

**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 WWW.SOCWA.COM. ON YOUR REQUEST, EVERY EFFORT WILL BE MADE TO ACCOMMODATE PARTICIPATION. IF YOU REQUIRE ANY SPECIAL DISABILITY RELATED ACCOMMODATIONS, PLEASE CONTACT THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY SECRETARY'S OFFICE AT (949) 234-5452 AT LEAST **TWENTY-FOUR (24)** HOURS PRIOR TO THE SCHEDULED MEETING TO REQUEST DISABILITY RELATED ACCOMMODATIONS. THIS AGENDA CAN BE OBTAINED IN ALTERNATE FORMAT UPON REQUEST TO THE SOUTH ORANGE COUNTY WASTEWATER AUTHORITY'S SECRETARY AT LEAST TWENTY-FOUR (24) HOURS PRIOR TO THE SCHEDULED MEETING.*

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

AGENDA

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

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

January 19, 2021

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.

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.

Adjournment

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

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

Dated this 12th day of January 2021.



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	Santa Margarita Water District	Alternate Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director
MATT COLLINGS	Moulton Niguel Water District	Director
DENNIS ERDMAN	South Coast Water District	Director

Absent:

RAY MILLER	City of San Juan Capistrano	Director
TONI ISEMAN	City of Laguna Beach	Director

Staff Participation:

BETTY BURNETT	General Manager
AMBER BAYLOR	Director of Environmental Compliance
JASON MANNING	Director of Engineering
JIM BURROR	Director of Operation
MARY CAREY	Finance Controller
KONSTANTIN SHILKOV	Senior Accountant
NADYN KIM	Accountant
ANNA SUTHERLAND	Accounts Payable
DANITA HIRSH	Executive Assistant

Also Participating:

ADRIANA OCHOA	Procopio Law Firm
PAM ARENDS-KING	South Coast Water District
KATHRYN FRESHLY	El Toro Water District
TREVOR AGRELIUS	Moulton Niguel Water District
JASON HAYDEN	El Toro Water District
GAVIN CURRAN	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. Draft Use Audit FY 2019-2020 Budget vs. Actual including Cash Roll Forward as of June 30, 2020

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 file 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 file 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

Adjournment

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	Santa Margarita Water District	Alternate Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director
MATT COLLINGS	Moulton Niguel Water District	Director
PAM ARENDS-KING	South Coast Water District	Alternate Director

Absent:

TONI ISEMAN	City of Laguna Beach	Director
TROY BOURNE	City of San Juan Capistrano	Director

Staff Participation:

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

Also Participating:

ADRIANA OCHOA	Procopio Law Firm
KEN PUN	The Pun Group
KATHRYN FRESHLEY	El Toro Water District
DENNIS ERDMAN	South Coast Water District
TREVOR AGRELIUS	Moulton Niguel Water District
GAVIN CURRAN	City of Laguna Beach
JASON HAYDEN	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

3. Approval of Minutes

- 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, Abstained 0, Absent 2
Director Grantham	Aye
Director Iseman	Absent
Director Bourne	Absent
Director Cafferty	Aye
Director Collings	Aye
Director Arends-King	Aye

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

- 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
Director Grantham	Aye
Director Iseman	Absent
Director Bourne	Absent
Director Cafferty	Aye
Director Collings	Aye
Director Arends-King	Aye

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:	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**

	Actual¹
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	(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	<u>\$ (5,649,871)</u>

Exhibit B

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

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

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

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

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

Betty Burnett
General Manager

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



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



PMIA Average Monthly Effective Yields⁽¹⁾

Oct	0.620
Sep	0.685
Aug	0.784

Quarterly Performance Quarter Ended 09/30/20

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

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

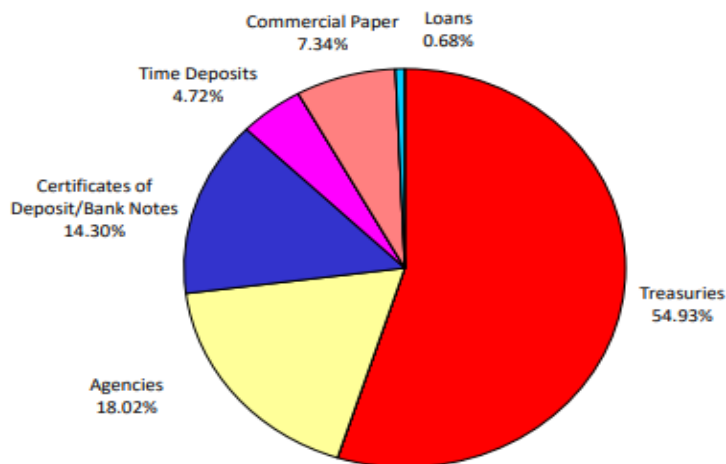


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

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:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Exhibit C

South Orange County Wastewater Authority Schedule of Cash and Investments as of 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	1,600	(E)
Total Operating Cash	\$ 17,094,199	
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.
- (C) Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from the LAIF account.
- (D) California State Local Agency Investment Fund (LAIF) balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.
- (F) OPEB Trust Fund; these funds can only be used for Retiree Health Benefits.

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

FY 2020-21 Budget vs. Actual Spending								
Description	Capital Budget	¹ Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Past Due Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 11,001,878	\$ 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%
² 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%

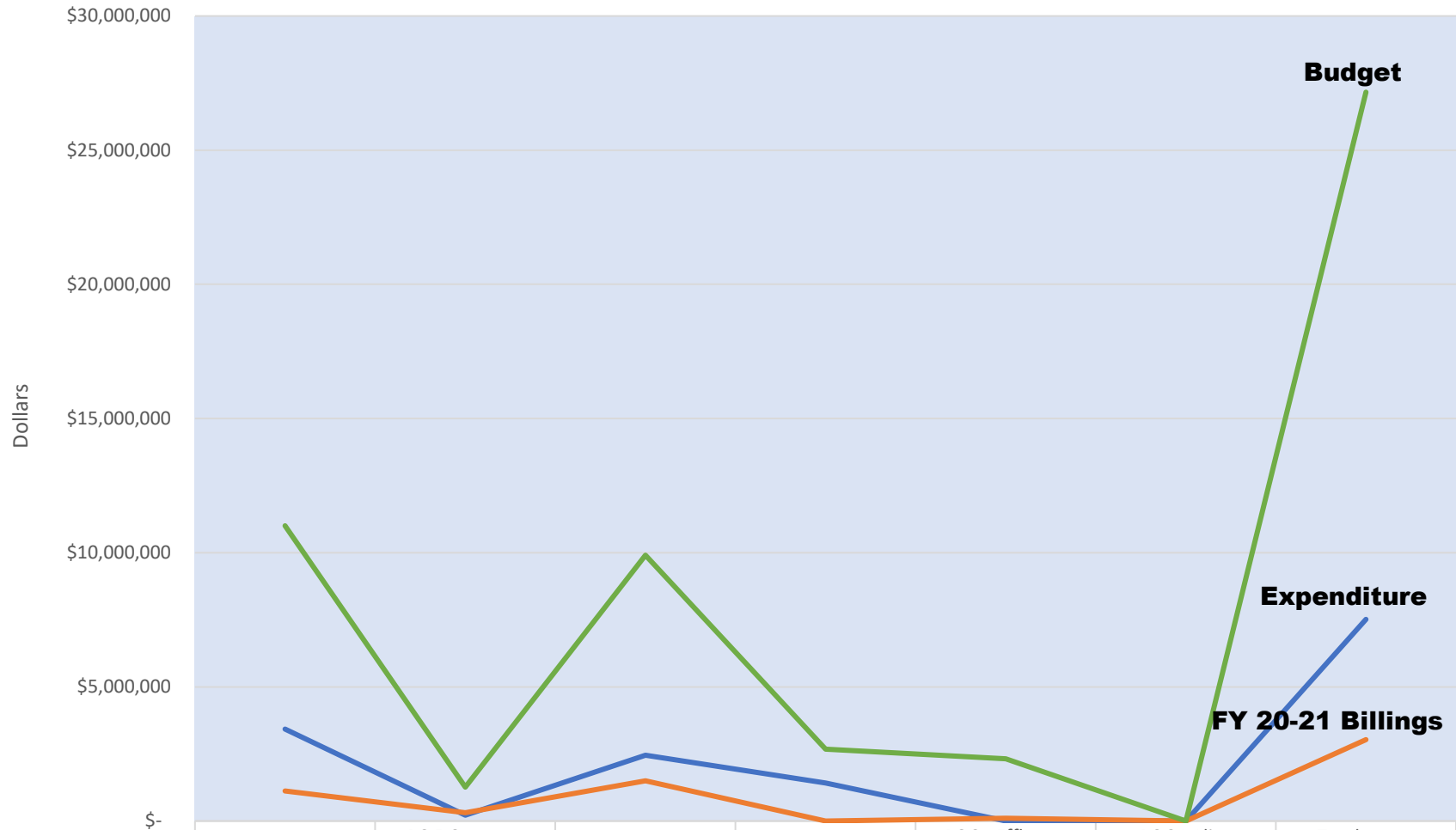
¹ Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	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%

² PC 24 is paid out of Cash on Hand collected in an earlier year

Large Capital Projects Fiscal Year '20-21 Budget vs. Year-to-Date Expenditures & Billings as of 10/31/2020

Exhibit D-1



	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 10/31/20	\$3,425,149	\$220,478	\$2,452,075	\$1,412,155	-	\$5,672	\$7,515,530
FY 20-21 Billings	\$1,123,978	\$308,717	1,500,000.00	-	100,000.00	-	\$3,032,695
Capital Budget 20-21	\$11,001,878	\$1,263,698	\$9,901,131	\$2,673,021	\$2,322,672	-	\$27,162,400

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
Salary and Fringe					
5000--**	Regular Salaries-O&M	4,510,604	1,478,660	3,031,944	32.8%
5001--**	Overtime Salaries-O&M	128,700	41,560	87,140	32.3%
5306--**	Scheduled Holiday Work	33,964	22,689	11,275	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--**	Chlorine/Sodium Hypochlorite	479,900	194,057	285,843	40.4% (1)
5007--**	Polymer Products	739,004	200,713	538,291	27.2%
5008--**	Ferric Chloride	452,000	212,224	239,776	47.0% (2)
5009--**	Odor Control Chemicals	114,996	36,338	78,658	31.6%
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--**	Landscaping	206,004	111,097	94,907	53.9% (3)
5014--**	Engineering - Misc.	-	-	-	0.0%
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	43.4% (4)
5021--**	Small Vehicle Expense	24,556	3,543	21,013	14.4%
5022--**	Miscellaneous Expense	18,020	2,281	15,739	12.7%
5023--**	Office Supplies - All	43,004	11,682	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--**	Small Tools & Supplies	77,500	19,943	57,557	25.7%
5030--**	Trash Disposal	6,992	1,812	5,180	25.9%
5031--**	Safety Program & Supplies	114,868	49,012	65,856	42.7% (5)
5032--**	Equipment Rental	7,004	-	7,004	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--**	Laboratory Supplies	100,152	26,296	73,856	26.3%
5037--**	Office Equipment	65,000	8,200	56,800	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--**	Access Road Expenses	44,004	38,692	5,312	87.9% (7)
5048--**	Storm Damage	20,008	-	20,008	0.0%
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--**	Diesel Truck Fuel - 37B	11,504	3,087	8,417	26.8%
5056--**	Maintenance Equip. & Facilities (Solids)	361,000	126,712	234,288	35.1%
5057--**	Maintenance Equip. & Facilities (Liquids)	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--**	Port Cleaning	70,000	-	70,000	0.0%
5068--**	MNWD Potable Water Supplies & Svcs.	42,000	5,472	36,528	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--**	Operating Leases	31,008	8,471	22,537	27.3%
5705--**	Monthly Car Allowance	31,192	11,982	19,210	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%

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)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**	Regular Salaries-O&M	1,518,048	519,326	998,722	34.2%
02-5001-**-**	Overtime Salaries-O&M	38,716	20,505	18,211	53.0% (1)
02-5306-**-**	Scheduled Holiday Work	13,364	8,882	4,482	66.5%
02-5315-**-**	Comp Time - O&M	5,028	2,159	2,869	42.9% (1)
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	799,132	273,389	525,743	34.2%
02-5700-**-**	Standby Pay	25,352	8,743	16,610	34.5%
	Total Payroll Costs	2,399,640	833,003	1,566,637	34.7%
Other Expenses					
02-5002-**-**	Electricity	547,004	179,685	367,319	32.8%
02-5003-**-**	Natural Gas	121,036	38,517	82,519	31.8%
02-5004-**-**	Potable & Reclaimed Water	24,004	6,994	17,010	29.1%
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	73,674	66,326	52.6% (2)
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	15,313	38,687	28.4%
02-5013-**-**	Landscaping	75,008	16,108	58,900	21.5%
02-5015-**-**	Management Support Services	26,004	15,371	10,633	59.1% (3)
02-5017-**-**	Legal Fees	3,095	122	2,973	3.9%
02-5019-**-**	Contract Services Misc.	75,008	26,136	48,872	34.8%
02-5021-**-**	Small Vehicle Expense	11,000	1,829	9,171	16.6%
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	8,255	24,738	25.0%
02-5026-**-**	Small Vehicle Fuel	12,004	1,231	10,773	10.3%
02-5027-**-**	Insurance - Property/Liability	89,920	33,921	55,999	37.7%
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	21,432	17,572	54.9% (4)
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	1,412	11,396	11.0%
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-**-**	Permits	25,504	16,730	8,774	65.6% (5)
02-5039-**-**	Membership Dues/Fees	4,384	2,543	1,841	58.0% (6)
02-5049-**-**	Biosolids Disposal	524,996	179,067	345,929	34.1%
02-5050-**-**	Contract Services Generators - 29A	10,004	-	10,004	0.0%
02-5052-**-**	Janitorial Services	41,000	18,869	22,131	46.0%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
02-5054-**-**	Diesel Truck Maint	21,000	3,942	17,058	18.8%
02-5055-**-**	Diesel Truck Fuel - 37B	3,004	907	2,097	30.2%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	37,461	117,539	24.2%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	76,470	177,530	30.1%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	25,493	2,507	91.0% (7)
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	79,401	289,599	21.5%
02-5061-**-**	Mileage	2,044	410	1,634	20.1%
02-5076-**-**	SCADA Infrastructure	30,504	15,918	14,586	52.2% (8)
02-5077-**-**	IT Direct	4,996	-	4,996	0.0%
02-5303-**-**	Group Insurance Waiver	3,592	1,218	2,374	33.9%
02-5309-**-**	Operating Leases	25,004	8,471	16,533	33.9%
02-5705-**-**	Monthly Car Allowance	18,600	7,717	10,883	41.5%
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	60,738	126,886	32.4%
	Total Other Expenses	3,466,515	1,085,170	2,381,345	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 Ocean Outfall					
Salary and Fringe					
05-5000-**-**	Regular Salaries-O&M	94,880	42,282	52,598	44.6%
05-5001-**-**	Overtime Salaries-O&M	584	51	533	8.7%
05-5306-**-**	Scheduled Holiday Work	100	292	(192)	0.0%
05-5401-**-**	Fringe Benefits IN to PC's & Depts.	49,940	22,258	27,682	44.6%
	Total Payroll Costs	145,504	64,883	80,621	44.6%
Other Expenses					
05-5002-**-**	Electricity	1,004	-	1,004	0.0%
05-5003-**-**	Natural Gas	500	-	500	0.0%
05-5015-**-**	Management Support Services	80,000	-	80,000	0.0%
05-5017-**-**	Legal Fees	2,008	1,351	658	67.3%
05-5026-**-**	Small Vehicle Fuel	500	-	500	0.0%
05-5027-**-**	Insurance - Property/Liability	8,192	2,946	5,246	36.0%
05-5031-**-**	Safety Supplies	1,004	-	1,004	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	-	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-**-**	Port Cleaning	35,000	-	35,000	0.0%
05-6500-**-**	IT Allocations in to PC's & Depts.	11,716	3,793	7,923	32.4%
	Total Other Expenses	417,996	43,551	374,445	10.4%
	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	0.0%
08-5315-**-**	Comp Time - Environment	2,476	-	2,476	0.0%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	42,852	17,730	25,122	41.4%
	Total Payroll Costs	127,080	51,409	75,671	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-**-**	Small Vehicle Expense - 31A	1,052	-	1,052	0.0%
08-5022-**-**	Miscellaneous Expense	2,020	-	2,020	0.0%
08-5026-**-**	Small Vehicle Fuel - 37A	1,096	30	1,066	2.7%
08-5027-**-**	Insurance - Property/Liability	2,844	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-**-**	Membership Dues/Fees	800	411	389	51.4% (6)
08-6500-**-**	IT Allocations in to PC's & Depts.	10,052	3,254	6,798	32.4%
	Total Other Expenses	46,668	8,605	38,063	18.4%
	Total Expenses	173,748	60,014	113,734	34.5%
12 - Water Reclamation 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.	26,528	8,006	18,522	30.2%
	Total Payroll Costs	76,932	23,213	53,719	30.2%
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-**-**	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	2,015	4,221	32.3%
	Total Other Expenses	191,224	63,042	128,182	33.0%
	Total Expenses	268,156	86,255	181,901	32.2%

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
15 - Coastal Treatment Plant					
Salary and Fringe					
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% (2)
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% (12)
15-5012-**-**	Grit Hauling	20,996	9,517	11,479	45.3% (13)
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% (14)
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)
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% (6)
15-5047-**-**	Access Road Expenses	44,004	38,692	5,312	87.9% (16)
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% (8)
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)

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,721,896	525,273	1,196,623	30.5%
17-5001-**-**	Overtime Salaries-O&M	66,064	14,638	51,426	22.2%
17-5306-**-**	Scheduled Holiday Work	14,880	8,629	6,251	58.0%
17-5315-**-**	Comp Time - O&M	2,564	1,235	1,329	0.0%
17-5401-**-**	Fringe Benefits IN to PC's & Depts.	906,456	276,520	629,936	30.5%
17-5700-**-**	Standby Pay	25,356	9,880	15,476	39.0%
	Total Payroll Costs	2,737,216	836,175	1,901,041	30.5%
Other Expenses					
17-5002-**-**	Electricity	350,000	173,380	176,620	49.5% (17)
17-5003-**-**	Natural Gas	109,996	32,814	77,182	29.8%
17-5004-**-**	Potable & Reclaimed Water	28,000	11,010	16,990	39.3%
17-5005-**-**	Co-generation Power Credit	(669,000)	(226,252)	(442,748)	33.8%
17-5006-**-**	Chlorine/Sodium Hypochlorite	380,000	159,431	220,569	42.0% (18)
17-5007-**-**	Polymer Products	460,000	118,535	341,465	25.8%
17-5008-**-**	Ferric Chloride	265,004	116,217	148,787	43.9% (2)
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	16,051	33,949	32.1%
17-5013-**-**	Landscaping	74,996	81,648	(6,652)	108.9% (19)
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%
17-5019-**-**	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	465	6,536	6.6%
17-5023-**-**	Office Supplies - All	11,000	4,457	6,543	40.5%
17-5024-**-**	Petroleum Products	20,000	2,520	17,480	12.6%
17-5025-**-**	Uniforms	27,004	8,693	18,311	32.2%
17-5026-**-**	Small Vehicle Fuel	9,004	3,100	5,904	34.4%
17-5027-**-**	Insurance - Property/Liability	115,592	41,567	74,025	36.0%
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	17,450	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-**-**	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)
17-5049-**-**	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-**-**	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-**-**	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%
17-5105-**-**	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%
	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 Transmission 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 Outfall					
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% (9)
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

- (1) O&M continues to support nighttime shutdowns and flow isolations to support ongoing construction activities at JBL.
- (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) ADS was retained to provide alternative flow measurement for JBL's Plant #2 during an extended construction shutdown.
- (4) Replace old equipment and PPE happens in July of each year.
- (5) SOCWA air quality permits are primarily paid in July and November each year.
- (6) Membership Dues/Fees are primarily paid in July and October of each year.
- (7) Several larger emergency repairs were needed on the access gates, fire sprinklers, and HVAC units at JBL.
- (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.
- (13) A recently completed small capital project has significantly increased the amount of grit being removed at the CTP headworks prior to the wastewater entering the plant and wearing pumping equipment.
- (14) Additional services related to mitigating COVID-19 have increased spending.
- (15) Additional fuel purchases have been required at CTP due to several extended power outages and construction-related shutdowns.
- (16) Recently completed the annual access road asphalt repairs.
- (17) Engine repairs and equipment overhauls have required engine shutdowns and electricity purchases.
- (18) 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.
- (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.

Exhibit E-2

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% (1)
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% (2)
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%

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

(2) Publication fee for ordinance

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	IT Allocations (OUT) to PC's & Depts.	(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**

	<u>Actual¹</u>
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	<u><u>\$ (2,122,606)</u></u>

Exhibit B

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

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

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

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

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

Betty Burnett
General Manager

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



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



PMIA Average Monthly Effective Yields⁽¹⁾

Nov	0.576
Oct	0.620
Sep	0.685

Quarterly Performance Quarter Ended 09/30/20

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

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

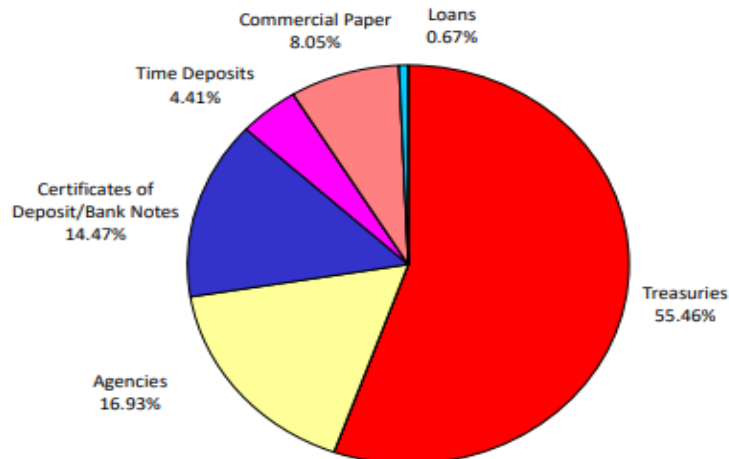


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

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:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Exhibit C

South Orange County Wastewater Authority Schedule of Cash and Investments as of 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	

Notes:

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

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

FY 2020-21 Budget vs. Actual Spending								
Description	Capital Budget	¹ Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Past Due Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 11,001,878	\$ 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%
² 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%

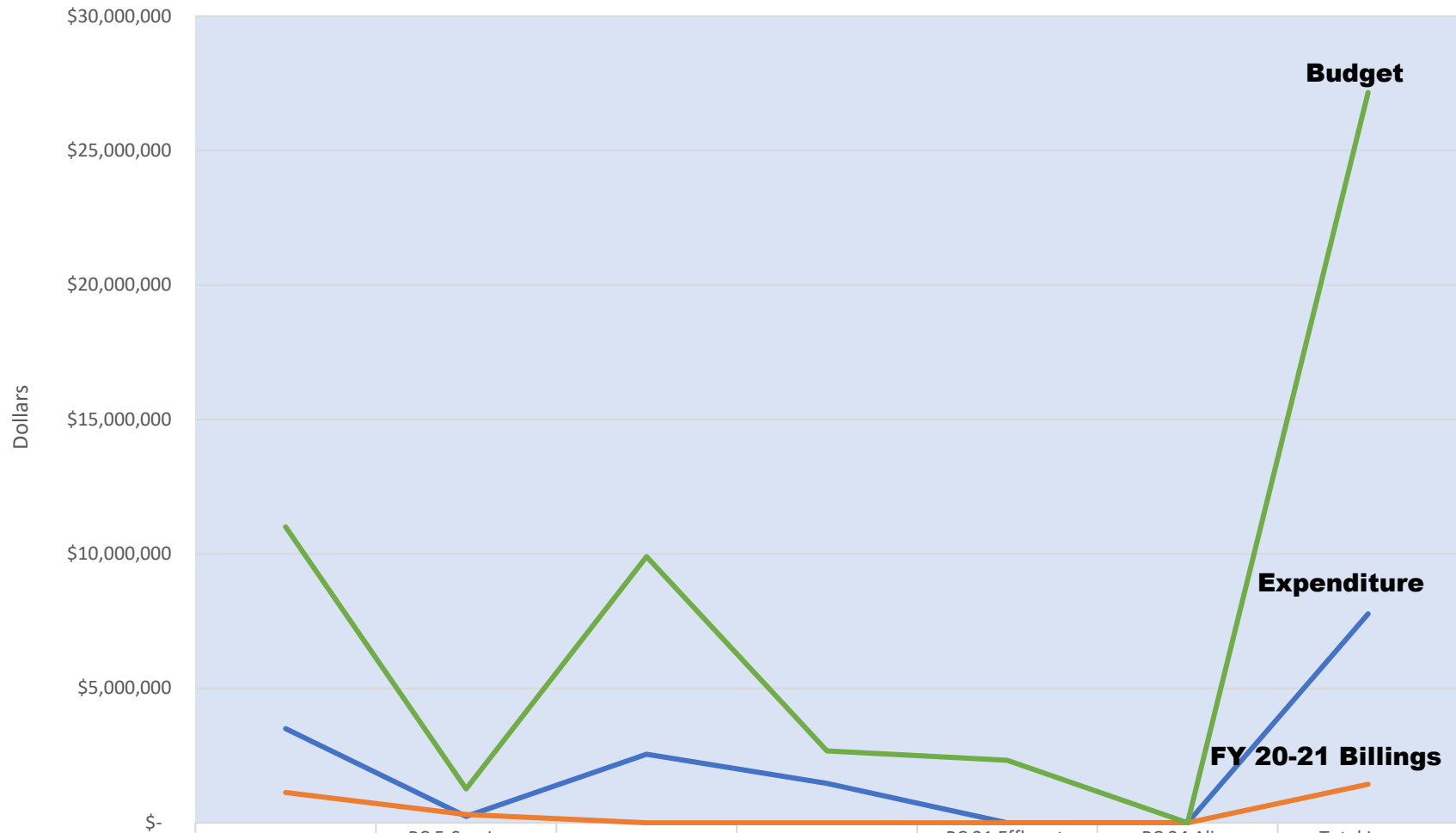
¹ Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	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%

² PC 24 is paid out of Cash on Hand collected in an earlier year

Large Capital Projects Fiscal Year '20-21 Budget vs. Year-to-Date Expenditures & Billings as of 11/30/2020

Exhibit D-1



	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 11/30/20	\$3,505,783	\$240,656	\$2,554,529	\$1,464,630	-	\$5,672	\$7,771,271
FY 20-21 Billings	\$1,123,978	\$308,717	-	-	-	-	\$1,432,695
Capital Budget 20-21	\$11,001,878	\$1,263,698	\$9,901,131	\$2,673,021	\$2,322,672	-	\$27,162,400

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	%Expended
Salary and Fringe					
5000--**	Regular Salaries-O&M	4,510,604	1,851,720	2,658,884	41.1%
5001--**	Overtime Salaries-O&M	128,700	47,821	80,879	37.2%
5306--**	Scheduled Holiday Work	33,964	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--**	Potable & Reclaimed Water	77,008	31,629	45,379	41.1%
5005--**	Co-generation Power Credit	(669,000)	(266,480)	(402,520)	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--**	Odor Control Chemicals	114,996	37,151	77,845	32.3%
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	41,879	83,117	33.5%
5013--**	Landscaping	206,004	111,097	94,907	53.9% (2)
5014--**	Engineering - Misc.	-	-	-	0.0%
5015--**	Management Support Services	370,504	90,320	280,184	24.4%
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	113,227	142,785	44.2%
5021--**	Small Vehicle Expense	24,556	5,904	18,652	24.0%
5022--**	Miscellaneous Expense	18,020	2,331	15,689	12.9%
5023--**	Office Supplies - All	43,004	11,682	31,322	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--**	Insurance - Property/Liability	275,584	126,662	148,922	46.0%
5028--**	Small Tools & Supplies	77,500	19,943	57,557	25.7%
5030--**	Trash Disposal	6,992	1,960	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--**	Travel Expense/Tech. Conferences	32,316	1,630	30,686	5.0%
5035--**	Training Expense	40,664	3,672	36,992	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--**	Membership Dues/Fees	23,772	9,260	14,512	39.0%
5044--**	Offshore Monitoring	44,004	44,245	(241)	100.5% (4)
5046--**	Effluent Chemistry	40,004	5,957	34,047	14.9%
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--**	Contract Services Generators - 29A	22,008	-	22,008	0.0%
5052--**	Janitorial Services	94,004	37,639	56,365	40.0%
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--**	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--**	Maintenance Equip. & Facilities (Liquids)	669,000	247,365	421,635	37.0%
5058--**	Maintenance Equip. & Facilities (Common)	86,008	67,125	18,883	78.0% (6)
5059--**	Maintenance Equip. & Facilities (Co-Gen)	960,000	247,327	712,673	25.8%
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--**	MNWD Potable Water Supplies & Svcs.	42,000	5,472	36,528	13.0%
5076--**	SCADA Infrastructure	91,508	47,755	43,753	52.2% (8)
5077--**	IT Direct	10,000	10	9,990	0.1%
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	657	50.8%
5309--**	Operating Leases	31,008	8,471	22,537	27.3%
5705--**	Monthly Car Allowance	31,192	14,977	16,215	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.	556,996	234,718	322,278	42.1%
	Total Other Expenses	10,592,323	4,175,377	6,416,946	39.4%
Total O&M Expenses		17,719,855	7,118,618	10,601,237	40.2%

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.

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
02 - Jay B. Latham Plant					
Salary and Fringe					
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-**-**	Scheduled Holiday Work	13,364	13,253	111	99.2%
02-5315-**-**	Comp Time - O&M	5,028	2,614	2,414	52.0%
02-5401-**-**	Fringe Benefits IN to PC's & Depts.	799,132	348,460	450,672	43.6%
02-5700-**-**	Standby Pay	25,352	11,278	14,075	44.5%
	Total Payroll Costs	2,399,640	1,058,456	1,341,184	44.1%
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-**-**	Permits	25,504	16,772	8,732	65.8% (3)
02-5039-**-**	Membership Dues/Fees	4,384	3,101	1,283	70.7% (4)
02-5049-**-**	Biosolids Disposal	524,996	229,067	295,929	43.6%
02-5050-**-**	Contract Services Generators - 29A	10,004	-	10,004	0.0%
02-5052-**-**	Janitorial Services	41,000	20,216	20,784	49.3%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
02-5054-**-**	Diesel Truck Maint	21,000	3,942	17,058	18.8%
02-5055-**-**	Diesel Truck Fuel - 37B	3,004	907	2,097	30.2%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	37,860	117,140	24.4%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	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%

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
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**	Regular Salaries-O&M	94,880	52,478	42,402	55.3%
05-5001-**-**	Overtime Salaries-O&M	584	51	533	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					
05-5002-**-**	Electricity	1,004	-	1,004	0.0%
05-5003-**-**	Natural Gas	500	-	500	0.0%
05-5015-**-**	Management Support Services	80,000	-	80,000	0.0%
05-5017-**-**	Legal Fees	2,008	1,351	658	67.3%
05-5026-**-**	Small Vehicle Fuel	500	-	500	0.0%
05-5027-**-**	Insurance - Property/Liability	8,192	3,706	4,486	45.2%
05-5031-**-**	Safety Supplies	1,004	-	1,004	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-**-**	Membership Dues/Fees	5,564	-	5,564	0.0%
05-5044-**-**	Offshore Monitoring	22,000	16,895	5,105	76.8% (7)
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% (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	0.0%
08-5315-**-**	Comp Time - Environment	2,476	-	2,476	0.0%
08-5401-**-**	Fringe Benefits IN to PC's & Depts.	42,852	20,895	21,957	48.8%
	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-**-**	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-**-**	Small Vehicle Expense - 31A	1,052	-	1,052	0.0%
08-5022-**-**	Miscellaneous Expense	2,020	-	2,020	0.0%
08-5026-**-**	Small Vehicle Fuel - 37A	1,096	30	1,066	2.7%
08-5027-**-**	Insurance - Property/Liability	2,844	1,287	1,557	45.2%
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-**-**	Membership Dues/Fees	800	411	389	51.4% (4)
08-6500-**-**	IT Allocations in to PC's & Depts.	10,052	4,236	5,816	42.1%
	Total Other Expenses	46,668	9,851	36,817	21.1%
	Total Expenses	173,748	70,438	103,310	40.5%
12 - Water Reclamation Permits					
Salary and Fringe					
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 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%

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
15 - Coastal Treatment Plant					
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% (10)
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% (11)
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% (12)
15-5021-**-**.*	Small Vehicle Expense - 31A	5,504	497	5,007	9.0%
15-5022-**-**.*	Miscellaneous Expense	1,000	231	769	23.1%
15-5023-**-**.*	Office Supplies - All	4,004	1,939	2,065	48.4%
15-5024-**-**.*	Petroleum Products	3,000	3,264	(264)	108.8% (13)
15-5025-**-**.*	Uniforms	8,996	2,981	6,015	33.1%
15-5026-**-**.*	Small Vehicle Fuel - 37A	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% (4)
15-5047-**-**.*	Access Road Expenses	44,004	38,692	5,312	87.9% (14)
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% (6)
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 Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,721,896	658,203	1,063,693	38.2%
17-5001-**-**	Overtime Salaries-O&M	66,064	20,282	45,782	30.7%
17-5306-**-**	Scheduled Holiday Work	14,880	13,755	1,125	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-**-**	Chlorine/Sodium Hypochlorite	380,000	166,663	213,337	43.9%
17-5007-**-**	Polymer Products	460,000	143,535	316,465	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-**-**	Small Vehicle Expense	7,000	2,438	4,562	34.8%
17-5022-**-**	Miscellaneous Expense	7,000	509	6,491	7.3%
17-5023-**-**	Office Supplies - All	11,000	4,457	6,543	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-**-**	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	1,482	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-**-**	Janitorial Services	41,000	12,575	28,425	30.7%
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	2,530	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-**-**	SCADA Infrastructure	30,504	15,919	14,585	52.2% (6)
17-5077-**-**	IT Direct	5,004	-	5,004	0.0%
17-5105-**-**	Co-Generation Power Credit - Offset	669,000	266,480	402,520	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%

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
21 - Effluent Transmission 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 Outfall					
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% (3)
24-5039-**-***	Membership Dues/Fees	5,564	-	5,564	0.0%
24-5044-**-***	Offshore Monitoring	22,004	27,350	(5,346)	124.3% (7)
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.

Exhibit E-2

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% (1)
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% (2)
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

South Orange County Wastewater Authority
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% (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	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% (2)
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% (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**

	Actual¹
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	<u>\$ (3,915,268)</u>

Exhibit B

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

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

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

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

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

Betty Burnett
General Manager

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



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



PMIA Average Monthly Effective Yields⁽¹⁾

Dec	0.540
Nov	0.576
Oct	0.620

Quarterly Performance Quarter Ended 09/30/20

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

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

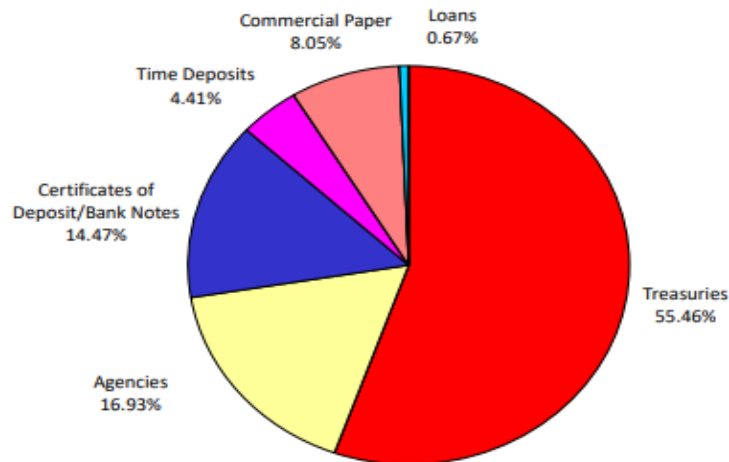


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

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:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

Exhibit C

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

MVA	\$ 4,961	(A)
A/P Checking	1,166,059	(B)
Payroll Checking	34,478	(C)
State LAIF	13,981,254	(D)
Total Cash in Bank	\$ 15,186,753	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 15,188,353	
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.
- (C) Payroll including payroll taxes and related liabilities are drawn against this account; money is transferred into this account, as needed, from the LAIF account.
- (D) California State Local Agency Investment Fund (LAIF) balance.
- (E) Cash on hand with GM's office and held by Chief Operators at each Treatment facility.
- (F) OPEB Trust Fund; these funds can only be used for Retiree Health Benefits.

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

FY 2020-21 Budget vs. Actual Spending								
Description	Capital Budget	¹ Fiscal Year Spending	(Over)/ Under Budget	% Expended	Member Agency Billed	Member Agency Collections	Past Due Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 11,001,878	\$ 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%
² 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%

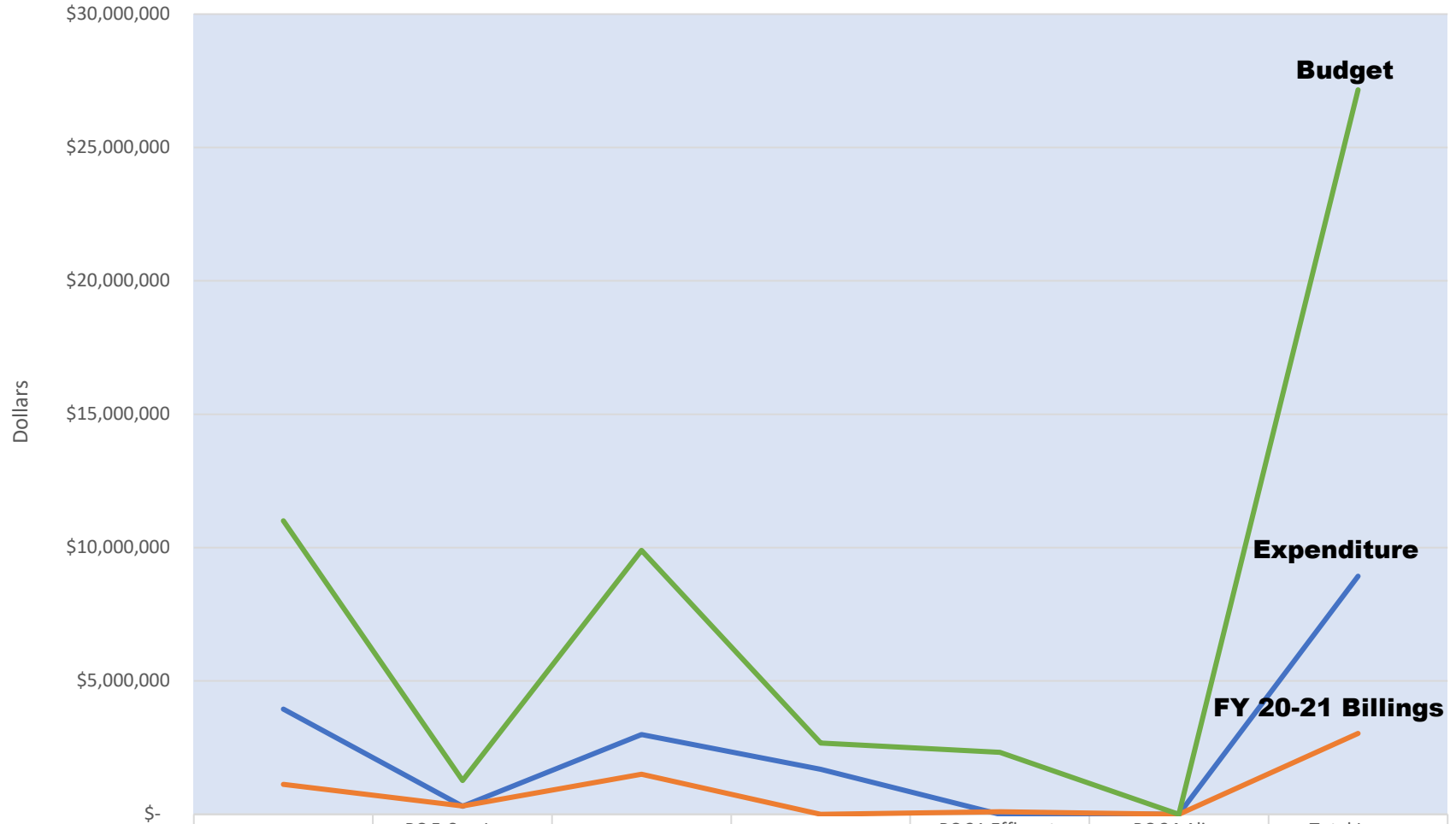
¹ Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	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%

² PC 24 is paid out of Cash on Hand collected in an earlier year

Large Capital Projects Fiscal Year '20-21 Budget vs. Year-to-Date Expenditures & Billings as of 12/31/2020

Exhibit D-1



	PC 2-JB Latham	PC 5-San Juan Creek Outfall	PC 15-Coastal	PC 17-Regional	PC 21 Effluent Transmission	PC 24 Aliso Creek Outfall	Total Large Capital
Spent - YTD 12/31/20	\$3,943,356	\$300,765	\$2,986,488	\$1,690,559	-	\$6,252	\$8,927,420
FY 20-21 Billings	\$1,123,978	\$308,717	\$1,500,000	\$0	\$100,000	\$0	\$3,032,695
Capital Budget 20-21	\$11,001,878	\$1,263,698	\$9,901,131	\$2,673,021	\$2,322,672	-	\$27,162,400

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
Salary and Fringe					
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--**	Fringe Benefits IN to PC's & Depts.	2,374,488	1,166,525	1,207,963	49.1%
5700--**	Standby Pay	67,608	34,320	33,288	50.8%
	Total Payroll Costs	7,127,532	3,532,892	3,594,640	49.6%
Other 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%

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.

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
02 - Jay B. Latham Plant					
Salary and Fringe					
02-5000-**-**	Regular Salaries-O&M	1,518,048	795,852	722,196	52.4%
02-5001-**-**	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%
	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% (1)
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% (2)
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% (3)
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% (4)
02-5039-**-**	Membership Dues/Fees	4,384	3,750	634	85.5% (5)
02-5049-**-**	Biosolids Disposal	524,996	259,238	265,758	49.4%
02-5050-**-**	Contract Services Generators - 29A	10,004	-	10,004	0.0%
02-5052-**-**	Janitorial Services	41,000	21,990	19,010	53.6%
02-5053-**-**	Contract Serv - Digester Cleaning - 29E	60,000	-	60,000	0.0%
02-5054-**-**	Diesel Truck Maint	21,000	3,948	17,052	18.8%
02-5055-**-**	Diesel Truck Fuel - 37B	3,004	907	2,097	30.2%
02-5056-**-**	Maintenance Equip. & Facilities (Solids)	155,000	49,766	105,234	32.1%
02-5057-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	94,174	159,826	37.1%
02-5058-**-**	Maintenance Equip. & Facilities (Common)	28,000	15,376	12,624	54.9%
02-5059-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	100,417	268,583	27.2%
02-5061-**-**	Mileage	2,044	503	1,541	24.6%
02-5076-**-**	SCADA Infrastructure	30,504	15,918	14,586	52.2%
02-5077-**-**	IT Direct	4,996	-	4,996	0.0%
02-5303-**-**	Group Insurance Waiver	3,592	1,828	1,764	50.9%
02-5309-**-**	Operating Leases	25,004	10,548	14,456	42.2%
02-5705-**-**	Monthly Car Allowance	18,600	11,575	7,025	62.2%
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	89,045	98,579	47.5%
	Total Other Expenses	3,466,515	1,475,043	1,991,472	42.6%
	Total Expenses	5,866,155	2,751,040	3,115,115	46.9%

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
05 - San Juan Creek Ocean Outfall					
Salary and Fringe					
05-5000-**-**	Regular Salaries-O&M	94,880	65,100	29,780	68.6%
05-5001-**-**	Overtime Salaries-O&M	584	1,743	(1,159)	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 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-**-**	Insurance - Property/Liability	8,192	4,429	3,763	54.1%
05-5031-**-**	Safety Supplies	1,004	-	1,004	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-**-**	Offshore Monitoring	22,000	19,765	2,235	89.8% (7)
05-5046-**-**	Effluent Chemistry	20,004	4,461	15,543	22.3%
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	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	0.0%
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-**-**	Small Vehicle Expense - 31A	1,052	-	1,052	0.0%
08-5022-**-**	Miscellaneous Expense	2,020	-	2,020	0.0%
08-5026-**-**	Small Vehicle Fuel - 37A	1,096	30	1,066	2.7%
08-5027-**-**	Insurance - Property/Liability	2,844	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-**-**	Membership Dues/Fees	800	411	389	51.4%
08-6500-**-**	IT Allocations in to PC's & Depts.	10,052	4,770	5,282	47.5%
	Total Other Expenses	46,668	10,637	36,032	22.8%
	Total Expenses	173,748	84,412	89,336	48.6%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-**	Regular Salaries-O&M	50,404	21,758	28,646	43.2%
12-5401-**-**	Fringe Benefits IN to PC's & Depts.	26,528	11,454	15,074	43.2%
	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-**-**	Insurance - Property/Liability	3,116	1,685	1,431	54.1%
12-5034-**-**	Travel Expense/Tech. Conferences	1,352	-	1,352	0.0%
12-5038-**-**	Permits	21,512	20,362	1,150	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%

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
15 - Coastal Treatment Plant					
Salary and Fringe					
15-5000-**-**	Regular Salaries-O&M	939,512	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% (10)
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% (11)
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% (5)
15-5047-**-**	Access Road Expenses	44,004	38,785	5,219	88.1% (12)
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%
	Total Expenses	2,772,280	1,214,799	1,557,481	43.8%

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
17 - Joint Regional Wastewater Reclamation and Sludge Handling					
Salary and Fringe					
17-5000-**-**	Regular Salaries-O&M	1,721,896	782,228	939,668	45.4%
17-5001-**-**	Overtime Salaries-O&M	66,064	24,707	41,357	37.4%
17-5306-**-**	Scheduled Holiday Work	14,880	19,681	(4,801)	132.3%
17-5315-**-**	Comp Time - O&M	2,564	2,391	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-**-**	Ferric Chloride	265,004	145,303	119,701	54.8%
17-5009-**-**	Odor Control Chemicals	43,996	15,439	28,557	35.1%
17-5010-**-**	Other Chemicals - Misc.	1,996	-	1,996	0.0%
17-5011-**-**	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-**-**	Safety Program & Supplies	40,504	21,583	18,921	53.3%
17-5032-**-**	Equipment Rental	3,004	-	3,004	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-**-**	Maintenance Equip. & Facilities (Solids)	206,000	101,077	104,923	49.1%
17-5057-**-**	Maintenance Equip. & Facilities (Liquids)	236,000	149,735	86,265	63.4%
17-5058-**-**	Maintenance Equip. & Facilities (Common)	34,000	84,896	(50,896)	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.	212,628	100,910	111,718	47.5%
	Total Other Expenses	4,760,144	2,397,641	2,362,503	50.4%
	Total Expenses	7,497,360	3,652,607	3,844,753	48.7%

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

		FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended
21 - Effluent Transmission Main					
Salary and Fringe					
21-5000-**-**-**	Regular Salaries-O&M	1,384	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 Outfall					
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% (4)
24-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	0.0%
24-5044-**-**-**	Offshore Monitoring	22,004	30,995	(8,991)	140.9% (7)
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%
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 incurred 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.

Exhibit E-2

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% (1)
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% (2)
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

South Orange County Wastewater Authority
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% (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	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% (2)
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% (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	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.

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

	FY 2015-16 Actual	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2020-21 6 Mos. Actual	Balance of Year	FY 2020-21 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 for Time Worked Labor Base(Regular Salaries)								
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	2,950,138	3,010,251	5,960,389
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	52.6%	52.0%	52.7%
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	2.6%		0.0%

Agenda Item

7

Finance Committee Meeting

Meeting Date: January 19, 2021

TO: Finance Committee

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
2. Adjustment for Current Assets and Liabilities, Obligations against the Cash (accounts payable, payroll accruals, Use Audit Due (To) Member Agencies; the offset to these items is in the Use Audit as an Expense or in Construction-in-Progress if Capital related.)
Amounts due to the Authority, Accounts Receivable, Use Audit Due (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 Preliminary¹

	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	295,062	(81,041)				
Moulton Niguel Non Capital Engineering Accounts Receivable	(21,831)	(22,416)				
Moulton Niguel Large Capital Accounts Receivable	649,490	1,382,368				
Add Use Audit Settlement FY 17-18		216,467				
Add Use Audit Settlement FY 16-17	(49,931)	(49,931)				
(5) Total Large Capital Cash	10,041,229	10,238,817	15,067,539	15,616,950	11,897,997	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					56,803	70,707
Non Capital Misc Cash Collected in Excess of 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

Additional 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

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q2 FY 2020-21

Large 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
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)
Total PC2 JB Latham	-	-	344,679	-	-	-	261,165	177,662	337,034	1,120,539

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q2 FY 2020-21

Large 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
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

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q2 FY 2020-21

Large 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
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 - AWWMA 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

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q2 FY 2020-21

Large 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
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

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q2 FY 2020-21

Large 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
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	0
3718-000 - Access Bridge Upgrades (2015)	650	-	-	48	29	-	(1,257)	-	521	(8)
3761-000 - External Lighting Upgrade	22,511	-	-	38,296	1,192	-	293,960	-	17,986	373,946
3763-000 - Reroute Drains on Plant Perimeter (2017)	1,687	-	-	3,073	90	-	23,898	-	1,349	30,096
3764-000 - SCADA Improvements (2017)	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

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q2 FY 2020-21

Large 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
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

South Orange County Wastewater Authority

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
PC 02 J B Latham										
Liquids										
4201-000 - Plant 1 Blower Building Condition Assessment (2020)	-	-	(205)	-	-	-	(154)	(115)	(192)	(666)
4202-000 - Pipeline Condition Assessment Methodology Evaluation (2020)	-	-	-	-	-	-	-	-	-	-
4203-000 - Plant Hydraulic Modeling and Flow Management Plan (2020)	-	-	36,780	-	-	-	27,585	20,689	34,481	119,534
Total Liquids	-	-	36,575	-	-	-	27,431	20,573	34,289	118,867
Common										
4001-000 - Plant Drain System Evaluation (2017)	-	-	-	-	-	-	-	-	-	-
4204-000 - Electrical Manhole Condition Assessment (2020)	-	-	6,835	-	-	-	5,028	5,139	5,494	22,496
Total Common	-	-	6,835	-	-	-	5,028	5,139	5,494	22,496
Solids										
4214-000 - Solids Management Plan (2020)	-	-	-	-	-	-	-	-	-	-
Total Solids	-	-	-	-	-	-	-	-	-	-
Total PC2 JB Latham	-	-	43,410	-	-	-	32,459	25,712	39,783	141,363
PC 05 San Juan Creek Ocean Outfall										
4601-000 - Monitoring Evaluation Options (2020)	-	11,322	7,548	-	-	-	10,566	30,192	8,495	68,124
Total PC5 SJCOO	-	11,322	7,548	-	-	-	10,566	30,192	8,495	68,124
PC 15 Coastal Treatment Plant										
Liquids										
4501-000 - Electrical Manhole/Cable Assessment (2020)	-	-	-	-	-	-	-	-	-	-
4502-000 - Building Roof Condition Assessment (2020)	9,777	-	-	-	770	-	7,544	-	7,698	25,789
4504-000 - CTP Floodplain Mapping	-	-	-	-	-	-	-	-	-	-
45211L-000 - Plant Reconfiguration Feasibility Study	26,805	-	-	-	2,110	-	20,685	-	21,107	70,707
Total Liquids	36,582	-	-	-	2,880	-	28,229	-	28,805	96,496
Total PC 15 Coastal Treatment Plant	36,582	-	-	-	2,880	-	28,229	-	28,805	96,496
PC 17 Joint Regional Wastewater Reclamation										
Common										
4703-000 - Lab Reconstruction Evaluation (2020)	4,432	-	-	7,252	233	-	55,222	-	3,542	70,680
4704-000 - Evaluate Plant and Storm Drainage (2020)	-	-	-	-	-	-	-	-	-	-
Total Common	4,432	-	-	7,252	233	-	55,222	-	3,542	70,680
Total PC 17 Joint Regional Wastewater Reclamation	4,432	-	-	7,252	233	-	55,222	-	3,542	70,680
Total Non-Capital Cash	41,013	11,322	50,958	7,252	3,113	-	126,475	55,904	80,625	376,663

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

Non-Capital Miscellaneous 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	
-	-	7,775	-	-	-	5,832	4,374	7,289	25,270	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	7,775	-	-	-	5,832	4,374	7,289	25,270	
-	-	3,913	-	-	-	2,878	2,942	3,145	12,878	
-	-	760	-	-	-	558	572	610	2,500	
-	-	4,673	-	-	-	3,436	3,514	3,755	15,378	
-	-	7,500	-	-	-	5,405	7,095	5,000	25,000	
-	-	1,500	-	-	-	1,081	1,419	1,000	5,000	
-	-	-	-	-	-	-	-	-	-	
-	-	9,000	-	-	-	6,486	8,514	6,000	30,000	
-	-	21,448	-	-	-	15,754	16,401	17,045	70,648	
-	249	166	-	-	-	232	664	187	1,498	
-	249	166	-	-	-	232	664	187	1,498	
(1,212)	-	-	-	(95)	-	(935)	-	(954)	(3,198)	
664	-	-	-	52	-	512	-	522	1,750	
(548)	-	-	-	(43)	-	(423)	-	(432)	(1,448)	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
(548)	-	-	-	(43)	-	(423)	-	(432)	(1,448)	

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

Non-Capital Miscellaneous 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	
1,974	-	-	3,230	104	-	24,597	-	1,578	31,482	
126	-	-	206	6	-	1,562	-	100	2,000	
2,100	-	-	3,436	110	-	26,159	-	1,678	33,482	
2,805	-	-	5,103	148	-	14,705	-	2,240	25,000	
5,610	-	-	10,206	295	-	29,412	-	4,480	50,004	
561	-	-	1,021	30	-	2,941	-	448	5,000	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
8,976	-	-	16,329	472	-	47,058	-	7,168	80,004	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
11,076	-	-	19,765	582	-	73,217	-	8,846	113,486	
-	-	-	-	-	-	-	-	-	-	
-	-	-	15,626	-	15,624	-	-	-	31,250	
-	-	-	15,626	-	15,624	-	-	-	31,250	
-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	
-	-	-	15,626	-	15,624	-	-	-	31,250	
220	-	-	326	16	315	877	-	246	2,000	
220	-	-	326	16	315	877	-	246	2,000	
10,748	249	21,614	35,717	554	15,939	89,657	17,065	25,891	217,435	

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2020-21

		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								
PC 02 J B Latham										
Liquids										
2220-007	Replacement Check Valves	-	-	(3,268)	-	-	-	(2,451)	(1,838)	(3,064)
2221-001	2 ISCO Samplers (between 3 PC's)	-	-	1,076	-	-	-	808	606	1,010
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	(141)	-	-	-	(105)	(78)	(132)
2221-003	Building Lighting Improvements	-	-	2,308	-	-	-	1,730	1,298	2,164
2221-004	Aeration Header Noise Cover	-	-	6,924	-	-	-	5,192	3,894	6,490
2221-005	4-side RAS Pump Overhaul	-	-	2,152	-	-	-	1,616	1,212	2,020
2221-006	4-side WAS Pump Overhaul	-	-	2,770	-	-	-	2,078	1,556	2,596
2221-007	9-side WAS Pump Overhaul	-	-	2,770	-	-	-	2,076	1,558	2,596
2221-008	9-side Gas Line Replacement	-	-	297	-	-	-	223	168	278
2221-009	Replacement Liquids Side Bleach Tank	-	-	2,924	-	-	-	2,192	1,644	2,740
2221-010	Decant Pump Station Wet Well Lining	-	-	3,692	-	-	-	2,770	2,076	3,462
2221-011	Replacement 4-Side Grit Tank Stairs	-	-	2,000	-	-	-	1,500	1,124	1,876
2221-012	Replacement Gate Operator JBL	-	-	1,076	-	-	-	808	606	1,010
2221-013	9-side Replacement Blower Room Basement Fans	-	-	1,692	-	-	-	1,270	952	1,586
2221-014	4-Side Headworks Roll up Door Replacement	-	-	4,462	-	-	-	3,346	2,510	4,182
2221-015	Replacement Grit Auger JBL	-	-	12,308	-	-	-	9,230	6,924	11,538
2221-016	4-Side RSP Overhaul	-	-	1,182	-	-	-	886	665	1,107
2221-017	Fixed Gas Detectors - JBL Liquids	-	-	6,363	-	-	-	4,771	3,578	5,964
2221-034	Replacement of the 4-Side Grit Chamber Cover's	-	-	(2,595)	-	-	-	(1,946)	(1,460)	(2,433)
2220-018	Fixed Gas Detector Equipment - Liquids	-	-	(19,882)	-	-	-	(14,912)	(11,184)	(18,639)
Total Liquids		-	-	28,110	-	-	-	21,083	15,812	26,352
Common										
2219-041	JBL Wireless Project	-	-	27,346	-	-	-	20,114	20,559	21,981
2220-020	Two Utility Vehicles	-	-	19,750	-	-	-	14,527	14,848	15,875
2221-018	Safety Equipment JBL	-	-	3,038	-	-	-	2,234	2,284	2,444
2221-019	Replacement Gate Operator	-	-	1,064	-	-	-	782	800	854
2221-020	Stanley Access Upgrades 2021	-	-	912	-	-	-	670	686	732
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	-	-	1,366	-	-	-	1,006	1,028	1,100
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	-	-	1,520	-	-	-	1,118	1,140	1,222
2221-023	JBL PLC Hardware Upgrades and Replacements 20-21	-	-	2,278	-	-	-	1,676	1,714	1,832
2221-024	JBL HP SCADA Server Switch	-	-	2,278	-	-	-	1,676	1,714	1,832
2221-025	JBL OIT Replacements 20-21	-	-	1,520	-	-	-	1,118	1,142	1,220
2221-031	Seismic bracing installation for server equipment	-	-	1,520	-	-	-	1,118	1,142	1,220
2221-032	PA System	-	-	2,734	-	-	-	2,012	2,056	2,198
2221-033	JBL Asphalt 6" Deep 1,500 S.F.	-	-	(4,940)	-	-	-	(3,633)	(3,714)	(3,970)
2220-018	Fixed Gas Detector Equipment - Common	-	-	(1,846)	-	-	-	(1,358)	(1,388)	(1,484)
Total PC 2 Common		-	-	58,541	-	-	-	43,061	44,012	47,056
		192,669								

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2020-21

		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										
2221-026	Solids Buildings Door Replacement	-	-	2,850	-	-	-	2,054	2,696	1,900
2221-027	Foul Air Connection to Centrate Line	-	-	2,250	-	-	-	1,622	2,128	1,500
2221-028	Centrifuge Rebuild JBL	-	-	10,500	-	-	-	7,568	9,932	7,000
2221-029	Replacement Solids Side Bleach Tank	-	-	(2,442)	-	-	-	(1,760)	(2,309)	(1,628)
2221-030	Fixed Gas Detectors - JBL Solids	-	-	6,750	-	-	-	4,864	6,386	4,500
2220-018	Fixed Gas Detector Equipment - Solids	-	-	(10,908)	-	-	-	(7,862)	(10,318)	(7,272)
2221-036	Digester 4 Grinder Pump	-	-	(7,008)	-	-	-	(5,051)	(6,629)	(4,672)
Total PC 2 Solids		-	-	1,993	-	-	-	1,436	1,886	1,329
Total PC2 JB Latham		-	-	88,644	-	-	-	65,579	61,709	74,736
PC 15 Coastal Treatment Plant										
Liquids										
2520-005	Replacment Grit Auger	(41,604)	-	-	-	(3,276)	-	(32,104)	-	(32,759)
2520-012	Aeration Panel Replacement	(5,385)	-	-	-	(424)	-	(4,156)	-	(4,240)
2520-013	Ventilation Fan Replacement	(598)	-	-	-	(47)	-	(462)	-	(471)
2520-014	Roll-up and Double Door Replacements	13,172	-	-	-	1,037	-	10,164	-	10,372
2221-001	2 ISCO Samplers (between 3 PC's)	1,326	-	-	-	104	-	1,024	-	1,044
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	(172)	-	-	-	(13)	-	(134)	-	(137)
2521-001	Replacement Nitrate Probe	132	-	-	-	11	-	101	-	105
2521-002	Pump/Blower Overhauls	2,844	-	-	-	224	-	2,194	-	2,238
2521-003	Replacement Grit Auger CTP	16,112	-	-	-	1,268	-	12,434	-	12,686
2521-004	Grit Pump Replacements (2)	13,268	-	-	-	1,044	-	10,240	-	10,448
2521-005	WAS Pump Control Rehabilitation	1,326	-	-	-	104	-	1,024	-	1,046
2521-006	Process Water Tank Cover Replacement	17,060	-	-	-	1,344	-	13,164	-	13,432
2521-007	Fixed Gas Detectors CTP	14,406	-	-	-	1,134	-	11,116	-	11,344
2521-008	Building Lighting Improvements CTP	9,478	-	-	-	746	-	7,314	-	7,462
2521-009	DAFT Stair and Walkway Replacement	3,222	-	-	-	254	-	2,486	-	2,538
Total PC 15 Liquids		44,585	-	-	-	3,510	-	34,406	-	35,107

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2020-21

		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								
Common										
2520-017	HVAC Replacements	11,374	-	-	-	896	-	8,777	-	8,956
2520-018	Stanley Security Access Expansion 2019	3,229	-	-	-	254	-	2,492	-	2,543
2520-019	Landscape renovation	8,900	-	-	-	701	-	6,868	-	7,008
2520-022	Fixed Gas Detector Equipment	7,583	-	-	-	597	-	5,852	-	5,971
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	1,706	-	-	-	134	-	1,316	-	1,344
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	1,896	-	-	-	150	-	1,462	-	1,492
2521-010	Safety Equipment CTP	5,684	-	-	-	446	-	4,390	-	4,480
2521-011	Landscape Renovations CTP	7,580	-	-	-	598	-	5,850	-	5,972
2521-012	Stanley Security Access Expansion 2020 CTP	2,844	-	-	-	224	-	2,194	-	2,238
2521-013	Replacement Roll Up Door	2,844	-	-	-	224	-	2,194	-	2,238
2521-014	CTP PLC Hardware Upgrades and Replacements 20-21	2,844	-	-	-	224	-	2,194	-	2,238
2521-015	CTP HP SCADA Server Switch	2,844	-	-	-	224	-	2,194	-	2,238
2521-016	CTP OIT Replacements 20-21	1,896	-	-	-	150	-	1,462	-	1,492
2521-019	Directional antenna inst for secondary Internet to VZW	2,844	-	-	-	224	-	2,194	-	2,238
2521-020	CTP Fork-Lift	(12,090)	-	-	-	(952)	-	(9,329)	-	(9,519)
2521-021	CTP Shower Trailer	(25,931)	-	-	-	(2,042)	-	(20,010)	-	(20,418)
Total PC 15 Common		26,048	-	-	-	2,052	-	20,099	-	20,510
AWT										
2520-025	AWT Bleach Pump Pad Cover	-	-	-	-	-	-	-	-	10,000
2520-026	AWT Building Replacement Doors	-	-	-	-	-	-	-	-	(10,233)
2521-017	Building #19 Floor Rehabilitation	-	-	-	-	-	-	-	-	12,500
2521-018	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	3,500
Total PC 15 AWT		-	-	-	-	-	-	-	-	15,767
Total PC 15 Coastal Treatment Plant		70,634	-	-	-	5,562	-	54,506	-	71,384
		202,085								

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2020-21

		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								
PC 17 Joint Regional Wastewater Reclamation										
Liquids										
2720-006	RAS #6 Pump and Motor Rebuild	-	-	-	-	-	-	9,252	-	-
2720-007	RAS #66 Pump and Motor Rebuild	-	-	-	-	-	-	18,000	-	-
2720-008	Replacement Recirc Pump	-	-	-	-	-	-	(9,190)	-	-
2720-011	3LP Strainer Replacement Project	-	-	-	-	-	-	30,000	-	-
2720-013	Headworks Roll Up Door Replacement	-	-	-	-	-	-	29,531	-	-
2221-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	-	3,500	-	-
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	(456)	-	-
2721-001	Headworks Replacement Doors	-	-	-	-	-	-	5,000	-	-
2721-002	Aeration Panel Replacement	-	-	-	-	-	-	18,000	-	-
2721-003	Rebuild RAS Pump #55	-	-	-	-	-	-	8,000	-	-
2721-004	Rebuild Three (3) Low Pressure Water Pumps	-	-	-	-	-	-	16,240	-	-
2721-005	Overhaul Interstage Pump #3	-	-	-	-	-	-	7,664	-	-
2721-006	Overhaul two (2) Hoffman Blowers	-	-	-	-	-	-	6,000	-	-
2721-007	Replacement Grit Auger	-	-	-	-	-	-	40,000	-	-
2721-008	Fixed Gas Detectors - RTP Liquids	-	-	-	-	-	-	37,500	-	-
2721-021	Replacement motor for RTP Blower #3	-	-	-	-	-	-	(21,085)	-	-
Total PC 17 Liquids		-	-	-	-	-	-	197,957	-	-
Common										
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	282	-	-	462	14	-	3,516	-	226
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	314	-	-	514	16	-	3,906	-	250
2721-009	Safety Equipment	942	-	-	1,536	52	-	11,718	-	752
2721-010	Landscape Renovations	1,128	-	-	1,846	60	-	14,064	-	902
2721-011	Stanley Security Access Expansion 2020	250	-	-	410	14	-	3,126	-	200
2721-012	RTP PLC Hardware Upgrades and Replacements 20-21	470	-	-	770	24	-	5,860	-	376
2721-013	RTP HP SCADA Server Switch	470	-	-	770	24	-	5,860	-	376
2721-014	RTP OIT Replacements 20-21	314	-	-	514	16	-	3,906	-	250
Total PC 17 Common		4,170	-	-	6,822	220	-	51,956	-	3,332

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q2 FY 2020-21

		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										
2720-020	Recirculation Pump	(39)	-	-	(71)	(2)	-	(206)	-	(31)
2720-023	Building Lighting Upgrades	1,571	-	-	2,857	83	-	8,235	-	1,254
2721-015	Building #40 Replacement Doors	1,122	-	-	2,040	60	-	5,882	-	896
2721-016	Fixed Gas Detectors - RTP Solids	4,208	-	-	7,654	220	-	22,058	-	3,360
2721-017	Spare SET Sludge Pump	(587)	-	-	(1,069)	(31)	-	(3,079)	-	(469)
2721-018	Centrifuge Rebuild	2,414	-	-	4,392	128	-	12,656	-	1,928
Total PC 17 Solids		8,689	-	-	15,803	457	-	45,545	-	6,938
AWT										
2721-019	Overhaul AWT Valve Actuator Systems	-	-	-	-	-	-	38,500	-	-
2721-020	Spare Pulsafeeder Pump	-	-	-	-	-	-	6,000	-	-
2721-023	Applied Turbidity Pump	-	-	-	-	-	-	(5,267)	-	-
Total PC 17 AWT		-	-	-	-	-	-	39,233	-	-
Total PC 17 Joint Regional Wastewater Reclamation		12,859	-	-	22,625	677	-	334,691	-	10,270
Total Small Capital Cash		83,492	-	88,644	22,625	6,239	-	454,776	61,709	156,390

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