NOTICE OF SPECIAL MEETING OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

FINANCE COMMITTEE TELECONFERENCE MEETING

TELECONFERENCE PHONE NUMBER: (213) 279-1455 TELECONFERENCE ID: 392 197 042

September 22, 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 by Teleconference on **September 22, 2020** at **10:30** a.m. SOCWA staff will be present and conducting the call at the SOCWA Administrative Office located at 34156 Del Obispo Street, Dana Point, California. This meeting is being conducted via Teleconference pursuant to the California Governor Executive Order N-29-20.

MEMBERS OF THE PUBLIC ARE INVITED TO PARTICIPATE IN THIS TELECONFERENCE MEETING AND MAY JOIN THE MEETING VIA THE TELECONFERENCE PHONE NUMBER AND ENTER THE ID CODE. THIS IS A PHONE CALL MEETING AND NOT A WEB-CAST MEETING SO PLEASE REFER TO AGENDA MATERIALS AS POSTED WITH THE AGENDA ON THE WEB-SITE <u>WWW.SOCWA.com</u>. ON YOUR REQUEST, EVERY EFFORT WILL BE MADE TO ACCOMMODATE PARTICIPATION. IF YOU REQUIRE ANY SPECIAL DISABILITY RELATED ACCOMMODATIONS, PLEASE CONTACT THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SECRETARY'S OFFICE AT (949) 234-5452 AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING TO REQUEST DISABILITY RELATED ACCOMMODATIONS. THIS AGENDA CAN BE OBTAINED IN ALTERNATE FORMAT UPON 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 FOR DISCUSSION OR CONSIDERATION AT AN OPEN MEETING OF THE FINANCE COMMITTEE ARE AVAILABLE BY PHONE REQUEST MADE TO THE AUTHORITY ADMINISTRATIVE OFFICE AT 949-234-5452. THE AUTHORITY ADMINISTRATIVE OFFICES ARE LOCATED AT 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 SENT TO PARTICIPANTS REQUESTING VIA EMAIL DELIVERY. IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IMMEDIATELY ON VERBAL REQUEST TO BE DELIVERED VIA EMAIL TO REQUESTING PARTIES.

<u>Agenda</u>

1. Call Meeting to Order

2. Public Comments

Those wishing to address the Finance Committee on any item <u>Listed</u> on the Agenda will be requested to identify at the opening of the Meeting and prior to the close of the Meeting. The Authority requests that you state your name

WHEN MAKING THE REQUEST IN ORDER THAT YOUR NAME MAY BE CALLED TO SPEAK ON THE ITEM OF INTEREST. THE CHAIR OF THE MEETING WILL RECOGNIZE SPEAKERS FOR COMMENT AND GENERAL MEETING DECORUM SHOULD BE OBSERVED IN ORDER THAT SPEAKERS ARE NOT TALKING OVER EACH OTHER DURING THE CALL.

3. Financial Reports for the Month of July 2020

The reports included are as follows:

- a. Summary of Disbursements for July 2020 (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)
 - Information Technology (IT) (Exhibit E-4)

Recommended Action: Staff recommends to the Finance Committee to recommend the Board of Directors to ratify the July 2020 disbursements for the period from July 1, 2020, through July 31, 2020, totaling \$4,072,597, and to receive and file the July 2020 Financial Reports as submitted.

4. Financial Reports for the Month of August 2020

- a. Summary of Disbursements for August 2020 (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 to the Finance Committee to recommend to the Board of Directors to ratify the August 2020 disbursements for the period from August 1, 2020, through August 31, 2020, totaling \$2,769,594, and to receive and file the August 2020 Financial Reports as submitted.

NOTICE OF SPECIAL MEETING - FINANCE COMMITTEE

September 22, 2020

5. CalPERS Unfunded Accrued Pension Liability (UAL) Funding Policy

- Proposed Funding Policy for CalPERS UAL, Tier 1, Classic
- Funding Plan for Tier 2 and PEPRA
- Funding Plan for New Bases added to Tier1, Classic, Tier2 and PEPRA
- PowerPoint Presentation

Recommended Action: Staff recommends to the Finance Committee to recommend to the Board of Directors to:

- Address PERS Increase & Continued Growth
- Adopt Board Policy to Avoid 7% Growth in Cost
- Determine to Pre-pay (Advanced Discretionary Payments)
- Amend the JPA Agreement to Ensure Pre-Payment Credits
- Adopt method for Distribution of Future Base Adjustments

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 <u>www.socwa.com</u>.

Dated this 17^h day of September 2020.

Durné

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

Agenda Item

3

Finance Committee Meeting

Meeting Date: September 22, 2020

TO:	Finance Committee
FROM:	Betty Burnett, General Manager
STAFF CONTACT:	Mary Carey, Finance Controller
SUBJECT:	Financial Reports for the Month of July 2020

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 July 2020 (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

July 2020 cash disbursements were: \$4,072,597.

- 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 to the Finance Committee to recommend the Board of Directors to ratify the July 2020 disbursements for the period from July 1, 2020, through July 31, 2020, totaling \$4,072,597, and to receive and file the July 2020 Financial Reports as submitted.

Exhibit A

South Orange County Wastewater Authority Summary of Disbursements for July 2020 Staff Recommendation of Fiscal Matters

	Actual ¹
General Fund	\$ (1,080,364)
PC 2 - Jay B. Latham Plant	(640,819)
PC 3 - SOCWA Plant/PCA AWT	-
PC 5 - San Juan Creek Ocean Outfall	(72,029)
PC 8 - Pretreatment Program	(13,032)
PC 12 SO - Water Reclamation Permits	(18,876)
PC 15 - Coastal Treatment Plant/AWT	(1,147,356)
PC 17 - Joint Regional Wastewater Reclamation	(1,073,582)
PC 21 - Effluent Transmission Main	(115)
PC 24 - Aliso Creek Ocean Outfall	(26,424)
Total	\$ (4,072,597)

¹Large Cash Disbursements to Top-Ten Vendors, primarily CalPERS required UAL Fiscal Year payment of \$991,237 and construction companies of \$1,467,716.

CalPERS	\$ 1,109,001
PCL Construction	570,257
Payroll	462,241
Filanc	331,775
Flo-Systems Inc.	183,478
Butier Engineering	92,160
Dudek & Associates	82,911
Southern California	74,702
San Diego Gas & Elec	71,534
Vaughan's Industrial	60,899
	\$ 3,038,958

Exhibit B

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT as of July 31, 2020

TOTAL CASH IN BANK	\$ 19,604,552
FUND REQUIREMENTS: BILLS FOR CONSIDERATION	 (4,072,597)
DEPOSITS, TRANSFERS & ADJUSTMENTS:	1,247,469
L.A.I.F. FUNDS: (BEGINNING BAL.)	20,040,391
CASH IN BANK: (BEGINNING BAL.)	\$ 2,389,289

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.
- 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

<u>Note:</u> 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 09/11/20



PMIA Average Monthly Effective Yields⁽¹⁾

Aug	0.784
Jul	0.920
Jun	1.217

Quarterly Performance Quarter Ended 06/30/20

LAIF Apportionment Rate⁽²⁾: 1.47 LAIF Earnings Ratio⁽²⁾: .00004012766505335 LAIF Fair Value Factor⁽¹⁾: 1.004912795 PMIA Daily⁽¹⁾: 1.08% PMIA Quarter to Date⁽¹⁾: 1.41% PMIA Average Life⁽¹⁾: 191 *Revised 7/21/2020 per State Controller's Office

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 08/31/20 \$113.8 billion

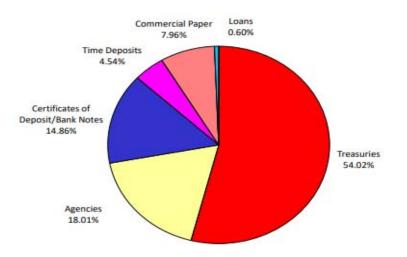


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

Daily rates are now available here. View PMIA 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 July 31, 2020

MVA A/P Checking Payroll Checking State LAIF	\$	262,363 1,857,016 392,861 17,092,311	(A) (B) (C) (D)
Total Cash in Bank Petty Cash Total Operating Cash	\$ \$	19,604,552 1,600 19,606,152	(E)
OPEB Trust		5,460,206	(F)
Total Cash and Investments	\$	25,066,358	

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.

Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from

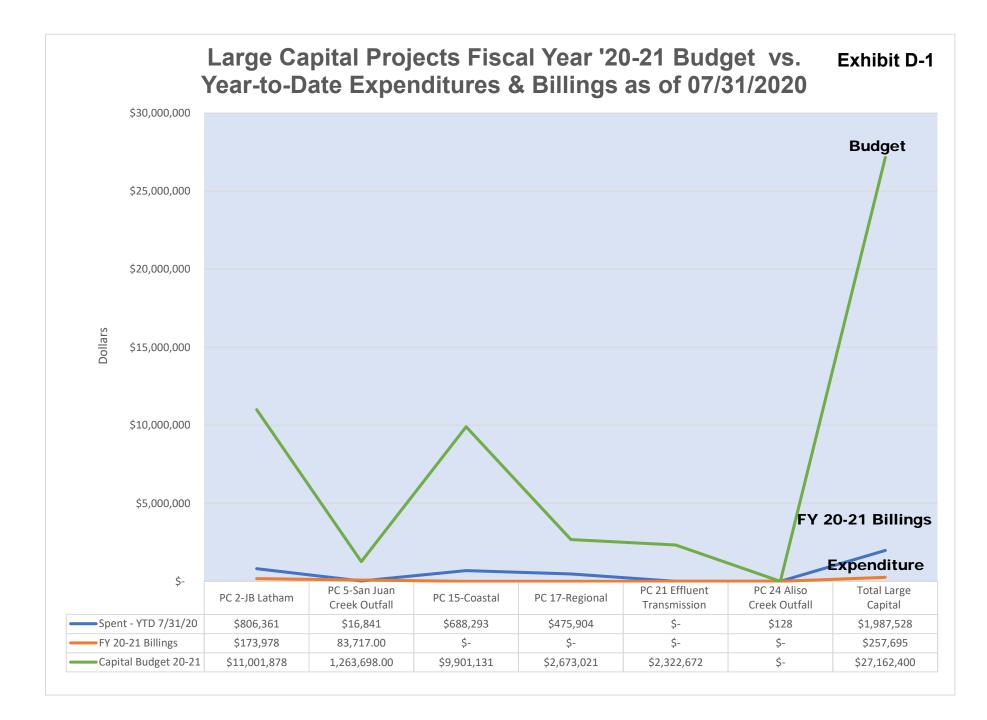
- (C) this account; money is transferred into this account, as needed, from the LAIF account.
- (D) LAIF balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.

OPEB Trust Fund; these funds can only be used for Retiree Health(F) Benefits.

South Orange County Wastewater Authority Capital Projects Summaries For the Period Ended July 31, 2020 (in dollars)

		FY 2020-21 Budget vs. Actual Spending											
Description	Ca	pital Budget		scal Year pending	(0	over)/ Under Budget	% Expended		lember ncy Billed		lember Agency Ilections	Current ceivables	% Expended vs. Billed
PC 2-JB Latham	\$	11,001,878	\$	806,361	\$	10,195,517	7.3%	\$	173,978	\$	135,095	\$ 38,883	463.5%
PC 5-San Juan Creek Outfall		1,263,698		16,841		1,246,857	1.3%		83,717		56,819	26,898	20.1%
PC 15-Coastal		9,901,131		688,293		9,212,838	7.0%						
PC 17-Regional		2,673,021		475,904		2,197,117	17.8%						
PC 21 Effluent Transmission		2,322,672		-		2,322,672	0.0%						
* PC 24 Aliso Creek Outfall		-		128		(128)							
Total Large Capital	\$	27,162,400	\$	1,987,528	\$	25,174,872	7.3%	\$	257,695	\$	191,914	\$ 65,781	771.3%
Non-Capital Engineering		1,161,634		23,153		1,138,481	2.0%		60,000		19,702	40,298	38.6%
Non-Capital Misc Engineering		75,000		8,766		66,234	11.7%		18,750		17,039	1,711	46.8%
Small Internal Capital		2,099,000		202,946		1,896,054	9.7%		524,750		214,614	310,136	38.7%
Total Capital	\$	30,498,034	\$	2,222,393	\$	28,275,641	7.3%	\$	861,195	\$	443,269	\$ 417,926	258.1%

* PC 24 is paid out of Cash on Hand collected in an earlier year



South Orange County Wastewater Authority O & M & Environmental Safety Costs Summary For the Period Ended July 31, 2020 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended	
Salary and Fringe						
-5000--**-** **-5001-**-**-**	Regular Salaries-O&M	4,510,604	382,167	4,128,437	8.5% 8.3%	
-5001 **-5306-**-**	Overtime Salaries-O&M Scheduled Holiday Work	128,700 33.964	10,654 14,142	118,046 19,822	8.3% 41.6%	
-5315--**	Comp Time - O&M	12,168	428	11,740	3.5%	
-5401--**	Fringe Benefits IN to PC's & Depts.	2,374,488	201,184	2,173,304	8.5%	
-5700--**	Standby Pay	67,608	3,380	64,228	5.0%	
	Total Payroll Costs	7,127,532	611,956	6,515,576	8.6%	
Other Expenses						
-5002--**	Electricity	1,154,008	90,080	1,063,928	7.8%	
-5003--**	Natural Gas	234,532	16,566	217,966	7.1%	
-5004--**-** **-5005-**-**-**	Potable & Reclaimed Water	77,008	2,922	74,086	3.8%	
-5005 **-5006-**-**	Co-generation Power Credit Chlorine/Sodium Hypochlorite	(669,000) 479,900	(60,337) 49,638	(608,663) 430,262	9.0% 10.3%	
-5007--**	Polymer Products	739,004	53,535	685,469	7.2%	
-5008--**-**	Ferric Chloride	452,000	50,896	401,104	11.3%	
-5009--**-	Odor Control Chemicals	114,996	8,317	106,679	7.2%	
-5010--**	Other Chemicals - Misc.	2,996	-	2,996	0.0%	
-5011--**	Laboratory Services	40,580	830	39,750	2.0%	
-5012--**-** **-5013-**-**-**	Grit Hauling	124,996	10,997 14.605	113,999	8.8% 7.1%	
-5014--**	Landscaping Engineering - Misc.	206,004	14,005	191,399 (89)	0.0%	
-5015--**	Management Support Services	370,504	24,182	346,322	6.5%	
-5016--**-	Audit - Environmental	1,252	,	1,252	0.0%	
-5017--**	Legal Fees	32,355	2,001	30,354	6.2%	
-5018--**	Public Notices/ Public Relations	5,500	-	5,500	0.0%	
-5019--**	Contract Services Misc.	256,012	44,188	211,824	17.3% (1	1)
-5021--**-** **-5022-**-**-**	Small Vehicle Expense Miscellaneous Expense	24,556	308 392	24,248	1.3% 2.2%	
-5022 **-5023-**-**	Office Supplies - All	18,020 43,004	392	17,628 39,763	2.2% 7.5%	
-5024--**	Petroleum Products	34,000	- 5,241	34,000	0.0%	
-5025--**	Uniforms	68,992	4,368	64,624	6.3%	
-5026--**-	Small Vehicle Fuel	24,604	221	24,383	0.9%	
-5027--**	Insurance - Property/Liability	275,584	9,882	265,702	3.6%	
-5028--**	Small Tools & Supplies	77,500	3,452	74,048	4.5%	
-5029--**-** **-5030-**-**-**	Maintenance E & F - Solids - 41A	-	192	(192)	0.0% 9.7%	
-5030 **-5031-**-**	Trash Disposal Safety Program & Supplies	6,992 114,868	677 20,488	6,315 94,380	9.7% 17.8% (2	2)
-5032--**	Equipment Rental	7,004	-	7,004	0.0%	-)
-5033--**-	Recruitment	2,504	384	2,120	15.3%	
-5034--**	Travel Expense/Tech. Conferences	32,316	116	32,200	0.4%	
-5035--**	Training Expense	40,664	660	40,004	1.6%	
-5036--**	Laboratory Supplies	100,152	6,351	93,801	6.3%	
-5037--** **-5038-**-**	Office Equipment Permits	65,000 480,520	5,075 17,100	59,925 463,420	7.8% 3.6%	
-5039--**	Membership Dues/Fees	23,772	1,448	22,324	6.1%	
-5044--**-	Offshore Monitoring	44,004	6,540	37,464	14.9% (4	4)
-5046--**-	Effluent Chemistry	40,004	40	39,964	0.1%	
-5047--**	Access Road Expenses	44,004	875	43,129	2.0%	
-5048--**	Storm Damage	20,008	-	20,008	0.0%	
-5049--**	Biosolids Disposal	1,429,996	109,835	1,320,161	7.7%	
-5050--**-** ** 5052 ** ** **	Contract Services Generators - 29A	22,008	- 9,012	22,008	0.0%	
-5052--** **-5053-**-**	Janitorial Services Contract Serv - Digester Cleaning - 29E	94,004 125,000	5,012	84,992 125,000	9.6% 0.0%	
-5054--**	Diesel Truck Maint	41,004	38	40,966	0.1%	
-5055--**	Diesel Truck Fuel - 37B	11,504	-	11,504	0.0%	
-5056--**-	Maintenance Equip. & Facilities (Solids)	361,000	25,969	335,031	7.2%	
-5057--**	Maintenance Equip. & Facilities (Liquids)	669,000	63,470	605,530	9.5%	
-5058--**-** **-5059-**-**-	Maintenance Equip. & Facilities (Common) Maintenance Equip. & Facilities (Co-Gen)	86,008	4,398	81,610	5.1%	
-5060--**	Maintenance Equip. & Facilities (CO-Gen)	960,000 75,000	51,498 15,415	908,502 59,585	5.4% 20.6% (3	3)
-5061--**	Mileage	3,548	479	3,069	13.5%	5)
-5067--**	Port Cleaning	70,000	-	70,000	0.0%	
-5068--**-	MNWD Potable Water Supplies & Svcs.	42,000	1,117	40,883	2.7%	
-5076--**-	SCADA Infrastructure	91,508	-	91,508	0.0%	
-5077--**	IT Direct	10,000	-	10,000	0.0%	
-5105--**	Co-Generation Power Credit - Offset	669,000	60,337	608,663	9.0%	
-5303--**-** **-5305-**-**-**	Group Insurance Waiver Medicare Tax Payments for Employees	14,392	1,274 171	13,118	8.9%	
-5309--**	Operating Leases	1,336 31,008	2,238	1,165 28,770	12.8% 7.2%	
-5705--**	Monthly Car Allowance	31,192	3,132	28,060	10.0%	
-5799--**	Zephyr Wall Costs Share - O&M	(14,000)	-	(14,000)	0.0%	
-5802--**-	Shipping/Freight	100	-	100	0.0%	
-6500--**	IT Allocations in to PC's & Depts.	556,996	41,091	515,905	7.4%	
	Total Other Expenses	10,592,323	779,795	9,812,528	7.4%	
	Total O&M Expenses	17,719,855	1,391,751	16,328,104	7.9%	
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South Orange County Wastewater Authority O & M & Environmental Safety Costs Summary For the Period Ended July 31, 2020 (in dollars)

- (1) A number of Contract Services Misc. expenses are billed quarterly starting in July.
- (2) Replacement of old equipment happens in July each year.
- (3) Purchasing related to valves and actuators replacement at AWT.
- (4) 3 Species Toxicity Screen as required by the permit.

02-Jay 8. Latham Plant D250001***** Description 1,518.048 138.565 1,381.483 D25001***** Description Standuled Hidday Work 13.364 6.613 7.751 D25001***** Description Description Description Description Description Description Description Description Description Description Description Description Description			FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
Salary and Fringe regular Salaries-O&M 1.518.044 1.36.565 1.381,483 02:5001***** Scheduled Holiday Work 13.364 5.513 7.751 02:5315***** Comp Time - O&M 5.028 118 4.910 02:5401***** Fringe Benefits IN to PC's & Depts. 791,122 711,892 722,240 02:5401***** Fringe Benefits IN to PC's & Depts. 793,122 71,892 721,224 02:5002****** Total Payroll Costs 2.399,840 218,233 2,181,407 Other Expenses 2.3004***** Poltable & Reclaimed Water 2.40,04 454 23,550 02:5002****** ChoineRSodum Hyponitorite 7,900 - 7,900 2.500 02:5004***** ChoineRSodum Hyponitorite 7,900 - 21,000 1.017,933 02:5004***** ChoineRSodum Hyponitorite 7,900 - 21,000 1.010 02:5015****** ChoineRSodum Hyponitorite 7,900 - 2,000 1.010 02:5015****** ChineRSodum Hyponitorite 7,900 -						
00_2600 1.518.048 1.536.066 1.381.483 02-800						
0.2-8001-**** Schodule Holiday Work 38.716 2.778 35.938 0.2-3001-**** Schodule Holiday Work 5.028 118 4.910 0.2-401-**** Fringe Benefits IN to C's & Depts. 79.129 7.1892 727.240 0.2-401-**** Standby Pay 2.389.640 218.233 2.181.407 0.2-5002-**** Total Payroll Costs 2.399.640 218.233 2.181.407 0.2-5002-**** Natural Gas 121.036 7.475 113.561 0.2-5002-**** Natural Gas 121.036 7.475 113.561 0.2-5002-**** Potable & Reclaimed Water 2.4.004 454 22.650 0.2-5000-***** Choine/sodum Hyponitrice 7.900 - 7.900 0.2-5000-***** Choine Sodum Myconitrice 17.900 - 17.933 0.2-5000-***** Odor Control Chemicals 11.000 - 1.000 0.2-5011-***** Laboratory Services 12.500 2.961 7.267 0.2-5011-***** Git Hauling 54.000 4.24 49.	, ,		1 5 1 9 9 1 9	100 505		0.00/
02-5308-**** Scheduled Holday Work 13.84 5,613 7,751 02-5315-**** Comp Time - 05M 5028 118 4-910 02-5401-***** Standby Pay 25.352 1.268 24.005 02-5700-***** Standby Pay 25.352 1.268 24.005 02-5002-***** Electricity 547,004 42.894 504.110 02-5002-**** Natural Gas 121.036 7.475 113.561 02-5002-**** Potable & Reclaimed Water 24.004 454 22.560 02-5002-**** Potable & Reclaimed Water 24.006 - 21.000 02-5002-**** Potable & Reclaimed Water 24.004 454 22.560 02-5002-**** Potable & Reclaimed Water 24.004 - 1.000 02-5002-**** Potable & Reclaimed Water 24.004 454 22.560 02-5001-**** Other Chemicals 11.000 - 1.000 1.000 02-5010-**** Other Chemicals 10.000 - 1.000 1.000						9.0%
02-5315***** Comp Time - Oki M 5.028 118 4.910 02-5700***** Standby Pay 23.352 1.268 24.065 02-5700***** Standby Pay 23.399.640 218.233 2.181.407 Other Expenses 2.399.640 218.233 2.181.407 02-5002***** Natural Gas 121.036 7.475 113.551 02-5002***** Potable & Reclament Water 2.400 4.2.84 22.635. 02-5003****** Other Expenses 276.000 1.3.674 264.326 02-5003****** Other Chemicals 1.000 2.1000 2.1000 02-5003****** Other Chemicals 1.000 2.1000 2.1000 02-5013****** Other Chemicals 1.000 2.1000 2.501 2.203 02-5013****** Laboratory Services 1.500 2.901 12.210 0.2501****** Laboratory Services 2.500 2.911 7.027 02-5013****** Laboratory Services 1.000 2.01 1.079 0.2502***** 0.01 <td< td=""><td></td><td></td><td></td><td></td><td>,</td><td>7.2%</td></td<>					,	7.2%
02-6401-**** Fringe Benefits Ito PC's & Depts. 799 132 71,992 727,240 02-6700***** Standby Pay 23,399,640 218,233 2,181,407 Other Expenses 2,399,640 218,233 2,181,407 02-6003***** Natural Gas 121,038 7,475 135,561 02-6003***** Natural Gas 121,038 7,475 135,561 02-6003***** Polate & Reclaimed Water 24,004 454 225,560 02-6003***** Polate & Reclaimed Water 24,000 2,007 17,933 02-6003***** Polate Reclaimed Water 24,000 -21,000 22,007 02-6003***** Perric Chiorice 140,000 2,007 117,933 02-6003***** CohoriceSaging 76,008 4,524 49,476 02-6014**** Laboratesping 76,008 2,281 72,007 02-6014**** Laboratesping 76,008 9,379 65,829 02-6014**** Laboratesping 76,008 9,379 65,829 02-8014****						42.0% 2.3%
02-5700-**** Standby Pay Total Payroll Costs 25.952 1.268 24.085 02-5002-***** Electricity 547.004 22.893 2,181.407 02-5002-***** Natural Gas 121.035 7.475 113.561 02-5003-***** Potable & Reclaimed Water 24.004 42.894 504.110 02-5003-***** Potable & Reclaimed Water 24.004 426 23550 02-5003-***** Potable & Reclaimed Water 24.004 426.325 264.325 02-5003-***** Potymer Products 278.000 13.674 2264.326 02-5003-***** Odor Control Chemicals 1,000 - 1,000 02-5013-***** Laboratory Services 1,2000 - 21,000 02-5013-***** Laboratory Services 20,004 1,649 24,335 02-5013-***** Laboratory Services 20,004 1,649 24,335 02-5013-***** Laboratory Services 20,000 71 7,929 02-5023-**** Management Support Services 30,000 71		•				9.0%
Total Payroll Costs 2,399,640 215,233 2,181,407 Other Expenses Electricity 547,004 216,233 2,181,407 02-5003 ***** Natural Gas 121,036 7,475 13,551 02-5003 ***** ChiomeSodium Hypochiorite 7,900 - 7,900 02-5001 ***** Odor Control Chemicals 21,000 - 21,000 02-5011 ***** Laboratory Services 12,500 200 12,210 02-5013 ***** Laboratory Services 2,004 1,649 24,355 02-5013 ***** Lagal Fees 3,065 - 3,065 02-5013 ***** Lagal Fees 3,065 - 3,065 02-5024 ***** Contract Services Misc. 75,008 9,379 65,629 02-5023 ***** <td< td=""><td></td><td>• ·</td><td></td><td></td><td></td><td>5.0%</td></td<>		• ·				5.0%
02-5002-***** Electricity 547,004 42.844 504,110 02-5003-***** Potable & Reclaimed Water 24,004 7.475 113,561 02-5006-***** Chiotine/Sodium Hypochtorite 7,900 7,900 2,900 7,970 02-5007-***** Polymer Products 278,000 13,674 264,325 02-5008-***** Ferric Chioride 140,000 2,1000 - 1,000 02-5001-***** Other Chemicals - Misc. 1,000 - 1,000 02-5011-***** Labscaping 54,000 4,224 49,476 02-5011-***** Labscaping 75,008 2,951 72,057 02-5011-***** Management Support Services 26,004 1,649 24,335 02-5011-***** Management Support Services 3,095 - 3,095 02-5011-***** Management Support Services 8,000 71 7,929 02-5021-***** Miscellaneous Expense 8,000 74 7,929 02-5022-***** Miscellaneous Expense 1,000	2 01 00					9.1%
02-5002-***** Electricity 547,004 42.844 504,110 02-5003-***** Potable & Reclaimed Water 24,004 7.475 113,561 02-5006-***** Chiotine/Sodium Hypochtorite 7,900 7,900 2,900 7,970 02-5007-***** Polymer Products 278,000 13,674 264,325 02-5008-***** Ferric Chioride 140,000 2,1000 - 1,000 02-5001-***** Other Chemicals - Misc. 1,000 - 1,000 02-5011-***** Labscaping 54,000 4,224 49,476 02-5011-***** Labscaping 75,008 2,951 72,057 02-5011-***** Management Support Services 26,004 1,649 24,335 02-5011-***** Management Support Services 3,095 - 3,095 02-5011-***** Management Support Services 8,000 71 7,929 02-5021-***** Miscellaneous Expense 8,000 74 7,929 02-5022-***** Miscellaneous Expense 1,000	er Expenses					
02-8003-***** Natural Gas 121.036 7.475 113.661 02-8004-***** Chlorinel'sodium Hypochlorite 7.900 - 7.900 02-8006-***** Polymer Products 278.000 13.674 264.326 02-8008-***** Ferric Chloride 140.000 2.067 117.933 02-8008-***** Ferric Chloride 140.000 - 1.000 02-8010-***** Otor Control Chemicals 1.000 - 1.000 02-8011-***** Git Hauling 54.000 4.524 49.476 02-8013-***** Gat Agement Support Services 26.004 1.649 24.355 02-8013-***** Landscaping 75.008 9.379 65.629 02-8017-***** Lenga Fees 3.095 - 3.095 02-8021-***** Small Vehicle Expense 11.000 201 10.799 02-8022-***** Miscellaneous Expense 8.000 71 7.229 02-8022-***** Miscellaneous Expense 8.000 74 13.930 02-8022-***		Electricity	547.004	42.894	504.110	7.8%
02-5004-***** Potable & Reclaimed Water 24,004 454 23,550 02-5007-***** Polymer Products 278,000 13,674 264,326 02-5007-***** Polymer Products 278,000 13,674 264,326 02-5008-***** Odr Control Chemicals 140,000 2-1000 - 1,000 02-5011-***** Dotro Control Chemicals 1,000 - 1,000 02-5011-***** Labdacaphing 54,000 4,224 49,476 02-5011-***** Labdacaphing 75,008 2,951 72,057 02-5015-***** Management Support Services 26,004 1,649 24,355 02-5015-***** Management Support Services 3,005 - 3,095 02-5015-***** Contract Services Misc. 75,008 9,379 65,629 02-5021-***** Contract Services Misc. 75,008 9,379 65,629 02-5022-***** Small Vehicle Expense 11,000 - 11,000 02-5022-***** Small Vehicle Expense 3,000 -				,		6.2%
02-5006-***** Chloinel/Sodium Hypochlorite 7,900 - 7,900 02-5007-***** Ferric Chloride 140,000 22,607 117,833 02-5008-***** Other Chemicals 21,000 - 21,000 02-5010-***** Other Chemicals 21,000 - 1,000 02-5012-***** Other Chemicals - Misc. 1,000 - 1,000 02-5011-***** Laboratory Services 26,004 1,644 9,476 02-5012-***** Git Hauling 54,000 4,524 49,476 02-5013-***** Landscaping 75,008 9,379 65,629 02-5012-***** Contract Services Misc. 75,008 9,379 65,629 02-5021-***** Otfice Supplies All 28,000 740 7,229 02-5022-***** Small Vehicle Expense 8,000 74 7,260 02-5022-***** Otfice Supplies All 2,000 740 7,283 02-5022-***** Otfice Supplies Signifies 39,004 9,225 29,779 02-						1.9%
02-5008-***** Ferric Choirde 140,000 22,067 117,933 02-5000-***** Other Control Chemicals - Misc. 1,000 - 21,000 02-5010-***** Other Chemicals - Misc. 1,000 - 1,000 02-5011-***** Dither Chemicals - Misc. 1,000 4,524 44,476 02-5012-***** Laboratory Services 26,004 16,49 24,355 02-5011-***** Landscaping 75,008 9,379 65,629 02-5011-***** Legal Fees 3,095 - 3,095 02-5021****** Contract Services Misc. 75,008 9,379 65,629 02-5021****** Miscellaneous Expense 8,000 71 7,929 02-5023****** Mifore Supplies - All 28,000 740 27,260 02-5024****** Petroleum Products 11,000 - 11,000 02-5024****** Small Vehicle Fuel 12,004 74 11,930 02-5024****** Small Vehicle Fuel 12,004 74 11,930 02-503	2-5006-**-**-**	Chlorine/Sodium Hypochlorite		-	7,900	0.0%
02-5009-***** Odor Control Chemicals 21,000 - 21,000 02-5010-****** Laboratory Services 12,500 290 12,210 02-5011-****** Laboratory Services 24,000 4,524 49,476 02-5011-****** Management Support Services 26,004 1,649 24,355 02-5019-***** Management Support Services 26,004 1,649 24,355 02-5019-***** Contract Services Misc. 75,008 9,379 65,629 02-5022-***** Small Vehicle Expense 11,000 21 10,799 02-5022-***** Contract Services Misc. 75,008 9,379 65,629 02-5022-***** Contract Services Misc. 11,000 21 10,799 02-5022-***** Uniforms 32,992 1,729 31,263 02-5024-***** Hourance - Property/Liability 89,200 3485 86,435 02-5024-***** Invince- Property/Liability 89,904 9,225 29,779 02-5032-***** Invince Suppoies 39,004 9,225 <td>2-5007-**-**</td> <td>Polymer Products</td> <td>278,000</td> <td>13,674</td> <td>264,326</td> <td>4.9%</td>	2-5007-**-**	Polymer Products	278,000	13,674	264,326	4.9%
02-5010-***** Other Chemicals - Misc. 1.000 - 1.000 02-5011-***** Grit Hauling 54,000 4,524 49,476 02-5013-***** Grit Hauling 54,000 4,524 49,476 02-5013-***** Landscaping 75,008 2,951 72,057 02-5015-***** Landscaping 75,008 9,379 65,629 02-5015-***** Contract Services Misc. 75,008 9,379 65,629 02-5023-***** Small Vehicle Expense 11,000 201 10,799 02-5023-***** Office Supplies - All 28,000 740 27,260 02-5023-***** Office Supplies - All 28,000 740 27,260 02-5023-***** Office Supplies - All 28,000 740 27,261 02-5024-***** Small Vehicle Fuel 12,004 74 11,930 02-5023-****** Small Vehicle Fuel 12,004 74 11,930 02-5024-***** Small Vehicle Fuel 12,004 74 11,930 02-5023-***** Small Vehicle Fuel 12,004 74 11,930 <	2-5008-**-**-**	Ferric Chloride	140,000	22,067	117,933	15.8%
02-5011-****** Laboratory Services 12,500 290 12,210 02-5012-****** Grit Hauling 54,000 4,524 49,476 02-6013-****** Management Support Services 26,004 1,649 24,355 02-5015-***** Management Support Services 26,004 1,649 24,355 02-5015-***** Contract Services Misc. 75,008 9,379 66,629 02-5022-***** Miscellaneous Expense 8,000 71 7,929 02-5022-***** Miscellaneous Expense 8,000 71 7,929 02-5022-***** Miscellaneous Expense 11,000 - 11,000 02-5025-***** Uniforms 32,992 3,485 86,435 02-5025-***** Insurance - Property/Liability 89,920 3,485 86,435 02-5025-***** Insurance - Property/Liability 89,920 3,485 86,435 02-5025-***** Insurance - Property/Liability 89,920 3,485 86,435 02-5031-***** Small Tools & Supplies 3,000 - 3,000 02-5032-****** Safety Program & Supplies	2-5009-**-**-**	Odor Control Chemicals	21,000	-	21,000	0.0%
02-5012***** Grit Haufing 54,000 4,524 49,476 02-5012***** Management Support Services 26,004 1,649 24,355 02-5017***** Legal Fees 3,095 - 3,095 02-5017***** Contract Services Misc. 75,008 9,379 65,629 02-502****** Small Vehicle Expense 8,000 71 7,929 02-502****** Office Supplies - All 28,000 740 27,260 02-502****** Office Supplies - All 28,000 740 27,260 02-502****** Office Supplies - All 20,000 740 27,260 02-502****** Small Vehicle Fuel 12,004 74 11,930 02-502****** Small Vehicle Fuel 2,000 254 1,746 02-503****** Small Vehicle Fuel 2,000 254 1,746 02-503****** Small Vehicle Fuel 2,000 254 1,746 02-503****** Small Vehicle Fuel 1,000 3,000 2,0300 02-503****** <td></td> <td>Other Chemicals - Misc.</td> <td>1,000</td> <td>-</td> <td>1,000</td> <td>0.0%</td>		Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5013****** Landscaping 75,008 2,951 72,057 02-5013****** Management Support Services 26,004 1,649 24,355 02-5017****** Contract Services Misc. 75,008 9,379 66,629 02-5021****** Miscellaneous Expense 8,000 71 7,929 02-5022****** Miscellaneous Expense 8,000 740 27,660 02-5024****** Petroleum Products 11,000 - 11,000 02-5025***** Uniforms 32,992 1,729 31,263 02-5025***** Uniforms 32,992 1,729 31,263 02-5025***** Insurance - Property/Liability 89,920 3,485 86,435 02-5028****** Insurance - Property/Liability 89,920 2,445 1,746 02-5031****** Insurance - Property/Liability 89,920 2,845 1,749 02-5031****** Safety Program & Supplies 30,000 - 3,000 02-5033****** Recruitment 1,000 2,44 1,746		5				2.3%
02-5015****** Management Support Services 26,004 1,649 24,355 02-5017****** Legal Fees 3,095 - 3,095 02-5019****** Small Vehicle Expense 11,000 201 10,799 02-502****** Miscellaneous Expense 8,000 71 7,929 02-502****** Office Supplies - All 28,000 740 27,260 02-502****** Office Supplies - All 28,000 740 27,260 02-502****** Office Supplies - All 28,000 740 27,263 02-502****** Petroleum Products 11,000 - 11,000 02-502****** Small Vehicle Fuel 12,004 74 11,930 02-502****** Small Tools & Supplies 37,004 1,985 36,019 02-503****** Trash Disposal 2,000 254 1,746 02-503****** Equipment Rental 3,000 - 3,000 02-503****** Equipment Rental 3,000 - 3,000 02-503******		Grit Hauling	54,000		49,476	8.4%
02-5017-***** Legal Fees 3.095 - 3.095 02-50019-****** Contract Services Misc. 75,008 9.379 65,629 02-5021-****** Miscellaneous Expense 10,000 201 10,799 02-5022-***** Miscellaneous Expense 8,000 740 27,260 02-5022-***** Miscellaneous Expense 8,000 740 27,260 02-5022-***** Uniforms 32,992 1,729 31,263 02-5025-***** Uniforms 32,992 3,485 86,435 02-5027-***** Insurance - Property/Liability 89,920 3,485 86,435 02-5030-***** Safety Program & Supplies 37,004 1,746 3000 02-5032-***** Safety Program & Supplies 39,004 9,225 29,779 02-5032-***** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5033-***** Travining Expense/Tech. Conferences 9,496 - 9,496 02-5036-***** Traving Expense/Tech. Conferences 9,496 - <						3.9%
02-5019-***** Contract Services Misc. 75,008 9,379 65,629 02-5022-***** Small Vehicle Expense 11,000 201 10,799 02-5022****** Office Supplies - All 28,000 740 27,280 02-5022****** Office Supplies - All 28,000 740 27,280 02-5024****** Office Supplies - All 28,000 740 27,280 02-5025****** Uniforms 32,992 1,729 31,263 02-5026****** Small Vehicle Fuel 12,004 74 11,930 02-5026****** Small Tools & Supplies 37,004 1,885 35,019 02-5030****** Small Tools & Supplies 39,004 9,225 29,779 02-5032****** Equipment Rental 3,000 - 3,000 02-5033****** Equipment Rental 3,000 - 9,496 02-5034****** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035****** Diffice Equipment 13,000 - 13,000				1,649		6.3%
02-5021-***** Small Vehicle Expense 11,000 201 10,799 02-5022-***** Miscellaneous Expense 8,000 71 7,929 02-5022-***** Petroleum Products 11,000 - 11,000 02-5025-***** Petroleum Products 11,000 - 11,000 02-5025-***** Petroleum Products 12,004 74 11,330 02-5025-***** Small Vehicle Fuel 12,004 74 11,330 02-5026-***** Insurance - Property/Liability 89,920 3,485 86,435 02-5027-***** Insurance - Property/Liability 89,920 3,485 86,435 02-5030-****** Trash Disposal 2,000 254 1,746 02-5031-***** Trash Disposal 3,000 - 3,000 02-5033-****** Recruitment 1,000 384 616 02-5033-****** Travie Expense/Tech. Conferences 9,496 - 9,496 02-5036-****** Laboratory Supplies 16,477 8,657 02-5036-******<		0		-	,	0.0%
02-5022-***** Miscellaneous Expense 8,000 71 7,929 02-5023-***** Office Supplies - All 28,000 740 27,280 02-5024-***** Office Supplies - All 28,000 740 27,280 02-5025-***** Uniforms 32,992 1,729 31,283 02-5027-***** Small Vehicle Fuel 12,004 74 11,930 02-5027-***** Small Vehicle Fuel 2,000 254 1,746 02-5027-***** Small Tools & Supplies 37,004 1,985 35,019 02-5031-***** Safety Program & Supplies 3,000 - 3,000 02-5033-***** Equipment Rental 3,000 - 9,496 02-5033-***** Equipment Rental 3,000 - 13,000 02-5033-***** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035-***** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035-***** Office Equipment 13,000 - 13,000 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>12.5%</td></td<>						12.5%
02-5023-***** Office Supplies - Åll 28,000 740 27,260 02-5024-***** Petroleum Products 11,000 - 11,000 02-5026****** Small Vehicle Fuel 12,004 74 11,930 02-5026****** Insurance - Property/Liability 89,920 3,485 86,435 02-5026****** Small Tools & Supplies 37,004 1,985 35,019 02-5030****** Trash Disposal 2,000 254 1,746 02-5033****** Safety Program & Supplies 39,004 9,225 29,779 02-5033****** Recruitment 1,000 384 616 02-5033****** Recruitment 1,000 384 616 02-5033****** Recruitment 13,000 - 13,000 02-5036****** Laboratory Supplies 16,472 1,006 15,466 02-5039****** Membership Dues/Fees 4,384 417 3,967 02-5049****** Biosolids Disposal 524,996 40,324 484,672 02-5052*		·				1.8%
02-5024-**** Petroleum Products 11,000 - 11,000 02-5025***** Uniforms 32,992 1,729 31,263 02-5025****** Uniforms 32,992 1,729 31,263 02-5026****** Insurance - Property/Liability 89,920 3,485 86,435 02-5026****** Small Yehicle Fuel 2,000 254 1,746 02-5031****** Safety Program & Supplies 39,004 9,225 29,779 02-5032****** Equipment Rental 3,000 - 3,000 02-5033****** Equipment Rental 3,000 - 9,496 02-5033****** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5033****** Travel Expense/Tech. Conferences 9,496 - 13,000 02-5034****** Travel Expense/Tech. Conferences 9,496 - 13,000 02-5034****** Membership Dues/Fees 4,384 417 3,967 02-5034****** Office Equipment 10,004 - 10,004		•				0.9%
02-5025-***** Uniforms 32.992 1,729 31,263 02-5026-***** Small Vehicle Fuel 12,004 74 11,930 02-5027-***** Insurance - Property/Liability 89,920 3,485 86,435 02-5028-***** Small Tools & Supplies 37,004 1,985 35,019 02-5031-***** Safety Program & Supplies 39,004 9,225 29,779 02-5033-***** Safety Program & Supplies 39,004 9,225 29,779 02-5033-***** Recruitment 1,000 384 616 02-5033-***** Recruitment 1,000 384 616 02-5035-***** Laboratory Supplies 16,472 1,006 15,466 02-5038-***** Defice Equipment 30,000 - 13,000 02-5038-***** Dermits 25,504 16,647 8,857 02-5039-***** Membership Dues/Fees 4,384 417 3,967 02-5052-***** Disolids Disposal 524,996 40,324 484,672 02-5055				740		2.6%
02-5026-***** Small Vehicle Fuel 12,004 74 11,930 02-5027.***** Insurance - Property/Liability 89,920 3,485 86,435 02-5028.***** Small Tools & Supplies 37,004 1,985 35,019 02-5031.***** Trash Disposal 2,000 254 1,746 02-5032.***** Equipment Rental 3,000 - 3,000 02-5033.***** Recruitment 1,000 384 616 02-5033.***** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035.***** Training Expense 12,006 15,466 02-5037.**** 02-5038.****** Office Equipment 13,000 - 13,000 02-5038.****** Nembership Dues/Fees 4,384 417 3,967 02-5052.****** Biosolids Disposal 524,996 40,324 484,672 02-5052.****** Biosolids Disposal 524,996 40,324 484,672 02-5052.****** Diesel Truck Maint 21,000 23 20,977 <t< td=""><td></td><td></td><td></td><td>-</td><td></td><td>0.0%</td></t<>				-		0.0%
02-5027-**** Insurance - Property/Liability 89,920 3,485 86,435 02-5028-***** Small Tools & Supplies 37,004 1,985 35,019 02-5031-***** Trash Disposal 2,000 254 1,746 02-5031-***** Safety Program & Supplies 39,004 9,225 29,779 02-5033-***** Equipment Rental 3,000 - 3,000 02-5033-***** Recruitment 1,000 384 616 02-5033-***** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5036-***** Training Expense 12,808 53 12,755 02-5036-***** Laboratory Supplies 16,472 1,006 15,466 02-5036-****** Permits 25,504 16,647 8,857 02-5039-******* Permits 25,504 10,647 8,867 02-5053-****** Desolido Disposal 524,996 40,324 484,672 02-5053-****** Diseel Truck Maint 21,000 2 3,004 02-50						5.2%
02-5028-**-** Small Tools & Supplies 37,004 1,985 35,019 02-5030-**-** Trash Disposal 2,000 254 1,746 02-5031-**-** Safety Program & Supplies 39,004 9,225 29,779 02-5032-**-** Equipment Rental 3,000 - 3,000 02-5033-**-** Recruitment 1,000 384 616 02-5035-**-** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035-**-** Training Expense 12,808 53 12,755 02-5036-**-** Laboratory Supplies 16,472 1,006 15,466 02-5038-**-** Membership Dues/Fees 4,384 417 3,967 02-5049-**-** Membership Dues/Fees 41,000 4534 36,466 02-5050-**-*** Diesel Truck Maint 21,000 23 20,977 02-5055-**-*** Diesel Truck Kaint 21,000 23 20,977 02-5056-**-*** Diesel Truck Maint 21,000 23 20,977 02-						0.6%
02-5030-**-*** Trash Disposal 2,000 254 1,746 02-5031-**-*** Safety Program & Supplies 39,004 9,225 29,779 02-5033-**-*** Equipment Rental 3,000 - 3,000 02-5033-**-*** Recruitment 1,000 384 616 02-5033-**-*** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5036-**-*** Training Expense 12,808 53 12,755 02-5036-**-*** Laboratory Supplies 16,472 1,006 15,466 02-5037-**-** Dermits 25,504 16,647 8,857 02-5038-**-*** Permits 25,504 16,647 8,857 02-5039-**-*** Membership Dues/Fees 4,384 417 3,967 02-5050-**-*** Diosolids Disposal 524,996 40,324 484,672 02-5050-**-*** Diesel Truck Maint 21,000 - 60,000 02-5055-**-*** Diesel Truck Maint 21,000 23 20,977 02-5056-**-*** </td <td></td> <td></td> <td></td> <td></td> <td></td> <td>3.9% 5.4%</td>						3.9% 5.4%
02-5031-**-*** Safety Program & Supplies 39,004 9,225 29,779 02-5032-**-*** Equipment Rental 3,000 - 3,000 02-5033-**-*** Recruitment 1,000 384 616 02-5033-**-*** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035-**-*** Training Expense 12,808 53 12,755 02-5038-**-** Laboratory Supplies 16,472 1,006 15,466 02-5038-**-** Dermits 25,504 16,647 8,857 02-5038-**-** Membership Dues/Fees 4,384 417 3,967 02-5038-**-** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-*** Dentract Services Generators - 29A 10,004 - 10,004 02-5050-**-**** Janitorial Services 41,000 4,534 36,466 02-5055-**-**** Janitorial Services Generators - 29A 10,004 - 3,004 02-5055-**-**** Diesel Truck Maint 21,000 23 20,977 <td></td> <td></td> <td></td> <td></td> <td></td> <td>12.7%</td>						12.7%
02-5032-***** Equipment Rental 3,000 - 3,000 02-5033-***** Recruitment 1,000 384 616 02-5034-***** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035-****** Training Expense 12,808 53 12,755 02-5035-***** Laboratory Supplies 16,472 1,006 15,466 02-5037-***** Laboratory Supplies 16,472 1,006 15,466 02-5038-***** Dermits 25,504 16,647 8,857 02-5039-***** Membership Dues/Fees 4,384 4117 3,967 02-5050-***** Contract Services Generators - 29A 10,004 - 10,004 02-5050-***** Contract Services Generators - 29A 10,004 - 60,000 02-5050-***** Janitorial Services 41,000 4,534 3,004 02-5055-***** Diesel Truck Maint 21,000 23 20,977 02-5056-****** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,999		•			,	23.7%
02-5033-**-*** Recruitment 1,000 384 616 02-5034-**-*** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035-**-** Training Expense 12,808 53 12,755 02-5036-**-*** Laboratory Supplies 16,472 1,006 15,466 02-5038-**-*** Office Equipment 13,000 - 13,000 02-5038-**-*** Permits 25,504 16,647 8,857 02-5039-**-*** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-*** Biosolids Disposal 524,996 40,324 484,672 02-5052-**-*** Janitorial Services Generators - 29A 10,004 - 10,004 02-5053-**-*** Janitorial Services 41,000 4,534 36,466 02-5054-**-*** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5055-**-*** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5056-**-*** Maintenance Equip. & Facilities (Common) 28,000 3,446 <t< td=""><td></td><td></td><td></td><td>5,225</td><td></td><td>0.0%</td></t<>				5,225		0.0%
02-5034-**-*** Travel Expense/Tech. Conferences 9,496 - 9,496 02-5035****** Training Expense 12,808 53 12,755 02-5036****** Laboratory Supplies 16,472 1,006 15,466 02-5038****** Doffice Equipment 13,000 - 13,000 02-5038****** Permits 25,504 16,647 8,857 02-5039****** Membership Dues/Fees 4,384 417 3,967 02-5050****** Biosolids Disposal 524,996 40,324 484,672 02-5050****** Contract Services Generators - 29A 10,004 - 10,004 02-5052****** Janitorial Services 41,000 4,534 36,466 02-5053****** Diesel Truck Maint 21,000 23 20,977 02-5056******* Diesel Truck Maint 21,000 23,004 - 3,004 02-5056******* Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5056******* Maintenance Equip. & Facilities (Co-Gen) 369,				384		38.4%
02-5035-**-** Training Expense 12,808 53 12,755 02-5036-**-** Laboratory Supplies 16,472 1,006 15,466 02-5037-**-** Office Equipment 13,000 - 13,000 02-5038-**-** Permits 25,504 16,647 8,857 02-5039-**-** Membership Dues/Fees 4,384 417 3,967 02-5050-**-** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-*** Janitorial Services Generators - 29A 10,004 - 10,004 02-5050-**-*** Janitorial Services Generators - 29A 10,004 - 86,466 02-5050-**-*** Janitorial Services Maint 21,000 23 20,977 02-5050-**-*** Diesel Truck Kaint 21,000 3,004 - 3,004 02-5050-**-**** Maintenance Equip. & Facilities (Cormon) 28,000 3,446 24,554 02-5050-**-***** Maintenance Equip. & Facilities (Co-Gen) <td></td> <td></td> <td></td> <td>- 004</td> <td></td> <td>0.0%</td>				- 004		0.0%
02-5036-**-*** Laboratory Supplies 16,472 1,006 15,466 02-5037-***** Office Equipment 13,000 - 13,000 02-5038-**-*** Permits 25,504 16,647 8,857 02-5039-**-**** Membership Dues/Fees 4,384 417 3,967 02-5049-**-*** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-** Contract Services Generators - 29A 10,004 - 10,004 02-5053-**-** Janitorial Services 41,000 4,534 36,466 02-5054-**-*** Contract Serv - Digester Cleaning - 29E 60,000 - 60,000 02-5055-**-*** Diesel Truck Maint 21,000 23 20,977 02-5056-**-*** Diesel Truck Kuint 21,000 23,004 - 3,004 02-5056-**-*** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5056-**-*** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-*** Maintenance Equip. &				53		0.4%
02-5037-**-*** Office Equipment 13,000 - 13,000 02-5038-**-*** Permits 25,504 16,647 8,857 02-5039-**-*** Membership Dues/Fees 4,384 417 3,967 02-5049-**-*** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-**** Contract Services Generators - 29A 10,004 - 10,004 02-5052-**-*** Janitorial Services 41,000 4,534 36,466 02-5053-**-*** Contract Serv - Digester Cleaning - 29E 60,000 - 60,000 02-5055-**-**** Diesel Truck Maint 21,000 23 20,977 02-5055-**-**** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5055-**-**** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5058-**-**** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5059-**-*** Maintenan					,	6.1%
02-5038-**-*** Permits 25,504 16,647 8,857 02-5039-**-*** Membership Dues/Fees 4,384 417 3,967 02-5049-**-** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-*** Contract Services Generators - 29A 10,004 - 10,004 02-5052-**-*** Janitorial Services 41,000 4,534 36,466 02-5053-**-*** Contract Serv - Digester Cleaning - 29E 60,000 - 60,000 02-5055-**-** Diesel Truck Maint 21,000 23 20,977 02-5055-**-** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5055-**-** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5055-**-** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5059-**-*** Maintenance Equip. & Facilities (Co-Gen) 30,504 - 30,504 02-5059-**-***						0.0%
02-5039-**-*** Membership Dues/Fees 4,384 417 3,967 02-5049-**-** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-** Contract Services Generators - 29A 10,004 - 10,004 02-5052-**-** Janitorial Services 41,000 4,534 36,466 02-5052-**-** Janitorial Services 41,000 - 60,000 02-5053-**-** Contract Serv - Digester Cleaning - 29E 60,000 - 60,000 02-5055-**-** Diesel Truck Maint 21,000 23 20,977 02-5056-**-** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5056-**-** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5058-**-** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5058-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5059-**-*** Maintenance Waiver 30,504 - 30,504 02-5051-**-*** Maintenance Wa				16.647		65.3%
02-5049-**-*** Biosolids Disposal 524,996 40,324 484,672 02-5050-**-*** Contract Services Generators - 29A 10,004 - 10,004 02-5052-**-*** Janitorial Services 41,000 4,534 36,466 02-5053-**-*** Janitorial Services Generators - 29E 60,000 - 60,000 02-5054-**-*** Diesel Truck Maint 21,000 23 20,977 02-5056-**-** Diesel Truck Maint 21,000 23 20,977 02-5056-**-** Diesel Truck Kuel - 37B 3,004 - 3,004 02-5056-**-** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5058-**-** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5050-**-**** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5050-**-**** Maintenance Waiver 3,592 318 3,274 02-5076-**-***						9.5%
02-5052-**-*** Janitorial Services 41,000 4,534 36,466 02-5053-**-*** Contract Serv - Digester Cleaning - 29E 60,000 - 60,000 02-5054-**-*** Diesel Truck Maint 21,000 23 20,977 02-5055-**-*** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5056-**-*** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5057-**-*** Maintenance Equip. & Facilities (Liquids) 254,000 22,518 231,482 02-5058-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 3,646 24,554 02-5059-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5061-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5076-**-**** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5076-**-**** Maintenance Equip. & Facilities (Co-Gen) 305,004 - 30,504 02-5076-**-**** Mointenance Waiver 30,504 -	2-5049-**-**-**			40,324		7.7%
02-5053-**-*** Contract Serv - Digester Cleaning - 29E 60,000 - 60,000 02-5054-**-*** Diesel Truck Maint 21,000 23 20,977 02-5055-**-*** Diesel Truck Kuint 21,000 23 20,977 02-5055-**-*** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5056-**-*** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5057-**-*** Maintenance Equip. & Facilities (Liquids) 254,000 22,518 231,482 02-5058-**-*** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-*-**** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5051-**-*** Mileage 2,044 78 1,966 02-5076-**-*** SCADA Infrastructure 30,504 - 30,504 02-5030-**-**** IT Direct 4,996 - 4,996 02-5303-**-**** Group Insurance Waiver 3,592 318 3,274 02-5303-**-**** Operating Leases </td <td>2-5050-**-**-**</td> <td>Contract Services Generators - 29A</td> <td></td> <td>-</td> <td></td> <td>0.0%</td>	2-5050-**-**-**	Contract Services Generators - 29A		-		0.0%
02-5054-**-** Diesel Truck Maint 21,000 23 20,977 02-5055-**-** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5055-**-** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5057-**-** Maintenance Equip. & Facilities (Liquids) 254,000 22,518 231,482 02-5058-**-** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5061-**-** Maintenance Equip. & Facilities (Co-Gen) 30,504 - 30,504 02-5076-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5076-**-** Maintenance Equip. & Facilities (Co-Gen) 30,504 - 30,504 02-5076-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5076-**-** Mileage 2,044 78 1,966 - 4,996 02-5076-**-** IT Direct 4,996 -	2-5052-**-**-**	Janitorial Services	41,000	4,534	36,466	11.1%
02-5055-**-** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5056-**-** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5057-**-** Maintenance Equip. & Facilities (Liquids) 254,000 22,518 231,482 02-5058-**-** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5051-**-** Maintenance Equip. & Facilities (Co-Gen) 30,504 - 30,504 02-5076-**-** Mileage 2,044 78 1,966 02-5076-**-** SCADA Infrastructure 30,504 - 30,504 02-5077-**-*** IT Direct 4,996 - 4,996 02-5303-**-*** Group Insurance Waiver 3,592 318 3,274 02-5303-**-*** Operating Leases 25,004 2,238 22,766 02-5705-**-*** Monthly Car Allowance 18,600 2,017 16,583 02-5705-**-*** Xephyr Wall Costs Sha		Contract Serv - Digester Cleaning - 29E			60,000	0.0%
02-5055-**-*** Diesel Truck Fuel - 37B 3,004 - 3,004 02-5056-**-*** Maintenance Equip. & Facilities (Solids) 155,000 3,091 151,909 02-5057-**-*** Maintenance Equip. & Facilities (Liquids) 254,000 22,518 231,482 02-5058-**-*** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-*** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5051-**-*** Maintenance Equip. & Facilities (Co-Gen) 30,504 - 30,504 02-5076-**-*** Mileage 2,044 78 1,966 02-5076-**-*** SCADA Infrastructure 30,504 - 30,504 02-5077-**-**** IT Direct 4,996 - 4,996 02-5303-**-**** Group Insurance Waiver 3,592 318 3,274 02-5303-**-**** Operating Leases 25,004 2,238 22,766 02-5705-**-*** Monthly Car Allowance 18,600 2,017 16,583 02-5709-**-*** IT Allocat	2-5054-**-**	Diesel Truck Maint	21,000	23	20,977	0.1%
02-5057-**-**-** Maintenance Equip. & Facilities (Liquids) 254,000 22,518 231,482 02-5058-**-**-** Maintenance Equip. & Facilities (Common) 28,000 3,446 24,554 02-5059-**-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5061-**-** Mileage 2,044 78 1,966 02-5076-**-*** SCADA Infrastructure 30,504 - 30,504 02-5077-**-*** SCADA Infrastructure 30,504 - 4,996 02-5077-**-*** IT Direct 4,996 - 4,996 02-5309-**-*** Group Insurance Waiver 3,592 318 3,274 02-5309-**-*** Operating Leases 25,004 2,238 22,766 02-5705-**-*** Monthly Car Allowance 18,600 2,017 16,583 02-5799-**-*** Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**** IT Allocations in to PC's & Depts. 187,624 13,842 173,782	2-5055-**-**	Diesel Truck Fuel - 37B	3,004	-	3,004	0.0%
02-5058-**-** Maintenance Equip. & Facilities (Common) 29,000 3,446 24,554 02-5059-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5061-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5061-**-** Mileage 2,044 78 1,966 02-5076-**-** SCADA Infrastructure 30,504 - 30,504 02-5077-**-** IT Direct 4,996 - 4,996 02-5309-**-** Group Insurance Waiver 3,592 318 3,274 02-5309-**-** Operating Leases 25,004 2,238 22,766 02-5705-**-** Monthly Car Allowance 18,600 2,017 16,583 02-5799-**-** Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-*** IT Allocations in to PC's & Depts. 187,624 13,842 173,782	2-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	3,091	151,909	2.0%
02-5059-**-** Maintenance Equip. & Facilities (Co-Gen) 369,000 16,736 352,264 02-5061-**-** Mileage 2,044 78 1,966 02-5076-**-** SCADA Infrastructure 30,504 - 30,504 02-5077-**-** SCADA Infrastructure 30,504 - 4,996 02-5077-**-** IT Direct 4,996 - 4,996 02-5303-**-** Group Insurance Waiver 3,592 318 3,274 02-5303-**-** Operating Leases 25,004 2,238 22,766 02-5705-**-*** Monthly Car Allowance 18,600 2,017 16,583 02-5799-**-*** Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**** IT Allocations in to PC's & Depts. 187,624 13,842 173,782	2-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	22,518	231,482	8.9%
02-5061-**-**-** Mileage 2,044 78 1,966 02-5076-**-**-** SCADA Infrastructure 30,504 - 30,504 02-5076-**-**-** IT Direct 4,996 - 4,996 02-5303-**-** Group Insurance Waiver 3,592 318 3,274 02-5303-**-** Operating Leases 25,004 2,238 22,766 02-5705-**-*** Monthly Car Allowance 18,600 2,017 16,583 02-5799-**-*** Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**** IT Allocations in to PC's & Depts. 187,624 13,842 173,782						12.3%
02-5076-**-** SCADA Infrastructure 30,504 - 30,504 02-5077-**-** IT Direct 4,996 - 4,996 02-5303-**-** Group Insurance Waiver 3,592 318 3,274 02-5303-**-*** Operating Leases 25,004 2,238 22,766 02-5705-**-** Monthly Car Allowance 18,600 2,017 16,583 02-5709-**-*** Zephyr Wall Costs Share - 0&M (14,000) (14,000) 02-6500-**-*** IT Allocations in to PC's & Depts. 187,624 13,842 173,782						4.5%
02-5077-**-*** IT Direct 4,996 - 4,996 02-5303-**-*** Group Insurance Waiver 3,592 318 3,274 02-5309-**-*** Operating Leases 25,004 2,238 22,766 02-5705-**-*** Monthly Car Allowance 18,600 2,017 16,583 02-5709-**-*** Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**** IT Allocations in to PC's & Depts. 187,624 13,842 173,782		5				3.8%
02-5303-**-**-** Group Insurance Waiver 3,592 318 3,274 02-5309-**-**-** Operating Leases 25,004 2,238 22,766 02-5705-**-**-** Monthly Car Allowance 18,600 2,017 16,583 02-5799-**-**-** Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**-** IT Allocations in to PC's & Depts. 187,624 13,842 173,782						0.0%
02-5309-**-**-* Operating Leases 25,004 2,238 22,766 02-5705-**-**-* Monthly Car Allowance 18,600 2,017 16,583 02-5799-**-**-* Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**-** IT Allocations in to PC's & Depts. 187,624 13,842 173,782						0.0%
02-5705-**-**-** Monthly Car Allowance 18,600 2,017 16,583 02-5799-**-**-* Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**-** IT Allocations in to PC's & Depts. 187,624 13,842 173,782		•				8.9%
02-5799-**-*** Zephyr Wall Costs Share - O&M (14,000) (14,000) 02-6500-**-**** IT Allocations in to PC's & Depts. 187,624 13,842 173,782						9.0%
02-6500-**-** IT Allocations in to PC's & Depts. 187,624 13,842 173,782		•		2,017		10.8%
				10.070	· · · · · · · · · · · · · · · · · · ·	0.0%
	²-^-^-^-0∪cơ-⊻					7.4%
Total Expenses 5,866,155 469,025 5,397,130		·				8.0%

5: Sin Juno Torek Ocan Outfall Sin Juno Torek Ocan Outfall Sin Juno Torek Ocan Outfall Overline Statistics-O&M Sin Juno Torek Ocan Outfall Sin Juno Torek Ocan Outfall			FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
05:5001 0section Operations Statemes-OAM 0section 94:800 53:001 9.980 53:001 9.980 53:001 9.980 53:001 9.980 53:001 9.980 50:001 9		ean Outfall				1
05-501-***** Operating Salariang-O&M 564 51 533 578 05-306-***** Schedide Holdey Work 100 123 (23) 0.0% 05-506-***** Schedide Holdey Work 100 123 (23) 0.0% 05-502-***** Becholy 1004 - 1004 0.0% 05-502-***** Management Support Services 5000 - 5000 0.0% 05-502-***** Management Support Services 5000 - 5000 0.0% 05-502-***** Management Support Services 2.008 - 2.008 0.000 0.0% 05-502-***** Travel Expense/Tech. Conferences 2.000 - 2.000 0.0% 05-503-***** Terrate Expense/Tech. Conferences 2.000 - 10.04 0.0% 05-503-***** Memberrip DueelFees 5.564 - 6.564 0.0% 05-503-***** Memberrip DueelFees 5.564 - 10.04 0.0% 05-503-***** Memberrip DueelFees <		Pequilar Solaries ORM	04 990	0.090	84.000	10.5%
05:530:***** Scheduled Holiday Work 100 123 (23) 0.0% 05:5401:***** Fringe Benefis No PC's & Depts. 130.097 10.85 10.95 05:002:***** Electricity 100 123 (23) 0.0% 05:002:***** Electricity 100 1.23 (23) 0.0% 05:002:***** Electricity 100 1.23 (20) 0.0% 05:002:***** Electricity 100 1.23 (20) 0.0% 05:001:***** Electricity 100 1.23 (20) 0.0% 05:001:***** Electricity 100 1.23 (20) 0.0% 05:001:***** Electricity 100 1.23 (20) 0.0% 05:001:****** Travel Expense 2.00 0.0% 0.0% 0.0% 05:002:****** Travel Expense 1004 1.074 1.074 0.0% 05:005:****** Travel Expense 1004 1.074 1.074 0.0% 05:005:***				,	,	
05-5401***** Fringe Benefits Ni DC's & Depts. Total Psyroll Costs 40.940 5.254 44.866 10.5% Other Expanse 05-6002***** Electricity 1.004 - 1.004 0.05% 05-6002***** Bedricity 1.004 - 1.004 0.05% 05-6002***** Maragement Support Services 80.000 - 80.000 0.004 05-6002****** Strail Vertice Fuel 5.00 - 80.000 0.004 05-5031***** Strail Vertice Fuel 0.004 - 1.004 0.076 05-5031***** Travel Expense/Text. Conferences 2.000 - 2.000 0.004 05-5033***** Travel Expense/Text. Conferences 2.000 - 3.047 1.3% 05-5033***** Permits 199.966 - 1.98.996 0.076 05-5033***** Permits 199.966 - 1.98.98 0.076 05-503***** Permits 199.966 - 1.98.98 0.076 05-503****** Permits						
Other Expanses 05-002***** Electricity 1,004 - 1,004 0.003 05-002***** Natural Gas 000 - 5000 00% 05-003***** Legal Free scal 2,008 - 2,008 0.0% 05-003***** Safety Sagplies 1004 222 7,004 0.0% 05-003***** Safety Sagplies 1004 22 7,004 0.0% 05-003***** Travel Expanse/Text Conferences 2,000 - 2,000 0.0% 05-003***** Travel Expanse 10,04 1075 22,228 6,8% 05-003****** Travel Expanse 5,564 - 5,564 0.0% 05-004****** Maintement Equip. A Facilities (Common) 20,004 20 19,984 0.0% 05-004***** Maintement Equip. A Facilities (Common) 1,003 - 1,004 1,035 - 7,48 05-004***** Total Other Expanse 117.16 804 10,922 7,48 0.059 0.059 0.059	05-5401-**-**		49,940			
05-502***** Electricity 1,004 - 1,004 0 05-503***** Natural Gas 500 - 500 00% 05-503***** Legal Fees 2,008 - 2,008 0.0% 05-503***** Small Vehicle Fuel 500 - 500 0.0% 05-503***** Small Vehicle Fuel 500 - 500 0.0% 05-503***** Travel Expense 1,004 - 1,004 0.0% 05-503***** Travel Expense 4,000 53 3,347 1,3% 05-503***** Temperstrepres 5544 - 5644 0.0% 05-504***** Offshore Anolizong 22,000 3,270 1,49% 0.06 <td< td=""><td></td><td>Total Payroll Costs</td><td>145,504</td><td>15,407</td><td>130,097</td><td>10.6%</td></td<>		Total Payroll Costs	145,504	15,407	130,097	10.6%
05-502***** Electricity 1,004 - 1,004 0 05-503***** Natural Gas 500 - 500 00% 05-503***** Legal Fees 2,008 - 2,008 0.0% 05-503***** Small Vehicle Fuel 500 - 500 0.0% 05-503***** Small Vehicle Fuel 500 - 500 0.0% 05-503***** Travel Expense 1,004 - 1,004 0.0% 05-503***** Travel Expense 4,000 53 3,347 1,3% 05-503***** Temperstrepres 5544 - 5644 0.0% 05-504***** Offshore Anolizong 22,000 3,270 1,49% 0.06 <td< td=""><td>Other Expenses</td><td></td><td></td><td></td><td></td><td></td></td<>	Other Expenses					
05-5015***** Legal Fees 80.000 - 80.000 0.0% 05-5015***** Legal Fees 2.008 - 2.008 0.0% 05-5015***** Insurance - PropertyLiability 8.182 2.82 7.910 3.4% 05-5025***** Insurance - PropertyLiability 8.182 2.82 7.910 3.4% 05-5035***** Travel Expensite Ch. Conferences 2.000 - 2.000 0.0% 05-5035***** Laboratory Supplies 2.4,00 53 3.947 1.3% 05-5035***** Laboratory Supplies 2.4,00 53 3.947 1.3% 05-5035***** Hermits 198,986 - 198,986 0.0% 05-5035***** Hermits Particle Frees 5.500 3.00 3.500 0.0% 05-5035***** Mintensety Duaritifies 1.717 8.94 1.094 0.0% 05-5035***** Mintensety Duaritifies 5.500 2.1572 541,928 3.8% 05-5035***** Schedular Holinky Orits 2.476 <td></td> <td>Electricity</td> <td>1,004</td> <td>-</td> <td>1,004</td> <td>0.0%</td>		Electricity	1,004	-	1,004	0.0%
06-5017***** Legal Fees 2.008 - 2.008 0.08 06-5027***** Small Vehicle Fuel 500 - 500 0.09 06-5027***** Small Vehicle Fuel 500 - 500 0.09 05-503****** Safety Supplies 2.000 - 2.000 0.09 05-503****** Training Expense 2.000 - 2.000 0.09 05-503****** Haboratory Supplies 2.4504 1.675 22.829 6.8% 05-503****** Membership Dues Fees 5.564 - 5.54 0.0% 05-503****** Membership Dues Fees 5.564 - 5.54 0.0% 05-503****** Membership Dues Fees 5.564 - 1.044 0.050 05-503****** Membership Dues Fees 5.564 - 1.044 0.08 05-503****** Membership Dues Fees 5.564 0.050 11.145 5.8% 05-503****** Regular Salaris-OAM 81.396 7.981 7.3.415	05-5003-**-**-	Natural Gas	500	-	500	0.0%
05-5025***** Small Vehicle Fuel 500 - 500 0.0% 05-5025***** Insurance - PropertyLiability 8,192 28.2 7,910 3.4% 05-5035***** Training Expense 1.004 - 2.000 0.0% 05-5035***** Training Expense 4.000 53 3.347 1.3% 05-5035***** Hambership Dues/Fees 5.564 - 5.564 - 5.564 - 5.564 - 5.564 - 5.564 - 5.564 - 5.564 - 0.500 - 1.004 0.0% 05-5045***** Membership Dues/Fees 5.504 - 1.04 0.0% 05-5045***** Maintenance Equip. & Facilities (Common) 1.004 - 1.004 0.0% 05-5005***** Ford Leprenses 563.500 21.572 541.928 3.8% 05-5005***** Fractionant 2.476 - 2.476 0.476 06-5015***** Status ont Finge - 3.600 10			,	-	,	
06-502***** Barley Supples 8.192 2.82 7.910 3.48 05-503***** Sarety Supples 1.004 0.06 0.06 05-503***** Training Expense 2.000 - 2.000 0.07 05-503***** Laboratory Supples 2.4504 1.675 2.282 8.5% 05-503***** Membership Dues/Fees 5.564 - 5.564 0.06 05-504***** Membership Dues/Fees 5.564 - 10.49% 0.75 05-504***** Membership Dues/Fees 5.564 - 10.49% 0.75 05-504***** Membership Dues/Fees 3.500 2.004 2.0 19.984 0.75 05-505****** Montioning 10.04 - 1.04 1.04 0.05 05-505****** Montionin to PC's & Depts. 11.716 8.64 10.052 7.45 05-505****** Regular Salaria-0.04M 81.396 7.981 73.415 9.8% 06-501****** Regular Salaria-0.04M 81.396 <		0		-		
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06-5038-**** Permits 24.504 1.675 22.829 6.8% 05-5038-**** Permits 198.969 - 198.966 0.0% 05-5044-**** Officinew Fonsity 20.000 3.270 18.730 14.9% 05-5044-**** Officinew Fondering 22.000 3.270 18.730 14.9% 05-5054-***** Maintenance Equits, & Facilities (Common) 10.04 - 10.04 0.0% 05-5054-***** Maintenance Equits, & Facilities (Common) 35.000 - 35.000 - 35.000 0.0% 05-5057-***** Maintenance Equits, & Facilities (Common) 35.000 - 35.000 0.0% 05-5057-***** Total Other Expenses 563.500 21.572 541.928 3.8% 17.1716 B644 10.852 7.4% 9.8% 7.445 9.8% 06-5001-***** Schedule Holdsty Work 356 356 35% 0.0% 0.0% 05-501-***** Mainsgement Support Services 4.000 1.0% 0.3%		•	,	53	,	
065538***** Permits 198,966 - 198,966 0.0% 055038***** Membership Duss/Fees 5,564 - 5,564 0.0% 055058***** Offshore Monitoring 22,000 3,270 18,730 14,9% 05506****** Effluent Chemistry 20,004 20 19,844 0.1% 05506****** Effluent Chemistry 20,004 - 35,000 - 35,000 0.0% 05506****** Total Cher Expenses 563,500 21,572 541,928 3.8% 05506****** Total Expenses 563,500 21,572 541,928 3.8% 05506****** Comp Time Environment 2,476 - 3,661 9.8% 045305***** Comp Time Environment 2,476 - 2,476 0.0% 045401***** Comp Time Environment 2,476 - 42,852 4,201 38,651 9.8% Offer Expenses 0,060 100 2,908 3.3% 0.8501****** Maide Expense 3,008 <td></td> <td></td> <td>,</td> <td></td> <td></td> <td></td>			,			
065-0644-***** Offshore Monitoring 22.000 3.270 18,730 1.989 05-0664-**** Effuent Chemistry 20.004 20 19.984 0.1% 05-066-**** Forder Chemistry 20.004 20 19.984 0.1% 05-067-**** Fordelaning 35.000 - 35.000 - 35.000 - 35.000 - 35.000 - 35.000 - 35.000 - 35.000 - 35.000 - 35.000 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 36.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - 35.00 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
06-5064-**** Effluent Chemisty ² 20.004 20 9.84 0.4 05-5054-**** Maintenace Equip. 8 faulties (Common) 1.004 - 1.004 0.004 05-5054-**** Maintenace Equip. 8 faulties (Common) 35.000 - 35.000 - 35.000 0.04 05-5054-**** Total Chenisty ² Total Chenisty ² 56.00 - 35.000 - 35.000 0.04 0.04 0.04 0.04 0.04 0.04 0.04 0.05 0.05 0.04 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.05 0.06 0.05 0.06 0.05 0.06 0.05 0.06 0.06 0.06 0.06 0.06 0.06 0.07 0.06 0.07 0.06 0.07 0.07 0.06 0.07 0.07 0.07 0.07 0.07 0.06 0.07 0.07 0.07 0.07 0.07 0.07 0.07 0.07 0.07 0.07 0.07 0.	05-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	0.0%
06-5058-**** Maintenance Equip. & Facilities (Common) 1.004 - 1.004 - 1.004 0.05 05-605***** Port Cleaning 35.000 - 35.000<		Offshore Monitoring	22,000		18,730	14.9%
05-6607-***** Fort Cleaning 35,000 - 35,000 0.0% 05-6600-***** IT All Coattons in to PC's & Depts. 11.716 864 10.852 7.4% Salary and Fringe 05-600 21.572 541,928 3.8% 05-800****** Scheduled Holday Work 336 - 3560 06-800****** Scheduled Holday Work 336 - 3660 08-303****** Scheduled Holday Work 336 - 3660 08-303****** Scheduled Holday Work 336 - 3660 08-303****** Comp Time - Environment 2.476 0.0% 0.0% 08-401***** Total Payroll Costs 127.060 12.182 114.868 9.6% 08-601****** Malagement Support Services 3.008 100 2.908 3.3% 08-601****** Laboratory Services 3.008 100 2.908 3.3% 08-601****** Laboratory Services 3.008 100 2.908 3.3% 08-601****** Laborator		•		20		
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Total Other Expenses 417.996 6,165 411.831 1.5% Total Expenses 563.500 21.572 541.928 3.8% S-Pro Treatment Scheduled Holiday Work 356 - 356 08-500-***** Scheduled Holiday Work 356 - 356 08-501-***** Scheduled Holiday Work 356 - 356 08-501-***** Fringe Benefits IN to PC's & Depts. 2476 - 2.476 08-501-***** Fringe Benefits IN to PC's & Depts. 42.852 4.201 38.651 9.8% 08-501-****** Management Support Services 3.008 100 2.908 3.3% 08-501-****** Public Notices/ Public Relations 5.500 - 4.000 0.0% 08-502-****** Small Vehicle Expense - 31A 1.052 - 1.052 0.0% 08-502-****** Small Vehicle Fuel - 37A 1.066 - 1.096 0.5% 08-502-***** Small Vehicle Fuel - 37A 1.052 - 2.200 0.% 0		5	,			
Total Expenses 563.500 21,572 541,928 3.8% 3 - Pro Treatment Salary and Fringe 08-500-**** Regular Salaries-0&M 08-530-**** 81.396 7,981 73,415 9.8% 08-530-***** Comp Time - Environment 08-5401-**** 2,476 - 2,476 0.8% 08-5401-***** Fringe Benefits IN IN C2's & Depts. Total Payroll Costs 2,476 - 2,476 0.8% Other Expenses	05-6500-^^-^^	•				
3-Pre Treatment Salary and Fringe Regular Salaries-O&M 81,396 7,981 73,415 9,8% 08-5300-***** Scheduled Holiday Work 356 - 356 0.0% 08-5305****** Comp Time - Environment 2,476 - 2,476 0.0% 08-5401****** Fringe Benefits IN DC'S & Depts. 24,261 38,651 9,8% Other Expenses 12,000 12,182 114,898 9,6% 08-5015***** Management Support Services 3,008 100 2,908 3,3% 08-5015***** Management Support Services 3,008 100 2,908 3,3% 08-5015***** Management Support Services 3,008 100 2,908 3,3% 08-5016****** Management Support Services 3,008 100 2,908 3,3% 08-5017***** Management Support Services 3,008 100,62 0.0% 08-502****** Public Notices/ Public Relations 5,500 - 5,500 0.0% 08-502****** Small T		l otal Other Expenses	417,996	6,165	411,831	1.5%
Salary and Fringe 08-5000-**-** Regular Salaries-O&M Scheduled Holiday Work Comp Time - Environment 08-53015***** 81,396 7,981 356 73,415 366 0.8 9,8% 0.8 08-5305****** 08-5315***** Comp Time - Environment Comp Time - Environment 2,476 2,476 0.0% 0.8 0.0% 0.8 12,182 114,898 9.6% 0.8 Other Expenses		Total Expenses	563,500	21,572	541,928	3.8%
Salary and Fringe 08-5000-**-** Regular Salaries-O&M Scheduled Holiday Work Comp Time - Environment 08-53015***** 81,396 7,981 356 73,415 366 0.8 9,8% 0.8 08-5305****** 08-5315***** Comp Time - Environment Comp Time - Environment 2,476 2,476 0.0% 0.8 0.0% 0.8 12,182 114,898 9.6% 0.8 Other Expenses	8 - Pre Treatment					
Obscole Regular Salaries-O&M 81,396 7,981 73,415 9.8% 08-5300-****** Scheduled Holiday Work 356 - 2,476 0.0% 08-5401-***** Comp Time - Environment 2,476 - 2,476 0.0% 08-5401-***** Total Payroll Costs 42,852 4,201 38,651 9.8% 08-5011-***** Laboratory Services 3,008 100 2,908 3.3% 08-5015-***** Management Support Services 2,532 70 2,462 2.8% 08-5015-***** Small Vehicle Expense 2,020 - 2,020 0.0% 08-5024-***** Small Vehicle Expense 2,020 - 2,220 0.0% 08-5034-***** Small Vehicle Expens						
08-5315****** Comp Time - Environment Fringe Benefits IN to PC's & Depts. 2,476 - 2,476 0.0% 08-5401***** Total Payroll Costs 42,852 4,201 38,651 9,8% Other Expenses 08-5011****** Laboratory Services 3,008 100 2,908 3,3% 08-5015****** Audit - Environmental 1,252 - 1,252 0.0% 08-5016****** Legal Fees 2,532 70 2,462 2,8% 08-5016****** Legal Fees 2,532 70 2,462 2,8% 08-5017****** Legal Fees 2,020 - 1,052 0.0% 08-501****** Small Vehicle Expense 3,008 1,052 0.0% 0.0% 08-502****** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5034****** Small Tools & Supplies 3,496 186 3,310 5.3% 743 6.6% 08-5034****** Permits and Fines 6,000 - 800 - 800 -<		Regular Salaries-O&M	81,396	7,981	73,415	9.8%
08-5401-***** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 42,852 4,201 38,651 9.8% Other Expenses 08-5011-***** Laboratory Services 3,008 100 2,908 3,3% 08-5011-***** Management Support Services 3,008 100 2,908 3,3% 08-5015****** Management Support Services 4,000 - 4,000 0.0% 08-5015****** Audit - Environmental 1,252 - 1,252 0.0% 08-5015****** Public Notices/ Public Relations 5,500 - 5,500 0.0% 08-502****** Miscellaneous Expense - 31A 1,052 - 1,052 0.0% 08-502****** Small Vehicle Evense - 37A 1,096 - 0.0% 08-502****** Small Vehicle Fuel - 37A 1,096 - 2,020 0.0% 08-503****** Small Toils & Supplies 3,496 186 3,310 5.3% 08-503****** Training Expense 796 5.3 743 6.6% 08-503**	08-5306-**-**-	Scheduled Holiday Work	356	-	356	
Total Payroll Costs 127,080 12,182 114,898 9,6% Other Expenses 08-5011-***** Laboratory Services 3,008 100 2,908 3,3% 08-5016-***** Audit - Environmental 1,252 - 4,000 0.0% 08-5017-***** Legal Fees 2,532 70 2,462 2.8% 08-5017-***** Legal Fees 2,502 - 1,052 0.0% 08-5017-***** Small Vehicle Expense 2,020 - 2,020 0.0% 08-5021-***** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5022-***** Small Tools & Supplies 3,446 186 3,310 5.5% 08-5024-***** Small Tools & Supplies 3,446 186 3,10 5.3% 08-5034-***** Permits and Fines 6,000 - 6,000 0.0% 08-5038-****** Membership Dues/Fees 800 - 800 0.0% 08-6504-****** Membership Dues/Fees 6,000 -	08-5315-**-**	Comp Time - Environment	,	-	2,476	
Other Expenses 3,008 100 2,908 3,3% 08-5015****** Management Support Services 4,000 - 4,000 0.0% 08-5015****** Management Support Services 4,000 - 4,000 0.0% 08-5017***** Legal Fees 2,532 70 2,462 2.8% 08-5012****** Public Notices/ Public Relations 5,500 - 5,500 0.0% 08-5022****** Miscellaneous Expense - 31A 1,052 - 1,052 0.0% 08-5022****** Miscellaneous Expense - 31A 1,096 - 1,096 0.0% 08-5024****** Insurance - Property/Liability 2,844 98 2,746 3.5% 08-5034****** Training Expense 3,496 186 3,310 5.3% 08-5034****** Training Expense/Tech. Conferences 2,220 - 2,220 0.0% 08-503****** Training Expense 796 5.3 743 6.6% 08-503****** Training Expense/Tech. Conferences 2,220	08-5401-**-**	•				
08-5011-***** Laboratory Services 3,008 100 2,908 3,3% 08-5015-***** Management Support Services 4,000 - 4,000 0,0% 08-5015-***** Management Support Services 4,000 - 4,000 0,0% 08-5015-***** Legal Fees 2,532 70 2,462 2.8% 08-5012-***** Dublic Notices/ Public Relations 5,500 - 5,500 0.0% 08-5022-***** Small Vehicle Expense - 31A 1,052 - 1,052 0.0% 08-5022-***** Miscellaneous Expense 2,020 - 2,020 0.0% 08-5022-****** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5028-****** Small Social Supplies 3,496 186 3,310 5.3% 08-5038-****** Training Expense 796 5.3 743 6.6% 08-5038-****** Permits and Fines 6,000 - 800 0.0% 08-6500-******* IT Allocations in to PC's & Depts.		Total Payroll Costs	127,080	12,182	114,898	9.6%
08-5015***** Management Support Services 4,000 - 4,000 0.0% 08-5016****** Audit - Environmental 1,252 - 1,252 0.0% 08-5016****** Public Notices/ Public Relations 5,500 - 5,500 0.0% 08-5018****** Public Notices/ Public Relations 5,500 - 1,052 0.0% 08-5021***** Small Vehicle Expense - 31A 1,052 - 1,052 0.0% 08-5022***** Small Vehicle Euel - 37A 1,096 - 1,096 0.0% 08-5028***** Small Tools & Supplies 3,496 186 3,310 5.3% 08-5034***** Insurance - Property/Liability 2,844 98 2,746 3.5% 08-5034****** Traving Expense 796 53 743 6.6% 08-5038****** Permits and Fines 6,000 - 6,000 0.0% 08-6500****** Total Expenses 173,748 13,431 160,317 7.7% Vater Reclamation Permits Salary and	Other Expenses					
08-5016-***** Audit - Environmental 1,252 - 1,252 0.0% 08-5017-***** Legal Fees 2,532 70 2,462 2.8% 08-5018-***** Public Notices/ Public Relations 5,500 - 5,500 0.0% 08-5017-***** Small Vehicle Expense - 31A 1,052 - 1,052 0.0% 08-5026-***** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5026-***** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5028-***** Insurance - PropertyLiability 2,844 98 2,746 3.5% 08-5028-***** Small Tools & Supplies 3,496 186 3,310 5.3% 08-5038-***** Travel Expense/Tech. Conferences 2,220 - 2,220 0.0% 08-5038-***** Permits and Fines 6,000 - 6,000 0.0% 08-6500-****** Membership Dues/Fees 800 - 800 0.0% 08-6500-****** Regular Salaries-O&M			,		,	
08-5017-***** Legal Fees 2,532 70 2,462 2.8% 08-5018-***** Public Notices/Public Relations 5,500 - 5,500 0.0% 08-5018-***** Public Notice Expense - 31A 1.052 - 1.052 0.0% 08-5022-***** Miscellaneous Expense 2.020 - 2.020 0.0% 08-5026-***** Small Vehicle Expense 37A 1.096 - 1.096 0.0% 08-5026-***** Small Vehicle Expense 2.020 - 2.020 0.0% 08-5028-***** Small Vehicle Expense 3.496 186 3.310 5.3% 08-5038-***** Traiving Expense 796 53 743 6.6% 08-5039-****** Permits and Fines 6.000 - 6.000 0.0% 08-6500-****** Total Other Expense 800 - 800 0.0% 08-6500-****** Total Other Expenses 10.052 742 9.310 7.4% 2:5000-****** Regular Salaries-O&M 50		v		-		
08-5018****** Public Notices/ Public Relations 5,500 - 5,500 0.0% 08-5021****** Small Vehicle Expense - 31A 1,052 - 1,052 0.0% 08-5022****** Miscellaneous Expense 2,020 - 2,020 0.0% 08-5026****** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5027***** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5028****** Small Tools & Supplies 3,496 186 3,310 5.3% 08-5038******* Travel Expense/Tech. Conferences 2,220 - 2,220 0.0% 08-5038****** Training Expense 796 53 743 6.6% 08-5038****** Permits and Fines 6.000 - 6.000 0.0% 08-503****** IT Allocations in to PC's & Depts. 10.052 742 9,310 7.4% 08-600****** IT Allocations in to PC's & Depts. 26,528 1,249 45,419 2.7% Salary and Fringe				-		
08-5021-**.*** Small Vehicle Expense 31A 1.052 - 1.052 0.0% 08-5022-***** Miscellaneous Expense 2.020 - 2.020 0.0% 08-5022-***** Small Vehicle Fuel - 37A 1.096 - 1.096 0.0% 08-5028-***** Insurance - Property/Liability 2.844 98 2.746 3.5% 08-5028-***** Small Vehicle Fuel - 37A 1.096 - 2.220 0.0% 08-5028-***** Small Vehicle Expense/Tech. Conferences 2.220 - 2.220 0.0% 08-5038-***** Training Expense 796 53 743 6.6% 08-5038-***** Membership Dues/Fees 800 - 800 0.0% 08-6500-***** IT Alocations in to PC's & Depts. 10.052 742 9.310 7.4% 12-5000-***** Regular Salaries-O&M 50.404 2.690 47.714 5.3% 24 9.010 Costs 76.932 4.107 72.825 5.3% Other Expenses 157.000		6				
08-5022-***** Miscellaneous Expense 2,020 - 2,020 0.0% 08-5026****** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5026****** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5027****** Small Tools & Supplies 3,496 186 3,310 5.3% 08-5034****** Small Tools & Supplies 3,496 186 3,310 5.3% 08-5035****** Travel Expense/Tech. Conferences 2,220 - 2,220 0.0% 08-5038****** Membership Dues/Fees 6,000 - 6,000 0.0% 08-5038****** Membership Dues/Fees 800 - 800 0.0% 08-503****** Membership Dues/Fees 800 - 800 0.0% 08-500****** Membership Dues/Fees 10,052 742 9,310 7.4% 7 tal Other Expenses 173,748 13,431 160,317 7.7% 25401****** Regular Salaries-0&M 50,404 2,690 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
08-5026-**-*** Small Vehicle Fuel - 37A 1,096 - 1,096 0.0% 08-5027-**-*** Insurance - Property/Liability 2,844 98 2,746 3,5% 08-5028-**-*** Small Tools & Supplies 3,446 186 3,310 5,3% 08-5028-**-*** Travel Expense/Tech. Conferences 2,220 - 2,220 0.0% 08-5038-**-*** Training Expense 796 53 743 6,6% 08-5038-**-*** Membership Dues/Fees 800 - 6,000 0.0% 08-6500-**-*** IT Allocations in to PC's & Depts. 10,052 742 9,310 7.4% 08-6500-**-*** It Allocations in to PC's & Depts. 10,052 742 9,310 7.4% 12-5000-**-*** Regular Salaries-O&M 50,404 2,690 47,714 5.3% Other Expenses 173,748 13,431 160,317 7.7% 12-5015-**-** Regular Salaries-O&M 26,528 1,416 25,112 5.3% Other Expenses 12-5017-**-*** <td></td> <td></td> <td>,</td> <td></td> <td>,</td> <td></td>			,		,	
08-5027-**-** Insurance - Property/Liability 2,844 98 2,746 3.5% 08-5028****** Small Tools & Supplies 3,496 186 3,310 5.3% 08-5028****** Travel Expense/Tech. Conferences 2,220 - 2,220 0.0% 08-5035****** Training Expense 796 53 743 6.6% 08-5038****** Permits and Fines 6,000 - 6,000 0.0% 08-5039****** Membership Dues/Fees 800 - 800 0.0% 08-5039****** Membership Dues/Fees 800 - 800 0.0% 08-6500******* Membership Dues/Fees 800 - 800 0.0% 08-6500******* Total Other Expenses 10.052 742 9,310 7.4% Total Expenses 173,748 13,431 160,317 7.7% 2* Water Reclamation Permits Salaries-O&M 50,404 2,690 47,714 5.3% Other Expenses 12-5010****** Fringe Benefits IN to PC's & Depts.		•		-		
08-5034-**-*** Travel Expense/Tech. Conferences 2,220 - 2,220 0.0% 08-5035-**-*** Training Expense 796 53 743 6.6% 08-5038-**-*** Permits and Fines 6,000 - 6,000 0.0% 08-5038-**-*** Membership Dues/Fees 800 - 800 0.0% 08-6500-**-*** IT Allocations in to PC's & Depts. 10,052 742 9,310 7.4% Total Other Expenses 173,748 13,431 160,317 7.7% 2- Water Reclamation Permits Salary and Fringe 26,528 1,416 25,112 5.3% Other Expenses 12-5000-**-*** Fringe Benefits IN to PC's & Depts. 76,932 4,107 72,825 5.3% Other Expenses 12-5015-****** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5034-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**-*** Insurance - Property/Liability 3,116 108 3,008 <t< td=""><td></td><td></td><td></td><td>98</td><td></td><td></td></t<>				98		
08-5035-**-** Training Expense 796 53 743 6.6% 08-5038-**-** Permits and Fines 6,000 - 6,000 0.0% 08-5039-**-** Membership Dues/Fees 800 - 800 0.0% 08-6500-**-** IT Allocations in to PC's & Depts. Total Other Expenses 10,052 742 9,310 7.4% 2 Water Reclamation Permits Total Other Expenses 173,748 13,431 160,317 7.7% 2 Water Reclamation Permits Salary and Fringe 26,528 1,416 25,112 5.3% 12-5401-**-** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 50,404 2,690 47,714 5.3% 0ther Expenses 12-5015-**-*** Management Support Services 157,000 22,335 134,665 14.2% 12-5015-**-*** Management Support Services 157,000 22,335 134,665 14.2% 12-5015-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**-*** Travel Expenses		Small Tools & Supplies	3,496	186	3,310	5.3%
08-5038-**.** Permits and Fines 6,000 - 6,000 0.0% 08-5039-**.**.** Membership Dues/Fees 800 - 800 0.0% 08-6500-**.**.** IT Allocations in to PC's & Depts. Total Other Expenses 10,052 742 9,310 7.4% 08-6500-**.**.** Total Other Expenses 46,668 1,249 45,419 2.7% Total Expenses 173,748 13,431 160,317 7.7% 2- Water Reclamation Permits Salary and Fringe 2.6528 1,416 25,112 5.3% 12-5000-**.**.** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 50,404 2,690 47,714 5.3% Other Expenses 12-5015-**.** Management Support Services 157,000 22,335 134,665 14.2% 12-5017-**.** Legal Fees 2,008 - 2,008 0.0% 12-5034-**.** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**.*** Permits 21,512 - 1,352 0.0%			,		,	
08-5039-***** Membership Dues/Fees 800 - 800 0.0% 08-6500-****** IT Allocations in to PC's & Depts. Total Other Expenses 10,052 742 9,310 7.4% 46,668 1,249 45,419 2.7% 46,668 1,249 45,419 2.7% Total Expenses 173,748 13,431 160,317 7.7% 2 - Water Reclamation Permits Salary and Fringe 26,528 1,416 25,112 5.3% 12-5000-**.*** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 50,404 2,690 47,714 5.3% Other Expenses 12-5015-**.*** Kanagement Support Services 157,000 22,335 134,665 14.2% 12-5015-**.*** Legal Fees 2,008 - 2,008 0.0% 12-5034-**.*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**.*** Travel Expenses/Tech. Conferences 1,352 - 1,352 0.0% 12-5038-**.*** IT Allocations in to PC's & Depts. Total Other Expenses<				53		
08-6500-**-**** IT Allocations in to PC's & Depts. Total Other Expenses 10,052 742 9,310 7.4% 1,249 45,419 2.7% 46,668 1,249 45,419 2.7% 7 Total Expenses 173,748 13,431 160,317 7.7% 2 Water Reclamation Permits Salary and Fringe 12-5000-**-*** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 50,404 2,690 47,714 5.3% 26,528 1,416 25,112 5.3% 76,932 4,107 72,825 5.3% Other Expenses 157,000 22,335 134,665 14.2% 12-5015-**-*** Legal Fees 2,008 - 2,008 0.0% 12-5027-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**-*** IT Allocations in to PC's & Depts. 1,352 - 1,352 0.0% 12-6500-**-*** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% 12-6500-**-*** IT Allocations in to PC's & Depts. 191,224 22,902 168,322				-		
Total Other Expenses 46,668 1,249 45,419 2.7% Total Expenses 173,748 13,431 160,317 7.7% 2 • Water Reclamation Permits Salary and Fringe 12-5000-**-**-** Fringe Benefits IN to PC's & Depts. 26,528 1,416 25,112 5.3% 12-5401-**-*** Fringe Benefits IN to PC's & Depts. 26,528 1,416 25,112 5.3% Other Expenses 12-5015-**-*** Legal Fees 2,008 - 2,008 0.0% 12-5027-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**-*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038-**-*** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%				-		
Total Expenses 173,748 13,431 160,317 7.7% 2 - Water Reclamation Permits Salary and Fringe 12-5000-**-** Regular Salaries-O&M 50,404 2,690 47,714 5.3% 12-5401-**-** Fringe Benefits IN to PC's & Depts. 26,528 1,416 25,112 5.3% Other Expenses 76,932 4,107 72,825 5.3% Other Expenses 157,000 22,335 134,665 14.2% 12-5015-**-*** Legal Fees 2,008 - 2,008 0.0% 12-5027-**-** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**-*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038-**-*** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%	08-6500-^^-^^					
2 - Water Reclamation Permits Salary and Fringe 12-5000-**-*** Regular Salaries-O&M 12-5401-**-** Fringe Benefits IN to PC's & Depts. 26.528 1,416 25,000 26,528 12-5401-**-** Fringe Benefits IN to PC's & Depts. 26,528 1,416 25,012 5.3% 76,932 4,107 72,825 5.3% Other Expenses 157,000 12-5015-**-*** Legal Fees 2,008 - 2,008 - 2,008 - 2,008 - 2,008 - 12-5027-**-*** Insurance - Property/Liability 3,116 108 3,008 12-5038-**-*** Permits 12-5038-**-*** Permits 12-6500-**-**-** IT Allocations in to PC's & Depts. 6,236 459 5,777 12-6500-**-**-** 191,224 22,902 168,322 12.0%				13 431		
Salary and Fringe Regular Salaries-O&M 50,404 2,690 47,714 5.3% 12-5000-**_*** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 26,528 1,416 25,112 5.3% Other Expenses 76,932 4,107 72,825 5.3% 12-5015-**-*** Management Support Services 157,000 22,335 134,665 14.2% 12-5017-**-*** Legal Fees 2,008 - 2,008 0.0% 12-5027-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038-**-*** Permits 21,512 - 1,352 0.0% 12-600-**-*** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% 12-6500-**-*** Total Other Expenses 191,224 22,902 168,322 12.0%				10,101		
12-5000-**_**_*** Regular Salaries-O&M 50,404 2,690 47,714 5.3% 12-5401-**_**** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 26,528 1,416 25,112 5.3% Other Expenses 12-5015-**.*** Management Support Services 157,000 22,335 134,665 14.2% 12-5017.**.*** Legal Fees 2,008 - 2,008 0.0% 12-5027.**.*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5038.**.*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038.**.*** IT Allocations in to PC's & Depts. 21,512 - 21,512 0.0% 12-6500.**.*** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%		Permits				
12-5401-**-**** Fringe Benefits IN to PC's & Depts. Total Payroll Costs 26,528 1,416 25,112 5.3% Other Expenses 12-5015-**-*** Management Support Services 157,000 22,335 134,665 14.2% 12-5017-**-*** Legal Fees 2,008 - 2,008 0.0% 12-5034-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5034-**-*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-6500-**-*** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%		Regular Salaries-O&M	50,404	2,690	47,714	5.3%
Total Payroll Costs 76,932 4,107 72,825 5.3% Other Expenses 12-5015_**_*** Management Support Services 157,000 22,335 134,665 14.2% 12-5017_**_*** Legal Fees 2,008 - 2,008 0.0% 12-5034_**_*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5034_**_*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038_**_*** Permits 21,512 - 21,512 0.0% 12-6500_***_*** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%						
12-5015-**-**-** Management Support Services 157,000 22,335 134,665 14.2% 12-5017-**-** Legal Fees 2,008 - 2,008 0.0% 12-5027-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5034-**-*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038-**-*** Permits 21,512 - 21,512 0.0% 12-6500-**-**- IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%		•				
12-5015-**-**-** Management Support Services 157,000 22,335 134,665 14.2% 12-5017-**-** Legal Fees 2,008 - 2,008 0.0% 12-5027-**-*** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5034-**-*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038-**-*** Permits 21,512 - 21,512 0.0% 12-6500-**-**- IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%	Other Expenses					
12-5017-**-*** Legal Fees 2,008 - 2,008 0.0% 12-5027-**-** Insurance - Property/Liability 3,116 108 3,008 3.5% 12-5034-**-*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038-**-*** Permits 21,512 - 21,512 0.0% 12-6500-**-**- IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%		Management Support Services	157,000	22,335	134,665	14.2%
12-5034-**-*** Travel Expense/Tech. Conferences 1,352 - 1,352 0.0% 12-5038-**-**- Permits 21,512 - 21,512 0.0% 12-6500-**-**-* IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%	12-5017-**-**	• • • • • • • • • • • • • • • • • • • •		-		0.0%
12-5038-**-***_** Permits 21,512 - 21,512 0.0% 12-6500-**-**_** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%			3,116	108	3,008	3.5%
12-6500-**-**_** IT Allocations in to PC's & Depts. 6,236 459 5,777 7.4% Total Other Expenses 191,224 22,902 168,322 12.0%		•				
Total Other Expenses 191,224 22,902 168,322 12.0%						
	12-6500-**-**-**	•				
Total Expenses 268,156 27,009 241,147 10.1%		Total Other Expenses	191,224	22,902	100,322	12.070
		Total Expenses	268,156	27,009	241,147	10.1%

South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC For the Period Ended July 31, 2020

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		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
Coastal Treatment I	Plant				
Salary and Fringe					
15-5000-**-**-**	Regular Salaries-O&M	939,512	75,680	863,832	8.1%
15-5001-**-**	Overtime Salaries-O&M	21,760	2,454	19,306	11.3%
15-5306-**-**	Scheduled Holiday Work	5,096	2,933	2,163	57.6%
15-5315-**-**	Comp Time - O&M	2,100	162	1,938	7.7%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	494,584	39,840	454,744	8.1%
15-5700-**-**-**	Standby Pay	16,900	520	16,380	3.1%
	Total Payroll Costs	1,479,952	121,590	1,358,362	8.2%
Other Expenses					
15-5002-**-**	Electricity	256,000	15,835	240,165	6.2%
15-5003-**-**	Natural Gas	3,000	28	2,972	0.9%
15-5004-**-**	Potable & Reclaimed Water	25,004	685	24,319	2.7%
15-5006-**-**-	Chlorine/Sodium Hypochlorite	92,000	8,399	83,601	9.1%
15-5007-**-**	Polymer Products	1,004	-	1,004	0.0%
15-5008-**-**	Ferric Chloride	46,996	4,624	42,372	9.8%
15-5009-**-**	Odor Control Chemicals	50,000	3,831	46,169	7.7%
15-5011-**-**			150		1.9%
15-5012-**-**	Laboratory Services	8,000		7,850	
15-5012-**-**	Grit Hauling	20,996	2,780	18,216	13.2%
	Landscaping	56,000	2,535	53,465	4.5%
15-5015-**-**	Management Support Services	2,500	99	2,401	4.0%
15-5017-**-**	Legal Fees	15,700	-	15,700	0.0%
15-5019-**-**	Contract Services Misc.	85,000	17,534	67,466	20.6%
15-5021-**-**	Small Vehicle Expense - 31A	5,504	94	5,410	1.7%
15-5022-**-**	Miscellaneous Expense	1,000	71	929	7.1%
15-5023-**-**	Office Supplies - All	4,004	602	3,402	15.0%
15-5024-**-**	Petroleum Products	3,000	-	3,000	0.0%
15-5025-**-**-	Uniforms	8,996	569	8,427	6.3%
15-5026-**-**-**	Small Vehicle Fuel - 37A	2,000	74	1,926	3.7%
15-5027-**-**	Insurance - Property/Liability	46,396	1,599	44,797	3.4%
15-5028-**-**-**	Small Tools & Supplies	8,000	363	7,637	4.5%
15-5030-**-**-**	Trash Disposal	2,996	247	2,749	8.2%
15-5031-**-**-	Safety Program & Supplies	33,352	4,253	29,099	12.8%
15-5032-**-**-**	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**-	Recruitment	500	-	500	0.0%
15-5034-**-**-	Travel Expense/Tech. Conferences	5,748	-	5,748	0.0%
15-5035-**-**-**	Training Expense	8,356	53	8,303	0.6%
15-5036-**-**-**	Laboratory Supplies	11,004	988	10,016	9.0%
15-5037-**-**	Office Equipment	2,000	-	2,000	0.0%
15-5038-**-**-**	Permits	8,000	229	7,771	2.9%
15-5039-**-**-**	Membership Dues/Fees	2,600	559	2,041	21.5%
15-5047-**-**	Access Road Expenses	44,004	875	43,129	2.0%
15-5048-**-**-**	Storm Damage	20,008	-	20,008	0.0%
15-5050-**-**	Contract Services Generators - 29A	4,004	-	4,004	0.0%
15-5052-**-**	Janitorial Services	12,004	1,303	10,701	10.9%
15-5054-**-**	Diesel Truck Maint - 31B	1,004	-	1,004	0.0%
15-5055-**-**	Diesel Truck Fuel - 37B	496	_	496	0.0%
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	179,000	18,982	160,018	10.6%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000	396	21,604	1.8%
15-5060-**-**-	Maintenance Equip. & Facilities (AWT) 41-E	37,000	1,422	35,578	3.8%
15-5061-**-**	Mileage	500	47	453	0.0%
15-5076-**-**	SCADA Infrastructure		47		
		30,500	-	30,500	0.0%
15-5303-**-**	Group Insurance Waiver	3,600	318	3,282	8.8%
15-5305-**-**	Medicare Tax Payments for Employees	1,336	171	1,165	12.8%
15-5705-**-**	Monthly Car Allowance	4,204	372	3,832	8.8%
15-6500-**-**	IT Allocations in to PC's & Depts. Total Other Expenses	<u>116,012</u> 1,292,328	8,559 98,644	107,453 1,193,684	7.4%
	Total Other Expenses	1,292,320	90,044	1,193,004	1.0%
	Total Expenses	2,772,280	220,233	2,552,047	7.9%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
-	ewater Reclamation and Sludge Handling	LI			
Salary and Fringe	Demokra Oslavia, ONM	4 704 000	400.004	4 500 005	0.40/
17-5000-**-**-** 17-5001-**-**-**	Regular Salaries-O&M Overtime Salaries-O&M	1,721,896	138,961	1,582,935	8.1%
17-5306-**-**-**		66,064	5,295 5,350	60,769	8.0% 36.0%
17-5315-**-**	Scheduled Holiday Work Comp Time - O&M	14,880 2,564	5,350	9,530 2,416	0.0%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	906,456	73,154	833,302	8.1%
17-5700-**-**	Standby Pay	25,356	1,593	23,764	6.3%
11-5766	Total Payroll Costs	2,737,216	224,500	2,512,716	8.2%
Other Expenses					
17-5002-**-**-**	Electricity	350,000	31,351	318,649	9.0%
17-5003-**-**-	Natural Gas	109,996	9,063	100,933	8.2%
17-5004-**-**-**	Potable & Reclaimed Water	28,000	1,782	26,218	6.4%
17-5005-**-**-	Co-generation Power Credit	(669,000)	(60,337)	(608,663)	9.0%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	380,000	41,240	338,760	10.9%
17-5007-**-**-	Polymer Products	460,000	39,862	420,138	8.7%
17-5008-**-**-**	Ferric Chloride	265,004	24,206	240,798	9.1%
17-5009-**-**-**	Odor Control Chemicals	43,996	4,486	39,510	10.2%
17-5010-**-**-**	Other Chemicals - Misc.	1,996	-	1,996	0.0%
17-5011-**-**-**	Laboratory Services	17,072	290	16,782	1.7%
17-5012-**-**-**	Grit Hauling - 21A	50,000	3,694	46,306	7.4%
17-5013-**-**-**	Landscaping	74,996	9,120	65,876	12.2%
17-5015-**-**	Management Support Services	21,000	99	20,901	0.5%
17-5017-**-**	Legal Fees	5,004	1,931	3,073	38.6%
17-5019-**-**-**	Contract Services Misc.	95,000	17,274	77,726	18.2%
17-5021-**-**-**	Small Vehicle Expense	7,000	13	6,987	0.2%
17-5022-**-**-**	Miscellaneous Expense	7,000	250	6,750	3.6%
17-5023-**-**-**	Office Supplies - All	11,000	1,899	9,101	17.3%
17-5024-**-**-**	Petroleum Products	20,000	-	20,000	0.0%
17-5025-**-**-	Uniforms	27,004	2,070	24,934	7.7%
17-5026-**-**-**	Small Vehicle Fuel	9,004	74	8,930	0.8%
17-5027-**-**-**	Insurance - Property/Liability	115,592	3,983	111,609	3.4%
17-5028-**-**-**	Small Tools & Supplies	29,000	918	28,082	3.2%
17-5029-**-**-**	Maintenance E & F - Solids - 41A	-	192	(192)	0.0%
17-5030-**-**-**	Trash Disposal	1,996	176	1,820	8.8%
17-5031-**-**	Safety Program & Supplies	40,504	7,010	33,494	17.3%
17-5032-**-**-**	Equipment Rental	3,004	-	3,004	0.0%
17-5033-**-**-	Recruitment	1,004	-	1,004	0.0%
17-5034-**-**	Travel Expense/Tech. Conferences	9,496	116	9,380	1.2%
17-5035-**-**	Training Expense	12,700	343	12,357	2.7%
17-5036-**-**	Laboratory Supplies	23,672	1,006	22,666	4.2%
17-5037-**-**	Office Equipment	50,000	5,075	44,925	10.2%
17-5038-**-**	Permits	21,508	224	21,284	1.0%
17-5039-**-**	Membership Dues/Fees	4,860	473	4,387	9.7%
17-5049-**-**	Biosolids Disposal	905,000	69,511	835,489	7.7%
17-5050-**-**	Contract Services Generators - 29A	8,000	-	8,000	0.0%
17-5052-**-**	Janitorial Services	41,000	3,175	37,825	7.7%
17-5053-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65.000	0.0%
17-5054-**-**	Diesel Truck Maint	19,000	15	18,985	0.1%
17-5055-**-**	Diesel Truck Fuel - 37B	8,004	-	8,004	0.0%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	206,000	22,879	183,121	11.1%
17-5057-**-**	Maintenance Equip. & Facilities (Joinds)	236,000	21,971	214,029	9.3%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	34,000	556	33,444	1.6%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	591,000	34,762	556,238	5.9%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	38,000	13,992	24,008	36.8%
17-5061-**-**	Mileage	1,004	354	650	35.2%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	42,000	1,117	40,883	2.7%
17-5066 17-5076-**-**-	SCADA Infrastructure	,	1,117		0.0%
17-5076-**-**-	IT Direct	30,504 5,004	-	30,504	
17-5105-**-**-			- 60,337	5,004	0.0% 9.0%
	Co-Generation Power Credit - Offset	669,000		608,663	
17-5303-**-**	Group Insurance Waiver	7,200	637	6,563	8.8%
17-5309-**-**	Operating Leases	6,004	-	6,004	0.0%
17-5705-**-**	Monthly Car Allowance	8,388	743	7,645	8.9%
17-6500-**-**	IT Allocations in to PC's & Depts. Total Other Expenses	<u>212,628</u> 4,760,144	15,686 393,616	196,942 4,366,528	7.4%
	Total Expenses	7,497,360	618,117	6,879,243	8.2%

South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC For the Period Ended July 31, 2020

(in	dollars)	
(uonai 5)	

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
21 - Effluent Transmissi	on Main				
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,384	-	1,384	0.0%
21-5401-**-**-	Fringe Benefits IN to PC's & Depts.	732	-	732	0.0%
	Total Payroll Costs	2,116	-	2,116	0.0%
Other Expenses					
21-5014-**-**-**	Engineering - Misc.	-	89	(89)	0.0%
21-5019-**-**-**	Contract Services Misc 29	1,004	-	1,004	0.0%
21-5027-**-**-	Insurance - Property/Liability	968	33	935	3.4%
21-5035-**-**-	Training Expense	-	53	(53)	0.0%
	Total Other Expenses	1,972	175	1,797	8.9%
	Total Expenses	4,088	175	3,913	4.3%
24 - Aliso Creek Ocean	Outfall				
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	103,084	10,310	92,774	10.0%
24-5001-**-**-	Overtime Salaries-O&M	1,576	76	1,500	4.8%
24-5306-**-**-	Scheduled Holiday Work	168	123	45	0.0%
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	54,264	5,428	48,836	10.0%
	Total Payroll Costs	159,092	15,937	143,155	10.0%
Other Expenses					
24-5015-**-**-	Management Support Services	80,000	-	80,000	0.0%
24-5017-**-**-	Legal Fees	2,008	-	2,008	0.0%
24-5027-**-**	Insurance - Property/Liability	8,556	295	8,261	3.4%
24-5031-**-**-	Safety Supplies	1,004	-	1,004	0.0%
24-5034-**-**	Travel Expense/Tech. Conferences	2,004	-	2,004	0.0%
24-5035-**-**-	Training Expense	2,004	53	1,951	2.6%
24-5036-**-**-	Laboratory Supplies	24,500	1,675	22,825	6.8%
24-5038-**-**-	Permits	199,000	-	199,000	0.0%
24-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	0.0%
24-5044-**-**-	Offshore Monitoring	22,004	3,270	18,734	14.9% (
24-5046-**-**-	Effluent Chemistry	20,000	20	19,980	0.1%
24-5058-**-**-	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	0.0%
24-5067-**-**	Port Cleaning	35,000	-	35,000	0.0%
24-5802-**-**-	Shipping/Freight	100	-	100	0.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,728	939	11,789	7.4%
	Total Other Expenses	415,476	6,252	409,224	1.5%
	Total Expenses	574,568	22,189	552,379	3.9%
		17,719,855	1 201 754	16,328,104	7.9%
	Total O&M Expenses	17,719,005	1,391,751	10,320,104	1.3%

South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC

For the Period Ended July 31, 2020

- (1) Replacement of old equipment happens in July each year.
- (2) SOCWA permits are primarily paid in July and November each year.
- (3) A number of Contract Services Misc. expenses are billed quarterly starting in July.
- (4) Purchasing related to valves and actuators replacement at AWT.
- (5) 3 Species Toxicity Screen as required by the permit.

South Orange County Wastewater Authority **Budget vs. Actual Comparison - Engineering**

For the Period Ended July 31, 2020 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	196,836	15,349	181,487	7.8%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	8,080	95,541	7.8%
	Total Payroll Costs	300,457	23,430	277,027	7.8%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	-	3,184	0.0%
01-5023-03-00-00	Office Supplies - All	208	-	208	0.0%
01-5031-03-00-00	Safety Supplies	306	-	306	0.0%
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	-	6,439	0.0%
01-5035-03-00-00	Training Expense	2,244	-	2,244	0.0%
01-5037-03-00-00	Office Equipment	408	-	408	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,377	-	1,377	0.0%
01-5061-03-00-00	Mileage	510	-	510	0.0%
01-5309-03-00-00	Operating Leases	6,829	611	6,218	8.9%
01-5705-03-00-00	Monthly Car Allowance	4,200	372	3,828	8.8%
01-5802-03-00-00	Shipping/Freight	312	-	312	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	50,794	3,747	47,047	7.4%
	Total Other Expenses	76,810	4,730	72,081	6.2%
	Total Engineering Expenses	377,267	28,160	349,108	7.5%

South Orange County Wastewater Authority Budget vs. Actual Comparison- Administration For the Period Ended July 31, 2020 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT	944.542	79,706	864,836	8.4%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	3,533	16,467	17.7%
01-6315-04-00-00	Comp Time - Admin	15,000	215	14,785	1.4%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	41,960	455,276	8.4%
	Total Payroll Costs	1,476,778	125,413	1,351,365	8.5%
Other Expenses					
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	-	26,500	0.0%
01-6102-04-00-00	Subscriptions	2,040	780	1,260	38.2%
01-6200-04-00-00	Management Support Services	102,000	1,400	100,600	1.4%
01-6201-04-00-00	Audit	44,900	15,000	29,900	33.4%
01-6202-04-00-00	Legal	200,000	28,447	171,553	14.2%
01-6204-04-00-00	Postage	4,000	26	3,974	0.6%
01-6223-04-00-00	Office Supplies - Admin	6,120	1,770	4,350	28.9%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	549	451	54.9%
01-6234-04-00-00	Memberships & Trainings	88,950	-	88,950	0.0%
01-6239-04-00-00	Travel & Conference	10,965	-	10,965	0.0%
01-6241-04-00-00	Education Reimbursement	3,000	-	3,000	0.0%
01-6310-04-00-00	Miscellaneous	23,460	1,307	22,153	5.6%
01-6311-04-00-00	Mileage	1,211	-	1,211	0.0%
01-6317-04-00-00	Contract Services Misc	5,610	425	5,185	7.6%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	8,605	108,030	7.4%
01-6601-04-00-00	Shipping/Freight	3,740	196	3,544	5.2%
01-6705-04-00-00	Monthly Car Allowance	12,000	1,062	10,938	8.8%
	Total Other Expenses	652,131	59,566	592,565	9.1%
	Total Admin Expenses	2,128,909	184,979	1,943,930	8.7%

(1) Overtime salary and comp time considered together at 10.7%

Exhibit E-4

South Orange County Wastewater Authority

Budget vs. Actual Comparison-IT

For the Period Ended July 31, 2020

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	93,909	9,135	84,774	9.7%
01-6001-05-00-00	Overtime Salaries-Admin or IT	30,303	5,105	04,774	0.0%
01-6315-05-00-00	Comp Time - IT	5.000	-	5.000	0.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	49,437	4,809	44.628	9.7%
01-0401-03-00-00	Total Salary & Fringe	148,346	13,945	134,401	9.4%
Other Expenses					
01-5028-05-00-00	Small Tools & Supplies	1,000	-	1,000	0.0%
01-5035-05-00-00	Training Expense	2,000	-	2,000	0.0%
01-5037-05-00-00	Office Equipment	600	-	600	0.0%
01-6234-05-00-00	Memberships & Trainings	1,375	-	1,375	0.0%
01-6239-05-00-00	Travel & Conference	1,750	-	1,750	0.0%
01-6300-05-00-00	Software Maintenance Agreements	38,779	6,848	31,931	17.7% (1)
01-6301-05-00-00	Hardware Maintenance Agreements	7,126	-	7,126	0.0%
01-6302-05-00-00	Cloud Subscriptions (Internet)	148,369	2,315	146,054	1.6%
01-6303-05-00-00	Telecommunications	150,534	10,781	139,753	7.2%
01-6305-05-00-00	IT Professional Services	108,060	14,908	93,152	13.8% (2)
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	1,839	27,361	6.3%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	-	26,908	0.0%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	55,200	2,807	52,393	5.1%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	0.0%
	Total Other Expenses	576,061	39,498	536,563	6.9%
	Total Expenses before Allocation	724,407	53,443	670,964	7.4%
IT Allocations (Out) to	PC's & Depts				
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(724,407)	(53,443)	(670,964)	7.4%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(53,443)	(670,964)	7.4%

(1) Annual subscription costs that renew at the beginning of the fiscal year.

(2) Costs for server rack migration and wiring clean-up at CTP and RTP.

Agenda Item



Finance Committee Meeting

Meeting Date: September 22, 2020

TO:	Finance Committee
FROM:	Betty Burnett, General Manager
STAFF CONTACT:	Mary Carey, Finance Controller
SUBJECT:	Financial Reports for the Month of August 2020

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 August 2020 (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

August 2020 cash disbursements were: \$2,769,594.

- 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 to the Finance Committee to recommend to the Board of Directors to ratify the August 2020 disbursements for the period from August 1, 2020, through August 31, 2020, totaling \$2,769,594, and to receive and file the August 2020 Financial Reports as submitted.

Exhibit A

South Orange County Wastewater Authority Summary of Disbursements for August 2020 Staff Recommendation of Fiscal Matters

	Actual ¹
General Fund	\$ (455,300)
PC 2 - Jay B. Latham Plant	(1,307,598)
PC 3 - SOCWA Plant/PCA AWT	-
PC 5 - San Juan Creek Ocean Outfall	(36,870)
PC 8 - Pretreatment Program	(16,355)
PC 12 SO - Water Reclamation Permits	(9,989)
PC 15 - Coastal Treatment Plant/AWT	(263,985)
PC 17 - Joint Regional Wastewater Reclamation	(658,506)
PC 21 - Effluent Transmission Main	(67)
PC 24 - Aliso Creek Ocean Outfall	(20,925)
Total	\$ (2,769,594)

¹Large Cash Disbursements to Top-Ten Vendors, primarily due to construction \$1,206,906

Olsson Construction	\$ 717,804
Payroll	673,843
CalPERS	200,264
Polydyne	113,340
Southern California	89,635
Nationwide Trust	67,238
Carollo Engineers	58,962
Nursery Products	57,728
South Kern Industrial	56,453
Murphy Industrial Co	 45,746
	\$ 2,081,013

Exhibit B

SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT as of August 31, 2020

TOTAL CASH IN BANK	\$ 19,047,298
FUND REQUIREMENTS: BILLS FOR CONSIDERATION	 (2,769,594)
DEPOSITS, TRANSFERS & ADJUSTMENTS:	2,212,340
L.A.I.F. FUNDS: (BEGINNING BAL.)	17,092,311
CASH IN BANK: (BEGINNING BAL.)	\$ 2,512,241

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.
- 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

<u>Note:</u> 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 09/11/20



PMIA Average Monthly Effective Yields⁽¹⁾

Aug	0.784
Jul	0.920
Jun	1.217

Quarterly Performance Quarter Ended 06/30/20

LAIF Apportionment Rate⁽²⁾: 1.47 LAIF Earnings Ratio⁽²⁾: .00004012766505335 LAIF Fair Value Factor⁽¹⁾: 1.004912795 PMIA Daily⁽¹⁾: 1.08% PMIA Quarter to Date⁽¹⁾: 1.41% PMIA Average Life⁽¹⁾: 191 *Revised 7/21/2020 per State Controller's Office

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 08/31/20 \$113.8 billion

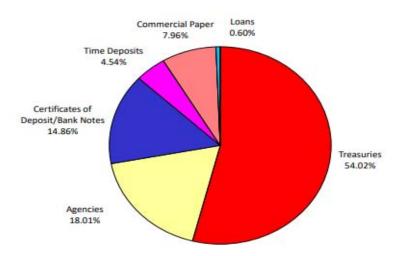


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

Daily rates are now available here. View PMIA 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 Calfiornia, Office of the Controller

Exhibit C

South Orange County Wastewater Authority Schedule of Cash and Investments as of August 31, 2020

MVA	\$	4,876	(A)
A/P Checking		1,650,430	(B)
Payroll Checking		365,681	(C)
State LAIF		17,026,311	(D)
Total Cash in Bank	\$	19,047,298	
Petty Cash Total Operating Cash	\$	1,600 19,048,898	(E)
	Ψ	13,040,030	
OPEB Trust		5,652,257	(F)
Total Cash and Investments	\$	24,701,155	

Notes:

(F)

- (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.

Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from

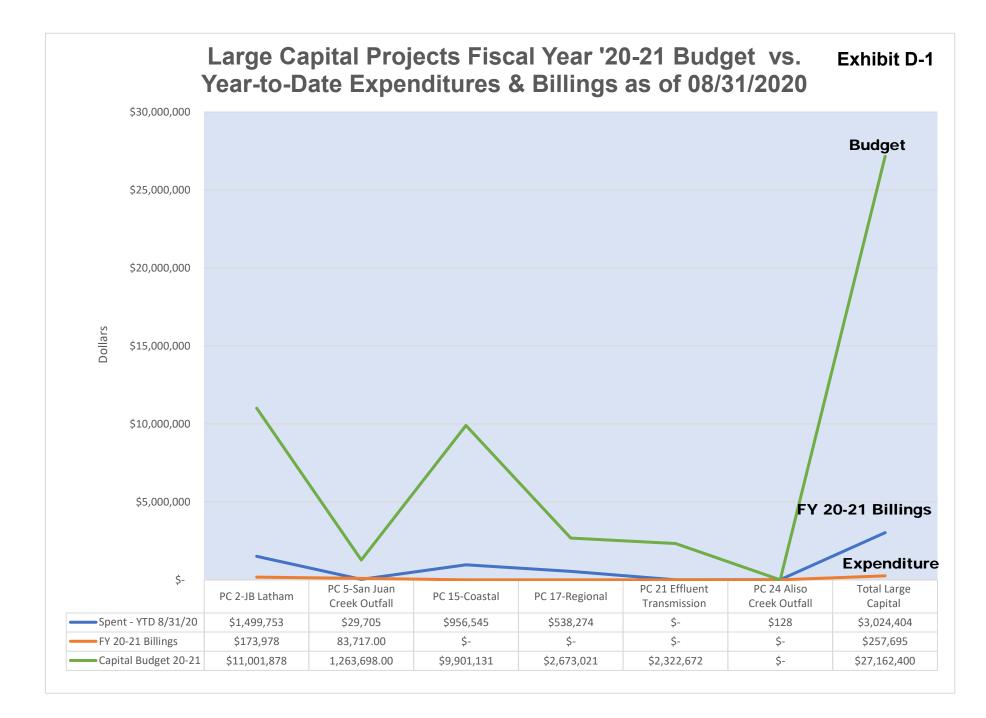
- (C) this account; money is transferred into this account, as needed, fro the LAIF account.
- (D) LAIF balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.

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 August 31, 2020 (in dollars)

		FY 2020-21 Budget vs. Actual Spending										
Description	Ca	pital Budget		iscal Year Spending	(0	over)/ Under Budget	% Expended		lember ncy Billed	Nember Agency Illections	Surrent ceivables	% Expended vs. Billed
PC 2-JB Latham	\$	11,001,878	\$	1,499,753	\$	9,502,125	13.6%	\$	173,978	\$ 173,978	\$ -	862.0%
PC 5-San Juan Creek Outfall		1,263,698		29,705		1,233,993	2.4%		83,717	69,803	13,914	35.5%
PC 15-Coastal		9,901,131		956,545		8,944,586	9.7%			-		
PC 17-Regional		2,673,021		538,274		2,134,748	20.1%			-		
PC 21 Effluent Transmission		2,322,672		-		2,322,672	0.0%			-		
* PC 24 Aliso Creek Outfall		-		128		(128)				-		
Total Large Capital	\$	27,162,400	\$	3,024,404	\$	24,137,996	11.1%	\$	257,695	\$ 243,781	\$ 13,914	1173.6%
Non-Capital Engineering		1,161,634		23,153		1,138,481	2.0%		60,000	37,254	22,746	38.6%
Non-Capital Misc Engineering		75,000		8,766		66,234	11.7%		18,750	18,355	395	46.8%
Small Internal Capital		2,099,000		271,351		1,827,649	12.9%		524,750	459,325	65,425	51.7%
Total Capital	\$	30,498,034	\$	3,327,675	\$	27,170,359	10.9%	\$	861,195	\$ 758,715	\$ 102,480	386.4%

* PC 24 is paid out of Cash on Hand collected in an earlier year.



South Orange County Wastewater Authority O & M & Environmental Safety Costs Summary For the Period Ended August 31, 2020 (in dollars)

		-				
		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended]
Salary and Fringe						_
-5000--**	Regular Salaries-O&M	4,510,604	741,372	3,769,232	16.4%	
-5001--**-** **-5306-**-**-**	Overtime Salaries-O&M Scheduled Holiday Work	128,700 33,964	23,291 14,142	105,409 19,822	18.1% 41.6%	
-5315--**	Comp Time - O&M	12,168	2,226	9,942	18.3%	
-5401--**	Fringe Benefits IN to PC's & Depts.	2,374,488	390,281	1,984,207	16.4%	
-5700--**-	Standby Pay	67,608	11,440	56,168	16.9%	
	Total Payroll Costs	7,127,532	1,182,752	5,944,780	16.6%	-
Other Expenses						
-5002--**	Electricity	1,154,008	179,705	974,303	15.6%	
-5003--**-** **-5004-**-**-**	Natural Gas	234,532	42,199	192,333	18.0% 13.3%	
-5004 **-5005-**-**	Potable & Reclaimed Water Co-generation Power Credit	77,008 (669,000)	10,215 (60,337)	66,793 (608,663)	9.0%	
-5006--**	Chlorine/Sodium Hypochlorite	479,900	63,418	416,482	13.2%	
-5007--**	Polymer Products	739,004	81,499	657,505	11.0%	
-5008--**-**	Ferric Chloride	452,000	70,896	381,104	15.7%	
-5009--**	Odor Control Chemicals	114,996	9,046	105,950	7.9%	
-5010--**-** **-5011-**-**-**	Other Chemicals - Misc.	2,996	-	2,996	0.0%	
-5012--**	Laboratory Services Grit Hauling	40,580 124,996	4,045 10,997	36,535 113,999	10.0% 8.8%	
-5013--**	Landscaping	206.004	53,742	152,262	26.1%	(1)
-5014--**	Engineering - Misc.	-	167	(167)	0.0%	• • •
-5015--**	Management Support Services	370,504	25,732	344,772	6.9%	
-5016--**	Audit - Environmental	1,252	-	1,252	0.0%	
-5017--**	Legal Fees	32,355	2,001	30,354	6.2%	
-5018--**-** **-5019-**-**-**	Public Notices/ Public Relations Contract Services Misc.	5,500 256.012	- 47,635	5,500 208,377	0.0% 18.6%	(2)
-5021--**	Small Vehicle Expense	230,012	47,035	208,377	1.3%	(2)
-5022--**-	Miscellaneous Expense	18,020	396	17,624	2.2%	
-5023--**-	Office Supplies - All	43,004	5,677	37,327	13.2%	
-5024--**-**	Petroleum Products	34,000	150	33,850	0.4%	
-5025--**	Uniforms	68,992	9,698	59,294	14.1%	
-5026--**-** **-5027-**-**	Small Vehicle Fuel Insurance - Property/Liability	24,604 275,584	1,389 22,964	23,215 252,620	5.6% 8.3%	
-5028--**	Small Tools & Supplies	77,500	6,103	71,397	7.9%	
-5029--**-	Maintenance E & F - Solids - 41A	-	192	(192)	0.0%	
-5030--**-	Trash Disposal	6,992	825	6,167	11.8%	
-5031--**	Safety Program & Supplies	114,868	26,921	87,947	23.4%	(3)
-5032--**	Equipment Rental	7,004	-	7,004	0.0%	
-5033--**-** **-5034-**-**-	Recruitment Travel Expense/Tech. Conferences	2,504 32,316	384 116	2,120 32,200	15.3% 0.4%	
-5035--**	Training Expense	40,664	698	39,966	1.7%	
-5036--**	Laboratory Supplies	100,152	11,294	88,858	11.3%	
-5037--**	Office Equipment	65,000	6,544	58,456	10.1%	
-5038--**	Permits	480,520	17,100	463,420	3.6%	
-5039--**-** **-5044-**-**-	Membership Dues/Fees	23,772	2,644	21,128	11.1%	(5)
-5044 **-5046-**-**	Offshore Monitoring Effluent Chemistry	44,004 40,004	6,540 90	37,464 39,914	14.9% 0.2%	(5)
-5047--**	Access Road Expenses	44,004	875	43,129	2.0%	
-5048--**-	Storm Damage	20,008	-	20,008	0.0%	
-5049--**-**	Biosolids Disposal	1,429,996	219,670	1,210,326	15.4%	
-5050--**	Contract Services Generators - 29A	22,008	-	22,008	0.0%	
-5052--**-** **-5053-**-**-	Janitorial Services	94,004	15,343	78,661	16.3%	
-5053 **-5054-**-**	Contract Serv - Digester Cleaning - 29E Diesel Truck Maint	125,000 41,004	- 408	125,000 40,596	0.0% 1.0%	
-5055--**	Diesel Truck Fuel - 37B	11,504	1,068	10,436	9.3%	
-5056--**	Maintenance Equip. & Facilities (Solids)	361,000	60,537	300,463	16.8%	
-5057--**	Maintenance Equip. & Facilities (Liquids)	669,000	105,772	563,228	15.8%	
-5058--**	Maintenance Equip. & Facilities (Common)	86,008	15,117	70,891	17.6%	
-5059--**	Maintenance Equip. & Facilities (Co-Gen)	960,000	64,164	895,836	6.7%	
-5060--** **-5061-**-**	Maintenance Equip. & Facilities (AWT)	75,000 3,548	18,208	56,792	24.3%	
-5067--**	Mileage Port Cleaning	70,000	652	2,896 70,000	18.4% 0.0%	
-5068--**	MNWD Potable Water Supplies & Svcs.	42,000	1,452	40,548	3.5%	
-5076--**	SCADA Infrastructure	91,508	-	91,508	0.0%	
-5077--**	IT Direct	10,000	-	10,000	0.0%	
-5105--**	Co-Generation Power Credit - Offset	669,000	60,337	608,663	9.0%	
-5303--**-** **-5305-**-**	Group Insurance Waiver Medicare Tax Payments for Employees	14,392	2,437	11,955	16.9%	
-5305--**-**	Medicare Tax Payments for Employees Operating Leases	1,336 31,008	324 2,238	1,012 28,770	24.3% 7.2%	
-5705--**	Monthly Car Allowance	31,192	5,991	25,201	19.2%	
-5799--**	Zephyr Wall Costs Share - O&M	(14,000)	5,001	(14,000)	0.0%	
-5802--**-	Shipping/Freight	100	-	100	0.0%	
-6241--**	Education Reimbursement	-	161	(161)	0.0%	
-6500--**	IT Allocations in to PC's & Depts. Total Other Expenses	<u>556,996</u> 10,592,323	70,036 1,305,807	486,960 9,286,516	12.6% 12.3%	_
	Total O&M Expenses	17,719,855	2,488,559	15,231,296	14.0%	-
	•					-

South Orange County Wastewater Authority O & M & Environmental Safety Costs Summary For the Period Ended August 31, 2020 (in dollars)

- (1) Tree removal to support an emergency repair at RTP.
- (2) A number of Contract Services Misc. expenses are billed quarterly starting in July.
- (3) Replacement of old equipment happens in July each year.
- (4) Purchasing related to valves and actuators replacement at AWT.
- (5) 3 Species Toxicity Screen as required by the permit.

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
- Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**-	Regular Salaries-O&M	1,518,048	259,475	1,258,573	17.1%
02-5001-**-**	Overtime Salaries-O&M	38,716	8,880	29,836	22.9%
02-5306-**-**-	Scheduled Holiday Work	13,364	5,613	7,751	42.0%
02-5315-**-**	Comp Time - O&M	5,028	789	4,239	15.7%
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	799,132	136,596	662,536	17.1%
02-5700-**-**-	Standby Pay	25,352	4,323	21,030	17.0%
	Total Payroll Costs	2,399,640	415,676	1,983,964	17.3%
Other Expenses					
02-5002-**-**	Electricity	547,004	76.260	470,744	13.9%
02-5003-**-**	Natural Gas	121,036	18,062	102,974	14.9%
02-5004-**-**	Potable & Reclaimed Water	24,004	2,581	21,423	10.8%
02-5006-**-**	Chlorine/Sodium Hypochlorite	7,900	2,001	7,900	0.0%
02-5007-**-**	Polymer Products	278,000	27,964	250,036	10.1%
02-5008-**-**	Ferric Chloride	140,000	22,067	117,933	15.8%
02-5009-**-**	Odor Control Chemicals	21,000	-	21,000	0.0%
02-5010-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**	Laboratory Services	12,500	325	12,175	2.6%
02-5012-**-**	Grit Hauling	54,000	4,524	49,476	8.4%
02-5013-**-**	Landscaping	75,008	6,600	68,408	8.8%
02-5015-**-**	Management Support Services	26,004	3,199	22,805	12.3%
02-5017-**-**	Legal Fees	3,095	-	3,095	0.0%
02-5019-**-**	Contract Services Misc.	75,008	- 11,611	63.397	15.5%
02-5021-**-**	Small Vehicle Expense	11,000	219	10,781	2.0%
02-5022-**-**	•		71		0.9%
02-5023-**-**	Miscellaneous Expense	8,000		7,929	
	Office Supplies - All	28,000	2,254	25,746	8.1%
02-5024-**-**	Petroleum Products	11,000	-	11,000	0.0%
02-5025-**-**	Uniforms	32,992	4,430	28,562	13.4%
02-5026-**-**	Small Vehicle Fuel	12,004	542	11,462	4.5%
02-5027-**-**	Insurance - Property/Liability	89,920	8,013	81,907	8.9%
02-5028-**-**	Small Tools & Supplies	37,004	4,133	32,871	11.2%
02-5030-**-**	Trash Disposal	2,000	254	1,746	12.7%
02-5031-**-**	Safety Program & Supplies	39,004	10,671	28,333	27.4%
02-5032-**-**	Equipment Rental	3,000	-	3,000	0.0%
02-5033-**-**	Recruitment	1,000	384	616	38.4%
02-5034-**-**	Travel Expense/Tech. Conferences	9,496	-	9,496	0.0%
02-5035-**-**	Training Expense	12,808	53	12,755	0.4%
02-5036-**-**	Laboratory Supplies	16,472	1,195	15,277	7.3%
02-5037-**-**	Office Equipment	13,000		13,000	0.0%
02-5038-**-**	Permits	25,504	16,647	8,857	65.3%
02-5039-**-**	Membership Dues/Fees	4,384	783	3,601	17.9%
02-5049-**-**	Biosolids Disposal	524,996	80,648	444,348	15.4%
02-5050-**-**-**	Contract Services Generators - 29A	10,004		10,004	0.0%
02-5052-**-**	Janitorial Services	41,000	7,201	33,799	17.6%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
02-5054-**-**	Diesel Truck Maint	21,000	208	20,792	1.0%
02-5055-**-**	Diesel Truck Fuel - 37B	3,004	268	2,736	8.9%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	11,032	143,968	7.1%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	29,675	224,325	11.7%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	3,651	24,349	13.0%
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	23,371	345,629	6.3%
02-5061-**-**	Mileage	2,044	156	1,888	7.7%
02-5076-**-**	SCADA Infrastructure	30,504	-	30,504	0.0%
02-5077-**-**	IT Direct	4,996	-	4,996	0.0%
02-5303-**-**-	Group Insurance Waiver	3,592	609	2,983	17.0%
02-5309-**-**-**	Operating Leases	25,004	2,238	22,766	9.0%
02-5705-**-**	Monthly Car Allowance	18,600	3,858	14,742	20.7%
02-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)		(14,000)	0.0%
02-6500-**-**-**	IT Allocations in to PC's & Depts.	187,624	23,592	164,032	12.6%
	Total Other Expenses	3,466,515	409,352	3,057,163	11.8%
	Total Expenses	5,866,155	825,028	5,041,127	14.1%

5 - San Juan Creek Ocean Salary and Fringe 05-5000-**-**** 05-5001-**-**** 05-5306-**-*** 05-5401-**-*** 05-5003-**-*** 05-5003-**-*** 05-5017-**-*** 05-5017-**-*** 05-5026-**-**** 05-5034-**-*** 05-5034-**-*** 05-5036-**-*** 05-5036-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-***	n Outfall Regular Salaries-O&M Overtime Salaries-O&M Scheduled Holiday Work Fringe Benefits IN to PC's & Depts. Total Payroll Costs Electricity Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	94,880 584 100 49,940 145,504 1,004 500 80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 5,564 5,564 22,000 20,004 1,004 35,000 11,716 417,996 563,500	21,128 51 123 11,122 32,424 - - - - - - - - - - - - - - - - - -	73,752 533 (23) 38,818 113,080 1,004 500 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 22.3\%\\ 8.7\%\\ 0.0\%\\ 22.3\%\\ 22.3\%\\ 22.3\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.0\%\\ 14.9\%\\ 0.2\%\\ 619.0\%\\ 0.2\%\\ 619.0\%\\ 0$
05-5000-**-**-** 05-5001-**-**-** 05-5306-**-**-** 05-5401-**-**-** 05-5002-**-**- 05-5003-**-*** 05-5003-**-*** 05-5015-**-*** 05-5027-**-*** 05-5027-**-*** 05-5027-**-*** 05-5027-**-*** 05-5031-**-*** 05-5034-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5044-**-*** 05-5058-**-*** 05-5058-**-*** 05-5058-**-***	Overtime Salaries-O&M Scheduled Holiday Work Fringe Benefits IN to PC's & Depts. Total Payroll Costs Electricity Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	584 100 49,940 145,504 145,504 1,004 500 8,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	51 123 11,122 32,424 - - - - - - - - - - - - - - - - - -	533 (23) 38,818 113,080 1,004 500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	8.7% 0.0% 22.3% 22.3% 0.0%
05-5001-**-**-** 05-5306-**-*** 05-5401-**-*** 05-5002-**-** 05-5003-**-*** 05-5015-**** 05-5015-**-*** 05-5017-**-*** 05-5031-**-*** 05-5031-**-*** 05-5034-**-*** 05-5034-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5038-**-*** 05-5058-**-*** 05-5058-**-***	Overtime Salaries-O&M Scheduled Holiday Work Fringe Benefits IN to PC's & Depts. Total Payroll Costs Electricity Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	584 100 49,940 145,504 145,504 1,004 500 8,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	51 123 11,122 32,424 - - - - - - - - - - - - - - - - - -	533 (23) 38,818 113,080 1,004 500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	8.7% 0.0% 22.3% 22.3% 0.0%
05-5306-**-** 05-5401-**-** 05-5002-**-** 05-5003-**-** 05-5015-**-** 05-5017-**-** 05-5027-**-** 05-5027-**-** 05-5031-**-** 05-5034-**-** 05-5034-**-** 05-5038-**-** 05-5038-**-** 05-5039-**-** 05-5039-**-** 05-5044-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-*** 05-5046-**-*** 05-5046-**-***	Scheduled Holiday Work Fringe Benefits IN to PC's & Depts. Total Payroll Costs Electricity Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	100 49,940 145,504 1,004 500 80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	123 11,122 32,424 - - - - - - - - - - - - - - - - - -	(23) 38,818 113,080 1,004 500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 0.0\%\\ 22.3\%\\ 22.3\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 0.0\%\\ 1.3\%\\ 0.0$
05-5401-**-** Other Expenses 05-5002-**-** 05-5003-**-** 05-5017-**-** 05-5026-**-** 05-5027-**-** 05-5031-**-** 05-5031-**-** 05-5034-**-** 05-5038-**-** 05-5038-**-** 05-5038-**-** 05-5039-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-**	Fringe Benefits IN to PC's & Depts. Total Payroll Costs Electricity Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	49,940 145,504 1,004 500 80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	11,122 32,424 - - - - - - - - - - - - - - - - - -	38,818 113,080 1,004 500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 22.3\%\\ \hline 22.3\%\\ \hline 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.1\%\\ 0.1\%\\ 0.0$
Other Expenses 05-5002-**-*** 05-5015-***** 05-5015-***** 05-5027-**-** 05-5031-**-** 05-5031-**-** 05-5034-**-** 05-5038-**-** 05-5038-**-** 05-5038-**-** 05-5039-***** 05-5044-**-** 05-5046-**-** 05-5046-**-** 05-5068-**-** 05-5068-**-**	Total Payroll Costs Electricity Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	145,504 1,004 500 80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	32,424 - - - - - - - - - - - - - - - - - -	113,080 1,004 500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	22.3% 0.0% 0.0% 0.0% 0.0% 8.1% 0.0% 1.3% 18.5% 0.0% 0.0% 619.0% 619.0%
05-5002-**-** 05-5003-**-** 05-5015-**-** 05-5026-**-** 05-5027-**-** 05-5031-**-** 05-5031-**-** 05-5036-**-** 05-5038-**-** 05-5038-**-** 05-5038-**-** 05-5039-**-** 05-5046-**-** 05-5046-**-** 05-5068-**-**	Electricity Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	1,004 500 80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- - - - - 53 4,530 - - - 3,270 45 6,215 - 1,473	1,004 500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 1.3\%\\ 0.0\%\\ 14.9\%\\ 0.2\%\\ 619.0\%\\ 0.0\%$
05-5002-**-** 05-5003-**-** 05-5015-**-** 05-5026-**** 05-5026-**** 05-5027-**** 05-5031-**-** 05-5031-**-** 05-5036-**-** 05-5038-**-** 05-5038-**-** 05-5038-**** 05-5039-**** 05-5046-**-** 05-5048-**-** 05-5048-**-**	Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	500 80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- - - 53 4,530 - - - 3,270 45 6,215 - 1,473	500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 8.1\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 6.0\%\\ 0.0\%$
05-5003-**-** 05-5015-**-** 05-5026-**-** 05-5027-**-** 05-5031-**-** 05-5031-**-** 05-5036-**-** 05-5038-**-** 05-5038-**-** 05-5038-**-** 05-5039-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-**	Natural Gas Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	500 80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- - - 53 4,530 - - - 3,270 45 6,215 - 1,473	500 80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 8.1\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 6.0\%\\ 0.0\%$
05-5015-**-** 05-5017-**-** 05-5026-**-** 05-5031-**-** 05-5034-**-** 05-5038-**-** 05-5038-**-** 05-5038-**-** 05-5039-**-** 05-5039-**-** 05-5039-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-** 05-5046-**-**	Management Support Services Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	80,000 2,008 500 8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- - - 53 4,530 - - - 3,270 45 6,215 - 1,473	80,000 2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 0.0\%\\ 0.0\%\\ 0.0\%\\ 8.1\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 619.0\%\\ 0.$
05-5017-**** 05-5026-**** 05-5031-**** 05-5034-**** 05-5034-**** 05-5036-**** 05-5038-**** 05-5038-**** 05-5039-**** 05-5039-**** 05-5044-**** 05-5046-***** 05-5046-***** 05-5066-*****	Legal Fees Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	2,008 500 8,192 1,004 2,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- 660 - 53 4,530 - 3,270 45 6,215 - 1,473	2,008 500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 0.0\%\\ 0.0\%\\ 8.1\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.0\%\\ 14.9\%\\ 0.2\%\\ 619.0\%\\ 0.0\%$
05-5026-**-** 05-5027-**-** 05-5031-**-** 05-5035-**-** 05-5036-**-** 05-5036-**-** 05-5038-**-** 05-5039-**-** 05-5039-**-** 05-5046-**-** 05-5058-**-** 05-5058-**-**	Small Vehicle Fuel Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	500 8,192 1,004 2,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- 660 - 53 4,530 - - 3,270 45 6,215 - 1,473	500 7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	0.0% 8.1% 0.0% 1.3% 18.5% 0.0% 0.0% 0.2% 619.0% 0.0%
05-5027-**-** 05-5031-**-** 05-5035-**-** 05-5036-**-** 05-5036-**-** 05-5038-**-** 05-5039-**-** 05-5046-**-** 05-5046-**-** 05-5058-**-** 05-5058-**-**	Insurance - Property/Liability Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	8,192 1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- 53 4,530 - 3,270 45 6,215 - 1,473	7,532 1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	$\begin{array}{c} 8.1\%\\ 0.0\%\\ 0.0\%\\ 1.3\%\\ 18.5\%\\ 0.0\%\\ 0.0\%\\ 0.0\%\\ 0.2\%\\ 619.0\%\\ 0.0\%\\ 0.0\%\\ \end{array}$
05-5031-**-** 05-5035-**-** 05-5035-**-** 05-5038-**-** 05-5038-**-** 05-5039-**-** 05-5044-**-** 05-5046-**-** 05-5046-**-** 05-5068-*****	Safety Supplies Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	1,004 2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- 53 4,530 - 3,270 45 6,215 - 1,473	1,004 2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	0.0% 0.0% 1.3% 18.5% 0.0% 14.9% 619.0% 0.2%
05-5034-**-** 05-5036-**-** 05-5036-**-** 05-5038-**-** 05-5039-**-** 05-5049-**-** 05-5046-**-** 05-5046-**-** 05-5068-*****	Travel Expense/Tech. Conferences Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	2,000 4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	- 53 4,530 - 3,270 45 6,215 - 1,473	2,000 3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	0.0% 1.3% 18.5% 0.0% 14.9% 0.2% 619.0% 0.0%
05-5035-**-** 05-5036-**-** 05-5038-**-** 05-5039-**-** 05-5044-**-** 05-5046-**-** 05-5058-**-** 05-5058-**-**	Training Expense Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	4,000 24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	53 4,530 - 3,270 45 6,215 - 1,473	3,947 19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	1.3% 18.5% 0.0% 14.9% 0.2% 619.0% 0.0%
05-5036-**-*** 05-5038-**-** 05-5039-**-** 05-5044-**-** 05-5058-**-** 05-5058-**-**	Laboratory Supplies Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	24,504 198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	4,530 - - 3,270 45 6,215 - 1,473	19,974 198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	18.5% 0.0% 0.0% 14.9% 0.2% 619.0% 0.0%
05-5038-**-**-** 05-5039-**-**-** 05-5044-**-**-** 05-5046-**-**-** 05-5058-**-**-** 05-5067-**-**-**	Permits Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	198,996 5,564 22,000 20,004 1,004 35,000 11,716 417,996	3,270 45 6,215 - 1,473	198,996 5,564 18,730 19,959 (5,211) 35,000 10,243	0.0% 0.0% 14.9% 0.2% 619.0% 0.0%
05-5039-**-**-** 05-5044-**-**-** 05-5046-**-**-** 05-5058-**-**-** 05-5067-**-**-**	Membership Dues/Fees Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	5,564 22,000 20,004 1,004 35,000 11,716 417,996	- 3,270 45 6,215 - 1,473	5,564 18,730 19,959 (5,211) 35,000 10,243	0.0% 14.9% 0.2% 619.0% 0.0%
05-5044-**_**_** 05-5046-**_**_** 05-5058-**_** 05-5067-**_**	Offshore Monitoring Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	22,000 20,004 1,004 35,000 11,716 417,996	45 6,215 - 1,473	18,730 19,959 (5,211) 35,000 10,243	14.9% 0.2% 619.0% 0.0%
05-5046-**-**-** 05-5058-**-**-** 05-5067-**-**-**	Effluent Chemistry Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	20,004 1,004 35,000 <u>11,716</u> 417,996	45 6,215 - 1,473	19,959 (5,211) 35,000 10,243	0.2% 619.0% 0.0%
05-5058-**-** 05-5067-**-**	Maintenance Equip. & Facilities (Common) Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	1,004 35,000 <u>11,716</u> 417,996	6,215 - 1,473	<mark>(5,211)</mark> 35,000 10,243	619.0% 0.0%
05-5067-**-**	Port Cleaning IT Allocations in to PC's & Depts. Total Other Expenses	35,000 <u>11,716</u> 417,996	1,473	35,000 10,243	0.0%
	IT Allocations in to PC's & Depts. Total Other Expenses	11,716 417,996	,	10,243	
03-0300	Total Other Expenses	417,996	,		12.6%
	Total Expenses	563 500		401,751	<u>12.6%</u> 3.9%
		303,300	48,669	514,831	8.6%
- Pre Treatment					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	81,396	16,808	64,588	20.6%
08-5306-**-**	Scheduled Holiday Work	356	-	356	
08-5315-**-**	Comp Time - Environment	2,476	-	2,476	0.0%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	42,852	8,848	34,004	20.6%
	Total Payroll Costs	127,080	25,656	101,424	20.2%
Other Expenses					
08-5011-**-**	Laboratory Services	3,008	100	2,908	3.3%
08-5015-**-**	Management Support Services	4,000	-	4,000	0.0%
08-5016-**-**-	Audit - Environmental	1,252	-	1,252	0.0%
08-5017-**-**	Legal Fees	2,532	70	2,462	2.8%
08-5018-**-**-	Public Notices/ Public Relations	5,500	-	5,500	0.0%
08-5021-**-**-	Small Vehicle Expense - 31A	1,052	-	1,052	0.0%
08-5022-**-**-**	Miscellaneous Expense	2,020	-	2,020	0.0%
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,096	30	1,066	2.7%
08-5027-**-**	Insurance - Property/Liability	2,844	229	2,615	8.1%
08-5028-**-**-	Small Tools & Supplies	3,496	186	3,310	5.3%
08-5034-**-**-	Travel Expense/Tech. Conferences	2,220	-	2,220	0.0%
08-5035-**-**-	Training Expense	796	53	743	6.6%
08-5038-**-**	Permits and Fines	6,000	-	6,000	0.0%
08-5039-**-**	Membership Dues/Fees	800	-	800	0.0%
08-6500-**-**-	IT Allocations in to PC's & Depts.	10,052	1,264	8,788	12.6%
	Total Other Expenses	46,668	1,932	44,736	4.1%
	Total Expenses	173,748	27,588	146,160	15.9%
- Water Reclamation Pe	ermits				
Salary and Fringe	De audea Octobrica, COM		· · · · ·		
12-5000-**-**	Regular Salaries-O&M	50,404	6,283	44,121	12.5%
12-5401-**-**	Fringe Benefits IN to PC's & Depts.	26,528	3,308	23,220	12.5%
	Total Payroll Costs	76,932	9,591	67,341	12.5%
Other Expenses					
12-5015-**-**	Management Support Services	157,000	22,335	134,665	14.2%
12-5017-**-**	Legal Fees	2,008	-	2,008	0.0%
12-5027-**-**	Insurance - Property/Liability	3,116	251	2,865	8.1%
12-5034-**-**	Travel Expense/Tech. Conferences	1,352	-	1,352	0.0%
12-5038-**-**	Permits	21,512	-	21,512	0.0%
12-6500-**-**-**	IT Allocations in to PC's & Depts.	6,236	783	5,453	12.6%
	Total Other Expenses	191,224	23,369	167,855	12.2%
	Total Expenses	268,156	32,960	235,196	12.3%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
- Coastal Treatment I	Plant				
Salary and Fringe					
15-5000-**-**-**	Regular Salaries-O&M	939,512	147,993	791,519	15.8%
15-5001-**-**-	Overtime Salaries-O&M	21,760	4,032	17,728	18.5%
15-5306-**-**-**	Scheduled Holiday Work	5,096	2,933	2,163	57.6%
15-5315-**-**	Comp Time - O&M	2,100	453	1,647	21.6%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	494,584	77,908	416,676	15.8%
15-5700-**-**	Standby Pay	16,900 1,479,952	1,820 235,139	15,080 1,244,813	10.8% 15.9%
	Total Payroll Costs	1,479,952	235,139	1,244,013	15.9%
Other Expenses					
15-5002-**-**-	Electricity	256,000	38,869	217,131	15.2%
15-5003-**-**	Natural Gas	3,000	74	2,926	2.5%
15-5004-**-**-**	Potable & Reclaimed Water	25,004	2,789	22,215	11.2%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	92,000	8,399	83,601	9.1%
15-5007-**-**	Polymer Products	1,004	-	1,004	0.0%
15-5008-**-**	Ferric Chloride	46,996	4,624	42,372	9.8%
15-5009-**-**-**	Odor Control Chemicals	50,000	3,831	46,169	7.7%
15-5011-**-**	Laboratory Services	8,000	1,685	6,315	21.1%
15-5012-**-**-	Grit Hauling	20,996	2,780	18,216	13.2%
15-5013-**-**	Landscaping	56,000	2,535	53,465	4.5%
15-5015-**-**	Management Support Services	2,500	99	2,401	4.0%
15-5017-**-**	Legal Fees	15,700	-	15,700	0.0%
15-5019-**-**	Contract Services Misc.	85,000	17,994	67,006	21.2%
15-5021-**-**	Small Vehicle Expense - 31A	5,504	94	5,410	1.7%
15-5022-**-**-	Miscellaneous Expense	1,000	71	929	7.1%
15-5023-**-**	Office Supplies - All	4,004	745	3,259	18.6%
15-5024-**-**-**	Petroleum Products	3,000	-	3,000	0.0%
15-5025-**-**	Uniforms	8,996	1,126	7,870	12.5%
15-5026-**-**	Small Vehicle Fuel - 37A	2,000	132	1,868	6.6%
15-5027-**-**	Insurance - Property/Liability	46,396	3,736	42,660	8.1%
15-5028-**-**	Small Tools & Supplies	8,000	363	7,637	4.5%
15-5030-**-**	Trash Disposal	2,996	394	2,602	13.2%
15-5031-**-**	Safety Program & Supplies	33,352	5,328	28,024	16.0%
15-5032-**-**-	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**-	Recruitment	500	-	500	0.0%
15-5034-**-**	Travel Expense/Tech. Conferences	5,748		5,748	0.0%
15-5035-**-**	Training Expense	8,356	53	8,303	0.6%
15-5036-**-**	Laboratory Supplies	11,004	1,340	9,664	12.2%
15-5037-**-**	Office Equipment	2,000	-	2,000	0.0%
15-5038-**-**	Permits	8,000	229	7,771	2.9%
15-5039-**-**	Membership Dues/Fees	2,600	925	1,675	35.6%
15-5047-**-**	Access Road Expenses	44,004	875	43,129	2.0%
15-5048-**-**	Storm Damage	20,008	-	20,008	0.0%
15-5050-**-**	Contract Services Generators - 29A	4,004	-	4,004	0.0%
15-5052-**-**	Janitorial Services	12,004	2,236	9,768	18.6%
15-5054-**-**	Diesel Truck Maint - 31B	1,004	-	1,004	0.0%
15-5055-**-**	Diesel Truck Fuel - 37B	496	-	496	0.0%
15-5057-**-**	Maintenance Equip. & Facilities (Liquids)	179,000	33,614	145,386	18.8%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000	396	21,604	1.8%
15-5060-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000	1,497	35,503	4.0%
15-5061-**-**	Mileage	500	105	395	0.0%
15-5076-**-**	SCADA Infrastructure	30,500	-	30,500	0.0%
15-5303-**-**	Group Insurance Waiver	3,600	609	2,991	16.9%
15-5305-**-**	Medicare Tax Payments for Employees	1,336	324	1,012	24.3%
15-5705-**-**	Monthly Car Allowance	4,204	711	3,493	16.9%
15-6500-**-**-**	IT Allocations in to PC's & Depts. Total Other Expenses	<u>116,012</u> 1,292,328	14,588 153,172	<u>101,424</u> 1,139,156	<u>12.6%</u> 11.9%
		.,202,020		1,100,100	
	Total Expenses	2,772,280	388,310	2,383,970	14.0%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
17 - Joint Regional Wast Salary and Fringe	ewater Reclamation and Sludge Handling				
17-5000-**-**-**	Regular Salaries-O&M	1,721,896	267,583	1,454,313	15.5%
17-5001-**-**	Overtime Salaries-O&M	66,064	10,252	55,812	15.5%
17-5306-**-**-**	Scheduled Holiday Work	14,880	5,350	9,530	36.0%
17-5315-**-**	Comp Time - O&M	2,564	984	1,580	0.0%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	906,456	140,864	765,592	15.5%
17-5700-**-**-**	Standby Pay	25,356	5,298	20,059	20.9%
	Total Payroll Costs	2,737,216	430,331	2,306,885	15.7%
Other Expenses					
17-5002-**-**	Electricity	350,000	64,575	285,425	18.5%
17-5003-**-**	Natural Gas	109,996	24,063	85,933	21.9%
17-5004-**-**	Potable & Reclaimed Water	28,000	4,845	23,155	17.3%
17-5005-**-**	Co-generation Power Credit	(669,000)	(60,337)	(608,663)	9.0%
17-5006-**-**	Chlorine/Sodium Hypochlorite	380,000	55,020	324,980	14.5%
17-5007-**-**	Polymer Products	460,000	53,535	406,465	11.6%
17-5008-**-**	Ferric Chloride	265,004	44,206	220,798	16.7%
17-5009-**-**-	Odor Control Chemicals	43,996	5,215	38,781	11.9%
17-5010-**-**-**	Other Chemicals - Misc.	1,996	-	1,996	0.0%
17-5011-**-**	Laboratory Services	17,072	1,935	15,137	11.3%
17-5012-**-**	Grit Hauling - 21A	50,000	3,694	46,306	7.4%
17-5013-**-**-	Landscaping	74,996	44,607	30,389	59.5% (
17-5015-**-**-	Management Support Services	21,000	99	20,901	0.5%
17-5017-**-**	Legal Fees	5,004	1,931	3,073	38.6%
17-5019-**-**-**	Contract Services Misc.	95,000	18,030	76,970	19.0%
17-5021-**-**	Small Vehicle Expense	7,000	17	6,983	0.2%
17-5022-**-**-**	Miscellaneous Expense	7,000	253	6,747	3.6%
17-5023-**-**	Office Supplies - All	11,000	2,677	8,323	24.3%
17-5024-**-**	Petroleum Products	20,000	150	19,850	0.8%
17-5025-**-**	Uniforms	27,004	4,142	22,862	15.3%
17-5026-**-**	Small Vehicle Fuel	9,004	685	8,319	7.6%
17-5027-**-**	Insurance - Property/Liability	115,592	9,308	106,284	8.1%
17-5028-**-**	Small Tools & Supplies	29,000	1,421	27,579	4.9%
17-5029-**-**-**	Maintenance E & F - Solids - 41A	-	192	(192)	0.0%
17-5030-**-**-**	Trash Disposal	1,996	176	1,820	8.8%
17-5031-**-**	Safety Program & Supplies	40,504	10,921	29,583	27.0% (
17-5032-**-**-	Equipment Rental	3,004	-	3,004	0.0%
17-5033-**-**-	Recruitment	1,004	-	1,004	0.0%
17-5034-**-**	Travel Expense/Tech. Conferences	9,496	116	9,380	1.2%
17-5035-**-**	Training Expense	12,700	381	12,319	3.0%
17-5036-**-**	Laboratory Supplies	23,672	1,290	22,382	5.4%
17-5037-**-**	Office Equipment	50,000	6,544	43,456	13.1%
17-5038-**-**	Permits	21,508	224	21,284	1.0%
17-5039-**-**	Membership Dues/Fees	4,860	935	3,925	19.2%
17-5049-**-**	Biosolids Disposal	905,000	139,022	765,978	15.4%
17-5050-**-**	Contract Services Generators - 29A	8,000	-	8,000	0.0%
17-5052-**-**	Janitorial Services	41,000	- 5,906	35,094	14.4%
17-5053-**-**	Contract Serv - Digester Cleaning - 29E	65,000	5,500	65,000	0.0%
17-5054-**-**	Diesel Truck Maint		200		1.1%
	Diesel Truck Fuel - 37B	19,000		18,800	10.0%
17-5055-**-**		8,004	800	7,204	
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	206,000	49,505	156,495	24.0%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	236,000	42,482	193,518	18.0%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	34,000	4,856	29,144	14.3%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	591,000	40,792	550,208	6.9%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	38,000	16,711	21,289	44.0% (
17-5061-**-**	Mileage	1,004	391	613	38.9%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	42,000	1,452	40,548	3.5%
17-5076-**-**	SCADA Infrastructure	30,504	-	30,504	0.0%
17-5077-**-**	IT Direct	5,004	-	5,004	0.0%
17-5105-**-**	Co-Generation Power Credit - Offset	669,000	60,337	608,663	9.0%
17-5303-**-**-	Group Insurance Waiver	7,200	1,218	5,982	16.9%
17-5309-**-**	Operating Leases	6,004	-	6,004	0.0%
17-5705-**-**	Monthly Car Allowance	8,388	1,422	6,966	16.9%
17-6241-**-**	Education Reimbursement	-	161	(161)	0.0%
17-6500-**-**-**	IT Allocations in to PC's & Depts.	212,628	26,736	185,892	12.6%
	Total Other Expenses	4,760,144	692,841	4,067,303	14.6%
	Total Expenses	7,497,360	1,123,172	6,374,188	15.0%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
21 - Effluent Transmissi	on Main				
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,384	-	1,384	0.0%
21-5401-**-**-	Fringe Benefits IN to PC's & Depts.	732	-	732	0.0%
	Total Payroll Costs	2,116	-	2,116	0.0%
Other Expenses					
21-5014-**-**-**	Engineering - Misc.	-	167	(167)	0.0%
21-5019-**-**-**	Contract Services Misc 29	1,004	-	1,004	0.0%
21-5027-**-**-	Insurance - Property/Liability	968	78	890	8.1%
21-5035-**-**-	Training Expense	-	53	(53)	0.0%
	Total Other Expenses	1,972	297	1,675	15.1%
	Total Expenses	4,088	297	3,791	7.3%
24 - Aliso Creek Ocean	Outfall				
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	103,084	22,102	80,982	21.4%
24-5001-**-**-**	Overtime Salaries-O&M	1,576	76	1,500	4.8%
24-5306-**-**-**	Scheduled Holiday Work	168	123	45	0.0%
24-5401-**-**-	Fringe Benefits IN to PC's & Depts.	54,264	11,635	42,629	21.4%
	Total Payroll Costs	159,092	33,936	125,156	21.3%
Other Expenses					
24-5015-**-**	Management Support Services	80,000	-	80,000	0.0%
24-5017-**-**	Legal Fees	2,008	-	2,008	0.0%
24-5027-**-**	Insurance - Property/Liability	8,556	689	7,867	8.1%
24-5031-**-**-	Safety Supplies	1,004	-	1,004	0.0%
24-5034-**-**	Travel Expense/Tech. Conferences	2,004	-	2,004	0.0%
24-5035-**-**	Training Expense	2,004	53	1,951	2.6%
24-5036-**-**-**	Laboratory Supplies	24,500	2,940	21,560	12.0%
24-5038-**-**-	Permits	199,000	-	199,000	0.0%
24-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	0.0%
24-5044-**-**-**	Offshore Monitoring	22,004	3,270	18,734	14.9%
24-5046-**-**-**	Effluent Chemistry	20,000	45	19,955	0.2%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	0.0%
24-5067-**-**	Port Cleaning	35,000	-	35,000	0.0%
24-5802-**-**-	Shipping/Freight	100	-	100	0.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,728	1,601	11,127	12.6%
	Total Other Expenses	415,476	8,597	406,879	2.1%
	Total Expenses	574,568	42,533	532,035	7.4%
		47 740 055	0 400 550	45 004 000	4.4.44
	Total O&M Expenses	17,719,855	2,488,559	15,231,296	14.0%

- (1) Replacement of old equipment happens in July each year.
- (2) SOCWA permits are primarily paid in July and November each year.
- (3) The surge tower site was re-fenced and cleared to discourage unauthorized entry.
- (4) A number of Contract Services Misc. expenses are billed quarterly starting in July.
- (5) Tree removal to support an emergency repair at RTP.
- (6) Purchasing related to valves and actuators replacement at AWT.
- (7) 3 Species Toxicity Screen as required by the permit.

South Orange County Wastewater Authority

Budget vs. Actual Comparison - Engineering

For the Period Ended August 31, 2020 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	196,836	27,919	168,917	14.2%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	14,698	88,923	14.2%
	Total Payroll Costs	300,457	42,617	257,840	14.2%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	-	3,184	0.0%
01-5023-03-00-00	Office Supplies - All	208	-	208	0.0%
01-5031-03-00-00	Safety Supplies	306	-	306	0.0%
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	-	6,439	0.0%
01-5035-03-00-00	Training Expense	2,244	-	2,244	0.0%
01-5037-03-00-00	Office Equipment	408	-	408	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,377	-	1,377	0.0%
01-5061-03-00-00	Mileage	510	-	510	0.0%
01-5309-03-00-00	Operating Leases	6,829	1,410	5,419	20.7%
01-5705-03-00-00	Monthly Car Allowance	4,200	711	3,489	16.9%
01-5802-03-00-00	Shipping/Freight	312	-	312	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	50,794	6,387	44,407	12.6%
	Total Other Expenses	76,810	8,508	68,303	11.1%
	Total Engineering Expenses	377,267	51,125	326,143	13.6%

South Orange County Wastewater Authority Budget vs. Actual Comparison- Administration For the Period Ended July 31, 2020 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT	944.542	79,706	864,836	8.4%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20.000	3.533	16,467	17.7%
01-6315-04-00-00	Comp Time - Admin	15,000	215	14,785	1.4%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	41,960	455,276	8.4%
	Total Payroll Costs	1,476,778	125,413	1,351,365	8.5%
Other Expenses					
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	-	26,500	0.0%
01-6102-04-00-00	Subscriptions	2,040	780	1,260	38.2%
01-6200-04-00-00	Management Support Services	102,000	1,400	100,600	1.4%
01-6201-04-00-00	Audit	44,900	15,000	29,900	33.4%
01-6202-04-00-00	Legal	200,000	28,447	171,553	14.2%
01-6204-04-00-00	Postage	4,000	26	3,974	0.6%
01-6223-04-00-00	Office Supplies - Admin	6,120	1,770	4,350	28.9%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	549	451	54.9%
01-6234-04-00-00	Memberships & Trainings	88,950	-	88,950	0.0%
01-6239-04-00-00	Travel & Conference	10,965	-	10,965	0.0%
01-6241-04-00-00	Education Reimbursement	3,000	-	3,000	0.0%
01-6310-04-00-00	Miscellaneous	23,460	1,307	22,153	5.6%
01-6311-04-00-00	Mileage	1,211	-	1,211	0.0%
01-6317-04-00-00	Contract Services Misc	5,610	425	5,185	7.6%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	8,605	108,030	7.4%
01-6601-04-00-00	Shipping/Freight	3,740	196	3,544	5.2%
01-6705-04-00-00	Monthly Car Allowance	12,000	1,062	10,938	8.8%
	Total Other Expenses	652,131	59,566	592,565	9.1%
	Total Admin Expenses	2,128,909	184,979	1,943,930	8.7%

(1) Overtime salary and comp time considered together at 10.7%

Exhibit E-4

South Orange County Wastewater Authority

Budget vs. Actual Comparison-IT

For the Period Ended August 31, 2020 (in dollars)

		FY 2020-21	Actual	(Over)/Under	%
		Budget		Budget	Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	93,909	17,618	76,291	18.8%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-	-	-	0.0%
01-6315-05-00-00	Comp Time - IT	5,000	-	5,000	0.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	49,437	9,275	40,162	18.8%
	Total Salary & Fringe	148,346	26,892	121,454	18.1%
Other Expenses					
01-5028-05-00-00	Small Tools & Supplies	1,000	-	1,000	0.0%
01-5035-05-00-00	Training Expense	2,000	-	2,000	0.0%
01-5037-05-00-00	Office Equipment	600	-	600	0.0%
01-6234-05-00-00	Memberships & Trainings	1,375	-	1,375	0.0%
01-6239-05-00-00	Travel & Conference	1,750	-	1,750	0.0%
01-6300-05-00-00	Software Maintenance Agreements	38,779	14,058	24,721	36.3% (
01-6301-05-00-00	Hardware Maintenance Agreements	7,126	-	7,126	0.0%
01-6302-05-00-00	Cloud Subscriptions (Internet)	148,369	2,315	146,054	1.6%
01-6303-05-00-00	Telecommunications	150,534	19,438	131,096	12.9%
01-6305-05-00-00	IT Professional Services	108,060	15,602	92,458	14.4% (
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	3,462	25,738	11.9%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	-	26,908	0.0%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	55,200	7,486	47,714	13.6% (
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	0.0%
01-6312-05-00-00	Computer & Photocopy Supplies	-	1,836	(1,836)	0.0%
	Total Other Expenses	576,061	64,196	511,865	11.1%
	Total Expenses before Allocation	724,407	91,089	633,318	12.6%
IT Allocations (Out) t	o PC's & Depts				
()) IT Allocations (OUT) to PC's & Depts.	(724,407)	(91,089)	(633,318)	12.6%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(91,089)	(633,318)	12.6%
	(- ,		(-)/	(,)	

(1) Annual subscription costs that renew at the beginning of the fiscal year.

(2) Costs for server rack migration and wiring clean-up at CTP and RTP.

(3) Annual service contract for facility printer/copiers.

Agenda Item

5

Finance Committee Meeting

Meeting Date: September 22,2020

TO:	Finance Committee
FROM:	Betty Burnett, General Manager
STAFF CONTACT:	Mary Carey, Finance Controller
SUBJECT:	CalPERS Unfunded Accrued Pension Liability (UAL) Funding Policy

Summary/Discussion

Included in the attached Financial Package are:

- Proposed Policy for CalPERS UAL, Tier 1, Classic
- Funding Plan for Tier 2 and PEPRA
- Funding Plan for New Bases added to Tier1, Classic, Tier2 and PEPRA

PowerPoint Presentation on:

- 10-Year UAL Pay-off Plan
- Potential Savings if "Soft" Fresh Start is implemented
- Funding Progress by Year

Recommended Action: Staff recommends to the Finance Committee to recommend to the Board of Directors to:

- Address PERS Increase & Continued Growth
- Adopt Board Policy to Avoid 7% Growth in Cost
- Determine to Pre-pay (Advanced Discretionary Payments)
- Amend the JPA Agreement to Ensure Pre-Payment Credits
- Adopt method for Distribution of Future Base Adjustments

South Orange County Wastewater Authority CalPERS Unfunded Accrued Pension Liability (UAL) Funding Policy Adopted October 1, 2020

Policy Purpose

Adoption of a formal policy defining priorities and guidelines for the funding of pension benefits is a best practice for public retirement systems. National organizations representing the nation's governors, state legislatures, local officials and public finance professionals formed a Pension Funding Task Force and released "Pension Funding: A Guide for Elected Officials" in March 2013, which recommends state and local governments adopt pension funding policies based on the following five general policy objectives:

- 1. Have a pension funding policy that is based on actuarially determined contribution (ADC). The ADC should be reviewed on an annual or biannual basis.
- 2. Build funding discipline into the policy to ensure that promised benefits can be paid.
- 3. Maintain intergenerational equity so that the cost of employee benefits is paid by the generation of taxpayers who receives services.
- 4. Make employer costs a consistent percentage of payroll.
- 5. Require clear reporting to show how and when pension plans will be fully funded.

In March 2018, the California State Auditor released its report number 2017-113 on its audit of the South Orange County Wastewater Authority (SOCWA). The audit's finding was as follows.

Responsibility for SOCWA's Unfunded Retirement Benefits Is Unclear

SOCWA's JPA agreement specifies that it is a separate entity established under Government Code section 6500 et seq. and is distinct from its 10 members. In addition, SOCWA's JPA agreement does not expressly hold its members liable for its unfunded obligations for retirement benefits for its employees, specifically pensions and other postemployment benefits totaling approximately \$18 million as of June 2017. The State Auditors asked SOCWA officials whether the members would be liable for these amounts if SOCWA were to dissolve and did not have sufficient assets to pay these obligations, and Staff believed the members would be liable.

However, the State Auditor concluded that the JPA agreement is unclear and the SOCWA officials did not have a firm legal opinion or an express guarantee from the members to support the staff opinion. Subsequent to the State Auditor's recommendations in September 2018, the Governor signed into law the provisions of AB 1912, which requires JPA members to consider the matter of distribution of PERS obligations in the event of JPA dissolution and should that not occur the CalPERS Board is authorized to make a distribution for the members of the JPA.

The State Auditor's recommendation included the following:

SOCWA and its members should amend the current JPA agreement to expressly state whether members will be responsible for SOCWA's retirement benefits liabilities in the event SOCWA is not able to meet those obligations and then it should inform plan participants of that provision.

Funding Objective

The main objective of SOCWA's retirement programs is to fully fund the long-term cost of benefits provided by the Authority, through disciplined and timely accumulation of contributions and prudent investment of assets to deliver earned benefits on a continuing basis.

Funding guidelines

The following priorities and guidelines seek to balance six (6) main objectives:

- 100% Payment of Vested Benefits Contributions and current plan assets sufficient to pay for all vested benefits expected to be paid to members and their beneficiaries when due.
- 2. The Unfunded Accrued Liability (UAL) as of June 30, 2020 fully funded within a 10-year period.
- 3. New Bases added by CalPERS after June 30, 2020 paid off in the year added or amortized over a maximum three-year payoff period.
- 4. 2nd Tier and PEPRA UAL paid in full, commencing July 1, 2021. New bases added thereafter paid in full.
- 5. Quantify each Member Agency's share of the UAL using the Board Approved Actuarial Methodology based on rolling averages historical actual where worked labor dollars, from fiscal year 2002 forward.
- 6. Quantify each Member Agency's share of UAL Future CalPERS bases using the Board Approved Actuarial Methodology based on rolling averages historical actual where worked labor dollars, from fiscal year 2002 forward.

Key Policy Decision

- SOCWA Member Agency's will be assigned within the JPA Agreement the obligation to fund a share of UAL and Future CalPERS bases utilizing the Actuarial Methodology based on rolling averages historical actual where worked labor dollars from fiscal year 2002 forward, and the same shall be recorded in the Financial Statements and Use Audits in each Annual Period.
- Each SOCWA Member Agency shall fund its share of UAL through Additional Discretionary Payments (ADP) to be made direct to CalPERS through SOCWA using one or a combination of the following payment plans:
 - a) Payments will be based on a fixed ADC amount that meets a funding timeline and/or % that follows the guidelines of this policy or
 - b) Member Agencies may elect to make a lump sum ADP or
 - c) A combination, a lump sum payment and ADC's
- Each Member Agency shall be required to submit their Payment Plan during the Annual Budget Process and it will become a Budget Line Item.
- Member Agencies are encouraged to pre-pay their full UAL and their portion of New Bases as they become due.
- The ADP Budget Line Item will be invoiced quarterly and the normal payment terms, Net 45 days, shall apply; however, the payment to CalPERS will be made in July, which will increase savings.
- SOCWA's staff will report annually on the Progress of paying off the UAL.

Appendix

Net Pension (CalPERS) Liability by Member Agency Last Six Fiscal Years¹

	2015	2016	2017	2018	2019	2020
Net Pension Liability						
City of Laguna Beach	\$707,518	\$950,501	\$1,216,301	\$1,424,347	\$1,409,954	\$1,534,919
City of San Clemente	47,198	61,300	77,311	90,008	88,503	96,580
City of San Juan Capistrano	703,507	936,034	1,193,586	1,385,379	1,370,129	1,497,375
Emerald Bay Service District	31,672	41,975	53,337	61,839	60,806	65,469
El Toro Water District	244,130	324,911	414,375	478,930	466,984	503,652
Irvine Ranch Water District	53,099	69,383	88,286	103,279	100,812	109,341
Moulton Niguel Water District	3,077,442	4,124,557	5,251,583	6,070,714	5,953,985	6,443,537
South Coast Water District	1,245,892	1,644,626	2,108,568	2,462,306	2,432,546	2,676,449
Santa Margarita Water District	683,820	901,247	1,145,985	1,332,256	1,301,158	1,431,672
Trabuco Canyon Water District			613	1,378	1,439	2,555
Total	\$6,794,277	\$9,054,535	\$11,549,944	\$13,410,437	\$13,186,316	\$14,361,551
% Change Year-Over-Year ²		33.27%	27.56%	16.11%	-1.67%	8,91%
Net Pension Liability						
Allocation %'s						
City of Laguna Beach	10.41%	10.50%	10.53%	10.62%	10.69%	10.69%
City of San Clemente	0.69%	0.68%	0.67%		0.67%	0.67%
City of San Juan Capistrano	10.35%		10.33%		10.39%	10.43%
Emerald Bay Service District	0.47%		0.46%		0.46%	0.46%
El Toro Water District	3.59%		3.59%	3.57%	3.54%	3.51%
Irvine Ranch Water District	0.78%	0.77%	0.76%		0.76%	0.76%
Moulton Niguel Water District	45.29%	45.55%	45.47%		45.15%	44.87%
South Coast Water District	18.34%	18.16%	18.26%		18.45%	18.64%
Santa Margarita Water District	10.06%	9.95%	9.92%	9.93%	9.87%	9.97%
Trabuco Canyon Water District		0.0070	0.01%	0.01%	0.01%	0.02%
Total	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

¹Prior to GASB 68 Implementation, FY 2015, the pension liability was not reported in the Statement of Net Position, the annual required contribution was included in the Notes to the Financial Statements.

²The year-over-year changes are due to changes in CalPERS methodology in 2016, financial market returns less than 7.65% in 2017 and the discount rate decrease from 7.65% to 7.15% in 2018.



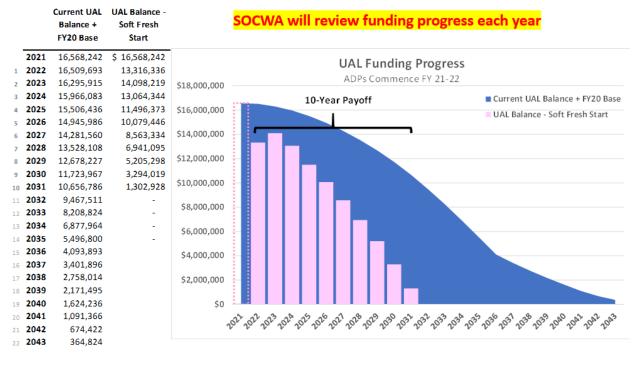
Potential Savings

"Soft Fresh Start" allows SOCWA to "target" 10-year Repayment Schedule, with flexibility to adjust amount of ADPs each year

	2019 UAL	FY20 Base	Combined UAL	Required UAL Payments	ADPs	"Soft" Fresh Start	10-Year Fresh Start	Savings
1 202	2 1,177,800	-	1,177,800	1,177,800	1,102,861	2,280,661	2,280,661	(1,102,861)
2 202	1,301,316	22,587	1,323,903	1,323,903	956,757	2,280,661	2,280,661	(956,757)
3 202	1,376,457	45,173	1,421,631	1,421,631	859,030	2,280,661	2,280,661	(859,030)
4 202	1,457,047	67,760	1,524,807	1,524,807	755,853	2,280,661	2,280,661	(755,853)
5 202	i 1,500,806	90,347	1,591,152	1,591,152	689,508	2,280,661	2,280,661	(689,508)
6 202	1,540,809	112,933	1,653,742	1,653,742	626,919	2,280,661	2,280,661	(626,919)
7 202	1,581,912	112,933	1,694,845	1,694,845	585,816	2,280,661	2,280,661	(585,816)
8 202	1,624,146	112,933	1,737,079	1,737,079	543,582	2,280,661	2,280,661	(543,582)
9 203	1,667,541	112,933	1,780,474	1,780,474	500,187	2,280,661	2,280,661	(500,187)
10 203	1,712,129	112,933	1,825,062	496,912	762,676	1,259,588	2,280,661	565,474
11 203	1,757,943	112,933	1,870,876					1,870,876
12 203	1,744,567	112,933	1,857,500					1,857,500
13 203	1,729,161	112,933	1,842,094					1,842,094
14 203	1,687,731	112,933	1,800,664					1,800,664
15 203	1,615,264	112,933	1,728,197					1,728,197
16 203	833,085	112,933	946,018					946,018
17 203	739,756	112,933	852,690					852,690
18 203	640,700	112,933	753,633					753,633
19 204	563,033	112,933	675,966					675,966
20 204	512,124	112,933	625,057					625,057
21 2042	363,996	112,933	476,929					476,929
22 204	344,939		344,939					344,939
23 204	271,898		271,898					271,898
24 204	112,927		112,927					112,927
	\$27,857,087	\$ 2,032,798	\$29,889,885	\$ 14,402,345	\$ 7,383,190	\$ 21,785,536	\$ 22,806,607	\$ 8,104,349
		Soft Fre	sh Start Savin	gs over Traditio	nal Fresh Start	\$ 1,021,072		



Tracking UAL Funding Progress





South Orange County Wastewater Authority

10-Year UAL Pay-off Plan



UAL FY 20-21 Amortization Bases



		2019
Accrued Liability (AL)	\$	54,613,466
Narket Value Assets (MVA)		39,230,791
UAL = AL - MVA	\$	15,382,675
		71.8%
2nd Tier	\$	94,820
PEPRA	\$	110,101
COMBINED PENSION UAL	\$	15,587,596
ojected FY20 Base - 4.70%	Ś	902,308

ESTIMATED TOTAL UAL \$ 16,489,904

June 30, 2019 UAL + FY20 Projected Base FY21-22

	Year	Reason	Ramp Term Balance			Payment
1	2013	Share of pre-2013 Pool	NO	15	\$ 4,768,353	\$ 430,075
2	2013	Non-Asset (gain)/loss	100%	24	(44,548)	(3,106)
3	2013	13.2% (Book Value vs. MVA)	100%	24	4,830,027	336,723
4	2014	Non-Asset (gain)/loss	100%	25	4,201	285
5	2014	CalPERS (Gain): 18.40% vs.7.50%	100%	25	(3,710,165)	(251,686)
6	2014	Life Expectancy+2.0/2.5 years	100%	15	2,230,292	224,269
7	2015	Non-Asset (gain)/loss	100%	26	(200,637)	(13,268)
8	2015	CalPERS Loss: 2.40% vs. 7.50%	100%	26	2,392,792	158,228
9	2016	Non-Asset (gain)/loss	80%	27	(381,971)	(19,979)
10	2016	CalPERS Loss: 0.6% vs. 7.375%	80%	27	3,011,842	157,532
11	2016	Discount: 7.50% to 7.375%	80%	17	912,778	67,165
12	2017	Non-Asset (gain)/loss	60%	28	(81,361)	(3,197)
13	2017	CalPERS (Gain): 11.2% vs.7.25%	60%	28	(1,532,720)	(60,234)
14	2017	Discount: 7.375% to 7.25%	60%	18	1,035,934	56,401
15	2018	Non-Asset (gain)/loss	40%	29	238,643	6,344
16	2018	CalPERS Gain - 8.60% vs. 7.0%	40%	29	(465 <i>,</i> 923)	(12,385)
17	2018	Discount: 7.25% to 7.00%	40%	19	1,668,217	60,832
18	2018	Method Change	40%	19	464,993	16,956
19	2019	Non-Investment (Gain)/Loss	20%	20	241,299	22,019
20	2019	Investment (Gain)/Loss	20%	20	220,726	4,826
	FY 20	21-22 "Classic Plan"			\$15,602,772	\$1,177,800
21	2020	FY20 CalPERS 4.70%	20%	20	1,033,053	22,587
		TOTAL FY21-22			\$16,635,825	\$1,200,387





Proposed 10-Year Pay-Off Plan

Target pay-off "past due amount" / UAL in 10 Years

- Commence ADPs next fiscal year (FY 21-22) in July
- Total Annual Payments = \$2,287,000
- 3 options:
 - 1. Members make annual payments, based on % allocation set each year
 - 2. Members pre-pay full liability
 - 1. Members w/ small liability encouraged to pre-pay full amount
 - 3. Combination of ADPs & pre-payment
- Use "Soft Fresh Start" Provides flexibility to set amount of ADP each year
 - \$8.1 million Net Savings

New Bases

- Pay in full or no longer than **3-year** amortization period
- Members who have paid off UAL, should pay off their share of new base each year.

2nd Tier & PEPRA

• Balance paid in full each year





Member Allocation

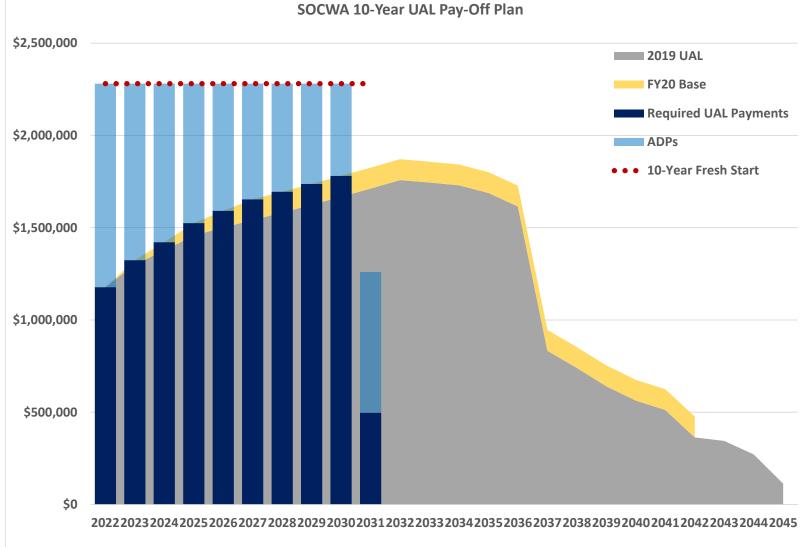
MEMBER AGENCY	%	SHARE OF UAL
Laguna Beach	10.688%	\$ 1,777,987
San Clemente	0.672%	111,874
San Juan Capistrano	10.426%	1,734,497
Emerald Bay	0.456%	75,837
El Toro	3.507%	583,410
Irvine Ranch	0.761%	126,656
Moulton Niguel	44.867%	7,463,926
South Coast	18.636%	3,100,288
Santa Margarita	9.969%	1,658,390
Trabuco Canyon	0.018%	2,960
	100%	\$ 16,635,825

Based on June 30, 2019 Actuarial Values, plus estimated FY20 New Base.





Additional Payments is the Key







Potential Savings

"Soft Fresh Start" allows SOCWA to "target" 10-year Repayment Schedule, with flexibility to adjust amount of ADPs each year

		2019 UAL	FY20 Base	Combined UAL	Required UAL Payments	ADPs	"Soft" Fresh Start	10-Year Fresh Start	Savings
1	2022	1,177,800	-	1,177,800	1,177,800	1,102,861	2,280,661	2,280,661	(1,102,861)
2	2023	1,301,316	22,587	1,323,903	1,323,903	956,757	2,280,661	2,280,661	(956,757)
3	2024	1,376,457	45,173	1,421,631	1,421,631	859,030	2,280,661	2,280,661	(859,030)
4	2025	1,457,047	67,760	1,524,807	1,524,807	755,853	2,280,661	2,280,661	(755,853)
5	2026	1,500,806	90,347	1,591,152	1,591,152	689,508	2,280,661	2,280,661	(689,508)
6	2027	1,540,809	112,933	1,653,742	1,653,742	626,919	2,280,661	2,280,661	(626,919)
7	2028	1,581,912	112,933	1,694,845	1,694,845	585,816	2,280,661	2,280,661	(585,816)
8	2029	1,624,146	112,933	1,737,079	1,737,079	543,582	2,280,661	2,280,661	(543,582)
9	2030	1,667,541	112,933	1,780,474	1,780,474	500,187	2,280,661	2,280,661	(500,187)
10	2031	1,712,129	112,933	1,825,062	496,912	762,676	1,259,588	2,280,661	565,474
11	2032	1,757,943	112,933	1,870,876					1,870,876
12	2033	1,744,567	112,933	1,857,500					1,857,500
13	2034	1,729,161	112,933	1,842,094					1,842,094
14	2035	1,687,731	112,933	1,800,664					1,800,664
15	2036	1,615,264	112,933	1,728,197					1,728,197
16	2037	833,085	112,933	946,018					946,018
17	2038	739,756	112,933	852,690					852,690
18	2039	640,700	112,933	753,633					753,633
19	2040	563,033	112,933	675,966					675,966
20	2041	512,124	112,933	625,057					625,057
21	2042	363,996	112,933	476,929					476,929
22	2043	344,939		344,939					344,939
23	2044	271,898		271,898					271,898
24	2045	112,927		112,927					112,927
		\$27,857,087	\$ 2,032,798	\$29,889,885	\$ 14,402,345	\$ 7,383,190	\$ 21,785,536	\$ 22,806,607	\$ 8,104,349
			Soft Fre	sh Start Saving	s over Traditio	nal Fresh Start	\$ 1,021,072		





Tracking UAL Funding Progress

		Current UAL Balance + FY20 Base	UAL Balance - Soft Fresh Start		SOCWA will review funding progress each year
	2021	16,568,242	\$ 16,568,242		UAL Funding Progress
1	2022	16,509,693	13,316,336		ADPs Commence FY 21-22
	2023	16,295,915	14,098,219	\$18,000,000	
	2024	15,966,083	13,064,344		10-Year Payoff Current UAL Balance + FY20 Base
4	2025	15,506,436	11,496,373	\$16,000,000	UAL Balance - Soft Fresh Start
5	2026	14,945,986	10,079,446		
6	2027	14,281,560	8,563,334	\$14,000,000	
7	2028	13,528,108	6,941,095		
8	2029	12,678,227	5,205,298	\$12,000,000	
9	2030	11,723,967	3,294,019		
10	2031	10,656,786	1,302,928	\$10,000,000	
11	2032	9,467,511	-	\$8,000,000	
12	2033	8,208,824	-	\$8,000,000	
13	2034	6,877,964	-	\$6,000,000	
14	2035	5,496,800	-	<i>\$0,000,000</i>	
15	2036	4,093,893		\$4,000,000	
16	2037	3,401,896		+ -,,	
17	2038	2,758,014		\$2,000,000	
18	2039	2,171,495			
19	2040	1,624,236		\$0	
20	2041	1,091,366			1012 2012 2012 2014 2015 2016 2011 2018 2012 2030 2032 2032 2032 2033 2034 2035 2036 2031 2038 2039 2040 2042 2042 2042
21	2042	674,422		-	v v v v v v v v v v v v v v v v v v v
22	2043	364,824			





Member Allocation

		10.688%	0.672%	10.426%	0.456%	3.507%	0.761%	44.867%	18.636%	9.969%	0.018%	100%
		Laguna	San	San Juan	Emerald Bay	El Toro	Irvine Ranch	Moulton	South Coast	Santa	Trabuco	TOTAL
-		Beach	Clemente	Capistrano				Niguel		Margarita	Canyon	
1	2022	125,880	7,921	122,801	5,369	41,305	8,967	528,439	219,497	117,412	210	1,177,800
2	2023	141,495	8,903	138,034	6,035	46,429	10,079	593,990	246,725	131,977	236	1,323,903
3	2024	151,940	9,560	148,223	6,481	49,856	10,824	637,837	264,938	141,719	253	1,421,631
4	2025	162,967	10,254	158,981	6,951	53,474	11,609	684,129	284,166	152,005	271	1,524,807
5	2026	170,058	10,700	165,898	7,254	55,801	12,114	713,896	296,531	158,619	283	1,591,152
6	2027	176,747	11,121	172,424	7,539	57,996	12,591	741,978	308,195	164,858	294	1,653,742
7	2028	181,140	11,398	176,709	7,726	59,437	12,904	760,419	315,855	168,956	302	1,694,845
8	2029	185,654	11,682	181,113	7,919	60,918	13,225	779,368	323,726	173,166	309	1,737,079
9	2030	190,292	11,973	185,637	8,117	62,440	13,556	798,838	331,813	177,492	317	1,780,474
10	2031	195,057	12,273	190,286	8,320	64,004	13,895	818,843	340,122	181,937	325	1,825,062
11	2032	199,954	12,581	195,063	8,529	65,611	14,244	839,398	348,661	186,504	333	1,870,876
12	2033	198,524	12,491	193,668	8,468	65,142	14,142	833,397	346,168	185,170	330	1,857,500
13	2034	196,877	12,388	192,062	8,397	64,601	14,025	826,485	343,297	183,634	328	1,842,094
14	2035	192,450	12,109	187,742	8,209	63,148	13,709	807,897	335,576	179,504	320	1,800,664
15	2036	184,705	11,622	180,187	7,878	60,607	13,158	775,383	322,071	172,280	307	1,728,197
16	2037	101,108	6,362	98,634	4,313	33,176	7,202	424,446	176,302	94,307	168	946,018
17	2038	91,133	5,734	88,904	3,887	29,903	6,492	382,573	158,909	85,003	152	852,690
18	2039	80,546	5,068	78,576	3,436	26,430	5,738	338,129	140,449	75,128	134	753,633
19	2040	72,245	4,546	70,478	3,082	23,706	5,146	303,283	125,974	67,386	120	675,966
20	2041	66,804	4,203	65,170	2,849	21,920	4,759	280,442	116,487	62,311	111	625,057
21	2042	50,973	3,207	49,726	2,174	16,726	3,631	213,982	88,882	47,544	85	476,929
22	2043	36,866	2,320	35,964	1,572	12,097	2,626	154,762	64,284	34,386	61	344,939
23	2044	29,060	1,828	28,349	1,239	9,535	2,070	121,991	50,672	27,105	48	271,898
24	2045	12,069	759	11,774	515	3,960	860	50,666	21,045	11,257	20	112,927
_		\$ 3,194,541	\$ 201,006	\$ 3,116,402	\$ 136,258	\$ 1,048,223	\$ 227,565	\$13,410,570	\$ 5,570,343	\$2,979,659	\$ 5,318	\$ 29,889,885
UA	L - Classic	\$ 1,777,987	\$ 111,874	\$ 1,734,497	\$ 75,837	\$ 583,410	\$ 126,656	\$ 7,463,926	\$ 3,100,288	\$1,658,390	\$ 2,960	\$ 16,635,825





Member UAL Allocation as of FY 20 10-Year Repayment w/ ADPs

		10.693% 0.671%		0.671%	10.430%		0.461%			3.510%		0.765%		44.870%		18.640%		9.970%		0.020%		100%	
		Laguna		San		San Juan		Emerald Bay		El Toro		Irvine Ranch		Moulton		South Coast		Santa		Trabuco		TOTAL	
		Beach		lemente	Ca	apistrano	LIII	ciala Day			ii v			Niguel	50	util Coast	N	largarita	C	anyon			
1	2022	\$ 243,750	\$	15,337	\$	237,788	\$	10,397	\$	79,982	\$	17,364	\$	1,023,255	\$	425,029	\$	227,354	\$	406	\$	2,280,661	
2	2023	243,750		15,337		237,788		10,397		79 <i>,</i> 982		17,364		1,023,254		425,029		227,354		406		2,280,661	
3	2024	243,750		15,337		237,788		10,397		79,982		17,364		1,023,255		425,029		227,354		406		2,280,661	
4	2025	243,750		15,337		237,788		10,397		79 <i>,</i> 982		17,364		1,023,255		425,029		227,354		406		2,280,661	
5	2026	243,750		15,337		237,788		10,397		79,982		17,364		1,023,254		425,029		227,354		406		2,280,661	
6	2027	243,750		15,337		237,788		10,397		79 <i>,</i> 982		17,364		1,023,255		425,029		227,354		406		2,280,661	
7	2028	243,750		15,337		237,788		10,397		79 <i>,</i> 982		17,364		1,023,255		425,029		227,354		406		2,280,661	
8	2029	243,750		15,337		237,788		10,397		79,982		17,364		1,023,255		425,029		227,354		406		2,280,661	
9	2030	243,750		15,337		237,788		10,397		79 <i>,</i> 982		17,364		1,023,255		425,029		227,354		406		2,280,661	
10	2031	134,621		8,471		131,328		5,742		44,173		9,590		565,134		234,739		125,566		224		1,259,588	
11	2032	-		-		-		-		-		-		-		-		-		-		-	
12	2033	-		-		-		-		-		-		-		-		-		-		-	
13	2034	-		-		-		-		-		-		-		-		-		-		-	
14	2035	-		-		-		-		-		-		-		-		-		-		-	
15	2036	-		-		-		-		-		-		-		-		-		-		-	
16	2037	-		-		-		-		-		-		-		-		-		-		-	
17	2038	-		-		-		-		-		-		-		-		-		-		-	
18	2039	-		-		-		-		-		-		-		-		-		-		-	
19	2040	-		-		-		-		-		-		-		-		-		-		-	
20	2041	-		-		-		-		-		-		-		-		-		-		-	
21	2042	-		-		-		-		-		-		-		-		-		-		-	
-		\$ 2,328,373	\$	146,505	\$2	2,271,420	\$	99,313	\$	764,008	\$	165,863	\$	9,774,425	\$4	1,059,999	\$2	2,171,754	\$	3,876	\$	21,785,536	
UA	L - Classic	\$ 1,777,987	\$	111,874	\$1	L,734,497	\$	75,837	\$	583,410	\$	126,656	\$	7,463,926	\$3	8,100,288	\$1	L,658,390	\$	2,960	\$	16,635,825	
	SAVINGS	\$ 866,168	\$	54,501	\$	844,982	\$	36,945	\$	284,215	\$	61,702	\$	3,636,144	\$1	L,510,344	\$	807,905	\$	1,442	\$	8,104,349	





APPENDIX





Amortization Base Selection

	SOCWA + FY20 Base											
	Year	Reason	Ramp	Term	Balance	Payment						
15	2018	Non-Asset (gain)/loss	40%	29	238,643	6,344						
16	2018	CalPERS Gain - 8.60% vs. 7.0%	40%	29	(465 <i>,</i> 923)	(12 <i>,</i> 385)						
12	2017	Non-Asset (gain)/loss	60%	28	(81,361)	(3,197)						
13	2017	CalPERS (Gain): 11.2% vs.7.25%	60%	28	(1,532,720)	(60,234)						
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8	2015	CalPERS Loss: 2.40% vs. 7.50%	100%	26	2,392,792	158,228						
4	2014	Non-Asset (gain)/loss	100%	25	4,201	285						
5	2014	CalPERS (Gain): 18.40% vs.7.50%	100%	25	(3,710,165)	(251 <i>,</i> 686)						
2	2013	Non-Asset (gain)/loss	100%	24	(44,548)	(3 <i>,</i> 106)						
3	2013	13.2% (Book Value vs. MVA)	100%	24	4,830,027	336,723						
19	2019	Non-Investment (Gain)/Loss	20%	20	241,299	22,019						
20	2019	Investment (Gain)/Loss	20%	20	220,726	4,826						
17	2018	Discount: 7.25% to 7.00%	40%	19	1,668,217	60,832						
18	2018	Method Change	40%	19	464,993	16,956						
14	2017	Discount: 7.375% to 7.25%	60%	18	1,035,934	56 <i>,</i> 401						
11	2016	Discount: 7.50% to 7.375%	80%	17	912,778	67,165						
1	2013	Share of pre-2013 Pool	NO	15	4,768,353	430,075						
6	2014	Life Expectancy+2.0/2.5 years	100%	15	2,230,292	224,269						
21	2020	FY20 CalPERS 4.70%	20%	10	965 <i>,</i> 470	132,889						
		FY 20-21			\$16,568,242	\$1,310,689						

