

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

FINANCE COMMITTEE
TELECONFERENCE MEETING**

**April 20, 2021
10:30 a.m.**

Join Zoom Meeting by clicking on the link below:

<https://socwa.zoom.us/>

**Meeting ID: 893 3465 3926
Passcode: 278088**

One tap mobile

+16699006833,,89334653926#,,,,*278088# US (San Jose)
+12532158782,,89334653926#,,,,*278088# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)

Meeting ID: 893 3465 3926
Passcode: 278088

Find your local number: <https://socwa.zoom.us/j/89334653926>

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 **April 20, 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*

April 20, 2021

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 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.

PAGE NO.

3. Approval of Minutes.....1

- Finance Committee Meeting of March 16, 2021

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

4. Financial Reports for the Month of March 20215

The reports included are as follows:

- a. Summary of Disbursements for March 2021 (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. Fringe Pool Year To Date (Exhibit E-5)

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to ratify the March 2021 disbursements for the period from March 1, 2021, through March 31, 2021, totaling \$3,508,706, and to receive and file the March 2021 Financial Reports as submitted.

5. Q3 FY 2020-21 Cash Roll Forward as of March 31, 202124

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, Member Agency and Project
- Non-Capital Cash Roll Forward Balance by Project Committee, Member Agency and Project
- Non-Capital – Miscellaneous Cash Roll Forward Balance by Project Committee, Member Agency and Project
- Small Capital Cash Roll Forward balance by Project Committee, Member Agency and Project

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to receive and file the Q3 Fiscal Year 2020-21 Cash Roll Forward as submitted.

6. FY20/21 O&M Budget Update and Proposed Budget Amendments33

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors that PC 2–JBL budgets be amended by \$100,000 in the following amounts:

PC-2 Line 5008	Ferric Chloride	\$50,000
PC-2 Line 5049	Biosolids	\$50,000

7. FY 2021-22 Budget37

- ❖ **Staff Presentations**
 - Major Cost Drivers
 - Operations & Maintenance & Environmental Budget
 - Administration & General Fund
 - IT & Residual Engineering
- ❖ **Environmental Regulatory Requirements**105
- ❖ **OPEB Normal Costs Savings Financial Benefits and % Funded Goal**110
- ❖ **General Fund Share of UAL and OPEB Annual Payments**.....115
- ❖ **PC-17 Co-Gen Credit Historical Approach & Options**119
- ❖ **Responses to Committee questions**.....135
- ❖ **YOY (Year over Year) Budget Change (Roll Forward)**139
- ❖ **Upcoming meeting schedule**.....
- **Finance Committee May 18, 2021**
- **Board Budget Workshop May 20, 2021**

Recommended Action: Committee discussion and comments

April 20, 2021

PAGE NO.

8. Proposed Large Capital Improvement Program Proposed Budget

❖ **Capital Budget Presentation**142

Recommended Action: Committee discussion and comments

9. Independent Auditing Firm Selection – FY 2021-2022154

Recommended Action: Staff Recommends that the Finance Committee provide a preference for the auditing services for FY 2021-22 and select between options:

- 1) Recommend to the Board of Directors to extend the PUN Group for the FY 2021-22 Audit with a rotation of the firm's Audit Managers, or
- 2) Direct staff to proceed to issue and RFP for Audit services FY 2021-22.

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 13th day of April 2021.



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

MINUTES OF SPECIAL MEETING
OF THE
SOUTH ORANGE COUNTY WASTEWATER AUTHORITY

Finance Committee

March 16, 2021

The Special Meeting of the South Orange County Wastewater Authority (SOCWA) Finance Committee Meeting was held on March 16, 2021 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
MATT COLLINGS	Moulton Niguel Water District	Director
SERGIO FARIAS	City of San Juan Capistrano	Director
DENNIS CAFFERTY	El Toro Water District	Alternate Director
DAN FERONS	Santa Margarita Water District	Director
PAM ARENDS-KING	South Coast Water District	Alternate Director [arrived @ 10:35 a.m.]

Absent:

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 Operations
MARY CAREY	Finance Controller
KONSTANTIN SHILKOV	Senior Accountant
NADYN KIM	Accountant
ANNA SUTHERLAND	Accounts Payable
DAVID BARANOWSKI	Senior Engineer
RONI YOUNG	Associate Engineer
DINA ASH	HR Administrator
JEANETTE COTINOLA	Contracts/Procurement Administrator
MATT CLARKE	IT Administrator
DANITA HIRSH	Executive Assistant

Also Participating:

GREG MOSER	Procopio Law Firm
ADRIANA OCHOA	Procopio Law Firm
KATHRYN FRESHLEY	El Toro Water District
DENNIS ERDMAN	South Coast Water District
TREVOR AGRELIUS	Moulton Niguel Water District
SHERRY WANNIGER	El Toro Water District

1. **Call Meeting to Order**

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

2. Public Comments

Director Ferons thanked Director Grantham for his service and expressed his appreciation for Director Grantham's dedication due to it being his last official day of working for Santa Margarita Water District.

Ms. Burnett welcomed Councilman Farias from City of San Juan Capistrano the appointed Director for the SOCWA Board.

3. Approval of Minutes

- Finance Committee Meeting of February 16, 2021

ACTION TAKEN

Motion was made by Director Collings and seconded by Director Cafferty to approve Finance Committee Meeting Minutes for February 16, 2021 as submitted.

Motion carried:	Aye 4, Nay 0, Abstained 1, Absent 1
	Director Grantham Aye
	Director Iseman Absent
	Director Farias Abstain
	Director Cafferty Aye
	Director Collings Aye
	Director Arends-King Aye

4. Financial Reports for the Month of February 2021

Ms. Carey reported that the financial spending is on target for where it should be for the month of February. However, there are outstanding orders for Operations that have yet to received. As directed by the Finance Committee, staff will revisit the numbers throughout March and make an assessment on whether additional budget funds are needed. An open discussion ensued.

ACTION TAKEN

Motion was made by Director Farias and seconded by Director Collings to recommend to the Board of Directors to ratify the February 2021 disbursements for the period of February 1 through February 28, 2021, totaling \$3,746,671, and to receive and file the February 2021 Financial Reports as submitted.

Motion carried:	Aye 5, Nay 0, Abstained 0, Absent 1
	Director Grantham Aye
	Director Iseman Absent
	Director Farias Aye
	Director Cafferty Aye
	Director Collings Aye
	Director Arends-King Aye

5. FY 2021-22 Operations & Maintenance / Environmental Budget

Ms. Carey gave a presentation of the Budget Development Kick-off for FY2021-2022. She reported on the budget schedule, and items that would impact the budget for the coming year including Key Budget Assumptions, Additional Discretionary Payments (ADP), OPEB (Retiree Health), General Fund, and the Water Infrastructure Finance and Innovation Act of 2014 (WIFA). An open discussion ensued.

Ms. Burnett reported in detail on the Environmental Cost Drivers impacting budget increases. She noted regulatory drivers are State Water Resources Control Board 8.5% increase for NPDES affecting PC 24 & PC 5; and an 11.7% increase for WDR affecting PC 12. Ms. Burnett stated the Plume tracking consisted of a two-year study with costs spreading over the two years. Additionally, HF183 monitoring required permit, PFAS Monitoring, and State of the Ocean Report. An open discussion ensued.

Director Ferons requested a PC 2 and PC 5 joint meeting be held to discuss related cost drives and to assure everyone is on the same page.

This was an information item; no action was taken.

6. Small Capital Budget

Ms. Carey presented the Small Capital budget for FY 2021-2022. She reported the Small Capital budget is \$2,061,000; noting it was a decrease of \$38,000 or 1.8% from the prior year. Ms. Carey continued stating spending may include items ordered but not received in FY 2020-2021 due to supply disruptions but staff will not be requesting carryover funds for FY 2021-2022. She stated any unused cash would be refunded to the member agencies with the Use Audit and the end of 2021 calendar year. An open discussion ensued.

After extended discussion, Chair Grantham, directed the Committee to submit any questions or clarifications to Ms. Carey by the week ending March 26.

This was an information item; no action was taken.

7. SOCWA Unfunded Liability Funding Policy

Chairman Grantham open the discussion by calling on each Committee member to provide comments. An open discussion ensued.

The Committee concurred to the following:

1. Obligation should be included as a part of the JPA revision. A policy may be appropriated following the JPA adoption.
2. Finance Committee/Board will need to consider the options that are there for Irvine to buy its way out and what those terms might be.

3. Agreement to include the normal cost for OPEB will go in this fiscal year budget. Additional normal costs for OPEB can be considered in next year's budget.
4. SOCWA staff will track and report on OPEB savings and consideration of additional funding with budget presentations.

No action was taken.

Adjournment

There being no further business, Chairman Grantham adjourned the meeting at 12:42 p.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 March 16, 2021, 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: April 20, 2021

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Financial Reports for the Month of March 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 March 2021 (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. Q3 Fringe Pool and Updated Fringe Rate Forecast (Exhibit E-5)

Fiscal impact

March 2021 cash disbursements were: \$3,508,706.

- 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 that the Finance Committee recommend to the Board of Directors to ratify the March 2021 disbursements for the period from March 1, 2021, through March 31, 2021, totaling \$3,508,706, and to receive and file the March 2021 Financial Reports as submitted.

Exhibit A

**South Orange County Wastewater Authority
Summary of Disbursements for March 2021
Staff Recommendation of Fiscal Matters**

	<u>Actual</u>
General Fund	\$ (322,814)
PC 2 - Jay B. Latham Plant	(912,031)
PC 5 - San Juan Creek Ocean Outfall	(97,790)
PC 8 - Pretreatment Program	(11,124)
PC 12 SO - Water Reclamation Permits	(11,394)
PC 15 - Coastal Treatment Plant/AWT	(992,698)
PC 17 - Joint Regional Wastewater Reclamation	(1,086,897)
PC 21 - Effluent Transmission Main	(25,082.82)
PC 24 - Aliso Creek Ocean Outfall	(48,874)
Total	<u><u>\$ (3,508,706)</u></u>

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
SCHEDULE OF FUNDS AVAILABLE FOR REINVESTMENT
as of March 31, 2021**

CASH IN BANK: (BEGINNING BAL.)	\$	3,279,797
L.A.I.F. FUNDS: (BEGINNING BAL.)		13,623,010
DEPOSITS, TRANSFERS & ADJUSTMENTS: ¹		(487,080)
FUND REQUIREMENTS:		
BILLS FOR CONSIDERATION ²		(3,508,706)
		(3,508,706)
TOTAL CASH IN BANK	\$	12,907,021

¹ Outstanding Items from prior month cleared the bank

² GL postings.

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 04/08/21



PMIA Average Monthly Effective Yields⁽¹⁾

Mar	0.357
Feb	0.407
Jan	0.458

Quarterly Performance Quarter Ended 12/31/20

LAIF Apportionment Rate ⁽²⁾ :	0.63
LAIF Earnings Ratio ⁽²⁾ :	0.00001719170547343
LAIF Fair Value Factor ⁽¹⁾ :	1.002271318
PMIA Daily ⁽¹⁾ :	0.49%
PMIA Quarter to Date ⁽¹⁾ :	0.58%
PMIA Average Life ⁽¹⁾ :	165

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 03/31/21 \$126.7 billion

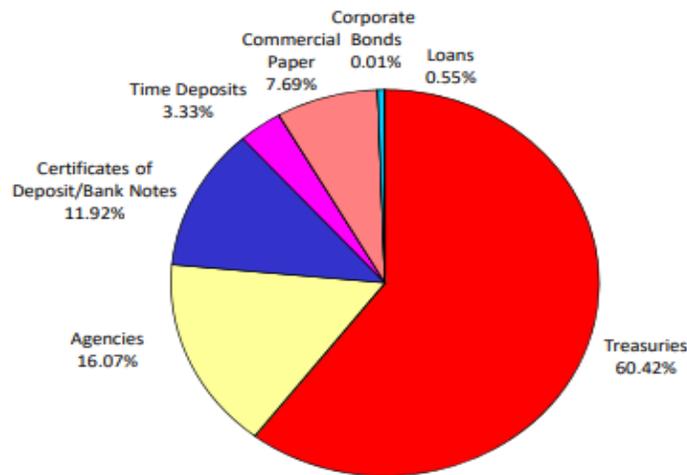


Chart does not include 0.01% of mortgages. Percentages may not total 100% due to rounding.

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 March 31, 2021**

MVA	\$ 84,206	(A)
A/P Checking	1,583,472	(B)
Payroll Checking	98,332	(C)
State LAIF	11,141,010	(D)
Total Cash in Bank	\$ 12,907,021	
Petty Cash	1,600	(E)
Total Operating Cash	\$ 12,908,621	
OPEB Trust	6,123,967	(F)
Total Cash and Investments	\$ 19,032,588	

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 March 31, 2021
(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	Open Receivables	% Expended vs. Billed
PC 2-JB Latham	\$ 11,001,875	\$ 5,375,800	\$ 5,626,075	48.9%	\$ 2,323,978	\$ 2,323,978	\$ -	231.3%
PC 5-San Juan Creek Outfall	1,263,700	1,163,880	99,820	92.1%	1,129,057	1,129,057	-	103.1%
PC 15-Coastal	9,901,134	5,596,638	4,304,496	56.5%	2,250,000	2,250,000	-	248.7%
PC 17-Regional	2,673,023	2,275,521	397,502	85.1%	-	-	-	-
PC 21 Effluent Transmission	2,322,668	26,830	2,295,838	1.2%	100,000	100,000	-	26.8%
² PC 24 Aliso Creek Outfall	-	6,252	(6,252)	0.0%	-	-	-	-
Total Large Capital	\$ 27,162,400	\$ 14,444,921	\$ 12,717,479	53.2%	\$ 5,803,035	\$ 5,803,035	\$ -	248.9%
Non-Capital Engineering	1,161,634	65,090	1,096,544	5.6%	94,210	94,210		69.1%
Non-Capital Misc Engineering	75,000	-	75,000	0.0%	56,250	56,250		-
Small Internal Capital	2,099,000	823,886	1,275,114	39.3%	1,574,250	1,574,250		52.3%
Total Capital	\$ 30,498,034	\$ 15,333,896	\$ 15,164,138	50.3%	\$ 7,527,745	\$ 7,527,745	\$ -	203.7%

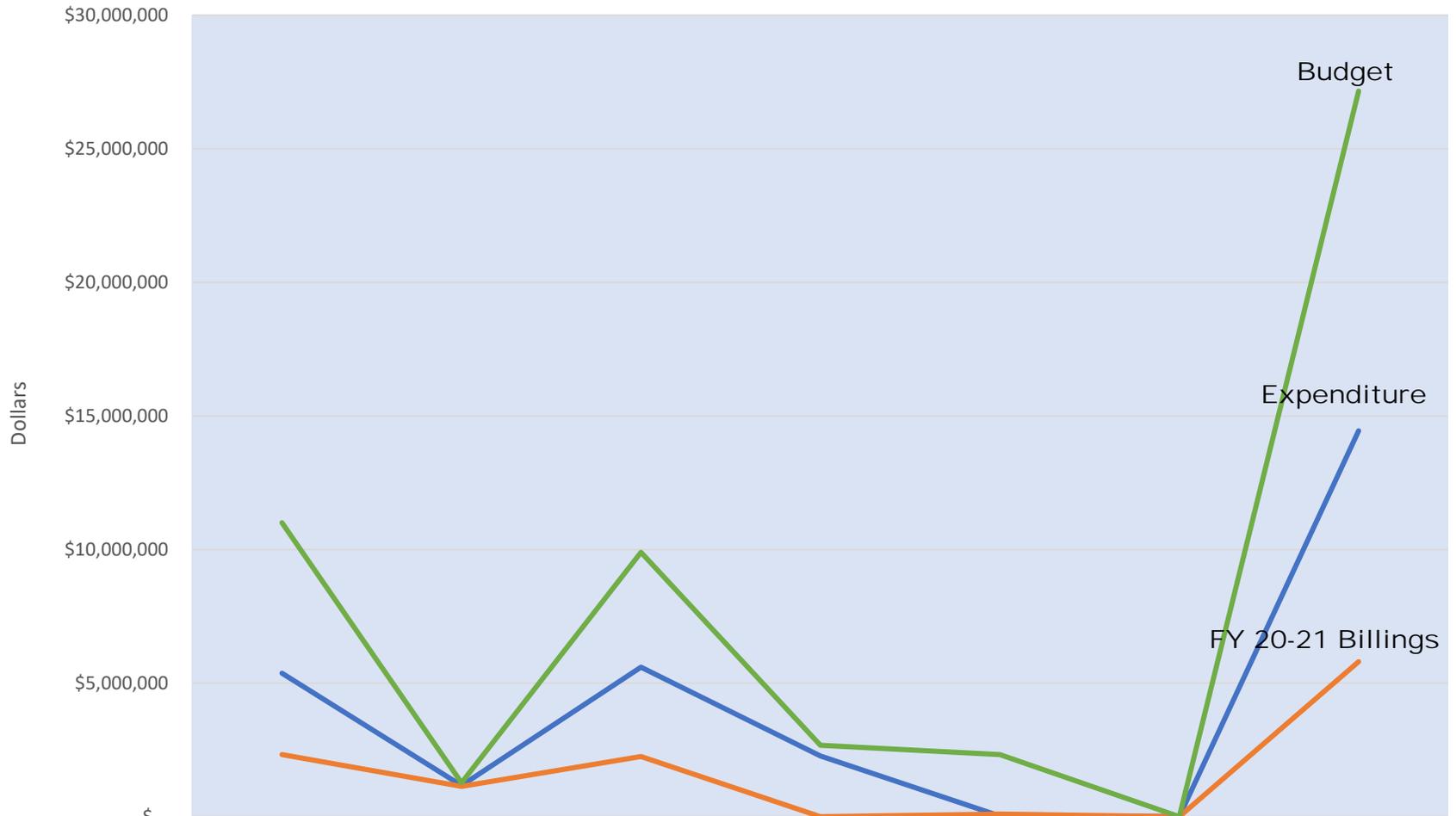
¹ Fiscal Year Spending does not include spending on carryover projects from FY 2019-20 Budget; Small Capital and Non-Capital work delayed because of COVID 19:

	Carryover	YTD Spending	Balance	% Expended
Non-Capital Engineering	\$369,508	\$105,180	\$264,328	28.5%
Non-Capital Misc Engineering	252,298	85,412	166,886	33.9%
Small Internal Capital	565,000	383,268	181,732	67.8%
	\$1,186,806	\$573,859	\$612,947	48.4%

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 3/31/2021

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 3/31/21	\$5,375,800	\$1,163,880	\$5,596,638	\$2,275,521	26,829.61	\$6,252	\$14,444,921
FY 20-21 Billings	\$2,323,978	\$1,129,057	\$2,250,000	\$0	\$100,000	\$0	\$5,803,035
Capital Budget 20-21	\$11,001,875	\$1,263,700	\$9,901,134	\$2,673,023	\$2,322,668	-	\$27,162,400

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
 For the Period Ended March 31, 2021
 (in dollars)

	FY 2020-21 Budget	Actual	(Over)/Under Budget	% Expended	
Salary and Fringe					
5000--***	Regular Salaries-O&M	4,510,604	3,263,892	1,246,712	72.4%
5001--***	Overtime Salaries-O&M	128,700	90,406	38,294	70.2%
5306--***	Scheduled Holiday Work	33,964	65,021	(31,057)	191.4%
5315--***	Comp Time - O&M	12,168	10,921	1,247	89.8%
5401--***	Fringe Benefits IN to PC's & Depts.	2,374,488	1,780,760	593,728	75.0%
5700--***	Standby Pay	67,608	50,960	16,648	75.4%
	Total Payroll Costs	7,127,532	5,261,960	1,865,572	73.8%
Other Expenses					
5002--***	Electricity	1,154,008	914,404	239,604	79.2%
5003--***	Natural Gas	234,532	163,621	70,911	69.8%
5004--***	Potable & Reclaimed Water	77,008	58,874	18,134	76.5%
5005--***	Co-generation Power Credit	(669,000)	(498,708)	(170,292)	74.5%
5006--***	Chlorine/Sodium Hypochlorite	479,900	348,635	131,265	72.6%
5007--***	Polymer Products	739,004	558,137	180,867	75.5%
5008--***	Ferric Chloride	452,000	469,981	(17,981)	104.0% (1)
5009--***	Odor Control Chemicals	114,996	64,190	50,806	55.8%
5010--***	Other Chemicals - Misc.	2,996	-	2,996	-
5011--***	Laboratory Services	40,580	19,744	20,836	48.7%
5012--***	Grit Hauling	124,996	80,772	44,224	64.6%
5013--***	Landscaping	206,004	179,085	26,919	86.9% (2)
5015--***	Management Support Services	370,504	230,043	140,461	62.1%
5016--***	Audit - Environmental	1,252	-	1,252	-
5017--***	Legal Fees	32,355	53,360	(21,005)	164.9% (3)
5018--***	Public Notices/ Public Relations	5,500	-	5,500	-
5019--***	Contract Services Misc.	256,012	215,865	40,147	84.3%
5021--***	Small Vehicle Expense	24,556	12,666	11,890	51.6%
5022--***	Miscellaneous Expense	18,020	3,535	14,485	19.6%
5023--***	Office Supplies - All	43,004	20,762	22,242	48.3%
5024--***	Petroleum Products	34,000	12,060	21,940	35.5%
5025--***	Uniforms	68,992	49,198	19,794	71.3%
5026--***	Small Vehicle Fuel	24,604	9,516	15,088	38.7%
5027--***	Insurance - Property/Liability	275,584	194,549	81,035	70.6%
5028--***	Small Tools & Supplies	77,500	53,467	24,033	69.0%
5030--***	Trash Disposal	6,992	4,982	2,010	71.2%
5031--***	Safety Program & Supplies	114,868	92,879	21,989	80.9%
5032--***	Equipment Rental	7,004	876	6,128	12.5%
5033--***	Recruitment	2,504	1,389	1,115	55.5%
5034--***	Travel Expense/Tech. Conferences	32,316	1,795	30,521	5.6%
5035--***	Training Expense	40,664	11,247	29,417	27.7%
5036--***	Laboratory Supplies	100,152	99,755	398	99.6%
5037--***	Office Equipment	65,000	18,177	46,823	28.0%
5038--***	Permits	480,520	492,093	(11,573)	102.4% (4)
5039--***	Membership Dues/Fees	23,772	7,391	16,381	31.1%
5044--***	Offshore Monitoring	44,004	71,235	(27,231)	161.9% (5)
5046--***	Effluent Chemistry	40,004	5,421	34,583	13.6%
5047--***	Access Road Expenses	44,004	38,887	5,117	88.4% (6)
5048--***	Storm Damage	20,008	-	20,008	-
5049--***	Biosolids Disposal	1,429,996	1,085,392	344,604	75.9%
5050--***	Contract Services Generators - 29A	22,008	50	21,958	0.2%
5051--***	Contract Serv - Metering Station - 29B	-	2,767	(2,767)	-
5052--***	Janitorial Services	94,004	79,957	14,047	85.1% (7)
5053--***	Contract Serv - Digester Cleaning - 29E	125,000	24,009	100,991	19.2%
5054--***	Diesel Truck Maint	41,004	23,794	17,210	58.0%
5055--***	Diesel Truck Fuel - 37B	11,504	4,883	6,621	42.4%
5056--***	Maintenance Equip. & Facilities (Solids)	361,000	229,306	131,694	63.5%
5057--***	Maintenance Equip. & Facilities (Liquids)	669,000	451,516	217,484	67.5%
5058--***	Maintenance Equip. & Facilities (Common)	86,008	127,922	(41,914)	148.7% (8)
5059--***	Maintenance Equip. & Facilities (Co-Gen)	960,000	442,473	517,527	46.1%
5060--***	Maintenance Equip. & Facilities (AWT)	75,000	65,486	9,514	87.3%
5061--***	Mileage	3,548	1,315	2,233	37.1%
5067--***	Port Cleaning	70,000	-	70,000	-
5068--***	MNWD Potable Water Supplies & Svcs.	42,000	15,862	26,138	37.8%
5076--***	SCADA Infrastructure	91,508	47,755	43,753	52.2%
5077--***	IT Direct	10,000	-	10,000	-
5105--***	Co-Generation Power Credit - Offset	669,000	498,708	170,292	74.5%
5303--***	Group Insurance Waiver	14,392	10,578	3,814	73.5%
5305--***	Medicare Tax Payments for Employees	1,336	1,466	(130)	109.8%
5309--***	Operating Leases	31,008	20,456	10,552	66.0%
5705--***	Monthly Car Allowance	31,192	26,686	4,506	85.6%
5799--***	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	500	-
5802--***	Shipping/Freight	100	-	100	-
6241--***	Education Reimbursement	-	606	(606)	-
6500--***	IT Allocations in to PC's & Depts.	556,996	419,396	137,600	75.3%
	Total Other Expenses	10,592,323	7,625,766	2,966,557	72.0%
	Total O&M Expenses	17,719,855	12,887,726	4,832,129	72.7%

South Orange County Wastewater Authority
O & M & Environmental Safety Costs Summary
For the Period Ended March 31, 2021
(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) Regulatory Environmental requirements and Construction agreements review.
- (4) Water Quality Fee increases.
- (5) Increased toxicity monitoring due to permit exceedances and Investigative Order requirements.
- (6) Recently completed the annual access road asphalt repairs.
- (7) Janitorial services are elevated due to additional office disinfection and cleaning.
- (8) Emergency water line repairs completed at RTP.

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended March 31, 2021
(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	1,165,477	352,571	76.8%
02-5001-**-**-**	Overtime Salaries-O&M	38,716	37,717	999	97.4% (1)
02-5306-**-**-**	Scheduled Holiday Work	13,364	24,677	(11,313)	184.7% (1)
02-5315-**-**-**	Comp Time - O&M	5,028	4,794	234	95.3% (1)
02-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	799,132	635,877	163,255	79.6%
02-5700-**-**-**	Standby Pay	25,352	20,930	4,422	82.6%
	Total Payroll Costs	2,399,640	1,889,473	510,167	78.7%
Other Expenses					
02-5002-**-**-**	Electricity	547,004	363,620	183,384	66.5%
02-5003-**-**-**	Natural Gas	121,036	92,159	28,877	76.1%
02-5004-**-**-**	Potable & Reclaimed Water	24,004	18,086	5,918	75.3%
02-5006-**-**-**	Chlorine/Sodium Hypochlorite	7,900	5,234	2,666	66.2%
02-5007-**-**-**	Polymer Products	278,000	247,151	30,849	88.9%
02-5008-**-**-**	Ferric Chloride	140,000	184,160	(44,160)	131.5% (2)
02-5009-**-**-**	Odor Control Chemicals	21,000	10,145	10,855	48.3%
02-5010-**-**-**	Other Chemicals - Misc.	1,000	-	1,000	-
02-5011-**-**-**	Laboratory Services	12,500	5,452	7,048	43.6%
02-5012-**-**-**	Grit Hauling	54,000	33,746	20,254	62.5%
02-5013-**-**-**	Landscaping	75,008	43,465	31,543	57.9%
02-5015-**-**-**	Management Support Services	26,004	35,457	(9,453)	136.4% (3)
02-5017-**-**-**	Legal Fees	3,095	122	2,973	3.9%
02-5019-**-**-**	Contract Services Misc.	75,008	59,193	15,815	78.9%
02-5021-**-**-**	Small Vehicle Expense	11,000	6,050	4,950	55.0%
02-5022-**-**-**	Miscellaneous Expense	8,000	2,183	5,817	27.3%
02-5023-**-**-**	Office Supplies - All	28,000	8,979	19,021	32.1%
02-5024-**-**-**	Petroleum Products	11,000	2,724	8,276	24.8%
02-5025-**-**-**	Uniforms	32,992	24,124	8,868	73.1%
02-5026-**-**-**	Small Vehicle Fuel	12,004	2,728	9,276	22.7%
02-5027-**-**-**	Insurance - Property/Liability	89,920	65,918	24,002	73.3%
02-5028-**-**-**	Small Tools & Supplies	37,004	26,150	10,854	70.7%
02-5030-**-**-**	Trash Disposal	2,000	1,644	356	82.2%
02-5031-**-**-**	Safety Program & Supplies	39,004	36,981	2,023	94.8%
02-5032-**-**-**	Equipment Rental	3,000	876	2,124	29.2%
02-5033-**-**-**	Recruitment	1,000	944	56	94.4%
02-5034-**-**-**	Travel Expense/Tech. Conferences	9,496	115	9,381	1.2%
02-5035-**-**-**	Training Expense	12,808	2,957	9,851	23.1%
02-5036-**-**-**	Laboratory Supplies	16,472	9,386	7,086	57.0%
02-5037-**-**-**	Office Equipment	13,000	1,621	11,379	12.5%
02-5038-**-**-**	Permits	25,504	35,599	(10,095)	139.6% (4)
02-5039-**-**-**	Membership Dues/Fees	4,384	2,819	1,565	64.3%
02-5049-**-**-**	Biosolids Disposal	524,996	514,291	10,705	98.0%
02-5050-**-**-**	Contract Services Generators - 29A	10,004	50	9,954	0.00
02-5052-**-**-**	Janitorial Services	41,000	41,302	(302)	100.7% (5)
02-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	60,000	24,009	35,991	40.0%
02-5054-**-**-**	Diesel Truck Maint	21,000	5,681	15,319	27.1%
02-5055-**-**-**	Diesel Truck Fuel - 37B	3,004	1,405	1,599	46.8%
02-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	155,000	86,555	68,445	55.8%
02-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	254,000	148,524	105,476	58.5%
02-5058-**-**-**	Maintenance Equip. & Facilities (Common)	28,000	26,922	1,078	96.1%
02-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	369,000	179,622	189,378	48.7%
02-5061-**-**-**	Mileage	2,044	589	1,455	28.8%
02-5076-**-**-**	SCADA Infrastructure	30,504	15,918	14,586	52.2%
02-5077-**-**-**	IT Direct	4,996	-	4,996	-
02-5303-**-**-**	Group Insurance Waiver	3,592	2,714	878	75.6%
02-5309-**-**-**	Operating Leases	25,004	18,858	6,146	75.4%
02-5705-**-**-**	Monthly Car Allowance	18,600	17,188	1,412	92.4%
02-5799-**-**-**	Zephyr Wall Costs Share - O&M	(14,000)	(14,500)	500	-
02-6500-**-**-**	IT Allocations in to PC's & Depts.	187,624	141,277	46,347	75.3%
	Total Other Expenses	3,466,515	2,540,191	926,324	73.3%
	Total Expenses	5,866,155	4,429,665	1,436,490	75.5%

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

For the Period Ended March 31, 2021
(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	99,657	(4,777)	105.0%
05-5001-**-**-**	Overtime Salaries-O&M	584	1,443	(859)	247.1% (1)
05-5306-**-**-**	Scheduled Holiday Work	100	468	(368)	-
05-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	49,940	54,372	(4,432)	108.9%
	Total Payroll Costs	145,504	155,941	(10,437)	107.2%
Other Expenses					
05-5002-**-**-**	Electricity	1,004	-	1,004	-
05-5003-**-**-**	Natural Gas	500	-	500	-
05-5015-**-**-**	Management Support Services	80,000	38,075	41,925	47.6%
05-5017-**-**-**	Legal Fees	2,008	1,351	658	67.3%
05-5026-**-**-**	Small Vehicle Fuel	500	-	500	-
05-5027-**-**-**	Insurance - Property/Liability	8,192	5,676	2,516	69.3%
05-5031-**-**-**	Safety Supplies	1,004	-	1,004	-
05-5034-**-**-**	Travel Expense/Tech. Conferences	2,000	300	1,700	15.0%
05-5035-**-**-**	Training Expense	4,000	62	3,938	1.5%
05-5036-**-**-**	Laboratory Supplies	24,504	36,072	(11,568)	147.2%
05-5038-**-**-**	Permits	198,996	210,586	(11,590)	105.8% (6)
05-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	-
05-5044-**-**-**	Offshore Monitoring	22,000	32,135	(10,135)	146.1% (7)
05-5046-**-**-**	Effluent Chemistry	20,004	3,665	16,339	18.3%
05-5056-**-**-**	Maintenance Equip. & Facilities (Solids) 41-A	-	321	(321)	-
05-5058-**-**-**	Maintenance Equip. & Facilities (Common)	1,004	6,215	(5,211)	619.0% (8)
05-5067-**-**-**	Port Cleaning	35,000	-	35,000	-
05-6500-**-**-**	IT Allocations in to PC's & Depts.	11,716	8,822	2,894	75.3%
	Total Other Expenses	417,996	343,280	74,716	82.1%
	Total Expenses	563,500	499,221	64,279	88.6%
08 - Pre Treatment					
Salary and Fringe					
08-5000-**-**-**	Regular Salaries-O&M	81,396	71,352	10,044	87.7%
08-5306-**-**-**	Scheduled Holiday Work	356	-	356	-
08-5315-**-**-**	Comp Time - Environment	2,476	-	2,476	-
08-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	42,852	38,929	3,923	90.8%
	Total Payroll Costs	127,080	110,281	16,799	86.8%
Other Expenses					
08-5011-**-**-**	Laboratory Services	3,008	(960)	3,968	-31.9%
08-5015-**-**-**	Management Support Services	4,000	-	4,000	-
08-5016-**-**-**	Audit - Environmental	1,252	-	1,252	-
08-5017-**-**-**	Legal Fees	2,532	3,244	(712)	128.1% (9)
08-5018-**-**-**	Public Notices/ Public Relations	5,500	-	5,500	-
08-5021-**-**-**	Small Vehicle Expense - 31A	1,052	-	1,052	-
08-5022-**-**-**	Miscellaneous Expense	2,020	-	2,020	-
08-5026-**-**-**	Small Vehicle Fuel - 37A	1,096	59	1,037	5.4%
08-5027-**-**-**	Insurance - Property/Liability	2,844	1,970	874	69.3%
08-5028-**-**-**	Small Tools & Supplies	3,496	1,180	2,316	33.7%
08-5034-**-**-**	Travel Expense/Tech. Conferences	2,220	300	1,920	13.5%
08-5035-**-**-**	Training Expense	796	509	287	64.0%
08-5038-**-**-**	Permits and Fines	6,000	-	6,000	-
08-5039-**-**-**	Membership Dues/Fees	800	743	57	92.9%
08-6500-**-**-**	IT Allocations in to PC's & Depts.	10,052	7,568	2,484	75.3%
	Total Other Expenses	46,668	14,614	32,054	31.3%
	Total Expenses	173,748	124,895	48,853	71.9%
12 - Water Reclamation Permits					
Salary and Fringe					
12-5000-**-**-**	Regular Salaries-O&M	50,404	29,040	21,364	57.6%
12-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	26,528	15,844	10,684	59.7%
	Total Payroll Costs	76,932	44,885	32,047	58.3%
Other Expenses					
12-5015-**-**-**	Management Support Services	157,000	88,089	68,911	56.1%
12-5017-**-**-**	Legal Fees	2,008	9,499	(7,491)	473.1% (9)
12-5027-**-**-**	Insurance - Property/Liability	3,116	2,159	957	69.3%
12-5034-**-**-**	Travel Expense/Tech. Conferences	1,352	-	1,352	-
12-5038-**-**-**	Permits	21,512	20,362	1,150	94.7%
12-6500-**-**-**	IT Allocations in to PC's & Depts.	6,236	4,687	1,549	75.2%
	Total Other Expenses	191,224	124,796	66,428	65.3%
	Total Expenses	268,156	169,680	98,476	63.3%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended March 31, 2021
(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	639,539	299,973	68.1%
15-5001-**-**-**	Overtime Salaries-O&M	21,760	13,548	8,212	62.3% (1)
15-5306-**-**-**	Scheduled Holiday Work	5,096	12,270	(7,174)	240.8% (1)
15-5315-**-**-**	Comp Time - O&M	2,100	2,441	(341)	116.2% (1)
15-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	494,584	348,929	145,655	70.5%
15-5700-**-**-**	Standby Pay	16,900	8,743	8,158	51.7%
	Total Payroll Costs	<u>1,479,952</u>	<u>1,025,469</u>	<u>454,483</u>	<u>69.3%</u>
Other Expenses					
15-5002-**-**-**	Electricity	256,000	195,985	60,015	76.6%
15-5003-**-**-**	Natural Gas	3,000	2,319	681	77.3%
15-5004-**-**-**	Potable & Reclaimed Water	25,004	16,813	8,191	67.2%
15-5006-**-**-**	Chlorine/Sodium Hypochlorite	92,000	60,582	31,418	65.8%
15-5007-**-**-**	Polymer Products	1,004	-	1,004	-
15-5008-**-**-**	Ferric Chloride	46,996	39,935	7,061	85.0% (2)
15-5009-**-**-**	Odor Control Chemicals	50,000	27,386	22,614	54.8%
15-5011-**-**-**	Laboratory Services	8,000	7,655	345	95.7% (10)
15-5012-**-**-**	Grit Hauling	20,996	18,002	2,994	85.7%
15-5013-**-**-**	Landscaping	56,000	23,480	32,520	41.9%
15-5015-**-**-**	Management Support Services	2,500	3,198	(698)	127.9% (3)
15-5017-**-**-**	Legal Fees	15,700	3,384	12,316	21.6%
15-5019-**-**-**	Contract Services Misc.	85,000	76,207	8,793	89.7%
15-5021-**-**-**	Small Vehicle Expense - 31A	5,504	666	4,838	12.1%
15-5022-**-**-**	Miscellaneous Expense	1,000	290	710	29.0%
15-5023-**-**-**	Office Supplies - All	4,004	3,917	87	97.8%
15-5024-**-**-**	Petroleum Products	3,000	3,264	(264)	108.8% (11)
15-5025-**-**-**	Uniforms	8,996	5,530	3,466	61.5%
15-5026-**-**-**	Small Vehicle Fuel - 37A	2,000	1,174	826	58.7%
15-5027-**-**-**	Insurance - Property/Liability	46,396	32,144	14,252	69.3%
15-5028-**-**-**	Small Tools & Supplies	8,000	7,185	815	89.8%
15-5030-**-**-**	Trash Disposal	2,996	1,428	1,568	47.7%
15-5031-**-**-**	Safety Program & Supplies	33,352	18,023	15,329	54.0%
15-5032-**-**-**	Equipment Rental	1,000	-	1,000	-
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	4,298	4,058	51.4%
15-5036-**-**-**	Laboratory Supplies	11,004	8,889	2,115	80.8%
15-5037-**-**-**	Office Equipment	2,000	10	1,990	0.5%
15-5038-**-**-**	Permits	8,000	3,073	4,927	38.4%
15-5039-**-**-**	Membership Dues/Fees	2,600	1,274	1,326	49.0%
15-5047-**-**-**	Access Road Expenses	44,004	38,887	5,117	88.4%
15-5048-**-**-**	Storm Damage	20,008	-	20,008	-
15-5049-**-**-**	Biosolids Disposal	-	5,625	(5,625)	-
15-5050-**-**-**	Contract Services Generators - 29A	4,004	-	4,004	-
15-5052-**-**-**	Janitorial Services	12,004	9,614	2,390	80.1%
15-5054-**-**-**	Diesel Truck Maint - 31B	1,004	4,597	(3,593)	4.58
15-5055-**-**-**	Diesel Truck Fuel - 37B	496	-	496	-
15-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	179,000	104,698	74,302	58.5%
15-5058-**-**-**	Maintenance Equip. & Facilities (Common)	22,000	3,748	18,252	17.0%
15-5060-**-**-**	Maintenance Equip. & Facilities (AWT) 41-E	37,000	15,104	21,896	40.8%
15-5061-**-**-**	Mileage	500	124	376	24.9%
15-5076-**-**-**	SCADA Infrastructure	30,500	15,918	14,582	52.2%
15-5303-**-**-**	Group Insurance Waiver	3,600	2,714	886	75.4%
15-5305-**-**-**	Medicare Tax Payments for Employees	1,336	1,466	(130)	109.8%
15-5705-**-**-**	Monthly Car Allowance	4,204	3,166	1,038	75.3%
15-6500-**-**-**	IT Allocations in to PC's & Depts.	116,012	87,356	28,657	75.3%
	Total Other Expenses	<u>1,292,328</u>	<u>859,426</u>	<u>432,902</u>	<u>66.5%</u>
	Total Expenses	<u>2,772,280</u>	<u>1,884,894</u>	<u>887,386</u>	<u>68.0%</u>

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended March 31, 2021
(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	1,162,518	559,378	67.5%
17-5001-**-**-**	Overtime Salaries-O&M	66,064	36,530	29,534	55.3% (1)
17-5306-**-**-**	Scheduled Holiday Work	14,880	27,313	(12,433)	183.6% (1)
17-5315-**-**-**	Comp Time - O&M	2,564	3,686	(1,122)	143.8% (1)
17-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	906,456	634,263	272,193	70.0%
17-5700-**-**-**	Standby Pay	25,356	21,288	4,069	84.0%
	Total Payroll Costs	2,737,216	1,885,599	851,617	68.9%
Other Expenses					
17-5002-**-**-**	Electricity	350,000	354,800	(4,800)	101.4% (12)
17-5003-**-**-**	Natural Gas	109,996	69,144	40,852	62.9%
17-5004-**-**-**	Potable & Reclaimed Water	28,000	23,975	4,025	85.6%
17-5005-**-**-**	Co-generation Power Credit	(669,000)	(498,708)	(170,292)	74.5%
17-5006-**-**-**	Chlorine/Sodium Hypochlorite	380,000	282,820	97,180	74.4%
17-5007-**-**-**	Polymer Products	460,000	310,986	149,014	67.6%
17-5008-**-**-**	Ferric Chloride	265,004	245,885	19,119	92.8% (2)
17-5009-**-**-**	Odor Control Chemicals	43,996	26,658	17,338	60.6%
17-5010-**-**-**	Other Chemicals - Misc.	1,996	-	1,996	-
17-5011-**-**-**	Laboratory Services	17,072	7,597	9,475	44.5%
17-5012-**-**-**	Grit Hauling - 21A	50,000	29,025	20,975	58.0%
17-5013-**-**-**	Landscaping	74,996	112,140	(37,144)	149.5% (13)
17-5015-**-**-**	Management Support Services	21,000	31,389	(10,389)	149.5% (3)
17-5017-**-**-**	Legal Fees	5,004	13,281	(8,277)	265.4% (14)
17-5019-**-**-**	Contract Services Misc.	95,000	80,465	14,535	84.7%
17-5021-**-**-**	Small Vehicle Expense	7,000	5,949	1,051	85.0%
17-5022-**-**-**	Miscellaneous Expense	7,000	1,062	5,938	15.2%
17-5023-**-**-**	Office Supplies - All	11,000	7,866	3,134	71.5%
17-5024-**-**-**	Petroleum Products	20,000	6,072	13,928	30.4%
17-5025-**-**-**	Uniforms	27,004	19,544	7,460	72.4%
17-5026-**-**-**	Small Vehicle Fuel	9,004	5,555	3,449	61.7%
17-5027-**-**-**	Insurance - Property/Liability	115,592	80,084	35,508	69.3%
17-5028-**-**-**	Small Tools & Supplies	29,000	18,953	10,047	65.4%
17-5030-**-**-**	Trash Disposal	1,996	1,909	87	95.7%
17-5031-**-**-**	Safety Program & Supplies	40,504	37,875	2,629	93.5%
17-5032-**-**-**	Equipment Rental	3,004	-	3,004	-
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	3,359	9,341	26.4%
17-5036-**-**-**	Laboratory Supplies	23,672	10,800	12,872	45.6%
17-5037-**-**-**	Office Equipment	50,000	16,546	33,454	33.1%
17-5038-**-**-**	Permits	21,508	22,080	(572)	102.7%
17-5039-**-**-**	Membership Dues/Fees	4,860	2,554	2,306	52.6%
17-5049-**-**-**	Biosolids Disposal	905,000	565,476	339,524	62.5%
17-5050-**-**-**	Contract Services Generators - 29A	8,000	-	8,000	-
17-5051-**-**-**	Contract Serv - Metering Station - 29B	-	2,767	(2,767)	-
17-5052-**-**-**	Janitorial Services	41,000	29,041	11,959	70.8%
17-5053-**-**-**	Contract Serv - Digester Cleaning - 29E	65,000	-	65,000	-
17-5054-**-**-**	Diesel Truck Maint	19,000	13,516	5,484	71.1%
17-5055-**-**-**	Diesel Truck Fuel - 37B	8,004	3,478	4,526	43.4%
17-5056-**-**-**	Maintenance Equip. & Facilities (Solids)	206,000	142,430	63,570	69.1%
17-5057-**-**-**	Maintenance Equip. & Facilities (Liquids)	236,000	198,295	37,705	84.0%
17-5058-**-**-**	Maintenance Equip. & Facilities (Common)	34,000	91,037	(57,037)	267.8% (15)
17-5059-**-**-**	Maintenance Equip. & Facilities (Co-Gen)	591,000	262,851	328,149	44.5%
17-5060-**-**-**	Maintenance Equip. & Facilities (AWT)	38,000	50,382	(12,382)	132.6% (16)
17-5061-**-**-**	Mileage	1,004	602	402	59.9%
17-5068-**-**-**	MNWD Potable Water Supplies & Svcs.	42,000	15,862	26,138	37.8%
17-5076-**-**-**	SCADA Infrastructure	30,504	15,919	14,585	52.2%
17-5077-**-**-**	IT Direct	5,004	-	5,004	-
17-5105-**-**-**	Co-Generation Power Credit - Offset	669,000	498,708	170,292	74.5%
17-5303-**-**-**	Group Insurance Waiver	7,200	5,151	2,049	71.5%
17-5309-**-**-**	Operating Leases	6,004	1,599	4,405	0.27
17-5705-**-**-**	Monthly Car Allowance	8,388	6,332	2,056	75.5%
17-6241-**-**-**	Education Reimbursement	-	606	(606)	-
17-6500-**-**-**	IT Allocations in to PC's & Depts.	-	-	-	-
	Total Other Expenses	4,760,144	3,394,744	1,365,400	71.3%
	Total Expenses	7,497,360	5,280,343	2,217,017	70.4%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended March 31, 2021
(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	792	592	57.2%
21-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	732	432	300	59.0%
	Total Payroll Costs	2,116	1,224	892	57.9%
Other Expenses					
21-5019-**-**-**	Contract Services Misc. - 29	1,004	-	1,004	-
21-5027-**-**-**	Insurance - Property/Liability	968	671	297	69.3%
	Total Other Expenses	1,972	671	1,301	34.0%
	Total Expenses	4,088	1,895	2,193	46.4%
23 - North Coast Interceptor					
Other Expenses					
23-5017-**-**-**	Legal Fees	-	22,480	(22,480)	-
	Total Other Expenses	-	22,480	(22,480)	-
24 - Aliso Creek Ocean Outfall					
Salary and Fringe					
24-5000-**-**-**	Regular Salaries-O&M	103,084	95,516	7,568	92.7%
24-5001-**-**-**	Overtime Salaries-O&M	1,576	1,167	409	74.1%
24-5306-**-**-**	Scheduled Holiday Work	168	292	(124)	174.1% (1)
24-5401-**-**-**	Fringe Benefits IN to PC's & Depts.	54,264	52,113	2,151	96.0%
	Total Payroll Costs	159,092	149,088	10,004	93.7%
Other Expenses					
24-5015-**-**-**	Management Support Services	80,000	33,835	46,165	42.3%
24-5017-**-**-**	Legal Fees	2,008	-	2,008	-
24-5027-**-**-**	Insurance - Property/Liability	8,556	5,928	2,628	69.3%
24-5031-**-**-**	Safety Supplies	1,004	-	1,004	-
24-5034-**-**-**	Travel Expense/Tech. Conferences	2,004	300	1,704	15.0%
24-5035-**-**-**	Training Expense	2,004	62	1,942	3.1%
24-5036-**-**-**	Laboratory Supplies	24,500	34,607	(10,107)	141.3% (17)
24-5038-**-**-**	Permits	199,000	200,393	(1,393)	100.7% (6)
24-5039-**-**-**	Membership Dues/Fees	5,564	-	5,564	-
24-5044-**-**-**	Offshore Monitoring	22,004	39,100	(17,096)	177.7% (7)
24-5046-**-**-**	Effluent Chemistry	20,000	1,755	18,245	8.8%
24-5058-**-**-**	Maintenance Equip. & Facilities (Common) 41-C	1,004	-	1,004	-
24-5067-**-**-**	Port Cleaning	35,000	-	35,000	-
24-5802-**-**-**	Shipping/Freight	100	-	100	-
24-6500-**-**-**	IT Allocations in to PC's & Depts.	12,728	9,585	3,143	75.3%
	Total Other Expenses	415,476	325,564	89,912	78.4%
	Total Expenses	574,568	474,652	99,916	82.6%
Total O&M Expenses		17,719,855	12,887,726	4,832,129	72.7%

South Orange County Wastewater Authority
O&M Budget vs. Actual Comparison by PC
For the Period Ended March 31, 2021

- (1) O&M overtime is elevated due to staff coverage needed for COVID19 impacts and after hours construction activities.
- (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) Foul air system assessment was conducted to ensure that foul air control properly functions after recent system modifications.
- (4) SOCWA permits are primarily paid in July and November each year in compliance with AQMD Rule 1110.2; Fee Increases.
- (5) Janitorial services are elevated due to additional office disinfection and cleaning.
- (6) Water Quality Fee increases.
- (7) Increased toxicity monitoring due to permit exceedances and Investigative Order requirements.
- (8) The surge tower site was re-fenced and cleared to discourage unauthorized entry.
- (9) Costs related to required pretreatment ordinance update (PC 08) & preparation of a report of water discharge for recycled water order (PC 12)
- (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) Engine repairs and equipment overhauls have required engine shutdowns and electricity purchases.
- (13) Tree removals from emergency projects in response to Santa Ana Winds.
- (14) Construction related expenses.
- (15) Emergency water line repairs completed at RTP.
- (16) Purchasing related to valves and actuators replacement for AWT.
- (17) Additional supplies for new regulations and preparation for new permit requirements.

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

For the Period Ended March 31, 2021
(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	115,686	81,150	58.8%
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	103,621	63,118	40,503	60.9%
	Total Payroll Costs	300,457	178,804	121,653	59.5%
Other Expenses					
01-5022-03-00-00	Miscellaneous Expense	3,184	2,358	826	74.1%
01-5023-03-00-00	Office Supplies - All	208	31	177	14.9%
01-5031-03-00-00	Safety Supplies	306	-	306	-
01-5034-03-00-00	Travel Expense/Tech. Conferences	6,439	-	6,439	-
01-5035-03-00-00	Training Expense	2,244	-	2,244	-
01-5037-03-00-00	Office Equipment	408	-	408	-
01-5039-03-00-00	Membership Dues/Fees	1,377	664	713	48.2%
01-5061-03-00-00	Mileage	510	47	463	9.1%
01-5309-03-00-00	Operating Leases	6,829	5,408	1,421	79.2%
01-5705-03-00-00	Monthly Car Allowance	4,200	3,166	1,034	75.4%
01-5802-03-00-00	Shipping/Freight	312	-	312	-
01-6500-03-00-00	IT Allocations in to PC's & Depts.	50,794	38,247	12,547	75.3%
	Total Other Expenses	76,810	49,920	26,891	65.0%
	Total Engineering Expenses	377,267	228,724	148,544	60.6%

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

For the Period Ended March 31, 2021

(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	674,011	270,531	71.4%
01-6001-04-00-00	Overtime Salaries-Admin or IT	20,000	26,558	(6,558)	132.8% (1)
01-6315-04-00-00	Comp Time - Admin	15,000	6,662	8,338	44.4%
01-6401-04-00-00	Fringe Benefits IN to ADMIN or IT	497,236	367,737	129,499	74.0%
	Total Payroll Costs	1,476,778	1,074,968	401,810	72.8%
Other Expenses					
01-6018-04-00-00	Public Notices/ Public Relations	-	2,180	(2,180)	- (2)
01-6101-04-00-00	HR Recruitment & Employee Relations	26,500	6,289	20,211	23.7%
01-6102-04-00-00	Subscriptions	2,040	1,716	324	84.1%
01-6200-04-00-00	Management Support Services	102,000	43,493	58,507	42.6%
01-6201-04-00-00	Audit	44,900	33,900	11,000	75.5%
01-6202-04-00-00	Legal	200,000	247,845	(47,845)	123.9% (3)
01-6204-04-00-00	Postage	4,000	812	3,188	20.3%
01-6223-04-00-00	Office Supplies - Admin	6,120	3,144	2,976	51.4%
01-6224-04-00-00	Office Equipment Admin or IT	1,000	1,310	(310)	131.0%
01-6234-04-00-00	Memberships & Trainings	88,950	43,609	45,341	49.0%
01-6239-04-00-00	Travel & Conference	10,965	2,063	8,902	18.8%
01-6240-04-00-00	Scholarship Sponsorship		1,000	(1,000)	-
01-6241-04-00-00	Education Reimbursement	3,000	1,500	1,500	50.0%
01-6310-04-00-00	Miscellaneous	23,460	13,172	10,288	56.1%
01-6311-04-00-00	Mileage	1,211	26	1,185	2.1%
01-6317-04-00-00	Contract Services Misc	5,610	4,114	1,496	73.3%
01-6500-04-00-00	IT Allocations in to PC's & Depts.	116,635	87,824	28,811	75.3%
01-6601-04-00-00	Shipping/Freight	3,740	2,677	1,063	71.6%
01-6705-04-00-00	Monthly Car Allowance	12,000	9,046	2,954	75.4%
	Total Other Expenses	652,131	505,719	146,412	77.5%
Total Admin Expenses		2,128,909	1,580,687	548,222	74.2%

- (1) Overtime salary and comp should be considered together, 94.9% expended
- (2) Publication fee for ordinance
- (3) JPA Revision projected over budget for Legal line item

South Orange County Wastewater Authority
Budget vs. Actual Comparison-IT
 For the Period Ended March 31, 2021
 (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	75,378	18,531	80.3%
01-6001-05-00-00	Overtime Salaries-Admin or IT	-	-	-	-
01-6315-05-00-00	Comp Time - IT	5,000	-	5,000	-
01-6401-05-00-00	Fringe Benefits IN to ADMIN or IT	49,437	41,126	8,311	83.2%
	Total Salary & Fringe	148,346	116,504	31,842	78.5%
Other Expenses					
01-6028-05-00-00	Small Tools & Supplies	1,000	-	1,000	-
01-6035-05-00-00	Training Expense	2,000	1,725	275	86.3%
01-6037-05-00-00	Office Equipment	600	-	600	-
01-6234-05-00-00	Memberships & Trainings	1,375	-	1,375	-
01-6239-05-00-00	Travel & Conference	1,750	-	1,750	-
01-6300-05-00-00	Software Maintenance Agreements	38,779	37,373	1,406	96.4%
01-6301-05-00-00	Hardware Maintenance Agreements	7,126	1,305	5,821	18.3%
01-6302-05-00-00	Cloud Subscriptions (Internet)	148,369	103,373	44,996	69.7%
01-6303-05-00-00	Telecommunications	150,534	104,718	45,816	69.6%
01-6305-05-00-00	IT Professional Services	108,060	103,612	4,448	95.9%
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	29,200	12,497	16,703	42.8%
01-6307-05-00-00	Small Software Purchases & Licenses (<\$5k)	26,908	21,080	5,828	78.3%
01-6308-05-00-00	IT Memberships	160	-	160	-
01-6309-05-00-00	Operating Leases	55,200	41,054	14,146	74.4%
01-6310-05-00-00	Miscellaneous	5,000	-	5,000	-
01-6312-05-00-00	Computer & Photocopy Supplies	-	2,224	(2,224)	-
	Total Other Expenses	576,061	428,961	147,100	74.5%
	Total Expenses before Allocation	724,407	545,466	178,941	75.3%
IT Allocations (Out) to PC's & Depts					
01-6400-05-00-00	IT Allocations (OUT) to PC's & Depts.	(724,407)	(545,466)	(178,941)	75.3%
	Total IT Allocations (Out) to PC's & Depts	(724,407)	(545,466)	(178,941)	75.3%

**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	UAL & OPEB Not Included	
						FY 2020-21 Budget	FY 2020-21 Forecast
457 Plan - Employer Contribution	\$13,821	\$83,925	\$75,524	\$64,550	\$74,097	\$80,000	\$75,472
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	28,131	31,196
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	263,680	263,747
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	90,120	84,928
FFCRA Leave							57,300
CA-PSL							5,000
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	286,116	286,116
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	394,012	394,012
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	8,700	11,589
Jury Duty			5,817	3,149	5,156	2,500	2,500
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	62,379	61,755
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	954,938	970,158
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	101,836	94,174
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	45,600	45,800
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	658,879
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
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	202,000	121,937

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	\$3,165,563
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.2%	0.9%

	Pay for Time Worked Labor Base(Regular Salaries)					0.9%	
	O&M	3,184,417	3,224,868	3,282,424	3,451,281	3,559,419	3,417,991
Environmental	815,299	789,929	827,189	933,333	951,174	953,865	
Engineering including CIP Labor	305,422	377,076	396,554	397,732	411,345	431,005	
Admin	695,744	857,635	896,766	934,332	944,542	898,682	
IT	44,447	84,015	85,028	92,851	93,909	100,504	
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,333,523	5,487,962	5,809,528	5,960,389	5,802,047
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	52.6%	54.6%
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	2.6%	-2.7%

Agenda Item

5

Finance Committee Meeting

Meeting Date: April 20, 2021

TO: Finance Committee

FROM: Betty Burnett, General Manager

STAFF CONTACT: Mary Carey, Finance Controller

SUBJECT: Q3 FY 2020-21 Cash Roll Forward as of March 31, 2021

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 Q3, March 31, 2021

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, Member Agency and Project
- Non-Capital Cash Roll Forward Balance by Project Committee, Member Agency and Project
- Non-Capital – Miscellaneous Cash Roll Forward Balance by Project Committee, Member Agency and Project
- Small Capital Cash Roll Forward balance by Project Committee, Member Agency and Project

Recommended Action: Staff recommends that the Finance Committee recommend to the Board of Directors to receive and file the Q3 Fiscal Year 2020-21 Cash Roll Forward as submitted.

Cash Roll Forward Notes Q3 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 code, and capital project:
 - 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, Q2 and Q3 2021 Preliminary¹**

	6/30/2017	6/30/2018	6/30/2019	6/30/2020	9/30/2020	12/31/2020	3/31/2021	YTD Change
(1) Cash on Hand	12,949,694	13,557,237	20,857,094	22,361,420	17,461,029	15,128,358	12,648,306	(9,713,115) -43.4%
Accounts Payable	(2,682,688)	(2,314,106)	(1,981,080)	(3,531,550)	(2,686,707)	(1,846,911)	(3,087,336)	
Accrued Payroll	(102,661)	(127,396)	(100,221)	(160,049)	(80,430)	(263,681)	(81,359)	
Accounts Receivable	1,069,282	1,660,444	14,179	49,286	689,873		249,323	
(2) PTO Reserves	(653,282)	(620,032)	(683,536)	(734,477)	(656,539)	(727,255)	(797,437)	
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	267,633	
Deposits	19,500	-						
(3) Available Cash	10,375,905	10,883,737	15,631,481	17,353,752	14,274,740	11,701,238	9,199,130	
(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	6,975,064	(8,641,886) -55.3%
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	6,975,064	
(6) Small Capital Carryover	(129,000)		172,996	565,000	333,233	247,462	181,732	(383,268) -67.8%
Non-Capital Carryover				369,508	337,086	305,956	264,329	(105,179) -28.5%
Non-Capital Misc. Carryover				252,298	208,974	179,935	166,886	(85,412) -33.9%
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	750,365	
Non Capital Cash Collected in Excess of Expenditures					56,803	70,707	29,120	
Non Capital Misc Cash Collected in Excess of Expenditures					18,750	37,500	56,250	
O&M Cash Collected in Excess of Expenditures					342,910	(314,872)	474,416	
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	8,898,161	
(7) Difference	365,027	649,837	314,628	549,996	633,917	825,912	300,969	

Additional Cash Is:							
Prior Balance	281,422	365,027	649,837	314,628	549,996	633,917	825,912
Payment to Member Agencies			(649,837)	(314,628)			(549,996)
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	24,082
Recycling Income	11,708	2,112	1,618	1,966.23		1,420	971
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	300,969

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q3 FY 2020-21

Large Capital Cash Balance as of March 31, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBS	IRWD	MNWD	SMWD	SCWD	Total
PC 02 J B Latham										
Liquids										
3202-000 - Preliminary and Primary Treatment Improvements Design (2016)	-	-	45,990	-	-	-	34,533	25,904	43,167	149,595
3252-000 - Plant 1 Standby Power Generator Repl (2017)	-	-	35,114	-	-	-	26,356	19,769	32,947	114,185
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)	-	-	(18,446)	-	-	-	(13,784)	(10,413)	(17,254)	(59,897)
32211L-000 - Plant 2 Grit Area Rehabilitation	-	-	(27,783)	-	-	-	(20,837)	(15,628)	(26,046)	(90,294)
Total PC 02 Liquids	-	-	131,323	-	-	-	99,853	74,891	124,817	430,884
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)	-	-	8,774	-	-	-	6,453	6,596	7,052	28,875
3231-000 Facility Improvements B - Common Upgrades Construction	-	-	97,621	-	-	-	71,801	73,382	78,458	321,261
Total PC 02 Common	-	-	116,623	-	-	-	85,792	87,676	93,735	383,826
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	-	-	(129,601)	-	-	-	(93,421)	(122,580)	(86,401)	(432,003)
3222-000 - Centrate System Design (2019)	-	-	5,355	-	-	-	3,859	5,066	3,570	17,850
3223-000 - Emulsion Polymer Feeder Replacement (2019)	-	-	21,400	-	-	-	15,423	20,243	14,266	71,332
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	-	-	22,015	-	-	-	15,833	20,858	14,678	73,384
Total PC2 JB Latham	-	-	269,962	-	-	-	201,478	183,425	233,230	888,095
PC 05 San Juan Creek Ocean Outfall										
3601-000 Junction Structure Reinforcement Phase II (2016)	-	(10,301)	(6,867)	-	-	-	(9,613)	(27,467)	(7,728)	(61,976)
3603-000 Dilution Study (2016)	-	9,889	6,593	-	-	-	9,228	26,370	7,420	59,500
3650-000 - Junction Structure Reinforcement Construction (2017)	-	(15,146)	(10,097)	-	-	-	(14,135)	(40,878)	(11,365)	(91,622)
3605-000 - Junction Structure Reinforcement Permitting and Final Design	-	(107,019)	(71,346)	-	-	-	(99,871)	(285,383)	(80,296)	(643,915)
3606-000 - Junction Struction - Sleeve Insertion (2021)	-	139,385	92,924	-	-	-	130,076	371,694	104,581	838,660
Total PC5 San Juan Creek Ocean Outfall	-	16,808	11,207	-	-	-	15,685	44,336	12,611	100,647
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)	(1,063)	-	-	-	(84)	-	(820)	-	(837)	(2,803)
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)	213,254	-	-	-	16,796	-	164,552	-	167,916	562,518
3539-000 Facility Construction Improvements - Part II (2020)	(537,501)	-	-	-	(42,323)	-	(414,762)	-	(423,225)	(1,417,811)
3551-000 - Add for CTP Facility Upgrade Design (2017)	44,523	-	-	-	3,511	-	34,352	-	35,056	117,442
3553-000 - Plant Drainage Improvements (2017)	91,488	-	-	-	7,210	-	70,594	-	72,038	241,330
3592-000 - Facility Improvements Project Design (2018)	16,957	-	-	-	1,408	-	13,034	-	13,344	44,742
3525-000 - Personnel Building reconstruction (2019)	46,323	-	-	-	3,647	-	35,745	-	36,475	122,191
3526-000 - Facility Improvements Project Construction - Part I (2019)	(32)	-	-	-	(2)	-	(24)	-	(25)	(84)
3527-000 - Vehicle Storage Building Roof (2019)	32,224	-	-	-	2,537	-	24,866	-	25,373	85,000
3528-000 - AWMA Road Sites West 1 and West 2 Embankment Protection	41,697	-	-	-	3,283	-	32,175	-	32,832	109,987
3529-000 - Aliso Creek Long Term Repair Planning	28,604	-	-	-	2,252	-	22,072	-	22,523	75,452
3541-000 Export Sludge System Construction (2020)	380,964	-	-	-	29,997	-	293,973	-	299,972	1,004,906
Total PC 15 Liquids	368,942	-	-	-	29,140	-	283,995	-	290,501	972,579
AWT										
3517-000 - AWT Backwash Pump Replacement (2016)	-	-	-	-	-	-	-	-	(401)	(401)
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)	-	-	-	-	-	-	-	-	(64,829)	(64,829)
Total PC 15 AWT	-	-	-	-	-	-	-	-	(24,836)	(24,836)
Total PC 15 Coastal Treatment Plant	368,942	-	-	-	29,140	-	283,995	-	265,664	947,743

South Orange County Wastewater Authority

Total Large Capital Projects Cash Roll Forward for Q3 FY 2020-21

Large Capital Cash Balance as of March 31, 2021										
	16	17	18	19	20	21	22	23	24	
	CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	Total
PC 17 Joint Regional Wastewater Reclamation										
Liquids/AWT										
3701-000 - Secondary Electrical System Rerouting (2014)	-	-	-	-	-	-	(3,053,922)	-	-	(3,053,922)
3702-000 - Waste Activated Sludge VFD Control Panel (2013)	-	-	-	-	-	-	478,647	-	-	478,647
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)	-	-	-	-	-	-	280,818	-	-	280,818
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)	-	-	-	-	-	-	344,812	-	-	344,812
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	-	-	-	-	-	-	1,411,923	-	-	1,411,923
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)	(387)	-	-	(632)	(20)	-	(4,815)	-	(309)	(6,163)
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)	7,413	-	-	12,131	390	-	92,377	-	5,925	118,236
3747-000 -Southside Plant Manhole Reconstruction (2019)	947	-	-	1,550	50	-	11,805	-	757	15,109
3748-000 - SE electrical Manhole reconstruction (2019)	8,106	-	-	13,265	427	-	101,012	-	6,478	129,288
Total PC 17 Common	37,717	-	-	64,773	1,997	-	498,102	-	30,134	632,723
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)	9,888	-	-	17,987	520	-	51,840	-	7,896	88,131
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)	34,752	-	-	63,218	1,828	-	182,189	-	27,753	309,740
Total PC 17 Solids	241,297	-	-	438,938	12,686	-	1,264,982	-	192,697	2,150,601
Total PC 17 Joint Regional Wastewater Reclamation	279,015	-	-	503,712	14,683	-	3,175,007	-	222,831	4,195,247
PC 21 Effluent Transmission Main										
Reach B/C/D										
3101-000 - Trail Bridge Crossing Protection - Phase I (D) (2016)	-	-	-	162,866	-	162,864	-	-	-	325,730
3105-000 - Air Valve Replacement Design and Permitting (D) (2020)	-	-	-	23,693	-	23,693	-	-	-	47,386
3107-000 - Air Valve Replacement Construction (D) (2021)	-	-	-	19,000	-	19,000	-	-	-	38,000
Total PC21 Reach B/C/D	-	-	-	205,559	-	205,557	-	-	-	411,115
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)	-	-	-	20,688	-	20,688	47,450	-	-	88,826
3108-000 - Air Valve Replacement Construction (E) (2021)	-	-	-	14,440	-	14,440	33,120	-	-	62,000
Total PC21 Reach E	-	-	-	74,394	-	74,394	80,570	-	-	229,359
Total PC 21 Effluent Transmission Main	-	-	-	279,953	-	279,951	80,570	-	-	640,474
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	670,270	16,808	281,169	816,731	45,406	311,921	3,845,689	227,761	759,308	6,975,064

**South Orange County Wastewater Authority
Total Non-Capital Cash Roll Forward Q3 FY 2020-21**

Non-Capital Cash Balance as of March 31, 2021										
	16	17	18	19	20	21	22	23	24	Total
	CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 02 J B Latham										
Liquids										
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)	-	-	31,319	-	-	-	23,489	17,617	29,361	101,785
Total Liquids	-	-	31,113	-	-	-	23,335	17,501	29,169	101,119
Common										
4001-000 - Plant Drain System Evaluation (2017)	-	-	-	-	-	-	-	-	-	-
4204-000 - Electrical Manhole Condition Assessment (2020)	-	-	1,655	-	-	-	1,217	1,244	1,330	5,446
Total Common	-	-	1,655	-	-	-	1,217	1,244	1,330	5,446
Solids										
4214-000 - Solids Management Plan (2020)	-	-	-	-	-	-	-	-	-	-
Total Solids	-	-	-	-	-	-	-	-	-	-
Total PC2 JB Latham	-	-	32,768	-	-	-	24,552	18,745	30,499	106,565
PC 05 San Juan Creek Ocean Outfall										
4601-000 - Monitoring Evaluation Options (2020)	-	10,187	6,791	-	-	-	9,507	27,166	7,643	61,295
Total PC5 SJCOO	-	10,187	6,791	-	-	-	9,507	27,166	7,643	61,295
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	11,039	-	-	-	869	-	8,519	-	8,693	29,120
Total Liquids	20,816	-	-	-	1,639	-	16,063	-	16,391	54,909
Total PC 15 Coastal Treatment Plant	20,816	-	-	-	1,639	-	16,063	-	16,391	54,909
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	25,247	10,187	39,560	7,252	1,872	-	105,344	45,911	58,075	293,449

South Orange County Wastewater Authority
Total Non Capital Miscellaneous Cash Roll Forward Q3 FY 2020-21

		Non-Capital Miscellaneous Cash Balance as of March 31, 2021									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 02 J B Latham											
Liquids											
5205-000(a)	PC 2 Asset Register Pilot Project Liquids (2020)	-	-	7,115	-	-	-	5,336	4,002	6,670	23,124
5207-000(l)	Air Handling System Analysis (2020)	-	-	-	-	-	-	-	-	-	-
5208-000	Blower Bldg Imps Engineering Services (2020)	-	-	-	-	-	-	-	-	-	-
Total Liquids		-	-	7,115	-	-	-	5,336	4,002	6,670	23,124
Common											
5203-000	PC 2 Miscellaneous Engineering Common (2020)	-	-	3,004	-	-	-	2,210	2,259	2,415	9,887
5212-000	PC 2 Miscellaneous Engineering Common (2021)	-	-	1,140	-	-	-	837	858	915	3,750
Total PC 2 Common		-	-	4,144	-	-	-	3,047	3,117	3,330	13,637
Solids											
5204-000(a)	PC 2 Innovative Biosolids Solids (2020)	-	-	7,500	-	-	-	5,405	7,095	5,000	25,000
5206-000	Engine Permitting (2020)	-	-	1,500	-	-	-	1,081	1,419	1,000	5,000
5207-000(s)	Air Handling System Analysis (2020)	-	-	-	-	-	-	-	-	-	-
Total PC 2 Solids		-	-	9,000	-	-	-	6,486	8,514	6,000	30,000
Total PC2 JB Latham		-	-	20,259	-	-	-	14,870	15,632	16,000	66,761
PC 05 San Juan Creek Ocean Outfall											
5615-000	PC 5 Miscellaneous Engineering Outfall (2020)	-	249	166	-	-	-	232	664	187	1,498
Total PC05 SJ Creek Outfall		-	249	166	-	-	-	232	664	187	1,498
PC 15 Coastal Treatment Plant											
Liquids											
5501-000	PC 15 Miscellaneous Engineering Liquids (2020)	(3,891)	-	-	-	(306)	-	(3,003)	-	(3,064)	(10,265)
5505-000	PC 15 Miscellaneous Engineering Liquids (2021)	996	-	-	-	78	-	768	-	783	2,625
Total PC 15 Liquids		(2,895)	-	-	-	(228)	-	(2,235)	-	(2,281)	(7,640)
Common											
Total PC 15 Common		-	-	-	-	-	-	-	-	-	-
AWT											
5504-000	PC 15 Miscellaneous Engineering AWT (2020)	-	-	-	-	-	-	-	-	-	-
Total PC 15 AWT		-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant		(2,895)	-	-	-	(228)	-	(2,235)	-	(2,281)	(7,640)
PC 17 Joint Regional Wastewater Reclamation											
Common											
5703-000	PC 17 Miscellaneous Engineering Common (2020)	1,921	-	-	3,143	101	-	23,937	-	1,535	30,637
5708-000	PC 17 Miscellaneous Engineering Common (2021)	189	-	-	309	9	-	2,343	-	150	3,000
Total PC 17 Common		2,110	-	-	3,452	110	-	26,280	-	1,685	33,637
Solids											
5204-000(b)	PC 17 Innovative Biosolids Solids (2020)	2,805	-	-	5,103	148	-	14,705	-	2,240	25,000
5205-000(b)	PC 17 Asset Register Pilot Project Solids (2020)	5,610	-	-	10,206	295	-	29,412	-	4,480	50,004
5704-000	Engine Permitting (2020)	561	-	-	1,021	30	-	2,941	-	448	5,000
5706-000	Update Cost Escalation Analysis (2020)	-	-	-	-	-	-	-	-	-	-
5707-000	ARC Flash Analysis Update (2020)	-	-	-	-	-	-	-	-	-	-
Total PC 17 Solids		8,976	-	-	16,329	472	-	47,058	-	7,168	80,004
AWT											
Total PC 17 AWT		-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation		11,086	-	-	19,781	582	-	73,338	-	8,854	113,641
PC 21 Effluent Transmission Main Reach B/C/D											
5113-000	PC 21 Miscellaneous Engineering B/C/D (2020)	-	-	-	-	-	-	-	-	-	-
5115-000	PC 21 Miscellaneous Engineering B/C/D (2021)	-	-	-	23,439	-	23,436	-	-	-	46,875
Total Reach B/C/D		-	-	-	23,439	-	23,436	-	-	-	46,875
Reach E											
5114-000	PC 21 Miscellaneous Engineering E (2020)	-	-	-	-	-	-	-	-	-	-
Total Reach E		-	-	-	-	-	-	-	-	-	-
Total PC 21 Effluent Transmission Main		-	-	-	23,439	-	23,436	-	-	-	46,875
PC 24 Aliso Creek Ocean Outfall											
5415-000	PC 24 Miscellaneous Engineering Outfall (2020)	220	-	-	326	16	315	877	-	246	2,000
Total PC 24 Aliso Creek Outfall		220	-	-	326	16	315	877	-	246	2,000
Total Non-Capital Miscellaneous Cash		8,411	249	20,425	43,546	369	23,751	87,082	16,296	23,006	223,136

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2020-21

		Small Capital Cash Balance as of March 31, 2021									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSD	IRWD	MNWD	SMWD	SCWD	
PC 02 J B Latham											
Liquids											
2220-007	Replacement Check Valves	-	-	(3,268)	-	-	-	(2,451)	(1,838)	(3,064)	(10,620)
2221-001	2 ISCO Samplers (between 3 PC's)	-	-	1,614	-	-	-	1,212	909	1,515	5,250
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	(1,905)	-	-	-	(1,428)	(1,070)	(1,785)	(6,188)
2221-003	Building Lighting Improvements	-	-	413	-	-	-	308	232	387	1,341
2221-004	Aeration Header Noise Cover	-	-	10,386	-	-	-	7,788	5,841	9,735	33,750
2221-005	4-side RAS Pump Overhaul	-	-	3,228	-	-	-	2,424	1,818	3,030	10,500
2221-006	4-side WAS Pump Overhaul	-	-	4,155	-	-	-	3,117	2,334	3,894	13,500
2221-007	9-side WAS Pump Overhaul	-	-	4,155	-	-	-	3,114	2,337	3,894	13,500
2221-008	9-side Gas Line Replacement	-	-	432	-	-	-	325	244	405	1,405
2221-009	Replacement Liquids Side Bleach Tank	-	-	4,386	-	-	-	3,288	2,466	4,110	14,250
2221-010	Decant Pump Station Wet Well Lining	-	-	5,538	-	-	-	4,155	3,114	5,193	18,000
2221-011	Replacement 4-Side Grit Tank Stairs	-	-	3,000	-	-	-	2,250	1,686	2,814	9,750
2221-012	Replacement Gate Operator JBL	-	-	(592)	-	-	-	(443)	(332)	(553)	(1,920)
2221-013	9-side Replacement Blower Room Basement Fans	-	-	2,538	-	-	-	1,905	1,428	2,379	8,250
2221-014	4-Side Headworks Roll up Door Replacement	-	-	6,693	-	-	-	5,019	3,765	6,273	21,750
2221-015	Replacement Grit Auger JBL	-	-	18,462	-	-	-	13,845	10,386	17,307	60,000
2221-016	4-Side RSP Overhaul	-	-	3,413	-	-	-	2,559	1,920	3,198	11,092
2221-017	Fixed Gas Detectors - JBL Liquids	-	-	9,825	-	-	-	7,367	5,525	9,209	31,926
2221-034	Replacement of the 4-Side Grit Chamber Cover's	-	-	(2,595)	-	-	-	(1,946)	(1,460)	(2,433)	(8,433)
2220-018	Fixed Gas Detector Equipment - Liquids	-	-	(20,568)	-	-	-	(15,426)	(11,570)	(19,283)	(66,847)
2221-038	DAFT Quincy Air Compressor	-	-	(2,326)	-	-	-	(1,745)	(1,308)	(2,181)	(7,560)
Total Liquids		-	-	46,984	-	-	-	35,238	26,428	44,045	152,695
Common											
2219-041	JBL Wireless Project	-	-	27,346	-	-	-	20,114	20,559	21,981	90,000
2220-020	Two Utility Vehicles	-	-	4,479	-	-	-	3,294	3,367	3,600	14,740
2221-018	Safety Equipment JBL	-	-	2,548	-	-	-	1,873	1,915	2,051	8,387
2221-019	Replacement Gate Operator	-	-	1,596	-	-	-	1,173	1,200	1,281	5,250
2221-020	Stanley Access Upgrades 2021	-	-	1,368	-	-	-	1,005	1,029	1,098	4,500
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	-	-	(2,109)	-	-	-	(1,550)	(1,584)	(1,692)	(6,936)
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	-	-	2,280	-	-	-	1,677	1,710	1,833	7,500
2221-023	JBL PLC Hardware Upgrades and Replacements 20-21	-	-	3,417	-	-	-	2,514	2,571	2,748	11,250
2221-024	JBL HP SCADA Server Switch	-	-	3,417	-	-	-	2,514	2,571	2,748	11,250
2221-025	JBL OIT Replacements 20-21	-	-	2,280	-	-	-	1,677	1,713	1,830	7,500
2221-031	Seismic bracing installation for server equipment	-	-	2,280	-	-	-	1,677	1,713	1,830	7,500
2221-032	PA System	-	-	4,101	-	-	-	3,018	3,084	3,297	13,500
2221-033	JBL Asphalt 6" Deep 1,500 S.F.	-	-	(4,940)	-	-	-	(3,633)	(3,714)	(3,970)	(16,257)
2220-018	Fixed Gas Detector Equipment - Common	-	-	(1,846)	-	-	-	(1,358)	(1,388)	(1,484)	(6,074)
Total PC 2 Common		-	-	46,217	-	-	-	33,996	34,747	37,150	152,110
Solids											
2221-026	Solids Buildings Door Replacement	-	-	4,275	-	-	-	3,081	4,044	2,850	14,250
2221-027	Foul Air Connection to Centrate Line	-	-	3,375	-	-	-	2,433	3,192	2,250	11,250
2221-028	Centrifuge Rebuild JBL	-	-	15,750	-	-	-	11,352	14,898	10,500	52,500
2221-029	Replacement Solids Side Bleach Tank	-	-	(642)	-	-	-	(463)	(606)	(428)	(2,139)
2221-030	Fixed Gas Detectors - JBL Solids	-	-	10,125	-	-	-	7,296	9,579	6,750	33,750
2220-018	Fixed Gas Detector Equipment - Solids	-	-	(11,577)	-	-	-	(8,344)	(10,951)	(7,718)	(38,590)
2221-036	Digester 4 Grinder Pump	-	-	(7,008)	-	-	-	(5,051)	(6,629)	(4,672)	(23,359)
Total PC 2 Solids		-	-	14,299	-	-	-	10,304	13,527	9,533	47,663
Total PC2 JB Latham		-	-	107,500	-	-	-	79,539	74,702	90,728	352,468
PC 15 Coastal Treatment Plant											
Liquids											
2520-005	Replacement Grit Auger	(41,604)	-	-	-	(3,276)	-	(32,104)	-	(32,759)	(109,743)
2520-012	Aeration Panel Replacement	(5,385)	-	-	-	(424)	-	(4,156)	-	(4,240)	(14,206)
2520-013	Ventilation Fan Replacement	(598)	-	-	-	(47)	-	(462)	-	(471)	(1,578)
2520-014	Roll-up and Double Door Replacements	13,172	-	-	-	1,037	-	10,164	-	10,372	34,745
2221-001	2 ISCO Samplers (between 3 PC's)	1,989	-	-	-	156	-	1,536	-	1,566	5,247
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	(2,345)	-	-	-	(184)	-	(1,811)	-	(1,848)	(6,188)
2521-001	Replacement Nitrate Probe	1,743	-	-	-	138	-	1,344	-	1,374	4,598
2521-002	Pump/Blower Overhauls	(9,036)	-	-	-	(711)	-	(6,974)	-	(7,117)	(23,838)
2521-003	Replacement Grit Auger CTP	24,168	-	-	-	1,902	-	18,651	-	19,029	63,750
2521-004	Grit Pump Replacements (2)	19,902	-	-	-	1,566	-	15,360	-	15,672	52,500
2521-005	WAS Pump Control Rehabilitation	1,989	-	-	-	156	-	1,536	-	1,569	5,250
2521-006	Process Water Tank Cover Replacement	25,590	-	-	-	2,016	-	19,746	-	20,148	67,500
2521-007	Fixed Gas Detectors CTP	21,609	-	-	-	1,701	-	16,674	-	17,016	57,000
2521-008	Building Lighting Improvements CTP	14,217	-	-	-	1,119	-	10,971	-	11,193	37,500
2521-009	DAFT Stair and Walkway Replacement	4,833	-	-	-	381	-	3,729	-	3,807	12,750
Total PC 15 Liquids		70,243	-	-	-	5,530	-	54,205	-	55,310	185,287
Common											
2520-017	HVAC Replacements	11,374	-	-	-	896	-	8,777	-	8,956	30,003
2520-018	Stanley Security Access Expansion 2019	3,229	-	-	-	254	-	2,492	-	2,543	8,518
2520-019	Landscape renovation	8,900	-	-	-	701	-	6,868	-	7,008	23,476
2520-022	Fixed Gas Detector Equipment	7,583	-	-	-	597	-	5,852	-	5,971	20,003
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	2,559	-	-	-	201	-	1,974	-	2,016	6,750
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	2,844	-	-	-	225	-	2,193	-	2,238	7,500
2521-010	Safety Equipment CTP	8,526	-	-	-	669	-	6,585	-	6,720	22,500
2521-011	Landscape Renovations CTP	9,413	-	-	-	743	-	7,265	-	7,417	24,838
2521-012	Stanley Security Access Expansion 2020 CTP	4,266	-	-	-	336	-	3,291	-	3,357	11,250
2521-013	Replacement Roll Up Door	4,266	-	-	-	336	-	3,291	-	3,357	11,250
2521-014	CTP PLC Hardware Upgrades and Replacements 20-21	4,266	-	-	-	336	-	3,291	-	3,357	11,250
2521-015	CTP HP SCADA Server Switch	4,266	-	-	-	336	-	3,291	-	3,357	11,250
2521-016	CTP OIT Replacements 20-21	2,844	-	-	-	225	-	2,193	-	2,238	7,500
2521-019	Directional antenna inst for secondary Internet to VZW	4,266	-	-	-	336	-	3,291	-	3,357	11,250
2521-020	CTP Fork-Lift	(12,090)	-	-	-	(952)	-	(9,329)	-	(9,519)	(31,890)
2521-021	CTP Shower Trailer	(25,931)	-	-	-	(2,042)	-	(20,010)	-	(20,418)	(68,400)
2521-022	VSB Storage Racking Project	(3,076)	-	-	-	(242)	-	(2,373)	-	(2,422)	(8,113)
Total PC 15 Common		37,506	-	-	-	2,955	-	28,941	-	29,532	98,935
AWT											
2520-025	AWT Bleach Pump Pad Cover	-	-	-	-	-	-	-	-	10,000	10,000
2520-026	AWT Building Replacement Doors	-	-	-	-	-	-	-	-	(10,233)	(10,233)
2521-017	Building #19 Floor Rehabilitation	-	-	-	-	-	-	-	-	(38,710)	(38,710)
2521-018	Replacement Turbidity Meter	-	-	-	-	-	-	-	-	5,250	5,250
Total PC 15 AWT		-	-	-	-	-	-	-	-	(33,693)	(33,693)
Total PC 15 Coastal Treatment Plant		107,749	-	-	-	8,484	-	83,146	-	51,149	250,529

South Orange County Wastewater Authority
Small Capital Cash Roll Forward Q3 FY 2020-21

		Small Capital Cash Balance as of March 31, 2021									
		16	17	18	19	20	21	22	23	24	Total
		CLB	CSC	CSJC	ETWD	EBSB	IRWD	MNWD	SMWD	SCWD	
PC 17 Joint Regional Wastewater Reclamation											
Liquids											
2720-006	RAS #6 Pump and Motor Rebuild	-	-	-	-	-	-	9,252	-	-	9,252
2720-007	RAS #66 Pump and Motor Rebuild	-	-	-	-	-	-	18,000	-	-	18,000
2720-008	Replacement Recirc Pump	-	-	-	-	-	-	(9,190)	-	-	(9,190)
2720-011	3LP Strainer Replacement Project	-	-	-	-	-	-	30,000	-	-	30,000
2720-013	Headworks Roll Up Door Replacement	-	-	-	-	-	-	14,062	-	-	14,062
2221-001	2 ISCO Samplers (between 3 PC's)	-	-	-	-	-	-	5,250	-	-	5,250
2221-002	Laboratory Equipment and Probe Replacements (between 3 PC's)	-	-	-	-	-	-	(6,188)	-	-	(6,188)
2721-001	Headworks Replacement Doors	-	-	-	-	-	-	7,500	-	-	7,500
2721-002	Aeration Panel Replacement	-	-	-	-	-	-	27,000	-	-	27,000
2721-003	Rebuild RAS Pump #55	-	-	-	-	-	-	12,000	-	-	12,000
2721-004	Rebuild Three (3) Low Pressure Water Pumps	-	-	-	-	-	-	14,522	-	-	14,522
2721-005	Overhaul Interstage Pump #3	-	-	-	-	-	-	(18,552)	-	-	(18,552)
2721-006	Overhaul two (2) Hoffman Blowers	-	-	-	-	-	-	(104)	-	-	(104)
2721-007	Replacement Grit Auger	-	-	-	-	-	-	60,000	-	-	60,000
2721-008	Fixed Gas Detectors - RTP Liquids	-	-	-	-	-	-	56,250	-	-	56,250
2721-021	Replacement motor for RTP Blower #3	-	-	-	-	-	-	(21,085)	-	-	(21,085)
2720-035	Fixed Gas Detectors	-	-	-	-	-	-	(89,313)	-	-	(89,313)
Total PC 17 Liquids		-	-	-	-	-	-	109,404	-	-	109,404
Common											
2221-021	Ultrasonic Testing Equipment (between 3 PC's)	423	-	-	693	21	-	5,274	-	339	6,750
2221-022	Vibration Analysis Testing Equipment (between 3 PC's)	471	-	-	771	24	-	5,859	-	375	7,500
2721-009	Safety Equipment	1,413	-	-	2,304	78	-	17,577	-	1,128	22,500
2721-010	Landscape Renovations	1,692	-	-	2,769	90	-	21,096	-	1,353	27,000
2721-011	Stanley Security Access Expansion 2020	(1)	-	-	(1)	1	-	(1)	-	(1)	(3)
2721-012	RTP PLC Hardware Upgrades and Replacements 20-21	705	-	-	1,155	36	-	8,790	-	564	11,250
2721-013	RTP HP SCADA Server Switch	705	-	-	1,155	36	-	8,790	-	564	11,250
2721-014	RTP OIT Replacements 20-21	471	-	-	771	24	-	5,859	-	375	7,500
2721-024	RTP Ops Floor	(1,358)	-	-	(2,012)	(96)	(1,945)	(5,412)	-	(1,519)	(12,343)
Total PC 17 Common		4,521	-	-	7,605	214	(1,945)	67,832	-	3,178	81,404
Solids											
2720-020	Recirculation Pump	(39)	-	-	(71)	(2)	-	(206)	-	(31)	(349)
2720-023	Building Lighting Upgrades	1,571	-	-	2,857	83	-	8,235	-	1,254	14,000
2721-015	Building #40 Replacement Doors	1,683	-	-	3,060	90	-	8,823	-	1,344	15,000
2721-016	Fixed Gas Detectors - RTP Solids	6,312	-	-	11,481	330	-	33,087	-	5,040	56,250
2721-017	Spare SET Sludge Pump	(166)	-	-	(304)	(9)	-	(873)	-	(133)	(1,486)
2721-018	Centrifuge Rebuild	1,971	-	-	3,587	105	-	10,334	-	1,574	17,572
Total PC 17 Solids		11,332	-	-	20,610	597	-	59,400	-	9,048	100,986
AWT											
2721-019	Overhaul AWT Valve Actuator Systems	-	-	-	-	-	-	57,750	-	-	57,750
2721-020	Spare Pulsafeeder Pump	-	-	-	-	-	-	9,000	-	-	9,000
2721-023	Applied Turbidity Pump	-	-	-	-	-	-	(5,267)	-	-	(5,267)
Total PC 17 AWT		-	-	-	-	-	-	61,483	-	-	61,483
Total PC 17 Joint Regional Wastewater Reclamation		15,853	-	-	28,215	810	(1,945)	298,119	-	12,226	353,279
PC 21 Effluent Transmission											
Reach B/C/D											
2120-001	20-foot Section of Pipe (Reach B)	-	-	-	(12,089)	-	(12,089)	-	-	-	(24,178)
Total Reach B/C/D		-	-	-	(12,089)	-	(12,089)	-	-	-	(24,178)
Total PC 21 Effluent Transmission		-	-	-	(12,089)	-	(12,089)	-	-	-	(24,178)
Total Small Capital Cash		123,602	-	107,500	16,126	9,295	(14,034)	460,804	74,702	154,103	932,097

Agenda Item

6

Finance Committee Meeting

Meeting Date: April 20, 2021

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Jim Burror, Director of Operations
SUBJECT: FY2020/21 O&M Budget Update and Proposed Budget Amendments

Summary

The staff has been monitoring the progression of spending for FY2020/21. As noted by staff during the FY2020/21 Budget's approval, the PC budgets were very tight, and that staff would provide periodic updates on budget spending. The O&M staff has completed projected actuals for FY2020/21 and are requesting budget amendments for PC2 – JBL Treatment Plant.

Discussion/Analysis

SMWD has been sending higher than anticipated flows and solids during the setting of the FY2020/21 Budget. The following table shows an example of the increased levels from February 2021.

Parameter	FY20-21 Budget	February 2021
Liquids (mgd)	1.10	1.69
Solids (lbs)	6,122	11,354

A budget amendment of \$100,000 is proposed to address these increased flows and loads. The additional funding is for Ferric Chloride at \$50,000 and Biosolids Management at \$50,000.

SOCWA staff continue to watch the budgets for PC5 – San Juan Creek Ocean Outfall and PC24 – Aliso Creek Ocean Outfall. These budgets are also very tight but are currently projected to be within budget.

Prior Related Project Committee or Board Action(s)

None

Fiscal impact

The total O&M proposed budget amendment is \$100,000. This includes the following:

PC-2 Line 5008	Ferric Chloride	\$50,000
PC-2 Line 5049	Biosolids	\$50,000

The actual fiscal impacts are anticipated to affect SMWD due to the increased flows and loads, and will be determined during the annual Use Audit process.

Recommended: Staff recommends that the Finance Committee recommend to the Board of Directors that PC 2–JBL budgets be amended by \$100,000 in the following amounts:

PC-2 Line 5008	Ferric Chloride	\$50,000
PC-2 Line 5049	Biosolids	\$50,000

Agenda Item

7

Finance Committee Meeting

Meeting Date: April 20, 2021

TO: Board of Directors
FROM: Betty Burnett, General Manager
SUBJECT: FY 2021 – 22 Budget Update

The Finance Committee held the Budget Development Kick Off meeting on February 6, 2021 and previewed the Key Budget Assumptions and discussed (i) funding of PERS / OPEB Costs, (ii) a future Readiness to Serve approach for permanent changes in flows to the J.B. Latham facility (possibly in FY 2024/2025 or beyond), General Assumptions, Staffing Plan, Capital Funding (time phased collections from Member Agencies), and staff presented information about the federal WIFIA funding program.

At the March 16, 2021 meeting the Finance Committee received a presentation on the draft budget for O&M / Environmental including Major Cost Drivers, Project Committee and Member Agency proposed and for comparison year over year totals, and Small Capital proposed. Additionally, the Committee had a robust discussion regarding CalPERS Pension and OPEB Unfunded Liability Policy recommending that the upcoming JPA revision should propose language to address individual agency obligations.

Staff has revised the proposed O&M / Environmental Budget to track expected timeframes for expenditures of the increases in NPDES related permitting costs and this change allowed staff to program some costs into the next fiscal year. The attached presentation Environmental Regulatory Requirements discusses these costs. Member Agencies should note these regulatory increases and prepare their budgets to meet these substantial increases in obligations.

With staff revisions, the overall Budget is now projected at a 4.8% increase totaling \$22,770,568. If the Budget is established to include the OPEB Normal Costs as recommended by the Finance Committee, the overall increase will be an additional \$500,000 with growth to 7.1% at \$23,270,568. The attached presentation OPEB Normal Costs Savings, Financial Benefits and % Funded Goal discusses the value of making this commitment to ongoing costs at this time.

Additionally, the presentations for the upcoming meeting will cover several questions raised by Director Collings, including General Fund Share of UAL and OPEB Annual Payments, and PC-17 Co-Gen Credit Historical Approach & Options. Staff will be seeking the input of the Committee as to whether to incorporate into the FY 2021-22 Budget changes from the discussion of these two presentations.

SOCWA Director of Engineering, Jason Manning, will present the Proposed Large Capital Budget for the coming Fiscal Year as developed and recommended by the Engineering Committee. See attached information.

As a final item for consideration, staff will discuss with the Committee staff responses to Member Agency questions as received from Moulton Niguel Water District.

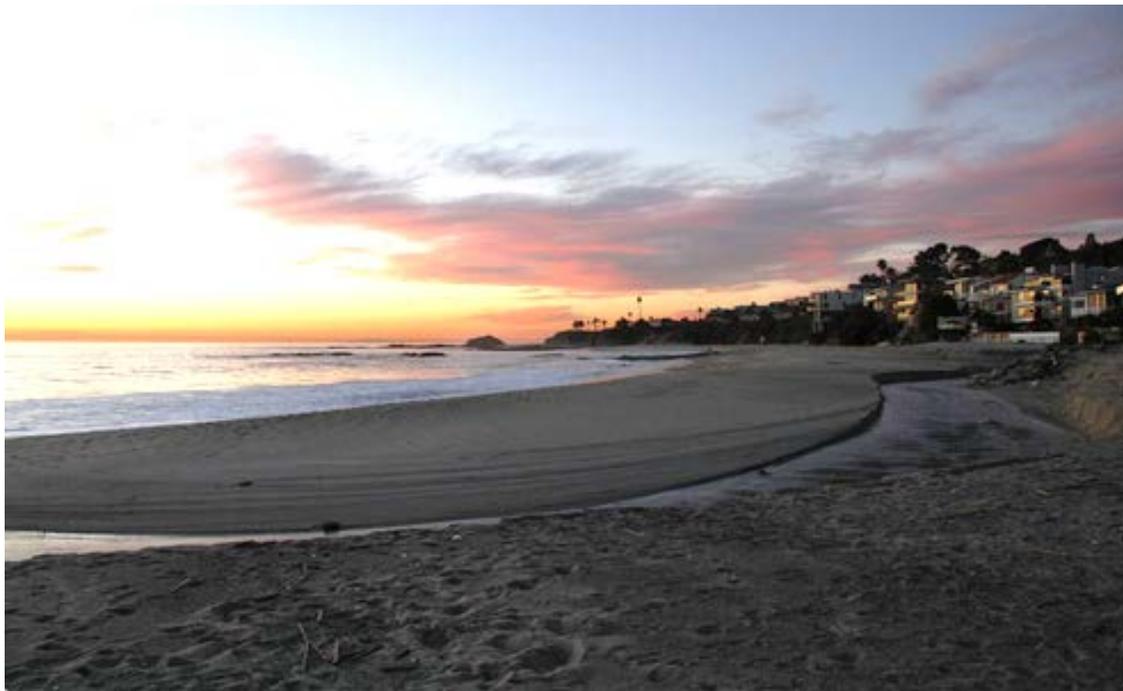
As a reminder, the Finance Committee meeting for consideration of the Budget as proposed will be on May 18, 2021. The Board Workshop will be held two days later on May 20, 2021 to receive an overview of the proposed Budget to incorporate direction received at the April 20, 2021 meeting. The final approval of the Budget will be considered at the June 3, 2021 Board Meeting.

Recommended Action: Committee discussion and comments



Fiscal Year 2021-22 Budget

Approved XXXX XX, 2021





June 20, 2020

**Annual Operating Expenses & Capital Budget
Fiscal Year 2021-22**

	Page
<u>Table of Contents</u>	
<u>Budget Summaries</u>	
Total O&M Budget by Member Agency FY 2021-22	1
Budget by Member Agency including details of Administration, Residual Engineering and General Fund Allocation - Not Including UAL and OPEB	2-4
Budget by Member Agency - Includes UAL and OPEB	5
Cost Drivers Prioritized by Major Expenditures	6
Total 5-Year Labor Plan	7
Fringe Benefits Pool and Rate FY 2021-22	8
Organization Chart	9
<u>Budget Detail</u>	
FY 2021-22 Budget by Project Committee and Member Agency	10-11
O&M, Environmental & Safety Departments Budget Summary	12-14
O&M, Environmental & Safety Departments Budget Detail	15-16
5-Year Administration Expenses Detail by Line Item	17
5-Year General Fund Expenses Detail by Line Item	18
5-Year Residual Engineering Expenses Detail by Line Item	19
5-Year IT Expenses Detail by Line Item	20
<u>Project Committees: Flows and Solids Loading Percentages, Line Item Allocation Detail, Distribution by Wastewater Code (Liquids, Solids, Common and AWT) and Distribution by Member Agency</u>	
PC 2 - Jay B. Latham Plant	21-23
PC 5 - San Juan Creek Ocean Outfall	24-25
PC 8 - Pretreatment Program	26-27
PC 12 (2SO)- Water Reclamation Permits	28-30
PC 15 - Coastal Treatment Plant/AWT	31-33
PC 17 - Joint Regional Wastewater Reclamation	34-36
PC 21 Effluent Transmission Main	37-38
PC 24 - Aliso Creek Ocean Outfall	39-40
<u>Capital Budget FY 2021-22 with 1 Year Forecast (2021-22)</u>	
Capital Budget Summary with 1 Year Forecast by Member Agency	41-42
Capital Budget with Non-Cap Engineering, Non-Cap Miscellaneous & Small Capital by Member Agency	43
Quarterly Capital Projects Detail FY 2021-22	44-46
Non-Capital Engineering Detail and Non-Capital Misc, FY 2021-22	47-48
Small Capital Detail FY 2021-22	49-51
Total Capital Projects Detail FY 2021-22	52-54
> Quarterly Capital Projects Detail FY 2021-22 Q1	55-57
> Quarterly Capital Projects Detail FY 2021-22 Q2	58-60
> Quarterly Capital Projects Detail FY 2021-22 Q3	61-63
> Quarterly Capital Projects Detail FY 2021-22 Q4	64-66

**South Orange County Wastewater Authority
Total Budget by Member Agency
(SOCWA Total Cost Base/All Costs)**

Budget by Member Agency	FY 2016-17 Actual	FY 2017-18 Actual	Change %	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	² FY 2020-21 Budget (w UAL)	Change %	FY 2021-22 Budget (w/o UAL)	Change %	¹ UAL & OPEB Annual Payments Allocated using Board Approved Actuarial Methodology			
												UAL & OPEB FY 21-22	Bd Approved Method	Total Budget	Change %
City of Laguna Beach	\$1,984,598	\$1,991,775	0.4%	\$2,197,880	10.3%	\$2,099,074	-4.5%	\$2,362,384	12.5%	\$2,187,455	-7.4%	\$177,192	10.69%	\$2,364,647	0.1%
City of San Clemente	135,201	156,322	15.6%	155,352	-0.6%	155,766	0.3%	169,083	8.5%	225,958	33.6%	11,149	0.67%	237,107	40.2%
City of San Juan Capistrano	1,995,575	2,158,791	8.2%	2,262,176	4.8%	2,198,165	-2.8%	2,371,001	7.9%	1,875,687	-20.9%	172,858	10.43%	2,048,545	-13.6%
El Toro Water District	728,928	804,371	10.3%	875,388	8.8%	937,053	7.0%	936,139	-0.1%	915,424	-2.2%	58,142	3.51%	973,566	4.0%
Emerald Bay Service District	81,796	125,522	53.5%	147,131	17.2%	149,324	1.5%	141,094	-5.5%	177,416	25.7%	7,558	0.46%	184,974	31.1%
Irvine Ranch Water District	147,885	167,911	13.5%	163,057	-2.9%	160,524	-1.6%	169,546	5.6%	222,022	31.0%	12,622	0.76%	234,644	38.4%
Moulton Niguel Water District	8,275,402	8,501,212	2.7%	8,895,527	4.6%	8,993,369	1.1%	9,375,217	4.2%	8,763,624	-6.5%	743,846	44.87%	9,507,470	1.4%
Santa Margarita Water District	2,064,755	1,897,222	-8.1%	1,532,718	-19.2%	2,357,682	53.8%	1,961,224	-16.8%	2,809,506	43.3%	165,273	9.97%	2,974,779	51.7%
South Coast Water District	3,491,792	3,394,390	-2.8%	3,799,657	11.9%	3,736,264	-1.7%	4,188,737	12.1%	3,911,401	-6.6%	308,971	18.64%	4,220,372	0.8%
Trabuco Canyon Water District	22,776	56,154	146.6%	34,905	-37.8%	54,975	57.5%	46,652	-15.1%	24,168	-48.2%	295	0.02%	24,463	-47.6%
Total	\$18,928,708	\$19,253,672	1.7%	\$20,063,792	4.2%	\$20,842,196	3.9%	\$21,721,077	4.2%	\$21,112,661	-2.8%	\$1,657,907	100.00%	\$22,770,568	4.8%

Proposed OPEB Normal Costs Savings

Total Budget Including Proposed OPEB Savings

\$500,000

\$23,270,568

7.1%

¹ Beginning with FY 2020-21, the Budget presentation has been modified to present costs applicable to current activity vs. costs related to prior years unfunded liabilities.

The above Budget Costs reflects removal of UAL and OPEB payments from the Fringe Pool; the costs are distributed by Member Agency based on Board Approved Actuarial Methodology.

² Includes Allocation of UAL & OPEB Annual Payments using Board Approved Methodology.

In Comparison to SOCWA's FY 2021-22 Budget, FY 2021-22 Budget will increase by \$1 million or 4.8% primarily due to:

- Environmental Permit Requirements and increased Water Quality Fees, \$310 thousand
- COLA and Merit Increases in accordance with the MOU Agreement, \$322 thousand
- Unfunded Pension Liability (UAL) and OPEB (Retiree Health Pay-Go) annual payments, \$163 thousand.
- Increased Usage of Chemicals to control odor levels, \$157 thousand.

South Orange County Wastewater Authority
Budget by Member Agency including details of
Administration, Residual Engineering and General Fund Allocation
Not Including UAL and OPEB in Fringe Beginning FY 2020-21

(in dollars)

	FY 2016-17 Actual	FY 2017-18 Actual	Change %	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	Change %
O&M & Environmental, Safety Expenses											
City of Laguna Beach	1,739,148	1,701,896	-2.1%	1,889,933	11.0%	1,817,869	-3.8%	1,929,908	6.2%	1,917,228	-0.7%
City of San Clemente	118,480	95,461	-19.4%	111,629	16.9%	111,934	0.3%	122,104	9.1%	180,648	47.9%
City of San Juan Capistrano	1,748,767	1,848,072	5.7%	1,946,717	5.3%	1,906,230	-2.1%	1,941,655	1.9%	1,637,724	-15.7%
El Toro Water District	638,776	662,650	3.7%	734,749	10.9%	795,146	8.2%	759,796	-4.4%	787,800	3.7%
Emerald Bay Service District	71,680	68,504	-4.4%	78,797	15.0%	79,223	0.5%	79,704	0.6%	115,204	44.5%
Irvine Ranch Water District	129,595	105,604	-18.5%	105,648	0.0%	102,694	-2.8%	111,184	8.3%	166,156	49.4%
Moulton Niguel Water District	7,251,922	7,399,121	2.0%	7,779,446	5.1%	7,938,734	2.0%	7,722,144	-2.7%	7,790,916	0.9%
Santa Margarita Water District	1,809,391	1,619,140	-10.5%	1,302,490	-19.6%	2,048,476	57.3%	1,582,088	-22.8%	2,474,904	56.4%
South Coast Water District	3,059,936	2,929,500	-4.3%	3,278,985	11.9%	3,250,829	-0.9%	3,439,772	5.8%	3,440,840	0.0%
Trabuco Canyon Water District	19,959	7,791	-61.0%	18,041	131.6%	35,539	97.0%	31,500	-11.4%	10,704	-66.0%
Total O&M Budget	16,587,654	16,437,739	-0.9%	17,246,435	4.9%	18,086,675	4.9%	17,719,855	-2.0%	18,522,124	4.5%

Percentage Distribution of O&M Costs used to allocate Member Agency Administration and Residual Engineering

City of Laguna Beach	10.5%	10.4%	11.0%	10.1%	10.9%	10.4%
City of San Clemente	0.7%	0.6%	0.6%	0.6%	0.7%	1.0%
City of San Juan Capistrano	10.5%	11.2%	11.3%	10.5%	11.0%	8.8%
El Toro Water District	3.9%	4.0%	4.3%	4.4%	4.3%	4.3%
Emerald Bay Service District	0.4%	0.4%	0.5%	0.4%	0.4%	0.6%
Irvine Ranch Water District	0.8%	0.6%	0.6%	0.6%	0.6%	0.9%
Moulton Niguel Water District	43.7%	45.0%	45.1%	43.9%	43.6%	42.1%
Santa Margarita Water District	10.9%	9.9%	7.6%	11.3%	8.9%	13.4%
South Coast Water District	18.4%	17.8%	19.0%	18.0%	19.4%	18.6%
Trabuco Canyon Water District	0.1%	0.0%	0.1%	0.2%	0.2%	0.1%
Total Allocation Percentages	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Residual Engineering Expenses	344,018	414,966	457,175	395,760	377,267	349,863
Administration Expenses	1,997,037	2,400,967	2,360,182	2,359,761	2,128,909	2,240,674
Less General Fund		(472,524)	(535,662)	(559,459)	(417,170)	(452,454)
Total Administration and Residual Engineering Expenses	2,341,055	2,343,409	2,281,695	2,196,062	2,089,006	2,138,083

South Orange County Wastewater Authority
Budget by Member Agency including details of
Administration, Residual Engineering and General Fund Allocation
Not Including UAL and OPEB in Fringe Beginning FY 2020-21

(in dollars)

FY 2016-17 Actual	FY 2017-18 Actual	Change %	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	Change %
----------------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------	----------------------	-------------

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

City of Laguna Beach	245,450	242,627	-1.2%	250,037	3.1%	220,723	-11.7%	227,518	3.1%	221,313	-2.7%
City of San Clemente	16,721	13,609	-18.6%	14,768	8.5%	13,591	-8.0%	14,395	5.9%	20,853	44.9%
City of San Juan Capistrano	246,808	263,466	6.7%	257,550	-2.2%	231,452	-10.1%	228,903	-1.1%	189,049	-17.4%
El Toro Water District	90,152	94,469	4.8%	97,207	2.9%	96,546	-0.7%	89,573	-7.2%	90,939	1.5%
Emerald Bay Service District	10,116	9,766	-3.5%	10,425	6.7%	9,619	-7.7%	9,396	-2.3%	13,298	41.5%
Irvine Ranch Water District	18,290	15,055	-17.7%	13,977	-7.2%	12,469	-10.8%	13,108	5.1%	19,180	46.3%
Moulton Niguel Water District	1,023,481	1,054,839	3.1%	1,029,217	-2.4%	963,912	-6.3%	910,369	-5.6%	899,337	-1.2%
Santa Margarita Water District	255,364	230,829	-9.6%	172,319	-25.3%	248,724	44.3%	186,513	-25.0%	285,688	53.2%
South Coast Water District	431,856	417,638	-3.3%	433,808	3.9%	394,712	-9.0%	405,517	2.7%	397,190	-2.1%
Trabuco Canyon Water District	2,817	1,111	-60.6%	2,387	114.9%	4,315	80.8%	3,714	-13.9%	1,236	-66.7%
Total Administration and Residual Engineering Expenses	2,341,055	2,343,409	0.1%	2,281,695	-2.6%	2,196,062	-3.8%	2,089,006	-4.9%	2,138,083	2.3%

Member Agency General Fund Expenses and Member Agencies Distribution Percentages

City of Laguna Beach	47,252	10.0%	57,909	10.8%	60,482	10.8%	45,099	10.8%	48,914	10.8%
City of San Clemente	47,252	10.0%	28,955	5.4%	30,241	5.4%	22,550	5.4%	24,457	5.4%
City of San Juan Capistrano	47,252	10.0%	57,909	10.8%	60,482	10.8%	45,099	10.8%	48,914	10.8%
El Toro Water District	47,252	10.0%	43,432	8.1%	45,362	8.1%	33,825	8.1%	36,685	8.1%
Emerald Bay Service District	47,252	10.0%	57,909	10.8%	60,482	10.8%	45,099	10.8%	48,914	10.8%
Irvine Ranch Water District	47,252	10.0%	43,432	8.1%	45,362	8.1%	33,825	8.1%	36,685	8.1%
Moulton Niguel Water District	47,252	10.0%	86,864	16.2%	90,723	16.2%	67,649	16.2%	73,371	16.2%
Santa Margarita Water District	47,252	10.0%	57,909	10.8%	60,482	10.8%	45,099	10.8%	48,914	10.8%
South Coast Water District	47,252	10.0%	86,864	16.2%	90,723	16.2%	67,649	16.2%	73,371	16.2%
Trabuco Canyon Water District	47,252	10.0%	14,477	2.7%	15,121	2.7%	11,275	2.7%	12,228	2.7%
Total Member Agency	472,524	100.0%	535,662	100.0%	559,459	100.0%	417,170	100.0%	452,454	100.0%

South Orange County Wastewater Authority
Budget by Member Agency including details of
Administration, Residual Engineering and General Fund Allocation
Not Including UAL and OPEB in Fringe Beginning FY 2020-21

(in dollars)

	FY 2016-17	FY 2017-18	Change	FY 2018-19	Change	FY 2019-20	Change	FY 2020-21	Change	FY 2021-22	Change
	Actual	Actual	%	Actual	%	Actual	%	Budget	%	Budget	%
*Member Agency Administration, Residual Engineering and General Fund Expenses and Percent Change Year over Year											
City of Laguna Beach	245,450	289,879	18.1%	307,947	6.2%	281,206	-8.7%	272,618	-3.1%	270,227	-0.9%
City of San Clemente	16,721	60,862	264.0%	43,723	-28.2%	43,832	0.2%	36,945	-15.7%	45,310	22.6%
City of San Juan Capistrano	246,808	310,719	25.9%	315,459	1.5%	291,934	-7.5%	274,003	-6.1%	237,963	-13.2%
El Toro Water District	90,152	141,722	57.2%	140,639	-0.8%	141,907	0.9%	123,397	-13.0%	127,624	3.4%
Emerald Bay Service District	10,116	57,018	463.6%	68,334	19.8%	70,101	2.6%	54,496	-22.3%	62,212	14.2%
Irvine Ranch Water District	18,290	62,308	240.7%	57,409	-7.9%	57,830	0.7%	46,932	-18.8%	55,866	19.0%
Moulton Niguel Water District	1,023,481	1,102,091	7.7%	1,116,081	1.3%	1,054,635	-5.5%	978,018	-7.3%	972,708	-0.5%
Santa Margarita Water District	255,364	278,081	8.9%	230,228	-17.2%	309,206	34.3%	231,613	-25.1%	334,602	44.5%
South Coast Water District	431,856	464,890	7.6%	520,672	12.0%	485,435	-6.8%	473,166	-2.5%	470,561	-0.6%
Trabuco Canyon Water District	2,817	48,363	1616.9%	16,864	-65.1%	19,436	15.2%	14,988	-22.9%	13,464	-10.2%
Total Member Agency	2,341,055	2,815,933	20.3%	2,817,357	0.1%	2,755,521	-2.2%	2,506,176	-9.0%	2,590,537	3.4%

Total Budget by Member Agency, O&M, Administration, Residual Engineering and General Fund and Percent Change Year over Year

City of Laguna Beach	1,984,598	1,991,775	0.4%	2,197,880	10.3%	2,099,074	-4.5%	2,202,526	4.9%	2,187,455	-0.7%
City of San Clemente	135,201	156,322	15.6%	155,352	-0.6%	155,766	0.3%	159,049	2.1%	225,958	42.1%
City of San Juan Capistrano	1,995,575	2,158,791	8.2%	2,262,176	4.8%	2,198,165	-2.8%	2,215,658	0.8%	1,875,687	-15.3%
El Toro Water District	728,928	804,371	10.3%	875,388	8.8%	937,053	7.0%	883,193	-5.7%	915,424	3.6%
Emerald Bay Service District	81,796	125,522	53.5%	147,131	17.2%	149,324	1.5%	134,200	-10.1%	177,416	32.2%
Irvine Ranch Water District	147,885	167,911	13.5%	163,057	-2.9%	160,524	-1.6%	158,116	-1.5%	222,022	40.4%
Moulton Niguel Water District	8,275,402	8,501,212	2.7%	8,895,527	4.6%	8,993,369	1.1%	8,700,162	-3.3%	8,763,624	0.7%
Santa Margarita Water District	2,064,755	1,897,222	-8.1%	1,532,718	-19.2%	2,357,682	53.8%	1,813,701	-23.1%	2,809,506	54.9%
South Coast Water District	3,491,792	3,394,390	-2.8%	3,799,657	11.9%	3,736,264	-1.7%	3,912,938	4.7%	3,911,401	0.0%
Trabuco Canyon Water District	22,776	56,154	146.6%	34,905	-37.8%	54,975	57.5%	46,488	-15.4%	24,168	-48.0%
Total Budget	18,928,708	19,253,672	1.7%	20,063,792	4.2%	20,842,196	3.9%	20,226,031	-3.0%	21,112,661	4.4%

*Member Agency Administration, Residual Engineering and General Fund expenses are distributed to Project Committees on page 32.

South Orange County Wastewater Authority
Budget by Member Agency
UAL and OPEB Costs Distributed using Board Approved
Actuarial Methodology
(SOCWA Total Cost Base/All Costs)

	FY 2020-21 Budget	FY 2021-22 Budget	Change %
Budget by Member Agency before UAL & OPEB			
City of Laguna Beach	\$2,202,526	\$2,187,455	-0.7%
City of San Clemente	159,049	225,958	42.1%
City of San Juan Capistrano	2,215,658	1,875,687	-15.3%
El Toro Water District	883,193	915,424	3.6%
Emerald Bay Service District	134,200	177,416	32.2%
Irvine Ranch Water District	158,116	222,022	40.4%
Moulton Niguel Water District	8,700,162	8,763,624	0.7%
Santa Margarita Water District	1,813,701	2,809,506	54.9%
South Coast Water District	3,912,938	3,911,401	0.0%
Trabuco Canyon Water District	46,488	24,168	-48.0%
Total Budget by Member Agency	\$20,226,031	\$21,112,661	4.4%

UAL and OPEB by Member Agency

City of Laguna Beach	159,859	177,192	10.8%
City of San Clemente	10,034	11,149	11.1%
City of San Juan Capistrano	155,343	172,858	11.3%
El Toro Water District	52,946	58,142	9.8%
Emerald Bay Service District	6,894	7,558	9.6%
Irvine Ranch Water District	11,430	12,622	10.4%
Moulton Niguel Water District	675,054	743,846	10.2%
Santa Margarita Water District	147,523	165,273	12.0%
South Coast Water District	275,799	308,971	12.0%
Trabuco Canyon Water District	163	295	80.8%
Total	1,495,046	1,657,907	10.9%

Total Budget by Member Agency

City of Laguna Beach	\$2,362,384	\$2,364,647	0.1%
City of San Clemente	169,083	237,107	40.2%
City of San Juan Capistrano	2,371,001	2,048,545	-13.6%
El Toro Water District	936,139	973,566	4.0%
Emerald Bay Service District	141,094	184,974	31.1%
Irvine Ranch Water District	169,546	234,644	38.4%
Moulton Niguel Water District	9,375,217	9,507,470	1.4%
Santa Margarita Water District	1,961,224	2,974,779	51.7%
South Coast Water District	4,188,737	4,220,372	0.8%
Trabuco Canyon Water District	46,652	24,463	-47.6%
Total	\$21,721,077	\$22,770,568	4.8%

South Orange County Wastewater Authority
Total Cost Base
Cost Drivers Prioritized by Major Expenditures
Includes UAL and OPEB
(in dollars)

	FY 2016-17	Mix %	FY 2017-18	Mix %	FY 2018-19	Mix %	FY 2019-20	Mix %	FY 2020-21	Mix %	FY 2021-22	Mix %
	Actual		Actual		Actual		Actual		Budget		Budget	
Payroll Costs Including Fringe Benefits	9,721,033	51.4%	9,613,475	49.9%	9,961,588	49.6%	10,395,879	49.9%	9,380,547	43.2%	9,983,854	43.8%
UAL & OPEB									1,495,046	6.9%	1,657,907	7.3%
OPEB Normal Costs (New)												
Chemicals	1,381,568	7.3%	1,500,539	7.8%	1,567,210	7.8%	1,697,189	8.1%	1,822,896	8.4%	1,980,044	8.7%
Utilities	1,663,124	8.8%	1,996,791	10.4%	1,679,008	8.4%	1,569,259	7.5%	1,465,548	6.7%	1,481,788	6.5%
Biosolids Hauling and Disposal	1,481,192	7.8%	1,322,804	6.9%	1,381,075	6.9%	1,466,713	7.0%	1,429,996	6.6%	1,470,000	6.5%
Maintenance - Equip. & Facilities	1,111,944	5.9%	1,439,933	7.5%	1,917,785	9.6%	2,046,663	9.8%	2,151,008	9.9%	1,935,000	8.5%
IT	540,227	2.9%	610,194	3.2%	544,825	2.7%	640,077	3.1%	576,061	2.7%	639,198	2.8%
Environmental & Safety	970,609	5.1%	724,059	3.8%	934,829	4.7%	1,094,494	5.3%	1,126,540	5.2%	1,140,912	5.0%
Engineering Misc	103,820	0.5%	44,434	0.2%	34,824	0.2%	848	0.0%				
Management Support Services	312,617	1.7%	296,315	1.5%	367,347	1.8%	423,130	2.0%	472,504	2.2%	565,000	2.5%
IT Direct	296,159	1.6%	500	0.0%	2,216	0.0%	12,672	0.1%	10,000	0.0%	5,508	0.0%
Contract Services - Misc	204,068	1.1%	282,098	1.5%	302,907	1.5%	283,191	1.4%	261,622	1.2%	277,016	1.2%
Audit & Legal	264,840	1.4%	360,983	1.9%	372,347	1.9%	335,332	1.6%	277,255	1.3%	266,000	1.2%
Facilities	238,640	1.3%	195,862	1.0%	251,002	1.3%	277,115	1.3%	307,000	1.4%	328,512	1.4%
Insurance	160,192	0.8%	208,092	1.1%	203,645	1.0%	261,406	1.3%	275,584	1.3%	317,684	1.4%
Grit Hauling	120,132	0.6%	121,142	0.6%	114,827	0.6%	138,647	0.7%	124,996	0.6%	120,000	0.5%
Engineering transfer to Capital	(297,202)	-1.6%	(320,695)	-1.7%	(330,809)	-1.6%	(377,921)	-1.8%	(327,434)	-1.5%	(393,641)	-1.7%
Other Miscellaneous	655,745	3.5%	857,147	4.5%	759,166	3.8%	577,503	2.8%	871,909	4.0%	995,786	4.4%
Total SOCWA Cost Base	18,928,708	100.0%	19,253,672	100.0%	20,063,792	100.0%	20,842,196	100.0%	21,721,077	100.0%	22,770,568	100.0%

Cost Drivers	17,286,134	17,548,544	18,388,492	19,334,253	19,920,146	20,853,703
% Total Cost Base	91.3%	91.1%	91.7%	92.8%	91.7%	91.6%

Over 90% of SOCWA's Cost Base (Total Costs) are in the above highlighted group.

**South Orange County Wastewater Authority
5-Year Labor Plan
(Payroll Costs in thousands)**

Headcount								
Department	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Budget	FY 2023-24 Budget	FY 2024-25 Budget	FY 2025-26 Budget
Operations	42	42	40	40	40	40	40	40
Environmental Compliance & Safety	9	9	9	10	10	10	10	10
Engineering	3	3	3	3	3	3	3	3
Administration	9	9	8	8	8	8	8	8
IT	1	1	1	1	1	1	1	1
Total	64	64	61	62	62	62	62	62

**South Orange County Wastewater Authority
FY 2021-22 Fringe Benefits Budget**

	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 2021-22 Budget
457 Plan - Employer Contribution	13,821	83,925	75,524	64,550	74,097	80,000	80,000
Accrued Administrative Leave	34,879	30,478	23,929	26,567	47,949	28,131	36,694
Accrued Holiday	221,783	220,371	234,247	244,674	251,092	263,680	296,993
Accrued Personal Leave	74,238	76,638	83,205	87,369	97,085	90,120	100,213
Accrued Sick Pay	242,262	262,987	204,767	274,389	233,159	286,116	316,082
Accrued Vacation	372,526	416,343	345,815	419,442	383,841	394,012	408,565
Bereavement Pay	1,345	8,088	10,892	10,820	9,043	8,700	8,700
Jury Duty			5,817	3,149	5,156	2,500	5,000
Disability Insurance - Private	51,728	56,122	57,924	56,713	61,659	62,379	64,736
Group Medical Insurance	948,341	1,017,679	864,239	918,687	902,394	954,938	1,037,624
Medicare Tax - Employer	94,167	94,550	96,326	100,314	104,441	101,836	108,056
Retiree Health Savings Program (RHS)			17,800	29,600	39,600	45,600	55,200
Retiree Health PARS Investment	500,000	504,000	210,000				
¹ 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	633,939
¹ 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
Workers Compensation Ins.	76,883	212,990	233,538	159,452	192,000	202,000	153,353

Total Budget Fringe Benefits Pool	3,865,192	4,370,418	3,923,431	4,144,686	4,309,837	3,137,735	3,306,155
Change in Fringe Pool		13.1%	-10.2%	5.6%	4.0%	-27.2%	5.4%

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	3,752,079
Environmental	815,299	789,929	827,189	933,333	951,174	1,095,082
Engineering including CIP Labor	305,422	377,076	396,554	397,732	411,345	435,220
Admin	695,744	857,635	896,766	934,332	944,542	998,424
IT	44,447	84,015	85,028	92,851	93,909	100,075
Total Pay for Time Worked Labor Base	4,976,917	5,045,329	5,333,523	5,487,962	5,809,528	6,380,880
Fringe Rate	78%	86.6%	73.6%	75.5%	74.2%	51.8%
Change in Labor Base		1.4%	5.7%	2.9%	5.9%	7.1%

¹ Retiree Health (OPEB) Pay-Go expenses and Unfunded Pension Liability (UAL) removed from Fringe Pool and Distributed by Member Agency based on Board Approved Actuarial Methodology.

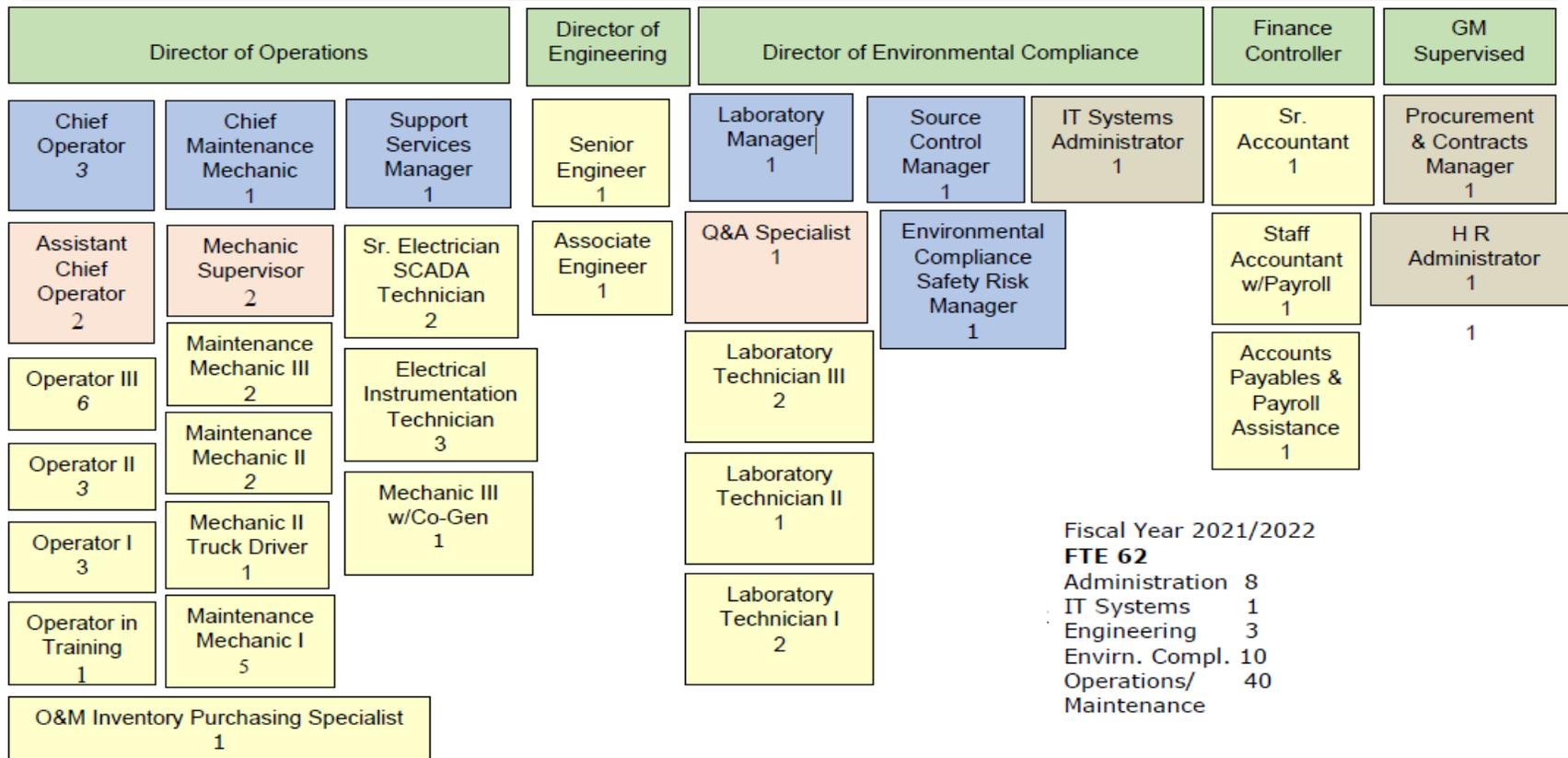


Legal Counsel

Board of Directors

GENERAL MANAGER

Executive Assistant



Fiscal Year 2021/2022
FTE 62
 Administration 8
 IT Systems 1
 Engineering 3
 Envirn. Compl. 10
 Operations/ 40
 Maintenance

South Orange County Wastewater Authority
FY 2021-22 Budget by Project Committee and Member Agency
(in dollars)

	City of Laguna Beach	City of San Clemente	City of San Juan Capistrano	El Toro Water District	Emerald Bay Service District	Irvine Ranch Water District	Moulton Niguel Water District	Santa Margarita Water District	South Coast Water District	Trabuco Canyon Water District	Total
O&M by Project Committee and Member Agency											
PC 2 - Jay B. Latham Plant	-	-	1,505,468	-	-	-	1,193,440	2,017,536	1,383,128	-	6,099,572
PC 5 - San Juan Creek Ocean Outfall	-	142,660	95,112	-	-	-	133,136	380,428	107,044	-	858,380
PC 8 - Pretreatment Program	6,876	37,988	26,432	5,568	3,732	24,788	41,232	46,860	29,364	-	222,840
PC 12 SO- Water Reclamation Permits	-	-	10,712	-	-	-	29,688	30,080	12,668	10,704	93,852
PC 15 - Coastal Treatment Plant/AWT	1,245,300	-	-	-	69,952	-	204,820	-	1,477,820	-	2,997,892
PC 17 - Joint Regional Wastewater Reclamation	572,124	-	-	636,276	34,936	-	5,814,656	-	326,824	-	7,384,816
PC 21 Effluent Transmission Main	-	-	-	8,232	-	8,232	3,524	-	-	-	19,988
PC 24 - Aliso Creek Ocean Outfall	92,928	-	-	137,724	6,584	133,136	370,420	-	103,992	-	844,784
Total O&M by Project Committee and Member Agency	1,917,228	180,648	1,637,724	787,800	115,204	166,156	7,790,916	2,474,904	3,440,840	10,704	18,522,124

*Total Administration, General Fund and Residual Engineering Expenses by Member Agency (calculated pages 7-9)											
	270,227	45,310	237,963	127,624	62,212	55,866	972,708	334,602	470,561	13,464	2,590,537

Administration, General Fund and Residual Engineering Expenses Allocation Percentages by Project Committee and Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	-	-	91.9%	-	-	-	15.3%	81.5%	40.2%	-	32.9%
PC 5 - San Juan Creek Ocean Outfall	-	79.0%	5.8%	-	-	-	1.7%	15.4%	3.1%	-	4.6%
PC 8 - Pretreatment Program	0.4%	21.0%	1.6%	0.7%	3.2%	14.9%	0.5%	1.9%	0.9%	-	1.2%
PC 12 SO- Water Reclamation Permits	-	-	0.7%	0.0%	-	0.0%	0.4%	1.2%	0.4%	100.0%	0.5%
PC 15 - Coastal Treatment Plant/AWT	65.0%	-	-	-	60.7%	-	2.6%	-	42.9%	-	16.2%
PC 17 - Joint Regional Wastewater Reclamation	29.8%	-	-	80.8%	30.3%	-	74.6%	-	9.5%	-	39.9%
PC 21 Effluent Transmission Main	-	-	-	1.0%	-	5.0%	0.0%	-	-	-	0.1%
PC 24 - Aliso Creek Ocean Outfall	4.8%	-	-	17.5%	5.7%	80.1%	4.8%	-	3.0%	-	4.6%
Total Allocation %'s	100.0%										

Administration, General Fund and Residual Engineering Expenses by Project Committee and Member Agency											
Project Committee											
PC 2 - Jay B. Latham Plant	-	-	218,746	-	-	-	149,003	272,767	189,153	-	829,669
PC 5 - San Juan Creek Ocean Outfall	-	35,782	13,820	-	-	-	16,622	51,433	14,639	-	132,296
PC 8 - Pretreatment Program	969	9,528	3,841	902	2,015	8,334	5,148	6,335	4,016	-	41,089
PC 12 SO- Water Reclamation Permits	-	-	1,556	-	-	-	3,707	4,067	1,732	13,464	24,526
PC 15 - Coastal Treatment Plant/AWT	175,521	-	-	-	37,775	-	25,572	-	202,103	-	440,972
PC 17 - Joint Regional Wastewater Reclamation	80,639	-	-	103,077	18,866	-	725,969	-	44,696	-	973,247
PC 21 Effluent Transmission Main	-	-	-	1,334	-	2,768	440	-	-	-	4,541
PC 24 - Aliso Creek Ocean Outfall	13,098	-	-	22,311	3,555	44,763	46,247	-	14,222	-	144,197
Total Administration, General Fund and Residual Engineering Expenses by Project Committee and Member Agency	270,227	45,310	237,963	127,624	62,212	55,866	972,708	334,602	470,561	13,464	2,590,537

South Orange County Wastewater Authority
FY 2021-22 Budget by Project Committee and Member Agency
(in dollars)

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

Total O&M Budget by Project Committee and Member Agency

Project Committee

PC 2 - Jay B. Latham Plant	-	-	1,724,214	-	-	-	1,342,443	2,290,303	1,572,281	-	6,929,241
PC 5 - San Juan Creek Ocean Outfall	-	178,442	108,932	-	-	-	149,758	431,861	121,683	-	990,676
PC 8 - Pretreatment Program	7,845	47,516	30,273	6,470	5,747	33,122	46,380	53,195	33,380	-	263,929
PC 12 SO- Water Reclamation Permits	-	-	12,268	-	-	-	33,395	34,147	14,400	24,168	118,378
PC 15 - Coastal Treatment Plant/AWT	1,420,821	-	-	-	107,727	-	230,392	-	1,679,923	-	3,438,864
PC 17 - Joint Regional Wastewater Reclamation	652,763	-	-	739,353	53,802	-	6,540,625	-	371,520	-	8,358,063
PC 21 Effluent Transmission Main	-	-	-	9,566	-	11,000	3,964	-	-	-	24,529
PC 24 - Aliso Creek Ocean Outfall	106,026	-	-	160,035	10,139	177,899	416,667	-	118,214	-	988,981

Total O&M Budget by Project Committee and Member Agency

2,187,455	225,958	1,875,687	915,424	177,416	222,022	8,763,624	2,809,506	3,911,401	24,168	21,112,661
------------------	----------------	------------------	----------------	----------------	----------------	------------------	------------------	------------------	---------------	-------------------

UAL & OPEB by Project Committee and Member Agency

Project Committee

PC 2 - Jay B. Latham Plant	-	-	161,991	-	-	-	91,134	114,744	127,470	-	495,338
PC 3A - 3A/AWT	-	-	-	-	-	-	144,983	28,469	-	-	173,452
PC 5 - San Juan Creek Ocean Outfall	-	6,768	6,268	-	-	-	4,784	11,969	4,537	-	34,326
PC 8 - Pretreatment Program	3,170	4,382	4,359	2,535	262	4,646	9,633	9,138	7,244	-	45,369
PC 12 SO- Water Reclamation Permits	-	-	240	198	-	321	1,187	954	309	295	3,503
PC 15 - Coastal Treatment Plant/AWT	132,827	-	-	-	5,712	-	15,511	-	141,750	-	295,799
PC 17 - Joint Regional Wastewater Reclamation	36,243	-	-	46,349	1,380	-	465,620	-	25,460	-	575,051
PC 21 Effluent Transmission Main	-	-	-	-	-	-	-	-	-	-	-
PC 24 - Aliso Creek Ocean Outfall	4,953	-	-	9,061	204	7,656	10,994	-	2,202	-	35,069

Total UAL and OPEB Budget by Project Committee and Member Agency

177,192	11,149	172,858	58,142	7,558	12,622	743,846	165,273	308,971	295	1,657,907
----------------	---------------	----------------	---------------	--------------	---------------	----------------	----------------	----------------	------------	------------------

Total Budget by Project Committee and Member Agency (before UAL + OPEB)

Project Committee

PC 2 - Jay B. Latham Plant	-	-	1,886,205	-	-	-	1,433,577	2,405,046	1,699,751	-	7,424,579
PC 3A - 3A/AWT	-	-	-	-	-	-	144,983	28,469	-	-	173,452
PC 5 - San Juan Creek Ocean Outfall	-	185,209	115,200	-	-	-	154,543	443,830	126,220	-	1,025,002
PC 8 - Pretreatment Program	11,015	51,898	34,632	9,005	6,010	37,768	56,013	62,333	40,624	-	309,297
PC 12 SO- Water Reclamation Permits	-	-	12,508	198	-	321	34,582	35,100	14,709	24,463	121,881
PC 15 - Coastal Treatment Plant/AWT	1,553,648	-	-	-	113,439	-	245,903	-	1,821,673	-	3,734,663
PC 17 - Joint Regional Wastewater Reclamation	689,006	-	-	785,702	55,182	-	7,006,245	-	396,979	-	8,933,114
PC 21 Effluent Transmission Main	-	-	-	9,566	-	11,000	3,964	-	-	-	24,529
PC 24 - Aliso Creek Ocean Outfall	110,978	-	-	169,096	10,344	185,555	427,661	-	120,415	-	1,024,050

Total Budget by Project Committee and Member Agency (before UAL + OPEB)

2,364,647	237,107	2,048,545	973,566	184,974	234,644	9,507,470	2,974,779	4,220,372	24,463	22,770,568
------------------	----------------	------------------	----------------	----------------	----------------	------------------	------------------	------------------	---------------	-------------------

*Member Agency Administration, Residual Engineering and General Fund expenses are distributed by Member Agency on pages 7 through 9.

South Orange County Wastewater Authority O & M, Environmental & Safety Departments Budget Summary (in dollars)

			FY 2017-18 Actual	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	Change %
Salary and Fringe											
5000--**	5000	Regular Salaries-O&M	4,029,527	4,109,613	2.0%	4,384,614	6.69%	4,510,604	2.87%	4,847,168	7.46%
5001--**	5001	Overtime Salaries-O&M	146,313	186,185	27.3%	99,451	(46.59%)	128,700	29.41%	107,256	(16.66%)
5306--**	5306	Scheduled Holiday Work	46,220	27,874	-39.7%	37,133	33.22%	33,964	(8.53%)	91,000	167.93%
5315--**	5315	Comp Time - O&M	35,495	20,215	-43.0%	24,956	23.46%	12,168	(51.24%)	15,980	31.33%
5401--**	5401	Fringe Benefits IN to PC's & Depts.	2,953,297	3,103,713	5.1%	3,252,755	4.80%	2,374,488	(27.00%)	2,511,460	5.77%
5700--**	5700	Standby Pay	67,925	67,452	-0.7%	68,268	1.21%	67,608	(0.97%)	67,600	(0.01%)
		Total Payroll Costs	7,278,776	7,515,052	3.2%	7,867,178	4.69%	7,127,532	(9.40%)	7,640,464	7.20%
Other Expenses											
5002--**	5002	Electricity	1,805,916	1,312,224	-27.3%	1,240,334	(5.48%)	1,154,008	(6.96%)	1,170,780	1.45%
5003--**	5003	Natural Gas	116,552	248,855	113.5%	244,816	(1.62%)	234,532	(4.20%)	226,008	(3.63%)
5004--**	5004	Potable & Reclaimed Water	74,323	76,756	3.3%	84,108	9.58%	77,008	(8.44%)	85,000	10.38%
5005--**	5005	Co-generation Power Credit		(423,049)		(618,118)	46.11%	(669,000)	8.23%	(686,000)	2.54%
5006--**	5006	Chlorine/Sodium Hypochlorite	536,903	539,221	0.4%	443,105	(17.82%)	479,900	8.30%	502,008	4.61%
5007--**	5007	Polymer Products	503,962	524,794	4.1%	619,728	18.09%	739,004	19.25%	747,004	1.08%
5008--**	5008	Ferric Chloride	317,541	361,750	13.9%	488,505	35.04%	452,000	(7.47%)	588,004	30.09%
5009--**	5009	Odor Control Chemicals	120,872	116,360	-3.7%	100,042	(14.02%)	114,996	14.95%	107,016	(6.94%)
5010--**	5010	Other Chemicals - Misc.	754		-100.0%			2,996		2,004	(33.11%)
5011--**	5011	Laboratory Services	28,231	28,961	2.6%	41,279	42.53%	40,580	(1.69%)	65,196	60.66%
5012--**	5012	Grit Hauling - 21A	121,142	114,827	-5.2%	138,647	20.74%	124,996	(9.85%)	120,000	(4.00%)
5013--**	5013	Landscaping	135,400	173,627	28.2%	169,111	(2.60%)	206,004	21.82%	219,008	6.31%
5014--**	5014	Engineering - Misc.	41,370	34,824	-15.8%	848	(97.56%)				
5015--**	5015	Management Support Services	71,974	145,354	102.0%	307,969	111.88%	370,504	20.31%	475,000	28.20%
5016--**	5016	Audit - Environmental						1,252		1,304	4.15%
5017--**	5017	Legal Fees	23,595	94,380	300.0%	74,189	(21.39%)	32,355	(56.39%)	48,612	50.25%
5018--**	5018	Public Notices/ Public Relations	1,241	178	-85.7%	277	55.58%	5,500		6,000	9.09%
5019--**	5019	Contract Services Misc.	282,098	297,985	5.6%	277,898	(6.74%)	256,012	(7.88%)	277,016	8.20%
5021--**	5021	Small Vehicle Expense	19,633	33,416	70.2%	17,686	(47.07%)	24,556	38.84%	23,080	(6.01%)
5022--**	5022	Miscellaneous Expense	13,422	26,150	94.8%	15,597	(40.35%)	18,020	15.53%	16,012	(11.14%)
5023--**	5023	Office Supplies - All	37,276	35,020	-6.1%	39,609	13.10%	43,004	8.57%	46,008	6.99%
5024--**	5024	Petroleum Products	20,506	25,086	22.3%	45,809	82.61%	34,000	(25.78%)	34,008	0.02%
5025--**	5025	Uniforms	37,269	50,613	35.8%	66,018	30.44%	68,992	4.50%	70,996	2.90%
5026--**	5026	Small Vehicle Fuel	17,473	19,868	13.7%	16,921	(14.83%)	24,604	45.41%	22,656	(7.92%)
5027--**	5027	Insurance - Property/Liability	208,092	203,645	-2.1%	261,406	28.36%	275,584	5.42%	317,684	15.28%
5028--**	5028	Small Tools & Supplies	90,225	93,729	3.9%	65,691	(29.91%)	77,500	17.98%	80,000	3.23%

South Orange County Wastewater Authority O & M, Environmental & Safety Departments Budget Summary (in dollars)

			FY 2017-18 Actual	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	Change %
-5030--**-**	5030	Trash Disposal	7,263	4,537	-37.5%	7,514	65.59%	6,992	(6.94%)	8,500	21.57%
-5031--**-**	5031	Safety Program & Supplies	97,822	118,750	21.4%	134,715	13.44%	114,868	(14.73%)	119,344	3.90%
-5032--**-**	5032	Equipment Rental	2,024	2,006	-0.9%	7,456	271.78%	7,004	(6.06%)	7,004	0.00%
-5033--**-**	5033	Recruitment	5,201	1,618	-68.9%	2,936	81.41%	2,504	(14.71%)	2,500	(0.16%)
-5034--**-**	5034	Travel Expense/Tech. Conferences	51,043	53,765	5.3%	39,624	(26.30%)	32,316	(18.44%)	29,928	(7.39%)
-5035--**-**	5035	Training Expense	93,351	83,837	-10.2%	44,198	(47.28%)	40,664	(8.00%)	47,996	18.03%
-5036--**-**	5036	Laboratory Supplies	76,220	83,107	9.0%	99,479	19.70%	100,152	0.68%	124,400	24.21%
-5037--**-**	5037	Office Equipment	38,739	41,450	7.0%	31,992	(22.82%)	65,000	103.18%	25,992	(60.01%)
-5038--**-**	5038	Permits	359,577	406,121	12.9%	496,135	22.16%	480,520	(3.15%)	489,996	1.97%
-5039--**-**	5039	Membership Dues/Fees	13,493	13,771	2.1%	28,821	109.29%	23,772	(17.52%)	17,872	(24.82%)
-5044--**-**	5044	Offshore Monitoring	32,757	34,289	4.7%	53,042	54.69%	44,004	(17.04%)	151,000	243.15%
-5045--**-**	5045	Offshore Biochemistry								23,024	
-5046--**-**	5046	Effluent Chemistry	55,487	54,595	-1.6%	27,530	(49.57%)	40,004	45.31%	70,000	74.98%
-5047--**-**	5047	Access Road Expenses	28,848	32,960	14.3%	34,686	5.24%	44,004	26.87%	45,000	2.26%
-5048--**-**	5048	Storm Damage		139,435		549	(99.61%)	20,008		21,000	4.96%
-5049--**-**	5049	Biosolids Disposal	1,322,804	1,381,075	4.4%	1,466,713	6.20%	1,429,996	(2.50%)	1,470,000	2.80%
-5050--**-**	5050	Contract Services Generators	21,115	18,604	-11.9%	18,724	0.64%	22,008	17.54%	28,008	27.26%
-5052--**-**	5052	Janitorial Services	53,199	72,838	36.9%	100,490	37.96%	94,004	(6.45%)	101,004	7.45%
-5053--**-**	5053	Contract Serv - Digester Cleaning	63,126	-	-100.0%	10,226		125,000	1122.37%	60,000	(52.00%)
-5054--**-**	5054	Diesel Truck Maint	18,953	37,222	96.4%	48,718	30.89%	41,004	(15.83%)	42,000	2.43%
-5055--**-**	5055	Diesel Truck Fuel	4,480	10,386	131.8%	7,916	(23.79%)	11,504	45.33%	11,500	(0.03%)
-5056--**-**	5056	Maintenance Equip. & Facilities (Solids)	357,142	414,025	15.9%	333,411	(19.47%)	361,000	8.27%	366,000	1.39%
-5057--**-**	5057	Maintenance Equip. & Facilities (Liquids)	551,066	642,977	16.7%	563,956	(12.29%)	669,000	18.63%	651,996	(2.54%)
-5058--**-**	5058	Maintenance Equip. & Facilities (Common)	49,636	90,048	81.4%	78,573	(12.74%)	86,008	9.46%	90,008	4.65%
-5059--**-**	5059	Maintenance Equip. & Facilities (Co-Gen)	376,170	712,103	89.3%	982,729	38.00%	960,000	(2.31%)	738,996	(23.02%)
-5060--**-**	5060	Maintenance Equip. & Facilities (AWT)	105,919	58,633	-44.6%	87,994	50.08%	75,000	(14.77%)	88,000	17.33%
-5061--**-**	5061	Mileage	1,949	2,332	19.7%	2,349	0.73%	3,548	51.03%	3,608	1.69%
-5067--**-**	5067	Port Cleaning						70,000		-	(100.00%)
-5068--**-**	5068	MNWD Potable Water Supplies & Svcs.	22,462	41,172	83.3%	23,757	(42.30%)	42,000	76.79%	28,000	(33.33%)
-5069--**-**	5069	Misc-Capital-Dilution & Metering Study	19,225	1,500	-92.2%	28,350	1790.00%				
-5074--**-**	5074	Education Reimbursement				1,325				1,996	
-5076--**-**	5076	SCADA Infrastructure		306		698	127.86%	91,508		86,596	(5.37%)
-5077--**-**	5077	IT Direct	500	2,216	343.1%	12,672	471.95%	10,000	(21.09%)	5,508	(44.92%)
-5101--**-**	5101	Employee Recognition	274		-100.0%						
-5105--**-**	5105	Co-Generation Power Credit - Offset		423,049		618,118	46.11%	669,000	8.23%	685,992	2.54%

South Orange County Wastewater Authority O & M, Environmental & Safety Departments Budget Summary (in dollars)

	FY 2017-18 Actual	FY 2018-19 Actual	Change %	FY 2019-20 Actual	Change %	FY 2020-21 Budget	Change %	FY 2021-22 Budget	Change %
-5303--**-** 5303	11,221	14,368	28.0%	14,542	1.21%	14,392	(1.03%)	14,392	0.00%
-5305--**-** 5305	8,153	4,743	-41.8%	3,456	(27.15%)	1,336	(61.34%)	2,160	61.68%
-5309--**-** 5309	41,285	22,202	-46.2%	23,343	5.14%	31,008	32.84%	26,000	(16.15%)
-5705--**-** 5705	29,735	28,491	-4.2%	31,678	11.18%	31,192	(1.53%)	35,396	13.48%
-5706--**-** 5706									
-5799--**-** 5799		(14,142)		(28,579)	102.09%	(14,000)	(51.01%)	(14,000)	0.00%
-5802--**-** 5802	1,094	494	-54.8%		(100.00%)	100		-	(100.00%)
-6500--**-** 6500	611,860	561,926	-8.2%	638,188	13.57%	556,996	(12.72%)	610,540	9.61%
Total Other Expenses	9,158,963	9,731,383	6.2%	10,219,497	5.02%	10,592,323	3.65%	10,881,660	2.73%
Total Expenses	16,437,739	17,246,435	4.9%	18,086,675	4.9%	17,719,855	-2.0%	18,522,124	4.5%

South Orange County Wastewater Authority
O & M, Environmental & Safety Departments Budget Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

		PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 21	PC 24	SOCWA
Salary and Fringe										
-5000--*-*	Regular Salaries-O&M	1,585,228	146,556	117,772	44,808	1,083,504	1,718,916	1,088	149,296	4,847,168
-5001--*-*	Overtime Salaries-O&M	37,904	72	-	-	19,208	49,452	-	620	107,256
-5306--*-*	Scheduled Holiday Work	36,600	416	-	-	15,584	38,136	-	264	91,000
-5315--*-*	Comp Time - O&M	8,264	-	-	-	2,000	5,716	-	-	15,980
-5401--*-*	Fringe Benefits IN to PC's & Depts.	821,352	75,928	61,016	23,208	561,396	890,632	564	77,364	2,511,460
-5700--*-*	Standby Pay	25,096	-	-	-	16,504	26,000	-	-	67,600
	Total Payroll Costs	2,514,444	222,972	178,788	68,016	1,698,196	2,728,852	1,652	227,544	7,640,464
Other Expenses										
-5002--*-*	Electricity	506,564	-	-	-	202,348	461,868	-	-	1,170,780
-5003--*-*	Natural Gas	132,160	-	-	-	2,872	90,976	-	-	226,008
-5004--*-*	Potable & Reclaimed Water	25,000	-	-	-	25,000	35,000	-	-	85,000
-5005--*-*	Co-generation Power Credit	-	-	-	-	-	(686,000)	-	-	(686,000)
-5006--*-*	Chlorine/Sodium Hypochlorite	8,000	-	-	-	94,004	400,004	-	-	502,008
-5007--*-*	Polymer Products	305,000	-	-	-	1,004	441,000	-	-	747,004
-5008--*-*	Ferric Chloride	200,000	-	-	-	58,000	330,004	-	-	588,004
-5009--*-*	Odor Control Chemicals	21,004	-	-	-	51,004	35,008	-	-	107,016
-5010--*-*	Other Chemicals - Misc.	1,000	-	-	-	-	1,004	-	-	2,004
-5011--*-*	Laboratory Services	19,000	-	3,200	-	20,000	22,996	-	-	65,196
-5012--*-*	Grit Hauling - 21A	55,000	-	-	-	23,000	42,000	-	-	120,000
-5013--*-*	Landscaping	77,004	-	-	-	57,000	85,004	-	-	219,008
-5015--*-*	Management Support Services	30,008	212,500	-	-	10,000	9,996	-	212,496	475,000
-5016--*-*	Audit - Environmental	-	-	1,304	-	-	-	-	-	1,304
-5017--*-*	Legal Fees	4,996	2,008	2,596	2,000	30,000	5,004	-	2,008	48,612
-5018--*-*	Public Notices/ Public Relations	-	-	6,000	-	-	-	-	-	6,000
-5019--*-*	Contract Services Misc. - 29	70,636	-	-	-	91,732	96,312	18,336	-	277,016
-5021--*-*	Small Vehicle Expense - 31A	11,000	-	1,076	-	4,004	7,000	-	-	23,080
-5022--*-*	Miscellaneous Expense	8,000	-	2,008	-	1,000	5,004	-	-	16,012
-5023--*-*	Office Supplies - All	29,000	-	-	-	4,004	13,004	-	-	46,008
-5024--*-*	Petroleum Products	11,004	-	-	-	3,000	20,004	-	-	34,008
-5025--*-*	Uniforms	33,996	-	-	-	9,000	28,000	-	-	70,996
-5026--*-*	Small Vehicle Fuel - 37A	10,004	500	1,148	-	2,000	9,004	-	-	22,656
-5027--*-*	Insurance - Property/Liability	108,384	9,668	3,024	5,164	47,112	135,628	-	8,704	317,684
-5028--*-*	Small Tools & Supplies	38,000	-	3,000	-	9,000	30,000	-	-	80,000
-5030--*-*	Trash Disposal	3,000	-	-	-	2,996	2,504	-	-	8,500
-5031--*-*	Safety Supplies	41,000	1,052	-	-	35,000	41,248	-	1,044	119,344

South Orange County Wastewater Authority
O & M, Environmental & Safety Departments Budget Detail
(Does Not Include Administration, Residual Engineering and General Fund Expenses)
(in dollars)

	PC 02	PC 05	PC 08	PC 12	PC 15	PC 17	PC 21	PC 24	SOCWA
-5032--***	Equipment Rental	3,000	-	-	-	1,000	3,004	-	7,004
-5033--***	Recruitment	348	556	-	-	312	728	556	2,500
-5034--***	Travel Expense/Tech. Conferences	9,012	1,512	2,732	920	5,244	8,996	1,512	29,928
-5035--***	Training Expense	16,976	1,952	-	-	11,632	15,480	1,956	47,996
-5036--***	Laboratory Supplies	21,004	35,000	-	-	14,000	24,392	30,004	124,400
-5037--***	Office Equipment	13,000	-	-	-	2,996	9,996	-	25,992
-5038--***	Permits	13,496	228,968	3,132	12,044	4,820	10,612	216,924	489,996
-5039--***	Membership Dues/Fees	4,516	216	-	68	4,960	7,892	220	17,872
-5044--***	Offshore Monitoring - 20A	-	75,496	-	-	-	-	75,504	151,000
-5045--***	Offshore Biochemistry - 20B	-	11,512	-	-	-	-	11,512	23,024
-5046--***	Effluent Chemistry - 20C	-	35,000	-	-	-	-	35,000	70,000
-5047--***	Access Road Expenses	-	-	-	-	45,000	-	-	45,000
-5048--***	Storm Damage	-	-	-	-	21,000	-	-	21,000
-5049--***	Biosolids Disposal - 21B	620,000	-	-	-	-	850,000	-	1,470,000
-5050--***	Contract Services Generators - 29A	10,004	-	-	-	5,000	13,004	-	28,008
-5052--***	Janitorial Services	47,000	-	-	-	12,004	42,000	-	101,004
-5053--***	Contract Serv - Digester Cleaning - 29E	60,000	-	-	-	-	-	-	60,000
-5054--***	Diesel Truck Maint - 31B	22,000	-	-	-	1,000	19,000	-	42,000
-5055--***	Diesel Truck Fuel - 37B	2,996	-	-	-	504	8,000	-	11,500
-5056--***	Maintenance Equip. & Facilities (Solids)	155,000	-	-	-	-	211,000	-	366,000
-5057--***	Maintenance Equip. & Facilities (Liquids)	260,000	-	-	-	149,996	242,000	-	651,996
-5058--***	Maintenance Equip. & Facilities (Commo)	29,000	1,004	-	-	23,000	36,000	1,004	90,008
-5059--***	Maintenance Equip. & Facilities (Co-Gen)	277,120	-	-	-	-	461,876	-	738,996
-5060--***	Maintenance Equip. & Facilities (AWT) 4	-	-	-	-	38,000	50,000	-	88,000
-5061--***	Mileage	2,104	-	-	-	500	1,004	-	3,608
-5067--***	Port Cleaning	-	-	-	-	-	-	-	-
17-5068-02-04-22	MNWD Lab Services and Supplies	-	-	-	-	-	28,000	-	28,000
-5074--***	Education Reimbursement	-	-	-	-	-	1,996	-	1,996
-5076--***	SCADA Infrastructure	28,960	-	-	-	28,952	28,684	-	86,596
-5077--***	IT Direct	2,620	-	-	-	264	2,624	-	5,508
-5105--***	Co-Generation Power Credit - Offset	-	-	-	-	-	685,992	-	685,992
-5303--***	Group Insurance Waiver	3,596	-	-	-	3,600	7,196	-	14,392
-5305--***	Medicare Tax Payments for Employees	-	-	-	-	2,160	-	-	2,160
-5309--***	Operating Leases	26,000	-	-	-	-	-	-	26,000
-5705--***	Monthly Car Allowance	22,804	-	-	-	4,196	8,396	-	35,396
-5799--***	Zephyr Wall Costs Share-O&M	(14,000)	-	-	-	-	-	-	(14,000)
-5802--***	Shipping/Freight	-	-	-	-	-	-	-	-
-6500--***	IT Allocations in to PC's & Depts.	199,812	18,464	14,832	5,640	136,476	216,520	18,796	610,540
	Total Other Expenses	3,585,128	635,408	44,052	25,836	1,299,696	4,655,964	18,336	10,881,660
	Total Expenses	6,099,572	858,380	222,840	93,852	2,997,892	7,384,816	19,988	18,522,124

South Orange County Wastewater Authority
Administration Expenses Detail by Line Item
(*Includes General Fund Expenses)
(in dollars)

		FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
		Actual	Actual	Actual	Budget	Budget
Salary and Fringe						
01-6000-04-00-00	Regular Salaries-Admin & IT	857,635	896,766	934,332	944,542	998,424
01-6001-04-00-00	Overtime Salaries-Admin & IT	29,661	12,171	33,485	20,000	10,000
01-6315-04-00-00	Comp Time - Admin	10,469	10,014	9,200	15,000	5,000
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.	630,891	677,267	693,140	497,236	517,316
	Total Payroll Costs	<u>1,528,656</u>	<u>1,596,217</u>	<u>1,670,157</u>	<u>1,476,778</u>	<u>1,530,740</u>
Other Expenses						
01-6018-04-00-00	Public Notices/ Public Relations					3,270
01-6101-04-00-00	HR Recruitment & Employee Relations	45,075	19,836	34,745	26,500	24,350
01-6102-04-00-00	Subscriptions	2,677	2,977	2,058	2,040	2,081
01-6103-04-00-00	Contract Labor					50,000
01-6200-04-00-00	Management Support Services	219,478	213,329	80,611	102,000	90,000
01-6201-04-00-00	Audit	55,000	20,000	38,267	44,900	46,000
01-6202-04-00-00	Legal	282,388	257,966	222,876	200,000	220,000
01-6204-04-00-00	Postage	2,348	1,751	3,126	4,000	1,500
01-6223-04-00-00	Office Supplies - Admin	5,561	4,698	5,983	6,120	4,500
01-6224-04-00-00	Office Equipment Admin or IT	6,722	476	1,933	1,000	1,200
01-6234-04-00-00	Memberships & Trainings	71,655	70,166	94,279	88,950	88,000
01-6239-04-00-00	Travel & Conference	27,680	24,189	13,470	10,965	11,000
01-6240-04-00-00	Scholarship/Education reimbursement					
01-6241-04-00-00	Education Reimbursement		4,500	1,500	3,000	1,500
01-6310-04-00-00	Miscellaneous	28,056	24,830	25,777	23,460	18,000
01-6311-04-00-00	Mileage	1,164	897	401	1,211	1,236
01-6317-04-00-00	Contract Services Misc	4,855	4,922	5,293	5,610	5,722
01-6500-04-00-00	IT Allocations in to PC's & Depts.	104,057	95,635	142,337	116,634	125,761
01-6601-04-00-00	Shipping/Freight	3,595	5,819	4,830	3,740	3,815
01-6705-04-00-00	Monthly Car Allowance	12,000	11,974	12,119	12,000	12,000
	Total Other Expenses	<u>872,312</u>	<u>763,965</u>	<u>689,605</u>	<u>652,131</u>	<u>709,934</u>
	Total Administration Expenses	2,400,967	2,360,182	2,359,761	2,128,909	2,240,674

*Expenses included in the General Fund and the pro rata share are detailed on page 50.

South Orange County Wastewater Authority General Fund Expenses Detail by Line Item

(Included Within Administration Expenses)

(in dollars)

		Finance Committee Recommended General Fund %'s	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget
Salary and Fringe							
01-6000-04-00-00	Regular Salaries-Admin & IT	Footnote #1	110,595	219,977	223,834	167,925	174,131
01-6001-04-00-00	Overtime Salaries-Admin & IT	50%	150,343	6,085	16,742	10,000	5,000
01-6315-04-00-00	Comp Time - Admin	50%	14,831	5,007	4,600	7,500	2,500
01-6401-04-00-00	Fringe Benefits IN to PC's & Depts.		5,235	166,134	166,053	88,401	90,223
	Total Payroll Costs		281,002	397,204	411,229	273,826	286,796
	Percentage Change YOY						
Other Expenses							
01-6018-04-00-00	Public Notices/ Public Relations	100%					3,270
01-6103-04-00-00	Contract Labor	25%					12,500
01-6101-04-00-00	Recruitment & Employee Relations						
01-6102-04-00-00	Subscriptions						
01-6200-04-00-00	Management Support Services						
01-6201-04-00-00	Audit	100%	55,000	20,000	38,267	44,900	46,000
01-6202-04-00-00	Legal	40%	112,955	103,186	89,150	80,000	88,000
01-6203-04-00-00	Outside Services	100%					
01-6204-04-00-00	Postage	20%	470	350	625	800	300
01-6220-04-00-00	Board of Directors - Fees						
01-6223-04-00-00	Office Supplies - Admin	100%	5,561	4,698	5,983	6,120	4,500
01-6224-04-00-00	Office Equipment	100%	6,722	476	1,933	1,000	1,200
01-6234-04-00-00	Memberships & Trainings						
01-6239-04-00-00	Travel & Conference						
01-6240-04-00-00	Scholarship Sponsorship						
01-6310-04-00-00	Miscellaneous	20%	5,611	4,966	5,155	4,692	3,600
01-6311-04-00-00	Mileage						
01-6317-04-00-00	Contract Services Misc						
01-6500-04-00-00	IT Allocations in to PC's & Depts.	5%	5,203	4,782	7,117	5,832	6,288
01-6601-04-00-00	Shipping/Freight						
01-6705-04-00-00	Monthly Car Allowance						
	Total Other Expenses		191,522	138,458	148,230	143,344	165,658
	Total General Fund Expenses		472,524	535,662	559,459	417,170	452,454
	Percentage Change YOY						

Time Allocation	
(1)	Executive Assistant 50%
	GM 50%
	Controller 5%

South Orange County Wastewater Authority
Residual Engineering Expenses Detail by Line Item
(in dollars)

		FY 2017-18 Actual	FY 18-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget
Salary and Fringe						
01-5000-03-00-00	Regular Salaries-O&M	192,301	208,085	180,767	196,836	175,927
01-5001-03-00-00	Overtime Salaries-O&M	101				
01-5306-03-00-00	Scheduled Holiday Work	48				
01-5401-03-00-00	Fringe Benefits IN to PC's & Depts.	136,870	157,152	134,103	103,621	91,154
	Total Payroll Costs	329,320	365,237	314,871	300,457	267,081
Other Expenses						
01-5014-03-00-00	Engineering - Misc.	3,064				
01-5015-03-00-00	Management Support Services	513				
01-5017-03-00-00	Legal Fees					
01-5022-03-00-00	Miscellaneous Expense	1,586	74	783	3,184	3,184
01-5023-03-00-00	Office Supplies - All	248	192	171	208	208
01-5031-03-00-00	Safety Supplies		145		306	306
01-5033-03-00-00	Recruitment		14,000			
01-5034-03-00-00	Travel Expense/Tech. Conferences	7,817	12,763	5,767	6,439	6,439
01-5035-03-00-00	Training Expense	3,708	897	278	2,244	2,244
01-5037-03-00-00	Office Equipment		1,890		408	408
01-5039-03-00-00	Membership Dues/Fees	930	996	1,120	1,377	1,377
01-5061-03-00-00	Mileage	220	389	263	510	510
01-5077-03-00-00	IT Direct					
01-5309-03-00-00	Operating Leases	8,706	6,174	7,764	6,829	9,300
01-5705-03-00-00	Monthly Car Allowance	4,200	4,191	4,888	4,200	4,200
01-5802-03-00-00	Shipping/Freight		26		312	312
01-6500-03-00-00	IT Allocations in to PC's & Depts.	54,654	50,202	59,855	50,794	54,293
	Total Other Expenses	85,646	91,938	80,889	76,810	82,781
	Total Residual Engineering Expenses	414,966	457,175	395,760	377,267	349,863

South Orange County Wastewater Authority
IT Expenses Detail by Line Item
(in dollars)

		FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22
		Actual	Actual	Actual	Budget	Budget
01-6000-05-00-00	Regular Salaries-Admin & IT	84,015	85,028	92,851	93,909	100,075
01-6001-05-00-00	Overtime Salaries-Admin & IT	7,460	1,500	4,020		
01-6315-05-00-00	Comp Time - IT	2,749	3,529	-	5,000	
01-6401-05-00-00	Fringe Benefits IN to PC's & Depts.	61,803	64,216	68,882	49,437	51,852
	Total Salary & Fringe	156,028	154,274	165,753	148,346	151,928
Other Expenses						
01-6028-05-00-00	Small Tools & Supplies		-		1,000	1,000
01-6031-05-00-00	Safety Supplies					
01-6035-05-00-00	Training Expense	11,100	340		2,000	3,000
01-6101-05-00-00	Recruitment & Employee Relations, IT DEPT			365		
01-6102-05-00-00	Subscriptions			111		
01-6200-05-00-00	Management Support Services	4,350	8,663	34,550		
01-6223-05-00-00	Office Supplies - All					
01-6224-05-00-00	Office Equipment		-		600	600
01-6234-05-00-00	Memberships & Trainings	336	96		1,375	2,750
01-6239-05-00-00	Travel & Conference	2,608	-	2,745	1,750	1,500
01-6300-05-00-00	Software Maintenance Agreements	128,792	75,792	76,051	38,779	41,026
01-6301-05-00-00	Hardware Maintenance Agreements	5,529	7,851	6,052	7,126	14,726
01-6302-05-00-00	Cloud Subscriptions (Internet)	45,251	87,528	68,556	148,369	177,328
01-6303-05-00-00	Telecommunications	124,353	143,411	144,078	150,534	165,582
01-6305-05-00-00	IT Professional Services	121,847	83,433	240,364	108,060	92,400
01-6306-05-00-00	Small Hardware Purchases (< \$5k)	59,166	65,435	29,362	29,200	40,985
01-6307-05-00-00	Small Software Purchases & Licenses(<\$5k)	48,838	28,313	10,968	26,908	28,968
01-6308-05-00-00	IT Memberships	1,138	194	704	160	160
01-6309-05-00-00	Operating Leases	56,935	48,727	59,847	55,200	64,173
01-6310-05-00-00	Miscellaneous	279	329	874	5,000	5,000
01-6311-05-00-00	Mileage		778			
01-6312-05-00-00	Computer & Photocopy Supplies	4,023	2,598	-		
01-6601-05-00-00	Shipping/Freight					
	Total Other Expenses	614,544	553,489	674,627	576,061	639,198
Total IT Expenses		770,572	707,763	840,380	724,407	791,126
IT Allocations (Out) to PC's & Depts						
	Total IT Allocations (Out) to PC's & Depts	(770,572)	(707,763)	(840,380)	(724,407)	(791,126)

IT is a Service Center and "ALL" costs are distributed to Departments and Project Committees.

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
JB LATHAM PLANT FLOW SUMMARY
Member Agency Allocation**

FLOW SUMMARY (MGD)

Project Committee 2 Liquids Summary (MGD) July 1, 2020 through December 31, 2020				
Member Agency	July 1, 2020 through December 31, 2020 Flow (mgd)	Total Percent (%)	Projected Budgeted Flows (mgd)	Total Percent (%)
CSJC	2.140	27.91%	2.140	24.41%
MNWD	0.700	9.14%	1.4	15.97%
SCWD	1.805	23.55%	1.805	20.59%
SMWD	<u>3.021</u>	39.41%	3.421	39.03%
	<u>7.666</u>	<u>100.00%</u>	8.766	<u>100.00%</u>

*1.4mgd is the constant agreed to by SMWD and MNWD

Solids Summary Loading (mgd)

Project Committee 2 Solids Summary (MGD) July 1, 2020 through December 31, 2020				
Member Agency	Average Solids based on Actual Metered Flow	Total Percent (%)	Average Solids Based on MNWD Flow Constant (pounds)	Total Percent (%)
CSJC	6,046.63	24.39%	6,046.63	22.86%
MNWD	2,808.21	11.33%	5,612.97	21.22%
SCWD	6,238.48	25.16%	6,238.48	23.59%
SMWD	9,697.16	39.12%	8,548.07	32.32%
	<u>24,790.48</u>	<u>100.00%</u>	<u>26,446.15</u>	<u>100.00%</u>

South Orange County Wastewater Authority
FY 2020-21 PC 2 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %				Total
			Liquids	Solids	C/Liquids	C/Solids	
Regular Salaries-O&M	02-5000-01-00-00	1,402,562	50.7%	46.2%	1.6%	1.6%	100.0%
Regular Salaries-O&M	02-5000-02-00-00	182,654	70.2%	11.3%	9.3%	9.3%	100.0%
Overtime Salaries-O&M	02-5001-01-00-00	37,748	50.2%	42.9%	3.5%	3.5%	100.0%
Overtime Salaries-O&M	02-5001-02-00-00	154	86.8%	5.0%	4.1%	4.1%	100.0%
Electricity	02-5002-01-00-00	506,570	65.0%	25.0%	5.0%	5.0%	100.0%
Natural Gas	02-5003-01-00-00	132,160	65.0%	25.0%	5.0%	5.0%	100.0%
Water	02-5004-01-00-00	25,000	40.0%	50.0%	5.0%	5.0%	100.0%
Chlorine/Sodium Hypochlorite	02-5006-01-00-00	8,000	100.0%				100.0%
Polymer Products	02-5007-01-00-00	305,000		100.0%			100.0%
Ferric Chloride	02-5008-01-00-00	200,000		100.0%			100.0%
Odor Control Chemicals	02-5009-01-00-00	21,000	54.0%	46.0%			100.0%
Other Chemicals - Misc.	02-5010-01-00-00	1,000			50.0%	50.0%	100.0%
Laboratory Services	02-5011-02-00-00	19,000	75.0%	25.0%			100.0%
Grit Hauling - 21A	02-5012-01-00-00	55,000	100.0%				100.0%
Landscaping	02-5013-01-00-00	77,000			50.0%	50.0%	100.0%
Engineering - Misc.	02-5014-01-00-00				50.0%	50.0%	100.0%
Engineering - Misc.	02-5014-02-00-00				50.0%	50.0%	100.0%
Management Support Services	02-5015-01-00-00	10,000			50.0%	50.0%	100.0%
Management Support Services	02-5015-02-00-00	20,000			50.0%	50.0%	100.0%
Legal Fees	02-5017-01-03-00	5,000			50.0%	50.0%	100.0%
Contract Services Misc. - 29	02-5019-01-00-00	70,630			50.0%	50.0%	100.0%
Small Vehicle Expense - 31A	02-5021-01-00-00	11,000			50.0%	50.0%	100.0%
Small Vehicle Expense - 31A	02-5021-02-00-00				50.0%	50.0%	100.0%
Miscellaneous Expense	02-5022-01-00-00	8,000			50.0%	50.0%	100.0%
Office Supplies - All	02-5023-01-00-00	29,000			50.0%	50.0%	100.0%
Petroleum Products	02-5024-01-00-00	11,000	80.0%	20.0%			100.0%
Uniforms	02-5025-01-00-00	34,000	50.7%	46.2%	1.6%	1.6%	100.0%
Small Vehicle Fuel - 37A	02-5026-01-00-00	10,000			50.0%	50.0%	100.0%
Insurance - Property/Liability	02-5027-01-00-00	108,385			50.0%	50.0%	100.0%
Insurance - Property/Liability	02-5027-02-00-00				50.0%	50.0%	100.0%
Small Tools & Supplies	02-5028-01-00-00	38,000			50.0%	50.0%	100.0%
Small Tools & Supplies	02-5028-02-00-00				50.0%	50.0%	100.0%
Trash Disposal	02-5030-01-00-00	3,000			50.0%	50.0%	100.0%
Safety Supplies	02-5031-01-00-00				50.0%	50.0%	100.0%
Safety Supplies	02-5031-02-00-00	41,000			50.0%	50.0%	100.0%
Equipment Rental	02-5032-01-00-00	3,000			50.0%	50.0%	100.0%
Recruitment	02-5033-01-00-00	350			50.0%	50.0%	100.0%
Recruitment	02-5033-02-00-00				50.0%	50.0%	100.0%
Travel Expense/Tech. Conferences	02-5034-01-00-00	7,500			50.0%	50.0%	100.0%
Travel Expense/Tech. Conferences	02-5034-02-00-00	1,510			50.0%	50.0%	100.0%
Training Expense	02-5035-01-00-00	8,400			50.0%	50.0%	100.0%
Training Expense	02-5035-02-00-00	8,580			50.0%	50.0%	100.0%
Laboratory Supplies	02-5036-02-00-00	21,000	75.0%	25.0%			100.0%
Office Equipment	02-5037-01-00-00	13,000			50.0%	50.0%	100.0%
Permits	02-5038-01-00-00				50.0%	50.0%	100.0%
Permits	02-5038-02-00-00	13,500			50.0%	50.0%	100.0%
Membership Dues/Fees	02-5039-01-00-00	4,511			50.0%	50.0%	100.0%
Membership Dues/Fees	02-5039-02-00-00				50.0%	50.0%	100.0%
Biosolids Disposal - 21B	02-5049-01-00-00	620,000		100.0%			100.0%
Contract Services Generators - 29A	02-5050-01-00-00	10,000			50.0%	50.0%	100.0%
Janitorial Services	02-5052-01-00-00	47,000			50.0%	50.0%	100.0%
Contract Serv - Digester Cleaning- 29E	02-5053-01-00-00	60,000			100.0%		100.0%
Diesel Truck Maint - 31B	02-5054-01-00-00	22,000			100.0%		100.0%
Diesel Truck Fuel - 37B	02-5055-01-00-00	3,000			100.0%		100.0%
Maintenance Equip. & Facilities (Solids) 41-A	02-5056-01-00-00	155,000			100.0%		100.0%
Maintenance Equip. & Facilities (Liquids) 41-B	02-5057-01-00-00	260,000	100.0%				100.0%
Maintenance Equip. & Facilities (Common) 41-C	02-5058-01-00-00	29,000			50.0%	50.0%	100.0%
Maintenance Equip. & Facilities (Co-Gen) 41-D	02-5059-01-00-00	277,125		100.0%	0.0%	0.0%	100.0%
Mileage	02-5061-01-00-00	1,000			50.0%	50.0%	100.0%
Mileage	02-5061-02-00-00	1,100			50.0%	50.0%	100.0%
SCADA Infrastructure	02-5076-01-03-00	28,960			50.0%	50.0%	100.0%
IT Direct	02-5077-01-03-00	2,620			50.0%	50.0%	100.0%
Non-Capital Engineering	02-5114-01-00-00				50.0%	50.0%	100.0%
Non-Capital Engineering	02-5114-02-01-00				50.0%	50.0%	100.0%
Vehicle Pay	02-5301-01-01-00		50.7%	46.2%	1.6%	1.6%	100.0%
Performance Based Merit Pay	02-5302-01-00-00		50.7%	46.2%	1.6%	1.6%	100.0%
Group Insurance Waiver	02-5303-01-01-00	3,600	50.7%	46.2%	1.6%	1.6%	100.0%
Group Insurance Waiver	02-5303-02-00-00		70.2%	11.3%	9.3%	9.3%	100.0%
Medicare Tax Payments for Employees	02-5305-01-00-00		50.7%	46.2%	1.6%	1.6%	100.0%
Medicare Tax Payments for Employees	02-5305-02-00-00		70.2%	11.3%	9.3%	9.3%	100.0%
Scheduled Holiday Work	02-5306-01-01-00	35,000	50.7%	46.2%	1.6%	1.6%	100.0%
Scheduled Holiday Work	02-5306-02-00-00	1,604	70.2%	11.3%	9.3%	9.3%	100.0%
Weekend Shift Pay	02-5307-01-00-00		50.7%	46.2%	1.6%	1.6%	100.0%
Comp Time - O&M	02-5315-01-00-00	8,000	50.2%	42.9%	3.5%	3.5%	100.0%
Comp Time - O&M	02-5315-02-00-00	280	86.8%	5.0%	4.1%	4.1%	100.0%
Operating Leases	02-5309-01-00-00	26,000			50.0%	50.0%	100.0%
Fringe Benefits IN to PC's & Depts.	02-5401-01-00-00	726,716	50.7%	46.2%	1.6%	1.6%	100.0%
Fringe Benefits IN to PC's & Depts.	02-5401-02-00-00	94,639	70.2%	11.3%	9.3%	9.3%	100.0%
Standby Pay	02-5700-01-00-00	25,100			50.0%	50.0%	100.0%
Monthly Car Allowance	02-5705-01-00-00	18,600	50.7%	46.2%	1.6%	1.6%	100.0%
Monthly Car Allowance	02-5705-02-00-00	4,200	70.2%	11.3%	9.3%	9.3%	100.0%
Zephyr Wall Costs Share	02-5799-01-00-00	(14,000)			50.0%	50.0%	100.0%
Shipping/Freight	02-5802-02-00-00				50.0%	50.0%	100.0%
Shipping/Freight	02-5802-01-00-00				50.0%	50.0%	100.0%
IT Allocations in to PC's & Depts.	02-6500-01-00-00	176,803			50.0%	50.0%	100.0%
IT Allocations in to PC's & Depts.	02-6500-02-00-00	23,007			50.0%	50.0%	100.0%
Rounding		4					
Total		6,099,572					

**South Orange County Wastewater Authority
FY 2021-22 PC 02 Distribution by Member Agency and Wastewater Code**

Member Agency Budget by Wastewater Code

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of San Juan Capistrano	\$ 731,830	\$ 523,972	\$ (207,858)	\$ 756,177	\$ 667,508	\$ (88,669)	\$ 160,195	\$ 158,968	\$ (1,227)	\$ 149,366	\$ 155,020	\$ 5,654	\$ 1,797,568	\$ 1,505,468	\$ (292,100)
Moulton Niguel Water District	481,437	342,860	(138,577)	497,454	619,620	122,166	118,410	119,252	842	107,643	111,708	4,065	1,204,943	1,193,440	(11,503)
Santa Margarita Water District	491,400	837,864	346,464	950,258	943,632	(6,626)	89,682	89,432	(250)	141,300	146,608	5,308	1,672,640	2,017,536	344,896
South Coast Water District	555,866	442,120	(113,746)	679,159	688,684	9,525	143,590	148,988	5,398	99,577	103,336	3,759	1,478,192	1,383,128	(95,064)
Total	\$ 2,260,533	\$ 2,146,816	\$ (113,717)	\$ 2,883,048	\$ 2,919,444	\$ 36,396	\$ 511,876	\$ 516,640	\$ 4,764	\$ 497,885	\$ 516,672	\$ 18,787	\$ 6,153,343	\$ 6,099,572	\$ (53,771)
			-5.0%			1.3%			0.9%			3.8%			-0.9%

Additional Budget
Net Budget Variance

Member Agency Wastewater Code Allocation %'s

	Liquids			Solids			Common - Liquids			Common - Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of San Juan Capistrano	32.4%	24.4%	-8.0%	26.2%	22.9%	-3.4%	31.3%	30.8%	-0.5%	30.0%	30.0%	0.0%	29.2%	24.7%	-4.5%
Moulton Niguel Water District	21.3%	16.0%	-5.3%	17.3%	21.2%	4.0%	23.1%	23.1%	-0.1%	21.6%	21.6%	0.0%	19.6%	19.6%	0.0%
Santa Margarita Water District	21.7%	39.0%	17.3%	33.0%	32.3%	-0.6%	17.5%	17.3%	-0.2%	28.4%	28.4%	0.0%	27.2%	33.1%	5.9%
South Coast Water District	24.6%	20.6%	-4.0%	23.6%	23.6%	0.0%	28.1%	28.8%	0.8%	20.0%	20.0%	0.0%	24.0%	22.7%	-1.3%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2020-21 PC 5 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %				
			Fixed	EPS	Var 5%	Var 95%	Total
Regular Salaries-O&M	05-5000-01-11-00	2,983	100.0%				100.0%
Regular Salaries-O&M	05-5000-02-00-00	143,561	100.0%				100.0%
Overtime Salaries-O&M	05-5001-01-11-00	-	100.0%				100.0%
Overtime Salaries-O&M	05-5001-02-00-00	68	100.0%				100.0%
Electricity	05-5002-01-00-00	-	100.0%				100.0%
Electricity	05-5002-02-00-00	-	100.0%				100.0%
Natural Gas	05-5003-01-00-00	-	100.0%				100.0%
Natural Gas	05-5003-02-00-00	-	100.0%				100.0%
Engineering - Misc.	05-5014-01-00-00	-	100.0%				100.0%
Engineering - Misc.	05-5014-02-00-00	-	100.0%				100.0%
Management Support Services	05-5015-02-00-00	212,500	100.0%				100.0%
Legal Fees	05-5017-01-00-00	-	100.0%				100.0%
Legal Fees	05-5017-02-00-00	2,008	100.0%				100.0%
Miscellaneous Expense	05-5022-02-00-00	-	100.0%				100.0%
Small Vehicle Fuel	05-5026-01-00-00	500	100.0%				100.0%
Small Vehicle Fuel	05-5026-02-00-00	-	100.0%				100.0%
Insurance/Property & Liability	05-5027-01-00-00	9,670	100.0%				100.0%
Insurance - Property/Liability	05-5027-02-00-00	-	100.0%				100.0%
Safety Supplies	05-5031-02-00-00	1,050	100.0%				100.0%
Recruitments	05-5033-02-00-00	560	100.0%				100.0%
Travel Expense/Tech. Conferences	05-5034-02-00-00	1,510	100.0%				100.0%
Training	05-5035-02-00-00	1,952	100.0%				100.0%
Laboratory Supplies	05-5036-02-00-00	35,000	100.0%				100.0%
Permits	05-5038-02-00-00	228,970	100.0%				100.0%
Memberships Dues/Fees	05-5039-02-00-00	220	100.0%				100.0%
Natural Gas - 11-EPS - PC 5	05-5040-02-00-00	-	100.0%				100.0%
Electricity - 10-EPS - PC 5	05-5041-02-00-00	-	100.0%				100.0%
Contract Services - 29-EPS - PC 5	05-5042-02-00-00	-	100.0%				100.0%
Offshore Monitoring - 20A	05-5044-02-00-00	75,500	100.0%				100.0%
Offshore Biochemistry - 20B	05-5045-02-00-00	11,520	100.0%				100.0%
Effluent Chemistry - 20C	05-5046-02-00-00	35,000	100.0%				100.0%
Maintenance Equip & Facilities (Solids) 41-A	05-5056-01-02-00	-	100.0%				100.0%
Maintenance Equip & Facilities (Common)	05-5058-01-00-00	1,000	100.0%				100.0%
Port Cleaning	05-5067-02-00-00	-	100.0%				100.0%
Misc-Capital-Dilution & Metering Study	05-5069-02-00-00	-	100.0%				100.0%
Employee Recognition	05-5101-02-00-00	-	100.0%				100.0%
Vehicle Pay	05-5301-02-00-00	-	100.0%				100.0%
Medicare Tax Payments to Employees	05-5305-02-00-00	-	100.0%				100.0%
Scheduled Holiday Work	05-5306-01-00-00	-	100.0%				100.0%
Scheduled Holiday Work	05-5306-02-00-00	420	100.0%				100.0%
Weekend Shift Pay	05-5307-02-11-00	-	100.0%				100.0%
Fringe Benefits IN to PC's & Depts.	05-5401-01-11-00	1,546	100.0%				100.0%
Fringe Benefits IN to PC's & Depts.	05-5401-02-00-00	74,384	100.0%				100.0%
Monthly Car Allowance	05-5705-02-00-00	-	100.0%				100.0%
Sales Tax	05-5801-02-00-00	-	100.0%				100.0%
Shipping / Freight	05-5802-01-00-00	-	100.0%				100.0%
IT Allocations in to PC's & Depts.	05-6500-01-00-00	376	100.0%				100.0%
IT Allocations in to PC's & Depts.	05-6500-02-00-00	18,083	100.0%				100.0%
Rounding		0					
Total			858,380				

**South Orange County Wastewater Authority
FY 2021-22 PC 05 Distribution by Member Agency and Wastewater Code**

Member Agency Budget by Wastewater Code

Fixed			Var 5%			VAR 95%			Total		
FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
\$ 91,235	\$ 142,660	\$ 51,425	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 91,235	\$ 142,660	\$ 51,425
60,824	95,112	34,288	-	-	-	-	-	-	60,824	95,112	34,288
85,142	133,136	47,994	-	-	-	-	-	-	85,142	133,136	47,994
243,295	380,428	137,133	-	-	-	-	-	-	243,295	380,428	137,133
68,454	107,044	38,590	-	-	-	-	-	-	68,454	107,044	38,590
Total	\$ 548,950	\$ 858,380	\$ 309,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 548,950	\$ 858,380	\$ 309,430

56.4%

Member Agency Wastewater Code Allocation %'s

Fixed			Var 5%			VAR 95%			Total		
FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
16.6%	16.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.6%	16.6%	0.0%
11.1%	11.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.1%	11.1%	0.0%
15.5%	15.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.5%	15.5%	0.0%
44.3%	44.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	44.3%	44.3%	0.0%
12.5%	12.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.5%	12.5%	0.0%
Total	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2020-21 PC 8 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %	
			Timecard	Insurance
Regular Salaries-O&M	08-5000-02-00-00	117,746	100.00%	
Overtime Salaries-O&M	08-5001-02-00-00	0	100.00%	
Laboratory Services	08-5011-02-00-00	3,200	100.00%	
Management Support Services	08-5015-02-00-00	0	100.00%	
Audit - Environmental	08-5016-02-00-00	1,300	100.00%	
Legal Fees	08-5017-02-00-00	2,600	100.00%	
Public Notices/ Public Relations	08-5018-02-00-00	6,000	100.00%	
Small Vehicle Expense - 31A	08-5021-02-00-00	1,080	100.00%	
Miscellaneous Expense	08-5022-02-00-00	2,008	100.00%	
Small Vehicle Fuel - 37A	08-5026-02-00-00	1,150	100.00%	
Insurance - Property/Liability	08-5027-02-00-00	3,033		100.00%
Small Tools & Supplies	08-5028-02-00-00	3,000	100.00%	
Safety Program & Supplies	08-5031-02-00-00	0	100.00%	
Travel Expense/Tech. Conferences	08-5034-02-00-00	2,735	100.00%	
Training Expense	08-5035-02-00-00	0	100.00%	
Permits and Fines	08-5038-02-00-00	3,133	100.00%	
Memberships	08-5039-02-00-00	0	100.00%	
Scheduled Holiday Work	08-5306-02-00-00	0		
Comp Time	08-5315-02-00-00	0	100.00%	
Fringe Benefits IN to PC's & Depts.	08-5401-02-00-00	61,020	100.00%	
IT Allocation	08-6500-02-00-00	14,834	100.00%	
Rounding		-		
Total		222,840		

South Orange County Wastewater Authority
FY 2021-22 PC 08 Distribution by Member Agency and Wastewater Code

	Insurance			Labor			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code									
City of Laguna Beach	\$ 295	\$ 336	\$ 41	\$ 5,937	\$ 6,540	\$ 603	\$ 6,232	\$ 6,876	\$ 644
City of San Clemente	295	336	41	20,404	37,652	17,248	20,699	37,988	17,289
City of San Juan Capistrano	295	336	41	13,247	26,096	12,849	13,542	26,432	12,890
El Toro Water District	295	336	41	5,577	5,232	(345)	5,872	5,568	(304)
Emerald Bay Service District	295	336	41	2,079	3,396	1,317	2,374	3,732	1,358
Irvine Ranch Water District	295	336	41	16,557	24,452	7,895	16,852	24,788	7,936
Moulton Niguel Water District	295	336	41	38,516	40,896	2,380	38,811	41,232	2,421
Santa Margarita Water District	295	336	41	39,633	46,524	6,891	39,928	46,860	6,932
South Coast Water District	295	336	41	27,552	29,028	1,476	27,847	29,364	1,517
Total	\$ 2,656	\$ 3,024	\$ 368	\$ 169,502	\$ 219,816	\$ 50,314	\$ 172,158	\$ 222,840	\$ 50,682
			13.9%			29.7%			29.4%

	Insurance			Time Card			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s									
City of Laguna Beach	11.1%	11.1%	0.0%	3.5%	3.0%	-0.5%	3.6%	3.1%	-0.5%
City of San Clemente	11.1%	11.1%	0.0%	12.0%	17.1%	5.1%	12.0%	17.0%	5.0%
City of San Juan Capistrano	11.1%	11.1%	0.0%	7.8%	11.9%	4.1%	7.9%	11.9%	4.0%
El Toro Water District	11.1%	11.1%	0.0%	3.3%	2.4%	-0.9%	3.4%	2.5%	-0.9%
Emerald Bay Service District	11.1%	11.1%	0.0%	1.2%	1.5%	0.3%	1.4%	1.7%	0.3%
Irvine Ranch Water District	11.1%	11.1%	0.0%	9.8%	11.1%	1.4%	9.8%	11.1%	1.3%
Moulton Niguel Water District	11.1%	11.1%	0.0%	22.7%	18.6%	-4.1%	22.5%	18.5%	-4.0%
Santa Margarita Water District	11.1%	11.1%	0.0%	23.4%	21.2%	-2.2%	23.2%	21.0%	-2.2%
South Coast Water District	11.1%	11.1%	0.0%	16.3%	13.2%	-3.0%	16.2%	13.2%	-3.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
REGIONAL WASTE DISCHARGE PERMITS
Member Agency Allocation**

PC 12 FY 2020-21 RECYCLED WATER

Member Agency	Region 9 Recycled Use FY 2018/19 acft	% RW Use FY 2018/19 %
CSJC	244	2.84%
MNWD	3714	43.26%
SCWD	600	6.99%
SMWD	3785	44.09%
TCWD	242	2.82%
Total	8585	100.00%

South Orange County Wastewater Authority
FY 2020-21 PC 12 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %	
			Region 9 (Var)	Equally (Fixed)
Regular Salaries-O&M	12-5000-01-00-00		50.0%	50.0%
Regular Salaries-O&M	12-5000-02-00-00	44,832	50.0%	50.0%
Overtime Salaries-O&M	12-5001-02-00-00		50.0%	50.0%
Management Support Services	12-5015-02-00-00		50.0%	50.0%
Legal Fees	12-5017-02-00-00	2,004	50.0%	50.0%
Insurance	12-5027-02-00-00	5,179	50.0%	50.0%
Travel Expense/Tech. Conferences	12-5034-02-00-00	925	50.0%	50.0%
Permits	12-5038-02-00-00	12,053	50.0%	50.0%
Medicare Tax Payments for Employees	12-5305-02-00-00		50.0%	50.0%
Scheduled Holiday Work	12-5306-02-00-00		50.0%	50.0%
Fringe Benefits IN to PC's & Depts.	12-5401-01-00-00		50.0%	50.0%
Fringe Benefits IN to PC's & Depts.	12-5401-02-00-00	23,215	50.0%	50.0%
Monthly Car Allowance	12-5705-02-00-00		50.0%	50.0%
IT Allocations in to PC's & Depts.	12-6500-02-00-00	5,644	50.0%	50.0%
Rounding				
Total		93,852		

South Orange County Wastewater Authority
FY 2021-22 PC 12 (2SO) Distribution by Member Agency and Wastewater Code

	Region 9			Equally			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code									
City of San Juan Capistrano	\$ 4,845	\$ 1,328	\$ (3,517)	\$ 29,451	\$ 9,384	\$ (20,067)	\$ 34,297	\$ 10,712	\$ (23,585)
Moulton Niguel Water District	62,784	20,304	(42,480)	29,451	9,384	(20,067)	92,235	29,688	(62,547)
Santa Margarita Water District	63,162	20,696	(42,466)	29,451	9,384	(20,067)	92,614	30,080	(62,534)
South Coast Water District	10,378	3,284	(7,094)	29,451	9,384	(20,067)	39,830	12,668	(27,162)
Trabuco Canyon Water District	6,088	1,320	(4,768)	29,451	9,384	(20,067)	35,539	10,704	(24,835)
Total	\$ 147,257	\$ 46,932	\$ (100,325)	\$ 147,257	\$ 46,920	\$ (100,337)	\$ 294,514	\$ 93,852	\$ (200,662)
			-68.1%			-68.1%			-68.1%

	Region 9			Equally			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s									
City of San Juan Capistrano	3.3%	2.8%	-0.5%	20.0%	20.0%	0.0%	11.6%	11.4%	-0.2%
Moulton Niguel Water District	42.6%	43.3%	0.6%	20.0%	20.0%	0.0%	31.3%	31.6%	0.3%
Santa Margarita Water District	42.9%	44.1%	1.2%	20.0%	20.0%	0.0%	31.4%	32.1%	0.6%
South Coast Water District	7.0%	7.0%	-0.1%	20.0%	20.0%	0.0%	13.5%	13.5%	0.0%
Trabuco Canyon Water District	4.1%	2.8%	-1.3%	20.0%	20.0%	0.0%	12.1%	11.4%	-0.7%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
COASTAL TREATMENT PLANT FLOW SUMMARY
Member Agency Allocation**

PC 15 FY 20/21 ACTUAL FLOWS

Member Agency	Plant Flows MGD	Plant Flow Percent
CLB	1.599	56.52%
EBSB	0.080	2.83%
SCWD	1.150	40.65%
MNWD	0.000	0.00%
Total	2.829	100.00%

South Orange County Wastewater Authority
FY 2020-21 PC 15 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %					Total
			Liquids	Solids	C/Liquids	C/Solids	AWT	
Regular Salaries-O&M	15-5000-01-00-00	920,075	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Regular Salaries-O&M	15-5000-02-00-00	163,440	68.6%	0.0%	22.9%	0.0%	8.5%	100.0%
Overtime Salaries-O&M	15-5001-01-00-00	18,996	77.9%	0.0%	10.6%	0.0%	11.5%	100.0%
Overtime Salaries-O&M	15-5001-02-00-00	213	74.8%	0.0%	18.0%	0.0%	7.1%	100.0%
Electricity	15-5002-01-00-00	202,347	100.0%					100.0%
Natural Gas	15-5003-01-00-00	2,873	50.0%		50.0%		0.0%	100.0%
Water	15-5004-01-00-00	25,000	90.0%		10.0%	0.0%		100.0%
Chlorine/Sodium Hypochlorite	15-5006-01-00-00	94,000	1.0%				99.0%	100.0%
Polymer Products	15-5007-01-00-00	1,000	43.0%				57.0%	100.0%
Ferric Chloride	15-5008-01-00-00	58,000	100.0%					100.0%
Odor Control Chemicals	15-5009-01-00-00	51,000	100.0%					100.0%
Other Chemicals - Misc	15-5010-01-00-00	0	100.0%					100.0%
Laboratory Services	15-5011-02-00-00	20,000	50.0%				50.0%	100.0%
Grit Hauling - 21A	15-5012-01-00-00	23,000	100.0%					100.0%
Landscaping	15-5013-01-00-00	57,000	0.0%		100.0%	0.0%		100.0%
Engineering - Misc.	15-5014-01-00-00	0			100.0%	0.0%		100.0%
Engineering - Misc.	15-5014-02-00-00	0			100.0%	0.0%		100.0%
Management Support Services	15-5015-01-00-00	10,000			100.0%	0.0%		100.0%
Management Support Services	15-5015-02-00-00	0			100.0%	0.0%		100.0%
Legal Fees	15-5017-01-00-00	30,000			100.0%	0.0%		100.0%
Contract Services Misc. - 29	15-5019-01-00-00	91,729			100.0%	0.0%		100.0%
Small Vehicle Expense - 31A	15-5021-01-00-00	4,004			100.0%	0.0%		100.0%
Small Vehicle Expense - 31A	15-5021-02-00-00	0			100.0%	0.0%		100.0%
Miscellaneous Expense	15-5022-01-00-00	1,000			100.0%	0.0%		100.0%
Office Supplies - All	15-5023-01-00-00	4,000			100.0%	0.0%		100.0%
Petroleum Products	15-5024-01-00-00	3,000	100.0%					100.0%
Uniforms	15-5025-01-00-00	9,000	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Small Vehicle Fuel - 37A	15-5026-01-00-00	2,000			100.0%	0.0%		100.0%
Insurance - Property/Liability	15-5027-01-00-00	47,110			100.0%	0.0%		100.0%
Insurance - Property/Liability	15-5027-02-00-00	0			100.0%	0.0%		100.0%
Small Tools & Supplies	15-5028-01-00-00	9,000			100.0%	0.0%		100.0%
Trash Disposal	15-5030-01-00-00	3,000			100.0%	0.0%		100.0%
Safety Supplies	15-5031-01-00-00	0			100.0%	0.0%		100.0%
Safety Supplies	15-5031-02-00-00	35,000			100.0%	0.0%		100.0%
Equipment Rental	15-5032-01-00-00	1,000			100.0%	0.0%		100.0%
Recruitment	15-5033-01-00-00	312			100.0%	0.0%		100.0%
Travel Expense/Tech. Conferences	15-5034-01-00-00	3,740			100.0%	0.0%		100.0%
Travel Expense/Tech. Conferences	15-5034-02-00-00	1,510			100.0%	0.0%		100.0%
Training Expense	15-5035-01-00-00	4,823			100.0%	0.0%		100.0%
Training Expense	15-5035-02-00-00	6,805			100.0%	0.0%		100.0%
Laboratory Supplies	15-5036-02-00-00	14,000	75.0%				25.0%	100.0%
Office Equipment	15-5037-01-00-00	3,000			100.0%	0.0%		100.0%
Permits	15-5038-01-00-00	0			100.0%	0.0%		100.0%
Permits	15-5038-02-00-00	4,820			100.0%	0.0%		100.0%
Membership Dues/Fees	15-5039-01-00-00	3,481			100.0%	0.0%		100.0%
Membership Dues/Fees	15-5039-02-00-00	1,473			100.0%	0.0%		100.0%
Access Road Expenses	15-5047-01-00-00	45,000			100.0%	0.0%		100.0%
Storm Damage	15-5048-01-00-00	21,000			100.0%	0.0%		100.0%
Biosolids Disposal - 21B	15-5049-01-00-00	0	100.0%					100.0%
Contract Services Generators - 29A	15-5050-01-00-00	5,000			100.0%	0.0%		100.0%
Janitorial Services	15-5052-01-00-00	12,000			100.0%	0.0%		100.0%
Diesel Truck Maint - 31B	15-5054-01-00-00	1,000	100.0%					100.0%
Diesel Truck Maint Fuel	15-5055-01-00-00	500	100.0%					100.0%
Maintenance Equip. & Facilities (Liquids) 41	15-5057-01-00-00	150,000	100.0%					100.0%
Maintenance Equip. & Facilities (Common) 15	15-5058-01-00-00	23,000			100.0%	0.0%		100.0%
Maintenance Equip. & Facilities (AWT) 41-	15-5060-01-00-00	38,000				100.0%		100.0%
Mileage	15-5061-01-00-00	500			100.0%			100.0%
SCADA Infrastructure	15-5076-01-00-00	28,953			100.0%	0.0%		100.0%
IT Direct	15-5077-01-00-00	262			100.0%	0.0%		100.0%
Vehicle Pay	15-5301-01-00-00	0	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Performance Based Merit Pay	15-5302-01-00-00	0	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Group Insurance Waiver	15-5303-01-00-00	3,600	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Medicare Tax Payments for Employees	15-5305-01-00-00	2,157	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Scheduled Holiday Work	15-5306-01-00-00	14,000	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Scheduled Holiday Work	15-5306-02-00-00	1,589	68.6%	0.0%	22.9%	0.0%	8.5%	100.0%
Comp Time	15-5315-01-00-00	2,000	77.9%	0.0%	10.6%	0.0%	11.5%	100.0%
Comp Time	15-5315-02-00-00	0	74.8%	0.0%	18.0%	0.0%	7.1%	100.0%
Fringe Benefits IN to PC's & Depts.	15-5401-01-00-00	476,719	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Fringe Benefits IN to PC's & Depts.	15-5401-02-00-00	84,683	68.6%	0.0%	22.9%	0.0%	8.5%	100.0%
Standby Pay	15-5700-01-00-00	16,500			100.0%	0.0%		100.0%
Monthly Car Allowance	15-5705-01-00-00	4,200	69.6%	0.0%	6.7%	0.0%	23.7%	100.0%
Sales Tax	15-5801-01-00-00	0			100.0%		0.0%	100.0%
Sales Tax	15-5801-02-00-00	0			100.0%			100.0%
Shipping/Freight	15-5802-01-00-00	0			100.0%			100.0%
Shipping/Freight	15-5802-02-00-00	0			100.0%			100.0%
IT Allocations in to PC's & Depts.	15-6500-01-00-00	115,891			100.0%	0.0%		100.0%
IT Allocations in to PC's & Depts.	15-6500-02-00-00	20,587			100.0%	0.0%		100.0%
Rounding								
Total		2,997,892						

**South Orange County Wastewater Authority
FY 2021-22 PC 15 Distribution by Member Agency and Wastewater Code**

	Liquids			Common Liquids			AWT			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code												
City of Laguna Beach	\$ 964,056	\$ 979,844	\$ 15,788	\$ 233,886	\$ 265,456	\$ 31,570	\$ -	\$ -	\$ -	\$ 1,197,943	\$ 1,245,300	\$ 47,357
Emerald Bay Service District	34,576	49,020	14,444	18,447	20,932	2,485	-	-	-	53,023	69,952	16,929
Moulton Niguel Water District	-	-	-	180,458	204,820	24,362	-	-	-	180,458	204,820	24,362
South Coast Water District	584,274	704,644	120,370	184,160	209,028	24,868	474,851	564,148	89,297	1,243,286	1,477,820	234,534
Total	\$ 1,582,906	\$ 1,733,508	\$ 150,602	\$ 616,951	\$ 700,236	\$ 83,285	\$ 474,851	\$ 564,148	\$ 89,297	\$ 2,674,709	\$ 2,997,892	\$ 323,183
			9.5%			13.5%			18.8%			12.1%

	Liquids			Common Liquids			AWT			Total		
	FY 19-20 Actual	FY 21-22 Budget	% Variance	FY 19-20 Actual	FY 21-22 Budget	% Variance	FY 19-20 Actual	FY 21-22 Budget	% Variance	FY 19-20 Actual	FY 21-22 Budget	% Variance
Member Agency Wastewater Code Allocation %'s												
City of Laguna Beach	60.9%	56.5%	-4.4%	37.9%	37.9%	0.0%				44.8%	41.5%	-3.2%
Emerald Bay Service District	2.2%	2.8%	0.6%	3.0%	3.0%	0.0%				2.0%	2.3%	0.4%
Moulton Niguel Water District	0.0%	0.0%	0.0%	29.2%	29.3%	0.0%				6.7%	6.8%	0.1%
South Coast Water District	36.9%	40.6%	3.7%	29.9%	29.9%	0.0%	100.0%	100.0%	0.0%	46.5%	49.3%	2.8%
Total	100.0%	100.0%	0.0%									

**SOUTH ORANGE COUNTY WASTEWATER AUTHORITY
REGIONAL TREATMENT PLANT FLOW SUMMARY
Member Agency Allocation**

PC 17 LIQUIDS FY 2020-21 ACTUAL FLOWS

Member Agency	Plant Influent MGD	Centrate Flow MGD	Total Liquid Flow MGD	Liquid Flow %
CLB	0	0.01387	0.00776	0.10%
EBSD	0	0.00053	0.00001	0.00%
SCWD	0	0.00836	0.00345	0.04%
ETWD	0	0.01472	0.01472	0.19%
MNWD	7.728	0.05777	7.78597	99.67%
	7.728	0.09525	7.81191	100.00%

PC 17 SOLIDS FY 2020-21 ACTUAL LOADING

Member Agency	2018-19 #/Day	2018-19 %
CLB	5,133	14.82%
ETWD	5,282	15.25%
EBSD	320	0.92%
MNWD	21,107	60.93%
SCWD	2,803	8.09%
Total	34,645	100%

**South Orange County Wastewater Authority
FY 2020-21 PC 17 Line Item Detail and Wastewater Code Allocation %'s**

Description	Account #	Total	Wastewater Allocation %					Total
			Liquids	Solids	C/Liquids	C/Solids	AWT	
Regular Salaries-O&M	17-5000-01-00-00	1,420,121	38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Regular Salaries-O&M	17-5000-02-00-00	298,804	70.5%	9.1%	5.3%	5.3%	9.9%	100.0%
Overtime Salaries-O&M	17-5001-01-00-00	49,000	29.9%	60.4%	2.2%	2.2%	5.2%	100.0%
Overtime Salaries-O&M	17-5001-02-00-00	448	53.1%	3.4%	1.9%	1.9%	39.8%	100.0%
Electricity	17-5002-01-00-00	461,900	51.5%	32.8%	5.4%	5.4%	5.0%	100.0%
Natural Gas	17-5003-01-00-00	90,975		100.0%				100.0%
Water	17-5004-01-00-00	35,000	37.0%	56.5%	6.5%			100.0%
MNWD Potable Water Supplies & Svcs.	17-5004-02-00-00		37.0%	56.5%	6.5%			100.0%
Co-generation Power Credit	17-5005-01-00-00	(686,000)		100.0%				100.0%
Chlorine/Sodium Hypochlorite	17-5006-01-00-00	400,000	4.0%				96.0%	100.0%
Polymer Products	17-5007-01-00-00	441,000	17.5%	82.2%			0.3%	100.0%
Ferric Chloride	17-5008-01-00-00	330,000		100.0%				100.0%
Odor Control Chemicals	17-5009-01-00-00	35,000	65.0%	35.0%				100.0%
Other Chemicals - Misc.	17-5010-01-00-00	1,000			50.0%	50.0%		100.0%
Laboratory Services	17-5011-02-00-00	23,000	50.0%	25.0%			25.0%	100.0%
Grit Hauling - 21A	17-5012-01-00-00	42,000	100.0%					100.0%
Landscaping	17-5013-01-00-00	85,000			50.0%	50.0%		100.0%
Engineering - Misc.	17-5014-01-00-00				50.0%	50.0%		100.0%
Engineering - Misc.	17-5014-02-00-00				50.0%	50.0%		100.0%
Management Support Services	17-5015-01-00-00	10,000			50.0%	50.0%		100.0%
Management Support Services	17-5015-02-00-00				50.0%	50.0%		100.0%
Legal Fees	17-5017-01-00-00	5,000			50.0%	50.0%		100.0%
Contract Services Misc. - 29	17-5019-01-00-00	96,310			50.0%	50.0%		100.0%
Postage	17-5020-01-00-00				50.0%	50.0%		100.0%
Small Vehicle Expense - 31A	17-5021-01-00-00	7,000			50.0%	50.0%		100.0%
Miscellaneous Expense	17-5022-01-00-00	5,000			50.0%	50.0%		100.0%
Office Supplies - All	17-5023-01-00-00	13,000			50.0%	50.0%		100.0%
Petroleum Products	17-5024-01-00-00	20,000	7.4%	92.6%				100.0%
Uniforms	17-5025-01-00-00	28,000	38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Small Vehicle Fuel - 37A	17-5026-01-00-00	9,000			50.0%	50.0%		100.0%
Insurance - Property/Liability	17-5027-01-00-00	135,633			50.0%	50.0%		100.0%
Insurance - Property/Liability	17-5027-02-00-00				50.0%	50.0%		100.0%
Small Tools & Supplies	17-5028-01-00-00	30,000			50.0%	50.0%		100.0%
Trash Disposal	17-5030-01-00-00	2,500			50.0%	50.0%		100.0%
Safety Supplies	17-5031-01-00-00				50.0%	50.0%		100.0%
Safety Supplies	17-5031-02-00-00	41,250			50.0%	50.0%		100.0%
Equipment Rental	17-5032-01-00-00	3,000			50.0%	50.0%		100.0%
Recruitment	17-5033-01-00-00	730			50.0%	50.0%		100.0%
Travel Expense/Tech. Conferences	17-5034-01-00-00	7,480			50.0%	50.0%		100.0%
Travel Expense/Tech. Conferences	17-5034-02-00-00	1,510			50.0%	50.0%		100.0%
Training Expense	17-5035-01-00-00	8,680			50.0%	50.0%		100.0%
Training Expense	17-5035-02-00-00	6,805			50.0%	50.0%		100.0%
Laboratory Supplies	17-5036-01-00-00		50.0%	25.0%			25.0%	100.0%
Laboratory Supplies	17-5036-02-00-00	24,392	50.0%	25.0%			25.0%	100.0%
Office Equipment	17-5037-01-00-00	10,000			50.0%	50.0%		100.0%
Permits	17-5038-01-00-00				50.0%	50.0%		100.0%
Permits	17-5038-02-00-00	10,605			50.0%	50.0%		100.0%
Membership Dues/Fees	17-5039-01-00-00	5,545			50.0%	50.0%		100.0%
Membership Dues/Fees	17-5039-02-00-00	2,347			50.0%	50.0%		100.0%
Biosolids Disposal - 21B	17-5049-01-00-00	850,000		100.0%				100.0%
Contract Services Generators - 29A	17-5050-01-00-00	13,000			50.0%	50.0%		100.0%
Janitorial Services	17-5052-01-00-00	42,000			50.0%	50.0%		100.0%
Contract Serv - Digester Cleaning - 29E	17-5053-01-00-00			100.0%				100.0%
Diesel Truck Maint - 31B	17-5054-01-00-00	19,000		100.0%				100.0%
Diesel Truck Fuel - 37B	17-5055-01-00-00	8,000		100.0%				100.0%
Maintenance Equip. & Facilities (Solids) 41	17-5056-01-00-00	211,000		100.0%				100.0%
Maintenance Equip. & Facilities (Liquids) 4	17-5057-01-00-00	242,000	100.0%					100.0%
Maintenance Equip. & Facilities (Common)	17-5058-01-00-00	36,000			50.0%	50.0%		100.0%
Maintenance Equip. & Facilities (Co-Gen) -	17-5059-01-00-00	461,875		100.0%				100.0%
Maintenance Equip. & Facilities (AWT) 41	17-5060-01-00-00	50,000					100.0%	100.0%
Mileage	17-5061-01-00-00	1,000	0.0%	0.0%	50.0%	50.0%	0.0%	100.0%
Mileage	17-5061-02-00-00				50.0%	50.0%		100.0%
Education Reimbursement	17-5074-01-00-00	2,000			50.0%	50.0%		100.0%
MNWD Potable Water Supplies & Svcs.	17-5068-02-00-00	28,000					100.0%	100.0%
SCADA Infrastructure	17-5076-01-03-00	28,687			50.0%	50.0%		100.0%
IT Direct	17-5077-01-00-00	2,621			50.0%	50.0%		100.0%
Employee Recognition	17-5101-01-00-00		38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Co-Generation Power Credit - Offset	17-5105-01-00-00	686,000	38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Performance Based Merit Pay	17-5302-01-00-00		38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Performance Based Merit Pay	17-5302-02-00-00		70.5%	9.1%	5.3%	5.3%	9.9%	100.0%
Group Insurance Waiver	17-5303-02-00-00	3,600	70.5%	9.1%	5.3%	5.3%	9.9%	100.0%
Medicare Tax Payments for Employees	17-5305-01-00-00		38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Medicare Tax Payments for Employees	17-5305-02-00-00		70.5%	9.1%	5.3%	5.3%	9.9%	100.0%
Scheduled Holiday Work	17-5306-01-00-00	36,000	38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Scheduled Holiday Work	17-5306-02-00-00	2,127	70.5%	9.1%	5.3%	5.3%	9.9%	100.0%
Group Insurance Waiver	17-5303-01-00-00	3,600	38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Comp Time - O&M	17-5315-01-00-00	3,000	29.9%	60.4%	2.2%	2.2%	5.2%	100.0%
Comp Time - O&M	17-5315-02-00-00	2,725	53.1%	3.4%	1.9%	1.9%	39.8%	100.0%
Operating Leases	17-5309-01-00-00		38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Fringe Benefits IN to PC's & Depts.	17-5401-01-00-00	735,812	38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Fringe Benefits IN to PC's & Depts.	17-5401-02-00-00	154,820	70.5%	9.1%	5.3%	5.3%	9.9%	100.0%
Standby Pay	17-5700-01-00-00	26,000			50.0%	50.0%		100.0%
Monthly Car Allowance	17-5705-01-00-00	4,200	38.8%	51.4%	1.6%	1.6%	6.6%	100.0%
Monthly Car Allowance	17-5705-02-00-00	4,200	70.5%	9.1%	5.3%	5.3%	9.9%	100.0%
Effluent Pond Cleaning	17-5706-01-00-00		100.0%					100.0%
Sales Tax	17-5801-01-00-00				50.0%	50.0%		100.0%
Sales Tax	17-5801-02-00-00				50.0%	50.0%		100.0%
Shipping/Freight	17-5802-01-00-00				50.0%	50.0%		100.0%
Shipping/Freight	17-5802-02-00-00				50.0%	50.0%		100.0%
IT Allocations in to PC's & Depts.	17-6500-01-00-00	178,877			50.0%	50.0%		100.0%
IT Allocations in to PC's & Depts.	17-6500-02-00-00	37,637			50.0%	50.0%		100.0%
Rounding								
Total		7,384,816						

**South Orange County Wastewater Authority
FY 2021-22 PC 17 Distribution by Member Agency and Wastewater Code**

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code																		
City of Laguna Beach	\$ 2,087	\$ 2,036	\$ (51)	\$ 466,277	\$ 512,232	\$ 45,955		\$ -	\$ -		\$ -	\$ -	\$ 61,962	\$ 57,856	\$ (4,106)	\$ 530,326	\$ 572,124	\$ 41,798
El Toro Water District	4,295	3,900	(395)	583,745	527,092	(56,653)		-	-		-	-	112,713	105,284	(7,429)	700,753	636,276	(64,477)
Emerald Bay Service District	3	-	(3)	16,711	31,892	15,181		-	-		-	-	3,258	3,044	(214)	19,972	34,936	14,964
Moulton Niguel Water District	2,150,218	2,057,592	(92,626)	2,274,761	2,106,400	(168,361)	812,802	829,236	16,434	554,441	518,044	(36,397)	324,831	303,384	(21,447)	6,117,054	5,814,656	(302,398)
South Coast Water District	761	908	147	282,146	279,708	(2,438)		-	-		-	-	49,481	46,208	(3,273)	332,389	326,824	(5,565)
Total	\$ 2,157,364	\$ 2,064,436	\$ (92,928)	\$ 3,623,640	\$ 3,457,324	\$ (166,316)	\$ 812,802	\$ 829,236	\$ 16,434	\$ 554,441	\$ 518,044	\$ (36,397)	\$ 552,246	\$ 515,776	\$ (36,470)	\$ 7,700,494	\$ 7,384,816	\$ (315,678)
			-4.3%			-4.6%			2.0%			-6.6%			-6.6%			-4.1%

	Liquids			Solids			AWT			Common Liquids			Common Solids			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s																		
City of Laguna Beach	0.1%	0.1%	0.0%	12.9%	14.8%	1.9%							11.2%	11.2%	0.0%	6.9%	7.7%	0.9%
El Toro Water District	0.2%	0.2%	0.0%	16.1%	15.2%	-0.9%							20.4%	20.4%	0.0%	9.1%	8.6%	-0.5%
Emerald Bay Service District	0.0%	0.0%	0.0%	0.5%	0.9%	0.5%							0.6%	0.6%	0.0%	0.3%	0.5%	0.2%
Moulton Niguel Water District	99.7%	99.7%	0.0%	62.8%	60.9%	-1.8%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	58.8%	58.8%	0.0%	79.4%	78.7%	-0.7%
South Coast Water District	0.0%	0.0%	0.0%	7.8%	8.1%	0.3%							9.0%	9.0%	0.0%	4.3%	4.4%	0.1%
Total	100.0%	100.0%	0.0%															

**South Orange County Wastewater Authority
FY 2020-21 PC 21 Line Item Detail and Wastewater Code Allocations**

Description	Account #	Total	Wastewater Allocation %		
			Reach B/C/D	Reach E	Total
Regular Salaries-O&M	21-5000-01-00-00	1,092	67.0%	33.0%	100.0%
Regular Salaries-O&M	21-5000-02-00-00		67.0%	33.0%	100.0%
Engineering - Misc.	21-5014-02-00-00		67.0%	33.0%	100.0%
Engineering - Misc.	21-5014-01-00-00		67.0%	33.0%	100.0%
Contract Services Misc. - 29	21-5019-02-00-00	18,330	67.0%	33.0%	100.0%
Insurance - Property/Liability	21-5027-01-00-00		67.0%	33.0%	100.0%
Small Tools & Supplies	21-5028-01-00-00		67.0%	33.0%	100.0%
Small Tools & Supplies	21-5028-02-00-00		67.0%	33.0%	100.0%
Misc-Capital-Dilution & Metering Study	21-5069-02-00-00		67.0%	33.0%	100.0%
Fringe Benefits IN to PC's & Depts.	21-5401-01-00-00	566	67.0%	33.0%	100.0%
Fringe Benefits IN to PC's & Depts.	21-5401-02-00-00		67.0%	33.0%	100.0%
Total		19,988			

**South Orange County Wastewater Authority
FY 2021-22 PC 21 Distribution by Member Agency and Wastewater Code**

	Reach B/C/D			Reach E			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Budget by Wastewater Code									
El Toro Water District	\$ 6,477	\$ 6,696	\$ 219	\$ 1,486	\$ 1,536	\$ 50	\$ 7,963	\$ 8,232	\$ 269
Irvine Ranch Water District	6,477	6,696	219	1,486	1,536	50	7,963	8,232	269
Moulton Niguel Water District	-	-	-	3,408	3,524	116	3,408	3,524	116
Total	\$ 12,954	\$ 13,392	\$ 438	\$ 6,380	\$ 6,596	\$ 216	\$ 19,335	\$ 19,988	\$ 653
			3.4%			3.4%			3.4%

	Reach B-C-D			Reach E			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
Member Agency Wastewater Code Allocation %'s									
El Toro Water District	50.0%	50.0%	0.0%	23.3%	23.3%	0.0%	41.2%	41.2%	0.0%
Irvine Ranch Water District	50.0%	50.0%	0.0%	23.3%	23.3%	0.0%	41.2%	41.2%	0.0%
Moulton Niguel Water District				53.4%	53.4%	0.0%	17.6%	17.6%	0.0%
Total	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%	100.0%	100.0%	0.0%

South Orange County Wastewater Authority
FY 2020-21 PC 24 Line Item Detail and Wastewater Code Allocation %'s

Description	Account #	Total	Wastewater Allocation %			
			Var 5%	Var 95%	Fixed	Total
Regular Salaries-O&M	24-5000-01-00-00	5,259			100.0%	100.0%
Regular Salaries-O&M	24-5000-02-00-00	144,048			100.0%	100.0%
Overtime Salaries-O&M	24-5001-01-00-00	500			100.0%	100.0%
Overtime Salaries-O&M	24-5001-02-00-00	116			100.0%	100.0%
Electricity	24-5002-01-00-00				100.0%	100.0%
Electricity	24-5002-02-00-00				100.0%	100.0%
Engineering - Misc.	24-5014-01-00-00				100.0%	100.0%
Engineering - Misc.	24-5014-02-00-00				100.0%	100.0%
Management Support Services	24-5015-01-00-00				100.0%	100.0%
Management Support Services	24-5015-02-00-00	212,500			100.0%	100.0%
Legal	24-5017-01-00-00				100.0%	100.0%
Legal	24-5017-02-00-00	2,004			100.0%	100.0%
Insurance - Property/Liability	24-5027-01-00-00	8,703			100.0%	100.0%
Insurance - Property/Liability	24-5027-02-00-00				100.0%	100.0%
Safety Supplies	24-5031-02-00-00	1,044			100.0%	100.0%
Recruitment	24-5033-02-00-00	560			100.0%	100.0%
Travel Expense/Tech. Conferences	24-5034-02-00-00	1,510			100.0%	100.0%
Training	24-5035-02-00-00	1,952			100.0%	100.0%
Laboratory Supplies	24-5036-02-00-00	30,000			100.0%	100.0%
Permits	24-5038-02-00-00	216,921			100.0%	100.0%
Membership Dues/Fees	24-5039-02-00-00	221			100.0%	100.0%
Offshore Monitoring - 20A	24-5044-02-00-00	75,507			100.0%	100.0%
Effluent Chemistry - 20C	24-5045-02-00-00	11,515			100.0%	100.0%
Effluent Chemistry - 20C	24-5046-02-00-00	35,000			100.0%	100.0%
Maintenance Equip. & Facilities(Common)	24-5058-01-00-00	1,000			100.0%	100.0%
Inspections/Port Cleaning	24-5067-02-00-00				100.0%	100.0%
Misc-Capital-Dilution & Metering Study	24-5069-02-00-00				100.0%	100.0%
Scheduled Holiday Work	24-5306-01-00-00				100.0%	100.0%
Scheduled Holiday Work	24-5306-02-00-00	262			100.0%	100.0%
Performance Based Merit Pay	24-5302-01-00-00				100.0%	100.0%
Weekend Shift Pay	24-5307-02-00-00				100.0%	100.0%
Fringe Benefits IN to PC's & Depts.	24-5401-01-00-00	2,720			100.0%	100.0%
Fringe Benefits IN to PC's & Depts.	24-5401-02-00-00	74,636			100.0%	100.0%
Shipping and Freight	24-5802-01-00-00				100.0%	100.0%
IT Allocations in to PC's & Depts.	24-6500-01-00-00	661			100.0%	100.0%
IT Allocations in to PC's & Depts.	24-6500-02-00-00	18,144			100.0%	100.0%
Rounding		0				
Total			844,784			

**South Orange County Wastewater Authority
FY 2021-22 PC 24 Distribution by Member Agency and Wastewater Code**

Member Agency Budget by Wastewater Code

	Fixed			Var 5%			Var 95%			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of Laguna Beach	\$ 54,358	\$ 92,928	\$ 38,570	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,358	\$ 92,928	\$ 38,570
El Toro Water District	80,558	137,724	57,166	-	-	-	-	-	-	80,558	137,724	57,166
Emerald Bay Service District	3,854	6,584	2,730	-	-	-	-	-	-	3,854	6,584	2,730
Irvine Ranch Water District	77,879	133,136	55,257	-	-	-	-	-	-	77,879	133,136	55,257
Moulton Niguel Water District	216,681	370,420	153,739	-	-	-	-	-	-	216,681	370,420	153,739
South Coast Water District	60,831	103,992	43,161	-	-	-	-	-	-	60,831	103,992	43,161
Total	\$ 494,162	\$ 844,784	\$ 350,622	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,162	\$ 844,784	\$ 350,622
			71.0%			0.0%			0.0%			71.0%

Member Agency Wastewater Code Allocation %'s

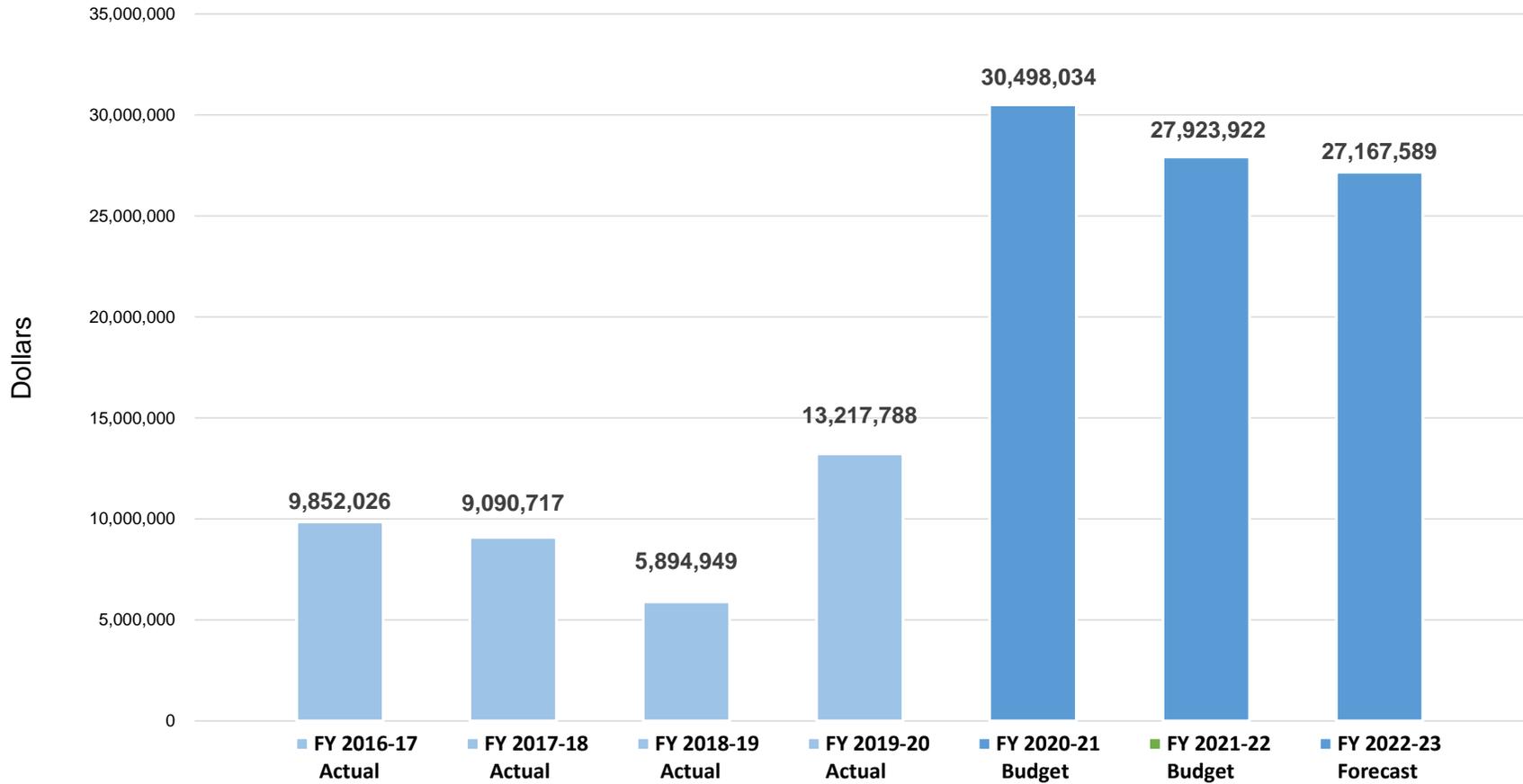
	Fixed			Var 5%			Var 95%			Total		
	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance	FY 19-20 Actual	FY 21-22 Budget	Variance
City of Laguna Beach	11.0%	11.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	11.0%	11.0%	0.0%
El Toro Water District	16.3%	16.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	16.3%	16.3%	0.0%
Emerald Bay Service District	0.8%	0.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.8%	0.8%	0.0%
Irvine Ranch Water District	15.8%	15.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	15.8%	15.8%	0.0%
Moulton Niguel Water District	43.8%	43.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	43.8%	43.8%	0.0%
South Coast Water District	12.3%	12.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.3%	12.3%	0.0%
Total	100.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	100.0%	0.0%

**South Orange County Wastewater Authority
FY 2022-23 Capital Budget w/1-Year Forecast by Member Agency**

	FY 2016-17 Actual Expenditures	FY 2017-18 Actual Expenditures	FY 2018-19 Actual Expenditures	FY 2019-20 Actual Expenditures	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Forecast
Total Capital Budget							
Member Agency							
City of Laguna Beach	857,725	1,047,324	525,844	1,272,768	4,155,760	3,655,796	3,790,826
City of San Clemente	9,387	396	3,571	39,837	218,724	7,480.00	30,148
City of San Juan Capistrano	886,145	698,567	645,880	1,842,353	3,903,153	2,744,734	1,949,660
El Toro Water District	673,966	433,008	174,214	195,893	1,296,413	892,380	920,374
Emerald Bay Service District	58,190	76,782	40,038	98,196	323,477	284,201	293,257
Irvine Ranch Water District	19,893	48,848	88,323	62,145	1,046,183	666,634	584,544
Moulton Niguel Water District	4,729,584	4,411,148	1,962,020	5,553,551	9,430,195	12,450,591	13,285,598
Santa Margarita Water District	818,783	520,859	480,709	1,635,717	3,356,987	2,123,418	1,480,249
South Coast Water District	1,798,353	1,853,786	1,974,351	2,517,327	6,767,142	5,098,688	4,832,933
Total Member Agency	9,852,026	9,090,717	5,894,949	13,217,788	30,498,034	27,923,922	27,167,589

**South Orange County Wastewater Authority
FY 2021-22 Capital Budget 2-Year Forecast and Historical Trend**

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Forecast
Total Capital Expenditures	9,852,026	9,090,717	5,894,949	13,217,788	30,498,034	27,923,922	27,167,589



South Orange County Wastewater Authority
FY 2021-22 Capital Budget w/Non-Capital Engineering, Non-Capital Misc
and Small Capital by Member Agency

	FY 2016-17 Actual	FY 2017-18 Actual	FY 2018-19 Actual	FY 2019-20 Actual	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Forecast
Large Capital Projects							
Member Agency							
City of Laguna Beach	638,512	792,058	307,282	1,121,068	3,771,865	3,310,569	3,453,584
City of San Clemente	3,647	239	3,571	39,372.55	210,027	-	6,492.00
City of San Juan Capistrano	603,343	435,443	479,345	1,597,784	3,483,928	2,476,773	1,642,275
El Toro Water District	615,785	345,185	114,321	121,837	1,199,804	808,822	861,520
Emerald Bay Service District	41,526	57,552	23,701	86,958	294,149	258,216	267,584
Irvine Ranch Water District	401	17,111	87,012	35,641	1,006,941	659,542	584,545
Moulton Niguel Water District	3,990,353	3,489,654	1,133,442	4,804,094	8,070,505	11,178,062	12,175,446
Santa Margarita Water District	599,784	316,782	354,266	1,458,411	3,058,367	1,919,691	1,214,819
South Coast Water District	1,348,735	1,396,833	1,658,004	2,195,464	6,066,814	4,590,874	4,295,915
Total Member Agency	7,842,085	6,850,857	4,160,944	11,460,630	27,162,400	25,202,549	24,502,180
*Non-Capital Engineering Projects (O&M Non-Operating Expense)							
Member Agency							
City of Laguna Beach	76,903	61,261	13,466	5,726	120,615	46,143	56,865
City of San Clemente	4,860	157	-	0	8,697	-	23,656
City of San Juan Capistrano	25,042	54,660	14,698	47,859	200,113	37,054	93,013
El Toro Water District	28,237	42,783	2,262	0	16,605	13,472	-
Emerald Bay Service District	5,888	4,653	1,045	451	9,324	3,418	4,477
Irvine Ranch Water District	18,916	31,737	1,311	-	7,990	-	-
Moulton Niguel Water District	169,352	196,010	61,590	40,065	375,582	211,713	123,003
Santa Margarita Water District	29,544	49,105	9,698	30,158	148,276	27,858	118,186
South Coast Water District	123,269	94,689	23,390	47,089	274,432	66,215	126,709
Total Member Agency	482,011	535,056	127,459	171,347	1,161,634	405,873	545,909
*Non-Capital Miscellaneous Engineering (O&M Non-Operating Expense)							
Member Agency							
City of Laguna Beach	-	-	-	7,965	1,580	27,112	8,405
City of San Clemente	-	-	-	464	-	7,480	-
City of San Juan Capistrano	-	-	-	8,214	1,520	21,851	5,316
El Toro Water District	-	-	-	4,182	31,664	14,254	3,022
Emerald Bay Service District	-	-	-	568	112	1,987	615
Irvine Ranch Water District	-	-	-	345	31,252	7,092	-
Moulton Niguel Water District	-	-	-	28,088	5,264	99,900	26,233
Santa Margarita Water District	-	-	-	7,805	1,144	32,621	3,996
South Coast Water District	-	-	-	12,637	2,464	42,203	10,913
Total Member Agency	-	-	-	70,268	75,000	254,500	58,500
*Small Internal Capital							
Member Agency							
City of Laguna Beach	142,310	194,006	205,096	138,010	261,700	271,972	271,972
City of San Clemente	881	-	-	-	-	-	-
City of San Juan Capistrano	257,760	208,464	151,837	188,497	217,592	209,056	209,056
El Toro Water District	29,944	45,040	57,630	69,875	48,340	55,832	55,832
Emerald Bay Service District	10,776	14,577	15,292	10,219	19,892	20,580	20,580
Irvine Ranch Water District	576	-	-	26,158	-	-	-
Moulton Niguel Water District	569,879	725,483	766,988	681,303	978,844	960,916	960,916
Santa Margarita Water District	189,454	154,973	116,746	139,344	149,200	143,248	143,248
South Coast Water District	326,349	362,263	292,957	262,137	423,432	399,396	399,396
Total Member Agency	1,527,930	1,704,805	1,606,546	1,515,543	2,099,000	2,061,000	2,061,000
Total Capital Budget							
Member Agency							
City of Laguna Beach	857,725	1,047,324	525,844	1,272,768	4,155,760	3,655,796	3,790,826
City of San Clemente	9,387	396	3,571	39,837	218,724	7,480	30,148
City of San Juan Capistrano	886,145	698,567	645,880	1,842,353	3,903,153	2,744,734	1,949,660
El Toro Water District	673,966	433,008	174,214	195,893	1,296,413	892,380	920,374
Emerald Bay Service District	58,190	76,782	40,038	98,196	323,477	284,201	293,256
Irvine Ranch Water District	19,893	48,848	88,323	62,145	1,046,183	666,634	584,545
Moulton Niguel Water District	4,729,584	4,411,148	1,962,020	5,553,551	9,430,195	12,450,591	13,285,598
Santa Margarita Water District	818,783	520,859	480,709	1,635,717	3,356,987	2,123,418	1,480,249
South Coast Water District	1,798,353	1,853,786	1,974,351	2,517,327	6,767,142	5,098,688	4,832,933
Total Member Agency	9,852,026	9,090,717	5,894,949	13,217,788	30,498,034	27,923,922	27,167,589

**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 02 J B Latham					
Liquids					
3220-000 - Facility Improvements B - Basin Upgrades Construction I (2019)	600,000	600,000	600,000	600,000	2,400,000
32226L-000 - Effluent Pump Station Upgrades	-	-	375,000	375,000	750,000
Total Liquids	600,000	600,000	975,000	975,000	3,150,000
Common					
32223C-000 - Drainage Pump Station Reconstruction	-	26,787	53,575	53,575	133,937
32225C-000 - JBL Energy Building Upgrades - Common	-	-	127,500	212,500	340,000
3231-000 - Facility Improvements B - Common Upgrades Construction II	100,000	100,000	100,000	100,000	400,000
Total Common	100,000	126,787	281,075	366,075	873,937
Solids					
32225S-000 - JBL Energy Building Upgrades - Solids	-	-	465,000	775,000	1,240,000
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvement	725,000	725,000	725,000	725,000	2,900,000
Total Solids	725,000	725,000	1,190,000	1,500,000	4,140,000
Total PC 02 J B Latham	1,425,000	1,451,787	2,446,075	2,841,075	8,163,937

PC 15 Coastal Treatment Plant

Liquids

35220L-000 - Fiber Installation to Alicia Parkway	-	-	32,500	32,500	65,000
35221L-000 - Auxiliary Blower and Maintenance Building Roofs	50,000	50,000	-	-	100,000
35228L-000 - Building Roof Replacements	560,000	640,000	-	400,000	1,600,000
35229L-000 - Foul Air System	-	76,422	-	-	76,422
3522AL-000 - Drainage Pump Station	-	-	87,500	87,500	175,000
3522BL-000 - Headworks Upgrades	93,750	31,250	-	-	125,000
3522CL-000 - West Basin Scum Collection System	80,000	-	160,000	160,000	400,000

**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
3525-000 - Personnel Building Reconstruction (2019)	75,000	75,000	-	-	150,000
3539-000 - Facility Construction Improvements - Part II (2020)	825,000	825,000	850,000	-	2,500,000
3541-000 - Export Sludge System Construction (2020)	464,032	928,066	928,066	928,067	3,248,231
Total Liquids	2,147,782	2,625,738	2,058,066	1,608,067	8,439,653

AWT

35221A-000 - Contact Basin Gate	-	-	-	25,000	25,000
Total AWT	-	-	-	25,000	25,000

Total PC 15 Coastal Treatment Plant

2,147,782	2,625,738	2,058,066	1,633,067	8,464,653
------------------	------------------	------------------	------------------	------------------

PC 17 Joint Regional Wastewater Reclamation

Liquids

37220L-000 - Interstage Pump Station	-	-	26,173	26,173	52,346
3722BL-000 - Mixed Liquor Channel	142,077	142,077	-	-	284,154
3722CL-000 - Aeration Basin, Gate, and Blower Upgrades	355,000	355,000	-	-	710,000
3753-000 - Aeration Diffuser Upgrade (2020)	875,000	875,000	-	-	1,750,000
3756-000 - Secondary Clarifier Safety Repairs (2020)	-	-	12,750	17,000	29,750
3759-000 - AWT No.2 Electrical Upgrades (2020)	34,807	104,421	139,228	69,614	348,070
3776-000 - Effluent Pond Gate Replacement (2021)	24,989	74,966	99,954	49,977	249,886
Total Liquids	1,431,873	1,551,464	278,105	162,764	3,424,206

Common

37221C-000 - West Slope Protection	-	19,500	19,500	-	39,000
37222C-000 - SCADA System Upgrade Project/1st Phase	96,783	96,783	96,783	96,783	387,132
37228C-000 - West Side Storm Channel Reconstruction	-	25,000	25,000	-	50,000
37229C-000 - Laboratory Reconstruction	38,250	38,250	-	-	76,500
3722AC-000 - RTP Energy Building Upgrades - Common	75,000	75,000	-	162,500	312,500
Total Common	210,033	254,533	141,283	259,283	865,132

**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
Solids					
3773-000 - Co-Generation System Modifications (2020)	174,413	116,276	-	-	290,689
Total Solids	174,413	116,276	-	-	290,689
AWT					
3758-000 - AWT No.2 Reconstruction (2020)	227,193	681,580	908,773	454,386	2,271,932
Total AWT	227,193	681,580	908,773	454,386	2,271,932
Total PC 17 Joint Regional Wastewater Reclamation	2,043,512	2,603,853	1,328,161	876,433	6,851,959
PC 21 Effluent Transmission Main					
Reach B/C/D					
3107-000 - Air Valve Replacement Construction (D) (2021)	37,778	113,333	113,333	113,333	377,777
31221B-000 - Trail Bridge Crossing (D)	60,000	60,000	120,000	120,000	360,000
31222B-000 - Aliso ETM Reach B/C Techite Replacement	-	-	146,000	146,000	292,000
Total Reach B/C/D	97,778	173,333	379,333	379,333	1,029,777
Reach E					
3108-000 - Air Valve Replacement Construction (E) (2021)	47,222	141,667	141,667	141,667	472,223
Total	47,222	141,667	141,667	141,667	472,223
Total PC 21 Effluent Transmission Main	145,000	315,000	521,000	521,000	1,502,000
PC 24 Aliso Creek Ocean Outfall					
Outfall					
34222O-000 - Golf Course Road	33,750	11,250	-	-	45,000
3480-000 - Internal Seal Replacement (2018)	8,750	43,750	78,750	43,750	175,000
Total Outfall	42,500	55,000	78,750	43,750	220,000
Total PC 24 Aliso Creek Ocean Outfall	42,500	55,000	78,750	43,750	220,000
Total Work Plan	5,803,794	7,051,378	6,432,052	5,915,325	25,202,549

**South Orange County Wastewater Authority
Non Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 02 J B Latham					
Common					
42221C-000 - Site Storage Evaluation	30,488	30,488	-	-	60,976
42222C-000 - Electrical Conduit and Cable Master Plan	30,488	30,488	-	-	60,976
Total Common	60,976	60,976	-	-	121,952
Total PC 02 J B Latham	60,976	60,976	-	-	121,952
PC 15 Coastal Treatment Plant					
Liquids					
45226L-000 - Consequence of Failure Analysis	25,000	25,000	-	-	50,000
45212L-000 - Site Storage Evaluation	12,500	37,500	-	-	50,000
Total Liquids	37,500	62,500	-	-	100,000
Total PC 15 Coastal Treatment Plant	37,500	62,500	-	-	100,000
PC 17 Joint Regional Wastewater Reclamation					
Liquids					
47222L-000 - Secondary Effluent Conveyance Evaluation	26,311	26,311	-	-	52,621
Total Liquids	26,311	26,311	-	-	52,621
Common					
47212C-000 - Site Storage Evaluation	20,325	60,975	-	-	81,300
47224C-000 - Consequence of Failure Analysis	37,500	12,500	-	-	50,000
Total Common	57,825	73,475	-	-	131,300
Total PC 17 Joint Regional Wastewater Reclamation	84,136	99,786	-	-	183,921
FY 21-22 Total Work Plan	182,611	223,261	-	-	405,873

**South Orange County Wastewater Authority
Non Capital Miscellaneous Engineering Expenses Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 02 J B Latham					
Common					
52221C-000 - Arc Flash 5-Year Update			8,000		8,000
5222C-000 - NFPA 70 Classification Mapping		15,000	15,000		30,000
52223C-000 - DHS Facility Compliance Review				17,500	17,500
Total Common	-	15,000	23,000	17,500	55,500
Total PC 02 J B Latham	-	15,000	23,000	17,500	55,500
PC 05 San Juan Creek Ocean Outfall					
56221O-000 - Outfall Port Cleaning	11,250	11,250	11,250	11,250	45,000
Total PC 05 San Juan Creek Ocean Outfall	11,250	11,250	11,250	11,250	45,000
PC 15 Coastal Treatment Plant					
Liquids					
55221L-000 - DHS Facility Compliance Review	-	-	-	17,500	17,500
55222L-000 - NFPA 70 Classification Mapping	-	15,000	15,000	-	30,000
Total Liquids	-	15,000	15,000	17,500	47,500
Total PC 15 Coastal Treatment Plant	-	15,000	15,000	17,500	47,500
PC 17 Joint Regional Wastewater Reclamation					
Common					
57221C-000 - NFPA 70 Classification Mapping	-	15,000	15,000	-	30,000
57222C-000 - DHS Facility Compliance Review	-	-	-	17,500	17,500
57223C-000 - Arc Flash 5-Year Update	-	-	4,000	4,000	8,000
Total Common	-	15,000	19,000	21,500	55,500
Solids					
57224S-000 - Cogen SGIP	6,000	-	-	-	6,000
Total Solids	6,000	-	-	-	6,000
Total PC 17 Joint Regional Wastewater Reclamation	6,000	15,000	19,000	21,500	61,500
PC 24 Aliso Creek Ocean Outfall					
54221O-000 - Outfall Port Cleaning	11,250	11,250	11,250	11,250	45,000
Total PC 24 Aliso Creek Ocean Outfall	11,250	11,250	11,250	11,250	45,000
FY 21-22 Total Work Plan	28,500	67,500	79,500	79,000	254,500

South Orange County Wastewater Authority
Small Capital Projects Scheduled for FY 2021-22

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 02 J B Latham					
Liquids					
2222-001 - 2 ISCO Samplers (between 3 PC's)	1,750	1,750	1,750	1,750	7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	7,250	7,250	7,250	7,250	29,000
2222-003 - Building Lighting Improvements	5,500	5,500	5,500	5,500	22,000
2222-004 - Pump Overhauls	7,500	7,500	7,500	7,500	30,000
2222-005 - Replacement Liquids Side Bleach Tank	6,250	6,250	6,250	6,250	25,000
2222-006 - Gate Replacements	3,750	3,750	3,750	3,750	15,000
2222-007 - 4-Side Headworks Roll up Door Replacement	7,250	7,250	7,250	7,250	29,000
2222-008 - Replacement 4-Side Primary Scum Trough	5,000	5,000	5,000	5,000	20,000
2222-009 - Mix Liquor Channel Air Line Replacement Project	6,250	6,250	6,250	6,250	25,000
2222-010 - Spare Potable Water Pumps	2,500	2,500	2,500	2,500	10,000
2222-011 - 4-Side Replacement Primary Tank Covers	45,000	45,000	45,000	45,000	180,000
Total Liquids	98,000	98,000	98,000	98,000	392,000
Common					
2222-012 - Safety Equipment	2,500	2,500	2,500	2,500	10,000
2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	12,500	12,500	12,500	12,500	50,000
2222-014 - JBL HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
2222-015 - PA System (between 3 PC's)	16,250	16,250	16,250	16,250	65,000
Total Common	35,000	35,000	35,000	35,000	140,000
Solids					
2222-016 - Solids Buildings Door Replacements 21-22	5,750	5,750	5,750	5,750	23,000
2222-017 - Pump Overhauls	3,750	3,750	3,750	3,750	15,000
2222-018 - Foul Air Connection to Centrate Line	2,500	2,500	2,500	2,500	10,000
2222-019 - Centrifuge Rebuild	13,750	13,750	13,750	13,750	55,000
2222-020 - Replacement Flame Arresters	5,000	5,000	5,000	5,000	20,000
2222-021 - Peterbilt Transmission Upfit (PC2/PC17)	1,250	1,250	1,250	1,250	5,000
2222-022 - Engine Room Noise Reduction Project	6,250	6,250	6,250	6,250	25,000
Total Solids	38,250	38,250	38,250	38,250	153,000
Total PC 02 J B Latham	171,250	171,250	171,250	171,250	685,000

PC 15 Coastal Treatment Plant

Liquids

2222-001 - 2 ISCO Samplers (between 3 PC's)	1,750	1,750	1,750	1,750	7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	5,000	5,000	5,000	5,000	20,000
2522-025 - Pump/Blower Overhauls	8,750	8,750	8,750	8,750	35,000
2522-026 - Pump Control Rehabilitations	10,000	10,000	10,000	10,000	40,000
2522-027 - Building Lighting Improvements	12,500	12,500	12,500	12,500	50,000
2522-028 - Two Spare Foul Air Fans	8,750	8,750	8,750	8,750	35,000
2522-029 - Liquids Buildings Door Replacements	11,250	11,250	11,250	11,250	45,000
2522-030 - Gallery Area Floor Rehabilitations	15,000	15,000	15,000	15,000	60,000
2522-031 - Building #13 Roof Replacement	7,500	7,500	7,500	7,500	30,000
2522-032 - Potable Water Station Rehabilitation	10,000	10,000	10,000	10,000	40,000
2522-033 - Drainage Pumping Station Roof Replacement	6,250	6,250	6,250	6,250	25,000
2522-034 - Headworks Driveway Replacement	5,000	5,000	5,000	5,000	20,000

Total Liquids

101,750	101,750	101,750	101,750	407,000
----------------	----------------	----------------	----------------	----------------

Common

2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	11,250	11,250	11,250	11,250	45,000
2222-015 - PA System (between 3 PC's)	16,250	16,250	16,250	16,250	65,000
2522-035 - Safety Equipment	2,500	2,500	2,500	2,500	10,000
2522-036 - Landscape Renovations 21-22	9,000	9,000	9,000	9,000	36,000
2522-038 - Replacement Roll Up Door	7,500	7,500	7,500	7,500	30,000
2522-039 - CTP PLC Hardware Upgrades and Replacements 21-22	3,750	3,750	3,750	3,750	15,000
2522-040 - CTP HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000
2522-041 - CTP OIT Replacements 21-22	2,500	2,500	2,500	2,500	10,000

Total Common

56,500	56,500	56,500	56,500	226,000
---------------	---------------	---------------	---------------	----------------

AWT

2522-043 - Replacement Turbidity Meter	1,750	1,750	1,750	1,750	7,000
--	-------	-------	-------	-------	-------

Total AWT

1,750	1,750	1,750	1,750	7,000
--------------	--------------	--------------	--------------	--------------

Total PC 15 Coastal Treatment Plant

160,000	160,000	160,000	160,000	640,000
----------------	----------------	----------------	----------------	----------------

**PC 17 Joint Regional Wastewater Reclamation
Liquids**

2222-001 - 2 ISCO Samplers (between 3 PC's)	1,750	1,750	1,750	1,750	7,000
2222-002 - Laboratory Equipment and Probe Replacements (between 3 PC's)	5,000	5,000	5,000	5,000	20,000
2722-046 - Scum Pump Overhaul/Replacements	8,250	8,250	8,250	8,250	33,000
2722-047 - Rebuild Low Pressure Water Pump	2,500	2,500	2,500	2,500	10,000
2722-048 - Grit Pump Overhaul/Replacements	8,500	8,500	8,500	8,500	34,000
2722-049 - Primary Pump Overhaul/Replacements	3,500	3,500	3,500	3,500	14,000
2722-050 - Interstage Pump Overhaul	12,250	12,250	12,250	12,250	49,000
2722-051 - Replacement RAS Valves	7,500	7,500	7,500	7,500	30,000
2722-052 - Spare RAS Bleach Pump	6,250	6,250	6,250	6,250	25,000
2722-053 - Headworks Area Building Doors	8,750	8,750	8,750	8,750	35,000
2722-054 - Primary Area Building Doors	8,250	8,250	8,250	8,250	33,000

Total Liquids

72,500	72,500	72,500	72,500	290,000
---------------	---------------	---------------	---------------	----------------

Common

2222-013 - Site Security and Access Upgrades 2022 (between 3 PC's)	17,500	17,500	17,500	17,500	70,000
2222-015 - PA System (between 3 PC's)	17,000	17,000	17,000	17,000	68,000
2722-055 - Safety Equipment	2,500	2,500	2,500	2,500	10,000
2722-056 - Access Road Repaving	6,250	6,250	6,250	6,250	25,000
2722-057 - Landscape Renovations 21-22	5,000	5,000	5,000	5,000	20,000
2722-059 - RTP HP SCADA Server Switch	3,750	3,750	3,750	3,750	15,000

Total Common

52,000	52,000	52,000	52,000	208,000
---------------	---------------	---------------	---------------	----------------

Solids

2722-061 - Solids Area Buildings Replacement Doors	11,250	11,250	11,250	11,250	45,000
2722-062 - Spare Centrifuge Feed Pump	4,250	4,250	4,250	4,250	17,000
2722-063 - Spare Centrifuge Cyclo Drive	6,250	6,250	6,250	6,250	25,000
2722-064 - Replacement Digester Sludge Pump	13,000	13,000	13,000	13,000	52,000
2722-065 - ORT Fan Replacement/Overhaul	4,500	4,500	4,500	4,500	18,000
2722-066 - Sludge Hauling Trailer Renovation	1,750	1,750	1,750	1,750	7,000
2722-067 - Peterbilt Transmission Upfit (PC2/PC17)	1,250	1,250	1,250	1,250	5,000

Total Solids

42,250	42,250	42,250	42,250	169,000
---------------	---------------	---------------	---------------	----------------

AWT

2722-068 - Chlorine Contact Gates	12,250	12,250	12,250	12,250	49,000
2722-069 - Spare Pulsafeeder Pump	5,000	5,000	5,000	5,000	20,000

Total AWT

17,250	17,250	17,250	17,250	69,000
---------------	---------------	---------------	---------------	---------------

Total PC 17 Joint Regional Wastewater Reclamation

184,000	184,000	184,000	184,000	736,000
----------------	----------------	----------------	----------------	----------------

Total Work Plan

515,250	515,250	515,250	515,250	2,061,000
----------------	----------------	----------------	----------------	------------------

**South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22**

	CLB	CSC	CSJC	EBS	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Large Capital										
PC 02 J B Latham										
Liquids	-	-	969,230	-	-	-	726,924	908,654	545,192	3,150,000
Common	-	-	265,543	-	-	-	195,318	213,442	199,634	873,937
Solids	-	-	1,242,000	-	-	-	895,135	828,000	1,174,865	4,140,000
Total PC 02 J B Latham	-	-	2,476,773	-	-	-	1,817,377	1,950,096	1,919,691	8,163,937
PC 15 Coastal Treatment Plant										
Liquids	3,199,510	-	-	251,930	-	-	2,468,914	2,519,300	-	8,439,654
AWT	-	-	-	-	-	-	-	25,000	-	25,000
Total PC 15 Coastal Treatment Plant	3,199,510	-	-	251,930	-	-	2,468,914	2,544,300	-	8,464,654
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	5,696,138	-	-	5,696,138
Common	54,243	-	-	2,855	88,762	-	675,919	43,350	-	865,129
Solids	32,615	-	-	1,715	59,330	-	170,984	26,045	-	290,689
Total PC 17 Joint Regional Wastewater Reclamation	86,858	-	-	4,570	148,092	-	6,543,041	69,395	-	6,851,956
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	514,890	514,890	-	-	-	1,029,780
Reach E	-	-	-	-	109,980	109,980	252,260	-	-	472,220
Total PC 21 Effluent Transmission Main	-	-	-	-	624,870	624,870	252,260	-	-	1,502,000
PC 24 Aliso Creek Ocean Outfall	24,201	-	-	1,716	35,860	34,672	96,470	27,083	-	220,002
Total Large Capital Work Plan	3,310,569	-	2,476,773	258,216	808,822	659,542	11,178,062	4,590,874	1,919,691	25,202,549
Non-Capital Engineering Projects (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	37,054	-	-	-	27,254	29,784	27,858	121,950
Total PC 02 J B Latham	-	-	37,054	-	-	-	27,254	29,784	27,858	121,950
PC 15 Coastal Treatment Plant										
Liquids	37,910	-	-	2,985	-	-	29,254	29,851	-	100,000
Total PC 15 Coastal Treatment Plant	37,910	-	-	2,985	-	-	29,254	29,851	-	100,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	52,622	-	-	52,622
Common	8,233	-	-	433	13,472	-	102,583	6,580	-	131,301
Total PC 17 Joint Regional Wastewater Reclamation	8,233	-	-	433	13,472	-	155,205	6,580	-	183,923
Total Non-Capital Engineering Work Plan	46,143	-	37,054	3,418	13,472	-	211,713	66,215	27,858	405,873

**South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22**

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Non Capital Miscellaneous Engineering (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	16,864	-	-	-	12,404	13,554	12,678	55,500
Total PC 02 J B Latham	-	-	16,864	-	-	-	12,404	13,554	12,678	55,500
PC 05 San Juan Creek Ocean Outfall	-	7,480	4,987	-	-	-	6,979	5,611	19,943	45,000
PC 15 Coastal Treatment Plant										
Liquids	18,008	-	-	1,417	-	-	13,895	14,180	-	47,500
Total PC 15 Coastal Treatment Plant	18,008	-	-	1,417	-	-	13,895	14,180	-	47,500
PC 17 Joint Regional Wastewater Reclamation										
Common	3,480	-	-	184	5,694	-	43,362	2,780	-	55,500
Solids	673	-	-	35	1,225	-	3,529	538	-	6,000
Total PC 17 Joint Regional Wastewater Reclamation	4,153	-	-	219	6,919	-	46,891	3,318	-	61,500
PC 24 Aliso Creek Ocean Outfall	4,951	-	-	351	7,335	7,092	19,731	5,540	-	45,000
Total Non Capital Miscellaneous Engineering Work Plan	27,112	7,480	21,851	1,987	14,254	7,092	99,900	42,203	32,621	254,500
Small Internal Capital										
PC 02 J B Latham										
Liquids	-	-	120,616	-	-	-	90,460	113,080	67,848	392,004
Common	-	-	42,540	-	-	-	31,288	34,192	31,980	140,000
Solids	-	-	45,900	-	-	-	33,080	30,600	43,420	153,000
Total PC 02 J B Latham	-	-	209,056	-	-	-	154,828	177,872	143,248	685,004
PC 15 Coastal Treatment Plant										
Liquids	154,296	-	-	12,148	-	-	119,064	121,492	-	407,000
Common	85,676	-	-	6,748	-	-	66,112	67,464	-	226,000
AWT	-	-	-	-	-	-	-	7,000	-	7,000
Total PC 15 Coastal Treatment Plant	239,972	-	-	18,896	-	-	185,176	195,956	-	640,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	290,000	-	-	290,000
Common	13,040	-	-	688	21,340	-	162,508	10,424	-	208,000
Solids	18,960	-	-	996	34,492	-	99,404	15,144	-	168,996
AWT	-	-	-	-	-	-	69,000	-	-	69,000
Total PC 17 Joint Regional Wastewater Reclamation	32,000	-	-	1,684	55,832	-	620,912	25,568	-	735,996
Total Small Internal Capital Work Plan	271,972	-	209,056	20,580	55,832	-	960,916	399,396	143,248	2,061,000

**South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22**

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
SOCWA Total Capital										
PC 02 J B Latham										
Liquids	-	-	1,089,846	-	-	-	817,384	1,021,734	613,040	3,542,004
Common	-	-	362,001	-	-	-	266,264	290,972	272,150	1,191,387
Solids	-	-	1,287,900	-	-	-	928,215	858,600	1,218,285	4,293,000
Total PC 02 J B Latham	-	-	2,739,747	-	-	-	2,011,863	2,171,306	2,103,475	9,026,391
PC 05 San Juan Creek Ocean Outfall	-	7,480	4,987	-	-	-	6,979	5,611	19,943	45,000
PC 15 Coastal Treatment Plant										
Liquids	3,409,724	-	-	268,480	-	-	2,631,127	2,684,823	-	8,994,154
Common	85,676	-	-	6,748	-	-	66,112	67,464	-	226,000
AWT	-	-	-	-	-	-	-	32,000	-	32,000
Total PC 15 Coastal Treatment Plant	3,495,400	-	-	275,228	-	-	2,697,239	2,784,287	-	9,252,154
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	6,038,760	-	-	6,038,760
Common	78,996	-	-	4,160	129,268	-	984,372	63,134	-	1,259,930
Solids	52,248	-	-	2,746	95,047	-	273,917	41,727	-	465,685
AWT	-	-	-	-	-	-	69,000	-	-	69,000
Total PC 17 Joint Regional Wastewater Reclamation	131,244	-	-	6,906	224,315	-	7,366,049	104,861	-	7,833,375
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	514,890	514,890	-	-	-	1,029,780
Reach E	-	-	-	-	109,980	109,980	252,260	-	-	472,220
Total PC 21 Effluent Transmission Main	-	-	-	-	624,870	624,870	252,260	-	-	1,502,000
PC 24 Aliso Creek Ocean Outfall	29,152	-	-	2,067	43,195	41,764	116,201	32,623	-	265,002
SOCWA Total Capital Work Plan	3,655,796	7,480	2,744,734	284,201	892,380	666,634	12,450,591	5,098,688	2,123,418	27,923,922

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
1st Quarter

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Large Capital										
PC 02 J B Latham										
Liquids	-	-	184,615	-	-	-	138,462	173,077	103,846	600,000
Common	-	-	30,385	-	-	-	22,349	24,423	22,843	100,000
Solids	-	-	217,500	-	-	-	156,757	145,000	205,743	725,000
Total PC 02 J B Latham	-	-	432,500	-	-	-	317,568	342,500	332,432	1,425,000
PC 15 Coastal Treatment Plant										
Liquids	814,234	-	-	64,113	-	-	628,306	641,129	-	2,147,782
AWT	-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant	814,234	-	-	64,113	-	-	628,306	641,129	-	2,147,782
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	1,659,066	-	-	1,659,066
Common	13,169	-	-	693	21,549	-	164,096	10,524	-	210,031
Solids	19,569	-	-	1,029	35,598	-	102,590	15,627	-	174,413
Total PC 17 Joint Regional Wastewater Reclamation	32,738	-	-	1,722	57,147	-	1,925,752	26,151	-	2,043,510
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	48,889	48,889	-	-	-	97,778
Reach E	-	-	-	-	10,998	10,998	25,226	-	-	47,222
Total PC 21 Effluent Transmission Main	-	-	-	-	59,887	59,887	25,226	-	-	145,000
PC 24 Aliso Creek Ocean Outfall	4,675	-	-	332	6,928	6,698	18,636	5,232	-	42,501
Total Large Capital Work Plan	851,647	-	432,500	66,167	123,962	66,585	2,915,488	1,015,012	332,432	5,803,793
Non-Capital Engineering Projects (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	18,527	-	-	-	13,627	14,892	13,929	60,975
Total PC 02 J B Latham	-	-	18,527	-	-	-	13,627	14,892	13,929	60,975
PC 15 Coastal Treatment Plant										
Liquids	14,216	-	-	1,119	-	-	10,970	11,194	-	37,499
Total PC 15 Coastal Treatment Plant	14,216	-	-	1,119	-	-	10,970	11,194	-	37,499
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	26,311	-	-	26,311
Common	3,626	-	-	191	5,933	-	45,178	2,898	-	57,826
Total PC 17 Joint Regional Wastewater Reclamation	3,626	-	-	191	5,933	-	71,489	2,898	-	84,137
Total Non-Capital Engineering Work Plan	17,842	-	18,527	1,310	5,933	-	96,086	28,984	13,929	182,611

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
1st Quarter

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Non Capital Miscellaneous Engineering (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	-	-	-	-	-	-	-	-
Total PC 02 J B Latham	-	-	-	-	-	-	-	-	-	-
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,744	1,403	4,986	11,250
PC 15 Coastal Treatment Plant										
Liquids	673	-	-	35	1,225	-	3,529	538	-	6,000
Total PC 15 Coastal Treatment Plant	673	-	-	35	1,225	-	3,529	538	-	6,000
PC 17 Joint Regional Wastewater Reclamation										
Common	-	-	-	-	-	-	-	-	-	-
Solids	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	-	-	-	-	-	-	-	-	-	-
PC 24 Aliso Creek Ocean Outfall	1,238	-	-	88	1,833	1,773	4,933	1,385	-	11,250
Total Non Capital Miscellaneous Engineering Work Plan	1,911	1,870	1,247	123	3,058	1,773	10,206	3,326	4,986	28,500
Small Internal Capital										
PC 02 J B Latham										
Liquids	-	-	30,154	-	-	-	22,615	28,270	16,962	98,001
Common	-	-	10,635	-	-	-	7,822	8,548	7,995	35,000
Solids	-	-	11,475	-	-	-	8,270	7,650	10,855	38,250
Total PC 02 J B Latham	-	-	52,264	-	-	-	38,707	44,468	35,812	171,251
PC 15 Coastal Treatment Plant										
Liquids	38,574	-	-	3,037	-	-	29,766	30,373	-	101,750
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	1,750	-	1,750
Total PC 15 Coastal Treatment Plant	59,993	-	-	4,724	-	-	46,294	48,989	-	160,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	72,500	-	-	72,500
Common	3,260	-	-	172	5,335	-	40,627	2,606	-	52,000
Solids	4,740	-	-	249	8,623	-	24,851	3,786	-	42,249
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	8,000	-	-	421	13,958	-	155,228	6,392	-	183,999
Total Small Internal Capital Work Plan	67,993	-	52,264	5,145	13,958	-	240,229	99,849	35,812	515,250

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
1st Quarter

	CLB	CSC	CSJC	EBSJ	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
SOCWA Total Capital										
PC 02 J B Latham										
Liquids	-	-	214,769	-	-	-	161,077	201,347	120,808	698,001
Common	-	-	59,547	-	-	-	43,798	47,863	44,767	195,975
Solids	-	-	228,975	-	-	-	165,027	152,650	216,598	763,250
Total PC 02 J B Latham	-	-	503,291	-	-	-	369,902	401,860	382,173	1,657,226
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,744	1,403	4,986	11,250
PC 15 Coastal Treatment Plant										
Liquids	867,697	-	-	68,304	1,225	-	672,571	683,234	-	2,293,031
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	1,750	-	1,750
Total PC 15 Coastal Treatment Plant	889,116	-	-	69,991	1,225	-	689,099	701,850	-	2,351,281
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	1,757,877	-	-	1,757,877
Common	20,055	-	-	1,056	32,817	-	249,901	16,028	-	319,857
Solids	24,309	-	-	1,278	44,221	-	127,441	19,413	-	216,662
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	44,364	-	-	2,334	77,038	-	2,152,469	35,441	-	2,311,646
PC 21 Effluent Transmission Main	-	-	-	-	59,887	59,887	25,226	-	-	145,000
PC 24 Aliso Creek Ocean Outfall	5,913	-	-	420	8,761	8,471	23,569	6,617	-	53,751
SOCWA Total Capital Work Plan	939,393	1,870	504,538	72,745	146,911	68,358	3,262,009	1,147,171	387,159	6,530,154

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
2nd Quarter

	CLB	CSC	CSJC	EBS	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Large Capital										
PC 02 J B Latham										
Liquids	-	-	184,615	-	-	-	138,462	173,077	103,846	600,000
Common	-	-	38,524	-	-	-	28,336	30,965	28,962	126,787
Solids	-	-	217,500	-	-	-	156,757	145,000	205,743	725,000
Total PC 02 J B Latham	-	-	440,639	-	-	-	323,555	349,042	338,551	1,451,787
PC 15 Coastal Treatment Plant										
Liquids	995,429	-	-	78,380	-	-	768,127	783,803	-	2,625,739
AWT	-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant	995,429	-	-	78,380	-	-	768,127	783,803	-	2,625,739
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	2,233,044	-	-	2,233,044
Common	15,959	-	-	840	26,115	-	198,864	12,754	-	254,532
Solids	13,046	-	-	686	23,732	-	68,394	10,418	-	116,276
Total PC 17 Joint Regional Wastewater Reclamation	29,005	-	-	1,526	49,847	-	2,500,302	23,172	-	2,603,852
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	86,667	86,667	-	-	-	173,334
Reach E	-	-	-	-	32,994	32,994	75,678	-	-	141,666
Total PC 21 Effluent Transmission Main	-	-	-	-	119,661	119,661	75,678	-	-	315,000
PC 24 Aliso Creek Ocean Outfall	6,050	-	-	429	8,965	8,668	24,118	6,771	-	55,001
Total Large Capital Work Plan	1,030,484	-	440,639	80,335	178,473	128,329	3,691,780	1,162,788	338,551	7,051,379
Non-Capital Engineering Projects (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	18,527	-	-	-	13,627	14,892	13,929	60,975
Total PC 02 J B Latham	-	-	18,527	-	-	-	13,627	14,892	13,929	60,975
PC 15 Coastal Treatment Plant										
Liquids	23,694	-	-	1,866	-	-	18,284	18,657	-	62,501
Total PC 15 Coastal Treatment Plant	23,694	-	-	1,866	-	-	18,284	18,657	-	62,501
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	26,311	-	-	26,311
Common	4,607	-	-	242	7,539	-	57,405	3,682	-	73,475
Total PC 17 Joint Regional Wastewater Reclamation	4,607	-	-	242	7,539	-	83,716	3,682	-	99,786
Total Non-Capital Engineering Work Plan	28,301	-	18,527	2,108	7,539	-	115,627	37,231	13,929	223,262

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
2nd Quarter

	CLB	CSC	CSJC	EBS	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Non Capital Miscellaneous Engineering (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	4,558	-	-	-	3,353	3,663	3,426	15,000
Total PC 02 J B Latham	-	-	4,558	-	-	-	3,353	3,663	3,426	15,000
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,744	1,403	4,986	11,250
PC 15 Coastal Treatment Plant										
Liquids	5,687	-	-	448	-	-	4,387	4,478	-	15,000
Total PC 15 Coastal Treatment Plant	5,687	-	-	448	-	-	4,387	4,478	-	15,000
PC 17 Joint Regional Wastewater Reclamation										
Common	941	-	-	50	1,539	-	11,718	752	-	15,000
Solids	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	941	-	-	50	1,539	-	11,718	752	-	15,000
PC 24 Aliso Creek Ocean Outfall	1,238	-	-	88	1,834	1,773	4,932	1,385	-	11,250
Total Non Capital Miscellaneous Engineering Work Plan	7,866	1,870	5,805	586	3,373	1,773	26,134	11,681	8,412	67,500
Small Internal Capital										
PC 02 J B Latham										
Liquids	-	-	30,154	-	-	-	22,615	28,270	16,962	98,001
Common	-	-	10,635	-	-	-	7,822	8,548	7,995	35,000
Solids	-	-	11,475	-	-	-	8,270	7,650	10,855	38,250
Total PC 02 J B Latham	-	-	52,264	-	-	-	38,707	44,468	35,812	171,251
PC 15 Coastal Treatment Plant										
Liquids	38,574	-	-	3,037	-	-	29,766	30,373	-	101,750
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	1,750	-	1,750
Total PC 15 Coastal Treatment Plant	59,993	-	-	4,724	-	-	46,294	48,989	-	160,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	72,500	-	-	72,500
Common	3,260	-	-	172	5,335	-	40,627	2,606	-	52,000
Solids	4,740	-	-	249	8,623	-	24,851	3,786	-	42,249
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	8,000	-	-	421	13,958	-	155,228	6,392	-	183,999
Total Small Internal Capital Work Plan	67,993	-	52,264	5,145	13,958	-	240,229	99,849	35,812	515,250

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
2nd Quarter

	CLB	CSC	CSJC	EBSJ	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
SOCWA Total Capital										
PC 02 J B Latham										
Liquids	-	-	214,769	-	-	-	161,077	201,347	120,808	698,001
Common	-	-	72,244	-	-	-	53,138	58,068	54,312	237,762
Solids	-	-	228,975	-	-	-	165,027	152,650	216,598	763,250
Total PC 02 J B Latham	-	-	515,988	-	-	-	379,242	412,065	391,718	1,699,013
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,744	1,403	4,986	11,250
PC 15 Coastal Treatment Plant										
Liquids	1,063,384	-	-	83,731	-	-	820,564	837,311	-	2,804,990
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	1,750	-	1,750
Total PC 15 Coastal Treatment Plant	1,084,803	-	-	85,418	-	-	837,092	855,927	-	2,863,240
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	2,331,855	-	-	2,331,855
Common	24,767	-	-	1,304	40,528	-	308,614	19,794	-	395,007
Solids	17,786	-	-	935	32,355	-	93,245	14,204	-	158,525
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	42,553	-	-	2,239	72,883	-	2,750,964	33,998	-	2,902,637
PC 21 Effluent Transmission Main	-	-	-	-	119,661	119,661	75,678	-	-	315,000
PC 24 Aliso Creek Ocean Outfall	7,288	-	-	517	10,799	10,441	29,050	8,156	-	66,251
SOCWA Total Capital Work Plan	1,134,644	1,870	517,235	88,174	203,343	130,102	4,073,770	1,311,549	396,704	7,857,391

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
3rd Quarter

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Large Capital										
PC 02 J B Latham										
Liquids	-	-	300,000	-	-	-	225,000	281,250	168,750	975,000
Common	-	-	85,404	-	-	-	62,818	68,647	64,206	281,075
Solids	-	-	357,000	-	-	-	257,297	238,000	337,703	1,190,000
Total PC 02 J B Latham	-	-	742,404	-	-	-	545,115	587,897	570,659	2,446,075
PC 15 Coastal Treatment Plant										
Liquids	780,222	-	-	61,435	-	-	602,061	614,348	-	2,058,066
AWT	-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant	780,222	-	-	61,435	-	-	602,061	614,348	-	2,058,066
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	1,186,878	-	-	1,186,878
Common	8,858	-	-	466	14,496	-	110,383	7,080	-	141,283
Solids	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	8,858	-	-	466	14,496	-	1,297,261	7,080	-	1,328,161
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	189,667	189,667	-	-	-	379,334
Reach E	-	-	-	-	32,994	32,994	75,678	-	-	141,666
Total PC 21 Effluent Transmission Main	-	-	-	-	222,661	222,661	75,678	-	-	521,000
PC 24 Aliso Creek Ocean Outfall	8,663	-	-	614	12,836	12,411	34,532	9,694	-	78,750
Total Large Capital Work Plan	797,743	-	742,404	62,515	249,993	235,072	2,554,647	1,219,019	570,659	6,432,052
Non-Capital Engineering Projects (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	-	-	-	-	-	-	-	-
Total PC 02 J B Latham	-	-	-	-	-	-	-	-	-	-
PC 15 Coastal Treatment Plant										
Liquids	-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant	-	-	-	-	-	-	-	-	-	-
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	-	-	-	-
Common	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	-	-	-	-	-	-	-	-	-	-
Total Non-Capital Engineering Work Plan	-	-	-	-	-	-	-	-	-	-

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
3rd Quarter

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Non Capital Miscellaneous Engineering (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	6,989	-	-	-	5,140	5,617	5,254	23,000
Total PC 02 J B Latham	-	-	6,989	-	-	-	5,140	5,617	5,254	23,000
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,745	1,402	4,986	11,250
PC 15 Coastal Treatment Plant										
Liquids	5,686	-	-	448	-	-	4,388	4,478	-	15,000
Total PC 15 Coastal Treatment Plant	5,686	-	-	448	-	-	4,388	4,478	-	15,000
PC 17 Joint Regional Wastewater Reclamation										
Common	1,191	-	-	63	1,949	-	14,845	952	-	19,000
Solids	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	1,191	-	-	63	1,949	-	14,845	952	-	19,000
PC 24 Aliso Creek Ocean Outfall	1,238	-	-	88	1,834	1,773	4,932	1,385	-	11,250
Total Non Capital Miscellaneous Engineering Work Plan	8,115	1,870	8,236	599	3,783	1,773	31,050	13,834	10,240	79,500
Small Internal Capital										
PC 02 J B Latham										
Liquids	-	-	30,154	-	-	-	22,615	28,270	16,962	98,001
Common	-	-	10,635	-	-	-	7,822	8,548	7,995	35,000
Solids	-	-	11,475	-	-	-	8,270	7,650	10,855	38,250
Total PC 02 J B Latham	-	-	52,264	-	-	-	38,707	44,468	35,812	171,251
PC 15 Coastal Treatment Plant										
Liquids	38,574	-	-	3,037	-	-	29,766	30,373	-	101,750
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	1,750	-	1,750
Total PC 15 Coastal Treatment Plant	59,993	-	-	4,724	-	-	46,294	48,989	-	160,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	72,500	-	-	72,500
Common	3,260	-	-	172	5,335	-	40,627	2,606	-	52,000
Solids	4,740	-	-	249	8,623	-	24,851	3,786	-	42,249
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	8,000	-	-	421	13,958	-	155,228	6,392	-	183,999
Total Small Internal Capital Work Plan	67,993	-	52,264	5,145	13,958	-	240,229	99,849	35,812	515,250

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
3rd Quarter

	CLB	CSC	CSJC	EBSJ	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
SOCWA Total Capital										
PC 02 J B Latham										
Liquids	-	-	330,154	-	-	-	247,615	309,520	185,712	1,073,001
Common	-	-	103,028	-	-	-	75,780	82,812	77,455	339,075
Solids	-	-	368,475	-	-	-	265,567	245,650	348,558	1,228,250
Total PC 02 J B Latham	-	-	801,657	-	-	-	588,962	637,982	611,725	2,640,326
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,745	1,402	4,986	11,250
PC 15 Coastal Treatment Plant										
Liquids	824,482	-	-	64,920	-	-	636,215	649,199	-	2,174,816
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	1,750	-	1,750
Total PC 15 Coastal Treatment Plant	845,901	-	-	66,607	-	-	652,743	667,815	-	2,233,066
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	1,259,378	-	-	1,259,378
Common	13,309	-	-	701	21,780	-	165,855	10,638	-	212,283
Solids	4,740	-	-	249	8,623	-	24,851	3,786	-	42,249
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	18,049	-	-	950	30,403	-	1,467,334	14,424	-	1,531,160
PC 21 Effluent Transmission Main	-	-	-	-	222,661	222,661	75,678	-	-	521,000
PC 24 Aliso Creek Ocean Outfall	9,901	-	-	702	14,670	14,184	39,464	11,079	-	90,000
SOCWA Total Capital Work Plan	873,851	1,870	802,904	68,259	267,734	236,845	2,825,926	1,332,702	616,711	7,026,802

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
4th Quarter

	CLB	CSC	CSJC	EBS	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Large Capital										
PC 02 J B Latham										
Liquids	-	-	300,000	-	-	-	225,000	281,250	168,750	975,000
Common	-	-	111,230	-	-	-	81,815	89,407	83,623	366,075
Solids	-	-	450,000	-	-	-	324,324	300,000	425,676	1,500,000
Total PC 02 J B Latham	-	-	861,230	-	-	-	631,139	670,657	678,049	2,841,075
PC 15 Coastal Treatment Plant										
Liquids	609,625	-	-	48,002	-	-	470,420	480,020	-	1,608,067
AWT	-	-	-	-	-	-	-	25,000	-	25,000
Total PC 15 Coastal Treatment Plant	609,625	-	-	48,002	-	-	470,420	505,020	-	1,633,067
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	617,150	-	-	617,150
Common	16,257	-	-	856	26,602	-	202,576	12,992	-	259,283
Solids	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	16,257	-	-	856	26,602	-	819,726	12,992	-	876,433
PC 21 Effluent Transmission Main										
Reach B/C/D	-	-	-	-	189,667	189,667	-	-	-	379,334
Reach E	-	-	-	-	32,994	32,994	75,678	-	-	141,666
Total PC 21 Effluent Transmission Main	-	-	-	-	222,661	222,661	75,678	-	-	521,000
PC 24 Aliso Creek Ocean Outfall	4,813	-	-	341	7,131	6,895	19,184	5,386	-	43,750
Total Large Capital Work Plan	630,695	-	861,230	49,199	256,394	229,556	2,016,147	1,194,055	678,049	5,915,325
Non-Capital Engineering Projects (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	-	-	-	-	-	-	-	-
Total PC 02 J B Latham	-	-	-	-	-	-	-	-	-	-
PC 15 Coastal Treatment Plant										
Liquids	-	-	-	-	-	-	-	-	-	-
Total PC 15 Coastal Treatment Plant	-	-	-	-	-	-	-	-	-	-
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	-	-	-	-
Common	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	-	-	-	-	-	-	-	-	-	-
Total Non-Capital Engineering Work Plan	-	-	-	-	-	-	-	-	-	-

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
4th Quarter

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
Non Capital Miscellaneous Engineering (Non-Operating O&M Expense)										
PC 02 J B Latham										
Common	-	-	5,317	-	-	-	3,911	4,274	3,998	17,500
Total PC 02 J B Latham	-	-	5,317	-	-	-	3,911	4,274	3,998	17,500
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,745	1,403	4,986	11,251
PC 15 Coastal Treatment Plant										
Liquids	6,634	-	-	522	-	-	5,119	5,224	-	17,499
Total PC 15 Coastal Treatment Plant	6,634	-	-	522	-	-	5,119	5,224	-	17,499
PC 17 Joint Regional Wastewater Reclamation										
Common	1,348	-	-	71	2,206	-	16,798	1,077	-	21,500
Solids	-	-	-	-	-	-	-	-	-	-
Total PC 17 Joint Regional Wastewater Reclamation	1,348	-	-	71	2,206	-	16,798	1,077	-	21,500
PC 24 Aliso Creek Ocean Outfall	1,238	-	-	88	1,834	1,773	4,933	1,385	-	11,251
Total Non Capital Miscellaneous Engineering Work Plan	9,220	1,870	6,564	681	4,040	1,773	32,506	13,363	8,984	79,001
Small Internal Capital										
PC 02 J B Latham										
Liquids	-	-	30,154	-	-	-	22,615	28,270	16,962	98,001
Common	-	-	10,635	-	-	-	7,822	8,548	7,995	35,000
Solids	-	-	11,475	-	-	-	8,270	7,650	10,855	38,250
Total PC 02 J B Latham	-	-	52,264	-	-	-	38,707	44,468	35,812	171,251
PC 15 Coastal Treatment Plant										
Liquids	38,574	-	-	3,037	-	-	29,766	30,373	-	101,750
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	1,750	-	1,750
Total PC 15 Coastal Treatment Plant	59,993	-	-	4,724	-	-	46,294	48,989	-	160,000
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	72,500	-	-	72,500
Common	3,260	-	-	172	5,335	-	40,627	2,606	-	52,000
Solids	4,740	-	-	249	8,623	-	24,851	3,786	-	42,249
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	8,000	-	-	421	13,958	-	155,228	6,392	-	183,999
Total Small Internal Capital Work Plan	67,993	-	52,264	5,145	13,958	-	240,229	99,849	35,812	515,250

South Orange County Wastewater Authority
SOCWA Total Capital Projects Scheduled for FY 2021-22
4th Quarter

	CLB	CSC	CSJC	EBSD	ETWD	IRWD	MNWD	SCWD	SMWD	TOTAL
SOCWA Total Capital										
PC 02 J B Latham										
Liquids	-	-	330,154	-	-	-	247,615	309,520	185,712	1,073,001
Common	-	-	127,182	-	-	-	93,548	102,229	95,616	418,575
Solids	-	-	461,475	-	-	-	332,594	307,650	436,531	1,538,250
Total PC 02 J B Latham	-	-	918,811	-	-	-	673,757	719,399	717,859	3,029,826
PC 05 San Juan Creek Ocean Outfall	-	1,870	1,247	-	-	-	1,745	1,403	4,986	11,251
PC 15 Coastal Treatment Plant										
Liquids	654,833	-	-	51,561	-	-	505,305	515,617	-	1,727,316
Common	21,419	-	-	1,687	-	-	16,528	16,866	-	56,500
AWT	-	-	-	-	-	-	-	26,750	-	26,750
Total PC 15 Coastal Treatment Plant	676,252	-	-	53,248	-	-	521,833	559,233	-	1,810,566
PC 17 Joint Regional Wastewater Reclamation										
Liquids	-	-	-	-	-	-	689,650	-	-	689,650
Common	20,865	-	-	1,099	34,143	-	260,001	16,675	-	332,783
Solids	4,740	-	-	249	8,623	-	24,851	3,786	-	42,249
AWT	-	-	-	-	-	-	17,250	-	-	17,250
Total PC 17 Joint Regional Wastewater Reclamation	25,605	-	-	1,348	42,766	-	991,752	20,461	-	1,081,932
PC 21 Effluent Transmission Main	-	-	-	-	222,661	222,661	75,678	-	-	521,000
PC 24 Aliso Creek Ocean Outfall	6,051	-	-	429	8,965	8,668	24,117	6,771	-	55,001
SOCWA Total Capital Work Plan	707,908	1,870	920,058	55,025	274,392	231,329	2,288,882	1,307,267	722,845	6,509,575

Environmental Regulatory Requirements FY 2021–2023

National Pollutant Discharge Elimination System (NPDES) Permit Renewal

- Federal Program Authorized by the Clean Water Act
- Implemented through the State Water Resources Control Board (State Water Board) and the nine Regional Water Quality Control Boards (Regional Water Boards), collectively Water Boards
- In California, NPDES permits are also referred to as waste discharge requirements (WDR) that regulate discharges to waters of the United States.
- Permit cycle by NPDES reissuance approximately every 5 years which begins at City of San Diego and works up coast to SOCWA outfalls. SOCWA engages in proposed new permit requirements as they develop to manage costs.
- SOCWA permits issuance expected July–August 2021.
 - Aliso Creek Ocean Outfall (ACOO) NPDES for PC24.
 - San Juan Creek Ocean Outfall (SJCOO) NPDES for PC5.

Cost of New NPDES Permit

	FY 2020-21 Budget	FY 2021-22 Budget	¹ FY 2022-23 Forecast
Permits			
NPDES Permit Fees	\$409,250	\$430,797	\$467,415
Required Studies			
Plume Tracking ²		\$250,000	\$250,000
PFAS testing ³		25,000	25,000
Sub-total	\$212,739	\$275,000	\$275,000
Offshore Monitoring ⁴	44,004	151,004	47,000
Offshore Biochemistry (HF 183) ⁵		120,000	120,000
Total	\$665,993	\$976,801	\$909,415

¹Permit Costs expected to increase over 8%. FY 21-22, increase from the SQWRCB is 8.5%.

²Projected monitoring costs based on San Elijo permit requirements for two outfalls over a two year basis.

³ Completion of PFAS monitoring for SWRCB WQ Order 2020-0015-DWQ and projected monitoring requirements in reissued NPDES permit.

⁴ Intensive monitoring requirements due to reissuance of NPDES permits.

⁵ Projected monitoring costs based on City of Oceanside's issued NPDES permit.

Cost of New NPDES Permit by Project Committee and Member Agency

PC 5 - San Juan Creek Ocean Outfall				
	Fixed Costs Increase			
	FY 21-22 Budget	FY 22-23 Budget	FY 21-22 Budget	FY 22-23 Budget
Member Agency Budget				
City of San Clemente	\$81,172	75,571	16.6%	16.6%
City of San Juan Capistrano	54,115	50,385	11.1%	11.1%
Moulton Niguel Water District	75,751	70,526	15.5%	15.5%
Santa Margarita Water District	216,459	201,527	44.3%	44.3%
South Coast Water District	60,904	56,698	12.5%	12.5%
Total	\$488,401	\$454,707	100.0%	100.0%

PC 24 - Aliso Creek Ocean Outfall				
	Fixed Costs Increase			
	FY 21-22 Budget	FY 22-23 Budget	FY 21-22 Budget	FY 22-23 Budget
Member Agency Budget				
City of Laguna Beach	\$53,724	\$50,025	11.00%	11.00%
El Toro Water District	79,619	74,125	16.30%	16.30%
Emerald Bay Service District	3,810	3,549	0.78%	0.78%
Irvine Ranch Water District	76,971	71,659	15.76%	15.76%
Moulton Niguel Water District	214,154	199,380	43.85%	43.85%
South Coast Water District	60,122	55,970	12.31%	12.31%
Total	\$488,401	\$454,707	100.00%	100.00%

\$976,801 \$909,415

Questions and Discussion

OPEB Normal Costs Savings Financial Benefits and % Funded Goal

OPEB Trust Earnings and Normal Costs Savings will Outpace Growth in Total Liability

Net OPEB (Retiree Health) Liability Fiscal Year Ended June 30				
Description	2020	2021	2022	2023
Measurement date	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Total OPEB Liability	(\$10,959,190)	(\$11,459,190)	(\$11,959,190)	(\$12,459,190)
PARS Savings ¹	5,270,639	6,577,558	7,645,701	8,762,731
Net OPEB (liability)	(\$5,688,551)	(\$4,881,632)	(\$4,313,489)	(\$3,696,459)
% Funded	48.1%	57.4%	63.9%	70.3%
Earnings		\$1,306,919	\$568,144	\$617,030
Return on Investment²		25%	8%	8%
		9 mos. Actual 3 mos. Forecast		

¹Fiscal years 2022 and 2023 includes proposed savings of \$500k /year.

The assumed discount rate each year is 8%.

²Return on Investment is based on earnings on prior year balance plus current year contributions.

Two–Years Savings and Earnings will meet Funding Goal

OPEB Actual Investment Returns

Investment Return

Source	1-Month	3-Months	1-Year	Annualized Return			Plan's Inception Date
				3-Years	5-Years	10-Years	
OPEB	2.15%	5.34%	20.93%	9.82%	11.37%	8.22%	12/17/2009

OPEB Normal Costs Savings, \$500k, Inclusion in Fringe Pool

Fringe Rate Without OPEB Normal Costs **51.8%**

Fringe Rate Including OPEB Normal Costs **59.6%**

Normal costs are applicable to Active Employees, therefore, it belongs in the Fringe Pool which is Applied to Active Employees Pay for Time Worked. This is the same treatment for Pension Normal Costs.

Questions and Discussion

General Fund (GF) Share of UAL and OPEB Annual Payments FY 2021–22 Budget

GF Share of UAL and OPEB “Annual Payments” Calculation FY 2021–22 Budget

SOCWA Pay for Time Worked	\$6,380,880
GF Pay for Time Worked (included above)	<u>\$174,131</u>
GF % Share of SOCWA Pay for Time Worked	<u><u>2.73%</u></u>
UAL Annual Required Payment	\$1,156,844
OPEB "PAY-GO"	<u>501,063</u>
Total	<u><u>\$1,657,907</u></u>
UAL and OPEB Allocation to GF	\$45,243

Member Agency Impact of GF Share of UAL and OPEB

	¹ FY 2019-20 UAL & OPEB Distr %'s	FY 2021-22 UAL & OPEB to GF	GF Distribution %'s	FY 2021-22 UAL & OPEB to GF	Member Agency Impact +/-
City of Laguna Beach	10.69%	\$4,835	10.8%	\$4,891	\$56
City of San Clemente	0.67%	304	5.4%	2,446	2,141
City of San Juan Capistrano	10.43%	4,717	10.8%	4,891	174
El Toro Water District	3.51%	1,587	8.1%	3,668	2,082
Emerald Bay Service District	0.46%	206	10.8%	4,891	4,685
Irvine Ranch Water District	0.76%	344	8.1%	3,668	3,324
Moulton Niguel Water District	44.87%	20,299	16.2%	7,337	(12,962)
Santa Margarita Water District	9.97%	4,510	10.8%	4,891	381
South Coast Water District	18.64%	8,432	16.2%	7,337	(1,095)
Trabuco Canyon Water District	0.02%	8	2.7%	1,223	1,215
Total Member Agency	100.00%	\$45,243	100.0%	\$45,243	(\$0)

¹Board Approved Actuarial Methodology

Questions and Discussion

PC 17 Co-Gen Credit Historical Approach & Options

Why is a Co-Gen Credit Needed?

- ▶ Section 14 of the 1978 Agreement for Design of the Regional Sludge Solids Plant
 - “Since the power derived from the cogeneration system would exceed that required to stabilize the solids discharge... it was necessary to credit the wastewater treatment process...”
- ▶ The credit to the wastewater treatment processes is the value of excess power used at RTP to treat wastewater; thereby, reducing purchased electricity.
- ▶ Credits and debits are used to reallocate each agencies’ excess power credit to all 5 treatment process areas.

Distribution of SCE Power Consumption (2/2020) (based on '19/'20 Use Audit)

Purchased Electricity			
	KWh	Amount	Cost Varies
	157,487	\$26,748	Note (1)
SCE Electricity for O&M Use			
	BoD Approved Allocation %	kWh	Amount
Liquids Treatment	51.50%	81,106	\$13,775
Solids Treatment	32.80%	51,656	8,773
Common Solids	5.35%	8,426	1,431
Common Liquids	5.35%	7,874	1,431
AWT	5.00%		1,337
Total	100%	157,487	\$26,748

(1) Cost per kWh varies based on the time of year and daily category of use and engine run time.

Distribution of SCE Power Consumption (2/2020)

(based on '19/'20 Use Audit actual usage)

By Member Agency and Treatment Process

Purchased Electricity by Member Agency and Treatment Processes ³							
KWh							
	Liquids	Solids	Common Solids	Common Liquids	AWT	Total kWh	\$ Amount
City of Laguna Beach	78	6,647	945			7,671	\$1,303
El Toro Water District	161	8,321	1,720			10,203	1,733
Emerald Bay Service District		238	50			288	49
Moulton Niguel Water District	80,837	32,427	4,956	8,426	7,874	134,520	22,847
South Coast Water District	29	4,022	755			4,806	816
Total	81,106	51,656	8,426	8,426	7,874	157,487	\$26,748

³ FY 19-20 Use Audit Actual Use %'s

Current Methodology to Determine Value of Power Produced Based on Market Rates (SCE)

SCE Charges are the sum of:

Commodity + Demand
\$/kWh + \$/kW

Current Methodology

Valuation of Power Produced Using SCE as the Market Price for Power (2/2020)

Co-Gen Cost/kWh			
	¹ Co-Gen Power Created (kWh)	² Co-Gen Value Feb 2020	Co-Gen Cost/kWh
	453,649	\$44,231	Cost Per kWh is variable ³
City of Laguna Beach	72,811	7,099	
El Toro Water District	67,594	6,590	
Emerald Bay Service District	2,268	221	
Moulton Niguel Water District	263,570	25,698	
South Coast Water District	47,406	4,622	
Total	453,649	\$44,231	

¹Allocated by Member Agency based on prior year Use Audit.

²Co-Gen Value determined using kW produced times SCE Cost/kW including Taxes and Fees

³ Cost kWh varies based on time of year and daily use between \$.09 and \$.12 per kWh

PC-17 (RTP) Market Commodity Calculation Sample Month – February (winter)

Step 1

Step 2

Category	Winter Weekday	Percent	Winter Weekend Hours	Percent	Weekday 480	Weekends 192	Total Hours for the Month
Units>>	Hours	%	Hours	%	Hours	Hours	Hours
	(A)	(B)=(A)/24	(C)	(D)=(C)/24	(E)= Weekdays*24	(F)= Weekends*24	(G)=(E)+(F)
Peak	0	0%	0	0%	0	0	
Mid-Peak	5	21%	5	21%	100	40	
Off-Peak	11	46%	11	46%	220	88	
Super Off	8	33%	8	33%	160	64	
Total	24	100%	24	100%	480	192	672

PC-17 (RTP) Market Commodity Charge Calculation

Step 3

Step 4

Categories	Total Hours for the Month 672	% of hours in each category for the month	Total kWh for the Month	Distribute kWh to Categories
Units>>	Hours	%	kWh	kWh
	(G)=(E)+(F)	(H)=(G)/Total of (G)	(I)	(J)=Total (I)*(H)
Peak	0	0%		0
Mid-Peak	140	21%		94,510
Off-Peak	308	46%		207,922
Super Off	224	33%		151,216
Total	672	100%	453,649	453,649

PC-17 (RTP) Market Commodity Calculation

$$\text{Commodity} = \text{Delivery Fees} + \text{Generation Fees} + \text{Taxes/Fees}$$

Step 5

Categories	kWh (J)	SCE Deliver Rates (K)	SCE Deliver Fees (L)=(J)*(K)	SCE Generation Rates (M)	SCE Generation Fees (L)=(J)*(M)
Units	kWh	\$	\$	\$	\$
Peak	0				
Mid-Peak	94,510	0.0109	\$1,030.16	0.06200	\$5,859.63
Off-Peak	207,922	0.0109	\$2,266.35	0.05199	\$10,809.89
Super Off	151,216	0.0109	\$1,648.26	0.03321	\$5,021.89
total	453,649		\$4,944.77		\$21,691.42
			(N) +		(O) +

Step 6

Taxes fees and credits

Various kWh values multiplied by the various rates, fees and credits =

(P) =

Step 7

Add the totals of the delivery, generation, and TFC's together

(N) +

(O) +

(P) =

(Q)

(Q) = The total commodity value for the power produced by the Cogen and subject to reallocation by the PC17 agreement.

PC-17 (RTP) Market Demand Charge Calculation

Step 1

Categories	Total kWh for the Month	Total Hours each day	Days per Month	Average kW per day
Units>>	kWh	Hours	Hours	kW
	(A)	(B)	(C)	(D)=(A)/((B)*(C))
Total	453,649	24	28	675.1

Step 2

Average kW per day multiplied by the various rates.

Example rates:

- Facilities Demand Charge
- Facilities Demand Charge - Peak
- Demand - CPP On Peak
- Demand - Mid Peak
- Generation Demand - CPP On Peak
- Generation Demand - Mid Peak

Sample Monthly Cogen Credits

Categories	\$
Commodity Totals	\$26,636
Demand Totals	\$15,301
Taxes, Credits and Fees	\$2,294
Total	\$44,231

Option

Value Power Produced Using SOCWA's Actual Production Costs

Co-Gen Engines are required to meet AQMD
Rule 1110.2

Option - Value Power Produced Using SOCWA's Production Costs (2/2020)

Co-Gen Solids Generated Electricity			
	kWh ¹	Value ²	Cost/kWh ³
	453,649	\$88,786	Varies

Generated Electricity Distribution	kWh	Amount²
Liquids treatment		
Solids treatment	100%	453,649
Common Solids		
Common Liquids		
AWT		
Total	100%	453,649
		\$88,786

¹Power Generation is metered

²Maintenance, direct labor and fringe

³Cost/kWh will vary based on actual labor (2 FTEs), materials and supplies between \$.09 - \$.40

Power Generation by Member Agency Treatment Process, and Excess kWh

	Excess kWh ³	Excess \$'s ⁴	Co-Gen Credit
City of Laguna Beach	51,727	\$10,124	(\$10,124)
El Toro Water District	64,759	\$12,674	(12,674)
Emerald Bay Service District	1,854	\$363	(363)
Moulton Niguel Water District	252,354	\$49,390	
South Coast Water District	31,300	\$6,126	(6,126)
Total	401,993	\$78,677	(\$29,287)
Debit to MNWD for power purchased from other Agencies			\$29,287

³Solids generated kWh minus solids purchased kWh

⁴Excess kWh times Electricity Generated Cost/kWh

Record Credits and Debits Annually during Use Audit Process

Questions and Discussion

Member Agency Questions From March 16, 2021 & Staff Responses

Agenda Item 7

MNWD Submitted Questions March 20, 2021

1. Provide a table of Total Percent Change from Prior Year.
 - Response: This is included in Budget Presentation on April 20, 2021, See Item 7 on the Agenda and also attached here
2. Include detail of Normal Costs for OPEB
 - Response: Included as requested on Page 1 of draft Budget
3. Future OPEB funding of past incurred liability should not be included as fringe.
 - Response: Agree
4. Page 29, please explain fn 3, for Pretreatment Program, PC 8, what is the Member Specific Work?
 - Response: The Source Control Manager allocates labor based on actual time incurred for each PC. In the prior year more labor was spent in PC 15, 17, 24 and 5 (for stormwater compliance and outfall monitoring) but work in the coming year will focus on PC 8 and 2.

Q & A Continued

5. For PC 21 what is Pipe Flow Monitoring?

- Response: Work to evaluate the flow in the upper reaches of the ETM as utilized by ETWD and IRWD.

6. Please explain Lab increases for services and supplies

- Response: Costs for PFAS testing – outfalls quarterly. Equipment including BOD incubator, lab grade autoclave, bench pH meter, speciation supplies, monitoring supplies, extraction agents, and anticipated cost increases.

7. Recruiting expenses

- Response: Due to timing of planned retirement recruitment costs will fall in 2020–2021 and have been removed from budget for 2021–22. Position requires a high level of expertise and wastewater experience.

Q&A Continued

8. Memberships

- **Response:** There are no new memberships proposed. Existing Memberships to be maintained are industry specific:
 - **CASA, SCAP, WEF, WERF, NACWA, WEROC, CSMFO, NCMA, CAPPO, and misc. other.**
 - **Memberships non-renewed: CSDA, CalDesal**

**Budget Change
Year-Over-Year
(YOY)
FY 2020-21 Roll Forward
to
FY 2021-22**

South Orange County Wastewater Authority
Total Cost Base
Cost Drivers Prioritized by Major Expenditures
Includes UAL and OPEB

(in dollars)

	FY 2016-17 Actual	Mix %	FY 2017-18 Actual	Mix %	FY 2018-19 Actual	Mix %	FY 2019-20 Actual	Mix %	FY 2020-21 Budget	Mix %	FY 2021-22 Budget	Mix %
Payroll Costs Including Fringe Benefits UAL & OPEB	9,721,033	51.4%	9,613,475	49.9%	9,961,588	49.6%	10,395,879	49.9%	9,380,547	43.2%	9,983,854	43.8%
OPEB Normal Costs (New)									1,495,046	6.9%	1,657,907	7.3%
Chemicals	1,381,568	7.3%	1,500,539	7.8%	1,567,210	7.8%	1,697,189	8.1%	1,822,896	8.4%	1,980,044	8.7%
Utilities	1,663,124	8.8%	1,996,791	10.4%	1,679,008	8.4%	1,569,259	7.5%	1,465,548	6.7%	1,481,788	6.5%
Biosolids Hauling and Disposal	1,481,192	7.8%	1,322,804	6.9%	1,381,075	6.9%	1,466,713	7.0%	1,429,996	6.6%	1,470,000	6.5%
Maintenance - Equip. & Facilities	1,111,944	5.9%	1,439,933	7.5%	1,917,785	9.6%	2,046,663	9.8%	2,151,008	9.9%	1,935,000	8.5%
IT	540,227	2.9%	610,194	3.2%	544,825	2.7%	640,077	3.1%	576,061	2.7%	639,198	2.8%
Environmental & Safety	970,609	5.1%	724,059	3.8%	934,829	4.7%	1,094,494	5.3%	1,126,540	5.2%	1,140,912	5.0%
Engineering Misc	103,820	0.5%	44,434	0.2%	34,824	0.2%	848	0.0%				
Management Support Services	312,617	1.7%	296,315	1.5%	367,347	1.8%	423,130	2.0%	472,504	2.2%	565,000	2.5%
IT Direct	296,159	1.6%	500	0.0%	2,216		12,672	0.1%	10,000	0.0%	5,508	0.0%
Contract Services - Misc	204,068	1.1%	282,098	1.5%	302,907	1.5%	283,191	1.4%	261,622	1.2%	277,016	1.2%
Audit & Legal	264,840	1.4%	360,983	1.9%	372,347	1.9%	335,332	1.6%	277,255	1.3%	266,000	1.2%
Facilities	238,640	1.3%	195,862	1.0%	251,002	1.3%	277,115	1.3%	307,000	1.4%	328,512	1.4%
Insurance	160,192	0.8%	208,092	1.1%	203,645	1.0%	261,406	1.3%	275,584	1.3%	317,684	1.4%
Grit Hauling	120,132	0.6%	121,142	0.6%	114,827	0.6%	138,647	0.7%	124,996	0.6%	120,000	0.5%
Engineering transfer to Capital	(297,202)	-1.6%	(320,695)	-1.7%	(330,809)	-1.6%	(377,921)	-1.8%	(327,434)	-1.5%	(393,641)	-1.7%
Other Miscellaneous	655,745	3.5%	857,147	4.5%	759,166	3.8%	577,503	2.8%	871,909	4.0%	995,786	4.4%
Total SOCWA Cost Base	18,928,708	100.0%	19,253,672	100.0%	20,063,792	100.0%	20,842,196	100.0%	21,721,077	100.0%	22,770,568	100.0%

Cost Drivers	17,286,134	17,548,544	18,388,492	19,334,253	19,920,146	20,853,703
% Total Cost Base	91.3%	91.1%	91.7%	92.8%	91.7%	91.6%

Over 90% of SOCWA's Cost Base (Total Costs) are in the above highlighted group.

SOCWA Budget Year-Over-Year (YOY) Change

FY 2020-21 Budget	FY 2021-22 Budget	FY 21-22 \$ Change +(-)	% Change
\$21,721,077	\$22,770,568	\$1,049,491	4.8%

FY 2020-21 Budget Roll Forward to Proposed FY 2021-22 Budget

Budget Changes (Cost Drivers in Blue)			
Environmental Permit Requirements & Increased Water Quality Fees ¹	\$310,808		
COLA & Merit ²	321,861		
UAL & OPEB	162,861		
Chemicals	157,148		
Lab Staffing Costs	126,408		
IT	66,719		
Contract Labor Admin	50,000		
Insurance	42,100		
Biosolids Hauling and Disposal	40,004		
Legal Fees	36,257	\$1,314,166	6.1% Change from FY 20-21 Budget
Laboratory Services	24,616		
Lab Supplies	24,248		
Contract Services Misc.	21,004		
Scheduled Holiday Work & Overtime	19,408		
Utilities	16,240		
Landscaping	13,004		
Training	7,332		
Management Support	(12,000)		
Port Cleaning	(35,000)		
Other	(57,523)		
Digester Cleaning	(65,000)		
Maintenance - Equip. & Facilities	(221,004)	(264,675)	-1.2% Change from FY 20-21 Budget
Total Budget Change	\$1,049,491	\$1,049,491	4.8%
FY 2021-22 Budget	\$22,770,568		

¹NPDES Permit Costs

²COLA 2.3% and Merit 3% in line with MOU

Agenda Item

8

Finance Committee Meeting

Meeting Date: April 20, 2021

TO: Finance Committee

FROM: Jason Manning, Director of Engineering

SUBJECT: Proposed Large Capital Improvement Program Draft Budget

Overview

The attached presents the Proposed Large Capital Improvement Program budget for fiscal years 2021/2022 and 2022/2023. Two iterations of this budget have been reviewed by the Engineering Committee.

Recommended Action: Information Item



SOCWA Proposed CIP Budget

April 20, 2021

Finance Committee

Agenda Item No. 8

Current Fiscal Year Update

- Q1-Q3 Spending (not including small capital)
 - \$14.7MM
 - On track to spend ~\$19MM for FY 20/21 (~65% of original budget)
 - Cash on hand reduced from \$15.6MM to \$7MM (end of Q3)
- Added Years 3-5 outlook (provided to Engineering Committee)
- Major Projects pushed into the FY21/22 Totaling about \$5MM
 - PC 15 Export Sludge delayed pushing most of spending to FY 21/22
 - PC 15 Aeration Design
 - PC 17 Lighting Upgrades
 - PC 17 MCC A, C, G, & H Construction
 - PC 21 Air Valves
 - PC 24 Techite ETM Replacement Design
- Closeout of other projects with refunds to agencies estimated around \$2M as part of the Use Audit at the end of the current Fiscal Year

Year-Over-Year Comparison

Table 1 - SOCWA Capital Improvement Proposed Budget - Cost Comparison by Agency by Year¹

	FY20/21 Original Budget ²	FY20/21 Billed (Inc. Q4)	Difference	FY 21/22 Original Budget ²	FY 21/22 Proposed Budget	Difference	FY 22/23 TYP Budget	FY 22/23 Proposed Budget	Difference	Overall Difference
CLB	\$ 3,894,000	\$ 1,459,000	\$ (2,436,000)	\$ 2,040,000	\$ 3,384,000	\$ 1,344,000	\$ 725,000	\$ 3,519,000	\$ 2,794,000	\$ 1,702,000
CSC	\$ 219,000	\$ 210,000	(8,697)	0	7,479	7,479	29,678	30,147	468	(750)
CSJC	\$ 3,686,000	\$ 2,165,000	\$ (1,521,000)	\$ 1,811,000	\$ 2,536,000	\$ 724,000	\$ 2,358,000	\$ 1,741,000	\$ (618,000)	\$ (1,414,000)
EBSD	\$ 304,000	\$ 78,000	\$ (225,000)	\$ 154,000	\$ 264,000	\$ 109,000	\$ 52,000	\$ 273,000	\$ 220,000	\$ 104,000
ETWD	\$ 1,248,000	\$ 70,000	\$ (1,178,000)	\$ 604,000	\$ 837,000	\$ 232,000	\$ 312,000	\$ 865,000	\$ 552,000	\$ (394,000)
IRWD	\$ 1,046,000	\$ 57,000	\$ (989,000)	\$ 183,000	\$ 667,000	\$ 484,000	\$ 11,000	\$ 585,000	\$ 574,000	\$ 69,000
MNWD	\$ 8,451,000	\$ 2,965,000	\$ (5,486,000)	\$ 14,530,000	\$ 11,490,000	\$ (3,040,000)	\$ 6,194,000	\$ 12,325,000	\$ 6,131,000	\$ (2,395,000)
SCWD	\$ 6,344,000	\$ 2,768,000	\$ (3,575,000)	\$ 3,055,000	\$ 4,699,000	\$ 1,644,000	\$ 2,828,000	\$ 4,434,000	\$ 1,605,000	\$ (326,000)
SMWD	\$ 3,208,000	\$ 2,240,000	\$ (968,000)	\$ 1,376,000	\$ 1,980,000	\$ 605,000	\$ 1,438,000	\$ 1,337,000	\$ (101,000)	\$ (465,000)
	\$ 28,399,000	\$ 12,012,000	\$ (16,388,000)	\$ 23,753,000	\$ 25,863,000	\$ 2,110,000	\$ 13,949,000	\$ 25,107,000	\$ 11,158,000	\$ (3,120,000)

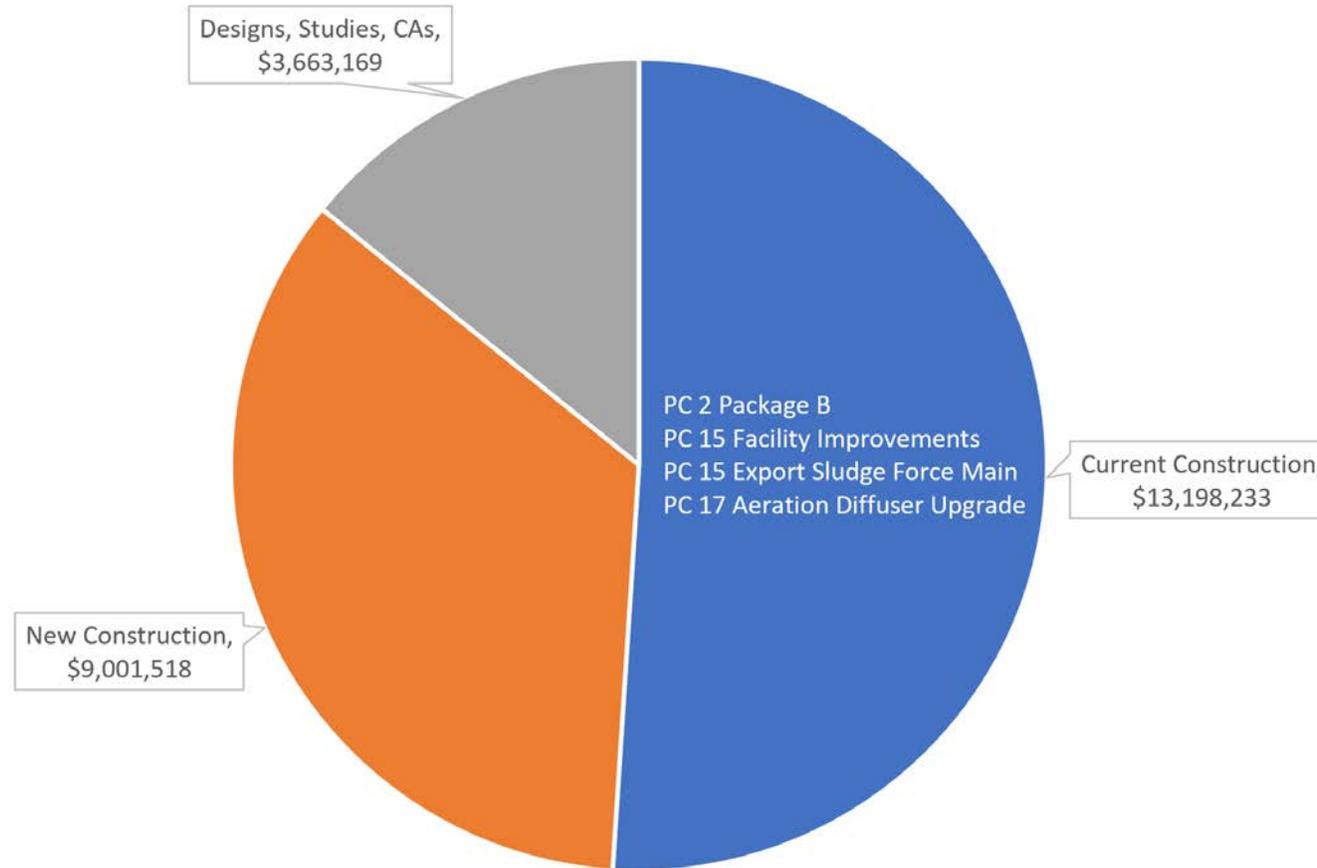
Notes:

1. All budgets include Large Capital, Non-Capital, Non-Capital Miscellaneous, and Engineering Administration costs rounded to nearest \$1,000
2. The "Original Budget" as presented in the SOCWA FY 2020/2021 Budget Book

FY 2022 Proposed Budget by Spending Type

Total Large Cap,
Non-Cap, &
Non-Cap Misc

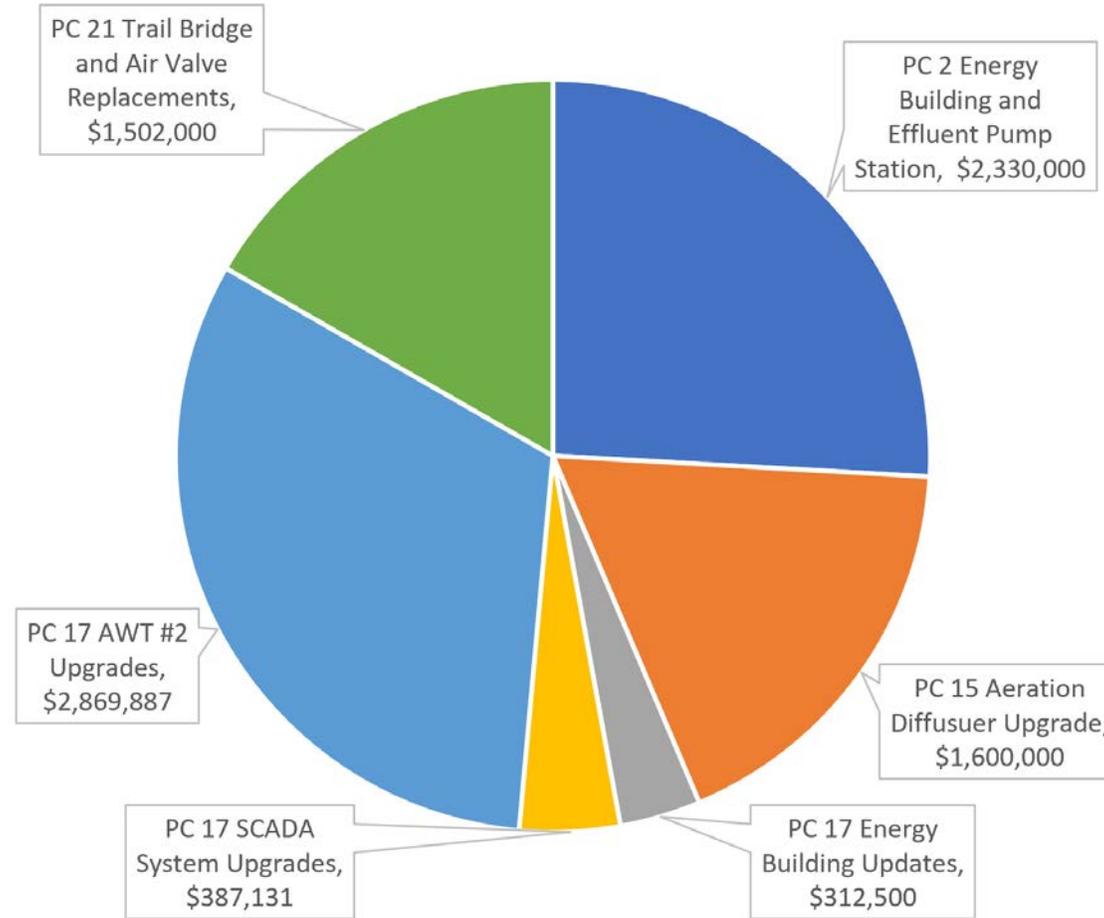
\$25,862,920



FY 2022 Proposed New Construction Projects

New Construction

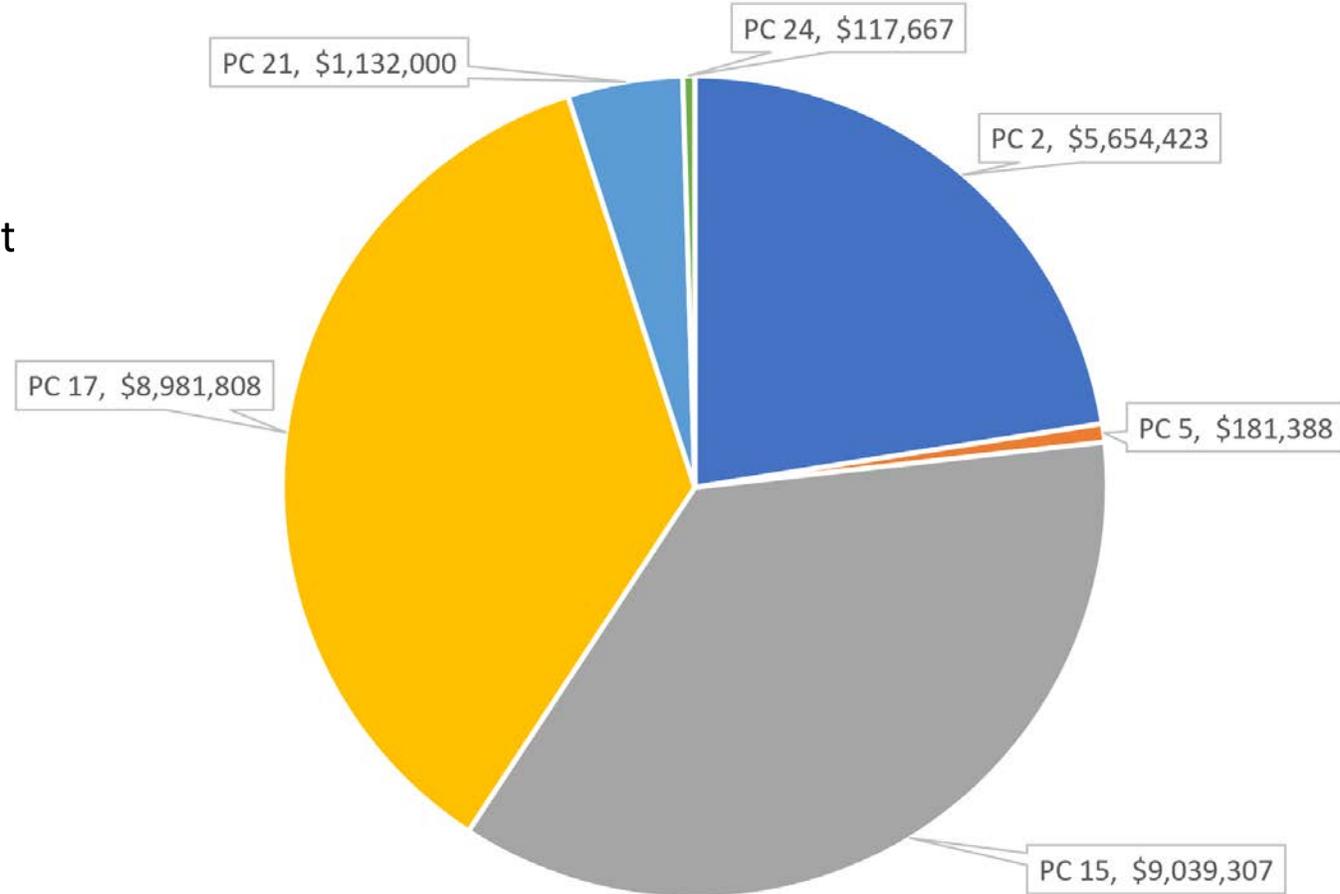
\$9,01,518



FY 2023 Proposed Spending by PC

FY 22/23 CIP Budget

\$25,106,593



**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 02 J B Latham					
Liquids					
3220-000 - Facility Improvements B - Basin Upgrades Construction I (201	600,000	600,000	600,000	600,000	2,400,000
32226L-000 - Effluent Pump Station Upgrades	-	-	375,000	375,000	750,000
Total Liquids	600,000	600,000	975,000	975,000	3,150,000
Common					
32223C-000 - Drainage Pump Station Reconstruction	-	26,787	53,575	53,575	133,937
32225C-000 - JBL Energy Building Upgrades - Common	-	-	127,500	212,500	340,000
3231-000 - Facility Improvements B - Common Upgrades Construction II	100,000	100,000	100,000	100,000	400,000
Total Common	100,000	126,787	281,075	366,075	873,937
Solids					
32225S-000 - JBL Energy Building Upgrades - Solids	-	-	465,000	775,000	1,240,000
3287-000 - Facility Improvements B - DAFT and Ancillary Solids Improvem	725,000	725,000	725,000	725,000	2,900,000
Total Solids	725,000	725,000	1,190,000	1,500,000	4,140,000
Total PC 02 J B Latham	1,425,000	1,451,787	2,446,075	2,841,075	8,163,937

**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 15 Coastal Treatment Plant					
Liquids					
35220L-000 - Fiber Installation to Alicia Parkway	-	-	32,500	32,500	65,000
35221L-000 - Auxiliary Blower and Maintenance Building Roofs	50,000	50,000	-	-	100,000
35228L-000 - Building Roof Replacements	560,000	640,000	-	400,000	1,600,000
35229L-000 - Foul Air System	-	76,422	-	-	76,422
3522AL-000 - Drainage Pump Station	-	-	87,500	87,500	175,000
3522BL-000 - Headworks Upgrades	93,750	31,250	-	-	125,000
3522CL-000 - West Basin Scum Collection System	80,000	-	160,000	160,000	400,000
3525-000 - Personnel Building Reconstruction (2019)	75,000	75,000	-	-	150,000
3539-000 - Facility Construction Improvements - Part II (2020)	825,000	825,000	850,000	-	2,500,000
3541-000 - Export Sludge System Construction (2020)	464,033	928,067	928,067	928,067	3,248,234
Total Liquids	2,147,783	2,625,739	2,058,067	1,608,067	8,439,656
AWT					
35221A-000 - Contact Basin Gate	-	-	-	25,000	25,000
Total AWT	-	-	-	25,000	25,000
Total PC 15 Coastal Treatment Plant	2,147,783	2,625,739	2,058,067	1,633,067	8,464,656

**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
PC 17 Joint Regional Wastewater Reclamation					
Liquids					
37220L-000 - Interstage Pump Station	-	-	26,173	26,173	52,346
3722BL-000 - Mixed Liquor Channel	142,077	142,077	-	-	284,154
3722CL-000 - Aeration Basin, Gate, and Blower Upgrades	355,000	355,000	-	-	710,000
3753-000 - Aeration Diffuser Upgrade (2020)	875,000	875,000	-	-	1,750,000
3756-000 - Secondary Clarifier Safety Repairs (2020)	-	-	12,750	17,000	29,750
3759-000 - AWT No.2 Electrical Upgrades (2020)	34,807	104,421	139,228	69,614	348,070
3776-000 - Effluent Pond Gate Replacement (2021)	24,989	74,966	99,954	49,977	249,886
Total Liquids	1,431,873	1,551,464	278,105	162,764	3,424,206
Common					
37221C-000 - West Slope Protection	-	19,500	19,500	-	39,000
37222C-000 - SCADA System Upgrade Project/1st Phase	96,783	96,783	96,783	96,783	387,132
37228C-000 - West Side Storm Channel Reconstruction	-	25,000	25,000	-	50,000
37229C-000 - Laboratory Reconstruction	38,250	38,250	-	-	76,500
3722AC-000 - RTP Energy Building Upgrades - Common	75,000	75,000	-	162,500	312,500
Total Common	210,033	254,533	141,283	259,283	865,132

**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
Solids					
3773-000 - Co-Generation System Modifications (2020)	174,413	116,276	-	-	290,689
Total Solids	174,413	116,276	-	-	290,689
AWT					
3758-000 - AWT No.2 Reconstruction (2020)	227,193	681,580	908,773	454,386	2,271,932
Total AWT	227,193	681,580	908,773	454,386	2,271,932
Total PC 17 Joint Regional Wastewater Reclamation	2,043,512	2,603,853	1,328,161	876,433	6,851,959
PC 21 Effluent Transmission Main					
Reach B/C/D					
3107-000 - Air Valve Replacement Construction (D) (2021)	37,778	113,333	113,333	113,333	377,777
31221B-000 - Trail Bridge Crossing (D)	60,000	60,000	120,000	120,000	360,000
31222B-000 - Aliso ETM Reach B/C Techite Replacement	-	-	146,000	146,000	292,000
Total Reach B/C/D	97,778	173,333	379,333	379,333	1,029,777

**South Orange County Wastewater Authority
Large Capital Projects Scheduled for FY 2021-22**

	1st QTR	2nd QTR	3rd QTR	4th QTR	Total Work Plan
Reach E					
3108-000 - Air Valve Replacement Construction (E) (2021)	47,222	141,667	141,667	141,667	472,223
Total	47,222	141,667	141,667	141,667	472,223
Total PC 21 Effluent Transmission Main	145,000	315,000	521,000	521,000	1,502,000
PC 24 Aliso Creek Ocean Outfall					
Outfall					
34222O-000 - Golf Course Road	33,750	11,250	-	-	45,000
3480-000 - Internal Seal Replacement (2018)	8,750	43,750	78,750	43,750	175,000
Total Outfall	42,500	55,000	78,750	43,750	220,000
Total PC 24 Aliso Creek Ocean Outfall	42,500	55,000	78,750	43,750	220,000
Total Work Plan	5,803,795	7,051,379	6,432,053	5,915,325	25,202,552

Agenda Item

9

Finance Committee Meeting

Meeting Date: April 20, 2021

TO: Finance Committee
FROM: Betty Burnett, General Manager
STAFF CONTACT: Mary Carey, Finance Controller
SUBJECT: Independent Auditing Firm Selection – FY 2021-2022

Summary/Discussion

For the fiscal year ending June 30, 2021, the PUN Group will have completed 5 years of financial audit services for the Authority. Their services have been exemplary, especially during the COVID-19 national crisis. Under State law, SOCWA may utilize the Pun Group services for one more year, FY 2021-22. The current contract with PUN group will end with the FY 2020-21 Audit and it can be extended for one more year.

Historically, SOCWA has changed audit service providers on a cycle less than 6 total years. However, under State law, SOCWA may keep the same auditor for six total years before changing.¹

Staff has prepared and attached a draft RFP which may be issued if the Board desires to seek a change in auditing firms for the FY 2021-22. Since there is a considerable amount of work involved in getting a new audit firm prepared to conduct the audit; and with many firms still not fully in the workplace, staff believes the RFP would need to issue soon to secure services for the following year.

Staff believes the FY 2019-20 Audit conducted by PUN Group went very smoothly despite the impacts of Covid19 and this highlights the advancements PUN group has made in conducting electronic financial audits. If selected for FY 2021-22 audit, the PUN Group has offered to rotate their Audit Management Team which is equivalent to New Auditors per the State of CA Government Code, see Footnote 1 below.

Recommended Action: Staff Recommends that the Finance Committee provide a preference for the auditing services for FY 2021-22 and select between options:

1. Recommend to the Board of Directors to extend the PUN Group for the FY 2021-22 Audit with a rotation of the firm's Audit Managers, or
2. Direct staff to proceed to issue and RFP for Audit services FY 2021-22.

¹ Government Code section 12410.6.(b) indicates that commencing with the 2013-14 fiscal year, a local agency shall not employ a public accounting firm to provide audit services to a local agency if the lead audit partner or coordinating audit partner having primary responsibility for the audit, or the audit partner responsible for reviewing the audit, has performed audit services for that local agency for six consecutive fiscal years.

Request for Proposal for
Financial Auditing Services, Fiscal Year 2021-22 Audit
RFP F-2021-01



SOUTH ORANGE COUNTY WASTEWATER
AUTHORITY
34156 Del Obispo Street, Dana Point, CA 92629

KEY DATES

Issued:	_____	
Optional Fact-Finding Session:	_____	@ 10:00 A.M.
Questions Cut-Off:	_____	@ 2:00 P.M.
Proposal Submittal:	_____	@ 2:00 P.M.
Finance Committee:	_____	
Recommendation to Board:	_____	
Contact:	SOCWA Procurement and Contracts	

An optional fact-finding session will be held on _____ at 10:00 A.M.

The fact-finding session will be held virtually through Microsoft Teams platform and invite will go out separately.

ATTENTION PROPOSERS

Only RFP documents downloaded from SOCWA's Planet Bids Portal www.socwa.com shall be considered official, as SOCWA will track RFP respondents in case an addendum is issued.

INDEX

General Provisions, page 3
Contract Provisions, page 5
Proposal Format and Content, page 8
Evaluation Procedures, page 10
Evaluation Criteria, page 11
Appendix A: Organizational Chart
Appendix B: CAFR with Financial Statements and Independent Auditors' Report
Attachment A: Scope of Work / Technical Specifications (Including all Appendices)
Attachment B: * Cost Proposal Form
Attachment C: * Acknowledgement of Insurance
Attachment D: Draft Contract
Attachment E: * Reference Sheet

****These pages must be uploaded with the proposal.***

1. General Provisions

The following general provisions, contract provisions, proposal format, evaluation procedures, evaluation criteria, all attachments, and sample contract provided herein shall apply to all proposals.

- 1.1 **Proposal Cost** – Proposal cost must be submitted/uploaded as a separate file online via our Planet Bids System at www.SOCWA.com.
- 1.2 **Proposal Validity** - Proposals submitted hereunder shall be valid for a period of not less than 90 calendar days from the date of submittal.
- 1.3 **Preparation Costs** – All costs incurred in the preparation, submission and / or presentation of any proposal responding to this Request for Proposal package, including, but not limited to prospective proposer’s travel and personal expenses shall be the sole responsibility of the proposer and shall not be reimbursed by SOCWA.

SOCWA shall not pay for any costs incurred for proposal preparation as a result of termination of this Request for Proposal or termination of the contract resulting from this proposal.

- 1.4 **Disqualification of Proposals** – More than one proposal from any person, firm, partnership, corporation or association under the same or different names will not be accepted and any reasonable grounds for believing that any person, firm, partnership, corporation or association has a legal interest in more than one proposal will be cause for rejecting all proposals in which such person, firm, partnership, corporation or association has an interest. Apparent collusion among the Proposers will likewise be sufficient cause for rejecting any or all proposals, and the participants in such collusion may be barred or disqualified from submitting future proposals to SOCWA.

Proposals in which the prices obviously are inconsistent may be rejected. The wording of the proposals shall not be changed. Any additions, conditions, limitations, or provisions inserted by the Proposer will render the proposal irregular and may cause its rejection. SOCWA reserves the right to reject any and all proposals, extend deadlines, and enter into negotiations with any Proposer.

- 1.5 **Receipt of Proposals** – All Proposers must upload their proposals and required forms by the date and time called for in the RFP, which is 2:00 P.M. PT on _____.
- 1.6 **Confidential Information** – Proposals submitted to SOCWA may contain technical, financial or other information that, if publicly disclosed, may cause substantial injury to the Proposer’s competitive position, or may be a trade secret. To protect such information from disclosure, the Proposer may upload a Public Copy of their proposal that redacts any purported confidential information.

The file uploaded should be clearly titled “**Public Copy**”. Redaction consists of the Proposer making the sensitive information unreadable. This can be done by blacking out the text with a marking pen or covering the text with a blank piece of paper. By redacting or covering the text rather than deleting the text, the pagination of the original proposal will be preserved.

In the event that a “Public Copy” is not provided at time of Proposal submission, SOCWA shall assume that the proposer has declared and agreed that no Confidential Information exists in its proposal and make the original proposal available in its entirety to Public Information Records Requests.

SOCWA will use its best efforts to inform the Proposer of any request for any financial records or documents marked “Trade Secret”, “Confidential” or “Proprietary” provided by the Proposer to SOCWA. SOCWA will not advise as to the nature or content of documents entitled to protection from disclosure under the California Public Records Act.

SOCWA will not be held liable for any damage or injury which may result from any disclosure of information provided by Proposer. In submitting a Proposal, the Proposer agrees to indemnify, defend, assume and pay for all costs incurred by SOCWA including, but not limited to, attorneys’ fees awarded by the court, if the Proposer asserts that information provided by Proposer is confidential information, and in reliance upon Proposer’s affidavit, SOCWA does not disclose material provided to SOCWA by the Proposer.

- 1.7** **Debriefing** – A debriefing is available upon request to anyone who submitted a proposal response to a solicitation (Proposer). A Proposer will be accorded fair and equal treatment with respect to its opportunity for debriefing on Proposer’s submitted proposal. Debriefings will be scheduled after contract award. Debriefings may be done orally, in writing or by any other method acceptable to SOCWA.
- 1.8** **Addenda** - Any SOCWA changes to the requirements will be made by an addendum to this RFP. Any addendum issued pertaining to this RFP shall be incorporated into the terms and conditions of any resulting Contract. SOCWA will not be bound to any modifications to or deviations from the requirements set forth in this RFP as the result of oral instructions.
- 1.9** **Clarifications** - Should a Proposer require clarification of this RFP; the Proposer shall notify SOCWA in writing in accordance with Section 2.11 below. Should it be found that the point in question is not clearly and fully set forth, SOCWA will issue an addendum clarifying the matter which will be sent to all parties who have downloaded the official RFP documents.
- 1.10** **Inquiries** – Prospective Proposers are required to put all questions, clarifications or comments in writing and submit online via the Q&A process for this RFP at SOCWA’s Planet Bids System at www.SOCWA.com no later than **2:00 P.M. PT** on _____.

2. Contract Provisions

- 2.1 **Award Recommendation** – An Award Recommendation may be sent to any Proposer selected. Award is contingent upon the successful negotiation of final contract terms. Negotiations shall be confidential and shall not be subject to disclosure to competing Proposers unless a final agreement is reached. If contract negotiations cannot be concluded successfully, SOCWA may negotiate a contract with the next highest scoring Proposer or withdraw the RFP.
- 2.2 **No Commitment to Award** – Issuance of this RFP and receipt of proposals does not commit SOCWA to award a contract. SOCWA expressly reserves the right to postpone proposal opening for its own convenience, to accept or reject any and / or all proposals received in response to this RFP, to negotiate with more than one Proposer concurrently, or to cancel all or part of this proposal.
- 2.3 **Award of Proposal** – Award will be made to the Proposer offering the most advantageous proposal after consideration of all Evaluation Criteria set forth in Section 6 herein. SOCWA shall not be obligated to accept the lowest priced proposal, but will make an award based on the best interests of the SOCWA after all factors have been evaluated. Best interest is determined by scoring of proposals and the top scoring proposal will be recommended for award.
- 2.4 **Award Selection Process** – Selection of qualified Proposers will be based on the evaluation criteria outlined in Section 6. Additional questions may be asked of Proposers, site visits may be requested, and interviews may be conducted. Proposers will be notified of any additional required information, follow-up or interviews after the written proposals have been evaluated.
- 2.5 **Contract** – SOCWA will require the awarded Consultant to enter into a Contract binding all the terms, conditions and provisions of the RFP, including Scope of Work / Technical Specifications, the Proposal and associated documents. A draft contract containing key provisions required by SOCWA is provided hereto as an Attachment.
- 2.6 **Non-Exclusive Contract** – The Contract if awarded will be a non-exclusive contract. SOCWA reserves the right to enter into contracts with one or more companies in order to provide supplemental services.
- 2.7 **Assignment of Contract** - The issued Contract may not be assigned to another consultant without prior written authorization of SOCWA.
- 2.8 **Contract Term** – The services provided under this Contract shall be completed as outlined in the Scope of Work / Technical Specifications attached hereto as an Attachment.
- 2.9 **Pricing** – Cost Proposal for Financial Auditing Services shall remain firm during the contract period.

- 2.10 Renewal of Contract** –Proposer shall offer to SOCWA an option to renew the Contract for up to four (4) one-year periods based upon the criteria set forth in the specifications if mutually acceptable contract terms can be negotiated.
- 2.11 California Law** – The Contract with the Awarded Consultant shall be governed by the laws of the State of California.
- 2.12 Termination** – SOCWA will reserve the right to terminate the Contract, in whole or in part, without cause, at any time, by written notice to Consultant. Such notice of termination shall terminate the Contract and release SOCWA from any further fee, cost or claim by Consultant other than for work performed to the date of termination. If notified of termination, Consultant shall immediately discontinue all work under the Contract (unless the notice directs otherwise). SOCWA shall thereafter, within thirty (30) days, pay Consultant for work performed (cost and fee) up to the date of termination.
- 2.13 Payment & Invoicing**
Payments shall be made upon approval by SOCWA Finance Controller or her designee, at the end of the project.
- SOCWA shall pay, Net 30 days, upon receipt of itemized invoices, submitted to SOCWA to enable audit of the charges thereon. The Awarded Consultant will mail the invoices to South Orange County Wastewater Authority, 34156 Del Obispo St.; Dana Point, CA 92629, Attention Accounts Payable or via email to finance@socwa.com.
- In an effort to provide quicker payment, SOCWA may offer payment by ACH.
- 2.14 Pre-Contractual Expenses** –SOCWA shall not, under any circumstance, be liable for Proposers cost of engaging in any activity prior to the effective date of award, if any, of a contract resulting from this RFP.
- 2.15 Work Hours** – Unless otherwise noted in Attachment A, Scope of Work, the Awarded Consultant will schedule work through SOCWA's Finance Controller. Consultant will not come on site unannounced. All work shall be scheduled Monday through Friday, between 8:00 A.M. and 4:00 P.M. hours. **SOCWA will not pay travel time.**
- 2.16 Damage to SOCWA's Property** – Any SOCWA property damaged by the Awarded Consultant, any subcontractor, or by the personnel of either will be subject to repair or replacement by the Awarded Consultant at no cost to SOCWA.

- 2.17 **Insurance** - Consultant must meet all insurance requirements as outlined in the Contract, Attachment. On submission of a response to the RFP, Consultant represents and warrants that it can provide the insurance coverages required in the Contract, Attachment. Certificate of Insurance must only be completed by the Awarded Consultant.
- 2.18 **SOCWA's Safety Standards and Human Resources (HR) Requirements**
SOCWA requires all contractors and service providers to follow and ensure their employees and all subcontractors follow all State and Federal regulations as well as SOCWA requirements while working at SOCWA locations. If during the course of a contract it is discovered that SOCWA policies, safety manuals, or contracts do not comply with State or Federal regulations, then the Consultant is required to follow the most stringent regulatory requirement at no cost to SOCWA. Consultant and all their employees and subcontractors shall adhere to all applicable SOCWA Safety Standards and Human Resources Policies found at SOCWA.com or as provided by SOCWA.
- 2.19 **Right to Review Services, Facilities, and Records** - SOCWA reserves the right to review any portion of the services performed by the Consultant under this Contract, and the Consultant agrees to cooperate to the fullest extent possible. The Consultant shall furnish to SOCWA such reports, statistical data, and other information pertaining to the Consultant's services as shall be reasonably required by SOCWA to carry out its rights and responsibilities.
- The right of SOCWA to review or approve drawings, specifications, procedures, instructions, reports, test results, calculations, schedules, or other data that are developed by the Consultant shall not relieve the Consultant of any obligation set forth herein.
- 2.20 **Permits, Ordinances and Regulations** - Any and all fees required by Federal, State, County, City and /or local laws, codes and/or tariffs that pertain to work performed under the terms of this Contract will be paid by the Awarded Consultant. Fees demanded for obtaining certificates, including associated inspection fees and expenses of regulatory body inspectors shall be paid by the contractor.
- 2.21 **Independent Contractor** – It is further understood that the Consultant, and its employees, in performing this contract operate as an **independent contractor** and not as an employee or agent of SOCWA.
- 2.22 **Staff Assistance** – Contractor will be provided with the name and contact information of the Project Coordinator at the start of the contract. Upon award of contract, questions regarding the scope of work, scheduling, etc. for this project should be addressed to the Project Coordinator. Also, upon award of contract, please refer all contractual matters, aside from those of a technical nature, to SOCWA Procurement and Contracts.

3. Proposal Format and Content

Proposers must follow the format and numbering sequences outlined below and provide all information requested.

Submit two separate files. The first file shall include Proposal Sections A through E (Response File). The second file shall include Proposal Section F (Cost File).

3.1 **Presentation**

Proposals shall be submitted, using either a PDF document or MSWord document. Please do not include any unnecessarily elaborate or promotional material.

Proposal Section A: Letter of Offer

The Letter of Offer shall be addressed to SOCWA Procurement and Contracts and must, at a minimum, contain the following:

- A.1 Identification of Proposer, including name, address and telephone number.
- A.2 Proposed working relationship between Proposer and subcontractors, if applicable.
- A.3 Name, title, address and telephone number of contact person during period of proposal evaluation.
- A.4 A statement to the effect that the proposal shall remain valid for a period of not less than 90 calendar days from the date of submittal.
- A.5 Signature and Title of a person authorized to bind Proposer to the terms of the proposal.

Proposal Section B: Technical Proposal

- B.1 **Qualifications, Related Experience and References of Proposer** - This section of the proposal should establish the ability of Proposer to satisfactorily perform the required work by reasons of: experience in performing work of a similar nature; demonstrated competence in the services to be provided; strength and stability of the firm; staffing capability; work load; record of meeting schedules on similar projects; and supportive client references. Proposer shall:
 - B.1.1 Provide a brief profile of the firm, including the types of services offered; the year founded; form of the organization (corporation, partnership, sole proprietorship); number, size and location of offices; and number of employees.
 - B.1.2 Provide a general description of the firm's financial condition and identify any conditions (e.g., bankruptcy, pending litigation, planned office closures, impending merger) that may impede Proposer's ability to complete the Scope of Work/Technical Specifications.
 - B.1.3 Describe the firm's experience in performing work of a similar nature to that solicited in this RFP and highlight the participation in such work by the key personnel proposed for assignment to

- this Scope of Work / Technical Specifications.
- B.1.4 Identify subcontractors by company name, address, contact person, telephone number and project function. Describe Proposer's experience working with each subcontractor.
 - B.1.5 Provide three (3) references for the services cited as related experience, and furnish the name, title, address, email, and telephone number of the person(s) at the client organization who is most knowledgeable about the work performed. Proposer may also supply references and email from other work not cited in this section as related experience.
 - B.1.6 Provide an affirmative statement that Proposer is independent of SOCWA as defined by generally accepted auditing standards and the U.S. Government Accountability Office's Government Auditing Standards (2011).
- B.2 Proposed Staffing and Project Organization - This section of the proposal should establish the method that will be used by the Proposer to manage the Scope of Work/Technical Specifications as well as identify key personnel assigned. Proposer shall:
- B.2.1 Provide education, experience, and applicable professional credentials of Proposer's staff assigned to provide the services requested in this RFP.
 - B.2.2 Furnish brief resumes (not more than two [2] pages each) for the proposed Audit Manager and other key personnel.
 - B.2.3 Indicate adequacy of labor resources utilizing a table, projecting the labor-hour allocation to the Scope of Work / Technical Specifications, by individual task.
 - B.2.4 Identify key personnel proposed to perform the work in the specified tasks and include major areas of subcontract work.
 - B.2.5 Include a project organization chart that clearly delineates communication/reporting relationships among the proposed staff.
 - B.2.6 Include a statement that key personnel will be available to the extent proposed for the duration of the Scope of Work / Technical Specifications acknowledging that no person designated as "key" to the services requested herein shall be removed or replaced without the prior written concurrence of SOCWA.
 - B.2.7 Include a statement that the firm and all assigned key professional staff are properly licensed to practice in the State of California.
 - B.2.8 In addition, the firm shall give SOCWA written notice of any professional relationships entered into during the period of the Contract that may conflict with services to SOCWA.

- B.3 Work Plan - Proposer shall provide a narrative that addresses the Scope of Work/Technical Specifications and shows Proposer's understanding of SOCWA's needs and requirements. Proposer shall:
- B.3.1 Describe the approach to completing the tasks specified in the Attachment Scope of Work / Technical Specifications.
 - B.3.2 Outline sequentially the activities that would be undertaken in completing the tasks and specify who would perform them.
 - B.3.3 Identify methods that Proposer will use to ensure quality control as well as budget and schedule control for the Scope of Work.
 - B.3.4 Submit a milestone schedule with said tasks and tentative completion dates.
 - B.3.5 Identify sample size and the extent to which statistical sampling is to be used in the engagement.
 - B.3.6 Describe the extent of use of Electronic Data Processing (EDP) software in the engagement.
 - B.3.7 Identify the type and extent of analytical procedures to be used in the engagement.
 - B.3.8 Describe the approach to be taken to gain and document an understanding of SOCWA's internal control structure.
 - B.3.9 Describe the approach to be taken in determining laws and regulations that will be subject to audit test work.
 - B.3.10 Describe the approach to be taken in drawing audit samples for purposes of tests of compliance.

Proposal Section C: Procedural or Technical Enhancements - Proponent may also propose procedural or technical enhancements / innovations to the Scope of Work / Technical Specifications which do not materially deviate from the objectives or required content of this RFP.

Proposal Section D: Technical Exceptions / Deviations – State any exceptions to or deviations from the technical requirements of this RFP. Where Proponent wishes to propose alternative approaches to meeting SOCWA's technical requirements, these should be thoroughly explained.

Proposal Section E: Contractual Exceptions / Deviations – State any exceptions to or deviations from the Contractual requirements of this RFP. Where Proponent wishes to propose alternative approaches to meeting SOCWA's contractual requirements, these should be thoroughly explained.

Proposal Section F: Cost File – Submit Attachment B (Cost Matrix / Proposal form) separately from your response file. Upload your cost file as a separate document.

4. Evaluation Procedures

An Evaluation Committee comprised of SOCWA staff, in accordance with the criteria listed in Section 6, will evaluate all proposals received as specified. The evaluators in applying the major criteria to the proposals may consider additional sub-criteria beyond

those listed. During the evaluation period, SOCWA may interview some or all the Proposers.

The Evaluation Committee may provide Proposers with an opportunity to provide a “Best and Final Offer” (BAFO). The BAFO process represents an optional step in the evaluation process. BAFO may be useful when no single Proposal addresses all the specifications, when the costs submitted by all Proposers are too high, when two or more Proposers are virtually tied after the evaluation process, when all Proposers submitted responses that are unclear or deficient in one or more areas, or when there are two equally attractive proposals that are difficult to differentiate.

The final selection of a Consultant to perform the services requested herein shall be the firm, which in SOCWA’s opinion, is the most responsive and responsible; meets SOCWA’s requirements in providing this service and is in SOCWA’s best interest. Best interest is determined by scoring of proposals and the top scoring proposal will be recommended for award. SOCWA maintains the sole and exclusive right to evaluate the merits of the proposals received.

The staff recommendation shall be submitted to the SOCWA Financial Committee and/or the Board of Directors for comment and approval. Consultant may be asked to attend interviews with the Financial Committee or an Ad Hoc Committee of Directors or Alternates.

5. Evaluation Criteria

SOCWA will evaluate the offers received based on the following criteria (in no particular order) including, but not limited to:

		Max Points (Weight)
5.1	Qualifications of the Firm – As described in Proposal Format, Section B.1 including: Technical experience in performing work of a closely similar nature; experience working with public agencies; strength and stability of the firm; strength, stability, experience and technical competence of subcontracts, if any; assessment by client references; knowledge of the various regulations or recommended standard that may or may not be required to be followed; knowledge of applicable laws and regulations.	20
5.2	Staffing and Project Organization – As described in Proposal Format, Section B.2 including: Qualification of project staff, particularly key personnel and especially the Proposed Auditing Partner, key personnel’s level of involvement in performing related work cited in “Qualifications of the Firm” section; logic of project organization; adequacy of labor commitment; concurrence in the restrictions on changes in key personnel. The ability to change out Auditing Partners for renewing years.	20

5.3	<p>Work Plan – As described in Proposal Format Section B.3 including: Depth of Proposer’s understanding of SOCWA’s Scope of Work / Technical Specifications and overall quality of work plan; logic, clarity and specificity of work plan; appropriateness of labor distribution among the tasks; ability to meet the project deadline; reasonableness of proposed schedule; utility of suggested technical or procedural innovations.</p>	20
5.4	<p style="text-align: center;"><u>Cost</u></p> <p style="text-align: center;">As described in Cost Proposal Form, Attachment B</p>	20
5.5	<p>Presentation – A presentation may be required. If one is required, you will be notified of the date requested. Presentations, if held, will be scored by the Evaluation Committee on quality and clarity of presentation; ability of presenter to answer questions; demonstrations (if required); and demonstrated understanding of the project.</p>	20

Attachment A
SCOPE OF WORK
For
Financial Auditing Services

ATTACHMENT A
SCOPE OF WORK
Financial Auditing Services

I. INTRODUCTION

A. General Information

The auditor shall perform audit of South Orange County Wastewater Authority (SOCWA) financial statements for the fiscal year ending June 30, 2022, with the option of auditing their financial statements for each of the four subsequent fiscal years.

II. NATURE OF SERVICES REQUIRED

A. General

The auditor shall perform audit of SOCWA's financial statements for the fiscal year ending June 30, 2022, with the option to perform audit of SOCWA's financial statements for each of the four subsequent fiscal years. These audits are to be performed in accordance with the provisions contained in this Scope of Work and the Agreement.

B. Scope of Work to be Performed

SOCWA desires the auditor to express an opinion on the fair presentation of its basic financial statements in conformity with generally accepted accounting principles.

The auditor is not required to audit the supplemental information and supporting schedules. However, the auditor is to provide an "in-relation-to report" on the supplemental information and supporting schedules based on the auditing procedures applied during the audit of the basic financial statements. The auditor is not required to audit the introductory section or the statistical section of the report.

The auditor shall also be responsible for performing certain limited procedures involving required supplementary information required by the Governmental Accounting Standards Board as mandated by generally accepted auditing standards.

If and when applicable, the auditor is not required to audit the schedule of expenditures of federal awards. However, the auditor is to provide an "in-relation-to" report on that schedule based on the auditing procedures applied during the audit of the financial statements.

C. Auditing Standards to Be Followed

The audit shall be performed in accordance with:

1. Generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants;

2. The standards for financial audits set forth in the U.S. General Accounting Office's Government Auditing Standards (2011)
3. The provisions of the Single Audit Act of 1984 and the provisions of U.S. Office of Management and Budget (OMB) Circular A-133, Audits of State and Local Governments.

D. Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the auditor shall issue:

1. A report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.
2. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
3. If SOCWA receives any federal financial assistance during the period of Auditor service to SOCWA and an audit is required to be performed under the provisions of the Single Audit Act of 1984 and the U.S. Office of Management and Budget (OMB) Circular A-133, then the auditor shall issue the following additional reports for each year required:
 - a) A report on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
 - b) A report on compliance and internal control over compliance applicable to each major federal program.
4. In the required report(s) on compliance and internal controls, the auditor shall communicate any significant deficiency or material weakness found during the audit. A *significant deficiency* shall be defined as a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected. A *material weakness* shall be defined as a significant deficiency or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected. Significant deficiencies that are also material weaknesses shall be identified as such in the report.
 - a) Control deficiencies discovered by the auditors that are neither significant deficiencies nor material weaknesses shall be reported in a separate letter to management, which shall be referred to in the report[s] on compliance and internal controls. A *control deficiency* shall be deemed to have occurred whenever the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect

- misstatements on a timely basis.
- b) The report on compliance and internal controls shall include all material instances of noncompliance. All nonmaterial instances of noncompliance shall be reported in a separate management letter, which shall be referred to in the report on compliance and internal controls.
5. Irregularities and illegal acts. Auditors shall be required to make an immediate, written report of all irregularities and illegal acts or indications of illegal acts of which they become aware to the following parties:
- SOCWA's Board Chairperson
 - SOCWA's General Manager
 - SOCWA's Finance Committee
 - SOCWA's Finance Controller
6. Reporting to the Finance Committee

SOCWA's Finance Committee serves as SOCWA's audit committee. Auditors shall assure themselves that SOCWA's finance committee is informed of each of the following:

- a) The auditor's responsibility under generally accepted auditing standards
- b) Significant accounting policies
- c) Management judgments and accounting estimates
- d) Significant audit adjustments
- e) Auditors' judgments about the quality of the entity's accounting principles
- f) Other information in documents containing audited financial statements
- g) Disagreements with management
- h) Management consultation with other accountants
- i) Major issues discussed with management prior to retention
- j) Difficulties encountered in performing the audit

E. Special Considerations

1. SOCWA will send their comprehensive annual financial report to the Government Finance Officers Association of the United States and Canada for review in their Certificate of Achievement for Excellence in Financial Reporting program. It is anticipated that the auditor will not be required to provide assistance to SOCWA to meet the requirements of that program.
2. SOCWA may anticipate it will be preparing one or more official statements in connection with the sale of debt securities which will contain the general-purpose financial statements and the auditor's report thereon. The auditor shall be required, if requested by the financial advisor and/or the underwriter, to issue a "consent and citation of expertise" as the auditor and any necessary "comfort letters".
3. If applicable, the schedule of federal financial assistance and related auditors' report are not to be included in the comprehensive annual financial report, but are to be issued separately.
4. The partner-in-charge of the audit shall be available to attend meetings of SOCWA's Finance Committee and Board of Directors at which the audit progress, reports, and findings will be discussed.

F. Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the auditors' expense, for a minimum of three (3) years, unless the firm is notified in writing by SOCWA of the need to extend the retention period. The auditor will be required to make working papers available, upon request, to the following parties or their designees:

- South Orange County Wastewater Authority
- U.S. General Accounting Office (GAO)
- Parties designated by the federal or state governments or by SOCWA as part of an audit quality review process
- Auditors of entities of which SOCWA is a sub-recipient of grant funds.

In addition, the firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

III. DESCRIPTION OF SOCWA

A. SOCWA Procurement and Contracts contact: (949) 234-5430

Following the selection of auditors, the principal contact with SOCWA will be provided at Contract Award.

An organizational chart (Appendix A) is attached.

B. Background Information

SOCWA provides wastewater collection, treatment, and disposal services to a population of 500,000 covering an area of 220 square miles. SOCWA's fiscal year begins on July 1 and ends on June 30.

SOCWA has a total FY 2020-21 payroll budget, including benefits, UAL and OPEB, of \$10.8 million covering 62 full time employees. SOCWA is currently working on a 9- year, \$129.4 million capital improvement program with an estimated cash outlays of \$30.5 million for fiscal year 2020-2021.

SOCWA's organization consists of five (5) departments; General Manager, Finance and Accounting, Human Resources, and Procurement make up the Administrative Department, Environmental Services, Operations & Maintenance, Engineering, and IT.

More detailed information on SOCWA and its finances can be found in the adopted July 1, 2020 to June 30, 2021 budget update. These documents are available from SOCWA's website, www.SOCWA.com.

C. Fund Structure

Although SOCWA's Board of Directors approves a budgetary operating plan every year, SOCWA, in complying with general accepted accounting principles, elects not to integrate budgetary accounts into the proprietary fund accounting system for financial statement presentation.

D. Federal and State Financial Assistance

SOCWA is involved with the Self Generating Incentive Program (SGIP) and has received Grant Funds for three consecutive years, 2019 through 2021 for internal generation of energy.

E. Pension Plan

SOCWA participates in the Public Employees Retirement System (CalPERS), a cost-sharing multiple-employer defined benefit pension plan. All SOCWA's full-time employees participate in this plan with a net pension liability of \$14.4 million at June 30, 2020.

F. Joint Ventures

SOCWA is a member of the California Sanitation Risk Management Authority (CSRMA) for workers' compensation insurance, property and liability coverage that meets the statutory limit.

G. Magnitude of Finance Operations

SOCWA's Finance Department consists of 4 full time employees and is responsible for treasury management, accounting and reporting, accounts payable, accounts receivable, budgeting, payroll and the fiscal year annual financial statements audit.

H. Computer Systems

Software- The Financial System software is currently running in a hosted environment maintained by Blackbaud, the software provider. There are over 50 non-financial users accessing the system to either create purchase requisitions or to review the status of budgets. There are approximately 5 heavy users located within the Finance and Purchasing Divisions.

SOCWA is currently utilizing Financial Edge/Blackbaud. Major applications include:

- Address Book
- General Ledger
- Accounts Payable
- Accounts Receivable
- Purchasing
- Sales Order
- Fixed Assets
- Job Cost
- Budget

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due:

Request for proposal issued _____, 2021
Due date for proposals

B. Notification and Contract Dates

Selected firm notified
Contract date

C. Date Audit May Commence

SOCWA will have records ready for interim audit work and all management personnel available to meet with the firm's personnel on or before July 15, 2022.

Schedule for the Fiscal Year 2021-22 audit (A similar time schedule will be developed for audits of future fiscal years if SOCWA exercises their option for additional audits).

Each of the following should be completed by the auditor no later than the dates indicated.

1. Detailed Audit Plan

The auditor shall provide SOCWA with a detailed audit plan by July 1, 2022.

2. Fieldwork

The auditor shall complete all fieldwork by September 30, 2022.

3. Draft Reports

The auditor shall have drafts of the audit report and recommendations to management available for review by SOCWA's General Manager, and Controller by October 31, 2022.

- D. Entrance Conferences, Progress Reporting and Exit Conferences (A similar time schedule will be developed for audits of future fiscal years if SOCWA exercises their option for additional audits).

At a minimum, the following conferences should be held by the time frames indicated on the schedule:

<u>Conferences</u>	<u>Time Frame</u>
<p>Entrance conference with key Finance personnel.</p> <ul style="list-style-type: none"> - The purpose of this meeting will be to discuss the interim work to be performed. This meeting will also be used to establish overall liaison for the audit and to make arrangements for workspace and other needs of the auditor. 	<ul style="list-style-type: none"> - Prior to the start of interim audit work.
<p>Progress conference with the Finance Controller.</p> <ul style="list-style-type: none"> - The purpose of this meeting will be to summarize the results of the preliminary review and to identify the key internal controls or other matters to be tested. 	<ul style="list-style-type: none"> - Following the auditors' initial review of SOCWA's internal accounting controls prior to the completion of the interim audit work.
<p>Progress conference with key Finance personnel.</p> <ul style="list-style-type: none"> - The purpose of this meeting will be to discuss the year-end work to be performed. 	<ul style="list-style-type: none"> - Prior to the beginning of the year-end audit work.
<p>Exit conference with General Manager and Finance Controller.</p> <ul style="list-style-type: none"> - The purpose of this meeting will be to summarize the results of the field work and to review significant findings. 	<ul style="list-style-type: none"> - At the conclusion of the year-end audit work.

- E. Date Final Report is Due

The Finance Department shall prepare draft financial statements, notes and all required supplementary schedules and statistical data by October 14, 2022. The auditor shall provide all recommendations, revisions and suggestions for improvement to the Controller by October 20, 2022. The final Comprehensive Annual Financial Report, including auditor's report shall be delivered to SOCWA's Finance by November 15, 2022.

SOCWA will complete their review of the draft report as expeditiously as possible. It is not expected that this process should exceed one week. During that period, the auditor should be available for any meetings that may be necessary to discuss the audit reports. The final signed report shall be delivered to the Controller by December 1, 2022.

V. ASSISTANCE TO BE PROVIDED TO THE AUDITOR AND REPORT PREPARATION

A. Finance Department

The Finance Department staff and responsible management personnel will be available during the audit to assist the firm by providing information, documentation and explanations. The preparation of the requested audit confirmations will be the responsibility of SOCWA.

The Finance Department staff will endeavor to assist the audit staff by pulling vouchers, paid warrants, etc. and by providing copies of schedules prepared in the normal course of year end closing of the accounting records. The auditors will coordinate their efforts with the Finance Department and should endeavor to accomplish the audit on a phased basis throughout the year to reduce the year- end workload on the accounting staff.

APPENDICES

- A. Organizational Chart
- B. CAFR with Audit Reports Issued for the Fiscal Year Ended June 30, 2020:
 - 1. Independent Auditor's Report on the fair presentation of the financial statements in conformity with generally accepted accounting principles.