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

#### FINANCE COMMITTEE TELECONFERENCE MEETING

#### TELECONFERENCE PHONE NUMBER: (213) 279-1455 TELECONFERENCE ID: 766 868 135

#### January 19, 2021 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 **January 19, 2021**, located at 34156 Del Obispo Street, Dana Point, California. This meeting is being conducted via Teleconference pursuant to the California Governor Executive Order N-29-20.

MEMBERS OF THE PUBLIC ARE INVITED TO PARTICIPATE IN THIS TELECONFERENCE MEETING AND MAY JOIN THE MEETING VIA THE TELECONFERENCE PHONE NUMBER AND ENTER THE ID CODE. THIS IS A PHONE CALL MEETING AND NOT A WEB-CAST MEETING SO PLEASE REFER TO AGENDA MATERIALS AS POSTED WITH THE AGENDA ON THE WEB-SITE <u>WWW.SOCWA.COM</u>. ON YOUR REQUEST, EVERY EFFORT WILL BE MADE TO ACCOMMODATE PARTICIPATION. IF YOU REQUIRE ANY SPECIAL DISABILITY RELATED ACCOMMODATIONS, PLEASE CONTACT THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SECRETARY'S OFFICE AT (949) 234-5452 AT LEAST **TWENTY-FOUR (24)** HOURS PRIOR TO THE SCHEDULED MEETING TO REQUEST DISABILITY RELATED ACCOMMODATIONS. THIS AGENDA CAN BE OBTAINED IN ALTERNATE FORMAT UPON REQUEST TO THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY'S SECRETARY AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING.

AGENDA EXHIBITS AND OTHER WRITINGS THAT ARE DISCLOSABLE PUBLIC RECORDS DISTRIBUTED TO ALL, OR A MAJORITY OF, THE MEMBERS OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY FINANCE COMMITTEE IN CONNECTION WITH A MATTER SUBJECT FOR DISCUSSION OR CONSIDERATION AT AN OPEN MEETING OF THE FINANCE COMMITTEE ARE AVAILABLE BY PHONE REQUEST MADE TO THE AUTHORITY ADMINISTRATIVE OFFICE AT 949-234-5452. THE AUTHORITY ADMINISTRATIVE OFFICES ARE LOCATED AT 34156 DEL OBISPO STREET, DANA POINT, CA ("AUTHORITY OFFICE"). IF SUCH WRITINGS ARE DISTRIBUTED TO MEMBERS OF THE FINANCE COMMITTEE LESS THAN **TWENTY-FOUR (24)** HOURS PRIOR TO THE MEETING, THEY WILL BE SENT TO PARTICIPANTS REQUESTING VIA EMAIL DELIVERY. IF SUCH WRITINGS ARE DISTRIBUTED IMMEDIATELY PRIOR TO, OR DURING, THE MEETING, THEY WILL BE AVAILABLE IMMEDIATELY ON VERBAL REQUEST TO BE DELIVERED VIA EMAIL TO REQUESTING PARTIES.

#### <u>Agenda</u>

#### 1. Call Meeting to Order

#### 2. Public Comments

THOSE WISHING TO ADDRESS THE FINANCE COMMITTEE ON ANY ITEM <u>LISTED</u> ON THE AGENDA WILL BE REQUESTED TO IDENTIFY AT THE OPENING OF THE MEETING AND PRIOR TO THE CLOSE OF THE MEETING. THE AUTHORITY REQUESTS THAT YOU STATE YOUR NAME

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

#### 3. Approval of Minutes

- a. Finance Committee Meeting of November 3, 2020
- b. Finance Committee Meeting of December 8, 2020

**Recommended Action:** Staff recommends the Finance Committee to approve minutes as submitted.

#### 4. Financial Reports for the Month of October 2020

The reports included are as follows:

- a. Summary of Disbursements for October 2020 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
   > Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
  - Operations and Environmental Summary (Exhibit E-1)
  - > Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

**Recommended Action:** Staff recommends the Finance Committee recommend to the Board of Directors to ratify the October 2020 disbursements for the period from October 1, 2020, through October 31, 2020, totaling \$5,649,871, and to receive and file the October 2020 Financial Reports as submitted.

#### 5. Financial Reports for the Month of November 2020

The reports included are as follows:

- a. Summary of Disbursements for November 2020 (Exhibit A)
- b. Schedule of Funds Available for Reinvestment (Exhibit B)
  - Local Agency Investment Fund (LAIF)
- c. Schedule of Cash and Investments (Exhibit C)
- d. Capital Schedule (Exhibit D)
  - Capital Projects Graph (Exhibit D-1)
- e. Budget vs. Actual Expenses:
  - > Operations and Environmental Summary (Exhibit E-1)
  - Operations and Environmental by PC (E-1.2)
  - Residual Engineering, after transfer to Capital (Exhibit E-2)
  - Administration (Exhibit E-3)
  - Information Technology (IT) (Exhibit E-4)

**Recommended Action:** Staff recommends the Finance Committee recommend to the Board of Directors to ratify the November 2020 disbursements for the period from November 1, 2020, through November 30, 2020, totaling \$2,122,606, and to receive and file the November 2020 Financial Reports as submitted.

January 19, 2021

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#### 6. Financial Reports for the Month of December 2020

The reports included are as follows:

- a. Summary of Disbursements for December 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)
- f. Mid-year Fringe Pool and Fringe Rate Forecast

**Recommended Action:** Staff recommends the Finance Committee recommend to the Board of Directors to ratify the December 2020 disbursements for the period from December 1, 2020, through December 31, 2020, totaling \$3,915,268, and to receive and file the December 2020 Financial Reports as submitted.

### 7. Q2 FY 2020-21 Cash Roll Forward as of December 31, 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 to the Board to receive and file the Q2 Fiscal Year 2020-21 Cash Roll Forward as submitted.

### 8. Fiscal Year 2019-20 Use Audit and Additional Cash Payout

**Recommended Action:** Staff recommends the Finance Committee to recommend to the Board of Directors to approve payment of the Use Audit and Additional Cash from other sources to the Member Agencies as distributed in the Supplemental Financial Statements, Statement of Net Position.

### <u>Adjournment</u>

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

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

Dated this 12th day of January 2021.

Betty Burnett, General Manager/Secretary

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



#### MINUTES OF SPECIAL MEETING OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

#### **Finance Committee**

#### November 3, 2020

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on November 3, 2020, at 8:30 a.m. via teleconference from the Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present via Teams Meeting:

ROBB GRANTHAM DENNIS CAFFERTY MATT COLLINGS DENNIS ERDMAN	Santa Margarita Water District El Toro Water District Moulton Niguel Water District South Coast Water District	Alternate Director Alternate Director Director Director
	City of Son Juan Canistrona	Director
RAY MILLER TONI ISEMAN	City of San Juan Capistrano City of Laguna Beach	Director Director
Staff Participation: BETTY BURNETT AMBER BAYLOR JASON MANNING JIM BURROR MARY CAREY KONSTANTIN SHILKOV NADYN KIM ANNA SUTHERLAND DANITA HIRSH	General Manager Director of Environmental Con Director of Engineering Director of Operation Finance Controller Senior Accountant Accountant Accounts Payable Executive Assistant	npliance
Also Participating: ADRIANA OCHOA PAM ARENDS-KING KATHRYN FRESHLY TREVOR AGRELIUS JASON HAYDEN GAVIN CURRAN	Procopio Law Firm South Coast Water District El Toro Water District Moulton Niguel Water District El Toro Water District City of Laguna Beach	

#### 1. Call Meeting to Order

Chairman Grantham called the meeting to order at 8:30 a.m.

#### 2. Public Comments

None

#### 3. <u>Draft Use Audit FY 2019-2020 Budget vs. Actual including Cash Roll Forward as of June</u> <u>30, 2020</u>

Chairman Grantham provided an overview for the purpose of the meeting. He stated there were a series of questions from the October 27 meeting from member agencies that needed to be addressed prior to submitting to the Board for approval. He requested Ms. Carey go through each question and answer for the order of business. An open discussion ensued.

#### ACTION TAKEN

Motion was made by Director Erdman and seconded by Director Cafferty to recommend to the Board of Directors to approve the FY 2019-2020 Use Audit and collection from and payments to SOCWA member agencies consistent with the results of the Use Audit as presented.

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

#### ACTION TAKEN

Motion was made by Director Cafferty and seconded by Director Erdman to recommend to the Board of Directors to receive and fie the Cash Roll Forward as of June 30, 2020.

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

#### 4. 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.)

#### ACTION TAKEN

Motion was made by Director Erdman and seconded by Director Shissler to recommend to the Board of Directors to receive and fie the Q1 Fiscal Year 2020-21 Cash Roll Forward as submitted.

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

#### <u>Adjournment</u>

There being no further business, Chairman Grantham adjourned the meeting at 9:36 a.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Special Meeting of the South Orange County Wastewater Authority Finance Committee of November 3, 2020, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

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



#### MINUTES OF REGULAR MEETING OF THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

#### **Finance Committee**

#### December 8, 2020

The Regular Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on December 8, 2020, at 10:30 a.m. via teleconference from the Administrative Offices located at 34156 Del Obispo Street, Dana Point, California. The following members of the Finance Committee were present via Teams Meeting:

ROBB GRANTHAM DENNIS CAFFERTY MATT COLLINGS PAM ARENDS-KING	Santa Margarita Water District El Toro Water District Moulton Niguel Water District South Coast Water District	Alternate Director Alternate Director Director Alternate Director
Absent: TONI ISEMAN TROY BOURNE	City of Laguna Beach City of San Juan Capistrano	Director Director
Staff Participation: BETTY BURNETT AMBER BAYLOR JASON MANNING JIM BURROR MARY CAREY KONSTANTIN SHILKOV NADYN KIM ANNA SUTHERLAND DANITA HIRSH	General Manager Director of Environmental Com Director of Engineering Director of Operations Finance Controller Senior Accountant Accountant Accounts Payable Executive Assistant	1pliance
Also Participating: ADRIANA OCHOA KEN PUN KATHRYN FRESHLEY DENNIS ERDMAN TREVOR AGRELIUS GAVIN CURRAN JASON HAYDEN	Procopio Law Firm The Pun Group El Toro Water District South Coast Water District Moulton Niguel Water District City of Laguna Beach El Toro Water District	

#### 1. Call Meeting to Order

Chairman Grantham called the meeting to order at 10:32 a.m.

#### 2. Public Comments

None

- a. Finance Committee Meeting of August 25, 2020
- b. Finance Committee Meeting of September 22, 2020
- c. Finance Committee Meeting of October 27, 2020

#### ACTION TAKEN

Motion was made by Director Collings and seconded by Director Cafferty to approve Finance Committee Meeting Minutes for August 25, 2020, September 22, 2020 and October 27, 2020 as corrected.

Motion carried:	Aye 4, Nay 0, Abstaine	Aye 4, Nay 0, Abstained 0, Absent 2		
	Director Grantham	Aye		
	Director Iseman	Absent		
	Director Bourne	Absent		
	Director Cafferty	Aye		
	Director Collings	Aye		
	Director Arends-King	Aye		

#### 4. <u>Draft Comprehensive Annual Financial Report (CAFR) for the Fiscal Years ended June</u> <u>30, 2020, and 2019, including</u>

• Independent Auditors Report

Mr. Pun of The Pun Group gave a presentation of the audit results, and overview of the Financial Statements. An open discussion ensued.

Director Collings requested that the recording of unfunded liabilities include a share for costs proportionate to the salaries in the General Fund such that the allocation would differ from the Board approved methodology for those positions. Chairman Grantham noted that this idea could be considered with the development of the FY 2021-22 Budget in the coming calendar year.

#### ACTION TAKEN

Motion was made by Director Collings and seconded by Director Arends-King to recommend to the Board of Directors to approve the CAFR for Fiscal Years Ended June 30, 2020, and 2019.

Motion carried:Aye 4, Nay 0, Abstained 0, Absent 2<br/>Director GranthamAye<br/>Director IsemanDirector IsemanAbsent<br/>Director BourneAbsent<br/>Director CaffertyDirector CaffertyAye<br/>Director CollingsAye<br/>Director Arends-King

#### 5. Fiscal Year 2019-2020 Supplemental Financial Statements

#### ACTION TAKEN

Motion was made by Director Cafferty and seconded by Director Collings to recommend to the Board of Directors to receive and file FY 2019-2020 Supplemental Financial Statements and Management Discussion and Analysis for the Year Ended June 30, 2020.

Motion carried:

ed: Aye 4, Nay 0, Abstained 0, Absent 2 Director Grantham Aye Director Iseman Absent Director Bourne Absent Director Cafferty Aye Director Collings Aye Director Arends-King Aye

#### **Adjournment**

There being no further business, Chairman Grantham adjourned the meeting at 11:41a.m.

I HEREBY CERTIFY that the foregoing Minutes are a true and accurate copy of the Minutes of the Regular Meeting of the South Orange County Wastewater Authority Finance Committee of December 8, 2020, and approved by the Finance Committee and received and filed by the Board of Directors of the South Orange County Wastewater Authority.

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

# Agenda Item

# 4

**Finance Committee Meeting** 

Meeting Date: January 19, 2021

TO:	Finance Committee
FROM:	Betty Burnett, General Manager
STAFF CONTACT:	Mary Carey, Finance Controller
SUBJECT:	Financial Reports for the Month of October 2021

#### Summary/Discussion

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

The reports included are as follows:

- a. Summary of Disbursements for October 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**

October 2020 cash disbursements were: \$5,649,871.

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

**Recommended Action:** Staff recommends the Finance Committee recommend to the Board of Directors to ratify the October 2020 disbursements for the period from October 1, 2020, through October 31, 2020, totaling \$5,649,871, and to receive and file the October 2020 Financial Reports as submitted.

### Exhibit A

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

	Actual <sup>1</sup>	
General Fund	\$	(372,473)
PC 2 - Jay B. Latham Plant		(3,075,392)
PC 5 - San Juan Creek Ocean Outfall		(34,269)
PC 8 - Pretreatment Program (1		(11,046)
PC 12 SO - Water Reclamation Permits		(9,228)
PC 15 - Coastal Treatment Plant/AWT		(1,250,345)
PC 17 - Joint Regional Wastewater Reclamation		(872,280)
PC 21 - Effluent Transmission Main		(326)
PC 24 - Aliso Creek Ocean Outfall		(24,512)
Total	\$	(5,649,871)

# Exhibit B

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

TOTAL CASH IN BANK	\$ 17,092,599
FUND REQUIREMENTS: BILLS FOR CONSIDERATION	 (5,649,871)
DEPOSITS, TRANSFERS & ADJUSTMENTS:	5,281,441
L.A.I.F. FUNDS: (BEGINNING BAL.)	16,104,311
CASH IN BANK: (BEGINNING BAL.)	\$ 1,356,718

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

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



# PMIA/LAIF Performance Report as of 11/12/20



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

Oct	0.620
Sep	0.685
Aug	0.784

<b>Quarterly Performance</b>	
Quarter Ended 09/30/20	)

LAIF Apportionment Rate<sup>(2)</sup>: LAIF Earnings Ratio<sup>(2)</sup>: LAIF Fair Value Factor<sup>(1)</sup>: PMIA Daily<sup>(1)</sup>: PMIA Quarter to Date<sup>(1)</sup>: PMIA Average Life<sup>(1)</sup>:

0.84 0.00002309407394024 1.004114534 0.65% 0.80% 169

#### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 10/31/20 \$101.4 billion

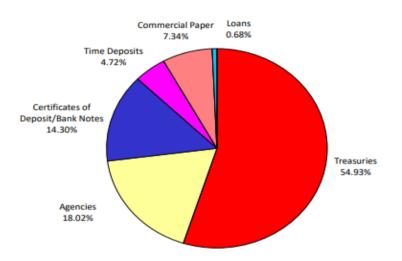


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

#### 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: <sup>(1)</sup> State of California, Office of the Treasurer <sup>(2)</sup> State of California, Office of the Controller

### Exhibit C

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

MVA	\$	5,725	(A)
A/P Checking		1,344,321	(B)
Payroll Checking		115,612	(C)
State LAIF	-	15,626,941	(D)
Total Cash in Bank	\$	17,092,599	
Petty Cash Total Operating Cash	\$	1,600 <b>17,094,199</b>	(E)
OPEB Trust		5,478,857	(F)
Total Cash and Investments	\$	22,573,056	

#### Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.

Payroll including payroll taxes and related liabilities are drawn against

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

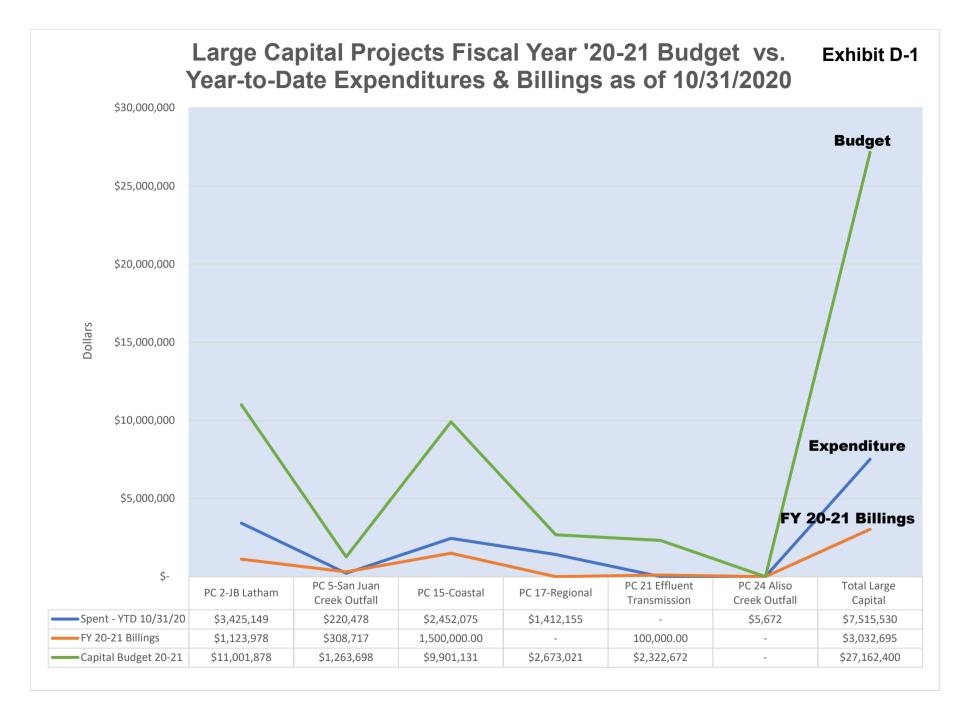
#### South Orange County Wastewater Authority Capital Projects Summaries For the Period Ended October 31, 2020 (in dollars)

		FY 2020-21 Budget vs. Actual Spending										
<b>Description</b>	Ca	pital Budget		iscal Year Spending	(C	over)/ Under Budget	% Expended		Member ency Billed	Member Agency ollections	Past Due eceivables	% Expended vs. Billed
PC 2-JB Latham	\$	11,001,878	\$	3,425,149	\$	7,576,729	31.1%	\$	1,123,978	\$ 658,593	\$ 465,385	304.7%
PC 5-San Juan Creek Outfall		1,263,698		220,478		1,043,220	17.4%		308,717	174,100	134,617	71.4%
PC 15-Coastal		9,901,131		2,452,075		7,449,056	24.8%		1,500,000	1,061,194	438,806	163.5%
PC 17-Regional		2,673,021		1,412,155		1,260,866	52.8%			-		
PC 21 Effluent Transmission		2,322,672		-		2,322,672	0.0%		100,000	66,880	33,120	0.0%
<sup>2</sup> PC 24 Aliso Creek Outfall		-		5,672		(5,672)				-		
Total Large Capital	\$	27,162,400	\$	7,515,530	\$	19,646,870	27.7%	\$	3,032,695	\$ 1,960,767	\$ 1,071,928	247.8%
Non-Capital Engineering		1,161,634		23,503		1,138,131	2.0%		94,210	84,202	10,008	24.9%
Non-Capital Misc Engineering		75,000		-		75,000	0.0%		52,960	51,358	1,602	0.0%
Small Internal Capital		2,099,000		332,165		1,766,835	15.8%		1,049,500	767,489	282,011	31.6%
Total Capital	\$	30,498,034	\$	7,871,198	\$	22,626,836	25.8%	\$	4,229,365	\$ 2,863,816	\$ 1,365,549	186.1%

<sup>1</sup> Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	Carryover	YTD Spending	Balance	% Expended
Non-Capital Engineering	\$369,408	\$61,872	\$307,536	16.7%
Non-Capital Misc Engineering	252,298	70,063	182,235	27.8%
Small Internal Capital	565,000	293,348	271,652	51.9%
	\$1,186,706	\$425,284	\$761,422	35.8%

<sup>2</sup> PC 24 is paid out of Cash on Hand collected in an earlier year



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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended	
Salary and Fringe						1
**-5000-**-**	Regular Salaries-O&M	4,510,604	1,478,660	3,031,944	32.8%	
**-5001-**-**-** **-5306-**-**-**	Overtime Salaries-O&M Scheduled Holiday Work	128,700 33,964	41,560 22,689	87,140 11,275	32.3% 66.8%	
**-5315-**-**	Comp Time - O&M	12,168	4,396	7.772	36.1%	
**-5401-**-**	Fringe Benefits IN to PC's & Depts.	2,374,488	778,413	1,596,075	32.8%	
**-5700-**-**-	Standby Pay	67,608	22,880	44,728	33.8%	_
	Total Payroll Costs	7,127,532	2,348,599	4,778,933	33.0%	-
Other Expenses						
**-5002-**-**	Electricity	1,154,008	438,133	715,875	38.0%	
**-5003-**-**	Natural Gas	234,532	71,469	163,063	30.5%	
**-5004-**-**	Potable & Reclaimed Water	77,008	25,176	51,832	32.7%	
**-5005-**-**	Co-generation Power Credit	(669,000)	(226,252)	(442,748)	33.8%	
**-5006-**-**-** **-5007-**-**-**	Chlorine/Sodium Hypochlorite	479,900	194,057	285,843	40.4% 27.2%	(1)
**-5008-**-**	Polymer Products Ferric Chloride	739,004 452,000	200,713 212,224	538,291 239,776	47.0%	(2)
**-5009-**-**-	Odor Control Chemicals	114,996	36,338	78,658	31.6%	(2)
**-5010-**-**	Other Chemicals - Misc.	2,996	-	2,996	0.0%	
**-5011-**-**-	Laboratory Services	40,580	16,957	23,623	41.8%	
**-5012-**-**	Grit Hauling	124,996	40,881	84,115	32.7%	(
**-5013-**-**-** **-5014-**-**	Landscaping Engineering - Misc.	206,004	111,097	94,907	53.9% 0.0%	(3)
**-5015-**-**	Management Support Services	- 370,504	- 77,916	- 292.588	21.0%	
**-5016-**-**	Audit - Environmental	1,252	-	1,252	0.0%	
**-5017-**-**	Legal Fees	32,355	22,720	9,635	70.2%	
**-5018-**-**	Public Notices/ Public Relations	5,500	-	5,500	0.0%	
**-5019-**-**	Contract Services Misc.	256,012	111,194	144,818		(4)
**-5021-**-**-** **-5022-**-**-**	Small Vehicle Expense Miscellaneous Expense	24,556	3,543 2,281	21,013	14.4% 12.7%	
-5022 **-5023-**-**-	Office Supplies - All	18,020 43,004	11,682	15,739 31,322	27.2%	
**-5024-**-**	Petroleum Products	34,000	7,194	26,806	21.2%	
**-5025-**-**	Uniforms	68,992	19,337	49,655	28.0%	
**-5026-**-**	Small Vehicle Fuel	24,604	4,727	19,877	19.2%	
**-5027-**-**	Insurance - Property/Liability	275,584	100,686	174,898	36.5%	
**-5028-**-**-** **-5030-**-**-**	Small Tools & Supplies	77,500	19,943	57,557	25.7% 25.9%	
**-5031-**-**	Trash Disposal Safety Program & Supplies	6,992 114,868	1,812 49,012	5,180 65,856	42.7%	(5)
**-5032-**-**	Equipment Rental	7,004	-	7,004	0.0%	(0)
**-5033-**-**	Recruitment	2,504	1,678	826	67.0%	
**-5034-**-**	Travel Expense/Tech. Conferences	32,316	1,630	30,686	5.0%	
**-5035-**-**	Training Expense	40,664	3,372	37,292	8.3%	
**-5036-**-**-** **-5037-**-**	Laboratory Supplies Office Equipment	100,152 65,000	26,296 8,200	73,856 56,800	26.3% 12.6%	
**-5038-**-**	Permits	480,520	19,017	461,503	4.0%	
**-5039-**-**	Membership Dues/Fees	23,772	7,575	16,197	31.9%	
**-5044-**-**	Offshore Monitoring	44,004	41,685	2,319	94.7%	(6)
**-5046-**-**	Effluent Chemistry	40,004	5,957	34,047	14.9%	-
**-5047-**-**-** **-5048-**-**-**	Access Road Expenses Storm Damage	44,004 20,008	38,692	5,312 20,008	87.9% 0.0%	(7)
**-5049-**-**	Biosolids Disposal	1.429.996	495.680	934,316	34.7%	
**-5050-**-**-	Contract Services Generators - 29A	22,008	-	22,008	0.0%	
**-5052-**-**	Janitorial Services	94,004	35,561	58,443	37.8%	
**-5053-**-**	Contract Serv - Digester Cleaning - 29E	125,000	-	125,000	0.0%	
**-5054-**-**	Diesel Truck Maint	41,004	10,853	30,151	26.5%	
**-5055-**-** **-5056-**-**-	Diesel Truck Fuel - 37B Maintenance Equip. & Facilities (Solids)	11,504 361,000	3,087 126,712	8,417 234,288	26.8% 35.1%	
**-5057-**-**	Maintenance Equip. & Facilities (Joints)	669,000	243,692	425,308	36.4%	
**-5058-**-**-	Maintenance Equip. & Facilities (Common)	86,008	66,253	19,755	77.0%	(8)
**-5059-**-**-	Maintenance Equip. & Facilities (Co-Gen)	960,000	245,521	714,479	25.6%	
**-5060-**-**	Maintenance Equip. & Facilities (AWT)	75,000	42,881	32,120	57.2%	(9)
**-5061-**-**	Mileage	3,548	1,052	2,496	29.6%	
**-5067-**-**-** **-5068-**-**-**	Port Cleaning MNWD Potable Water Supplies & Svcs.	70,000 42,000	- 5,472	70,000 36,528	0.0% 13.0%	
**-5076-**-**	SCADA Infrastructure	91,508	47,755	43,753	52.2%	(10)
**-5077-**-**	IT Direct	10,000	10	9,990	0.1%	( - )
**-5105-**-**	Co-Generation Power Credit - Offset	669,000	226,252	442,748	33.8%	
**-5303-**-**	Group Insurance Waiver	14,392	4,389	10,003	30.5%	
**-5305-**-**	Medicare Tax Payments for Employees	1,336	592	744	44.3%	
**-5309-**-**-** **-5705-**-**-	Operating Leases Monthly Car Allowance	31,008 31,192	8,471 11,982	22,537 19,210	27.3% 38.4%	
**-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	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	180,306	376,690	32.4%	-
	Total Other Expenses	10,592,323	3,449,123	7,143,200	32.6%	-
	Total O&M Expenses	17,719,855	5,797,722	11,922,133	32.7%	]

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#### Exhibit E-1

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

- (1) Chlorine/Sodium Hypochlorite expenses are elevated in the summer and fall but are expected to be reduced in the winter with lowered recycled water demands.
- (2) Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (3) Tree removals from emergency projects and Santa Ana Winds have been elevated this year.
- (4) Additional services related to mitigating COVID-19 have increased spending, including providing visitor restrooms, increased security, etc.
- (5) Replace old equipment and PPE happens in July of each year.
- (6) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (7) Recently completed the annual access road asphalt repairs.
- (8) Emergency water line repairs completed at RTP.
- (9) Purchasing related to valves and actuators replacement at AWT.
- (10) Annual SCADA software license renewal completed.

# South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC For the Period Ended October 31, 2020 (in dollars)

02 - Jay 8. Latham Plant           Salary and Fings 02-6001*****         Regular Salaries-O&M 13.804         1.516.048         519.326         986.722           02-8001*****         Scheduled Heilday Work 13.844         8.882         4.482           02-8001*****         Scheduled Heilday Work 13.844         8.882         4.482           02-8101*****         Comp Time - O&M 52.8401*****         Finge Banefits No PC's & Depts. 2.399.640         709.132         273.383         525.743           02-9002******         Natural Gas         121.036         88.517         82.519           02-9002******         Natural Gas         121.036         88.517         82.519           02-9002******         Potable & Reclamed Water         24.004         6.964         170.106           02-9002******         Potable & Reclamed Water         24.004         6.964         165.822           02-9002******         Potable & Reclamed Water         24.004         6.964         170.100           02-9002******         Potable & Reclamed Water         24.004         6.964         17.010           02-9002******         Foric Choinde         140.000         7.374         66.326           02-9002******         Foric Choinde         140.000         7.374         66.326			FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
Salar yand Fringe         regular Salaries-O&M         1,518,048         519,326         998,722           02-5001*****         Scheduled Holiday Work         13,364         8,882         4,482           02-5315*****         Scheduled Holiday Work         13,364         8,882         4,482           02-5401*****         Fringe Benefits IN to C's & Depts.         799,132         273,389         525,743           02-5700*****         Standby Pay         2.399,640         453,003         1,566,637           Other Expenses         2.399,640         453,003         1,566,637           02-5002*****         Natural Gas         121,036         38,517         62,219           02-5002*****         Potable & Reclaimed Water         24,004         6,994         17,010           02-5003*****         Potable & Reclaimed Water         278,000         82,178         195,522           02-5004*****         Potable & Reclaimed Water         10,000         7,674         66,326           02-5003*****         Potable & Reclaimed Water         24,000         13,048         02,2501           02-5001*****         Potable & Reclaimed Water         24,000         13,13         36,667           02-5001*****         Potable & Reclaimed Water         21,000         7,674						
02-500-****         Regular Salarise-O&M         1.518.048         519.326         998.722           02-500-****         Ochrine Salarise-OAM         38.716         20.505         18.211           02-5306-****         Comp Time - OAM         5.268         2.159         2.669           02-5401-*****         Comp Time - OAM         5.028         2.159         2.669           02-500-*****         Fringe Benefits IVto PC's & Depts.         799.132         273.389         525.743           02-5002-*****         Electricity         547.004         179.685         367.319           02-5002-*****         Polate & Reclaimed Water         24.004         6.994         17/101           02-5002-*****         Polate & Reclaimed Water         24.004         6.994         17/101           02-5002-*****         Polyme Products         278.000         82.178         195.522           02-5006-*****         Polyme Products         278.000         82.178         195.522           02-5001-*****         Polyme Products         278.000         82.178         195.522           02-5001-*****         Chorine/Sodum Hypochorite         7.000         1.033.499         02.501.*****           02-5010-*****         Lohorite Sevinces         1.2000         1.618 <td>•</td> <td></td> <td></td> <td></td> <td></td> <td></td>	•					
02-800-****         Overtime Salaries-O&M         38,716         20,505         18,211           02-306-****         Scheduled Holdsy Work         13,364         8,882         4,482           02-315-****         Comp Time - O&M         5,028         2,159         2,669           02-4501-****         Fringe Benefits IN to PC's & Depts.         79,132         273,389         555,743           02-500-****         Total Payroll Costs         2,399,640         833,003         1,566,637           02-500-****         Natural Gas         121,036         38,517         82,519           02-500-****         Potable & Reclaimed Water         24,004         6,984         17,010           02-500-****         ChoinelSodum Hyporthorite         278,000         82,178         16,628           02-500-****         ChoinelSodum Hyporthorite         278,000         82,174         66,328           02-500-****         Choine Sodum Hyporthorite         278,000         7,674         66,328           02-500-****         Oder Control Chemicals         1,000         -1,000         -1,000           02-501-****         Get Hauling         54,000         1,513         38,487           02-501-****         Get Hauling         54,000         1,513         38			1 510 010	540.000	000 700	04.000
12.330-****         Schwalzer Muleer Holiday Work         13.384         8.882         4.482           02.3315****         Comp Time - 05M         5.028         2.159         2.869           02.501*****         Simuly Pay         25.332         8.743         16.610           07.502*****         Simuly Pay         25.332         8.743         16.610           02.5002*****         Natural Gas         121.033         38.517         82.2519           02.5002****         Natural Gas         121.033         38.517         82.2519           02.5002****         Natural Gas         121.033         38.517         82.2519           02.5002*****         ChoinerSodum Hypochionite         7.900         3.011         4.869           02.5002*****         ChoinerSodum Hypochionite         7.800         3.011         4.869           02.5002*****         ChoinerSodum Hypochionite         7.900         3.011         4.869           02.5002*****         ChoinerSodum Hypochionite         7.800         3.011         4.869           02.5002*****         Choiner Sodum Hypochionite         7.900         3.011         4.869           02.5011*****         Laboratory Services         12.600         4.475         8.625 <t< td=""><td></td><td>-</td><td></td><td></td><td> /</td><td>34.2%</td></t<>		-			/	34.2%
02-5315*****         Comp Time - OM         5.028         2,159         2,669           02-5401****         Fringe Benefits IN to PC's & Depts.         79,132         273,389         555,743           02-5700*****         Total Payroll Costs         2,399,640         833,003         1,566,637           02-600*****         Natural Cas         12,399,640         833,003         1,566,637           02-600*****         Natural Cas         24,004         6,904         177,181           02-600*****         Patable & Reclamed Water         24,004         6,904         17,010           02-600*****         Choine/Sodum Hypochitic         278,000         82,178         165,822           02-600*****         Choine/Sodum Hypochitic         12,800         7,674         66,326           02-600*****         Oder Control Chemicals         11,000         -         1000           02-601*****         Cabractory Services         12,500         4,475         8,025           02-611*****         Laboratory Services         26,004         15,313         38,687           02-601*****         Git Heuling         54,000         15,313         38,687           02-601*****         Git Heuling         54,000         1,511         1,033						53.0%
Col:         Fringe Benefits IN to PC's & Depts.         799 132         27.389         156.10           Col:         Total Payroll Costs         2.399.640         833.003         1.566.637           Other Expenses         2.500.11         547.004         833.003         1.566.637           Other Expenses         2.500.11         547.004         82.502.11         82.517         82.519           O2.500.11         Natural Gas         121.036         38.517         82.519         82.517           O2.500.11         Polymer Products         278.000         82.178         198.822         82.52.43           Ober Cohnoide         140.000         73.674         66.326         82.52.44         82.519         82.52.44         82.52.44         82.52.44         82.52.44         82.52.44         82.517         82.52.45         82.519         82.517         82.512         82.517         82.519         82.512         82.519         82.510         82.519         82.519         82.519         82.519         82.519         82.519         82.519         82.519         82.519         82.519         82.512         82.510         82.510         82.512         82.513         82.512         82.513         82.512         82.513         82.513         82.510 <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>66.5% 42.9%</td>		-				66.5% 42.9%
02-5700-****         Standby Pay Total Payroll Costs         25.552         8.7.43         16.610           02-5002-****         Total Payroll Costs         23.99.640         833.003         1,566.637           02-5002-****         Natural Gas         179.685         867.319         02.503         1,566.637           02-5002-****         Potable & Reclaimed Water         24.004         6.994         17.010         02.503           02-5002-****         Potable & Reclaimed Water         24.004         6.994         17.010         0.82.178         199.622           02-5003-****         Potable & Reclaimed Water         24.004         6.994         17.010         1.8682           02-5003-****         Potable & Reclaimed Water         24.000         7.651         1.9489           02-5013-****         Other Chemicals - Misc.         1.000         -         1.000           02-5013-****         Christopy Services         12.500         4.475         8.025           02-5013-****         Landscaping         75.008         16.108         58.900           02-5013-****         Landscaping         75.008         26.136         44.872           02-5013-*****         Management Support Services         13.000         1.410         5.999		-				34.2%
Total Payroll Costs         2.399.640         833.003         1.566.637           02-5002*****         Electricity         547.004         79.685         367.319           02-5003*****         Natural Gas         121.036         376.46         365.517         82.519           02-5003*****         Potable & Reclaimed Water         24.004         6.994         17.010           02-5003*****         CholmelSodium Hypochlorite         7.900         3.011         4.889           02-5003*****         Ferric Cholde         140.000         73.674         66.326           02-5003*****         Get Control Chemicals         21.000         7.051         13.949           02-5013*****         Gar Control Chemicals         12.000         7.511         13.949           02-5013******         Gar Angement Support Services         26.004         15.313         38.687           02-5013******         Landscaping         75.008         16.108         56.800           02-5013******         Gar Angement Support Services         26.004         15.371         10.633           02-5013******         Gar Angement Support Services         11.000         1.649         8.990           02-502******         Small Vehicle Expense         11.000         1.649		•				34.5%
02-5002-*****         Electricity         547,004         177,685         367,319           02-5003-*****         Potable & Reclaimed Water         24,004         6,994         17,010           02-5006-*****         Potable & Reclaimed Water         7,900         3,011         4,889           02-5006-*****         Potable & Reclaimed Water         276,000         82,178         195,822           02-5006-*****         Perric Chioride         140,000         7,851         169,326           02-5001-*****         Cherro Chemicals         21,000         -         1,000           02-5011-*****         Chero Chemicals         1,000         -         1,000           02-5011-*****         Cantoroly Services         12,500         4,475         8,025           02-5012-*****         Grit Hauling         54,000         15,313         38,687           02-5015-*****         Management Support Services         26,004         15,371         10,633           02-5015-*****         Management Support Services         8,000         1,581         6,499           02-5015-*****         Small Vehicle Expense         8,000         1,581         6,499           02-502-*****         Small Vehicle Expense         8,000         1,581         6,499	2 0100					34.7%
02-8003-*****         Natural Gas         121.036         38.517         82.519           02-8004-*****         Cholme/Sodium Hypochlorite         24.004         6.994         17.010           02-8006-*****         Cholme/Sodium Hypochlorite         7.900         3.011         4.889           02-8006-*****         Polyme Froducts         278.000         82.178         199.822           02-8006-*****         Polyme Froducts         278.000         7.071         13.949           02-8006-*****         Odd Control Chemicals         21.000         -         10.000           02-6011-*****         Laboratory Services         12.500         4.475         8.025           02-6011-******         Laboratory Services         12.500         4.475         8.025           02-5015-******         Landscaping         75.008         16.108         58.900           02-5019-******         Landscaping         75.008         26.136         48.872           02-5019-******         Landscaping         75.008         26.136         48.872           02-5020-******         Minseellaneous Expense         8.000         1.829         9.171           02-5020-******         Miscellaneous Expense         11.000         1.410         9.580      <	er Expenses					
02-5004-*****         Potable & Reclaimed Water         24.004         6.994         17.010           02-5007-*****         Polymer Products         278.000         30.11         4.889           02-5007-*****         Polymer Products         278.000         82.178         195.822           02-5008-*****         Ferric Chioride         140.000         7.051         13.949           02-5011-*****         Other Chemicals - Misc.         1,000         -         1,000           02-5011-*****         Laboratory Services         12.500         4,475         8,025           02-5011-*****         Grit Hauling         54,000         15.313         38,687           02-5011-*****         Landscaping         75,008         16,108         58,900           02-5015-*****         Management Support Services         26,004         15,371         10,633           02-5015-*****         Management Support Services         8,000         1,581         6,409           02-5015-*****         Contract Services Misc.         75,008         26,136         48,872           02-502-*****         Management Support Services         8,000         1,581         6,409           02-502-*****         Miscleaneous Expense         11.000         1,412         1,3	2-5002-**-**	Electricity	547,004	179,685	367,319	32.8%
02-8006-*****         Chlorine/Sodium Hypochlorite         7,900         3,011         4,889           02-8007-****         Polymer Products         278,000         82,178         195,822           02-8008-*****         Ferric Chloride         140,000         73,674         66,326           02-8009-*****         Otdr Control Chemicals         21,000         7,674         66,326           02-8019-*****         Laboratory Services         12,000         -         1,000           02-8011-*****         Laboratory Services         12,000         -         1,000           02-8013-*****         Landscaping         75,008         16,108         68,900           02-8013-******         Landscaping         75,008         26,104         15,371         10,633           02-8013-******         Legal Fees         3,005         122         2,973           02-8013-******         Legal Fees         3,005         122         2,973           02-802-******         Small Vehicle Expense         11,000         1,829         9,171           02-802-*****         Miscellaneous Expense         8,000         1,521         6,409           02-802-*****         Unforms         32,922         8,255         2,4738 <t< td=""><td>2-5003-**-**-</td><td>Natural Gas</td><td>121,036</td><td>38,517</td><td>82,519</td><td>31.8%</td></t<>	2-5003-**-**-	Natural Gas	121,036	38,517	82,519	31.8%
02-8007*****         Polymer Products         278,000         62,178         195,822           02-5008******         Odor Control Chemicals         140,000         73,674         66,326           02-5008******         Other Chemicals - Misc.         1,000         -         1,000           02-5011******         Laboratory Services         12,500         4,475         8,025           02-5011******         Labcacaping         54,000         15,313         38,687           02-5011******         Labcacaping         75,008         16,108         58,900           02-5017******         Management Support Services         28,004         15,371         10,633           02-5019******         Contract Services Misc.         75,008         26,138         48,872           02-5019******         Contract Services Misc.         75,008         26,138         48,872           02-5021******         Small Vehicle Expense         11,000         1,829         9,171           02-5023******         Office Supplies - All         28,000         5,286         22,714           02-5025******         Uniforms         32,992         8,255         24,738           02-5026******         Insurance - Property/Liability         89,292         33,921         55	2-5004-**-**	Potable & Reclaimed Water	24,004	6,994	17,010	29.1%
02-5008-*****         Ferinc Chloride         140,000         73,674         66.326           02-5009-*****         Odor Control Chemicals - Misc.         1,000         -         1,000           02-5010-******         Laboratory Services         12,500         4.475         8.025           02-5012-*****         Laboratory Services         12,500         4.475         8.025           02-5013-*****         Landscaping         75,008         16,108         58,900           02-5017-*****         Legal Fees         3,095         122         2,973           02-5017-*****         Legal Fees         3,095         122         2,973           02-5021******         Contract Services Misc.         75,008         26,136         48,872           02-5022******         Miscellaneous Expense         11,000         1,829         9,171           02-5022******         Miscellaneous Expense         11,000         1,410         9,500           02-5024******         Petroleum Products         11,000         1,410         9,500           02-5026******         Uniforms         32,992         3,921         55,999           02-5026******         Uniforms         32,992         3,921         55,999           02-5030****** <td>2-5006-**-**</td> <td>Chlorine/Sodium Hypochlorite</td> <td>7,900</td> <td>3,011</td> <td>4,889</td> <td>38.1%</td>	2-5006-**-**	Chlorine/Sodium Hypochlorite	7,900	3,011	4,889	38.1%
02-5009-****         Odor Control Chemicals         21,000         7,051         13,949           02-5010-*****         Laboratory Services         1,000         4,475         8,025           02-5011-*****         Laboratory Services         15,513         38,687           02-5013-*****         Laboratory Services         26,004         15,371         10,633           02-5013-*****         Management Support Services         26,004         15,371         10,633           02-5015-*****         Management Support Services         26,004         15,371         10,633           02-5015-*****         Contract Services Misc.         75,008         26,136         48,872           02-5012-*****         Contract Services Misc.         75,008         26,136         48,872           02-5022-*****         Miscellaneous Expense         8,000         1,991         6,409           02-5022-*****         Uniforms         32,992         33,921         55,999           02-5022-*****         Uniforms         39,004         1,3773         23,231           02-5023-*****         Insurance - Property/Liability         89,920         33,921         55,999           02-5023-*****         Stely Program & Supplies         30,000         -         3,000	2-5007-**-**	Polymer Products	278,000	82,178	195,822	29.6%
02-5010-*****       Other Chemicals - Misc.       1,000       1,000         02-5011-*****       Laboratory Services       12,500       4,475       8,025         02-5012-*****       Landscaping       54,000       15,313       38,687         02-5015-*****       Landscaping       75,008       16,108       58,900         02-5015-*****       Legal Fees       3,095       122       2,973         02-5017-*****       Legal Fees       3,095       122       2,973         02-5017-*****       Miscellaneous Expense       10,000       1,829       9,171         02-5022-******       Miscellaneous Expense       8,000       5,286       22,714         02-5023-*****       Miscellaneous Expense       3,000       5,486       24,738         02-5024-*****       Small Vehicle Fuel       12,004       1,231       10,773         02-5024-*****       Small Vehicle Fuel       12,004       1,231       10,773         02-5024-*****       Insurance -Property/Liability       89,920       3,921       5,999         02-5028-*****       Small Vehicle Fuel       2,000       7.78       1,222         02-5030-*****       Trash Disposal       2,000       7.78       1,222         02-5		Ferric Chloride	140,000		66,326	52.6%
02-5011-*****       Laboratory Services       12,500       4,475       8,025         02-5012-******       Grit Hauling       54,000       15,313       38,687         02-5013-******       Management Support Services       26,004       15,371       10,633         02-5017-******       Contract Services Misc.       75,008       26,136       48,872         02-5017-*****       Contract Services Misc.       75,008       26,136       48,872         02-5022-*****       Small Vehicle Expense       8,000       1,591       6,409         02-5022-*****       Office Supplies - All       28,000       5,286       22,714         02-5022-*****       Uniforms       32,992       8,255       24,738         02-5022-*****       Uniforms       32,992       8,255       24,738         02-5024-*****       Iniforms       32,992       8,255       24,738         02-5027-*****       Insurace - Property/Liability       89,920       33,921       55,999         02-5027-*****       Insurace - Property/Liability       89,920       3,921       55,999         02-5031-*****       Safety Program & Supplies       37,004       13,773       23,231         02-5032-******       Equipment Rental       3,000				7,051		33.6%
02-5012-*****         Grit Hauling         54,000         15,313         38,687           02-5013-*****         Management Support Services         26,004         15,371         10,633           02-5017*****         Legal Fees         3,095         122         2,973           02-5017*****         Contract Services Misc.         75,008         26,136         48,872           02-5021*****         Small Vehicle Expense         11,000         1,829         9,171           02-5023*****         Office Supplies - All         28,000         5,266         22,714           02-5023*****         Office Supplies - All         28,000         5,266         22,714           02-5024*****         Office Supplies - All         28,000         5,266         22,714           02-5024*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5026*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5026*****         Small Vehicle Fuel         2,000         77.8         1,222           02-503*****         Small Tools & Supplies         39,004         21,432         1,7572           02-503******         Equipment Rental         3,000         2,503         1,8769 <t< td=""><td></td><td></td><td></td><td></td><td></td><td>0.0%</td></t<>						0.0%
02-5013******         Landscaping         75,008         16,108         56,900           02-5015******         Management Support Services         26,004         15,371         10,633           02-5017******         Contract Services Misc.         75,008         26,136         48,872           02-502******         Contract Services Misc.         75,008         26,136         48,872           02-502******         Miscellaneous Expense         11,000         1,429         9,171           02-502******         Office Supplies - All         28,000         5,286         22,174           02-502******         Uniforms         32,992         8,255         24,738           02-502******         Uniforms         32,992         3,321         55,999           02-502******         Small Vehicle Fuel         12,004         1,373         23,231           02-502******         Small Vergarm & Supplies         39,004         21,432         17,572           02-503******         Safety Program & Supplies         39,004         21,432         17,572           02-503******         Equipment Rental         3,000         -         3,000         -           02-503******         Equipment Rental         3,000         -         3,000		-				35.8%
02-5015******         Management Support Services         26,004         15,371         10,633           02-5017******         Legal Fees         3,995         122         2,973           02-5019******         Small Vehicle Expense         11,000         1,829         9,171           02-5022*****         Small Vehicle Expense         8,000         1,591         6,409           02-5022*****         Office Supplies - All         28,000         5,286         22,714           02-5024*****         Petroleum Products         11,000         1,410         9,590           02-5026*****         Uniforms         32,992         8,255         24,738           02-5026*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5026*****         Small Tools & Supplies         37,004         13,773         23,231           02-5030******         Trash Disposal         2,000         778         1,222           02-5031******         Equipment Rental         3,000         -         3,000           02-5032******         Recruitment         1,000         1,067         (67)           02-5033******         Laboratory Supplies         16,472         3,314         13,158           02-5034****** </td <td></td> <td>-</td> <td></td> <td></td> <td></td> <td>28.4%</td>		-				28.4%
02-5017*****         Legal Fees         3,095         122         2,973           02-5017*****         Contract Services Misc.         75,008         26,136         48,872           02-5021******         Miscellaneous Expense         11,000         1,829         9,171           02-5022******         Miscellaneous Expense         8,000         1,591         6,409           02-5022******         Miscellaneous Expense         8,000         1,410         9,590           02-5024******         Uniforms         32,992         8,255         24,738           02-5025******         Uniforms         32,992         3,321         5,599           02-5026******         Insurance - Property/Liability         89,920         3,321         5,599           02-5032******         Small Tools & Supplies         37,004         13,773         23,231           02-5032******         Safety Program & Supplies         39,004         21,432         17,572           02-5032******         Equipment Rental         3,000         -         3,000           02-5035******         Training Expense         12,808         1,412         11,396           02-5035******         Laboratory Supplies         16,472         3,314         13,158						21.5%
02-5019******         Contract Services Misc.         75.008         26,136         48,872           02-5021*****         Small Vehicle Expense         11,000         1.829         9,171           02-5022******         Office Supplies - All         28,000         5,286         22,714           02-5022******         Office Supplies - All         28,000         5,286         22,714           02-5025******         Uniforms         32,992         8,255         24,738           02-5025******         Small Vehicle Fuel         12,004         1,231         10,773           02-5026******         Small Tools & Supplies         39,004         3,921         55,599           02-5030******         Small Tools & Supplies         39,004         21,432         17,572           02-5031******         Trash Disposal         2,000         778         1,222           02-5032******         Equipment Rental         3,000         -         3,000           02-5035******         Recruitment         1,000         1,067         (67)           02-5036******         Laboratory Supplies         16,472         3,314         13,158           02-5036******         Laboratory Supplies         52,504         16,730         8,774		• • • • •				59.1%
02-5021-*****         Small Vehicle Expense         11,000         1,829         9,171           02-5022-*****         Miscellaneous Expense         8,000         1,591         6,409           02-5023-*****         Office Supplies - All         28,000         5,286         22,714           02-5023-*****         Petroleum Products         11,000         1,410         9,590           02-5025-*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5026-*****         Insurance - PropertyLiability         89,920         33,921         55,999           02-5032-*****         Insurance - PropertyLiability         89,920         33,021         55,999           02-5032-*****         Safety Program & Supplies         3,000         -         3,000           02-5032-*****         Safety Program & Supplies         3,000         -         3,000           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5033-******         Recruitment         13,000         431         12,669           02-5033-******         Deroity Supplies         16,472         3,314         13,158           02-5036-*****         Deroity Supplies         524,996         179,067         345,929		•				3.9%
02-5022-*****         Miscellaneous Expense         8,000         1,591         6,409           02-5023-*****         Office Supplies - All         28,000         5,286         22,714           02-5025-*****         Uniforms         32,992         8,255         24,738           02-5026-*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5026-*****         Small Vehicle Fuel         12,004         13,773         23,231           02-5030-*****         Small Tools & Supplies         37,004         13,773         23,231           02-5030-*****         Trash Disposal         2,000         778         1,222           02-5032-*****         Equipment Rental         3,000         -         3,000           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5036-*****         Recruitment         13,000         431         12,569           02-5036-******         Diffice Equipment         13,000         431         12,569           02-5036-******         Diffice Equipment         13,000         431         12,569           02-5039-******         Membership Dues/Fees         4,384         2,543         1,841           02-5052-******						34.8%
02-5023-*****         Office Supplies - All         28,000         5,286         22,714           02-5024-*****         Petroleum Products         11,000         1,410         9,590           02-5025-*****         Uniforms         32,992         8,255         24,738           02-5025-*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5026-*****         Small Tools & Supplies         37,004         13,773         23,221           02-5025-*****         Safety Program & Supplies         39,004         21,432         17,572           02-5030-*****         Safety Program & Supplies         39,004         21,432         17,572           02-5033-******         Recruitment         1,000         1,067         (67)           02-5035-******         Laboratory Supplies         16,472         3,314         13,158           02-5038-******         Membership Dues/Fees         4,384         2,543         1,841           02-5038-******         Membership Dues/Fees         4,384         2,543         1,841           02-5038-*****         Membership Dues/Fees         4,384         2,543         1,841           02-5038-*****         Desidid Disposal         524,996         179,067         345,929		-				16.6%
02-5024-****         Petroleum Products         11,000         1,410         9,590           02-5025*****         Uniforms         32,992         8,255         24,738           02-5025******         Insurance - Property/Liability         89,920         33,921         55,999           02-5026******         Small Vehicle Fuel         2,000         778         1,222           02-5028******         Safety Program & Supplies         39,004         21,432         17,572           02-5032******         Equipment Rental         3,000         -         3,000           02-5033******         Equipment Rental         3,000         -         3,000           02-5033******         Equipment Rental         1,000         1,067         (67)           02-5033******         Training Expense         12,808         1,412         11,396           02-5036******         Laboratory Supplies         16,472         3,314         13,158           02-5036******         Dermits         25,504         16,730         8,774           02-5038******         Membership Dues/Fees         4,384         2,543         1,841           02-5035******         Janitorial Services Generators - 29A         10,004         -         10,004           <						19.9%
02-5025-****         Uniforms         32,992         8,255         24,738           02-5026-*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5026-*****         Insurance - Property/Liability         89,920         33,921         55,999           02-5026-*****         Insurance - Property/Liability         89,920         33,921         55,999           02-5030-*****         Trash Disposal         2,000         778         1,222           02-5031-*****         Safety Program & Supplies         39,004         21,432         17,572           02-5032-*****         Recruitment         1,000         1,067         (67)           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5035-*****         Laboratory Supplies         16,472         3,314         13,158           02-5036-******         Define Equipment         30,000         431         12,569           02-5038-******         Permits         25,564         16,730         8,774           02-5039-******         Membership Dues/Fees         4,384         2,543         1,841           02-5052-******         Contract Services         41,000         -00,004         -000,000						18.9%
02-5026-*****         Small Vehicle Fuel         12,004         1,231         10,773           02-5027-*****         Insurance - Property/Liability         89,920         33,921         55,999           02-5028-*****         Small Tools & Supplies         37,004         13,773         23,221           02-5030-*****         Trash Disposal         2,000         778         1,222           02-5032-*****         Equipment Rental         3,000         -         3,000           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5033-*****         Training Expense         12,808         1,412         11,396           02-5036-*****         Training Expense         12,808         1,412         13,368           02-5036-*****         Difice Equipment         13,000         431         12,569           02-5036-*****         Permits         25,504         16,730         8,774           02-5038-*****         Permits         25,504         10,004         -         10,004           02-5037-*****         Disoelido Disposal         524,996         179,067         345,929         02-5055-******						12.8%
02-5027-*****         Insurance - Property/Liability         89,920         33,921         55,999           02-5028-*****         Small Tools & Supplies         37,004         13,773         23,231           02-5031-*****         Trash Disposal         2,000         778         1,222           02-5031-*****         Safety Program & Supplies         39,004         21,432         17,572           02-5033-*****         Equipment Rental         3,000         -         3,000           02-5035-*****         Equipment Rental         3,000         -         3,000           02-5035-*****         Equipment Rental         3,000         -         3,000           02-5036-******         Laboratory Supplies         16,472         3,314         13,158           02-5038-*****         Laboratory Supplies         16,472         3,314         13,158           02-5038-*****         Membership Dues/Fees         4,384         2,543         1,841           02-5039-*****         Membership Dues/Fees         41,000         18,669         22,131           02-5055-*****         Diesel Truck Maint         21,000         3,942         17,058           02-5055-******         Diesel Truck Maint         21,000         3,942         17,530						25.0%
02-5028-*****         Small Tools & Supplies         37,004         13,773         23,231           02-5030-*****         Trash Disposal         2,000         778         1,222           02-5031-*****         Safety Program & Supplies         39,004         21,432         17,572           02-5032-*****         Equipment Rental         3,000         -         3,000           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5036-*****         Training Expense         12,808         1,412         11,396           02-5036-*****         Laboratory Supplies         16,472         3,314         13,158           02-5037-*****         Defice Equipment         13,000         431         12,569           02-5036-******         Permits         25,504         16,730         8,774           02-5039-******         Membership Dues/Fees         4,384         2,543         1,841           02-5050-*****         Doilds Disposal         524,996         179,067         345,929           02-5050-*****         Diesel Truck Maint         21,000         3,942         17,058           02-5055-******         Diesel Truck Maint         21,000         3,461         117,539           02-505						10.3%
02-5030-*****         Trash Disposal         2,000         778         1,222           02-5031-*****         Safety Program & Supplies         39,004         21,432         17,572           02-5032-*****         Equipment Rental         3,000         -         3,000           02-5033-*****         Equipment Rental         3,000         -         3,000           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5036-*****         Laboratory Supplies         16,472         3,314         13,158           02-5038-*****         Laboratory Supplies         16,472         3,314         13,158           02-5038-*****         Permits         25,504         16,730         8,774           02-5038-*****         Permits         254,996         179,067         345,929           02-5053-*****         Biosolids Disposal         524,996         179,067         345,929           02-5054-*****         Janitorial Services Generators - 29A         10,004         -         10,004           02-5054-*****         Janitorial Services Generators - 29A         10,004         -         10,004           02-5054-*****         Diesel Truck Maint         21,000         3,461         117,539						37.7%
02-5031-**-**         Safety Program & Supplies         39,004         21,432         17,572           02-5032-**-**         Equipment Rental         3,000         -         3,000           02-5033-**-**         Recruitment         1,000         1,067         (67)           02-5035-**-**         Training Expense         12,808         1,412         11,396           02-5036-**-**         Laboratory Supplies         16,472         3,314         13,158           02-5038-**-**         Office Equipment         13,000         431         12,669           02-5039-**-**         Office Equipment         13,000         431         12,669           02-5039-**-***         Membership Dues/Fees         4,384         2,543         1,841           02-5053-**-***         Biosolids Disposal         524,996         179,067         345,929           02-5054-**-***         Janitorial Services         41,000         18,869         22,131           02-5054-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-***         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-**-***         Maintenance Equip. & Facilities (Cormon)         28,000         25,493         2,507 <td></td> <td></td> <td></td> <td></td> <td></td> <td>37.2% 38.9%</td>						37.2% 38.9%
02-5032-****         Equipment Rental         3,000         -         3,000           02-5033-*****         Recruitment         1,000         1,067         (67)           02-5035-*****         Training Expense         12,808         1,412         11,396           02-5036-*****         Laboratory Supplies         16,472         3,314         13,158           02-5038-*****         Defice Equipment         13,000         431         12,569           02-5038-*****         Permits         25,504         16,730         8,774           02-5038-*****         Biosolids Disposal         524,996         179,067         345,829           02-5052-*****         Biosolids Disposal         524,996         179,067         345,829           02-5052-*****         Janitorial Services Generators - 29A         10,004         -         10,004           02-5052-*****         Janitorial Services         41,000         18,869         22,131           02-5055-*****         Diesel Truck Kuel - 37B         3,004         907         2,097           02-5056-******         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5058-******         Maintenance Equip. & Facilities (Common)         28,000         25,493						54.9%
02-5033-**-***         Recruitment         1,000         1,067         (67)           02-5035-**-***         Training Expense         12,808         1,412         11,396           02-5036-**-***         Laboratory Supplies         16,472         3,314         13,158           02-5038-**-***         Laboratory Supplies         16,472         3,314         13,158           02-5038-**-***         Defice Equipment         13,000         431         12,569           02-5038-**-***         Permits         25,504         16,730         8,774           02-5039-**-***         Biosolids Disposal         524,996         179,067         345,929           02-5050-**-***         Contract Services Generators - 29A         10,004         -         10,004           02-5052-**-***         Janitorial Services         41,000         18,869         22,131           02-5053-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-***         Diesel Truck Maint         21,000         37,461         117,539           02-5056-******         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5057-*****         Maintenance Equip. & Facilities (Co-Gen)         369,000						0.0%
02-5035-**-**         Training Expense         12,808         1,412         11,396           02-5036-**-**         Laboratory Supplies         16,472         3,314         13,158           02-5037-**-**         Office Equipment         13,000         431         12,569           02-5038-**-**         Permits         25,504         16,730         8,774           02-5039-**-**         Membership Dues/Fees         4,384         2,543         1,841           02-5050-**-**         Biosolids Disposal         524,996         179,067         345,929           02-5050-**-**         Contract Services Generators - 29A         10,004         -         10,004           02-5053-**-**         Contract Serv - Digester Cleaning - 29E         60,000         -         60,000           02-5053-**-**         Diesel Truck Maint         21,000         3,942         17,058           02-5053-**-**         Diesel Truck Maint         21,000         37,461         117,539           02-5055-**-***         Maintenance Equip. & Facilities (Cliquids)         254,000         76,470         177,530           02-5055-**-***         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5055-*****         Maintenance Equip. & Facilities (Co-Ge		• •				106.7%
02-5036-**-***         Laboratory Supplies         16,472         3,314         13,158           02-5037-**-***         Office Equipment         13,000         431         12,569           02-5038-**-***         Permits         25,504         16,730         8,774           02-5039-**-***         Membership Dues/Fees         4,384         2,543         1,841           02-5039-**-**         Biosolids Disposal         524,996         179,067         345,929           02-5050-**-**         Janitorial Services Generators - 29A         10,004         -         10,004           02-5053-**-**         Janitorial Services Generators - 29A         10,004         -         60,000           02-5054-**-**         Janitorial Services         41,000         18,869         22,131           02-5054-**-**         Diesel Truck Maint         21,000         3,942         17,058           02-5055-*****         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-*****         Maintenance Equip. & Facilities (Coldis)         155,000         37,461         117,539           02-5056-*****         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5058-******         Maintenance Equip. & Facilities (Co						11.0%
02-5037-**-**         Office Equipment         13,000         431         12,569           02-5038-**-**         Permits         25,504         16,730         8,774           02-5039-**-**         Membership Dues/Fees         4,384         2,543         1,841           02-5049-**-**         Biosolids Disposal         524,996         179,067         345,929           02-5050-**-**         Contract Services Generators - 29A         10,004         -         10,004           02-5050-**-**         Janitorial Services         41,000         18,869         22,131           02-5053-**-**         Diesel Truck Maint         21,000         3,942         17,058           02-5056-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5056-**-***         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-**-***         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5056-**-***         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5058-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5059-**-***         Maintenance Equip. & Facil		•				20.1%
02-5038-**-**         Permits         25,504         16,730         8,774           02-5039-**-**         Membership Dues/Fees         4,384         2,543         1,841           02-5049-**-**         Biosolids Disposal         524,996         179,067         345,929           02-5050-**-***         Contract Services Generators - 29A         10,004         -         10,004           02-5052-**-**         Janitorial Services         41,000         18,869         22,131           02-5053-**-**         Contract Serv - Digester Cleaning - 29E         60,000         -         60,000           02-5055-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-***         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-**-***         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5057-**-**         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5059-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5059-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-**-						3.3%
02-5039-**-**         Membership Dues/Fees         4,384         2,543         1,841           02-5049-**-**         Biosolids Disposal         524,996         179,067         345,929           02-5050-**-**         Contract Services Generators - 29A         10,004         -         10,004           02-5053-**-**         Contract Services Generators - 29A         10,004         -         60,000           02-5053-**-**         Contract Serv - Digester Cleaning - 29E         60,000         -         60,000           02-5053-**-**         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-***         Diesel Truck Maint         21,000         37,461         117,539           02-5055-**-***         Maintenance Equip. & Facilities (Cliquids)         254,000         76,470         177,530           02-5055-**-***         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5056-*****         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5057-*****         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-******         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599<						65.6%
02-5049-**-**         Biosolids Disposal         524,996         179,067         345,929           02-5050-**-***         Contract Services Generators - 29A         10,004         -         10,004           02-5050-**-***         Janitorial Services         41,000         18,869         22,131           02-5053-**-***         Diatorial Services         41,000         3,942         17,058           02-5053-**-***         Diesel Truck Maint         21,000         -         60,000           02-5055-**-***         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-**-***         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5058-**-***         Maintenance Equip. & Facilities (Common)         28,000         26,493         2,507           02-5058-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5058-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5057-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-**-***         Mileage         2,044         410         1,634           02-507						58.0%
02-5050-**-***         Contract Services Generators - 29A         10,004         -         10,004           02-5050-**-***         Janitorial Services         41,000         18,869         22,131           02-5053-**-***         Contract Serv - Digester Cleaning - 29E         60,000         -         60,000           02-5054-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5056-**-***         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-**-***         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5058-**-***         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5058-**-***         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5058-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5056-**-***         Maintenance Waiver         3,552         1,218         4,374           02-5076-**-***         Group Insurance Waiver         3,592         1,218         2,374           0						34.1%
02-5052-**-**         Janitorial Services         41,000         18,869         22,131           02-5053-**-**         Contract Serv - Digester Cleaning - 29E         60,000         -         60,000           02-5054-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-***         Diesel Truck Maint         21,000         3,942         17,058           02-5056-**-***         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-**-***         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5056-**-***         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5059-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5059-**-***         Maintenance Equip. & Facilities (Co-Gen)         30,504         15,918         14,586           02-5076-**-***         Mileage         2,044         410         1,634           02-5030-******         Group Insurance Waiver         3,592         1,218         2,374           02-5303-******         Operating Leases         25,004         8,471         16,533           02-5705-*******				-		0.0%
02-5053-**-**         Contract Serv - Digester Cleaning - 29E         60,000         -         60,000           02-5053-**-**         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-**         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-**         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056-**-**         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5057-**-**         Maintenance Equip. & Facilities (Liquids)         254,000         76,470         177,530           02-5058-**-**         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5059-**-***         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-******         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5076-******         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-*******         Maintenance Equip. & Facilities (Co-Gen)         30,504         15,918         14,586           02-5077-*******         SCADA Infrastructure         30,504         15,918<				18,869		46.0%
02-5054-**-**         Diesel Truck Maint         21,000         3,942         17,058           02-5055-**-**         Diesel Truck Luel - 37B         3,004         907         2,097           02-5056-**-**         Diesel Truck Luel - 37B         3,004         907         2,097           02-5056-**-**         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5058-**-**         Maintenance Equip. & Facilities (Liquids)         254,000         76,470         177,530           02-5058-**-**         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5058-**-**         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5059-**-**         Mileage         2,044         410         1,634           02-5076-**-**         Mileage         30,504         15,918         14,586           02-5077-**-**         IT Direct         4,996         -         4,996           02-5303-**-**         Group Insurance Waiver         3,592         1,218         2,374           02-5303-**-***         Operating Leases         25,004         8,471         16,533           02-5705-**-*****         Monthly Car Allowance         18,60						0.0%
02-5055*****         Diesel Truck Fuel - 37B         3,004         907         2,097           02-5056*****         Maintenance Equip. & Facilities (Solids)         155,000         37,461         117,539           02-5057******         Maintenance Equip. & Facilities (Liquids)         254,000         76,470         177,530           02-5058******         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5059*****         Maintenance Equip. & Facilities (Common)         28,000         79,401         289,599           02-5050****         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5076*****         Mileage         2,044         410         1,634           02-5076*****         SCADA Infrastructure         30,504         15,918         14,586           02-5077*****         IT Direct         4,996         -         4,996           02-5303******         Group Insurance Waiver         3,592         1,218         2,374           02-5303******         Operating Leases         25,004         8,471         16,533           02-5705******         Monthly Car Allowance         18,600         7,717         10,883           02-5799*******         Zephyr Wall Cost		<b>.</b> .				18.8%
02-5057-**-**         Maintenance Equip. & Facilities (Liquids)         254,000         76,470         177,530           02-5058-**-**         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5059-**-**         Maintenance Equip. & Facilities (Common)         28,000         79,401         289,599           02-5059-**-**         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-**-**         Mileage         2,044         410         1,634           02-5076-**-**         SCADA Infrastructure         30,504         15,918         14,586           02-5076-**-**         IT Direct         4,996         -         4,996           02-5303-**-**         Group Insurance Waiver         3,592         1,218         2,374           02-5309-**-***         Operating Leases         25,004         8,471         16,533           02-5705-**-***         Monthly Car Allowance         18,600         7,717         10,883           02-5709-**-***         Zephyr Wall Costs Share - 0&M         (14,000)         (14,500)         500           02-6500-**-****         IT Allocations in to PC's & Depts.         187,624         60,738         126,886		Diesel Truck Fuel - 37B		907		30.2%
02-5058*****         Maintenance Equip. & Facilities (Common)         28,000         25,493         2,507           02-5059*****         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-**-**         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5061-**-**         Maintenance Equip. & Facilities (Co-Gen)         30,000         79,401         289,599           02-5076-**-***         SCADA Infrastructure         30,504         15,918         14,586           02-5076-**-***         IT Direct         4,996         -         4,996           02-5303-**-**         Group Insurance Waiver         3,592         1,218         2,374           02-5309-**-***         Operating Leases         25,004         8,471         16,533           02-5705-**-***         Monthly Car Allowance         18,600         7,717         10,883           02-5799-**-***         Zephyr Wall Costs Share - 0&M         (14,500)         500         500           02-6500-**-***         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	37,461	117,539	24.2%
02-5059-**-**         Maintenance Equip. & Facilities (Co-Gen)         369,000         79,401         289,599           02-5051-**-**         Mileage         2,044         410         1,634           02-5076-**-**         SCADA Infrastructure         30,504         15,918         14,586           02-5077-**-**         IT Direct         4,996         -         4,996           02-5303-**-**         Group Insurance Waiver         3,592         1,218         2,374           02-5309-**-***         Operating Leases         25,004         8,471         16,653           02-5705-**-**         Monthly Car Allowance         18,600         7,717         10,883           02-5709-**-***         Zephyr Wall Costs Share - O&M         (14,000)         (14,500)         500           02-6500-**-****         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	76,470	177,530	30.1%
02-5061-**-**         Mileage         2,044         410         1,634           02-5076-**-**         SCADA Infrastructure         30,504         15,918         14,586           02-5077-**-**         IT Direct         4,996         -         4,996           02-5303-**-***         Group Insurance Waiver         3,592         1,218         2,374           02-5309-**-***         Operating Leases         25,004         8,471         16,533           02-5705-**-**         Monthly Car Allowance         18,600         7,717         10,883           02-5709-**-**         Zephyr Wall Costs Share - O&M         (14,000)         (14,500)         500           02-6500-**-***         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	25,493	2,507	91.0%
02-5076-**-**         SCADA Infrastructure         30,504         15,918         14,586           02-5077-**-**         IT Direct         4,996         -         4,996           02-5303-**-**         Group Insurance Waiver         3,592         1,218         2,374           02-5309-**-***         Operating Leases         25,004         8,471         16,533           02-5705-**-**         Monthly Car Allowance         18,600         7,717         10,883           02-5709-**-**         Zephyr Wall Costs Share - 0&M         (14,000)         (14,500)         500           02-6500-**-**         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	79,401	289,599	21.5%
02-5077-**-**         IT Direct         4,996         -         4,996           02-5077-**-**         Group Insurance Waiver         3,592         1,218         2,374           02-5309-**-**         Operating Leases         25,004         8,471         16,533           02-5705-**-***         Monthly Car Allowance         18,600         7,717         10,883           02-5709-**-***         Zephyr Wall Costs Share - 0&M         (14,000)         (14,500)         500           02-6500-**-****         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5061-**-**	Mileage	2,044	410	1,634	20.1%
02-5077-**-**         IT Direct         4,996         -         4,996           02-5303-**-**-         Group Insurance Waiver         3,592         1,218         2,374           02-5309-**-**         Operating Leases         25,004         8,471         16,533           02-5705-**-**         Monthly Car Allowance         18,600         7,717         10,883           02-5799-**-**         Zephyr Wall Costs Share - 0&M         (14,000)         (14,500)         500           02-6500-**-***         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5076-**-**	SCADA Infrastructure	30,504	15,918		52.2%
02-5309-**-**         Operating Leases         25,004         8,471         16,533           02-5705-**-**         Monthly Car Allowance         18,600         7,717         10,883           02-5799-**-**         Zephyr Wall Costs Share - O&M         (14,000)         (14,500)         500           02-6500-**-**         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5077-**-**	IT Direct	4,996		4,996	0.0%
02-5705-**-**         Monthly Car Allowance         18,600         7,717         10,883           02-5799-**-**         Zephyr Wall Costs Share - O&M         (14,000)         (14,500)         500           02-6500-**-**         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5303-**-**	Group Insurance Waiver		1,218	2,374	33.9%
02-5799-**-**         Zephyr Wall Costs Share - O&M         (14,000)         (14,500)         500           02-6500-**-**         IT Allocations in to PC's & Depts.         187,624         60,738         126,886	2-5309-**-**					33.9%
02-6500-**-*** IT Allocations in to PC's & Depts. <u>187,624</u> 60,738 126,886	2-5705-**-**	Monthly Car Allowance				41.5%
			(14,000)	(14,500)	500	0.0%
	/2-6500-**-**					32.4% 31.3%
Total Expenses 5,866,155 1,918,172 3,947,983		·				32.7%

# South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC For the Period Ended October 31, 2020 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
05 - San Juan Creek Ocea	an Outfall				
Salary and Fringe		04.000	40,000	50 500	11.00/
05-5000-**-**-** 05-5001-**-**	Regular Salaries-O&M Overtime Salaries-O&M	94,880 584	42,282 51	52,598 533	44.6% 8.7%
05-5306-**-**	Scheduled Holiday Work	100	292	(192)	0.0%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	49,940	22,258	27,682	44.6%
	Total Payroll Costs	145,504	64,883	80,621	44.6%
0.1. 5					
Other Expenses 05-5002-**-**	Electricity	1,004		1,004	0.0%
05-5002	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	2,946	5,246	36.0%
05-5031-**-**	Safety Supplies	1,004	-	1,004	0.0%
05-5034-**-** 05-5035-**-**	Travel Expense/Tech. Conferences Training Expense	2,000 4,000	300 53	1,700 3,947	15.0% 1.3%
05-5036-**-**	Laboratory Supplies	24,504	8,869	15,636	36.2%
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	15,615	6,385	71.0% (9)
05-5046-**-**	Effluent Chemistry	20,004	4,411	15,593	22.1%
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004	6,215	(5,211)	619.0% (10)
05-5067-**-** 05-6500-**-**	Port Cleaning	35,000 11,716	-	35,000	0.0%
05-0500	IT Allocations in to PC's & Depts. Total Other Expenses	417,996	3,793 43,551	7,923	<u>32.4%</u> 10.4%
		417,330	+0,001	577,445	10.470
	Total Expenses	563,500	108,435	455,065	19.2%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**-	Regular Salaries-O&M	81,396	33,679	47,717	41.4%
08-5306-**-**	Scheduled Holiday Work	356	-	356	
08-5315-**-**	Comp Time - Environment	2,476	-	2,476	0.0%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	42,852	17,730 51,409	25,122 75,671	<u>41.4%</u> 40.5%
	Total Payroll Costs	127,060	51,409	75,071	40.5%
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% (11)
08-5018-**-**	Public Notices/ Public Relations	5,500	-	5,500	0.0%
08-5021-**-** 08-5022-**-**	Small Vehicle Expense - 31A Miscellaneous Expense	1,052 2,020		1,052 2,020	0.0% 0.0%
08-5026-**-**	Small Vehicle Fuel - 37A	1,096	- 30	1,066	2.7%
08-5027-**-**	Insurance - Property/Liability	2,844	1,023	1,821	36.0%
08-5028-**-**-	Small Tools & Supplies	3,496	294	3,202	8.4%
08-5034-**-**	Travel Expense/Tech. Conferences	2,220	300	1,920	13.5%
08-5035-**-**	Training Expense	796	175	621	22.0%
08-5038-**-**	Permits and Fines	6,000	-	6,000	0.0%
08-5039-**-** 08-6500-**-**-**	Membership Dues/Fees	800	411	389	51.4% (6)
08-6500-**-**	IT Allocations in to PC's & Depts. Total Other Expenses	10,052 46,668	3,254 8,605	6,798 38,063	<u> </u>
		40,000	0,000	50,003	10.470
	Total Expenses	173,748	60,014	113,734	34.5%
12 - Water Reclamation P	Permits				
Salary and Fringe					
12-5000-**-**	Regular Salaries-O&M	50,404	15,207	35,197	30.2%
12-5401-**-**	Fringe Benefits IN to PC's & Depts. Total Payroll Costs	<u>26,528</u> 76,932	8,006 23,213	<u>18,522</u> 53,719	<u> </u>
		70,932	23,213	55,719	30.276
Other Expenses					
12-5015-**-**	Management Support Services	157,000	52,725	104,275	33.6%
12-5017-**-**	Legal Fees	2,008	7,181	(5,173)	357.6% (11)
12-5027-**-**	Insurance - Property/Liability	3,116	1,121	1,995	36.0%
12-5034-**-** 12-5038-**-**	Travel Expense/Tech. Conferences Permits	1,352 21,512	-	1,352 21,512	0.0% 0.0%
12-6500-**-**	IT Allocations in to PC's & Depts.	6,236	- 2,015	4,221	32.3%
0000	Total Other Expenses	191,224	63,042	128,182	33.0%
	Total Expenses	268,156	86,255	181,901	32.2%

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# South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC For the Period Ended October 31, 2020 (in dollars)

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		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
5 - Coastal Treatment F Salary and Fringe	Plant				
15-5000-**-**	Regular Salaries-O&M	939,512	299,519	639,993	31.9%
15-5001-**-**	Overtime Salaries-O&M	21,760	6,068	15,692	27.9%
15-5306-**-**-**	Scheduled Holiday Work	5,096	4,593	503	90.1%
15-5315-**-**	Comp Time - O&M	2,100	1,002	1,098	47.7%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	494,584	157,676	336,908	31.9%
15-5700-**-**-	Standby Pay	16,900	4,258	12,643	25.2%
	Total Payroll Costs	1,479,952	473,117	1,006,835	32.0%
Other Expenses					
15-5002-**-**-	Electricity	256,000	85,068	170,932	33.2%
15-5003-**-**-	Natural Gas	3,000	138	2,862	4.6%
15-5004-**-**	Potable & Reclaimed Water	25,004	7,173	17,831	28.7%
15-5006-**-**	Chlorine/Sodium Hypochlorite	92,000	31,616	60,384	34.4%
15-5007-**-**	Polymer Products	1,004	-	1,004	0.0%
15-5008-**-**	Ferric Chloride	46,996	22,333	24,663	47.5% (
15-5009-**-**	Odor Control Chemicals	50,000	15,426	34,574	30.9%
15-5011-**-**-	Laboratory Services	8,000	6,891	1,109	86.1% (
15-5012-**-**-	Grit Hauling	20,996	9,517	11,479	45.3% (
15-5013-**-**-	Landscaping	56,000	13,340	42,660	23.8%
15-5015-**-**	Management Support Services	2,500	99	2,401	4.0%
15-5017-**-**	Legal Fees	15,700	376	15,324	2.4%
15-5019-**-**-**	Contract Services Misc.	85,000	43,528	41,472	51.2% (
15-5021-**-**-	Small Vehicle Expense - 31A	5,504	497	5,007	9.0%
15-5022-**-**	Miscellaneous Expense	1,000	226	774	22.6%
15-5023-**-**-	Office Supplies - All	4,004	1,939	2,065	48.4%
15-5024-**-**	Petroleum Products	3,000	3,264	(264)	108.8% (
15-5025-**-**-	Uniforms	8,996	2,390	6,606	26.6%
15-5026-**-**-**	Small Vehicle Fuel - 37A	2,000	366	1,634	18.3%
15-5027-**-**	Insurance - Property/Liability	46,396	16,684	29,712	36.0%
15-5028-**-**-	Small Tools & Supplies	8,000	1,922	6,078	24.0%
15-5030-**-**	Trash Disposal	2,996	690	2,306	23.0%
15-5031-**-**	Safety Program & Supplies	33,352	10,131	23,221	30.4%
15-5032-**-**-	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**-**	Recruitment	500	233	267	46.5%
15-5034-**-**	Travel Expense/Tech. Conferences	5,748	148	5,600	2.6%
15-5035-**-**-	Training Expense	8,356	296	8,060	3.5%
15-5036-**-**-**	Laboratory Supplies	11,004	2,674	8,330	24.3%
15-5037-**-**	Office Equipment	2,000	-	2,000	0.0%
15-5038-**-**-**	Permits	8,000	283	7,717	3.5%
15-5039-**-**-**	Membership Dues/Fees	2,600	2,262	338	87.0% (
15-5047-**-**	Access Road Expenses	44,004	38,692	5,312	87.9% (
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	4,848	7,156	40.4%
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	53,027	125,973	29.6%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000	845	21,155	3.8%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000	2,535	34,465	6.9%
15-5061-**-**	Mileage	500	124	376	0.0%
15-5076-**-**	SCADA Infrastructure	30,500	15,918	14,582	52.2% (
15-5303-**-**	Group Insurance Waiver	3,600	1,149	2,451	31.9%
15-5305-**-**-	Medicare Tax Payments for Employees	1,336	592	744	44.3%
15-5705-**-**	Monthly Car Allowance	4,204	1,422	2,782	33.8%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	116,012	37,556	78,456	32.4%
	Total Other Expenses	1,292,328	436,216	856,112	33.8%
	Total Expenses	2,772,280	909,334	1,862,946	32.8%

# South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC For the Period Ended October 31, 2020 (in dollars)

17 Joint Regional Wastewater Reclanation and Sludge Handling Slavay and Finge 17: - 2001.*****         Image: Construction of Sludge Handling Balany and Finge 17: - 2001.******           Standy and Finge 17: - 2001.******         Overtine Slavares-OAM 10: - 2001.*****         1,721,889         525,273         1,196,622         22,28           17: - 2001.******         Overtine Slavares-OAM 11: - 2001.******         1,201,889         62,55         52,053         6,054           17: - 2001.******         Comp Time - OAM 11: - 2002.******         1,201,841         30,050         1,223         1,201,841         30,054           17: - 2002.******         Total Payroll Conts         2,737,218         30,050         173,380         176,620         45,545         30,054           17: - 2002.******         National Gas         30,0500         173,380         176,620         45,545         11,021         20,258         42,545         11,021         20,258         42,545         11,021         20,258         42,545         11,721,021         20,545         11,742         20,545         11,742         20,545         11,742         20,545         11,742         20,545         11,742         20,545         11,742         20,545         11,742         20,545         11,742         20,545         11,742         20,545         11,742         20,			FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
17:500-***         Regular Salarise-OAM         17:218         22:23         11:68:23         30:5%           17:500-***         Overfine Salarise-OAM         66,064         14:68         51:426         22:25           17:500-****         Comp Time OAM         20:664         14:53         51:426         22:25           17:500-****         Comp Time OAM         20:64         12:35         1:329         0:0%           17:500-****         Fings Benefits IN for Co.8 Depts.         90:648         21:35         1:00:10*         20:5%           17:500-****         Total Payrol Cools         2:77:16         93:01:07         1:00:10*         30:5%           17:500-****         Natural Gas         109:995         32:814         77:802         40:5%         1:7           17:500-****         Compensation Power Codit         (19:60:00)         1:22:22         (442:748)         3:3:8%           17:500-****         Coditions Codit         (19:60:00)         1:22:22         (442:748)         3:3:8%           17:500-****         Coditions Codit         (19:60:00)         1:3:82         3:1:34         3:5%           17:500-****         Coditions Coditions         44:59         44:59         1:4:38         3:5%           17:500-****	17 - Joint Regional Wast	ewater Reclamation and Sludge Handling		I		J
17-500-****       Schelde Holday Work       66,064       14,638       61,438       62,28       82,05         17-530-****       Schelde Holday Work       2,664       1,235       1,339       0,0%         17-540-****       Fings Benefits Nto FO's & Depts.       200,464       22,684       1,235       1,339       0,0%         17-570-****       Standby Pay       22,5368       9,850       15,476       38,055         17-570-****       Trail Payroll Cots       27,7216       38,075       100,041       30,055         Other Expenses       100,096       22,548       9,820       11,010,041       30,055         17-5002-****       Natural Cas       100,096       22,541       77,7148       22,0548       220,558         17-5002-****       Polyme Products       480,000       118,613       220,558       344,645       22,054         17-5002-****       Chrinerasia-Marc.       1,090       118,217       220,548       32,354       31,545         17-5002-****       Chrinerasia-Marc.       1,091       16,941       32,952       34,485       22,954       33,55         17-5002-****       Chrinerasia-Marc.       1,091       16,941       31,575       31,446       32,952       31,446			1 701 000	505 070	4 400 000	00.5%
17:330-*****       Comp Time - 0.8M       14.880       8.629       6.231       56.0%         17:350-*****       Comp Time - 0.8M       2.664       1.33       1.339       0.0%         17:570-*****       Tringe Benefits ND FC's & Depts.       26.645       27.520       52.936       30.5%         Coher Expanses       2.737.218       986.475       1.001.041       30.5%         Coher Expanses       2.737.218       986.175       1.001.041       30.5%         17:500-****       Potable & Reclamato Water       29.000       17.300       77.60       22.5%         17:500-****       CheirnesGodum Hypochotnie       380.000       198.431       22.06%       442.749       33.8%         17:500-*****       CohernesGodum Hypochotnie       380.000       118.533       341.465       22.6%         17:500-*****       CohernesGodum Hypochotnie       380.000       118.633       341.465       22.6%         17:500-*****       CohernesGodum Hypochotnie       380.000       118.633       341.465       22.6%         17:501-*****       CohernesGodum Hypochotnie       380.000       118.633       341.465       22.6%         17:501-*****       CohernesGodum Hypochotnie       360.000       116.051       33.9%       11		-				
17.3515*****       Corps Time - QM       2.664       1.235       1.239       0.9%         17.5700*****       Fringe Benefits Nto 67% & Depts.       25.396       9.6.456       22.9.396       30.5%         17.5700*****       Trail Payral Cots       27.371       9.8.401       1.9.164       30.6%         Other Exponses       17.500*****       1.9.101.041       30.655       27.571       1.9.101.041       30.655         Other Exponses       17.500*****       Polytek Explanded       28.000       17.3.380       17.500       42.555       1.9.101       1.9.0101       1.9.035       33.55         17.500*****       Polytek Explanded       28.000       12.5.35       34.4.457       42.555       1.7.500       442.7481       33.845       32.855         17.500*****       Polytek Explanded       28.000       116.5.35       34.4.457       43.956       3.5.55         17.500*****       Chioted Scium Hypochotel       38.000       116.5.35       34.4.457       42.557       1.9.96       0.0%         17.501*****       Chioted Scium						
17-500-*****       Finge Benefits IIN to PC's & Depts.       906.456       2.76.520       02.9.366       30.5%         17-500-*****       Total Payroll Costs       2.737.216       858.176       1.901.041       30.5%         Other Expenses       17-5002-*****       Electricity       350.000       173.380       176.620       49.5%         17-5002-*****       Pogenzian Electricity       350.000       123.380       176.620       49.5%         17-5002-*****       Pogenzian Electricity       300.000       123.380       176.622       (#2.746)       33.8%         17-5002-*****       Pogenzian Electricity       300.000       125.33       344.465       25.8%       175.000       116.217       144.877       43.9% (2)       17.500       11.5.81       32.216       0.5%       17.501.7%***       43.9% (2)       17.501.7%***       43.9% (2)       11.5.81       32.216       11.5.81       32.216       11.5.81       32.216       11.5.81       32.216       11.5.81       32.216       11.5.81       32.14       11.5.91       14.9.87       43.9% (2)       11.5.91       14.9.97       14.9.97       14.9.97       14.9.97       14.9.97       14.9.97       11.9.91       12.5.75       11.5.91       12.5.75       11.5.91       12.5.75 <td< td=""><td></td><td>,</td><td></td><td></td><td></td><td></td></td<>		,				
Total Paynell Costs         2.737.216         835.176         1.901.041         30.5%           Other Expenses         Intercent Structure		•				
Other Expenses         Floot2-1/-1/-1         Stot2         49.5% (17)           17-5002-1/-1/-1         Potable & Reclamed Water         28.000         11.010         16.590         33.3%           17-5002-1/-1/-1         Co-generation Power Credit         (180,996         32.814         77,182         29.8%           17-5005-1/-1/-1         Co-generation Power Credit         (180,900)         (122,522)         (142,746)         33.8%           17-5005-1/-1/-1         Choine/Sodum Hypochloitle         380,000         119,431         220,569         42.0% (18)           17-5007-1/-1/-1         Coloritol Chemicals         4.969         13.882         30.134         13.5%           17-5017-1/-1         Laboratory Services         17.072         5.491         11.881         32.2%           17-5017-1/-1         Laboratory Services         21.000         8.569         11.401         45.7%           17-5017-1/-1         Lago Intervices         50.000         16.051         33.949         32.1%           17-5017-1/-1         Lago Intervices         50.000         16.051         33.949         21.3%           17-5017-1/-1         Lago Intervices         50.000         16.051         33.949         23.7%           17-5017-1/-1         Lago	17-5700-**-**-	Standby Pay	25,356	9,880	15,476	39.0%
17.5002-*****       Electricity       350,000       173,380       176,620       44,5% (17)         17.5002-*****       Potable & Reclaimed Water       28,000       11,010       16,990       39,3%         17.5005-*****       Concentation Power Credit       (66,000)       (222,222)       (442,744)       33,8%         17.5005-*****       Polymer Products       460,000       115,535       341,465       25,8%         17.5005-*****       Perinte Products       460,000       115,535       341,487       43,9% (2)         17.5001-*****       Other Cherricalis       43,9%       13,849       31,842       31,143       31,5%         17.5001-*****       Labracaping       74,968       81,648       (6,652)       100,5% (19)         17.5011-*****       Landscaping       74,968       81,648       (6,652)       103,5% (19)         17.5011-*****       Langement Support Services       21,000       9,599       11,401       45,7%         17.5011-*****       Langement Support Services       70,00       12,17       5,783       17,4%         17.5012-*****       Management Support Services       21,000       2,520       17,460       45,7%         17.5012-*****       Management Suport Services       21,000		Total Payroll Costs	2,737,216	836,175	1,901,041	30.5%
17.5002-*****       Electricity       350,000       173,380       176,620       44,5% (17)         17.5002-*****       Potable & Reclaimed Water       28,000       11,010       16,990       39,3%         17.5005-*****       Concentation Power Credit       (66,000)       (222,222)       (442,744)       33,8%         17.5005-*****       Polymer Products       460,000       115,535       341,465       25,8%         17.5005-*****       Perinte Products       460,000       115,535       341,487       43,9% (2)         17.5001-*****       Other Cherricalis       43,9%       13,849       31,842       31,143       31,5%         17.5001-*****       Labracaping       74,968       81,648       (6,652)       100,5% (19)         17.5011-*****       Landscaping       74,968       81,648       (6,652)       103,5% (19)         17.5011-*****       Langement Support Services       21,000       9,599       11,401       45,7%         17.5011-*****       Langement Support Services       70,00       12,17       5,783       17,4%         17.5012-*****       Management Support Services       21,000       2,520       17,460       45,7%         17.5012-*****       Management Suport Services       21,000	Other Expenses					
17:5003*****       Natural Gas       100,996       32.814       77,162       29.8%         17:5005******       Co-generation Power Credit       (666,000)       (222.252)       422.748)       33.8%         17:5005******       ChoinesScdum Hypochiotite       380.00       159.431       220.569       42.0% (18)         17:5005*****       Ferric Choine       380.00       159.431       220.569       42.0% (18)         17:5005*****       Ferric Choine       385.000       159.431       220.569       42.0% (18)         17:5005*****       Ferric Choine       159.60       115.35       31.34       31.5%         17:5015*****       Git Hauling - 11A       50.000       115.015       33.849       32.1%         17:5015*****       Management Support Services       21.000       6.599       11.01       45.7%         17:5015*****       Management Support Services       7.000       12.17       5.783       17.4%         17:5015*****       Management Support Services       7.000       12.27       5.83       6.5%         17:502*****       Contract Services Misc.       95.000       12.53       5.377       43.7%         17:502*****       Small Vehide Expense       7.000       42.5%       0.5% <t< td=""><td></td><td>Electricity</td><td>350,000</td><td>173,380</td><td>176,620</td><td>49.5% (17)</td></t<>		Electricity	350,000	173,380	176,620	49.5% (17)
17:5005*****         Co-generation Power Credit         (605.000)         (222.222)         (42.748)         33.8%           17:5005*****         ChoinesSolum Hypochinite         38.000         159.431         220.569         42.0% (18)           17:5005*****         Forin Choinide         285.000         115.535         341.465         225.8%           17:5005*****         Forin Choinide         285.004         112.17         148.77         43.9% (2)           17:5015*****         Generation Masc.         1.996         -         1.996         0.0%           17:5015*****         Generation Masc.         1.996         1.0.615         33.849         32.1%           17:5015*****         Landscaping         74.996         81.648         (6.652)         108.5% (18)           17:5015*****         Legal Fees         5.004         10.672         (5.668)         213.3%           17:502******         Small Vehide Expense         7.000         42.53         6.543         6.5%           17:502******         Miscalineous Expense         7.000         42.52         17.4%         12.5%           17:502******         Porticular         2.000         3.944         2.046         13.5%           17:502******         Porticular	17-5003-**-**-**	Natural Gas				. ,
17-5006*****         Choinne/Sodulum Hypochlorite         380,000         159,437         220,569         42.0% (R)           17-5007*****         Perric Chioride         286,004         116,217         148,787         43.9% (2)           17-5008******         Other Chemicals         43.986         1.3.662         30.134         31.5%           17-5010*****         Uther Chemicals - Misc.         1.986         -         1.996         0.0%           17-5011*****         Laboraboy Services         17.072         5.491         11.581         32.2%           17-5011*****         Grit Hauling - 21A         50.004         10.672         (6.668)         21.3%           17-5011******         Management Support Services         21.000         9.599         11.401         45.7%           17-5011******         Management Support Services         27.000         41.330         53.470         43.7% (14)           17-5021******         Management Support Services         95.000         41.330         53.470         43.7% (14)           17-5022******         Miscellaneous Expense         7.000         4.65         6.536         6.6%           17-5022*****         Miscellaneous Expense         7.000         4.652         17.2%         17.6502*****		Potable & Reclaimed Water	28,000	11,010	16,990	39.3%
17-5007*****       Polyme Products       460.000       118.335       341.465       25.8%         17-5008*****       Odor Control Chemicals       43.986       13.862       30.134       31.5%         17-5018*****       Odor Control Chemicals       43.986       13.862       30.134       31.5%         17-5011*****       Odor Control Chemicals       43.986       11.62.17       144.787       43.394       32.2%         17-5011*****       Control Chemicals       17.972       5.491       11.581       32.2%         17-5013*****       Control Chemicals       49.966       11.63.05       33.949       32.1%         17-5013*****       Control Chemicals       50.004       10.672       (5.668)       213.3%         17-5017*****       Contract Services Misc.       95.000       11.530       53.470       43.7%         17-5023*****       Small Vehicle Expense       7.000       12.17       5.783       4.05%         17-5023*****       Small Vehicle Expense       7.000       1.27       5.783       4.05%         17-5023*****       Uniforms       27.004       8.663       16.354       4.05%         17-5023*****       Uniforms       27.004       8.664       13.65%       17.26% <t< td=""><td></td><td>•</td><td></td><td></td><td></td><td></td></t<>		•				
17-5008-****       Qdr Control Chemicals       265:004       116:217       142,787       43.946         17-5008-****       Uther Chemicals - Misc.       1.966       -       1.966       0.05k         17-50112-****       Laboratory Services       17.072       5.481       11.551       32.27k         17-50112-****       Grit Hauling - 21A       50.000       16.051       33.949       32.1%         17-50112-****       Lagal Fees       5.004       10.672       (5.669)       213.3%         17-50112-****       Contract Services Misc.       95.000       14.530       53.470       43.7% (14)         17-5012-****       Contract Services Misc.       95.000       14.530       53.470       43.7% (14)         17-5022-****       Macalineous Expense       7.000       4.67       6.543       40.5%         17-5022-*****       Molecolineous Expense       7.000       4.636       6.54       17.502         17-5022-*****       Miscilineous Expense       27.004       8.039       18.311       32.2%         17-5022-*****       Miscilineous Expense       27.004       8.039       18.311       32.2%         17-5022-*****       Miscilineous Expense       27.004       8.03%       18.431       32.2%						. ,
17-5000*****       Odor Control Chemicals       43.986       13.862       30.134       31.5%         17-5011*****       Laboratory Services       17.072       5.491       11.581       32.2%         17-5013*****       Gait Hauling - 21A       50.000       16.051       33.949       32.1%         17-5013*****       Landscaping       74.966       81.648       (6.652)       108.9%       (1).401       45.7%         17-5015*****       Langagement Support Services       5.004       10.677       5.783       17.4%         17-5015*****       Bangement Support Services       7.000       1.217       5.783       17.4%         17-5025*****       Small Vehicle Expense       7.000       1.217       5.783       40.5%         17-5025*****       Patheam Products       20.000       2.520       17.4%       12.5%         17-5025*****       Patheam Products       20.000       3.100       5.944       3.4%         17-5025*****       Insurance - PropertyLiability       115.582       41.657       74.025       36.0%         17-5025*****       Insurance - PropertyLiability       115.582       41.657       74.025       36.0%         17-5025*****       Frabi Disosal       1.968       3.44 <t< td=""><td></td><td>•</td><td></td><td></td><td></td><td></td></t<>		•				
17-9010-*****       Other Chemicals - Misc.       1.996       -       1.996       0.0%         17-9012-*****       Grit Hauling - 21A       50.000       16.061       33.349       32.1%         17-9012-*****       Grit Hauling - 21A       50.000       16.061       33.349       32.1%         17-9015-*****       Management Support Services       21.000       9.599       11.401       45.7%         17-9015-*****       Management Support Services       21.000       9.599       11.401       45.7%         17-9015-*****       Contract Services Misc.       95.000       41.530       53.470       213.3%         17-9022-****       Macelaneous Expense       7.000       1.217       5.783       17.4%         17-9022-****       Macelaneous Expense       7.000       4.55       5.366       6.6%         17-9022-****       Macelaneous Expense       2.000       2.520       17.480       12.6%         17-9022-****       Macelaneous Expense       2.000       3.944       16.852       17.2%         17-9022-****       Macelaneous Expense       2.000       3.944       1.662       17.2%         17-9022-****       Macelaneous Expense       2.000       3.944       1.662       17.2%      <						. ,
17-5011-*****       Grift Hauling -21A       50.000       16.051       33.949       21%         17-5013-*****       Landscaping       74.996       81.648       (6.652)       108.9% (19)         17-5015-*****       Management Support Services       2.000       9.599       11.401       45.7%         17-5015-*****       Legal Fees       5.004       10.672       (5.669)       213.3%         17-5012-*****       Management Support Services       9.000       1.217       5.783       17.4%         17-5022-*****       Miscellaneous Expense       7.000       445       6.536       6.6%         17-6022-*****       Miscellaneous Expense       7.000       45.653       6.6%       17.602.4****         17-6022-*****       Miscellaneous Expense       7.000       45.653       6.6%       17.692.4****         17-6022-*****       Small Vehicle Fuel       9.004       3.100       5.904       3.44%         17-5022-*****       Small Vehicle Fuel       9.004       3.00       5.904       3.6%         17-5022-*****       Small Vehicle Fuel       9.004       3.004       4.652       17.5%         17-5022-*****       Small Vehicle Fuel       9.004       3.004       4.652       17.2%      <						
17-0012-*****       Gri Hauling - 21A       50.000       16.051       33.3449       32.1%         17-0015-*****       Management Support Services       21.000       9.599       11.401       45.7%         17-5017-*****       Legal Fees       5.004       10.672       (5.668)       213.3%         17-5017-*****       Contract Services Misc.       95.000       14.1530       53.470       43.7% (14)         17-5022-*****       Small Vehicle Expense       7.000       12.17       5.783       17.4%         17-5022-*****       Office Supplies - All       11.000       4.457       6.543       40.5%         17-5022-*****       Office Supplies - All       11.000       4.567       7.4.02       12.6%         17-5022-*****       Mellonium Products       20.000       2.520       17.480       12.6%         17-5022-*****       Insurance - PropertyLiability       11.5522       41.657       74.025       36.0%         17-5022-*****       Trash Disposal       19.996       34.44       1.652       12.2%         17-5032-*****       Trash Disposal       19.996       36.4       1.652       12.6%         17-5033-*****       Trash Disposal       19.996       32.4       1.658       17.563 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
17-5013-*****       Landscaping       74,996       81,648       (6.652)       108,9% (19)         17-5015-*****       Legal Fees       5,004       10,672       (5,668)       213,3%         17-5015-*****       Kontract Services Misc.       95,000       41,830       53,470       43,7% (14)         17-5025-*****       Miscellaneous Expense       7,000       1,217       5,783       17,4%         17-5023-****       Office Supplies All       11,000       4,457       6,543       40,5%         17-5023-****       Office Supplies All       11,000       4,457       6,543       40,5%         17-6024-*****       Petroleum Products       20,000       2,520       17,480       12,6%         17-6026-******       Small Vehicle Fuel       9,004       3,100       5,904       34,4%         17-6026-******       Small Tools & Supplies       20,000       3,954       25,046       13,6%         17-6028-******       Safety Program & Supplies       40,564       17,450       23,054       43,1% (4)         17-6033-******       Safety Program & Supplies       23,672       4,161       19,941       10,94         17-6033-******       Recruitment       1,004       -*       30,04       0,0%						
17-5017-*****       Legal Fees       5,004       10,672       (5,669)       213.3%         17-5019-*****       Contract Services Micc.       95,000       41,530       53,470       43.7%       (14)         17-5022-*****       Miscellaneous Expense       7,000       465       6,536       6,6%         17-5022-*****       Miscellaneous Expense       7,000       465       6,533       40.5%         17-5022-*****       Petroleum Productis       20,000       2,520       17,480       12.6%         17-5022-*****       Informs       27,004       8,693       18,311       32.2%         17-5028-*****       Small Vehicle Fuel       9,004       3,100       5,904       34.4%         17-5028-*****       Small Tools & Supplies       29,000       3,954       25,046       13,8%         17-5028-*****       Small Tools & Supplies       40,504       17,450       23,054       43,1% (4)         17-5032-*****       Safety Program & Supplies       40,504       17,450       23,054       43,1% (4)         17-5032-*****       Training Expense/Tech. Conferences       9,496       632       8,864       6,7%         17-5032-*****       Equipment Rental       3,004       -       3,004       0,0% </td <td></td> <td>•</td> <td></td> <td></td> <td></td> <td>108.9% (19)</td>		•				108.9% (19)
17-5019-*****       Contract Services Misc.       95,000       41,530       53,470       43,7% (14)         17-5021*****       Small Vehicle Expense       7,000       1,217       5,783       17,4%         17-5022******       Miscellaneous Expense       7,000       4465       6,543       40,5%         17-5023******       Office Supplies - All       11,000       4,457       6,543       40,5%         17-5025******       Uniforms       27,004       8,693       18,311       32,2%         17-5025******       Uniforms       27,004       8,693       18,311       32,2%         17-5025******       Insurance PropertyLiability       115,592       41,667       74,025       36,0%         17-5025******       Insurance PropertyLiability       115,592       41,667       74,025       36,0%         17-5031******       Insurance PropertyLiability       115,592       41,667       74,025       36,0%         17-5033******       Insurance PropertyLiability       115,592       41,667       74,025       36,0%         17-5033******       Small Tools & Supplies       20,004       3,040       -       3,04       1,0%         17-5033******       Recruitment       1,004       376       626       <	17-5015-**-**	Management Support Services	21,000	9,599	11,401	45.7%
17-5021-*****       Small Vehicle Expense       7.000       465       6.536       6.6%         17-5023-*****       Office Supplies - All       11,000       4.457       6.543       40.5%         17-5023-*****       Office Supplies - All       11,000       4.457       6.543       40.5%         17-5025-*****       Uniforms       27,004       8,663       18,311       32.2%         17-5026-*****       Small Vehicle Fuel       9,004       3,100       5.904       34.4%         17-5026-*****       Small Toble & Supplies       29,000       3,954       225,046       13.6%         17-5028-*****       Small Toble & Supplies       29,000       3,954       225,046       13.6%         17-5038-*****       Safely Program & Supplies       40,504       17,450       23.054       43.1% (4)         17-5033-*****       Rerultment       1,004       378       626       37.6%         17-5033-******       Tarvel Expense/Tech. Conferences       9,496       632       8.804       6.7%         17-5033-******       Rerultment       50.000       7.769       42.231       15.5%         17-5038-******       Laboratory Supplies       23.672       4.161       19.511       17.6%	17-5017-**-**		5,004	10,672	(5,668)	213.3%
17-5022*****       Miscellaneous Expense       7,000       465       6,536       6.6%         17-5024*****       Office Supplies -All       11,000       4,457       6,543       40,5%         17-5025******       Uniforms       27,004       8,693       18,311       32,2%         17-5025******       Uniforms       27,004       8,693       18,311       32,2%         17-5025******       Insurance - Property/Liability       115,592       41,567       74,025       36,0%         17-5025******       Insurance - Property/Liability       115,592       41,667       23,064       31,6%         17-5030******       Trash Disposal       1.996       344       1.652       17,2%         17-5032******       Recruitment       1.004       378       626       37,6%         17-5033******       Recruitment       1.004       378       626       37,6%         17-5033******       Training Expense/Tech. Conferences       9,4%6       632       8,84       6,7%         17-5033******       Office Equipment       50,000       -       8,00       0.0%       17,6%         17-5034*****       Office Equipment       50,000       -       8,00       0.0%       17,5%       33,0%						
17-502******       Office Supplies - All       11.000       2.457       6.543       40.5%         17-5024******       Petroleum Products       20.000       2.520       17.480       12.6%         17-5025******       Small Vehicle Fuel       9.004       3.100       5.904       34.4%         17-5025******       Small Vehicle Fuel       9.004       3.100       5.904       34.4%         17-5025*****       Small Vehicle Fuel       9.004       3.100       5.904       34.4%         17-5028*****       Small Tools & Supplies       29.000       3.954       25.046       13.6%         17-5037*****       Requipment Rental       3.004       -       3.004       0.0%         17-5032******       Recruitment       1.004       378       626       37.6%         17-5035******       Travel Expense/Tech. Conferences       9.496       632       8.864       6.7%         17-5035******       Travel Expense/Tech. Conferences       9.496       632       8.864       6.7%         17-5035******       Chine Equipment       50.000       7.669       42.231       15.5%         17-5036******       Define Equipment       50.000       7.669       42.935       2.69%         17-5036****		•				
17.502+*****         Petrolemin Products         20.000         2.520         17.400         12.6%           17.5025*****         Uniforms         27.004         8.693         18.311         32.2%           17.5025*****         Small Vehicle Fuel         9.004         3.100         5.904         34.4%           17.5025*****         Insurance - PropertyLiability         115.592         41.567         74.025         36.0%           17.5025******         Insurance - PropertyLiability         115.592         41.567         74.025         36.0%           17.5030******         Trash Disposal         1.996         344         1.652         17.2%           17.5032******         Equipment Rental         3.004         -         3.004         0.0%           17.5032******         Equipment Rental         3.004         -         3.004         9.652         8.684         6.7%           17.5033******         Travel ExpensorTech. Conferences         9.446         632         8.684         6.7%           17.5033******         Travel ExpensorTech. Conferences         9.446         632         8.684         6.7%           17.5033******         Permits         21.508         2.004         1.9.564         9.3%           17.50						
17-5025******       Uniforms       27.004       8.693       18.311       32.2%         17-5026******       Small Vehicle Fuel       9.004       3.100       5.904       34.4%         17-5026******       Small Tools & Supplies       29.000       3.954       25.046       13.6%         17-5026*****       Small Tools & Supplies       29.000       3.954       25.046       13.6%         17-5030*****       Safety Program & Supplies       40.504       17.450       23.054       43.1% (4)         17-5033*****       Recruitment       1.004       378       626       37.6%         17-5034******       Travel Expense/Tech. Conferences       9.446       632       8.844       6.7%         17-5035*****       Travining Expense       27.00       1.382       11.318       10.9%         17-5036******       Travining Expense       23.672       4.161       19.511       17.6%         17-5036******       Laboratory Supplies       23.672       4.161       19.511       17.6%         17-5036******       Permits       21.508       2.004       19.694       9.3%         17-5036******       Membership Dues/Fees       4.800       2.359       2.501       46.5%       (6)						
17-502******       Small Vehicle Fuel       9,004       3,100       5,004       34.4%         17-502******       Insurance - Property/Liability       115,592       41,567       74,025       36.0%         17-503******       Insula Tools & Supplies       29,000       3,954       25,044       13.8%         17-503******       Trash Disposal       1,996       344       1,652       17.2%         17-503******       Equipment Rental       3,004       -       3,004       0.0%         17-503******       Equipment Rental       3,004       -       3,004       0.0%         17-503******       Travel Expense/Tech. Conferences       9,496       632       8,864       6.7%         17-503******       Travel Expense/Tech. Conferences       9,496       632       11,318       10.9%         17-503******       Travel Expense/Tech. Conferences       9,496       632       8,864       6.7%         17-503******       Office Equipment       50,000       7,769       42,231       15.5%         17-503******       Demits/Duss/Fees       4,860       2,359       2,501       48,5% (6)         17-505******       Diesel Truck Kuel - 37B       8,000       -       65,000       0.0%						
17-502******       Insurance - Property/Liability       115,502       41,667       74,025       36.0%         17-5028******       Small Tools & Supplies       29,000       3,954       25,046       13.8%         17-5031******       Safety Program & Supplies       40,504       17,450       23,054       43,1% (4)         17-5032*****       Equipment Rental       3,004       -       3,004       0.0%         17-5033*****       Recruitment       1,004       378       626       37,6%         17-5035*****       Training Expense       12,700       1,382       1,318       10.9%         17-5035*****       Laboratory Supplies       23,672       4,161       19,511       17,6%         17-5035******       Laboratory Supplies       21,508       2,004       19,504       9,3%         17-5035*****       Membership Dues/Fees       4,860       2,359       2,501       48,5% (6)         17-5055*****       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5055*****       Membership Dues/Fees       4,800       -       8,000       -       8,000       0.0%         17-5055******       Diesel Truck Kuel - 37B       8,004       2,180       5,824       <						
17-5028-*****       Small Tools & Supplies       29,000       3,954       25,046       13,6%         17-5030-******       Trash Disposal       1,996       344       1,652       17,2%         17-5031-*****       Equipment Rental       3,004       -       3,004       0,0%         17-5033-******       Equipment Rental       3,004       -       3,004       0,0%         17-5033-******       Travel Expense/Tech. Conferences       9,496       632       8,864       6,7%         17-5035-*****       Travel Expense/Tech. Conferences       23,672       4,161       19,511       17,6%         17-5037-*****       Office Equipment       50,000       7,68       42,231       15,5%         17-5038-*****       Membership Dues/Fees       4,860       2,359       2,501       48,5% (6)         17-5058-*****       Membership Dues/Fees       41,000       11,845       29,155       28,9						
17-5031-*****       Safety Program & Supplies       40,504       17,450       23,054       43,1% (4)         17-5032******       Equipment Rental       3,004       -       3,004       0,0%         17-5033******       Recruitment       1,004       378       626       37,6%         17-5034******       Travel Expense/Tech. Conferences       9,496       632       8,864       6,7%         17-5035******       Training Expense       12,700       1,382       11,318       10.9%         17-5036******       Training Expense       23,672       4,161       19,511       17,6%         17-5036******       Office Equipment       50,000       7,769       42,231       15.5%         17-5039******       Membership Dues/Fees       4,860       2,359       2,501       48,5% (6)         17-5050******       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5052******       Janitorial Services Generators - 29A       8,000       -       8,000       0.0%         17-5052******       Disest Truck Maint       19,000       6,911       12,089       36,4%         17-5055******       Disest Truck Maint       19,000       8,011       12,089       36,4% <t< td=""><td>17-5028-**-**-**</td><td></td><td>29,000</td><td>3,954</td><td>25,046</td><td>13.6%</td></t<>	17-5028-**-**-**		29,000	3,954	25,046	13.6%
17-5032-**-**       Equipment Rental       3,004       -       3,004       -       3,004       0,0%         17-5033-**-***       Recruitment       1,004       378       626       37,6%         17-5035-**-**       Traviel Expense/Tech. Conferences       9,496       632       8,864       6,7%         17-5035-**-**       Training Expense       12,700       1,382       11,318       10,9%         17-5036-**-**       Laboratory Supplies       23,672       4,161       19,511       17,6%         17-5038-**-**       Diffice Equipment       50,000       7,669       42,231       15,5%         17-5038-**-**       Membership Dues/Fees       4,860       2,359       2,501       48,5% (6)         17-5049-**-**       Biosolids Disposal       905,000       316,613       588,387       35,0%         17-5050-**-***       Contract Services Generators - 29A       8,000       -       8,000       0,0%         17-5052-**-***       Disesle Truck Maint       19,000       6,911       12,089       36,4%         17-5056-**-***       Disesle Truck Maint       19,000       6,311       12,089       36,4%         17-5058-**-**       Disesle Truck Fuel - 37B       8,004       2,116       54,9% <td>17-5030-**-**-**</td> <td>Trash Disposal</td> <td>1,996</td> <td>344</td> <td>1,652</td> <td>17.2%</td>	17-5030-**-**-**	Trash Disposal	1,996	344	1,652	17.2%
17-5033-*****       Recruitment       1,004       378       626       37.6%         17-5034-*****       Travel Expense/Tech. Conferences       9,496       632       8.864       6.7%         17-5036-*****       Laboratory Supplies       23,672       4,161       19,511       17.6%         17-5036-*****       Laboratory Supplies       23,672       4,161       19,511       17.6%         17-5036-*****       Office Equipment       50,000       7,769       42,231       15.5%         17-5039-*****       Membership Dues/Fees       4,860       2,359       2,501       48.5% (6)         17-5039-*****       Membership Dues/Fees       4,860       2,359       2,501       48.5% (6)         17-5049-*****       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5050-*****       Janitorial Services       41,000       11,845       29,155       28.9%         17-5056-*****       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5056-*****       Diesel Truck Maint       19,000       89,251       116,749       43.3%         17-5056-*****       Maintenance Equip, & Facilities (Cormon)       34,000       33,700       300       99,1% (						
17-5034-**-**       Travel Expense/Tech. Conferences       9,496       632       8,864       6.7%         17-5035-**-**       Training Expense       12,700       1,382       11,318       10.9%         17-5036-**-**       Office Equipment       50,000       7,769       42,231       15.5%         17-5038-**-**       Office Equipment       21,578       2,004       19,504       9,3%         17-5038-**-**       Membership Dues/Fees       4,860       2,359       2,501       48,5% (6)         17-5059-**-**       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5059-**-**       Contract Services Generators - 29A       8,000       -       8,000       0.0%         17-5059-**-**       Contract Services Generators - 29E       65,000       -       65,000       0.0%         17-5054-**-**       Diesel Truck Maint       19,000       6,911       12,089       36,4%         17-5056-**-**       Maintenance Equip, & Facilities (Solids)       206,000       89,251       116,749       43,3%         17-5056-**-***       Maintenance Equip, & Facilities (Co-Gen)       34,000       34,000       99,1% (20)         17-5056-**-***       Maintenance Equip, & Facilititis (Co-Gen)       591,000						
17-5035******       Training Expense       12,700       1,382       11,318       10.9%         17-5036******       Laboratory Supplies       23,672       4,161       19,511       17.6%         17-5038******       Office Equipment       50,000       7.769       42,231       15.5%         17-5038******       Permits       21,508       2,004       19,504       9.3%         17-5039******       Membership Dues/Fees       4,860       2,359       2,501       48.5% (6)         17-504******       Biosolido Disposal       905,000       316,613       588,387       35,0%         17-505******       Janitorial Services       41,000       11,845       29,155       28.9%         17-5054******       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5055******       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5055******       Maintenance Equip. & Facilities (Coids)       206,000       89.251       116,749       43.3%         17-5056******       Maintenance Equip. & Facilities (Common)       34,000       33.700       300       99.1% (20)         17-5066******       Maintenance Equip. & Facilities (Co-Gen)       51,000       166,030						
17-5036-*****       Laboratory Supplies       23,672       4,161       19,511       17.6%         17-5037******       Office Equipment       50,000       7,769       42,231       15.5%         17-5038******       Permits       21,508       2,004       19,504       9.3%         17-5039*****       Membership Dues/Fees       4,860       2,359       2,501       48,5% (6)         17-5045*****       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5052*****       Janitorial Services       41,000       11,845       29,155       28.9%         17-5053******       Contract Serv - Digester Cleaning - 29E       65,000       -       65,000       0.0%         17-5055******       Diesel Truck Fuel - 37B       8,004       2,180       5,824       27.2%         17-5056******       Maintenance Equip. & Facilities (Corden)       34,000       33,700       300       99,1% (20)         17-5056******       Maintenance Equip. & Facilities (Corden)       591,000       166,030       424,970       28.1%         17-5056******       Maintenance Equip. & Facilities (Corden)       591,000       166,030       424,970       28.1%         17-5066******       Maintenance Equip. & Facilities (Corden)						
17-5037-*****       Office Equipment       50,000       7,769       42,231       15.5%         17-5038-*****       Permits       21,508       2,004       19,504       9.3%         17-5038-*****       Membership Dues/Fees       4,860       2,359       2,501       48.5% (6)         17-5049-*****       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5054-*****       Contract Services Generators - 29A       8,000       -       8,000       0.0%         17-5053-*****       Janitorial Services       41,000       11,845       29,155       28.9%         17-5054-****       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5055-*****       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5056-*****       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43.3%         17-5056-*****       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5056-*****       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5066-*****       Maintenance Equip. & Facilities (AWT)       38,0		•				
17-5038 ******       Permits       21,508       2,004       19,504       9.3%         17-5038 ******       Membership Dues/Fees       4,860       2,359       2,501       46,5% (6)         17-5049 ******       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5050 ******       Janitorial Services Generators - 29A       8,000       -       8,000       0.0%         17-5052 ******       Janitorial Services       41,000       11,845       29,155       28.9%         17-5053 ******       Diesel Truck Kaint       19,000       6,911       12,089       36.4%         17-5055 ******       Diesel Truck Kuel - 37B       8,004       2,180       5,824       27.2%         17-5056 ******       Maintenance Equip. & Facilities (Solids)       226,000       89,251       116,749       43.3%         17-5056 ******       Maintenance Equip. & Facilities (Corden)       34,000       33,700       300       99.1% (20)         17-5058 ******       Maintenance Equip. & Facilities (Corden)       591,000       166,030       424,970       28.1%         17-5061 ******       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5061 ******       Maintenance						
17-5049-**-**       Biosolids Disposal       905,000       316,613       588,387       35.0%         17-5050-**-**       Contract Services Generators - 29A       8,000       -       8,000       0.0%         17-5052-**-**       Janitorial Services       41,000       11,845       29,155       28.9%         17-5053-**-**       Contract Serv - Digester Cleaning - 29E       65,000       -       65,000       0.0%         17-5054-**-**       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5055-**-***       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43.3%         17-5056-**-***       Maintenance Equip. & Facilities (Liquids)       236,000       114,195       121,805       48.4%         17-5058-**-***       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5068-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Secilities (XWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Secilities (XWT)       38,000       22,022       5,178       28.1% <td>17-5038-**-**-**</td> <td></td> <td></td> <td></td> <td></td> <td>9.3%</td>	17-5038-**-**-**					9.3%
17-5050-*****       Contract Services Generators - 29A       8,000       -       8,000       0.0%         17-5052-*****       Janitorial Services       41,000       11,845       29,155       28.9%         17-5053-*****       Contract Serv - Digester Cleaning - 29E       65,000       -       65,000       0.0%         17-5053-*****       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5055-*****       Diesel Truck Fuel - 37B       8,004       2,180       5,824       27.2%         17-5056-*****       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43.3%         17-5058-*****       Maintenance Equip. & Facilities (Common)       34,000       33,700       300       99.1% (20)         17-5058-*****       Maintenance Equip. & Facilities (Common)       34,000       33,700       300       91.1% (20)         17-5060-*****       Maintenance Equip. & Facilities (Common)       38,000       40,446       (2,446)       106.4% (21)         17-5061-*****       Maintenance Equip. & Facilities (Common)       38,000       40,446       (2,446)       106.4% (21)         17-5061-******       Maintenance Equip. & Sacilities (XWT)       38,000       40,446       (2,446)       106.4% (21)	17-5039-**-**	Membership Dues/Fees	4,860	2,359	2,501	48.5% (6)
17-5052-**-**       Janitorial Services       41,000       11,845       29,155       28.9%         17-5053-**-**       Contract Serv - Digester Cleaning - 29E       65,000       -       65,000       0.0%         17-5054-**-**       Diesel Truck Maint       19,000       6,911       12,089       36.4%         17-5055-**-**       Diesel Truck Fuel - 37B       8,004       2,180       5,824       27.2%         17-5056-**-**       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43.3%         17-5058-**-***       Maintenance Equip. & Facilities (Common)       34,000       33,700       300       99.1% (20)         17-5059-**-***       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5060-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Facilities (AWT)       38,000       5,472       36,528       13.0%         17-5068-**-***       Mileage       1,004       518       486       51.6%       16.4%       (21)         17-5077-**-***       Mileage       1,004       5418       486       51.6%       33.0%		•		316,613		
17-5053-*****       Contract Serv - Digester Cleaning - 29E       65,000       -       65,000       0.0%         17-5054-*****       Diesel Truck Kaint       19,000       6,911       12,089       36,4%         17-5055-*****       Diesel Truck Fuel - 37B       8,004       2,180       5,824       27.2%         17-5056-*****       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43.3%         17-5056-*****       Maintenance Equip. & Facilities (Liquids)       236,000       114,195       121,805       48.4%         17-5058-*****       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5066-******       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106,4% (21)         17-5068-******       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106,4% (21)         17-5068-******       Minup Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-******       MNWD Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-******       Goup Insurance Waiver       7,200       2,022       5,178       28.1%				-		
17-5054+**-**       Diesel Truck Maint       19,000       6,911       12,089       36,4%         17-5055+**-**       Diesel Truck Fuel - 37B       8,004       2,180       5,824       27.2%         17-5056-**-**       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43,3%         17-5056-**-**       Maintenance Equip. & Facilities (Liquids)       236,000       114,195       121,805       48,4%         17-5058-**-**       Maintenance Equip. & Facilities (Common)       34,000       33,700       300       99,1% (20)         17-5059-**-**       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28,1%         17-5060-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106,4% (21)         17-5061-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106,4% (21)         17-5068-**-***       Maintenance Equip. & Facilities (XVT)       38,000       40,446       (2,446)       106,4% (21)         17-5076-*****       Maintenance Equip. & Facilities (XVT)       38,000       42,4970       28,1%       17.506         17-5076-*****       MIROP Detable Water Supplies & Svcs.       42,000       5,472						
17-5055-**-***       Diesel Truck Fuel - 37B       8,004       2,180       5,824       27.2%         17-5056-**-***       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43.3%         17-5057-**-***       Maintenance Equip. & Facilities (Liquids)       236,000       114,195       121,805       48.4%         17-5058-**-***       Maintenance Equip. & Facilities (Common)       34,000       33,700       300       99,1% (20)         17-5059-**-***       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5060-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5061-**-***       Maintenance Equip. & Facilities (AWT)       38,000       5,472       36,528       13.0%         17-5068-**-***       MINUD Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-**-***       SCADA Infrastructure       3,0504       15,919       14,585       52.2% (8)         17-5076-**-***       IT Direct       5,004       -       5,004       0.0%         17-5030-**-***       Group Insurance Waiver       7,200       2,022       5,178       28.1%						
17-5056-**-**       Maintenance Equip. & Facilities (Solids)       206,000       89,251       116,749       43.3%         17-5057-**-**       Maintenance Equip. & Facilities (Liquids)       236,000       114,195       121,805       48.4%         17-5058-**-***       Maintenance Equip. & Facilities (Common)       34,000       33,700       300       99.1% (20)         17-5059-**-***       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5060-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Facilities (AWT)       38,000       54.72       36.528       13.0%         17-5068-**-***       Mileage       1,004       518       486       51.6%         17-5076-**-****       SCADA Infrastructure       30,504       15,919       14,585       52.2% (8)         17-5077-**-****       Group Insurance Waiver       7,200       2,022       5,178       2						
17-5057-**-**       Maintenance Equip. & Facilities (Liquids)       236,000       114,195       121,805       48.4%         17-5058-**-**       Maintenance Equip. & Facilities (Cormon)       34,000       33,700       300       99.1% (20)         17-5059-**-**       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5060-**-**       Maintenance Equip. & Facilities (AWT)       38,000       40.446       (2,446)       106.4% (21)         17-5061-**-**       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5068-**-***       Maintenance Equip. & Facilities (AWT)       38,000       54       518       486       51.6%         17-5068-**-***       Mileage       1,004       518       486       51.6%       30.6%         17-5076-**-***       MNWD Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-**-****       SCADA Infrastructure       30,504       15,919       14,585       52.2% (8)         17-5076-**-***       IT Direct       Co-Generation Power Credit - Offset       669,						
17-5059-**-**       Maintenance Equip. & Facilities (Co-Gen)       591,000       166,030       424,970       28.1%         17-5060-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5060-**-***       Mileage       1,004       518       486       51.6%         17-5068-**-***       MNWD Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-**-***       SCADA Infrastructure       30,504       15,919       14,585       52.2% (8)         17-5077-**-***       IT Direct       5,004       -       5,004       0.0%         17-5303-**-***       Go-Generation Power Credit - Offset       669,000       226,252       442,748       33.8%         17-5303-**-***       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5303-**-***       Operating Leases       6,004       -       6,004       0.0%         17-505-**-***       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-***       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-****       IT Allocations in to PC's & Depts.       212,628 <td< td=""><td>17-5057-**-**</td><td>Maintenance Equip. &amp; Facilities (Liquids)</td><td>236,000</td><td></td><td></td><td></td></td<>	17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	236,000			
17-5060-**-***       Maintenance Equip. & Facilities (AWT)       38,000       40,446       (2,446)       106.4% (21)         17-5061-**-***       Mileage       1,004       518       486       51.6%         17-5068-**-***       MNWD Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-**-***       SCADA Infrastructure       30,504       15,919       14,585       52.2% (8)         17-5076-**-***       IT Direct       5,004       -       5,004       0.0%         17-5105-**-***       Co-Generation Power Credit - Offset       669,000       226,252       442,748       33.8%         17-5303-**-***       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5705-**-***       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6500-**-**       IT Allocations in to PC's & Depts.       -       161       (161)       0.0%         17-6500-**-**-**       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32,4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37.2%	17-5058-**-**	Maintenance Equip. & Facilities (Common)	34,000	33,700	300	99.1% (20)
17-5061-**-**       Mileage       1,004       518       486       51.6%         17-5068-**-**       MNWD Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-**-**       SCADA Infrastructure       30,504       15,919       14,585       52.2% (8)         17-5076-**-**       IT Direct       5,004       -       5,004       0.0%         17-5105-**-***       Co-Generation Power Credit - Offset       669,000       226,252       442,748       33.8%         17-5303-**-***       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5705-**-***       Operating Leases       6,004       -       6,004       0.0%         17-5705-**-***       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6500-**-***       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-***       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32,4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37,2%						
17-5068-**-**       MNWD Potable Water Supplies & Svcs.       42,000       5,472       36,528       13.0%         17-5076-**-**       SCADA Infrastructure       30,504       15,919       14,585       52.2% (8)         17-5076-**-**       IT Direct       5,004       -       5,004       0.0%         17-5075-**-**       IT Direct       669,000       226,252       442,748       33.8%         17-5303-**-**       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5705-**-**       Operating Leases       6,004       -       6,004       0.0%         17-5705-**-**       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-**       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-***       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32,4%         Total Other Expenses       4,760,144       1,769,624       2,900,520       37,2%						. ,
17-5076-**-**       SCADA Infrastructure       30,504       15,919       14,585       52.2% (8)         17-5077-**-***       IT Direct       5,004       -       5,004       0.0%         17-505-**-***       IT Direct       669,000       226,252       442,748       33.8%         17-5303-**-**       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5309-**-***       Operating Leases       6,004       -       6,004       0.0%         17-5705-**-***       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-**       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-***       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32,4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37.2%		6				
17-5077-**-**       IT Direct       5,004       -       5,004       0.0%         17-5105-**-***       Co-Generation Power Credit - Offset       669,000       226,252       442,748       33.8%         17-5303-**-***       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5303-**-***       Operating Leases       6,004       -       6,004       0.0%         17-5705-**-***       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-**       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-**       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32.4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37.2%						
17-5105-**-**       Co-Generation Power Credit - Offset       669,000       226,252       442,748       33.8%         17-5303-**-***       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5309-**-***       Operating Leases       6,004       -       6,004       0.0%         17-5705-**-***       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-***       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-***       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32.4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37.2%				10,919		
17-5303-**-***       Group Insurance Waiver       7,200       2,022       5,178       28.1%         17-5309-**-***       Operating Leases       6,004       -       6,004       0.0%         17-5705-**-***       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-***       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-***       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32,4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37.2%				226 252		
17-5309-**-**       Operating Leases       6,004       -       6,004       0.0%         17-5705-**-**       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-**       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-**       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32.4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37.2%						
17-5705-**-**       Monthly Car Allowance       8,388       2,843       5,545       33.9%         17-6241-**-**       Education Reimbursement       -       161       (161)       0.0%         17-6500-**-**       IT Allocations in to PC's & Depts.       212,628       68,830       143,798       32.4%         Total Other Expenses       4,760,144       1,769,624       2,990,520       37.2%				-		
17-6500-**-**         IT Allocations in to PC's & Depts.         212,628         68,830         143,798         32.4%           Total Other Expenses         4,760,144         1,769,624         2,990,520         37.2%	17-5705-**-**			2,843		
Total Other Expenses         4,760,144         1,769,624         2,990,520         37.2%			-			
	17-6500-**-**	•				
Total Expenses         7,497,360         2,605,800         4,891,560         34.8%		i otal Other Expenses	4,760,144	1,769,624	2,990,520	37.2%
		Total Expenses	7,497,360	2,605,800	4,891,560	34.8%

# South Orange County Wastewater Authority O&M Budget vs. Actual Comparison by PC For the Period Ended October 31, 2020 (in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
21 - Effluent Transmissi	on Main				
Salary and Fringe					
21-5000-**-**	Regular Salaries-O&M	1,384	326	1,058	23.6%
21-5401-**-**	Fringe Benefits IN to PC's & Depts.	732	172	560	23.5%
	Total Payroll Costs	2,116	498	1,618	23.5%
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	348	620	36.0%
21-5035-**-**-	Training Expense	-	-	-	0.0%
	Total Other Expenses	1,972	348	1,624	17.7%
	Total Expenses	4,088	846	3,242	20.7%
24 - Aliso Creek Ocean	Dutfall				
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	103,084	43,048	60,036	41.8%
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	22,662	31,602	41.8%
	Total Payroll Costs	159,092	66,300	92,792	41.7%
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	3,077	5,479	36.0%
24-5031-**-**-	Safety Supplies	1,004	-	1,004	0.0%
24-5034-**-**-	Travel Expense/Tech. Conferences	2,004	300	1,704	15.0%
24-5035-**-**-	Training Expense	2,004	53	1,951	2.6%
24-5036-**-**-	Laboratory Supplies	24,500	7,279	17,221	29.7%
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	26,070	(4,066)	118.5% (
24-5046-**-**-	Effluent Chemistry	20,000	1,546	18,454	7.7%
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	4,121	8,607	32.4%
	Total Other Expenses	415,476	42,567	372,909	10.2%
	Total Expenses	574,568	108,867	465,701	18.9%
	Total O&M Expenses	17,719,855	5,797,722	11,922,133	32.7%

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

- O&M continues to support nighttime shutdowns and flow isolations to support ongoing construction activities at JBL. (1)
- Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen (2) sulfide in the treatment plants and the digester gas.
- (3) ADS was retained to provide alternative flow measurement for JBL's Plant #2 during an extended construction shutdown.
- Replace old equipment and PPE happens in July of each year. (4)
- (5) SOCWA air quality permits are primarily paid in July and November each year.
- Membership Dues/Fees are primarily paid in July and October of each year. (6)
- Several larger emergency repairs were needed on the access gates, fire sprinklers, and HVAC units at JBL. (7)
- (8) Annual SCADA software license renewal completed.
- (9) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (10) The surge tower site was re-fenced and cleared to discourage unauthorized entry.
- (11) Additional cost related to required pretreatment ordinance update as required by the SWRCB and PC agreement review.
- (12) Annual priority pollutants testing as required by NPDES permit.
- A recently completed small capital project has significantly increased the amount of grit being removed at the CTP headworks (13) prior to the wastewater entering the plant and wearing pumping equipment.
- (14) Additional services related to mitigating COVID-19 have increased spending.
- Additional fuel purchases have been required at CTP due to several extended power outages and construction-related (15) shutdowns.
- (16) Recently completed the annual access road asphalt repairs.
- (17) Engine repairs and equipment overhauls have required engine shutdowns and electricity purchases.
- Chlorine/Sodium Hypochlorite expenses are elevated in the summer and fall but are expected to be reduced in the winter with (18) lowered recycled water demands.
- (19) Tree removals from emergency projects and Santa Ana Winds have been elevated this year.
- (20) Emergency water line repairs completed at RTP.
- (21) Purchasing related to valves and actuators replacement at AWT.

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

For the Period Ended October 31, 2020

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	196,836	56,690	140,146	28.8%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	29,844	73,777	28.8%
	Total Payroll Costs	300,457	86,534	213,923	28.8%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	325	2,859	10.2%
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	28	482	5.5%
01-5309-03-00-00	Operating Leases	6,829	3,809	3,020	55.8%
01-5705-03-00-00	Monthly Car Allowance	4,200	1,422	2,778	33.8%
01-5802-03-00-00	Shipping/Freight	312	-	312	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	50,794	16,443	34,351	32.4%
	Total Other Expenses	76,810	22,026	54,785	28.7%
	Total Engineering Expenses	377,267	108,561	268,708	28.8%

# South Orange County Wastewater Authority Budget vs. Actual Comparison- Administration For the Period Ended October 31, 2020

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe			•		
01-6000-04-00-00	Regular Salaries-Admin or IT	944,542	304,907	639,635	32.3%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	14,278	5,722	71.4%
01-6315-04-00-00	Comp Time - Admin	15,000	2,804	12,196	18.7%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	160,512	336,724	32.3%
	Total Payroll Costs	1,476,778	482,501	994,277	32.7%
Other Expenses					
01-5018-04-00-00	Public Notices/ Public Relations	-	2,180	(2,180)	0.0%
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	81	26,419	0.3%
01-6102-04-00-00	Subscriptions	2,040	1,366	674	66.9%
01-6200-04-00-00	Management Support Services	102,000	24,537	77,463	24.1%
01-6201-04-00-00	Audit	44,900	25,000	19,900	55.7%
01-6202-04-00-00	Legal	200,000	140,668	59,332	70.3%
01-6204-04-00-00	Postage	4,000	638	3,362	15.9%
01-6223-04-00-00	Office Supplies - Admin	6,120	3,038	3,082	49.6%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	767	233	76.7%
01-6234-04-00-00	Memberships & Trainings	88,950	5,921	83,029	6.7%
01-6239-04-00-00	Travel & Conference	10,965	599	10,366	5.5%
01-6241-04-00-00	Education Reimbursement	3,000	-	3,000	0.0%
01-6310-04-00-00	Miscellaneous	23,460	6,796	16,664	29.0%
01-6311-04-00-00	Mileage	1,211	-	1,211	0.0%
01-6317-04-00-00	Contract Services Misc	5,610	1,700	3,910	30.3%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	37,757	78,878	32.4%
01-6601-04-00-00	Shipping/Freight	3,740	750	2,990	20.0%
01-6705-04-00-00	Monthly Car Allowance	12,000	4,062	7,938	33.8%
	Total Other Expenses	652,131	255,859	396,272	39.2%
	Total Admin Expenses	2,128,909	738,359	1,390,550	34.7%

Overtime salary and comp should be considered together, 48.8% (1)

(2) Publication fee for ordinance

#### Exhibit E-4

#### South Orange County Wastewater Authority

Budget vs. Actual Comparison-IT

For the Period Ended October 31, 2020

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	93,909	34,936	58,973	37.2%
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	18,391	31,046	37.2%
	Total Salary & Fringe	148,346	53,327	95,019	35.9%
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	16,556	22,223	42.7% (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	29,507	118,862	19.9%
01-6303-05-00-00	Telecommunications	150,534	46,648	103,886	31.0%
01-6305-05-00-00	IT Professional Services	108,060	57,114	50,946	52.9% (2
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	4,776	24,424	16.4%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	6,570	20,338	24.4%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	55,200	17,569	37,631	31.8% (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	181,179	394,882	31.5%
	Total Expenses before Allocation	724,407	234,506	489,901	32.4%
IT Allocations (Out) to	PC's & Depts				
01-6400-05-00-00	•	(724,407)	(234,506)	(489,901)	32.4%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(234,506)	(489,901)	32.4%

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

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

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

# Agenda Item

# 5

**Finance Committee Meeting** 

Meeting Date: January 19, 2021

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

November 2020 cash disbursements were: \$2,122,606.

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

**Recommended Action:** Staff recommends the Finance Committee recommend to the Board of Directors to ratify the November 2020 disbursements for the period from November 1, 2020, through November 30, 2020, totaling \$2,122,606, and to receive and file the November 2020 Financial Reports as submitted.

### Exhibit A

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

	Actual <sup>1</sup>		
General Fund	\$	(139,103)	
PC 2 - Jay B. Latham Plant		(566,711)	
PC 5 - San Juan Creek Ocean Outfall		(189,414)	
PC 8 - Pretreatment Program		(10,473)	
PC 12 SO - Water Reclamation Permits		(26,731)	
PC 15 - Coastal Treatment Plant/AWT		(428,176)	
PC 17 - Joint Regional Wastewater Reclamation		(732,297)	
PC 21 - Effluent Transmission Main		-	
PC 24 - Aliso Creek Ocean Outfall		(29,699)	
Total	\$	(2,122,606)	

# Exhibit B

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

TOTAL CASH IN BANK	\$ 19,081,163
FUND REQUIREMENTS: BILLS FOR CONSIDERATION	 (2,122,606)
DEPOSITS, TRANSFERS & ADJUSTMENTS:	4,111,170
L.A.I.F. FUNDS: (BEGINNING BAL.)	15,626,941
CASH IN BANK: (BEGINNING BAL.)	\$ 1,465,658

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

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



# PMIA/LAIF Performance Report as of 12/11/20



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

Nov	0.576
Oct	0.620
Sep	0.685

#### Quarterly Performance Quarter Ended 09/30/20

LAIF Apportionment Rate<sup>(2)</sup>: 0.84 LAIF Earnings Ratio<sup>(2)</sup>: 0.00002309407394024 LAIF Fair Value Factor<sup>(1)</sup>: 1.004114534 PMIA Daily<sup>(1)</sup>: 0.65% PMIA Quarter to Date<sup>(1)</sup>: 0.80% PMIA Average Life<sup>(1)</sup>: 169

#### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 11/30/20 \$103.0 billion

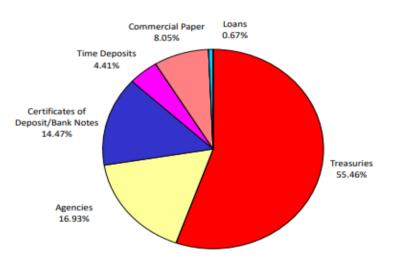


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

#### 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:

<sup>(1)</sup> State of California, Office of the Treasurer

(2) State of Calfiornia, Office of the Controller

### Exhibit C

### South Orange County Wastewater Authority Schedule of Cash and Investments as of November 30, 2020

MVA	\$ 2,253	(A)
A/P Checking	1,513,426	(B)
Payroll Checking	58,543	(C)
State LAIF	17,506,941	(D)
Total Cash in Bank	\$ 19,081,163	
Petty Cash	 1,600	(E)
Total Operating Cash	\$ 19,082,763	(-)
OPEB Trust	5,944,304	(F)
Total Cash and Investments	\$ 25,027,067	l

#### Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.

Payroll including payroll taxes and related liabilities are drawn against

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

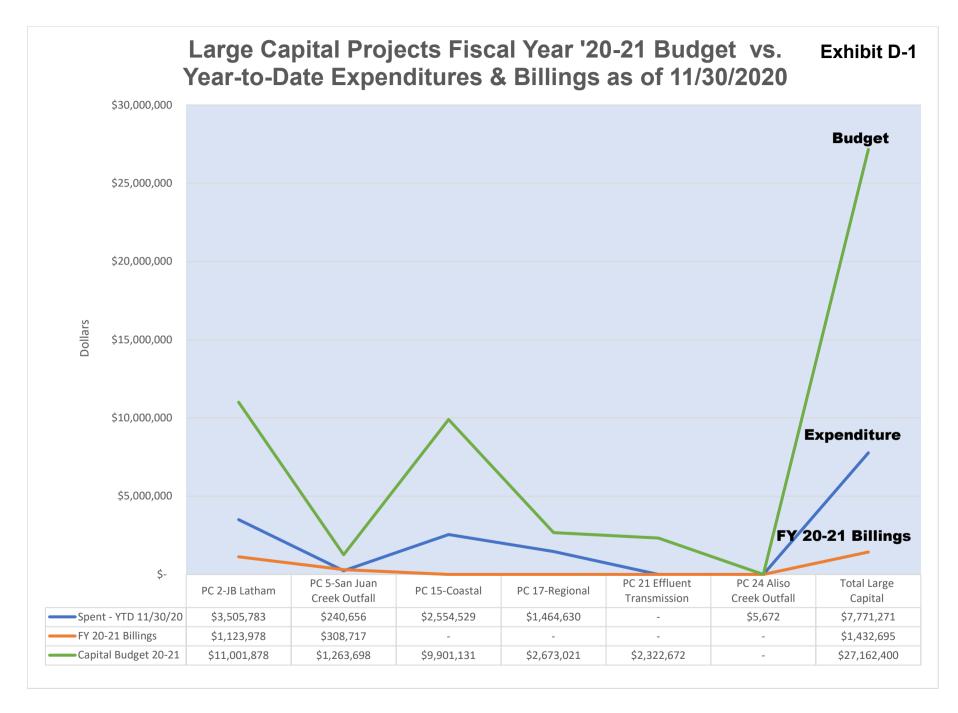
#### South Orange County Wastewater Authority Capital Projects Summaries For the Period Ended November 30, 2020 (in dollars)

	FY 2020-21 Budget vs. Actual Spending												
<b>Description</b>	Ca	pital Budget		iscal Year Spending	(C	over)/ Under Budget	% Expended		Member ency Billed		Member Agency ollections	ast Due ceivables	% Expended vs. Billed
PC 2-JB Latham	\$	11,001,878	\$	3,505,783	\$	7,496,095	31.9%	\$	1,123,978	\$	1,123,978	\$ -	311.9%
PC 5-San Juan Creek Outfall		1,263,698		240,656		1,023,042	19.0%		308,717		308,717		78.0%
PC 15-Coastal		9,901,131		2,554,529		7,346,602	25.8%		1,500,000		1,500,000		170.3%
PC 17-Regional		2,673,021		1,464,630		1,208,391	54.8%				-		
PC 21 Effluent Transmission		2,322,672		-		2,322,672	0.0%		100,000		100,000		0.0%
<sup>2</sup> PC 24 Aliso Creek Outfall		-		5,672		(5,672)					-		
Total Large Capital	\$	27,162,400	\$	7,771,271	\$	19,391,129	28.6%	\$	3,032,695	\$	3,032,695	\$ -	256.2%
Non-Capital Engineering		1,161,634		23,503		1,138,131	2.0%		94,210		94,210		24.9%
Non-Capital Misc Engineering		75,000		-		75,000	0.0%		52,960		52,960		0.0%
Small Internal Capital		2,099,000		381,311		1,717,690	18.2%		1,049,500		1,049,500		36.3%
Total Capital	\$	30,498,034	\$	8,176,084	\$	22,321,950	26.8%	\$	4,229,365	\$	4,229,365	\$ -	193.3%

<sup>1</sup> Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	Carryover	YTD Spending	Balance	% Expended
Non-Capital Engineering	\$369,408	\$63,552	\$305,856	17.2%
Non-Capital Misc Engineering	252,298	70,063	182,235	27.8%
Small Internal Capital	565,000	317,538	247,462	56.2%
	\$1,186,706	\$451,153	\$735,553	38.0%

<sup>2</sup> PC 24 is paid out of Cash on Hand collected in an earlier year



# 

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended	
Salary and Fringe						1
**-5000-**-** **-5001-**-**	Regular Salaries-O&M Overtime Salaries-O&M	4,510,604	1,851,720	2,658,884 80,879	41.1% 37.2%	
**-5306-**-**	Scheduled Holiday Work	128,700 33,964	47,821 34,035	(71)	100.2%	
**-5315-**-**	Comp Time - O&M	12,168	6,261	5,907	51.5%	
**-5401-**-**	Fringe Benefits IN to PC's & Depts.	2,374,488	974,803	1,399,685	41.1%	
**-5700-**-**	Standby Pay	67,608	28,600	39,008	42.3%	-
	Total Payroll Costs	7,127,532	2,943,241	4,184,291	41.3%	-
Other Expenses						
**-5002-**-**-	Electricity	1,154,008	525,377	628,631	45.5%	
**-5003-**-**	Natural Gas	234,532	101,638	132,894	43.3%	
**-5004-**-** **-5005-**-**	Potable & Reclaimed Water Co-generation Power Credit	77,008 (669,000)	31,629 (266,480)	45,379 (402,520)	41.1% 39.8%	
**-5006-**-**	Chlorine/Sodium Hypochlorite	479,900	204,122	275,778	42.5%	
**-5007-**-**	Polymer Products	739,004	225,713	513,291	30.5%	
**-5008-**-**	Ferric Chloride	452,000	223,788	228,212	49.5%	(1)
**-5009-**-**- **-5010-**-**	Odor Control Chemicals Other Chemicals - Misc.	114,996	37,151	77,845	32.3% 0.0%	
**-5010	Laboratory Services	2,996 40,580	- 16,957	2,996 23,623	41.8%	
**-5012-**-**	Grit Hauling	124,996	41,879	83,117	33.5%	
**-5013-**-**	Landscaping	206,004	111,097	94,907		(2)
**-5014-**-**	Engineering - Misc.	-	-	-	0.0%	
**-5015-**-**- **-5016-**-**	Management Support Services Audit - Environmental	370,504 1,252	90,320	280,184 1,252	24.4% 0.0%	
**-5017-**-**	Legal Fees	32,355	- 22,720	9,635	70.2%	
**-5018-**-**	Public Notices/ Public Relations	5,500		5,500	0.0%	
**-5019-**-**-	Contract Services Misc.	256,012	113,227	142,785	44.2%	
**-5021-**-**	Small Vehicle Expense	24,556	5,904	18,652	24.0%	
**-5022-**-** **-5023-**-**	Miscellaneous Expense Office Supplies - All	18,020 43,004	2,331 11,682	15,689 31,322	12.9% 27.2%	
**-5024-**-**	Petroleum Products	34,000	7,194	26,806	21.2%	
**-5025-**-**	Uniforms	68,992	23,815	45,177	34.5%	
**-5026-**-**	Small Vehicle Fuel	24,604	5,489	19,115	22.3%	
**-5027-**-** **-5028-**-**	Insurance - Property/Liability	275,584	126,662	148,922	46.0% 25.7%	
-5028 **-5030-**-**-	Small Tools & Supplies Trash Disposal	77,500 6,992	19,943 1,960	57,557 5,033	28.0%	
**-5031-**-**	Safety Program & Supplies	114,868	51,610	63,258	44.9%	
**-5032-**-**	Equipment Rental	7,004	-	7,004	0.0%	
**-5033-**-**	Recruitment	2,504	1,678	826	67.0%	
**-5034-**-** **-5035-**-**	Travel Expense/Tech. Conferences Training Expense	32,316 40,664	1,630 3,672	30,686 36,992	5.0% 9.0%	
**-5036-**-**	Laboratory Supplies	100,152	26,296	73,856	26.3%	
**-5037-**-**	Office Equipment	65,000	9,897	55,103	15.2%	
**-5038-**-**	Permits	480,520	346,937	133,583	72.2%	(3)
**-5039-**-**-** **-5044-**-**	Membership Dues/Fees	23,772	9,260	14,512	39.0%	(4)
-5044 **-5046-**-**-	Offshore Monitoring Effluent Chemistry	44,004 40.004	44,245 5,957	<mark>(241)</mark> 34,047	100.5% 14.9%	(4)
**-5047-**-**	Access Road Expenses	44,004	38,692	5,312	87.9%	(5)
**-5048-**-**	Storm Damage	20,008	-	20,008	0.0%	
**-5049-**-**	Biosolids Disposal	1,429,996	595,680	834,316	41.7%	
**-5050-**-**- **-5052-**-**	Contract Services Generators - 29A Janitorial Services	22,008	- 37,639	22,008	0.0% 40.0%	
**-5053-**-**	Contract Serv - Digester Cleaning - 29E	94,004 125,000	- 37,039	56,365 125,000	40.0%	
**-5054-**-**	Diesel Truck Maint	41,004	10,853	30,151	26.5%	
**-5055-**-**	Diesel Truck Fuel - 37B	11,504	3,437	8,067	29.9%	
**-5056-**-**	Maintenance Equip. & Facilities (Solids)	361,000	127,909	233,091	35.4%	
**-5057-**-** **-5058-**-**	Maintenance Equip. & Facilities (Liquids) Maintenance Equip. & Facilities (Common)	669,000 86,008	247,365 67,125	421,635 18,883	37.0% 78.0%	(6)
**-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	960,000	247,327	712,673	25.8%	(0)
**-5060-**-**	Maintenance Equip. & Facilities (AWT)	75,000	42,881	32,120	57.2%	(7)
**-5061-**-**	Mileage	3,548	1,135	2,413	32.0%	
**-5067-**-**	Port Cleaning	70,000	-	70,000	0.0%	
**-5068-**-** **-5076-**-**	MNWD Potable Water Supplies & Svcs. SCADA Infrastructure	42,000 91,508	5,472 47,755	36,528 43,753	13.0% 52.2%	(8)
**-5077-**-**	IT Direct	10,000	10	9,990	0.1%	(0)
**-5105-**-**	Co-Generation Power Credit - Offset	669,000	266,480	402,520	39.8%	
**-5303-**-**	Group Insurance Waiver	14,392	5,815	8,577	40.4%	
**-5305-**-**	Medicare Tax Payments for Employees	1,336	679 8 471	657	50.8%	
**-5309-**-**-** **-5705-**-**	Operating Leases Monthly Car Allowance	31,008 31,192	8,471 14,977	22,537 16,215	27.3% 48.0%	
**-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	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. Total Other Expenses	<u>556,996</u> 10,592,323	234,718 4,175,377	<u>322,278</u> 6,416,946	42.1% 39.4%	-
	Total O&M Expenses	17,719,855	7,118,618	10,601,237	40.2%	-

#### Exhibit E-1

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

- (1) Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (2) Tree removals from emergency projects and Santa Ana Winds have been elevated this year.
- (3) SOCWA permits are primarily paid in July and November each year.
- (4) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (5) Recently completed the annual access road asphalt repairs.
- (6) Emergency water line repairs completed at RTP.
- (7) Purchasing related to valves and actuators replacement at AWT.
- (8) Annual SCADA software license renewal completed.

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
02 - Jay B. Latham Plant					
Salary and Fringe		1 5 10 0 10	004 000	050 400	10.00/
02-5000-**-**-**	Regular Salaries-O&M	1,518,048	661,928	856,120	43.6%
02-5001-**-**	Overtime Salaries-O&M	38,716	20,923	17,793	54.0%
02-5306-**-** 02-5315-**-**	Scheduled Holiday Work	13,364 5,028	13,253 2,614	111 2,414	99.2% 52.0%
02-5401-**-**	Comp Time - O&M Fringe Benefits IN to PC's & Depts.	799,132	348,460	450,672	43.6%
02-5700-**-**	Standby Pay	25,352	11,278	450,072	43.0%
02-3700	Total Payroll Costs	2,399,640	1,058,456	1,341,184	44.5%
Other Expenses					
02-5002-**-**	Electricity	547,004	216,087	330,917	39.5%
02-5003-**-**	Natural Gas	121,036	56,166	64,870	46.4%
02-5004-**-**	Potable & Reclaimed Water	24,004	9,280	14,725	38.7%
02-5006-**-**	Chlorine/Sodium Hypochlorite	7,900	3,011	4,889	38.1%
02-5007-**-**	Polymer Products	278,000	82,178	195,822	29.6%
02-5008-**-**-	Ferric Chloride	140,000	79,686	60,314	56.9%
02-5009-**-**-	Odor Control Chemicals	21,000	7,051	13,949	33.6%
02-5010-**-**-	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**	Laboratory Services	12,500	4,475	8,025	35.8%
02-5012-**-**-	Grit Hauling	54,000	15,646	38,354	29.0%
02-5013-**-**	Landscaping	75,008	16,108	58,900	21.5%
02-5015-**-**	Management Support Services	26,004	15,371	10,633	59.1% (1)
02-5017-**-**	Legal Fees	3,095	122	2,973	3.9%
02-5019-**-**	Contract Services Misc.	75,008	26,676	48,332	35.6%
02-5021-**-**	Small Vehicle Expense	11,000	2,968	8,032	27.0%
02-5022-**-**-	Miscellaneous Expense	8,000	1,591	6,409	19.9%
02-5023-**-**-	Office Supplies - All	28,000	5,286	22,714	18.9%
02-5024-**-**	Petroleum Products	11,000	1,410	9,590	12.8%
02-5025-**-**	Uniforms	32,992	10,710	22,282	32.5%
02-5026-**-**	Small Vehicle Fuel	12,004	1,433	10,571	11.9%
02-5027-**-**	Insurance - Property/Liability	89,920	42,671	47,249	47.5%
02-5028-**-**	Small Tools & Supplies	37,004	13,773	23,231	37.2%
02-5030-**-**	Trash Disposal	2,000	778	1,222	38.9%
02-5031-**-**	Safety Program & Supplies	39,004	23,011	15,993	59.0% (2)
02-5032-**-**	Equipment Rental	3,000	-	3,000	0.0%
02-5033-**-**	Recruitment	1,000	1,067	(67)	106.7%
02-5035-**-**	Training Expense	12,808	1,512	11,296	11.8%
02-5036-**-**	Laboratory Supplies	16,472	3,314	13,158	20.1%
02-5037-**-**	Office Equipment	13,000	431	12,569	3.3%
02-5038-**-** 02-5039-**-**	Permits	25,504	16,772	8,732	65.8% (3)
02-5039	Membership Dues/Fees	4,384	3,101 229,067	1,283	70.7% (4)
02-5050-**-**	Biosolids Disposal Contract Services Generators - 29A	524,996 10,004	229,007	295,929 10,004	43.6% 0.0%
02-5052-**-**	Janitorial Services		- 20,216		49.3%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	41,000 60,000	20,210	20,784 60,000	0.0%
02-5053	Diesel Truck Maint		- 3,942		18.8%
02-5055-**-**	Diesel Truck Fuel - 37B	21,000 3,004	3,942 907	17,058 2,097	30.2%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	37,860	117,140	24.4%
02-5057-**-**	Maintenance Equip. & Facilities (Conds)	254,000	78,731	175,269	31.0%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	25,493	2,507	91.0% (5)
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	80,097	288,903	21.7%
02-5061-**-**	Mileage	2,044	485	1,559	23.7%
02-5076-**-**	SCADA Infrastructure	30,504	15,918	14,586	52.2% (6)
02-5077-**-**	IT Direct	4,996	-	4,996	0.0%
02-5303-**-**	Group Insurance Waiver	3,592	1,523	2,069	42.4%
02-5309-**-**	Operating Leases	25,004	8,471	16,533	33.9%
02-5705-**-**	Monthly Car Allowance	18,600	9,646	8,954	51.9%
02-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	500	0.0%
02-6500-**-**-	IT Allocations in to PC's & Depts.	187,624	79,067	108,557	42.1%
	Total Other Expenses	3,466,515	1,238,554	2,227,961	35.7%
	Total Expenses	5,866,155	2,297,009	3,569,146	39.2%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
05 - San Juan Creek Oce	an Outfall				
Salary and Fringe		04,000	50.470	10,100	55.00/
05-5000-**-**-** 05-5001-**-**	Regular Salaries-O&M Overtime Salaries-O&M	94,880 584	52,478 51	42,402 533	55.3% 8.7%
05-5306-**-**	Scheduled Holiday Work	100	468	(368)	0.0%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	49,940	27,626	22,314	55.3%
	Total Payroll Costs	145,504	80,623	64,881	55.4%
Other Expenses					
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-**-** 05-5027-**-**	Small Vehicle Fuel	500	-	500	0.0%
05-5031-**-**	Insurance - Property/Liability Safety Supplies	8,192 1,004	3,706	4,486 1,004	45.2% 0.0%
05-5034-**-**	Travel Expense/Tech. Conferences	2,000	300	1,700	15.0%
05-5035-**-**	Training Expense	4,000	53	3,947	1.3%
05-5036-**-**	Laboratory Supplies	24,504	8,869	15,636	36.2%
05-5038-**-**	Permits	198,996	129,152	69,844	64.9% (3)
05-5039-**-** 05-5044-**-**	Membership Dues/Fees	5,564	- 16.895	5,564	0.0%
05-5046-**-**	Offshore Monitoring Effluent Chemistry	22,000 20,004	4,411	5,105 15,593	76.8% (7) 22.1%
05-5058-**-**	Maintenance Equip. & Facilities (Common)	1,004	6,215	(5,211)	619.0% (8)
05-5067-**-**	Port Cleaning	35,000	-	35,000	0.0%
05-6500-**-**-	IT Allocations in to PC's & Depts.	11,716	4,937	6,779	42.1%
	Total Other Expenses	417,996	175,888	242,108	42.1%
	Total Expenses	563,500	256,511	306,989	45.5%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**-	Regular Salaries-O&M	81,396	39,692	41,704	48.8%
08-5306-**-**	Scheduled Holiday Work	356	-	356	
08-5315-**-** 08-5401-**-**	Comp Time - Environment	2,476 42,852	- 20,895	2,476 21,957	0.0% 48.8%
00-3401	Fringe Benefits IN to PC's & Depts. Total Payroll Costs	127,080	60,588	66,492	47.7%
	,				
Other Expenses					
08-5011-**-**	Laboratory Services	3,008	100	2,908	3.3%
08-5015-**-** 08-5016-**-**	Management Support Services Audit - Environmental	4,000 1,252	-	4,000 1,252	0.0% 0.0%
08-5017-**-**	Legal Fees	2,532	3,019	(487)	119.2% (9)
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-**-** 08-5027-**-**	Small Vehicle Fuel - 37A Insurance - Property/Liability	1,096 2,844	30 1,287	1,066 1,557	2.7% 45.2%
08-5028-**-**	Small Tools & Supplies	2,844 3,496	294	3,202	45.2 <i>%</i> 8.4%
08-5034-**-**	Travel Expense/Tech. Conferences	2,220	300	1,920	13.5%
08-5035-**-**	Training Expense	796	175	621	22.0%
08-5038-**-**-	Permits and Fines	6,000	-	6,000	0.0%
08-5039-**-**	Membership Dues/Fees	800	411	389	51.4% (4)
08-6500-**-**-	IT Allocations in to PC's & Depts. Total Other Expenses	10,052 46.668	4,236 9,851	5,816 36,817	<u>42.1%</u> 21.1%
	·				
	Total Expenses	173,748	70,438	103,310	40.5%
12 - Water Reclamation F Salary and Fringe	Permits				
12-5000-**-**	Regular Salaries-O&M	50,404	18,210	32,194	36.1%
12-5401-**-**-	Fringe Benefits IN to PC's & Depts.	26,528	9,586	16,942	36.1%
	Total Payroll Costs	76,932	27,796	49,136	36.1%
Other Evenness					
Other Expenses 12-5015-**-**	Management Support Services	157,000	65,130	91,870	41.5%
12-5017-**-**	Legal Fees	2,008	7,181	(5,173)	357.6% (9)
12-5027-**-**	Insurance - Property/Liability	3,116	1,410	1,706	45.2%
12-5034-**-**-	Travel Expense/Tech. Conferences	1,352	-	1,352	0.0%
12-5038-**-**	Permits	21,512	-	21,512	0.0%
12-6500-**-**	IT Allocations in to PC's & Depts.	6,236	2,623	3,613	42.1%
	Total Other Expenses	191,224	76,344	114,880	39.9%
	Total Expenses	268,156	104,140	164,016	38.8%

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		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
- Coastal Treatment P	lant				
Salary and Fringe					
15-5000-**-**-**	Regular Salaries-O&M	939,512	366,833	572,679	39.0%
15-5001-**-**-	Overtime Salaries-O&M	21,760	6,267	15,493	28.8%
15-5306-**-**-**	Scheduled Holiday Work	5,096	6,266	(1,170)	123.0%
15-5315-**-**	Comp Time - O&M	2,100	1,002	1,098	47.7%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	494,584	193,113	301,472	39.0%
15-5700-**-**-**	Standby Pay	16,900	5,298	11,603	31.3%
	Total Payroll Costs	1,479,952	578,779	901,173	39.1%
Other Expenses					
15-5002-**-**-	Electricity	256,000	85,068	170,932	33.2%
15-5003-**-**	Natural Gas	3,000	298	2,702	9.9%
15-5004-**-**-	Potable & Reclaimed Water	25,004	8,983	16,021	35.9%
15-5006-**-**	Chlorine/Sodium Hypochlorite	92.000	34,449	57,551	37.4%
15-5007-**-**	Polymer Products	1,004	-	1,004	0.0%
15-5008-**-**	Ferric Chloride	46,996	22,333	24,663	47.5%
15-5009-**-**	Odor Control Chemicals	50.000	16,239	33.761	32.5%
15-5011-**-**	Laboratory Services	8,000	6,891	1,109	86.1%
15-5012-**-**-	Grit Hauling	20,996	9,850	11,146	46.9%
15-5013-**-**	Landscaping	56,000	13,340	42,660	23.8%
15-5015-**-**	Management Support Services	2,500	99	2.401	4.0%
15-5017-**-**	Legal Fees	15,700	376	15,324	2.4%
15-5019-**-**	Contract Services Misc.	85,000	44.756	40,244	52.7%
15-5021-**-**	Small Vehicle Expense - 31A	5.504	44,750	5.007	9.0%
15-5022-**-**-**	Miscellaneous Expense	1,000	231	769	23.1%
15-5022	Office Supplies - All	4,004	1,939	2,065	48.4%
15-5023	Petroleum Products	3.000	3.264		108.8%
15-5024		- 1	- 1 -	(264)	
	Uniforms Small Vehicle Fuel - 37A	8,996	2,981	6,015	33.1%
15-5026-**-**		2,000	483	1,517	24.2%
15-5027-**-**	Insurance - Property/Liability	46,396	20,989	25,407	45.2%
15-5028-**-**	Small Tools & Supplies	8,000	1,922	6,078	24.0%
15-5030-**-**	Trash Disposal	2,996	838	2,158	28.0%
15-5031-**-**	Safety Program & Supplies	33,352	10,640	22,712	31.9%
15-5032-**-**	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**	Recruitment	500	233	267	46.5%
15-5034-**-**	Travel Expense/Tech. Conferences	5,748	148	5,600	2.6%
15-5035-**-**	Training Expense	8,356	396	7,960	4.7%
15-5036-**-**	Laboratory Supplies	11,004	2,674	8,330	24.3%
15-5037-**-**	Office Equipment	2,000	-	2,000	0.0%
15-5038-**-**	Permits	8,000	311	7,689	3.9%
15-5039-**-**	Membership Dues/Fees	2,600	2,629	(29)	101.1%
15-5047-**-**	Access Road Expenses	44,004	38,692	5,312	87.9%
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	4,848	7,156	40.4%
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	54,439	124,561	30.4%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000	845	21,155	3.8%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000	2,535	34,465	6.9%
15-5061-**-**	Mileage	500	124	376	0.0%
15-5076-**-**	SCADA Infrastructure	30,500	15,918	14,582	52.2%
15-5303-**-**	Group Insurance Waiver	3,600	1,523	2,077	42.3%
15-5305-**-**-	Medicare Tax Payments for Employees	1,336	679	657	50.8%
15-5705-**-**-	Monthly Car Allowance	4,204	1,777	2,427	42.3%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	116,012	48,889	67,123	42.1%
	Total Other Expenses	1,292,328	463,123	829,205	35.8%
	Total Expenses	2,772,280	1,041,902	1,730,378	37.6%

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
17 - Joint Regional Wast	ewater Reclamation and Sludge Handling				11
Salary and Fringe	Demoles October 0000	4 704 000	050.000	1 000 000	20.0%
17-5000-**-**-** 17-5001-**-**-**	Regular Salaries-O&M Overtime Salaries-O&M	1,721,896 66,064	658,203 20,282	1,063,693 45,782	38.2% 30.7%
17-5306-**-**	Scheduled Holiday Work	14,880	13,755	45,782	92.4%
17-5315-**-**	Comp Time - O&M	2,564	2,645	(81)	0.0%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	906,456	346,499	559,957	38.2%
17-5700-**-**-	Standby Pay	25,356	12,025	13,331	47.4%
	Total Payroll Costs	2,737,216	1,053,410	1,683,806	38.5%
Other Expenses					
17-5002-**-**	Electricity	350,000	224,223	125,777	64.1% (15)
17-5003-**-**	Natural Gas	109,996	45,174	64,822	41.1%
17-5004-**-**	Potable & Reclaimed Water	28,000	13,367	14,633	47.7%
17-5005-**-**	Co-generation Power Credit	(669,000)	(266,480)	(402,520)	39.8%
17-5006-**-**-** 17-5007-**-**	Chlorine/Sodium Hypochlorite Polymer Products	380,000 460,000	166,663 143,535	213,337 316,465	43.9% 31.2%
17-5008-**-**	Ferric Chloride	265,004	121,769	143,235	45.9%
17-5009-**-**	Odor Control Chemicals	43,996	13,862	30,134	31.5%
17-5010-**-**-**	Other Chemicals - Misc.	1,996	-	1,996	0.0%
17-5011-**-**	Laboratory Services	17,072	5,491	11,581	32.2%
17-5012-**-**-	Grit Hauling - 21A	50,000	16,383	33,617	32.8%
17-5013-**-**	Landscaping	74,996	81,648	(6,652)	108.9% (16)
17-5015-**-**	Management Support Services	21,000	9,599	11,401	45.7%
17-5017-**-**	Legal Fees	5,004	10,672	(5,668)	213.3% (17)
17-5019-**-**	Contract Services Misc.	95,000	41,795	53,205	44.0% (12)
17-5021-**-** 17-5022-**-**	Small Vehicle Expense	7,000	2,438 509	4,562	34.8%
17-5022	Miscellaneous Expense Office Supplies - All	7,000 11,000	4,457	6,491 6,543	7.3% 40.5%
17-5024-**-**	Petroleum Products	20,000	2,520	17,480	12.6%
17-5025-**-**	Uniforms	27,004	10,124	16,880	37.5%
17-5026-**-**-	Small Vehicle Fuel	9,004	3,543	5,461	39.4%
17-5027-**-**	Insurance - Property/Liability	115,592	52,292	63,300	45.2%
17-5028-**-**	Small Tools & Supplies	29,000	3,954	25,046	13.6%
17-5030-**-**-	Trash Disposal	1,996	344	1,652	17.2%
17-5031-**-**	Safety Program & Supplies	40,504	17,959	22,545	44.3%
17-5032-**-** 17-5033-**-**	Equipment Rental	3,004	-	3,004	0.0%
17-5033	Recruitment Travel Expense/Tech. Conferences	1,004 9,496	378 632	626 8,864	37.6% 6.7%
17-5035-**-**	Training Expense	12,700	1,482	11,218	11.7%
17-5036-**-**	Laboratory Supplies	23,672	4,161	19,511	17.6%
17-5037-**-**	Office Equipment	50,000	9,466	40,534	18.9%
17-5038-**-**	Permits	21,508	2,039	19,469	9.5%
17-5039-**-**-**	Membership Dues/Fees	4,860	3,119	1,741	64.2% (4)
17-5049-**-**	Biosolids Disposal	905,000	366,613	538,387	40.5%
17-5050-**-**	Contract Services Generators - 29A	8,000	-	8,000	0.0%
17-5052-**-** 17-5053-**-**	Janitorial Services Contract Serv - Digester Cleaning - 29E	41,000	12,575	28,425	30.7%
17-5054-**-**	Diesel Truck Maint	65,000 19,000	- 6,911	65,000 12,089	0.0% 36.4%
17-5055-**-**	Diesel Truck Fuel - 37B	8,004	2,530	5,474	31.6%
17-5056-**-**	Maintenance Equip. & Facilities (Solids)	206,000	90,049	115,951	43.7%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	236,000	114,195	121,805	48.4%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	34,000	34,572	(572)	101.7% (18)
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	591,000	167,140	423,860	28.3%
17-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	38,000	40,446	(2,446)	106.4% (19)
17-5061-**-**	Mileage	1,004	526	478	52.4%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	42,000	5,472	36,528	13.0%
17-5076-**-**- 17-5077-**-**	SCADA Infrastructure	30,504	15,919	14,585	52.2% (6)
17-5077-**-**	IT Direct Co-Generation Power Credit - Offset	5,004 669,000	- 266,480	5,004 402,520	0.0% 39.8%
17-5303-**-**	Group Insurance Waiver	7,200	2,769	4,431	38.5%
17-5309-**-**	Operating Leases	6,004	-	6,004	0.0%
17-5705-**-**	Monthly Car Allowance	8,388	3,554	4,834	42.4%
17-6241-**-**	Education Reimbursement	-	161	(161)	0.0%
17-6500-**-**-	IT Allocations in to PC's & Depts.	212,628	89,602	123,026	42.1%
	Total Other Expenses	4,760,144	1,966,631	2,793,513	41.3%
	Total Expenses	7,497,360	3,020,041	4,477,319	40.3%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
21 - Effluent Transmission	on Main				
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,384	326	1,058	23.6%
21-5401-**-**-	Fringe Benefits IN to PC's & Depts.	732	172	560	23.5%
	Total Payroll Costs	2,116	498	1,618	23.5%
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	438	530	45.2%
21-5035-**-**	Training Expense	-	-	-	0.0%
	Total Other Expenses	1,972	438	1,534	22.2%
	Total Expenses	4,088	936	3,152	22.9%
24 - Aliso Creek Ocean O	Dutfall				
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	103,084	54,049	49,035	52.4%
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	28,453	25,811	52.4%
	Total Payroll Costs	159,092	83,093	75,999	52.2%
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	3,871	4,685	45.2%
24-5031-**-**	Safety Supplies	1,004	-	1,004	0.0%
24-5034-**-**	Travel Expense/Tech. Conferences	2,004	300	1,704	15.0%
24-5035-**-**	Training Expense	2,004	53	1,951	2.6%
24-5036-**-**	Laboratory Supplies	24,500	7,279	17,221	29.7%
24-5038-**-**-	Permits	199,000	198,664	336	99.8%
24-5039-**-**-	Membership Dues/Fees	5,564	-	5,564	0.0%
24-5044-**-**-	Offshore Monitoring	22,004	27,350	(5,346)	124.3%
24-5046-**-**-	Effluent Chemistry	20,000	1,546	18,454	7.7%
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	5,364	7,364	42.1%
	Total Other Expenses	415,476	244,548	170,928	58.9%
	Total Expenses	574,568	327,641	246,927	57.0%
	_				
	Total O&M Expenses	17,719,855	7,118,618	10,601,237	40.2%

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

For the Period Ended November 30, 2020

- (1) ADS was retained to provide alternative flow measurement for JBL's Plant #2 during an extended construction shutdown.
- (2) Replace old equipment and PPE happens in July of each year.
- (3) SOCWA permits are primarily paid in July and November each year.
- (4) Membership Dues/Fees are primarily paid in July and October of each year.
- (5) Several larger emergency repairs were needed on the access gates, fire sprinklers, and HVAC units at JBL.
- (6) Annual SCADA software license renewal completed.
- (7) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (8) The surge tower site was re-fenced and cleared to discourage unauthorized entry.
- (9) Additional cost related to required pretreatment ordinance update as required by the SWRCB and PC agreement review.
- (10) Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (11) Annual priority pollutants testing as required by NPDES permit.
- (12) Additional services related to mitigating COVID-19 have increased spending, including providing visitor restrooms, increased security, etc.
- (13) Additional fuel purchases have been required at CTP due to several extended power outages and construction-related shutdowns.
- (14) Recently completed the annual access road asphalt repairs.
- (15) Engine repairs and equipment overhauls have required engine shutdowns and electricity purchases.
- (16) Tree removals from emergency projects and Santa Ana Winds have been elevated this year.
- (17) Engine O&M and Construction agreements reviews.
- (18) Emergency water line repairs completed at RTP.
- (19) Purchasing related to valves and actuators replacement at AWT.

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

For the Period Ended November 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	67,252	129,584	34.2%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	33,225	70,396	32.1%
	Total Payroll Costs	300,457	100,477	199,980	33.4%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	394	2,790	12.4%
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	28	482	5.5%
01-5309-03-00-00	Operating Leases	6,829	3,809	3,020	55.8%
01-5705-03-00-00	Monthly Car Allowance	4,200	1,777	2,423	42.3%
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	21,405	29,389	42.1%
	Total Other Expenses	76,810	27,413	49,398	35.7%
	Total Engineering Expenses	377,267	127,891	249,377	33.9%

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

For the Period Ended November 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	376.739	567.803	39.9%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	18,084	1,916	90.4%
01-6315-04-00-00	Comp Time - Admin	15,000	4,063	10,937	27.1%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	198,327	298,909	39.9%
	Total Payroll Costs	1,476,778	597,214	879,564	40.4%
Other Expenses					
01-5018-04-00-00	Public Notices/ Public Relations	-	2.180	(2,180)	0.0%
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	178	26,322	0.7%
01-6102-04-00-00	Subscriptions	2.040	1,366	674	66.9%
01-6200-04-00-00	Management Support Services	102,000	24,537	77,463	24.1%
01-6201-04-00-00	Audit	44,900	25,000	19,900	55.7%
01-6202-04-00-00	Legal	200,000	140,668	59,332	70.3%
01-6204-04-00-00	Postage	4,000	638	3,362	15.9%
01-6223-04-00-00	Office Supplies - Admin	6,120	3,038	3,082	49.6%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	767	233	76.7%
01-6234-04-00-00	Memberships & Trainings	88,950	5,921	83,029	6.7%
01-6239-04-00-00	Travel & Conference	10,965	599	10,366	5.5%
01-6241-04-00-00	Education Reimbursement	3,000	-	3,000	0.0%
01-6310-04-00-00	Miscellaneous	23,460	7,237	16,223	30.8%
01-6311-04-00-00	Mileage	1,211	-	1,211	0.0%
01-6317-04-00-00	Contract Services Misc	5,610	2,125	3,485	37.9%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	49,151	67,484	42.1%
01-6601-04-00-00	Shipping/Freight	3,740	877	2,863	23.4%
01-6705-04-00-00	Monthly Car Allowance	12,000	5,077	6,923	42.3%
	Total Other Expenses	652,131	269,358	382,773	41.3%
	Total Admin Expenses	2,128,909	866,572	1,262,337	40.7%

(1) Overtime salary and comp should be considered together, 63.2%

(2) Publication fee for ordinance

Budget vs. Actual Comparison-IT

For the Period Ended November 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	43,050	50,859	45.8%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-	-	-	0.0%
01-6315-05-00-00	Comp Time - IT	5,000	-	5,000	0.0%
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	49,437	22,663	26,774	45.8%
	Total Salary & Fringe	148,346	65,712	82,634	44.3%
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	64,134	(25,355)	165.4% (
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	10,295	138,074	6.9%
01-6303-05-00-00	Telecommunications	150,534	58,354	92,180	38.8%
01-6305-05-00-00	IT Professional Services	108,060	70,634	37,426	65.4% (
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	4,887	24,313	16.7%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	6,570	20,338	24.4%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	55,200	22,248	32,952	40.3% (
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	239,562	336,499	41.6%
	Total Expenses before Allocation	724,407	305,274	419,133	42.1%
IT Allocations (Out) to	PC's & Depts				
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(724,407)	(305,274)	(419,133)	42.1%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(305,274)	(419,133)	42.1%

(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

# 6

**Finance Committee Meeting** 

Meeting Date: January 19, 2020

TO:	Finance Committee
FROM:	Betty Burnett, General Manager
STAFF CONTACT:	Mary Carey, Finance Controller
SUBJECT:	Financial Reports for the Month of December 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 December 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)
- f. Mid-year Fringe Pool and Fringe Rate Forecast

#### **Fiscal impact**

December 2020 cash disbursements were: \$3,915,268.

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

**Recommended Action:** Staff recommends the Finance Committee recommend to the Board of Directors to ratify the December 2020 disbursements for the period from December 1, 2020, through December 31, 2020, totaling \$3,915,268, and to receive and file the December 2020 Financial Reports as submitted.

## Exhibit A

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

	_	Actual <sup>1</sup>
General Fund	\$	(751,674)
PC 2 - Jay B. Latham Plant		(1,061,519)
PC 5 - San Juan Creek Ocean Outfall		(337,141)
PC 8 - Pretreatment Program		(4,135)
PC 12 SO - Water Reclamation Permits		(33,920)
PC 15 - Coastal Treatment Plant/AWT		(552,814)
PC 17 - Joint Regional Wastewater Reclamation		(959,869)
PC 21 - Effluent Transmission Main		-
PC 24 - Aliso Creek Ocean Outfall		(214,195)
Total	\$	(3,915,268)

## Exhibit B

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

TOTAL CASH IN BANK	\$ 15,186,753
FUND REQUIREMENTS: BILLS FOR CONSIDERATION	 (3,915,268)
DEPOSITS, TRANSFERS & ADJUSTMENTS:	20,858
L.A.I.F. FUNDS: (BEGINNING BAL.)	17,506,941
CASH IN BANK: (BEGINNING BAL.)	\$ 1,574,222

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

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



## PMIA/LAIF Performance Report as of 01/08/21



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

Dec	0.540
Nov	0.576
Oct	0.620

#### Quarterly Performance Quarter Ended 09/30/20

0.84 0.00002309407394024 1.004114534 0.65% 0.80% 169

#### Pooled Money Investment Account Monthly Portfolio Composition <sup>(1)</sup> 11/30/20 \$103.0 billion

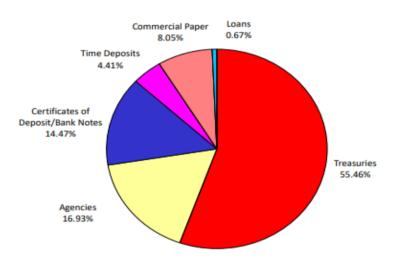


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

#### 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: <sup>(1)</sup> State of California, Office of the Treasurer <sup>(2)</sup> State of California, Office of the Controller

### Exhibit C

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

MVA	\$ 4,961	(A)
A/P Checking Payroll Checking	1,166,059 34,478	(B) (C)
State LAIF	13,981,254	(D)
Total Cash in Bank	\$ 15,186,753	
Petty Cash Total Operating Cash	\$ 1,600 <b>15,188,353</b>	(E)
OPEB Trust	5,944,304	(F)
Total Cash and Investments	\$ 21,132,657	

#### Notes:

- (A) Interest bearing account; all cash receipts are deposited in this account and later moved to the LAIF account.
- (B) Accounts Payable Checks are drawn against this account; money is transferred to this account, as needed, from the LAIF account.

Payroll including payroll taxes and related liabilities are drawn against

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

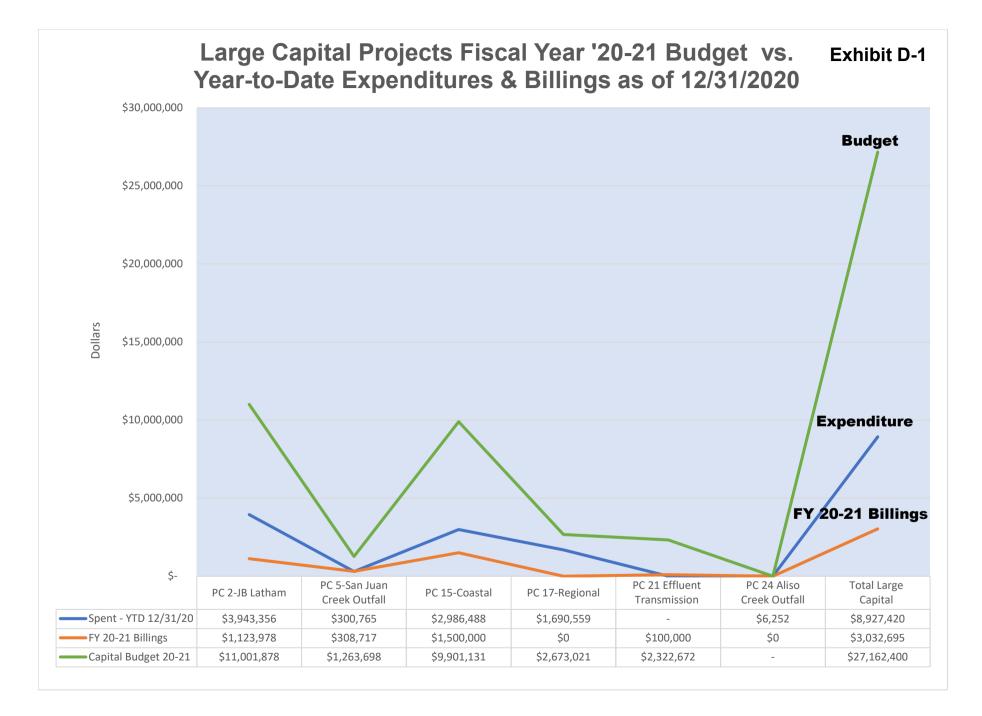
#### South Orange County Wastewater Authority Capital Projects Summaries For the Period Ended December 31, 2020 (in dollars)

					FY 2020-21	Budget vs	. A	ctual Spe	ndi	ing		
Description	Ca	pital Budget	iscal Year Spending	(C	over)/ Under Budget	% Expended		Member ency Billed		Member Agency ollections	ast Due ceivables	% Expended vs. Billed
PC 2-JB Latham	\$	11,001,878	\$ 3,943,356	\$	7,058,523	35.8%	\$	1,123,978	\$	1,123,978	\$ -	350.8%
PC 5-San Juan Creek Outfall		1,263,698	300,765		962,933	23.8%		308,717		308,717		97.4%
PC 15-Coastal		9,901,131	2,986,488		6,914,643	30.2%		1,500,000		1,500,000		199.1%
PC 17-Regional		2,673,021	1,690,559		982,462	63.2%		-		-		
PC 21 Effluent Transmission		2,322,672	-		2,322,672	0.0%		100,000		100,000		0.0%
<sup>2</sup> PC 24 Aliso Creek Outfall		-	6,252		(6,252)					-		
Total Large Capital	\$	27,162,400	\$ 8,927,420	\$	18,234,980	32.9%	\$	3,032,695	\$	3,032,695	\$ -	294.4%
Non-Capital Engineering		1,161,634	23,503		1,138,131	2.0%		94,210		94,210		24.9%
Non-Capital Misc Engineering		75,000	-		75,000	0.0%		52,960		52,960		0.0%
Small Internal Capital		2,099,000	423,086		1,675,914	20.2%		1,049,500		1,049,500		40.3%
Total Capital	\$	30,498,034	\$ 9,374,009	\$	21,124,025	30.7%	\$	4,229,365	\$	4,229,365	\$ -	221.6%

<sup>1</sup> Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	Carryover	YTD Spending	Balance	% Expended
Non-Capital Engineering	\$369,508	\$63,552	\$305,956	17.2%
Non-Capital Misc Engineering	252,298	72,363	179,935	28.7%
Small Internal Capital	565,000	317,538	247,462	56.2%
	\$1,186,806	\$453,453	\$733,353	38.2%

<sup>2</sup> PC 24 is paid out of Cash on Hand collected in an earlier year



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

	("					_
		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe						1
**-5000-**-**-	Regular Salaries-O&M	4,510,604	2,215,911	2,294,693	49.1%	
**-5001-**-**	Overtime Salaries-O&M	128,700	62,150	66,550	48.3%	
**-5306-**-**	Scheduled Holiday Work	33,964	47,675	(13,711)	140.4%	
**-5315-**-**	Comp Time - O&M	12,168	6,311	5,857	51.9%	
**-5401-**-**-** **-5700-**-**-**	Fringe Benefits IN to PC's & Depts.	2,374,488	1,166,525	1,207,963	49.1%	
-5700	Standby Pay Total Payroll Costs	67,608 7,127,532	34,320 3,532,892	<u>33,288</u> 3,594,640	50.8% 49.6%	-
		1,121,332	3,332,092	3,394,040	49.070	-
ther Expenses						
**-5002-**-**-	Electricity	1,154,008	614,707	539,301	53.3%	
**-5003-**-**-	Natural Gas	234,532	114,311	120,221	48.7%	
**-5004-**-**-	Potable & Reclaimed Water	77,008	36,851	40,157	47.9%	
**-5005-**-**	Co-generation Power Credit	(669,000)	(325,499)	(343,501)	48.7%	
**-5006-**-**-	Chlorine/Sodium Hypochlorite	479,900	243,891	236,009	50.8%	
**-5007-**-**	Polymer Products	739,004	307,718	431,286	41.6%	
**-5008-**-**-	Ferric Chloride	452,000	276,019	175,981	61.1%	(1
**-5009-**-**-	Odor Control Chemicals	114,996	41,439	73,557	36.0%	
**-5010-**-**	Other Chemicals - Misc.	2,996	-	2,996	0.0%	
**-5011-**-**-	Laboratory Services	40,580	18,061	22,519	44.5%	
**-5012-**-**	Grit Hauling	124,996	50,255	74,741	40.2%	
**-5013-**-**	Landscaping	206,004	121,099	84,905	58.8%	(2
**-5014-**-**	Engineering - Misc.	-	-	-	0.0%	
**-5015-**-**	Management Support Services	370,504	110,038	260,466	29.7%	
**-5016-**-**	Audit - Environmental	1,252	-	1,252	0.0%	
**-5017-**-**	Legal Fees	32,355	22,720	9,635	70.2%	
**-5018-**-**	Public Notices/ Public Relations	5,500	-	5,500	0.0%	
**-5019-**-**	Contract Services Misc.	256,012	117,435	138,577	45.9%	
**-5021-**-**	Small Vehicle Expense	24,556	6,867	17,689	28.0%	
**-5022-**-**	Miscellaneous Expense	18,020	2,349	15,671	13.0%	
**-5023-**-**	Office Supplies - All	43,004	14,840	28,164	34.5%	
**-5024-**-**	Petroleum Products	34,000	7,194	26,806	21.2%	
**-5025-**-**	Uniforms	68,992	29,533	39,459	42.8%	
**-5026-**-**	Small Vehicle Fuel	24,604	6,458	18,146	26.2%	
**-5027-**-**	Insurance - Property/Liability	275,584	151,403	124,181	54.9%	
**-5028-**-**	Small Tools & Supplies	77,500	29,802	47,698	38.5%	
**-5030-**-**	Trash Disposal	6,992	2,962	4,030	42.4%	
**-5031-**-**	Safety Program & Supplies	114,868	68,232	46,636	59.4%	
**-5032-**-**	Equipment Rental	7,004	-	7,004	0.0%	
**-5033-**-**	Recruitment	2,504	1,429	1,075	57.1%	
**-5034-**-**	Travel Expense/Tech. Conferences	32,316	1,630	30,686	5.0%	
**-5035-**-**	Training Expense	40,664	4,396	36,268	10.8%	
**-5036-**-**	Laboratory Supplies	100,152	51,238	48,914	51.2%	
**-5037-**-**	Office Equipment	65,000	16,977	48,023	26.1%	
**-5038-**-**	Permits	480,520	465,725	14,795	96.9%	(3
**-5039-**-**	Membership Dues/Fees	23,772	11,091	12,681	46.7%	
**-5044-**-**	Offshore Monitoring	44,004	50,760	(6,756)	115.4%	(4
**-5046-**-**	Effluent Chemistry	40,004	6,057	33,947	15.1%	
**-5047-**-**	Access Road Expenses	44,004	38,785	5,219	88.1%	(5
**-5048-**-**	Storm Damage	20,008	-	20,008	0.0%	
**-5049-**-**	Biosolids Disposal	1,429,996	700,103	729,893	49.0%	
**-5050-**-**	Contract Services Generators - 29A	22,008	-	22,008	0.0%	
**-5052-**-**	Janitorial Services	94,004	40,839	53,165	43.4%	
**-5053-**-**	Contract Serv - Digester Cleaning - 29E	125,000	-	125,000	0.0%	
**-5054-**-**-	Diesel Truck Maint	41,004	10,865	30,139	26.5%	
**-5055-**-**	Diesel Truck Fuel - 37B	11,504	3,437	8,067	29.9%	
**-5056-**-**	Maintenance Equip. & Facilities (Solids)	361,000	150,843	210,157	41.8%	
**-5057-**-**	Maintenance Equip. & Facilities (Liquids)	669,000	309,567	359,433	46.3%	
**-5058-**-**	Maintenance Equip. & Facilities (Common)	86,008	107,288	(21,280)	124.7%	(6
**-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	960,000	282,646	677,354	29.4%	/-
**-5060-**-**	Maintenance Equip. & Facilities (AWT)	75,000	51,376	23,624	68.5%	(7
**-5061-**-**	Mileage	3,548	1,153	2,395	32.5%	
**-5067-**-**	Port Cleaning	70,000	-	70,000	0.0%	
**-5068-**-**	MNWD Potable Water Supplies & Svcs.	42,000	7,925	34,075	18.9%	
**-5076-**-**	SCADA Infrastructure	91,508	47,755	43,753	52.2%	
**-5077-**-**	IT Direct	10,000	10	9,990	0.1%	
**-5105-**-**	Co-Generation Power Credit - Offset	669,000	325,499	343,501	48.7%	
**-5303-**-**	Group Insurance Waiver	14,392	7,034	7,358	48.9%	
**-5305-**-**	Medicare Tax Payments for Employees	1,336	1,075	261	80.5%	
**-5309-**-**	Operating Leases	31,008	10,548	20,460	34.0%	
**-5705-**-**	Monthly Car Allowance	31,192	17,972	13,220	57.6%	
**-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	500	0.0%	
**-5802-**-**	Shipping/Freight	100	-	100	0.0%	
**-6241-**-**	Education Reimbursement	-	606	(606)	0.0%	
**-6500-**-**-	IT Allocations in to PC's & Depts.	556,996	264,341	292,655	47.5%	-
	Total Other Expenses	10,592,323	5,043,155	5,549,168	47.6%	-
	Total O&M Expenses	17,719,855	8,576,047	9,143,808	48.4%	1
	I JULI DOWN EXPENSES	17,719,000	3,373,047	3,143,000	40.4 %	1

#### Exhibit E-1

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

- (1) Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (2) Tree removals from emergency projects and Santa Ana Winds have been elevated this year.
- (3) SOCWA permits are primarily paid in July and November each year.
- (4) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (5) Recently completed the annual access road asphalt repairs.
- (6) Emergency water line repairs completed at RTP.
- (7) Purchasing related to valves and actuators replacement at AWT.

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
- Jay B. Latham Plant					
Salary and Fringe 02-5000-**-**-**	Regular Salaries-O&M	1,518,048	795.852	722,196	52.4%
02-5000	Overtime Salaries-O&M	38,716	26,218	12,498	67.7%
02-5306-**-**	Scheduled Holiday Work	13,364	18,854	(5,490)	141.1%
02-5315-**-**	Comp Time - O&M	5,028	2,918	2,110	58.0%
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	799,132	418,961	380,171	52.4%
02-5700-**-**	Standby Pay	25,352	13,195	12,157	52.0%
02 01 00	Total Payroll Costs	2,399,640	1,275,997	1,123,643	53.2%
Other Expenses					
02-5002-**-**-	Electricity	547,004	253,251	293,753	46.3%
02-5003-**-**	Natural Gas	121,036	60,744	60,292	50.2%
02-5004-**-**	Potable & Reclaimed Water	24,004	11,579	12,425	48.2%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	7,900	3,011	4,889	38.1%
02-5007-**-**-	Polymer Products	278,000	108,875	169,125	39.2%
02-5008-**-**-**	Ferric Chloride	140,000	108,383	31,617	77.4%
02-5009-**-**-	Odor Control Chemicals	21,000	7,051	13,949	33.6%
02-5010-**-**-	Other Chemicals - Misc.	1,000	-	1,000	0.0%
02-5011-**-**-**	Laboratory Services	12,500	4,775	7,725	38.2%
02-5012-**-**-	Grit Hauling	54,000	19,260	34,740	35.7%
02-5013-**-**-	Landscaping	75,008	16,988	58,020	22.6%
02-5015-**-**-	Management Support Services	26,004	16,921	9,083	65.1%
02-5017-**-**	Legal Fees	3,095	122	2,973	3.9%
02-5019-**-**-**	Contract Services Misc.	75,008	28,089	46,919	37.4%
02-5021-**-**-	Small Vehicle Expense	11,000	3,276	7,724	29.8%
02-5022-**-**-	Miscellaneous Expense	8,000	1,591	6,409	19.9%
02-5023-**-**-	Office Supplies - All	28,000	6,333	21,667	22.6%
02-5024-**-**-	Petroleum Products	11,000	1,410	9,590	12.8%
02-5025-**-**-	Uniforms	32,992	12,635	20,357	38.3%
02-5026-**-**-	Small Vehicle Fuel	12,004	1,766	10,238	14.7%
02-5027-**-**	Insurance - Property/Liability	89,920	51,018	38,902	56.7%
02-5028-**-**	Small Tools & Supplies	37,004	16,909	20,095	45.7%
02-5030-**-**	Trash Disposal	2,000	938	1,062	46.9%
02-5031-**-**	Safety Program & Supplies	39,004	31,371	7,633	80.4%
02-5032-**-**	Equipment Rental	3,000	-	3,000	0.0%
02-5033-**-**	Recruitment	1,000	984	16	98.4%
02-5035-**-**	Training Expense	12,808	1,936	10,872	15.1%
02-5036-**-**	Laboratory Supplies	16,472	7,261	9,211	44.1%
02-5037-**-**	Office Equipment	13,000	431	12,569	3.3%
02-5038-**-**	Permits	25,504	33,702	(8,198)	132.1%
02-5039-**-**	Membership Dues/Fees	4,384	3,750	634	85.5%
02-5049-**-**-** 02-5050-**-**-**	Biosolids Disposal	524,996	259,238	265,758	49.4%
	Contract Services Generators - 29A	10,004	-	10,004	0.0%
02-5052-**-** 02-5053-**-**	Janitorial Services	41,000	21,990	19,010	53.6%
	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
02-5054-**-** 02-5055-**-**	Diesel Truck Maint	21,000	3,948	17,052	18.8%
02-5056-**-**-**	Diesel Truck Fuel - 37B Maintenance Equip. & Facilities (Solids)	3,004 155,000	907 49,766	2,097 105,234	30.2% 32.1%
02-5050	Maintenance Equip. & Facilities (Joints)	254,000	49,700 94,174	159,826	37.19
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	15,376	12,624	54.9%
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000		268,583	27.2%
02-5061-**-**	Maintenance Equip. & Facilities (Co-Gen) Mileage	2,044	100,417 503	1,541	24.6%
02-5076-**-**	SCADA Infrastructure	30,504	15,918	14,586	52.2%
02-5076	IT Direct	4,996	15,916	4,996	52.2%
02-5303-**-**	Group Insurance Waiver	3,592	- 1,828	4,990	50.9%
02-5303	Operating Leases	3,592 25,004	1,626	14,456	50.9% 42.2%
02-5309	Monthly Car Allowance	18,600	11,575	7,025	62.2%
02-5705 02-5799-**-**	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	7,025 500	02.2%
02-6500-**-**	IT Allocations in to PC's & Depts.	187,624	89,045	98,579	47.5%
52 0000	Total Other Expenses	3,466,515	1,475,043	1,991,472	47.5%
	Total Expenses	5,866,155	2,751,040	3,115,115	46.9%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Oce	ean Outfall				
Salary and Fringe		04.000	05 400	~~~~~~	00.00/
05-5000-**-** 05-5001-**-**	Regular Salaries-O&M Overtime Salaries-O&M	94,880 584	65,100 1,743	29,780 (1,159)	68.6% 298.5%
05-5306-**-**	Scheduled Holiday Work	100	468	(368)	0.0%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	49,940	34,271	15,669	68.6%
	Total Payroll Costs	145,504	101,583	43,921	69.8%
Other Evenence					
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	1,450	78,550	1.8%
05-5017-**-**	Legal Fees	2,008	1,351	658	67.3%
05-5026-**-**	Small Vehicle Fuel	500	-	500	0.0%
05-5027-**-** 05-5031-**-**	Insurance - Property/Liability Safety Supplies	8,192 1,004	4,429	3,763 1,004	54.1% 0.0%
05-5034-**-**	Travel Expense/Tech. Conferences	2,000	300	1,700	15.0%
05-5035-**-**	Training Expense	4,000	53	3,947	1.3%
05-5036-**-**	Laboratory Supplies	24,504	15,424	9,080	62.9%
05-5038-**-**	Permits	198,996	210,586	(11,590)	105.8% (6)
05-5039-**-**	Membership Dues/Fees	5,564	-	5,564	0.0%
05-5044-**-**-** 05-5046-**-**-**	Offshore Monitoring	22,000	19,765	2,235	89.8% (7)
05-5058-**-**	Effluent Chemistry Maintenance Equip. & Facilities (Common)	20,004 1,004	4,461 6,215	15,543 (5,211)	22.3% 619.0% (8)
05-5067-**-**	Port Cleaning	35,000	-	35,000	0.0%
05-6500-**-**	IT Allocations in to PC's & Depts.	11,716	5,560	6,156	47.5%
	Total Other Expenses	417,996	269,594	148,402	64.5%
	Total Expenses	563,500	371,176	192,324	65.9%
08 - Pre Treatment					
Salary and Fringe 08-5000-**-**-**	Regular Salaries-O&M	81,396	48,332	33,064	59.4%
08-5306-**-**	Scheduled Holiday Work	356		356	00.470
08-5315-**-**	Comp Time - Environment	2,476	-	2,476	0.0%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	42,852	25,444	17,408	59.4%
	Total Payroll Costs	127,080	73,776	53,304	58.1%
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% (9)
08-5018-**-**	Public Notices/ Public Relations	5,500	-	5,500	0.0%
08-5021-**-**-** 08-5022-**-**-**	Small Vehicle Expense - 31A Miscellaneous Expense	1,052 2,020	-	1,052	0.0% 0.0%
08-5022	Small Vehicle Fuel - 37A	1,096	- 30	2,020 1,066	2.7%
08-5027-**-**	Insurance - Property/Liability	2,844	1,538	1,306	54.1%
08-5028-**-**-	Small Tools & Supplies	3,496	294	3,202	8.4%
08-5034-**-**	Travel Expense/Tech. Conferences	2,220	300	1,920	13.5%
08-5035-**-**	Training Expense	796	175	621	22.0%
08-5038-**-**	Permits and Fines	6,000	-	6,000	0.0%
08-5039-**-** 08-6500-**-**-**	Membership Dues/Fees IT Allocations in to PC's & Depts.	800 10,052	411 4,770	389 5,282	51.4% 47.5%
00-0000	Total Other Expenses	46,668	10,637	36,032	22.8%
	Total Expenses	173,748	84,412	89,336	48.6%
			04,412	09,000	40.070
12 - Water Reclamation	Permits				
Salary and Fringe 12-5000-**-**-**	Decular Selection ORM	50.404	01 750	20.646	42.00/
12-5401-**-**	Regular Salaries-O&M Fringe Benefits IN to PC's & Depts.	50,404 26,528	21,758 11,454	28,646 15,074	43.2% 43.2%
12-3401	Total Payroll Costs	76,932	33,212	43,720	43.2%
Other Expenses					
12-5015-**-**	Management Support Services	157,000	76,838	80,162	48.9%
12-5017-**-**	Legal Fees	2,008	7,181	(5,173)	357.6% (9)
12-5027-**-** 12-5034-**-**	Insurance - Property/Liability Travel Expense/Tech. Conferences	3,116 1 352	1,685 -	1,431 1,352	54.1% 0.0%
12-5034-**-**	Permits	1,352 21,512	- 20,362	1,352	0.0% 94.7%
12-6500-**-**	IT Allocations in to PC's & Depts.	6,236	2,954	3,282	47.4%
	Total Other Expenses	191,224	109,020	82,204	57.0%
	Total Expenses	268,156	142,232	125,924	53.0%

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		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment P	lant				
Salary and Fringe					
15-5000-**-**	Regular Salaries-O&M	939,512	439,135	500,377	46.7%
15-5001-**-**	Overtime Salaries-O&M	21,760	8,706	13,054	40.0%
15-5306-**-**	Scheduled Holiday Work	5,096	8,380	(3,284)	164.4%
15-5315-**-**	Comp Time - O&M	2,100	1,002	1,098	47.7%
15-5401-**-**	Fringe Benefits IN to PC's & Depts.	494,584	231,175	263,409	46.7%
15-5700-**-**-**	Standby Pay	16,900	6,955	9,945	41.2%
	Total Payroll Costs	1,479,952	695,353	784,599	47.0%
Other Expenses					
15-5002-**-**	Electricity	256.000	85.068	170.932	33.2%
15-5003-**-**	Natural Gas	3,000	399	2,601	13.3%
15-5004-**-**-**	Potable & Reclaimed Water	25,004	10.651	14,353	42.6%
15-5006-**-**	Chlorine/Sodium Hypochlorite	92,000	40,643	51,357	44.2%
15-5007-**-**	Polymer Products	1,004		1,004	0.0%
15-5008-**-**	Ferric Chloride	46,996	22,333	24,663	47.5%
15-5009-**-**	Odor Control Chemicals	50.000	18,950	31.050	37.9%
15-5011-**-**	Laboratory Services	8,000	7,101	899	88.8% (*
15-5012-**-**-	Grit Hauling	20,996	11,184	9,812	53.3%
15-5013-**-**	Landscaping	56,000	15,875	40,125	28.3%
15-5015-**-**	Management Support Services	2,500	99	2,401	4.0%
15-5017-**-**	Legal Fees	15,700	376	15,324	2.4%
15-5019-**-**	Contract Services Misc.	85,000	45.882	39,118	54.0%
15-5021-**-**	Small Vehicle Expense - 31A	5,504	606	4,898	11.0%
15-5022-**-**	Miscellaneous Expense	1,000	244	756	24.4%
15-5023-**-**	Office Supplies - All	4,004	2.896	1,108	72.3%
15-5024-**-**	Petroleum Products	3,000	3,264	(264)	108.8% (
15-5025-**-**-	Uniforms	8,996	3,764	5,232	41.8%
15-5026-**-**	Small Vehicle Fuel - 37A	2,000	723	1,277	36.1%
15-5027-**-**	Insurance - Property/Liability	46,396	25.086	21.310	54.1%
15-5028-**-**	Small Tools & Supplies	8,000	3,632	4,368	45.4%
15-5030-**-**	Trash Disposal	2,996	985	2,011	32.9%
15-5031-**-**	Safety Program & Supplies	33.352	15,278	18.074	45.8%
15-5032-**-**	Equipment Rental	1,000	-	1,000	0.0%
15-5033-**-**	Recruitment	500	150	350	29.9%
15-5034-**-**	Travel Expense/Tech. Conferences	5,748	148	5,600	2.6%
15-5035-**-**	Training Expense	8,356	396	7,960	4.7%
15-5036-**-**	Laboratory Supplies	11,004	6,225	4,779	56.6%
15-5037-**-**	Office Equipment	2,000	-	2.000	0.0%
15-5038-**-**	Permits	8,000	338	7,662	4.2%
15-5039-**-**	Membership Dues/Fees	2,600	2,995	(395)	115.2% (
15-5047-**-**	Access Road Expenses	44,004	38,785	5,219	88.1% (
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	4,949	7,055	41.2%
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	65,658	113,342	36.7%
15-5058-**-**	Maintenance Equip. & Facilities (Common)	22,000	801	21,199	3.6%
15-5060-**-**-	Maintenance Equip. & Facilities (AWT) 41-E	37,000	7,726	29,274	20.9%
15-5061-**-**	Mileage	500	124	376	0.0%
15-5076-**-**	SCADA Infrastructure	30,500	15,918	14,582	52.2%
15-5303-**-**	Group Insurance Waiver	3,600	1,828	1,772	50.8%
15-5305-**-**	Medicare Tax Payments for Employees	1,336	1,075	261	80.5%
15-5705-**-**	Monthly Car Allowance	4,204	2,132	2,072	50.7%
15-6500-**-**	IT Allocations in to PC's & Depts.	116,012	55,059	60,953	47.5%
	Total Other Expenses	1,292,328	519,446	772,882	40.2%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wast	ewater Reclamation and Sludge Handling				
Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,721,896	782,228	939,668	45.4%
17-5001-**-** 17-5306-**-**	Overtime Salaries-O&M Scheduled Holiday Work	66,064	24,707	41,357 (4,801)	37.4% 132.3%
17-5315-**-**	Comp Time - O&M	14,880 2,564	19,681 2,391	(4,801) 173	93.2%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	906,456	411,789	494,667	45.4%
17-5700-**-**	Standby Pay	25,356	14,170	11,186	55.9%
	Total Payroll Costs	2,737,216	1,254,966	1,482,250	45.8%
Other Expenses					
17-5002-**-**-	Electricity	350,000	276,389	73,611	79.0% (13)
17-5003-**-**	Natural Gas	109,996	53,168	56,828	48.3%
17-5004-**-**	Potable & Reclaimed Water	28,000	14,621	13,379	52.2%
17-5005-**-**	Co-generation Power Credit	(669,000)	(325,499)	(343,501)	48.7%
17-5006-**-**	Chlorine/Sodium Hypochlorite	380,000	200,238	179,762	52.7%
17-5007-**-**	Polymer Products	460,000	198,842	261,158	43.2%
17-5008-**-**-** 17-5009-**-**-**	Ferric Chloride	265,004	145,303	119,701	54.8%
17-5010-**-**	Odor Control Chemicals Other Chemicals - Misc.	43,996 1,996	15,439	28,557 1,996	35.1% 0.0%
17-5010	Laboratory Services	17,072	- 6,085	10,987	35.6%
17-5012-**-**	Grit Hauling - 21A	50,000	19,811	30,189	39.6%
17-5013-**-**	Landscaping	74,996	88,236	(13,240)	117.7% (14)
17-5015-**-**	Management Support Services	21,000	9,599	11,401	45.7%
17-5017-**-**-	Legal Fees	5,004	10,672	(5,668)	213.3% (15)
17-5019-**-**-**	Contract Services Misc.	95,000	43,464	51,536	45.8%
17-5021-**-**-	Small Vehicle Expense	7,000	2,985	4,015	42.6%
17-5022-**-**-	Miscellaneous Expense	7,000	514	6,486	7.3%
17-5023-**-**-	Office Supplies - All	11,000	5,611	5,389	51.0%
17-5024-**-**-	Petroleum Products	20,000	2,520	17,480	12.6%
17-5025-**-**	Uniforms	27,004	13,134	13,870	48.6%
17-5026-**-**-**	Small Vehicle Fuel	9,004	3,939	5,065	43.8%
17-5027-**-**	Insurance - Property/Liability	115,592	62,499	53,093	54.1%
17-5028-**-**	Small Tools & Supplies	29,000	8,967	20,033	30.9%
17-5030-**-**	Trash Disposal	1,996	1,039	957	52.1%
17-5031-**-**-** 17-5032-**-**-**	Safety Program & Supplies Equipment Rental	40,504 3,004	21,583	18,921 3,004	53.3% 0.0%
17-5033-**-**	Recruitment	1,004	- 295	709	29.3%
17-5034-**-**	Travel Expense/Tech. Conferences	9,496	632	8,864	6.7%
17-5035-**-**	Training Expense	12,700	1,782	10,918	14.0%
17-5036-**-**-**	Laboratory Supplies	23,672	8,485	15,187	35.8%
17-5037-**-**-	Office Equipment	50,000	16,546	33,454	33.1%
17-5038-**-**-	Permits	21,508	2,073	19,435	9.6%
17-5039-**-**-**	Membership Dues/Fees	4,860	3,934	926	80.9% (5)
17-5049-**-**	Biosolids Disposal	905,000	440,865	464,135	48.7%
17-5050-**-**-	Contract Services Generators - 29A	8,000	-	8,000	0.0%
17-5052-**-**-	Janitorial Services	41,000	13,899	27,101	33.9%
17-5053-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	0.0%
17-5054-**-**	Diesel Truck Maint	19,000	6,917	12,083	36.4%
17-5055-**-**	Diesel Truck Fuel - 37B	8,004	2,530	5,474	31.6%
17-5056-**-**-** 17-5057-**-**	Maintenance Equip. & Facilities (Solids)	206,000	101,077	104,923	49.1%
17-5057	Maintenance Equip. & Facilities (Liquids) Maintenance Equip. & Facilities (Common)	236,000 34,000	149,735 84,896	86,265 (50,896)	63.4% 249.7% (16)
17-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	591,000	182,139	408,861	30.8%
17-5060-**-**	Maintenance Equip. & Facilities (AWT)	38,000	43,650	(5,650)	114.9% (17)
17-5061-**-**	Mileage	1,004	526	478	52.4%
17-5068-**-**	MNWD Potable Water Supplies & Svcs.	42,000	7,925	34,075	18.9%
17-5076-**-**	SCADA Infrastructure	30,504	15,919	14,585	52.2%
17-5077-**-**-	IT Direct	5,004	-	5,004	0.0%
17-5105-**-**-	Co-Generation Power Credit - Offset	669,000	325,499	343,501	48.7%
17-5303-**-**-**	Group Insurance Waiver	7,200	3,378	3,822	46.9%
17-5309-**-**-	Operating Leases	6,004	-	6,004	0.0%
17-5705-**-**	Monthly Car Allowance	8,388	4,265	4,123	50.8%
17-6241-**-**	Education Reimbursement	-	606	(606)	0.0%
17-6500-**-**-**	IT Allocations in to PC's & Depts. Total Other Expenses	212,628 4,760,144	100,910 2,397,641	111,718 2,362,503	47.5% 50.4%
	Total Expenses	7,497,360	3,652,607	3,844,753	48.7%

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmissi	on Main				
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,384	326	1,058	23.6%
21-5401-**-**-	Fringe Benefits IN to PC's & Depts.	732	172	560	23.5%
	Total Payroll Costs	2,116	498	1,618	23.5%
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	523	445	54.1%
21-5035-**-**-	Training Expense	-	-	-	0.0%
	Total Other Expenses	1,972	523	1,449	26.5%
	Total Expenses	4,088	1,021	3,067	25.0%
24 - Aliso Creek Ocean	Dutfall				
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	103,084	63,180	39,904	61.3%
24-5001-**-**	Overtime Salaries-O&M	1,576	776	800	49.2%
24-5306-**-**	Scheduled Holiday Work	168	292	(124)	0.0%
24-5401-**-**	Fringe Benefits IN to PC's & Depts.	54,264	33,260	21,004	61.3%
	Total Payroll Costs	159,092	97,508	61,585	61.3%
Other Expenses					
24-5015-**-**	Management Support Services	80,000	5,132	74,868	6.4%
24-5017-**-**	Legal Fees	2,008	-	2,008	0.0%
24-5027-**-**	Insurance - Property/Liability	8,556	4,626	3,930	54.1%
24-5031-**-**	Safety Supplies	1,004	-	1,004	0.0%
24-5034-**-**	Travel Expense/Tech. Conferences	2,004	300	1,704	15.0%
24-5035-**-**-	Training Expense	2,004	53	1,951	2.6%
24-5036-**-**-	Laboratory Supplies	24,500	13,844	10,656	56.5%
24-5038-**-**-	Permits	199,000	198,664	336	99.8% (
24-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	0.0%
24-5044-**-**-	Offshore Monitoring	22,004	30,995	(8,991)	140.9% (
24-5046-**-**-	Effluent Chemistry	20,000	1,596	18,404	8.0%
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	6,041	6,687	47.5%
	Total Other Expenses	415,476	261,251	154,225	62.9%
	Total Expenses	574,568	358,758	215,810	62.4%
		17 740 000	0.570.0.17	0.440.000	40.40
	Total O&M Expenses	17,719,855	8,576,047	9,143,808	48.4%

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

For the Period Ended December 31, 2020

- (1) Odor levels continue to rise in the collection system resulting in higher levels of Ferric Chloride usage to control hydrogen sulfide in the treatment plants and the digester gas.
- (2) ADS was retained to provide alternative flow measurement for JBL's Plant #2 during an extended construction shutdown.
- (3) Replace old equipment and PPE happens in July of each year.
- (4) SOCWA permits are primarily paid in July and November each year.
- (5) Membership Dues/Fees are primarily paid in July and October of each year.
- (6) Annual cost for NPDES permit, no additional costs incured this fiscal year; Water Quality Fee increases.
- (7) Annual, one-time cost for kelp overflight required by the NPDES permit; Water Quality Fee increases.
- (8) The surge tower site was re-fenced and cleared to discourage unauthorized entry.
- (9) Additional cost related to required pretreatment ordinance update as required by the SWRCB and PC agreement review.
- (10) Annual priority pollutants testing as required by NPDES permit.
- (11) Additional fuel purchases have been required at CTP due to several extended power outages and construction-related shutdowns.
- (12) Recently completed the annual access road asphalt repairs.
- (13) Engine repairs and equipment overhauls have required engine shutdowns and electricity purchases.
- (14) Tree removals from emergency projects and Santa Ana Winds have been elevated this year.
- (15) Engine O&M and Construction agreements reviews.
- (16) Emergency water line repairs completed at RTP.
- (17) Purchasing related to valves and actuators replacement at AWT.

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

For the Period Ended December 31, 2020

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
01-5000-03-00-00	Regular Salaries-O&M	196,836	81,462	115,374	41.4%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	42,884	60,737	41.4%
	Total Payroll Costs	300,457	124,346	176,111	41.4%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	612	2,572	19.2%
01-5023-03-00-00	Office Supplies - All	208	31	177	14.9%
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	47	463	9.1%
01-5309-03-00-00	Operating Leases	6,829	4,608	2,221	67.5%
01-5705-03-00-00	Monthly Car Allowance	4,200	2,132	2,068	50.8%
01-5802-03-00-00	Shipping/Freight	312	-	312	0.0%
01-6500-03-00-00	IT Allocations in to PC's & Depts.	50,794	24,107	26,687	47.5%
	Total Other Expenses	76,810	31,537	45,274	41.1%
	Total Engineering Expenses	377,267	155,883	221,385	41.3%

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

For the Period Ended December 31, 2020

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe			•		
01-6000-04-00-00	Regular Salaries-Admin or IT	944,542	463,532	481,010	49.1%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	21,401	(1,401)	107.0%
01-6315-04-00-00	Comp Time - Admin	15,000	4,463	10,537	29.8%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	244,018	253,218	49.1%
	Total Payroll Costs	1,476,778	733,414	743,364	49.7%
Other Expenses					
01-5018-04-00-00	Public Notices/ Public Relations	-	2,180	(2,180)	0.0%
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	189	26,311	0.7%
01-6102-04-00-00	Subscriptions	2,040	1,366	674	66.9%
01-6200-04-00-00	Management Support Services	102,000	24,987	77,013	24.5%
01-6201-04-00-00	Audit	44,900	25,000	19,900	55.7%
01-6202-04-00-00	Legal	200,000	139,476	60,524	69.7%
01-6204-04-00-00	Postage	4,000	656	3,344	16.4%
01-6223-04-00-00	Office Supplies - Admin	6,120	3,038	3,082	49.6%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	767	233	76.7%
01-6234-04-00-00	Memberships & Trainings	88,950	23,969	64,981	26.9%
01-6239-04-00-00	Travel & Conference	10,965	898	10,067	8.2%
01-6241-04-00-00	Education Reimbursement	3,000	-	3,000	0.0%
01-6310-04-00-00	Miscellaneous	23,460	9,919	13,541	42.3%
01-6311-04-00-00	Mileage	1,211	26	1,185	2.1%
01-6317-04-00-00	Contract Services Misc	5,610	2,764	2,846	49.3%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	55,354	61,281	47.5%
01-6601-04-00-00	Shipping/Freight	3,740	1,619	2,121	43.3%
01-6705-04-00-00	Monthly Car Allowance	12,000	6,092	5,908	50.8%
	Total Other Expenses	652,131	300,324	353,831	46.1%
	Total Admin Expenses	2,128,909	1,033,738	1,097,195	48.6%

(1) Overtime salary and comp should be considered together, 73.9%

(2) Publication fee for ordinance

Budget vs. Actual Comparison-IT

For the Period Ended December 31, 2020

(in dollars)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary & Fringe					
01-6000-05-00-00	Regular Salaries-Admin or IT	93,909	51,345	42,564	54.7%
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	27,030	22,407	54.7%
	Total Salary & Fringe	148,346	78,375	69,971	52.8%
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	20,928	17,851	54.0%
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	59,281	89,088	40.0%
01-6303-05-00-00	Telecommunications	150,534	69,071	81,464	45.9%
01-6305-05-00-00	IT Professional Services	108,060	74,094	33,966	68.6%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	6,119	23,081	21.0%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	6,570	20,338	24.4%
01-6308-05-00-00	IT Memberships	160	-	160	0.0%
01-6309-05-00-00	Operating Leases	55,200	26,927	28,273	48.8%
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	265,427	310,634	46.1%
	Total Expenses before Allocation	724,407	343,802	380,605	47.5%
IT Allocations (Out) to	PC's & Depts				
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(724,407)	(343,802)	(380,605)	47.5%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(343,802)	(380,605)	47.5%

(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.

	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2020-21	Balance of	FY 2020-21
	Actual	Actual	Actual	Actual	Actual	Budget	6 Mos. Actual	Year	Forecast
457 Plan - Employer Contribution	\$13.821	\$83.925	\$75,524	\$64.550	\$74.097	\$80.000	\$58.774	\$21,226	\$80.000
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	28,131	9.016	19,115	28,131
Accrued Holiday	221.783	220.371	234.247	244.674	251.092	263,680	174,725	59.092	233,817
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	90,120	40.965	49,155	90.120
FFCRA Leave	,	-,	,	,	.,		21,492	10.000	31,492
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	286,116	125,614	160,502	286,116
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	394,012	166,524	227,488	394,012
Bereavement Pay	1,345	8,088	10,892	10,820	9.043	8.700	2.193	6.507	8.700
Jury Duty		,	5,817	3,149	5,156	2,500	1,005	1,495	2,500
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	62,379	35,568	26,811	62,379
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	954,938	468,440	486,498	954,938
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	101,836	54,999	46,837	101,836
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	45,600	21,800	23,800	45,600
Retiree Health PARS Investment	500,000	504,000	210,000			-			
Retiree Health Benefits	281,389	384,936	354,582	423,438	456,943				
Retirement - PERS Normal Costs	517,823	500,175	504,975	570,071	584,043	617,724	309,608	308,062	617,669
Retirement - PERS Unfunded Liability	432,628	499,903	599,849	743,843	867,337				
Unemployment Ins./Reimbursement	1,378	1,234		11,608				1,000	1,000
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	202,000	43,650	158,350	202,000
Total O&M Budget Fringe Benefits Pool	\$3,865,192	\$4,370,418	\$3,923,431	\$4,144,686	\$4,309,837	\$3,137,735	\$1,534,372	\$1,605,937	\$3,140,309
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.2%			0.1%
	Pay fo	r Time Work							
O&M		3,184,417	3,224,868	3,282,424	3,451,281	3,559,419	1,724,379	1,835,040	3,559,419
Environmental		815,299	789,929	827,189	933,333	951,174	491,531	459,643	951,174
Engineering including CIP Labor		305,422	377,076	396,554	397,732	411,345	219,351	191,994	411,345
Admin		695,744	857,635	896,766	934,332	944,542	463,532	481,010	944,542
IT		44,447	84,015	85,028	92,851	93,909	51,345	42,564	93,909
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,333,523	5,487,962	5,809,528	5,960,389	2,950,138	3,010,251	5,960,389
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	52.6%	52.0%	53.3%	<b>52.7%</b>
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	2.6%			0.0%

#### South Orange County Wastewater Authority FY 2020-21 Actual Fringe Pool and Rate

# Agenda Item

**Finance Committee Meeting** 

Meeting Date: January 19, 2021

TO:	Finance Committe
10:	Finance Committe

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Q2 FY 2020-21 Cash Roll Forward as of December 31, 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 Q2, December 31, 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 to the Board to receive and file the Q2 Fiscal Year 2020-21 Cash Roll Forward as submitted.

### Cash Roll Forward Notes Q2 FY 2020-21

- 1. Cash on Hand from Net Position Statement and reconciled to the Bank Statement
- Adjustment for Current Assets and Liabilities, Obligations against the Cash (accounts payable, payroll accruals, Use Audit Due (To) Member Agencies; the offset to these items is in the Use Audit as an Expense or in Construction-in-Progress if Capital related.) Amounts due to the Authority, Accounts Receivable, Use Audit Due (To) and From Member Agencies, Prepaids and Deposits.
- 3. 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.
- 4. Large Capital Cash is supported by a subsidiary report detailing by project committee, wastewater a) Beginning Cash Balance from the Audited 6/30/2020 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 Cash Reconciliation Fiscal Year End 2017, 2018, 2019, 2020, Q1 and Q2 2021 Preliminary<sup>1</sup>

		6/30/2017	6/30/2018	6/30/2019	6/30/2020	9/30/2020	12/31/2020
(1)	Cash on Hand	12,949,694	13,557,237	20,857,094	22,361,420	17,461,029	15,128,358
	Accounts Payable	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(2,686,707)	(1,846,911)
	Accrued Payroll	(102,661)	(127,396)	(100,221)	(160,049)	(80,430)	(263,681)
	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)	(727,255)
	Due to Mbr Agency	(1,358,841)	(3,910,599)	(2,475,322)	(1,656,822)	(1,606,352)	(1,606,352)
	Due From Mbr Agency	1,069,819	2,433,322	856,669	870,004	761,560	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	255,519
	Deposits	19,500	-				

(3)	Available Cash	10,375,905	10,883,737	15,631,481	17,353,752	14,274,740	11,701,238
(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	9,722,225
	Non Capital Engineering Cash Balance Moulton Niguel Non Capital Engineering Accounts	295,062	(81,041)				
	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	9,722,225
(6)	Small Capital Carryover	(129,000)		172,996	565,000	333,233	247,462
	Non-Capital Carryover				369,508	337,086	305,956
	Non-Capital Misc. Carryover				252,298	208,974	179,935
	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	626,414
	Non Capital Cash Collected in Excess of Expenditures Non Capital Misc Cash Collected in Excess of					56,803	70,707
	Expenditures					18,750	37,500
	O&M Cash Collected in Excess of Expenditures					342,910	(314,872)
	Net Cash as of June 30th 2017, 2018 ,2019, 2020 &						
	Q1,Q2 2021	10,010,879	10,233,900	15,316,853	16,803,755	13,640,823	10,875,326
(7)	Difference	365,027	649,837	314,628	549,996	633,917	825,912

	Addition	nal Cash Is:				
Prior Balance	281,422	365,027	649,837	314,628	549,996	633,917
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		36,652
Recycling Income	11,708	2,112	1,618	1,966.23		1,420
PC 23 Admin Payment	9,135					5,300
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					148,623
Other misc. expenses				(4,277)		
Sale of Fixed Assets		6,297	11,226	8,675		
Other misc adjustments						
Total Other Cash	365,027	649,837	314,628	549,996	633,917	825,912

			Large C	apital C	ash Bal	ance as	of Decem	ber 31, 2	020	
	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)	-	-	49,604	-	-	-	37,244	27,937	46,556	161,341
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	37,246	-	-	-	27,955	20,968	34,946	121,115
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)	-	-	163,506	-	-	-	122,681	91,935	153,326	531,448
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
Total PC 02 Liquids	-	-	319,022	-	-	-	240,627	180,472	300,785	1,040,906
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)	-	-	9,287	-	-	-	6,831	6,982	7,465	30,564
3231-000 Facility Improvements B - Common Upgrades Construction	-	-	120,129	-	-	-	88,357	90,304	96,550	395,341
Total PC 02 Common	-	-	139,645	-	-	-	102,726	104,984	112,240	459,595
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	-	-	(267,927)	-	-	-	(193,116)	(253,429)	(178,618)	(893,089)
3222-000 - Centrate System Design (2019)	-	-	6,817	-	-	-	4,913	6,449	4,545	22,724
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	-	-	(113,988)	-	-	-	(82,188)	(107,794)	(75,991)	(379,961)
		r				r				
Total PC2 JB Latham	-	-	344,679	-	-	-	261,165	177,662	337,034	1,120,539

			Large C	apital Ca	ash Bal	ance as	of Decem	ber 31, 2	020	
	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)	-	(7,357)	(4,905)	-	-	-	(6,867)	(19,619)	(5,520)	(44,267)
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	-	(1,410)	(940)	-	-	-	(1,317)	(3,761)	(1,057)	(8,484)
3606-000 - Junction Struction - Sleeve Insertion (2021)	-	24,930	16,620	-	-	-	23,265	66,480	18,705	150,000
Total PC5 San Juan Creek Ocean Outfall	-	23,918	15,946	-	-	-	22,318	63,293	17,946	143,422

			Large C	apital C	ash Bala	ance as	of Decem	ber 31, 2	020	
	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										
3504-000 - Aeration System Modification Design (2015)	(9)	-	-	-	(1)	-	(7)	-	(7)	(23)
3514-000 - CTP Facility Upgrade Design and Financing (2016)	(600)	-	-	-	(47)	-	(463)	-	(473)	(1,583)
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)	248,999	-	-	-	19,611	-	192,136	-	196,062	656,808
3539-000 Facility Construction Improvements - Part II (2020)	(11,174)	-	-	-	(880)	-	(8,621)	-	(8,795)	(29,469)
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)	92,004	-	-	-	7,251	-	70,992	-	72,444	242,691
3592-000 - Facility Improvements Project Design (2018)	16,957	-	-	-	1,408	-	13,034	-	13,344	44,742
3525-000 - Personnel Building reconstruction (2019)	49,581	-	-	-	3,904	-	38,259	-	39,040	130,784
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	41,692	-	-	-	3,283	-	32,171	-	32,828	109,974
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)	510,305	-	-	-	40,181	-	393,778	-	401,815	1,346,079
Total PC 15 Liquids	1,074,143	-	-	-	84,668	-	828,166	-	845,777	2,832,754
									•	
AWT										
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	-	(405)	(405)
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)	-	-	-	-	-	-	-	-	9,441	9,441
3596-000 - Applied Water VFD Pump Panel and Electrical (AWT) (2018)	-	-	-	-	-	-	-	-	8,594	8,594
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)	-	-	-	-	-	-	-	-	(64,850)	(64,850)
Total PC 15 AWT	-	-	-	-	-	-	-	-	(24,861)	(24,861)
Total PC 15 Coastal Treatment Plant	1,074,143	-	-	-	84,668	-	828,166	-	820,916	2,807,893

			Large C	apital C	ash Bal	ance as	of Decem	ber 31, 2	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)	-	-	-	-	-	-	(2,557,119)	-	-	(2,557,119)
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)	-	-	-	-	-	-	223,010	-	-	223,010
3758-000 AWT No.2 Reconstruction (2020)	-	-	-	-	-	-	308,491	-	-	308,491
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)	-	-	-	-	-	-	25,051	-	-	25,051
3741-000 - Southwest Influent Sewer and MH Repair design (2019)	-	-	-	-	-	-	100,278	-	-	100,278
3742-000 - Aeration System Upgrade (2019)	-	-	-	-	-	-	345,516	-	-	345,516
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	-	-	-	-	-	-	1,941,395	-	-	1,941,395

			Large C	apital Ca	ash Bala	ance as	of Decem	ber 31, 2	2020	
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
Common										
3715-000 - Switchgear Upgrade (2006)	(2,964)	-	-	(4,850)	(156)	-	(36,934)	-	(2,369)	(47,273
3717-000 - Security Fencing (2015)	86	-	-	7	4	-	(165)	-	68	(
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)	726	-	-	2,762	45	-	23,535	-	575	27,642
3769-000 Trailer Drain Line (2020)	(385)	-	-	(628)	(20)	-	(4,787)	-	(307)	(6,128
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)	8,129	-	-	13,302	428	-	101,296	-	6,497	129,652
3747-000 -Southside Plant Manhole Reconstruction (2019)	947	-	-	1,550	50	-	11,805	-	757	15,109
3748-000 - SE electrical Manhole reconstruction (2019)	8,374	-	-	13,703	441	-	104,349	-	6,693	133,560
Total PC 17 Common	38,703	-	-	66,386	2,049	-	510,386	-	30,922	648,446
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)	12,908	-	-	23,482	679	-	67,673	-	10,308	115,050
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	245,759	-	-	447,055	12,921	-	1,288,373	-	196,260	2,190,368
Total PC 17 Joint Regional Wastewater Reclamation	284,462	-	-	513,441	14,970	-	3,740,155	-	227,181	4,780,209

			Large C	apital Ca	ash Bala	ance as (	of Decem	ber 31, 2	020	
	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
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	19,000	-	19,000	-	-	-	38,000
Total PC21 Reach B/C/D	-	-	-	211,550	-	211,548	-	-	-	423,097
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
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	14,440	-	14,440	33,120	-	-	62,000
Total PC21 Reach E	-	-	-	77,852	-	77,852	88,502	-	-	244,207
Total PC 21 Effluent Transmission Main	-	-	-	289,402	-	289,400	88,502	-	-	667,304
PC 24 Aliso Creek Ocean Outfall										
3401-000 - Emergency Plan Development (2016)	25	-	-	37	2	36	99	-	28	226
3407-000 - Internal Seal Replacement (2018)	(47)	-	-	(70)	(3)	(68)	(189)	-	(53)	(431)
3408-000 - Sampling System Repair (2020)	9,269	-	-	13,737	658	13,280	36,952	-	10,374	84,270
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	22,313	-	-	33,066	1,583	31,970	88,953	-	24,972	202,858
				·						
Total Large Capital Cash	1,380,919	23,918	360,626	835,910	101,220	321,370	5,029,259	240,955	1,428,049	9,722,225

#### Total Non-Capital Cash Roll Forward Q2 FY 2020-21

	Non-Capital Cash Balance as of December 31, 2020													
16		17	18	19	20	21	22	23	24					
CLB		CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total				
	-	-	(205)	-	-	-	(154)	(115)	(192)	(6				
	-	-	-	-	-	-	-	-	-					
	-	-	36,780	-	-	-	27,585	20,689	34,481	119,				
	-	-	36,575	-	-	-	27,431	20,573	34,289	118,				
	-	-	-	-	-	-	-	-	-					
	-		6,835	-	-	-	5,028	5,139	5,494	22,				
	-	-	6,835	-	-	-	5,028	5,139	5,494	22				
	-	_	-	_		_		_						
	-	-	-	-	-	-	-	-	-					
	-	- 1	43,410	- 1	-		32,459	25,712	39,783	141				
			· · · ·						l					
	-	11,322	7,548	<u>-</u>	-	-	10,566	30,192	8,495	68				
	-	11,322	7,548	-	-	-	10,566	30,192	8,495	68				
									•					
	-	-	-	-	-	-	-	-	-					
	9,777	-	-	-	770	-	7,544	-	7,698	25				
	-	-	-	-	-	-	-	-	-					
	6,805	-	-	-	2,110	-	20,685	-	21,107	70				
3	6,582	-	-	-	2,880	-	28,229	-	28,805	96				
3	6,582	-	-	-	2,880		28,229	-	28,805	96				
	4,432	_	_	7,252	233	_	55,222	_	3,542	70				
	-	-	-	-	-	-	-	-	-	10				
	4,432	-	-	7,252	233	-	55,222	-	3,542	70				
	4,432	- 1	-	7,252	233	-	55,222	-	3,542	70				
4	1,013	11,322	50,958	7,252	3,113	-	126,475	55,904	80,625	376				

#### PC 02 J B Latham

#### Liquids

4201-000 - Plant 1 Blower Building Condition Assessment (2020) 4202-000 - Pipeline Condition Assessment Methodology Evaluation (2020) 4203-000 - Plant Hydraulic Modeling and Flow Management Plan (2020) **Total Liquids** 

#### Common

4001-000 - Plant Drain System Evaluation (2017) 4204-000 - Electrical Manhole Condition Assessment (2020) Total Common

#### Solids

4214-000 - Solids Management Plan (2020) Total Solids

#### Total PC2 JB Latham

#### PC 05 San Juan Creek Ocean Outfall

4601-000 - Monitoring Evaluation Options (2020) Total PC5 SJCOO

#### PC 15 Coastal Treatment Plant

#### Liquids

4501-000 - Electrical Manhole/Cable Assessment (2020) 4502-000 - Building Roof Condition Assessment (2020) 4504-000 - CTP Floodplain Mapping 45211L-000 - Plant Reconfiguration Feasibility Study **Total Liquids** 

#### **Total PC 15 Coastal Treatment Plant**

PC 17 Joint Regional Wastewater Reclamation

#### Common

4703-000 - Lab Reconstruction Evaluation (2020) 4704-000 - Evaluate Plant and Storm Drainage (2020) Total Common

Total PC 17 Joint Regional Wastewater Reclamation

**Total Non-Capital Cash** 

## South Orange County Wastewater Authority Total Non Capital Miscellaneous Cash Roll Forward Q2 FY 2020-21

		No	n-Capi	ital Mise	cellane	eous Ca	ash Ba	lance as	s of Dec	cember :	31, 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										
5205-000(a)	PC 2 Asset Register Pilot Project Liquids (2020)	-	-	7,775	-	-	-	5,832	4,374	7,289	25,270
5207-000(I) 5208-000	Air Handling System Analysis (2020) Blower Bldg Imps Engineering Services (2020)	-	-	-	-	-	-	-	-	-	-
5208-000	Total Liquids	-	-	7,775	<u> </u>	-	-	5,832	4,374	7,289	25,270
			_	1,110	_		_	0,002	4,014	1,200	20,210
	Common										
5203-000	PC 2 Miscellaneous Engineering Common (2020)	-	-	3,913	-	-	-	2,878	2,942	3,145	12,878
5212-000	PC 2 Miscellaneous Engineering Common (2021)	-	-	760	-	-	-	558	572	610	2,500
	Total PC 2 Common	-	-	4,673	-	-	-	3,436	3,514	3,755	15,378
5204 000(a)	Solids PC 2 Innovative Biosolids Solids (2020)			7 500				E 40E	7 005	F 000	25.000
5204-000(a) 5206-000	Engine Permitting (2020)	-	-	7,500 1,500	-	-	-	5,405 1,081	7,095 1,419	5,000 1,000	25,000 5,000
5200-000 5207-000(s)	Air Handling System Analysis (2020)	-	-	1,500	-		-	1,001 -	-	1,000	5,000
0201 000(0)	Total PC 2 Solids	-	-	9,000	-	-	-	6,486	8,514	6,000	30,000
				.,				-,	- 1 -	-,	
	Total PC2 JB Latham	-	-	21,448	-	-	-	15,754	16,401	17,045	70,648
	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)	(1,212)	-	-	-	(95)	-	(935)	-	(954)	(3,198)
5505-000	PC 15 Miscellaneous Engineering Liquids (2021)	664 (548)	-	-		52 (43)	-	512 (423)	-	522 (432)	1,750 (1,448)
	Total PC 15 Liquids	(540)	-	-	-	(43)	-	(423)	-	(432)	(1,440)
	Common										
	Total PC 15 Common	-	-	-	-	-	-	-	-	-	-
							-				
FE04 000	AWT										
5504-000	PC 15 Miscellaneous Engineering AWT (2020) Total PC 15 AWT	-	-	-	-	-	-	-	-	-	-
	10tal FC 15 AW1	-	-	•	-	-	-		-	-	-
	Total PC 15 Coastal Treatment Plant	(548)	-	-	-	(43)	-	(423)	-	(432)	(1,448)

# Total Non Capital Miscellaneous Cash Roll Forward Q2 FY 2020-21

		Nor	n-Cap	ital Mis	cellane	ous Ca	ish Ba	lance as	s of De	cember 3	31, 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										
	Common										
5703-000	PC 17 Miscellaneous Engineering Common (2020)	1,974	-	-	3,230	104	-	24,597	-	1,578	31,482
5708-000	PC 17 Miscellaneous Engineering Common (2021)	126	-	-	206	6	-	1,562	-	100	2,000
	Total PC 17 Common	2,100	-	-	3,436	110	-	26,159	-	1,678	33,482
	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	-	-	-	-	-	-	_	-	-	_
		-	-	-	-	-	- 1	-	-	-	-
	Total PC 17 Joint Regional Wastewater Reclamation	11,076	-	-	19,765	582	-	73,217	-	8,846	113,486
	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)	-	-	-	15,626	-	15,624	-	-	-	31,250
	Total Reach B/C/D	-	-	-	15,626	-	15,624	-	-	-	31,250
5114-000	<b>Reach E</b> PC 21 Miscellaneous Engineering E (2020)	-	-	_	_	-	_	_	-	_	-
	Total Reach E	-	-	-	-	-	-	-	-	-	-
	Total PC 21 Effluent Transmission Main	-	-	-	15,626	-	15,624	-	-	-	31,250
	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	10,748	249	21,614	35,717	554	15,939	89,657	17,065	25,891	217,435

			S	mall Cap	ital Casl	h Balar	nce as c	of Decen	nber 31	, 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	Replacement Check Valves	-	-	(3,268)	-	-	-	(2,451)	(1,838)	(3,064)	(10,620)
2221-001	2 ISCO Samplers (between 3 PC's)	-	-	1,076	-	-	-	808	606	1,010	3,500
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	(141)	-	-	-	(105)	(78)	(132)	(456)
2221-003	Building Lighting Improvements	-	-	2,308	-	-	-	1,730	1,298	2,164	7,500
2221-004	Aeration Header Noise Cover	-	-	6,924	-	-	-	5,192	3,894	6,490	22,500
2221-005	4-side RAS Pump Overhaul	-	-	2,152	-	-	-	1,616	1,212	2,020	7,000
2221-006	4-side WAS Pump Overhaul	-	-	2,770	-	-	-	2,078	1,556	2,596	9,000
2221-007	9-side WAS Pump Overhaul	-	-	2,770	-	-	-	2,076	1,558	2,596	9,000
2221-008	9-side Gas Line Replacement	-	-	297	-	-	-	223	168	278	965
2221-009	Replacement Liquids Side Bleach Tank	-	-	2,924	-	-	-	2,192	1,644	2,740	9,500
2221-010	Decant Pump Station Wet Well Lining	-	-	3,692	-	-	-	2,770	2,076	3,462	12,000
2221-011	Replacement 4-Side Grit Tank Stairs	-	-	2,000	-	-	-	1,500	1,124	1,876	6,500
2221-012	Replacement Gate Operator JBL	-	-	1,076	-	-	-	808	606	1,010	3,500
2221-013	9-side Replacement Blower Room Basement Fans	-	-	1,692	-	-	-	1,270	952	1,586	5,500
2221-014	4-Side Headworks Roll up Door Replacement	-	-	4,462	-	-	-	3,346	2,510	4,182	14,500
2221-015	Replacement Grit Auger JBL	-	-	12,308	-	-	-	9,230	6,924	11,538	40,000
2221-016	4-Side RSP Overhaul	-	-	1,182	-	-	-	886	665	1,107	3,842
2221-017	Fixed Gas Detectors - JBL Liquids	-	-	6,363	-	-	-	4,771	3,578	5,964	20,676
2221-034	Replacement of the 4-Side Grit Chamber Cover's	-	-	(2,595)	-	-	-	(1,946)	(1,460)	(2,433)	(8,433)
2220-018	Fixed Gas Detector Equipment - Liquids	-	-	(19,882)	-	-	-	(14,912)	(11,184)	(18,639)	(64,617)
	Total Liquids	-	-	28,110	-	-	-	21,083	15,812	26,352	91,356
	Common										
2219-041	JBL Wireless Project	-	-	27,346	-	-	-	20,114	20,559	21,981	90,000
2220-020	Two Utility Vehicles	-	-	19,750	-	-	-	14,527	14,848	15,875	65,000
2221-018	Safety Equipment JBL	-	-	3,038	-	-	-	2,234	2,284	2,444	10,000
2221-019	Replacement Gate Operator	-	-	1,064	-	-	-	782	800	854	3,500
2221-020	Stanley Access Upgrades 2021	-	-	912	-	-	-	670	686	732	3,000
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	-	-	1,366	-	-	-	1,006	1,028	1,100	4,500
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	-	-	1,520	-	-	-	1,118	1,140	1,222	5,000
2221-023	JBL PLC Hardware Upgrades and Replacments 20-21	-	-	2,278	-	-	-	1,676	1,714	1,832	7,500
2221-024	JBL HP SCADA Server Switch	-	-	2,278	-	-	-	1,676	1,714	1,832	7,500
2221-025	JBL OIT Replacements 20-21	-	-	1,520	-	-	-	1,118	1,142	1,220	5,000
2221-031	Seismic bracing installation for server equipment	-	-	1,520	-	-	-	1,118	1,142	1,220	5,000
2221-032	PA System	-	-	2,734	-	-	-	2,012	2,056	2,198	9,000
2221-033	JBL Asphalt 6" Deep 1,500 S.F.	-	-	(4,940)	-	-	-	(3,633)	(3,714)	(3,970)	(16,257)
2220-018	Fixed Gas Detector Equipment - Common	-	-	(1,846)	-	-	-	(1,358)	(1,388)	(1,484)	(6,074)
	Total PC 2 Common	-	-	58,541	-	-	-	43,061	44,012	47,056	192,669

			Sr	nall Cap	ital Casl	h Balan	ce as o	of Decen	nber 31	, 2020	
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
	Solids										
2221-026	Solids Buildings Door Replacement	-	-	2,850	-	-	-	2,054	2,696	1,900	9,500
2221-027	Foul Air Connection to Centrate Line	-	-	2,250	-	-	-	1,622	2,128	1,500	7,500
2221-028	Centrifuge Rebuild JBL	-	-	10,500	-	-	-	7,568	9,932	7,000	35,000
2221-029	Replacement Solids Side Bleach Tank	-	-	(2,442)	-	-	-	(1,760)	(2,309)	(1,628)	(8,139)
2221-030	Fixed Gas Detectors - JBL Solids	-	-	6,750	-	-	-	4,864	6,386	4,500	22,500
2220-018	Fixed Gas Detector Equipment - Solids	-	-	(10,908)	-	-	-	(7,862)	(10,318)	(7,272)	(36,360)
2221-036	Digester 4 Grinder Pump	-	-	(7,008)	-	-	-	(5,051)	(6,629)	(4,672)	(23,359)
	Total PC 2 Solids	-	-	1,993	-	-	-	1,436	1,886	1,329	6,643
	Total PC2 JB Latham	-	-	88,644	-	-	-	65,579	61,709	74,736	290,668
	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	(598)	-	-	-	(47)	-	(462)	-	(471)	(1,578)
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)	1,326	-	-	-	104	-	1,024	-	1,044	3,498
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	(172)	-	-	-	(13)	-	(134)	-	(137)	(456)
2521-001	Replacement Nitrate Probe	132	-	-	-	11	-	101	-	105	348
2521-002	Pump/Blower Overhauls	2,844	-	-	-	224	-	2,194	-	2,238	7,500
2521-003	Replacement Grit Auger CTP	16,112	-	-	-	1,268	-	12,434	-	12,686	42,500
2521-004	Grit Pump Replacements (2)	13,268	-	-	-	1,044	-	10,240	-	10,448	35,000
2521-005	WAS Pump Control Rehabilitation	1,326	-	-	-	104	-	1,024	-	1,046	3,500
2521-006	Process Water Tank Cover Replacement	17,060	-	-	-	1,344	-	13,164	-	13,432	45,000
2521-007	Fixed Gas Detectors CTP	14,406	-	-	-	1,134	-	11,116	-	11,344	38,000
2521-008	Building Lighting Improvements CTP	9,478	-	-	-	746	-	7,314	-	7,462	25,000
2521-009	DAFT Stair and Walkway Replacement	3,222	-	-	-	254	-	2,486	-	2,538	8,500
	Total PC 15 Liquids	44,585	-	-	-	3,510	-	34,406	-	35,107	117,608

			Sı	mall Cap	oital Casl	h Balan	ce as c	of Decen	nber 31	, 2020	
		16	17	18	19	20	21	22	23	24	
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
	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)	1,706	-	-	-	134	-	1,316	-	1,344	4,500
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	1,896	-	-	-	150	-	1,462	-	1,492	5,000
2521-010	Safety Equipment CTP	5,684	-	-	-	446	-	4,390	-	4,480	15,000
2521-011	Landscape Renovations CTP	7,580	-	-	-	598	-	5,850	-	5,972	20,000
2521-012	Stanley Security Access Expansion 2020 CTP	2,844	-	-	-	224	-	2,194	-	2,238	7,500
2521-013	Replacement Roll Up Door	2,844	-	-	-	224	-	2,194	-	2,238	7,500
2521-014	CTP PLC Hardware Upgrades and Replacments 20-21	2,844	-	-	-	224	-	2,194	-	2,238	7,500
2521-015	CTP HP SCADA Server Switch	2,844	-	-	-	224	-	2,194	-	2,238	7,500
2521-016	CTP OIT Replacements 20-21	1,896	-	-	-	150	-	1,462	-	1,492	5,000
2521-019	Directional antenna inst for secondary Internet to VZW	2,844	-	-	-	224	-	2,194	-	2,238	7,500
2521-020	CTP Fork-Lift	(12,090)	-	-	-	(952)	-	(9,329)	-	(9,519)	(31,890)
2521-021	CTP Shower Trailer	(25,931)	-	-	-	(2,042)	-	(20,010)	-	(20,418)	(68,400)
	Total PC 15 Common	26,048	-	-	-	2,052	-	20,099	-	20,510	68,710
	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	-	-	-	-	-	-	-	-	12,500	12,500
2521-018	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	3,500	3,500
	Total PC 15 AWT	-	-	-	-	-	-	-	-	15,767	15,767
	Total PC 15 Coastal Treatment Plant	70,634	-	-	-	5,562	-	54,506	-	71,384	202,085
					1			,			<i>i i i</i>

2720-006 2720-007 2720-008 2720-011 2720-013 2221-001 2221-002 2721-001 2721-002 2721-003 2721-004 2721-005 2721-006 2721-007 2721-008 2721-021

2221-021 2221-022 2721-009 2721-010 2721-011 2721-012 2721-013 2721-014

16 CLB - - -	17 CSC	18 CSJC	19 ETWD	20 EBSD	21 IRWD	22 MNWD	23 SMWD	24 SCWD	Total
	<u>-</u>	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total
- -	_								
	-								
-	-								
-		-	-	-	-	9,252	-	-	9,252
-	-	-	-	-	-	18,000	-	-	18,000
	-	-	-	-	-	(9,190)	-	-	(9,190
-	-	-	-	-	-	30,000	-	-	30,000
-	-	-	-	-	-	29,531	-	-	29,531
-	-	-	-	-	-	3,500	-	-	3,500
-	-	-	-	-	-	(456)	-	-	(456
-	-	-	-	-	-	5,000	-	-	5,000
-	-	-	-	-	-	18,000	-	-	18,000
-	-	-	-	-	-	8,000	-	-	8,000
-	-	-	-	-	-	16,240	-	-	16,240
-	-	-	-	-	-	7,664	-	-	7,664
-	-	-	-	-	-	6,000	-	-	6,000
-	-	-	-	-	-	40,000	-	-	40,000
-	-	-	-	-	-	37,500	-	-	37,500
-	-	-	-	-	-	(21,085)	-	-	(21,085
-	-	-	-	-	-	197,957	-	-	197,957
282	-	-	462	14	-	3.516	-	226	4,500
	-	-			-		-		5,000
-	-	-			-	,	-		15,000
-	_	_	,		-	,	-		18,00
	_	_			_		-		4,00
	_	_				,			7,50
	-	-				,	-		7,50
	-	-					-		7,50 5,00
	-	-	1			,			66,500
	- - - - - - - - - - - - - - - - - - -	314       -         942       -         1,128       -         250       -         470       -         314       -	314       -       -         942       -       -         1,128       -       -         250       -       -         470       -       -         314       -       -	314       -       -       514         942       -       -       1,536         1,128       -       -       1,846         250       -       -       410         470       -       -       770         314       -       -       514	314       -       -       514       16         942       -       -       1,536       52         1,128       -       -       1,846       60         250       -       -       410       14         470       -       -       770       24         314       -       -       514       16	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$

2720-020 2720-023 2721-015 2721-016 2721-017 2721-018

2721-019 2721-020 2721-023

	Small Capital Cash Balance as of December 31, 2020											
	16	17	18	19	20	21	22	23	24			
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	Total		
Solids												
Recirculation Pump	(39)	-	-	(71)	(2)	-	(206)	-	(31)	(349		
Building Lighting Upgrades	1,571	-	-	2,857	83	-	8,235	-	1,254	14,000		
Building #40 Replacement Doors	1,122	-	-	2,040	60	-	5,882	-	896	10,000		
Fixed Gas Detectors - RTP Solids	4,208	-	-	7,654	220	-	22,058	-	3,360	37,500		
Spare SET Sludge Pump	(587)	-	-	(1,069)	(31)	-	(3,079)	-	(469)	(5,236		
Centrifuge Rebuild	2,414	-	-	4,392	128	-	12,656	-	1,928	21,518		
Total PC 17 Solids	8,689	-	-	15,803	457	-	45,545	-	6,938	77,432		
AWT												
Overhaul AWT Valve Actuator Systems	-	-	-	-	-	-	38,500	-	-	38,500		
Spare Pulsafeeder Pump	-	-	-	-	-	-	6,000	-	-	6,000		
Applied Turbidity Pump	-	-	-	-	-	-	(5,267)	-	-	(5,267		
Total PC 17 AWT	-	-	-	-	-	-	39,233	-	-	39,233		
Total PC 17 Joint Regional Wastewater Reclamation	12,859	-	-	22,625	677	-	334,691	-	10,270	381,122		
Total Small Capital Cash	83,492	-	88,644	22,625	6,239	-	454,776	61,709	156,390	873,876		

# Agenda Item

# 8

**Finance Committee Meeting** 

Meeting Date: January 19, 2021

TO:	Finance Committee
FROM:	Betty Burnett, General Manager
STAFF CONTACT:	Mary Carey, Finance Controller
SUBJECT:	Fiscal Year 2019-20 Use Audit and Additional Cash Payout

#### Summary/Discussion

Fiscal year 2019-20 Use Audit was approved by the Board at the November 5, 2020 Board Meeting.

The Supplemental Financial Statements (including additional cash from other sources) were received and filed by the Board at the December 17,2020 Board Meeting; however, there was no Board Action to payout the cash.

The Additional Cash will be offset against the USE Audit Due to/(From) Member Agency to minimize paperwork.

Please see Member Agency distribution in the summary below:

## Fiscal Year 2019-20 Use Audit and Additional Cash Payout

	City of		City of San	El Toro	Emerald	Irvine Ranch	Moulton	Santa	South Coast	Trabuco	
	Laguna	City of San	Juan	Water	Bay Service	Water	Niguel Water	Margarita	Water	Canyon	
	Beach	Clemente	Capistrano	District	District	District	District	Water District	District	Water	Total
Use Audit	\$357,363.05	(\$8,061.87)	\$18,558.40	(\$39,610.77)	\$9,356.81	(\$18,111.93)	\$322,075.59	(\$114,815.67)	\$310,749.38	\$7,289.42	\$844,792.41
Additional Cash	74,872.41	1,034.61	45,521.79	27,267.40	5,568.75	8,841.41	250,098.68	32,859.08	103,940.44	(8.40)	549,996.17
Total Due to /(From)											
Member Agency	\$432,235.46	(\$7,027.26)	\$64,080.19	(\$12,343.37)	\$14,925.56	(\$9,270.52)	\$572,174.27	(\$81,956.59)	\$414,689.82	\$7,281.02	\$1,394,788.58

**Recommended Action:** Staff recommends the Finance Committee to recommend to the Board of Directors to approve payment of the Use Audit and Additional Cash from other sources to the Member Agencies as distributed in the Supplemental Financial Statements, Statement of Net Position.