

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

FINANCE COMMITTEE
TELECONFERENCE MEETING**

**TELECONFERENCE PHONE NUMBER: (213) 279-1455
TELECONFERENCE ID: 208 518 583**

**October 27, 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 **October 27, 2020**, 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 WWW.SOCWA.COM. 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.

AGENDA

- 1. Call Meeting to Order**
- 2. Public Comments**

THOSE WISHING TO ADDRESS THE FINANCE COMMITTEE ON ANY ITEM LISTED 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

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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 September 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 September 2020 disbursements for the period from September 1, 2020, through September 30, 2020, totaling \$4,197,180 and to receive and file the September 2020 Financial Reports as submitted.

4. Large Capital Cash Flow Management

- Ongoing Adjustments to Capital Invoicing to match Project Progress
- Capital Project Progress Year End and YTD
- Development of Process Tools and Software Options

Recommended Action: Information and committee questions and comments.

5. Non-Capital Carry-Over

- Staff will provide a report regarding work in process delayed due to Covid-19.

Recommended Action: The Finance Committee recommends that the Board of Directors approve to carry over non-capital engineering in the amount of \$369,508 and non-capital engineering miscellaneous in the amount of \$252,298 with the Use Audit process for FY 2019-2020.

6. Draft Use Audit FY 2019-2020 Budget vs. Actual including Cash Roll Forward as of June 30, 2020:

- Management Discussion and Analysis (MD&A) for Use Audit
- Assets Placed in Service FY 2019-20

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- Large Capital Cash Reconciliation to Net Position and related Notes
- Cash Roll Forward for Fiscal Year Ended June 30, 2020; Large Capital, Small Capital and Non-Capital

Recommended Action:

1. The Finance Committee recommends to the Board of Directors approval of the 2019-20 Use Audit and collection from and payments to SOCWA member agencies consistent with the results of the Use Audit as presented; and
2. The Finance Committee recommends to the Board of Directors to receive and file the Cash Roll Forward as of June 30, 2020.

7. Q1 FY 2020-21; Cash Roll Forward as of September 30, 2020 including:

- Large Capital Cash Reconciliation to General Ledger (GL) and related Notes
- Cash Roll Forward for Large Capital, Small Capital and Non-Capital (includes Non-Cap Misc.)

Recommended Action:

Staff recommends the Finance Committee recommend the Board of Directors to receive and file the Q1 Fiscal Year 2020-21 Cash Roll Forward as submitted.

8. Uniform Purchasing Policy and Procedure – Nondiscretionary Spending

Recommended Action:

Staff recommends no change to the Uniform Purchasing Policy and Procedures Non-Discretionary Spending

Adjournment

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

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

Dated this 21st day of October 2020.



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

Agenda Item

3

Finance Committee Meeting

Meeting Date: October 27, 2020

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Financial Reports for the Month of September 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 September 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

September 2020 cash disbursements were: \$4,197,180.

- 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 September 2020 disbursements for the period from September 1, 2020, through September 30, 2020, totaling \$4,197,180, and to receive and file the September 2020 Financial Reports as submitted.

Exhibit A

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

	<u>Actual¹</u>
General Fund	\$ (501,061)
PC 2 - Jay B. Latham Plant	(898,625)
PC 5 - San Juan Creek Ocean Outfall	(73,214)
PC 8 - Pretreatment Program	(14,798)
PC 12 SO - Water Reclamation Permits	(70,530)
PC 15 - Coastal Treatment Plant/AWT	(1,246,752)
PC 17 - Joint Regional Wastewater Reclamation	(1,356,909)
PC 21 - Effluent Transmission Main	(259)
PC 24 - Aliso Creek Ocean Outfall	(35,033)
Total	<u>\$ (4,197,180)</u>

¹Large Cash Disbursements to Top-Ten Vendors, primarily due to construction, \$1,841,384.

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of September 30, 2020**

CASH IN BANK: (BEGINNING BAL.)	\$	2,020,987
L.A.I.F. FUNDS: (BEGINNING BAL.)		17,026,311
DEPOSITS, TRANSFERS & ADJUSTMENTS:		2,610,912
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION		(4,197,180)
TOTAL CASH IN BANK	\$	17,461,029

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

In accordance with requirements of the Government Code and the "SOCWA Investment Policy", I hereby certify that:

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

Betty Burnett
General Manager

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



PMIA/LAIF Performance Report as of 10/07/20



PMIA Average Monthly Effective Yields⁽¹⁾

Sep	0.685
Aug	0.784
Jul	0.920

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

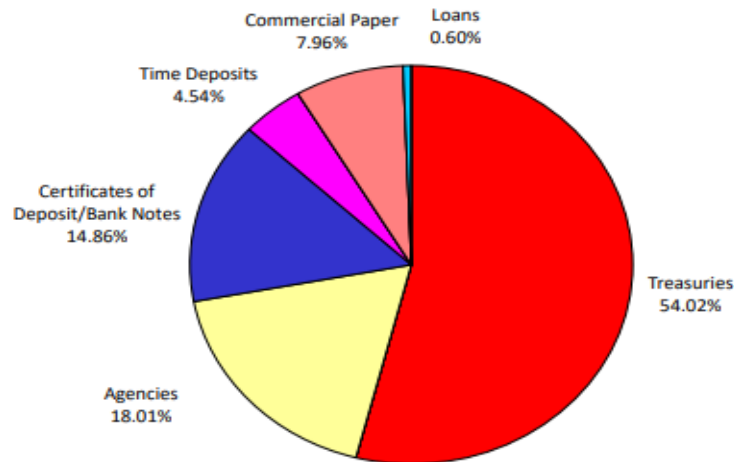


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

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 September 30, 2020**

MVA	\$ 4,295	(A)
A/P Checking	1,256,933	(B)
Payroll Checking	95,491	(C)
State LAIF	16,104,311	(D)
Total Cash in Bank	\$ 17,461,029	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 17,462,629	
OPEB Trust	5,536,612	(F)
Total Cash and Investments	\$ 22,999,241	

Notes:

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

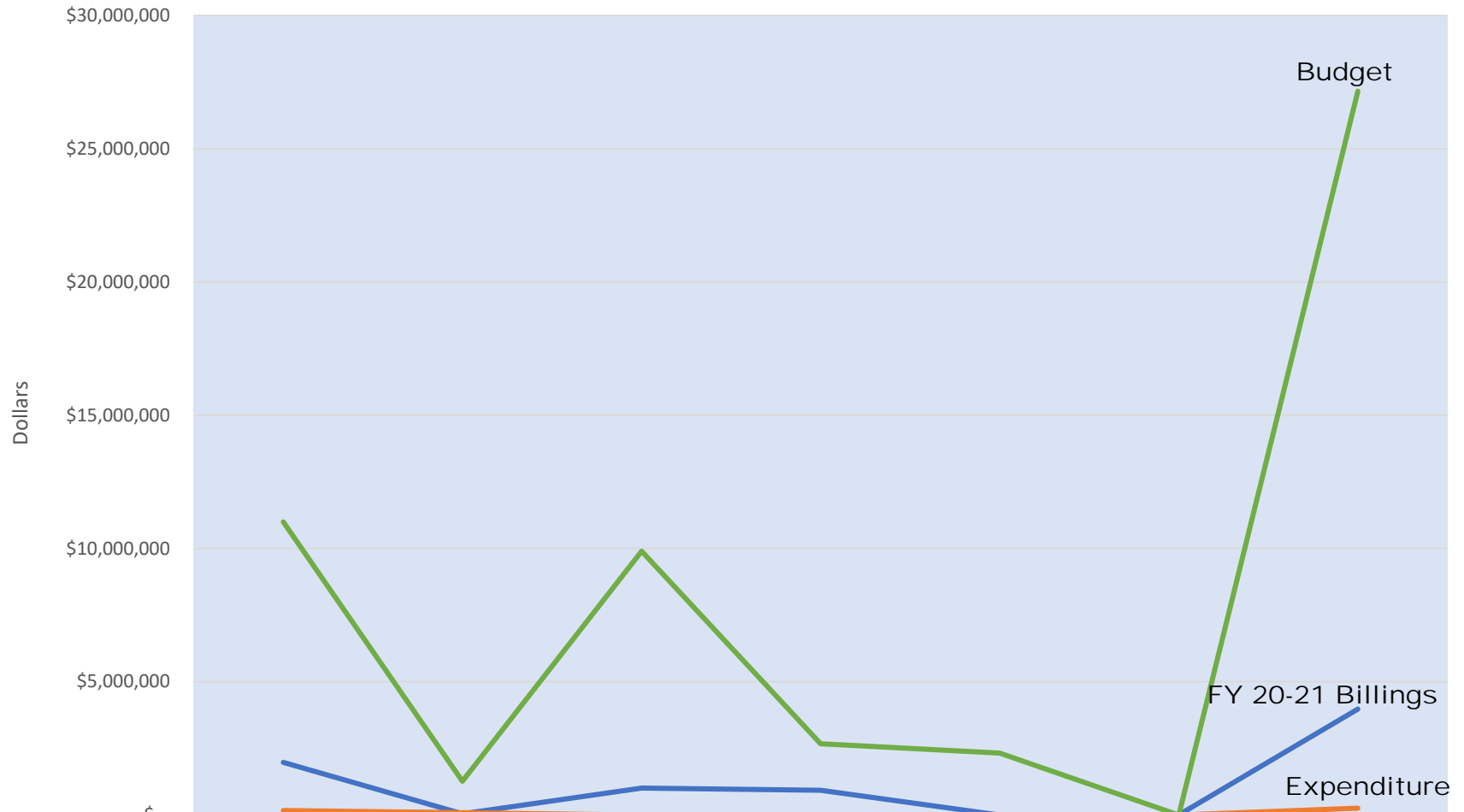
**South Orange County Wastewater Authority
Capital Projects Summaries
For the Period Ended September 30, 2020
(in dollars)**

FY 2020-21 Budget vs. Actual Spending								
<u>Description</u>	Capital Budget	Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Past Due Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 11,001,878	\$ 1,977,695	\$ 9,024,183	18.0%	\$ 173,978	\$ 173,978	\$ -	1136.7%
PC 5-San Juan Creek Outfall	1,263,698	51,254	1,212,444	4.1%	83,717	69,803	13,914	61.2%
PC 15-Coastal	9,901,131	1,016,302	8,884,829	10.3%	-	-	-	-
PC 17-Regional	2,673,021	925,844	1,747,177	34.6%	-	-	-	-
PC 21 Effluent Transmission	2,322,672	-	2,322,672	0.0%	-	-	-	-
* PC 24 Aliso Creek Outfall	-	5,552	(5,552)		-	-	-	
Total Large Capital	\$ 27,162,400	\$ 3,976,648	\$ 23,185,752	14.6%	\$ 257,695	\$ 243,781	\$ 13,914	1543.2%
Non-Capital Engineering	1,161,634	35,618	1,126,016	3.1%	60,000	60,000		59.4%
Non-Capital Misc Engineering	75,000	43,324	31,676	57.8%	18,750	18,750		231.1%
Small Internal Capital	2,099,000	311,447	1,787,553	14.8%	524,750	524,750		59.4%
Total Capital	\$ 30,498,034	\$ 4,367,037	\$ 26,130,997	14.3%	\$ 861,195	\$ 847,281	\$ 13,914	507.1%

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

Large Capital Projects Fiscal Year '20-21 Budget vs. Year-to-Date Expenditures & Billings as of 09/30/2020

Exhibit D-1



	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 9/30/20	\$1,977,695	\$51,254	\$1,016,302	\$925,844	-	\$5,552	\$3,976,648
FY 20-21 Billings	\$173,978	\$83,717	-	-	-	-	\$257,695
Capital Budget 20-21	\$11,001,878	\$1,263,698	\$9,901,131	\$2,673,021	\$2,322,672	-	\$27,162,400

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended September 30, 2020
(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
Salary and Fringe					
5000--***	Regular Salaries-O&M	4,510,604	1,105,080	3,405,524	24.5%
5001--***	Overtime Salaries-O&M	128,700	35,261	93,439	27.4%
5306--***	Scheduled Holiday Work	33,964	22,689	11,275	66.8%
5315--***	Comp Time - O&M	12,168	3,617	8,551	29.7%
5401--***	Fringe Benefits IN to PC's & Depts.	2,374,488	581,749	1,792,739	24.5%
5700--***	Standby Pay	67,608	17,160	50,448	25.4%
	Total Payroll Costs	7,127,532	1,765,556	5,361,976	24.8%
Other Expenses					
5002--***	Electricity	1,154,008	325,662	828,346	28.2%
5003--***	Natural Gas	234,532	51,313	183,219	21.9%
5004--***	Potable & Reclaimed Water	77,008	17,815	59,193	23.1%
5005--***	Co-generation Power Credit	(669,000)	(119,880)	(549,120)	17.9%
5006--***	Chlorine/Sodium Hypochlorite	479,900	119,472	360,428	24.9%
5007--***	Polymer Products	739,004	129,265	609,739	17.5%
5008--***	Ferric Chloride	452,000	119,554	332,446	26.5%
5009--***	Odor Control Chemicals	114,996	19,027	95,969	16.5%
5010--***	Other Chemicals - Misc.	2,996	-	2,996	0.0%
5011--***	Laboratory Services	40,580	6,432	34,148	15.9%
5012--***	Grit Hauling	124,996	22,783	102,213	18.2%
5013--***	Landscaping	206,004	62,864	143,140	30.5% (1)
5014--***	Engineering - Misc.	-	-	-	0.0%
5015--***	Management Support Services	370,504	47,092	323,412	12.7%
5016--***	Audit - Environmental	1,252	-	1,252	0.0%
5017--***	Legal Fees	32,355	20,723	11,632	64.1%
5018--***	Public Notices/ Public Relations	5,500	-	5,500	0.0%
5019--***	Contract Services Misc.	256,012	63,217	192,795	24.7%
5021--***	Small Vehicle Expense	24,556	(411)	24,967	(1.7%)
5022--***	Miscellaneous Expense	18,020	1,830	16,190	10.2%
5023--***	Office Supplies - All	43,004	7,384	35,620	17.2%
5024--***	Petroleum Products	34,000	3,760	30,240	11.1%
5025--***	Uniforms	68,992	12,839	56,153	18.6%
5026--***	Small Vehicle Fuel	24,604	2,396	22,208	9.7%
5027--***	Insurance - Property/Liability	275,584	74,689	200,895	27.1%
5028--***	Small Tools & Supplies	77,500	12,135	65,365	15.7%
5030--***	Trash Disposal	6,992	1,188	5,804	17.0%
5031--***	Safety Program & Supplies	114,868	35,449	79,419	30.9% (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	540	31,776	1.7%
5035--***	Training Expense	40,664	2,621	38,043	6.4%
5036--***	Laboratory Supplies	100,152	14,121	86,031	14.1%
5037--***	Office Equipment	65,000	6,760	58,240	10.4%
5038--***	Permits	480,520	18,914	461,606	3.9%
5039--***	Membership Dues/Fees	23,772	5,150	18,623	21.7%
5044--***	Offshore Monitoring	44,004	29,445	14,559	66.9% (3)
5046--***	Effluent Chemistry	40,004	3,917	36,087	9.8%
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	285,224	1,144,772	19.9%
5050--***	Contract Services Generators - 29A	22,008	-	22,008	0.0%
5052--***	Janitorial Services	94,004	24,764	69,240	26.3%
5053--***	Contract Serv - Digester Cleaning - 29E	125,000	-	125,000	0.0%
5054--***	Diesel Truck Maint	41,004	3,682	37,322	9.0%
5055--***	Diesel Truck Fuel - 37B	11,504	2,491	9,013	21.7%
5056--***	Maintenance Equip. & Facilities (Solids)	361,000	78,925	282,075	21.9%
5057--***	Maintenance Equip. & Facilities (Liquids)	669,000	138,206	530,794	20.7%
5058--***	Maintenance Equip. & Facilities (Common)	86,008	44,618	41,390	51.9% (1)
5059--***	Maintenance Equip. & Facilities (Co-Gen)	960,000	108,423	851,577	11.3%
5060--***	Maintenance Equip. & Facilities (AWT)	75,000	20,562	54,438	27.4%
5061--***	Mileage	3,548	1,014	2,534	28.6%
5067--***	Port Cleaning	70,000	-	70,000	0.0%
5068--***	MNWD Potable Water Supplies & Svcs.	42,000	4,298	37,702	10.2%
5076--***	SCADA Infrastructure	91,508	-	91,508	0.0%
5077--***	IT Direct	10,000	10	9,990	0.1%
5105--***	Co-Generation Power Credit - Offset	669,000	119,880	549,120	17.9%
5303--***	Group Insurance Waiver	14,392	3,655	10,737	25.4%
5305--***	Medicare Tax Payments for Employees	1,336	476	860	35.6%
5309--***	Operating Leases	31,008	6,393	24,615	20.6%
5705--***	Monthly Car Allowance	31,192	8,986	22,206	28.8%
5799--***	Zephyr Wall Costs Share - O&M	(14,000)	14,500	(28,500)	0.0%
5802--***	Shipping/Freight	100	-	100	0.0%
6241--***	Education Reimbursement	-	161	(161)	0.0%
6500--***	IT Allocations in to PC's & Depts.	556,996	101,533	455,463	18.2%
	Total Other Expenses	10,592,323	2,087,127	8,505,196	19.7%
	Total O&M Expenses	17,719,855	3,852,683	13,867,172	21.7%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended September 30, 2020
(in dollars)

- (1) Tree removal and water line repairs to support an emergency repair at RTP.
- (2) Replace of old equipment and PPE happens in July each year.
- (3) Annual, one time cost for kelp overflight required by the NPDES permit.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended September 30, 2020
(in dollars)

	FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended	
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**	Regular Salaries-O&M	1,518,048	393,403	1,124,645	25.9%
02-5001-**-**	Overtime Salaries-O&M	38,716	16,615	22,101	42.9%
02-5306-**-**	Scheduled Holiday Work	13,364	8,882	4,482	66.5%
02-5315-**-**	Comp Time - O&M	5,028	1,860	3,168	37.0%
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	799,132	207,100	592,032	25.9%
02-5700-**-**	Standby Pay	25,352	6,110	19,242	24.1%
	Total Payroll Costs	2,399,640	633,969	1,765,671	26.4%
Other Expenses					
02-5002-**-**	Electricity	547,004	134,169	412,835	24.5%
02-5003-**-**	Natural Gas	121,036	29,121	91,915	24.1%
02-5004-**-**	Potable & Reclaimed Water	24,004	4,857	19,147	20.2%
02-5006-**-**	Chlorine/Sodium Hypochlorite	7,900	1,414	6,486	17.9%
02-5007-**-**	Polymer Products	278,000	57,884	220,116	20.8%
02-5008-**-**	Ferric Chloride	140,000	45,151	94,849	32.3%
02-5009-**-**	Odor Control Chemicals	21,000	2,941	18,059	14.0%
02-5010-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**	Laboratory Services	12,500	620	11,880	5.0%
02-5012-**-**	Grit Hauling	54,000	9,840	44,160	18.2%
02-5013-**-**	Landscaping	75,008	6,600	68,408	8.8%
02-5015-**-**	Management Support Services	26,004	4,871	21,133	18.7%
02-5017-**-**	Legal Fees	3,095	122	2,973	3.9%
02-5019-**-**	Contract Services Misc.	75,008	15,420	59,588	20.6%
02-5021-**-**	Small Vehicle Expense	11,000	(674)	11,674	-6.1% (1)
02-5022-**-**	Miscellaneous Expense	8,000	1,183	6,817	14.8%
02-5023-**-**	Office Supplies - All	28,000	2,906	25,094	10.4%
02-5024-**-**	Petroleum Products	11,000	185	10,815	1.7%
02-5025-**-**	Uniforms	32,992	5,953	27,039	18.0%
02-5026-**-**	Small Vehicle Fuel	12,004	953	11,051	7.9%
02-5027-**-**	Insurance - Property/Liability	89,920	25,165	64,755	28.0%
02-5028-**-**	Small Tools & Supplies	37,004	8,738	28,266	23.6%
02-5030-**-**	Trash Disposal	2,000	381	1,619	19.1%
02-5031-**-**	Safety Program & Supplies	39,004	15,707	23,297	40.3% (2)
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	141	9,355	1.5%
02-5035-**-**	Training Expense	12,808	621	12,187	4.8%
02-5036-**-**	Laboratory Supplies	16,472	1,656	14,816	10.1%
02-5037-**-**	Office Equipment	13,000	215	12,785	1.7%
02-5038-**-**	Permits	25,504	16,689	8,815	65.4% (3)
02-5039-**-**	Membership Dues/Fees	4,384	1,548	2,836	35.3%
02-5049-**-**	Biosolids Disposal	524,996	110,408	414,588	21.0%
02-5050-**-**	Contract Services Generators - 29A	10,004	-	10,004	0.0%
02-5052-**-**	Janitorial Services	41,000	12,563	28,437	30.6%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
02-5054-**-**	Diesel Truck Maint	21,000	1,613	19,387	7.7%
02-5055-**-**	Diesel Truck Fuel - 37B	3,004	609	2,395	20.3%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	13,777	141,223	8.9%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	40,061	213,939	15.8%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	5,491	22,509	19.6%
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	47,111	321,889	12.8%
02-5061-**-**	Mileage	2,044	410	1,634	20.1%
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	914	2,678	25.4%
02-5309-**-**	Operating Leases	25,004	6,393	18,611	25.6%
02-5705-**-**	Monthly Car Allowance	18,600	5,788	12,812	31.1%
02-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)	14,500	(28,500)	0.0%
02-6500-**-**	IT Allocations in to PC's & Depts.	187,624	34,202	153,422	18.2%
	Total Other Expenses	3,466,515	688,600	2,777,915	19.9%
	Total Expenses	5,866,155	1,322,570	4,543,585	22.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended September 30, 2020
(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-***	Regular Salaries-O&M	94,880	31,029	63,852	32.7%
05-5001-**-***	Overtime Salaries-O&M	584	51	533	8.7%
05-5306-**-***	Scheduled Holiday Work	100	292	(192)	0.0%
05-5401-**-***	Fringe Benefits IN to PC's & Depts.	49,940	16,334	33,606	32.7%
	Total Payroll Costs	145,504	47,706	97,798	32.8%
Other Expenses					
05-5002-**-***	Electricity	1,004	-	1,004	0.0%
05-5003-**-***	Natural Gas	500	-	500	0.0%
05-5015-**-***	Management Support Services	80,000	-	80,000	0.0%
05-5017-**-***	Legal Fees	2,008	1,351	658	67.3%
05-5026-**-***	Small Vehicle Fuel	500	-	500	0.0%
05-5027-**-***	Insurance - Property/Liability	8,192	2,185	6,007	26.7%
05-5031-**-***	Safety Supplies	1,004	-	1,004	0.0%
05-5034-**-***	Travel Expense/Tech. Conferences	2,000	-	2,000	0.0%
05-5035-**-***	Training Expense	4,000	53	3,947	1.3%
05-5036-**-***	Laboratory Supplies	24,504	4,853	19,651	19.8%
05-5038-**-***	Permits	198,996	-	198,996	0.0%
05-5039-**-***	Membership Dues/Fees	5,564	-	5,564	0.0%
05-5044-**-***	Offshore Monitoring	22,000	14,335	7,665	65.2% (4)
05-5046-**-***	Effluent Chemistry	20,004	2,436	17,568	12.2%
05-5058-**-***	Maintenance Equip. & Facilities (Common)	1,004	6,215	(5,211)	619.0% (5)
05-5067-**-***	Port Cleaning	35,000	-	35,000	0.0%
05-6500-**-***	IT Allocations in to PC's & Depts.	11,716	2,136	9,580	18.2%
	Total Other Expenses	417,996	33,563	384,433	8.0%
	Total Expenses	563,500	81,269	482,231	14.4%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-***	Regular Salaries-O&M	81,396	25,408	55,988	31.2%
08-5306-**-***	Scheduled Holiday Work	356	-	356	0.0%
08-5315-**-***	Comp Time - Environment	2,476	-	2,476	0.0%
08-5401-**-***	Fringe Benefits IN to PC's & Depts.	42,852	13,376	29,476	31.2%
	Total Payroll Costs	127,080	38,784	88,296	30.5%
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	3,019	(487)	119.2%
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	759	2,085	26.7%
08-5028-**-***	Small Tools & Supplies	3,496	294	3,202	8.4%
08-5034-**-***	Travel Expense/Tech. Conferences	2,220	-	2,220	0.0%
08-5035-**-***	Training Expense	796	163	633	20.5%
08-5038-**-***	Permits and Fines	6,000	-	6,000	0.0%
08-5039-**-***	Membership Dues/Fees	800	106	694	13.3%
08-6500-**-***	IT Allocations in to PC's & Depts.	10,052	1,832	8,220	18.2%
	Total Other Expenses	46,668	6,302	40,366	13.5%
	Total Expenses	173,748	45,086	128,662	25.9%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-***	Regular Salaries-O&M	50,404	11,390	39,014	22.6%
12-5401-**-***	Fringe Benefits IN to PC's & Depts.	26,528	5,996	20,532	22.6%
	Total Payroll Costs	76,932	17,386	59,546	22.6%
Other Expenses					
12-5015-**-***	Management Support Services	157,000	41,901	115,099	26.7%
12-5017-**-***	Legal Fees	2,008	7,000	(4,992)	348.6% (10)
12-5027-**-***	Insurance - Property/Liability	3,116	831	2,285	26.7%
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	1,135	5,101	18.2%
	Total Other Expenses	191,224	50,867	140,357	26.6%
	Total Expenses	268,156	68,253	199,903	25.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended September 30, 2020
(in dollars)

	FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended	
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-**-***	Regular Salaries-O&M	939,512	221,787	717,725	23.6%
15-5001-**-***	Overtime Salaries-O&M	21,760	4,794	16,966	22.0%
15-5306-**-***	Scheduled Holiday Work	5,096	4,593	503	90.1%
15-5315-**-***	Comp Time - O&M	2,100	437	1,663	20.8%
15-5401-**-***	Fringe Benefits IN to PC's & Depts.	494,584	116,756	377,828	23.6%
15-5700-**-***	Standby Pay	16,900	3,738	13,163	22.1%
	Total Payroll Costs	1,479,952	352,105	1,127,847	23.8%
Other Expenses					
15-5002-**-***	Electricity	256,000	62,767	193,233	24.5%
15-5003-**-***	Natural Gas	3,000	74	2,926	2.5%
15-5004-**-***	Potable & Reclaimed Water	25,004	5,028	19,976	20.1%
15-5006-**-***	Chlorine/Sodium Hypochlorite	92,000	17,009	74,991	18.5%
15-5007-**-***	Polymer Products	1,004	-	1,004	0.0%
15-5008-**-***	Ferric Chloride	46,996	10,710	36,286	22.8%
15-5009-**-***	Odor Control Chemicals	50,000	9,487	40,513	19.0%
15-5011-**-***	Laboratory Services	8,000	2,601	5,399	32.5%
15-5012-**-***	Grit Hauling	20,996	5,480	15,516	26.1%
15-5013-**-***	Landscaping	56,000	5,070	50,930	9.1%
15-5015-**-***	Management Support Services	2,500	99	2,401	4.0%
15-5017-**-***	Legal Fees	15,700	122	15,578	0.8%
15-5019-**-***	Contract Services Misc.	85,000	25,761	59,239	30.3%
15-5021-**-***	Small Vehicle Expense - 31A	5,504	94	5,410	1.7%
15-5022-**-***	Miscellaneous Expense	1,000	226	774	22.6%
15-5023-**-***	Office Supplies - All	4,004	1,179	2,825	29.4%
15-5024-**-***	Petroleum Products	3,000	1,996	1,004	66.5% (6)
15-5025-**-***	Uniforms	8,996	1,539	7,457	17.1%
15-5026-**-***	Small Vehicle Fuel - 37A	2,000	244	1,756	12.2%
15-5027-**-***	Insurance - Property/Liability	46,396	12,376	34,020	26.7%
15-5028-**-***	Small Tools & Supplies	8,000	363	7,637	4.5%
15-5030-**-***	Trash Disposal	2,996	542	2,454	18.1%
15-5031-**-***	Safety Program & Supplies	33,352	7,461	25,891	22.4% (2)
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	141	5,607	2.5%
15-5035-**-***	Training Expense	8,356	296	8,060	3.5%
15-5036-**-***	Laboratory Supplies	11,004	2,201	8,803	20.0%
15-5037-**-***	Office Equipment	2,000	-	2,000	0.0%
15-5038-**-***	Permits	8,000	256	7,744	3.2%
15-5039-**-***	Membership Dues/Fees	2,600	1,604	996	61.7%
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	3,169	8,835	26.4%
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	41,237	137,763	23.0%
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	124	376	0.0%
15-5076-**-***	SCADA Infrastructure	30,500	-	30,500	0.0%
15-5303-**-***	Group Insurance Waiver	3,600	914	2,686	25.4%
15-5305-**-***	Medicare Tax Payments for Employees	1,336	476	860	35.6%
15-5705-**-***	Monthly Car Allowance	4,204	1,066	3,138	25.4%
15-6500-**-***	IT Allocations in to PC's & Depts.	116,012	21,148	94,864	18.2%
	Total Other Expenses	1,292,328	245,627	1,046,701	19.0%
	Total Expenses	2,772,280	597,732	2,174,548	21.6%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended September 30, 2020
(in dollars)

	FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended	
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-***	Regular Salaries-O&M	1,721,896	390,261	1,331,635	22.7%
17-5001-**-***	Overtime Salaries-O&M	66,064	13,503	52,561	20.4%
17-5306-**-***	Scheduled Holiday Work	14,880	8,629	6,251	58.0%
17-5315-**-***	Comp Time - O&M	2,564	1,320	1,244	0.0%
17-5401-**-***	Fringe Benefits IN to PC's & Depts.	906,456	205,446	701,010	22.7%
17-5700-**-***	Standby Pay	25,356	7,313	18,044	28.8%
	Total Payroll Costs	2,737,216	626,471	2,110,745	22.9%
Other Expenses					
17-5002-**-***	Electricity	350,000	128,727	221,273	36.8% (7)
17-5003-**-***	Natural Gas	109,996	22,118	87,878	20.1%
17-5004-**-***	Potable & Reclaimed Water	28,000	7,931	20,069	28.3%
17-5005-**-***	Co-generation Power Credit	(669,000)	(119,880)	(549,120)	17.9%
17-5006-**-***	Chlorine/Sodium Hypochlorite	380,000	101,050	278,950	26.6%
17-5007-**-***	Polymer Products	460,000	71,380	388,620	15.5%
17-5008-**-***	Ferric Chloride	265,004	63,693	201,311	24.0%
17-5009-**-***	Odor Control Chemicals	43,996	6,599	37,397	15.0%
17-5010-**-***	Other Chemicals - Misc.	1,996	-	1,996	0.0%
17-5011-**-***	Laboratory Services	17,072	3,111	13,961	18.2%
17-5012-**-***	Grit Hauling - 21A	50,000	7,463	42,537	14.9%
17-5013-**-***	Landscaping	74,996	51,194	23,802	68.3% (8)
17-5015-**-***	Management Support Services	21,000	99	20,901	0.5%
17-5017-**-***	Legal Fees	5,004	9,111	(4,107)	182.1%
17-5019-**-***	Contract Services Misc.	95,000	22,036	72,964	23.2%
17-5021-**-***	Small Vehicle Expense	7,000	169	6,831	2.4%
17-5022-**-***	Miscellaneous Expense	7,000	421	6,579	6.0%
17-5023-**-***	Office Supplies - All	11,000	3,300	7,700	30.0%
17-5024-**-***	Petroleum Products	20,000	1,579	18,421	7.9%
17-5025-**-***	Uniforms	27,004	5,347	21,657	19.8%
17-5026-**-***	Small Vehicle Fuel	9,004	1,169	7,835	13.0%
17-5027-**-***	Insurance - Property/Liability	115,592	30,833	84,759	26.7%
17-5028-**-***	Small Tools & Supplies	29,000	2,741	26,259	9.5%
17-5030-**-***	Trash Disposal	1,996	265	1,731	13.3%
17-5031-**-***	Safety Program & Supplies	40,504	12,281	28,223	30.3% (2)
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	257	9,239	2.7%
17-5035-**-***	Training Expense	12,700	1,382	11,318	10.9%
17-5036-**-***	Laboratory Supplies	23,672	2,149	21,523	9.1%
17-5037-**-***	Office Equipment	50,000	6,544	43,456	13.1%
17-5038-**-***	Permits	21,508	1,969	19,539	9.2%
17-5039-**-***	Membership Dues/Fees	4,860	1,892	2,968	38.9%
17-5049-**-***	Biosolids Disposal	905,000	174,816	730,184	19.3%
17-5050-**-***	Contract Services Generators - 29A	8,000	-	8,000	0.0%
17-5052-**-***	Janitorial Services	41,000	9,032	31,968	22.0%
17-5053-**-***	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	0.0%
17-5054-**-***	Diesel Truck Maint	19,000	2,069	16,931	10.9%
17-5055-**-***	Diesel Truck Fuel - 37B	8,004	1,882	6,122	23.5%
17-5056-**-***	Maintenance Equip. & Facilities (Solids)	206,000	65,148	140,852	31.6%
17-5057-**-***	Maintenance Equip. & Facilities (Liquids)	236,000	56,908	179,092	24.1%
17-5058-**-***	Maintenance Equip. & Facilities (Common)	34,000	32,516	1,484	95.6% (8)
17-5059-**-***	Maintenance Equip. & Facilities (Co-Gen)	591,000	61,312	529,688	10.4%
17-5060-**-***	Maintenance Equip. & Facilities (AWT)	38,000	19,064	18,936	50.2% (9)
17-5061-**-***	Mileage	1,004	480	524	47.8%
17-5068-**-***	MNWD Potable Water Supplies & Svcs.	42,000	4,298	37,702	10.2%
17-5076-**-***	SCADA Infrastructure	30,504	-	30,504	0.0%
17-5077-**-***	IT Direct	5,004	10	4,994	0.2%
17-5105-**-***	Co-Generation Power Credit - Offset	669,000	119,880	549,120	17.9%
17-5303-**-***	Group Insurance Waiver	7,200	1,828	5,372	25.4%
17-5309-**-***	Operating Leases	6,004	-	6,004	0.0%
17-5705-**-***	Monthly Car Allowance	8,388	2,132	6,256	25.4%
17-6241-**-***	Education Reimbursement	-	161	(161)	0.0%
17-6500-**-***	IT Allocations in to PC's & Depts.	212,628	38,760	173,868	18.2%
	Total Other Expenses	4,760,144	1,037,226	3,722,918	21.8%
	Total Expenses	7,497,360	1,663,697	5,833,663	22.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
 For the Period Ended September 30, 2020
 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
21 - Effluent Transmission 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	<u>2,116</u>	<u>-</u>	<u>2,116</u>	<u>0.0%</u>
Other Expenses					
21-5014-**-***	Engineering - Misc.	-	-	-	0.0%
21-5019-**-***	Contract Services Misc. - 29	1,004	-	1,004	0.0%
21-5027-**-***	Insurance - Property/Liability	968	258	710	26.7%
21-5035-**-***	Training Expense	-	53	(53)	0.0%
	Total Other Expenses	<u>1,972</u>	<u>311</u>	<u>1,661</u>	<u>15.8%</u>
	Total Expenses	<u>4,088</u>	<u>311</u>	<u>3,777</u>	<u>7.6%</u>
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-***	Regular Salaries-O&M	103,084	31,802	71,282	30.9%
24-5001-**-***	Overtime Salaries-O&M	1,576	298	1,278	18.9%
24-5306-**-***	Scheduled Holiday Work	168	292	(124)	0.0%
24-5401-**-***	Fringe Benefits IN to PC's & Depts.	54,264	16,742	37,522	30.9%
	Total Payroll Costs	<u>159,092</u>	<u>49,135</u>	<u>109,957</u>	<u>30.9%</u>
Other Expenses					
24-5015-**-***	Management Support Services	80,000	122	79,878	0.2%
24-5017-**-***	Legal Fees	2,008	-	2,008	0.0%
24-5027-**-***	Insurance - Property/Liability	8,556	2,282	6,274	26.7%
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	3,263	21,237	13.3%
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	15,110	6,894	68.7% (4)
24-5046-**-***	Effluent Chemistry	20,000	1,481	18,519	7.4%
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	2,320	10,408	18.2%
	Total Other Expenses	<u>415,476</u>	<u>24,632</u>	<u>390,844</u>	<u>5.9%</u>
	Total Expenses	<u>574,568</u>	<u>73,767</u>	<u>500,801</u>	<u>12.8%</u>
	Total O&M Expenses	17,719,855	3,852,683	13,867,172	21.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
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- (1) Small vehicle repair paid for by outside party
- (2) Replace of old equipment and PPE happens in July each year.
- (3) SOCWA air quality permits are primarily paid in July and November each year..
- (4) Annual, one time cost for kelp overflight required by the NPDES permit.
- (5) The surge tower site was re-fenced and cleared to discourage unauthorized entry.
- (6) Additional fuel purchases have been required at CTP due to several extended power outages.
- (7) Engine repairs and equipment overhauls have required engine shutdowns and electricity purchases.
- (8) Tree removal and water line repairs to support an emergency repair at RTP.
- (9) Purchasing related to valves and actuators replacement at AWT.
- (10) PC12 agreements review.

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

For the Period Ended September 30, 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	42,752	154,084	21.7%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	22,506	81,115	21.7%
	Total Payroll Costs	300,457	65,257	235,200	21.7%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	257	2,927	8.1%
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	2,210	4,619	32.4%
01-5705-03-00-00	Monthly Car Allowance	4,200	1,066	3,134	25.4%
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	9,259	41,535	18.2%
	Total Other Expenses	76,810	12,793	64,018	16.7%
	Total Engineering Expenses	377,267	78,050	299,218	20.7%

South Orange County Wastewater Authority
Budget vs. Actual Comparison- Administration
 For the Period Ended September 30, 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	230,129	714,413	24.4%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	11,905	8,095	59.5% (1)
01-6315-04-00-00	Comp Time - Admin	15,000	1,554	13,446	10.4%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	121,147	376,089	24.4%
	Total Payroll Costs	1,476,778	364,735	1,112,043	24.7%
Other Expenses					
01-5018-04-00-00	Public Notices/ Public Relations	-	2,180	(2,180)	0.0% (2)
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	-	26,500	0.0%
01-6102-04-00-00	Subscriptions	2,040	1,097	943	53.8%
01-6200-04-00-00	Management Support Services	102,000	5,494	96,506	5.4%
01-6201-04-00-00	Audit	44,900	15,000	29,900	33.4%
01-6202-04-00-00	Legal	200,000	110,191	89,809	55.1%
01-6204-04-00-00	Postage	4,000	44	3,956	1.1%
01-6223-04-00-00	Office Supplies - Admin	6,120	2,820	3,300	46.1%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	223	777	22.3%
01-6234-04-00-00	Memberships & Trainings	88,950	2,961	85,989	3.3%
01-6239-04-00-00	Travel & Conference	10,965	299	10,666	2.7%
01-6241-04-00-00	Education Reimbursement	3,000	-	3,000	0.0%
01-6310-04-00-00	Miscellaneous	23,460	5,357	18,103	22.8%
01-6311-04-00-00	Mileage	1,211	-	1,211	0.0%
01-6317-04-00-00	Contract Services Misc	5,610	1,275	4,335	22.7%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	21,262	95,373	18.2%
01-6601-04-00-00	Shipping/Freight	3,740	514	3,226	13.7%
01-6705-04-00-00	Monthly Car Allowance	12,000	3,046	8,954	25.4%
	Total Other Expenses	652,131	171,763	480,368	26.3%
Total Admin Expenses		2,128,909	536,497	1,592,412	25.2%

(1) Overtime salary and comp should be considered together, 38.5%

(2) Publication fee for ordinance

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
 For the Period Ended September 30, 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	26,050	67,859	27.7%
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	13,713	35,724	27.7%
	Total Salary & Fringe	148,346	39,763	108,583	26.8%
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	16,948	21,831	43.7% (1)
01-6301-05-00-00	Hardware Maintenance Agreements	7,126	602	6,524	8.5%
01-6302-05-00-00	Cloud Subscriptions (Internet)	148,369	2,320	146,049	1.6%
01-6303-05-00-00	Telecommunications	150,534	33,915	116,619	22.5%
01-6305-05-00-00	IT Professional Services	108,060	17,972	90,088	16.6% (2)
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	4,475	24,725	15.3%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	2,059	24,849	7.7%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	55,200	12,165	43,035	22.0% (3)
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	92,291	483,770	16.0%
	Total Expenses before Allocation	724,407	132,054	592,353	18.2%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(724,407)	(132,054)	(592,353)	18.2%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(132,054)	(592,353)	18.2%

- (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

4

Finance Committee Meeting

Meeting Date: October 27, 2020

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller
Jason Manning, Director of Engineering

SUBJECT: Large Capital Cash Flow Management

Overview

Please see the attached presentation for an update on the Large Capital Cash flow status.

Recommended Action:

Information and committee questions and comments.



SOCWA CIP Large Capital Cash Flow Management

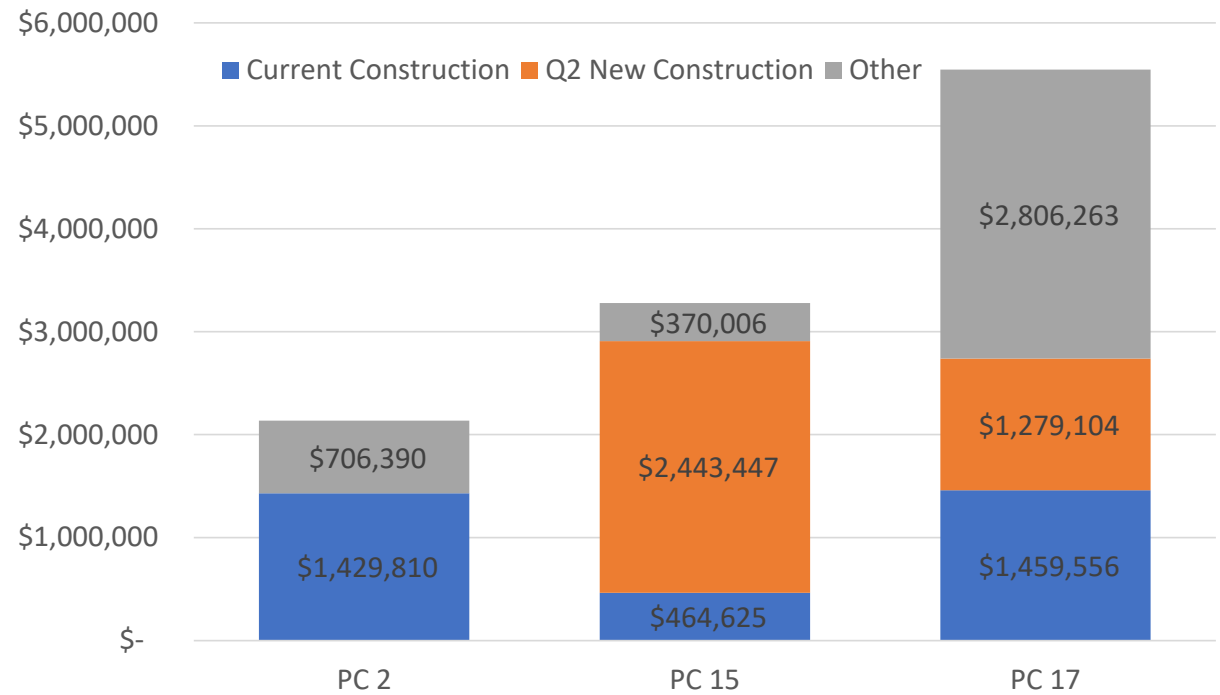
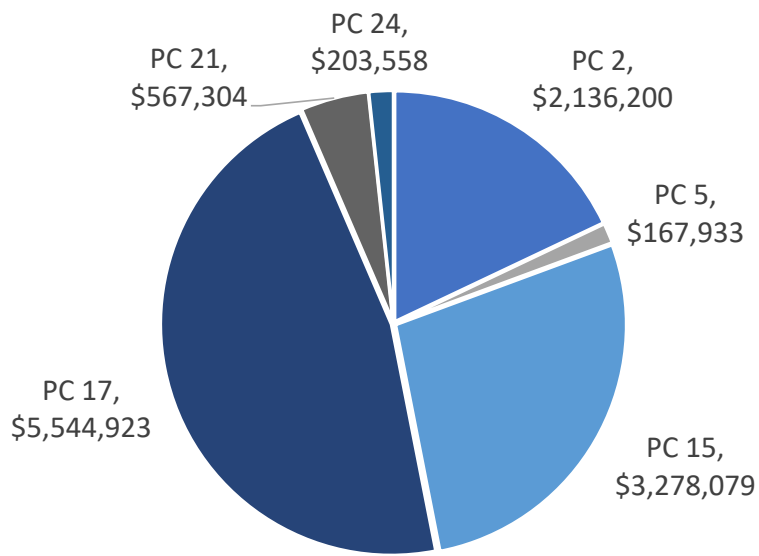
October 27, 2020

Agenda Item 4

FY 2019/2020 and Current Cash on Hand

- FY 2019/2020 Ending Cash on Hand for Large Capital Projects
 - \$15,258,460
- September 30, 2020 Cash on Hand for Large Capital Projects
 - \$ 11,897,997

Current Large CIP Cash on Hand⁽¹⁾ (9/30/2020)



(1) Dollars rounded due to excel

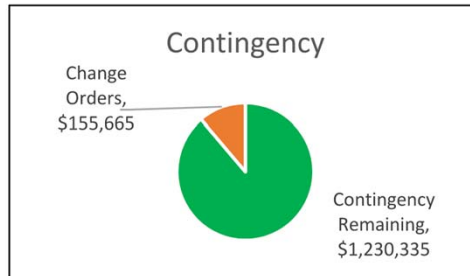
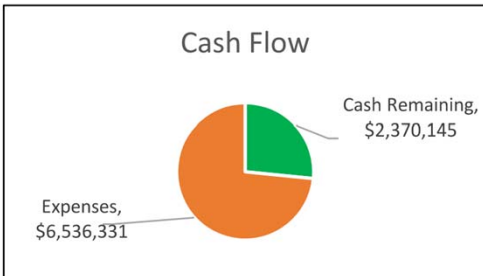
Large Capital History and Current Status

	FY 19/20				FY 20/21		Last 4Q Total
	Q1	Q2	Q3	Q4	Q1	Q2	
Billing to MAs	\$ 6,634,244	\$ 5,220,033	\$ 1,006,046	\$ 1,110,652	\$ 257,695	\$ 2,775,000	\$ 7,594,426
Cash Balance	\$ 20,800,492	\$ 24,036,171	\$ 22,615,784	\$ 15,448,858	\$ 11,897,997		
Refunded to MAs			\$ 2,322,163				\$ 2,322,163
Income (SGIP)				\$ 165,541	\$ 148,623		\$ 314,164
CIP Expenditures	\$ 901,291	\$ 1,984,354	\$ 2,426,432	\$ 6,148,553	\$ 3,976,648		\$ 14,535,987

Current Large CIP Excel Progress Report

Project Financial Status

Project Committee	2
Project Name	Package B
Project Description	Plant 1 basin repairs, DAF rehabilitation, Energy Building seismic retrofit and minor rehabilitation, Digester 4 rehabilitation



Cash Flow

Collected	\$8,906,476
Expenses	\$6,536,331

Project Completion

Schedule	51%
Budget	28%

Contracts

Company	PO No.	Original	Change Orders	Total	Paid
Olsson	13497	\$ 17,325,000	\$ 155,665	\$ 17,480,665	\$4,255,989
Butier	13647	\$ 1,055,325	\$ -	\$ 1,055,325	\$584,168
Carollo	13616	\$ 846,528	\$ -	\$ 846,528	\$538,823
TetraTech	13605	\$ 94,000	\$ -	\$ 94,000	\$81,837
		\$ 19,320,853	\$ 155,665	\$ 19,476,518	\$5,460,816

Contingency

Area	Project Code	Amount	Change Orders	Total Remaining	Percent Used
Liquids	3220-000	\$ 616,800	\$ 35,048	\$ 581,752	6.0%
Common	3231-000	\$ 96,800	\$ -	\$ 96,800	0.0%
Solids	3287-000	\$ 672,400	\$ 120,617	\$ 551,783	21.9%
		\$ 1,386,000	\$ 155,665	\$ 1,230,335	12.7%

CPMS - New SharePoint Workflow

Engineering Team - CPMS

Invoice Upload

Invoice Upload

New Upload Sync Share More

Name

Drag files here to upload

Bulk Edit

Submit	Name	PO No.	Project Manager	PO No.:Vendor Name	Invoice Date	Invoice T
No	Invoice ... 1	12768	<input type="checkbox"/> Brian Crossley	Tetra Tech	10/2/2020	
No	Invoice ... 3	13497	<input type="checkbox"/> Brian Crossley	Olsson	10/1/2020	

Engineering Team - CPMS

Invoices

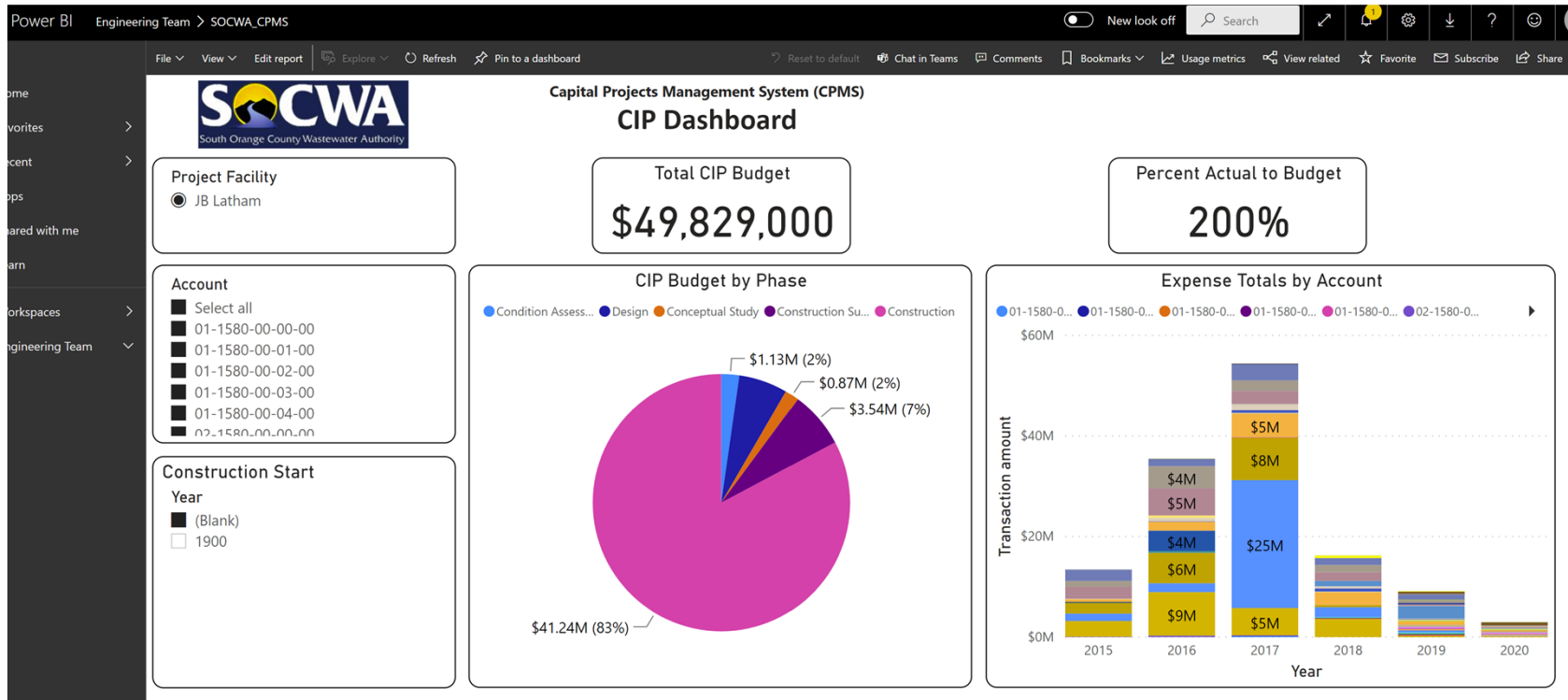
New Upload Sync Share More

Invoice Summary Approved Invoices Bulk Edit ...

Invoice Date	Name	PO No.	PO No.:Vendor Name	Invoice Total	Invoice Due Date	Invoice Status	Paid On	Edit
10/2/2020	Invoice 1	12768	Tetra Tech	\$0.00	11/1/2020			
10/2/2020	Invoice 2	13069	Tetra Tech	\$0.00	11/1/2020	Pending Review		
10/1/2020	Invoice 3	13497	Olsson	\$0.00	10/31/2020			

Drag files here to upload

CPMS - New Power BI Reporting



Agenda Item

5

Finance Committee Meeting

Meeting Date: October 27, 2020

TO: Board of Directors

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller
Jason Manning, Director of Engineering

SUBJECT: Update on Non-Capital Engineering and Non-Capital Engineering
Miscellaneous Expenditures Year End June 30, 2020

Summary/Discussion/Overview

There is an unprecedented number of delayed non-capital engineering and non-capital engineering miscellaneous projects due to the ongoing COVID-19 Pandemic. There is \$369,508 worth of remaining funding needed for ongoing non-capital engineering projects and projects that should be completed before June 30, 2021. These projects include:

- 4201-000 - Plant 1 Blower Building Condition Assessment (2020)
- 4203-000 - Plant Hydraulic Modeling and Flow Management Plan (2020)
- 4204-000 - Electrical Manhole Condition Assessment (2020)
- 4502-000 - Building Roof Condition Assessment (2020)
- 4601-000 - Monitoring Evaluation Options (2020)
- 4703-000 - Lab Reconstruction Evaluation (2020)

Additionally there is \$252,298 worth of remaining funding needed for ongoing non-capital engineering miscellaneous projects and projects that should be completed before June 30, 2021. These projects include:

- 5205-000(a) - PC 2 Asset Register Pilot Project Liquids (2020)
- 5203-000 - PC 2 Miscellaneous Engineering Common (2020)
- 5204-000(a) - PC 2 Innovative Biosolids Solids (2020)
- 5615-000 - PC 5 Miscellaneous Engineering Outfall (2020)
- 5501-000 - PC 15 Miscellaneous Engineering Liquids (2020)
- 5204-000(b) - PC 17 Innovative Biosolids Solids (2020)
- 5703-000 - PC 17 Miscellaneous Engineering Common (2020)
- 5205-000(b) - PC 17 Asset Register Pilot Project Solids (2020)

In past years, a small amount of unspent funding for delayed projects was carried over as part of the Use Audit process. However, due to the amount of funding associated with the delayed non-capital engineering and non-capital engineering miscellaneous spending for 2019-20 Fiscal Year, the Board has requested that staff and the Finance Committee discuss carry over requests.

Recommended Action: The Finance Committee recommends that the Board of Directors approve to carry over non-capital engineering in the amount of \$369,508 and non-capital engineering miscellaneous in the amount of \$252,298 with the Use Audit process for FY 2019-2020.

Agenda Item

6

Finance Committee Meeting

Meeting Date: October 27, 2020

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Draft Use Audit FY 2019-2020 Budget vs Actual including Cash Roll Forward as of June 30, 2020

Summary/Discussion

FY 2019-20 Annual Financial Statements Audit

- The Annual Financial Statements Audit final Fieldwork will begin on October 26th.
- The Audit Report , CAFR and Supplemental Financial Statements are scheduled for completion in late November.

FY 2019-20 Use Audit

- Preliminary Use Audit Results are attached (PowerPoint Slides)
 1. O&M Spending and/or Usage Variance is \$473 thousand or 2.2% under budget
 2. Small Capital is \$140 thousand or 6.8% under budget; there were significantly more projects in progress at year end, delayed because of COVID 19, which will carry over into FY 2020-21. The Authority is holding \$565 thousand in cash to cover completion costs.
 3. There was one Closed Large Capital Project, Plant 1 Grit Basins and Handling, the project costs exceeded cash collections by \$168 thousand. In March, the Authority refunded \$2.3 million for Closed Capital Projects as of that date.
 4. Non-Capital Engineering and Non-Capital Miscellaneous Tasks were delayed because of COVID 19.

Non Capital Engineering Use Audit refund is \$298 thousand or 35.5% under budget. The Authority is holding \$370 thousand in Cash to cover completion of in-progress tasks.

Non-Capital Miscellaneous Use Audit refund is \$102 thousand or 24.1% under Budget. The Authority is holding \$252 thousand in Cash to cover completion of in-progress tasks.

	<u>Budget</u>	<u>Use Audit Refund</u>	<u>% Under Budget</u>	<u>CarryOver into FY 20-21</u>
Non-Capital	\$838,687	\$297,833	35.51%	\$369,508
Non-Capital Misc.	\$425,000	\$102,442	24.10%	\$252,298

5. Total Use Audit is a refund of \$844,792 thousand.

Due To/ Due From	
SOCWA by Member Agency	Total Use Audit Results
City of Laguna Beach	\$357,363
City of San Clemente	(8,062)
City of San Juan Capistrano	18,558
El Toro Water District	(39,611)
Emerald Bay Service District	9,357
Irvine Ranch Water District	(18,112)
Moulton Niguel Water District	322,076
Santa Margarita Water District	(114,816)
South Coast Water District	310,749
Trabuco Canyon Water District	7,289
Total Member Agency	\$844,792

Cash Roll Forward Q4, June 30, 2020

- Cash Roll Forward balances are attached:
 1. Cash Reconciliation as of June 30, 2020
 2. Large Capital Cash Roll Forward Balance by Member Agency, Project Committee, Wastewater Code (Liquids, Solids, Common, etc.) and Capital Project
 3. Small Capital Cash Roll Forward balance by Member Agency, Project Committee, Wastewater Code and Capital Project
 4. Non Capital Engineering Cash Roll Forward Balance by Member Agency, Project Committee, Wasterwater Code and Task number
 5. Non Capital Miscellaneous Cash Roll Forward Balance by Member Agency, Project Committee, Wasterwater Code and Task number

Recommended Action:

1. The Finance Committee recommends to the Board of Directors approval of the 2019-20 Use Audit and collection from and payments to SOCWA member agencies consistent with the results of the Use Audit as presented; and
2. The Finance Committee recommends to the Board of Directors to receive and file the Cash Roll Forward as of June 30, 2020.

**South Orange County Wastewater Authority
Use Audit Book
FY 2019-20 Budget vs. Actual**

Table of Contents

Pages	Report Description
Pages 1-13	Management Discussion and Analysis of FY 2019-20 Use Audit
Page 14	Use Audit Summary
Page 15-16	Admin and Residual Engineering Allocation to PC and Member Agencies
Pages 17-18	Use Audit by Project Committee and Member Agency
Page 19	*Wastewater Budget vs. Actual -PC 2
Page 20	*Wastewater Budget vs. Actual -PC 5
Page 21	*Wastewater Budget vs. Actual -PC 8
Page 22	*Wastewater Budget vs. Actual -PC 12
Page 23	*Wastewater Budget vs. Actual -PC 15
Page 24	*Wastewater Budget vs. Actual -PC 17
Page 25	*Wastewater Budget vs. Actual -PC 21
Page 26	*Wastewater Budget vs. Actual -PC 23
Page 27	*Wastewater Budget vs. Actual -PC 24
Pages 28-30	O&M Summary by Account Code
Page 31	FY 2019-20 Fringe Benefits Pool
Pages 32-38	Budget vs. Actual by Project Committee
Page 39	Engineering Budget vs. Actual
Page 40	Admin Budget vs. Actual
Page 41	FY 2019-20 Actual General Fund Expenses
Page 42	IT Budget vs. Actual
Pages 43-61	Use Audit Detail by Line Item, PC and Member Agency
Page 62	Actual Flow and Solids PC 2
Page 63	Actual PC 2SO/PC 12 Recycled Water
Page 64	Actual Flow PC 15
Page 65	Actual Flow and Solids PC 17
Large Capital	
Page 66	PC 2 Large Capital Cose Out Detail
Page 67-68	Cash Reconciliation to Net Position FY 2019-20
Page 71-73	Capital Cash Roll Forward FY 2019-20 Large Capital
Page 74-77	Capital Cash Roll Forward FY 2019-20 Small Capital
Page 78	Capital Cash Roll Forward FY 2019-20 Non Capital
Page 79-80	Capital Cash Roll Forward FY 2019-20 Non Capital Miscellaneous

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

**MANAGEMENT'S DISCUSSION AND ANALYSIS of
FY 2019-20 USE AUDIT**

Actual Spending and Actual Usage								
	O&M		Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total	
	FY 2019-20 Budget ¹	FY 2019-20 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results	
SOCWA by Member Agency								
City of Laguna Beach	\$2,397,060	\$2,099,074	\$297,986	\$28,440		\$26,671	\$357,363	
City of San Clemente	146,256	155,766	(9,510)	457		991	(8,062)	
City of San Juan Capistrano	2,195,284	2,198,165	(2,881)	16,756	(\$51,746)	45,829	18,558	
El Toro Water District	889,676	937,053	(47,377)	(12,903)		9,344	(39,611)	
Emerald Bay Service District	154,448	149,324	5,124	2,046		1,951	9,357	
Irvine Ranch Water District	163,392	160,524	2,868	(25,724)		4,745	(18,112)	
Moulton Niguel Water District	9,149,540	8,993,369	156,171	51,572	(38,783)	120,814	322,076	
Santa Margarita Water District	2,210,540	2,357,682	(147,142)	12,160	(29,083)	37,394	(114,816)	
South Coast Water District	3,946,388	3,736,264	210,124	67,153	(48,479)	55,829	310,749	
Trabuco Canyon Water District	62,264	54,975	7,289				7,289	
Total Member Agency	\$21,314,848	\$20,842,196	\$472,652	\$139,957	(\$168,091)	\$297,833	\$102,442	\$844,792

The above O&M Actual, \$20,842,196, is the Authority's Operating Revenue for the fiscal year, before Consolidation with PC 23.

**South Orange County Wastewater Authority
Statement of Revenues, Expenses and Changes in Net Position
For the year ended June 30, 2020**

	<u>SOCWA Actual 6-30-2020</u>	<u>PC 23 Actual 6-30-2020</u>	<u>Consolidated Actual 6-30-2020</u>
Operating Revenues			
O&M Member Agency Assessments			
City of Laguna Beach	\$2,099,074	\$1,613,764	\$3,712,839
City of San Clemente	155,766		155,766
City of San Juan Capistrano	2,198,165		2,198,165
El Toro Water District	937,053		937,053
Emerald Bay Service District	149,324		149,324
Irvine Ranch Water District	160,524		160,524
Moulton Niguel Water District	8,993,369		8,993,369
Santa Margarita Water District	2,357,682		2,357,682
South Coast Water District	3,736,264		3,736,264
Trabuco Canyon Water District	54,975		54,975
Total O&M Member Agency Assessments	\$20,842,196	\$1,613,764	\$22,455,960

¹Budget was \$21,314,846, the amount invoiced was \$21,314,848, \$2 rounding. The Board approved additional expenditures of \$540,923, primarily due to various unanticipated operating costs and some COVID 19 related costs. The additional Board approved expenditures are not included in the above Budget amount.

²Small Capital cash balance as of June 30, 2020 was \$704,957; \$139,957 will be refunded in the Use Audit and \$565,000 will carryover to FY 2020-21 for in-process projects delayed because of COVID 19.

³One Large Capital Project closed, PC 2, Plant 1 Grit Basins and Handling, the project costs were \$168,091 more than cash collected from Member Agencies.

⁴Non-Capital cash balance as of June 30, 2020 was \$667,341; \$297,833 will be refunded in the Use Audit and \$369,508 will carryover to FY 2020-21 for in-process projects delayed because of COVID19.

⁵Non-Capital Misc. cash balance as of June 30, 2020 was \$354,740; \$102,442 will be refunded in the Use Audit and \$252,298 will carryover to FY 2020-21 for in-process projects delayed because of COVID 19.

The USE AUDIT results are comprised of:

- O&M Spending and/or Usage Variance is \$473 thousand or 2.2% under budget
- Small Capital is \$140 thousand or 6.8% under budget; there were projects in process at year end, delayed because of COVID 19, which will carryover into FY 2020-21. The Authority is holding \$565 thousand in cash to cover completion costs.
- There was one Closed Large Capital Project, PC 2, Plant 1 Grit Basins and Handling, the project costs exceeded cash collections by \$168 thousand. In March, the Authority refunded \$2.3 million to Member Agencies for Closed Large Capital Projects as of that date.
- Non-Capital Engineering had a cash balance of \$667 thousand or 80% of its budget, \$298 thousand will be refunded in the Use Audit and \$370 thousand will carry over to FY 2020-21 for in-process projects delayed because of COVID 19. Non-Capital Engineering is Studies, Assessments, Reports, etc. that will not result in a Capital Project. In accordance with GAAP, these costs are recorded as operating expenses. They are not included in the O&M Budget and are budgeted as a separate section in the Large Capital Budget.
- Non-Capital Miscellaneous is a new section moved from O&M to Capital in FY 19-20. These are Engineering miscellaneous expense items and/or contingencies. There is a cash balance of \$355 thousand or 83% of its budget; \$252 thousand will carry over into FY 2020-21 for in-process projects delayed because of COVID 19. \$102 thousand will be refunded in the Use Audit.
- Net Refund Due (O&M, Small Capital, Large Capital, Non-Capital Engineering and Non-Capital Miscellaneous) is \$845 thousand.

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

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

Member Agency	O&M Variance Analysis		
	Usage Variance	Spending Variance	Total Variance
City of Laguna Beach	\$244,831	\$53,154	\$297,986
City of San Clemente	(12,753)	3,243	(9,510)
City of San Juan Capistrano	(51,560)	48,680	(2,881)
El Toro Water District	(67,106)	19,728	(47,377)
Emerald Bay Service District	1,699	3,425	5,124
Irvine Ranch Water District	(756)	3,623	2,868
Moulton Niguel Water District	(46,718)	202,889	156,171
Santa Margarita Water District	(196,160)	49,018	(147,142)
South Coast Water District	122,614	87,510	210,124
Trabuco Canyon Water District	5,909	1,381	7,289
Total Member Agency	(\$0)	\$472,652	\$472,652

- City of Laguna Beach Usage Variance is \$245 thousand under budget and spending is \$53 thousand under budget, the total variance is \$298 thousand under budget.
- City of San Clemente Usage Variance is \$13 thousand over budget and spending is \$3 thousand under budget, the net variance is \$9.5 thousand over budget.
- City of San Juan Capistrano Usage Variance is \$52 thousand over budget and spending is \$49 thousand under budget, the net variance is \$2.9 thousand over budget.
- El Toro Water District Usage Variance is \$67 thousand over budget and spending is \$20 thousand under budget, the net variance is \$47 thousand over budget.
- Emerald Bay Service District Usage Variance is \$1.7 thousand under budget and spending is \$3.4 thousand under budget, the total variance is \$5.1 thousand under budget.
- Irvine Ranch Water District Usage Variance is \$756 dollars over budget and spending is \$3.6 thousand under budget, the net variance is \$2.9 thousand under budget.
- Moulton Niguel Water District Usage Variance is \$47 thousand over budget and spending is \$203 thousand under budget, the net variance is \$156 thousand under budget.
- Santa Margarita Water District Usage Variance is \$196 thousand over budget and spending is \$49 thousand under budget, the net variance is \$147 thousand over budget.
- South Coast Water District Usage Variance is \$123 thousand under budget and spending is \$88 thousand under budget, the total variance is \$210 thousand under budget.
- Trabuco Canyon Water District Usage Variance is \$6 thousand under budget and spending is \$1.4 thousand under budget, the total variance is \$7.3 thousand under budget.

Spending Variance:

The Spending Variance is \$473 thousand under budget primarily due to:

Spending Variances			Reason
Payroll Costs including fringe benefits	\$448,239	94.8%	O&M had open positions during the Pandemic. Admin was down 1 position for six months.
Chemicals	97,612	20.7%	Improvements from New Dosing equipment offset by increased Ferric Chloride usage to comply with regulations.
Maintenance	91,345	19.3%	Due to Construction at PC 2, JB Latham, O&M maintenance was less than anticipated.
Effluent Pond Cleaning	90,000	19.0%	Project cancelled - O&M staff implemented a flushing regime for the pond to reduce sediment build up and lowered O&M costs indefinitely.
Management Support Services	81,232	17.2%	Delays in the RWQCB decision on the Salt and Nutrient Management Plan. Costs are carried over to FY20-21.
Contract Services-Digester Cleaning	49,770	10.5%	Delayed due to Construction Projects
Electricity	(217,770)	-46.1%	Utility demand charges incurred; usage is maintenance related.
Biosolids Disposal	(111,709)	-23.6%	Additional Hauling Costs; an unusually wet winter and spring rainfall.
IT	(59,907)	-12.7%	Cyber System Review and Finance System Migration to Cloud
Other Miscellaneous	3,840	0.8%	
Total Spending Variance	\$472,652	100.0%	

Calculation of Usage Variance:

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

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

Usage Variance by Member Agency	(Used More)/ Used Less \$
City of Laguna Beach	\$244,831
City of San Clemente	(12,753)
City of San Juan Capistrano	(51,560)
El Toro Water District	(67,106)
Emerald Bay Service District	1,699
Irvine Ranch Water District	(756)
Moulton Niguel Water District	(46,718)
Santa Margarita Water District	(196,160)
South Coast Water District	122,614
Trabuco Canyon Water District	5,909
Total Member Agency	\$(0)

**The three Treatment Plants Budget vs. Actual facility usage is discussed below:
PC 2**

The Project Committee was \$212 thousand or 3.6% over budget primarily due to costs incurred due to the national crises and other unanticipated operating costs; the Board approved additional expenditures of \$228 thousand not included in the original budget shown below. Budget additions were not billed to Agencies.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code															
City of San Juan Capistrano	818,844	731,830	87,014	659,992	756,177	(96,185)	144,768	160,195	(15,427)	141,192	149,366	(8,174)	1,764,796	1,797,568	(32,772)
Moulton Niguel Water District	529,208	481,437	47,771	581,512	497,454	84,058	108,612	118,410	(9,798)	101,736	107,643	(5,907)	1,321,068	1,204,943	116,125
Santa Margarita Water District	271,348	491,400	(220,052)	1,020,436	950,258	70,178	81,456	89,682	(8,226)	133,536	141,300	(7,764)	1,506,776	1,672,640	(165,864)
South Coast Water District	619,428	555,866	63,562	499,260	679,159	(179,899)	135,712	143,590	(7,878)	94,124	99,577	(5,453)	1,348,524	1,478,192	(129,668)
Total	2,238,828	2,260,533	(21,705)	2,761,200	2,883,048	(121,848)	470,548	511,876	(41,328)	470,588	497,885	(27,297)	5,941,164	6,153,343	(212,179)
Net Budget Variance			-1.0%			-4.4%			-8.8%			-5.8%			-3.6%

Budget vs. Actual Usage:

Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual ¹	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s															
City of San Juan Capistrano	36.57%	32.4%	4.2%	23.9%	26.23%	-2.3%	30.77%	31.30%	-0.5%	30.00%	30.00%	0.0%	29.70%	29.2%	0.5%
Moulton Niguel Water District	23.64%	21.3%	2.3%	21.1%	17.25%	3.8%	23.08%	23.13%	-0.1%	21.62%	21.62%	0.0%	22.24%	19.6%	2.7%
Santa Margarita Water District	12.12%	21.7%	-9.6%	37.0%	32.96%	4.0%	17.31%	17.52%	-0.2%	28.38%	28.38%	0.0%	25.36%	27.2%	-1.8%
South Coast Water District	27.67%	24.6%	3.1%	18.1%	23.56%	-5.5%	28.84%	28.05%	0.8%	20.00%	20.00%	0.0%	22.70%	24.0%	-1.3%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

¹ Common Liquids distribution %'s changed because of work/costs, \$13,991, specific to project committee and member agencies.

PC 2 cont'd.

Liquids Variance:

- Liquids spending variance was \$22 thousand or 1.0% over budget due to increased activity.
- City of San Juan Capistrano usage was 4.2% under budget resulting in a refund of \$87 thousand.
- South Coast Water District Usage was 3.1% under budget resulting in a refund of \$64 thousand.
- Moulton Niguel Water District usage was 2.3% under budget resulting in a refund of \$48 thousand.
- Santa Margarita Water District usage was 9.6% over budget resulting in additional assessments of \$220 thousand.

Solids Variance:

- Solids spending variance was \$122 thousand or 4.4% over budget due to increased activity.
- Santa Margarita Water District usage was 4.0% under budget resulting in a refund of \$70 thousand
- Moulton Niguel Water District usage was 3.8% under budget resulting in a refund of \$84 thousand.
- South Coast Water District usage was 5.5% over budget resulting in additional assessments of \$180 thousand
- City of San Juan Capistrano usage was 2.3% over budget resulting in additional assessments of \$96 thousand

Common Spending Variance was \$69 thousand or 7.3% over budget and all participating Member Agencies will receive an additional assessment.

PC 15

The Project Committee was \$343 thousand or 11.4% under budget.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget												
Liquids			Common Liquids			AWT			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	1,042,348	964,056	78,292	288,372	233,886	54,486				1,330,720	1,197,943	132,777
Emerald Bay Service District	32,168	34,576	(2,408)	22,736	18,447	4,289				54,904	53,023	1,881
Moulton Niguel Water District				222,496	180,458	42,038				222,496	180,458	42,038
South Coast Water District	731,184	584,274	146,910	227,060	184,160	42,900	451,028	474,851	(23,823)	1,409,272	1,243,286	165,986
Total	1,805,700	1,582,906	222,794	760,664	616,951	143,713	451,028	474,851	(23,823)	3,017,392	2,674,709	342,683
Net Budget Variance			12.3%			18.9%			-5.3%			11.4%

Budget vs. Actual Usage:

(Over)/Under Budget												
Liquids			Common Liquids			AWT			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	57.7%	60.9%	-3.2%	37.9%	37.9%	0.0%				44.1%	44.8%	-0.7%
Emerald Bay Service District	1.8%	2.2%	-0.4%	3.0%	3.0%	0.0%				1.8%	2.0%	-0.2%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%				7.4%	6.7%	0.6%
South Coast Water District	40.5%	36.9%	3.6%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	46.7%	46.5%	0.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 15 cont'd.

Liquids Variance:

- Liquids spending variance is \$223 thousand or 12.3% under budget.
- City of Laguna Beach usage is 3.2% over budget, however spending is under budget resulting in a refund of \$78 thousand
- South Coast Water District usage is 3.6% under budget resulting in a refund of \$147 thousand
- Emerald Bay Service District usage is .4% over budget resulting in additional assessments of \$2.4 thousand.

Common Variance is \$144 thousand or 18.9% under budget and all participating Member Agencies will receive a refund.

AWT is \$24 thousand or 5.3% over budget and resulted in additional assessments for South Coast Water District.

PC 17

The Project Committee was \$105 thousand or 1.3% under budget.

Budget vs. Actual Spending (in dollars):

(Over)/Under Budget																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	18,592	2,087	16,505	596,652	466,277	130,375						56,076	61,962	(5,886)	671,320	530,326	140,994	
El Toro Water District	6,088	4,295	1,793	553,728	583,745	(30,017)						102,024	112,713	(10,689)	661,840	700,753	(38,913)	
Emerald Bay Service District	580	3	577	18,404	16,711	1,693						2,944	3,258	(314)	21,928	19,972	1,956	
Moulton Niguel Water District	2,322,412	2,150,218	172,194	2,157,472	2,274,761	(117,289)	726,912	812,802	(85,890)	501,796	554,441	(52,645)	294,014	324,831	(30,817)	6,002,606	6,117,054	(114,448)
South Coast Water District	13,032	761	12,271	389,544	282,146	107,398						44,780	49,481	(4,701)	447,356	332,389	114,967	
Total	2,360,704	2,157,364	203,340	3,715,800	3,623,640	92,160	726,912	812,802	(85,890)	501,796	554,441	(52,645)	499,838	552,246	(52,408)	7,805,050	7,700,494	104,556
Net Budget Variance	8.6%			2.5%			-11.8%			-10.5%			-10.5%			1.3%		

Budget vs. Actual Usage:

Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.8%	0.1%	0.7%	12.7%	12.9%	-0.1%						11.2%	11.2%	0.0%	8.6%	6.9%	1.7%	
El Toro Water District	0.3%	0.2%	0.1%	14.8%	16.1%	-1.3%						20.4%	20.4%	0.0%	8.5%	9.1%	-0.6%	
Emerald Bay Service District	0.0%	0.0%	0.0%	0.4%	0.5%	-0.1%						0.6%	0.6%	0.0%	0.3%	0.3%	0.0%	
Moulton Niguel Water District	98.4%	99.7%	-1.3%	63.6%	62.8%	0.8%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	76.9%	79.4%	-2.5%
South Coast Water District	0.6%	0.0%	0.5%	8.5%	7.8%	0.7%						9.0%	9.0%	0.0%	5.7%	4.3%	1.4%	
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

PC 17 cont'd.

Liquids Variance:

- Liquids spending was \$203 thousand or 8.6% under budget due to less activity
- Moulton Niguel Water District usage was 1.3% over budget, however, spending was under budget resulting in a refund of \$172 thousand
- City of Laguna Beach usage is .7% under budget and spending was under budget resulting in a refund of \$16.5 thousand
- South Coast Water District usage is at budget and spending was under budget resulting in a refund of \$12.2 thousand
- Emerald Bay Service District is at budget for both usage and spending, resulting in small refund of \$577 dollars.

Solids Variance:

- Solids spending is \$92 thousand or 2.5% under budget
- Moulton Water District usage is slightly under budget, .8%; however, spending is over budget for Co-Gen power credit offset, \$293 thousand, caused by higher than anticipated power costs. Due to the agency's majority participation in the project committee, 79.4% of total costs, it resulted in additional assessments of \$117 thousand.
- City of Laguna Beach usage is at budget and spending is under budget, resulting in a refund of \$130 thousand.
- South Coast Water District usage is at budget and spending is under budget, resulting in a refund of \$107 thousand.
- El Toro Water District usage is 1.3% over budget resulting in additional assessments of \$30 thousand
- Emerald Bay Service District usage is at budget and spending is under budget, resulting in a refund of \$1.7 thousand.

AWT Variance:

- AWT spending is \$86 thousand or 11.8% over budget resulting in additional assessments for Moulton Niguel Water District.

Common spending variance is \$105 thousand or 10.5% over budget and all participating Member Agencies will receive additional assessments.

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**South Orange County Wastewater Authority
FY 2019-20 USE AUDIT Summary**

Actual Spending and Actual Usage							
O&M			Small Capital ²	Large Capital ³	Non-Capital ⁴	Non-Capital Misc. ⁵	Total
FY 2019-20 Budget ¹	FY 2019-20 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$2,397,060	\$2,099,074	\$297,986	\$28,440		\$26,671	\$357,363
City of San Clemente	146,256	155,766	(9,510)	457		991	(8,062)
City of San Juan Capistrano	2,195,284	2,198,165	(2,881)	16,756	(\$51,746)	10,599	18,558
El Toro Water District	889,676	937,053	(47,377)	(12,903)		9,344	(39,611)
Emerald Bay Service District	154,448	149,324	5,124	2,046		1,951	9,357
Irvine Ranch Water District	163,392	160,524	2,868	(25,724)			(18,112)
Moulton Niguel Water District	9,149,540	8,993,369	156,171	51,572	(38,783)	120,814	322,076
Santa Margarita Water District	2,210,540	2,357,682	(147,142)	12,160	(29,083)	37,394	(114,816)
South Coast Water District	3,946,388	3,736,264	210,124	67,153	(48,479)	55,829	310,749
Trabuco Canyon Water District	62,264	54,975	7,289				7,289
Total Member Agency	\$21,314,848	\$20,842,196	\$472,652	\$139,957	(\$168,091)	\$297,833	\$844,792

Actual Spending and Budget Usage							
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total
FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$2,397,060	\$2,343,906	\$53,154	\$28,440		\$26,671	\$112,532
City of San Clemente	146,256	143,013	3,243	457		991	4,691
City of San Juan Capistrano	2,195,284	2,146,604	48,680	16,756	(51,746)	10,599	70,119
El Toro Water District	889,676	869,948	19,728	(12,903)		9,344	27,495
Emerald Bay Service District	154,448	151,023	3,425	2,046		1,951	7,658
Irvine Ranch Water District	163,392	159,769	3,623	(25,724)			(17,356)
Moulton Niguel Water District	9,149,540	8,946,651	202,889	51,572	(38,783)	120,814	368,793
Santa Margarita Water District	2,210,540	2,161,522	49,018	12,160	(29,083)	37,394	81,345
South Coast Water District	3,946,388	3,858,878	87,510	67,153	(48,479)	55,829	188,135
Trabuco Canyon Water District	62,264	60,883	1,381				1,381
*Total Member Agency	\$21,314,848	\$20,842,196	\$472,652	\$139,957	(\$168,091)	\$297,833	\$844,792

Usage Variance (Used More)/Used Less							
O&M			Small Capital	Large Capital	Non-Capital	Non-Capital Misc.	Total
FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	(Over)/Under Budget	USE Audit Results
SOCWA by Member Agency							
City of Laguna Beach	\$244,831						
City of San Clemente	(12,753)						
City of San Juan Capistrano	(51,560)						
El Toro Water District	(67,106)						
Emerald Bay Service District	1,699						
Irvine Ranch Water District	(756)						
Moulton Niguel Water District	(46,718)						
Santa Margarita Water District	(196,160)						
South Coast Water District	122,614						
Trabuco Canyon Water District	5,909						
Total Member Agency	\$0						

¹Budget was \$21,314,846, the amount invoiced was \$21,314,848, \$2 rounding. The Board approved additional expenditures of \$540,923, primarily due to various unanticipated operating costs and some COVID 19 related costs. The additional Board approved expenditures are not included in the above Budget amount.

²Small Capital cash balance as of June 30, 2020 was \$704,957; \$139,957 will be refunded in the Use Audit and \$565,000 will carryover to FY 2020-21 for in-process projects delayed because of COVID 19.

³One Large Capital Project closed, PC 2, Plant 1 Grit Basins and Handling, the project costs were \$168,091 more than cash collected from Member Agencies.

⁴Non-Capital cash balance as of June 30, 2020 was \$667,341; \$297,833 will be refunded in the Use Audit and \$369,508 will carryover to FY 2020-21 for in-process projects delayed because of COVID 19.

⁵Non-Capital Misc. cash balance as of June 30, 2020 was \$354,740; \$102,442 will be refunded in the Use Audit and \$252,298 will carryover to FY 2020-21 for in-process projects delayed because of COVID 19.

**South Orange County Wastewater Authority
FY 2019-20 USE AUDIT BY MEMBER AGENCY**

	O&M			
	FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
Member Agency				
City of Laguna Beach	\$2,065,332	\$1,817,869	\$247,463	88.0%
City of San Clemente	102,808	111,934	(9,126)	108.9%
City of San Juan Capistrano	1,887,028	1,906,230	(19,202)	101.0%
El Toro Water District	746,520	795,146	(48,626)	106.5%
Emerald Bay Service District	83,608	79,223	4,385	94.8%
Irvine Ranch Water District	104,728	102,694	2,034	98.1%
Moulton Niguel Water District	8,005,842	7,938,734	67,108	99.2%
Santa Margarita Water District	1,900,508	2,048,476	(147,968)	107.8%
South Coast Water District	3,407,984	3,250,829	157,155	95.4%
Trabuco Canyon Water District	41,804	35,539	6,265	85.0%
Total Member Agency	\$18,346,162	\$18,086,675	\$259,487	98.6%

Member Agency Administration and Residual Engineering Expenses Allocation Percentages

City of Laguna Beach	11.3%	10.05%	1.2%
City of San Clemente	0.6%	0.62%	-0.1%
City of San Juan Capistrano	10.3%	10.54%	-0.3%
El Toro Water District	4.1%	4.40%	-0.3%
Emerald Bay Service District	0.5%	0.44%	0.0%
Irvine Ranch Water District	0.6%	0.57%	0.0%
Moulton Niguel Water District	43.6%	43.89%	-0.3%
Santa Margarita Water District	10.4%	11.33%	-1.0%
South Coast Water District	18.6%	17.97%	0.6%
Trabuco Canyon Water District	0.2%	0.20%	0.0%
Total Allocation Percentages	100.0%	100.00%	0.0%

Residual Engineering Expenses	456,862	395,760	61,102
Administration Expenses	2,511,822	2,359,761	152,061
Less General Fund	(553,456)	(559,459)	6,003
Total Administration and Residual Engineering Expenses	2,415,228	2,196,062	219,165

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

	O&M			
	FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	271,896	220,723	51,172	81.2%
City of San Clemente	13,534	13,591	(56)	100.4%
City of San Juan Capistrano	248,423	231,452	16,970	93.2%
El Toro Water District	98,278	96,546	1,732	98.2%
Emerald Bay Service District	11,007	9,619	1,388	87.4%
Irvine Ranch Water District	13,787	12,469	1,318	90.4%
Moulton Niguel Water District	1,053,950	963,912	90,038	91.5%
Santa Margarita Water District	250,197	248,724	1,474	99.4%
South Coast Water District	448,653	394,712	53,941	88.0%
Trabuco Canyon Water District	5,503	4,315	1,188	78.4%
Total Administration and Residual Engineering Expenses	2,415,228	2,196,062	219,165	90.9%

Member Agency General Fund Expenses and Member Agencies Distribution Percentages

City of Laguna Beach	59,833	10.8%	60,482	10.8%
City of San Clemente	29,917	5.4%	30,241	5.4%
City of San Juan Capistrano	59,833	10.8%	60,482	10.8%
El Toro Water District	44,875	8.1%	45,362	8.1%
Emerald Bay Service District	59,833	10.8%	60,482	10.8%
Irvine Ranch Water District	44,875	8.1%	45,362	8.1%
Moulton Niguel Water District	89,750	16.2%	90,723	16.2%
Santa Margarita Water District	59,833	10.8%	60,482	10.8%
South Coast Water District	89,750	16.2%	90,723	16.2%
Trabuco Canyon Water District	14,958	2.7%	15,121	2.7%
Total Member Agency	553,456	100.0%	559,459	100.0%

**South Orange County Wastewater Authority
FY 2019-20 USE AUDIT BY MEMBER AGENCY**

	O&M			
	FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
*Member Agency Administration, Residual Engineering and General Fund Expenses and Change				
City of Laguna Beach	331,729	281,206	50,524	84.8%
City of San Clemente	43,451	43,832	(381)	100.9%
City of San Juan Capistrano	308,256	291,934	16,322	94.7%
El Toro Water District	143,152	141,907	1,245	99.1%
Emerald Bay Service District	70,840	70,101	739	99.0%
Irvine Ranch Water District	58,662	57,830	832	98.6%
Moulton Niguel Water District	1,143,699	1,054,635	89,065	92.2%
Santa Margarita Water District	310,030	309,206	825	99.7%
South Coast Water District	538,402	485,435	52,968	90.2%
Trabuco Canyon Water District	20,462	19,436	1,026	95.0%
Total Member Agency	2,968,684	2,755,521	213,163	92.8%

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

	O&M			
	FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
City of Laguna Beach	2,397,061	2,099,074	297,987	87.6%
City of San Clemente	146,259	155,766	(9,507)	106.5%
City of San Juan Capistrano	2,195,284	2,198,165	(2,881)	100.1%
El Toro Water District	889,672	937,053	(47,381)	105.3%
Emerald Bay Service District	154,448	149,324	5,124	96.7%
Irvine Ranch Water District	163,390	160,524	2,866	98.2%
Moulton Niguel Water District	9,149,541	8,993,369	156,173	98.3%
Santa Margarita Water District	2,210,538	2,357,682	(147,144)	106.7%
South Coast Water District	3,946,386	3,736,264	210,123	94.7%
Trabuco Canyon Water District	62,266	54,975	7,291	88.3%
Total O&M Budget	21,314,846	20,842,196	472,650	97.8%
Billing Rounding Difference	2		2	
Amount Invoiced	\$21,314,848		\$472,652	

**South Orange County Wastewater Authority
FY 2019-20 USE AUDIT by Project Committee and Member Agency**

	16	17	18	19	20	21	22	23	24	25	
			City of San	El Toro	Emerald	Irvine Ranch	Moulton	Santa	South	Trabuco	
	City of	City of	Juan	Water	Bay Service	Water	Niguel Water	Margarita	Coast Water	Canyon Water	
	Laguna Beach	San Clemente	Capistrano	District	District	District	District	Water District	District	District	Total

O&M Actual

Project Committee	16	17	18	19	20	21	22	23	24	25	Total
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$1,797,568	\$ -	\$ -	\$ -	\$1,204,943	\$1,672,640	\$1,478,192	\$ -	\$6,153,343
PC 5 - San Juan Creek Ocean Outfall	-	91,235	60,824	-	-	-	85,142	243,295	68,454	-	548,950
PC 8 - Pretreatment Program	6,232	20,699	13,542	5,872	2,374	16,852	38,811	39,928	27,847	-	172,158
PC 12 SO- Water Reclamation Permits	-	-	34,297	-	-	-	92,235	92,614	39,830	35,539	294,514
PC 15 - Coastal Treatment Plant/AWT	1,197,943	-	-	-	53,023	-	180,458	-	1,243,286	-	2,674,709
PC 17 - Joint Regional Wastewater Reclamation	530,326	-	-	700,753	19,972	-	6,117,054	-	332,389	-	7,700,494
PC 21 Effluent Transmission Main	-	-	-	7,963	-	7,963	3,408	-	-	-	19,335
PC 23 North Coast Interceptor	29,010	-	-	-	-	-	-	-	-	-	29,010
PC 24 - Aliso Creek Ocean Outfall	54,358	-	-	80,558	3,854	77,878	216,682	-	60,831	-	494,162
Total	\$1,817,869	\$111,934	\$1,906,230	\$795,146	\$79,223	\$102,694	\$7,938,734	\$2,048,476	\$3,250,829	\$35,539	\$18,086,675

Total Admin, General Fund & Engineering	\$281,206	\$43,832	\$291,934	\$141,907	\$70,101	\$57,830	\$1,054,635	\$309,206	\$485,435	\$19,436	\$2,755,521
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Admin Allocation to Project Committees:

Project Committee	16	17	18	19	20	21	22	23	24	25	Total
PC 2 - Jay B. Latham Plant	0.0%	0.0%	94.3%	0.0%	0.0%	0.0%	15.2%	81.7%	45.5%	0.0%	34.0%
PC 5 - San Juan Creek Ocean Outfall	0.0%	81.5%	3.2%	0.0%	0.0%	0.0%	1.1%	11.9%	2.1%	0.0%	3.0%
PC 8 - Pretreatment Program	0.3%	18.5%	0.7%	0.7%	3.0%	16.4%	0.5%	1.9%	0.9%	0.0%	1.0%
PC 12 SO- Water Reclamation Permits	0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	1.2%	4.5%	1.2%	100.0%	1.6%
PC 15 - Coastal Treatment Plant/AWT	65.9%	0.0%	0.0%	0.0%	66.9%	0.0%	2.3%	0.0%	38.2%	0.0%	14.8%
PC 17 - Joint Regional Wastewater Reclamation	29.2%	0.0%	0.0%	88.1%	25.2%	0.0%	77.1%	0.0%	10.2%	0.0%	42.6%
PC 21 Effluent Transmission Main	0.0%	0.0%	0.0%	1.0%	0.0%	7.8%	0.0%	0.0%	0.0%	0.0%	0.1%
PC 23 North Coast Interceptor	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.2%
PC 24 - Aliso Creek Ocean Outfall	3.0%	0.0%	0.0%	10.1%	4.9%	75.8%	2.7%	0.0%	1.9%	0.0%	2.7%
Total	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Admin Allocation to Project Committees:

Project Committee	16	17	18	19	20	21	22	23	24	25	Total
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$275,293	\$ -	\$ -	\$ -	\$160,073	\$252,475	\$220,733	\$ -	\$908,574
PC 5 - San Juan Creek Ocean Outfall	-	35,727	9,315	-	-	-	11,311	36,724	10,222	-	103,298
PC 8 - Pretreatment Program	964	8,105	2,074	1,048	2,101	9,490	5,156	6,027	4,158	-	39,123
PC 12 SO- Water Reclamation Permits	-	-	5,252	-	-	-	12,253	13,979	5,948	19,436	56,868
PC 15 - Coastal Treatment Plant/AWT	185,309	-	-	-	46,918	-	23,973	-	185,655	-	441,856
PC 17 - Joint Regional Wastewater Reclamation	82,036	-	-	125,061	17,672	-	812,630	-	49,634	-	1,087,034
PC 21 Effluent Transmission Main	-	-	-	1,421	-	4,484	453	-	-	-	6,358
PC 23 North Coast Interceptor	4,488	-	-	-	-	-	-	-	-	-	4,488
PC 24 - Aliso Creek Ocean Outfall	8,409	-	-	14,377	3,411	43,856	28,785	-	9,084	-	107,921
Total	\$281,206	\$43,832	\$291,934	\$141,907	\$70,101	\$57,830	\$1,054,635	\$309,206	\$485,435	\$19,436	\$2,755,521

**South Orange County Wastewater Authority
FY 2019-20 USE AUDIT by Project Committee and Member Agency**

	16	17	18	19	20	21	22	23	24	25	
	City of	City of	City of San	El Toro	Emerald	Irvine Ranch	Moulton	Santa	South	Trabuco	
	Laguna Beach	San Clemente	Juan	Water	Bay Service	Water	Niguel Water	Margarita	Coast Water	Canyon Water	Total
			Capistrano	District	District	District	District	Water District	District	District	
USE AUDIT by Project Committee & Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$2,072,861	\$ -	\$ -	\$ -	\$1,365,015	\$1,925,115	\$1,698,926	\$ -	\$7,061,917
PC 5 - San Juan Creek Ocean Outfall	-	126,962	70,139	-	-	-	96,453	280,018	78,676	-	652,248
PC 8 - Pretreatment Program	7,196	28,804	15,616	6,920	4,475	26,342	43,967	45,955	32,005	-	211,282
PC 12 SO- Water Reclamation Permits	-	-	39,549	-	-	-	104,488	106,593	45,777	54,975	351,382
PC 15 - Coastal Treatment Plant/AWT	1,383,252	-	-	-	99,940	-	204,432	-	1,428,941	-	3,116,565
PC 17 - Joint Regional Wastewater Reclamation	612,362	-	-	825,814	37,644	-	6,929,685	-	382,023	-	8,787,528
PC 21 Effluent Transmission Main	-	-	-	9,384	-	12,447	3,861	-	-	-	25,693
PC 23 North Coast Interceptor	33,498	-	-	-	-	-	-	-	-	-	33,498
PC 24 - Aliso Creek Ocean Outfall	62,766	-	-	94,935	7,265	121,734	245,467	-	69,915	-	602,083
Total	\$2,099,074	\$155,766	\$2,198,165	\$937,053	\$149,324	\$160,524	\$8,993,369	\$2,357,682	\$3,736,264	\$54,975	\$20,842,196

Budget Amount Invoiced¹

Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	\$2,053,084	\$ -	\$ -	\$ -	\$1,509,792	\$1,752,576	\$1,561,568	\$ -	\$6,877,020
PC 5 - San Juan Creek Ocean Outfall	-	120,360	65,616	-	-	-	90,220	262,376	73,496	-	612,068
PC 8 - Pretreatment Program	9,616	25,896	24,688	3,396	5,304	39,972	53,352	61,148	38,176	-	261,548
PC 12 SO- Water Reclamation Permits	-	-	51,896	-	-	-	131,032	134,440	51,924	62,264	431,556
PC 15 - Coastal Treatment Plant/AWT	1,544,456	-	-	-	101,424	-	254,280	-	1,631,912	-	3,532,072
PC 17 - Joint Regional Wastewater Reclamation	779,144	-	-	788,756	40,508	-	6,860,128	-	518,032	-	8,986,568
PC 21 Effluent Transmission Main	-	-	-	364	-	476	152	-	-	-	992
PC 23 North Coast Interceptor	-	-	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	63,844	-	-	97,160	7,212	122,944	250,584	-	71,280	-	613,024
*Total	\$2,397,060	\$146,256	\$2,195,284	\$889,676	\$154,448	\$163,392	\$9,149,540	\$2,210,540	\$3,946,388	\$62,264	\$21,314,848

USE AUDIT Entry

Project Committee											
PC 2 - Jay B. Latham Plant	\$ -	\$ -	(\$19,777)	\$ -	\$ -	\$ -	\$144,777	(\$172,539)	(\$137,358)	\$ -	(\$184,897)
PC 5 - San Juan Creek Ocean Outfall	-	(6,602)	(4,523)	-	-	-	(6,233)	(17,642)	(5,180)	-	(40,180)
PC 8 - Pretreatment Program	2,420	(2,908)	9,072	(3,524)	829	13,630	9,385	15,193	6,171	-	50,266
PC 12 SO- Water Reclamation Permits	-	-	12,347	-	-	-	26,544	27,847	6,147	7,289	80,174
PC 15 - Coastal Treatment Plant/AWT	161,204	-	-	-	1,484	-	49,848	-	202,971	-	415,507
PC 17 - Joint Regional Wastewater Reclamation	166,782	-	-	(37,058)	2,864	-	(69,557)	-	136,009	-	199,040
PC 21 Effluent Transmission Main	-	-	-	(9,020)	-	(11,971)	(3,709)	-	-	-	(24,701)
PC 23 North Coast Interceptor	(33,498)	-	-	-	-	-	-	-	-	-	(33,498)
PC 24 - Aliso Creek Ocean Outfall	1,078	-	-	2,225	(53)	1,210	5,117	-	1,365	-	10,941
Total	\$297,986	(\$9,510)	(\$2,881)	(\$47,377)	\$5,124	\$2,868	\$156,171	(\$147,142)	\$210,124	\$7,289	\$472,652

¹Budget was \$21,314,846 amount invoiced \$21,314,848, \$2 rounding. The above Budget and Amount Invoiced does not include additional Board Approved Expenditures, \$540,923.

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

(Over)/Under Budget (in dollars)															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code															
City of San Juan Capistrano	818,844	731,830	87,014	659,992	756,177	(96,185)	144,768	160,195	(15,427)	141,192	149,366	(8,174)	1,764,796	1,797,568	(32,772)
Moulton Niguel Water District	529,208	481,437	47,771	581,512	497,454	84,058	108,612	118,410	(9,798)	101,736	107,643	(5,907)	1,321,068	1,204,943	116,125
Santa Margarita Water District	271,348	491,400	(220,052)	1,020,436	950,258	70,178	81,456	89,682	(8,226)	133,536	141,300	(7,764)	1,506,776	1,672,640	(165,864)
South Coast Water District	619,428	555,866	63,562	499,260	679,159	(179,899)	135,712	143,590	(7,878)	94,124	99,577	(5,453)	1,348,524	1,478,192	(129,668)
Total	2,238,828	2,260,533	(21,705)	2,761,200	2,883,048	(121,848)	470,548	511,876	(41,328)	470,588	497,885	(27,297)	5,941,164	6,153,343	(212,179)
Net Budget Variance			-1.0%			-4.4%			-8.8%			-5.8%			-3.6%

(Over)/Under Budget (in dollars)															
Liquids			Solids			Common - Liquids			Common - Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual ¹	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s															
City of San Juan Capistrano	36.57%	32.4%	4.2%	23.9%	26.23%	-2.3%	30.77%	31.30%	-0.5%	30.00%	30.00%	0.0%	29.70%	29.2%	0.5%
Moulton Niguel Water District	23.64%	21.3%	2.3%	21.1%	17.25%	3.8%	23.08%	23.13%	-0.1%	21.62%	21.62%	0.0%	22.24%	19.6%	2.7%
Santa Margarita Water District	12.12%	21.7%	-9.6%	37.0%	32.96%	4.0%	17.31%	17.52%	-0.2%	28.38%	28.38%	0.0%	25.36%	27.2%	-1.8%
South Coast Water District	27.67%	24.6%	3.1%	18.1%	23.56%	-5.5%	28.84%	28.05%	0.8%	20.00%	20.00%	0.0%	22.70%	24.0%	-1.3%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

¹ Common Liquids distribution %'s changed because of work/costs, \$13,991, specific to project committee and member agencies.

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

(Over)/Under Budget (in dollars)											
Fixed			Var 5%			VAR 95%			Total		
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance
Member Agency Budget by Wastewater Code											
City of San Clemente	84,604	91,235	(6,631)						84,604	91,235	(6,631)
City of San Juan Capistrano	56,404	60,824	(4,420)						56,404	60,824	(4,420)
Moulton Niguel Water District	78,944	85,142	(6,198)						78,944	85,142	(6,198)
Santa Margarita Water District	225,576	243,295	(17,719)						225,576	243,295	(17,719)
South Coast Water District	63,468	68,454	(4,986)						63,468	68,454	(4,986)
Total	508,996	548,950	(39,954)						508,996	548,950	(39,954)
Net Budget Variance			-7.8%								-7.8%

(Over)/Under Budget (in dollars)											
Fixed			Var 5%			VAR 95%			Total		
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance
Member Agency Wastewater Code Allocation %'s											
City of San Clemente	16.6%	16.6%	0.0%						16.6%	16.6%	0.0%
City of San Juan Capistrano	11.1%	11.1%	0.0%						11.1%	11.1%	0.0%
Moulton Niguel Water District	15.5%	15.5%	0.0%						15.5%	15.5%	0.0%
Santa Margarita Water District	44.3%	44.3%	0.0%						44.3%	44.3%	0.0%
South Coast Water District	12.5%	12.5%	0.0%						12.5%	12.5%	0.0%
Total	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)									
Insurance			Labor			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code									
City of Laguna Beach	240	295	(55)	8,044	5,937	2,107	8,284	6,232	2,052
City of San Clemente	240	295	(55)	17,964	20,404	(2,440)	18,204	20,699	(2,495)
City of San Juan Capistrano	240	295	(55)	20,980	13,247	7,733	21,220	13,542	7,678
El Toro Water District	240	295	(55)	2,608	5,577	(2,969)	2,848	5,872	(3,024)
Emerald Bay Service District	240	295	(55)	2,632	2,079	553	2,872	2,374	498
Irvine Ranch Water District	240	295	(55)	25,380	16,557	8,823	25,620	16,852	8,768
Moulton Niguel Water District	240	295	(55)	46,444	38,516	7,928	46,684	38,811	7,873
Santa Margarita Water District	240	295	(55)	52,332	39,633	12,699	52,572	39,928	12,644
South Coast Water District	240	295	(55)	32,728	27,552	5,176	32,968	27,847	5,121
Total	2160	2656	(496)	209,112	169,502	39,610	211,272	172,158	39,114
Net Budget Variance			-23.0%			18.9%			18.5%

Insurance			Labor			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	3.8%	3.5%	0.3%	3.9%	3.6%	0.3%
City of San Clemente	11.1%	11.1%	0.0%	8.6%	12.0%	-3.4%	8.6%	12.0%	-3.4%
City of San Juan Capistrano	11.1%	11.1%	0.0%	10.0%	7.8%	2.2%	10.0%	7.9%	2.2%
El Toro Water District	11.1%	11.1%	0.0%	1.2%	3.3%	-2.0%	1.3%	3.4%	-2.1%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.3%	1.2%	0.0%	1.4%	1.4%	0.0%
Irvine Ranch Water District	11.1%	11.1%	0.0%	12.1%	9.8%	2.4%	12.1%	9.8%	2.3%
Moulton Niguel Water District	11.1%	11.1%	0.0%	22.2%	22.7%	-0.5%	22.1%	22.5%	-0.4%
Santa Margarita Water District	11.1%	11.1%	0.0%	25.0%	23.4%	1.6%	24.9%	23.2%	1.7%
South Coast Water District	11.1%	11.1%	0.0%	15.7%	16.3%	-0.6%	15.6%	16.2%	-0.6%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

**Member Agency Budget by
Wastewater Code**

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District
Trabuco Canyon Water District

Total
Net Budget Variance

(Over)/Under Budget (in dollars)										
Region 9			Equally			Total				
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance		
8,460	4,845	3,615	36,148	29,451	6,697	44,608	34,297	10,311		
78,504	62,784	15,720	36,148	29,451	6,697	114,652	92,235	22,417		
79,436	63,162	16,274	36,148	29,451	6,697	115,584	92,614	22,970		
8,692	10,378	(1,686)	36,148	29,451	6,697	44,840	39,830	5,010		
5,656	6,088	(432)	36,148	29,451	6,697	41,804	35,539	6,265		
180,748	147,257	33,491	180,740	147,257	33,483	361,488	294,514	66,974		
			18.5%				18.5%			18.5%

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

City of San Juan Capistrano
Moulton Niguel Water District
Santa Margarita Water District
South Coast Water District
Trabuco Canyon Water District

Total

Region 9			Equally			Total		
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance
4.7%	3.3%	1.4%	20.0%	20.0%	0.0%	12.3%	11.6%	0.7%
43.4%	42.6%	0.8%	20.0%	20.0%	0.0%	31.7%	31.3%	0.4%
43.9%	42.9%	1.1%	20.0%	20.0%	0.0%	32.0%	31.4%	0.5%
4.8%	7.0%	-2.2%	20.0%	20.0%	0.0%	12.4%	13.5%	-1.1%
3.1%	4.1%	-1.0%	20.0%	20.0%	0.0%	11.6%	12.1%	-0.5%
100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code												
City of Laguna Beach	1,042,348	964,056	78,292	288,372	233,886	54,486			1,330,720	1,197,943	132,777	
Emerald Bay Service District	32,168	34,576	(2,408)	22,736	18,447	4,289			54,904	53,023	1,881	
Moulton Niguel Water District				222,496	180,458	42,038			222,496	180,458	42,038	
South Coast Water District	731,184	584,274	146,910	227,060	184,160	42,900	451,028	474,851	(23,823)	1,409,272	1,243,286	165,986
Total	1,805,700	1,582,906	222,794	760,664	616,951	143,713	451,028	474,851	(23,823)	3,017,392	2,674,709	342,683
Net Budget Variance			12.3%			18.9%			-5.3%			11.4%

(Over)/Under Budget (in dollars)												
Liquids			Common Liquids			AWT			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	57.7%	60.9%	-3.2%	37.9%	37.9%	0.0%			44.1%	44.8%	-0.7%	
Emerald Bay Service District	1.8%	2.2%	-0.4%	3.0%	3.0%	0.0%			1.8%	2.0%	-0.2%	
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.3%	29.2%	0.0%			7.4%	6.7%	0.6%	
South Coast Water District	40.5%	36.9%	3.6%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	46.7%	46.5%	0.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	18,592	2,087	16,505	596,652	466,277	130,375						56,076	61,962	(5,886)	671,320	530,326	140,994	
El Toro Water District	6,088	4,295	1,793	553,728	583,745	(30,017)						102,024	112,713	(10,689)	661,840	700,753	(38,913)	
Emerald Bay Service District	580	3	577	18,404	16,711	1,693						2,944	3,258	(314)	21,928	19,972	1,956	
Moulton Niguel Water District	2,322,412	2,150,218	172,194	2,157,472	2,274,761	(117,289)	726,912	812,802	(85,890)	501,796	554,441	(52,645)	294,014	324,831	(30,817)	6,002,606	6,117,054	(114,448)
South Coast Water District	13,032	761	12,271	389,544	282,146	107,398						44,780	49,481	(4,701)	447,356	332,389	114,967	
Total	2,360,704	2,157,364	203,340	3,715,800	3,623,640	92,160	726,912	812,802	(85,890)	501,796	554,441	(52,645)	499,838	552,246	(52,408)	7,805,050	7,700,494	104,556
Net Budget Variance			8.6%			2.5%			-11.8%			-10.5%			-10.5%			1.3%

(Over)/Under Budget (in dollars)																		
Liquids			Solids			AWT			Common Liquids			Common Solids			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.8%	0.1%	0.7%	12.7%	12.9%	-0.1%						11.2%	11.2%	0.0%	8.6%	6.9%	1.7%	
El Toro Water District	0.3%	0.2%	0.1%	14.8%	16.1%	-1.3%						20.4%	20.4%	0.0%	8.5%	9.1%	-0.6%	
Emerald Bay Service District	0.0%	0.0%	0.0%	0.4%	0.5%	-0.1%						0.6%	0.6%	0.0%	0.3%	0.3%	0.0%	
Moulton Niguel Water District	98.4%	99.7%	-1.3%	63.6%	62.8%	0.8%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	76.9%	79.4%	-2.5%
South Coast Water District	0.6%	0.0%	0.5%	8.5%	7.8%	0.7%						9.0%	9.0%	0.0%	5.7%	4.3%	1.4%	
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)									
Reach B/C/D			Reach E			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code									
El Toro Water District	248	6,477	(6,229)	56	1,486	(1,430)	304	7,963	(7,659)
Irvine Ranch Water District	248	6,477	(6,229)	56	1,486	(1,430)	304	7,963	(7,659)
Moulton Niguel Water District	-	-	-	132	3,408	(3,276)	132	3,408	(3,276)
Total	496	12,954	(12,458)	244	6,380	(6,136)	740	19,335	(18,595)
Net Budget Variance			-2511.8%			-2514.9%			-2512.8%

Reach B-C-D			Reach E			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	50.0%	0.0%	23.0%	23.3%	-0.3%	41.1%	41.2%	-0.1%
Irvine Ranch Water District	50.0%	50.0%	0.0%	23.0%	23.3%	-0.3%	41.1%	41.2%	-0.1%
Moulton Niguel Water District	0.0%	0.0%	0.0%	54.1%	53.4%	0.7%	17.8%	17.6%	0.2%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

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

(Over)/Under Budget (in dollars)						
North Coast Interceptor			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Budget by Wastewater Code						
City of Laguna Beach	-	29,010	(29,010)	-	29,010	(29,010)
Emerald Bay Service District	-	-	-	-	-	
Total	-	29,010	(29,010)	-	29,010	(29,010)

North Coast Interceptor			Total			
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	
Member Agency Wastewater Code Allocation %'s						
City of Laguna Beach	0.0%	100.0%	-100.0%	0.0%	100.0%	-100.0%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.0%	0.0%	
Total	0.0%	100.0%	-100.0%	0.0%	100.0%	-100.0%

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

**Member Agency Budget by
Wastewater Code**

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
Irvine Ranch Water District
Moulton Niguel Water District
South Coast Water District

Total

Net Budget Variance

(Over)/Under Budget (in dollars)											
Fixed			Var 5%			Var 95%			Total		
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance
55,008	54,358	650	-	-	-	-	-	-	55,008	54,358	650
81,528	80,558	970	-	-	-	-	-	-	81,528	80,558	970
3,904	3,854	50	-	-	-	-	-	-	3,904	3,854	50
78,804	77,879	925	-	-	-	-	-	-	78,804	77,879	925
219,260	216,681	2,579	-	-	-	-	-	-	219,260	216,681	2,579
61,556	60,831	725	-	-	-	-	-	-	61,556	60,831	725
500,060	494,162	5,898	-	-	-	-	-	-	500,060	494,162	5,898
		1.2%									1.2%

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

City of Laguna Beach
El Toro Water District
Emerald Bay Service District
Irvine Ranch Water District
Moulton Niguel Water District
South Coast Water District

Total

Fixed			Var 5%			Var 95%			Total		
FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance	FY 19-20 Budget	FY 19-20 Actual	Variance
11.0%	11.0%	0.0%			0.0%			0.0%	11.0%	11.0%	0.0%
16.3%	16.3%	0.0%			0.0%			0.0%	16.3%	16.3%	0.0%
0.8%	0.8%	0.0%			0.0%			0.0%	0.8%	0.8%	0.0%
15.8%	15.8%	0.0%			0.0%			0.0%	15.8%	15.8%	0.0%
43.8%	43.8%	0.0%			0.0%			0.0%	43.8%	43.8%	0.0%
12.3%	12.3%	0.0%			0.0%			0.0%	12.3%	12.3%	0.0%
100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
Not Including Residual Engineering and Admin
For the Period Ended June 30, 2020

		FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
5000--***	Regular Salaries-O&M	4,620,132	4,384,614	235,518	94.9%
5001--***	Overtime Salaries-O&M	109,504	99,451	10,053	90.8% (1)
5306--***	Scheduled Holiday Work	28,692	37,133	(8,441)	129.4% (1)
5315--***	Comp Time - O&M	7,796	24,956	(17,160)	320.1% (1)
5401--***	Fringe Benefits IN to PC's & Depts.	3,323,840	3,252,755	71,085	97.9%
5700--***	Standby Pay	67,600	68,268	(668)	101.0%
	Total Payroll Costs	<u>8,157,564</u>	<u>7,867,178</u>	<u>290,386</u>	<u>96.4%</u>
Other Expenses					
5002--***	Electricity	1,022,564	1,240,334	(217,770)	121.3% (2)
5003--***	Natural Gas	266,504	244,816	21,688	91.9%
5004--***	Potable & Reclaimed Water	84,992	84,108	884	99.0%
5005--***	Co-generation Power Credit	(325,004)	(618,118)	293,114	190.2% (3)
5006--***	Chlorine/Sodium Hypochlorite	506,000	443,105	62,895	87.6%
5007--***	Polymer Products	805,004	619,728	185,276	77.0%
5008--***	Ferric Chloride	304,992	488,505	(183,513)	160.2% (4)
5009--***	Odor Control Chemicals	130,000	100,042	29,958	77.0%
5010--***	Other Chemicals - Misc.	2,996	-	2,996	0.0%
5011--***	Laboratory Services	44,412	41,279	3,133	92.9%
5012--***	Grit Hauling	128,252	138,647	(10,395)	108.1% (5)
5013--***	Landscaping	159,996	169,111	(9,115)	105.7% (6)
5014--***	Engineering - Misc.	1,000	848	152	84.8%
5015--***	Management Support Services	360,212	307,969	52,243	85.5%
5016--***	Audit - Environmental	600	-	600	0.0%
5017--***	Legal Fees	28,352	74,189	(45,837)	261.7% (7)
5018--***	Public Notices/ Public Relations	5,004	277	4,727	5.5%
5019--***	Contract Services Misc.	199,996	277,898	(77,902)	139.0% (8)
5021--***	Small Vehicle Expense	24,064	17,686	6,378	73.5%
5022--***	Miscellaneous Expense	18,004	15,597	2,407	86.6%
5023--***	Office Supplies - All	43,004	39,609	3,395	92.1%
5024--***	Petroleum Products	49,004	45,809	3,195	93.5%
5025--***	Uniforms	54,004	66,018	(12,014)	122.2% (9)
5026--***	Small Vehicle Fuel	31,500	16,921	14,579	53.7%
5027--***	Insurance - Property/Liability	210,096	261,406	(51,310)	124.4%
5028--***	Small Tools & Supplies	74,872	65,691	9,181	87.7%
5030--***	Trash Disposal	6,992	7,514	(522)	107.5%
5031--***	Safety Program & Supplies	117,356	134,715	(17,359)	114.8% (10)
5032--***	Equipment Rental	7,004	7,456	(452)	106.5%
5033--***	Recruitment	3,004	2,936	68	97.7%
5034--***	Travel Expense/Tech. Conferences	61,932	39,624	22,308	64.0%
5035--***	Training Expense	55,168	44,198	10,970	80.1%
5036--***	Laboratory Supplies	93,256	99,479	(6,223)	106.7%
5037--***	Office Equipment	25,000	31,992	(6,992)	128.0% (11)
5038--***	Permits	500,128	496,135	3,994	99.2%
5039--***	Membership Dues/Fees	22,892	28,821	(5,929)	125.9% (12)
5044--***	Offshore Monitoring	36,000	53,042	(17,042)	147.3% (13)
5046--***	Effluent Chemistry	28,004	27,530	474	98.3%
5047--***	Access Road Expenses	49,000	34,686	14,314	70.8%
5048--***	Storm Damage	20,008	549	19,459	2.7%
5049--***	Biosolids Disposal	1,355,004	1,466,713	(111,709)	108.2% (14)
5050--***	Contract Services Generators	22,008	18,724	3,284	85.1%
5052--***	Janitorial Services	102,008	100,490	1,518	98.5%
5053--***	Contract Serv - Digester Cleaning	59,996	10,226	49,770	17.0%
5054--***	Diesel Truck Maint	41,000	48,718	(7,718)	118.8% (15)
5055--***	Diesel Truck Fuel	14,996	7,916	7,080	52.8%
5056--***	Maintenance Equip. & Facilities (Solids)	356,004	333,411	22,593	93.7%
5057--***	Maintenance Equip. & Facilities (Liquids)	663,000	563,956	99,044	85.1%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
Not Including Residual Engineering and Admin
For the Period Ended June 30, 2020

	FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended
** -5058-**-***	Maintenance Equip. & Facilities (Common)	87,008	78,573	8,435 90.3%
** -5059-**-***	Maintenance Equip. & Facilities (Co-Gen)	957,996	982,729	(24,733) 102.6% (16)
** -5060-**-***	Maintenance Equip. & Facilities (AWT)	74,000	87,994	(13,994) 118.9% (17)
** -5061-**-***	Mileage	2,508	2,349	159 93.7%
** -5068-**-***	MNWD Potable Water Supplies & Svcs.	24,972	23,757	1,215 95.1%
** -5069-**-***	Misc-Capital-Dilution & Metering Study	60,004	28,350	31,654 47.2%
** -5074-**-***	Education Reimbursement		1,325	(1,325)
** -5076-**-***	SCADA Infrastructure	20,992	698	20,294 3.3%
** -5077-**-***	IT Direct	16,080	12,672	3,408 78.8%
** -5105-**-***	Co-Generation Power Credit - Offset	325,000	618,118	(293,118) 190.2% (3)
** -5303-**-***	Group Insurance Waiver	14,396	14,542	(146) 101.0%
** -5305-**-***	Medicare Tax Payments for Employees	2,784	3,456	(672) 124.1%
** -5309-**-***	Operating Leases	21,800	23,343	(1,543) 107.1%
** -5705-**-***	Monthly Car Allowance	28,184	31,678	(3,494) 112.4%
** -5706-**-***	Effluent Pond Cleaning	90,000	-	90,000 0.0%
** -5799-**-***	Zephyr Wall Costs Share - O&M	-	(28,579)	28,579
** -6500-**-***	IT Allocations in to PC's & Depts.	592,694	638,188	(45,494) 107.7%
	Total Other Expenses	10,188,598	10,219,497	(30,899) 100.3%
	Total O&M	18,346,162	18,086,675	259,487 98.6%

¹**Additional Board Approved Expenditures, \$523,573, not included in the above Original Budget:**

- 06/20/2019 Board approved (one year) payment of PEPRA employee's contribution rate increase (\$9,895)
- 11/07/2019 Board Approved Pooled Liability Retro Adjustment (\$55,929), FE NXT upgrade (\$42,749)
- 05/14/2020 Special Meeting Board Approved PC 2 (\$50,000), PC 12 (\$35,000), PC 21 (\$100,000), PC 23 (\$30,000) Budget Adjustment
- 08/06/2020 Board Approved PC 2 (\$140,000), PC 5 (\$60,000) Budget Adjustment

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended June 30, 2020

- (1) Staff is utilizing Comp Time more than overtime and considering these line items together, the Fiscal Year Actual is slightly over budget, 1.7%.
- (2) Increased power costs in June 2020 were due to SDG&E correcting errors on several previous months and standby demand charges related to engine maintenance and additional power needs.
- (3) The value of power is higher than anticipated during the budget process. This was adjusted in the FY 2020-21 Budget.

Ferric chloride usage continues to be elevated due to sulfur type filamentous bacteria entering the plants from the collection system. O&M staff has increased Ferric dosing, trying to settle the bacteria in the primary clarifiers prior to biological treatment because these bacteria do not settle well and impact effluent quality. These bacteria are becoming more prevalent in the collection system to the plants with lower and lower sewer flows. Further increases in the dosing of ferric chloride to comply with SCAQMD permitting requirements for hydrogen sulfide gas levels used in the engine.
- (4) Grit deliveries are higher than expected due to heavy rains pushing additional debris down the sewer and into the Treatment Plants. Member agencies have been informed of the grit deposits coming from their sewer lines and requested to address the cause.
- (5) Extra tree work was needed throughout the FY at several Plants to eliminate site hazards and reduce stormwater pollutants. Other elevated expenses include additional landscaping expenses to remove trees to support the relocation of electrical gear.
- (6) Several O&M contracts were reviewed and updated for the engine at RTP.
- (7) The Stanley access control, and associated communication system, was expanded.
- (8) O&M uniform costs and restocking of winter PPE.
- (9) Additional Personal Protective Equipment (PPE) and equipment for operations under SOCWA's new COVID19 Exposure Control Plan.
- (10) Due to staffing assignments, additional items were purchased.
- (11) Membership costs increased due to the new Watershed Management Area Cooperative Agreement.
- (12) Additional costs were due to additional toxicity testing for compliance purposes.

Impacts on Biosolids hauling operations limited hauling to the Prima Deshecha Landfill and increased expenses. This included an unusually wet winter and spring and lost hauling days during COVID-19 due to split shift scheduling to isolate staff groups from each other.
- (13) Sludge hauling truck emissions control system repairs. Truck rented for several biosolids hauling trips.
- (14) The RTP gas skid required two additional media swap outs.
- (15) O&M staff completed the annual overhaul of the AWT to prepare for summer. The project included a complete shutdown, equipment inspection, and performed needed repairs.
- (16)
- (17)

**South Orange County Wastewater Authority
FY 2019-20 Actual Fringe Pool and Rate**

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Budget	FY 2019-20 Actual
457 Plan - Employer Contribution	13,821	83,925	75,524	64,550	80,000	74,097
Accrued Administrative Leave	34,879	30,478	23,929	26,567	27,418	47,949
Accrued Holiday	221,783	220,371	234,247	244,674	272,688	251,092
Accrued Personal Leave	74,238	76,638	83,205	87,369	93,955	97,085
Accrued Sick Pay	242,262	262,987	204,767	274,389	306,722	233,159
Accrued Vacation	372,526	416,343	345,815	419,442	408,773	383,841
Bereavement Pay	1,345	8,088	10,892	10,820	8,700	9,043
Jury Duty			5,817	3,149	2,500	5,156
Disability Insurance - Private	51,728	56,122	57,924	56,713	63,648	61,659
Group Medical Insurance	948,341	1,017,679	864,239	918,687	895,048	902,394
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,301	104,441
Retiree Health Savings Program (RHS)			17,800	29,600	33,600	39,600
Retiree Health PARS Investment	500,000	504,000	210,000			
Retiree Health Benefits	281,389	384,936	354,582	423,438	433,343	456,943
Retirement - PERS Normal Costs	517,823	500,175	504,975	570,071	623,980	584,043
Retirement - PERS Unfunded Liability	432,628	499,903	599,849	743,843	867,337	867,337
Unemployment Ins./Reimbursement	1,378	1,234		11,608	1,000	
Workers Compensation Ins.	76,883	212,990	233,538	159,452	221,020	192,000
Total O&M Budget Fringe Benefits Pool	3,865,192	4,370,418	3,923,431	4,144,686	4,444,033	4,309,837
Change in Fringe Pool		13.1%	-10.2%	5.6%	7.2%	-3.0%
	Pay for Time Worked Labor Base(Regular Salaries)					
O&M		3,184,417	3,224,868	3,282,424	3,689,857	3,451,281
Environmental		815,299	789,929	827,189	930,273	933,333
Engineering including CIP Labor		305,422	377,076	396,554	433,316	397,732
Admin		695,744	857,635	896,766	1,030,445	934,332
IT		44,447	84,015	85,028	98,482	92,851
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,333,523	5,487,962	6,182,373	5,809,528
Fringe Rate	78%	86.6%	73.6%	75.5%	71.9%	74.2%
Change in Labor Base		1.4%	5.7%	2.9%	12.7%	-6.0%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2020

	FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended	
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**	Regular Salaries-O&M	1,539,152	1,590,035	(50,883)	103.3% (1)
02-5001-**-**	Overtime Salaries-O&M	35,144	43,304	(8,160)	123.2% (1)
02-5306-**-**	Scheduled Holiday Work	13,324	15,594	(2,270)	117.0% (1)
02-5315-**-**	Comp Time - O&M	3,508	14,732	(11,224)	420.0% (1)
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	1,107,296	1,179,578	(72,282)	106.5% (2)
02-5700-**-**	Standby Pay	13,520	25,745	(12,225)	190.4% (3)
	Total Payroll Costs	2,711,944	2,868,988	(157,044)	105.8%
Other Expenses					
02-5002-**-**	Electricity	399,688	571,023	(171,335)	142.9% (4)
02-5003-**-**	Natural Gas	168,004	101,819	66,185	60.6%
02-5004-**-**	Potable & Reclaimed Water	24,000	24,557	(557)	102.3%
02-5006-**-**	Chlorine/Sodium Hypochlorite	5,000	5,511	(511)	110.2% (5)
02-5007-**-**	Polymer Products	322,000	231,537	90,463	71.9%
02-5008-**-**	Ferric Chloride	103,736	164,084	(60,348)	158.2% (6)
02-5009-**-**	Odor Control Chemicals	28,988	18,719	10,269	64.6%
02-5010-**-**	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**	Laboratory Services	10,916	7,215	3,701	66.1%
02-5012-**-**	Grit Hauling	51,252	59,735	(8,483)	116.6% (7)
02-5013-**-**	Landscaping	41,780	51,084	(9,304)	122.3% (8)
02-5015-**-**	Management Support Services	33,004	42,794	(9,790)	129.7%
02-5017-**-**	Legal Fees	3,328	2,488	840	74.8%
02-5019-**-**	Contract Services Misc.	60,240	72,225	(11,985)	119.9% (9)
02-5021-**-**	Small Vehicle Expense	10,004	6,278	3,726	62.8%
02-5022-**-**	Miscellaneous Expense	8,000	8,733	(733)	109.2%
02-5023-**-**	Office Supplies - All	28,000	20,331	7,669	72.6%
02-5024-**-**	Petroleum Products	14,124	8,990	5,134	63.7%
02-5025-**-**	Uniforms	20,000	27,220	(7,220)	136.1% (10)
02-5026-**-**	Small Vehicle Fuel	15,004	8,185	6,819	54.6%
02-5027-**-**	Insurance - Property/Liability	68,556	88,375	(19,819)	128.9%
02-5028-**-**	Small Tools & Supplies	35,496	23,529	11,967	66.3%
02-5030-**-**	Trash Disposal	2,000	3,567	(1,567)	178.3% (11)
02-5031-**-**	Safety Program & Supplies	39,652	47,697	(8,045)	120.3% (12)
02-5032-**-**	Equipment Rental	3,000	3,942	(942)	131.4%
02-5033-**-**	Recruitment	1,000	710	290	71.0%
02-5034-**-**	Travel Expense/Tech. Conferences	15,964	10,200	5,764	63.9%
02-5035-**-**	Training Expense	13,168	13,646	(478)	103.6%
02-5036-**-**	Laboratory Supplies	14,520	14,118	402	97.2%
02-5037-**-**	Office Equipment	13,000	24,444	(11,444)	188.0% (13)
02-5038-**-**	Permits	22,500	20,129	2,371	89.5%
02-5039-**-**	Membership Dues/Fees	4,200	5,135	(935)	122.3% (14)
02-5049-**-**	Biosolids Disposal	450,000	632,579	(182,579)	140.6% (15)
02-5050-**-**	Contract Services Generators - 29A	10,004	11,086	(1,082)	110.8%
02-5052-**-**	Janitorial Services	41,000	47,582	(6,582)	116.1% (16)
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	59,996	10,226	49,770	17.0%
02-5054-**-**	Diesel Truck Maint	21,000	22,027	(1,027)	104.9% (17)
02-5055-**-**	Diesel Truck Fuel - 37B	6,000	2,661	3,339	44.4%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,004	132,101	22,903	85.2%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	154,607	99,393	60.9%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	44,448	(16,448)	158.7% (18)
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,996	299,680	70,316	81.0%
02-5061-**-**	Mileage	1,504	793	711	52.7%
02-5076-**-**	SCADA Infrastructure	6,996	698	6,298	10.0%
02-5077-**-**	IT Direct	8,040	6,294	1,746	78.3%
02-5303-**-**	Group Insurance Waiver	3,600	3,636	(36)	0.0%
02-5305-**-**	Medicare Tax Payments for Employees	1,116	1,598	(482)	143.2%
02-5309-**-**	Operating Leases	21,800	23,343	(1,543)	107.1%
02-5705-**-**	Monthly Car Allowance	12,592	18,953	(6,361)	150.5%
02-5799-**-**	Zephyr Wall Costs Share - O&M	-	(28,579)	28,579	0.0%
02-6500-**-**	IT Allocations in to PC's & Depts.	197,448	212,604	(15,156)	0.0%
	Total Other Expenses	3,229,220	3,284,355	(55,135)	101.7%
	Total Expenses	5,941,164	6,153,343	(212,179)	103.6%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2020

FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended
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05 - San Juan Creek Ocean Outfall

Salary and Fringe

05-5000-**-***	Regular Salaries-O&M	102,104	116,561	(14,457)	114.2%
05-5001-**-***	Overtime Salaries-O&M	900	759	141	84.3%
05-5306-**-***	Scheduled Holiday Work		195	(195)	0.0%
05-5401-**-***	Fringe Benefits IN to PC's & Depts.	73,456	86,471	(13,015)	117.7% (2)
	Total Payroll Costs	176,460	203,985	(27,525)	115.6%

Other Expenses

05-5003-**-***	Natural Gas	500	-	500	0.0%
05-5015-**-***	Management Support Services	15,004	14,062	942	93.7%
05-5017-**-***	Legal Fees	3,012	2,569	443	85.3%
05-5027-**-***	Insurance - Property/Liability	6,248	7,621	(1,373)	122.0%
05-5031-**-***	Safety Supplies	1,004	140	864	13.9%
05-5034-**-***	Travel Expense/Tech. Conferences	3,712	2,790	922	0.0%
05-5035-**-***	Training Expense	5,988	110	5,878	1.8%
05-5036-**-***	Laboratory Supplies	19,468	24,849	(5,381)	127.6%
05-5038-**-***	Permits	196,000	222,884	(26,884)	113.7%
05-5039-**-***	Membership Dues/Fees	5,496	2,091	3,405	38.1%
05-5044-**-***	Offshore Monitoring	18,000	21,481	(3,481)	119.3%
05-5046-**-***	Effluent Chemistry	14,000	15,917	(1,917)	113.7%
05-5058-**-***	Maintenance Equip. & Facilities (Common)	1,004	-	1,004	0.0%
05-5069-**-***	Misc-Capital-Dilution & Metering Study	30,000	16,345	13,655	54.5%
05-6500-**-***	IT Allocations in to PC's & Depts.	13,100	14,105	(1,005)	107.7%
	Total Other Expenses	332,536	344,965	(12,429)	103.7%

Total Expenses

508,996	548,950	(39,954)	107.8%
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08 - Pre Treatment

Salary and Fringe

08-5000-**-***	Regular Salaries-O&M	92,352	86,084	6,268	93.2%
08-5315-**-***	Comp Time - Environment	-	335	(335)	0.0%
08-5401-**-***	Fringe Benefits IN to PC's & Depts.	66,436	63,862	2,574	96.1%
	Total Payroll Costs	158,788	150,282	8,506	94.6%

Other Expenses

08-5011-**-***	Laboratory Services	2,996	-	2,996	0.0%
08-5015-**-***	Management Support Services	2,004	-	2,004	0.0%
08-5016-**-***	Audit - Environmental	600	-	600	0.0%
08-5017-**-***	Legal Fees	2,504	906	1,598	36.2%
08-5018-**-***	Public Notices/ Public Relations	5,004	277	4,727	5.5%
08-5021-**-***	Small Vehicle Expense - 31A	1,056	43	1,013	4.1%
08-5022-**-***	Miscellaneous Expense	2,004	-	2,004	0.0%
08-5026-**-***	Small Vehicle Fuel - 37A	1,500	529	971	35.3%
08-5027-**-***	Insurance - Property/Liability	2,160	2,656	(496)	123.0%
08-5028-**-***	Small Tools & Supplies	3,876	1,486	2,390	38.3%
08-5031-**-***	Safety Program & Supplies	-	197	(197)	0.0%
08-5034-**-***	Travel Expense/Tech. Conferences	4,348	671	3,677	15.4%
08-5035-**-***	Training Expense	1,564	1,615	(51)	103.3%
08-5038-**-***	Permits and Fines	10,012	-	10,012	0.0%
08-5039-**-***	Membership Dues/Fees	1,016	741	275	72.9%
08-6500-**-***	IT Allocations in to PC's & Depts.	11,840	12,756	(916)	107.7%
	Total Other Expenses	52,484	21,877	30,607	41.7%

Total Expenses

211,272	172,158	39,114	81.5%
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12 - Water Reclamation Permits

Salary and Fringe

12-5000-**-***	Regular Salaries-O&M	35,084	57,080	(21,996)	162.7% (19)
12-5401-**-***	Fringe Benefits IN to PC's & Depts.	25,248	42,346	(17,098)	167.7% (2)
	Total Payroll Costs	60,332	99,426	(39,094)	164.8%

Other Expenses

12-5015-**-***	Management Support Services	270,000	166,440	103,560	61.6%
12-5017-**-***	Legal Fees	2,004	34	1,971	1.7%
12-5027-**-***	Insurance - Property/Liability	2,364	2,970	(606)	125.6%
12-5034-**-***	Travel Expense/Tech. Conferences	2,280	88	2,192	3.9%
12-5038-**-***	Permits	20,000	20,708	(708)	103.5%
12-6500-**-***	IT Allocations in to PC's & Depts.	4,508	4,848	(340)	107.5%
	Total Other Expenses	301,156	195,088	106,068	64.8%

Total Expenses

361,488	294,514	66,974	81.5%
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South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2020

	FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended	
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-**-**-**	Regular Salaries-O&M	954,416	837,478	116,938	87.7%
15-5001-**-**-**	Overtime Salaries-O&M	18,928	15,049	3,879	79.5%
15-5306-**-**-**	Scheduled Holiday Work	2,596	4,846	(2,250)	186.7%
15-5315-**-**-**	Comp Time - O&M	4,288	3,129	1,159	0.0%
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	686,636	621,289	65,347	90.5%
15-5700-**-**-**	Standby Pay	27,040	9,917	17,123	36.7%
	Total Payroll Costs	1,693,904	1,491,709	202,195	88.1%
Other Expenses					
15-5002-**-**-**	Electricity	270,960	248,532	22,428	91.7%
15-5003-**-**-**	Natural Gas	3,000	2,529	471	84.3%
15-5004-**-**-**	Potable & Reclaimed Water	30,996	25,778	5,218	83.2%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	99,000	72,032	26,968	72.8%
15-5007-**-**-**	Polymer Products	1,004	-	1,004	0.0%
15-5008-**-**-**	Ferric Chloride	28,368	42,800	(14,432)	150.9% (6)
15-5009-**-**-**	Odor Control Chemicals	56,216	42,473	13,743	75.6%
15-5011-**-**-**	Laboratory Services	14,000	9,978	4,022	71.3%
15-5012-**-**-**	Grit Hauling	30,000	24,555	5,445	81.8%
15-5013-**-**-**	Landscaping	50,548	26,893	23,655	53.2%
15-5014-**-**-**	Engineering - Misc.	1,000	-	1,000	0.0%
15-5015-**-**-**	Management Support Services	4,500	19,405	(14,905)	431.2% (20)
15-5017-**-**-**	Legal Fees	15,000	6,466	8,534	43.1%
15-5019-**-**-**	Contract Services Misc.	59,036	93,146	(34,110)	157.8% (9)
15-5021-**-**-**	Small Vehicle Expense - 31A	6,004	2,161	3,843	36.0%
15-5022-**-**-**	Miscellaneous Expense	2,996	1,647	1,349	55.0%
15-5023-**-**-**	Office Supplies - All	4,004	8,847	(4,843)	221.0% (21)
15-5024-**-**-**	Petroleum Products	1,660	1,999	(339)	120.4%
15-5025-**-**-**	Uniforms	9,000	9,875	(875)	109.7% (10)
15-5026-**-**-**	Small Vehicle Fuel - 37A	5,000	1,774	3,226	35.5%
15-5027-**-**-**	Insurance - Property/Liability	35,372	43,196	(7,824)	122.1%
15-5028-**-**-**	Small Tools & Supplies	9,524	15,144	(5,620)	159.0% (22)
15-5030-**-**-**	Trash Disposal	2,996	2,030	966	67.8%
15-5031-**-**-**	Safety Program & Supplies	36,048	21,279	14,769	59.0%
15-5032-**-**-**	Equipment Rental	1,000	3,514	(2,514)	351.4% (23)
15-5033-**-**-**	Recruitment	1,000	1,255	(255)	125.5%
15-5034-**-**-**	Travel Expense/Tech. Conferences	15,968	5,847	10,121	36.6%
15-5035-**-**-**	Training Expense	13,268	13,171	97	99.3%
15-5036-**-**-**	Laboratory Supplies	16,500	15,373	1,127	93.2%
15-5037-**-**-**	Office Equipment	2,000	3,212	(1,212)	160.6% (13)
15-5038-**-**-**	Permits	23,236	9,176	14,060	39.5%
15-5039-**-**-**	Membership Dues/Fees	2,368	8,397	(6,029)	354.6% (14)
15-5047-**-**-**	Access Road Expenses	49,000	34,686	14,314	70.8%
15-5048-**-**-**	Storm Damage	20,008	549	19,459	2.7%
15-5050-**-**-**	Contract Services Generators - 29A	4,004	3,923	81	98.0%
15-5052-**-**-**	Janitorial Services	20,008	15,161	4,847	75.8%
15-5054-**-**-**	Diesel Truck Maint - 31B	996	637	359	64.0%
15-5055-**-**-**	Diesel Truck Fuel - 37B	996	-	996	0.0%
15-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	179,000	174,249	4,751	97.3%
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	22,000	7,763	14,237	35.3%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000	17,235	19,765	46.6%
15-5061-**-**-**	Mileage	-	591	(591)	0.0%
15-5074-**-**-**	Education Reimbursement	-	1,014	(1,014)	0.0%
15-5076-**-**-**	SCADA Infrastructure	6,996	-	6,996	0.0%
15-5077-**-**-**	IT Direct	-	3,140	(3,140)	0.0%
15-5303-**-**-**	Group Insurance Waiver	3,604	3,636	(32)	100.9%
15-5305-**-**-**	Medicare Tax Payments for Employees	1,668	1,857	(189)	111.4%
15-5705-**-**-**	Monthly Car Allowance	4,200	4,242	(42)	101.0%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	122,436	131,836	(9,400)	0.0%
	Total Other Expenses	1,323,488	1,183,000	140,488	89.4%
	Total Expenses	3,017,392	2,674,709	342,683	88.6%

17 - Joint Regional Wastewater Reclamation and Sludge Handling

Salary and Fringe

17-5000-**-**-**	Regular Salaries-O&M	1,797,416	1,586,774	210,642	88.3%
17-5001-**-**-**	Overtime Salaries-O&M	54,072	36,546	17,526	67.6% (24)
17-5306-**-**-**	Scheduled Holiday Work	12,772	16,032	(3,260)	125.5% (24)
17-5315-**-**-**	Comp Time - O&M	-	6,693	(6,693)	0.0% (24)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	1,293,120	1,177,159	115,961	91.0%
17-5700-**-**-**	Standby Pay	27,040	32,607	(5,567)	120.6% (3)
	Total Payroll Costs	3,184,420	2,855,810	328,610	89.7%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2020

	FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended	
Other Expenses					
17-5002-**-**	Electricity	351,916	420,779	(68,863)	119.6% (25)
17-5003-**-**	Natural Gas	95,000	140,468	(45,468)	147.9% (26)
17-5004-**-**	Potable & Reclaimed Water	29,996	33,774	(3,778)	112.6%
17-5005-**-**	Co-generation Power Credit	(325,004)	(618,118)	293,114	190.2% (27)
17-5006-**-**	Chlorine/Sodium Hypochlorite	402,000	365,562	36,438	90.9%
17-5007-**-**	Polymer Products	482,000	388,191	93,809	80.5%
17-5008-**-**	Ferric Chloride	172,888	281,621	(108,733)	162.9% (6)
17-5009-**-**	Odor Control Chemicals	44,796	38,850	5,946	86.7%
17-5010-**-**	Other Chemicals - Misc.	1,996	-	1,996	0.0%
17-5011-**-**	Laboratory Services	16,500	12,886	3,614	78.1%
17-5012-**-**	Grit Hauling - 21A	47,000	54,357	(7,357)	115.7% (7)
17-5013-**-**	Landscaping	67,668	91,134	(23,466)	134.7% (8)
17-5015-**-**	Management Support Services	13,204	37,857	(24,653)	286.7% (20)
17-5017-**-**	Legal Fees	1,500	59,928	(58,428)	3995.2% (28)
17-5019-**-**	Contract Services Misc.	80,720	112,371	(31,651)	139.2% (9)
17-5021-**-**	Small Vehicle Expense	7,000	9,204	(2,204)	131.5% (29)
17-5022-**-**	Miscellaneous Expense	5,004	5,218	(214)	104.3%
17-5023-**-**	Office Supplies - All	11,000	10,430	570	94.8%
17-5024-**-**	Petroleum Products	33,220	34,820	(1,600)	104.8%
17-5025-**-**	Uniforms	25,004	28,924	(3,920)	115.7% (10)
17-5026-**-**	Small Vehicle Fuel	9,996	6,433	3,563	64.4%
17-5027-**-**	Insurance - Property/Liability	88,132	107,778	(19,646)	122.3%
17-5028-**-**	Small Tools & Supplies	25,976	25,532	444	98.3%
17-5030-**-**	Trash Disposal	1,996	1,916	80	96.0%
17-5031-**-**	Safety Program & Supplies	39,648	65,403	(25,755)	165.0% (12)
17-5032-**-**	Equipment Rental	3,004	-	3,004	0.0%
17-5033-**-**	Recruitment	1,004	971	33	96.7%
17-5034-**-**	Travel Expense/Tech. Conferences	15,956	17,238	(1,282)	108.0%
17-5035-**-**	Training Expense	15,172	12,656	2,516	83.4%
17-5036-**-**	Laboratory Supplies	23,208	20,118	3,090	86.7%
17-5037-**-**	Office Equipment	10,000	4,336	5,664	43.4%
17-5038-**-**	Permits	41,624	29,771	11,853	71.5%
17-5039-**-**	Membership Dues/Fees	4,312	10,365	(6,053)	240.4% (14)
17-5049-**-**	Biosolids Disposal	905,004	834,134	70,870	92.2%
17-5050-**-**	Contract Services Generators - 29A	8,000	3,715	4,285	46.4%
17-5052-**-**	Janitorial Services	41,000	37,748	3,252	92.1%
17-5054-**-**	Diesel Truck Maint	19,004	26,054	(7,050)	137.1% (17)
17-5055-**-**	Diesel Truck Fuel - 37B	8,000	5,254	2,746	65.7%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	201,000	201,311	(311)	100.2%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	230,000	235,101	(5,101)	102.2%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	35,000	26,362	8,638	75.3%
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	588,000	683,049	(95,049)	116.2% (30)
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	37,000	70,760	(33,760)	191.2% (31)
17-5061-**-**	Mileage	1,004	965	39	96.2%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	24,972	23,757	1,215	0.0%
17-5074-**-**	Education Reimbursement	-	311	(311)	0.0%
17-5076-**-**	SCADA Infrastructure	7,000	-	7,000	0.0%
17-5077-**-**	IT Direct	8,040	3,239	4,801	40.3%
17-5105-**-**	Co-Generation Power Credit - Offset	325,000	618,118	(293,118)	190.2% (27)
17-5303-**-**	Group Insurance Waiver	7,192	7,271	(79)	101.1%
17-5705-**-**	Monthly Car Allowance	11,392	8,483	2,909	74.5%
17-5706-**-**	Effluent Pond Cleaning	90,000	-	90,000	0.0%
17-6500-**-**	IT Allocations in to PC's & Depts.	230,586	248,281	(17,695)	107.7%
	Total Other Expenses	4,620,630	4,844,684	(224,054)	104.8%
	Total Expenses	7,805,050	7,700,494	104,556	98.7%

21 - Effluent Transmission Main

Salary and Fringe					
21-5000-**-**	Regular Salaries-O&M	-	4,740	(4,740)	0.0%
21-5001-**-**	Overtime Salaries-O&M	-	2,851	(2,851)	0.0%
21-5401-**-**	Fringe Benefits IN to PC's & Depts.	-	3,517	(3,517)	0.0%
	Total Payroll Costs	-	11,108	(11,108)	0.0%
Other Expenses					
21-5014-**-**	Engineering - Misc.	-	848	(848)	0.0%
21-5015-**-**	Management Support Services	-	6,350	(6,350)	0.0%
21-5019-**-**	Contract Services Misc. - 29	-	157	(157)	0.0%
21-5027-**-**	Insurance - Property/Liability	740	872	(132)	0.0%
	Total Other Expenses	740	8,227	(7,487)	1111.8%
	Total Expenses	740	19,335	(18,595)	2612.8%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2020

	FY 2019-20 Budget¹	Actual	(Over)/Under Budget	% Expended	
23 - North Coast Interceptor					
Other Expenses					
23-5011-**-**-**	Laboratory Services	-	11,200	(11,200)	0.0%
23-5015-**-**-**	Management Support Services	-	16,011	(16,011)	0.0%
23-5017-**-**-**	Legal Fees	-	1,800	(1,800)	0.0%
	Total Other Expenses	-	29,010	(29,010)	0.0%
	Total Expenses	-	29,010	(29,010)	0.0%
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	99,608	105,861	(6,253)	106.3% (32)
24-5001-**-**-**	Overtime Salaries-O&M	460	942	(482)	204.7% (32)
24-5306-**-**-**	Scheduled Holiday Work	-	466	(466)	0.0% (32)
24-5315-**-**-**	Comp Time - O&M	-	68	(68)	0.0% (32)
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	71,648	78,533	(6,885)	109.6% (2)
	Total Payroll Costs	171,716	185,870	(14,154)	108.2%
Other Expenses					
24-5015-**-**-**	Management Support Services	22,496	5,050	17,446	22.4%
24-5017-**-**-**	Legal Fees	1,004	-	1,004	0.0%
24-5027-**-**-**	Insurance - Property/Liability	6,524	7,937	(1,413)	121.7%
24-5031-**-**-**	Safety Supplies	1,004	-	1,004	0.0%
24-5034-**-**-**	Travel Expense/Tech. Conferences	3,704	2,790	914	75.3%
24-5035-**-**-**	Training Expense	6,008	3,000	3,008	49.9%
24-5036-**-**-**	Laboratory Supplies	19,560	25,021	(5,461)	127.9%
24-5038-**-**-**	Permits	186,756	193,466	(6,710)	103.6% (33)
24-5039-**-**-**	Membership Dues/Fees	5,500	2,091	3,409	38.0%
24-5044-**-**-**	Offshore Monitoring	18,000	31,561	(13,561)	175.3% (34)
24-5046-**-**-**	Effluent Chemistry	14,004	11,612	2,392	82.9%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 4'	1,004	-	1,004	0.0%
24-5069-**-**-**	Misc-Capital-Dilution & Metering Study	30,004	12,005	17,999	40.0%
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,776	13,758	(982)	107.7%
	Total Other Expenses	328,344	308,292	20,052	93.9%
	Total Expenses	500,060	494,162	5,898	98.8%
	Total O&M	18,346,162	18,086,675	259,487	98.6%

¹**Additional Board Approved Expenditures,\$523,573, not included in the above Original Budget:**

06/20/2019 Board approved (one year) payment of PEPRA employee's contribution rate increase (\$9,895)
11/07/2019 Board Approved Pooled Liability Retro Adjustment (\$55,929), FE NXT upgrade (\$42,749, first year)
05/14/2020 Special Meeting Board Approved PC 2 (\$50,000), PC 12 (\$35,000), PC 21 (\$100,000), PC 23 (\$30,000) Budget Adjustment
08/06/2020 Board Approved PC 2 (\$140,000), PC 5 (\$60,000) Budget Adjustment

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

For the Period Ended June 30, 2020

- (1) Additional Electrical and SCADA staffing expenses for operational support to construction projects. Staff is utilizing Comp Time more than Overtime and should be considered together. The combined overtime was over budget to support COVID-19 operations and after-hours shutdowns, 42%.
- (2) Fringe Rate increased primarily due to overall lower labor base, O&M hiring delays.
- (3) Standby Pay is elevated due to the rotation schedule of the staff. The overall Standby Pay for O&M is within Budget.
- (4) Increased power costs in June 2020 were due to SDG&E correcting errors on several previous months and standby demand charges related to engine maintenance and additional power needs.
- (5) A leak in the fiberglass tank required staff to drain the bleach tank and refill it. The bleach drained is stored in temporary totes and used.
- (6) Ferric chloride usage continues to be elevated due to sulfur type filamentous bacteria entering the plants from the collection system. O&M staff has increased Ferric dosing, trying to settle the bacteria in the primary clarifiers prior to biological treatment because these bacteria do not settle well and impact effluent quality. These bacteria are becoming more prevalent in the collection system to the plants with lower and lower sewer flows. Ferric chloride usage is elevated in the summer at CTP and lowers in the winter.
- (7) Grit deliveries are higher than expected due to heavy rains pushing additional debris down the sewer and into the Treatment Plants. Member agencies have been informed of the grit deposits coming from their sewer lines and requested to address the cause.
- (8) Extra tree work was needed throughout the FY at several Plants to eliminate site hazards and reduce stormwater pollutants. Other elevated expenses include additional landscaping expenses to remove trees to support the relocation of electrical gear.
- (9) The Stanley access control, and associated communication system, was expanded.
- (10) O&M uniform costs and restocking of winter PPE.
- (11) Due to cleaning projects additional trash to landfill.
- (12) Additional Personal Protective Equipment (PPE) and equipment for operations under SOCWA's new COVID19 Exposure Control Plan.
- (13) Due to staffing assignments, additional items were purchased.
- (14) Cost associated with the Watershed Management Area Cooperative Agreement.
- (15) Impacts on Biosolids hauling operations limited hauling to the Prima Deshecha Landfill and increased expenses. This included an unusually wet winter and spring and lost hauling days during COVID-19 due to split shift scheduling to isolate staff groups from each other.
- (16) Additional costs due to SOCWA's COVID19 Exposure Control Plan.
- (17) Sludge hauling truck emissions control system repairs. Truck rented for several biosolids hauling trips.
- (18) The access gates and parking lot lighting poles were removed and recoated.
- (19) This cost includes four months of intern time, for HF183 Research to address Human Source Tracking approach.
- (20) RTP and CTP stormwater assessments under the industrial stormwater program.
- (21) Document storage system improvement.
- (22) Tool replacements.
- (23) CTP staff rented equipment to replace a number of broken lights in the Headworks Building that were inaccessible with existing lift equipment.
- (24) Staff is utilizing Comp Time more than overtime and considering these line items together, the overtime budget totals 89% and is under budget.

South Orange County Wastewater Authority
O & M & Environmental Safety Costs by PC
For the Period Ended June 30, 2020

- (25) Increased power costs in June 2020 were due to SDG&E correcting errors on several previous months and standby demand charges related to engine maintenance and additional power needs.
- (26) Additional gas related to engine gas cleaning system.
- (27) The value of power is higher than anticipated during the budget process. This was adjusted in the FY20/21 Budget.
- (28) Several O&M contracts were reviewed and updated for the engine at RTP.
- (29) O&M staff overhauled the tow motor used to move the grit bins around.
- (30) The RTP gas skid required two additional media swap outs.
- (31) O&M staff completed the annual overhaul of the AWT to prepare for summer. The project included a complete shutdown, equipment inspection, and performed needed repairs.
- (32) Additional O&M labor was needed to support extra shoreline monitoring after the North Coast Interceptor spill and the recent data requests by the RWQCB after their outfall inspection.
- (33) Costs due to an increase in water quality fees from the SWRCB.
- (34) Additional costs were due to additional toxicity testing for compliance purposes.

**South Orange County Wastewater Authority
Budget vs. Actual Comparison - Engineering
For the Fiscal Year Ended June 30, 2020**

		FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	\$207,349	\$180,767	\$26,582	87.2%
01-5001-03-00-00	Overtime Salaries-O&M				
01-5306-03-00-00	Scheduled Holiday Work				
01-5401-03-00-00	Fringe Benefits IN to PC's & Dept	149,173	134,103	15,070	89.9%
	Total Payroll Costs	<u>356,522</u>	<u>314,871</u>	<u>41,652</u>	<u>88.3%</u>
Other Expenses					
01-5015-03-00-00	Management Support Services	9,600		9,600	0.0%
01-5022-03-00-00	Miscellaneous Expense	3,121	783	2,338	25.1%
01-5023-03-00-00	Office Supplies - All	204	171	33	84.0%
01-5031-03-00-00	Safety Supplies	300		300	0.0%
01-5034-03-00-00	Travel Expense/Tech. Conferenc	12,625	5,767	6,858	45.7%
01-5035-03-00-00	Training Expense	4,400	278	4,122	6.3%
01-5037-03-00-00	Office Equipment	400		400	0.0%
01-5039-03-00-00	Membership Dues/Fees	1,350	1,120	230	83.0%
01-5061-03-00-00	Mileage	500	263	237	52.6%
01-5309-03-00-00	Operating Leases	6,695	7,764	(1,069)	116.0%
01-5705-03-00-00	Monthly Car Allowance	5,250	4,888	362	93.1%
01-5802-03-00-00	Shipping/Freight	306		306	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	55,588	59,855	(4,267)	107.7%
	Total Other Expenses	<u>100,339</u>	<u>80,889</u>	<u>19,450</u>	<u>80.6%</u>
Total Expenses		\$456,862	\$395,760	\$61,102	86.6%

¹**Additional Board Approved Expenditures,\$4,723, not included in the above Original Budget:**

06/20/2019 Board approved (one year) payment of PEPRA employee's contribution rate increase (\$714)

11/07/2019 Board Approved FE NXT upgrade (\$4,009, allocated to Engineering)

South Orange County Wastewater Authority
Budget vs. Actual Comparison - Administration

For the Period Ended June 30, 2019

		Actual	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-6000-04-00-00	Regular Salaries-Admin or IT*	\$1,030,445	\$934,332	\$96,113	90.7%
01-6001-04-00-00	Overtime Salaries-Admin or IT	6,000	33,485	(27,485)	558.1% (1)
01-6315-04-00-00	Comp Time - Admin	5,000	9,200	(4,200)	184.0% (1)
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	741,332	693,140	48,192	93.5%
	Total Payroll Costs	1,782,777	1,670,157	112,620	93.7%
Other Expenses					
01-6101-04-00-00	HR Recruitment & Employee Relations	34,200	34,745	(545)	101.6%
01-6102-04-00-00	Subscriptions	2,000	2,058	(58)	102.9%
01-6200-04-00-00	Management Support Services	100,000	80,611	19,389	80.6%
01-6201-04-00-00	Audit	45,000	38,267	6,733	85.0%
01-6202-04-00-00	Legal	250,000	222,876	27,124	89.2%
01-6204-04-00-00	Postage	2,400	3,126	(726)	130.3% (2)
01-6223-04-00-00	Office Supplies - Admin	6,000	5,983	17	99.7%
01-6224-04-00-00	Office Equipment Admin or IT	400	1,933	(1,533)	483.1%
01-6234-04-00-00	Memberships & Trainings	90,000	94,279	(4,279)	104.8% (6)
01-6239-04-00-00	Travel & Conference	21,500	13,470	8,030	62.7% (6)
01-6241-04-00-00	Education Reimbursement	-	1,500	(1,500)	(4)
01-6310-04-00-00	Miscellaneous	23,000	25,777	(2,777)	112.1% (3)
01-6311-04-00-00	Mileage	1,188	401	787	33.8%
01-6317-04-00-00	Contract Services Misc	5,500	5,293	207	96.2%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	132,191	142,337	(10,146)	107.7% (5)
01-6601-04-00-00	Shipping/Freight	3,667	4,830	(1,163)	131.7% (5)
01-6705-04-00-00	Monthly Car Allowance	12,000	12,119	(119)	101.0%
	Total Other Expenses	729,045	689,605	39,441	94.6%
Total Expenses		\$2,511,822	\$2,359,761	\$152,061	93.9%

¹Additional Board Approved Expenditures,\$12,627, not included in the above Original Budget:

06/20/2019 Board approved (one year) payment of PEPRA employee's contribution rate increase (\$3,092)

11/07/2019 Board Approved FE NXT upgrade (\$9,534, allocated to Admin)

- (1) Cost increase due to less admin FTE hours and special meetings for managers and PCs.
- (2) Cost increase due to delivery of board packets.
- (3) Primarily due to printing costs.
- (4) Employee reimbursement for expenses.
- (5) COVID related costs.
- (6) Memberships/Training and Travel/Conference considered together, 96.6% expended.

**South Orange County Wastewater Authority
FY 2019-20 Actual General Fund Expenses
(Taken From Administration Expenses)**

		Finance Committee Recommended General Fund %'s	FY 19-20 Budget	FY 19-20 Actual	(Over)/Under Budget	% Expended
Salary and Fringe						
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	\$223,834	\$223,834		100.0%
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	3,000	16,742	(13,742)	558.1%
01-6315-04-00-00	Comp Time - Admin		2,500	4,600	(2,100)	184.0%
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		161,033	166,053	(5,020)	103.1%
	Total Payroll Costs		390,367	411,229	(20,862)	105.3%
Other Expenses						
01-5018-04-00-00	Public Notices/ Public Relations	100%				
01-5027-04-00-00	Insurance - Property/Liability					
01-6101-04-00-00	Recruitment & Employee Relations					
01-6102-04-00-00	Subscriptions					
01-6200-04-00-00	Management Support Services					
01-6201-04-00-00	Audit	100%	45,000	38,267	6,733	85.0%
01-6202-04-00-00	Legal	40%	100,000	89,150	10,850	89.2%
01-6203-04-00-00	Outside Services	100%				
01-6204-04-00-00	Postage	20%	480	625	(145)	130.3%
01-6220-04-00-00	Board of Directors - Fees					
01-6223-04-00-00	Office Supplies - Admin	100%	6,000	5,983	17	99.7%
01-6224-04-00-00	Office Equipment	100%	400	1,933	(1,533)	483.1%
01-6234-04-00-00	Memberships & Trainings					
01-6239-04-00-00	Travel & Conference					
01-6240-04-00-00	Scholarship Sponsorship					
01-6310-04-00-00	Miscellaneous	20%	4,600	5,155	(555)	112.1%
01-6311-04-00-00	Mileage					
01-6317-04-00-00	Contract Services Misc					
01-6500-04-00-00	IT Allocations in to PC's & Depts.	5%	6,610	7,117	(507)	107.7%
01-6601-04-00-00	Shipping/Freight					
01-6705-04-00-00	Monthly Car Allowance					
	Total Other Expenses		163,090	148,230	14,860	90.9%
Total General Fund Expenses			\$553,456	\$559,459	(\$6,003)	101.1%

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

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
For the Fiscal Year Ended June 30, 2020

	FY 2019-20 Budget ¹	Actual	(Over)/Under Budget	% Expended
Salary & Fringe				
01-6000-05-00-00 Regular Salaries-Admin or IT	\$98,482	\$92,851	\$5,631	94.3%
01-6001-05-00-00 Overtime Salaries-Admin or IT		4,020	(4,020)	(1)
01-6315-05-00-00 Comp Time - IT			-	
01-6401-05-00-00 Fringe Benefits IN to ADMIN or IT	70,851	68,882	1,969	97.2%
Total Salary & Fringe	169,333	165,753	3,580	97.9%
Other Expenses				
01-5028-05-00-00 Small Tools & Supplies	1,000	-	1,000	0.0%
01-5037-05-00-00 Office Equipment	600		600	0.0%
01-6101-05-00-00 Recruitment & Employee Relations	-	365	(365)	
01-6102-05-00-00 Subscriptions	700	111	589	15.9%
01-6200-05-00-00 Management Support Services		34,550	(34,550)	
01-6234-05-00-00 Memberships & Trainings	1,000	-	1,000	0.0%
01-6239-05-00-00 Travel & Conference	3,500	2,745	755	78.4%
01-6300-05-00-00 Software Maintenance Agreements	51,967	76,051	(24,084)	146.3% (2)
01-6301-05-00-00 Hardware Maintenance Agreements	7,126	6,052	1,074	84.9%
01-6302-05-00-00 Cloud Subscriptions (Internet)	75,124	68,556	6,568	91.3%
01-6303-05-00-00 Telecommunications	127,036	144,078	(17,042)	113.4% (3)
01-6305-05-00-00 IT Professional Services	236,919	240,364	(3,445)	101.5%
01-6306-05-00-00 Small Hardware Purchases (< \$5k)	20,900	29,362	(8,462)	140.5% (4)
01-6307-05-00-00 Small Software Purchases & Licenses	24,908	10,968	13,940	44.0%
01-6308-05-00-00 IT Memberships	160	704	(544)	440.0%
01-6309-05-00-00 Operating Leases	55,200	59,847	(4,647)	108.4%
01-6310-05-00-00 Miscellaneous	5,000	874	4,126	17.5%
Total Other Expenses	611,140	674,627	(63,487)	110.4%
Total Expenses before Allocation	\$780,473	\$840,380	(\$59,907)	107.7%
IT Allocations (Out) to PC's & Depts				
01-6400-05-00-00 IT Allocations (OUT) to PC's & Depts.	(780,473)	(840,380)	59,907	107.7%
	(780,473)	(840,380)	\$59,907	107.7%
	0	0	0	

¹**Additional Board Approved Expenditures, \$56,811, not included in the above Original Budget:**

06/20/2019 Board approved (one year) payment of PEPRA employee's contribution rate increase (\$518)

11/07/2019 Board Approved FE NXT upgrade (\$56,293, first year)

(1) Overtime from the transition of personnel in IT.

(2) Blackbaud Conversion.

(3) Internet and phone services.

(4) Covid-19 Related Expenses.

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

PC 02 - Jay B. Latham Plant
Member Agency

City of San Juan Capistrano

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5000__**_**	Regular Salaries-O&M	480,284	470,273	10,011	97.9%
_5001__**_**	Overtime Salaries-O&M	10,588	12,888	(2,300)	121.7%
_5002__**_**	Electricity	131,048	174,955	(43,907)	133.5%
_5003__**_**	Natural Gas	55,084	31,196	23,888	56.6%
_5004__**_**	Potable & Reclaimed Water	7,108	7,147	(39)	100.5%
02-5006-01-01-18	Chlorine/Sodium Hypochlorite	1,828	1,784	44	97.6%
02-5007-01-02-18	Polymer Products	76,964	60,728	16,236	78.9%
02-5008-01-02-18	Ferric Chloride	24,796	43,037	(18,241)	173.6%
_5009__**_**	Odor Control Chemicals	8,912	5,531	3,381	62.1%
_5010__**_**	Other Chemicals - Misc.	304	-	304	0.0%
_5011__**_**	Laboratory Services	3,648	2,225	1,423	61.0%
02-5012-01-01-18	Grit Hauling - 21A	18,744	19,339	(595)	103.2%
_5013__**_**	Landscaping	12,696	15,522	(2,826)	122.3%
_5015__**_**	Management Support Services	10,028	15,747	(5,719)	157.0%
_5017__**_**	Legal Fees	1,012	756	256	74.7%
_5019__**_**	Contract Services Misc. - 29	18,304	21,945	(3,641)	119.9%
_5021__**_**	Small Vehicle Expense - 31A	3,040	1,857	1,183	61.1%
_5022__**_**	Miscellaneous Expense	2,432	2,654	(222)	109.1%
_5023__**_**	Office Supplies - All	8,508	6,178	2,330	72.6%
_5024__**_**	Petroleum Products	4,808	2,800	2,008	58.2%
_5025__**_**	Uniforms	6,176	8,051	(1,875)	130.4%
_5026__**_**	Small Vehicle Fuel - 37A	4,560	2,421	2,139	53.1%
_5027__**_**	Insurance - Property/Liability	20,832	26,853	(6,021)	128.9%
_5028__**_**	Small Tools & Supplies	10,784	7,149	3,635	66.3%
_5030__**_**	Trash Disposal	608	1,084	(476)	178.3%
_5031__**_**	Safety Supplies	12,048	14,493	(2,445)	120.3%
_5032__**_**	Equipment Rental	912	1,198	(286)	131.3%
_5033__**_**	Recruitment	304	210	94	69.1%
_5034__**_**	Travel Expense/Tech. Conferences	4,852	3,099	1,753	63.9%
_5035__**_**	Training Expense	4,004	4,146	(142)	103.6%
_5036__**_**	Laboratory Supplies	4,852	4,354	498	89.7%
_5037__**_**	Office Equipment	3,952	7,427	(3,475)	187.9%
_5038__**_**	Permits	6,836	6,116	720	89.5%
_5039__**_**	Membership Dues/Fees	1,272	1,560	(288)	122.7%
02-5049-01-02-18	Biosolids Disposal - 21B	107,560	165,915	(58,355)	154.3%
_5050__**_**	Contract Services Generators - 29A	3,040	3,368	(328)	110.8%
_5052__**_**	Janitorial Services	12,460	14,458	(1,998)	116.0%
02-5053-01-02-18	Contract Serv - Digester Cleaning - 29E	14,340	2,682	11,658	18.7%
02-5054-01-02-18	Diesel Truck Maint - 31B	5,020	5,777	(757)	115.1%
02-5055-01-02-18	Diesel Truck Fuel - 37B	1,436	698	738	48.6%
02-5056-01-02-18	Maintenance Equip. & Facilities (Solids) 41	37,048	34,648	2,400	93.5%
02-5057-01-01-18	Maintenance Equip. & Facilities (Liquids) 4	92,900	50,053	42,847	53.9%
_5058__**_**	Maintenance Equip. & Facilities (Common)	8,508	13,506	(4,998)	158.7%
02-5059-01-02-18	Maintenance Equip. & Facilities (Co-Gen)	88,436	78,601	9,835	88.9%
_5061__**_**	Mileage	456	239	217	52.5%
_5076__**_**	SCADA Infrastructure	2,128	212	1,916	10.0%
_5077__**_**	IT Direct	2,444	1,912	532	78.2%
_5302__**_**	Performance Based Merit Pay	-	2,894	(2,894)	0.0%
_5303__**_**	Group Insurance Waiver	1,112	1,075	37	96.7%
_5305__**_**	Medicare Tax Payments for Employees	344	473	(129)	137.4%
_5306__**_**	Scheduled Holiday Work	4,116	4,638	(522)	112.7%
_5309__**_**	Operating Leases	6,624	7,093	(469)	107.1%
_5315__**_**	Comp Time - O&M	1,048	4,367	(3,319)	416.7%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	345,532	351,022	(5,490)	101.6%
_5700__**_**	Standby Pay	4,108	7,615	(3,507)	185.4%
_5705__**_**	Monthly Car Allowance	4,012	5,681	(1,669)	141.6%
_5799__**_**	Zephyr Wall Costs Share-O&M	-	(8,684)	8,684	0.0%
_6500__**_**	IT Allocations in to PC's & Depts.	59,996	64,600	(4,604)	107.7%
Total City of San Juan Capistrano		1,764,796	1,797,568	(32,772)	101.9%

Moulton Niguel Water District

_5000__**_**	Regular Salaries-O&M	346,984	311,690	35,294	89.8%
_5001__**_**	Overtime Salaries-O&M	7,844	8,600	(756)	109.6%
_5002__**_**	Electricity	91,384	116,443	(25,059)	127.4%
_5003__**_**	Natural Gas	38,412	20,763	17,649	54.1%
_5004__**_**	Potable & Reclaimed Water	5,332	4,759	573	89.3%
02-5006-01-01-22	Chlorine/Sodium Hypochlorite	1,180	1,174	6	99.5%
02-5007-01-02-22	Polymer Products	67,812	39,950	27,862	58.9%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
02-5008-01-02-22	Ferric Chloride	21,848	28,312	(6,464)	129.6%
_5009__**_**	Odor Control Chemicals	6,508	3,638	2,870	55.9%
_5010__**_**	Other Chemicals - Misc.	224	-	224	0.0%
_5011__**_**	Laboratory Services	2,512	1,464	1,048	58.3%
02-5012-01-01-22	Grit Hauling - 21A	12,116	12,722	(606)	105.0%
_5013__**_**	Landscaping	9,336	11,417	(2,081)	122.3%
_5015__**_**	Management Support Services	7,376	9,935	(2,559)	134.7%
_5017__**_**	Legal Fees	744	556	188	74.7%
_5019__**_**	Contract Services Misc. - 29	13,464	16,142	(2,678)	119.9%
_5021__**_**	Small Vehicle Expense - 31A	2,236	1,228	1,008	54.9%
_5022__**_**	Miscellaneous Expense	1,788	1,952	(164)	109.2%
_5023__**_**	Office Supplies - All	6,260	4,544	1,716	72.6%
_5024__**_**	Petroleum Products	3,268	1,842	1,426	56.4%
_5025__**_**	Uniforms	4,496	5,324	(828)	118.4%
_5026__**_**	Small Vehicle Fuel - 37A	3,352	1,601	1,751	47.8%
_5027__**_**	Insurance - Property/Liability	15,324	19,752	(4,428)	128.9%
_5028__**_**	Small Tools & Supplies	7,932	5,259	2,673	66.3%
_5030__**_**	Trash Disposal	448	797	(349)	177.9%
_5031__**_**	Safety Supplies	8,864	10,660	(1,796)	120.3%
_5032__**_**	Equipment Rental	672	881	(209)	131.1%
_5033__**_**	Recruitment	224	139	85	62.0%
_5034__**_**	Travel Expense/Tech. Conferences	3,568	2,280	1,288	63.9%
_5035__**_**	Training Expense	2,944	3,050	(106)	103.6%
_5036__**_**	Laboratory Supplies	3,340	2,864	476	85.7%
_5037__**_**	Office Equipment	2,904	5,463	(2,559)	188.1%
_5038__**_**	Permits	5,028	4,499	529	89.5%
_5039__**_**	Membership Dues/Fees	940	1,148	(208)	122.1%
02-5049-01-02-22	Biosolids Disposal - 21B	94,768	109,148	(14,380)	115.2%
_5050__**_**	Contract Services Generators - 29A	2,236	2,478	(242)	110.8%
_5052__**_**	Janitorial Services	9,164	10,634	(1,470)	116.0%
02-5053-01-02-22	Contract Serv - Digester Cleaning - 29E	12,636	1,764	10,872	14.0%
02-5054-01-02-22	Diesel Truck Maint - 31B	4,424	3,801	623	85.9%
02-5055-01-02-22	Diesel Truck Fuel - 37B	1,264	459	805	36.3%
02-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41	32,644	22,793	9,851	69.8%
02-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 4	60,040	32,927	27,113	54.8%
_5058__**_**	Maintenance Equip. & Facilities (Common)	6,260	9,934	(3,674)	158.7%
02-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen)	77,920	51,708	26,212	66.4%
_5061__**_**	Mileage	336	159	177	47.4%
_5076__**_**	SCADA Infrastructure	1,564	156	1,408	10.0%
_5077__**_**	IT Direct	1,796	1,407	389	78.3%
_5302__**_**	Performance Based Merit Pay	-	1,914	(1,914)	0.0%
_5303__**_**	Group Insurance Waiver	808	711	97	88.0%
_5305__**_**	Medicare Tax Payments for Employees	252	313	(61)	124.0%
_5306__**_**	Scheduled Holiday Work	2,996	3,074	(78)	102.6%
_5309__**_**	Operating Leases	4,872	5,217	(345)	107.1%
_5315__**_**	Comp Time - O&M	780	2,907	(2,127)	372.7%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	249,632	232,649	16,983	93.2%
_5700__**_**	Standby Pay	3,020	5,036	(2,016)	166.7%
_5705__**_**	Monthly Car Allowance	2,860	3,775	(915)	132.0%
_5799__**_**	Zephyr Wall Costs Share-O&M	-	(6,387)	6,387	0.0%
_6500__**_**	IT Allocations in to PC's & Depts.	44,132	47,517	(3,385)	107.7%
Total Moulton Niguel Water District		1,321,068	1,204,943	116,125	91.2%
Santa Margarita Water District					
_5000__**_**	Regular Salaries-O&M	347,504	416,487	(68,983)	119.9%
_5001__**_**	Overtime Salaries-O&M	8,612	11,349	(2,737)	131.8%
_5002__**_**	Electricity	77,548	140,782	(63,234)	181.5%
_5003__**_**	Natural Gas	32,596	25,103	7,493	77.0%
_5004__**_**	Potable & Reclaimed Water	6,148	6,743	(595)	109.7%
02-5006-01-01-23	Chlorine/Sodium Hypochlorite	608	1,198	(590)	197.0%
02-5007-01-02-23	Polymer Products	119,000	76,315	42,685	64.1%
02-5008-01-02-23	Ferric Chloride	38,336	54,083	(15,747)	141.1%
_5009__**_**	Odor Control Chemicals	6,824	5,035	1,789	73.8%
_5010__**_**	Other Chemicals - Misc.	228	-	228	0.0%
_5011__**_**	Laboratory Services	2,000	1,771	229	88.5%
02-5012-01-01-23	Grit Hauling - 21A	6,212	12,985	(6,773)	209.0%
_5013__**_**	Landscaping	9,544	11,670	(2,126)	122.3%
_5015__**_**	Management Support Services	7,540	10,078	(2,538)	133.7%
_5017__**_**	Legal Fees	760	568	192	74.8%
_5019__**_**	Contract Services Misc. - 29	13,760	16,500	(2,740)	119.9%
_5021__**_**	Small Vehicle Expense - 31A	2,284	1,678	606	73.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5022__**_**	Miscellaneous Expense	1,828	1,995	(167)	109.1%
_5023__**_**	Office Supplies - All	6,396	4,645	1,751	72.6%
_5024__**_**	Petroleum Products	2,412	2,156	256	89.4%
_5025__**_**	Uniforms	4,648	7,277	(2,629)	156.6%
_5026__**_**	Small Vehicle Fuel - 37A	3,428	2,188	1,240	63.8%
_5027__**_**	Insurance - Property/Liability	15,660	20,189	(4,529)	128.9%
_5028__**_**	Small Tools & Supplies	8,108	5,375	2,733	66.3%
_5030__**_**	Trash Disposal	456	815	(359)	178.7%
_5031__**_**	Safety Supplies	9,060	10,896	(1,836)	120.3%
_5032__**_**	Equipment Rental	684	900	(216)	131.6%
_5033__**_**	Recruitment	228	190	38	83.2%
_5034__**_**	Travel Expense/Tech. Conferences	3,644	2,330	1,314	63.9%
_5035__**_**	Training Expense	3,008	3,117	(109)	103.6%
_5036__**_**	Laboratory Supplies	2,660	3,465	(805)	130.3%
_5037__**_**	Office Equipment	2,968	5,584	(2,616)	188.2%
_5038__**_**	Permits	5,140	4,599	541	89.5%
_5039__**_**	Membership Dues/Fees	960	1,173	(213)	122.2%
02-5049-01-02-23	Biosolids Disposal - 21B	166,304	208,499	(42,195)	125.4%
_5050__**_**	Contract Services Generators - 29A	2,284	2,533	(249)	110.9%
_5052__**_**	Janitorial Services	9,364	10,870	(1,506)	116.1%
02-5053-01-02-23	Contract Serv - Digester Cleaning - 29E	22,172	3,371	18,801	15.2%
02-5054-01-02-23	Diesel Truck Maint - 31B	7,760	7,260	500	93.6%
02-5055-01-02-23	Diesel Truck Fuel - 37B	2,216	877	1,339	39.6%
02-5056-01-02-23	Maintenance Equip. & Facilities (Solids) 41	57,284	43,541	13,743	76.0%
02-5057-01-01-23	Maintenance Equip. & Facilities (Liquids) 4	30,784	33,609	(2,825)	109.2%
_5058__**_**	Maintenance Equip. & Facilities (Common)	6,396	10,154	(3,758)	158.8%
02-5059-01-02-23	Maintenance Equip. & Facilities (Co-Gen) ·	136,740	98,775	37,965	72.2%
_5061__**_**	Mileage	344	202	142	58.8%
_5076__**_**	SCADA Infrastructure	1,596	160	1,436	10.0%
_5077__**_**	IT Direct	1,836	1,438	398	78.3%
_5302__**_**	Performance Based Merit Pay	-	2,616	(2,616)	0.0%
_5303__**_**	Group Insurance Waiver	836	972	(136)	116.3%
_5305__**_**	Medicare Tax Payments for Employees	260	427	(167)	164.3%
_5306__**_**	Scheduled Holiday Work	3,092	4,115	(1,023)	133.1%
_5309__**_**	Operating Leases	4,980	5,333	(353)	107.1%
_5315__**_**	Comp Time - O&M	876	3,900	(3,024)	445.2%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	249,996	310,914	(60,918)	124.4%
_5700__**_**	Standby Pay	3,092	6,882	(3,790)	222.6%
_5705__**_**	Monthly Car Allowance	2,668	4,911	(2,243)	184.1%
_5799__**_**	Zephyr Wall Costs Share-O&M	-	(6,529)	6,529	0.0%
_6500__**_**	IT Allocations in to PC's & Depts.	45,104	48,569	(3,465)	107.7%
Total Santa Margarita Water District		1,506,776	1,672,640	(165,864)	111.0%
South Coast Water District					
_5000__**_**	Regular Salaries-O&M	364,380	381,800	(17,420)	104.8%
_5001__**_**	Overtime Salaries-O&M	8,100	10,467	(2,367)	129.2%
_5002__**_**	Electricity	99,708	138,843	(39,135)	139.2%
_5003__**_**	Natural Gas	41,912	24,757	17,155	59.1%
_5004__**_**	Potable & Reclaimed Water	5,412	5,908	(496)	109.2%
02-5006-01-01-24	Chlorine/Sodium Hypochlorite	1,384	1,355	29	97.9%
02-5007-01-02-24	Polymer Products	58,224	54,543	3,681	93.7%
02-5008-01-02-24	Ferric Chloride	18,756	38,653	(19,897)	206.1%
_5009__**_**	Odor Control Chemicals	6,744	4,514	2,230	66.9%
_5010__**_**	Other Chemicals - Misc.	244	-	244	0.0%
_5011__**_**	Laboratory Services	2,756	1,756	1,000	63.7%
02-5012-01-01-24	Grit Hauling - 21A	14,180	14,689	(509)	103.6%
_5013__**_**	Landscaping	10,204	12,475	(2,271)	122.3%
_5015__**_**	Management Support Services	8,060	7,034	1,026	87.3%
_5017__**_**	Legal Fees	812	608	204	74.8%
_5019__**_**	Contract Services Misc. - 29	14,712	17,637	(2,925)	119.9%
_5021__**_**	Small Vehicle Expense - 31A	2,444	1,515	929	62.0%
_5022__**_**	Miscellaneous Expense	1,952	2,133	(181)	109.3%
_5023__**_**	Office Supplies - All	6,836	4,965	1,871	72.6%
_5024__**_**	Petroleum Products	3,636	2,192	1,444	60.3%
_5025__**_**	Uniforms	4,680	6,567	(1,887)	140.3%
_5026__**_**	Small Vehicle Fuel - 37A	3,664	1,975	1,689	53.9%
_5027__**_**	Insurance - Property/Liability	16,740	21,581	(4,841)	128.9%
_5028__**_**	Small Tools & Supplies	8,672	5,746	2,926	66.3%
_5030__**_**	Trash Disposal	488	871	(383)	178.5%
_5031__**_**	Safety Supplies	9,680	11,648	(1,968)	120.3%
_5032__**_**	Equipment Rental	732	963	(231)	131.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5033__**_**	Recruitment	244	171	73	70.2%
_5034__**_**	Travel Expense/Tech. Conferences	3,900	2,491	1,409	63.9%
_5035__**_**	Training Expense	3,212	3,332	(120)	103.7%
_5036__**_**	Laboratory Supplies	3,668	3,435	233	93.6%
_5037__**_**	Office Equipment	3,176	5,969	(2,793)	188.0%
_5038__**_**	Permits	5,496	4,916	580	89.4%
_5039__**_**	Membership Dues/Fees	1,028	1,254	(226)	122.0%
02-5049-01-02-24	Biosolids Disposal - 21B	81,368	149,016	(67,648)	183.1%
_5050__**_**	Contract Services Generators - 29A	2,444	2,707	(263)	110.8%
_5052__**_**	Janitorial Services	10,012	11,619	(1,607)	116.1%
02-5053-01-02-24	Contract Serv - Digester Cleaning - 29E	10,848	2,409	8,439	22.2%
02-5054-01-02-24	Diesel Truck Maint - 31B	3,796	5,189	(1,393)	136.7%
02-5055-01-02-24	Diesel Truck Fuel - 37B	1,084	627	457	57.8%
02-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41	28,028	31,119	(3,091)	111.0%
02-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	70,276	38,018	32,258	54.1%
_5058__**_**	Maintenance Equip. & Facilities (Common)	6,836	10,854	(4,018)	158.8%
02-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen)	66,900	70,595	(3,695)	105.5%
_5061__**_**	Mileage	368	192	176	52.2%
_5076__**_**	SCADA Infrastructure	1,708	170	1,538	10.0%
_5077__**_**	IT Direct	1,964	1,537	427	78.3%
_5302__**_**	Performance Based Merit Pay	-	2,361	(2,361)	0.0%
_5303__**_**	Group Insurance Waiver	844	877	(33)	103.9%
_5305__**_**	Medicare Tax Payments for Employees	260	386	(126)	148.3%
_5306__**_**	Scheduled Holiday Work	3,120	3,767	(647)	120.7%
_5309__**_**	Operating Leases	5,324	5,700	(376)	107.1%
_5315__**_**	Comp Time - O&M	804	3,557	(2,753)	442.5%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	262,136	284,992	(22,856)	108.7%
_5700__**_**	Standby Pay	3,300	6,211	(2,911)	188.2%
_5705__**_**	Monthly Car Allowance	3,052	4,587	(1,535)	150.3%
_5799__**_**	Zephyr Wall Costs Share-O&M	-	(6,979)	6,979	0.0%
_6500__**_**	IT Allocations in to PC's & Depts.	48,216	51,918	(3,702)	107.7%
Total South Coast Water District		1,348,524	1,478,192	(129,668)	109.6%
Total PC 02 - Jay B. Latham Plant		5,941,164	6,153,343	(212,179)	103.6%
PC 05 - San Juan Creek Ocean Outfall					
Member Agency					
City of San Clemente					
_5000__**_**	Regular Salaries-O&M	16,972	19,372	(2,400)	114.1%
05-5001-02-05-17	Overtime Salaries-O&M	148	126	22	85.2%
05-5003-01-05-17	Natural Gas	84	-	84	0.0%
05-5015-02-05-17	Management Support Services	2,492	2,337	155	93.8%
_5017__**_**	Legal Fees	500	427	73	85.4%
05-5027-01-05-17	Insurance - Property/Liability	1,040	1,267	(227)	121.8%
05-5031-02-05-17	Safety Supplies	168	23	145	13.8%
05-5034-02-05-17	Travel Expense/Tech. Conferences	616	464	152	75.3%
05-5035-02-05-17	Training Expense	996	18	978	1.8%
05-5036-02-05-17	Laboratory Supplies	3,236	4,130	(894)	127.6%
05-5038-02-05-17	Permits	32,576	37,043	(4,467)	113.7%
05-5039-02-05-17	Membership Dues/Fees	916	348	568	37.9%
05-5044-02-05-17	Offshore Monitoring - 20A	2,992	3,570	(578)	119.3%
05-5046-02-05-17	Effluent Chemistry - 20C	2,328	2,645	(317)	113.6%
05-5058-01-05-17	Maintenance Equip. & Facilities (Common)	168	-	168	0.0%
05-5069-02-05-17	Misc-Capital-Dilution & Metering Study	4,988	2,717	2,271	54.5%
05-5306-02-05-17	Scheduled Holiday Work	-	32	(32)	0.0%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	12,208	14,372	(2,164)	117.7%
_6500__**_**	IT Allocations in to PC's & Depts.	2,176	2,344	(168)	107.7%
Total City of San Clemente		84,604	91,235	(6,631)	107.8%
City of San Juan Capistrano					
_5000__**_**	Regular Salaries-O&M	11,312	12,915	(1,603)	114.2%
05-5001-02-05-18	Overtime Salaries-O&M	100	84	16	84.1%
05-5003-01-05-18	Natural Gas	56	-	56	0.0%
05-5015-02-05-18	Management Support Services	1,664	1,558	106	93.6%
_5017__**_**	Legal Fees	336	285	51	84.7%
05-5027-01-05-18	Insurance - Property/Liability	692	844	(152)	122.0%
05-5031-02-05-18	Safety Supplies	112	15	97	13.8%
05-5034-02-05-18	Travel Expense/Tech. Conferences	412	309	103	75.0%
05-5035-02-05-18	Training Expense	664	12	652	1.8%
05-5036-02-05-18	Laboratory Supplies	2,156	2,753	(597)	127.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
05-5038-02-05-18	Permits	21,716	24,696	(2,980)	113.7%
05-5039-02-05-18	Membership Dues/Fees	608	232	376	38.1%
05-5044-02-05-18	Offshore Monitoring - 20A	1,996	2,380	(384)	119.2%
05-5046-02-05-18	Effluent Chemistry - 20C	1,552	1,764	(212)	113.6%
05-5058-01-05-18	Maintenance Equip. & Facilities (Common)	112	-	112	0.0%
05-5069-02-05-18	Misc-Capital-Dilution & Metering Study	3,324	1,811	1,513	54.5%
05-5306-02-05-18	Scheduled Holiday Work	-	22	(22)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,140	9,581	(1,441)	117.7%
_6500--***	IT Allocations in to PC's & Depts.	1,452	1,563	(111)	107.6%
Total City of San Juan Capistrano		56,404	60,824	(4,420)	107.8%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	15,836	18,079	(2,243)	114.2%
05-5001-02-05-22	Overtime Salaries-O&M	140	118	22	84.1%
05-5003-01-05-22	Natural Gas	76	-	76	0.0%
05-5015-02-05-22	Management Support Services	2,328	2,181	147	93.7%
_5017--***	Legal Fees	468	398	70	85.1%
05-5027-01-05-22	Insurance - Property/Liability	968	1,182	(214)	122.1%
05-5031-02-05-22	Safety Supplies	156	22	134	13.9%
05-5034-02-05-22	Travel Expense/Tech. Conferences	576	433	143	75.1%
05-5035-02-05-22	Training Expense	928	17	911	1.8%
05-5036-02-05-22	Laboratory Supplies	3,020	3,854	(834)	127.6%
05-5038-02-05-22	Permits	30,400	34,569	(4,169)	113.7%
05-5039-02-05-22	Membership Dues/Fees	852	324	528	38.1%
05-5044-02-05-22	Offshore Monitoring - 20A	2,792	3,332	(540)	119.3%
05-5046-02-05-22	Effluent Chemistry - 20C	2,172	2,469	(297)	113.7%
05-5058-01-05-22	Maintenance Equip. & Facilities (Common)	156	-	156	0.0%
05-5069-02-05-22	Misc-Capital-Dilution & Metering Study	4,652	2,535	2,117	54.5%
05-5306-02-05-22	Scheduled Holiday Work	-	30	(30)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	11,392	13,412	(2,020)	117.7%
_6500--***	IT Allocations in to PC's & Depts.	2,032	2,188	(156)	107.7%
Total Moulton Niguel Water District		78,944	85,142	(6,198)	107.9%
Santa Margarita Water District					
_5000--***	Regular Salaries-O&M	45,252	51,660	(6,408)	114.2%
05-5001-02-05-23	Overtime Salaries-O&M	400	336	64	84.1%
05-5003-01-05-23	Natural Gas	220	-	220	0.0%
05-5015-02-05-23	Management Support Services	6,648	6,232	416	93.7%
_5017--***	Legal Fees	1,332	1,138	194	85.5%
05-5027-01-05-23	Insurance - Property/Liability	2,768	3,378	(610)	122.0%
05-5031-02-05-23	Safety Supplies	444	62	382	13.9%
05-5034-02-05-23	Travel Expense/Tech. Conferences	1,644	1,237	407	75.2%
05-5035-02-05-23	Training Expense	2,652	49	2,603	1.8%
05-5036-02-05-23	Laboratory Supplies	8,628	11,013	(2,385)	127.6%
05-5038-02-05-23	Permits	86,868	98,782	(11,914)	113.7%
05-5039-02-05-23	Membership Dues/Fees	2,436	927	1,509	38.0%
05-5044-02-05-23	Offshore Monitoring - 20A	7,976	9,520	(1,544)	119.4%
05-5046-02-05-23	Effluent Chemistry - 20C	6,204	7,055	(851)	113.7%
05-5058-01-05-23	Maintenance Equip. & Facilities (Common)	444	-	444	0.0%
05-5069-02-05-23	Misc-Capital-Dilution & Metering Study	13,296	7,244	6,052	54.5%
05-5306-02-05-23	Scheduled Holiday Work	-	86	(86)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	32,556	38,324	(5,768)	117.7%
_6500--***	IT Allocations in to PC's & Depts.	5,808	6,251	(443)	107.6%
Total Santa Margarita Water District		225,576	243,295	(17,719)	107.9%
South Coast Water District					
_5000--***	Regular Salaries-O&M	12,732	14,535	(1,803)	114.2%
05-5001-02-05-24	Overtime Salaries-O&M	112	95	17	84.5%
05-5003-01-05-24	Natural Gas	64	-	64	0.0%
05-5015-02-05-24	Management Support Services	1,872	1,754	118	93.7%
_5017--***	Legal Fees	376	320	56	85.2%
05-5027-01-05-24	Insurance - Property/Liability	780	950	(170)	121.8%
05-5031-02-05-24	Safety Supplies	124	17	107	14.0%
05-5034-02-05-24	Travel Expense/Tech. Conferences	464	348	116	75.0%
05-5035-02-05-24	Training Expense	748	14	734	1.8%
05-5036-02-05-24	Laboratory Supplies	2,428	3,099	(671)	127.6%
05-5038-02-05-24	Permits	24,440	27,794	(3,354)	113.7%
05-5039-02-05-24	Membership Dues/Fees	684	261	423	38.1%
05-5044-02-05-24	Offshore Monitoring - 20A	2,244	2,679	(435)	119.4%
05-5046-02-05-24	Effluent Chemistry - 20C	1,744	1,985	(241)	113.8%
05-5058-01-05-24	Maintenance Equip. & Facilities (Common)	124	-	124	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
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		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
05-5069-02-05-24	Misc-Capital-Dilution & Metering Study	3,740	2,038	1,702	54.5%
05-5306-02-05-24	Scheduled Holiday Work	-	24	(24)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	9,160	10,783	(1,623)	117.7%
_6500--***	IT Allocations in to PC's & Depts.	1,632	1,759	(127)	107.8%
Total South Coast Water District		63,468	68,454	(4,986)	107.9%
Total PC 05 - San Juan Creek Ocean Outfall		508,996	548,950	(39,954)	107.8%
PC 08 - Pre Treatment					
Member Agency					
City of Laguna Beach					
08-5000-02-08-16	Regular Salaries-O&M	3,556	2,993	563	84.2%
08-5011-02-08-16	Laboratory Services	116	-	116	0.0%
08-5015-02-08-16	Management Support Services	76	-	76	0.0%
08-5016-02-08-16	Audit - Environmental	24	-	24	0.0%
08-5017-02-08-16	Legal Fees	96	31	65	32.8%
08-5018-02-08-16	Public Notices/ Public Relations	192	10	182	5.0%
08-5021-02-08-16	Small Vehicle Expense - 31A	40	1	39	3.7%
08-5022-02-08-16	Miscellaneous Expense	76	-	76	0.0%
08-5026-02-08-16	Small Vehicle Fuel - 37A	56	18	38	32.9%
08-5027-02-07-16	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-16	Small Tools & Supplies	148	52	96	34.9%
08-5031-02-08-16	Safety Program & Supplies	-	7	(7)	0.0%
08-5034-02-08-16	Travel Expense/Tech. Conferences	168	23	145	13.9%
08-5035-02-08-16	Training Expense	60	56	4	93.6%
08-5038-02-08-16	Permits and Fines	384	-	384	0.0%
08-5039-02-08-16	Membership Dues/Fees	40	26	14	64.4%
08-5315-02-00-16	Comp Time - Environment	-	56	(56)	0.0%
08-5401-02-08-16	Fringe Benefits IN to PC's & Depts.	2,556	2,220	336	86.9%
08-6500-02-08-16	IT Allocations in to PC's & Depts.	456	443	13	97.3%
Total City of Laguna Beach		8,284	6,232	2,052	75.2%
City of San Clemente					
08-5000-02-08-17	Regular Salaries-O&M	7,936	10,326	(2,390)	130.1%
08-5011-02-08-17	Laboratory Services	256	-	256	0.0%
08-5015-02-08-17	Management Support Services	172	-	172	0.0%
08-5016-02-08-17	Audit - Environmental	52	-	52	0.0%
08-5017-02-08-17	Legal Fees	216	109	107	50.3%
08-5018-02-08-17	Public Notices/ Public Relations	428	33	395	7.8%
08-5021-02-08-17	Small Vehicle Expense - 31A	92	5	87	5.6%
08-5022-02-08-17	Miscellaneous Expense	172	-	172	0.0%
08-5026-02-08-17	Small Vehicle Fuel - 37A	128	63	65	49.6%
08-5027-02-07-17	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-17	Small Tools & Supplies	332	178	154	53.7%
08-5031-02-08-17	Safety Program & Supplies	-	24	(24)	0.0%
08-5034-02-08-17	Travel Expense/Tech. Conferences	372	80	292	21.6%
08-5035-02-08-17	Training Expense	136	194	(58)	142.4%
08-5038-02-08-17	Permits and Fines	860	-	860	0.0%
08-5039-02-08-17	Membership Dues/Fees	88	89	(1)	101.0%
08-5315-02-00-17	Comp Time - Environment	-	112	(112)	0.0%
08-5401-02-08-17	Fringe Benefits IN to PC's & Depts.	5,708	7,660	(1,952)	134.2%
08-6500-02-08-17	IT Allocations in to PC's & Depts.	1,016	1,530	(514)	150.6%
Total City of San Clemente		18,204	20,699	(2,495)	113.7%
City of San Juan Capistrano					
08-5000-02-08-18	Regular Salaries-O&M	9,268	6,713	2,555	72.4%
08-5011-02-08-18	Laboratory Services	300	-	300	0.0%
08-5015-02-08-18	Management Support Services	200	-	200	0.0%
08-5016-02-08-18	Audit - Environmental	60	-	60	0.0%
08-5017-02-08-18	Legal Fees	252	71	181	28.0%
08-5018-02-08-18	Public Notices/ Public Relations	500	22	478	4.3%
08-5021-02-08-18	Small Vehicle Expense - 31A	108	3	105	3.1%
08-5022-02-08-18	Miscellaneous Expense	200	-	200	0.0%
08-5026-02-08-18	Small Vehicle Fuel - 37A	152	41	111	27.2%
08-5027-02-07-18	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-18	Small Tools & Supplies	388	116	272	29.9%
08-5031-02-08-18	Safety Program & Supplies	-	15	(15)	0.0%
08-5034-02-08-18	Travel Expense/Tech. Conferences	436	52	384	12.0%
08-5035-02-08-18	Training Expense	156	126	30	80.7%
08-5038-02-08-18	Permits and Fines	1,004	-	1,004	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
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		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
08-5039-02-08-18	Membership Dues/Fees	100	58	42	57.8%
08-5315-02-00-18	Comp Time - Environment	-	56	(56)	0.0%
08-5401-02-08-18	Fringe Benefits IN to PC's & Depts.	6,668	4,980	1,688	74.7%
08-6500-02-08-18	IT Allocations in to PC's & Depts.	1,188	995	193	83.7%
Total City of San Juan Capistrano		21,220	13,542	7,678	63.8%
El Toro Water District					
08-5000-02-08-19	Regular Salaries-O&M	1,152	2,809	(1,657)	243.9%
08-5011-02-08-19	Laboratory Services	36	-	36	0.0%
08-5015-02-08-19	Management Support Services	24	-	24	0.0%
08-5016-02-08-19	Audit - Environmental	8	-	8	0.0%
08-5017-02-08-19	Legal Fees	32	30	2	92.4%
08-5018-02-08-19	Public Notices/ Public Relations	64	9	55	14.1%
08-5021-02-08-19	Small Vehicle Expense - 31A	12	1	11	11.7%
08-5022-02-08-19	Miscellaneous Expense	24	-	24	0.0%
08-5026-02-08-19	Small Vehicle Fuel - 37A	20	17	3	86.4%
08-5027-02-07-19	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-19	Small Tools & Supplies	48	48	(0)	101.0%
08-5031-02-08-19	Safety Program & Supplies	-	6	(6)	0.0%
08-5034-02-08-19	Travel Expense/Tech. Conferences	56	22	34	39.1%
08-5035-02-08-19	Training Expense	20	53	(33)	263.6%
08-5038-02-08-19	Permits and Fines	124	-	124	0.0%
08-5039-02-08-19	Membership Dues/Fees	12	24	(12)	201.7%
08-5315-02-00-19	Comp Time - Environment	-	56	(56)	0.0%
08-5401-02-08-19	Fringe Benefits IN to PC's & Depts.	828	2,084	(1,256)	251.7%
08-6500-02-08-19	IT Allocations in to PC's & Depts.	148	416	(268)	281.3%
Total El Toro Water District		2,848	5,872	(3,024)	206.2%
Emerald Bay Service District					
08-5000-02-08-20	Regular Salaries-O&M	1,164	1,058	106	90.9%
08-5011-02-08-20	Laboratory Services	36	-	36	0.0%
08-5015-02-08-20	Management Support Services	24	-	24	0.0%
08-5016-02-08-20	Audit - Environmental	8	-	8	0.0%
08-5017-02-08-20	Legal Fees	32	11	21	34.8%
08-5018-02-08-20	Public Notices/ Public Relations	64	3	61	5.3%
08-5021-02-08-20	Small Vehicle Expense - 31A	12	1	11	4.3%
08-5022-02-08-20	Miscellaneous Expense	24	-	24	0.0%
08-5026-02-08-20	Small Vehicle Fuel - 37A	20	7	13	32.6%
08-5027-02-07-20	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-20	Small Tools & Supplies	48	18	30	38.1%
08-5031-02-08-20	Safety Program & Supplies	-	2	(2)	0.0%
08-5034-02-08-20	Travel Expense/Tech. Conferences	56	8	48	14.7%
08-5035-02-08-20	Training Expense	20	20	0	99.2%
08-5038-02-08-20	Permits and Fines	128	-	128	0.0%
08-5039-02-08-20	Membership Dues/Fees	12	9	3	76.0%
08-5401-02-08-20	Fringe Benefits IN to PC's & Depts.	836	785	51	93.9%
08-6500-02-08-20	IT Allocations in to PC's & Depts.	148	157	(9)	105.9%
Total Emerald Bay Service District		2,872	2,374	498	82.7%
Irvine Ranch Water District					
08-5000-02-08-21	Regular Salaries-O&M	11,208	8,426	2,782	75.2%
08-5011-02-08-21	Laboratory Services	364	-	364	0.0%
08-5015-02-08-21	Management Support Services	244	-	244	0.0%
08-5016-02-08-21	Audit - Environmental	72	-	72	0.0%
08-5017-02-08-21	Legal Fees	304	89	215	29.2%
08-5018-02-08-21	Public Notices/ Public Relations	608	27	581	4.5%
08-5021-02-08-21	Small Vehicle Expense - 31A	128	4	124	3.3%
08-5022-02-08-21	Miscellaneous Expense	244	-	244	0.0%
08-5026-02-08-21	Small Vehicle Fuel - 37A	180	52	128	28.8%
08-5027-02-07-21	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-21	Small Tools & Supplies	472	145	327	30.8%
08-5031-02-08-21	Safety Program & Supplies	-	19	(19)	0.0%
08-5034-02-08-21	Travel Expense/Tech. Conferences	528	66	462	12.4%
08-5035-02-08-21	Training Expense	188	158	30	84.1%
08-5038-02-08-21	Permits and Fines	1,216	-	1,216	0.0%
08-5039-02-08-21	Membership Dues/Fees	124	73	51	58.5%
08-5401-02-08-21	Fringe Benefits IN to PC's & Depts.	8,064	6,250	1,814	77.5%
08-6500-02-08-21	IT Allocations in to PC's & Depts.	1,436	1,249	187	86.9%
Total Irvine Ranch Water District		25,620	16,852	8,768	65.8%

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		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
Moulton Niguel Water District					
08-5000-02-08-22	Regular Salaries-O&M	20,512	19,600	912	95.6%
08-5011-02-08-22	Laboratory Services	668	-	668	0.0%
08-5015-02-08-22	Management Support Services	444	-	444	0.0%
08-5016-02-08-22	Audit - Environmental	132	-	132	0.0%
08-5017-02-08-22	Legal Fees	556	206	350	37.1%
08-5018-02-08-22	Public Notices/ Public Relations	1,112	63	1,049	5.7%
08-5021-02-08-22	Small Vehicle Expense - 31A	236	10	226	4.2%
08-5022-02-08-22	Miscellaneous Expense	444	-	444	0.0%
08-5026-02-08-22	Small Vehicle Fuel - 37A	332	120	212	36.3%
08-5027-02-07-22	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-22	Small Tools & Supplies	860	338	522	39.3%
08-5031-02-08-22	Safety Program & Supplies	-	45	(45)	0.0%
08-5034-02-08-22	Travel Expense/Tech. Conferences	964	153	811	15.8%
08-5035-02-08-22	Training Expense	348	368	(20)	105.7%
08-5038-02-08-22	Permits and Fines	2,224	-	2,224	0.0%
08-5039-02-08-22	Membership Dues/Fees	224	169	55	75.3%
08-5401-02-08-22	Fringe Benefits IN to PC's & Depts.	14,756	14,540	216	98.5%
08-6500-02-08-22	IT Allocations in to PC's & Depts.	2,632	2,904	(272)	110.3%
Total Moulton Niguel Water District		46,684	38,811	7,873	83.1%
Santa Margarita Water District					
08-5000-02-08-23	Regular Salaries-O&M	23,104	20,168	2,936	87.3%
08-5011-02-08-23	Laboratory Services	752	-	752	0.0%
08-5015-02-08-23	Management Support Services	504	-	504	0.0%
08-5016-02-08-23	Audit - Environmental	152	-	152	0.0%
08-5017-02-08-23	Legal Fees	624	212	412	34.0%
08-5018-02-08-23	Public Notices/ Public Relations	1,252	65	1,187	5.2%
08-5021-02-08-23	Small Vehicle Expense - 31A	264	10	254	3.8%
08-5022-02-08-23	Miscellaneous Expense	504	-	504	0.0%
08-5026-02-08-23	Small Vehicle Fuel - 37A	376	124	252	33.0%
08-5027-02-07-23	Insurance - Property/Liability	240	295	(55)	123.1%
08-5028-02-08-23	Small Tools & Supplies	972	348	624	35.8%
08-5031-02-08-23	Safety Program & Supplies	-	46	(46)	0.0%
08-5034-02-08-23	Travel Expense/Tech. Conferences	1,088	157	931	14.4%
08-5035-02-08-23	Training Expense	392	378	14	96.5%
08-5038-02-08-23	Permits and Fines	2,504	-	2,504	0.0%
08-5039-02-08-23	Membership Dues/Fees	256	174	82	67.8%
08-5401-02-08-23	Fringe Benefits IN to PC's & Depts.	16,624	14,962	1,662	90.0%
08-6500-02-08-23	IT Allocations in to PC's & Depts.	2,964	2,989	(25)	100.8%
Total Santa Margarita Water District		52,572	39,928	12,644	75.9%
South Coast Water District					
08-5000-02-08-24	Regular Salaries-O&M	14,452	13,992	460	96.8%
08-5011-02-08-24	Laboratory Services	468	-	468	0.0%
08-5015-02-08-24	Management Support Services	316	-	316	0.0%
08-5016-02-08-24	Audit - Environmental	92	-	92	0.0%
08-5017-02-08-24	Legal Fees	392	147	245	37.6%
08-5018-02-08-24	Public Notices/ Public Relations	784	45	739	5.7%
08-5021-02-08-24	Small Vehicle Expense - 31A	164	7	157	4.3%
08-5022-02-08-24	Miscellaneous Expense	316	-	316	0.0%
08-5026-02-08-24	Small Vehicle Fuel - 37A	236	86	150	36.4%
08-5027-02-07-24	Insurance - Property/Liability	240	295	(55)	123.0%
08-5028-02-08-24	Small Tools & Supplies	608	242	366	39.7%
08-5031-02-08-24	Safety Program & Supplies	-	32	(32)	0.0%
08-5034-02-08-24	Travel Expense/Tech. Conferences	680	109	571	16.0%
08-5035-02-08-24	Training Expense	244	262	(18)	107.6%
08-5038-02-08-24	Permits and Fines	1,568	-	1,568	0.0%
08-5039-02-08-24	Membership Dues/Fees	160	120	40	75.3%
08-5315-02-00-24	Comp Time - Environment	-	56	(56)	0.0%
08-5401-02-08-24	Fringe Benefits IN to PC's & Depts.	10,396	10,380	16	99.8%
08-6500-02-08-24	IT Allocations in to PC's & Depts.	1,852	2,073	(221)	112.0%
Total South Coast Water District		32,968	27,847	5,121	84.5%
Total PC 08 - Pre Treatment		211,272	172,158	39,114	81.5%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
PC 12 - Water Reclamation Permits					
Member Agency					
City of San Juan Capistrano					
_5000--***	Regular Salaries-O&M	4,328	6,647	(2,319)	153.6%
_5015--***	Management Support Services	33,320	19,382	13,938	58.2%
_5017--***	Legal Fees	248	4	244	1.6%
_5027--***	Insurance - Property/Liability	292	346	(54)	118.5%
_5034--***	Travel Expense/Tech. Conferences	280	10	270	3.7%
_5038--***	Permits	2,468	2,411	57	97.7%
_5401--***	Fringe Benefits IN to PC's & Depts.	3,116	4,931	(1,815)	158.3%
_6500--***	IT Allocations in to PC's & Depts.	556	565	(9)	101.5%
Total City of San Juan Capistrano		44,608	34,297	10,311	76.9%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	11,128	17,876	(6,748)	160.6%
_5015--***	Management Support Services	85,632	52,125	33,507	60.9%
_5017--***	Legal Fees	636	11	625	1.7%
_5027--***	Insurance - Property/Liability	752	930	(178)	123.7%
_5034--***	Travel Expense/Tech. Conferences	724	28	696	3.8%
_5038--***	Permits	6,344	6,485	(141)	102.2%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,008	13,262	(5,254)	165.6%
_6500--***	IT Allocations in to PC's & Depts.	1,428	1,518	(90)	106.3%
Total Moulton Niguel Water District		114,652	92,235	22,417	80.4%
Santa Margarita Water District					
_5000--***	Regular Salaries-O&M	11,220	17,950	(6,730)	160.0%
_5015--***	Management Support Services	86,332	52,339	33,993	60.6%
_5017--***	Legal Fees	640	11	629	1.7%
_5027--***	Insurance - Property/Liability	756	934	(178)	123.6%
_5034--***	Travel Expense/Tech. Conferences	728	28	700	3.8%
_5038--***	Permits	6,396	6,512	(116)	101.8%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,072	13,316	(5,244)	165.0%
_6500--***	IT Allocations in to PC's & Depts.	1,440	1,524	(84)	105.9%
Total Santa Margarita Water District		115,584	92,614	22,970	80.1%
South Coast Water District					
_5000--***	Regular Salaries-O&M	4,352	7,719	(3,367)	177.4%
_5015--***	Management Support Services	33,492	22,509	10,983	67.2%
_5017--***	Legal Fees	248	5	243	1.8%
_5027--***	Insurance - Property/Liability	292	402	(110)	137.6%
_5034--***	Travel Expense/Tech. Conferences	284	12	272	4.2%
_5038--***	Permits	2,480	2,801	(321)	112.9%
_5401--***	Fringe Benefits IN to PC's & Depts.	3,132	5,727	(2,595)	182.8%
_6500--***	IT Allocations in to PC's & Depts.	560	656	(96)	117.1%
Total South Coast Water District		44,840	39,830	5,010	88.8%
Trabuco Canyon Water District					
_5000--***	Regular Salaries-O&M	4,056	6,888	(2,832)	169.8%
_5015--***	Management Support Services	31,224	20,084	11,140	64.3%
_5017--***	Legal Fees	232	4	228	1.7%
_5027--***	Insurance - Property/Liability	272	358	(86)	131.8%
_5034--***	Travel Expense/Tech. Conferences	264	11	253	4.0%
_5038--***	Permits	2,312	2,499	(187)	108.1%
_5401--***	Fringe Benefits IN to PC's & Depts.	2,920	5,110	(2,190)	175.0%
_6500--***	IT Allocations in to PC's & Depts.	524	585	(61)	111.6%
Total Trabuco Canyon Water District		41,804	35,539	6,265	85.0%
Total PC 12 - Water Reclamation Permits		361,488	294,514	66,974	81.5%
PC 15 - Coastal Treatment Plant					
Member Agency					
City of Laguna Beach					
_5000--***	Regular Salaries-O&M	429,356	368,192	61,164	85.8%
_5001--***	Overtime Salaries-O&M	9,248	7,171	2,077	77.5%
_5002--***	Electricity	156,412	145,582	10,830	93.1%
_5003--***	Natural Gas	1,432	1,511	(79)	105.5%
_5004--***	Potable & Reclaimed Water	17,280	15,107	2,173	87.4%
15-5006-01-01-16	Chlorine/Sodium Hypochlorite	572	439	133	76.7%
15-5007-01-01-16	Polymer Products	248	-	248	0.0%
15-5008-01-01-16	Ferric Chloride	16,376	26,067	(9,691)	159.2%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
15-5009-01-01-16	Odor Control Chemicals	32,452	25,868	6,584	79.7%
15-5011-02-01-16	Laboratory Services	4,040	3,039	1,001	75.2%
15-5012-01-01-16	Grit Hauling - 21A	17,316	14,955	2,361	86.4%
15-5013-01-03-16	Landscaping	19,164	10,195	8,969	53.2%
15-5014-01-03-16	Engineering - Misc.	380	-	380	0.0%
5015--***	Management Support Services	1,704	7,356	(5,652)	431.7%
15-5017-01-03-16	Legal Fees	5,688	2,451	3,237	43.1%
15-5019-01-03-16	Contract Services Misc. - 29	22,380	35,312	(12,932)	157.8%
5021--***	Small Vehicle Expense - 31A	2,276	931	1,345	40.9%
15-5022-01-03-16	Miscellaneous Expense	1,136	624	512	54.9%
15-5023-01-03-16	Office Supplies - All	1,516	3,354	(1,838)	221.2%
15-5024-01-01-16	Petroleum Products	960	1,217	(257)	126.8%
5025--***	Uniforms	4,020	4,255	(235)	105.8%
5026--***	Small Vehicle Fuel - 37A	1,896	764	1,132	40.3%
15-5027-01-03-16	Insurance - Property/Liability	13,408	16,376	(2,968)	122.1%
15-5028-01-03-16	Small Tools & Supplies	3,612	5,741	(2,129)	158.9%
15-5030-01-03-16	Trash Disposal	1,136	770	366	67.8%
15-5031-02-03-16	Safety Supplies	13,668	8,067	5,601	59.0%
15-5032-01-03-16	Equipment Rental	380	1,332	(952)	350.6%
15-5033-01-03-16	Recruitment	380	476	(96)	125.2%
5034--***	Travel Expense/Tech. Conferences	6,052	2,217	3,835	36.6%
5035--***	Training Expense	5,028	4,993	35	99.3%
15-5036-02-01-16	Laboratory Supplies	7,144	7,022	122	98.3%
15-5037-01-03-16	Office Equipment	760	1,218	(458)	160.2%
5038--***	Permits	8,808	3,479	5,329	39.5%
5039--***	Membership Dues/Fees	896	3,183	(2,287)	355.3%
15-5047-01-03-16	Access Road Expenses	18,576	13,149	5,427	70.8%
15-5048-01-03-16	Storm Damage	7,584	208	7,376	2.7%
15-5050-01-03-16	Contract Services Generators - 29A	1,516	1,487	29	98.1%
15-5052-01-03-16	Janitorial Services	7,584	5,747	1,837	75.8%
15-5054-01-01-16	Diesel Truck Maint - 31B	576	388	188	67.4%
15-5055-01-01-16	Diesel Truck Fuel - 37B	576	-	576	0.0%
15-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	103,328	106,125	(2,797)	102.7%
15-5058-01-03-16	Maintenance Equip. & Facilities (Common)	8,340	2,943	5,397	35.3%
5061--***	Mileage	-	255	(255)	0.0%
5074--***	Education Reimbursement	-	437	(437)	0.0%
15-5076-01-03-16	SCADA Infrastructure	2,652	-	2,652	0.0%
15-5077-01-03-16	IT Direct	-	1,190	(1,190)	0.0%
5302--***	Performance Based Merit Pay	-	862	(862)	0.0%
5303--***	Group Insurance Waiver	1,608	1,566	42	97.4%
5305--***	Medicare Tax Payments for Employees	744	800	(56)	107.6%
5306--***	Scheduled Holiday Work	1,160	2,165	(1,005)	186.7%
5315--***	Comp Time - O&M	1,916	1,491	425	77.8%
5401--***	Fringe Benefits IN to PC's & Depts.	308,892	273,785	35,107	88.6%
5700--***	Standby Pay	10,252	4,273	5,979	41.7%
5705--***	Monthly Car Allowance	1,876	1,828	48	97.4%
6500--***	IT Allocations in to PC's & Depts.	46,416	49,979	(3,563)	107.7%
Total City of Laguna Beach		1,330,720	1,197,943	132,777	90.0%
Emerald Bay Service District					
5000--***	Regular Salaries-O&M	15,268	14,340	928	93.9%
5001--***	Overtime Salaries-O&M	300	283	17	94.2%
5002--***	Electricity	4,828	5,363	(535)	111.1%
5003--***	Natural Gas	72	56	16	78.2%
5004--***	Potable & Reclaimed Water	588	584	4	99.3%
15-5006-01-01-20	Chlorine/Sodium Hypochlorite	16	16	0	98.3%
15-5007-01-01-20	Polymer Products	8	-	8	0.0%
15-5008-01-01-20	Ferric Chloride	504	935	(431)	185.5%
15-5009-01-01-20	Odor Control Chemicals	1,000	928	72	92.8%
15-5011-02-01-20	Laboratory Services	124	109	15	87.9%
15-5012-01-01-20	Grit Hauling - 21A	536	536	(0)	100.1%
15-5013-01-03-20	Landscaping	1,512	804	708	53.2%
15-5014-01-03-20	Engineering - Misc.	28	-	28	0.0%
5015--***	Management Support Services	136	580	(444)	426.6%
15-5017-01-03-20	Legal Fees	448	193	255	43.2%
15-5019-01-03-20	Contract Services Misc. - 29	1,764	2,785	(1,021)	157.9%
5021--***	Small Vehicle Expense - 31A	180	35	145	19.6%
15-5022-01-03-20	Miscellaneous Expense	88	49	39	56.0%
15-5023-01-03-20	Office Supplies - All	120	265	(145)	220.4%
15-5024-01-01-20	Petroleum Products	28	44	(16)	155.9%
5025--***	Uniforms	140	161	(21)	115.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
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		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5026--***	Small Vehicle Fuel - 37A	148	29	119	19.5%
15-5027-01-03-20	Insurance - Property/Liability	1,056	1,292	(236)	122.3%
15-5028-01-03-20	Small Tools & Supplies	284	453	(169)	159.4%
15-5030-01-03-20	Trash Disposal	88	61	27	69.0%
15-5031-02-03-20	Safety Supplies	1,076	636	440	59.1%
15-5032-01-03-20	Equipment Rental	28	105	(77)	375.3%
15-5033-01-03-20	Recruitment	28	38	(10)	134.0%
_5034--***	Travel Expense/Tech. Conferences	480	175	305	36.4%
_5035--***	Training Expense	400	394	6	98.5%
15-5036-02-01-20	Laboratory Supplies	220	252	(32)	114.5%
15-5037-01-03-20	Office Equipment	60	96	(36)	160.1%
_5038--***	Permits	696	274	422	39.4%
_5039--***	Membership Dues/Fees	72	251	(179)	348.7%
15-5047-01-03-20	Access Road Expenses	1,464	1,037	427	70.8%
15-5048-01-03-20	Storm Damage	600	16	584	2.7%
15-5050-01-03-20	Contract Services Generators - 29A	120	117	3	97.7%
15-5052-01-03-20	Janitorial Services	600	453	147	75.6%
15-5054-01-01-20	Diesel Truck Maint - 31B	16	14	2	87.0%
15-5055-01-01-20	Diesel Truck Fuel - 37B	16	-	16	0.0%
15-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 4	3,192	3,806	(614)	119.2%
15-5058-01-03-20	Maintenance Equip. & Facilities (Common)	656	232	424	35.4%
_5061--***	Mileage	-	10	(10)	0.0%
_5074--***	Education Reimbursement	-	17	(17)	0.0%
15-5076-01-03-20	SCADA Infrastructure	208	-	208	0.0%
15-5077-01-03-20	IT Direct	-	94	(94)	0.0%
_5302--***	Performance Based Merit Pay	-	33	(33)	0.0%
_5303--***	Group Insurance Waiver	56	59	(3)	105.9%
_5305--***	Medicare Tax Payments for Employees	24	30	(6)	126.3%
_5306--***	Scheduled Holiday Work	40	86	(46)	214.3%
_5315--***	Comp Time - O&M	68	62	6	90.6%
_5401--***	Fringe Benefits IN to PC's & Depts.	10,988	10,663	325	97.0%
_5700--***	Standby Pay	808	162	646	20.0%
_5705--***	Monthly Car Allowance	64	69	(5)	108.1%
_6500--***	IT Allocations in to PC's & Depts.	3,660	3,942	(282)	107.7%
Total Emerald Bay Service District		54,904	53,023	1,881	96.6%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	32,432	20,362	12,070	62.8%
_5001--***	Overtime Salaries-O&M	176	458	(282)	260.4%
15-5002-01-03-22	Electricity	-	2,544	(2,544)	0.0%
15-5003-01-03-22	Natural Gas	440	37	403	8.4%
15-5004-01-03-22	Potable & Reclaimed Water	908	754	154	83.0%
15-5013-01-03-22	Landscaping	14,784	7,866	6,918	53.2%
15-5014-01-03-22	Engineering - Misc.	292	-	292	0.0%
_5015--***	Management Support Services	1,316	5,676	(4,360)	431.3%
15-5017-01-03-22	Legal Fees	4,388	1,891	2,497	43.1%
15-5019-01-03-22	Contract Services Misc. - 29	17,268	27,245	(9,977)	157.8%
15-5021-01-03-22	Small Vehicle Expense - 31A	1,756	34	1,722	1.9%
15-5022-01-03-22	Miscellaneous Expense	876	482	394	55.0%
15-5023-01-03-22	Office Supplies - All	1,172	2,588	(1,416)	220.8%
15-5025-01-03-22	Uniforms	256	153	103	59.8%
15-5026-01-03-22	Small Vehicle Fuel - 37A	1,464	28	1,436	1.9%
15-5027-01-03-22	Insurance - Property/Liability	10,348	12,635	(2,287)	122.1%
15-5028-01-03-22	Small Tools & Supplies	2,784	4,430	(1,646)	159.1%
15-5030-01-03-22	Trash Disposal	876	594	282	67.8%
15-5031-02-03-22	Safety Supplies	10,544	6,224	4,320	59.0%
15-5032-01-03-22	Equipment Rental	292	1,028	(736)	352.0%
15-5033-01-03-22	Recruitment	292	367	(75)	125.7%
_5034--***	Travel Expense/Tech. Conferences	4,672	1,710	2,962	36.6%
_5035--***	Training Expense	3,880	3,853	27	99.3%
15-5037-01-03-22	Office Equipment	584	939	(355)	160.9%
_5038--***	Permits	6,796	2,684	4,112	39.5%
_5039--***	Membership Dues/Fees	692	2,456	(1,764)	354.9%
15-5047-01-03-22	Access Road Expenses	14,332	10,146	4,186	70.8%
15-5048-01-03-22	Storm Damage	5,852	161	5,691	2.7%
15-5050-01-03-22	Contract Services Generators - 29A	1,172	1,147	25	97.9%
15-5052-01-03-22	Janitorial Services	5,852	4,434	1,418	75.8%
15-5058-01-03-22	Maintenance Equip. & Facilities (Common)	6,436	2,271	4,165	35.3%
15-5061-01-03-22	Mileage	-	9	(9)	0.0%
15-5074-01-03-22	Education Reimbursement	-	16	(16)	0.0%
15-5076-01-03-22	SCADA Infrastructure	2,048	-	2,048	0.0%

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		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
15-5077-01-03-22	IT Direct	-	918	(918)	0.0%
15-5302-01-03-22	Performance Based Merit Pay	-	31	(31)	0.0%
15-5303-01-03-22	Group Insurance Waiver	104	56	48	54.2%
15-5305-01-03-22	Medicare Tax Payments for Employees	48	29	19	60.0%
-5306--***	Scheduled Holiday Work	72	145	(73)	201.3%
-5315--***	Comp Time - O&M	120	147	(27)	122.5%
-5401--***	Fringe Benefits IN to PC's & Depts.	23,332	15,129	8,203	64.8%
15-5700-01-03-22	Standby Pay	7,908	154	7,754	1.9%
15-5705-01-03-22	Monthly Car Allowance	120	66	54	54.8%
-6500--***	IT Allocations in to PC's & Depts.	35,812	38,562	(2,750)	107.7%
Total Moulton Niguel Water District		222,496	180,458	42,038	81.1%
South Coast Water District					
-5000--***	Regular Salaries-O&M	477,360	432,584	44,776	90.6%
-5001--***	Overtime Salaries-O&M	9,204	7,138	2,066	77.6%
-5002--***	Electricity	109,720	95,043	14,677	86.6%
-5003--***	Natural Gas	1,056	925	131	87.6%
-5004--***	Potable & Reclaimed Water	12,220	9,333	2,887	76.4%
-5006--***	Chlorine/Sodium Hypochlorite	98,412	71,578	26,834	72.7%
-5007--***	Polymer Products	748	-	748	0.0%
15-5008-01-01-24	Ferric Chloride	11,488	15,798	(4,310)	137.5%
15-5009-01-01-24	Odor Control Chemicals	22,764	15,678	7,086	68.9%
-5011--***	Laboratory Services	9,836	6,831	3,005	69.4%
15-5012-01-01-24	Grit Hauling - 21A	12,148	9,063	3,085	74.6%
15-5013-01-03-24	Landscaping	15,088	8,028	7,060	53.2%
15-5014-01-03-24	Engineering - Misc.	300	-	300	0.0%
-5015--***	Management Support Services	1,344	5,792	(4,448)	431.0%
15-5017-01-03-24	Legal Fees	4,476	1,930	2,546	43.1%
15-5019-01-03-24	Contract Services Misc. - 29	17,624	27,804	(10,180)	157.8%
-5021--***	Small Vehicle Expense - 31A	1,792	1,161	631	64.8%
15-5022-01-03-24	Miscellaneous Expense	896	491	405	54.9%
15-5023-01-03-24	Office Supplies - All	1,196	2,641	(1,445)	220.8%
15-5024-01-01-24	Petroleum Products	672	738	(66)	109.8%
-5025--***	Uniforms	4,584	5,306	(722)	115.7%
-5026--***	Small Vehicle Fuel - 37A	1,492	953	539	63.9%
15-5027-01-03-24	Insurance - Property/Liability	10,560	12,894	(2,334)	122.1%
15-5028-01-03-24	Small Tools & Supplies	2,844	4,520	(1,676)	158.9%
15-5030-01-03-24	Trash Disposal	896	606	290	67.6%
15-5031-02-03-24	Safety Supplies	10,760	6,352	4,408	59.0%
15-5032-01-03-24	Equipment Rental	300	1,049	(749)	349.7%
15-5033-01-03-24	Recruitment	300	375	(75)	124.9%
-5034--***	Travel Expense/Tech. Conferences	4,764	1,745	3,019	36.6%
-5035--***	Training Expense	3,960	3,932	28	99.3%
-5036--***	Laboratory Supplies	9,136	8,099	1,037	88.6%
15-5037-01-03-24	Office Equipment	596	959	(363)	160.9%
-5038--***	Permits	6,936	2,739	4,197	39.5%
-5039--***	Membership Dues/Fees	708	2,507	(1,799)	354.0%
15-5047-01-03-24	Access Road Expenses	14,628	10,354	4,274	70.8%
15-5048-01-03-24	Storm Damage	5,972	164	5,808	2.7%
15-5050-01-03-24	Contract Services Generators - 29A	1,196	1,171	25	97.9%
15-5052-01-03-24	Janitorial Services	5,972	4,525	1,447	75.8%
15-5054-01-01-24	Diesel Truck Maint - 31B	404	235	169	58.2%
15-5055-01-01-24	Diesel Truck Fuel - 37B	404	-	404	0.0%
15-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	72,480	64,318	8,162	88.7%
15-5058-01-03-24	Maintenance Equip. & Facilities (Common)	6,568	2,317	4,251	35.3%
15-5060-01-04-24	Maintenance Equip. & Facilities (AWT) 41-	37,000	17,235	19,765	46.6%
-5061--***	Mileage	-	317	(317)	0.0%
-5074--***	Education Reimbursement	-	545	(545)	0.0%
15-5076-01-03-24	SCADA Infrastructure	2,088	-	2,088	0.0%
15-5077-01-03-24	IT Direct	-	937	(937)	0.0%
-5302--***	Performance Based Merit Pay	-	1,075	(1,075)	0.0%
-5303--***	Group Insurance Waiver	1,836	1,953	(117)	106.4%
-5305--***	Medicare Tax Payments for Employees	852	998	(146)	117.1%
-5306--***	Scheduled Holiday Work	1,324	2,450	(1,126)	185.0%
-5315--***	Comp Time - O&M	2,184	1,429	755	65.4%
-5401--***	Fringe Benefits IN to PC's & Depts.	343,424	321,712	21,712	93.7%
-5700--***	Standby Pay	8,072	5,328	2,744	66.0%
-5705--***	Monthly Car Allowance	2,140	2,279	(139)	106.5%
-6500--***	IT Allocations in to PC's & Depts.	36,548	39,353	(2,805)	107.7%
Total South Coast Water District		1,409,272	1,243,286	165,986	88.2%

Total PC 15 - Coastal Treatment Plant

3,017,392	2,674,709	342,683	88.6%
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South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

PC 17 - Joint Regional Wastewater Reclamation
Member Agency

City of Laguna Beach

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
5000	Regular Salaries-O&M	129,276	92,763	36,513	71.8%
5001	Overtime Salaries-O&M	4,664	2,532	2,132	54.3%
5002	Electricity	22,092	20,511	1,581	92.8%
17-5003-01-02-16	Natural Gas	15,256	18,075	(2,819)	118.5%
5004	Potable & Reclaimed Water	2,808	2,468	340	87.9%
17-5005-01-02-16	Co-generation Power Credit	(52,188)	(79,537)	27,349	152.4%
17-5006-01-01-16	Chlorine/Sodium Hypochlorite	128	14	114	11.1%
5007	Polymer Products	64,284	41,125	23,159	64.0%
5008	Ferric Chloride	27,760	29,045	(1,285)	104.6%
5009	Odor Control Chemicals	2,744	1,774	970	64.7%
17-5010-01-23-16	Other Chemicals - Misc.	112	-	112	0.0%
5011	Laboratory Services	728	421	307	57.8%
17-5012-01-01-16	Grit Hauling - 21A	372	53	319	14.1%
17-5013-01-23-16	Landscaping	3,796	5,113	(1,317)	134.7%
5015	Management Support Services	740	2,124	(1,384)	287.0%
17-5017-01-23-16	Legal Fees	84	3,362	(3,278)	4002.3%
17-5019-01-23-16	Contract Services Misc. - 29	4,528	6,304	(1,776)	139.2%
5021	Small Vehicle Expense - 31A	392	619	(227)	158.0%
17-5022-01-23-16	Miscellaneous Expense	280	293	(13)	104.5%
17-5023-01-23-16	Office Supplies - All	616	585	31	95.0%
5024	Petroleum Products	4,960	4,151	809	83.7%
5025	Uniforms	2,028	1,946	82	96.0%
5026	Small Vehicle Fuel - 37A	560	433	127	77.3%
17-5027-01-23-16	Insurance - Property/Liability	4,944	6,046	(1,102)	122.3%
17-5028-01-23-16	Small Tools & Supplies	1,456	1,432	24	98.4%
17-5030-01-23-16	Trash Disposal	112	108	4	96.0%
17-5031-02-23-16	Safety Supplies	2,224	3,669	(1,445)	165.0%
17-5032-01-23-16	Equipment Rental	168	-	168	0.0%
5033	Recruitment	56	65	(9)	116.6%
5034	Travel Expense/Tech. Conferences	896	967	(71)	107.9%
5035	Training Expense	852	710	142	83.3%
5036	Laboratory Supplies	1,024	657	367	64.1%
17-5037-01-23-16	Office Equipment	560	243	317	43.4%
5038	Permits	2,336	1,670	666	71.5%
5039	Membership Dues/Fees	240	581	(341)	242.3%
17-5049-01-02-16	Biosolids Disposal - 21B	145,320	107,333	37,987	73.9%
17-5050-01-23-16	Contract Services Generators - 29A	448	208	240	46.5%
17-5052-01-23-16	Janitorial Services	2,300	2,118	182	92.1%
17-5054-01-02-16	Diesel Truck Maint - 31B	3,052	3,352	(300)	109.8%
17-5055-01-02-16	Diesel Truck Fuel - 37B	1,284	676	608	52.7%
17-5056-01-02-16	Maintenance Equip. & Facilities (Solids) 41	32,276	25,904	6,372	80.3%
17-5057-01-01-16	Maintenance Equip. & Facilities (Liquids) 4	1,812	227	1,585	12.6%
17-5058-01-23-16	Maintenance Equip. & Facilities (Common)	1,964	1,479	485	75.3%
17-5059-01-02-16	Maintenance Equip. & Facilities (Co-Gen)	94,416	87,892	6,524	93.1%
5061	Mileage	56	65	(9)	116.0%
5074	Education Reimbursement	-	21	(21)	0.0%
17-5076-01-23-16	SCADA Infrastructure	392	-	392	0.0%
17-5077-01-23-16	IT Direct	452	182	270	40.2%
5105	Co-Generation Power Credit - Offset	26,388	41,597	(15,209)	157.6%
5302	Performance Based Merit Pay	-	1,117	(1,117)	0.0%
5303	Group Insurance Waiver	384	315	69	82.1%
5306	Scheduled Holiday Work	1,036	987	49	95.2%
5315	Comp Time - O&M	-	393	(393)	0.0%
5401	Fringe Benefits IN to PC's & Depts.	93,004	69,646	23,358	74.9%
5700	Standby Pay	1,516	2,194	(678)	144.7%
5705	Monthly Car Allowance	688	368	320	53.5%
17-5706-01-01-16	Effluent Pond Cleaning	708	-	708	0.0%
6500	IT Allocations in to PC's & Depts.	12,936	13,929	(993)	107.7%
Total City of Laguna Beach		671,320	530,326	140,994	79.0%

El Toro Water District

5000	Regular Salaries-O&M	120,188	118,910	1,278	98.9%
5001	Overtime Salaries-O&M	4,256	3,216	1,040	75.6%
5002	Electricity	21,528	27,280	(5,752)	126.7%
17-5003-01-02-19	Natural Gas	14,156	22,628	(8,472)	159.9%
5004	Potable & Reclaimed Water	2,552	3,099	(547)	121.4%
17-5005-01-02-19	Co-generation Power Credit	(48,432)	(99,575)	51,143	205.6%
17-5006-01-01-19	Chlorine/Sodium Hypochlorite	40	29	11	72.8%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5007--***	Polymer Products	59,260	51,539	7,721	87.0%
_5008--***	Ferric Chloride	25,764	36,406	(10,642)	141.3%
_5009--***	Odor Control Chemicals	2,412	2,241	171	92.9%
17-5010-01-23-19	Other Chemicals - Misc.	204	-	204	0.0%
_5011--***	Laboratory Services	636	532	104	83.6%
17-5012-01-01-19	Grit Hauling - 21A	120	108	12	90.2%
17-5013-01-23-19	Landscaping	6,904	9,300	(2,396)	134.7%
_5015--***	Management Support Services	1,348	3,863	(2,515)	286.6%
17-5017-01-23-19	Legal Fees	152	6,116	(5,964)	4023.4%
17-5019-01-23-19	Contract Services Misc. - 29	8,236	11,467	(3,231)	139.2%
_5021--***	Small Vehicle Expense - 31A	716	786	(70)	109.8%
17-5022-01-23-19	Miscellaneous Expense	512	532	(20)	104.0%
17-5023-01-23-19	Office Supplies - All	1,124	1,064	60	94.7%
_5024--***	Petroleum Products	4,592	5,199	(607)	113.2%
_5025--***	Uniforms	1,876	2,470	(594)	131.7%
_5026--***	Small Vehicle Fuel - 37A	1,020	549	471	53.9%
17-5027-01-23-19	Insurance - Property/Liability	8,992	10,999	(2,007)	122.3%
17-5028-01-23-19	Small Tools & Supplies	2,652	2,606	46	98.2%
17-5030-01-23-19	Trash Disposal	204	196	8	95.9%
17-5031-02-23-19	Safety Supplies	4,048	6,674	(2,626)	164.9%
17-5032-01-23-19	Equipment Rental	308	-	308	0.0%
_5033--***	Recruitment	104	83	21	79.7%
_5034--***	Travel Expense/Tech. Conferences	1,628	1,759	(131)	108.1%
_5035--***	Training Expense	1,548	1,292	256	83.4%
_5036--***	Laboratory Supplies	892	830	62	93.1%
17-5037-01-23-19	Office Equipment	1,020	442	578	43.4%
_5038--***	Permits	4,248	3,038	1,210	71.5%
_5039--***	Membership Dues/Fees	440	1,058	(618)	240.4%
17-5049-01-02-19	Biosolids Disposal - 21B	134,864	134,374	490	99.6%
17-5050-01-23-19	Contract Services Generators - 29A	816	379	437	46.5%
17-5052-01-23-19	Janitorial Services	4,184	3,852	332	92.1%
17-5054-01-02-19	Diesel Truck Maint - 31B	2,832	4,197	(1,365)	148.2%
17-5055-01-02-19	Diesel Truck Fuel - 37B	1,192	846	346	71.0%
17-5056-01-02-19	Maintenance Equip. & Facilities (Solids) 41	29,952	32,430	(2,478)	108.3%
17-5057-01-01-19	Maintenance Equip. & Facilities (Liquids) 4	592	468	124	79.1%
17-5058-01-23-19	Maintenance Equip. & Facilities (Common)	3,572	2,690	882	75.3%
17-5059-01-02-19	Maintenance Equip. & Facilities (Co-Gen)	87,624	110,035	(22,411)	125.6%
_5061--***	Mileage	104	82	22	79.3%
_5074--***	Education Reimbursement	-	27	(27)	0.0%
17-5076-01-23-19	SCADA Infrastructure	716	-	716	0.0%
17-5077-01-23-19	IT Direct	820	331	489	40.3%
_5105--***	Co-Generation Power Credit - Offset	24,368	52,792	(28,424)	216.6%
_5302--***	Performance Based Merit Pay	-	1,439	(1,439)	0.0%
_5303--***	Group Insurance Waiver	360	416	(56)	115.6%
_5306--***	Scheduled Holiday Work	960	1,261	(301)	131.3%
_5315--***	Comp Time - O&M	-	507	(507)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	86,468	89,282	(2,814)	103.3%
_5700--***	Standby Pay	2,760	2,785	(25)	100.9%
_5705--***	Monthly Car Allowance	648	486	162	75.0%
17-5706-01-01-19	Effluent Pond Cleaning	232	-	232	0.0%
_6500--***	IT Allocations in to PC's & Depts.	23,528	25,337	(1,809)	107.7%
Total El Toro Water District		661,840	700,753	(38,913)	105.9%
Emerald Bay Service District					
_5000--***	Regular Salaries-O&M	4,096	3,370	726	82.3%
_5001--***	Overtime Salaries-O&M	144	92	52	63.6%
_5002--***	Electricity	728	770	(42)	105.8%
17-5003-01-02-20	Natural Gas	472	648	(176)	137.2%
_5004--***	Potable & Reclaimed Water	88	88	-	100.0%
17-5005-01-02-20	Co-generation Power Credit	(1,612)	(2,851)	1,239	176.8%
17-5006-01-01-20	Chlorine/Sodium Hypochlorite	4	-	4	0.0%
_5007--***	Polymer Products	1,984	1,472	512	74.2%
_5008--***	Ferric Chloride	856	1,039	(183)	121.4%
_5009--***	Odor Control Chemicals	84	63	21	74.7%
17-5010-01-23-20	Other Chemicals - Misc.	4	-	4	0.0%
_5011--***	Laboratory Services	24	15	9	61.8%
17-5012-01-01-20	Grit Hauling - 21A	12	0.08	12	0.7%
17-5013-01-23-20	Landscaping	200	269	(69)	134.4%
_5015--***	Management Support Services	40	112	(72)	279.2%
17-5017-01-23-20	Legal Fees	4	177	(173)	4420.0%
17-5019-01-23-20	Contract Services Misc. - 29	240	331	(91)	138.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5021--***	Small Vehicle Expense - 31A	20	22	(2)	111.4%
17-5022-01-23-20	Miscellaneous Expense	16	15	1	96.3%
17-5023-01-23-20	Office Supplies - All	32	31	1	96.1%
17-5024-01-02-20	Petroleum Products	152	149	3	97.8%
_5025--***	Uniforms	68	70	(2)	103.1%
_5026--***	Small Vehicle Fuel - 37A	28	16	12	55.7%
17-5027-01-23-20	Insurance - Property/Liability	260	318	(58)	122.3%
17-5028-01-23-20	Small Tools & Supplies	76	75	1	99.1%
17-5030-01-23-20	Trash Disposal	4	6	(2)	141.0%
17-5031-02-23-20	Safety Supplies	116	193	(77)	166.3%
17-5032-01-23-20	Equipment Rental	8	-	8	0.0%
_5033--***	Recruitment	4	2	2	59.0%
_5034--***	Travel Expense/Tech. Conferences	48	51	(3)	106.0%
_5035--***	Training Expense	44	37	7	84.8%
_5036--***	Laboratory Supplies	32	23	9	72.5%
17-5037-01-23-20	Office Equipment	28	13	15	45.7%
_5038--***	Permits	124	88	36	70.8%
_5039--***	Membership Dues/Fees	12	31	(19)	254.7%
17-5049-01-02-20	Biosolids Disposal - 21B	4,484	3,847	637	85.8%
17-5050-01-23-20	Contract Services Generators - 29A	24	11	13	45.7%
17-5052-01-23-20	Janitorial Services	120	111	9	92.8%
17-5054-01-02-20	Diesel Truck Maint - 31B	96	120	(24)	125.2%
17-5055-01-02-20	Diesel Truck Fuel - 37B	40	24	16	60.6%
17-5056-01-02-20	Maintenance Equip. & Facilities (Solids) 41	996	928	68	93.2%
17-5057-01-01-20	Maintenance Equip. & Facilities (Liquids) 4	56	0.28	56	0.5%
17-5058-01-23-20	Maintenance Equip. & Facilities (Common)	104	78	26	74.8%
17-5059-01-02-20	Maintenance Equip. & Facilities (Co-Gen)	2,912	3,150	(238)	108.2%
_5061--***	Mileage	4	2	2	59.0%
_5074--***	Education Reimbursement	-	1	(1)	0.0%
17-5076-01-23-20	SCADA Infrastructure	20	-	20	0.0%
17-5077-01-23-20	IT Direct	24	10	14	39.8%
_5105--***	Co-Generation Power Credit - Offset	828	1,498	(670)	180.9%
_5302--***	Performance Based Merit Pay	-	41	(41)	0.0%
_5303--***	Group Insurance Waiver	8	12	(4)	146.5%
_5306--***	Scheduled Holiday Work	28	36	(8)	127.7%
_5315--***	Comp Time - O&M	-	14	(14)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	2,948	2,530	418	85.8%
_5700--***	Standby Pay	80	79	1	98.8%
_5705--***	Monthly Car Allowance	16	14	2	85.5%
17-5706-01-01-20	Effluent Pond Cleaning	20	-	20	0.0%
_6500--***	IT Allocations in to PC's & Depts.	680	732	(52)	107.7%
Total Emerald Bay Service District		21,928	19,972	1,956	91.1%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	1,458,440	1,295,059	163,381	88.8%
_5001--***	Overtime Salaries-O&M	41,948	29,164	12,784	69.5%
_5002--***	Electricity	292,768	359,368	(66,600)	122.7%
17-5003-01-02-22	Natural Gas	55,156	88,180	(33,024)	159.9%
_5004--***	Potable & Reclaimed Water	22,712	26,629	(3,917)	117.2%
17-5005-01-02-22	Co-generation Power Credit	(188,700)	(388,027)	199,327	205.6%
_5006--***	Chlorine/Sodium Hypochlorite	401,740	365,514	36,226	91.0%
_5007--***	Polymer Products	314,468	269,185	45,283	85.6%
_5008--***	Ferric Chloride	100,384	197,569	(97,185)	196.8%
_5009--***	Odor Control Chemicals	37,752	33,704	4,048	89.3%
_5010--***	Other Chemicals - Misc.	1,588	-	1,588	0.0%
_5011--***	Laboratory Services	14,636	11,665	2,971	79.7%
17-5012-01-01-22	Grit Hauling - 21A	46,236	54,177	(7,941)	117.2%
_5013--***	Landscaping	53,736	72,370	(18,634)	134.7%
_5015--***	Management Support Services	10,484	30,062	(19,578)	286.7%
_5017--***	Legal Fees	1,192	47,589	(46,397)	3992.3%
_5019--***	Contract Services Misc. - 29	64,100	89,233	(25,133)	139.2%
_5021--***	Small Vehicle Expense - 31A	5,560	7,399	(1,839)	133.1%
_5022--***	Miscellaneous Expense	3,972	4,144	(172)	104.3%
_5023--***	Office Supplies - All	8,736	8,283	453	94.8%
_5024--***	Petroleum Products	20,280	22,809	(2,529)	112.5%
_5025--***	Uniforms	19,696	23,254	(3,558)	118.1%
_5026--***	Small Vehicle Fuel - 37A	7,940	5,172	2,768	65.1%
_5027--***	Insurance - Property/Liability	69,988	85,586	(15,598)	122.3%
_5028--***	Small Tools & Supplies	20,628	20,275	353	98.3%
_5030--***	Trash Disposal	1,588	1,522	66	95.8%
_5031--***	Safety Supplies	31,484	51,936	(20,452)	165.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5032__**_**	Equipment Rental	2,384	-	2,384	0.0%
_5033__**_**	Recruitment	796	781	15	98.1%
_5034__**_**	Travel Expense/Tech. Conferences	12,672	13,688	(1,016)	108.0%
_5035__**_**	Training Expense	12,048	10,050	1,998	83.4%
_5036__**_**	Laboratory Supplies	20,588	18,212	2,376	88.5%
_5037__**_**	Office Equipment	7,944	3,443	4,501	43.3%
_5038__**_**	Permits	33,052	23,641	9,411	71.5%
_5039__**_**	Membership Dues/Fees	3,424	8,231	(4,807)	240.4%
17-5049-01-02-22	Biosolids Disposal - 21B	525,460	523,633	1,827	99.7%
_5050__**_**	Contract Services Generators - 29A	6,352	2,950	3,402	46.4%
_5052__**_**	Janitorial Services	32,560	29,976	2,584	92.1%
17-5054-01-02-22	Diesel Truck Maint - 31B	11,032	16,355	(5,323)	148.3%
17-5055-01-02-22	Diesel Truck Fuel - 37B	4,644	3,298	1,346	71.0%
17-5056-01-02-22	Maintenance Equip. & Facilities (Solids) 41	116,704	126,374	(9,670)	108.3%
17-5057-01-01-22	Maintenance Equip. & Facilities (Liquids) 4	226,268	234,322	(8,054)	103.6%
_5058__**_**	Maintenance Equip. & Facilities (Common)	27,792	20,934	6,858	75.3%
17-5059-01-02-22	Maintenance Equip. & Facilities (Co-Gen)	341,404	428,788	(87,384)	125.6%
17-5060-01-04-22	Maintenance Equip. & Facilities (AWT) 41-	37,000	70,760	(33,760)	191.2%
_5061__**_**	Mileage	796	776	20	97.5%
17-5068-02-04-22	MNWD Lab Services and Supplies	24,972	23,757	1,215	95.1%
_5074__**_**	Education Reimbursement	-	250	(250)	0.0%
_5076__**_**	SCADA Infrastructure	5,560	-	5,560	0.0%
_5077__**_**	IT Direct	6,384	2,572	3,812	40.3%
_5105__**_**	Co-Generation Power Credit - Offset	256,048	496,938	(240,890)	194.1%
_5302__**_**	Performance Based Merit Pay	-	16,637	(16,637)	0.0%
_5303__**_**	Group Insurance Waiver	6,184	6,331	(147)	102.4%
_5306__**_**	Scheduled Holiday Work	10,064	13,147	(3,083)	130.6%
_5315__**_**	Comp Time - O&M	-	5,537	(5,537)	0.0%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	1,049,252	973,091	76,161	92.7%
_5700__**_**	Standby Pay	21,472	26,214	(4,742)	122.1%
_5705__**_**	Monthly Car Allowance	9,584	7,387	2,197	77.1%
17-5706-01-01-22	Effluent Pond Cleaning	88,544	-	88,544	0.0%
_6500__**_**	IT Allocations in to PC's & Depts.	183,110	197,160	(14,050)	107.7%
Total Moulton Niguel Water District		6,002,606	6,117,054	(114,448)	101.9%
South Coast Water District					
_5000__**_**	Regular Salaries-O&M	85,416	56,752	28,664	66.4%
_5001__**_**	Overtime Salaries-O&M	3,060	1,543	1,517	50.4%
_5002__**_**	Electricity	14,800	12,850	1,950	86.8%
17-5003-01-02-24	Natural Gas	9,960	10,937	(977)	109.8%
_5004__**_**	Potable & Reclaimed Water	1,836	1,490	346	81.2%
17-5005-01-02-24	Co-generation Power Credit	(34,072)	(48,128)	14,056	141.3%
17-5006-01-01-24	Chlorine/Sodium Hypochlorite	88	5	83	5.9%
_5007__**_**	Polymer Products	42,004	24,869	17,135	59.2%
_5008__**_**	Ferric Chloride	18,124	17,562	562	96.9%
_5009__**_**	Odor Control Chemicals	1,804	1,068	736	59.2%
17-5010-01-23-24	Other Chemicals - Misc.	88	-	88	0.0%
_5011__**_**	Laboratory Services	476	253	223	53.2%
17-5012-01-01-24	Grit Hauling - 21A	260	19	241	7.4%
17-5013-01-23-24	Landscaping	3,032	4,083	(1,051)	134.7%
_5015__**_**	Management Support Services	592	1,696	(1,104)	286.5%
17-5017-01-23-24	Legal Fees	68	2,685	(2,617)	3948.2%
17-5019-01-23-24	Contract Services Misc. - 29	3,616	5,034	(1,418)	139.2%
_5021__**_**	Small Vehicle Expense - 31A	312	377	(65)	120.7%
17-5022-01-23-24	Miscellaneous Expense	224	234	(10)	104.4%
17-5023-01-23-24	Office Supplies - All	492	467	25	95.0%
_5024__**_**	Petroleum Products	3,236	2,511	725	77.6%
_5025__**_**	Uniforms	1,336	1,184	152	88.6%
_5026__**_**	Small Vehicle Fuel - 37A	448	263	185	58.8%
17-5027-01-23-24	Insurance - Property/Liability	3,948	4,828	(880)	122.3%
17-5028-01-23-24	Small Tools & Supplies	1,164	1,144	20	98.3%
17-5030-01-23-24	Trash Disposal	88	86	2	97.5%
17-5031-02-23-24	Safety Supplies	1,776	2,930	(1,154)	165.0%
17-5032-01-23-24	Equipment Rental	136	-	136	0.0%
_5033__**_**	Recruitment	44	40	4	90.3%
_5034__**_**	Travel Expense/Tech. Conferences	712	772	(60)	108.5%
_5035__**_**	Training Expense	680	567	113	83.4%
_5036__**_**	Laboratory Supplies	672	395	277	58.8%
17-5037-01-23-24	Office Equipment	448	194	254	43.4%
_5038__**_**	Permits	1,864	1,334	530	71.6%
_5039__**_**	Membership Dues/Fees	196	464	(268)	236.9%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
17-5049-01-02-24	Biosolids Disposal - 21B	94,876	64,948	29,928	68.5%
17-5050-01-23-24	Contract Services Generators - 29A	360	166	194	46.2%
17-5052-01-23-24	Janitorial Services	1,836	1,691	145	92.1%
17-5054-01-02-24	Diesel Truck Maint - 31B	1,992	2,029	(37)	101.8%
17-5055-01-02-24	Diesel Truck Fuel - 37B	840	409	431	48.7%
17-5056-01-02-24	Maintenance Equip. & Facilities (Solids) 41	21,072	15,675	5,397	74.4%
17-5057-01-01-24	Maintenance Equip. & Facilities (Liquids) 4	1,272	83	1,189	6.5%
17-5058-01-23-24	Maintenance Equip. & Facilities (Common)	1,568	1,181	387	75.3%
17-5059-01-02-24	Maintenance Equip. & Facilities (Co-Gen) .	61,644	53,184	8,460	86.3%
5061_**_**	Mileage	44	39	5	89.7%
5074_**_**	Education Reimbursement	-	13	(13)	0.0%
17-5076-01-23-24	SCADA Infrastructure	312	-	312	0.0%
17-5077-01-23-24	IT Direct	360	145	215	40.3%
5105_**_**	Co-Generation Power Credit - Offset	17,368	25,293	(7,925)	145.6%
5302_**_**	Performance Based Merit Pay	-	686	(686)	0.0%
5303_**_**	Group Insurance Waiver	256	197	59	76.8%
5306_**_**	Scheduled Holiday Work	684	603	81	88.1%
5315_**_**	Comp Time - O&M	-	242	(242)	0.0%
5401_**_**	Fringe Benefits IN to PC's & Depts.	61,448	42,611	18,837	69.3%
5700_**_**	Standby Pay	1,212	1,334	(122)	110.1%
5705_**_**	Monthly Car Allowance	456	229	227	50.3%
17-5706-01-01-24	Effluent Pond Cleaning	496	-	496	0.0%
6500_**_**	IT Allocations in to PC's & Depts.	10,332	11,123	(791)	107.7%
Total South Coast Water District		447,356	332,389	114,967	74.3%
Total PC 17 - Joint Regional Wastewater Reclamation		7,805,050	7,700,494	104,556	98.7%
PC 21 - Effluent Transmission Main					
Member Agency					
EI Toro Water District					
5000_**_**	Regular Salaries-O&M	-	1,952	(1,952)	0.0%
5001_**_**	Overtime Salaries-O&M	-	1,174	(1,174)	0.0%
5014_**_**	Engineering - Misc.	-	349	(349)	0.0%
5015_**_**	Management Support Services	-	2,615	(2,615)	0.0%
5019_**_**	Contract Services Misc. - 29	-	65	(65)	0.0%
5027_**_**	Insurance - Property/Liability	304	359	(55)	118.2%
5401_**_**	Fringe Benefits IN to PC's & Depts.	-	1,448	(1,448)	0.0%
Total EI Toro Water District		304	7,963	(7,659)	2619.4%
Irvine Ranch Water District					
5000_**_**	Regular Salaries-O&M	-	1,952	(1,952)	0.0%
5001_**_**	Overtime Salaries-O&M	-	1,174	(1,174)	0.0%
5014_**_**	Engineering - Misc.	-	349	(349)	0.0%
5015_**_**	Management Support Services	-	2,615	(2,615)	0.0%
5019_**_**	Contract Services Misc. - 29	-	65	(65)	0.0%
5027_**_**	Insurance - Property/Liability	304	359	(55)	118.2%
5401_**_**	Fringe Benefits IN to PC's & Depts.	-	1,448	(1,448)	0.0%
Total Irvine Ranch Water District		304	7,963	(7,659)	2619.5%
Moulton Niguel Water District					
5000_**_**	Regular Salaries-O&M	-	836	(836)	0.0%
21-5001-01-14-22	Overtime Salaries-O&M	-	503	(503)	0.0%
21-5014-02-14-22	Engineering - Misc.	-	150	(150)	0.0%
21-5015-01-14-22	Management Support Services	-	1,119	(1,119)	0.0%
21-5019-02-14-22	Contract Services Misc. - 29	-	28	(28)	0.0%
21-5027-01-14-22	Insurance - Property/Liability	132	154	(22)	116.5%
5401_**_**	Fringe Benefits IN to PC's & Depts.	-	620	(620)	0.0%
Total Moulton Niguel Water District		132	3,408	(3,276)	2582.2%
Total PC 21 - Effluent Transmission Main		740	19,335	(18,595)	2612.8%
PC 23 - North Coast Interceptor					
Member Agency					
City of Laguna Beach					
23-5011-02-15-16	Laboratory Services	-	11,200	(11,200)	0.0%
23-5015-01-15-16	Management Support Services	-	16,011	(16,011)	0.0%
23-5017-01-15-16	Legal Fees	-	1,800	(1,800)	0.0%
Total City of Laguna Beach		-	29,010	(29,010)	0.0%
Total PC 23 - North Coast Interceptor		-	29,010	(29,010)	0.0%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

PC 24 - Aliso Creek Ocean Outfall
Member Agency

City of Laguna Beach

	FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended	
_5000__**_**	Regular Salaries-O&M	10,956	11,645	(689)	106.3%
_5001__**_**	Overtime Salaries-O&M	52	104	(52)	199.2%
_5015__**_**	Management Support Services	2,476	555	1,921	22.4%
24-5017-02-05-16	Legal Fees	112	-	112	0.0%
24-5027-01-05-16	Insurance - Property/Liability	716	873	(157)	121.9%
24-5031-02-05-16	Safety Supplies	112	-	112	0.0%
24-5034-02-05-16	Travel Expense/Tech. Conferences	408	307	101	75.2%
24-5035-02-05-16	Training Expense	660	330	330	50.0%
24-5036-02-05-16	Laboratory Supplies	2,152	2,752	(600)	127.9%
24-5038-02-05-16	Permits	20,544	21,281	(737)	103.6%
24-5039-02-05-16	Membership Dues/Fees	604	230	374	38.1%
24-5044-02-05-16	Offshore Monitoring - 20A	1,980	3,472	(1,492)	175.3%
24-5046-02-05-16	Effluent Chemistry - 20C	1,540	1,277	263	82.9%
24-5058-01-05-16	Maintenance Equip. & Facilities (Common)	112	-	112	0.0%
24-5069-02-05-16	Outfall Inspection/Port Cleaning	3,300	1,321	1,979	40.0%
_5306__**_**	Scheduled Holiday Work	-	51	(51)	0.0%
24-5315-02-05-16	Comp Time - O&M	-	8	(8)	0.0%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	7,880	8,639	(759)	109.6%
_6500__**_**	IT Allocations in to PC's & Depts.	1,404	1,513	(109)	107.8%
Total City of Laguna Beach	55,008	54,358	650	98.8%	

El Toro Water District

_5000__**_**	Regular Salaries-O&M	16,240	17,257	(1,017)	106.3%
_5001__**_**	Overtime Salaries-O&M	76	153	(77)	202.0%
_5015__**_**	Management Support Services	3,668	823	2,845	22.4%
24-5017-02-05-19	Legal Fees	164	-	164	0.0%
24-5027-01-05-19	Insurance - Property/Liability	1,064	1,294	(230)	121.6%
24-5031-02-05-19	Safety Supplies	164	-	164	0.0%
24-5034-02-05-19	Travel Expense/Tech. Conferences	604	455	149	75.3%
24-5035-02-05-19	Training Expense	980	489	491	49.9%
24-5036-02-05-19	Laboratory Supplies	3,188	4,079	(891)	127.9%
24-5038-02-05-19	Permits	30,444	31,539	(1,095)	103.6%
24-5039-02-05-19	Membership Dues/Fees	896	341	555	38.0%
24-5044-02-05-19	Offshore Monitoring - 20A	2,936	5,145	(2,209)	175.2%
24-5046-02-05-19	Effluent Chemistry - 20C	2,284	1,893	391	82.9%
24-5058-01-05-19	Maintenance Equip. & Facilities (Common)	164	-	164	0.0%
24-5069-02-05-19	Outfall Inspection/Port Cleaning	4,892	1,957	2,935	40.0%
_5306__**_**	Scheduled Holiday Work	-	76	(76)	0.0%
24-5315-02-05-19	Comp Time - O&M	-	11	(11)	0.0%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	11,680	12,803	(1,123)	109.6%
_6500__**_**	IT Allocations in to PC's & Depts.	2,084	2,243	(159)	107.6%
Total El Toro Water District	81,528	80,558	970	98.8%	

Emerald Bay Service District

_5000__**_**	Regular Salaries-O&M	780	826	(46)	105.9%
_5001__**_**	Overtime Salaries-O&M	4	7	(3)	184.0%
_5015__**_**	Management Support Services	176	39	137	22.4%
24-5017-02-05-20	Legal Fees	8	-	8	0.0%
24-5027-01-05-20	Insurance - Property/Liability	52	62	(10)	119.1%
24-5031-02-05-20	Safety Supplies	8	-	8	0.0%
24-5034-02-05-20	Travel Expense/Tech. Conferences	28	22	6	77.7%
24-5035-02-05-20	Training Expense	48	23	25	48.8%
24-5036-02-05-20	Laboratory Supplies	152	195	(43)	128.4%
24-5038-02-05-20	Permits	1,456	1,509	(53)	103.6%
24-5039-02-05-20	Membership Dues/Fees	44	16	28	37.1%
24-5044-02-05-20	Offshore Monitoring - 20A	140	246	(106)	175.8%
24-5046-02-05-20	Effluent Chemistry - 20C	108	91	17	83.9%
24-5058-01-05-20	Maintenance Equip. & Facilities (Common)	8	-	8	0.0%
24-5069-02-05-20	Outfall Inspection/Port Cleaning	236	94	142	39.7%
_5306__**_**	Scheduled Holiday Work	-	4	(4)	0.0%
24-5315-02-05-20	Comp Time - O&M	-	1	(1)	0.0%
_5401__**_**	Fringe Benefits IN to PC's & Depts.	556	613	(57)	110.2%
_6500__**_**	IT Allocations in to PC's & Depts.	100	107	(7)	107.3%
Total Emerald Bay Service District	3,904	3,854	50	98.7%	

Irvine Ranch Water District

_5000__**_**	Regular Salaries-O&M	15,696	16,683	(987)	106.3%
_5001__**_**	Overtime Salaries-O&M	72	148	(76)	206.1%

South Orange County Wastewater Authority
O&M Budget vs. Actual by Project Committee, Member Agency and Line Item
For the Fiscal Year Ended June 30, 2020

		FY 2019-20 Budget	FY 2019-20 Actual	(Over)/Under Budget	% Expended
_5015--***	Management Support Services	3,544	796	2,748	22.5%
24-5017-02-05-21	Legal Fees	156	-	156	0.0%
24-5027-01-05-21	Insurance - Property/Liability	1,028	1,251	(223)	121.7%
24-5031-02-05-21	Safety Supplies	156	-	156	0.0%
24-5034-02-05-21	Travel Expense/Tech. Conferences	584	440	144	75.3%
24-5035-02-05-21	Training Expense	948	473	475	49.9%
24-5036-02-05-21	Laboratory Supplies	3,084	3,943	(859)	127.9%
24-5038-02-05-21	Permits	29,432	30,490	(1,058)	103.6%
24-5039-02-05-21	Membership Dues/Fees	868	330	538	38.0%
24-5044-02-05-21	Offshore Monitoring - 20A	2,836	4,974	(2,138)	175.4%
24-5046-02-05-21	Effluent Chemistry - 20C	2,208	1,830	378	82.9%
24-5058-01-05-21	Maintenance Equip. & Facilities (Common)	156	-	156	0.0%
24-5069-02-05-21	Outfall Inspection/Port Cleaning	4,728	1,892	2,836	40.0%
_5306--***	Scheduled Holiday Work	-	73	(73)	0.0%
24-5315-02-05-21	Comp Time - O&M	-	11	(11)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	11,292	12,377	(1,085)	109.6%
_6500--***	IT Allocations in to PC's & Depts.	2,016	2,168	(152)	107.5%
Total Irvine Ranch Water District		78,804	77,878	926	98.8%
Moulton Niguel Water District					
_5000--***	Regular Salaries-O&M	43,672	46,418	(2,746)	106.3%
_5001--***	Overtime Salaries-O&M	200	413	(213)	206.5%
_5015--***	Management Support Services	9,864	2,214	7,650	22.4%
24-5017-02-05-22	Legal Fees	440	-	440	0.0%
24-5027-01-05-22	Insurance - Property/Liability	2,860	3,480	(620)	121.7%
24-5031-02-05-22	Safety Supplies	440	-	440	0.0%
24-5034-02-05-22	Travel Expense/Tech. Conferences	1,624	1,224	400	75.3%
24-5035-02-05-22	Training Expense	2,632	1,315	1,317	50.0%
24-5036-02-05-22	Laboratory Supplies	8,576	10,971	(2,395)	127.9%
24-5038-02-05-22	Permits	81,892	84,832	(2,940)	103.6%
24-5039-02-05-22	Membership Dues/Fees	2,412	917	1,495	38.0%
24-5044-02-05-22	Offshore Monitoring - 20A	7,892	13,839	(5,947)	175.4%
24-5046-02-05-22	Effluent Chemistry - 20C	6,140	5,092	1,048	82.9%
24-5058-01-05-22	Maintenance Equip. & Facilities (Common)	440	-	440	0.0%
24-5069-02-05-22	Outfall Inspection/Port Cleaning	13,156	5,264	7,892	40.0%
_5306--***	Scheduled Holiday Work	-	204	(204)	0.0%
24-5315-02-05-22	Comp Time - O&M	-	30	(30)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	31,420	34,436	(3,016)	109.6%
_6500--***	IT Allocations in to PC's & Depts.	5,600	6,033	(433)	107.7%
Total Moulton Niguel Water District		219,260	216,682	2,578	98.8%
South Coast Water District					
_5000--***	Regular Salaries-O&M	12,264	13,031	(767)	106.3%
_5001--***	Overtime Salaries-O&M	56	116	(60)	207.1%
_5015--***	Management Support Services	2,768	622	2,146	22.5%
24-5017-02-05-24	Legal Fees	124	-	124	0.0%
24-5027-01-05-24	Insurance - Property/Liability	804	977	(173)	121.5%
24-5031-02-05-24	Safety Supplies	124	-	124	0.0%
24-5034-02-05-24	Travel Expense/Tech. Conferences	456	343	113	75.3%
24-5035-02-05-24	Training Expense	740	369	371	49.9%
24-5036-02-05-24	Laboratory Supplies	2,408	3,080	(672)	127.9%
24-5038-02-05-24	Permits	22,988	23,816	(828)	103.6%
24-5039-02-05-24	Membership Dues/Fees	676	257	419	38.1%
24-5044-02-05-24	Offshore Monitoring - 20A	2,216	3,885	(1,669)	175.3%
24-5046-02-05-24	Effluent Chemistry - 20C	1,724	1,429	295	82.9%
24-5058-01-05-24	Maintenance Equip. & Facilities (Common)	124	-	124	0.0%
24-5069-02-05-24	Outfall Inspection/Port Cleaning	3,692	1,478	2,214	40.0%
_5306--***	Scheduled Holiday Work	-	57	(57)	0.0%
24-5315-02-05-24	Comp Time - O&M	-	8	(8)	0.0%
_5401--***	Fringe Benefits IN to PC's & Depts.	8,820	9,667	(847)	109.6%
_6500--***	IT Allocations in to PC's & Depts.	1,572	1,694	(122)	107.7%
Total South Coast Water District		61,556	60,831	725	98.8%
Total PC 24 - Aliso Creek Ocean Outfall		500,060	494,162	5,898	98.8%
Total All Project Committees		18,346,162	18,086,675	259,487	98.6%



FY 2019-20

Actual Flows and Solids Loading %'s

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
J.B. LATHAM TREATMENT PLANT FLOW & SOLIDS SUMMARY
July 1, 2019 to June 30, 2020**

PC 2 FY 2019-20 FLOW SUMMARY (MGD)

Member Agency	Total Avg. Flow To Date	Total Percent To Date
CSJC	2.128	32.37%
MNWD	1.400	21.30%
SCWD	1.616	24.59%
SMWD	1.429	21.74%
	6.574	100.00%

PC 2 FY 2019-20 SOLIDS LOADING SUMMARY (Pounds)

Member Agency	Total FY 19-20 Avg. Loadings To Date	Total Percent To Date
CSJC	5,914	26.23%
MNWD	3,890	17.25%
SCWD	5,311	23.56%
SMWD	7,431	32.96%
	22,547	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
REGIONAL WASTE DISCHARGE PERMITS
July 1, 2019 to June 30, 2020**

PC 12 FY 2019-20 RECYCLED WATER

Member Agency	Region 9 Recyled Use FY 2019-20 acft	% RW Use FY 2018/19 %
CSJC	424	3.29%
MNWD	5498	42.64%
SCWD	909	7.05%
SMWD	5531	42.89%
TCWD	533	4.13%
Total	12896	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
COASTAL TREATMENT PLANT FLOW SUMMARY
July 1, 2019 to June 30, 2020**

PC 15 FY 2019-20 ACTUAL FLOWS

Member Agency	Plant Flows MGD	Plant Flow Percent
CLB	1.652	60.90%
EBSB	0.059	2.18%
SCWD	1.001	36.91%
MNWD	0.000	0.00%
Total	2.713	100.00%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
REGIONAL TREATMENT PLANT FLOW SUMMARY
July 1, 2019 to June 30, 2020**

PC 17 LIQUIDS FY 2019-20 ACTUAL FLOWS

Member Agency	Plant Influent MGD	Centrate Flow MGD	Total Liquid Flow MGD	Liquid Flow %
CLB	0	0.01422	0.00756	0.10%
EBSB	0	0.00044	0.00001	0.00%
SCWD	0	0.00893	0.00276	0.04%
ETWD	0	0.01411	0.01556	0.20%
MNWD	7.728	0.05531	7.78884	99.67%
	7.728	0.09301	7.81473	100.00%

PC 17 SOLIDS FY 2019-20 ACTUAL LOADING

Member Agency	2019-20 #/Day	2019-20 %
CLB	4,632	12.87%
ETWD	5,799	16.11%
EBSB	166	0.46%
MNWD	22,598	62.78%
SCWD	2,803	7.79%
Total	35,997	100%

**South Orange County Wastewater Authority
 PC 2 Large Capital Cose Out Detail
 Plant 1 Grit Basins and Handling (2017)
 Project 3250-000**

Date Range	Vendor Discription	Amount
Jan, 2018	ARC	1,190
May, 2019	Harper & Associates	11,802
April, 2017 - Aug, 2019	Hazen and Sawyer	83,280
Oct, 2018 - Sept, 2019	S.S. Mechanical Corp	358,521
Nov, 2016 - June, 2018	SOCWA Payroll	8,867
Total		463,661
Cash Collected		295,570
USE AUDIT Refund/(Amount Due)		(168,091)

2R Liquid Member Agency		
Member Agency	Ownership %	Amount Allocated
CSJC	30.77%	(51,746)
MNWD	23.08%	(38,783)
SCWD	28.85%	(48,479)
SMWD	17.31%	(29,083)
Total Liquids		(168,091)

**South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2016, 2017, 2018, 2019 & 2020 Preliminary**

	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020
(1) Cash on Hand	5,777,486	12,949,694	13,557,237	20,857,094	22,361,420
Accounts Payable	(2,453,079)	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)
Accrued Payroll	(129,958)	(102,661)	(127,396)	(100,221)	(160,049)
Accounts Receivable	316,772	1,069,282	1,660,444	14,179	49,286
(2) PTO Reserves	(684,767)	(653,282)	(620,032)	(683,536)	(734,477)
Due to Mbr Agency	(1,692,399)	(1,358,841)	(3,910,599)	(2,475,322)	(1,656,822)
Due From Mbr Agency	1,316,255	1,069,819	2,433,322	856,669	870,004
Mbr Agency Refund held for FY 19-20				(1,068,028)	
Audit Adjustment	311,131				
Prepaid	65,614	65,082	204,867	211,725	155,939
Deposits	18,000	19,500	-		
(3) Available Cash	2,845,055	10,375,905	10,883,737	15,631,481	17,353,752
(4) Large Capital Cash as of June 30th 2016, 2017, 2018, 2019 & 2020	2,223,007	9,168,439	8,793,369	15,067,539	15,616,950
Adjusting Items					
Non Capital Engineering Cash Balance		295,062	(81,041)		
Moulton Niguel Non Capital Engineering Accounts Receivable		(21,831)	(22,416)		
Moulton Niguel Large Capital Accounts Receivable		649,490	1,382,368		
Add Use Audit Settlement FY 17-18			216,467		
Add Use Audit Settlement FY 16-17	211,626	(49,931)	(49,931)		
(5) Total Large Capital Cash	2,434,633	10,041,229	10,238,817	15,067,539	15,616,950
Other Adjusting Items					
(6) Small Capital Carryover	129,000	(129,000)		172,996	565,000
Non Capital Carryover					369,508
Non Capital Misc Carryover					252,298
Mbr Agency Refund held for FY 19-20					
Cash Collected for PC 2 Zephyr Wall		76,318		76,318	
Other misc., fringe adj, interest adj, etc.		22,331	(4,916)		
Net Cash as of June 30th 2016, 2017, 2018, 2019 & 2020	2,563,633	10,010,879	10,233,900	15,316,853	16,803,755
(7) Difference (Additional Cash)	281,422	365,027	649,837	314,628	549,996 (8)
Additional Cash Is:					
Prior Balance		281,422	365,027	649,837	314,628
Payment to Member Agencies				(649,837)	(314,628)
County of Orange Bankruptcy Payment	18,714				
County of Orange Admin Fees	13,626				
County of Orange Access Maintenance	3,000				
City of Laguna Niguel Heat Transfer	31,320				
SMWD Lab Fees	17,820				
Coke machine	30				
FEMA Reimbursement			136,995		9,277
CA State Cost Reimbursement					15,356
Interest Income Received	24,587	45,294	114,150	249,482	405,052
Recycling Income	16,710	11,708	2,112	1,618	1,966
PC 23 Admin Payment		9,135			
Mutual Omaha Refund		8,034			
Interest received for 4th qtr		4,934	25,256	52,302	113,947
LAIF Interest Adj.		3,000			
Grant Revenue		1,500			
Sale of Fixed Assets	20,289		6,297	11,226	8,675
Other misc adjustments	135,326				(4,277)
Total Other Cash	281,422	365,027	649,837	314,628	549,996

Cash Roll Forward Notes FY 2019-20

1. Cash on Hand from Audited Financial Statements; amount confirmed with Bank, Bank Statements, and reconciled to the General Ledger.

Adjustment for Current Assets and Liabilities, Obligations against the Cash (accounts payable, payroll accruals, Use Audit Due (To) Member Agencies; the offset to these items is in the Use Audit as an Expense or in Construction-in-Progress if Capital related.)
2. Amounts due to the Authority, Accounts Receivable, Use Audit Due From Member Agencies, Prepaids and Deposits.

Available Cash (Item 1 above less Item 2). The Authority does not carry Cash Reserves; there is some carryover cash for small capital and non-capital projects in-process at yearend. Large Capital Cash is held until project completion which could span several years.
3. Large Capital Cash is supported by a subsidiary report detailing by project committee, wastewater code, and capital project:
 - a) Beginning Cash Balance from the Audited 6/30/2019 Cash Roll Forward
 - b) Contributions based on the quarterly capital billings
 - c) Actual expenditures
 - d) Use Audit Settlement
 - e) Net Cash balance
4. Total Large Capital Cash.
5. Small Capital, Non-Capital and Non-Capital Misc. Carryover.
6. Difference is additional cash from interest on LAIF account balance and sources other than Member Agencies.
7. Differences due to rounding in Excel.
- 8.

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3201-000 - Aeration/Cogeneration Design/Construction (2009)										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	62,990	-	-	-	47,283	35,467	59,105	204,846
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	41,638	-	-	-	31,250	23,439	39,064	135,390
3253-000 - Effluent System Valves Replacement (2107)	-	-	27,244	-	-	-	21,598	16,200	26,997	92,039
3254-000 - Additional Package B Liquids Design (2017)	-	-	46,669	-	-	-	35,016	26,262	43,771	151,718
3280-000 - Facility Improvements B - Basin Upgrades (2018)	-	-	12,638	-	-	-	9,547	7,230	11,956	41,371
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	(4)	-	-	-	(3)	(3)	(4)	(15)
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	9,902	-	-	-	7,427	5,570	9,283	32,182
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	795,890	-	-	-	596,968	447,650	746,186	2,586,694
Total PC 02 Liquids	-	-	996,967	-	-	-	749,085	561,816	936,357	3,244,225
Common										
3206-000 - Diesel Storage Tank (2016)										
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	(0)	-	-	-	(0)	(0)	(0)	(1)
3286-000 - PLC Upgrades (2018)	-	-	15,345	-	-	-	11,300	11,544	12,337	50,526
3221-000 - Electrical System Evaluation (2019)	-	-	13,035	-	-	-	9,588	9,800	10,477	42,900
3231-000 Facility Improvements B - Common Upgrades Construction	-	-	28,683	-	-	-	21,093	21,554	23,045	94,375
Total PC 02 Common	-	-	57,062	-	-	-	41,981	42,897	45,859	187,800
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	30,000	-	-	-	21,603	28,396	20,001	100,000
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	(7,967)	-	-	-	(5,757)	(7,521)	(5,311)	(26,557)
3222-000 - Centrate System Design (2019)	-	-	13,214	-	-	-	9,524	12,500	8,809	44,046
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	22,259	-	-	-	16,043	21,056	14,840	74,198
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	94,864	-	-	-	68,371	89,736	63,243	316,214
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	(2)	-	-	-	(2)	(2)	(2)	(8)
Total PC 02 Solids	-	-	152,368	-	-	-	109,781	144,164	101,579	507,892
Total PC2 JB Latham	-	-	1,206,396	-	-	-	900,847	748,877	1,083,796	3,939,917
PC 05 San Juan Creek Ocean Outfall										
3601-000 Junction Structure Reinforcement Phase II (2016)	-	8,080	5,387	-	-	-	7,540	21,549	6,063	48,620
3602-000 Emergency Plan Development (2016)	-	(0)	-	-	-	-	-	-	-	(0)
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3650-000 - Junction Structure Reinforcement Construction (2017)	-	(1,754)	(1,168)	-	-	-	(1,637)	(5,166)	(1,317)	(11,042)
3605-000 - Junction Structure Reinforcement Permitting and Final Design	-	6,381	4,254	-	-	-	5,955	17,015	4,788	38,392
Total PC5 San Juan Creek Ocean Outfall	-	22,596	15,065	-	-	-	21,086	59,769	16,953	135,470

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2020									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 15 Coastal Treatment Plant									
Liquids									
3501-000 - Fire Protection (2013)	-	-	-	-	-	0	-	-	0
3504-000 - Aeration System Modification Design (2015)	(9)	-	-	-	(1)	(7)	-	(7)	(23)
3514-000 - CTP Facility Upgrade Design and Financing (2016)	(373)	-	-	-	(29)	(288)	-	(294)	(983)
3530-000 Aliso Sulfur Creek Confluence (2014)	(12)	-	-	-	(1)	(9)	-	(9)	(31)
3532-000 - Fire Protection (2013)	11,525	-	-	-	908	8,254	-	9,075	29,763
3534-000 - Export Sludge System (1997)	270,739	-	-	-	21,323	208,911	-	213,180	714,153
3539-000 Facility Construction Improvements - Part II (2020)	487,293	-	-	-	38,369	376,024	-	383,700	1,285,386
3551-000 - Add for CTP Facility Upgrade Design (2017)	52,590	-	-	-	4,147	40,577	-	41,409	138,722
3553-000 - Plant Drainage Improvements (2017)	92,274	-	-	-	7,272	71,200	-	72,656	243,403
3592-000 - Facility Improvements Project Design (2018)	16,957	-	-	-	1,408	13,034	-	13,344	44,742
3525-000 - Personnel Building reconstruction (2019)	52,810	-	-	-	4,158	40,751	-	41,582	139,301
3526-000 - Facility Improvements Project Construction - Part I (2019)	(32)	-	-	-	(2)	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof (2019)	32,224	-	-	-	2,537	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	49,813	-	-	-	3,922	38,438	-	39,223	131,396
3529-000 - Aliso Creek Long Term Repair Planning	30,094	-	-	-	2,370	23,222	-	23,696	79,382
3541-000 Export Sludge System Construction (2020)	514,573	-	-	-	40,518	397,072	-	405,176	1,357,339
Total PC 15 Liquids	1,610,466	-	-	-	126,898	1,242,022	-	1,268,079	4,247,465
AWT									
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	(298)	(298)
3518-000 - Chlorine Mixer Replacement (15AWT) (2015)	-	-	-	-	-	-	-	(7)	(7)
3519-000 - Hypochlorite Tank (AWT) (2013)	-	-	-	-	-	-	-	(0)	(0)
3532-000 - Fire Protection	-	-	-	-	-	-	-	(31,230)	(31,230)
3562-000 - Applied Water Pump System Replacement (AWT) (2017)	-	-	-	-	-	-	-	63,354	63,354
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	10,627	10,627
3597-000 - MCC A Replacement Design (15) (2018)	-	-	-	-	-	-	-	55,890	55,890
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	-	-	-	-	-	-	-	25,142	25,142
3537-000 - MCC A Replacement Construction (AWT) (2019)	-	-	-	-	-	-	-	(27,437)	(27,437)
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	-	-	-	-	-	-	-	(49,127)	(49,127)
Total PC 15 AWT	-	-	-	-	-	-	-	46,916	46,916
Total PC 15 Coastal Treatment Plant	1,610,466	-	-	-	126,898	1,242,022	-	1,314,995	4,294,381

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2020									
16	17	18	19	20	21	22	23	24	
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation									
Liquids/AWT									
3701-000 - Secondary Electrical System Rerouting (2014)	-	-	-	-	-	(1,346,689)	-	-	(1,346,689)
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	-	-	-	-	-	482,939	-	-	482,939
3707-000 - Influent Manholes 1 and 2 and Sewer Rehabilitation (2016)	-	-	-	-	-	(121)	-	-	(121)
3708-000 - Influent Junction Structure Gate Replacement (2016)	-	-	-	-	-	42	-	-	42
3712-000 - Grit Basin Drop Gate and Weir Replacement (2016)	-	-	-	-	-	(4,681)	-	-	(4,681)
3713-000 - Primary Inlet Drop Gate Replacement (2016)	-	-	-	-	-	(5)	-	-	(5)
3730-000 - Primary Gallery Upgrade (2014)	-	-	-	-	-	127,994	-	-	127,994
3733-000 AWT Backwash Pipe Relocation (2014)	-	-	-	-	-	(602)	-	-	(602)
3752-000 - AWT No.2 Upgrade Design (2017)013)	-	-	-	-	-	(382)	-	-	(382)
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	224,840	-	-	224,840
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	352,742	-	-	352,742
3781-000 - Primary Scum Skimmer Replacement (2018)	-	-	-	-	-	10,888	-	-	10,888
3784-000 - Replace DAF (Mannich) Polymer System (2018)	-	-	-	-	-	712,607	-	-	712,607
3785-000 - Replace DAF Dissolution Tank System and Compressors (2018)	-	-	-	-	-	426,869	-	-	426,869
3786-000 - Primary Gallery Mechanical and Electrical Upgrade (2018)	-	-	-	-	-	1,354,657	-	-	1,354,657
3787-000 - Aeration Area Upgrade Design (2018)	-	-	-	-	-	52,094	-	-	52,094
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	-	-	-	-	-	100,278	-	-	100,278
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	345,901	-	-	345,901
3743-000 - Aeration Gate Replacement (2019)	-	-	-	-	-	187,197	-	-	187,197
3755-000 Southeast Sewer Rehabilitation (2020)	-	-	-	-	-	50,000	-	-	50,000
3756-000 Secondary Clarifier Safety Repairs (2020)	-	-	-	-	-	17,665	-	-	17,665
3757-000 Miscellaneous Safety Improvements - Liquids (2020)	-	-	-	-	-	24,178	-	-	24,178
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	105,364	-	-	105,364
3766-000 AWT Sodium Hypochlorite Tanks Shade (2020)	-	-	-	-	-	28,471	-	-	28,471
Total PC 17 Liquids	-	-	-	-	-	3,252,246	-	-	3,252,246

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected

Large Capital Cash Balance as of June 30, 2020										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
Common										
3715-000 - Switchgear Upgrade (2006)	(2,834)	-	-	(4,638)	(149)	-	(35,320)	-	(2,265)	(45,207)
3717-000 - Security Fencing (2015)	86	-	-	7	4	-	(165)	-	68	0
3718-000 - Access Bridge Upgrades (2015)	650	-	-	48	29	-	(1,257)	-	521	(8)
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3763-000 - Reroute Drains on Plant Perimeter (2017)	1,687	-	-	3,073	90	-	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	754	-	-	2,806	46	-	23,873	-	596	28,075
3769-000 Trailer Drain Line (2020)	(374)	-	-	(610)	(20)	-	(4,650)	-	(299)	(5,952)
3788-000 - PLC Upgrade	(3,255)	-	-	(4,470)	(168)	-	(32,677)	-	(2,603)	(43,173)
3789-000 - Switchgear Upgrade Project Completion (2018)	(920)	-	-	(1,505)	(48)	-	(11,459)	-	(735)	(14,666)
3744-000 - Admin Building Repair design (2019)	854	-	-	1,398	45	-	10,645	-	683	13,625
3745-000 - West Slope Protection Evaluation (2019)	2,261	-	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	8,720	-	-	14,269	459	-	108,656	-	6,969	139,072
3747-000 -Southside Plant Manhole Reconstruction (2019)	947	-	-	1,550	50	-	11,805	-	757	15,109
3748-000 - SE electrical Manhole reconstruction (2019)	8,595	-	-	14,065	452	-	107,104	-	6,869	137,085
Total PC 17 Common	39,683	-	-	67,989	2,100	-	522,591	-	31,704	664,068
Solids										
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	38,152	-	-	69,404	2,003	-	200,007	-	30,470	340,036
3723-000 - Recoat Top of Digesters (2016)	0	-	-	(1)	(0)	-	0	-	1	(0)
3724-000 Energy Building Structural and HVAC Modifications (2015)	(1,060)	-	-	(1,928)	(56)	-	(5,556)	-	(846)	(9,445)
3726-000 Co-Generation System Retrofit Design	(374)	-	-	(681)	(20)	-	(1,961)	-	(299)	(3,335)
3770-000 - Additional Budget CoGen Upgrade (2017)	0	-	-	-	-	-	1	-	-	1
3790-000 - Solids Area Upgrade Design (2018)	3,286	-	-	5,979	173	-	17,231	-	2,625	29,294
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	1	-	-	1	-	-	1	-	1	2
3749-000 - Phase I Solids Piping Upgrade (2019)	96,734	-	-	175,964	5,087	-	507,115	-	77,248	862,147
3750-000 - Dewatering room Floor Sealing and Lighting (2019)	11,676	-	-	21,239	614	-	61,210	-	9,324	104,063
3751-000 - Energy Building Roof and Breezeway (2019)	49,936	-	-	90,837	2,626	-	261,785	-	39,877	445,060
3754-000 - SET Piping Reconstruction (2019)	6,115	-	-	11,123	322	-	32,057	-	4,883	54,500
3771-000 - Miscellaneous Safety Improvements - Solids (2020)	8,718	-	-	15,859	459	-	45,704	-	6,962	77,702
3772-000 - Hot Water Piping Reconstruction (2020)	35,139	-	-	63,920	1,848	-	184,211	-	28,061	313,178
3773-000 - Co-Generation System Modifications (2020)	38,288	-	-	69,649	2,014	-	200,724	-	30,577	341,251
Total PC 17 Solids	286,610	-	-	521,365	15,069	-	1,502,529	-	228,882	2,554,454
Total PC 17 Joint Regional Wastewater Reclamation	326,292			589,354	17,169		5,277,366		260,586	6,470,768

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected**

Large Capital Cash Balance as of June 30, 2020										
16	17	18	19	20	21	22	23	24		
CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	162,918	-	162,916	-	-	-	325,833
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	29,632	-	29,632	-	-	-	59,264
Total PC21 Reach B/C/D	-	-	-	192,550	-	192,548	-	-	-	385,097
Reach E										
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	-	-	-	39,266	-	39,266	-	-	-	78,533
3106-000 - Air Valve Replacement Design and Permitting (E) (2020)	-	-	-	24,146	-	24,146	55,382	-	-	103,674
Total PC21 Reach E	-	-	-	63,412	-	63,412	55,382	-	-	182,207
Total PC 21 Effluent Transmission Main										
-	-	-	255,962	-	255,960	55,382	-	-	-	567,304
PC 24 Aliso Creek Ocean Outfall										
3401-000 - Emergency Plan Development (2016)	89	-	-	131	6	127	353	-	99	806
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,879	-	-	14,640	701	14,154	39,383	-	11,056	89,814
3480-000 - Internal Seal Replacement (2020)	13,081	-	-	19,384	928	18,742	52,147	-	14,640	118,921
Total PC 24 Aliso Creek Ocean Outfall	23,001	-	-	34,086	1,631	32,955	91,695	-	25,742	209,110
Total Large Capital Cash										
1,959,760	22,596	1,221,462	879,402	145,699	288,915	7,588,397	808,647	2,702,073	-	15,616,950

South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected

Small Capital Cash Balance as of June 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
2246-000	Primary Motor Operated Valves	-	-	(402)	-	-	(302)	(226)	(377)	(1,307)
2219-015	New Scum Pump and Controls	-	-	5,489	-	-	4,117	3,087	5,146	17,839
2219-021	Spare Vulcan or Grit Seperator	-	-	(6,168)	-	-	(4,626)	(3,469)	(5,782)	(20,044)
2220-001	2 ISCO Samplers (between 3 PC's)	-	-	(5,334)	-	-	(4,000)	(3,000)	(5,000)	(17,335)
2220-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	2,337	-	-	1,753	1,315	2,191	7,596
2220-003	Motor Operated Valve Replacements	-	-	4,615	-	-	3,462	2,596	4,327	15,000
2220-004	Pump Overhaul - Replacements - RSP/Effluent/Bleach	-	-	(20,679)	-	-	(15,510)	(11,632)	(19,387)	(67,208)
2220-005	Exhaust fan replacements	-	-	3,077	-	-	2,308	1,731	2,885	10,000
2220-006	Effluent pump station gas line	-	-	4,615	-	-	3,462	2,596	4,327	15,000
2220-007	Replacement Check Valves	-	-	3,077	-	-	2,308	1,731	2,885	10,000
2220-008	9-side Raw Sewage Pump Rebuild	-	-	7,691	-	-	5,769	4,326	7,211	24,997
2220-009	Stock pri & sec flights and chain	-	-	1,165	-	-	873	655	1,092	3,785
2220-010	Replacement Grit Seperator	-	-	5,309	-	-	3,982	2,986	4,977	17,254
2220-011	Sample processing station relocation project	-	-	(356)	-	-	(267)	(200)	(334)	(1,157)
2220-012	Roll-up and Double Door Replacements	-	-	7,177	-	-	5,383	4,037	6,729	23,327
2220-013	Aeration Diffuser Cleaning System	-	-	6,154	-	-	4,615	3,462	5,769	20,000
2220-014	HVAC Replacements	-	-	4,616	-	-	3,462	2,597	4,328	15,003
2220-034	Wemco Pump Model 16 X 16 I16K-SS-I4	-	-	(3,737)	-	-	(2,803)	(2,102)	(3,503)	(12,145)
2220-035	Wemco Hydrosal Pump	-	-	(2,482)	-	-	(1,861)	(1,396)	(2,326)	(8,065)
	Total Liquids	-	-	16,166	-	-	12,124	9,093	15,155	52,539
Common										
2219-041	JBL Wireless Project	-	-	6,077	-	-	4,470	4,569	4,885	20,000
2219-048	Agenda Preparation Software / Audio Visual Hardware	-	-	(40,825)	-	-	(30,029)	(30,692)	(32,815)	(134,361)
2219-022	Safety Equipment	-	-	(2,179)	-	-	(1,603)	(1,638)	(1,752)	(7,173)
2220-015	Safety Equipment	-	-	5,861	-	-	4,311	4,406	4,711	19,290
2220-016	Replacement sump pump	-	-	964	-	-	709	725	775	3,173
2220-017	Replacement Access Gate Operators	-	-	6,076	-	-	4,469	4,568	4,884	19,997
2220-018	Fixed Gas Detector Equipment	-	-	4,285	-	-	3,152	3,222	3,444	14,103
2220-019	Stanley Security Access Expansion 2019	-	-	4,558	-	-	3,352	3,426	3,663	15,000
2220-020	Two Utility Vehicles	-	-	-	-	-	-	-	-	-
2220-021	Replacement Air Compressor	-	-	(76)	-	-	(56)	(57)	(61)	(250)
2220-022	Gate Operator	-	-	6,290	-	-	4,626	4,729	5,056	20,700
2220-023	Lighting System Improvements	-	-	4,558	-	-	3,352	3,426	3,663	15,000
2220-033	Backup HVAC Building #13	-	-	(3,710)	-	-	(2,729)	(2,789)	(2,982)	(12,210)
	Total PC 2 Common	-	-	(8,122)	-	-	(5,974)	(6,106)	(6,528)	(26,730)

South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected

Small Capital Cash Balance as of June 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
Solids										
2219-035	Spare Cogen Parts	-	-	(10,833)	-	-	(7,808)	(10,248)	(7,222)	(36,111)
2219-039	Centrifuge Rebuild	-	-	15,000	-	-	10,811	14,189	10,000	50,000
2220-024	Digester valves	-	-	18,000	-	-	12,973	17,027	12,000	60,000
2220-025	Replacement Recirc Pump	-	-	3,151	-	-	2,271	2,981	2,101	10,503
2220-026	Replacement Pumps - Ferric/RAS/Recirculation	-	-	3,000	-	-	2,162	2,838	2,000	10,000
2220-027	Replacement Valves	-	-	(155)	-	-	(112)	(146)	(103)	(516)
2220-028	Pump Overhaul - Replacements - Primary/Secondary RAS-WAS	-	-	1,528	-	-	1,101	1,445	1,019	5,094
2220-029	Centrifuge Support Equipment	-	-	(2,123)	-	-	(1,530)	(2,008)	(1,415)	(7,077)
2220-030	Replacement Seepex pump	-	-	9,000	-	-	6,486	8,514	6,000	30,000
2220-031	Centrifuge Rebuild	-	-	9,848	-	-	7,098	9,316	6,565	32,827
2220-036	Install 2 inch and 1 inch Gas Line	-	-	(33,160)	-	-	(23,899)	(31,368)	(22,107)	(110,534)
2220-037	Rolling Door and Motor	-	-	(4,848)	-	-	(3,494)	(4,586)	(3,232)	(16,160)
Total PC 2 Solids		-	-	8,408	-	-	6,060	7,953	5,605	28,025
Total PC2 JB Latham		-	-	16,452	-	-	12,210	10,940	14,232	53,834
PC 05 San Juan Creek Ocean Outfall										
2620-001	Fecal Incubator Replacement (between 5 and 24)	-	457	305	-	-	427	1,220	343	2,752
Total PC05 SJ Creek Outfall		-	457	305	-	-	427	1,220	343	2,752
PC 15 Coastal Treatment Plant										
Liquids										
2568-000	Valves	7,582	-	-	-	597	5,851	-	5,970	20,000
2519-006	Commercial Door	(7,845)	-	-	-	(618)	(6,053)	-	(6,177)	(20,693)
2219-021	Spare Vulcan or Grit Seperator	(1,957)	-	-	-	(154)	(1,510)	-	(1,541)	(5,163)
2220-001	2 ISCO Samplers (between 3 PC's)	649	-	-	-	51	501	-	511	1,712
2220-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	(2,617)	-	-	-	(206)	(2,020)	-	(2,061)	(6,903)
2520-003	Replacement Scrubber Water Softener	3,792	-	-	-	299	2,926	-	2,986	10,003
2520-004	Pump Overhaul/Replacements	(9,169)	-	-	-	(722)	(7,075)	-	(7,220)	(24,186)
2520-005	Replacement Grit Auger	-	-	-	-	-	-	-	-	-
2520-006	Replacement Scum Pumps	28,433	-	-	-	2,239	21,940	-	22,388	75,000
2520-007	Chain and Flights	5,687	-	-	-	448	4,388	-	4,478	15,000
2520-008	Drive Overhaul/Replacements	5,687	-	-	-	448	4,388	-	4,478	15,000
2520-009	Process water pump replacement	3,791	-	-	-	299	2,925	-	2,985	10,000
2520-010	Headworks Building Recoating	(1,067)	-	-	-	(84)	(823)	-	(840)	(2,815)
2520-011	Valves	9,478	-	-	-	746	7,313	-	7,463	25,000
2520-012	Aeration Panel Replacement	-	-	-	-	-	-	-	-	-
2520-013	Ventilation Fan Replacement	-	-	-	-	-	-	-	-	-
2520-014	Roll-up and Double Door Replacements	1,700.91	-	-	-	133.93	1,312.52	-	1,339.30	4,487
2520-015	Grinding Pump Replacement	9,475	-	-	-	746	7,312	-	7,461	24,994
2573-000	Headwork Ventilation Fans	(18,197)	-	-	-	(1,433)	(14,042)	-	(14,328)	(48,000)
Total PC 15 Liquids		35,422	-	-	-	2,789	27,333	-	27,891	93,435

South Orange County Wastewater Authority
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Spent (More)/Less Than Collected

Small Capital Cash Balance as of June 30, 2020											
	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
Common											
2580-000	Safety Equipment	5,219	-	-	-	411	-	4,027	-	4,109	13,766
2520-016	Safety Equipment	1,127	-	-	-	89	-	869	-	887	2,972
2520-017	HVAC Replacements	-	-	-	-	-	-	-	-	-	-
2520-018	Stanley Security Access Expansion 2019	2,456.22	-	-	-	193.40	-	1,895.35	-	1,934.03	6,479
2520-019	Landscape renovation	-	-	-	-	-	-	-	-	-	-
2520-020	Microscope	2,275	-	-	-	179	-	1,755	-	1,791	6,000
2520-021	Additional Parameter Fencing and Gates	3,791	-	-	-	299	-	2,925	-	2,985	10,000
2520-022	Fixed Gas Detector Equipment	-	-	-	-	-	-	-	-	-	-
2520-027	Tractor	(29,475)	-	-	-	(2,321)	-	(22,745)	-	(23,209)	(77,750)
2555-000	CTP Wireless Project	-	-	-	-	-	-	-	-	-	-
Total PC 15 Common		(14,608)	-	-	-	(1,150)	-	(11,272)	-	(11,502)	(38,533)
AWT											
2520-023	Spare Bleach Pump	-	-	-	-	-	-	-	-	10,000	10,000
2520-024	Replacement Analyzer Equipment	-	-	-	-	-	-	-	-	20,000	20,000
2520-025	AWT Bleach Pump Pad Cover	-	-	-	-	-	-	-	-	-	-
Total PC 15 AWT		-	-	-	-	-	-	-	-	30,000	30,000
Total PC 15 Coastal Treatment Plant		20,813	-	-	-	1,639	-	16,061	-	46,388	84,901
PC 17 Joint Regional Wastewater Reclamation											
Liquids											
2219-021	Spare Vulcan or Grit Seperator	-	-	-	-	-	-	(5,163)	-	-	(5,163)
2220-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	-	(4,389)	-	-	(4,389)
2220-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	(6,906)	-	-	(6,906)
2720-003	Interstage #2 Pump and Motor Rebuild	-	-	-	-	-	-	2,689	-	-	2,689
2720-004	RAS #24 Pump and Motor Rebuild	-	-	-	-	-	-	2,206	-	-	2,206
2720-005	RAS #4 Pump and Motor Rebuild	-	-	-	-	-	-	2,861	-	-	2,861
2720-006	RAS #6 Pump and Motor Rebuild	-	-	-	-	-	-	8,748	-	-	8,748
2720-007	RAS #66 Pump and Motor Rebuild	-	-	-	-	-	-	-	-	-	-
2720-008	Replacement Recirc Pump	-	-	-	-	-	-	-	-	-	-
2720-009	Check Valves	-	-	-	-	-	-	(11,074)	-	-	(11,074)
2720-010	Replacement Hydrogritter	-	-	-	-	-	-	(9,281)	-	-	(9,281)
2720-011	3LP Strainer Replacement Project	-	-	-	-	-	-	-	-	-	-
2720-012	Primary Tank Chain Drives	-	-	-	-	-	-	(1,319)	-	-	(1,319)
2720-013	Headworks Roll Up Door Replacement	-	-	-	-	-	-	-	-	-	-
2720-031	Primary Sludge Spare Pump	-	-	-	-	-	-	(19,662)	-	-	(19,662)
Total PC 17 Liquids		-	-	-	-	-	-	(41,289)	-	-	(41,289)

South Orange County Wastewater Authority
Total Small Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected

Small Capital Cash Balance as of June 30, 2020										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
Common										
2720-014	1	-	-	2	0	-	12	-	1	15
2720-015	1,882	-	-	3,079	99	-	23,448	-	1,504	30,012
2720-016	941	-	-	1,539	50	-	11,719	-	752	15,000
Total PC 17 Common	2,823	-	-	4,620	149	-	35,179	-	2,256	45,027
Solids										
2720-017	(304)	-	-	(552)	(16)	-	(1,591)	-	(242)	(2,705)
2720-018	4,488	-	-	8,164	236	-	23,528	-	3,584	40,000
2720-019	1,682	-	-	3,060	88	-	8,819	-	1,343	14,994
2720-020	335.93	-	-	611.08	17.66	-	1,761.07	-	268.26	2,994
2720-021	3,366	-	-	6,123	177	-	17,646	-	2,688	30,000
2720-022	(280)	-	-	(510)	(15)	-	(1,469)	-	(224)	(2,497)
2720-023	1,850.68	-	-	3,366.53	97.32	-	9,702.06	-	1,477.91	16,495
2720-024	(187)	-	-	(340)	(10)	-	(979)	-	(149)	(1,664)
2720-028	(1,894)	-	-	(3,446)	(100)	-	(9,930)	-	(1,513)	(16,883)
2720-033	(2,598)	-	-	(4,727)	(137)	-	(13,622)	-	(2,075)	(23,158)
2720-034	(1,960)	-	-	(3,565)	(103)	-	(10,273)	-	(1,565)	(17,465)
Total PC 17 Solids	4,500	-	-	8,187	237	-	23,593	-	3,594	40,111
AWT										
2720-025	-	-	-	-	-	-	(1,466)	-	-	(1,466)
2720-026	-	-	-	-	-	-	10,000	-	-	10,000
2720-027	-	-	-	-	-	-	10,000	-	-	10,000
2720-030	-	-	-	-	-	-	(5,963)	-	-	(5,963)
2720-032	-	-	-	-	-	-	(8,386)	-	-	(8,386)
Total PC 17 AWT	-	-	-	-	-	-	4,185	-	-	4,185
Total PC 17 Joint Regional Wastewater Reclamation	7,324	-	-	12,806	385	-	21,668	-	5,850	48,034
PC 21 Effluent Transmission										
Reach B/C/D										
2120-001	-	-	-	(26,158)	-	(26,158)	-	-	-	(52,316)
Total PC 21 Effluent Transmission				(26,158)		(26,158)				(52,316)
PC 24 Aliso Creek Ocean Outfall										
2620-001	303	-	-	449	21	434	1,207	-	339	2,752
Total PC 24 Aliso Creek Outfall	303	-	-	449	21	434	1,207	-	339	2,752
Total Small Capital Cash	28,440	457	16,756	(12,903)	2,046	(25,724)	51,572	12,160	67,153	139,957

**South Orange County Wastewater Authority
Total Non Capital Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected**

Non Capital Use Audit FY 2019-20										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
4201-000 - Plant 1 Blower Building Condition Assessment (2020)			15,538	-	-	-	11,653	8,740	14,567	50,498
4202-000 - Pipeline Condition Assessment Methodology Evaluation (2020)	-	-	15,538	-	-	-	11,653	8,740	14,567	50,498
4203-000 - Plant Hydraulic Modeling and Flow Management Plan (2020)										
Total Liquids	-	-	15,538	-	-	-	11,653	8,740	14,567	50,498
Common										
4001-000 - Plant Drain System Evaluation (2017)	-	-	(3,866)	-	-	-	(2,843)	(2,906)	(3,107)	(12,723)
4204-000 - Electrical Manhole Condition Assessment (2020)	-	-	3,866	-	-	-	2,843	2,906	3,107	12,723
Total Common	-	-	-	-	-	-	-	-	-	-
Solids										
4214-000 - Solids Management Plan (2020)	-	-	30,292	-	-	-	21,832	28,654	20,194	100,972
Total Solids	-	-	30,292	-	-	-	21,832	28,654	20,194	100,972
Total PC2 JB Latham	-	-	45,829	-	-	-	33,485	37,394	34,761	151,470
PC 15 Coastal Treatment Plant										
Liquids										
4501-000 - Electrical Manhole/Cable Assessment (2020)	23,063	-	-	-	1,816	-	17,797	-	18,160	60,835
4504-000 - CTP Floodplain Mapping	(2,102)	-	-	-	(165)	-	(1,622)	-	(1,655)	(5,544)
Total Liquids	20,961	-	-	-	1,650	-	16,175	-	16,505	55,291
Total PC 15 Coastal Treatment Plant	20,961	-	-	-	1,650	-	16,175	-	16,505	55,291
Common										
4703-000 - Lab Reconstruction Evaluation (2020)	5,710	-	-	9,344	301	-	71,154	-	4,563	91,072
4704-000 - Evaluate Plant and Storm Drainage (2020)	5,710	-	-	9,344	301	-	71,154	-	4,563	91,072
Total Common	5,710	-	-	9,344	301	-	71,154	-	4,563	91,072
Total PC 17 Joint Regional Wastewater Reclamation	5,710	-	-	9,344	301	-	71,154	-	4,563	91,072
Total Non-Capital Cash	26,671	-	45,829	9,344	1,951	-	120,814	37,394	55,829	297,833

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected

Non Capital Miscellaneous Use Audit FY 2019-20											
	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total	
PC 02 J B Latham											
Liquids											
5205-000(a)	PC 2 Asset Register Pilot Project Liquids (2020)	-	-	653	-	-	-	489	367	612	2,121
5207-000(l)	Air Handling System Analysis (2020)	-	-	(162)	-	-	-	(122)	(91)	(152)	(527)
5208-000	Blower Bldg Imps Engineering Services (2020)	-	-	-	-	-	-	-	-	-	-
	Total Liquids	-	-	490	-	-	-	368	276	460	1,594
Solids											
5204-000(a)	PC 2 Innovative Biosolids Solids (2020)	-	-	13,500	-	-	-	9,730	12,770	9,000	45,000
5206-000	Engine Permitting (2020)	-	-	(3,894)	-	-	-	(2,806)	(3,684)	(2,596)	(12,980)
5207-000(s)	Air Handling System Analysis (2020)	-	-	(158)	-	-	-	(114)	(150)	(105)	(527)
	Total PC 2 Solids	-	-	9,448	-	-	-	6,809	8,937	6,299	31,493
	Total PC2 JB Latham	-	-	9,938	-	-	-	7,177	9,213	6,758	33,087
PC 05 San Juan Creek Ocean Outfall											
5615-000	PC 5 Miscellaneous Engineering Outfall (2020)	-	991	660	-	-	-	925	2,642	743	5,961
	Total PC05 SJ Creek Outfall	-	991	660	-	-	-	925	2,642	743	5,961
PC 15 Coastal Treatment Plant											
AWT											
5504-000	PC 15 Miscellaneous Engineering AWT (2020)	-	-	-	-	-	-	-	-	15,000	15,000
	Total PC 15 AWT	-	-	-	-	-	-	-	-	15,000	15,000
	Total PC 15 Coastal Treatment Plant	-	-	-	-	-	-	-	-	15,000	15,000
PC 17 Joint Regional Wastewater Reclamation											
Solids											
5204-000(b)	PC 17 Innovative Biosolids Solids (2020)	5,049	-	-	9,184	265	-	26,468	-	4,032	44,998
5704-000	Engine Permitting (2020)	(254)	-	-	(461)	(13)	-	(1,329)	-	(202)	(2,260)
5706-000	Update Cost Escalation Analysis (2020)	(118)	-	-	(215)	(6)	-	(620)	-	(94)	(1,055)
5707-000	ARC Flash Analysis Update (2020)	(1,077)	-	-	(1,959)	(57)	-	(5,647)	-	(860)	(9,600)
	Total PC 17 Solids	3,600	-	-	6,548	189	-	18,872	-	2,875	32,084
	Total PC 17 Joint Regional Wastewater Reclamation	3,600	-	-	6,548	189	-	18,872	-	2,875	32,084

**South Orange County Wastewater Authority
Total Non Capital Miscellaneous Projects Cash Roll Forward for FY 2019-20
Spent (More)/Less Than Collected**

Non Capital Miscellaneous Use Audit FY 2019-20										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 21 Effluent Transmission Main										
Reach B/C/D										
5113-000				2,625		2,625				5,250
				2,625		2,625				5,250
Reach E										
5114-000				1,165		1,165	2,671			5,000
				1,165		1,165	2,671			5,000
Total PC 21 Effluent Transmission Main										
				3,790		3,790	2,671			10,250
PC 24 Aliso Creek Ocean Outfall										
5415-000	667			988	47	955	2,658		746	6,061
	667			988	47	955	2,658		746	6,061
Total Non Capital Miscellaneous Cash										
	4,266	991	10,599	11,326	237	4,745	32,302	11,855	26,122	102,442

Agenda Item

7

Finance Committee Meeting

Meeting Date: October 27, 2020

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Q1 FY 2020-21 Cash Roll Forward as of September 30, 2020

Summary/Discussion

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

Cash Roll Forward Q1, September 30, 2020

Cash Roll Forward balances are attached:

- Cash Roll Forward Notes
- Large Capital Cash Reconciliation to General Ledger (GL)
- Large Capital Cash Roll Forward Balance by Project Committee and Project
- Non-Capital Cash Roll Forward Balance by Project Committee and Project
- Non-Capital – Miscellaneous Cash Roll Forward Balance by Project Committee and Project
- Small Capital Cash Roll Forward balance by Project Committee and Project

Recommended Action: Staff recommends the Finance Committee recommend the Board of Directors to receive and file the Q1 Fiscal Year 2020-21 Cash Roll Forward as submitted.

South Orange County Wastewater Authority
Cash Reconciliation
Fiscal Year End 2017, 2018, 2019, 2020 and Q1 2021 Preliminary¹

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	9/30/2020
(1) Cash on Hand	12,949,694	13,557,237	20,857,094	22,361,420	17,461,029
Accounts Payable	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(2,686,707)
Accrued Payroll	(102,661)	(127,396)	(100,221)	(160,049)	(80,430)
Accounts Receivable	1,069,282	1,660,444	14,179	49,286	689,873
(2) PTO Reserves	(653,282)	(620,032)	(683,536)	(734,477)	(656,539)
Due to Mbr Agency	(1,358,841)	(3,910,599)	(2,475,322)	(1,656,822)	(1,606,352)
Due From Mbr Agency	1,069,819	2,433,322	856,669	870,004	761,560
Mbr Agency Refund held for FY 19-20			(1,068,028)		
Audit Adjustment					
Prepaid	65,082	204,867	211,725	155,939	392,305
Deposits	19,500	-			

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	9/30/2020
(3) Available Cash	10,375,905	10,883,737	15,631,481	17,353,752	14,274,740
(4) Large Capital Cash as of June 30th 2017, 2018, 2019, 2020 & 2021	9,168,439	8,793,369	15,067,539	15,616,950	11,897,997
Non Capital Engineering Cash Balance	295,062	(81,041)			
Moulton Niguel Non Capital Engineering Accounts Receivable	(21,831)	(22,416)			
Moulton Niguel Large Capital Accounts Receivable	649,490	1,382,368			
Add Use Audit Settlement FY 17-18		216,467			
Add Use Audit Settlement FY 16-17	(49,931)	(49,931)			
(5) Total Large Capital Cash	10,041,229	10,238,817	15,067,539	15,616,950	11,897,997
(6) Small Capital Carryover	(129,000)		172,996	565,000	333,233
Non-Capital Carryover				369,508	337,086
Non-Capital Misc. Carryover				252,298	208,974
Mbr Agency Refund held for FY 19-20					
Cash Collected for PC 2 Zephyr Wall	76,318		76,318		
Other misc., fringe adj, interest adj, etc.	22,331	(4,916)			
Small Capital Cash Collected in Excess of Expenditures					445,070
Non Capital Cash Collected in Excess of Expenditures					56,803
Non Capital Misc Cash Collected in Excess of Expenditures					18,750
O&M Cash Collected in Excess of Expenditures					342,910
Net Cash as of June 30th 2017, 2018, 2019, 2020 & Q1 2021	10,010,879	10,233,900	15,316,853	16,803,755	13,640,823
(7) Difference	365,027	649,837	314,628	549,996	633,917

Additional Cash Is:					
Prior Balance	281,422	365,027	649,837	314,628	549,996
Payment to Member Agencies			(649,837)	(314,628)	
County of Orange Bankruptcy Payment					
County of Orange Admin Fees					
County of Orange Access Maintenance					
City of Laguna Niguel Heat Transfer					
SMWD Lab Fees					
Coke machine					
FEMA Reimbursement		136,995		9,277	
CA State Cost Reimbursement				15,356	
Interest Income Received	45,294	114,150	249,482	405,052	
Recycling Income	11,708	2,112	1,618	1,966.23	
PC 23 Admin Payment	9,135				
Mutual Omaha Refund	8,034				
Interest received for 4th qtr	4,934	25,256	52,302	113,947	83,920
LAIF Interest Adj.	3,000				
Grant Revenue	1,500				
Other misc. expenses				(4,277)	
Sale of Fixed Assets		6,297	11,226	8,675	
Other misc adjustments	112				
Total Other Cash	365,027	649,837	314,628	549,996	633,917

Cash Roll Forward Notes FY 2019-20

1. Cash on Hand from Audited Financial Statements; amount confirmed with Bank, Bank Statements, and
2. Adjustment for Current Assets and Liabilities, Obligations against the Cash (accounts payable, payroll Amounts due to the Authority, Accounts Receivable, Use Audit Due From Member Agencies, Prepaids
3. Available Cash (Item 1 above less Item 2). The Authority does not carry Cash Reserves; there is some
4. Large Capital Cash is supported by a subsidiary report detailing by project committee, wastewater
 - a) Beginning Cash Balance from the Audited 6/30/2019 Cash Roll Forward
 - b) Contributions based on the quarterly capital billings
 - c) Actual expenditures
 - d) Use Audit Settlement
 - e) Net Cash balance
5. Total Large Capital Cash.
6. Small Capital, Non-Capital and Non-Capital Misc. Carryover.
7. Difference is additional cash from interest on LAIF account balance and sources other than Member Agencies.

**South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q1 FY 2020-21**

Large Capital Cash Balance as of September 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	53,833	-	-	-	40,415	30,316	50,520	175,084
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	41,504	-	-	-	31,149	23,363	38,937	134,953
3253-000 - Effluent System Valves Replacement (2107)	-	-	27,244	-	-	-	21,598	16,200	26,997	92,039
3254-000 - Additional Package B Liquids Design (2017)	-	-	46,669	-	-	-	35,016	26,262	43,771	151,718
3280-000 - Facility Improvements B - Basin Upgrades (2018)	-	-	12,638	-	-	-	9,547	7,230	11,956	41,371
3285-000 - Main Plant Drain Line Reconstruction (2018)	-	-	(4)	-	-	-	(3)	(3)	(4)	(15)
3215-000 - Motor Control Center M Replacement Design (2019)	-	-	9,902	-	-	-	7,427	5,570	9,283	32,182
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	-	-	439,206	-	-	-	329,455	247,016	411,795	1,427,471
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(12,548)	-	-	-	(9,411)	(7,059)	(11,764)	(40,783)
Total PC 02 Liquids	-	-	618,442	-	-	-	465,192	348,896	581,491	2,014,021
Common										
3216-000 - Hoist System for Maintenance Shop (2013)	-	-	(0)	-	-	-	(0)	(0)	(0)	(1)
3260-000 - SCADA System Upgrade (2017)	-	-	(5,115)	-	-	-	(3,763)	(3,846)	(4,112)	(16,835)
3286-000 - PLC Upgrades (2018)	-	-	15,345	-	-	-	11,300	11,544	12,337	50,526
3221-000 - Electrical System Evaluation (2019)	-	-	10,807	-	-	-	7,949	8,125	8,687	35,569
3231-000 Facility Improvements B - Common Upgrades Construction	-	-	68,418	-	-	-	50,320	51,427	54,985	225,150
Total PC 02 Common	-	-	89,454	-	-	-	65,807	67,250	71,897	294,408
Solids										
3209-000 - Facility Improvements - Co-Generation Rep. (2016)	-	-	30,000	-	-	-	21,603	28,396	20,001	100,000
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvements	-	-	(207,223)	-	-	-	(149,365)	(196,006)	(138,148)	(690,742)
3222-000 - Centrate System Design (2019)	-	-	8,433	-	-	-	6,078	7,977	5,622	28,110
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	22,259	-	-	-	16,043	21,056	14,840	74,198
3224-000 - Digester No.4 Rehabilitation (2019)	-	-	94,864	-	-	-	68,371	89,736	63,243	316,214
3225-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	-	-	(2)	-	-	-	(2)	(2)	(2)	(8)
Total PC 02 Solids	-	-	(51,669)	-	-	-	(37,272)	(48,843)	(34,445)	(172,229)
Total PC2 JB Latham	-	-	656,228	-	-	-	493,727	367,303	618,943	2,136,200

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q1 FY 2020-21

Large Capital Cash Balance as of September 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 05 San Juan Creek Ocean Outfall										
3601-000 Junction Structure Reinforcement Phase II (2016)	-	3,123	2,083	-	-	-	2,914	8,331	2,344	18,795
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3650-000 - Junction Structure Reinforcement Construction (2017)	-	(2,134)	(1,422)	-	-	-	(1,992)	(6,178)	(1,602)	(13,327)
3605-000 - Junction Structure Reinforcement Permitting and Final Design	-	17,113	11,409	-	-	-	15,969	45,634	12,840	102,965
Total PC5 San Juan Creek Ocean Outfall	-	27,992	18,662	-	-	-	26,120	74,157	21,002	167,933
PC 15 Coastal Treatment Plant										
Liquids										
3504-000 - Aeration System Modification Design (2015)	(9)	-	-	-	(1)	-	(7)	-	(7)	(23)
3514-000 - CTP Facility Upgrade Design and Financing (2016)	(373)	-	-	-	(29)	-	(288)	-	(294)	(983)
3530-000 Aliso Sulfur Creek Confluence (2014)	(12)	-	-	-	(1)	-	(9)	-	(9)	(31)
3532-000 - Fire Protection (2013)	11,525	-	-	-	908	-	8,254	-	9,075	29,763
3534-000 - Export Sludge System (1997)	270,739	-	-	-	21,323	-	208,911	-	213,180	714,153
3539-000 Facility Construction Improvements - Part II (2020)	106,619	-	-	-	8,395	-	82,275	-	83,956	281,244
3551-000 - Add for CTP Facility Upgrade Design (2017)	52,590	-	-	-	4,147	-	40,577	-	41,409	138,722
3553-000 - Plant Drainage Improvements (2017)	92,274	-	-	-	7,272	-	71,200	-	72,656	243,403
3592-000 - Facility Improvements Project Design (2018)	16,957	-	-	-	1,408	-	13,034	-	13,344	44,742
3525-000 - Personnel Building reconstruction (2019)	49,600	-	-	-	3,905	-	38,274	-	39,055	130,834
3526-000 - Facility Improvements Project Construction - Part I (2019)	(32)	-	-	-	(2)	-	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof (2019)	32,224	-	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	49,652	-	-	-	3,910	-	38,314	-	39,096	130,972
3529-000 - Aliso Creek Long Term Repair Planning	30,094	-	-	-	2,370	-	23,222	-	23,696	79,382
3541-000 Export Sludge System Construction (2020)	513,708	-	-	-	40,449	-	396,405	-	404,495	1,355,057
Total PC 15 Liquids	1,225,556	-	-	-	96,590	-	945,004	-	965,000	3,232,151
AWT										
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	-	(412)	(412)
3518-000 - Chlorine Mixer Replacement (15AWT) (2015)	-	-	-	-	-	-	-	-	(7)	(7)
3519-000 - Hypochlorite Tank (AWT) (2013)	-	-	-	-	-	-	-	-	(0)	(0)
3532-000 - Fire Protection	-	-	-	-	-	-	-	-	(31,230)	(31,230)
3562-000 - Applied Water Pump System Replacement (AWT) (2017)	-	-	-	-	-	-	-	-	63,354	63,354
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	10,424	10,424
3597-000 - MCC A Replacement Design (15) (2018)	-	-	-	-	-	-	-	-	55,890	55,890
3536-000 - Chlorine Contact Basin Mixer Design (AWT) (2018)	-	-	-	-	-	-	-	-	25,142	25,142
3537-000 - MCC A Replacement Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(27,437)	(27,437)
3538-000 - AWT Filter Valve Upgrade Construction (AWT) (2019)	-	-	-	-	-	-	-	-	(49,797)	(49,797)
Total PC 15 AWT	-	-	-	-	-	-	-	-	45,928	45,928
Total PC 15 Coastal Treatment Plant	1,225,556	-	-	-	96,590	-	945,004	-	1,010,928	3,278,079

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q1 FY 2020-21

Large Capital Cash Balance as of September 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3701-000 - Secondary Electrical System Rerouting (2014)	-	-	-	-	-	-	(1,912,657)	-	-	(1,912,657)
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	-	-	-	-	-	-	482,939	-	-	482,939
3707-000 - Influent Manholes 1 and 2 and Sewer Rehabilitation (2016)	-	-	-	-	-	-	(121)	-	-	(121)
3708-000 - Influent Junction Structure Gate Replacement (2016)	-	-	-	-	-	-	42	-	-	42
3712-000 - Grit Basin Drop Gate and Weir Replacement (2016)	-	-	-	-	-	-	(4,681)	-	-	(4,681)
3713-000 - Primary Inlet Drop Gate Replacement (2016)	-	-	-	-	-	-	(5)	-	-	(5)
3730-000 - Primary Gallery Upgrade (2014)	-	-	-	-	-	-	101,082	-	-	101,082
3733-000 AWT Backwash Pipe Relocation (2014)	-	-	-	-	-	-	(602)	-	-	(602)
3752-000 - AWT No.2 Upgrade Design (2017)013)	-	-	-	-	-	-	(382)	-	-	(382)
3753-000 Aeration Diffuser Upgrade (2020)	-	-	-	-	-	-	223,315	-	-	223,315
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	352,742	-	-	352,742
3781-000 - Primary Scum Skimmer Replacement (2018)	-	-	-	-	-	-	10,888	-	-	10,888
3784-000 - Replace DAF (Mannich) Polymer System (2018)	-	-	-	-	-	-	712,607	-	-	712,607
3785-000 - Replace DAF Dissolution Tank System and Compressors (2018)	-	-	-	-	-	-	426,869	-	-	426,869
3786-000 - Primary Gallery Mechanical and Electrical Upgrade (2018)	-	-	-	-	-	-	1,354,657	-	-	1,354,657
3787-000 - Aeration Area Upgrade Design (2018)	-	-	-	-	-	-	36,114	-	-	36,114
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	-	-	-	-	-	-	100,278	-	-	100,278
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	345,901	-	-	345,901
3743-000 - Aeration Gate Replacement (2019)	-	-	-	-	-	-	187,197	-	-	187,197
3755-000 Southeast Sewer Rehabilitation (2020)	-	-	-	-	-	-	50,000	-	-	50,000
3756-000 Secondary Clarifier Safety Repairs (2020)	-	-	-	-	-	-	17,665	-	-	17,665
3757-000 Miscellaneous Safety Improvements - Liquids (2020)	-	-	-	-	-	-	24,178	-	-	24,178
3759-000 AWT No.2 Electrical Upgrades (2020)	-	-	-	-	-	-	105,364	-	-	105,364
3766-000 AWT Sodium Hypochlorite Tanks Shade (2020)	-	-	-	-	-	-	28,471	-	-	28,471
Total PC 17 Liquids	-	-	-	-	-	-	2,641,862	-	-	2,641,862
Common										
3715-000 - Switchgear Upgrade (2006)	(2,834)	-	-	(4,638)	(149)	-	(35,320)	-	(2,265)	(45,207)
3717-000 - Security Fencing (2015)	86	-	-	7	4	-	(165)	-	68	0
3718-000 - Access Bridge Upgrades (2015)	650	-	-	48	29	-	(1,257)	-	521	(8)
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3763-000 - Reroute Drains on Plant Perimeter (2017)	1,687	-	-	3,073	90	-	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	754	-	-	2,806	46	-	23,873	-	596	28,075
3769-000 Trailer Drain Line (2020)	(379)	-	-	(619)	(20)	-	(4,717)	-	(303)	(6,038)
3788-000 - PLC Upgrade	(3,255)	-	-	(4,470)	(168)	-	(32,677)	-	(2,603)	(43,173)
3789-000 - Switchgear Upgrade Project Completion (2018)	(920)	-	-	(1,505)	(48)	-	(11,459)	-	(735)	(14,666)
3744-000 - Admin Building Repair design (2019)	854	-	-	1,398	45	-	10,645	-	683	13,625
3745-000 - West Slope Protection Evaluation (2019)	2,261	-	-	3,700	119	-	28,176	-	1,807	36,064
3746-000 - Motor Control Center A, G, H Design (2019)	8,451	-	-	13,828	445	-	105,301	-	6,754	134,778
3747-000 -Southside Plant Manhole Reconstruction (2019)	947	-	-	1,550	50	-	11,805	-	757	15,109
3748-000 - SE electrical Manhole reconstruction (2019)	8,494	-	-	13,900	447	-	105,848	-	6,789	135,478
Total PC 17 Common	39,307	-	-	67,375	2,081	-	517,913	-	31,404	658,080

South Orange County Wastewater Authority
Total Large Capital Projects Cash Roll Forward for Q1 FY 2020-21

Large Capital Cash Balance as of September 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
Solids										
3722-000 - Co-gen Sys Retrofit (formerly Siloxane) (2015)	36,422	-	-	66,258	1,912	-	190,941	-	29,089	324,623
3723-000 - Recoat Top of Digesters (2016)	0	-	-	(1)	(0)	-	0	-	1	(0)
3724-000 Energy Building Structural and HVAC Modifications (2015)	(1,060)	-	-	(1,928)	(56)	-	(5,556)	-	(846)	(9,445)
3726-000 Co-Generation System Retrofit Design	(374)	-	-	(681)	(20)	-	(1,961)	-	(299)	(3,335)
3770-000 - Additional Budget CoGen Upgrade (2017)	0	-	-	-	-	-	1	-	-	1
3790-000 - Solids Area Upgrade Design (2018)	3,286	-	-	5,979	173	-	17,231	-	2,625	29,294
3791-000 - Cogeneration Area Upgrade Project Completion (2018)	1	-	-	1	-	-	1	-	1	2
3749-000 - Phase I Solids Piping Upgrade (2019)	96,734	-	-	175,964	5,087	-	507,115	-	77,248	862,147
3750-000 - Dewatering room Floor Sealing and Lighting (2019)	11,676	-	-	21,239	614	-	61,210	-	9,324	104,063
3751-000 - Energy Building Roof and Breezeway (2019)	19,036	-	-	34,628	1,001	-	99,797	-	15,201	169,664
3754-000 - SET Piping Reconstruction (2019)	6,115	-	-	11,123	322	-	32,057	-	4,883	54,500
3771-000 - Miscellaneous Safety Improvements - Solids (2020)	8,718	-	-	15,859	459	-	45,704	-	6,962	77,702
3772-000 - Hot Water Piping Reconstruction (2020)	35,139	-	-	63,920	1,848	-	184,211	-	28,061	313,178
3773-000 - Co-Generation System Modifications (2020)	36,194	-	-	65,840	1,904	-	189,746	-	28,904	322,587
Total PC 17 Solids	251,887	-	-	458,201	13,243	-	1,320,497	-	201,153	2,244,981
Total PC 17 Joint Regional Wastewater Reclamation	291,194	-	-	525,576	15,324	-	4,480,272	-	232,558	5,544,923
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	162,918	-	162,916	-	-	-	325,833
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	29,632	-	29,632	-	-	-	59,264
Total PC21 Reach B/C/D	-	-	-	192,550	-	192,548	-	-	-	385,097
Reach E										
3104-000 - Aliso Creek Long term Repair Planning (E) (2019)	-	-	-	39,266	-	39,266	-	-	-	78,533
3106-000 - Air Valve Replacement Design and Permitting (E) (2020)	-	-	-	24,146	-	24,146	55,382	-	-	103,674
Total PC21 Reach E	-	-	-	63,412	-	63,412	55,382	-	-	182,207
Total PC 21 Effluent Transmission Main	-	-	-	255,962	-	255,960	55,382	-	-	567,304
PC 24 Aliso Creek Ocean Outfall										
3401-000 - Emergency Plan Development (2016)	89	-	-	131	6	127	353	-	99	806
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,282	-	-	13,756	658	13,299	37,005	-	10,389	84,390
3480-000 - Internal Seal Replacement (2020)	13,067	-	-	19,363	927	18,722	52,091	-	14,624	118,793
Total PC 24 Aliso Creek Ocean Outfall	22,390	-	-	33,180	1,588	32,080	89,260	-	25,059	203,558
Total Large Capital Cash	1,539,140	27,992	674,890	814,719	113,502	288,040	6,089,766	441,459	1,908,489	11,897,997

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q1 FY 2020-21**

Non-Capital Cash Balance as of September 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
4201-000 - Plant 1 Blower Building Condition Assessment (2020)	-	-	2,620	-	-	-	1,965	1,474	2,456	8,515
4202-000 - Pipeline Condition Assessment Methodology Evaluation (2020)	-	-	-	-	-	-	-	-	-	-
4203-000 - Plant Hydraulic Modeling and Flow Management Plan (2020)	-	-	37,632	-	-	-	28,224	21,168	35,280	122,304
Total Liquids	-	-	40,252	-	-	-	30,189	22,642	37,736	130,818
Common										
4001-000 - Plant Drain System Evaluation (2017)	-	-	-	-	-	-	-	-	-	-
4204-000 - Electrical Manhole Condition Assessment (2020)	-	-	10,351	-	-	-	7,614	7,782	8,320	34,068
Total Common	-	-	10,351	-	-	-	7,614	7,782	8,320	34,068
Solids										
4214-000 - Solids Management Plan (2020)	-	-	-	-	-	-	-	-	-	-
Total Solids	-	-	-	-	-	-	-	-	-	-
Total PC2 JB Latham	-	-	50,603	-	-	-	37,803	30,424	46,056	164,886
PC 05 San Juan Creek Ocean Outfall										
4601-000 - Monitoring Evaluation Options (2020)	-	12,586	8,391	-	-	-	11,746	33,564	9,444	75,731
Total PC5 SJCOO	-	12,586	8,391	-	-	-	11,746	33,564	9,444	75,731
PC 15 Coastal Treatment Plant										
Liquids										
4501-000 - Electrical Manhole/Cable Assessment (2020)	-	-	-	-	-	-	-	-	-	-
4502-000 - Building Roof Condition Assessment (2020)	9,777	-	-	-	770	-	7,544	-	7,698	25,789
4504-000 - CTP Floodplain Mapping	-	-	-	-	-	-	-	-	-	-
45211L-000 - Plant Reconfiguration Feasibility Study	21,534	-	-	-	1,696	-	16,617	-	16,957	56,803
Total Liquids	31,311	-	-	-	2,465	-	24,161	-	24,655	82,592
Total PC 15 Coastal Treatment Plant	31,311	-	-	-	2,465	-	24,161	-	24,655	82,592
PC 17 Joint Regional Wastewater Reclamation										
Common										
4703-000 - Lab Reconstruction Evaluation (2020)	4,432	-	-	7,252	233	-	55,222	-	3,542	70,680
4704-000 - Evaluate Plant and Storm Drainage (2020)	-	-	-	-	-	-	-	-	-	-
Total Common	4,432	-	-	7,252	233	-	55,222	-	3,542	70,680
Total PC 17 Joint Regional Wastewater Reclamation	4,432	-	-	7,252	233	-	55,222	-	3,542	70,680
Total Non-Capital Cash	35,743	12,586	58,994	7,252	2,699	-	128,931	63,988	83,697	393,890

**South Orange County Wastewater Authority
Total Non Capital Miscellaneous Cash Roll Forward Q1 FY 2020-21**

		Non-Capital Miscellaneous Cash Balance as of September 30, 2020									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 02 J B Latham											
Liquids											
5205-000(a)	PC 2 Asset Register Pilot Project Liquids (2020)	-	-	10,317	-	-	-	7,737	5,803	9,672	33,529
5207-000(l)	Air Handling System Analysis (2020)	-	-	-	-	-	-	-	-	-	-
5208-000	Blower Bldg Imps Engineering Services (2020)	-	-	-	-	-	-	-	-	-	-
Total Liquids		-	-	10,317	-	-	-	7,737	5,803	9,672	33,529
Common											
5203-000	PC 2 Miscellaneous Engineering Common (2020)	-	-	7,348	-	-	-	5,405	5,524	5,906	24,184
5212-000	PC 2 Miscellaneous Engineering Common (2021)	-	-	380	-	-	-	279	286	305	1,250
Total PC 2 Common		-	-	7,728	-	-	-	5,684	5,810	6,211	25,434
Solids											
5204-000(a)	PC 2 Innovative Biosolids Solids (2020)	-	-	7,500	-	-	-	5,405	7,095	5,000	25,000
5206-000	Engine Permitting (2020)	-	-	1,500	-	-	-	1,081	1,419	1,000	5,000
5207-000(s)	Air Handling System Analysis (2020)	-	-	-	-	-	-	-	-	-	-
Total PC 2 Solids		-	-	9,000	-	-	-	6,486	8,514	6,000	30,000
Total PC2 JB Latham		-	-	27,045	-	-	-	19,908	20,127	21,883	88,963
PC 05 San Juan Creek Ocean Outfall											
5615-000	PC 5 Miscellaneous Engineering Outfall (2020)	-	249	166	-	-	-	232	664	187	1,498
Total PC05 SJ Creek Outfall		-	249	166	-	-	-	232	664	187	1,498
PC 15 Coastal Treatment Plant											
Liquids											
5501-000	PC 15 Miscellaneous Engineering Liquids (2020)	1,224	-	-	-	96	-	945	-	964	3,230
5505-000	PC 15 Miscellaneous Engineering Liquids (2021)	332	-	-	-	26	-	256	-	261	875
Total PC 15 Liquids		1,556	-	-	-	122	-	1,201	-	1,225	4,105
Common											
Total PC 15 Common		-	-	-	-	-	-	-	-	-	-
AWT											
5504-000	PC 15 Miscellaneous Engineering AWT (2020)	-	-	-	-	-	-	-	-	-	-
Total PC 15 AWT		-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant		1,556	-	-	-	122	-	1,201	-	1,225	4,105

**South Orange County Wastewater Authority
Total Non Capital Miscellaneous Cash Roll Forward Q1 FY 2020-21**

		Non-Capital Miscellaneous Cash Balance as of September 30, 2020									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 17 Joint Regional Wastewater Reclamation											
Common											
5703-000	PC 17 Miscellaneous Engineering Common (2020)	2,165	-	-	3,543	114	-	26,978	-	1,730	34,529
5708-000	PC 17 Miscellaneous Engineering Common (2021)	63	-	-	103	3	-	781	-	50	1,000
Total PC 17 Common		2,228	-	-	3,646	117	-	27,759	-	1,780	35,529
Solids											
5204-000(b)	PC 17 Innovative Biosolids Solids (2020)	2,805	-	-	5,103	148	-	14,705	-	2,240	25,000
5205-000(b)	PC 17 Asset Register Pilot Project Solids (2020)	5,610	-	-	10,206	295	-	29,412	-	4,480	50,004
5704-000	Engine Permitting (2020)	561	-	-	1,021	30	-	2,941	-	448	5,000
5706-000	Update Cost Escalation Analysis (2020)	-	-	-	-	-	-	-	-	-	-
5707-000	ARC Flash Analysis Update (2020)	-	-	-	-	-	-	-	-	-	-
Total PC 17 Solids		8,976	-	-	16,329	472	-	47,058	-	7,168	80,004
AWT											
Total PC 17 AWT		-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation		11,204	-	-	19,975	589	-	74,817	-	8,949	115,533
PC 21 Effluent Transmission Main											
Reach B/C/D											
5113-000	PC 21 Miscellaneous Engineering B/C/D (2020)	-	-	-	-	-	-	-	-	-	-
5115-000	PC 21 Miscellaneous Engineering B/C/D (2021)	-	-	-	7,813	-	7,812	-	-	-	15,625
Total Reach B/C/D		-	-	-	7,813	-	7,812	-	-	-	15,625
Reach E											
5114-000	PC 21 Miscellaneous Engineering E (2020)	-	-	-	-	-	-	-	-	-	-
Total Reach E		-	-	-	-	-	-	-	-	-	-
Total PC 21 Effluent Transmission Main		-	-	-	7,813	-	7,812	-	-	-	15,625
PC 24 Aliso Creek Ocean Outfall											
5415-000	PC 24 Miscellaneous Engineering Outfall (2020)	220	-	-	326	16	315	877	-	246	2,000
Total PC 24 Aliso Creek Outfall		220	-	-	326	16	315	877	-	246	2,000
Total Non-Capital Miscellaneous Cash		12,981	249	27,211	28,114	727	8,127	97,035	20,791	32,490	227,724

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q1 FY 2020-21**

Small Capital Cash Balance as of September 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
2220-007			(3,268)	-	-	-	(2,451)	(1,838)	(3,064)	(10,620)
2221-001			538	-	-	-	404	303	505	1,750
2221-002			769	-	-	-	577	433	721	2,500
2221-003			1,154	-	-	-	865	649	1,082	3,750
2221-004			3,462	-	-	-	2,596	1,947	3,245	11,250
2221-005			1,076	-	-	-	808	606	1,010	3,500
2221-006			1,385	-	-	-	1,039	778	1,298	4,500
2221-007			1,385	-	-	-	1,038	779	1,298	4,500
2221-008			2,769	-	-	-	2,077	1,558	2,596	9,000
2221-009			1,462	-	-	-	1,096	822	1,370	4,750
2221-010			1,846	-	-	-	1,385	1,038	1,731	6,000
2221-011			1,000	-	-	-	750	562	938	3,250
2221-012			538	-	-	-	404	303	505	1,750
2221-013			846	-	-	-	635	476	793	2,750
2221-014			2,231	-	-	-	1,673	1,255	2,091	7,250
2221-015			6,154	-	-	-	4,615	3,462	5,769	20,000
2221-016			(1,049)	-	-	-	(787)	(590)	(984)	(3,408)
2221-017			3,462	-	-	-	2,596	1,947	3,245	11,250
2221-034			(1,790)	-	-	-	(1,342)	(1,007)	(1,678)	(5,816)
Total Liquids			23,971				17,978	13,484	22,472	77,905
Common										
2219-041			27,346	-	-	-	20,114	20,559	21,981	90,000
2220-020			19,750	-	-	-	14,527	14,848	15,875	65,000
2221-018			1,519	-	-	-	1,117	1,142	1,222	5,000
2221-019			532	-	-	-	391	400	427	1,750
2221-020			456	-	-	-	335	343	366	1,500
2221-021			683	-	-	-	503	514	550	2,250
2221-022			760	-	-	-	559	570	611	2,500
2221-023			1,139	-	-	-	838	857	916	3,750
2221-024			1,139	-	-	-	838	857	916	3,750
2221-025			760	-	-	-	559	571	610	2,500
2221-031			760	-	-	-	559	571	610	2,500
2221-032			1,367	-	-	-	1,006	1,028	1,099	4,500
Total PC 2 Common			56,211				41,346	42,260	45,183	185,000
Solids										
2221-026			1,425	-	-	-	1,027	1,348	950	4,750
2221-027			1,125	-	-	-	811	1,064	750	3,750
2221-028			5,250	-	-	-	3,784	4,966	3,500	17,500
2221-029			1,800	-	-	-	1,297	1,703	1,200	6,000
2221-030			3,375	-	-	-	2,432	3,193	2,250	11,250
Total PC 2 Solids			12,975				9,351	12,274	8,650	43,250
Total PC2 JB Latham			93,157				68,676	68,017	76,305	306,155

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q1 FY 2020-21**

Small Capital Cash Balance as of September 30, 2020											
	16	17	18	19	20	21	22	23	24		
	CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total	
PC 15 Coastal Treatment Plant											
Liquids											
2520-005	Replacment Grit Auger	(41,604)	-	-	-	(3,276)	-	(32,104)	-	(32,759)	(109,743)
2520-012	Aeration Panel Replacement	(5,385)	-	-	-	(424)	-	(4,156)	-	(4,240)	(14,206)
2520-013	Ventilation Fan Replacement	22,747	-	-	-	1,791	-	17,553	-	17,911	60,003
2520-014	Roll-up and Double Door Replacements	13,172	-	-	-	1,037	-	10,164	-	10,372	34,745
2221-001	2 ISCO Samplers (between 3 PC's)	663	-	-	-	52	-	512	-	522	1,749
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	948	-	-	-	75	-	731	-	746	2,500
2521-001	Replacement Nitrate Probe	(1,479)	-	-	-	(116)	-	(1,142)	-	(1,164)	(3,902)
2521-002	Pump/Blower Overhauls	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2521-003	Replacement Grit Auger CTP	8,056	-	-	-	634	-	6,217	-	6,343	21,250
2521-004	Grit Pump Replacements (2)	6,634	-	-	-	522	-	5,120	-	5,224	17,500
2521-005	WAS Pump Control Rehabilitation	663	-	-	-	52	-	512	-	523	1,750
2521-006	Process Water Tank Cover Replacement	8,530	-	-	-	672	-	6,582	-	6,716	22,500
2521-007	Fixed Gas Detectors CTP	7,203	-	-	-	567	-	5,558	-	5,672	19,000
2521-008	Building Lighting Improvements CTP	4,739	-	-	-	373	-	3,657	-	3,731	12,500
2521-009	DAFT Stair and Walkway Replacement	1,611	-	-	-	127	-	1,243	-	1,269	4,250
	Total PC 15 Liquids	27,920	-	-	-	2,198	-	21,545	-	21,984	73,647
Common											
2520-017	HVAC Replacements	11,374	-	-	-	896	-	8,777	-	8,956	30,003
2520-018	Stanley Security Access Expansion 2019	3,229	-	-	-	254	-	2,492	-	2,543	8,518
2520-019	Landscape renovation	8,900	-	-	-	701	-	6,868	-	7,008	23,476
2520-022	Fixed Gas Detector Equipment	7,583	-	-	-	597	-	5,852	-	5,971	20,003
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	853	-	-	-	67	-	658	-	672	2,250
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	948	-	-	-	75	-	731	-	746	2,500
2521-010	Safety Equipment CTP	2,842	-	-	-	223	-	2,195	-	2,240	7,500
2521-011	Landscape Renovations CTP	3,790	-	-	-	299	-	2,925	-	2,986	10,000
2521-012	Stanley Security Access Expansion 2020 CTP	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2521-013	Replacement Roll Up Door	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2521-014	CTP PLC Hardware Upgrades and Replacments 20-21	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2521-015	CTP HP SCADA Server Switch	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2521-016	CTP OIT Replacements 20-21	948	-	-	-	75	-	731	-	746	2,500
2521-019	Directional antenna inst for secondary Internet to VZW	1,422	-	-	-	112	-	1,097	-	1,119	3,750
2521-021	CTP Shower Trailer	(12,965)	-	-	-	(1,021)	-	(10,005)	-	(10,209)	(34,200)
	Total PC 15 Common	34,612	-	-	-	2,726	-	26,708	-	27,254	91,300
AWT											
2520-025	AWT Bleach Pump Pad Cover	-	-	-	-	-	-	-	-	10,000	10,000
2520-026	AWT Building Replacement Doors	-	-	-	-	-	-	-	-	(10,233)	(10,233)
2521-017	Building #19 Floor Rehabilitation	-	-	-	-	-	-	-	-	6,250	6,250
2521-018	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	1,750	1,750
	Total PC 15 AWT	-	-	-	-	-	-	-	-	7,767	7,767
	Total PC 15 Coastal Treatment Plant	62,532	-	-	-	4,924	-	48,253	-	57,005	172,714

**South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q1 FY 2020-21**

Small Capital Cash Balance as of September 30, 2020										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
2720-006	RAS #6 Pump and Motor Rebuild	-	-	-	-	-	9,252	-	-	9,252
2720-007	RAS #66 Pump and Motor Rebuild	-	-	-	-	-	18,000	-	-	18,000
2720-008	Replacement Recirc Pump	-	-	-	-	-	15,000	-	-	15,000
2720-011	3LP Strainer Replacement Project	-	-	-	-	-	30,000	-	-	30,000
2720-013	Headworks Roll Up Door Replacement	-	-	-	-	-	29,531	-	-	29,531
2221-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	1,750	-	-	1,750
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	2,500	-	-	2,500
2721-001	Headworks Replacement Doors	-	-	-	-	-	2,500	-	-	2,500
2721-002	Aeration Panel Replacement	-	-	-	-	-	9,000	-	-	9,000
2721-003	Rebuild RAS Pump #55	-	-	-	-	-	4,000	-	-	4,000
2721-004	Rebuild Three (3) Low Pressure Water Pumps	-	-	-	-	-	12,000	-	-	12,000
2721-005	Overhaul Interstage Pump #3	-	-	-	-	-	12,500	-	-	12,500
2721-006	Overhaul two (2) Hoffman Blowers	-	-	-	-	-	3,000	-	-	3,000
2721-007	Replacement Grit Auger	-	-	-	-	-	20,000	-	-	20,000
2721-008	Fixed Gas Detectors - RTP Liquids	-	-	-	-	-	18,750	-	-	18,750
	Total PC 17 Liquids	-	-	-	-	-	187,783	-	-	187,783
Common										
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	141	-	-	231	7	1,758	-	113	2,250
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	157	-	-	257	8	1,953	-	125	2,500
2721-009	Safety Equipment	471	-	-	768	26	5,859	-	376	7,500
2721-010	Landscape Renovations	564	-	-	923	30	7,032	-	451	9,000
2721-011	Stanley Security Access Expansion 2020	125	-	-	205	7	1,563	-	100	2,000
2721-012	RTP PLC Hardware Upgrades and Replacements 20-21	235	-	-	385	12	2,930	-	188	3,750
2721-013	RTP HP SCADA Server Switch	235	-	-	385	12	2,930	-	188	3,750
2721-014	RTP OIT Replacements 20-21	157	-	-	257	8	1,953	-	125	2,500
	Total PC 17 Common	2,085	-	-	3,411	110	25,978	-	1,666	33,250
Solids										
2720-020	Recirculation Pump	(39)	-	-	(71)	(2)	(206)	-	(31)	(349)
2720-023	Building Lighting Upgrades	1,571	-	-	2,857	83	8,235	-	1,254	14,000
2721-015	Building #40 Replacement Doors	561	-	-	1,020	30	2,941	-	448	5,000
2721-016	Fixed Gas Detectors - RTP Solids	2,104	-	-	3,827	110	11,029	-	1,680	18,750
2721-017	Spare SET Sludge Pump	421	-	-	765	22	2,206	-	336	3,750
2721-018	Centrifuge Rebuild	1,683	-	-	3,062	89	8,823	-	1,344	15,001
	Total PC 17 Solids	6,301	-	-	11,460	332	33,028	-	5,031	56,152
AWT										
2721-019	Overhaul AWT Valve Actuator Systems	-	-	-	-	-	19,250	-	-	19,250
2721-020	Spare Pulsafeeder Pump	-	-	-	-	-	3,000	-	-	3,000
	Total PC 17 AWT	-	-	-	-	-	22,250	-	-	22,250
	Total PC 17 Joint Regional Wastewater Reclamation	8,386	-	-	14,871	442	269,039	-	6,697	299,434
	Total Small Capital Cash	70,917	124	93,157	14,871	5,365	385,968	68,017	140,007	778,303

Agenda Item

8

Finance Committee Meeting

Meeting Date: October 27, 2020

TO: Finance Committee

FROM: Betty Burnett, General Manager

CONTACT: Mary Carey, Finance Controller

SUBJECT: Uniform Purchasing Policy and Procedure – Nondiscretionary Spending

Summary / Discussion

In December 2019 SOCWA staff proposed revisions to the SOCWA Uniform Purchasing Policy and Procedures (“Policy”). At that time, the spending authorizations identified in Appendix 1 to Exhibit 1 and repeated on Exhibit 5 were revised to clarify the personnel designations of authority. This request was submitted by staff largely due to changes in positions and reassignments of responsibility in the organization due to retirements.

At that time, Director Collings and Director Cafferty expressed some interest in the review of Exhibit 2 to the Policy to discuss Non-Discretionary Expenses. In the January timeframe 2020 the work among the agencies changed to focus on adjustment to Covid-19 related matters and this item was never concluded at the level of the Finance Committee.

Director Collings shared the following information on this topic from the experience of MNWD and the manner in which that agencies views non-discretionary expenses, which differs slightly from the approach SOCWA utilizes to the same issue. SOCWA’s approach mirrors that of Santa Margarita Water District and its approach to non-discretionary spending. The Santa Margarita approach was the model used for SOCWA’s development of its Policy in 2015.

The MNWD approach views non-discretionary expenses as those where agency does not have the ability to change vendors or a change would require substantial effort and planning to accomplish the change. Second, just because a budget is approved, in Director Collings view, does not mean that an expenditure is authorized. At MNWD, the organization views non-discretionary expenses as those where the vendors are pre-determined and cannot be adjusted, such as CalPERS payments, water purchases; or where it would take a substantial effort and future board action to change vendors, such as insurance, legal expenses, investment advisors, software license renewals.

In 2019, Director Collings comment on the SOCWA policy noting that a number of the services identified under the contractual agreements (Exhibit 2) could have multiple vendor alternatives including: landscape maintenance, routine facilities maintenance, materials used in wastewater treatment, chemicals for treatment plants, hauling contracts, uniforms, and possibly others like outreach services. These should be Board decisions.

For purposes of comparison, the relevant sections of the MNWD policy read:

“Non-Discretionary Purchases do not require Board approval for payment, including those over the General Manager limit of \$75,000. Initial software license agreements

and cloud-based services are subject to the purchase limits in Table 2. Purchase Orders are not required for Non-Discretionary Purchases.”

“Non-Discretionary Purchases – Payments to utilities and national, state or local agencies that relate to routine obligations and expenses essential to the District’s ability to provide service to customers and that have been approved in fiscal year operating or capital budgets, and for the purposes of this policy, shall also include expenses previously approved by the Board, which would require significant advanced planning to change service providers, such as software license agreement renewal/ cloud based services renewal, insurance providers, and healthcare providers.”

As noted, the SOCWA Policy takes a slightly differing view of non-discretionary spending, as follows:

- The SOCWA budget(s) comprise the spending authorization for the coming Fiscal Year and identify both discretionary and non-discretionary funds to be expended.
- The General Manager is authorized to expend the Budgeted funds up to and including \$50,000. All non-discretionary budgeted costs exceeding \$50,001 are reported to the Board.
- SOCWA defines “non-discretionary expenses” as - items that are approved for expenditure within a FY Budget and do not require further action of the Board for payment (see Exhibit 2 examples), which items may be less than or greater than the General Manager Authorization limit of \$50,000. Non-discretionary expenses relate to expenses essential to SOCWA’s ability to provide service to Member Agencies and other customers (includes water purchases and power costs) and payroll related costs (tax obligations, PERS, employee benefits, and voluntary deductions). Non-Discretionary Expenses include but are not limited to the examples shown in Exhibit 2.
- Exhibit 2 is a list of examples of non-discretionary, budgeted expenses (attached).
- The approval of the budget in each fiscal year for each PC includes the statement: “[A]uthorize the General Manager to expend up to and not more than the total budget funds per the purchasing and/or emergency services policy.”

Because the SOCWA GM (as other agency GMs) has spending authorization for budgeted funds up to \$50,001, the non-discretionary spending in issue here would be amounts over \$50,001. For MNWD the authorization extends to \$75,000 and above for non-discretionary spending. For SOCWA, non-discretionary amounts over \$50,001 are reported to the Board.

Recommended Action: Staff recommends no change to the Uniform Purchasing Policy and Procedure at this time.

Exhibit 2

Non – Discretionary Expenses

Non-discretionary Expenses are items that are approved for expenditure with the FY Budget and do not require further Board Action for payment, including those that exceed the General Manager limit of \$50,000. Non-Discretionary Expenses are listed under two categories, known as Contractual Agreements¹ and Essential Expenses.

Contractual Agreements, Purchase Orders:

1. Budgeted Expense:

Cash Management Fees for Bank Services – and deposits to LAIF, if any Insurance Payments (general liability, worker's compensation, etc.) Computer System Purchases, Maintenance Contracts, and Computing Support Services:

- Blackbaud / Financial Edge (ERP Systems)
- Tabware
- SCADA Systems

Facilities Maintenance Agreements

- HVAC Equipment and Services
- Landscape Maintenance
- Building Cleaning Services
- Plumbing Services
- Trash disposal
- Security Patrols and Services
- Routine facilities maintenance and upkeep
- Approved or Authorized Equipment Manufacture Parts and Services Agreements
- Manufacture Equipment Warranty and Service Agreements Deliveries
- Chemicals for Treatment Plants
- Materials used in wastewater treatment, Ferric Chloride, etc.
- Natural Gas Purchases

Regional Participation Agreements

- Integrated Regional Watershed Management annual fee

Operations and Maintenance

- Operating Leases, trailer space, equipment, etc.
- Hauling Contracts
 - Biosolids
 - Grit & Screenings
 - Solids & Residuals, Scum, etc.
- Deliveries

¹ Where a Non – Discretionary Contractual Agreement with a vendor exceeds \$50,000, the award will be reported to the Board of Directors.

- Chemicals for Treatment Plants
- Materials used in wastewater treatment, Ferric Chloride, etc.
- Routine Operational
 - Uniforms
 - Machining
 - Equipment servicing
 - Scrubber system maintenance
 - Centrifuge servicing, etc.
- Fleet / Truck / Vehicle Expenses
- Business Supplies
 - Printers, Computer & Paper Supplies
 - Miscellaneous Business Supplies

Human Resources Expenses

- Training & conferences
- Routine cost evaluations, market salary verifications,
- Employment verifications, etc.
- Employee contingent liabilities
- Salaries and benefit payments
- Deferred compensation payments
- PERS – Employer Costs
- Federal and State Employee Taxes
- Medicare Taxes
- Approved Capital Projects
- FY Expenditures
- Retention Releases

2. Essential Expenses:

- Utilities (power, gas, phone, mobile services, emergency services and data communications lines).
- Water Purchases, water meter
- Sales and Use Tax payments
- Permit Fees
- Regulatory Fees and Charges