,000		9,000	5,696	3,304	63.3%
15-5026.**.**	Small Vehicle Fuel - 37A	5,000		5,000	596	4,404	11.9%
15-5027.**.**	Insurance - Property/Liability	35,372	9,416	44,788	28,706	16,082	64.1%
15-5028.**.**	Small Tools & Supplies	9,524		9,524	8,506	1,018	89.3% (18)
15-5030.**.**	Trash Disposal	2,996		2,996	896	2,100	29.9%
15-5031.**.**	Safety Program & Supplies	36,048		36,048	13,855	22,193	38.4% (8)
15-5032.**.**	Equipment Rental	1,000		1,000	-	1,000	0.0%
15-5033.**.**	Recruitment	1,000		1,000	247	753	24.7%
15-5034.**.**	Travel Expense/Tech. Conferences	15,968		15,968	5,356	10,612	33.5%
15-5035.**.**	Training Expense	13,268		13,268	6,034	7,234	45.5%
15-5036.**.**	Laboratory Supplies	16,500		16,500	9,500	7,000	57.6%
15-5037.**.**	Office Equipment	2,000		2,000	682	1,318	34.1%
15-5038.**.**	Permits	23,236		23,236	2,038	21,198	8.8%
15-5039.**.**	Membership Dues/Fees	2,368		2,368	5,071	(2,703)	214.2% (10)
15-5047.**.**	Access Road Expenses	49,000		49,000	21,506	27,494	43.9%
15-5048.**.**	Storm Damage	20,008		20,008	549	19,459	2.7%
15-5050.**.**	Contract Services Generators - 29A	4,004		4,004	-	4,004	0.0%
15-5052.**.**	Janitorial Services	20,008		20,008	5,598	14,410	28.0%
15-5054.**.**	Diesel Truck Maint - 31B	996		996	-	996	0.0%
15-5055.**.**	Diesel Truck Fuel - 37B	996		996	-	996	0.0%
15-5057.**.**	Maintenance Equip. & Facilities (Liquids)	179,000		179,000	52,774	126,226	29.5%
15-5058.**.**	Maintenance Equip. & Facilities (Common)	22,000		22,000	5,578	16,422	25.4%
15-5060.**.**	Maintenance Equip. & Facilities (AWT) 41-E	37,000		37,000	9,121	27,879	24.7%
15-5061-01-00-00	Mileage	-		-	338	(338)	0.0%
15-5076.**.**	SCADA Infrastructure	6,996		6,996	-	6,996	0.0%
15-5077-01-00-00	IT Direct	-		-	3,239	(3,239)	0.0% (19)
15-5303.**.**	Group Insurance Waiver	3,604		3,604	1,849	1,755	51.3%
15-5305.**.**	Medicare Tax Payments for Employees	1,668		1,668	1,003	665	60.1%
15-5705.**.**	Monthly Car Allowance	4,200		4,200	2,158	2,042	51.4%
15-6500.**.**	IT Allocations in to PC's & Depts.	122,436		122,436	63,947	58,489	52.2%
	<b>Total Other Expenses</b>	<b>1,323,488</b>	<b>9,416</b>	<b>1,332,904</b>	<b>566,336</b>	<b>766,568</b>	<b>42.5%</b>
	<b>Total Expenses</b>	<b>3,017,392</b>	<b>10,532</b>	<b>3,027,924</b>	<b>1,321,246</b>	<b>1,706,678</b>	<b>43.6%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
 For the Period Ended December 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>17 - Joint Regional Wastewater Reclamation and Sludge Handling</b>							
Salary and Fringe							
17-5000.**.**	Regular Salaries-O&M	1,797,416	4,129	1,801,545	824,582	976,963	45.8%
17-5001.**.**	Overtime Salaries-O&M	54,072		54,072	15,275	38,797	28.2% (1)
17-5306.**.**	Scheduled Holiday Work	12,772		12,772	6,807	5,965	53.3%
17-5315-02-01-00	Comp Time - O&M	-		-	421	(421)	0.0% (1)
17-5401.**.**	Fringe Benefits IN to PC's & Depts.	1,293,120		1,293,120	585,453	707,667	45.3%
17-5700.**.**	Standby Pay	27,040		27,040	16,974	10,066	62.8%
	<b>Total Payroll Costs</b>	<b>3,184,420</b>	<b>4,129</b>	<b>3,188,549</b>	<b>1,449,512</b>	<b>1,739,037</b>	<b>45.5%</b>
Other Expenses							
17-5002.**.**	Electricity	351,916		351,916	213,637	138,279	60.7% (20)
17-5003.**.**	Natural Gas	95,000		95,000	65,067	29,933	68.5% (21)
17-5004.**.**	Potable & Reclaimed Water	29,996		29,996	12,544	17,452	41.8%
17-5005.**.**	Co-generation Power Credit	(325,004)		(325,004)	(326,388)	1,384	100.4% (20)
17-5006.**.**	Chlorine/Sodium Hypochlorite	402,000		402,000	218,081	183,919	54.2% (22)
17-5007.**.**	Polymer Products	482,000		482,000	201,501	280,499	41.8%
17-5008.**.**	Ferric Chloride	172,888		172,888	131,711	41,177	76.2% (5)
17-5009.**.**	Odor Control Chemicals	44,796		44,796	21,351	23,445	47.7%
17-5010.**.**	Other Chemicals - Misc.	1,996		1,996	-	1,996	0.0%
17-5011.**.**	Laboratory Services	16,500		16,500	8,270	8,230	50.1%
17-5012.**.**	Grit Hauling - 21A	47,000		47,000	30,267	16,733	64.4% (23)
17-5013.**.**	Landscaping	67,668		67,668	20,548	47,120	30.4%
17-5014.**.**	Engineering - Misc.	-		-	-	-	0.0%
17-5015.**.**	Management Support Services	13,204		13,204	15,099	(1,895)	114.4% (24)
17-5017.**.**	Legal Fees	1,500		1,500	7,695	(6,195)	513.0% (25)
17-5019.**.**	Contract Services Misc.	80,720		80,720	48,464	32,256	60.0%
17-5021.**.**	Small Vehicle Expense	7,000		7,000	7,316	(316)	104.5% (26)
17-5022.**.**	Miscellaneous Expense	5,004		5,004	387	4,617	7.7%
17-5023.**.**	Office Supplies - All	11,000		11,000	6,548	4,452	59.5%
17-5024.**.**	Petroleum Products	33,220		33,220	7,354	25,866	22.1%
17-5025.**.**	Uniforms	25,004		25,004	15,645	9,359	62.6%
17-5026.**.**	Small Vehicle Fuel	9,996		9,996	3,301	6,695	33.0%
17-5027.**.**	Insurance - Property/Liability	88,132	23,461	111,593	71,674	39,919	64.2%
17-5028.**.**	Small Tools & Supplies	25,976		25,976	20,620	5,356	79.4% (18)
17-5030.**.**	Trash Disposal	1,996		1,996	1,195	801	59.9%
17-5031.**.**	Safety Program & Supplies	39,648		39,648	36,779	2,869	92.8% (8)
17-5032.**.**	Equipment Rental	3,004		3,004	-	3,004	0.0%
17-5033.**.**	Recruitment	1,004		1,004	959	45	95.5%
17-5034.**.**	Travel Expense/Tech. Conferences	15,956		15,956	15,976	(20)	100.1% (9)
17-5035.**.**	Training Expense	15,172		15,172	4,506	10,666	29.7%
17-5036.**.**	Laboratory Supplies	23,208		23,208	10,564	12,644	45.5%
17-5037.**.**	Office Equipment	10,000		10,000	1,451	8,549	14.5%
17-5038.**.**	Permits	41,624		41,624	4,236	37,388	10.2%
17-5039.**.**	Membership Dues/Fees	4,312		4,312	5,864	(1,552)	136.0% (10)
17-5049.**.**	Biosolids Disposal	905,004		905,004	489,659	415,345	54.1%
17-5050.**.**	Contract Services Generators - 29A	8,000		8,000	-	8,000	0.0%
17-5052.**.**	Janitorial Services	41,000		41,000	14,082	26,918	34.3%
17-5054.**.**	Diesel Truck Maint	19,004		19,004	14,498	4,506	76.3% (27)
17-5055.**.**	Diesel Truck Fuel - 37B	8,000		8,000	3,086	4,914	38.6%
17-5056.**.**	Maintenance Equip. & Facilities (Solids)	201,000		201,000	75,935	125,065	37.8%
17-5057.**.**	Maintenance Equip. & Facilities (Liquids)	230,000		230,000	96,193	133,807	41.8%
17-5058.**.**	Maintenance Equip. & Facilities (Common)	35,000		35,000	17,345	17,655	49.6% (29)
17-5059.**.**	Maintenance Equip. & Facilities (Co-Gen)	588,000		588,000	219,794	368,206	37.4%
17-5060.**.**	Maintenance Equip. & Facilities (AWT)	37,000		37,000	27,873	9,127	75.3% (28)
17-5061.**.**	Mileage	1,004		1,004	511	493	50.9%
17-5068.**.**	MNWD Potable Water Supplies & Svcs.	24,972		24,972	9,522	15,450	38.1%
17-5076.**.**	SCADA Infrastructure	7,000		7,000	-	7,000	0.0%
17-5077.**.**	IT Direct	8,040		8,040	3,239	4,801	40.3% (30)
17-5105.**.**	Co-Generation Power Credit - Offset	325,000		325,000	326,388	(1,388)	100.4% (20)
17-5303.**.**	Group Insurance Waiver	7,192		7,192	3,699	3,493	51.4%
17-5705.**.**	Monthly Car Allowance	11,392		11,392	4,315	7,077	37.9%
17-5706.**.**	Effluent Pond Cleaning	90,000		90,000	-	90,000	0.0%
17-6500.**.**	IT Allocations in to PC's & Depts.	230,586		230,586	120,429	110,157	52.2%
	<b>Total Other Expenses</b>	<b>4,620,630</b>	<b>23,461</b>	<b>4,644,091</b>	<b>2,308,898</b>	<b>2,335,193</b>	<b>49.7%</b>
	<b>Total Expenses</b>	<b>7,805,050</b>	<b>27,590</b>	<b>7,832,640</b>	<b>3,758,410</b>	<b>4,074,230</b>	<b>48.0%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
 For the Period Ended December 31, 2019

		FY 2019-20 Budget	Board Approved Expenditures	Adjusted Budget	Actual	(Over)/Under Budget	%Expended
<b>21 - Effluent Transmission Main</b>							
Salary and Fringe							
21-5000-01-14-00	Regular Salaries-O&M	-	-	-	503	(503)	0.0%
21-5401-01-00-00	Fringe Benefits IN to PC's & Depts.	-	-	-	357	(357)	0.0%
	Total Payroll Costs	-	-	-	859	(859)	0.0%
Other Expenses							
21-5014-02-00-00	Engineering - Misc.	-	-	-	-	-	0.0%
21-5019-02-00-00	Contract Services Misc. - 29	-	-	-	157	(157)	0.0%
21-5027-**-**-**	Insurance - Property/Liability	740	197	937	569	368	60.7%
	Total Other Expenses	740	197	937	726	211	77.5%
	Total Expenses	740	197	937	1,585	(648)	169.2%
<b>23 - North Coast Interceptor</b>							
Other Expenses							
23-5011-02-00-00	Laboratory Services	-	-	-	11,200	(11,200)	0.0%
23-5015-01-00-00	Management Support Services	-	-	-	4,195	(4,195)	0.0%
23-5017-01-00-00	Legal Fees	-	-	-	536	(536)	0.0%
	Total Other Expenses	-	-	-	15,931	(15,931)	0.0%
		-	-	-	15,931	(15,931)	0.0%
<b>24 - Aliso Creek Ocean Outfall</b>							
Salary and Fringe							
24-5000-**-**-**	Regular Salaries-O&M	99,608	-	99,608	51,282	48,326	51.5%
24-5001-**-**-**	Overtime Salaries-O&M	460	-	460	533	(73)	115.9%
24-5306-01-11-00	Scheduled Holiday Work	-	-	-	337	(337)	0.0%
24-5315-02-11-00	Comp Time - O&M	-	-	-	68	(68)	0.0%
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	71,648	-	71,648	36,411	35,237	50.8%
	Total Payroll Costs	171,716	-	171,716	88,631	83,085	51.6%
Other Expenses							
24-5015-**-**-**	Management Support Services	22,496	-	22,496	723	21,773	3.2%
24-5017-**-**-**	Legal Fees	1,004	-	1,004	-	1,004	0.0%
24-5027-**-**-**	Insurance - Property/Liability	6,524	1,737	8,261	5,265	2,996	63.7%
24-5031-**-**-**	Safety Supplies	1,004	-	1,004	-	1,004	0.0%
24-5034-**-**-**	Travel Expense/Tech. Conferences	3,704	-	3,704	1,925	1,779	52.0%
24-5035-**-**-**	Training Expense	6,008	-	6,008	-	6,008	0.0%
24-5036-**-**-**	Laboratory Supplies	19,560	-	19,560	6,126	13,435	31.3%
24-5038-**-**-**	Permits	186,756	-	186,756	184,769	1,987	98.9% (13)
24-5039-**-**-**	Membership Dues/Fees	5,500	-	5,500	-	5,500	0.0%
24-5044-**-**-**	Offshore Monitoring	18,000	-	18,000	15,806	2,194	87.8% (14)
24-5046-**-**-**	Effluent Chemistry	14,004	-	14,004	9,467	4,538	67.6% (15)
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-	1,004	0.0%
24-5069-**-**-**	Outfall Inspection/Port Cleaning	30,004	-	30,004	6,595	23,409	22.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,776	-	12,776	6,673	6,103	52.2%
	Total Other Expenses	328,344	1,737	330,081	237,348	92,733	71.9%
	Total Expenses	500,060	1,737	501,797	325,979	175,818	65.0%
	<b>Total O&amp;M Expenses</b>	<b>18,346,162</b>	<b>66,218</b>	<b>18,412,380</b>	<b>8,891,678</b>	<b>9,520,703</b>	<b>48.3%</b>

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
 For the Period Ended December 31, 2019

- (1) Comp Time utilization above Overtime and considering both line items together, JBL and CTP are slightly over budget and RTP is under budget.
- (2) Standby Pay is elevated due to the rotation schedule of the staff. The overall Standby Pay for O&M is on Budget and is anticipated to level out over the FY.
- (3) Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May 2019.
- (4) A leak in the fiberglass tank required staff to drain the bleach tank a refill it. The bleach drained from the leaking tank is being stored in temporary totes and will be used over the next few months.  
  
 Ferric chloride usage continues to be elevated due to sulfur type filamentous bacteria entering the plants from the collection system. O&M staff has increased Ferric dosing to trying to settle the bacteria in the primary clarifiers prior to biological treatment because these bacteria do not settle well and impact effluent quality. These bacteria are becoming more prevalent in the collection system to the plants with lower and lower sewer flows. Ferric chloride usage is elevated in the summer at CTP and lowers in the winter; expenses are planned to level off.
- (5) Annual trees maintenance was completed at the beginning of the FY; expenses are planned to level off.
- (6) Staff completed the restocking of PPE for the upcoming Winter; expenses are planned to level off.
- (7) The first quarter included the purchase of new boots per the Employee Manual; expenses are planned to level off.
- (8) Two of the three planned major conferences were attended by staff in the first quarter of the Fiscal Year including, WEFTEC and HACHWIMS; expenses are planned to level off.
- (9) Membership renewals are primarily paid in July; expenses are planned to level off.
- (10) The access gates and parking lot lighting poles were removed and recoated due to deterioration and corrosion from the ocean air.
- (11) Software license for JBL's Lockout-Tagout procedures was purchased. Also, a JBL SCADA laptop was replaced. Since both items are directly attributed to JBL, they are charged to PC-2; expenses are planned to level off.
- (12) Costs to date include SOCWA's annual renewal of its NPDES and SCAQMD permits; expenses are planned to level off.
- (13) Additional costs due to replacement of moors in the ocean for sample location identification.
- (14) Monitoring costs on track with budgeted costs for annual monitoring requirements. Additional costs due to accelerated monitoring at the outfall due to chronic toxicity exceedance.
- (15) Intern time included in this budget line item.
- (16) CTP staff is overhauling the documents storage systems for the treatment plant; expenses are planned to level off.
- (17) O&M staff procured a number of tools at the beginning of the FY; expenses are planned to level off.
- (18) A CTP SCADA laptop was replaced and is directly attributed to CTP; expenses are planned to level off.  
  
 Additional power is being purchased due to warranty work on the new engine. Power costs are elevated, and the line item Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.
- (19) Budget may need to be adjusted due to high energy demand charges as discussed with the Board in May during the approval of the FY 2019-20 Budget.

**South Orange County Wastewater Authority**  
**O&M Budget vs. Actual Comparison by PC**  
For the Period Ended December 31, 2019

- (21) Additional gas is being purchased due to warranty work on the new engine gas cleaning system.
- (22) Bleach usage is elevated in the summer at RTP and drops with lower recycled water demand in the winter; expenses are planned to level off.
- (23) Grit deliveries are higher than expected due to heavy rains pushing collections systems debris down the sewer and into the Treatment Plant.
- (24) RTP and CTP required additional stormwater assessments due to elevated levels of ammonia and bacteria under the industrial stormwater program; expenses are planned to level off.
- (25) Several O&M contracts are being reviewed and updated for the new engine at RTP.
- (26) O&M staff overhauled the tow motor used to move the grit bins around. The project was planned for next year but the unit failed quicker than expected.
- (27) Sludge hauling truck emissions control system and truck rental for Biosolids hauling to landfill.
- (28) O&M staff completed the annual overhaul of the AWT to prepare for summer. The project includes a complete shutdown, equipment inspection, and performing needed repairs.
- (29) The RTP Operations Building required a large plumbing project to replace leaking cast iron plumbing that was corroded and cracked; expenses are planned to level off.
- (30) An RTP SCADA laptop was replaced and is directly attributed to RTP; expenses are planned to level off.



**South Orange County Wastewater Authority  
Budget vs. Actual Comparison - Engineering**  
For the Period Ended December 31, 2019

		<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>	
<b>Salary and Fringe</b>								
01-5000-03-00-00	Regular Salaries-O&M	207,349	714	208,063	113,667	94,396	54.6%	(1)
01-5302-03-01-00	Performance Based Merit Pay	-		-	-	-	0.0%	
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	149,173		149,173	80,703	68,470	54.1%	(1)
	<b>Total Payroll Costs</b>	<b>356,522</b>	<b>714</b>	<b>357,236</b>	<b>194,370</b>	<b>162,865</b>	<b>54.4%</b>	
<b>Other Expenses</b>								
01-5015-03-00-00	Management Support Services	9,600		9,600	-	9,600	0.0%	
**-5022-**-**-00	Miscellaneous Expense	3,121		3,121	69	3,052	2.2%	
01-5023-03-00-00	Office Supplies - All	204		204	-	204	0.0%	
01-5031-03-00-00	Safety Supplies	300		300	-	300	0.0%	
01-5033-03-00-00	Recruitment	-		-	14,539	(14,539)	0.0%	(2)
01-5034-03-00-00	Travel Expense/Tech. Conferences	12,625		12,625	3,153	9,472	25.0%	
01-5035-03-00-00	Training Expense	4,400		4,400	-	4,400	0.0%	
01-5037-03-00-00	Office Equipment	400		400	-	400	0.0%	
01-5039-03-00-00	Membership Dues/Fees	1,350		1,350	210	1,140	15.6%	
01-5061-03-00-00	Mileage	500		500	165	335	33.1%	
01-5309-03-00-00	Operating Leases	6,695		6,695	3,793	2,902	56.7%	
01-5705-03-00-00	Monthly Car Allowance	5,250		5,250	2,820	2,430	53.7%	(1)
01-5802-03-00-00	Shipping/Freight	306		306	-	306	0.0%	
01-6500-03-00-00	IT Allocations in to PC's & Depts.	55,588		55,588	29,033	26,555	52.2%	
	<b>Total Other Expenses</b>	<b>100,339</b>	<b>-</b>	<b>100,339</b>	<b>53,782</b>	<b>46,557</b>	<b>53.6%</b>	
	<b>Total Engineering Expenses</b>	<b>456,862</b>	<b>714</b>	<b>457,575</b>	<b>248,153</b>	<b>209,422</b>	<b>54.2%</b>	

(1) The 2nd quarter will have a significantly lower percentage expended due to reduced staff effective on 10/1.

(2) Staffing costs; Director Engineering and Sr. Engineer.

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison- Administration**  
 For the Period Ended December 31, 2019

	<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary and Fringe</b>						
01-6000-04-00-00 Regular Salaries-Admin or IT	1,030,445	3,092	1,033,537	488,948	544,590	47.3%
01-6001-04-00-00 Overtime Salaries-Admin or IT	6,000		6,000	10,186	(4,186)	169.8%
01-6315-04-00-00 Comp Time - Admin	5,000		5,000	5,671	(671)	113.4%
01-6401-04-00-00 Fringe Benefits IN to ADMIN or IT	741,332		741,332	347,153	394,179	46.8%
<b>Total Payroll Costs</b>	<b>1,782,777</b>	<b>3,092</b>	<b>1,785,869</b>	<b>851,958</b>	<b>933,911</b>	<b>47.7%</b>
<b>Other Expenses</b>						
01-6101-04-00-00 HR Recruitment & Employee Relations	34,200		34,200	11,827	22,373	34.6%
01-6102-04-00-00 Subscriptions	2,000		2,000	557	1,443	27.9%
01-6200-04-00-00 Management Support Services	100,000		100,000	47,338	52,662	47.3%
01-6201-04-00-00 Audit	45,000		45,000	30,000	15,000	66.7%
01-6202-04-00-00 Legal	250,000		250,000	112,067	137,934	44.8%
01-6204-04-00-00 Postage	2,400		2,400	2,939	(539)	122.5%
01-6223-04-00-00 Office Supplies - Admin	6,000		6,000	3,706	2,294	61.8%
01-6224-04-00-00 Office Equipment Admin or IT	400		400	543	(143)	135.9%
01-6234-04-00-00 Memberships & Trainings	90,000		90,000	67,911	22,089	75.5%
01-6239-04-00-00 Travel & Conference	21,500		21,500	7,732	13,768	36.0%
01-6310-04-00-00 Miscellaneous	23,000		23,000	20,709	2,291	90.0%
01-6311-04-00-00 Mileage	1,188		1,188	298	890	25.1%
01-6317-04-00-00 Contract Services Misc	5,500		5,500	2,743	2,757	49.9%
01-6500-04-00-00 IT Allocations in to PC's & Depts.	132,191		132,191	69,041	63,150	52.2%
01-6601-04-00-00 Shipping/Freight	3,667		3,667	2,864	803	78.1%
01-6705-04-00-00 Monthly Car Allowance	12,000		12,000	6,165	5,835	51.4%
<b>Total Other Expenses</b>	<b>729,046</b>	<b>-</b>	<b>729,046</b>	<b>386,442</b>	<b>342,604</b>	<b>53.0%</b>
<b>Total Admin Expenses</b>	<b>2,511,823</b>	<b>3,092</b>	<b>2,514,915</b>	<b>1,238,400</b>	<b>1,276,516</b>	<b>49.2%</b>

**South Orange County Wastewater Authority**  
**Budget vs. Actual Comparison-IT**  
 For the Period Ended December 31, 2019

		<b>FY 2019-20 Budget</b>	<b>Board Approved Expenditures</b>	<b>Adjusted Budget</b>	<b>Actual</b>	<b>(Over)/Under Budget</b>	<b>% Expended</b>
<b>Salary &amp; Fringe</b>							
01-6000-05-00-00	Regular Salaries-Admin or IT	98,482	518	99,000	45,573	53,428	46.3%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-		-	4,053	(4,053)	0.0%
01-6315-05-00-00	Comp Time - IT	-		-	-	-	0.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	70,851		70,851	32,374	38,477	45.7%
	<b>Total Salary &amp; Fringe</b>	<b>169,333</b>	<b>518</b>	<b>169,851</b>	<b>82,000</b>	<b>87,851</b>	<b>48.4%</b>
<b>Other Expenses</b>							
01-5028-05-00-00	Small Tools & Supplies	1,000		1,000	-	1,000	0.0%
01-5037-05-00-00	Office Equipment	600		600	-	600	0.0%
01-6102-05-00-00	Subscriptions	700		700	-	700	0.0%
01-6234-05-00-00	Memberships & Trainings	1,000		1,000	-	1,000	0.0%
01-6239-05-00-00	Travel & Conference	3,500		3,500	2,745	755	78.4%
01-6300-05-00-00	Software Maintenance Agreements	51,967		51,967	83,054	(31,087)	159.8% (1)
01-6301-05-00-00	Hardware Maintenance Agreements	7,126		7,126	4,443	2,683	62.3%
01-6302-05-00-00	Cloud Subscriptions (Internet)	75,124		75,124	39,034	36,090	52.0%
01-6303-05-00-00	Telecommunications	127,036		127,036	70,147	56,889	55.2%
01-6305-05-00-00	IT Professional Services	236,919		236,919	65,908	171,011	27.8%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	20,900		20,900	19,926	974	95.3%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	24,908		24,908	8,904	16,004	35.7%
01-6308-05-00-00	IT Memberships	160		160	704	(544)	440.0%
01-6309-05-00-00	Operating Leases	55,200		55,200	29,179	26,021	52.9%
01-6310-05-00-00	Miscellaneous	5,000		5,000	865	4,135	17.3%
	<b>Total Other Expenses</b>	<b>611,140</b>	<b>-</b>	<b>611,140</b>	<b>325,226</b>	<b>285,914</b>	<b>53.2%</b>
	<b>Total Expenses before Allocation</b>	<b>780,473</b>	<b>518</b>	<b>780,991</b>	<b>407,226</b>	<b>373,766</b>	<b>52.1%</b>
<b>IT Allocations (Out) to PC's &amp; Depts</b>							
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(780,473)	(518)	(780,991)	(407,226)	(373,766)	52.2%
	<b>Total IT Allocations (Out) to PC's &amp; Depts</b>	<b>(780,473)</b>	<b>(518)</b>	<b>(780,991)</b>	<b>(407,226)</b>	<b>(373,766)</b>	<b>52.2%</b>

(1) SCADA license agreement billed at the beginning of the fiscal year.

# Agenda Item

# 8

**Finance Committee Meeting**

**Meeting Date: February 20, 2020**

**TO:** Finance Committee  
**FROM:** Betty Burnett, General Manager  
**STAFF CONTACT:** Mary Carey, Finance Controller  
**SUBJECT:** Fiscal Year 2018-19 Additional Cash Payout

## Summary/Discussion

The Supplemental Financial Statements (including additional cash from other sources) were distributed and presented to the Finance Committee at the November 12, 2019 meeting. Members requested additional time for review and set an additional Finance Committee meeting date of December 10, 2019.

On December 10, 2019, the Finance Committee recommended to the Board of Directors to receive and file the Fiscal Year 2018-19 Supplemental Financial Statements and the related Management Discussion and Analysis of the Statements.

A detailed report by Member Agency, Project Committee and Source of Cash is attached; a summary is below:

### **Fiscal Year 2018-19 Additional Cash Payout**

City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
\$40,364	1,712	59,270	10,677	3,072	3,208	138,159	52,010	82,472	-	\$390,945

The release of the Additional Cash Payout was recommended to the Board of Directors at the February 6, 2020 Board Meeting. MNWD requested additional time to review the information assigning the collection of an interest payment from MNWD in the amount of \$3,791.87 to be delivered to the PC 15 Member Agencies that funded MNWD expenses in the FY 17-18. The Distribution of \$52,418 to the Member Agencies for interest earned (see attached) is shared in proportion to large capital cash on hand (i.e. the money that generated the interest). In the event that MNWD had not been in arrears by \$347,691, the interest income of the remaining agencies to PC-15 would have been higher. Therefore, a debit to MNWD in the amount of \$3,791.87 was included to cover the fore gone interest. MNWD may elect to request that the PC15 agencies agree to allow MNWD to forego the interest deduction.

## Recommended Action

Staff recommends the Finance Committee to recommend to the Board of Directors to approve payment of the additional cash from other sources to the Member Agencies as distributed in the Supplemental Financial Statements, Statement of Net Position.

**South Orange County Wastewater Authority  
Fiscal Year 2018-19 Additional Cash Payout**

PC 2 Cost Sharing between SOCWA and Condominium Development for Divider Wall						
	CSJC	MNWD	SMWD	SCWD	Total	
38,159.00	11,741.52	8,807.10	6,605.32	11,005.06	38,159.00	
38,159.00	11,447.70	8,249.98	10,829.52	7,631.80	38,159.00	
<u>76,318.00</u>	<u>23,189.22</u>	<u>17,057.07</u>	<u>17,434.85</u>	<u>18,636.86</u>	<u>76,318.00</u>	

Cash from Other Sources											
Interest Income FY 2018-19											
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	TCWD	Total
PC 2	0.00	0.00	31,832.29	0.00	0.00	0.00	23,373.33	24,780.14	25,029.19	0.00	105,014.94
PC 5	0.00	1,026.05	684.06	0.00	0.00	0.00	957.51	2,728.08	769.84	0.00	6,165.53
PC 15	17,447.06	0.00	0.00	0.00	1,376.13	0.00	13,450.84	0.00	16,813.63	0.00	49,087.66
PC 17	3,674.25	0.00	0.00	6,604.59	193.37	0.00	68,358.35	0.00	2,934.51	0.00	81,765.07
PC 21	0.00	0.00	0.00	2,412.22	0.00	2,412.19	0.00	0.00	0.00	0.00	4,824.41
PC 24	288.73	0.00	0.00	427.85	20.47	413.67	1,150.99	0.00	323.12	0.00	2,624.83
<b>Total</b>	<b>21,410.04</b>	<b>1,026.05</b>	<b>32,516.34</b>	<b>9,444.65</b>	<b>1,589.98</b>	<b>2,825.86</b>	<b>107,291.02</b>	<b>27,508.22</b>	<b>45,870.30</b>	<b>0.00</b>	<b>249,482.45</b>

Interest Income Q4 FY 2017-18											
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	TCWD	Total
PC 2	0.00	0.00	3,022.41	0.00	0.00	0.00	2,178.02	2,255.23	2,442.46	0.00	9,898.13
PC 3	0.00	0.00	0.00	0.00	0.00	0.00	7,476.90	2,925.02	0.00	0.00	10,401.91
PC 5	0.00	685.55	457.05	0.00	0.00	0.00	639.76	1,822.76	514.37	0.00	4,119.48
PC 15	14,625.31	0.00	0.00	0.00	1,153.84	0.00	(3,791.87)	0.00	11,503.83	0.00	23,491.11
PC 17	313.73	0.00	0.00	584.05	16.46	0.00	2,061.57	0.00	250.50	0.00	3,226.31
PC 21	0.00	0.00	0.00	290.49	0.00	290.48	0.00	0.00	0.00	0.00	580.97
PC 24	64.24	0.00	0.00	95.20	4.56	92.04	256.09	0.00	71.89	0.00	584.02
<b>Total</b>	<b>15,003.28</b>	<b>685.55</b>	<b>3,479.46</b>	<b>969.73</b>	<b>1,174.85</b>	<b>382.53</b>	<b>8,820.47</b>	<b>7,003.00</b>	<b>14,783.06</b>	<b>0.00</b>	<b>52,301.94</b>

Fixed Assets Sale											
PC 15	3,683.85				290.07		2,842.66		2,900.67		9,717.25
PC 17	94.57			154.75	4.98		1,178.38		75.58		1,508.25
<b>Total</b>	<b>3,778.42</b>	<b>0.00</b>	<b>0.00</b>	<b>154.75</b>	<b>295.04</b>	<b>0.00</b>	<b>4,021.04</b>	<b>0.00</b>	<b>2,976.25</b>	<b>0.00</b>	<b>11,225.50</b>

Recycling Income											
PC 2			85.39				62.81	64.20	68.64		281.04
PC 15	106.54				8.39		82.21		83.89		281.04
PC 17	66.18			108.30	3.48		824.67		52.89		1,055.52
<b>Total</b>	<b>172.72</b>	<b>0.00</b>	<b>85.39</b>	<b>108.30</b>	<b>11.87</b>	<b>0.00</b>	<b>969.69</b>	<b>64.20</b>	<b>205.42</b>	<b>0.00</b>	<b>1,617.60</b>

<b>Total Other Sources</b>	<b>40,364.47</b>	<b>1,711.60</b>	<b>36,081.20</b>	<b>10,677.43</b>	<b>3,071.74</b>	<b>3,208.39</b>	<b>121,102.23</b>	<b>34,575.42</b>	<b>63,835.02</b>	<b>0.00</b>	<b>314,627.49</b>
<b>Grand Total</b>	<b>40,364.47</b>	<b>1,711.60</b>	<b>59,270.42</b>	<b>10,677.43</b>	<b>3,071.74</b>	<b>3,208.39</b>	<b>138,159.30</b>	<b>52,010.27</b>	<b>82,471.88</b>	<b>0.00</b>	<b>390,945.49</b>

# Agenda Item

9

**Finance Committee Meeting**

**Meeting Date: February 20, 2020**

**TO:** Finance Committee  
**FROM:** Betty Burnett, General Manager  
**STAFF CONTACT:** Mary Carey, Finance Controller  
**SUBJECT:** FY 2019-20 2<sup>nd</sup> Quarter Cash Roll Forward

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## **Summary/Discussion**

The following selected financial reports are routinely provided quarterly to the Finance Committee for recommendation to the Board of Directors to review Cash Roll Forward and receive and file the following documents.

### **Cash Roll Forward Q2, December 31, 2019**

Cash Roll Forward balances are attached:

- a. Cash Roll Forward Notes
- b. Large Capital Cash Reconciliation to General Ledger (GL)
- c. Large Capital Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project
- d. Non-Capital Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project
- e. Non-Capital – Miscellaneous Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project
- f. Small Capital Cash Roll Forward Balance by Member Agency, Project Committee, and Capital Project

## **Recommended Action**

Staff recommends the Finance Committee to recommend to the Board of Directors to receive and file the Q2 Fiscal Year 2019-20 Cash Roll Forward as submitted.

**South Orange County Wastewater Authority**  
**Cash Reconciliation**  
**Fiscal Year End 2016, 2017, 2018, 2019 & Q1, Q2 2020 Preliminary<sup>1</sup>**

	6/30/2016	6/30/2017	6/30/2018	6/30/2019	Q1 YTD 9/30/2019	Q2 YTD 12/31/2019
(1) <b>Cash on Hand</b>	5,777,486	12,949,694	13,557,237	20,857,094	24,960,688	29,998,620
Accounts Payable	(2,453,079)	(2,682,688)	(2,314,106)	(1,981,080)	(1,479,730)	(2,107,599)
Accrued Payroll	(129,958)	(102,661)	(127,396)	(100,221)	(27,792)	(185,784)
Accounts Receivable	316,772	1,069,282	1,660,444	14,179	1,656	14,879
(2) PTO Reserves	(684,767)	(653,282)	(620,032)	(683,536)	(752,001)	(551,558)
Due to Mbr Agency	(1,692,399)	(1,358,841)	(3,910,599)	(2,475,322)	(2,475,322)	(2,475,322)
Due From Mbr Agency	1,316,255	1,069,819	2,433,322	856,669	856,669	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	284,033	315,890
Deposits	18,000	19,500	-			
(3) <b>Available Cash</b>	<b>2,845,055</b>	<b>10,375,905</b>	<b>10,883,737</b>	<b>15,631,481</b>	<b>21,368,200</b>	<b>25,865,795</b>
(4) <b>Large Capital Cash as of June 30th 2016, 2017, 2018 &amp; 2019</b>	<b>2,223,007</b>	<b>9,168,439</b>	<b>8,793,369</b>	<b>15,067,539</b>	<b>20,800,492</b>	<b>24,036,171</b>
(5) Non Capital Engineering Cash Balance		295,062	(81,041)			
Moulton Niguel Non Capital Engineering Accounts Receivable		(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)			
<b>Total Large Capital Cash</b>	<b>2,434,633</b>	<b>10,041,229</b>	<b>10,238,817</b>	<b>15,067,539</b>	<b>20,800,492</b>	<b>24,036,171</b>
Small Capital Carryover	129,000	(129,000)		172,996	172,996	70,432
Mbr Agency Refund held for FY 19-20						
Cash Collected for PC 2 Zephyr Wall		76,318		76,318	76,318	76,318
<b>Q2 Billings greater than expenditures:</b>						
O&M					2,522	76,980
Non-Capital					115,681	528,797
Non-Capital Misc					106,252	176,049
Small Capital					246,721	687,438
Outstanding AP					67,265	67,265
CalPERS Advance Payment					(650,503)	(433,669)
Other misc., fringe adj, interest adj, etc.		22,331	(4,916)			
<b>Net Cash as of June 30th 2016, 2017, 2018 ,2019 &amp; Q2 2020</b>	<b>2,563,633</b>	<b>10,010,879</b>	<b>10,233,900</b>	<b>15,316,853</b>	<b>20,937,744</b>	<b>25,285,781</b>
(6) <b>Difference</b>	<b>281,422</b>	<b>365,027</b>	<b>649,837</b>	<b>314,628</b>	<b>430,456</b>	<b>580,013</b>

<b>Additional Cash Is:</b>						
<b>Prior Year Balance</b>		281,422	365,027	649,837	314,628	430,456
<b>Payment to Member Agencies</b>				(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	279	116,810
Recycling Income	16,710	11,708	2,112	1,618	1,603	
PC 23 Admin Payment		9,135				5,150
Mutual Omaha Refund		8,034				
Interest received for 4th qtr		4,934	25,256	52,302	113,947	
LAIF Interest Adj.		3,000				
Grant Revenue		1,500				27,597
Other misc. expenses (fringe adj., interest adj.,etc.)						
Sale of Fixed Assets	20,289		6,297	11,226		
Other misc adjustments	135,326					
<b>Total Other Cash</b>	<b>281,422</b>	<b>365,027</b>	<b>649,837</b>	<b>314,628</b>	<b>430,456</b>	<b>580,013</b>

<sup>1</sup>Quarterly reconciliations are preliminary because a "Hard Close" is done only at year-end

## Cash Roll Forward Notes

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 report 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. Non-Capital Engineering Cash Balance is based on the quarterly invoices less Receivables included in the Accounts Receivable adjustment above, therefore, added back actual expenditures. This process began in FY 2016-17.
6. Difference is an additional cash from other sources than Member Agencies (broken down by line item in the schedule below).



# Agenda Item

# 10

**Finance Committee Meeting**

**Meeting Date: February 20, 2020**

**TO:** Finance Committee

**FROM:** Betty Burnett, General Manager

**STAFF CONTACT:** Mary Carey, Finance Controller

**SUBJECT:** Major Large Capital Projects Rolling Cash Flow Forecast  
Fiscal Year 2019-20, Q3 and Q4 / Large Capital Project Management and Reporting - Sample Reports

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## **Summary/Discussion**

### **Balance of Fiscal Year 2019-20 Cash Flow Forecast:**

The Finance Committee and Board of Directors have discussed at previous meetings, the need for a Large Capital "Rolling Cash Flow Forecast" that will enable Staff to better predict Large Capital Cash Requirements and prevent a buildup of Cash at the Authority.

Attached for your review is a balance of FY 2019-20 (Q3 and Q4) major large capital projects cash flow forecast and includes the following reports:

- a) Major Large Capital Projects Rolling Cash Flow Forecast, Q3 and Q4, Summary
- b) Major Large Capital Projects Rolling Cash Flow Forecast, Q3 and Q4, Detail by Project Committee and Capital Project

Large Capital Cash Balance is expected to be reduced by over 50% by fiscal year end, June 30, 2020, due to the progression of work on the major capital projects.

### **Large Capital Project Management and Reporting - Sample Reports**

Work is underway with the Authority's three largest Large Capital Contractors to provide monthly "Time Phased-Cost Loading Cash Forecasts" for their contracts with the Authority for the major construction projects. These Contracts are as follows:

- Olsson Construction, JB Latham Treatment Plant, \$17, 329,725
- PCL Construction, Coastal Treatment Plant, \$9,209,000
- J.R. Filanc Construction, Regional Treatment Plant, \$4,181,205
- The above contracts total \$30,719,930

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A “Sample Time Phased Report” is attached for each Contractor and provides the following information:

- (1) Contract Value
- (2) Top Level Work Breakdown Structure (WBS)
- (3) Time Phased Period of Performance
- (4) Open P.O. Commitments
- (5) Percent Complete or Expended
- (6) Quarterly Cash Requirements by Member Agency

This report will enable the Authority to:

- Improve accuracy of funding requirements
- Provide scheduling information for Engineering

Staff will be working with the three Contractors to adjust the template forecasted cost loading percentages. Staff plans to present an update to the Finance Committee at the March 24, 2020 meeting.

### **Recommended Action**

Information and Discussion.

**South Orange County Wastewater Authority  
Major Large Capital Rolling Cash Flow Forecast  
Q3 and Q4 FY 2019-20 Summary**

Project Committee	Cash on Hand 12/31/2019	Billings Q3	Billings Q4	Estimated Spending through 6/30/2020	Estimated Cash Balance 6/30/2020	PC Percentage Mix
PC 02-J B Latham	\$6,444,537			\$3,750,000	\$2,694,537	30.5%
PC 5-San Juan Creek Outfall	284,374			65,000	\$219,374	2.5%
PC 15-Coastal Treatment Plant	4,327,840	80,558	900,000	3,970,000	\$1,338,398	15.2%
PC 17-Joint Regional	6,424,029	864,413	535,688	3,720,000	\$4,104,130	46.5%
PC 21-Effluent Transmission Main	391,788	61,075	40,652	65,000	\$428,515	4.9%
PC 24-Aliso Creek Outfall	91,259			50,000	\$41,259	0.5%
<b>Total</b>	<b>\$17,963,828</b>	<b>\$1,006,046</b>	<b>\$1,476,340</b>	<b>\$11,620,000</b>	<b>\$8,826,214</b>	<b>100.0%</b>
<b>Cash Reduction%</b>					<b>-50.9%</b>	
Remaining Projects	6,072,343					
<b>Total Large Capital Cash as of 12/31/2020</b>	<b>\$24,036,171</b>					
<b>Percentage Included in Review</b>	<b>74.7%</b>					

**South Orange County Wastewater Authority**  
**Major Large Capital Projects Rolling Cash Flow Forecast Q3 and Q4 FY 2019-20**

	Cash on Hand 12/31/2019	Billings Q3	Billings Q4	Estimated Spending through 6/30/2020	Estimated Cash Balance 6/30/2020	PC Percentage Mix
<b>PC 02 J B Latham</b>						
<b>Liquids</b>						
3220-000 - Facility Improvements B - Basin Upgrades Construction II	\$3,099,081			\$1,500,000	\$1,599,081	
<b>Total Liquids</b>						
<b>Common</b>						
3231-000 - Facility Improvements B - Common Upgrades Construction II	259,446			150,000	109,446	
<b>Total Common</b>						
<b>Solids</b>						
3287-000 - Facility Improvements B - Solids Upgrades Construction II	3,086,010			2,100,000	986,010	
<b>Total Solids</b>						
<b>Total PC 02 J B Latham</b>	<b>\$6,444,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,750,000</b>	<b>\$2,694,537</b>	30.5%
<b>PC 5 SJCOO</b>						
3601-000 Junction Structure Reinforcement Phase II (2016)	\$184,462			\$20,000	\$164,462	
3605-000 - Junction Structure Reinforcement Permitting and Final Design	74,565			30,000	44,565	
3650-000 - Junction Structure Reinforcement Construction (2017)	25,346			15,000	10,346	
<b>Total PC 5</b>	<b>\$284,374</b>	<b>\$0</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$219,374</b>	2.5%
<b>PC 15 Coastal Treatment Plant</b>						
<b>Liquids</b>						
3525-000 - Personnel Building Reconstruction (2019)	139,641			120,000	19,641	
3539-000 - Facility Construction Improvements - Part II (2020)	2,655,554		900,000	3,550,000	5,554	
3541-000 - Export Sludge System Construction (2020)	1,359,667			150,000	1,209,667	
3553-000 - Plant Drainage Improvements (2017)	172,978	80,558		150,000	103,536	
<b>Total PC 15 Coastal Treatment Plant</b>	<b>\$4,327,840</b>	<b>\$80,558</b>	<b>\$900,000</b>	<b>\$3,970,000</b>	<b>\$1,338,398</b>	15.2%

**South Orange County Wastewater Authority**  
**Major Large Capital Projects Rolling Cash Flow Forecast Q3 and Q4 FY 2019-20**

	Cash on Hand 12/31/2019	Billings Q3	Billings Q4	Estimated Spending through 6/30/2020	Estimated Cash Balance 6/30/2020	PC Percentage Mix
<b>PC 17 Joint Regional Wastewater Reclamation Liquids</b>						
3701-000 - Secondary Electrical System Rerouting (2014)	\$416,683			\$400,000	\$16,683	
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	482,939			400,000	82,939	
3741-000 - Southwest Influent Sewer and MH Repair Design (2019)	100,506				100,506	
3742-000 - Aeration System Upgrade (2019)	195,920	150,000	75,000	200,000	220,920	
3743-000 - Aeration Gate Replacement (2019)	87,197	100,000		50,000	137,197	
3753-000 - Aeration Diffuser Upgrade (2020)	74,851	150,000		50,000	174,851	
3755-000 - Southeast Sewer Rehabilitation (2020)		50,000			50,000	
3756-000 - Secondary Clarifier Safety Repairs (2020)	7,665	10,000		5,000	12,665	
3757-000 - Miscellaneous Safety Improvements - Liquids (2020)	14,178	10,000		5,000	19,178	
3758-000 - AWT No.2 Reconstruction (2020)	252,749		100,000	350,000	2,749	
3759-000 - AWT No.2 Electrical Upgrades (2020)	35,366		70,000	100,000	5,366	
3766-000 - AWT Sodium Hypochlorite Tanks Shade (2020)	28,471				28,471	
3784-000 - Replace DAF (Mannich) Polymer System (2018)	712,729			350,000	362,729	
3785-000 - Replace DAF Dissolution Tank System and Compressors (2018)	426,869			250,000	176,869	
3786-000 - Primary Gallery Mechanical and Electrical Upgrade (2018)	1,354,662			400,000	954,662	
<b>Total Liquids</b>	<b>\$4,190,783</b>	<b>\$470,000</b>	<b>\$245,000</b>	<b>\$2,560,000</b>	<b>\$2,345,783</b>	

**South Orange County Wastewater Authority**  
**Major Large Capital Projects Rolling Cash Flow Forecast Q3 and Q4 FY 2019-20**

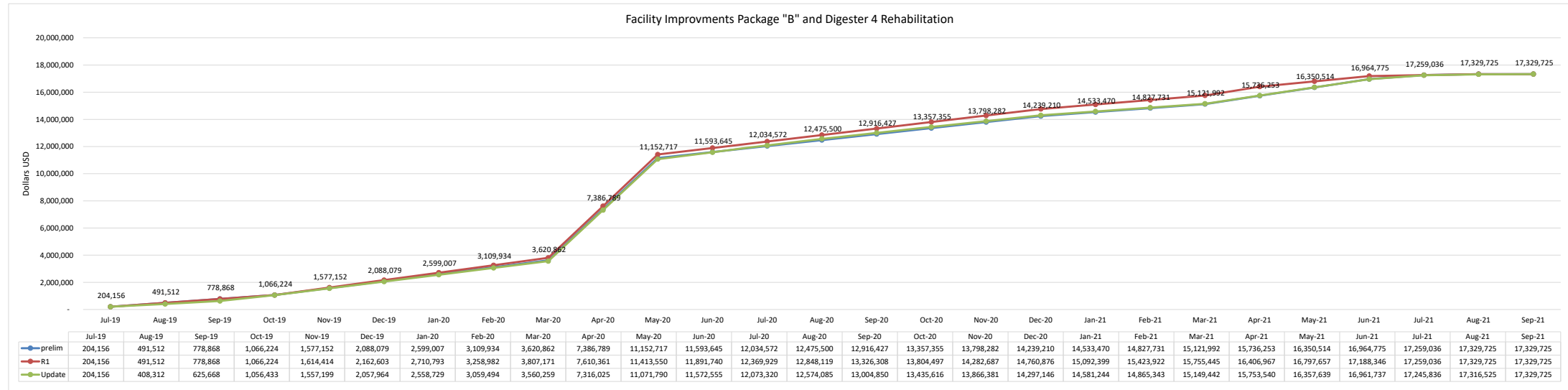
	Cash on Hand 12/31/2019	Billings Q3	Billings Q4	Estimated Spending through 6/30/2020	Estimated Cash Balance 6/30/2020	PC Percentage Mix
<b>Common</b>						
3761-000 - External Lighting Upgrade	\$373,946				\$373,946	
3769-000 - Trailer Drain Line (2020)	52,883			50,000	2,883	
<b>Total Common</b>	<b>\$426,829</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$376,829</b>	
<b>Solids</b>						
3749-000 - Phase I Solids Piping Upgrade (2019)	862,147			150,000	712,147	
3751-000 - Energy Building Roof and Breezeway (2019)	564,075	42,021		400,000	206,096	
3771-000 - Miscellaneous Safety Improvements - Solids (2020)	14,179	63,522		10,000	67,701	
3772-000 - Hot Water Piping Reconstruction (2020)	313,178			150,000	163,178	
3773-000 - Co-Generation System Modifications (2020)	52,837	288,870	290,688	400,000	232,395	
<b>Total Solids</b>	<b>\$1,806,417</b>	<b>\$394,413</b>	<b>\$290,688</b>	<b>\$1,110,000</b>	<b>\$1,381,518</b>	
<b>Total PC 17 Joint Regional Wastewater Reclamation</b>	<b>\$6,424,029</b>	<b>\$864,413</b>	<b>\$535,688</b>	<b>\$3,720,000</b>	<b>\$4,104,130</b>	46.5%
<b>PC 21 Effluent Transmission Main</b>						
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	\$244,803	\$40,380	\$40,652	\$5,000	\$320,835	
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	64,006			30,000	34,006	
3106-000 - Air Valve Replacement Design and Permitting (E) (2020)	82,979	20,695		30,000	\$73,674	
<b>Total PC 21 Effluent Transmission Main</b>	<b>\$391,788</b>	<b>\$61,075</b>	<b>\$40,652</b>	<b>\$65,000</b>	<b>\$428,515</b>	4.9%
<b>PC 24 Aliso Creek Ocean Outfall</b>						
3408-000 - Sampling System Repair (2020)	91,259			50,000	41,259	
<b>Total PC 24 Aliso Creek Ocean Outfall</b>	<b>\$91,259</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$41,259</b>	0.5%
<b>Total Large Capital Cash Flow Q3 and Q4 FY 19-20</b>	<b>\$17,963,828</b>	<b>\$1,006,046</b>	<b>\$1,476,340</b>	<b>\$ 11,620,000</b>	<b>\$8,826,214</b>	100.0%
<b>Total Large Capital Cash</b>	<b>\$24,036,171</b>					
<b>Percentage Included in Review</b>	<b>74.7%</b>					

**South Orange County Wastewater Authority**  
**PC 2 JB Latham Treatment Facility - Improvements Package "B"**  
**Olsson Construction Company Time-Phased - Cost Loading Cash Flow Forecast**  
**Period of Performance July 2019 through September 2021**

WBS <sup>1</sup>	Work Items	Contract Line Items	Wastewater Code	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Total Project	
1	Laboratory	330,000	c	-	2,508	2,353	2,173	3,048	2,623	13,200	13,200	13,200	13,200	13,200	13,200	23,101	23,101	23,101	23,200	23,200	16,793	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	13,200	330,000
2	Digesters 3 & 4	2,640,000	s	21,195	76,304	48,045	72,773	14,131	9,657	146,667	146,667	146,667	146,667	146,667	146,667	340,529	340,529	346,679	196,825	146,667	146,667	-	-	-	-	-	-	-	-	-	2,640,000
3	Digesters 1 & 2	-	s	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5	DAF Thickeners & TWAS Area, Digesters 1-3	4,695,000	s	-	-	-	-	12,569	8,589	223,571	223,571	223,571	223,571	223,571	223,571	391,270	391,270	314,159	223,571	223,571	223,571	223,571	223,571	223,571	223,571	223,571	223,571	223,571	223,571	223,571	4,695,000
6	Plant 2 Primary & Secondary	6,510,000	l	-	-	-	-	-	-	-	-	-	3,255,000	3,255,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,510,000	
7	Plant 1 Primary	-	l	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Plant 1 Secondary	-	l	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
9	Effluent Pump Station	960,000	l	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	960,000	
10	Energy Recovery Building	700,000	s	-	145,723	91,755	138,978	15,747	10,761	70,000	70,000	70,000	70,000	17,036	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	700,000	
11	Liquids Safety Improvements	240,000	l	20,360	188,006	31,701	47,252	41,586	32,376	(121,280)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	240,000	
12	Solids Facility Safety Improvements	20,000	s	111	1,601	1,008	1,527	173	118	769	769	769	769	769	769	769	845	769	769	769	769	769	769	769	769	769	769	769	769	20,000	
13	Boiler System	690,000	c	9,515	20,176	18,926	17,479	6,127	5,273	26,538	26,538	26,538	26,538	26,538	26,538	46,538	46,538	46,538	48,273	26,538	26,538	26,538	26,538	26,538	26,538	26,538	26,538	26,538	26,538	690,000	
14	Fiber Loop	180,000	c	2,482	5,263	4,937	4,560	1,598	1,375	6,923	6,923	6,923	6,923	6,923	6,923	11,923	11,923	11,923	11,923	8,245	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	180,000	
15	MCC Upgrades	310,000	s	1,723	24,821	15,629	23,672	2,682	1,833	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	13,102	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	11,923	310,000	
16	Spare mixing Pump	50,000	s	278	4,003	2,521	3,818	433	296	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	2,113	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	1,923	50,000	
17	4" Hot Water Loop	4,725	s	26	378	238	361	41	28	182	182	182	182	182	182	182	182	182	182	200	182	182	182	182	182	182	182	182	182	4,725	
<b>Total Contract Value</b>				<b>17,329,725</b>	<b>55,690</b>	<b>468,784</b>	<b>217,114</b>	<b>312,593</b>	<b>98,135</b>	<b>72,928</b>	<b>380,417</b>	<b>501,697</b>	<b>501,697</b>	<b>3,756,697</b>	<b>3,703,733</b>	<b>431,697</b>	<b>828,158</b>	<b>828,234</b>	<b>757,199</b>	<b>518,590</b>	<b>444,406</b>	<b>435,290</b>	<b>285,030</b>	<b>285,030</b>	<b>285,030</b>	<b>605,030</b>	<b>605,030</b>	<b>605,030</b>	<b>285,030</b>	<b>61,459</b>	<b>17,329,725</b>

6 months Actual and 20 months Forecasted Expenditures	55,690	468,784	217,114	312,593	98,135	72,928	380,417	501,697	501,697	3,756,697	3,703,733	431,697	828,158	828,234	757,199	518,590	444,406	435,290	285,030	285,030	285,030	605,030	605,030	605,030	605,030	605,030	605,030	285,030	61,459
Open PO Commitments \$'s	17,274,035	16,805,251	16,588,137	16,275,544	16,177,410	16,104,482	15,724,065	15,222,368	14,720,671	10,963,974	7,260,242	6,828,545	6,000,387	5,172,153	4,414,954	3,896,365	3,451,959	3,016,669	2,731,639	2,446,609	2,161,579	1,556,549	951,519	346,489	61,459	0	0	0	0
Open PO Commitments %'s	99.7%	97.0%	95.7%	93.9%	93.4%	92.9%	90.7%	87.8%	84.9%	63.3%	41.9%	39.4%	34.6%	29.8%	25.5%	22.5%	19.9%	17.4%	15.8%	14.1%	12.5%	9.0%	5.5%	2.0%	0.4%	0.0%	0.0%	0.0%	
Percent Complete or Expended	0.3%	3.0%	4.3%	6.1%	6.6%	7.1%	9.3%	12.2%	15.1%	36.7%	58.1%	60.6%	65.4%	70.2%	74.5%	77.5%	80.1%	82.6%	84.2%	85.9%	87.5%	91.0%	94.5%	98.0%	99.6%	100.0%	100.0%	100.0%	

<sup>1</sup> Work breakdown structure



**Member Agency Cash Requirements**

**South Orange County Wastewater Authority**  
**PC 2 JB Latham Treatment Facility - Improvements Package "B"**  
**Olsson Construction Company Time-Phased - Cost Loading Cash Flow Forecast**  
**Period of Performance July 2019 through September 2021**

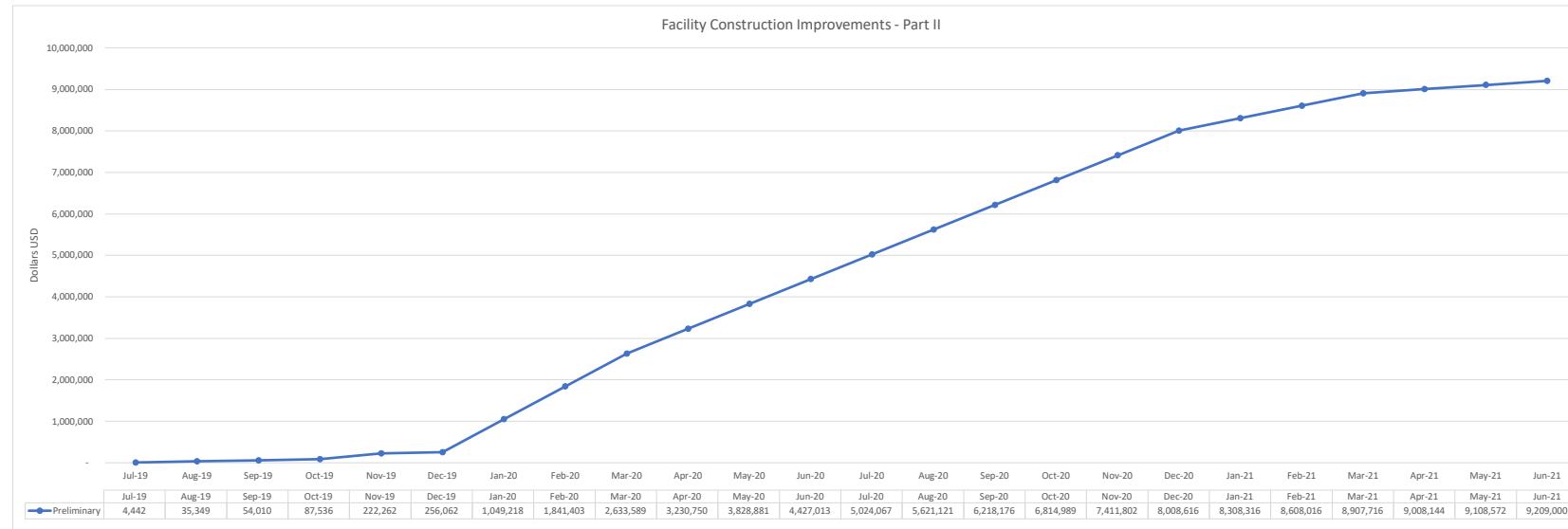
	Ownership %	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Jul-21	Aug-21	Project Total \$	MA Mixed %			
		Actual Expenditures							Projected Expenditures																							
		Q1 FY19-20	Q2 FY19-20	Q3 FY19-20	Q4 FY19-20	Q1 FY20-21	Q2 FY20-21	Q3 FY20-21	Q4 FY20-21	Jul-21	Aug-21																					
<b>Moulton Niguel Water District</b>																																
Liquids	23.08%	4,698	43,386	7,316	10,904	9,597	7,471	(27,988)	-	-	751,154	751,154	-	-	-	-	-	-	-	-	-	-	-	-	73,846	73,846	73,846	-	-	1,779,231		
Common	22.35%	2,681	6,246	5,859	5,411	2,408	2,072	10,429	10,429	10,429	10,429	10,429	10,429	18,229	18,229	18,229	18,639	12,959	11,232	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	10,429	268,191	
Solids	21.62%	5,045	54,666	34,421	52,136	9,897	6,763	98,386	98,386	98,386	98,386	86,934	83,251	161,426	161,442	146,083	94,096	83,551	83,251	51,539	51,539	51,539	51,539	51,539	51,539	51,539	51,539	51,539	3,199	1,820,481		
<b>MNWD Total</b>		<b>12,425</b>	<b>104,298</b>	<b>47,596</b>	<b>68,451</b>	<b>21,902</b>	<b>16,307</b>	<b>80,827</b>	<b>108,815</b>	<b>108,815</b>	<b>859,968</b>	<b>848,517</b>	<b>93,679</b>	<b>179,655</b>	<b>179,671</b>	<b>164,312</b>	<b>112,734</b>	<b>96,510</b>	<b>94,482</b>	<b>61,968</b>	<b>61,968</b>	<b>61,968</b>	<b>61,968</b>	<b>61,968</b>	<b>135,814</b>	<b>135,814</b>	<b>135,814</b>	<b>61,968</b>	<b>13,628</b>	<b>3,867,903</b>	<b>22.3%</b>	
<b>City of San Juan Capistrano</b>																																
Liquids	30.77%	6,265	57,848	9,754	14,539	12,796	9,962	(37,317)	-	-	1,001,538	1,001,538	-	-	-	-	-	-	-	-	-	-	-	-	98,462	98,462	98,462	-	-	2,372,308		
Common	30.38%	3,645	8,492	7,966	7,356	3,273	2,817	14,178	14,178	14,178	14,178	14,178	14,178	24,783	24,783	24,783	25,340	17,618	15,270	14,178	14,178	14,178	14,178	14,178	14,178	14,178	14,178	14,178	14,178	14,178	364,615	
Solids	30.00%	7,000	75,849	47,759	72,339	13,733	9,384	136,511	136,511	136,511	136,511	120,621	115,511	223,979	224,001	202,691	130,558	115,927	115,511	71,511	71,511	71,511	71,511	71,511	71,511	71,511	71,511	71,511	4,439	2,525,917		
<b>CSJC Total</b>		<b>16,910</b>	<b>142,189</b>	<b>65,479</b>	<b>94,234</b>	<b>29,802</b>	<b>22,163</b>	<b>113,372</b>	<b>150,688</b>	<b>150,688</b>	<b>1,152,227</b>	<b>1,136,338</b>	<b>129,688</b>	<b>248,761</b>	<b>248,784</b>	<b>227,473</b>	<b>155,898</b>	<b>133,545</b>	<b>130,780</b>	<b>85,688</b>	<b>85,688</b>	<b>85,688</b>	<b>85,688</b>	<b>85,688</b>	<b>184,150</b>	<b>184,150</b>	<b>184,150</b>	<b>85,688</b>	<b>18,617</b>	<b>5,262,841</b>	<b>30.4%</b>	
<b>Santa Margarita Water District</b>																																
Liquids	17.31%	3,524	32,539	5,487	8,178	7,198	5,603	(20,991)	-	-	563,365	563,365	-	-	-	-	-	-	-	-	-	-	-	-	55,385	55,385	55,385	-	-	1,334,423		
Common	22.84%	2,741	6,384	5,989	5,531	2,461	2,118	10,659	10,659	10,659	10,659	10,659	10,659	18,631	18,631	18,631	19,050	13,245	11,480	10,659	10,659	10,659	10,659	10,659	10,659	10,659	10,659	10,659	10,659	10,659	274,116	
Solids	28.38%	6,622	71,749	45,177	68,429	12,990	8,877	129,132	129,132	129,132	129,132	114,101	109,267	211,872	211,893	191,735	123,501	109,660	109,267	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	67,645	4,199	2,389,381		
<b>SMWD Total</b>		<b>12,886</b>	<b>110,673</b>	<b>56,653</b>	<b>82,137</b>	<b>22,649</b>	<b>16,598</b>	<b>118,800</b>	<b>139,791</b>	<b>139,791</b>	<b>703,156</b>	<b>688,126</b>	<b>119,926</b>	<b>230,503</b>	<b>230,525</b>	<b>210,366</b>	<b>142,551</b>	<b>122,906</b>	<b>120,746</b>	<b>78,304</b>	<b>78,304</b>	<b>78,304</b>	<b>78,304</b>	<b>78,304</b>	<b>133,689</b>	<b>133,689</b>	<b>133,689</b>	<b>78,304</b>	<b>14,858</b>	<b>3,997,921</b>	<b>23.1%</b>	
<b>South Coast Water District</b>																																
Liquids	28.85%	5,873	54,232	9,145	13,631	11,996	9,339	(34,985)	-	-	938,942	938,942	-	-	-	-	-	-	-	-	-	-	-	-	92,308	92,308	92,308	-	-	2,224,039		
Common	24.42%	2,930	6,826	6,403	5,913	2,631	2,264	11,396	11,396	11,396	11,396	11,396	11,396	19,920	19,920	19,920	20,368	14,161	12,274	11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	11,396	293,077		
Solids	20.00%	4,667	50,566	31,839	48,226	9,155	6,256	91,007	91,007	91,007	91,007	80,414	77,007	149,319	149,334	135,127	87,039	77,284	77,007	47,674	47,674	47,674	47,674	47,674	47,674	47,674	47,674	2,959	1,683,945			
<b>SCWD Total</b>		<b>13,470</b>	<b>111,624</b>	<b>47,387</b>	<b>67,769</b>	<b>23,782</b>	<b>17,860</b>	<b>67,419</b>	<b>102,403</b>	<b>102,403</b>	<b>1,041,346</b>	<b>1,030,753</b>	<b>88,403</b>	<b>169,239</b>	<b>169,254</b>	<b>155,047</b>	<b>107,407</b>	<b>91,446</b>	<b>89,281</b>	<b>59,070</b>	<b>59,070</b>	<b>59,070</b>	<b>59,070</b>	<b>59,070</b>	<b>151,378</b>	<b>151,378</b>	<b>151,378</b>	<b>59,070</b>	<b>14,356</b>	<b>4,201,060</b>	<b>24.2%</b>	
<b>Grand Total Expenditure by Quarter</b>		<b>741,588</b>		<b>483,655</b>		<b>1,383,811</b>		<b>7,892,126</b>		<b>2,413,591</b>		<b>1,398,285</b>		<b>855,090</b>		<b>1,815,090</b>		<b>17,329,725</b>		<b>100.0%</b>												



**South Orange County Wastewater Authority**  
**PC 15 Coastal Treatment Plant Facility Construction Improvements-Part II 2020**  
**PCL Construction**  
**Time-Phased - Cost Loading Cash Flow Forecast**  
**Period of Performance July 2019 through June 2021**

WBS <sup>1</sup>	Work Items	Contract Line Items	Wastewater Code	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21	Total Contract Value	
1	Basin Structural Improvement	913,993.00	L	441	3,067	1,852	3,327	13,372	3,355	78,624	78,624	78,624	59,365	59,365	59,365	59,258	59,258	59,258	59,234	59,234	59,234	29,745	29,745	29,745	9,967	9,967	9,967	913,993	
2	DAF MCC and Room	235,150.00	L	113	789	477	856	3,441	863	20,231	20,231	20,231	15,247	15,275	15,275	15,247	15,247	15,247	15,241	15,241	15,241	7,654	7,654	7,654	2,565	2,565	2,565	235,150	
3	Drainage Pump Station	1,117,319.00	L	539	3,750	2,264	4,068	16,348	4,101	96,126	96,126	96,126	72,448	72,579	72,579	72,448	72,448	72,448	72,419	72,419	72,419	36,367	36,367	36,367	12,186	12,186	12,186	1,117,319	
4	Electrical Distribution System	546,620.00	L	264	1,835	1,108	1,990	7,998	2,006	47,027	47,027	47,027	35,444	35,508	35,508	35,444	35,444	35,444	35,429	35,429	35,429	17,791	17,791	17,791	5,962	5,962	5,962	546,620	
5	Existing Chlorine Building Modification	1,170,548.00	L	565	3,929	2,372	4,262	17,127	4,297	100,706	100,706	100,706	75,900	76,037	76,037	75,900	75,900	75,900	75,900	75,869	75,869	75,869	38,099	38,099	38,099	12,767	12,767	12,767	1,170,548
6	Fall Protection Safety Improvement	71,164.00	L	34	239	144	259	1,041	261	6,122	6,122	6,122	4,614	4,623	4,623	4,614	4,614	4,614	4,613	4,613	4,613	2,316	2,316	2,316	776	776	776	71,164	
7	Ferric Chloride System Reconstruction	1,371,085.00	L	661	4,602	2,779	4,992	20,061	5,033	117,959	117,959	117,959	88,903	89,063	89,063	88,903	88,903	88,903	88,867	88,867	88,867	44,626	44,626	44,626	14,954	14,954	14,954	1,371,085	
8	Headworks Isolation Valves	84,570.00	L	41	284	171	308	1,237	310	7,276	7,276	7,276	5,484	5,494	5,494	5,484	5,484	5,484	5,481	5,481	5,481	2,753	2,753	2,753	922	922	922	84,570	
9	Headworks Building Architectural	162,955.00	L	79	547	330	593	2,384	598	14,020	14,020	14,020	10,566	10,585	10,585	10,566	10,566	10,566	10,562	10,562	10,562	5,304	5,304	5,304	1,777	1,777	1,777	162,955	
10	MCC E8M	213,491.00	L	103	717	433	777	3,124	784	18,367	18,367	18,367	13,843	13,868	13,868	13,843	13,843	13,843	13,837	13,837	13,837	6,949	6,949	6,949	2,328	2,328	2,328	213,491	
11	West/East Aeration Basin Influent and Effluent Channel	126,724.00	L	61	425	257	461	1,854	465	10,902	10,902	10,902	8,217	8,232	8,232	8,217	8,217	8,217	8,214	8,214	8,214	4,125	4,125	4,125	1,382	1,382	1,382	126,724	
12	Secondary Sedimentation Basins	2,293,734.00	L	1,106	7,696	4,647	8,348	33,547	8,416	198,223	197,254	197,254	148,666	148,934	148,934	148,666	148,666	148,666	148,666	148,606	148,606	148,606	74,625	74,625	74,625	25,006	25,006	25,006	2,293,734
13	Switchgear Replacement	901,647.00	L	435	3,026	1,827	3,283	13,193	3,310	77,571	77,571	77,571	58,464	58,569	58,569	58,464	58,464	58,464	58,440	58,440	58,440	29,347	29,347	29,347	9,834	9,834	9,834	901,647	
<b>Total Contract Value</b>		<b>9,209,000.00</b>		<b>4,442</b>	<b>30,906</b>	<b>18,662</b>	<b>33,526</b>	<b>134,727</b>	<b>33,799</b>	<b>793,155</b>	<b>792,186</b>	<b>792,186</b>	<b>597,161</b>	<b>598,131</b>	<b>598,131</b>	<b>597,054</b>	<b>597,054</b>	<b>597,054</b>	<b>596,813</b>	<b>596,813</b>	<b>596,813</b>	<b>299,700</b>	<b>299,700</b>	<b>299,700</b>	<b>100,428</b>	<b>100,428</b>	<b>100,428</b>	<b>9,209,000</b>	
6 months Actual and 18 months Forecasted Expenditures				4,442	30,906	18,662	33,526	134,727	33,799	793,155	792,186	792,186	597,161	598,131	598,131	597,054	597,054	597,054	596,813	596,813	596,813	299,700	299,700	299,700	100,428	100,428	100,428		
Open PO Commitments \$'s				9,204,558	9,173,651	9,154,990	9,121,464	8,986,738	8,952,938	8,159,783	7,367,597	6,575,411	5,978,250	5,380,119	4,781,987	4,184,933	3,587,879	2,990,824	2,394,011	1,797,198	1,200,384	900,684	600,984	301,283	200,856	100,428	0		
Open PO Commitments %'s				99.95%	99.62%	99.41%	99.05%	97.59%	97.22%	88.61%	80.00%	71.40%	64.92%	58.42%	51.93%	45.44%	38.96%	32.48%	26.00%	19.52%	13.03%	9.78%	6.53%	3.27%	2.18%	1.09%	0.00%		
Percent Complete or Expended				0.05%	0.38%	0.59%	0.95%	2.41%	2.78%	11.39%	20.00%	28.60%	35.08%	41.58%	48.07%	54.56%	61.04%	67.52%	74.00%	80.48%	86.97%	90.22%	93.47%	96.73%	97.82%	98.91%	100.00%		

<sup>1</sup> Work Breakdown Structure



South Orange County Wastewater Authority  
 PC 15 Coastal Treatment Plant Facility Construction Improvements-Part II 2020  
 PCL Construction  
 Time-Phased - Cost Loading Cash Flow Forecast  
 Period of Performance July 2019 through June 2021

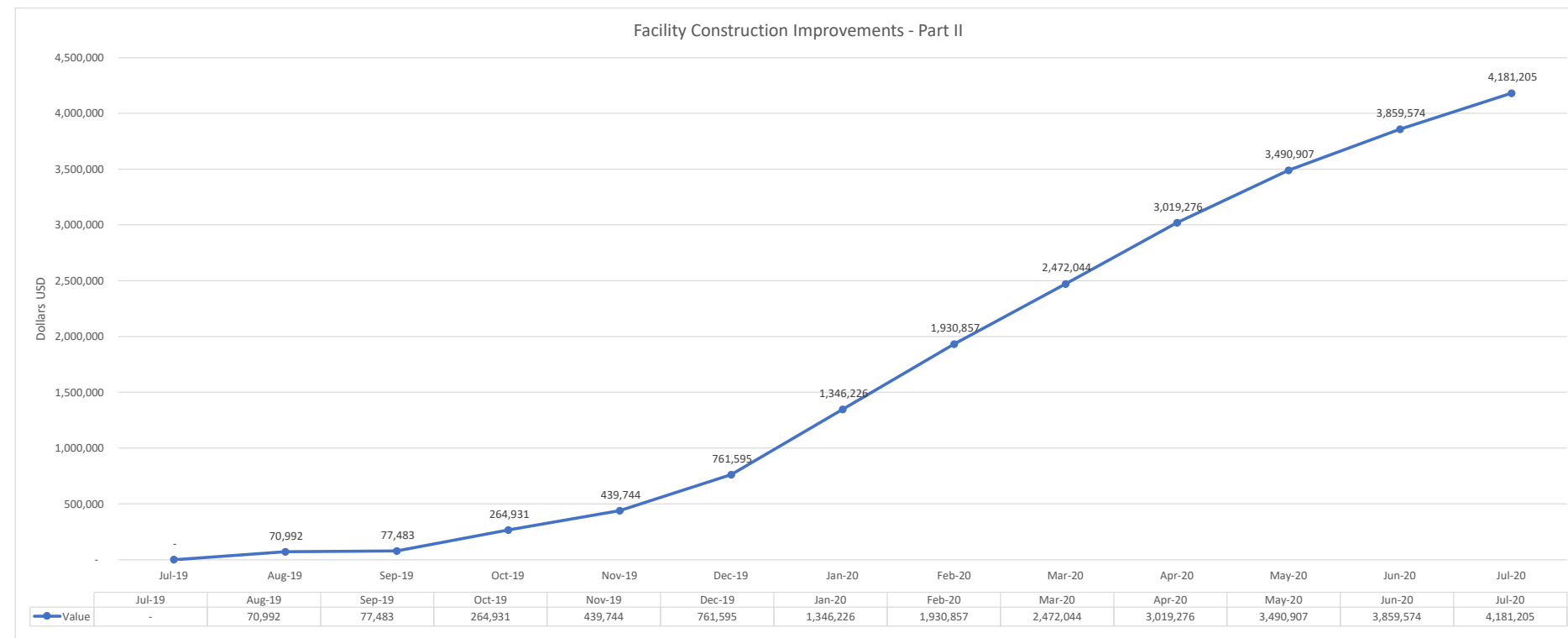
Member Agency Cash Requirements

	Ownership %	Actual Expenditures						Projected Expenditures														Project Total \$	MA Mixed %							
		Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21			Mar-21	Apr-21	May-21	Jun-21			
<b>City of Laguna Beach</b>	37.91%	<b>Q1 FY19-20</b>						<b>Q2 FY19-20</b>			<b>Q3 FY19-20</b>			<b>Q4 FY19-20</b>			<b>Q1 FY20-21</b>			<b>Q2 FY20-21</b>			<b>Q3 FY20-21</b>			<b>Q4 FY20-21</b>				
Liquids		1,684	11,717	7,075	12,710	51,075	12,814	300,689	300,321	300,321	226,386	226,754	226,754	226,346	226,346	226,346	226,255	226,255	226,255	113,618	113,618	113,618	38,073	38,073	38,073			3,491,173		
<b>CLB Total</b>				<b>20,476</b>		<b>76,599</b>				<b>901,331</b>			<b>679,895</b>			<b>679,038</b>			<b>678,764</b>			<b>340,853</b>			<b>114,218</b>		<b>3,491,173</b>	<b>37.9%</b>		
<b>Emerald Bay Service District</b>	2.99%		133	923	557	1,001	4,022	1,009	23,676	23,647	23,647	17,826	17,855	17,855	17,823	17,823	17,823	17,815	17,815	17,815	8,946	8,946	8,946	2,998	2,998	2,998	274,896			
Liquids			133	923	557	1,001	4,022	1,009	23,676	23,647	23,647	17,826	17,855	17,855	17,823	17,823	17,823	17,815	17,815	17,815	8,946	8,946	8,946	2,998	2,998	2,998	274,896			
<b>EBSD Total</b>				<b>1,612</b>		<b>6,031</b>				<b>70,971</b>			<b>53,535</b>			<b>53,468</b>			<b>53,446</b>			<b>26,839</b>			<b>8,994</b>		<b>274,896</b>	<b>3.0%</b>		
<b>Moulton Niguel Water District</b>	29.25%	1,300	9,041	5,459	9,808	39,413	9,888	232,028	231,744	231,744	174,692	174,976	174,976	174,661	174,661	174,661	174,590	174,590	174,590	87,674	87,674	87,674	29,379	29,379	29,379	2,693,976				
Liquids		1,300	9,041	5,459	9,808	39,413	9,888	232,028	231,744	231,744	174,692	174,976	174,976	174,661	174,661	174,661	174,590	174,590	174,590	87,674	87,674	87,674	29,379	29,379	29,379	2,693,976				
<b>MNWD Total</b>				<b>15,800</b>		<b>59,108</b>				<b>695,515</b>			<b>524,643</b>			<b>523,982</b>			<b>523,771</b>			<b>263,021</b>			<b>88,137</b>		<b>2,693,976</b>	<b>29.3%</b>		
<b>South Coast Water District</b>	29.85%	1,326	9,226	5,571	10,008	40,217	10,089	236,763	236,473	236,473	178,257	178,547	178,547	178,225	178,225	178,225	178,153	178,153	178,153	89,463	89,463	89,463	29,978	29,978	29,978	2,748,955				
Liquids		1,326	9,226	5,571	10,008	40,217	10,089	236,763	236,473	236,473	178,257	178,547	178,547	178,225	178,225	178,225	178,153	178,153	178,153	89,463	89,463	89,463	29,978	29,978	29,978	2,748,955				
<b>SCWD Total</b>				<b>16,122</b>		<b>60,314</b>				<b>709,710</b>			<b>535,350</b>			<b>534,675</b>			<b>534,460</b>			<b>268,388</b>			<b>89,935</b>		<b>2,748,955</b>	<b>29.9%</b>		
<b>Grand Total Expenditure by Quarter</b>				<b>54,010</b>		<b>202,052</b>				<b>2,377,527</b>			<b>1,793,424</b>			<b>1,791,163</b>			<b>1,790,440</b>			<b>899,101</b>			<b>301,283</b>		<b>9,209,000</b>	<b>100%</b>		

**South Orange County Wastewater Authority**  
**PC 17 Regional Treatment Plant Construction Improvements**  
**J.R. Filanc Construction - SOCWA Miscellaneous Improvements**  
**Time-Phased - Cost Loading Cash Flow Forecast**  
**Period of Performance July 2019 through July 2020**

WBS <sup>1</sup>	Work Items	Contract Line Items	Wastewater Code	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Total Contract Value	
1	Electrical System Improvements	1,320,747	L	-	9,178	2,377	53,368	55,781	115,013	201,596	201,596	201,596	175,454	101,596	101,596	101,596	<b>1,320,747</b>	(0.00)
2	4-inch drain line per C-01	58,141	C	-	-	-	2,741	98	-	14,472	14,472	8,467	4,472	4,472	4,472	4,472	<b>58,141</b>	(0.00)
3	Primary Gallery Improvements	1,290,571	L	-	8,968	2,323	52,149	54,507	112,386	149,275	149,275	149,275	199,275	199,275	114,591	99,275	<b>1,290,571</b>	0.00
4	DAF and Compressed Air System	995,243	L	-	6,916	1,791	40,215	42,034	86,668	126,557	126,557	126,557	126,557	126,557	108,276	76,557	<b>995,243</b>	0.00
5	Energy Building	471,503	S	-	41,929	-	35,580	20,442	7,105	86,269	86,269	48,830	36,269	36,269	36,269	36,269	<b>471,503</b>	(0.00)
6	Adder (Electrical Bond)	45,000	S	-	4,002	-	3,396	1,951	678	6,462	6,462	6,462	5,204	3,462	3,462	3,462	<b>45,000</b>	0.00
<b>Total Contract Value</b>		<b>4,181,205</b>		-	<b>70,992</b>	<b>6,491</b>	<b>187,448</b>	<b>174,813</b>	<b>321,850</b>	<b>584,631</b>	<b>584,631</b>	<b>541,187</b>	<b>547,232</b>	<b>471,631</b>	<b>368,667</b>	<b>321,631</b>	<b>4,181,205</b>	
6 months Actual and 7 months Forecasted Expenditures				-	70,992	6,491	187,448	174,813	321,850	584,631	584,631	541,187	547,232	471,631	368,667	321,631	4,181,205	
Open PO Commitments \$'s				4,181,205	4,110,213	4,103,722	3,916,274	3,741,461	3,419,610	2,834,979	2,250,348	1,709,161	1,161,929	690,298	321,631	0		
Open PO Commitments %'s				100.00%	98.30%	98.15%	93.66%	89.48%	81.79%	67.80%	53.82%	40.88%	27.79%	16.51%	7.69%	0.00%		
Percent Complete or Expended				0.00%	1.70%	1.85%	6.34%	10.52%	18.21%	32.20%	46.18%	59.12%	72.21%	83.49%	92.31%	100.00%		

<sup>1</sup> Work Breakdown Structure



**South Orange County Wastewater Authority**  
**PC 17 Regional Treatment Plant Construction Improvements**  
**J.R. Filanc Construction - SOCWA Miscellaneous Improvements**  
**Time-Phased - Cost Loading Cash Flow Forecast**  
**Period of Performance July 2019 through July 2020**

**Member Agency Cash Requirements**

	Ownership %	Actual Expenditures						Projected Expenditures						Project Total \$	MA Mixed %	
		Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20			Jul-20
		Q1 FY19-20			Q2 FY19-20			Q3 FY19-20			Q4 FY19-20					Q1 FY20-21
<b>City of Laguna Beach</b>																
Common	6.27%	-	-	-	172	6	-	907	907	531	280	280	280	280		
Solids	11.22%	-	5,153	-	4,373	2,512	873	10,404	10,404	6,204	4,653	4,458	4,458	4,458		
<b>CLB Total</b>				<b>5,153</b>		<b>7,937</b>			<b>29,358</b>			<b>14,410</b>	<b>4,738</b>		<b>61,597</b>	<b>1.5%</b>
<b>El Toro Water District</b>																
Common	10.26%	-	-	-	281	10	-	1,485	1,485	869	459	459	459	459	5,965	
Solids	20.41%	-	9,374	-	7,955	4,570	1,589	18,926	18,926	11,285	8,465	8,109	8,109	8,109		
<b>ETWD Total</b>				<b>9,374</b>		<b>14,405</b>			<b>52,976</b>			<b>26,060</b>	<b>8,568</b>		<b>111,384</b>	<b>2.7%</b>
<b>Emerald Bay Service District</b>																
Common	0.33%	-	-	-	9	0	-	48	48	28	15	15	15	15	192	
Solids	0.59%	-	271	-	230	132	46	547	547	326	245	234	234	234		
<b>EBSD Total</b>				<b>271</b>		<b>417</b>			<b>1,544</b>			<b>758</b>	<b>249</b>		<b>3,239</b>	<b>0.1%</b>
<b>Moulton Niguel Water District</b>																
Liquids	100.00%	-	25,062	6,491	145,732	152,322	314,067	477,428	477,428	477,428	501,286	427,428	324,463	277,428	3,606,561	
Common	78.13%	-	-	-	2,141	77	-	11,307	11,307	6,616	3,494	3,494	3,494	3,494		
Solids	58.82%	-	27,016	-	22,925	13,172	4,578	54,544	54,544	32,522	24,395	23,370	23,370	23,370		
<b>MNWD Total</b>				<b>58,569</b>		<b>655,014</b>			<b>1,603,124</b>			<b>1,334,794</b>	<b>304,292</b>		<b>3,955,793</b>	<b>94.6%</b>
<b>South Coast Water District</b>																
Common	5.01%	-	-	-	137	5	-	725	725	424	224	224	224	224		
Solids	8.96%	-	4,115	-	3,492	2,006	697	8,309	8,309	4,954	3,716	3,560	3,560	3,560		
<b>SCWD Total</b>				<b>4,115</b>		<b>6,338</b>			<b>23,446</b>			<b>11,508</b>	<b>3,784</b>		<b>49,192</b>	<b>1.2%</b>
<b>Grand Total Expenditure by Quarter</b>				<u><b>77,483</b></u>		<u><b>684,111</b></u>			<u><b>1,710,449</b></u>			<u><b>1,387,530</b></u>			<u><b>4,181,205</b></u>	<u><b>100%</b></u>

# Budget Schedule

- ▶ Finance Committee Special Meetings
  - **March 24, 2020** – Budget Development Kick Off
    - Key Budget Assumptions
      - Funding PERS/OPEB costs
    - General Assumptions
    - Staffing Plan
    - Legal Costs
    - Utility Costs
  - **April 7, 2020** – O&M Environmental Safety Budget Presentation; Member Comments to 3/24/20
  - **April 21, 2020** – General Fund Budget, Administration and Capital Budget, Member Comments to prior
  - **May 12, 2020** – Committee Discussion/Direction
  - **May 19, 2020** – Committee Discussion/Direction
- ▶ Board Workshop – **May 21, 2020**
  - **June 4, 2020** – Budget Consideration for Approval

# South Orange County Wastewater Authority 2020 Finance Committee Meeting Calendar

Staff Reports & Attachments Due

January							February							March						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1	1	2	3	4	5	6	7
5	6	7	8	9	10	11	2	3	4	5	6	7	8	8	9	10	11	12	13	14
12	13	14	15	16	17	18	9	10	11	12	13	14	15	15	16	17	18	19	20	21
19	20	21	22	23	24	25	16	17	18	19	20	21	22	22	23	24	25	26	27	28
26	27	28	29	30	31		23	24	25	26	27	28	29	29	30	31				
April							May							June						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4						1	2		1	2	3	4	5	6
5	6	7	8	9	10	11	3	4	5	6	7	8	9	7	8	9	10	11	12	13
12	13	14	15	16	17	18	10	11	12	13	14	15	16	14	15	16	17	18	19	20
19	20	21	22	23	24	25	17	18	19	20	21	22	23	21	22	23	24	25	26	27
26	27	28	29	30			24	25	26	27	28	29	30	28	29	30				
							31													
July							August							September						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4							1			1	2	3	4	5
5	6	7	8	9	10	11	2	3	4	5	6	7	8	6	7	8	9	10	11	12
12	13	14	15	16	17	18	9	10	11	12	13	14	15	13	14	15	16	17	18	19
19	20	21	22	23	24	25	16	17	18	19	20	21	22	20	21	22	23	24	25	26
26	27	28	29	30	31		23	24	25	26	27	28	29	27	28	29	30			
							30	31												
October							November							December						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		

Finance Meeting (10:30 a.m.)

Fin Com Agenda Due

SOCWA Finance Committee meetings are held at 34156 Del Obispo Street, Dana Point, California  
Red numbered dates indicate SOCWA holidays and weekends